

INNOVATORS IN MILESTONES, INC.

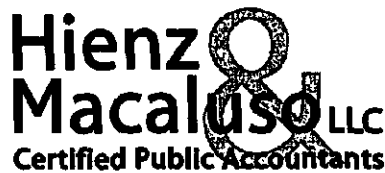
**Audit of Financial Statements
June 30, 2011**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **FEB 01 2012**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Innovators in Milestones, Inc.

We have audited the accompanying statement of financial position of Innovators in Milestones, Inc. (a non-profit corporation) as of June 30, 2011 and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the management of Innovators in Milestones, Inc. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Innovators in Milestones, Inc. as of June 30, 2011, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2011 on our consideration of Innovators in Milestones, Inc.'s internal control over financial reporting and 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*, and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Innovators in Milestones, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic 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.

Hienz & Macaluso, LLC
Metairie, LA
December 22, 2011

INNOVATORS IN MILESTONES, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2011

ASSETS

Current Assets	
Cash	\$ 447,024
Grants receivable	207,486
State public school funding receivable	198,915
Other receivables	252,271
Prepaid expenses	35,651
Total current assets	<u>1,141,347</u>
Property and Equipment	
Furniture and equipment	431,998
Less accumulated depreciation	(298,144)
Net property and equipment	<u>133,854</u>
Noncurrent Assets	
Other assets	11,725
Total noncurrent assets	<u>11,725</u>
Total assets	<u>\$ 1,286,926</u>

LIABILITIES AND NET ASSETS

Current Liabilities:	
Accounts payable	\$ 26,540
Obligation under capital lease	7,474
Accrued salaries and payroll liabilities	229,026
Deferred revenues	6,931
Total current liabilities	<u>269,971</u>
Long-Term Liabilities:	
Obligation under capital lease	7,064
Compensated absences	18,559
Total long-term liabilities	<u>25,623</u>
Total liabilities	<u>295,594</u>
Net assets - unrestricted	<u>991,332</u>
Total liabilities and net assets	<u>\$ 1,286,926</u>

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

INNOVATORS IN MILESTONES, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2011

REVENUES

State public school funding	\$ 3,352,807
Other state funding	180,667
Federal sources	582,479
Other income	77,279
Total revenues	<u>4,193,232</u>

EXPENSES

Instruction:	
Regular education programs	1,757,894
Special education programs	244,844
Other instructional programs	8,075
Support Services:	
Pupil support services	164,753
Instructional staff services	113,548
General administration	21,418
School administration	308,426
Business services	464,731
Operation and maintenance	650,930
Central services	8,871
Food services	232,039
Depreciation	67,304
Total expenses	<u>4,042,833</u>
Change in net assets	150,399
Net assets, beginning of year	<u>840,933</u>
Net assets, end of year	<u>\$ 991,332</u>

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

INNOVATORS IN MILESTONES, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2011

Cash flows from operating activities:	
Increase in net assets	\$ 150,399
Adjustments to reconcile increase in net assets to	
net cash provided by operating activities:	
Depreciation	67,304
Compensated absences	2,780
Increase in grants receivable	(41,087)
Decrease in state public school funding receivable	90,231
Increase in other receivables	(247,850)
Increase in prepaid expenses	(13,259)
Decrease in accounts payable	(108,027)
Decrease in deferred revenue	(6,382)
Increase in accrued salaries and payroll liabilities	73,975
Total adjustments	<u>(31,916)</u>
Net cash provided by operating activities	<u>118,483</u>
Cash flows from investing activities:	
Purchase of fixed assets	<u>(9,052)</u>
Net cash flows used by investing activities	<u>(9,052)</u>
Cash flows from financing activities:	
Principal payments on capital lease	<u>(6,514)</u>
Net cash used in financing activities	<u>(6,514)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(47,482)
Cash and cash equivalents at the beginning of the year	<u>494,506</u>
Cash and cash equivalents at the end of the year	<u>\$ 447,024</u>

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

INNOVATORS IN MILESTONES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2011

Note 1 – Nature of Operations:

Innovators in Milestones, Inc., a not-for-profit corporation, (Milestone) was formed in August of 1998 in New Orleans, Louisiana. Milestone has been dormant since inception through July 1, 2003. Milestone's stated purpose is to:

- Improve student learning
- Increase learning opportunities and admittance to quality education for all students
- Encourage the use of inventive teaching methods and a variety of governance, management and administrative structures
- Be meticulously accountable for educational results
- Create new professional opportunities for teachers and other school employees

On August 9, 2003, Milestone's reconstituted charter was approved for one year by the Louisiana State Board of Elementary and Secondary Education (BESE), authorized by LA Charter School Demonstration Project, to operate an independent public school, Milestone SABIS Academy of New Orleans (the School). The charter was valid through June 30, 2004, subject to renewal by BESE after that date (See Note 6).

