

NEW ORLEANS COLLEGE PREPARATORY ACADEMIES

AUDIT OF FINANCIAL STATEMENTS

JUNE 30, 2014

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As of and For the Year Ended June 30, 2014

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INDEPENDENT AUDITOR'S REPORT

January 7, 2015

The Board of Directors
New Orleans College Preparatory Academies

Report on the Financial Statements

We have audited the accompanying financial statements of New Orleans College Preparatory Academies (a nonprofit organization), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of New Orleans College Preparatory Academies as of June 30, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The schedules required by Louisiana State Law, included as Schedules 1 through 9, are not a required part of the basic financial statements, but are supplemental information required by Louisiana State Law. We have applied certain limited procedures, which are described in the Independent Accountant's Report on Applying Agreed-Upon Procedures. However, we did not audit this information and, accordingly, express no opinion on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 7, 2015, on our consideration of New Orleans College Preparatory Academies' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering New Orleans College Preparatory Academies' internal control over financial reporting and compliance.

Hienz & Macaluso, LLC
Metairie, LA

NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2014

	2014
ASSETS	
Current Assets	
Cash and cash equivalents	\$ 2,399,729
Governmental grant receivable	464,383
Private grant receivable	227,580
Accounts receivable	118,232
Total current assets	3,209,924
Property and Equipment	
Buildings and improvements	34,168
Furniture and equipment	390,452
Accumulated depreciation	(249,794)
Total property and equipment, net	174,826
Total assets	\$ 3,384,750
LIABILITIES AND NET ASSETS	
Current liabilities	
Accounts payable	\$ 391,854
Salaries and benefits payable	108,404
Total current liabilities	500,258
Total liabilities	500,258
Net assets	
Unrestricted net assets	2,457,365
Temporarily restricted net assets	427,127
Permanently restricted net assets	-
Total net assets	2,884,492
Total liabilities and net assets	\$ 3,384,750

The accompanying notes are an integral part of these financial statements.

NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
STATEMENT OF ACTIVITIES
JUNE 30, 2014

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenues				
State public school funding	\$ 11,968,402	\$ -	\$ -	\$ 11,968,402
Federal sources	3,970,747	-	-	3,970,747
Other state funding	272,327	-	-	272,327
Contributions and donations	387,800	47,300	-	435,100
Other income	747,613	7,466	-	755,079
Student activity revenue	-	525	-	525
Net assets released from restrictions	186,189	(186,189)	-	-
Total Revenue	17,533,078	(130,898)	-	17,402,180
Expenses				
Program Services				
Regular education programs	4,105,358	-	-	4,105,358
Special education programs	1,807,625	-	-	1,807,625
Other instructional programs	1,202,977	-	-	1,202,977
Special programs	311,778	-	-	311,778
Pupil support services	1,189,269	-	-	1,189,269
Instructional staff services	1,397,387	-	-	1,397,387
School administration	2,169,624	-	-	2,169,624
Total Program	12,184,018	-	-	12,184,018
Support services				
General administration	83,094	-	-	83,094
Business administration	335,707	-	-	335,707
Operations and maintenance of plant	1,555,730	-	-	1,555,730
Student transportation services	1,127,273	-	-	1,127,273
Central services	362,553	-	-	362,553
Food services	981,931	-	-	981,931
Other use of funds	737	-	-	737
Total Support Services	4,447,025	-	-	4,447,025
Total expenses	16,631,043	-	-	16,631,043
Change in net assets	902,035	(130,898)	-	771,137
Net assets, beginning of year	1,555,330	558,025	-	2,113,355
Net assets, end of year	\$ 2,457,365	\$ 427,127	\$ -	\$ 2,884,492

The accompanying notes are an integral part of these financial statements.

NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
STATEMENT OF CASH FLOWS
JUNE 30, 2014

Cash Flows from Operating Activities	
Change in net assets	\$ 771,137
Adjustments to reconcile change in net assets net cash provided by operating activities:	
Depreciation	84,355
Decrease in grants receivable	309,092
Increase in accounts receivable	(65,904)
Increase in accounts payable	5,599
Increase in salaries and benefits payable	52,058
Total adjustments	<u>385,200</u>
Net cash provided by operating activities	<u>1,156,337</u>
Cash Flows from Investing Activities	
Purchase of capital assets	<u>(19,244)</u>
Net cash used in investing activities	<u>(19,244)</u>
Net increase in cash and cash equivalents	1,137,093
Cash and cash equivalents, beginning of year	<u>1,262,636</u>
Cash and cash equivalents, end of year	<u><u>\$ 2,399,729</u></u>

The accompanying notes are an integral part of these financial statements.

NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 – Summary of Significant Accounting Policies

New Orleans College Preparatory Academies (the School) was created as a non-profit organization under the laws of the State of Louisiana on November 6, 2006. The School applied to the Louisiana Board of Elementary and Secondary Education (BESE) to operate a Type 5 charter school. On May 24, 2007, BESE approved the charter. The charter was granted for a minimum of three years; in 2010 a two year renewal of the charter was granted. Effective July 1, 2013 The School maintains three Type 5 charter agreements to operate the following locations:

Sylvanie Williams College Prep	July 1, 2012 – June 30, 2015
Cohen College Prep	July 1, 2012 – June 30, 2017
Crocker College Prep	July 1, 2013 – June 30, 2018

The School serves eligible students in Pre-kindergarten through twelfth grade for the 2013-2014 school year.

The School leases its buildings rent free from the Louisiana Recovery School District.

Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported on the financial statements. The financial statements of the School have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

Basis of Presentation

The School is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

Unrestricted Net Assets – limited only by the broad limits resulting from the nature of the organization, the environment in which it operates and the purposes specified in its articles of incorporation or bylaws and limits resulting from contractual agreements with suppliers, creditors and others entered into by the organization in the course of its business.

Temporarily Restricted Net Assets – assets whose restrictions lapse with the passage of time and/or purpose.

Permanently Restricted Net Assets – assets whose restrictions do not lapse with the passage of time.

Presently, the School has no permanently restricted net assets.

NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revenues

The School's primary sources of funding are through the State Public School Fund and federal grants, as well as private donations. Federal grants are recorded on a cost reimbursement basis. An accrual is made when eligible expenses are incurred.

Property and Equipment

Property and equipment are recorded at historical cost or estimated historical cost if historical cost is not available. Betterments that naturally add to the value of related assets or materially extend the useful lives of assets are capitalized. Normal building maintenance and minor equipment purchases are included as expenses of the School.

Income Taxes

The School is operating under Section 501(c)(3) of the Internal Revenue Code, and is generally exempt from federal, state and local income taxes. Accordingly, no provision for income taxes is included in the financial statements.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the School has considered all unrestricted cash and other highly liquid investments with original maturities of three months or less to be cash equivalents.

Paid Time Off

Full-time employees are eligible to earn paid time off in addition to school holidays and break periods. Paid time off begins to accrue on the first day an employee works for the school. Paid time off cannot be rolled over to the following year and is paid out at the rate of \$125 per day or at a daily rate whichever is greater at the end of each year. As of June 30, 2014, the School's liability for paid time off was \$0.

NOTE 2 – Cash and cash equivalents

As of June 30, 2014, cash consists of demand deposits in a local bank of \$2,399,729.

NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 3 – Grants Receivable

As of June 30, 2014, grants receivable totaled \$691,963 which was a receivable for federal grants passed through the State of Louisiana as well as a private grant. Grants receivable are considered fully collectible; therefore, management does not consider an allowance for doubtful accounts to be necessary.

NOTE 4 – Concentrations

The School received approximately 90% of its total revenues from Federal and State grantors.

The School maintains cash balances at several banks. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At times during the year, these accounts may exceed the federally insured limits.

As noted earlier, the School is leasing its buildings from the Louisiana Recovery School District rent free. Should these leases not be extended, it may have an unfavorable impact on the School. The School does not record donated facilities.

NOTE 5 - Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of applicable funds. The amount, if any, of expenditures which may be disallowed by grantors cannot be determined at this time, although the School expects any such amounts to be immaterial.

