

BELLE CHASSE ACADEMY, INC.
FINANCIAL AND COMPLIANCE AUDIT
TOGETHER WITH
INDEPENDENT AUDITORS' REPORT
FOR THE YEAR ENDED JUNE 30, 2010

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 1/12/11

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Member
American Institute of
Certified Public Accountants
Society of Louisiana
Certified Public Accountants

Michael B. Bruno, CPA
Alcide J. Tervalon, Jr., CPA
Waldo J. Moret, Jr., CPA
Paul K. Andoh, Sr., CPA
Joseph A. Akanji, CPA

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Belle Chasse Academy, Inc.

We have audited the accompanying statement of financial position of **Belle Chasse Academy, Inc. (BCA)** (a not-for-profit corporation) as of June 30, 2010, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the management of **BCA**. 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 **BCA** as of June 30, 2010, 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.

INDEPENDENT AUDITORS' REPORT
(CONTINUED)

To the Board of Directors of
Belle Chasse Academy, Inc.
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In accordance with the Government Auditing Standards, we have also issued our report dated December 2, 2010 on our consideration of BCA'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 BCA 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 has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

December 2, 2010



BELLE CHASSE ACADEMY, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2010

ASSETS

Current assets:	
Cash and cash equivalents	\$ 2,290,237
Cash - restricted	<u>22,090</u>
Sub-total	2,312,327
Grants receivable	2,053,797
Prepaid expenses	71,540
Other	<u>33,594</u>
Total current assets	<u>4,471,258</u>
Property and equipment, net (NOTES 2 AND 3)	<u>11,978,957</u>
Total assets	<u><u>\$16,450,215</u></u>

LIABILITIES AND NET ASSETS

Current liabilities:	
Accounts payable and accrued liabilities	\$ 570,499
Obligation under capital lease (NOTE 2)	336,760
Due to governmental agency (NOTE 9)	<u>480,688</u>
Total current liabilities	<u>1,387,947</u>
Noncurrent liabilities:	
Obligation under capital lease (NOTE 2)	<u>11,361,984</u>
Total liabilities	<u>12,749,931</u>
Net assets:	
Unrestricted (NOTE 1)	<u>3,700,284</u>
Total net assets	<u>3,700,284</u>
Total liabilities and net assets	<u><u>\$16,450,215</u></u>

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

BELLE CHASSE ACADEMY, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010

REVENUES

Local Sources:

Income from meals	\$ 151,853
Contributions	50,664
Book sales	16,768
Other	111,879
Interest	<u>14,602</u>

Total revenues from local sources	<u>345,766</u>
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State Sources:

Special Legislative Funding -	
Minimum Foundation Program Formula	10,712,944
Grants	<u>52,130</u>

Total revenues from state sources	<u>10,765,074</u>
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Federal Sources - Grants:	<u>3,716,454</u>
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Total revenues	<u>14,827,294</u>
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(CONTINUED)

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

BELLE CHASSE ACADEMY, INC.
STATEMENT OF ACTIVITIES, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

EXPENSES

Instruction:	
Regular	\$ 5,383,093
Special	1,752,543
Other	<u>221,984</u>
Sub-total	<u>7,357,620</u>
Support Services:	
Pupil	445,007
Instructional staff	410,728
General administration	77,727
School administration	1,242,194
Business services	1,098,004
Plant services	965,737
Transportation	417,486
Central services	417,046
Food services	765,637
Depreciation	<u>662,551</u>
Sub-total	<u>6,502,117</u>
Total expenses	<u>13,859,737</u>
Change in net assets	967,557
Unrestricted net assets, beginning of year	<u>2,732,727</u>
Unrestricted net assets, end of year	\$ <u>3,700,284</u>

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

BELLE CHASSE ACADEMY, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2010

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ 967,557
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation expense	662,551
Decrease in prepaid expenses	50,091
Increase in grants receivable	(1,943,733)
Decrease in other assets	5,152
Decrease in accounts payable and accrued liabilities	(41,949)
Decrease in deferred revenues	(173,831)
Decrease in due to governmental agency	<u>(240,343)</u>
Net cash used in operating activities	<u>(714,505)</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchases of furniture, fixtures and equipment	<u>(719,146)</u>
Net cash used in investing activities	<u>(719,146)</u>

CASH FLOWS FROM FINANCING ACTIVITIES:

Decrease in capital lease obligations	<u>(287,246)</u>
Net cash used in financing activities	<u>(287,246)</u>

Decrease in cash and cash equivalents	(1,720,897)
Cash and cash equivalents, beginning of year	<u>4,033,224</u>
Cash and cash equivalents, end of year	<u>\$ 2,312,327</u>
Supplemental Disclosure for Cash Flows Purposes:	
Interest paid	<u>\$ 601,069</u>

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

BELLE CHASSE ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - Nature of Activities and Summary of Significant Accounting Policies:

General

Belle Chasse Academy, Inc. (BCA) was granted a charter by the Louisiana State Board of Elementary and Secondary Education (BESE) in 2001 to operate a Type 2 public charter school. **BCA** seeks to provide a quality education and cater to the special needs of military dependent students, as well as provide convenient access for parents that have long and unusual work hours. **BCA** will seek to reduce service-connected disruptions and stress on military dependent students who frequently transfer schools. **BCA** will provide continuing student counseling on the unique challenges associated with being a military dependent child.

The school accepts students from military families that are located in the New Orleans region, residing both on and off base. While military dependents (to include U. S. Coast Guard dependents) will have priority, according to the approved charter, **BCA** is a charter public school and has an enrollment policy that may allow non-military dependent students entrance, if space is available.

During the 2010 school year, the school served kindergarten through eighth grades, with an enrollment of 847 students.

The educational mission of **BCA** is to establish a quality community-oriented charter school, which fosters an educational environment for the military dependent child and provides:

- o Substantial and direct community and parental participation in school administration;
- o A pooling of resources among community members, parents, and educators;
- o A comprehensive system to hold teachers, parents, and school administrators accountable for the student educational process;
- o A reliable, flexible, results-oriented, and adaptable system to effectively measure student achievement; and
- o Increase options for parents and students when choosing a school within Plaquemines Parish and contiguous parishes.

BELLE CHASSE ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 1 - Nature of Activities and Summary of Significant Accounting Policies,
Continued:

Use of Estimates

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

Property and Equipment

Property and equipment of BCA with a cost of \$5,000 or more are recorded as assets (capitalized) and are stated at historical costs if purchased or at fair market value at the date of the gift, if donated. Additions, improvements and expenditures that significantly extend the useful life of an asset are capitalized.

Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific use.

Grant Revenue

Revenues from governmental grants are recognized when allowable expenditures are made by BCA. Funds received for specific purposes but not yet expended are recorded as deferred revenue.

BELLE CHASSE ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 1 - Nature of Activities and Summary of Significant Accounting Policies,
Continued:

Statement of Cash Flows

For the purposes of the statement of cash flows, cash equivalents include all highly liquid instruments purchased with original maturities of three (3) months or less.

Income Taxes

BCA is exempt from federal income taxes through Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes is made in the accompanying financial statements.

BCA files as a tax-exempt organization. Should that status be challenged in the future, BCA's 2007, 2008 and 2009 tax years are open for examination by the IRS.

Financial Statement Presentation

The financial statements of BCA are prepared on the accrual basis of accounting and accordingly, revenue is recorded when earned and expenses are recorded when incurred in accordance with accounting principles generally accepted in the United States of America.

For the year ended June 30, 2010, BCA followed the requirements of Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) Section 958-205 *Not-for-Profit Entities, Presentation of Financial Statements*, in the presentation of its financial statements. Under FASB ASC Section 958-205, BCA is required to report, as applicable, information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted and permanently restricted net assets. In addition, BCA is required to present a statement of cash flows. As such, the financial statements are presented in accordance with the requirement of FASB ASC Section 958-205 of unrestricted, temporarily restricted and permanently restricted net assets. At June 30, 2010, there were no temporarily restricted and permanently restricted net assets.

BELLE CHASSE ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 1 - Nature of Activities and Summary of Significant Accounting Policies,
Continued:

Contributions

BCA accounts for contributions in accordance with FASB ASC Section 958-205, *Not-for-Profit Entities, Revenue Recognition* accounting for contributions received and contribution made. In accordance with FASB ASC Section 958-205, contributions are recorded as unrestricted, temporary restricted or permanently restricted support, depending on the existence and nature of any donor restrictions.

Donated Services

BCA receives donated services from a number of unpaid volunteers assisting **BCA** with its programs, activities, and operations. An estimated value of these services cannot be reasonably determined as a result of the variety of services provided by and the varying qualifications of the volunteers. Because the criteria for recognition under FASB ASC Section 958-205 has not been satisfied, donated services are not recorded in the financial statements.

Special Legislative Funding - Minimum Foundation Program Formula (MFP) :

BCA, as a Type 2 charter school, received funding from BESE in an amount for pupils based on estimated daily attendance at the school. The amount of funding received is adjusted during the school year based on the October 1st student count and the results of any audits performed.

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 activities. Accordingly, certain costs have been allocated among instructional and support services in the accompanying statement of activities.

BELLE CHASSE ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 2 - Capital Lease/Operating Leases:

Capital Lease

BCA is the lessee of school facilities under a capital lease expiring in various years through 2051. The assets (see NOTE 3) and liability under the capital lease are recorded at the lower of the present value of the minimum lease payments or the fair value of the asset.

Minimum future lease payments under the capital lease as of June 30, 2010 for each of the next five years and in the aggregate are:

<u>Year Ending</u>	<u>Amount</u>
2011	\$ 336,760
2012	396,671
2013	465,516
2014	547,903
2015	643,463
Subsequent to 2015	<u>9,308,431</u>
	<u>\$11,698,744</u>

Total minimum lease payments, interest, and the present value of net minimum lease payments for BCA's school facility cannot be determined because the rental payments are based on the debt service payments payable on a note held by the lessor. As such, the interest rate on the note is 150 basis points over Wall Street Prime Rate, adjusted quarterly and carrying a floor of 4.50%.

BELLE CHASSE ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 2 - Capital Lease/Operating Leases, Continued:

Operating Leases

In October 2001, **BCA** entered into a sublease agreement with the Louisiana Navy Family Housing L.L.C. to lease the land, in which the School facility is located on, for a rental payment of one dollar (\$1) for the entire lease term of October 1, 2001 to October 1, 2051. **BCA** also leases various equipment including copiers, fax machines and computers. Minimum future rental payments under non-cancelable operating leases having remaining terms in excess of one (1) year cannot be determined because such leases are classified as contingent rentals, whereby, the rental payments may increase or decrease based on future conditions.

NOTE 3 - Property and Equipment:

The following is a summary of property and equipment at June 30, 2010:

Land improvements	\$ 478,099
Furniture, fixtures and equipment	1,468,135
Software	31,589
Equipment held under capital lease	23,898
School facilities held under capital lease	13,292,532
Building and improvements	496,742
Construction in progress	<u>123,261</u>
	15,914,256
Less accumulated depreciation and amortization	<u>(3,935,299)</u>
Property and equipment, net	<u>\$11,978,957</u>

BELLE CHASSE ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 3 - Property and Equipment, Continued:

The assets under capital leases are amortized (or depreciated) over the lower of their related lease terms or their estimated useful lives. Amortization (or depreciation) of assets under capital leases is included in depreciation expense. At June 30, 2010, depreciation expense charged to assets under capital leases is \$332,313. The total amount of depreciation charged to operations at June 30, 2010 is \$662,551.

NOTE 4 - Risk Management:

BCA is exposed to various risks of loss related to torts, theft of, damage to and destruction of property for which BCA carries commercial liability insurance coverage.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated.

NOTE 5 - Concentration of Credit Risk:

BCA maintains non-interest bearing accounts at a local bank. The FDIC provides unlimited deposit insurance coverage on these accounts through its Temporary Transaction Account Guarantee Program. This unlimited insurance coverage is temporary and will remain in effect through June 30, 2010. At June 30, 2010, BAC's deposits were fully insured.

BCA also maintains government-backed cash equivalents in other accounts that are fully secured from credit risk.

NOTE 6 - Contingency:

BCA is a recipient of grants from the Federal and State sources. The grants are governed by various Federal and State guidelines, regulations, and contractual agreements.

BELLE CHASSE ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 6 - Contingency, Continued:

The administration of the programs and activities funded by these grants are under the control and administration of BCA and are subject to audit and/or review by Federal and State agencies. Any grant found to be not properly spent in accordance with the terms, conditions, and regulations of applicable Federal and State agencies may be subject to recapture.

NOTE 7 - Compensated Absences:

BCA's employees are entitled to paid vacation, sick and personal days off, however, none of which may be carried forward to the subsequent years. Since BCA's employment contracts are renewed annually, employees are not allowed to carry over such time and are paid for unused leave at the end of the school year.

