

**ADVOCACY FOR THE ARTS AND TECHNOLOGY  
IN NEW ORLEANS, LOUISIANA, INC.**

**Financial Statements as of June 30, 2012 and 2011  
and for the Years Then Ended  
and Independent Auditors' Report  
and Supplemental Information**

**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**

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**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**

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Certified Public Accountants & Consultants

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
Advocacy for the Arts and Technology in  
New Orleans, Louisiana, Inc.  
New Orleans, Louisiana

We have audited the accompanying statement of financial position of Advocacy for the Arts and Technology in New Orleans, Louisiana, Inc. (the School), a non-profit organization, as of June 30, 2012, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the School's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of the School as of and for the year ended June 30, 2011, were audited by other auditors whose report dated December 30, 2011, expressed an unqualified opinion on those statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards for 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 Advocacy for the Arts and Technology in New Orleans, Louisiana, Inc. as of June 30, 2012, 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.

As discussed in Note J, on December 5, 2012, BESE voted to cease operations of the School effective June 30, 2013 as the school did not meet the minimum required growth targets for its annually calculated school performance scores established by BESE. Management of the School will be transferred to New Orleans College Prep.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 21, 2012 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of this report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of the 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.

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Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The accompanying schedules of performance and statistical data are presented for purposes of additional analysis as required by Louisiana Revised Statute 24:514, respectively, 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 underlying accounting and other records used to prepare the financial statements. The accompanying schedules of performance and statistical data have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we express no opinion on them.

*Silva Gurtner & Alney, LLC*

December 21, 2012

**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**AS OF JUNE 30, 2012 AND 2011**

	2012	2011
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 213,338	\$ 197,444
Grants receivable	178,719	128,761
Prepays and other assets	10,000	10,336
Total current assets	402,057	336,541
<b>TOTAL ASSETS</b>	<b>\$ 402,057</b>	<b>\$ 336,541</b>
 <b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable - vendors	\$ 152,960	\$ 73,797
Accrued and other liabilities	99,209	96,445
Total current liabilities	252,169	170,242
 CONTINGENCIES (NOTE F)		
<b>NET ASSETS</b>		
Unrestricted	149,888	166,299
Total net assets	149,888	166,299
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 402,057</b>	<b>\$ 336,541</b>

See accompanying independent auditors' report and notes to financial statements.

**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**  
**STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**FOR THE YEARS ENDED JUNE 30, 2012 AND 2011**

	2012	2011
UNRESTRICTED REVENUES AND OTHER SUPPORT		
Local sources		
Minimum Foundation Program	\$ 848,534	\$ 763,727
Other income	55,714	45,747
State sources		
Minimum Foundation Program	754,556	612,344
State grants	32,413	29,478
Federal grants	463,382	611,265
Total unrestricted revenues and other support	2,154,599	2,062,561
UNRESTRICTED EXPENSES		
Program expenses	1,567,283	1,393,764
Administrative expenses	603,727	566,817
Total unrestricted expenses	2,171,010	1,960,581
CHANGE IN NET ASSETS	<b>(16,411)</b>	<b>101,980</b>
NET ASSETS - Beginning of year	166,299	64,319
NET ASSETS - End of year	<b>\$ 149,888</b>	<b>\$ 166,299</b>

See accompanying independent auditors' report and notes to financial statements.

**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2012**

	2012		
	Program Expenses	Administrative Expenses	Total
UNRESTRICTED EXPENSES			
Salaries	\$ 873,398	\$ 246,064	\$ 1,119,462
Payroll taxes	39,944	4,872	44,816
Employee benefits	90,057	21,681	111,738
Retirement fund contribution	232,329	53,611	285,940
Transportation	145,440	1,406	146,846
Insurance	-	39,672	39,672
Materials and supplies	20,802	2,321	23,123
Food services	-	136,720	136,720
Professional services	103,716	77,255	180,971
Miscellaneous	4,694	14,351	19,045
Travel	4,689	2,185	6,874
Occupancy	52,214	3,589	55,803
	<b>\$ 1,567,283</b>	<b>\$ 603,727</b>	<b>\$ 2,171,010</b>

See accompanying independent auditors' report and notes to financial statements.



