

**ADVANCE BATON ROUGE  
BATON ROUGE, LOUISIANA**

**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 1/26/11

**L.A. CHAMPAGNE & Co.  
LLP**

Certified Public Accountants

4911 BENNINGTON AVENUE, BATON ROUGE, LOUISIANA 70808-3153  
(225) 925-1120 ~ FAX: (225) 927-8124 ~ EMAIL: lac@laccpa.com

## TABLE OF CONTENTS

### *Independent auditor's report*

### *Financial statements*

Statement of financial position	1
Statement of activities	2
Statement of cash flows	3
Notes to financial statements	4 - 11
Supplemental information	
Combining schedule of financial position	13
Combining schedule of activities	14
Combining schedule of cash flow	15
Schedule of expenditures of federal awards	16
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 <i>Government Auditing Standards</i>	17 - 18
Independent auditor's report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133	19 - 20
Summary of audit results and schedule of findings and questioned costs	21 - 22
Schedule of corrective action taken on prior year findings	23
Management's corrective action plan	24

Michael A. Tham, CPA  
Robert L. Stamey, CPA  
Susan S. Tham, CPA  
Kimberly G. Sanders, CPA, MBA  
Dominic Michelli, CPA

**L.A. CHAMPAGNE & Co.**  
**LLP**  
Certified Public Accountants

Member of the Private  
Companies Practice  
Section of the American  
Institute of CPAs

## INDEPENDENT AUDITOR'S REPORT

Members of the Finance Committee and Board of Directors  
Advance Baton Rouge

We have audited the accompanying statements of financial position of Advance Baton Rouge (ABR) 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 ABR's management. 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 misstatements. 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 Advance Baton Rouge as 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2010, on our consideration of ABR's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 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 read in conjunction with this report in considering the results of our audit.

*Continued...*

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Advance Baton Rouge, taken as a whole. The accompanying supplemental information combining schedule of financial position page 13, the combining schedule of activities page 14 and the combining schedule of cash flow page 15 are presented for purposes of additional analysis and are 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 accounting and other records used to prepare the financial statements. Also, the accompanying supplemental schedule of expenditures of federal awards on page 16 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 financial statements. The supplemental 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 basic financial statements taken as a whole.

  
December 20, 2010

**ADVANCE BATON ROUGE**  
**STATEMENT OF FINANCIAL POSITION**  
*Year ended June 30, 2010*

**ASSETS**

**CURRENT ASSETS**

Cash	\$ 4,073,898	
Grants and other receivables	1,609,682	
Prepaid expenses	<u>72,881</u>	5,756,461

**FIXED ASSETS**

Property and equipment	473,649	
Less accumulated depreciation	<u>116,063</u>	357,586

**OTHER ASSETS**

Deposits		<u>95,000</u>
		<u>\$ 6,209,047</u>

**LIABILITIES**

**CURRENT LIABILITIES**

Accounts payable	\$ 888,652	
Accrued salaries and benefits	785,953	
Accrued compensated absences	62,385	
Accrued expenses - other	218,077	
Deferred revenue	606,831	
Other liabilities - student activities	<u>17,626</u>	2,579,524

**NET ASSETS**

Unrestricted		<u>3,629,523</u>
		<u>\$ 6,209,047</u>

*See accompanying notes*

**ADVANCE BATON ROUGE  
STATEMENT OF ACTIVITIES**  
*Year ended June 30, 2010*

**SUPPORT AND REVENUE**

Local Sources

Minimum Foundation Program	\$ 9,085,764	
Contributions and grants	146,628	
Fees	1,200	
Other	<u>53,029</u>	
Total local sources		9,286,621

State Sources

Minimum Foundation Program	7,277,561	
Grants	<u>179,774</u>	
Total state sources		7,457,335

Federal Sources

Grants	<u>5,703,962</u>	
Total federal sources		<u>5,703,962</u>

Total revenues

22,447,918

**EXPENSES**

Instructional Programs

Regular education	6,116,988	
Special education	1,415,945	
Other education	<u>689,047</u>	
Total instructional programs		8,221,980

Support Services

Pupil support services	838,303	
Instructional staff services	1,633,845	
School administration	2,648,875	
General administration	355,236	
Business services	746,214	
Operations and maintenance	3,596,065	
Central services and startup	506,373	
Non-instructional services	406,479	
Depreciation	<u>97,439</u>	
Total support services		<u>10,828,829</u>

Total expenses

19,050,809

Change in net assets

3,397,109

Net assets - beginning of year

-

Net assets received in spin-off from AIE

232,414

Net assets - end of year

\$ 3,629,523

*See accompanying notes*

**ADVANCE BATON ROUGE**  
**STATEMENT OF CASH FLOWS**  
*Year ended June 30, 2010*

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets		\$ 3,397,109
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	97,439	
Decrease (increase) in:		
Grants and other receivables	(567,842)	
Prepaid expenses	(38,405)	
Increase (decrease) in:		
Accounts payable	597,712	
Accrued expenses	(77,075)	
Accrued salaries, benefits and compensated absences	384,502	
Deferred revenue	265,900	
		662,231
Net cash provided by operating activities		4,059,340

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of property and equipment	(330,094)	
Net cash used in investing activities		(330,094)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Payments made on short-term loans	(200,000)	
Increase in student activity funds	3,658	
Net cash used in financing activities		(196,342)

**NET INCREASE IN CASH**

3,532,904

Cash - beginning of year

-

Cash received in spin-off from AIE

540,994

Cash - end of year

\$ 4,073,898

*See accompanying notes*

**ADVANCE BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
*Year ended June 30, 2010*

**A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Nature of activities*

Advance Baton Rouge (ABR), a nonprofit corporation, with offices in Baton Rouge was formed July 1, 2009, in a spinoff of a non-profit entity previously organized by several community interest groups to address the area's educational inequities and low achievement rates. ABR's current mission is to create schools of academic excellence by increasing teacher quality and raising student achievement. The original organization, now called Advance Innovative Education (AIE), was formed in 2005 to bring systemic change to area public education systems through community partnerships transforming schools into social enterprises.

The Louisiana State Board of Elementary and Secondary Education (BESE) has issued to Advance Baton Rouge Type 5 charters to operate public schools in East Baton Rouge and Pointe Coupee parish as follows:

- **Glen Oaks Middle School** – ABR began operating the school in the 2008-2009 school year. The school serves approximately 300 students in grades 6 through 8.
- **Prescott Middle School** – ABR began operating the school in the 2008-2009 school year. The school serves approximately 270 students in grades 6 through 8.
- **Pointe Coupee Central High School** – ABR began operating the school in the 2008-2009 school year. The school serves approximately 375 students in grades 6 through 12.
- **Dalton Elementary** – ABR began operating the school in the 2009-2010 school year. The school serves approximately 340 students in Pre-Kindergarten through 5<sup>th</sup> grade.
- **Lanier Elementary** – ABR began operating the school in the 2009-2010 school year. The school serves approximately 270 students in Pre-Kindergarten through 5<sup>th</sup> grade.