NOTE 6 – Retirement Plan

The School provides a 403(b) plan for all regular full-time employees who are 21 years of age or older. An employee becomes eligible to participate in the plan on the first day of the month following the date of hire. Contributions to the plan are made by way of pre-tax salary deferrals and are made at the sole discretion of the employee up to the maximum amount allowed by federal law. The School will make a matching contribution equal to 4% of salary, and all employees are immediately vested. For the period ended June 30, 2014, the School recorded retirement contributions in the amount of \$262,817.

NOTE 7 – Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
 NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 8 – Board Member’s Compensation

Board members are not compensated for their service; therefore a schedule of board members and compensation is not presented.

NOTE 9 – Leases

The School leases nine copiers under two leases with Konica. The effective dates for the respective leases are August 1, 2009 expiring September 30, 2014 and June 1, 2012 expiring July 31, 2017.

Total lease expense amounted to \$103,261 for the year ended June 30, 2014, which includes the equipment lease and maintenance contract.

The minimum future lease payments under the above leases are as follows:

<u>Fiscal Year End</u>	<u>Lease Commitment</u>
June 30, 2015	16,319
June 30, 2016	12,901
June 30, 2017	<u>11,826</u>
 Total	 <u>\$ 41,046</u>

NOTE 10 – Temporarily Restricted Net Assets

Temporarily restricted net assets are available for the following purposes or periods:

Start up expenses	\$ 231,600
Chief Academic Officer	184,856
Student activity fund	524
Scholarship Fund	<u>10,147</u>
 Temporarily restricted net assets	 <u>\$ 427,127</u>

Net assets were released from donor restrictions by incurring expenses satisfying the purpose specified and/or time restriction by donors as follows:

NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 10 – Temporarily Restricted Net Assets (Continued)

Periods before June 30, 2014	\$ 25,537
Chief Academic Officer	35,144
Emotional literacy initiative	16,000
Salaries	62,050
Healthy nutrition	4,458
Counselor	<u>43,000</u>
Total restrictions released	<u>\$ 186,189</u>

NOTE 11 – Uncertain Income Taxes

On July 1, 2009, the School adopted the provisions of the *Accounting for Uncertainty in Income Taxes* Topic of the FASC ASC. The implementation of this topic had no impact on the statement of financial position or statement of activities.

The School's 2007 through 2012 tax returns have been filed appropriately. As of January 7, 2015, the School has been approved for an extension to file their 2013 tax return. The School recognizes interest and penalties, if any, related to unrecognized tax benefits in income tax expense. The School's tax filings are subject to audit by various taxing authorities. The School's open audit periods are 2010 through 2012. Management has evaluated the School's tax position and concluded that the School has taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance.

NOTE 12– Property and Equipment

Depreciation expense for the year ended June 30, 2014 was \$84,355. Depreciation is calculated using the straight line method with useful lives of 5 years.

All assets acquired with Louisiana Department of Education funds are owned by the School while used in the purpose for which they were acquired. The Louisiana Department of Education, however, has a reversionary interest in these assets. Should the charter not be renewed, any assets purchased with those funds will revert back to the State of Louisiana.

NOTE 13 – Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, January 7, 2015.

**NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2014**

Federal Grantor/Pass-Through Grantor Program Title	CFDA Number	Federal Expenditures
United States Department of Education (Passed through the Louisiana Department of Education)		
School Improvement Grant Cluster		
School Improvement Grant	84.377	\$ 355,994
School Improvement Grant, Recovery Act	84.388	77,792
Total School Improvement Cluster		<u>433,786</u>
Special Education Grant Cluster		
Special Education Grant - Grants to States	84.027	588,858
Special Education Grant - Preschool Grants	84.173	1,277
Total Special Education Cluster		<u>590,135</u>
Title I Grants to Local Educational Agencies	84.010	866,542
Charter Schools	84.282	41,271
21st Century Community Learning Centers*	84.287	791,500
Teacher Incentive Fund*	84.374	158,903
Improving Teacher Quality State Grants*	84.367	276,646
(Passed through /New School for New Orleans)		
Investing in Innovation (i3) Fund	84.411	231,041
Total United States Department of Education		<u>3,389,824</u>
United States Department of Agriculture (Passed through the Louisiana Department of Education)		
Child Nutrition Cluster*		
National School Lunch Program	10.555	862,204
Child and Adult Care Food Program	10.558	56,966
Total Child Nutrition Cluster		<u>919,170</u>
Total United States Department of Agriculture		<u>919,170</u>
United States Department of Health and Human Services (Passed through the Louisiana Department of Education)		
Temporary Assistance for Needy Families	93.558	134,333
Total United States Department of Health and Human Services		<u>134,333</u>
Total Federal Financial Assistance		<u>\$ 4,443,327</u>

* Major program.

**NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2014**

NOTE A – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of New Orleans College Preparatory Academies (New Orleans College Prep) under programs of the federal government for the year ended June 30, 2014. The information in this Schedule is presented in accordance with the requirements of OMB Circular A – 133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of New Orleans College Prep it is not intended to and does not present the financial position, changes in net assets, or cash flows of New Orleans College Prep.

NOTE B – Summary of Significant accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C – Sub-recipients

New Orleans College Prep has not provided federal awards to sub-recipients.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

January 7, 2015

The Board of Directors
New Orleans College Preparatory Academies

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of New Orleans College Preparatory Academies (a nonprofit organization), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 7, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered New Orleans College Preparatory Academies' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of New Orleans College Preparatory Academies' internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether New Orleans College Preparatory Academies' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the Board of Trustees, management, federal awarding agencies and pass-through entities and the Legislative Auditor of the State of Louisiana and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor for the State of Louisiana as a public document.

Hienz & Macaluso, LLC
Metairie, LA



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

January 7, 2015

To the Board of Directors of
New Orleans College Preparatory Academies

Report on Compliance for Each Major Federal Program

We have audited New Orleans College Preparatory Academies' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of New Orleans College Preparatory Academies' major federal programs for the year ended June 30, 2014. New Orleans College Preparatory Academies' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of New Orleans College Preparatory Academies' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about New Orleans College Preparatory Academies' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of New Orleans College Preparatory Academies' compliance.

Opinion on Each Major Federal Program

In our opinion, New Orleans College Preparatory Academies complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Report on Internal Control Over Compliance

Management of New Orleans College Preparatory Academies is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered New Orleans College Preparatory Academies' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of New Orleans College Preparatory Academies' internal control over compliance.

A *deficiency* in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

This report is intended solely for the information and use of the Board of Directors, management, BESE, federal awarding agencies and pass-through entities and the Legislative Auditor of the State of Louisiana and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor for the State of Louisiana as a public document.

Hienz & Macaluso, LLC
Metairie, LA

**NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014**

A. Summary of Auditor's Results

1. The auditor's report expresses an unqualified opinion on the financial statements of New Orleans College Preparatory Academies.
2. No control deficiencies were disclosed during the audit of the financial statements of New Orleans College Preparatory Academies.
3. No instances of noncompliance material to the financial statements of New Orleans College Preparatory Academies were disclosed during the audit.
4. No control deficiencies relating to the audit of internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and Internal Control Over Compliance Required by OMB Circular A-133*.
5. The auditor's report on compliance for the major federal programs for New Orleans College Preparatory Academies expresses an unqualified opinion on all major federal programs.
6. The audit disclosed no findings which are required to be reported by OMB Circular A-133.
7. The programs tested as major programs include:

	<u>CFDA Number</u>
Improving Teacher Quality State Grants	84.367
National School Lunch Program	10.555
Child and Adult Care Food Program	10.558
Teacher Incentive Fund	84.374
21st Century Community Learning Centers	84.287
8. The threshold for distinguishing Type A and Type B programs was \$300,000.
9. New Orleans College Preparatory Academies was determined to be a low-risk auditee.

B. Financial Statement Findings and Questioned Costs

There were no financial statement findings or questioned costs for the year ended June 30, 2014.

**NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014**

C. Federal Award Findings and Questioned Costs

There were no federal award findings or questioned costs for the year ended June 30, 2014.

D. Management Letter

A management letter was not issued in connection with the audit for the year ended June 30, 2014.

**NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
SCHEDULE OF PRIOR PERIOD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014**

Section I – Internal Control and Compliance Material to the Financial Statements:

There were no prior year findings.