**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2011**

	2011		
	Program Expenses	Administrative Expenses	Total
<b>UNRESTRICTED EXPENSES</b>			
Salaries	\$ 768,524	\$ 191,632	\$ 960,156
Payroll taxes	16,972	5,030	22,002
Employee benefits	71,211	25,225	96,436
Retirement fund contribution	140,025	41,600	181,625
Transportation	147,000	-	147,000
Insurance	-	26,399	26,399
Materials and supplies	117,820	11,354	129,174
Food services	-	139,467	139,467
Professional services	78,133	83,434	161,567
Miscellaneous	310	20,837	21,147
Travel	12,447	616	13,063
Occupancy	41,322	21,223	62,545
	<b><u>\$ 1,393,764</u></b>	<b><u>\$ 566,817</u></b>	<b><u>\$ 1,960,581</u></b>

See accompanying independent auditors' report and notes to financial statements.

**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2012 AND 2011**

	2012	2011
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ (16,411)	\$ 101,980
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Changes in operating assets and liabilities:		
Grants receivable	(49,958)	62,568
Prepaid and other assets	336	(336)
Accounts payable - vendors	79,163	(114,877)
Accrued and other liabilities	2,764	31,897
	15,894	81,232
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Payment on loan	-	(150,000)
	-	(150,000)
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>15,894</b>	<b>(68,768)</b>
CASH AND CASH EQUIVALENTS - Beginning of year	197,444	266,212
CASH AND CASH EQUIVALENTS - End of year	<b>\$ 213,338</b>	<b>\$ 197,444</b>
<b>SUPPLEMENTAL CASH FLOW DISCLOSURE:</b>		
Interest paid during the year	<b>\$ 4,412</b>	<b>\$ 1,933</b>

See accompanying independent auditors' report and notes to financial statements.

**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2012 AND 2011**

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

*Nature of Organization* – The Advocacy for the Arts and Technology in New Orleans, Louisiana, Inc. d/b/a Crocker Arts and Technology School (the School) was granted a charter by the Louisiana State Board of Elementary and Secondary Education (BESE) in 2007 to operate a Type 5 public charter school. The School seeks to provide educational services according to the educational standards established by law, the charter contract and the charter application/proposal; measures pupil progress toward stated goals; and participates in pupil assessment required by law, regulations and BESE policy.

The mission of the School is to produce world class learners by providing the highest quality of teaching and learning, so all students can achieve academic success.

During 2011, the School's charter was extended by BESE through the 2013 school year. As discussed in Note J, on December 5, 2012, BESE voted to cease operations of the School effective June 30, 2013 as the school did not meet the minimum required growth targets for its annually calculated school performance scores established by BESE. Management of the School will be transferred to New Orleans College Prep.

*Financial Statement Presentation* – The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

The School follows the guidance of FASB ASC 958-205 (formerly Statements of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Entities*). Under FASB ASC 958-205, the School is required to report information regarding its financial position and activities according to three classes of net assets:

*Unrestricted Net Assets* – Net assets that are not subject to donor-imposed restricted.

*Temporarily Restricted Net Assets* – Net assets subject to donor-imposed restrictions that will be met by the actions of the School or the passage of time. For the years ended June 30, 2012 and 2011, there were no temporarily restricted net assets.

*Permanently Restricted Net Assets* – Net assets subject to donor-imposed restrictions that are required to be maintained permanently by the School. Generally, the donors of these assets stipulate that the income earned on related investments should be used for specific purposes. For the years ended June 30, 2012 and 2011, there were no permanently restricted net assets.

In addition, the School is required to present a statement of cash flows.

*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 amount of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2012 AND 2011**

***Cash and Cash Equivalents*** – For purpose of the statements of cash flows, the School considers all unrestricted, highly liquid investments with an initial maturity of three months or less to be cash equivalents.

***Grants Receivable*** – Grants receivable are stated at the amount management expects to collect from outstanding balances. The financial statements do not include an estimate for allowance for doubtful accounts. Management believes that all receivables are collectible.

***Promises to Give*** – Contributions are recognized when the donor makes a promise to give to the School that is, in substance, unconditional. Conditional promises to give are recognized when the conditions on which that contribution depends are substantially met.

All promises to give are recognized as assets and revenues. The School had no conditional promises to give as of June 30, 2012 and 2011.

***Furniture and Equipment*** – Furniture and equipment are capitalized at cost. It is the School's policy to capitalize expenditures for these items in excess of \$5,000. Assets donated are carried at fair market value on the date of donation. Depreciation is provided utilizing the straight-line method over estimated useful lives of 3-5 years for furniture and equipment. The School had no furniture and equipment as of June 30, 2012 and 2011, as all furniture and equipment is owned by the Louisiana Recovery School District (RSD).