Advance Baton Rouge contracts with 4<sup>th</sup> Sector Solutions, Inc. to provide substantially all administrative services related to the operation of the charter schools.

*Basis of presentation*

Financial statement presentation follows the guidance in the Financial Accounting Standards Board's Accounting Standards Codification (FASB ASC) 985-205, *Financial Statements of Not-for-Profit Organizations*. Under FASB ASC 985-205, ABR is required to report information regarding its financial position and activities under three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. Unrestricted net assets are resources that are free of donor-imposed or time restrictions and are available at the discretion

**A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

of the governing board. Temporarily restricted net assets are resources that are limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of ABR pursuant to those stipulations. Permanently restricted net assets are those resources whose use by ABR is limited to donor-imposed stipulations that neither expire by passage of time nor can be fulfilled and removed by actions of ABR. Advance Baton Rouge does not have any temporarily restricted or permanently restricted net assets.

*Basis of accounting – revenue and expense recognition*

ABR prepares its financial statements on an accrual basis and in accordance with accounting principles generally accepted in the United States of America.

Grants and contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. ABR reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets, or if they are designated as support for the future periods. When donor restrictions expire, that is, when the stipulated time restriction ends or the purpose of the restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activity as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

Revenues from governmental grants are generally recognized as allowable expenditures are made.

Revenues received that pertain to future periods or for which the required expenditures have not been made are deferred and recognized as revenue in the applicable period.

Expenses including advertising are recorded when incurred in accordance with the accrual basis of accounting.

Minimum Foundation Program – The charter schools, as Type 5 charters, receive a majority of their funding from BESE based on the number of students enrolled at the schools on a specified count day in the fall (potentially adjusted based on a second specified count day in the spring). Per pupil allocations are funded directly from the State of Louisiana and through the parish in which the school is located at rates based upon available revenues of the respective taxing authorities.

*Receivables and bad debts*

Account receivable balances are examined periodically to determine whether they are reasonably collectible based on current information. If there is a significant risk that a particular receivable may not be collectible then ABR records an allowance for bad debts for the portion it deems to be potentially uncollectible.

Management believes that receivables at June 30, 2010, are collectible in full, and thus no allowance for bad debts has been provided in the financial statements.

**A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

*Use of estimates*

The preparation of financial statements in accordance 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 the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

*Income tax status*

ABR is exempt from federal and state income taxes under Internal Revenue Code Section 501(c)(3) and applicable state statutes.

ABR applies the standards in FASB ASC 740-10 in accounting for uncertainty in income taxes. ABR files a United States return of organization exempt from income tax. ABR's returns for 2009 and 2010 are subject to examination by the Internal Revenue Service.

*Property and equipment*

Property and equipment is carried at cost or, if donated, at the approximate fair value at the date of donation less accumulated depreciation. Depreciation is computed using the straight-line method over useful lives as follows:

Leasehold improvements	10 -30 years or life of the lease
Furniture & fixtures	5 years
Equipment & software	3 years

When property is retired or otherwise disposed of, the accounts are relieved of the applicable cost and accumulated depreciation and any resulting gain or loss is reflected in revenue. Major additions are capitalized and charges for maintenance and repairs are charged to expense as paid.

*Gifts of noncash items*

Noncash gifts and donations are recorded as contributions at their fair values at the date of the donation.

*Donated services*

Donated goods and services are recognized as contributions in accordance with FASB ASC 958-605 *Revenue Recognition for Not-for-Profit Entities*, services are recognized that either (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by ABR. Such services are generally acquired from third party providers by ABR. Many individuals volunteer their time and perform a variety of tasks that assist ABR in the performance of its educational activities; however, these services are not recognized as contributions in the financial statements since the recognition criteria under FASB ASC 958-605 were not met.

**A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

*Annual vacation and sick leave*

For the year ending June 30, 2010, non instructional staff were entitled to paid vacation, accruing at the rate of one day per month of service. Included in accrued salaries and benefits is a provision for the unused vacation attributable to all eligible employees at the employee's current rate of pay. Because accrued sick leave lapsed upon termination no amount has been accrued.

*Cash*

For the purpose of the statement of cash flows, cash includes all savings and checking accounts.

*Functional expenses*

Certain expenses are charged directly to functional classifications. Other expenses are allocated between instructional services and support services based upon estimates of staff time spent on each function or other appropriate allocation bases.

**B: CONCENTRATION OF CREDIT RISK**

ABR maintains its cash in bank deposit accounts which, at times, may exceed the federally insured deposit limits.

ABR receives the majority of its revenue under the state and local funding provisions for Type 5 charter schools in Louisiana. Changes to laws and regulations governing these programs and available funding may have a significant effect on ABR's financial condition.

Contributions, grants receivable and promises to give are principally due from various institutional donors and grantors. The concentration of payment risk is not significant because realization of the amounts is dependent primarily upon the financial strength of various government entities, schools and foundations.

**C: PROPERTY AND EQUIPMENT**

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

Leasehold improvements	\$ 10,235
Furniture & fixtures	119,272
Equipment	281,861
Software	<u>62,281</u>
	473,649
Less accumulated depreciation	<u>(116,063)</u>
Fixed assets, net	<u>\$357,586</u>

Depreciation expense for the year ending June 30, 2010 was \$97,439.

**D: LEASES**

ABR leases office space under an arrangement accounted for as an operating lease that was effective November 20, 2009, and has an initial term of 12 months. The lease calls for monthly rentals of \$1,583 for the initial 12 month period. The lease automatically renews for two, one-year periods unless terminated by ABR with 90-days notice. The rents during the second and third annual rental periods would be \$21,000 and \$23,000, respectively.

Future minimum lease payments under the non-cancelable lease are as follows:

Fiscal Year	Amount
<u>June 30,</u> 2011	\$6,332

As part of the charter agreements, ABR's school facilities, used for its educational programs, are provided by the respective parish school systems at no cost other than for utilities, maintenance and other operating costs. The estimated lease value of the facility furnishings and equipment are not readily determinable and no such values have been recorded in the accompanying financial statements.

**E: RETIREMENT**

ABR's charter schools participate in the Teachers' Retirement System of Louisiana (TRSL). TRSL is a governmental defined benefit plan qualified under Section 401(a) of the Internal Revenue Code. It was founded on August 1, 1936, as a public trust fund to provide retirement benefits for its members. TRSL is the state's largest public retirement system with 160,000 active and retired members. Individual participation in this retirement program is primarily based on meeting eligibility requirements defined by TRSL. For the 2009-2010 school year, individuals that were eligible to participate contributed 8% of their eligible compensation. ABR's contributions to the system were 15.5% of employees' eligible compensation and amounted to \$859,361.