NOTE 8 - Board of Directors' Compensation:

The board of directors is a voluntary board, therefore, no compensation was paid to any board member during the year ended June 30, 2010.

NOTE 9 - Due to Governmental Agency:

The U. S. Department of Education (DOE) conducted audits of the Impact Aid Program for the 2009, 2008 and 2007 fiscal years. As a result of the audits, DOE determined that BCA was overpaid a total of \$1,185,758 in Impact Aid grant funds received for the 2008 and 2007 fiscal years. Of the total overpayment amount of \$1,185,758 determined by the DOE Impact Aid audits, \$480,688 remains due to the U.S. Department of Education as of June 30, 2010.

BELLE CHASSE ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 10 - Subsequent Events:

BCA is required to evaluate events or transactions that may occur after the statement of financial position date for potential recognition or disclosure in the financial statements. **BCA** performed such an evaluation through October 26, 2010, the date which the financial statements were available to be issued, and noted no subsequent events or transactions that occurred after statement of financial position date requiring recognition or disclosure.

SUPPLEMENTARY INFORMATION

BELLE CHASSE ACADEMY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010

Federal Grantor/Program Name U.S. Department of Education	Federal CFDA Number	Activity
<u>Direct Awards</u>		
Impact Aid	84.041	\$2,342,905
Impact Aid - American Recovery and Reinvestment Act (ARRA)	84.404A	<u>173,832</u>
Total Direct Awards		<u>2,516,737</u>
<u>Awards from a Pass-Through Entity</u>		
Passed-through: LA State Department of Education		
Title I, Part A - Improving the Academic Achievement of the Disadvantaged	84.010	201,464
Title I, Part A (ARRA) - Improving the Academic Achievement of the Disadvantaged	84.389A	124,261
Title II, Part A - Teacher and Principal Training and Recruiting Fund	84.367	33,384
Title IV, Part A - Safe and Drug Free Schools and Communities	84.186	3,745
Individuals with Disabilities Education Act (IDEA) Part B	84.027	131,119
Individuals with Disabilities Education Act (IDEA) Part B (ARRA)	84.391A	192,058
Enhancing Education through Technology	84.318	1,670
Enhancing Education through Technology (ARRA)	84.386A	<u>4,091</u>
Total Passed-through Awards		<u>691,792</u>
Total U.S. Department of Education		<u>3,208,529</u>
<u>U.S. Department of Defense</u>		
<u>Direct Awards</u>		
Impact Aid	12.558	<u>354,433</u>
Total Direct Awards		<u>354,433</u>
Total U.S. Department of Defense		<u>354,433</u>

See Independent Auditors' Report on Supplementary Information.

BELLE CHASSE ACADEMY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

<u>Federal Grantor/Program Name</u> <u>U.S. Department of Education</u>	<u>Federal CFDA</u> <u>Number</u>	<u>Activity</u>
<u>Awards from a Pass-Through Entity</u>		
<u>Passed-through: LA State Department of Education</u>		
National School Lunch Program	10.555	\$ <u>153,492</u>
Total Passed-through Awards		<u>153,492</u>
Total U.S. Department of Agriculture		<u>153,492</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS		\$ <u>3,716,454</u>

NOTE: The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of BCA and is presented 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. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

See Independent Auditors' Report on Supplementary Information.



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

To the Board of Directors of
Belle Chasse Academy, Inc.

We have audited the financial statements of **Belle Chasse Academy, Inc. (BCA)**, (a not-for-profit corporation) as of and for the year ended *June 30, 2010*, and have issued our report thereon dated December 2, 2010. 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 **BCA'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 **BCA's** internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of **BCA's** internal control over financial reporting.

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

Internal Control Over Financial Reporting, Continued

A deficiency in internal control exist 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 **BCA's** 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 was not designed to identify all deficiencies in internal control over financial reporting 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 **BCA'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.

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

We noted certain matters that we reported to management of **BCA** in a separate letter dated December 2, 2010.

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

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

December 2, 2010



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS THAT COULD HAVE A DIRECT
AND MATERIAL EFFECT ON EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors of
Belle Chasse Academy, Inc.

Compliance

We have audited the compliance of **Belle Chasse Academy, Inc. (BCA)** 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 **BCA's** major federal programs for the year ended June 30, 2010. **BCA's** major federal programs are identified in the summary of auditors' 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 **BCA's** management. Our responsibility is to express an opinion on **BCA'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 **BCA'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 **BCA's** compliance with those requirements.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS THAT COULD HAVE A DIRECT
AND MATERIAL EFFECT ON EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133

(CONTINUED)

Compliance, Continued

As described in item 10-01 in the accompanying schedule of findings and questioned costs, **BCA** did not comply with requirements regarding the Davis-Bacon Act that are applicable to its Impact Aid Program. Compliance with such requirements is necessary, in our opinion, for **BCA** to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, **BCA** complied, in all material respects, with the 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, 2010. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 10-02 through 10-05.

Internal Control Over Compliance

The management of **BCA** 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 **BCA's** internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **BCA's** internal control over compliance.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS THAT COULD HAVE A DIRECT
AND MATERIAL EFFECT ON EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133

(CONTINUED)

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness and other deficiencies that we consider to be significant deficiencies.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 10-01 to be a material weakness.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 10-02 through 10-05 to be significant deficiencies.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS THAT COULD HAVE A DIRECT
AND MATERIAL EFFECT ON EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133

(CONTINUED)

BCA's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit BCA's responses and, accordingly, we express no opinion on the responses.

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

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

December 2, 2010

BELLE CHASSE ACADEMY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2010

Section I - SUMMARY OF AUDITORS' RESULTS

- A. The type of report issued on the financial statements: **Unqualified Opinion.**
- B. Significant deficiencies in internal control were disclosed by the audit of the financial statements: **None Reported** Material weakness: **No.**
- C. Noncompliance which is material to the financial statements: **No.**
- D. Significant deficiencies in internal control over major programs: **Yes** Material weaknesses: **Yes.**
- E. The type of report issued on compliance for major programs: **Qualified Opinion.**
- F. Any audit findings which are required to be reported under Section 510(a) of OMB Circular A-133: **Yes.**
- G. Major programs:
 - United States Department of Education:
 - Impact Aid Cluster:
 - Impact Aid (CFDA No. 84.041)
 - Impact Aid - ARRA (CFDA No. 84.404A)
 - Title I, Part A Cluster:
 - Title I, Part A of the ESEA (CFDA No. 84.010)
 - Title I - ARRA (CFDA No. 84.389)
 - Special Education Cluster:
 - IDEA, Part B (CFDA No. 84.027)
 - IDEA, Part B - ARRA (CFDA No. 84.38)
 - United States Department of Defense:
 - Impact Aid (CFDA No. 12.558)

BELLE CHASSE ACADEMY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

Section I - SUMMARY OF AUDITORS' RESULTS, CONTINUED

- H. Dollar threshold used to distinguish between Type A and Type B programs:
\$300,000.
- I. Auditee qualified as a low-risk auditee under Section 530 of OMB Circular A-133: No.
- J. A management letter issued: Yes.

