

**THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.**

**FINANCIAL STATEMENTS AND  
AUDITOR'S REPORT**

**JUNE 30, 2013**

**THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.**

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# Justin J. Scanlan, C.P.A., I.T.C.

A LIMITED LIABILITY COMPANY

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
The Intercultural Charter School Board, Inc.

### **Report on the Financial Statements**

We have audited the accompanying financial statements of The Intercultural Charter School Board, Inc. Inc. (a non-profit organization), which comprise the statement of the financial position as of June 30, 2013, and the related statements of activities, functional expenses, 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 controls 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 The Intercultural Charter School Board, Inc. Inc. as of June 30, 2013, 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.

## Emphasis-of-Matter Regarding Going Concern

The accompanying financial statements have been prepared assuming that the Organization will continue as a going concern. The Louisiana State Board of Elementary and Secondary Education (BESE) did not renew the charter for the 2013/2014 school year. As discussed in Note F to the financial statements, the non-renewal of its charter raises substantial doubt about its ability to continue as a going concern. Management's plan regarding those matters also are described in Note F. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to that matter.

## Other Matters

### Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules listed in the table of contents are presented for purposes of additional analysis and is not a required part of the financial statements. 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 statement 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.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 9, 2013, on our consideration of The Intercultural Charter School Board, Inc. Inc.'s 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 The Intercultural Charter School Board, Inc. Inc.'s internal control over financial reporting and compliance.

*Justin J. Scanlon, CPA, LLC*

New Orleans, Louisiana  
July 9, 2013

**THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.**

**STATEMENT OF FINANCIAL POSITION**

**June 30, 2013**

**ASSETS**

Cash	\$ <u>192,910</u>
Total assets	\$ <u>192,910</u>

**LIABILITIES AND NET ASSETS**

Accounts payable and accrued liabilities	\$ <u>28,545</u>
Total liabilities	<u>28,545</u>
Commitment and Contingencies (Note B)	-
Net assets	
Unrestricted	<u>164,365</u>
Total net assets	<u>164,365</u>
Total liabilities and net assets	\$ <u>192,910</u>

The accompanying notes are an integral part of this financial statement.

**THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.**

**STATEMENT OF ACTIVITIES**

**For the year ended June 30, 2013**

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTAL</u>
<b>REVENUES</b>			
Fees (Note E)	\$ -	\$ 3,067,526	\$ 3,067,526
Grant appropriations	-	627,032	627,032
Fundraising	25,395	-	25,395
Other	18,270	-	18,270
Net assets released from restrictions	<u>3,694,558</u>	<u>&lt; 3,694,558 &gt;</u>	<u>-</u>
Total revenues	<u>3,738,223</u>	<u>-</u>	<u>3,738,223</u>
<b>EXPENSES</b>			
Program services			
The Intercultural Charter School	3,252,053	-	3,252,053
Supportive services			
Management and general	<u>547,494</u>	<u>-</u>	<u>547,494</u>
Total expenses	<u>3,799,547</u>	<u>-</u>	<u>3,799,547</u>
Increase <decrease> in net assets	< 61,324 >	-	< 61,324 >
Net assets, beginning of year	<u>225,689</u>	<u>-</u>	<u>225,689</u>
Net assets, end of year	<u>\$ 164,365</u>	<u>\$ -</u>	<u>\$ 164,365</u>

The accompanying notes are an integral part of this financial statement.

**THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES**

**For the year ended June 30, 2013**

	<u>Program Services</u>	<u>Supportive Services</u>	
	<u>The Intercultural Charter School</u>	<u>Management and General</u>	<u>Total</u>
Salaries	\$ 2,022,188	\$ 359,603	\$ 2,381,791
Fringe Benefits	383,575	74,637	458,212
Purchased professional and technical services	135,969	21,990	157,959
Purchased property services	92,859	-	92,859
Other purchased services	410,308	76,215	486,523
Supplies	147,214	15,049	162,263
Other	<u>59,940</u>	<u>-</u>	<u>59,940</u>
	<u>\$ 3,252,053</u>	<u>\$ 547,494</u>	<u>\$ 3,799,547</u>

The accompanying notes are an integral part of this financial statement.

**THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.**

**STATEMENT OF CASH FLOWS**

**For the year ended June 30, 2013**

Cash flows from operating activities:	
Increase <decrease> in net assets	\$ < 61,324>
Adjustments to reconcile decrease in net assets to net cash used in operating activities:	
Changes in assets and liabilities:	
Decrease in grants receivable	180,320
Decrease in accounts payable and accrued liabilities	<u>&lt; 350,831&gt;</u>
Net cash used in operating activities	<u>&lt; 231,835&gt;</u>
Cash flows from financing activities:	
Payments of note payable	<u>&lt; 89,728&gt;</u>
Net cash used in financing activities	<u>&lt; 89,728&gt;</u>
Net increase <decrease> in cash and cash equivalents	< 321,563>
Cash and cash equivalents, beginning of year	<u>514,473</u>
Cash and cash equivalents, end of year	<u>\$ 192,910</u>

The accompanying notes are an integral part of this financial statement.



**THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2013**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A summary of the corporation's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

**1. Nature of Activities**

The Intercultural Charter School Board, Inc. (the "Corporation") is a non-profit corporation established exclusively for charitable, educational and scientific purposes. The Corporation's purpose is to create an excellent school for our community, one of academic rigor, great pride in the diverse cultures that make up home populations, and a passion for learning throughout life and for becoming creative, responsible, caring citizens.

During April, 2008, the Corporation was granted a charter by the Louisiana Board of Elementary and Secondary Education to operate a type 5 charter school. The charter school is known as The Intercultural Charter School.

The Corporation through the operation of the charter school is designed to accomplish the following obligations:

1. Improve pupil learning and, in general, the public school system.
2. Increase learning opportunities and access to quality education for pupils.
3. Encourage the use of different and innovative teaching methods and a variety of governance, management and administrative structures.
4. Require appropriate assessment and measurement of academic learning results.
5. Account better and more thoroughly for educational results.
6. Create new professional opportunities for teachers and other school employees, including the opportunity to be responsible for learning programs at the school site.

The school has an open enrollment policy. During the 2012/2013 school year, the school served kindergarten through eighth grade, with an approximate enrollment of 365 students.

**2. Presentation of Financial Statements**

The corporation's financial statements are presented in accordance with requirements established by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) as set forth in FASB ASC 958. Accordingly, the net assets of the corporation are classified to present the following classes: (a) unrestricted net assets, (b) temporarily restricted net assets and (c) permanently restricted net assets.

**THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2013**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**2. Presentation of Financial Statements - Continued**

The net assets and changes therein are classified as follows:

**Unrestricted Net Assets** - Contributions and other revenue and expenses for the general operation of its programs.

**Temporarily Restricted Net Assets** - Contributions and other revenues specifically authorized by the donor or grantor to be used for specific purposes.

**Permanently Restricted Net Assets** - Contributions subject to donor-imposed stipulations that neither expire by the passage of time nor can be fulfilled and removed by actions of the Corporation pursuant to those stipulations. There were no permanently restricted net assets.

**3. Revenue Recognition**

For financial reporting, the corporation recognizes all contributed support as income in the period received. Contributed support is reported as unrestricted or restricted depending on the existence of donor stipulations that limit the use of the support. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activity as "net assets released from restrictions".

Grant revenue is recognized as it is earned in accordance with approved contracts.

**4. Receivables**

The corporation considers grants receivable to be fully collectible since the balance consists principally of payments due under government contracts. If amounts due become uncollectible, they will be charged to operations when that determination is made.

Fees receivable are carried at cost, less an allowance for doubtful accounts, based on management's evaluation of outstanding fees receivable.

**5. Property and equipment**

Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives, principally on the straight-line method. Leasehold improvements are amortized over the life of the lease. There was no depreciation or amortization expense for the year ended June 30, 2013.

It is the policy of the corporation to capitalize all property, furniture, and equipment with an acquisition cost in excess of \$5,000.

**THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.**  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**

**June 30, 2013**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**6. Cash equivalents**

For the purpose of the statement of cash flows, the corporation considers all investments with original maturities of three months or less to be cash equivalents.

**7. Functional allocation of expenses**

The expenses of providing the program and other activities have been summarized on a functional basis in the Statement of Activities. Certain of those expenses have been allocated among the program and supporting services benefited based on estimates by management of the costs involved.

**8. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**9. Fair Values of Financial Investments**

Cash, cash equivalents, and temporary investments carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those investments.

**10. Subsequent Events**

The subsequent events of the organization were evaluated through the date the financial statements were available to be issued (July 9, 2013).

**NOTE B – COMMITMENT AND CONTINGENCIES**

On January 1, 2010, the Corporation leased its administrative and school facility from the Recovery School District (RSD) under an operating lease expiring June 30, 2013, including extensions. The RSD has the right to impose a rental charge after June 30, 2010. There was no rental expense for the year ended June 30, 2013.