Section II – Internal Control and Compliance Material to Federal Awards:

There were no prior year findings.

Section III - Management Letter:

A management letter was not issued in connection with the audit for the year ended June 30, 2013.

**NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2014**

Section I – Internal Control and Compliance Material to the Financial Statements:

There were no current year findings.

Section II – Internal Control and Compliance Material to Federal Awards:

There were no current year findings.

Section III - Management Letter:

A management letter was not issued in connection with the audit for the year ended June 30, 2014.



**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

January 7, 2015

To the Board of Directors
New Orleans College Preparatory Academies

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of New Orleans College Preparatory Academies (the School) and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the accompanying performance and statistical data and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the 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 related to the accompanying schedules of supplemental information and are as follows:

PROCEDURES AND FINDINGS

**General Fund Instructional and Support Expenditures and
Certain Local Revenue Sources (Schedule 1)**

1. We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following reported on the schedule:

- ❖ Total General Fund Instructional Expenditures;
- ❖ Total General Fund Equipment Expenditures;
- ❖ Total Local Taxation Revenues;
- ❖ Total Local Earnings on Investment in Real Property;
- ❖ Total State Revenue in Lieu of Taxes;
- ❖ Nonpublic Textbook Revenue; and
- ❖ Nonpublic Transportation Revenue.

We reviewed the supporting documentation for the selected transactions and determined that they were classified correctly and reported in the proper amounts on the appropriate schedule.

Education Levels of Public School Staff (Schedule 2)

2. We reconciled the total number of full-time classroom teachers per the schedule “Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers” (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and the School’s supporting payroll records as of October 1, 3.

Finding: None

3. We reconciled the combined total of principals and assistant principals per the schedule “Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers” (Schedule 4) to the combined total of principals and assistant principals per this schedule.

Finding: None

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2013 as reported on the schedule. We traced a random sample of 25 teachers and the principals to their respective personnel file and determined if their education level was properly classified on the schedule.

Finding: None

Number and Type of Public Schools (Schedule 3)

5. We obtained a list of schools by type -as reported on the schedule. We compared the list of schools (only one school as reported in Schedule 3) and grade levels as reported on the Title I Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

Finding: None

Experience of Public Principals and Full-Time Classroom Teachers (Schedule 4)

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2013 and as reported on the schedule and traced the same sample used in procedure 4 to the individual’s personnel file and determined if the individual’s experience was properly classified on the schedule.

Finding: None

Public School Staff Data (Schedule 5)

7. We obtained a listing of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 25 teachers to their personnel file and determined if their salary, extra compensation, and full-time equivalents were properly included on the schedule.

Finding: None

8. For all teachers, we recalculated the average salaries and full-time equivalents reported in the schedule.

Finding: None

Class Size Characteristics (Schedule 6)

9. We obtained a list of classes and class size for the School as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a sample of ten classes to computerized summary reports of the October 1st roll books for those classes and determined if the class was properly classified in the schedule.

Finding: None

Louisiana Educational Assessment Program (LEAP) (Schedule 7)

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported on the schedule by the School.

Finding: None

The Graduation Exit Exam (Schedule 8)

11. Because this schedule only applies to grades ten and eleven, we did not obtain test scores as provided by the testing authority or reconcile scores as reported by the testing authority to scores reported in the schedule by the School.

This schedule was not-applicable for the School because the school did not have grades ten or eleven for the year ended June 30, 2014.

The iLEAP Tests (Schedule 9)

12. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the School.

Finding: None

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. 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 use of management of New Orleans College Preparatory Academies, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Hienz & Macalusa, LLC
Metairie, LA

NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
New Orleans, Louisiana

**General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
For the Year Ended June 30, 2014**

<u>General Fund Instructional and Equipment Expenditures</u>	Column A	Column B
General Fund Instructional Expenditures:		
Teacher and Student Interaction Activities:		
Classroom Teacher Salaries	2,104,567	
Other Instructional Staff Activities	358,570	
Instructional Staff Employee Benefits	963,832	
Purchased Professional and Technical Services	274,586	
Instructional Materials and Supplies	532,613	
Instructional Equipment	-	
Total Teacher and Student Interaction Activities	<u> -</u>	<u>\$ 4,234,168</u>
Other Instructional Activities		<u>\$ 146,521</u>
Pupil Support Services	1,467,049	
Less: Equipment for Pupil Support Services	<u> -</u>	
Net Pupil Support Services		<u>\$ 1,467,049</u>
Instructional Staff Services	187,800	
Less: Equipment for Instructional Staff Services	<u> -</u>	
Net Instructional Staff Services		<u>\$ 187,800</u>
School Administration	1,236,232	
Less: Equipment for School Administration	<u> -</u>	
Net School Administration		<u>\$ 1,236,232</u>
Total General Fund Instructional Expenditures (Total of Column B)		<u>\$ 7,271,770</u>
Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000)		<u><u>\$ -</u></u>

See Independent Accountant's Report on Applying Agreed-Upon Procedures.

NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
New Orleans, Louisiana

**General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
For the Year Ended June 30, 2014**

Certain Local Revenue Sources

Local Taxation Revenue:

Advalorem Taxes

Constitutional Ad Valorem Taxes	\$	-
Renewable Ad Valorem Tax	\$	-
Debt Service Ad Valorem Tax	\$	-
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	\$	-
Result of Court Ordered Settlement (Ad Valorem)	\$	-
Penalties/Interest on Ad Valorem Taxes	\$	-
Taxes Collected Due to Tax Incremental Financing (TIF)(Ad Valorem)	\$	-

Sales Taxes

Sales and Use Taxes - Gross	\$	-
Sales/Use Taxes - Court Settlement	\$	-
Penalties/Interest on Sales/Use Taxes	\$	-
Sales/Use Taxes Collected Due to TIF	\$	-
Total Local Taxation Revenue	\$	-

Local Earnings on Investment in Real Property:

Earnings from 16th Section Property	\$	-
Earnings from Other Real Property	\$	-
Total Local Earnings on Investment in Real Property	\$	-

State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	\$	-
Revenue Sharing - Other Taxes	\$	-
Revenue Sharing - Excess Portion	\$	-
Other Revenue in Lieu of Taxes	\$	-
Total State Revenue in Lieu of Taxes	\$	-

Nonpublic Textbook Revenue	\$	-
Nonpublic Transportation Revenue	\$	-

See Independent Accountant's Report on Applying Agreed-Upon Procedures.

NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
New Orleans, LA

Schedule 2

Education Levels of Public School Staff
As of October 1, 2013

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree								
Bachelor's Degree	44	53%	23	28%				
Master's Degree	10	12%	5	6%	2	50%	2	50%
Master's Degree + 30	1	1%						
Specialist in Education								
Ph. D. or Ed. D.								
Total	55	66%	28	34%	2	50%	2	50%

See Independent Accountant's Report on Applying Agreed-Upon Procedures.

NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
New Orleans, LA

Schedule 3

Number and Type of Schools
For the Year Ended June 30, 2014

Type	Number
Elementary	2
Middle Jr. High	0
Secondary	0
Combination	1
Total	3

See Independent Accountant's Report on Applying Agreed-Upon Procedures.

NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
 New Orleans, LA

Schedule 4

Experience of Public Principals, Assistant Principals and Full time Classroom Teachers
 As of October 1, 2013

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals								
Principals	3					1		4
Classroom Teachers	35	26	18	2	2			83
Total	38	26	18	2	2	1	0	87

See Independent Accountant's Report on Applying Agreed-Upon Procedures.

NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
 New Orleans, LA

Schedule 5

Public School Staff Data: Average Salaries
 For the Year Ended June 30, 2014

	All Classroom Teachers	Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions
Average Classroom Teachers Salary Including Extra Compensation	\$49,204	\$49,204
Average Classroom Teachers Salary Excluding Extra Compensation	\$48,329	\$48,329
Number of Teacher Full-Time Equivalents (FTES) used in Computation of Average Salaries	87	87

See Independent Accountant's Report on Applying Agreed-Upon Procedures.

