

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") 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 June 2018. 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 2017 – 2018 for the months of July 2017 through June 2018 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 2.a. 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. 	The three months selected were August 2017, November 2017, and April 2018. <ol 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. YMCA does not document evidence of scholarship approval on its registration forms; however, it is documented on the Financial Assistance Application. See results of this procedure at Exhibit B. 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 2017 through June 2018:</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 2017 – 2018 obtained in step 1b above. 	<ul style="list-style-type: none"> a. Reports obtained; however, the report was not broken out by school. b. See Exhibit C for the results of applying this procedure. It should be noted that the gross revenue from families on the School Age Services Attendance and Revenue Report for 2017 – 2018 is revenue on an accrual basis and not on a cash basis.

<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.	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.
6.	Calculate the total gross cash receipts collected by Central Florida YMCA from individuals, third parties and on grants for the period of July 2017 through June 2018 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 \$5,499,456.40. There were no cash receipts from grants.
7.	Perform the following procedures for each month from July 2017 through June 2018: <ul style="list-style-type: none"> 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 2017 through June 2018. b. Compare the amount of revenue earned on the accrual basis on the report obtained in step 7a 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. 	<ul style="list-style-type: none"> a. Obtained an income statement for July 2017 through June 2018. b. See Exhibit D for the results of applying this procedure.
8.	Calculate the portion of funds earned by OCPS from July 2017 through June 2018 by multiplying 13% by the total gross cash receipts collected by the Central Florida YMCA from individuals and third parties in step 6 above plus 3% of the total gross cash receipts collected by Central Florida YMCA from grants in step 6 above.	See Exhibit E for the results of applying this procedure. There were no cash receipts from grants.
9.	Calculate the portion of funds earned by OCPS from July 2017 through June 2018 by multiplying 13% by the total revenue earned on the accrual basis in step 7b above plus 3% of the total revenue earned on the accrual basis from grants in step 7b above.	See Exhibit E for the results of applying this procedure. There were no cash receipts from grants.

<i>Step</i>	<i>Procedure Description</i>	<i>Findings</i>
10.	Calculate the portion of funds forwarded to OCPS from July 2017 through June 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 June 2018 obtained in step 1b above.	See Exhibit E 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 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 Central Florida YMCA and is not suitable for any other purpose.

Carly Riggs & Ingram, L.L.C.

Orlando, Florida
August 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>
Aloma Elementary				
	August 2017	248	452	(204)
	November 2017	268	335	(67)
	April 2018	431	426	5
Andover Elementary				
	August 2017	170	986	(816)
	November 2017	528	721	(193)
	April 2018	836	956	(120)
Avalon Elementary				
	August 2017			-
	November 2017			-
	April 2018			-
Bay Lake Elementary				
	August 2017	674	960	(286)
	November 2017	378	669	(291)
	April 2018	624	665	(41)
Blankner Elementary				
	August 2017	390	766	(376)
	November 2017	524	678	(154)
	April 2018	873	861	12
Clay Springs Elementary				
	August 2017	533	540	(7)
	November 2017	484	570	(86)
	April 2018	681	681	-
Cypress Springs Elementary				
	August 2017	437	686	(249)
	November 2017	328	130	198
	April 2018	1023	886	137
Dommerich Elementary				
	August 2017	412	805	(393)
	November 2017	367	510	(143)
	April 2018	642	638	4
Dr. Phillips Elementary				
	August 2017	491	811	(320)
	November 2017	477	529	(52)
	April 2018	662	656	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 2017-2018</i>	<i>Difference</i>
Eagle Creek Elementary				
	August 2017	448	869	(421)
	November 2017	394	497	(103)
	April 2018	708	663	45
East Lake Elementary				
	August 2017	437	746	(309)
	November 2017	379	520	(141)
	April 2018	591	599	(8)
Forsyth Woods Elementary				
	August 2017	265	421	(156)
	November 2017	300	357	(57)
	April 2018	458	425	33
Hillcrest Elementary				
	August 2017	283	476	(193)
	November 2017	303	418	(115)
	April 2018	502	449	53
Independence Elementary				
	August 2017	469	931	(462)
	November 2017	456	611	(155)
	April 2018	755	777	(22)
Kaley Elementary				
	August 2017	187	448	(261)
	November 2017	212	259	(47)
	April 2018	388	404	(16)
Lake Sybelia Elementary				
	August 2017	306	560	(254)
	November 2017	322	431	(109)
	April 2018	502	532	(30)
Lake Whitney Elementary				
	August 2017	295	597	(302)
	November 2017	283	272	11
	April 2018	466	464	2
Lockhart Elementary				
	August 2017	191	274	(83)
	November 2017	210	219	(9)
	April 2018	278	312	(34)