The School operates as a Type II charter school as defined in LSA R.S. 17:3971, et. seq. The School serves eligible students in grades kindergarten through eighth grade in the parish of Orleans with approximately 431 students as of June 30, 2011.

On July 1, 2008 Milestone renewed its contract with New Orleans Education Management, LLC (NOEM) to provide educational and other services to and on behalf of Milestone and the School in accordance with provisions of the Charter School Laws and any other applicable laws and regulations. Under the referenced agreement NOEM is responsible for the day-to-day operations of the School and the education of all students enrolled in the School. Compensation under this agreement amounts to a license fee of 6% of revenue and a management fee of 8% of revenue (revenue for this calculation does not include grants, donations or gifts). The term of this agreement is for three years commencing with the date of execution of the agreement and terminating June 30, 2011 subject to the renewal of the charter and provisions of the Charter School Laws and Regulations and any and all other applicable federal and state laws and regulations.

Furthermore, in the management contract with NOEM, Milestone agrees that in the event that no surplus funds remain from the per-pupil funding or other revenues, after all expenses of the School have been paid, NOEM will not cover any remaining deficit.

The management contract further states that in the event of a projected deficit, NOEM may, in its sole discretion, provide financing to Milestone provided that both parties agree to terms of such financing and further provided that such financing will be re-paid from future surplus.

INNOVATORS IN MILESTONES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2011

Note 2 – Summary of Significant Accounting Policies:

Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. The financial statements of Milestone are prepared on the accrual basis of accounting whereby revenues are recognized when earned and expenses are recognized when incurred.

Financial Statement Presentation

The financial statements of Milestone are required to report information regarding its financial position and activities according to three classes of net assets:

- ❖ Unrestricted Net Assets
- ❖ Temporarily Restricted Net Assets
- ❖ Permanently Restricted Net Assets

In addition, Milestone is required to present a statement of cash flows. At June 30, 2011, Milestone has neither temporarily nor permanently restricted net assets.

Fair Value of Financial Instruments

The estimated fair value of all significant financial statement amounts have been determined by Milestone using available market information and appropriate valuation methodologies.

Milestone considers the carrying amount of cash, to approximate fair value.

Promises to Give

Contributions are recognized when the donor makes a promise to give to Milestone, that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. For the year ended June 30, 2011 Milestone has not recorded promises to give.

INNOVATORS IN MILESTONES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2011

Note 2 – Summary of Significant Accounting Policies (continued):

Minimum Foundation Program (MFP)

Milestone receives funding from BESE in an amount for pupils based on estimated daily attendance in the School. The amount of funding received is adjusted during the school year based on the October 1st student count, the February 15th student count and the results of any audits performed.

Other Funding

Other revenues received by Milestone consist of private and public grants.

Functional Allocation of Expenses

The cost of providing the various programs and other activities has been summarized on a functional basis in the statement of revenues, expenses, and change in fund net assets. Accordingly, certain costs have been allocated among instructional and support services in the accompanying statement of revenues, expenses, and change in fund net assets.

Statement of Cash Flows

For purposes of the statement of cash flows, Milestone considers all investments with original maturities of three months or less to be cash equivalents. At June 30, 2011, cash and cash equivalents are recorded on the financial statement caption "cash" on the statement of financial position.

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 disclosures 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.

Income Taxes

Milestone operates as a nonprofit entity and has been granted tax-exempt status under an advance ruling period by the Internal Revenue Service (IRS) under Section

INNOVATORS IN MILESTONES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2011

Note 2 – Summary of Significant Accounting Policies (continued)

501(c)(3) of the Internal Revenue Code and is therefore exempt from federal and state income taxes.

At June 30, 2003, Milestone's advance ruling period ended. The IRS subsequently determined that since Milestone was dormant during the advance ruling period (thereby receiving no public support) it would be classified as a "private foundation."

Milestone applied with the IRS for termination of the "private foundation" status and for a new five year advance ruling period to be classified as a "publicly supported organization" or "public charity." That application was approved by the IRS on July 6, 2005, to become effective as of July 1, 2005. The IRS terminated Milestone's private foundation status as of July 1, 2005 and determined it should be treated as a "public charity" subject to a new five year (60 month) advance ruling period which ended June 30, 2010. Milestone filed Form 990 for the year ended June 30, 2011.