ABR remits contributions monthly to TRSL. As of June 30, 2010, ABR's outstanding liability to TRSL included in its financial statements was \$133,428. Such funds were remitted to TRSL subsequent to June 30, 2010.

**F: GRANTS AND OTHER RECEIVABLES**

Grants and other receivables at June 30, 2010 are as follows:

U.S. Department of Education and other Federal	
Title IA	\$ 439,269
Title IIA	52,932
School Improvements	202,781
IDEA	275,629
PCSP	333,721
Other Federal	<u>54,919</u>
Total	1,359,251
State and Other	
State of Louisiana	183,386
Other grants	<u>45,860</u>
Total	229,246
Other receivables	<u>21,185</u>
Total grants and other receivables	<u>\$ 1,609,682</u>

**G: DEFERRED REVENUES**

ABR defers revenues when it receives funds that have not been earned. During the 2009-2010 school year, the schools received state and local MFP funds based on estimated local tax collections and enrollment numbers, among other things. During the year, ABR was informed by the Louisiana Department of Education that some of these funds would need to be paid back during the 2010-2011 school year in the form of deductions from future payments.

As of June 30, 2010, ABR deferred \$606,831 primarily related to these MFP estimates.

**H: RESTRUCTURING TRANSACTION**

Effective July 1, 2009, Advance Innovative Education (formerly called Advance Baton Rouge) spun-off its charter school related assets and liabilities into a newly formed entity which retains the name, Advance Baton Rouge. The financials included in this report are those of the newly formed ABR only.

Assets and liabilities were primarily separated based upon which entity generated the assets or incurred the liabilities. New ABR received approximately \$1.837 million in total assets and assumed liabilities and debts of \$1.605 million. As a result, net assets of \$232,414 were transferred to the new ABR on July 1, 2009 along with the charters and associated contracts to

**H: RESTRUCTURING TRANSACTION (continued)**

operate the five schools. Advance Innovative Education (AIE) assumed all liabilities and claims that are covered by any insurance policies issued to ABR prior to the split including but not limited to the Travelers Property Casualty Company of America insurance policy.

As part of the transition, the new ABR agreed to pay AIE \$11,000 per month for three months for transition services plus approximately \$18,000 for four professional development courses.

**I: SUBSEQUENT EVENTS**

During the 2009-2010 school year, the ABR schools began to implement the System for Teacher and Student Advancement TAP™ model, an education system based on the National Institute for Excellence in Teaching's (NIET) research. TAP is designed to attract, support, develop, and retain great teachers and, ultimately, improve student achievement. Thanks to its comprehensive approach to improving teacher effectiveness and student achievement, TAP has received broad-based support from educators, unions, government, organizations, businesses and foundations. TAP now impacts 85,000 students and 7,500 teachers nationwide.

During the 2010-2011 school year, Advance Baton Rouge was awarded a \$13.3 million Teacher Incentive Fund grant in partnership with the National Institute for Excellence in Teaching (NIET). The TIF grant will enhance each of ABR's charter schools' implementation of the Teacher Advancement System (TAP) over the next 5 years. Among other things, funds from the grant are expected to be used to fund Master Teacher salaries, performance based compensation, and recruitment and retention initiatives.

Subsequent events were evaluated through December 20, 2010, which is the date the financial statements were available to be issued.

**J: CONTINGENCIES**

Advance Baton Rouge is a defendant in several lawsuits alleging unspecified damages as a result of its organization's failure to supervise. In addition several claims have been made involving similar allegations and wrongful termination. Management intends to vigorously defend these lawsuits and claims but is unable to evaluate the outcome of the matters or estimate the amount of any liabilities that may result from unfavorable resolutions.

Federal and State assistance programs represent an important source of funding for ABR. Federal programs are audited annually in accordance with the "Single Audit Act". However, grantor agencies may conduct or require further examinations. Based upon prior experience, management believes that further examination would not result in any significant disallowed costs.

**K: LOANS PAYABLE**

ABR had a line of credit arrangement with a lender that matured during the fiscal year ending June 30, 2010. All amounts owed under that line of credit have been repaid. At June 30, 2010, and July 1, 2009, outstanding drawings totaled \$0 and \$200,000, respectively.

**SUPPLEMENTAL INFORMATION**

**ADVANCE BATON ROUGE**  
**COMBINING SCHEDULE OF FINANCIAL POSITION**  
*Year ended June 30, 2010*

	Dalton	Lanier	Glen Oaks	Prescott	Pointe Coupee	Total
<b>ASSETS</b>						
Cash	\$ 252,980	\$ 384,067	\$ 1,460,536	\$ 1,534,206	\$ 442,109	\$ 4,073,898
Grants and other receivables	281,737	315,222	390,770	365,847	256,106	1,609,682
Prepaid expenses	9,953	9,562	13,007	12,754	27,605	72,881
Property and equipment, net	100,770	60,408	51,488	94,822	50,098	357,586
Deposits	-	-	25,000	25,000	45,000	95,000
	<u>\$ 645,440</u>	<u>\$ 769,259</u>	<u>\$ 1,940,801</u>	<u>\$ 2,032,629</u>	<u>\$ 820,918</u>	<u>\$ 6,209,047</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 163,142	\$ 226,477	\$ 154,488	\$ 142,107	\$ 202,438	\$ 888,652
Accrued salaries and benefits	182,949	133,499	160,649	154,855	154,001	785,953
Accrued compensated absences	12,789	10,668	15,471	15,160	8,297	62,385
Accrued expenses - other	39,861	40,370	53,649	56,985	27,212	218,077
Deferred revenue	82,110	65,453	141,830	109,671	207,767	606,831
Other liabilities - student activities	262	-	3,000	3,501	10,863	17,626
	<u>481,113</u>	<u>476,467</u>	<u>529,087</u>	<u>482,279</u>	<u>610,578</u>	<u>2,579,524</u>
<b>NET ASSETS</b>						
Unrestricted	164,327	292,792	1,411,714	1,550,350	210,340	3,629,523
	<u>\$ 645,440</u>	<u>\$ 769,259</u>	<u>\$ 1,940,801</u>	<u>\$ 2,032,629</u>	<u>\$ 820,918</u>	<u>\$ 6,209,047</u>