In November, 2011, the Corporation terminated its management contract with Edison Schools, Inc. (Edison) for a material breach of its management contract. Edison has filed a claim against the organization for breach of its management contract. The claim is pending and the outcome is undeterminable as of the date of the audit report.

**THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.**

**NOTES TO FINANCIAL STATEMENTS - CONTINUED**

**June 30, 2013**

**NOTE C – REVENUE – FEES**

The Intercultural Charter School, a type 5 charter school, receives funding from Louisiana Board of Elementary and Secondary Education for pupils based on estimated monthly attendance at the school.

**NOTE D – INCOME TAXES**

The corporation is exempt from corporate income taxes under Section 501(c)(3) of the Internal Revenue Service.

The corporation has adopted the provisions of FASB ASC 740-10-25, which requires a tax position be recognized or derecognized based on a “more likely than not” threshold. This applies to positions taken or expected to be taken in a tax return. The corporation does not believe its financial statements include any uncertain tax positions.

**NOTE E – BOARD OF DIRECTOR’S COMPENSATION**

The board of directors is a voluntary board; therefore, no compensation was paid to any board member during the year ended June 30, 2013.

**NOTE F – GOING CONCERN**

The accompanying financial statement has been prepared in conformity with generally accepted accounting principles, which contemplate continuation of the company as a going concern.

On November 27, 2012, the Recovery School District completed its comprehensive fifth year review of the Intercultural Charter School in the areas of student, financial, legal, and contractual performance. The school must achieve a student performance score (SPS) of 75 or above. The school did not achieve the required SPS score of 75 or above. The Recovery School District and the Louisiana Department of Education recommended non-renewal of the Charter for the 2013/2014 school year. BESE ratified the recommendation on December 4, 2012.

Since the organization’s Charter was not renewed, the ability to continue its mission of operating a school in the community has been negated. In addition, any unused funds must be returned to the Louisiana Department of Education upon the cancellation of its Charter.

Management has not formulated any plans for the organization to continue its operations as of the date of the audit report.

**SUPPLEMENTAL SCHEDULES**

**THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.**  
**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS**

**BUDGET COMPARED TO ACTUAL**

**For the year ended June 30, 2013**

	<u>BUDGET</u>	<u>ACTUAL</u>	<b>BUDGET VARIANCE FAVORABLE &lt;UNFAVORABLE&gt;</b>
<b>REVENUE</b>			
Grant appropriations	\$ 600,983	\$ 627,032	\$ 26,049
Fees	3,008,190	3,067,526	59,336
Other	<u>36,724</u>	<u>43,665</u>	<u>6,941</u>
<b>Total revenues</b>	<u>3,645,897</u>	<u>3,738,223</u>	<u>92,326</u>
<b>EXPENSES</b>			
Salaries	2,291,047	2,381,791	< 90,744>
Fringe Benefits	273,832	458,212	15,620
Purchased professional and technical services	138,714	157,959	< 19,245>
Purchased property services	104,596	92,859	11,737
Other purchased services	394,908	486,523	< 91,615>
Supplies	176,788	162,263	14,525
Other	<u>60,597</u>	<u>59,940</u>	<u>657</u>
<b>Total expenses</b>	<u>3,640,482</u>	<u>3,799,547</u>	<u>&lt; 159,065&gt;</u>
Increase <decrease> in net assets	<u>\$ 5,415</u>	<u>\$ &lt; 61,324&gt;</u>	<u>\$ &lt; 66,739&gt;</u>

**THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the year ended June 30, 2013**

	<u>PASS THROUGH GRANTOR NO.</u>	<u>FEDERAL CFDA NUMBER</u>	<u>TOTAL FEDERAL EXPENDITURES</u>
<b>U. S. DEPARTMENT OF EDUCATION</b>			
Passed through Louisiana Department of Education:			
Title I Grants to Local Educational Agencies	28-13-T1-J1-370	84.010A	\$ 312,336
Title II, Part A, Teacher and Principal Training and Recruiting Fund	28-13-50-J1-370	84.367A	28,818
English Language Acquisition Grants - Title III	28-13-60-J1-370	84.365A	15,453
Special Education - Grants to State - IDEA Part B	28-13-B1-J1-370	84.027A	83,798
Special Education - Preschool Grants	28-13-P1-J1-370	84.173A	<u>1,015</u>
<b>Total U. S. Department of Education</b>			<u>441,420</u>
<b>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Passed through Louisiana Department of Education:			
RSD Cecil J. Picard LA4 Grant	-	93.558	<u>174,112</u>
<b>Total U. S. Department of Health and Human Services</b>			<u>174,112</u>
<b>TOTAL FEDERAL AWARDS</b>			<u>\$ 615,532</u>

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**A. Presentation of Financial Statements**

The accompanying Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting. Federal direct programs are identified by Federal Agency. Federal pass-through funds are presented by the entity through which the organization received the federal financial assistance.