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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>
McCoy Elementary				
	August 2017	300	421	(121)
	November 2017	260	314	(54)
	April 2018	397	380	17
Moss Park Elementary				
	August 2017	600	1367	(767)
	November 2017	641	798	(157)
	April 2018	1080	1068	12
Palm Lake Elementary				
	August 2017	391	682	(291)
	November 2017	405	501	(96)
	April 2018	649	619	30
Palmetto Elementary				
	August 2017	227	210	17
	November 2017	208	267	(59)
	April 2018	366	364	2
Pineloch Elementary				
	August 2017	247	268	(21)
	November 2017	227	340	(113)
	April 2018	405	403	2
Pinewood Elementary				
	August 2017	99	95	4
	November 2017	85	108	(23)
	April 2018	112	68	44
Prairie Lake Elementary				
	August 2017	405	447	(42)
	November 2017	407	504	(97)
	April 2018	558	497	61
Princeton Elementary				
	August 2017	277	438	(161)
	November 2017	278	351	(73)
	April 2018	446	393	53
Rosemont Elementary				
	August 2017	155	132	23
	November 2017	178	270	(92)
	April 2018	265	217	48

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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>
Sunridge Elementary				
	August 2017	339	522	(183)
	November 2017	306	354	(48)
	April 2018	489	447	42
Sunset Park Elementary				
	August 2017	416	786	(370)
	November 2017	428	484	(56)
	April 2018	693	681	12
Tangelo Park Elementary				
	August 2017	171	165	6
	November 2017	158	206	(48)
	April 2018	248	214	34
Vista Lakes Elementary				
	August 2017	441	945	(504)
	November 2017	419	533	(114)
	April 2018	657	647	10
West Creek Elementary				
	August 2017	452	798	(346)
	November 2017	439	485	(46)
	April 2018	669	661	8
Wyndham Lake Elementary				
	August 2017	468	496	(28)
	November 2017	440	588	(148)
	April 2018	672	644	28

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 YMCA</i>
Aloma Elementary	Sample #3	August	\$6.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Aloma Elementary	Sample #6	November	\$10.00	Sibling discount for multiple students from same family; however, we were unable to examine evidence of multiple students attending the program from the same family.
Aloma Elementary	Sample #11	April	\$10.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Aloma Elementary	Sample #14	April	\$6.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Aloma Elementary	Sample #15	April	\$10.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Andover Elementary	Sample #19	August	30%	Student received a scholarship.
Andover Elementary	Sample #21	November	50%	Student's parent is an OCPS teacher.
Andover Elementary	Sample #22	November	\$10.00	Sibling discount for multiple students from same family.
Bay Lake Elementary	Sample #33	August	50%	Student's parent is an OCPS teacher.
Bay Lake Elementary	Sample #37	November		Student could not be located in the system for this month. The YMCA stated that the student registered, but never attended.
Bay Lake Elementary	Sample #39	November	50%	Student's parent is an OCPS teacher.
Bay Lake Elementary	Sample #40	November	50%	Student's parent is an OCPS teacher.
Bay Lake Elementary	Sample #45	April	50%	Student's parent is an OCPS teacher.