**Section II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS
REPORTED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS**

No matters reported.

BELLE CHASSE ACADEMY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

Section III - FINDINGS AND QUESTIONED COSTS
RELATED TO FEDERAL AWARDS

10-01 - Davis-Bacon Act
CFDA 84.404 Impact Aid

Criteria

Non-federal entities shall include in their construction contracts subject to the Davis-Bacon Act a requirement that the contractor comply with the requirements of the Davis-Bacon Act and DOL regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contract Governing Federally Financed and Assisted Construction"). This includes a requirement for the contractor to submit to the non-Federal entity weekly, for each week in which any contract work is performed, a copy of the payroll and a statement of compliance (certified payrolls).

Condition

We noted during our audit that **BCA** did not include in its construction contracts, in excess of \$2,000, the prevailing wage clause and receive weekly certified payrolls of federal compliance from contractors and subcontractors.

Questioned Costs

\$173,832

Effect

BCA has not complied with federal regulations.

Cause

BCA did not establish policies or procedures to comply with federal regulations.

BELLE CHASSE ACADEMY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

Section III - FINDINGS AND QUESTIONED COSTS
RELATED TO FEDERAL AWARDS, Continued

10-01 - Davis-Bacon Act, Continued
CFDA 84.404 Impact Aid

Recommendation

We recommend that **BCA** establish policies and procedures to ensure compliance with 29 CFR Part 5.

Management's Response

BCA will include in its construction contracts a 'prevailing wage clause' and receive weekly certified payrolls to ensure federal compliance of the current wages to be paid to employees.

BELLE CHASSE ACADEMY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

Section III - FINDINGS AND QUESTIONED COSTS
RELATED TO FEDERAL AWARDS, CONTINUED

10-02 - Period of Availability
CFDA 84.391 IDEA Part B – ARRA

Criteria

2 CFR Section 215.28 states- "Where a funding period is specified, a recipient may charge to the grant only allowable costs resulting from obligations incurred during the funding period and any pre-award costs authorized by the Federal awarding agency".

Condition

During our testwork, we noted that professional and technical service expenditures amounting to \$11,000 were requested and reimbursed for costs that were incurred prior to the beginning of the grant period.

Questioned Costs

\$11,769 (costs and related indirect costs)

Effect

BCA received costs reimbursement that it was not entitled to.

Cause

BCA lacked procedures to ensure that only allowable costs within the period of availability were claimed for reimbursements.

BELLE CHASSE ACADEMY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

Section III - FINDINGS AND QUESTIONED COSTS
RELATED TO FEDERAL AWARDS, CONTINUED

10-02 - Period of Availability, Continued
CFDA 84.391 IDEA Part B – ARRA

Recommendation

We recommend that **BCA** establish internal controls to provide reasonable assurance that federal funds are used only during the authorized period of availability.

Management's Response

BCA will establish procedures to ensure that reimbursement requests are made for the period in which the costs incurred. Reimbursement requests will be made during the period of availability.

BELLE CHASSE ACADEMY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

Section III - FINDINGS AND QUESTIONED COSTS
RELATED TO FEDERAL AWARDS , CONTINUED

10-03 - Suspension and Debarment
All Federal Programs

Criteria

Effective November 26, 2003, when a non-federal entity enters into a covered transaction with an entity at a lower tier, the non-federal entity must verify that the entity is not suspended or debarred or otherwise excluded.

Condition

We noted during our testing of cash disbursements that BCA made procurement contracts for goods and services exceeding the \$25,000 "covered transactions" threshold without verification that the procured vendor was not suspended, debarred or otherwise excluded.

Questioned Costs

None.

Effect

BCA potentially entered into covered transactions, as defined in federal regulations with vendors subsequently determined to be suspended, debarred or otherwise excluded parties.

Cause

Management lacked procedures to ensure suspension and debarment rules and regulations were complied with.

BELLE CHASSE ACADEMY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

Section III - FINDINGS AND QUESTIONED COSTS
RELATED TO FEDERAL AWARDS, CONTINUED

10-03 - Suspension and Debarment, Continued
All Federal Programs

Recommendation

For those procurement transactions exceeding the \$25,000 covered transaction threshold, we recommend that **BCA** implement either or both of the following control procedures as considered necessary, to ensure that potential vendors/contractors are not suspended, debarred or otherwise excluded: 1) verify by checking the Excluded Parties List System, maintained by the General Services Administration; and 2) include a certification clause or condition in the contract or obtain a separately submitted certification.

Management's Response

BCA will include a section in all contracts over \$25,000 requiring contractors to sign indicating that they have not been suspended, debarred or otherwise excluded from participating in federal contracts.

BELLE CHASSE ACADEMY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

Section III - FINDINGS AND QUESTIONED COSTS
RELATED TO FEDERAL AWARDS, CONTINUED

10-04 - Cost and Price Analysis
CFDA 84.027 IDEA Part B

Criteria

2 CFR Section 215.45 states – “Some form of cost or price analysis shall be made and documented in the procurement files in connection with every procurement action. Price analysis may be accomplished in various ways, including the comparison of price quotations submitted, market prices and similar indicia, together with discounts. Cost analysis is the review and evaluation of each element of cost to determine reasonableness, allocability and allowability”.

Condition

During the year, **BCA** purchased supplies exceeding the small purchase threshold of \$25,000 for a “brand name” product. **BCA** also entered into contract, exceeding the small purchase threshold with a vendor to provide services. We noted that a cost or price analysis was not documented in the procurement files, documenting the basis for the vendor or contract selection, justification for lack of competition or the basis for cost or price in connection with the purchase of these supplies or contract selection.

Questioned Costs

\$136,440 (\$36,995 and \$99,445, respectively)

Effect

The procurement of goods and the contract selection, as reported above, were not made in compliance with federal regulations.