***Public Support and Revenue*** – The School's primary source of funding is through the Minimum Foundation Program (MFP) funded by the State Public School Fund (the State) and BESE. The School, as a Type 5 charter school, receives \$4,057 from the State and \$4,562 from BESE per eligible student in attendance at the official pupil count date of October 1<sup>st</sup> each year. MFP revenue accounts for 74% and 67% of the School's total support for the years ended June 30, 2012 and 2011, respectively. State and federal grants are awarded on a cost reimbursement basis and account for 23% and 31% of the School's total support for the years ended June 30, 2012 and 2011, respectively.

***Donated Equipment, Services and Materials*** – Contributions of donated non-cash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills and are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received. For the years ended June 30, 2012 and 2011, there were no non-cash contributions.

***In-Kind Support*** – The School records the in-kind value of goods and services contributed to support various activities as support and related expenses.

***Fundraising Expenses*** – All expenses associated with fundraising activities are expensed as incurred, including those expenses related to fundraising appeals in a subsequent year.

***Functional Expenses*** – The cost of providing the various programs and other activities are summarized in the statements of functional expenses. Certain expenses have been allocated among the programs and supporting services based on management's estimate of the costs involved.

**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2012 AND 2011**

**Compensated Absences** – Employees earn 10 days paid leave per year to be used in the event of their own illness, an immediate family member's illness, bereavement, visits to required medical practitioners, or personal business. Unused leave cannot be carried from one year to the next. The School pays employees for unused leave upon termination, provided such termination occurs on or before school year ends.

**Income Taxes** – The School is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the School's tax-exempt purpose is subject to taxation as unrelated business income. Management has evaluated its tax position and has determined that there are no uncertainties in income taxes that require adjustments to or disclosures in the financial statements.

**NOTE B – CONCENTRATION OF CREDIT RISK**

The School maintains noninterest bearing and interest bearing accounts at local financial institutions. As of June 30, 2012 and 2011, the Federal Deposit Insurance Commission (FDIC) provides unlimited deposit insurance coverage on noninterest bearing accounts and up to \$250,000 per institution on interest bearing accounts. As of June 30, 2012 and 2011; cash deposits were fully insured.

**NOTE C – GRANTS RECEIVABLE**

As of June 30, 2012 and 2011, grants receivable consisted of the following:

	2012	2011
Federal sources:		
IASA Title I	\$ 65,529	\$ 37,248
IASA Title II	5,580	13,853
LA 4 TANF	58,973	-
IDEA Part B	19,964	26,672
IDEA Preschool	2,370	3,559
Education Jobs Fund	-	29,293
Other	-	2,542
	152,416	113,167
State sources:		
8(G) – TAP Funds	21,568	14,394
LA 4	4,735	1,200
	26,303	15,594
Total grants receivable	\$ 178,719	\$ 128,761

**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2012 AND 2011**

**NOTE D – ACCRUED AND OTHER LIABILITIES**

At June 30, 2012 and 2011, accrued and other liabilities consisted of the following:

	2012	2011
Salaries payable	\$ 14,255	\$ 56,439
Retirement payable	58,492	31,909
Taxes and other withholdings payable	16,269	7,321
Other	10,193	776
	\$ 99,209	\$ 96,445

**NOTE E – RISK MANAGEMENT**

The School is exposed to various risks of loss from torts; thefts of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health and accident benefits. As dictated in its charter agreement with BESE, the School carries commercial insurance coverage for claims arising from such matters. There were no settled claims that exceeded this commercial coverage for the years ended June 30, 2012 and 2011.

**NOTE E – UNEMPLOYMENT INSURANCE REFUND**

During the 2011 fiscal year, the Louisiana Workforce Commission, Office of Unemployment Insurance (the Commission) determined that the School, as a reimbursable employer, incorrectly made quarterly unemployment tax assessment payments during the 2009 and 2010 fiscal years to the Commission and was refunded an amount of \$12,010. Because the School is exempt from federal income taxes through Section 501(c)(3) of the Internal Revenue Code, the School qualifies as a reimbursable employer. These employers reimburse the Commission on a dollar-for-dollar basis for unemployment benefits paid to their employees.