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<i>School</i>	<i>Student</i>	<i>Month</i>	<i>Discount offered</i>	<i>Reason for difference according to YMCA</i>
Blankner Elementary	Sample #46	August		Student could not be located in the system for this month. The YMCA stated that the student did not start until September 4, 2017, but it was noted the student was checked in and out on the August 14, 2017 attendance report.
Blankner Elementary	Sample #48	August	50%	Student's parent is an OCPS teacher.
Blankner Elementary	Sample #52	November	30%	Student received a scholarship; however, we were unable to examine evidence of the scholarship approval.
Blankner Elementary	Sample #54	November	50%	Student's parent is an OCPS teacher.
Blankner Elementary	Sample #57	April	50%	Student's parent is an OCPS teacher.
Blankner Elementary	Sample #58	April		Student could not be located in the system for this month. The YMCA stated that the student stopped attending on November 13, 2017, but it was noted the student was checked in and out on the April 6, 2018 attendance report.
Clay Springs Elementary	Sample #64	August	30%	Student received a scholarship.
Clay Springs Elementary	Sample #65	August		Student could not be located in the system for this month. The YMCA stated that the student registered to attend during August 2017, but it was noted the student was checked in and out on the August 15, 2018 attendance report.
Clay Springs Elementary	Sample #70	November	50%	Student's parent is an OCPS teacher.
Clay Springs Elementary	Sample #74	April	50%	Student's parent is an OCPS teacher.
Clay Springs Elementary	Sample #75	April	50%	Student's parent is an OCPS teacher.
Cypress Springs Elementary	Sample #79	August	30%	Student received a scholarship.
Dommerich Elementary	Sample #91	August	30%	Student received a scholarship.
Dommerich Elementary	Sample #96	November	50%	Student's parent is an OCPS teacher.

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<i>School</i>	<i>Student</i>	<i>Month</i>	<i>Discount offered</i>	<i>Reason for difference according to YMCA</i>
Dr. Phillips Elementary	Sample #113	November	50%	Student's parent is an OCPS teacher.
Dr. Phillips Elementary	Sample #114	November	30%	Student received a scholarship.
Eagle Creek Elementary	Sample #125	August		Student could not be located in the system for this month. The YMCA stated that the student did not start attending until October 9, 2017, but it was noted the student was checked in and out on the August 14, 2017 attendance report.
Eagle Creek Elementary	Sample #127	November	30%	Student received a scholarship.
Eagle Creek Elementary	Sample #130	November	30%	Student received a scholarship; however, we were unable to examine evidence of the scholarship approval.
Forsyth Woods Elementary	Sample #157	November	30%	Student received a scholarship.
Forsyth Woods Elementary	Sample #161	April	\$6.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Forsyth Woods Elementary	Sample #165	April		Student could not be located in the system for this month. The YMCA stated that the student stopped attending on March 26, 2018, but it was noted the student was checked in and out on the April 2, 2018 attendance report.
Hillcrest Elementary	Sample #166	August	30%	Student received a scholarship.
Hillcrest Elementary	Sample #178	April		Student could not be located in the system for this month. The YMCA stated that the student stopped attending on March 27, 2017 and re-enrolled in November 2018, but it was noted the student was checked in and out on the April 5, 2018 and April 12, 2018 attendance reports.
Independence Elementary	Sample #191	April	50%	Student's parent is an OCPS teacher.
Independence Elementary	Sample #195	April	50%	Student's parent is an OCPS teacher.

EXHIBIT B
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<i>School</i>	<i>Student</i>	<i>Month</i>	<i>Discount offered</i>	<i>Reason for difference according to YMCA</i>
Kaley Lake Como Elementary	Sample #199	August	30%	Student received a scholarship.
Kaley Lake Como Elementary	Sample #202	November		Student could not be located in the system for this month. The YMCA stated that the student stopped attending on October 30, 2017, but it was noted the student was checked in and out on the November 2017 attendance reports.
Kaley Lake Como Elementary	Sample #204	November		Student could not be located in the system for this month. The YMCA stated that the student started attending on January 15, 2018, but it was noted the student was checked in and out on the August 2017 attendance reports.
Kaley Lake Como Elementary	Sample #206	April	30%	Student received a scholarship; however, we were unable to examine evidence of the scholarship approval.
Lake Sybelia Elementary	Sample #211	August	\$11.00	Student received \$6.00 discount for sibling discount for multiple students from the same family and received \$5.00 discount for free or reduced lunch although there was no evidence of this approval.
Lake Sybelia Elementary	Sample #212	August	20%	Student received a scholarship.
Lake Sybelia Elementary	Sample #218	November	30%	Student received a scholarship.
Lake Sybelia Elementary	Sample #221	April	30%	Student received a scholarship.
Lake Whitney Elementary	Sample #230	August	50%	Student's parent is an OCPS teacher.
Lake Whitney Elementary	Sample #237	April	50%	Student's parent is an OCPS teacher.
Lockhart Elementary	Sample #246	November	30%	Student received a scholarship.
Lockhart Elementary	Sample #247	November	30%	Student received a scholarship.