**ADVANCE BATON ROUGE  
COMBINING SCHEDULE OF ACTIVITIES**  
Year ended June 30, 2010

	Dalton	Lanier	Glen Oaks	Prescott	Pointe Coupee	Total
<b>SUPPORT AND REVENUE</b>						
Local Sources						
Minimum Foundation Program	\$ 1,796,099	\$ 1,431,673	\$ 2,269,116	\$ 2,264,783	\$ 1,324,093	\$ 9,085,764
Contributions and grants	-	-	83,944	8,442	54,242	146,628
Fees	-	-	600	600	-	1,200
Other	6,225	2,475	4,159	3,431	36,739	53,029
Total local sources	<u>1,802,324</u>	<u>1,434,148</u>	<u>2,357,819</u>	<u>2,277,256</u>	<u>1,415,074</u>	<u>9,286,621</u>
State Sources						
Minimum Foundation Program	1,326,536	1,058,130	1,615,396	1,618,393	1,659,106	7,277,561
Grants	55,894	45,223	29,008	32,394	17,255	179,774
Total state sources	<u>1,382,430</u>	<u>1,103,353</u>	<u>1,644,404</u>	<u>1,650,787</u>	<u>1,676,361</u>	<u>7,457,335</u>
Federal Sources						
Grants	1,128,622	1,065,137	1,220,355	1,187,971	1,101,877	5,703,962
Total federal sources	<u>1,128,622</u>	<u>1,065,137</u>	<u>1,220,355</u>	<u>1,187,971</u>	<u>1,101,877</u>	<u>5,703,962</u>
Total revenues	<u>4,313,376</u>	<u>3,602,638</u>	<u>5,222,578</u>	<u>5,116,014</u>	<u>4,193,312</u>	<u>22,447,918</u>
<b>EXPENSES</b>						
Instructional Programs						
Regular education	1,535,214	1,117,312	1,039,558	1,058,779	1,366,125	6,116,988
Special education	197,387	194,175	403,603	320,492	300,288	1,415,945
Other education	233,154	122,594	72,913	70,115	190,271	689,047
Total instructional programs	<u>1,965,755</u>	<u>1,434,081</u>	<u>1,516,074</u>	<u>1,449,386</u>	<u>1,856,684</u>	<u>8,221,980</u>
Support Services						
Pupil support services	203,323	152,070	151,187	124,682	207,041	838,303
Instructional staff services	341,078	316,315	427,770	335,841	212,841	1,633,845
School administration	507,344	440,732	558,520	574,109	568,170	2,648,875
General administration	78,650	68,256	91,451	72,065	44,814	355,236
Business services	148,342	123,301	169,317	172,735	132,519	746,214
Operations and maintenance	656,352	569,207	764,719	679,116	926,671	3,596,065
Central services and startup	104,759	85,415	120,161	112,851	83,187	506,373
Non-instructional services	112,220	98,895	90,123	82,808	22,433	406,479
Depreciation	22,018	13,617	18,722	31,110	11,972	97,439
Total expenses	<u>4,139,841</u>	<u>3,301,889</u>	<u>3,908,044</u>	<u>3,634,703</u>	<u>4,066,332</u>	<u>19,050,809</u>
Change in net assets	<u>173,535</u>	<u>300,749</u>	<u>1,314,534</u>	<u>1,481,311</u>	<u>126,980</u>	<u>3,397,109</u>
Net assets - beginning of year	-	-	-	-	-	-
Net assets received in spin-off from AIE	(9,208)	(7,957)	97,180	69,039	83,360	232,414
Net assets - end of year	<u>\$ 164,327</u>	<u>\$ 292,792</u>	<u>\$ 1,411,714</u>	<u>\$ 1,550,350</u>	<u>\$ 210,340</u>	<u>\$ 3,629,523</u>

**ADVANCE BATON ROUGE**  
**COMBINING SCHEDULE OF CASH FLOWS**  
*Year ended June 30, 2010*

	Dalton	Lanier	Glen Oaks	Prescott	Pointe Coupee	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Change in net assets	\$ 173,535	\$ 300,749	\$ 1,314,534	\$ 1,481,311	\$ 126,980	\$ 3,397,109
Adjustments to reconcile change in net assets to net cash provided by operating activities:						
Depreciation	22,018	13,617	18,722	31,110	11,972	97,439
Decrease (increase) in:						
Grants and other receivables	(192,741)	(226,785)	21,455	(130,801)	(38,970)	(567,842)
Prepaid expenses	(7,935)	(7,828)	(10,435)	(10,788)	(1,419)	(38,405)
Increase (decrease) in:						
Accounts payable	156,980	220,464	91,226	82,727	46,315	597,712
Accrued expenses	32,481	34,075	(57,931)	(52,318)	(33,382)	(77,075)
Accrued salaries, benefits and compensated absences	194,994	143,577	16,518	(5,746)	35,159	384,502
Deferred revenue	82,110	65,453	132,596	109,671	(123,930)	265,900
Net cash provided by operating activities	461,442	543,322	1,526,685	1,505,166	22,725	4,059,340
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Purchase of property and equipment	(113,737)	(65,691)	(38,364)	(64,802)	(47,500)	(330,094)
Net cash used in investing activities	(113,737)	(65,691)	(38,364)	(64,802)	(47,500)	(330,094)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
Payments made on short-term loans	-	-	(150,000)	(50,000)	-	(200,000)
Increase (decrease) in student activity funds	262	-	3,000	1,157	(761)	3,658
Net cash used in financing activities	262	-	(147,000)	(48,843)	(761)	(196,342)
<b>NET INCREASE (DECREASE) IN CASH</b>	347,967	477,631	1,341,321	1,391,521	(25,536)	3,532,904
Cash - beginning of year	-	-	-	-	-	-
Cash received in spin-off from AIE	(94,987)	(93,564)	119,215	142,685	467,645	540,994
Cash - end of year	252,980	\$ 384,067	\$ 1,460,536	\$ 1,534,206	\$ 442,109	\$ 4,073,898