BELLE CHASSE ACADEMY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

Section III - FINDINGS AND QUESTIONED COSTS
RELATED TO FEDERAL AWARDS, CONTINUED

10-04 - Cost and Price Analysis, Continued
CFDA 84.027 IDEA Part B

Cause

BCA lacked adequate procedures to ensure that procurement regulations were complied with.

Recommendation

We recommend that BCA take the necessary steps to ensure that some form of cost or price analysis is conducted and documented in the procurement files in connection with every procurement action.

Management's Response

Procurement procedures have been revised to include steps to document cost or price analysis for every procurement action pursuant to 2 CFR 215.45.

BELLE CHASSE ACADEMY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

Section III - FINDINGS AND QUESTIONED COSTS
RELATED TO FEDERAL AWARDS, CONTINUED

10-05 - Procurement
All Federal Programs

Criteria

2 CFR Section 215.44(a) states - "all recipients shall establish writing procurement procedures. These procedures shall provide for, at a minimum, that paragraphs (a)(1), (2) and (3) of this section apply".

Condition

Although **BCA** has established written procurement procedures, we noted during our audit that those written procurement procedures are not in alignment with 2 CFR Section 215.44.

Questioned Costs

None.

Effect

BCA has not complied with federal regulations.

BELLE CHASSE ACADEMY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

Section III - FINDINGS AND QUESTIONED COSTS
RELATED TO FEDERAL AWARDS , CONTINUED

10-05 - Procurement, Continued
All Federal Programs

Cause

Management lacked procedures to ensure **BCA's** procurement policies and procedures captured all federal required regulations.

Recommendation

We recommend that **BCA** revise its written procurement policy to comply with the requirements of 2 CFR Section 215.44.

Management's Response

BCA revised its procurement procedures to include steps to ensure the 2 CFR Section 215.44(a) (1), (2) and (3) are applied. The following steps will be included at a minimum:

- (1) Recipient avoid purchasing unnecessary items;
- (2) Where appropriate, an analysis is made of lease and purchase alternatives; and
- (3) Bids for goods and services shall provide a clear and accurate description of the technical requirements for the material, product or service to be procured, functions to be performed or performance required, specific features of "brand name or equal" descriptions and type of procuring instruments used (e.g., fixed price contracts, cost reimbursable contracts, purchase orders, and incentive contracts). Contracts shall be made only with responsible contractors.

BELLE CHASSE ACADEMY, INC.
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010

SECTION I - Internal Control and Compliance
Material to the Financial Statements

No matters reported.

SECTION II - Internal Control and Compliance
Material to Federal Awards

09-01 - Membership Data
CFDA 81.041 Federal Impact Aid

We recommended that **BCA** take the necessary steps to ensure that the fiscal year application for Impact Aid funding is completed accurately according to the requirements of the No Child Left Behind Act of 2001.

Current Status

Resolved.

SECTION III - Management Letter

No matters reported.



Member
American Institute of
Certified Public Accountants
Society of Louisiana
Certified Public Accountants

Michael B. Bruno, CPA
Alcide J. Tervalon, Jr., CPA
Waldo J. Moret, Jr., CPA
Paul K. Andoh, Sr., CPA
Joseph A. Akanji, CPA

INDEPENDENT AUDITORS' COMMENTS TO MANAGEMENT

To the Board of Directors of
Belle Chasse Academy, Inc.

We have audited the financial statements of the **Belle Chasse Academy, Inc. (BCA)** for the year ended June 30, 2010 and have issued our report thereon dated December 2, 2010.

In planning and performing our audit of the financial statements of **the School** as of and for the year ended June 30, 2010, in accordance with auditing standards generally accepted in the United States of America, we considered **BCA's** internal control over financial reporting (internal control) 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 **BCA's** internal control. Accordingly, we do not express an opinion on the effectiveness of **BCA's** internal control.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. Our comments and recommendations regarding those matters are outlined below. We previously reported on **BCA's** internal control in our report dated November 30, 2009. A separate report dated December 2, 2010, contains our report on significant deficiencies or material weaknesses in **BCA's** internal control. This letter does not affect our report dated December 2, 2010, on the financial statements of **BCA**.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and recommendations with various personnel of **BCA**, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of the matters and assist you in implementing the recommendations.

BELLE CHASSE ACADEMY, INC.
CURRENT YEAR COMMENTS

The following summarizes the current year comments:

10 - 01 - Statements of Activities

We noted during our audit that the computerized accounting system of **BCA** was not set-up to provide statement of activities reports of the detail transactions of federal or state grant programs. Based on our testing, we noted allowable grant costs paid to two (2) vendors were duplicated on Title I and Title I-ARRA grant reimbursement requests in the total amount of \$4,319. The amounts duplicated were reimbursed to **BCA** by the grantors.

Recommendation

We recommend that **BCA's** accounting system be set-up to provide the detail activities of each federal, state or local funding source. With the accounting system producing individual program reports of program activities, **BCA** can more effectively monitor recorded expenses for allowability and reduce the risks for multiple claims being filed for reimbursement for the same cost. We also recommend that **BCA** contact the funding agency to determine the appropriate disposition of this matter.

Management's Response

BCA will establish an accounting system to provide the detail activities of each federal, state or local funding source to reduce the risks for multiple claims being filed for reimbursement for the same cost.

BELLE CHASSE ACADEMY, INC.
CURRENT YEAR COMMENTS, CONTINUED

10 - 02 - Unallowed Costs

We noted during our testwork of the IDEA, Part B-ARRA grant program that **BCA** requested and received reimbursement for supplies costs and related indirect costs in the amounts of \$6,780 and \$474, respectively, in excess of the final Consolidated Grant Agreement without the consent of the funding agency.

Recommendation

We recommend that **BCA** establish procedures to ensure that expenses are requested for only allowable grant expenses.

Management's Response

BCA will establish written procedures to ensure that expenses are requested for only allowable grant expenses.

BELLE CHASSE ACADEMY, INC.
CURRENT YEAR COMMENTS, CONTINUED

10 - 03 - Salary Certifications

We noted during our single audit testwork that **BCA** only required annual certification reports reflecting the distribution of activity of each employee, whose compensation is charged to federal grants. According to 2 CFR 230, Section 8.m(2)(c) and (d), these reports previously mentioned above must be signed by the individual employee, or by a responsible supervisory official having first hand knowledge of the activities that the distribution of activity represents a reasonable estimate of the actual work performed by the employee during the periods covered by the reports. These reports must be prepared at least monthly and must coincide with one or more pay periods.