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A LIMITED LIABILITY COMPANY

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## INDEPENDENT AUDITOR'S 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

### Independent Auditor's Report

Board of Directors  
The Intercultural Charter School Board, Inc.

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 The Intercultural Charter School Board, Inc. (non-profit organization), which comprise the statement of financial position as of June 30, 2013, 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 July 9, 2013.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered The Intercultural Charter School Board, Inc.'s 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 The Intercultural Charter School Board, Inc.'s 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 The Intercultural Charter School Board, Inc.'s financial statements are free of 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 and which are described in the accompanying schedule of findings and questioned costs as item 2013-1.

### **The Intercultural Charter School Board, Inc.**

The Intercultural Charter School Board, Inc.'s responses to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Intercultural Charter School Board, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Justin J. Scanlon, CPA, LLC*

New Orleans, Louisiana  
July 9, 2013

# Justin J. Scanlan, C.P.A., F.T.C.

A LIMITED LIABILITY COMPANY

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

### Independent Auditor's Report

Board of Directors  
The Intercultural Charter School Board, Inc.

#### **Report on Compliance for Each Major Federal Program**

We have audited The Intercultural Charter School Board, Inc.'s 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 The Intercultural Charter School Board, Inc.'s major federal programs for the year ended June 30, 2013. The Intercultural Charter School Board, Inc.'s 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 The Intercultural Charter School Board, Inc.'s 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 The Intercultural Charter School Board, Inc.'s 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 The Intercultural Charter School Board, Inc.'s compliance.

## Opinion on Each Major Federal Program

In our opinion, The Intercultural Charter School Board, Inc. 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, 2013.

## Report on Internal Control Over Compliance

Management of The Intercultural Charter School Board, Inc. 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 The Intercultural Charter School Board, Inc.'s 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 The Intercultural Charter School Board, Inc.'s 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Justin J. Scanlon, CPA, LLC*

New Orleans, Louisiana  
July 9, 2013

THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.

SCHEDULE OF FINDINGS AND QUESTIONING COSTS

For the year ended June 30, 2013

A. SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued

Unmodified, with an  
emphasis-of-matter  
paragraph

Internal control over financial reporting:

- Material weakness(es) identified?                    \_\_\_yes                    X no
- Significant deficiency(ies) identified?                \_\_\_yes                    X none reported
- Noncompliance material to financial statements noted?    X yes                    \_\_\_no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified?                    \_\_\_yes                    X no
- Significant deficiency(ies) identified?                \_\_\_yes                    X none reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported  
in accordance with Section 510(a) of OMB Circular A-133?

\_\_\_yes                    X no

Identification of major programs:

84.010A

U. S. Department of Education  
Passed through Louisiana Department of  
Education:  
Title I Grants to Local Educational Agencies

Dollar threshold used to distinguish between type A and B  
programs:

\$300,000

Auditee qualified as low-risk auditee?

\_\_\_yes                    X no

**THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the year ended June 30, 2013

**B. FINANCIAL STATEMENTS FINDINGS**

**COMPLIANCE AND OTHER MATTERS**

**2013-1 Student Admission**

**Condition:** 34 student files out of 385 were examined for proper documentation relative to the school's admission requirements. 12 student files out of 34 reviewed lacked the necessary documents to support residency requirements within Orleans Parish.

**Criteria:** The charter agreement requires all students to be residents of Orleans Parish.

**Effect:** The Corporation is not in compliance with its Charter.

**Recommendation:** During the registration period, the Corporation should obtain copies of two proof of residency items to comply with the Charter Agreement.

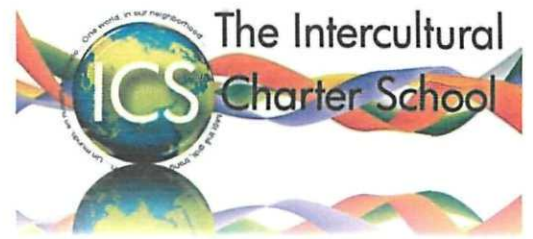
**Response:** See Corrective Action Plan.

**C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There were no items identified in the course of our testing during the current year required to be reported.