**ADVANCE BATON ROUGE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
*Year ended June 30, 2010*

FEDERAL GRANTOR/ PASS THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT YEAR END	PROGRAM OR AWARD AMOUNT	REVENUE RECOGNIZED	TOTAL FEDERAL EXPENDITURES
U.S. Department of Education Passed through Louisiana State Department of Education:					
Title IA Grants to Local Educational Agencies	84.010	06/30/10	\$ 829,547	\$ 801,465	\$ 801,465
Title IA School Improvements	84.010A	09/30/10	568,943	568,943	568,943
Individuals with Disabilities Education Act	84.027	06/30/10	516,461	508,300	508,300
Individuals with Disabilities Education Act, Pre-K	84.173	09/30/10	521	521	521
Title IV Safe and Drug-Free Schools and Communities	84.186	06/30/10	9,362	9,362	9,362
Public Charter School Program	84.282A	07/31/12	2,268,066	1,968,066	1,968,066
Title IV-B Twenty First Century Community Learning Centers	84.287	12/31/10	86,153	86,153	86,153
Title IIA Improving Teacher Quality	84.367	06/30/10	199,607	197,165	197,165
ROTC		06/30/10	51,273	51,273	51,273
American Recovery and Reinvestment Act (ARRA)					
Title IA Grants to Local Educational Agencies	84.389	09/30/10	604,232	604,232	604,232
Individuals with Disabilities Education Act	84.391	09/30/10	516,749	516,749	516,749
Individuals with Disabilities Education Act, Pre-K	84.392	09/30/10	2,777	2,777	2,777
Stabilization Funds	84.394	09/30/10	238,956	238,956	238,956
U.S. Department of Health and Human Services Passed through Louisiana State Department of Social Services					
Title IV-A Temporary Assistance for Needy Families - After School for All	93.558B	06/30/10	150,000	150,000	150,000
<b>Total Federal Awards</b>			<b>\$ 6,042,647</b>	<b>\$ 5,703,962</b>	<b>\$ 5,703,962</b>

Note A: The schedule above is prepared using accrual basis of accounting. This information is presented in accordance with the requirement of OMB Circular A-133, Audits of State, Local Government, and NonProfit Organizations. Therefore, the amounts presented on the schedule may differ from amounts presented in the basic financial statements.

Michael A. Tham, CPA  
Robert L. Stamey, CPA  
Susan S. Tham, CPA  
Kimberly G. Sanders, CPA, MBA  
Dominic Michelli, CPA

**L.A. CHAMPAGNE** & Co.  
LLP  
Certified Public Accountants

Member of the Private  
Companies Practice  
Section of the American  
Institute of CPAs

**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**

The Board of Directors  
Advance Baton Rouge

We have audited the financial statements of Advance Baton Rouge, as of and for the year ended June 30, 2010, and have issued our report thereon dated December 20, 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 Advance Baton Rouge'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 Advance Baton Rouge's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Advance Baton Rouge'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 Advance Baton Rouge'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 Advance Baton Rouge's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regu-

lations, 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*.

This report is intended solely for the information and use of the management and governing body of Advance Baton Rouge, the Louisiana State Department of Education, the Legislative Auditor and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana R. S. 24:512, this report is distributed by the Legislative Auditor as a public document.

  
December 20, 2010

Michael A. Tham, CPA  
Robert L. Stamey, CPA  
Susan S. Tham, CPA  
Kimberly G. Sanders, CPA, MBA  
Dominic Michelli, CPA

**L.A. CHAMPAGNE & Co.**  
LLP  
Certified Public Accountants

Member of the Private  
Companies Practice  
Section of the American  
Institute of CPAs

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

The Board of Directors  
Advance Baton Rouge

Compliance

We have audited Advance Baton Rouge's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. Advance Baton Rouge'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 Advance Baton Rouge's management. Our responsibility is to express an opinion on Advance Baton Rouge'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 Advance Baton Rouge'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 on Advance Baton Rouge's compliance with those requirements.

In our opinion, Advance Baton Rouge 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, 2010.

Internal Control Over Compliance

Management of Advance Baton Rouge is responsible for establishing and maintaining effective

internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Advance Baton Rouge'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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Advance Baton Rouge'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 was not designed to identify all deficiencies in internal control over compliance 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 for the information of management and the board of Advance Baton Rouge, the Louisiana State Department of Education, the Legislative Auditor, and federal awarding agencies and it is not intended to be and should not be used by anyone other than these specified parties.

  
December 20, 2010

**ADVANCE BATON ROUGE**  
**SUMMARY OF AUDIT RESULTS AND**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
*Year Ended June 30, 2010*

**A: SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the financial statements of Advance Baton Rouge.
2. No significant deficiencies in internal controls relating to the audit of the financial statements are reported in the "Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *"Governmental Auditing Standards."*
3. No instances of noncompliance material to the financial statements of Advance Baton Rouge were disclosed during the audit.
4. No significant deficiencies in internal controls over compliance with requirements applicable to 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 award programs for Advance Baton Rouge expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs for Advance Baton Rouge are reported in Part C of this Schedule.
7. The programs tested as a major program are as follows:

U.S. Department of Education

Title I – Grants to Local Educational Agencies; CFDA#84.010

IDEA – Special Education; CFDA#84.027

IDEA – Special Education Pre-K; CFDA#84.173

U.S. Department of Education

ARRA – American Recovery and Reinvestment Act

Title I – Grants to Local Educational Agencies; CFDA#84.389

IDEA – Special Education; CFDA#84.391

IDEA – Special Education Pre-K; CFDA#84.392

SFSF – State Fiscal Stabilization Funds; CFDA#84.394

8. The threshold for distinguishing Types A and B programs was \$300,000, except that all American Recovery and Reinvestment Act programs were classified as Type A.
9. Advance Baton Rouge was determined not to be a low-risk auditee, because this is the first year a single audit under OMB Circular A-133 was required.

**B: FINDINGS - FINANCIAL STATEMENTS AUDIT**

There were no findings that are required to be reported in this section of the report.

**C: FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT**

There are no findings that are required to be reported in this section of the report.

**ADVANCE BATON ROUGE  
SCHEDULE OF CORRECTIVE ACTION TAKEN  
ON PRIOR YEAR FINDINGS**  
*Year Ended June 30, 2010*

None required

**ADVANCE BATON ROUGE  
MANAGEMENT'S CORRECTIVE ACTION PLAN**  
*Year Ended June 30, 2010*

None required

**ADVANCE BATON ROUGE**  
**INDEPENDENT ACCOUNTANT'S REPORT**  
**ON**  
**APPLYING AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**L.A. CHAMPAGNE** & Co.  
L.L.P.  
Certified Public Accountants

4911 BENNINGTON AVENUE, BATON ROUGE, LOUISIANA 70808-3153  
(225) 925-1120 ~ FAX: (225) 927-8124 ~ EMAIL: [lac@laccpa.com](mailto:lac@laccpa.com)

## TABLE OF CONTENTS

Independent accountant's report on applying agreed-upon procedures	1-7
Schedules required by state law (R.S. 24:514-Performance and statistical data):	8-10
Schedule 1 - General fund instructional and support expenditures and certain local revenue sources	11
Schedule 2 - Education levels of public school staff	12
Schedule 3 - Number and type of public schools	13
Schedule 4 - Experience of public principals, assistant principals and full-time classroom teachers	14
Schedule 5 - Public school staff data: average salaries	15
Schedule 6 - Class size characteristics	16
Schedule 7 - Louisiana educational assessment program (LEAP)	17-18
Schedule 8 - Graduation exit exam (GEE)	19
Schedule 9 - iLEAP test	20-22

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

To the Board of Directors  
Advance Baton Rouge

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Advance Baton Rouge (ABR), operator of the Glen Oaks Middle Charter School, Prescott Middle Charter School, Pointe Coupee Central High Charter School, Dalton Elementary Charter School, Lanier Elementary Charter School, and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of ABR 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). Management of ABR is responsible for its performance and statistical data. 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.