Recommendation

We recommend that **BCA** establish policies and procedures to maintain reports to satisfy the requirements of 2 CFR Section 230, Section 8.m(2)(c) and (d).

Management's Response

BCA has established procedures to prepare employee certification salary reports.

BELLE CHASSE ACADEMY, INC.
STATUS OR PRIOR YEAR COMMENTS

No comments reported in the prior year.

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

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

December 2, 2010

BELLE CHASSE ACADEMY, INC.

INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES

FOR THE YEAR ENDED JUNE 30, 2010

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**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors
Belle Chasse Academy, Inc.

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of **Belle Chasse Academy, Inc. (BCA)** 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. 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.

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, Board of Directors, 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.

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

December 2, 2010

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

PROCEDURES AND FINDINGS

Our procedures and findings relate to the accompanying schedules and are as follows:

***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 Revenue,
 - Total Local Earnings on Investment in Real Property,
 - Total State Revenue in Lieu of Taxes,
 - Nonpublic Textbook Revenue, and
 - Nonpublic Transportation Revenue.

No differences 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 Public Principals and Full-time Classroom Teachers" (SCHEDULE 4) to the combined total number of full-time classroom teachers per this schedule and to BCA's supporting payroll records as of October 1, 2009.

No differences noted.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

PROCEDURES AND FINDINGS, CONTINUED

Education Levels of Public School Staff (SCHEDULE 2), Continued

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 this schedule.

No differences noted.

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2009 and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's education level was properly classified on the schedule.

No differences noted.

Number and Type of Public Schools (SCHEDULE 3)

5. We did not obtain a list of schools by type as reported on the schedule. Also, we did not compare the list to the schools and grade levels as reported on the Title 1 Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

This procedure was not applicable because BCA operates only one charter school, which includes grades K to 8th.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

PROCEDURES AND FINDINGS, CONTINUED

Experience of Public Principals and Full-time Classroom Teachers (SCHEDULE 4)

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2009 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 differences noted.

Public School Staff Data (SCHEDULE 5)

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 25 teachers to 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 differences noted.

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

No differences noted.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

PROCEDURES AND FINDINGS, CONTINUED

Class Size Characteristics (SCHEDULE 6)

9. We obtained a list of classes by school, school type and class size as reported on the schedule. We then traced a random sample of 10 classes to the October 1, 2009 roll books for those classes and determined if the class was properly classified on the schedule.

No differences 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 BCA.

No differences noted.

Graduation Exit Exam for the 21st Century (SCHEDULE 8)

11. We did not obtain test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by BCA.

This procedure was not applicable because BCA operates only one charter school, which includes grades K to 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 BCA.

No differences noted.

BELLE CHASSE ACADEMY, INC.
SCHEDULES REQUIRED BY STATE LAW (R.S. 24:514 -
PERFORMANCE AND STATISTICAL DATA)

SCHEDULE 1 - General Fund Instructional and Support Expenditures and Certain Local Revenue Sources

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and nonpublic textbook and transportation revenue. This data is used either in the Minimum, Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

SCHEDULE 2 - Education Levels of Public School Staff

This schedule includes the certificated and uncertificated number and percentage of full-time classroom teachers and the number and percentage of principals and assistant principals with less than a Bachelor's; Master's; Master's +30; Specialist in Education; and Ph.D. or Ed.D. degrees. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

SCHEDULE 3 - Number and Type of Public Schools

This schedule includes the number of elementary, middle/junior high, secondary and combination schools in operation during the fiscal year. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

SCHEDULE 4 - Experience of Public Principals and Full-time Classroom Teachers

This schedule includes the number of years of experience in teaching for assistant principals, principals, and full-time classroom teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

BELLE CHASSE ACADEMY, INC.
SCHEDULES REQUIRED BY STATE LAW (R.S. 24:514 -
PERFORMANCE AND STATISTICAL DATA), CONTINUED

SCHEDULE 5 - Public School Staff Data

This schedule includes average classroom teachers salary using full-time equivalents, including and excluding ROTC and rehired retiree teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

SCHEDULE 6 - Class Size Characteristics

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20; 21-26, 27-33, and 34+students. This data is currently reported to the Legislature in the Annual School Report (ASR).

**SCHEDULE 7 - Louisiana Educational Assessment Program (LEAP)
for the 21st Century**

This schedule represents student performance testing data and includes summary scores by district for grades 4 and 8 in each category tested. Scores are reported as Advanced, Mastery, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

SCHEDULE 8 - The Graduation Exit Exam for the 21st Century

This schedule represents student performance testing data and includes summary scores by district for grades 10 and 11 in each category tested. Scores are reported as Advanced, Mastery, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

BELLE CHASSE ACADEMY, INC.
SCHEDULES REQUIRED BY STATE LAW (R.S. 24:514 -
PERFORMANCE AND STATISTICAL DATA), CONTINUED

SCHEDULE 9 - The iLEAP Tests

This schedule represents student performance testing data and includes statewide and district summary scores for grades 3, 5, 6, 7 and 9 in each category tested. Scores are reported as Advanced, Mastery, Basic, Approaching Basic, and Unsatisfactory.

**General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
For the Year Ended June 30, 2010**

General Fund Instructional and Equipment Expenditures

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$	3,241,450	
Other Instructional Staff Activities		2,406,936	
Employee Benefits		773,272	
Purchased Professional and Technical Services		122,520	
Instructional Materials and Supplies		423,496	
Instructional Equipment		43,045	
Total Teacher and Student Interaction Activities	\$		7,010,719

Other Instructional Activities 346,901

Pupil Support Activities 445,007
Less: Equipment for Pupil Support Activities -
Net Pupil Support Activities 445,007

Instructional Staff Services 410,728
Less: Equipment for Instructional Staff Services -
Net Instructional Staff Services 410,728

School Administration 1,242,194
Less: Equipment for School Administration -
Net School Administration 1,242,194

Total General Fund Instructional Expenditures \$ 9,455,549

Total General Fund Equipment Expenditures \$ -

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 \$ -

Nonpublic Transportation Revenue \$ -

See accompanying independent accountants' report on applying agreed-upon procedures.

BELLE CHASSE ACADEMY, INC.

Schedule 2

**Education Levels of Public School Staff
As of October 1, 2009**

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	0	0%	0	0%	0	0%	0	0%
Bachelor's Degree	47	65%	8	100%	0	0%	0	0%
Master's Degree	22	31%	0	0%	6	100%	0	0%
Master's Degree +30	2	3%	0	0%	0	0%	0	0%
Specialist in Education	0	0%	0	0%	0	0%	0	0%
Ph.D. or Ed.D.	1	1%	0	0%	0	0%	0	0%
Total	72	100%	8	100%	6	100%	0	0%

See accompanying independent accountants' report on applying agreed-upon procedures.