**D. STATUS OF PRIOR YEAR AUDIT FINDINGS**

	<u>Resolved</u>	<u>Unresolved</u>	<b>Audit Finding No.</b>
<b><u>Compliance and Other Matters</u></b>			
2012-1. Student Admission		X	2013-1



## CORRECTIVE ACTION PLAN

### 2013-1. Student Admission

In 2012, the school adopted a policy whereby all new students prior to enrollment must submit two copies of proof of residency. Failure to submit the appropriate documents will delay the student's acceptance into the school. The errors noted primarily relate to old students that have attended the school prior to 2012.

**AGREED UPON PROCEDURES**

# Justin J. Scanlan, C.P.A., L.L.C.

A LIMITED LIABILITY COMPANY

4769 ST. ROCH AVE. NEW ORLEANS, LOUISIANA 70122  
TELEPHONE: (504) 288-0050

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED ON PROCEDURES

Board of Directors  
The Intercultural Charter School Board, Inc.

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of The Intercultural Charter School Board, Inc., a charter school of The Intercultural Charter School Board, Inc. and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating managements assertions about the performance and statistical data accompanying the annual financial statements of the The Intercultural Charter School Board, Inc. and to determine whether the specific schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE) Bulletin. The Intercultural Charter School Board, Inc. is responsible for the performance and statistical data. This agreed-upon procedure 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 are as follows:

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

1. We reconciled amounts reported in Schedule 1 in the categories listed below to respective general ledger account balances to determine that Expenditures/Revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:

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

No exceptions noted.



**Education Levels of Public School Staff (Schedule 2).**

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of the Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per the schedule and to school board supporting payroll records as of October 1<sup>st</sup>.

No exceptions noted.

3. We reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per the schedule.

No exceptions noted.

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1<sup>st</sup> and as reported on the schedule. We traced a population of 6 teachers out of 32 teachers to the individual's personnel file and determine if the individual's education level was properly classified on the schedule.

No exceptions noted.

**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 to the schools and grade levels as reported on the Title I Grants to Local Educational Agencies (CFDA 84.010) application.

No exceptions noted.

**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 June 30<sup>th</sup> 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.

No exceptions noted.

**Public Staff Data (Schedule 5).**

7. We obtained a list of classroom teachers including their base salary, extra compensation, and ROTC and retired status as well as full-time equivalent as reported on the schedule and traced a population of 7 teachers out of 32 to the individual's personnel file and determined if the individual's salary, extra compensation, and full time equivalents were properly included on the schedule.

No exceptions noted.

8. We recalculated the average salaries and full-time equivalents reported in the schedule.

No exceptions noted.

**Class Size Characteristics (Schedule 6).**

9. We obtained a list of classes by school, school type and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 4 classes to the October 1<sup>st</sup> roll books for those classes and determined if the class was properly classified on the schedule.

No exceptions noted.

**Louisiana Educational Assessment Program (Leap) for the 21<sup>st</sup> Century (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 in the schedule by the The Intercultural Charter School Board, Inc.

No exceptions noted.

**The Graduation Exit Exam for the 21<sup>st</sup> Century (Schedule 8).**

11. We obtained test scores as provided by the testing authority and reconciled scores as reported by the tested authority to scores reported in the schedule by the The Intercultural Charter School Board, Inc.

This schedule was not applicable. The grade level of the school is kindergarten through 8th.

**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 Intercultural Charter School Board, Inc.

No exceptions noted.

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 come to our attention that would have been reported to you.

This report is intended solely for the use of the management, the Louisiana Department of Education, the Louisiana Legislature, the Louisiana Auditor of the State of Louisiana, Recovery School District, 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 Louisiana Auditor as a public document.

*Justin J. Scanlon, CPA, LLC*

New Orleans, Louisiana  
July 9, 2013

**Schedule 1: General Fund Instructional and Support Expenditures and  
Certain Local Revenue Sources for the Year Ended June 30, 2012-2013**

**General Fund Instructional and Support Expenditures  
and Certain Local Revenue Sources  
For the Year Ended June 30, 2012-2013**