Receivables:

Milestone considers grants receivable to be fully collectible since the balance primarily consists of payments due under government contracts (federal and state grants). If amounts due become uncollectible, they will be charged to operations when that determination is made.

Property and Equipment

Property and equipment include furniture and equipment costing \$ 1000 or more, and having a useful life greater than one year. Depreciation is computed using the straight-line method over the asset's estimated life. The following are the estimated useful lives of property and equipment:

Useful Lives

Furniture and fixtures	7 years
Security equipment	4 years
Kitchen equipment	3 years
Computer equipment	3 years

INNOVATORS IN MILESTONES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2011

Note 3 – Cash:

At June 30, 2011, Milestone's cash balance consists of the following:

Demand deposits	<u>\$ 447,024</u>
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Note 4 – Risk Management:

Milestone is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets for which Milestone carries commercial insurance, covering the School's operation only. During the year ended June 30, 2011, the Board of Directors was covered with officers' and directors' insurance, which was part of its professional liability policy listed below. As of June 30, 2011 Milestone had the following insurance policies in effect (note all policies were renewed upon expiration):

<u>Type of Coverage</u>	<u>Expiration</u>	<u>Coverage Limits</u>
General liability	July 1, 2011	Aggregate \$ 2,000,000 Each occurrence \$1,000,000 Injury \$ 1,000,000
Automotive	July 1, 2011	Combined \$ 1,000,000
Professional liability	July 1, 2011	Combined \$ 2,000,000 Deductible \$ 25,000
Property	October 24, 2011	Contents \$ 500,000 Personal property \$500,000 90 % Co-insurance
Workman's Compensation	September 11, 2011	Statutory

Liabilities are reported when it is probable that a loss has occurred and the amount of loss can be reasonably estimated. There was no amount recorded in the financial statements for a potential loss.

Note 5 – Concentrations:

Milestone maintains cash balances at two local banks. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. From time to time throughout the year these balances exceed amounts covered by the FDIC. As of June 30, 2011 Milestone's bank balances exceeded amounts insured by the FDIC by \$ 282,958.

INNOVATORS IN MILESTONES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2011

Note 5 – Concentrations (continued):

Milestone receives primarily all of its revenues from the State of Louisiana subject to its charter agreement with the State. Milestone also receives funding from various other federal, state and local sources. A significant reduction in the level of this funding from the State of Louisiana and other sources could impact Milestone's operations and programs. See Note 2 for additional discussion.

Note 6 – Contingencies and Commitments:

Milestone is a recipient of funding from BESE through the State of Louisiana's appropriation for Type 2 Charter Schools. This funding is governed by various guidelines, regulations and contractual agreements. The administration of the programs and activities funded is under the control and administration of Milestone and is subject to audit and/or review by the applicable funding source. Any funds found to be not properly spent in accordance with the terms, conditions, and regulations of the funding sources may be subject to recapture.

As of December 22, 2011, Milestone has not received its renewed charter contract with BESE and the Louisiana Department of Education (LDOE). Milestone's current charter expired on June 30, 2004. However, Milestone operated as a charter school during the school years from 2004 through 2011 and is operating as a charter school during the 2011-2012 school year, and through the date of this report has received its monthly funding from BESE through the State of Louisiana's fiscal year 2011-2012 Initial Allocation for Type 2 Charter Schools.

See Note 10 (NOEM Contract) for discussion of management and license fees and related liabilities for those fees due to NOEM.

Note 7 - Leases:

Milestone leases its facility under a lease with Springfield Property Management LLC (Springfield).

The lease is for the School facility located at 5951 Patton Street in New Orleans, Louisiana. This lease is effective as of July 1, 2007 and extends through June 30, 2012. Springfield has executed the lease with the owners of the property and is sub-leasing the facility to Milestone. Base rents under the new lease would be calculated using the current lease amounts and adjusted based on changes in the "Consumer Price Index for all Urban Consumers". Each year of the lease is contingent upon a charter being granted from the State of Louisiana to operate the School, and the School receiving annual appropriation of funds from the State of Louisiana consistent with the allowable number of students as set forth in the charter.

Total lease expense amounted to \$ 429,835 for the year ended June 30, 2011.