Number and Type of Public Schools
For the Year Ended June 30, 2010

Type	Number
Elementary: Type II Charter School	1
Middle/Jr. High	0
Secondary	0
Combination	0
Total	1

See accompanying independent accountants' report on applying agreed-upon procedures.

**Experience of Public Principals and Full-time Classroom Teachers
As of October 1, 2009**

	0 - 1 Yr.	2 - 3 Yrs.	4 - 10 Yrs.	11 - 14 Yrs.	15 - 19 Yrs.	20 - 24 Yrs.	25+ yrs.	Total
Assistant Principals	1	0	2	2	0	0	0	5
Principals	0	0	1	0	0	0	0	1
Classroom Teachers	12	6	28	11	9	7	7	80
Total	13	6	31	13	9	7	7	86

See accompanying independent accountants' report on applying agreed-upon procedures.

Public School Staff Data
For the Year Ended June 30, 2010

	All Classroom Teachers	Classroom Teachers Excluding ROTC and Rehired Retirees
Average Classroom Teachers' Salary Excluding Extra Compensation	43,790	
Average Classroom Teachers' Salary Including Extra Compensation	47,027	
Number of Teachers' Full-time Equivalents (FTEs) used in Computation of Average Salaries	80	

Note: Figures reported include all sources of funding (i.e., federal, state, and local) but exclude employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers and ROTC teachers receive more compensation.

See accompanying independent accountants' report on applying agreed-upon procedures.

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Class Size Characteristics
As of October 1, 2009

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	12%	3	88%	23	0%	0	0%	0
Elementary Activity Classes	0%	0	0%	0	0%	0	0%	0
Middle/Jr. High	66%	10	34%	5	0%	0	0%	0
Middle/Jr. High Activity Classes	0%	0	0.0%	0	0%	0	0%	0
High	0%	0	0.0%	0	0%	0	0%	0
High Activity Classes	0%	0	0.0%	0	0%	0	0%	0
Combination	0%	0	0.0%	0	0%	0	0%	0
Combination Activity Classes	0%	0	0.0%	0	0%	0	0%	0

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 26 students and maximum enrollment in grades 4-12 is 33 students.

See accompanying independent accountants' report on applying agreed-upon procedures.

Louisiana Educational Assessment Program (LEAP) for the 21st Century
For the Year Ended June 30, 2010

District Achievement Level Results	English Language Arts						Mathematics					
	2010		2009		2008		2010		2009		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	6	5.6%	3	2.9%	2	2.1%	9	8.0%	5	4.9%	2	2.1%
Proficient	27	25.0%	18	17.6%	27	27.8%	27	24.1%	9	8.8%	20	20.6%
Basic	53	49.1%	56	54.9%	46	47.4%	45	40.2%	57	55.9%	57	58.8%
Approaching Basic	20	18.5%	15	14.7%	19	19.6%	23	20.5%	17	16.7%	13	13.4%
Unsatisfactory	2	1.9%	10	9.8%	3	3.1%	8	7.1%	14	13.7%	5	5.2%
Total	108	1.9%	102	100.0%	97	100.0%	112	100.0%	102	100.0%	97	100.0%

District Achievement Level Results	Science						Social Studies					
	2010		2009		2008		2010		2009		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	5	5.0%	5	5.0%	2	2.0%	3	3.0%	2	2.0%	2	2.1%
Proficient	16	16.0%	20	20.0%	28	28.0%	20	20.0%	14	14.0%	18	18.6%
Basic	48	48.0%	48	48.0%	50	50.0%	54	54.0%	55	55.0%	58	59.8%
Approaching Basic	17	17.0%	21	21.0%	11	11.0%	13	13.0%	15	15.0%	10	10.3%
Unsatisfactory	14	14.0%	6	6.0%	6	6.0%	10	10.0%	14	14.0%	9	9.3%
Total	100	100.0%	100	100.0%	97	97.0%	100	100.0%	100	100.0%	97	100.0%

District Achievement Level Results	English Language Arts						Mathematics					
	2010		2009		2008		2010		2009		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	3	3.1%	0	0.0%	2	2.8%	5	5.2%	3	3.3%	0	0.0%
Proficient	15	15.5%	17	18.5%	6	8.5%	4	4.2%	5	5.4%	2	2.8%
Basic	57	58.8%	48	52.2%	33	46.5%	53	55.2%	50	54.3%	47	66.2%
Approaching Basic	22	22.7%	27	29.3%	27	38.0%	32	33.3%	22	23.9%	18	25.4%
Unsatisfactory	0	0.0%	0	0.0%	3	4.2%	2	2.1%	12	13.0%	4	5.6%
Total	97	100.0%	92	100.0%	71	100.0%	96	100.0%	92	100.0%	71	100.0%

District Achievement Level Results	Science						Social Studies					
	2010		2009		2008		2010		2009		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	1	1.2%	1	1.2%	1	1.0%	1	1.2%	0	0.0%	0	0.0%
Proficient	18	20.9%	21	25.0%	13	13.0%	8	9.3%	12	14.3%	5	7.0%
Basic	47	54.7%	35	41.7%	29	29.0%	56	65.1%	48	57.1%	38	53.5%
Approaching Basic	14	16.3%	25	29.8%	23	23.0%	19	22.1%	12	14.3%	25	35.2%
Unsatisfactory	6	7.0%	2	2.4%	5	5.0%	2	2.3%	12	14.3%	3	4.2%
Total	86	100.0%	84	100.0%	71	71.0%	86	100.0%	84	100.0%	71	100.0%

See accompanying independent accountants' report on applying agreed-upon procedures.

**The Graduate Exit Exam for the 21st Century
For the Year Ended June 30, 2010**

District Achievement Level Results	English Language Arts						Mathematics					
	2010		2009		2008		2010		2009		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 10												
Advanced												
Proficient												
Basic												
Approaching Basic												
Unsatisfactory												
Total												

District Achievement Level Results	Science						Social Studies					
	2010		2009		2008		2010		2009		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 11												
Advanced												
Proficient												
Basic												
Approaching Basic												
Unsatisfactory												
Total												

Note: This schedule does not apply.

See accompanying independent accountants' report on applying agreed-upon procedures.