**NOTE F – CONTINGENCIES**

The School is a recipient of federal and state grants. The grants are governed by various federal and state guidelines, regulations, and contractual agreements. The administration of the programs and activities funded by these grants are under the control and administration of the School and are subject to audit and/or review by the federal and state grantor. Any grant found to be not properly spent in accordance with the terms, conditions, and regulations of the federal and state agencies may be subject to recapture.

**NOTE G – IN-KIND CONTRIBUTIONS**

The School received rent-free use of a school building, furniture and equipment from RSD. The estimated values of the use of the building, furniture and equipment were not readily determinable and no amounts have been recorded in the accompanying financial statements.

**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2012 AND 2011**

The School contracts with RSD to administer its food service program. RSD files and receives reimbursement from the U.S. Department of Agriculture (USDA) for meals served at the School. RSD also receives commodities used in the preparation of meals for the School. RSD receives from the School payment of the unreimbursed amount of the USDA food program for the meals served. The value of the reimbursed amount for the Child Nutrition program from the USDA totaled \$136,720 and \$139,467 for the years ended June 30, 2012 and 2011, respectively, and is reported on the financial statements as both federal grant revenue and food services expense.

**NOTE H – RETIREMENT PLAN**

Substantially all employees of the School participate in the Teachers' Retirement System of Louisiana (TRSL). This system is a cost sharing, multiple-employer governmental defined benefit plan qualified under Section 401(a) of the Internal Revenue Code. The plan provides retirement benefits as well as disability and survivor benefits to eligible participants. The TRSL issues publicly available financial reports that include financial statements and required supplementary information of the TRSL. That report may be obtained by writing the Teachers' Retirement System of Louisiana, P.O. Box 94123, Baton Rouge, LA 70804-9123.

Participants vest immediately in employee contributions to the plan. Retirement benefits vest after five years of service if the employee reaches age sixty; otherwise, benefits vest after twenty years of service. Benefits are established and amended by state statute. Upon retirement, participants may select from eight retirement payment options.

Participants are required to contribute to the plan 8% of the annual covered payroll. For the years ended June 30, 2012 and 2011, the School is required to contribute 23.7% and 20.2%, respectively, each year of the annual covered payroll of each participating employee. These contribution levels are established by law and set by the Public Retirement Systems Actuarial Committee (the System). Starting July 1, 2011, the System rate was increased to 24.5%. For the years ended June 30, 2012 and 2011, the School contributions to the plan totaled \$285,940 and \$181,625, respectively, and are included in retirement fund contribution on the statements of functional expenses.

**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2012 AND 2011**

**NOTE I – GRANT REVENUES**

For the years ended June 30, 2012 and 2011, the School’s federal grant revenues were as follows:

	<u>2012</u>	<u>2011</u>
IASA Title I	\$ 131,709	\$ 130,813
IASA Title II	8,349	13,853
IASA Title IV	-	718
LA 4 TANF	153,116	168,303
IDEA Part B	31,118	46,711
IDEA Preschool	2,370	3,559
Public Charter Schools Program	-	78,548
Education Jobs Fund	-	29,293
National School Lunch Program	136,720	139,467
	<u>\$ 463,382</u>	<u>\$ 611,265</u>
Total federal sources	<u>\$ 463,382</u>	<u>\$ 611,265</u>

For the years ended June 30, 2012 and 2011, the School’s state grant revenues were as follows:

	<u>2012</u>	<u>2011</u>
8(G) – Tap Funds	\$ 21,568	\$ 14,395
LA-4 Early Childhood Program	10,845	14,831
Extended School Year	-	252
	<u>\$ 32,413</u>	<u>\$ 29,478</u>
Total state sources	<u>\$ 32,413</u>	<u>\$ 29,478</u>

**NOTE J – SUBSEQUENT EVENTS**

On December 5, 2012, BESE voted to cease operations of the School effective June 30, 2013 as the school did not meet the minimum required growth targets for its annually calculated school performance scores established by BESE. Management of the School will be transferred to New Orleans College Prep.

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 21, 2012, and determined that no other events occurred that require disclosure, except as noted above. No subsequent events occurring after that date have been evaluated for inclusion of these financial statements.



**OTHER INDEPENDENT AUDITORS' REPORT**



Certified Public Accountants & Consultants

**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  
Advocacy for the Arts and Technology in  
New Orleans, Louisiana, Inc.  
New Orleans, Louisiana

We have audited the financial statements of Advocacy for the Arts and Technology in New Orleans, Louisiana, Inc. (the School), as of and for the year ended June 30, 2012, and have issued our report thereon dated December 21, 2012. 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**

Management of the School is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the School's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School'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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the School'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.