EXHIBIT B

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<i>School</i>	<i>Student</i>	<i>Month</i>	<i>Discount offered</i>	<i>Reason for difference according to YMCA</i>
McCoy Elementary	Sample #256	August	\$5.00	Student received a discount for sibling discount for multiple students from the same family and was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
McCoy Elementary	Sample #257	August	\$10.00	Student received a discount for sibling discount for multiple students from the same family and was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
McCoy Elementary	Sample #258	August	\$6.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
McCoy Elementary	Sample #259	August	\$6.00	Student received a discount for sibling discount for multiple students from the same family and was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
McCoy Elementary	Sample #260	August	\$6.00	Student received a discount for sibling discount for multiple students from the same family and was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
McCoy Elementary	Sample #261	November	\$10.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
McCoy Elementary	Sample #262	November	\$10.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
McCoy Elementary	Sample #263	November	\$10.00	Sibling discount for multiple students from same family.

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 YMCA</i>
McCoy Elementary	Sample #264	November	\$5.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
McCoy Elementary	Sample #265	November	30%	Student received a scholarship; however, we were unable to examine evidence of the scholarship approval.
McCoy Elementary	Sample #267	April	\$6.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
McCoy Elementary	Sample #269	April	\$10.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Moss Park Elementary	Sample #272	August		Student could not be located in the system for this month. The YMCA stated that there is no student in their system with this name; however, it was noted the student was checked in and out on the August 2017 attendance reports.
Moss Park Elementary	Sample #276	November	30%	Student received a scholarship.
Palm Lake Elementary	Sample #290	August	30%	Student received a scholarship.
Palm Lake Elementary	Sample #291	November	30%	Student received a scholarship.
Palmetto Elementary	Sample #301	August	\$6.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Palmetto Elementary	Sample #302	August	\$12.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Palmetto Elementary	Sample #303	August	\$6.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.

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 YMCA</i>
Palmetto Elementary	Sample #304	August	\$6.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Palmetto Elementary	Sample #305	August	\$12.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Palmetto Elementary	Sample #306	November	\$10.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Palmetto Elementary	Sample #307	November	\$5.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Palmetto Elementary	Sample #308	November	\$10.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Palmetto Elementary	Sample #309	November	\$5.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Palmetto Elementary	Sample #314	April	\$5.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Pineloch Elementary	Sample #316	August	\$6.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Pineloch Elementary	Sample #317	August	\$6.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Pineloch Elementary	Sample #319	August	50%	Student's parent is an OCPS teacher.

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<i>School</i>	<i>Student</i>	<i>Month</i>	<i>Discount offered</i>	<i>Reason for difference according to YMCA</i>
Pineloch Elementary	Sample #320	August	\$6.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Pineloch Elementary	Sample #321	November	\$5.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Pineloch Elementary	Sample #322	November	\$6.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Pineloch Elementary	Sample #324	November	\$10.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Pineloch Elementary	Sample #325	November	\$5.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Pineloch Elementary	Sample #327	April		Student could not be located in the system for this month. The YMCA stated that all charges for April 2018 were voided and no payment was collected, but it was noted the student was checked in and out on the April 2018 attendance reports.
Pineloch Elementary	Sample #329	April	\$6.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Pinewood Elementary	Sample #331	August	\$6.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Pinewood Elementary	Sample #332	August	\$6.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.

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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 YMCA</i>
Pinewood Elementary	Sample #333	August	\$6.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Pinewood Elementary	Sample #334	August	\$6.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Pinewood Elementary	Sample #335	August	\$6.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Pinewood Elementary	Sample #336	November	\$5.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Pinewood Elementary	Sample #337	November	\$5.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Pinewood Elementary	Sample #339	November	\$5.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Pinewood Elementary	Sample #341	April	30%	Student received a scholarship.
Pinewood Elementary	Sample #342	April	\$5.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Pinewood Elementary	Sample #343	April	\$5.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Princeton Elementary	Sample #363	August		Student could not be located in the system for this month. The YMCA stated that the student started attending on August 27, 2017, but there were no charges for August 2017.