	Column A	Column B
<b><u>General Fund Instructional and Equipment Expenditures</u></b>		
<b>General Fund Instructional Expenditures:</b>		
<b>Teacher and Student Interaction Activities:</b>		
Classroom teacher salaries	\$1,347,708	
Other instructional activities	\$255,376	
Instructional staff benefits	\$279,722	
Purchase professional and technical services	\$64,631	
Instructional materials and supplies	\$72,423	
Instructional equipment	<u>\$0</u>	
<b>Total Teacher and Student Interaction Activities:</b>		<b>\$2,019,860</b>
<b>Other Instructional Activities</b>		<b>\$0</b>
<b>Pupil Support Services</b>	<b>\$295,751</b>	
Less: Equipment for Pupil Support Services	<u>\$0</u>	
<b>Net Pupil Support Services</b>		<b>\$295,751</b>
<b>Instructional staff services</b>	<b>\$11,169</b>	
Less: Equipment for Instructional Support Services	<u>\$0</u>	
<b>Net Instructional Staff Services</b>		<b>\$11,169</b>
<b>School Administration</b>	<b>\$564,147</b>	
Less: Equipment for School Administration	<u>-\$2,400</u>	
<b>Net School Administration</b>		<b><u>\$561,748</u></b>
<b>Total General Fund Instructional Expenditures (Total of column B)</b>		<b><u>\$2,888,527</u></b>
<b>Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000)</b>		<b><u>\$0</u></b>
<b><u>Certain Local Revenue Sources</u></b>		
<b>Local Taxation Revenue:</b>		<b>\$0</b>
Constitutional Ad Valorem Taxes		<b>\$0</b>
Renewable Ad Valorem Tax		<b>\$0</b>
Debt Service Ad Valorem Tax		<b>\$0</b>
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		<b>\$0</b>
Sales and use Tax		<u><b>\$0</b></u>
<b>Total Local Taxation</b>		<b><u>\$0</u></b>
<b>Local Earnings on Investment of Real Property:</b>		

Earnings from 16th Section Property	\$0
Earnings from Other Real Property	\$0
<b>Total Earnings on Investment of Real Property</b>	<b>\$0</b>

**State Revenue in Lieu of Taxes:**

Revenue Sharing - Constitutional Tax	
Revenue Sharing - Other Taxes	
Revenue Sharing - Excess Portion	
Other Revenue in Lieu of Taxes	\$1,480,855
<b>Total State Revenue in Lieu of Taxes</b>	<b>\$1,480,855</b>

Non Public Textbook Revenue	\$0
Non Public Transportation Revenue	\$0

## Schedule 2: Education Levels of Public School Staff

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			2	6.2				
Bachelor's Degree	13	40.7	4	12.5				
Master's Degree	8	25.09	1	3.2	2	6.67		
Master's Degree + 30	1	3.2			1	33.3		
Specialist in Education	3	9.2						
Ph. D. or Ed. D.								
<b>Total</b>	<b>25</b>	<b>78.1</b>		<b>21.9</b>	<b>3</b>	<b>100.0</b>		

## Schedule 3: Number and Type of Public Schools

Type	Number
Elementary	1
Middle/Jr. High	
Secondary	
Combination	
<b>Total</b>	<b>1</b>

Note: Schools opened or closed during the fiscal year are included in this schedule.

## Schedule 4: Experience of Public Principals, Assistant Principals, and Full Time Classroom Teachers

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals					2			2
Principals							1	1
Classroom Teachers	2	10	6	3	5	-	6	32
<b>Total</b>	<b>2</b>	<b>10</b>	<b>6</b>	<b>3</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>35</b>

## Schedule 5: Public School Staff Data: Average Salaries

Classroom Teachers Excluding ROTC,  
Rehired Retirees, and Flagged Salary  
Reductions

### All Classroom Teachers

Average Classroom Teachers Salary including Extra Compensation	\$45,150	\$45,150
Average Classroom Teachers Salary excluding Extra Compensation	\$45,150	\$45,150
Number of Teacher Full-Time Equivalents (FTEs) used in Computation of Average Salaries	28	28

## Schedule 6: Class Size Characteristics

Class Size Characteristics as of October 1, 2012

School Type	Class Size Range							
	1 - 20		21 - 25		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	99.44	5	64.71	11	5.88	1		
Elementary Activity Classes								
Middle/J. High								
Middle/J. High Activity Classes								
High								
High Activity Classes								
Combination								
Combination Activity Classes								

Note: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 20 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