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## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School'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*.

This report is intended solely for the information and use of management of Advocacy for the Arts and Technology in New Orleans, Louisiana, Inc., the Board of Directors, the Louisiana Legislative Auditor, the Louisiana Department of Education, federal awarding agencies, and pass-through entities. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Silva Gurtner & Abney, LLC*

December 21, 2012

**SUPPLEMENTAL INFORMATION**

**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2012**

**Section II – Findings related to the financial statements that are required to be reported in accordance with *Government Auditing Standards***

**2011-01 – Unsupported Accounting Transactions**

**Condition:** Management was unable to provide detailed supporting documentation for certain recorded revenues received during the year for various special events and after school care fees, totaling \$5,023 and \$12,140, respectively.

**Recommendation:** Prior year auditors recommended that the School design and implement formal policies and procedures to ensure that all accounting transactions are adequately supported by documentation such as original invoices, receipts, billing documents and internal records of special events, etc. Further, all internal and external records should be maintained for easy retrieval.

**Current Status:** Resolved. The School has prepared a written policies and procedures manual to ensure proper documentation of accounting transactions.

**2011-02 – Bank Reconciliation**

**Condition:** The June 30, 2011 operating cash account bank reconciliation generated by the QuickBooks accounting program, revealed an unreconciled difference of approximately \$2,200 from the general ledger balance. The School was unaware of the unreconciled difference until an audit inquiry to determine the nature of the difference. The School subsequently researched the difference and identified the cause of the unreconciled difference.

**Recommendation:** Prior year auditors recommended that the School enhance the level of supervisory oversight to ensure the completeness in recorded amounts on its financial statements and associated reconciliations. Further, design and implement internal controls that would appropriately prevent misstatements or detect misstatements in the cash accounts.

**Current Status:** Resolved. The School has implemented monthly reviews of bank reconciliations to prevent misstatements.

**2011-03 – Accounts Payable Subsidiary Records**

**Condition:** The School did not maintain a detailed accounts payable subsidiary ledger during the 2011 fiscal year. At the auditors' request, an analysis was prepared resulting in client adjusting journal entries to reconcile the prepared accounts payable detail total to the June 30, 2011 accounts payable general ledger balance.

**Recommendation:** Resolved. The School should as a part of its monthly financial reporting processes, prepare account analysis for all significant general ledger control accounts.

**Current Status:** Resolved. The School maintains a detailed accounts payable subsidiary ledger and reviews all significant general ledger accounts.

**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**  
**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**2011-04 – Misclassified Revenues**

**Condition:** The School misclassified approximately \$78,000 of LA-4 TANF federal revenue to the State LA-4 general ledger account. Additionally, \$19,175 was incorrectly recorded to contribution revenue account that should have been recorded to the after-care school fees, net fundraising revenue and SUTA refund accounts in the amounts of \$2,140, \$5,023 and \$12,010, respectively.

**Recommendation:** Prior year auditors recommended that the School enhance its review of all financial transactions recorded to ensure completeness.

**Current Status:** Resolved. The School's oversight accountant reviews all significant general ledger accounts to ensure proper classification of federal funding.

**2011-05 – Certified Instructional Staff**

**Condition:** Seventy-one percent (71%) of the School's instructional staff has been certified by the Louisiana State Board of Elementary and Secondary Education (BESE).

**Recommendation:** Prior year auditors recommended that the School comply with the state law that requires at least 75% of the instructional staff to be certified by BESE or the French Ministry of Education.

**Current Status:** Resolved. For the year ended June 30, 2012, one hundred percent (100%) of the School's instructional staff has been certified by the Louisiana State Board of Elementary and Secondary Education (BESE).

**Section III - Findings and questioned costs for federal awards under OMB Circular A-133 §510(a)**

**2011-06 – Bank Reconciliation**

**Condition:** The June 30, 2011 operating cash account bank reconciliation generated by the QuickBooks accounting program, revealed an unreconciled difference of approximately \$2,200 from the general ledger balance. The School was unaware of the unreconciled difference until an audit inquiry to determine the nature of the difference. The School subsequently researched the difference and identified the cause of the unreconciled difference.