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 YMCA</i>
Princeton Elementary	Sample #368	November	30%	Student received a scholarship.
Princeton Elementary	Sample #369	November		Student could not be located in the system for this month. The YMCA stated that the student did not attend in November 2017, but it was noted the student was checked in and out on the November 2017 attendance reports.
Princeton Elementary	Sample #370	November		Student could not be located in the system for this month. The YMCA stated that the student did not attend in November 2017, but it was noted the student was checked in and out on the November 2017 attendance reports.
Rosemont Elementary	Sample #376	August	\$5.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Rosemont Elementary	Sample #378	August	\$6.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Rosemont Elementary	Sample #379	August	\$6.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Rosemont Elementary	Sample #380	August	\$6.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Rosemont Elementary	Sample #381	November	\$6.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Rosemont Elementary	Sample #382	November	30%	Student received a scholarship; however, we were unable to examine evidence of the scholarship approval.

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 YMCA</i>
Rosemont Elementary	Sample #383	November	\$12.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Rosemont Elementary	Sample #384	November	30%	Student received a scholarship; however, we were unable to examine evidence of the scholarship approval.
Rosemont Elementary	Sample #385	November	\$10.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Rosemont Elementary	Sample #387	April	\$12.00	Student was eligible for free or reduced lunch since school is Title I school so the student automatically qualifies for discounted rates.
Rosemont Elementary	Sample #390	April		Student could not be located in the system for this month. The YMCA stated that the student did not attend in April 2018, but it was noted the student was checked in and out on the April 2018 attendance reports.
Sunridge Elementary	Sample #397	November	30%	Student received a scholarship; however, we were unable to examine evidence of the scholarship approval.
Sunridge Elementary	Sample #404	April		Student could not be located in the system for this month. The YMCA stated that the student stopped attending on February 19, 2018, but it was noted the student was checked in and out on the April 2018 attendance reports.
Sunset Park Elementary	Sample #411	November	50%	Student's parent is an OCPS teacher.
Sunset Park Elementary	Sample #418	April	50%	Student's parent is an OCPS teacher.
Tangelo Park Elementary	Sample #421	August	30%	Student received a scholarship.
Tangelo Park Elementary	Sample #422	August	30%	Student received a scholarship.
Tangelo Park Elementary	Sample #423	August	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 YMCA</i>
Tangelo Park Elementary	Sample #424	August	30%	Student received a scholarship.
Tangelo Park Elementary	Sample #425	August	30%	Student received a scholarship.
Tangelo Park Elementary	Sample #426	November		Student could not be located in the system for this month. The YMCA stated that the student did not attend in November 2017, but it was noted the student was checked in and out on the November 2017 attendance reports.
Tangelo Park Elementary	Sample #427	November	30%	Student received a scholarship.
Tangelo Park Elementary	Sample #428	November	30%	Student received a scholarship.
Tangelo Park Elementary	Sample #429	November		Student could not be located in the system for this month. The YMCA stated that the student did not attend in November 2017, but it was noted the student was checked in and out on the November 2017 attendance reports.
Tangelo Park Elementary	Sample #430	November	30%	Student received a scholarship.
Tangelo Park Elementary	Sample #432	April	50%	Student's parent is an OCPS teacher.
Tangelo Park Elementary	Sample #434	April	30%	Student received a scholarship.
Vista Lakes Elementary	Sample #450	April	50%	Student's parent is an OCPS teacher.
West Creek Elementary	Sample #451	August	50%	Student's parent is an OCPS teacher.
Wyndham Lakes Elementary	Sample #475	November	30%	Student received a scholarship.