INNOVATORS IN MILESTONES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2011

Note 7 – Leases (continued):

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

<u>Fiscal Year End</u>	<u>Lease Commitment</u>
June 30, 2012	\$ <u>444,880</u>
Total	\$ <u>444,880</u>

Note 8 - Grants Receivable:

Milestone's grants receivable as reported on the Statement of Financial Position consist of the following as of June 30, 2011:

Extended School Year	\$ 932
Read Enhancement	2,537
PIP	312
Special Education IDEA	66,919
Special Education IDEA – ARRA	149
U.S. Department of Education Grants:	
Title I	110,646
Title II	16,900
TANF	<u>9,091</u>
Total grants receivable	\$ <u>207,486</u>

Note 9 - Property and Equipment:

Milestone's property and equipment as reported in the Statement of Financial Position as of June 30, 2011 is listed below:

	<u>July 1, 2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2011</u>
Furniture & fixtures	\$ 326,122	\$ 2,975	\$ -	\$ 329,097
Security equipment	11,299	1,393	-	12,692
Kitchen equipment	6,760	-	-	6,760
Computer equipment	78,765	-	-	78,765
Maintenance equipment	-	1,343	-	1,343
Storage buildings	-	3,341	-	3,341
Less: Accumulated				
Depreciation	(230,840)	(67,304)	-	(298,144)
	<u>\$ 192,106</u>	<u>\$ (58,252)</u>	<u>\$ -</u>	<u>\$ 133,854</u>

INNOVATORS IN MILESTONES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2011

Note 9 - Property and Equipment (continued):

Depreciation expense for the year ended June 30, 2011 amounted to \$ 67,304.

All assets acquired with Department of Education funds are owned by Milestone while used in the purpose for which it was purchased. The Department of Education, however, has a reversionary interest in these assets. Should the charter not be renewed, title in any assets purchased with these funds will transfer to the appropriate agency.

Note 10 - NOEM Contract:

As discussed in Note 1 to the financial statements Milestone has a management contract with NOEM. For the year ended June 30, 2011 Milestone incurred expenses for management fees under this contract in the amount of \$268,224 (representing 8% of State Public School Funding). At June 30, 2011 Milestone owed NOEM \$35,106 for management fees under that contract for the year ended June 30, 2011. As previously discussed in Note 1 to the financial statements the contract with NOEM states that any liability will be re-paid from future surplus of the School, and not by NOEM, unless financing arrangements can be made.

For the year ended June 30, 2011 Milestone also incurred expenses for a license fee, under the same contract with NOEM, in the amount of \$201,168 (representing 6% of State Public School Funding). At June 30, 2011 Milestone owed NOEM \$26,329 for the license fee under that contract for the year ended June 30, 2011.

Note 11 - Board member's Compensation:

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

Note 12 - Retirement Plan 401 (k) Plan:

On April 1, 2005 Milestone implemented its 401(k) plan (the Plan) with an effective date of January 1, 2005. Employees must be at least age 21 and have one year of service or 1,000 hours of service to become eligible to participate in the Plan. Participants may contribute between 1% and 75% (elective deferrals) of eligible earnings on a pre-tax basis to participant directed accounts. Each year Milestone will make a matching contribution equal to 20% of a participant's elective deferrals, however Milestone will not match elective deferrals that exceed 6% of a participant's eligible earnings. The Plan operates on a calendar year end. Participants and other employees should refer to the Plan document for more detailed information regarding the Plan and Plan requirements. For the year ended June 30, 2011 Milestone recorded retirement expense in the amount of \$1,992.

INNOVATORS IN MILESTONES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2011

Note 13 - Compensated Absences:

Milestone's employees accrue vacation at various rates based on years of service with the organization. Eligible employees must work a minimum of 25 hours a week. Milestone reported the following for the year ended June 30, 2011:

Balance as of July 1, 2010	\$ 15,779
Decrease	<u>(2,780)</u>
Balance as of June 30, 2011	<u>\$ 18,559</u>

Milestone recorded the entire amount as a long-term liability on the Statement of Financial Position because the current portion could not be readily determined and is not considered material to the financial statements.