**Schedule 7: Louisiana Educational Assessment Program (LEAP)**

31	<b>District Achievement Level Results</b>	<b>English Language Arts</b>						<b>Mathematics</b>					
		<b>2013</b>		<b>2012</b>		<b>2011</b>		<b>2013</b>		<b>2012</b>		<b>2011</b>	
	<b>Students</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
	<b>Grade 4</b>												
	<b>Advanced</b>	1	2%	1	2%	1	2%	2	4%	3	5%	1	2%
	<b>Mastery</b>	7	15%	11	17%	12	22%	3	6%	8	12%	11	20%
	<b>Basic</b>	23	48%	30	45%	21	39%	20	42%	23	35%	21	38%
	<b>Approaching Basic</b>	6	12%	15	23%	13	23%	12	25%	16	24%	14	25%
	<b>Unsatisfactory</b>	11	23%	9	14%	8	14%	11	23%	16	24%	8	15%
	<b>Total</b>	<b>48</b>	<b>100%</b>	<b>66</b>	<b>100%</b>	<b>55</b>	<b>100%</b>	<b>48</b>	<b>100%</b>	<b>66</b>	<b>100%</b>	<b>55</b>	<b>100%</b>
	<b>District Achievement Level Results</b>	<b>Science</b>						<b>Social Studies</b>					
		<b>2013</b>		<b>2012</b>		<b>2011</b>		<b>2013</b>		<b>2012</b>		<b>2011</b>	
	<b>Students</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
	<b>Grade 4</b>												
<b>Advanced</b>	0	0%	2	3%	0	0%	0	0%	0	0%	0	0%	
<b>Mastery</b>	0	0%	9	14%	2	4%	1	2%	2	3%	0	0%	
<b>Basic</b>	19	40%	25	38%	24	43%	24	50%	38	58%	31	56%	
<b>Approaching Basic</b>	17	35%	24	36%	18	33%	12	25%	12	18%	15	27%	
<b>Unsatisfactory</b>	12	25%	6	9%	11	20%	11	23%	14	21%	9	17%	
<b>Total</b>	<b>48</b>	<b>100%</b>	<b>66</b>	<b>100%</b>	<b>55</b>	<b>100%</b>	<b>48</b>	<b>100%</b>	<b>66</b>	<b>100%</b>	<b>55</b>	<b>100%</b>	
	<b>District Achievement Level Results</b>	<b>English Language Arts</b>						<b>Mathematics</b>					
		<b>2013</b>		<b>2012</b>		<b>2011</b>		<b>2013</b>		<b>2012</b>		<b>2011</b>	
	<b>Students</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
	<b>Grade 8</b>												
	<b>Advanced</b>	0	0%	1	4%			0	0%	2	8%		
	<b>Mastery</b>	4	14%	3	12%			1	4%	1	4%		
	<b>Basic</b>	10	36%	8	32%			9	32%	8	32%		
	<b>Approaching Basic</b>	12	43%	6	24%			13	46%	6	24%		
	<b>Unsatisfactory</b>	2	7%	7	28%			5	18%	8	32%		
	<b>Total</b>	<b>28</b>	<b>100%</b>	<b>25</b>	<b>100%</b>			<b>28</b>	<b>100%</b>	<b>25</b>	<b>100%</b>		

**Schedule 7: Louisiana Educational Assessment Program (LEAP)**

District Achievement Level Results	Science						Social Studies					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 8</b>												
Advanced	0	0%	0	0%			0	0%	0	0%		
Mastery	1	4%	2	8%			0	0%	2	8%		
Basic	9	32%	8	32%			20	71%	12	48%		
Approaching Basic	16	57%	8	32%			5	18%	4	16%		
Unsatisfactory	2	7%	7	28%			3	11%	7	28%		
<b>Total</b>	<b>28</b>	<b>100%</b>	<b>25</b>	<b>100%</b>			<b>28</b>	<b>100%</b>	<b>25</b>	<b>100%</b>		

**Schedule 8: Graduation Exit Examination (GEE)**

32

N/A - No 10<sup>th</sup> and 11<sup>th</sup> grade classes.