**Recommendation:** Prior year auditors recommended that the School enhance the level of supervisory oversight to ensure the completeness in recorded amounts on its financial statements and associated reconciliations. Further, design and implement internal controls that would appropriately prevent misstatements or detect misstatements in the cash accounts.

**Current Status:** Resolved. The School has implemented monthly reviews of bank reconciliations to prevent misstatements.

**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**  
**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**2011-07 – Misclassified Revenue**

**Condition:** The School misclassified approximately \$78,000 of LA-4 TANF federal revenue to the State LA-4 general ledger account. Additionally, \$19,175 was incorrectly recorded to contribution revenue account that should have been recorded to the after-care school fees, net fundraising revenue and SUTA refund accounts in the amounts of \$2,140, \$5,023 and \$12,010, respectively.

**Recommendation:** Prior year auditors recommended that the School enhance its review of all financial transactions recorded to ensure completeness.

**Current Status:** Resolved. The School's oversight accountant reviews all significant general ledger accounts to ensure proper classification of federal funding.

**2011-08 – Statement of Activities**

**Condition:** Although the total grant expenses reported on the Public School Charter Program's (PCSP) statement of activities agreed with the total reimbursement requests (grant revenue) for the 2011 fiscal year, prior year auditors noted that certain details (vendor names and amounts) posted to the PCSP statement of activities for the period June 30, 2011 did not agree to certain details included in the reimbursement requests made for 2011 fiscal year grant expenses.

**Recommendation:** Prior year auditors recommended that the School implement the necessary internal controls to ensure that all details of the activities recorded in the respective program's statement of activities agree with the detailed costs activities claimed for reimbursement. Objectives of internal control are to achieve reliable financial reporting and to comply with applicable laws and regulations.

**Current Status:** Resolved. The School has prepared a written policies and procedures manual to ensure reliable financial reporting and has implemented reviews of all significant general ledger accounts to ensure compliance with applicable laws and regulations.

**SCHEDULES REQUIRED BY STATE LAW  
(R.S. 24:514 – PERFORMANCE AND STATISTICAL DATA)**





Certified Public Accountants & Consultants

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

To the Board of Directors of  
Advocacy for the Arts and Technology in  
New Orleans, Louisiana, Inc.  
New Orleans, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Advocacy for the Arts and Technology in New Orleans, Louisiana, Inc. (the School) and the State of Louisiana Legislative Auditor, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of the School 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) Bulletin. Management of the School is responsible for its performance and statistical data. This agreed-upon procedures engagement was performed in accordance with *Statements on Standards for Attestation Engagements*, issued 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.

Our procedures, findings and management's response, as applicable, related to the accompanying schedules of performance and statistical data 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 amounts reported on Schedule 1:
  - 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.

Findings: None

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

2. We reconciled the total number of full-time classroom teachers per Schedule 4 to the combined total number of full-time classroom teachers per Schedule 2 and to the School's payroll records as of October 1, 2011

Findings: None

3. We reconciled the combined total of principals and assistant principals per Schedule 4 to the combined total of principals and assistant principals per Schedule 2.

Findings: None

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2011 and agreed to the total reported on Schedule 2. We traced one hundred percent (100%) of those employees to the individual's personnel file and determined if the individual's education level was properly classified on Schedule 2.

Findings: None

### **Number and Type of Public Schools (Schedule 3)**

5. We obtained a list of schools by type as reported on Schedule 3. We compared 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.

Findings: None

### **Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers (Schedule 4)**

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2011 and as reported on Schedule 4 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.

Findings: None

### **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 Schedule 5 and traced one hundred percent (100%) of those employees to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on Schedule 5.

Findings: None

8. We recalculated the average salaries and full-time equivalents reported in Schedule 5.

Findings: None

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

9. We obtained a list of classes by school, school type, and class size as reported on Schedule 6 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, 2011 roll books for those classes and determined if the class was properly classified on Schedule 6.

Findings: None

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

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in Schedule 7 by the School.

Findings: None

### **The 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 Schedule 8 by the School.

Findings: Not applicable

### **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 Schedule 9 by the School.

Findings: None

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the performance and statistical data accompanying the annual financial statements of the School. 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 the School, Board of Directors, the Louisiana Department of Education, the Legislative Auditor, and the Orleans Parish School Board, 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.