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

	<i>Total cash receipts from Cash Receipts Reports</i>	<i>Total gross revenue from School Age Service Attendance and Revenue Report for 2017-2018</i>	<i>Difference</i>
Total	\$5,499,456.40	\$5,277,195.35	\$222,261.05

EXHIBIT D
Comparison of Accrual Revenue
from July 2017 through June 2018

<i>School</i>	<i>Total accrual revenue from Income Statement</i>	<i>Total gross revenue from School Age Service Attendance and Revenue Report for 2017-2018</i>	<i>Difference</i>
Aloma Elementary	\$ 100,749.35	\$ 97,524.92	\$ 3,224.43
Andover Elementary	\$ 284,878.38	\$ 273,651.22	\$ 11,227.16
Avalon Middle	\$ 76,375.00	\$ 39,031.95	\$ 37,343.05
Bay Lake Elementary	\$ 175,737.60	\$ 169,820.01	\$ 5,917.59
Blankner Elementary	\$ 212,521.91	\$ 206,826.26	\$ 5,695.65
Clay Springs Elementary	\$ 209,372.15	\$ 199,349.31	\$ 10,022.84
Cypress Springs Elementary	\$ 279,729.34	\$ 266,880.20	\$ 12,849.14
Dommerich Elementary	\$ 171,510.05	\$ 166,343.89	\$ 5,166.16
Dr. Phillips Elementary	\$ 190,573.60	\$ 185,282.71	\$ 5,290.89
Eagle Creek Elementary	\$ 187,548.50	\$ 183,442.60	\$ 4,105.90
Eagle's Nest Elementary	\$ (1,642.00)	\$ -	\$ (1,642.00)
East Lake Elementary	\$ 196,732.80	\$ 188,261.77	\$ 8,471.03
Forsyth Woods Elementary	\$ 114,017.83	\$ 111,563.97	\$ 2,453.86
Hillcrest Elementary	\$ 126,362.80	\$ 122,497.77	\$ 3,865.03
Independence Elementary	\$ 219,481.80	\$ 213,597.54	\$ 5,884.26
Kaley Elementary	\$ 125,011.75	\$ 119,552.85	\$ 5,458.90
Lake Sybelia Elementary	\$ 204,240.45	\$ 187,895.18	\$ 16,345.27
Lake Whitney Elementary	\$ 119,892.50	\$ 116,349.44	\$ 3,543.06
Lockhart Elementary	\$ 79,987.66	\$ 76,548.66	\$ 3,439.00
McCoy Elementary	\$ 99,807.29	\$ 95,500.52	\$ 4,306.77
Moss Park Elementary	\$ 414,506.75	\$ 382,918.80	\$ 31,587.95
Palm Lake Elementary	\$ 195,525.95	\$ 184,811.24	\$ 10,714.71
Palmetto Elementary	\$ 82,411.67	\$ 79,868.27	\$ 2,543.40
Pineloch Elementary	\$ 99,670.83	\$ 96,170.25	\$ 3,500.58
Pinewood Elementary	\$ 27,178.20	\$ 26,064.09	\$ 1,114.11
Prairie Lake Elementary	\$ 165,840.65	\$ 157,818.48	\$ 8,022.17
Princeton Elementary	\$ 199,367.40	\$ 179,742.63	\$ 19,624.77
Rosemont Elementary	\$ 59,823.30	\$ 57,684.81	\$ 2,138.49
SunRidge Elementary	\$ 120,939.35	\$ 116,903.93	\$ 4,035.42
Sunset Park Elementary	\$ 297,592.88	\$ 273,018.38	\$ 24,574.50
Tangelo Park Elementary	\$ 51,105.37	\$ 49,729.85	\$ 1,375.52
Vista Lakes Elementary	\$ 227,258.90	\$ 212,484.07	\$ 14,774.83
West Creek Elementary	\$ 266,201.30	\$ 245,302.01	\$ 20,899.29
Wyndham Lakes Elementary	\$ 202,219.60	\$ 194,757.77	\$ 7,461.83
	\$ 5,582,530.91	\$ 5,277,195.35	\$ 305,335.56

EXHIBIT E
 Calculation of Funds Earned by OCPS and Amounts Remitted to OCPS
 from July 2017 through June 2018

	<i>Funds earned by OCPS based on cash receipts (13% of cash receipts from Cash Receipts Reports)</i>	<i>Funds earned by OCPS based on accrual revenue (13% of accrual revenue from Income Statement)</i>	<i>Total remit amount from School Age Services Attendance and Revenue Report for 2017-2018</i>
Total	\$ 714,929.33	\$ 725,729.02	\$ 686,035.40