

ENCORE LEARNING
AGREED UPON PROCEDURES
SCHOOL YEAR ENDED JUNE 30, 2023



INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
Encore Learning
New Orleans, LA

We have performed the procedures enumerated below, which were requested by the Orleans Parish School Board (OPSB) and which were agreed to by the management of Encore Learning (the "School"), solely to assist the specified users of the report in evaluating the School's use of dedicated millage funds for the year ended June 30, 2023. The School's management is responsible for the accuracy of the Dedicated Millage Report and proper use of dedicated millage funds. The sufficiency of these procedures is solely the responsibility of the specified users of this report. 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 findings are as follows:

1. Have the school's management organization provide us with a schedule of the expenditures, grouped by purpose, and tie the totals to the dedicated millage report provided by the client.

No exceptions were noted as a result of applying this procedure.

2. Select a sample of 15 transactions from each Purpose and trace the expenditures to the general ledger to determine if the transactions are incurred in the fiscal year, classified correctly, and recorded for the correct amount.

No exceptions were noted as a result 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 audit or review, the objective of which would be the expression of an opinion on the Dedicated Millage Report. 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 School and the OPSB and is not intended to be and should not be used by anyone other than those specified parties.

Daigrepoint & Brian APAC

Daigrepoint & Brian, APAC
Baton Rouge, LA
February 26, 2024

**Encore Learning
Dedicated Millage Report
For the Year Ended June 30, 2023**

Purpose:	Total General Funds Expended	February 1, 2023 Student Count	Per Student Amount Expended
A - Books, Supplies, Materials (Object Codes 610s, 640s, and 730s)	\$ 315,932	431	\$ 733
B - Early Childhood, Discipline, and Drop Out (Function Codes 1220 and 1530)	-	431	-
C - Salaries, Benefits, and Incentives (Object Codes 100s and 200s, excluding Function Codes 2610, 2620, 2630, 2650, and 2690)	1,267,548	431	2,941
D - A/C, Asbestos Removal, and Facility Maintenance (Function Codes 2610, 2620, 2630, 2650, and 2690)	<u>388,152</u>	431	<u>901</u>
	<u><u>\$ 1,971,632</u></u>		<u><u>\$ 4,575</u></u>

NOTE: The purpose of this report is to summarize expenditures incurred for dedicated millage revenue included in the School's MFP revenue. These expenditures are general fund expenditures which have not been reimbursed by another state or federal grant and are funded solely by local sources and the MFP.