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

**PROCEDURES AND FINDINGS**

Our procedures and findings relate to the accompanying schedules of supplemental information 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/revenue 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
  - 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, Assistant Principals, and Full-Time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to ABR's supporting payroll records as of October 1, 2009.

No differences noted.

**INDEPENDENT ACCOUNTANT'S 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 obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title I Grants to Local Educational Agencies (CFDA 84.010) application.

No differences noted.

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

6. We obtained a list of full-time teachers, principals and assistant principals by classification as of 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.

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

**PROCEDURES AND FINDINGS, CONTINUED**

*Public School Staff Data: Average Salaries (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 by ABR in Schedule 5, and found that the recalculated amounts agreed to those reported in the schedule. However, the following data was reported by the Louisiana Department of Education's report of "Actual - Average Teachers' Salaries for 2009-2010."

School Year	LEA	School Agency	Head Count excluding sabbatical	All Classroom Teachers excluding reported/projected sabbaticals			Classroom Teachers Excluding All ROTC, Rehires, Salary Reductions, and Sabbaticals		
				Cum. Full-Time Equivalent (FTE)	Avg Classroom Teachers Salary (With extra compensation) Average # 1	Avg Classroom Teachers Salary (without extra compensation) Average # 2	Cum. Full-Time Equivalent (FTE)	**Avg Classroom Teachers Salary (With extra compensation) Average # 3	Avg Classroom Teachers Salary (without extra compensation) Average # 4
2009-2010	377	RSD - ADVANCE Baton Rouge	134	120	49,969	49,933	117	49,869	49,833

We were unable to verify the calculations above as reported by the Louisiana Department of Education.

**INDEPENDENT ACCOUNTANT'S 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 and reconciled school type classifications to schedule 3 data as obtained in procedure 5. We then traced a random sample of 10 classes to the October 1, 2009, roll books for those classes to determine if the class was properly classified on the schedule.

For six of the classes selected, teacher roll books from October 1, 2009, were obtained and we verified that the class size data used in computing Schedule 6 agreed to information in the teacher roll books.

For four of the classes selected, electronic roll books maintained in the guidance counselor's office were obtained and we verified that the class size data used in computing Schedule 6 agreed to information in the electronic roll books.

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

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

No differences noted.

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

**PROCEDURES AND FINDINGS, CONTINUED**

*Graduation Exit Exam (GEE) (Schedule 8)*

11. 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 ABR.

No differences noted except as follows:

Pointe Coupee Central High School	English Language Arts	
	2010	
Grade 10	As Reported by ABR	As Reported by LDOE
Approaching Basic	23	22
Unsatisfactory	40	32

Pointe Coupee Central High School	Mathematics	
	2010	
Grade 10	As Reported by ABR	As Reported by LDOE
Basic	23	22
Approaching Basic	15	14
Unsatisfactory	45	39

*iLEAP Test (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 ABR.

No differences noted.

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

**PROCEDURES AND FINDINGS, CONTINUED**

We were not engaged to, and did not, perform an audit, 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 Advance Baton Rouge, the Louisiana Department of Education, the Louisiana Recovery School District, 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.

  
January 3, 2011

**ADVANCE BATON ROUGE  
SCHEDULES REQUIRED BY STATE LAW (R.S. 24:514-  
PERFORMANCE AND STATISTICAL DATA)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2010**

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, and revenue in lieu of taxes. 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).

**ADVANCE BATON ROUGE  
SCHEDULES REQUIRED BY STATE LAW (R.S. 24:514-  
PERFORMANCE AND STATISTICAL DATA)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2010**

**Schedule 5- Public School Staff Data: Average Salaries**

This schedule includes average classroom teachers' salaries 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)**

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, proficient, basic, approaching basic and unsatisfactory. This schedule includes data for the 2010 and 2009 school years. Because the district was chartered in the 2009 school year, no data is reported for the 2008 school year.

**Schedule 8- Graduation Exit Exam (GEE)**

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, proficient, basic, approaching basic and unsatisfactory. This schedule includes data for the 2010 and 2009 school years. Because the district was chartered in the 2009 school year, no data is reported for the 2008 school year.

**ADVANCE BATON ROUGE  
SCHEDULES REQUIRED BY STATE LAW (R.S. 24:514-  
PERFORMANCE AND STATISTICAL DATA)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2010**

Schedule 9- *i*LEAP Tests

This schedule represents student performance testing data and includes a summary score for grades 3,5,6,7 and 9 for each district. The summary score reported is the National Percentile Rank showing relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. This schedule includes three years of data. This schedule includes data for the 2010 and 2009 school years. Because the district was chartered in the 2009 school year, no data is reported for the 2008 school year.

**Advance Baton Rouge  
Baton Rouge, Louisiana**

**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	\$ 3,728,570	
Other Instructional Staff Activities	518,889	
Instructional Staff Employee Benefits	1,036,494	
Purchased Professional and Technical Services	272,106	
Instructional Materials and Supplies	334,053	
Instructional Equipment	<u>87,708</u>	
Total Teacher and Student Interaction Activities		\$ 5,977,820

Other Instructional Activities 11,146

Pupil Support Services 491,913  
 Less: Equipment for Pupil Support Services -  
 Net Pupil Support Services 491,913

Instructional Staff Services 927,524  
 Less: Equipment for Instructional Staff Services (97,439)  
 Net Instructional Staff Services 830,085

School Administration 1,771,463  
 Less: Equipment for School Administration (627)  
 Net School Administration 1,770,836

Total General Fund Instructional Expenditures (Total of Column B) \$ 9,081,800

Total General Fund Equipment Expenditures (Object 730; Function 1000-4000) \$ 185,774

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	<u>\$ -</u>

## 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	<u>\$ -</u>

## 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	<u>\$ -</u>

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

See accompanying independent accountant's report on applying agreed-upon procedures

**Advance Baton Rouge  
Baton Rouge, Louisiana**

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

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certified		Uncertified		Certified		Uncertified	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than Bachelor's	2	2.13%	3	13.63%	0	0.00%	0	0.00%
Bachelor's	65	69.14%	16	72.73%	1	8.33%	0	100.00%
Master's	23	24.47%	3	13.64%	8	66.67%	0	0.00%
Master's + 30	4	4.26%	0	0.00%	2	16.67%	0	0.00%
Specialist in Education	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Ph.D. or Ed.D.	0	0.00%	0	0.00%	1	8.33%	0	0.00%
<b>Total</b>	<b>94</b>	<b>100.00%</b>	<b>22</b>	<b>100.00%</b>	<b>12</b>	<b>100.00%</b>	<b>0</b>	<b>100.00%</b>