Note 14 - Subsequent Events:

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 22, 2011, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Note 15 - Capital lease:

Milestone leases two copiers under a capital lease. The economic substance of the lease is that Milestone is financing the acquisition of the copiers through the lease, and accordingly, it is recorded in Milestone's assets and liabilities. The copiers are recorded in property and equipment in the amount of \$22,054, less accumulated depreciation of \$8,577. The lease agreement contains a bargain purchase option at the end of the lease term

The following is a schedule by years of future minimum payments required under the lease together with their present value as of June 30, 2011:

Year ending June 30:	
2012	\$ 9,024
2013	<u>7,520</u>
Total minimum lease payments	\$16,544
Less amounts representing interest	<u>2,006</u>
Present value of minimum lease payments	<u>\$14,538</u>

Amortization of assets held under capital leases is included with depreciation expense.

INNOVATORS IN MILESTONES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor/Pass-Through Grantor Program Title	CFDA Number	Federal Expenditures
United States Department of Education		
(Passed through the Louisiana Department of Education)		
Special Education Cluster (IDEA)		
Special Education Grant - Grants to States	84.027	\$ 77,795
Special Education Grant - Grants to States , ARRA	84.391	19,681
Total Special Education Cluster (IDEA)		<u>97,476</u>
Education Technology State Grants Cluster		
Education Technology State Grants	84.318	<u>2,700</u>
Title I, Part A Cluster		
Title I Grants to Local Educational Agencies	84.010	215,639
Title I Grants to Local Educational Agencies , ARRA	84.389	26,946
Total Title I, Part A Cluster		<u>242,585</u>
Hurricane Katrina Foreign Contributions	84.940	58
Improving Teacher Quality State Grants	84.367	21,009
Safe and Drug-Free Schools and Communities	84.186	<u>2,885</u>
Total United States Department of Education		<u>366,713</u>
United States Department of Agriculture		
(Passed through the Louisiana Department of Education)		
Child Nutrition Cluster		
National School Lunch Program *	10.555	<u>204,640</u>
Value of USDA Commodities	10.550	<u>11,126</u>
Total United States Department of Agriculture		<u>215,766</u>
Total Federal Financial Assistance		<u>\$ 582,479</u>

* Major program.

INNOVATORS IN MILESTONES, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

Note A – Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Innovators in Milestones, Inc. (Milestone) and is prepared on the accrual basis of accounting. 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*.

Note B – Sub-recipients:

Milestone has not provided federal awards to sub-recipients.

Note C – Reconciliation of Federal Award Expenditures:

The amount of expenditures of federal awards was \$582,479 for the year ended June 30, 2011, as was reported in the schedule of expenditures of federal awards. The amount of federal revenues reported in Milestone's financial statements was \$582,479.

Note D – Food donation:

Non-monetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed.

Hienz & Macaluso LLC

Certified Public Accountants

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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

To the Board of Directors of
Innovators in Milestones, Inc.

We have audited the financial statements of Innovators in Milestones, Inc., (an nonprofit corporation) as of and for the year ended June 30, 2011 and have issued our report thereon dated December 22, 2011. 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Innovators in Milestones, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Innovators in Milestones, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Innovators in Milestones, Inc.'s internal control over financial reporting.

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 financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Innovators in Milestones, 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 that are required to be reported under *Government Auditing Standards*.

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 & Macaluse, LLC
Metairie, LA
December 22, 2011



ROBERT W. HIENZ, C.P.A.
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**Independent Auditor's Report on Compliance with Requirements
Applicable to each Major Program and on Internal Control over Compliance
In Accordance With OMB Circular A-133**

To the Board of Directors of
Innovators in Milestones, Inc.

Compliance

We have audited the compliance of Innovators in Milestones, Inc. (a nonprofit corporation) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2011. Innovators in Milestones, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Innovators in Milestones, Inc.'s management. Our responsibility is to express an opinion on Innovators in Milestones, Inc.'s compliance based on our audit.

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 Innovators in Milestones, 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. Our audit does not provide a legal determination of Innovators in Milestones, Inc.'s compliance with those requirements.

In our opinion, Innovators in Milestones, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2011.

Internal Control over Compliance

The management of Innovators in Milestones, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Innovators in Milestones, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 Innovators in Milestones, Inc.'s internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Innovators in Milestones, 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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
December 22, 2011

**INNOVATORS IN MILESTONES, INC.
SCHEDULE OF CURRENT YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2011**

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Innovators in Milestones, Inc.
2. No control deficiencies were disclosed during the audit of the financial statements of Innovators in Milestones, Inc.
3. No instances of noncompliance material to the financial statements of Innovators in Milestones, Inc. 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 *Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133*.
5. The auditor's report on compliance for the major federal programs for Innovators in Milestones, Inc. 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:

National School Lunch Program	<u>CFDA Number</u> 10.555
-------------------------------	------------------------------
8. The threshold for distinguishing Type A and Type B programs was \$300,000.
9. Innovators in Milestones, Inc. was determined to be a low-risk auditee.

B. FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

None.

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

D. MANAGEMENT LETTER

None.

**INNOVATORS IN MILESTONES, INC.
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2011**

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

Not applicable.

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

Not applicable.

Section III - Management Letter:

Not applicable.

**INNOVATORS IN MILESTONES, INC.
MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2011**

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, 2011.

**INNOVATORS IN MILESTONES, INC.
INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

FOR THE YEAR ENDED JUNE 30, 2011

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

To the Board of Directors
Innovators in Milestones, Inc.

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Innovators in Milestones, Inc. (Milestone) 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 Innovators in Milestones, Inc.'s supporting payroll records as of October 1, 2010.

No differences were noted.

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.

No differences were noted. Milestone had one principal and no assistant principals.

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2010 as reported on the schedule. We traced all 26 teachers and the principal to their respective personnel file and determined if their education level was properly classified on the schedule.

The education levels were properly reported.

Number and Type of Public Schools (Schedule 3)

5. Innovators in Milestones, Inc. only sponsored an elementary school (grades K-8), - 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.

No differences were noted.

Experience of Public Principals, Assistant 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, 2010 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.

We noted no differences. Each of the individuals experience was properly classified on the schedule.

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 all teachers to their personnel file and determined if their salary, extra compensation, and full-time equivalents were properly included on the schedule.

No differences noted.

8. For all 26 teachers, we recalculated the average salaries and full-time equivalents reported in the schedule.

No differences noted.

Class Size Characteristics (Schedule 6)

9. We obtained a list of classes and class size for Milestone 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.

No differences were noted.

Louisiana Educational Assessment Program (LEAP) for The 21st 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 Milestone.

No differences were noted.

The Graduation Exit Exam for the 21st Century (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 Milestone.

This schedule was not-applicable for Milestone because the school did not have grades ten or eleven for the year ended June 30, 2011.

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 Milestone.

No differences were 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 have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Innovators in Milestones, Inc., 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.

Kienz & Macaluso, LLC
Metairie, LA
December 22, 2011

Schedule 1

INNOVATORS IN MILESTONES, INC.
Milestone SABIS® Academy of New Orleans
New Orleans, Louisiana

**General Fund Instructional and Support Expenditures
 and Certain Local Revenue Sources
 For the Year Ended June 30, 2011**

General Fund Instructional and Equipment Expenditures

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$924,510	
Other Instructional Staff Activities	\$22,894	
Employee Benefits	\$172,017	
Purchased Professional and Technical Services	\$474,208	
Instructional Materials and Supplies	\$248,905	
Instructional Equipment	\$4,368	
Total Teacher and Student Interaction Activities		\$ 1,846,903

Other Instructional Activities	48,815	\$ 48,815
--------------------------------	--------	-----------

Pupil Support Activities	163,052	
Less: Equipment for Pupil Support Activities	0	
Net Pupil Support Activities		\$ 163,052

Instructional Staff Services	160,839	
Less: Equipment for Instructional Staff Services	0	
Net Instructional Staff Services		\$ 160,839

School Administration	310,029	
Less: Equipment for School Administration	0	
Net School Administration		\$ 310,029

Total General Fund Instructional Expenditures		\$ 2,529,637
-----------------------------------------------	--	--------------

Total General Fund Equipment Expenditures		\$ 4,368
-------------------------------------------	--	----------

Certain Local Revenue Sources

Local Taxation Revenue:

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	\$ -
Sales and Use Taxes	\$ -
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	\$ -
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Nonpublic Transportation Revenue	\$ -
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INNOVATORS IN MILESTONES, INC.
Milestone SABIS® Academy of New Orleans
New Orleans, Louisiana

Education Levels of Public School Staff
As of October 1, 2010

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	18	82%	3	75%				
Master's Degree	4	18%	1	25%				
Master's Degree + 30							1	100%
Specialist in Education								
Ph. D. or Ed. D.								
Total	22	100%	4	100%	0		1	100%

Schedule 3

INNOVATORS IN MILESTONES, INC.
Milestone SABIS® Academy of New Orleans
New Orleans, Louisiana

Number and Type of Public Schools
For the Year Ended June 30, 2011

Type	Number
Elementary	
Middle/Jr. High	
Charter School Elementary	1
Secondary	
Combination	
Total	1