## Schedule 9: Iowa and /LEAP Tests

### iLEAP Tests

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	1	2%	3	6%	0	0%	1	2%
Mastery	7	15%	9	19%	6	13%	4	9%
Basic	23	49%	20	43%	18	38%	24	51%
Approaching Basic	11	23%	11	23%	13	28%	10	21%
Unsatisfactory	5	11%	4	9%	10	21%	8	17%
Total	47	100%	47	100%	47	100%	47	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	0	0%	2	5%	0	0%	0	0%
Mastery	4	11%	5	15%	2	6%	3	9%
Basic	16	47%	17	50%	14	41%	18	52%
Approaching Basic	8	24%	7	21%	15	44%	8	24%
Unsatisfactory	6	18%	3	9%	3	9%	5	15%
Total	34	100%	34	100%	34	100%	34	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	0	0%	1	2%	0	0%	0	0%
Mastery	2	4%	3	7%	2	5%	0	0%
Basic	18	42%	19	44%	16	37%	13	30%
Approaching Basic	11	26%	12	28%	13	30%	12	28%
Unsatisfactory	12	28%	8	19%	12	28%	18	42%
Total	43	100%	43	100%	43	100%	43	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	4	17%	3	13%	0	0%	1	5%
Basic	6	26%	10	44%	8	35%	11	48%
Approaching Basic	9	40%	7	30%	10	43%	4	17%
Unsatisfactory	4	17%	3	13%	5	22%	7	30%
Total	23	100%	23	100%	23	100%	23	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
<b>Grade 3</b>								
Advanced	0	0%	2	4%	0	0%	0	0%
Mastery	4	8%	6	12%	2	4%	3	6%
Basic	22	44%	20	40%	17	34%	19	38%
Approaching Basic	15	30%	14	28%	25	50%	17	34%
Unsatisfactory	9	18%	8	16%	6	12%	11	22%
<b>Total</b>	<b>50</b>	<b>100%</b>	<b>50</b>	<b>100%</b>	<b>50</b>	<b>100%</b>	<b>50</b>	<b>100%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	0	0%	2	5%	0	0%	0	0%
Mastery	2	5%	1	3%	2	5%	1	3%
Basic	13	35%	18	49%	17	46%	17	46%
Approaching Basic	11	30%	6	16%	7	19%	11	30%
Unsatisfactory	11	30%	10	27%	11	30%	8	21%
<b>Total</b>	<b>37</b>	<b>100%</b>	<b>37</b>	<b>100%</b>	<b>37</b>	<b>100%</b>	<b>37</b>	<b>100%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	0	0%	1	3%	0	0%	0	0%
Mastery	5	14%	1	3%	4	11%	3	8%
Basic	15	42%	18	50%	15	42%	20	56%
Approaching Basic	11	30%	6	17%	12	33%	8	22%
Unsatisfactory	5	14%	10	27%	5	14%	5	14%
<b>Total</b>	<b>36</b>	<b>100%</b>	<b>36</b>	<b>100%</b>	<b>36</b>	<b>100%</b>	<b>36</b>	<b>100%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	0	0%	2	6%	0	0%	0	0%
Mastery	2	6%	3	8%	2	6%	3	8%
Basic	19	53%	16	44%	14	39%	20	56%
Approaching Basic	11	30%	9	25%	12	33%	9	25%
Unsatisfactory	4	11%	6	17%	8	22%	4	11%
<b>Total</b>	<b>36</b>	<b>100%</b>	<b>36</b>	<b>100%</b>	<b>36</b>	<b>100%</b>	<b>36</b>	<b>100%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	0	0%	1	2%	0	0%	0	0%
Mastery	5	12%	2	5%	2	5%	2	5%
Basic	18	44%	21	51%	15	36%	15	36%
Approaching Basic	6	15%	7	18%	15	36%	13	32%
Unsatisfactory	12	29%	10	24%	9	23%	11	27%
<b>Total</b>	<b>41</b>	<b>100%</b>	<b>41</b>	<b>100%</b>	<b>41</b>	<b>100%</b>	<b>41</b>	<b>100%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	1	3%	1	3%	1	3%	0	0%
Mastery	1	3%	4	11%	2	6%	1	3%
Basic	13	36%	8	22%	10	28%	11	31%
Approaching Basic	9	25%	14	39%	16	44%	7	19%
Unsatisfactory	12	33%	9	25%	7	19%	17	47%
<b>Total</b>	<b>36</b>	<b>100%</b>	<b>36</b>	<b>100%</b>	<b>36</b>	<b>100%</b>	<b>36</b>	<b>100%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	0	0%	0	0%	0	0%	2	6%
Mastery	3	9%	2	6%	1	3%	4	12%
Basic	15	47%	9	28%	12	37%	14	44%
Approaching Basic	9	28%	8	25%	14	44%	8	25%
Unsatisfactory	5	16%	13	41%	5	16%	4	13%
<b>Total</b>	<b>32</b>	<b>100%</b>	<b>32</b>	<b>100%</b>	<b>32</b>	<b>100%</b>	<b>32</b>	<b>100%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	5	12%	0	0%	2	5%	1	3%
Basic	14	35%	15	37%	12	30%	22	55%
Approaching Basic	16	41%	14	35%	17	43%	8	20%
Unsatisfactory	5	12%	11	28%	9	22%	9	22%
<b>Total</b>	<b>40</b>	<b>100%</b>	<b>40</b>	<b>100%</b>	<b>40</b>	<b>100%</b>	<b>40</b>	<b>100%</b>