*Silva Gurtner & Abney, LLC*

December 21, 2012

**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**  
**GENERAL FUND INSTRUCTIONAL AND SUPPORT EXPENDITURES**  
**AND CERTAIN LOCAL REVENUE SOURCES**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**SCHEDULE 1**

**General Fund Instructional and Equipment Expenditures**

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$ 647,671	
Other Instructional Staff Activities	94,019	
Employee Benefits	323,659	
Purchased Professional and Technical Services	78,771	
Instructional Materials and Supplies	17,063	
Instructional Equipment	-	
Total Teacher and Student Interaction Activities	<u>                    </u>	1,161,183

Other Instructional Activities	-	-
--------------------------------	---	---

Pupil Support Services	79,347	
Less: Equipment for Pupil Support Services	-	
Net Pupil Support Services	<u>                    </u>	79,347

Instructional Staff Services	93,486	
Less: Equipment for Instructional Staff Services	-	
Net Instructional Staff Services	<u>                    </u>	93,486

School Administration	224,305	
Less: Equipment for School Administration	(3,459)	
Net School Administration	<u>                    </u>	220,846

Total General Fund Instructional Expenditures	<u>                    </u>	<u>\$ 1,554,862</u>
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Total General Fund Equipment Expenditures	<u>                    </u>	<u>\$ 3,459</u>
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See independent accountants' report on applying agreed-upon procedures.

**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**  
**EDUCATION LEVELS OF PUBLIC SCHOOL STAFF**  
**AS OF OCTOBER 1, 2011**  
**SCHEDULE 2**

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	11	85%	0	100%	0	0%	0	0%
Master's Degree	3	15%	0	0%	1	50%	0	0%
Master's Degree + 30	0	0%	0	0%	1	50%	0	0%
Specialist in Education	0	0%	0	0%	0	0%	0	0%
Ph. D. or Ed. D.	0	0%	0	0%	0	0%	0	0%
<b>Total</b>	<b>14</b>	<b>100%</b>	<b>0</b>	<b>100%</b>	<b>2</b>	<b>100%</b>	<b>0</b>	<b>0%</b>

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

**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**  
**NUMBER AND TYPE OF PUBLIC SCHOOLS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**SCHEDULE 3**

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

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

**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**  
**EXPERIENCE OF PUBLIC PRINCIPALS, ASSISTANT PRINCIPALS, AND FULL-TIME CLASSROOM TEACHERS**  
**AS OF OCTOBER 1, 2011**  
**SCHEDULE 4**

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals	0	0	1	0	0	0	0	1
Principals	0	0	1	0	0	0	0	1
Classroom Teachers	9	2	2	1	0	0	0	14
Total	9	2	4	1	0	0	0	16

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

**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**  
**PUBLIC SCHOOL STAFF DATA**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**SCHEDULE 5**

	<b>All Classroom Teachers</b>	<b>Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions</b>
<b>Average Classroom Teachers' Salary Including Extra Compensation</b>	\$41,224	\$41,224
<b>Average Classroom Teachers' Salary Excluding Extra Compensation</b>	\$40,867	\$40,867
<b>Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries</b>	14	14

**Note:** Figures reported include all sources of funding (i.e., federal, state, and local) but exclude stipends and employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers; some teachers may have been flagged as receiving reduced salaries (e.g., extended medical leave); and ROTC teachers usually receive more compensation because of a federal supplement. For these reasons, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes, temporary employees, and any teachers on sabbatical leave during any part of the school year.

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



**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**  
**CLASS SIZE CHARACTERISTICS**  
**AS OF OCTOBER 1, 2011**  
**SCHEDULE 6**

	Class Size Range							
	1-20		21-26		27-33		34+	
School Type	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	38%	21	39%	22	13%	7	0%	0
Elementary Activity Classes	4%	2	7%	4				
Middle / Jr. High								
Middle / Jr. High Activity Classes								
High								
High Activity Classes								
Combination								
Combination Activity Classes								

**Note:** The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 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 independent accountants' report on applying agreed-upon procedures.