The *ILEAP* Tests
For the Year Ended June 30, 2010

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	4	4.1%	5	5.2%	5	5.2%	7	7.2%
Mastery	25	25.8%	28	28.9%	28	28.9%	18	18.6%
Basic	51	52.6%	44	45.4%	47	48.5%	57	58.8%
Approaching Basic	13	13.4%	16	16.5%	11	11.3%	10	10.3%
Unsatisfactory	4	4.1%	4	4.1%	6	6.2%	5	5.2%
Total	97	100.0%	97	100.0%	97	100.0%	97	100.0%

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	3	3.6%	2	2.4%	1	1.2%	6	7.1%
Mastery	16	19.0%	12	14.3%	22	26.2%	11	13.1%
Basic	50	59.5%	48	57.1%	45	53.6%	62	73.8%
Approaching Basic	14	16.7%	16	19.0%	15	17.9%	4	4.8%
Unsatisfactory	1	1.2%	6	7.1%	1	1.2%	1	1.2%
Total	84	100.0%	84	100.0%	84	100.0%	84	100.0%

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	4	3.5%	2	1.7%	1	0.9%	18	15.7%
Mastery	27	23.5%	17	14.8%	27	23.5%	14	12.2%
Basic	64	55.7%	63	54.8%	71	61.7%	74	64.3%
Approaching Basic	17	14.8%	22	19.1%	16	13.9%	8	7.0%
Unsatisfactory	3	2.6%	11	9.6%	0	0.0%	1	0.9%
Total	115	100.0%	115	100.0%	115	100.0%	115	100.0%

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	5	6.0%	5	6.0%	3	3.6%	5	6.0%
Mastery	21	25.0%	11	13.1%	18	21.4%	33	39.3%
Basic	46	54.8%	50	59.5%	47	56.0%	43	51.2%
Approaching Basic	12	14.3%	17	20.2%	14	16.7%	3	3.6%
Unsatisfactory	0	0.0%	1	1.2%	2	2.4%	0	0.0%
Total	84	100.0%	84	100.0%	84	100.0%	84	100.0%

Note: Due to rounding, certain percentage totals may not equal 100%.

See accompanying independent accountants' report on applying agreed-upon procedures.

The *iLEAP* Tests
For the Year Ended June 30, 2010

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	5	5.6%	8	8.9%	4	4.4%	0	0.0%
Mastery	26	28.9%	25	27.8%	23	25.6%	25	27.8%
Basic	40	44.4%	34	37.8%	38	42.2%	44	48.9%
Approaching Basic	16	17.8%	13	14.4%	21	23.3%	16	17.8%
Unsatisfactory	3	3.3%	10	11.1%	4	4.4%	5	5.6%
Total	90	100.0%	90	100.0%	90	100.0%	90	100.0%

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	2	2.1%	5	5.2%	2	2.1%	9	9.3%
Mastery	23	23.7%	9	9.3%	24	24.7%	28	28.9%
Basic	52	53.6%	48	49.5%	54	55.7%	49	50.5%
Approaching Basic	11	11.3%	20	20.6%	13	13.4%	7	7.2%
Unsatisfactory	9	9.3%	15	15.5%	4	4.1%	4	4.1%
Total	97	100.0%	97	100.0%	97	100.0%	97	100.0%

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	4	4.8%	4	4.8%	4	4.8%	11	13.3%
Mastery	14	16.9%	11	13.3%	17	20.5%	17	20.5%
Basic	53	63.9%	48	57.8%	41	49.4%	41	49.4%
Approaching Basic	10	12.0%	16	19.3%	16	19.3%	11	13.3%
Unsatisfactory	2	2.4%	4	4.8%	5	6.0%	3	3.6%
Total	83	100.0%	83	100.0%	83	100.0%	83	100.0%

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	2	2.1%	3	3.1%	1	1.0%	1	1.0%
Mastery	14	14.4%	10	10.3%	18	18.6%	30	30.9%
Basic	62	63.9%	63	64.9%	55	56.7%	59	60.8%
Approaching Basic	16	16.5%	12	12.4%	16	16.5%	6	6.2%
Unsatisfactory	3	3.1%	9	9.3%	7	7.2%	1	1.0%
Total	97	100.0%	97	100.0%	97	100.0%	97	100.0%

Note: Due to rounding, certain percentage totals may not equal 100%.

See accompanying independent accountants' report on applying agreed-upon procedures.

The *iLEAP* Tests
For the Year Ended June 30, 2010

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	6	6.1%	9	9.1%	6	6.1%	2	2.0%
Mastery	24	24.2%	21	21.2%	20	20.2%	17	17.2%
Basic	45	45.5%	44	44.4%	40	40.4%	58	58.6%
Approaching Basic	21	21.2%	18	18.2%	29	29.3%	19	19.2%
Unsatisfactory	3	3.0%	7	7.1%	4	4.0%	3	3.0%
Total	99	100.0%	99	100.0%	99	100.0%	99	100.0%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	2	2.6%	2	2.6%	1	1.3%	1	1.3%
Mastery	21	27.3%	12	15.6%	18	23.4%	11	14.3%
Basic	41	53.2%	43	55.8%	34	44.2%	50	64.9%
Approaching Basic	11	14.3%	15	19.5%	19	24.7%	11	14.3%
Unsatisfactory	2	2.6%	5	6.5%	5	6.5%	4	5.2%
Total	77	100.0%	77	100.0%	77	100.0%	77	100.0%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	3	2.8%	3	2.8%	0	0.0%	6	5.6%
Mastery	20	18.7%	9	8.3%	15	14.0%	16	15.0%
Basic	62	57.9%	68	63.0%	67	62.6%	65	60.7%
Approaching Basic	21	19.6%	15	13.9%	21	19.6%	12	11.2%
Unsatisfactory	1	0.9%	13	12.0%	4	3.7%	8	7.5%
Total	107	100.0%	108	100.0%	107	100.0%	107	100.0%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	3	3.5%	2	2.4%	0	0.0%	5	5.9%
Mastery	14	16.5%	7	8.2%	11	12.9%	15	17.6%
Basic	39	45.9%	35	41.2%	37	43.5%	43	50.6%
Approaching Basic	24	28.2%	31	36.5%	30	35.3%	15	17.6%
Unsatisfactory	5	5.9%	10	11.8%	7	8.2%	7	8.2%
Total	85	100.0%	85	100.0%	85	100.0%	85	100.0%

Note: Due to rounding, certain percentage totals may not equal 100%.

See accompanying independent accountants' report on applying agreed-upon procedures.