See accompanying independent accountant's report on applying agreed-upon procedures

**Advance Baton Rouge  
Baton Rouge, Louisiana**

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

Type	Number
Elementary	2
Middle/Jr. High	2
Secondary	0
Combination	1
Total	5

See accompanying independent accountant's report on applying agreed-upon procedures

**Advance Baton Rouge  
Baton Rouge, Louisiana**

**Experience of Public Principals, Assistant 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	2	1	3	0	0	0	0	6
Principals	0	0	2	2	2	0	0	6
Classroom Teachers	73	8	18	6	3	2	6	116
Total	75	9	23	8	5	2	6	128

See accompanying independent accountant's report on applying agreed-upon procedures

**Advance Baton Rouge  
Baton Rouge, Louisiana**

**Public School Staff Data  
For the Year End June 30, 2010**

	<b>All Classroom Teachers</b>	<b>Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions</b>
Average Classroom Teachers' Salaries Including Extra Compensation	44,370	43,998
Average Classroom Teachers' Salaries Excluding Extra Compensation	44,370	43,998
Number of Teacher Full-Time Equivalent (FTEs) used in Computation of Average Salaries	116	114

Note: Figures reported include all sources of funding (i.e., federal, state and local) but exclude employee benefits.

See accompanying independent accountant's report on applying agreed-upon procedures

**Advance Baton Rouge  
Baton Rouge, Louisiana**

**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	28.97%	64	46.15%	102	15.38%	34	9.50%	21
Elementary/Activity Classes	23.26%	10	46.51%	20	9.30%	4	20.93%	9
Middle/Jr. High	18.60%	32	4.07%	7	28.49%	49	48.84%	84
Middle/Jr. High Activity Classes	18.19%	2	0.00%	0	36.36%	4	45.45%	5
High								
High Activity Classes								
Combination	71.58%	131	15.30%	28	12.57%	23	0.55%	1
Combination Activity Classes	68.00%	17	8.00%	2	20.00%	5	4.00%	1

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. These limits do not apply to activity classes such as physical education, chorus, band and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

See accompanying independent accountant's report on applying agreed-upon procedures

**Advance Baton Rouge  
Baton Rouge, Louisiana**

**Louisiana Educational Assessment Program (LEAP)  
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 8								
Advance	0	0%	0	0%	0	0%	0	0%
Mastery	1	0%	0	0%	2	1%	2	1%
Basic	55	21%	59	23%	23	9%	24	9%
Approaching Basic	146	56%	94	36%	99	38%	86	33%
Unsatisfactory	59	23%	108	41%	140	52%	151	57%
Total	261	100%	261	100%	264	100%	263	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 8								
Advance	0	0%	0	0%	0	0%	0	0%
Mastery	2	1%	1	1%	4	1%	1	1%
Basic	86	30%	64	22%	28	10%	28	10%
Approaching Basic	150	52%	99	34%	108	38%	64	22%
Unsatisfactory	49	17%	123	43%	147	51%	193	67%
Total	287	100%	287	100%	287	100%	286	100%

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 8								
Advance	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Mastery	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Basic	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Approaching Basic	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Unsatisfactory	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Total	N/A	0%	N/A	0%	N/A	0%	N/A	0%

Note: District chartered in 2009 no data reported for 2008.

See accompanying independent accountant's report on applying agreed-upon procedures

**Advance Baton Rouge  
Baton Rouge, Louisiana**

**Louisiana Educational Assessment Program (LEAP)  
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 4								
Advance	0	0%	0	0%	0	0%	0	0%
Mastery	1	0%	2	2%	0	0%	0	0%
Basic	26	24%	25	22%	12	10%	17	14%
Approaching Basic	29	26%	31	28%	41	35%	31	27%
Unsatisfactory	56	50%	54	48%	63	55%	68	59%
<b>Total</b>	<b>112</b>	<b>100%</b>	<b>112</b>	<b>100%</b>	<b>116</b>	<b>100%</b>	<b>116</b>	<b>100%</b>

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 4								
Advance	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Mastery	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Basic	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Approaching Basic	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Unsatisfactory	N/A	0%	N/A	0%	N/A	0%	N/A	0%
<b>Total</b>	<b>N/A</b>	<b>0%</b>	<b>N/A</b>	<b>0%</b>	<b>N/A</b>	<b>0%</b>	<b>N/A</b>	<b>0%</b>

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 4								
Advance	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Mastery	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Basic	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Approaching Basic	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Unsatisfactory	N/A	0%	N/A	0%	N/A	0%	N/A	0%
<b>Total</b>	<b>N/A</b>	<b>0%</b>	<b>N/A</b>	<b>0%</b>	<b>N/A</b>	<b>0%</b>	<b>N/A</b>	<b>0%</b>

Note: District chartered in 2009 no data reported for 2008.

See accompanying independent accountant's report on applying agreed-upon procedures

**Advance Baton Rouge  
Baton Rouge, Louisiana**

**Graduation Exit Exam (GEE)  
For the Year Ended June 30, 2010**

District Achievement Level Results	English Language Arts						Mathematics					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 10</b>												
Advance	0	0%	0	0%	N/A	0%	0	0%	0	0%	N/A	0%
Mastery	2	2%	0	0%	N/A	0%	1	1%	1	3%	N/A	0%
Basic	17	21%	9	21%	N/A	0%	23	27%	12	33%	N/A	0%
Approaching Basic	23	28%	9	21%	N/A	0%	15	18%	8	22%	N/A	0%
Unsatisfactory	40	49%	24	58%	N/A	0%	45	54%	15	42%	N/A	0%
<b>Total</b>	<b>82</b>	<b>100%</b>	<b>42</b>	<b>100%</b>	<b>N/A</b>	<b>0%</b>	<b>84</b>	<b>100%</b>	<b>36</b>	<b>100%</b>	<b>N/A</b>	<b>0%</b>

District Achievement Level Results	Science						Social Studies					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 11</b>												
Advance	0	0%	0	0%	N/A	0%	0	0%	0	0%	N/A	0%
Mastery	4	13%	2	4%	N/A	0%	0	0%	0	0%	N/A	0%
Basic	9	30%	10	20%	N/A	0%	11	38%	14	28%	N/A	0%
Approaching Basic	7	24%	15	29%	N/A	0%	9	31%	13	25%	N/A	0%
Unsatisfactory	10	33%	24	47%	N/A	0%	9	31%	24	47%	N/A	0%
<b>Total</b>	<b>30</b>	<b>100%</b>	<b>51</b>	<b>100%</b>	<b>N/A</b>	<b>0%</b>	<b>29</b>	<b>100%</b>	<b>51</b>	<b>100%</b>	<b>N/A</b>	<b>0%</b>

Note: District chartered in 2009 no data reported for 2008.