Class Size Characteristics
 As of October 1, 2013

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	28%	57	58%	117	14%	28		
Elementary Activity Class	11%	2	61%	11	28%	5		
Middle High								
Middle High Activity Class								
High								
High Activity Class								
Combination	49%	81	39%	64	12%	20		
Combination Activity Class	33%	8	50%	12	17%	4		

See Independent Accountant's Report on Applying Agreed-Upon Procedures.

Louisiana Educational Assessment Program (LEAP)
 For the Year Ended June 30, 2014

District Achievement Level Results	English Language Arts						Mathematics					
	2014		2013		2012		2014		2013		2012	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	0	0%	2	4%	0	0%	3	3%	1	2%	0	0%
Mastery	8	9%	6	12%	8	20%	19	20%	10	20%	10	24%
Basic	50	53%	22	44%	18	44%	45	48%	22	44%	17	41%
Approaching Basic	15	16%	12	24%	10	24%	13	14%	8	16%	9	22%
Unsatisfactory	21	22%	8	16%	5	12%	14	15%	9	18%	5	12%
Total	94	100%	50	100%	41	100%	94	100%	50	100%	41	100%

District Achievement Level Results	Science						Social Studies					
	2014		2013		2012		2014		2013		2012	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	5	5%	2	4%	7	17%	3	3%	1	2%	4	10%
Mastery	41	44%	20	40%	16	39%	51	54%	32	64%	21	51%
Basic	34	36%	20	40%	13	32%	26	27%	10	20%	12	29%
Approaching Basic	14	15%	8	16%	5	12%	15	16%	6	12%	3	7%
Unsatisfactory	94	100%	50	100%	41	100%	95	100%	50	100%	41	100%
Total												

District Achievement Level Results	English Language Arts						Mathematics					
	2014		2013		2012		2014		2013		2012	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Mastery	6	9%	9	12%	3	4%	4	6%	3	4%	1	1%
Basic	26	39%	32	42%	35	45%	29	43%	45	58%	48	61%
Approaching Basic	30	45%	27	35%	37	47%	18	27%	18	23%	17	22%
Unsatisfactory	5	7%	9	12%	3	4%	16	24%	11	14%	13	16%
Total	67	100%	77	100%	78	100%	67	100%	77	100%	79	100%

District Achievement Level Results	Science						Social Studies					
	2014		2013		2012		2014		2013		2012	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	0	0%	0	0%	2	3%	0	0%	0	0%	0	0%
Mastery	4	6%	10	13%	9	11%	5	7%	9	12%	3	4%
Basic	26	39%	21	27%	20	25%	45	67%	38	49%	37	48%
Approaching Basic	30	45%	33	42%	34	43%	12	18%	16	21%	23	30%
Unsatisfactory	7	10%	14	18%	14	18%	5	7%	15	19%	14	18%
Total	67	100%	78	100%	79	100%	67	100%	78	100%	77	100%

See Independent Accountant's Report on Applying Agreed-Upon Procedures.

NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
New Orleans, LA

Schedule 8

Graduation Exit Examination (GEE)
For the Year Ended June 30, 2014

NOT APPLICABLE

See Independent Accountant's Report on Applying Agreed-Upon Procedures.

NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
New Orleans, LA

Schedule 9

Iowa and iLEAP Tests
 For the Year Ended June 30, 2014

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	1	2%	2	4%	2	4%	1	2%
Mastery	3	6%	4	7%	10	19%	6	11%
Basic	21	39%	28	52%	22	41%	22	41%
Approaching Basic	15	28%	9	17%	12	22%	11	20%
Unsatisfactory	8	15%	5	9%	2	4%	8	15%
Total	48	89%	48	89%	48	89%	48	89%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	0	0%	1	2%	0	0%	0	0%
Mastery	0	0%	3	7%	1	2%	1	2%
Basic	17	38%	21	47%	13	29%	20	45%
Approaching Basic	11	24%	9	20%	19	42%	11	24%
Unsatisfactory	17	38%	11	24%	12	27%	13	29%
Total	45	100%	45	100%	45	100%	45	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	0	0%	2	3%	0	0%	0	0%
Mastery	7	10%	5	7%	6	8%	13	18%
Basic	25	35%	43	61%	35	49%	41	58%
Approaching Basic	31	44%	11	15%	23	33%	10	14%
Unsatisfactory	8	11%	10	14%	7	10%	7	10%
Total	71	100%	71	100%	71	100%	71	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	0	0%	2	3%	3	4%	3	4%
Mastery	4	6%	1	1%	7	10%	18	25%
Basic	29	40%	37	51%	23	32%	33	46%
Approaching Basic	23	32%	17	24%	25	35%	11	15%
Unsatisfactory	16	22%	15	21%	14	19%	7	10%
Total	72	100%	72	100%	72	100%	72	100%

See Independent Accountant's Report on Applying Agreed-Upon Procedures.

NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
New Orleans, LA

Schedule 9

Iowa and iLEAP Tests (Continued)
 For the Year Ended June 30, 2014

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	2	2%	0	0%	5	4%	0	0%
Mastery	5	4%	17	15%	22	19%	13	11%
Basic	64	56%	57	50%	57	50%	67	59%
Approaching Basic	22	19%	27	24%	23	20%	22	19%
Unsatisfactory	22	19%	13	11%	8	7%	13	11%
Total	54	100%	54	100%	54	100%	54	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	0	0%	2	3%	2	3%	0	0%
Mastery	2.85	5%	5	8%	6	10%	5	9%
Basic	28.5	50%	39	69%	24	42%	28	49%
Approaching Basic	17.1	30%	5	8%	24	42%	14	24%
Unsatisfactory	8.55	15%	7	12%	2	3%	10	18%
Total	40	100%	40	100%	40	100%	40	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	0	0%	0	0%	0	0%	5	11%
Mastery	1	2%	4	9%	3	6%	11	26%
Basic	20	45%	24	55%	18	41%	19	44%
Approaching Basic	13	30%	10	23%	14	31%	6	13%
Unsatisfactory	10	23%	6	13%	10	22%	3	6%
Total	49	100%	49	100%	49	100%	49	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	0	0%	0	0%	0	0%	5	12%
Mastery	2	6%	2	5%	3	6%	18	43%
Basic	17	42%	23	57%	21	51%	15	35%
Approaching Basic	17	42%	7	18%	13	30%	2	4%
Unsatisfactory	4	10%	8	20%	5	13%	3	6%
Total	72	100%	72	100%	72	100%	72	100%

See Independent Accountant's Report on Applying Agreed-Upon Procedures.

NEW ORLEANS COLLEGE PREPARATORY ACADEMIES
New Orleans, LA

Schedule 9

Iowa and iLEAP Tests (Continued)
 For the Year Ended June 30, 2014

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2014		2014		2014		2014	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	1	1%	2	2%	2	2%	0	0%
Mastery	3	3%	5	4%	9	8%	4	4%
Basic	33	29%	49	43%	47	41%	50	44%
Approaching Basic	35	31%	37	32%	35	31%	33	29%
Unsatisfactory	42	37%	21	18%	21	18%	27	24%
Total	114	100%	114	100%	114	100%	114	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2014		2014		2014		2014	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	1	2%	1	2%	0	0%	0	0%
Mastery	9	16%	3	5%	2	4%	6	11%
Basic	26	46%	32	56%	29	51%	26	46%
Approaching Basic	11	19%	13	23%	18	32%	18	32%
Unsatisfactory	10	18%	8	14%	8	14%	7	12%
Total	57	100%	57	100%	57	100%	57	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2014		2014		2014		2014	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	0	0%	0	0%	0	0%	3	7%
Mastery	5	11%	2	5%	4	9%	17	39%
Basic	23	52%	32	73%	21	48%	17	39%
Approaching Basic	9	20%	6	14%	15	34%	4	9%
Unsatisfactory	7	16%	4	9%	4	9%	3	7%
Total	44	100%	44	100%	44	100%	44	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2014		2014		2014		2014	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	0	0%	0	0%	0	0%	4	10%
Mastery	7	17%	2	5%	9	21%	20	48%
Basic	17	41%	19	46%	14	33%	9	21%
Approaching Basic	13	32%	14	34%	15	36%	9	21%
Unsatisfactory	4	10%	6	15%	4	10%	0	0%
Total	41	100%	41	100%	42	100%	42	100%

See Independent Accountant's Report on Applying Agreed-Upon Procedures.