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

INNOVATORS IN MILESTONES, INC.
Milestone SABIS® Academy of New Orleans
New Orleans, Louisiana

Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers
As of October 1, 2010

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals								
Principals					1			1
Classroom Teachers	12	5	5	1			3	26
Total	12	5	5				3	27

INNOVATORS IN MILESTONES, INC.
Milestone SABIS® Academy of New Orleans
New Orleans, Louisiana

**Public School Staff Data: Average Salaries
 For the Year Ended June 30, 2011**

	All Classroom Teachers	Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions
Average Classroom Teachers' Salary Including Extra Compensation	\$43,938	\$43,012
Average Classroom Teachers' Salary Excluding Extra Compensation	\$40,417	\$40,462
Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries	23.56	22.56

INNOVATORS IN MILESTONES, INC.
Milestone SABIS® Academy of New Orleans
New Orleans, Louisiana

Class Size Characteristics
As of October 1, 2010

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Charter Elementary	21%	39	55%	104	19%	36	6%	11
Charter Elementary Activity Classes			12%	12	25%	4		
Middle/Jr. High								
Middle/Jr. High Activity Classes								
High								
High Activity Classes								
Combination								
Combination Activity Classes								

INNOVATORS IN MILESTONES, INC.
Milestone SABIS® Academy of New Orleans
New Orleans, Louisiana

Louisiana Educational Assessment Program (LEAP)
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts						Mathematics					
	2011		2010		2009		2011		2010		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	1	1%	1	2%	0	0%	1	1%	0	0%	0	0%
Mastery	7	10%	3	5%	2	5%	6	9%	7	12%	2	5%
Basic	38	55%	24	41%	24	60%	27	39%	19	33%	20	50%
Approaching Basic	19	28%	21	36%	10	25%	18	26%	25	43%	12	30%
Unsatisfactory	4	6%	8	16%	4	10%	18	26%	7	12%	6	15%
Total	69	100%	58	100%	40	100%	70	100%	58	100%	40	100%

District Achievement Level Results	Science						Social Studies					
	2011		2010		2009		2011		2010		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	1	1%	0	0%	0	0%	0	0%	0	0%	0	0%
Mastery	2	3%	2	3%	0	0%	1	1%	2	3%	0	0%
Basic	24	34%	19	33%	15	38%	32	46%	22	38%	17	43%
Approaching Basic	28	40%	26	45%	19	48%	22	31%	20	34%	15	38%
Unsatisfactory	15	21%	11	19%	6	15%	15	21%	14	24%	8	20%
Total	70	100%	58	100%	40	100%	70	100%	58	100%	40	100%

District Achievement Level Results	English Language Arts						Mathematics					
	2011		2010		2009		2011		2010		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	5	17%	0	0%	0	0%	4	13%	0	0%	2	6%
Mastery	8	27%	5	19%	5	15%	2	7%	0	0%	2	6%
Basic	12	40%	14	54%	21	62%	16	53%	14	54%	19	56%
Approaching Basic	5	17%	6	23%	6	18%	5	17%	9	35%	8	24%
Unsatisfactory	0	0%	1	4%	2	6%	3	10%	3	12%	3	9%
Total	30	100%	26	100%	34	100%	30	100%	26	100%	34	100%

District Achievement Level Results	Science						Social Studies					
	2011		2010		2009		2011		2010		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	2	7%	0	0%	0	0%	0	0%	0	0%	0	0%
Mastery	5	17%	0	0%	2	6%	5	17%	2	8%	3	9%
Basic	11	37%	10	38%	13	38%	17	57%	12	46%	18	53%
Approaching Basic	7	23%	12	46%	15	44%	6	20%	9	35%	7	21%
Unsatisfactory	5	17%	4	15%	4	12%	2	7%	3	12%	6	18%
Total	30	100%	26	100%	34	100%	30	100%	26	100%	34	100%

NOT APPLICABLE

[illegible][illegible]

Schedule 9

INNOVATORS IN MILESTONES, INC.
Milestone SABIS® Academy of New Orleans
New Orleans, Louisiana