See accompanying independent accountant's report on applying agreed-upon procedures

**Advance Baton Rouge  
Baton Rouge, Louisiana**

**/LEAP Tests  
For the Year Ended June 30, 2010**

District Achievement Level Results	English Language Arts 2010		Mathematics 2010		Science 2010		Social Studies 2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	0	0%	1	1%	0	0%	0	0%
Mastery	4	4%	0	0%	0	0%	1	1%
Basic	22	23%	25	26%	21	22%	19	20%
Approaching Basic	21	22%	27	28%	38	40%	33	35%
Unsatisfactory	48	51%	42	45%	36	38%	42	44%
<b>Total</b>	<b>95</b>	<b>100%</b>	<b>95</b>	<b>100%</b>	<b>95</b>	<b>100%</b>	<b>95</b>	<b>100%</b>

District Achievement Level Results	English Language Arts 2010		Mathematics 2010		Science 2010		Social Studies 2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	1	2%	0	0%	0	0%	0	0%
Mastery	2	3%	4	7%	1	2%	1	2%
Basic	15	25%	14	23%	8	13%	10	17%
Approaching Basic	25	42%	15	25%	27	45%	11	18%
Unsatisfactory	17	28%	27	45%	24	40%	38	63%
<b>Total</b>	<b>60</b>	<b>100%</b>	<b>60</b>	<b>100%</b>	<b>60</b>	<b>100%</b>	<b>60</b>	<b>100%</b>

District Achievement Level Results	English Language Arts 2010		Mathematics 2010		Science 2010		Social Studies 2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	1	1%	0	0%	0	0%	0	0%
Mastery	3	2%	0	0%	2	1%	4	3%
Basic	38	27%	46	33%	29	21%	28	20%
Approaching Basic	46	33%	35	25%	44	32%	49	35%
Unsatisfactory	51	37%	57	42%	64	46%	58	42%
<b>Total</b>	<b>139</b>	<b>100%</b>	<b>138</b>	<b>100%</b>	<b>139</b>	<b>100%</b>	<b>139</b>	<b>100%</b>

District Achievement Level Results	English Language Arts 2010		Mathematics 2010		Science 2010		Social Studies 2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	0	0%	1	0%	0	0%	0	0%
Mastery	3	1%	2	1%	0	0%	1	0%
Basic	69	34%	74	37%	33	16%	55	28%
Approaching Basic	87	43%	56	28%	87	43%	70	35%
Unsatisfactory	44	22%	69	34%	81	41%	74	37%
<b>Total</b>	<b>203</b>	<b>100%</b>	<b>202</b>	<b>100%</b>	<b>201</b>	<b>100%</b>	<b>200</b>	<b>100%</b>

District Achievement Level Results	English Language Arts 2010		Mathematics 2010	
	Number	Percent	Number	Percent
<b>Grade 9</b>				
Advanced	0	0%	0	0%
Mastery	0	0%	1	2%
Basic	9	24%	20	53%
Approaching Basic	21	55%	9	24%
Unsatisfactory	8	21%	8	21%
<b>Total</b>	<b>38</b>	<b>100%</b>	<b>38</b>	<b>100%</b>

See accompanying independent accountant's report on applying agreed-upon procedures

**Advance Baton Rouge  
Baton Rouge, Louisiana**

**I/LEAP 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	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Mastery	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Basic	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Approaching Basic	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Unsatisfactory	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Total	0	0%	0	0%	0	0%	0	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	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Mastery	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Basic	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Approaching Basic	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Unsatisfactory	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Total	0	0%	0	0%	0	0%	0	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	0	0%	1	0%	0	0%	0	0%
Mastery	1	0%	2	1%	3	1%	0	0%
Basic	65	26%	91	36%	33	13%	22	9%
Approaching Basic	89	35%	58	23%	100	40%	89	37%
Unsatisfactory	98	39%	99	40%	113	46%	132	54%
Total	253	100%	251	100%	249	100%	243	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	2	1%	2	1%	1	0%	4	1%
Basic	65	22%	62	22%	44	16%	83	29%
Approaching Basic	116	40%	88	30%	120	42%	112	40%
Unsatisfactory	107	37%	136	47%	120	42%	86	30%
Total	290	100%	288	100%	285	100%	285	100%

District Achievement Level Results	English Language Arts		Mathematics	
	2009		2009	
Students	Number	Percent	Number	Percent
Grade 9				
Advanced	0	0%	0	0%
Mastery	1	1%	2	2%
Basic	20	21%	17	18%
Approaching Basic	38	40%	19	20%
Unsatisfactory	37	38%	58	60%
Total	96	100%	96	100%

See accompanying independent accountant's report on applying agreed-upon procedures

**Advance Baton Rouge  
Baton Rouge, Louisiana**

**I/LEAP Tests  
For the Year Ended June 30, 2010**

District Achievement Level Results	English Language Arts 2008		Mathematics 2008		Science 2008		Social Studies 2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 3								
Advanced	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Mastery	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Basic	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Approaching Basic	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Unsatisfactory	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Total	0	0%	0	0%	0	0%	0	0%

District Achievement Level Results	English Language Arts 2008		Mathematics 2008		Science 2008		Social Studies 2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 5								
Advanced	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Mastery	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Basic	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Approaching Basic	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Unsatisfactory	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Total	0	0%	0	0%	0	0%	0	0%

District Achievement Level Results	English Language Arts 2008		Mathematics 2008		Science 2008		Social Studies 2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 6								
Advanced	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Mastery	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Basic	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Approaching Basic	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Unsatisfactory	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Total	0	0%	0	0%	0	0%	0	0%

District Achievement Level Results	English Language Arts 2008		Mathematics 2008		Science 2008		Social Studies 2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 7								
Advanced	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Mastery	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Basic	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Approaching Basic	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Unsatisfactory	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Total	0	0%	0	0%	0	0%	0	0%

District Achievement Level Results	English Language Arts 2008		Mathematics 2008	
	Number	Percent	Number	Percent
Students				
Grade 9				
Advanced	N/A	0%	N/A	0%
Mastery	N/A	0%	N/A	0%
Basic	N/A	0%	N/A	0%
Approaching Basic	N/A	0%	N/A	0%
Unsatisfactory	N/A	0%	N/A	0%
Total	0	0%	0	0%

Note: District chartered in 2009 no data reported for 2008.

See accompanying independent accountant's report on applying agreed-upon procedures