**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**  
**LOUISIANA EDUCATIONAL ASSESSMENT PROGRAM (LEAP)**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**SCHEDULE 7**

District Achievement Level Results	English Language Arts						Mathematics						Science						Social Studies					
	2012		2011		2010		2012		2011		2010		2012		2011		2010		2012		2011		2010	
	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%
<b>Grade 4</b>																								
Advanced	0	0%	1	4%	N/A	N/A	1	4%	0	0%	N/A	N/A	1	4%	0	0%	N/A	N/A	1	4%	0	0%	N/A	N/A
Mastery	4	16%	3	12%	N/A	N/A	3	12%	2	8%	N/A	N/A	2	8%	2	8%	N/A	N/A	2	8%	1	4%	N/A	N/A
Basic	8	32%	12	48%	N/A	N/A	6	24%	8	32%	N/A	N/A	6	24%	8	32%	N/A	N/A	7	28%	11	44%	N/A	N/A
Approaching Basic	5	20%	5	20%	N/A	N/A	10	40%	7	28%	N/A	N/A	7	28%	10	40%	N/A	N/A	5	20%	7	28%	N/A	N/A
Unsatisfactory	8	32%	4	16%	N/A	N/A	5	20%	8	32%	N/A	N/A	9	36%	5	20%	N/A	N/A	10	40%	6	24%	N/A	N/A
Total	25	100%	25	100%	N/A	N/A	25	100%	25	100%	N/A	N/A	25	100%	25	100%	N/A	N/A	25	100%	25	100%	N/A	N/A

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

**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.  
GRADUATION EXIT EXAM (GEE)  
FOR THE YEAR ENDED JUNE 30, 2012  
SCHEDULE 8**

This schedule is not applicable as the School does not enroll students in grade 9 - 12.

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

**ADVOCACY FOR THE ARTS AND TECHNOLOGY IN NEW ORLEANS, LOUISIANA, INC.**  
**THE iLEAP TESTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**SCHEDULE 9**

District Achievement Level Results	English Language Arts						Mathematics						Science						Social Studies							
	2012		2011		2010		2012		2011		2010		2012		2011		2010		2012		2011		2010			
Students	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%		
<b>Grade 3</b>																										
Advanced	0	0%	1	4%	0	0%	0	0%	1	4%	0	0%	0	0%	1	4%	0	0%	0	0%	0	0%	0	0%	0	0%
Mastery	2	5%	2	8%	3	12%	3	7%	2	8%	2	8%	3	7%	3	12%	2	8%	1	2%	2	8%	1	4%	1	4%
Basic	12	29%	11	44%	7	28%	10	24%	9	36%	7	36%	11	28%	5	20%	9	36%	18	44%	10	40%	14	56%	14	56%
Approaching Basic	10	24%	8	32%	9	36%	11	27%	8	32%	7	52%	16	40%	12	48%	13	52%	10	25%	7	28%	9	36%	9	36%
Unsatisfactory	17	42%	3	12%	6	24%	17	42%	5	20%	9	4%	10	25%	4	16%	1	4%	12	29%	6	24%	1	4%	1	4%
Total	41	100%	25	100%	25	100%	41	100%	25	100%	25	100%	40	100%	25	100%	25	100%	41	100%	25	100%	25	100%	25	100%

District Achievement Level Results	English Language Arts						Mathematics						Science						Social Studies					
	2012		2011		2010		2012		2011		2010		2012		2011		2010		2012		2011		2010	
Students	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%	Nbr.	%
<b>Grade 5</b>																								
Advanced	1	4%	N/A	N/A	N/A	N/A	0	0%	N/A	N/A	N/A	N/A	0	0%	N/A	N/A	N/A	N/A	0	0%	N/A	N/A	N/A	N/A
Mastery	1	4%	N/A	N/A	N/A	N/A	0	0%	N/A	N/A	N/A	N/A	2	8%	N/A	N/A	N/A	N/A	0	0%	N/A	N/A	N/A	N/A
Basic	10	44%	N/A	N/A	N/A	N/A	9	37%	N/A	N/A	N/A	N/A	6	25%	N/A	N/A	N/A	N/A	5	22%	N/A	N/A	N/A	N/A
Approaching Basic	5	22%	N/A	N/A	N/A	N/A	5	21%	N/A	N/A	N/A	N/A	7	29%	N/A	N/A	N/A	N/A	9	39%	N/A	N/A	N/A	N/A
Unsatisfactory	6	26%	N/A	N/A	N/A	N/A	10	42%	N/A	N/A	N/A	N/A	9	38%	N/A	N/A	N/A	N/A	9	39%	N/A	N/A	N/A	N/A
Total	23	100%	N/A	N/A	N/A	N/A	24	100%	N/A	N/A	N/A	N/A	24	100%	N/A	N/A	N/A	N/A	23	100%	N/A	N/A	N/A	N/A

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