IOWA and iLEAP Tests
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	2	3%	3	5%	2	3%	3	5%
Basic	20	33%	28	47%	18	30%	21	35%
Approaching Basic	21	35%	15	25%	30	50%	22	37%
Unsatisfactory	17	28%	14	23%	10	17%	14	23%
Total	60	100%	60	100%	60	100%	60	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	1	3%	0	0%	0	0%	0	0%
Mastery	0	0%	3	8%	4	11%	3	8%
Basic	18	47%	20	53%	12	32%	14	38%
Approaching Basic	9	24%	7	18%	12	32%	11	30%
Unsatisfactory	10	26%	8	21%	9	24%	9	24%
Total	38	100%	38	100%	37	100%	37	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	1	4%	1	4%	0	0%	0	0%
Mastery	3	11%	4	14%	5	18%	2	7%
Basic	12	43%	12	43%	7	25%	11	39%
Approaching Basic	9	32%	6	21%	6	21%	10	36%
Unsatisfactory	3	11%	5	18%	10	36%	5	18%
Total	28	100%	28	100%	28	100%	28	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	1	5%	1	5%	1	5%	0	0%
Basic	7	35%	9	45%	6	30%	15	75%
Approaching Basic	11	55%	7	35%	8	40%	0	0%
Unsatisfactory	1	5%	3	15%	5	25%	5	25%
Total	20	100%	20	100%	20	100%	20	100%

District Achievement Level Results	English Language Arts		Mathematics	
	2009		2009	
Students	Number	Percent	Number	Percent
Grade 9				
Advanced				
Mastery				
Basic				
Approaching Basic				
Unsatisfactory				
Total				

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	4	7%	2	3%	4	7%	3	5%
Basic	20	34%	15	26%	11	19%	22	38%
Approaching Basic	19	33%	25	43%	30	52%	19	33%
Unsatisfactory	15	26%	16	28%	13	22%	14	24%
Total	58	100%	58	100%	58	100%	58	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	0	0%	2	7%	0	0%	1	3%
Basic	16	53%	15	50%	11	37%	5	17%
Approaching Basic	12	40%	9	30%	18	53%	12	40%
Unsatisfactory	2	7%	4	13%	3	10%	12	40%
Total	30	100%	30	100%	30	100%	30	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	1	2%	0	0%	0	0%	0	0%
Mastery	3	6%	2	4%	4	9%	3	6%
Basic	32	68%	25	53%	22	47%	15	32%
Approaching Basic	10	21%	13	28%	15	32%	17	36%
Unsatisfactory	1	2%	7	15%	6	13%	12	26%
Total	47	100%	47	100%	47	100%	47	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	2	7%	1	4%	0	0%	0	0%
Mastery	2	7%	4	14%	4	14%	2	7%
Basic	14	50%	12	43%	8	29%	13	46%
Approaching Basic	7	25%	8	29%	10	36%	7	25%
Unsatisfactory	3	11%	3	11%	6	21%	6	21%
Total	28	100%	28	100%	28	100%	28	100%

District Achievement Level Results	English Language Arts		Mathematics	
	2010		2010	
Students	Number	Percent	Number	Percent
Grade 9				
Advanced				
Mastery				
Basic				
Approaching Basic				
Unsatisfactory				
Total				

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	0	0%	0	0%	0	0%	0	0%
Mastery	2	3%	4	7%	2	3%	5	9%
Basic	25	43%	24	41%	15	26%	29	50%
Approaching Basic	21	36%	10	17%	31	53%	11	19%
Unsatisfactory	10	17%	20	34%	10	17%	13	22%
Total	58	100%	58	100%	58	100%	58	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	2	5%	0	0%	0	0%	0	0%
Mastery	3	7%	3	7%	2	5%	3	7%
Basic	15	35%	24	56%	18	42%	18	42%
Approaching Basic	15	35%	9	21%	17	40%	14	33%
Unsatisfactory	8	19%	7	16%	6	14%	8	19%
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 6								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	1	3%	1	3%	2	7%	2	7%
Basic	19	66%	19	66%	11	38%	15	52%
Approaching Basic	8	28%	6	21%	12	41%	7	24%
Unsatisfactory	1	3%	3	10%	4	14%	5	17%
Total	29	100%	29	100%	29	100%	29	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	2	4%	0	0%	0	0%	3	6%
Mastery	8	15%	2	4%	2	4%	3	6%
Basic	29	54%	27	50%	27	50%	28	52%
Approaching Basic	11	20%	20	37%	15	28%	12	22%
Unsatisfactory	4	7%	5	9%	10	19%	8	15%
Total	54	100%	54	100%	54	100%	54	100%

District Achievement Level Results	English Language Arts		Mathematics	
	2011		2011	
Students	Number	Percent	Number	Percent
Grade 9				
Advanced				
Mastery				
Basic				
Approaching Basic				
Unsatisfactory				
Total				