

**AVOYELLES PUBLIC
CHARTER SCHOOL, INC.**

Mansura, Louisiana

**Financial Report
Year Ended June 30, 2011**

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

Release Date **JAN 25 2012**

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INDEPENDENT AUDITORS' REPORT

The Board of Directors
Avoyelles Public Charter School, Inc.
Mansura, Louisiana

We have audited the accompanying statements of financial position of Avoyelles Public Charter School, Inc. (a nonprofit organization), as of June 30, 2011, and the related statement of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization'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 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 Avoyelles Public Charter School, Inc. as of June 30, 2011, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated December 23, 2011, on our consideration of Avoyelles Public Charter School, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and important for assessing the results of our audits.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Marksville, Louisiana
December 23, 2011

Member of:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Member of:
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

FINANCIAL STATEMENTS

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Statement of Financial Position
June 30, 2011

ASSETS

Current assets:

Cash and cash equivalents	\$ 279,624
Accrued interest receivable	17,962
Accounts Receivable	2,420
Due from the State of LA	270,935
Grants receivable	<u>387,691</u>
Total current assets	<u>958,632</u>

Restricted assets:

Cash and cash equivalents	<u>204,292</u>
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Fixed assets:

Land	1,571,789
Property and equipment	13,567,756
Less: accumulated depreciation	<u>(2,449,863)</u>
Total fixed assets	<u>12,689,682</u>

Other assets:

Cash and cash equivalents	3,361,225
Investments - designated	<u>1,994,259</u>
Total other assets	<u>5,355,484</u>

Total assets	<u>\$ 19,208,090</u>
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LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable	\$ 126,324
Accrued expenses	337,023
Due to others	70,872
Notes payable - current portion	<u>203,751</u>
Total current liabilities	<u>737,970</u>

Long term liabilities:

Notes payable	<u>9,860,880</u>
Total liabilities	<u>10,598,850</u>

Net assets:

Unrestricted	3,118,607
Unrestricted - designated	5,355,484
Unrestricted - designated by loan covenant	<u>135,149</u>
Total net assets	<u>8,609,240</u>

Total liabilities and net assets	<u>\$ 19,208,090</u>
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The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Statement of Activities
For the Year Ended June 30, 2011

Support and revenue:	
State MFP revenue	\$ 4,589,197
Federal and state grants	507,617
Student fees	94,821
Donations	5,279
Miscellaneous revenue	255,209
Interest income	47,288
Total support and revenue	<u>5,499,411</u>
Expenses:	
Program expenses	4,773,003
Supporting services -	
Administrative expenses	631,569
Fund raising expenses	42,300
Total expenses	<u>5,446,872</u>
Change in net assets	52,539
Net assets, beginning of year	<u>8,556,701</u>
Net assets, end of year	<u>\$ 8,609,240</u>

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Statement of Functional Expenses
For the Year Ended June 30, 2011

	<u>Program Expenses</u>	<u>Administrative Expenses</u>	<u>Fund Raising Expenses</u>	<u>Total</u>
Expenses:				
Salaries	2,088,392	297,107	\$ -	\$ 2,385,499
Payroll taxes	28,569	3,896	-	32,465
Employee group insurance	276,296	37,677	-	313,973
Retirement fund contribution	433,104	59,060	-	492,164
Other employee benefits	39,745	5,420	-	45,165
Retiree's group benefits	37,169	-	-	37,169
Transportation	182,629	-	-	182,629
Advertising	-	1,394	-	1,394
Depreciation expense	495,930	-	-	495,930
Dues and fees	289	14,747	-	15,036
Insurance	88,942	8,201	-	97,143
Repairs and maintenance	69,641	-	-	69,641
Audit / accounting services	-	72,050	-	72,050
Other professional services	50,802	26,517	-	77,319
Miscellaneous expense	30,344	5,739	42,300	78,383
Bank charges and fees	113	547	-	660
Purchased educational services	8,626	-	-	8,626
Materials and supplies	116,070	85,136	-	201,206
Books and periodicals	54,036	-	-	54,036
Telephone and postage	33,790	7,777	-	41,567
Uniforms	-	6,300	-	6,300
Utilities	152,051	-	-	152,051
Food service management	166,458	-	-	166,458
Interest expense	420,007	-	-	420,007
	<u>4,773,003</u>	<u>631,569</u>	<u>42,300</u>	<u>5,446,872</u>
Totals	<u>\$ 4,773,003</u>	<u>\$ 631,569</u>	<u>\$ 42,300</u>	<u>\$ 5,446,872</u>

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Statement of Cash Flows
For the Year Ended June 30, 2011

Cash flows provided for operating activities:	
Change in net assets	<u>\$ 52,539</u>
Adjustments to reconcile change in net assets to net cash provided for operating activities -	
Depreciation	495,930
Decrease in accrued receivables	8,377
Decrease in accounts / grants receivable	158,977
Increase in accounts payable	19,489
Increase in accrued expenses	21,548
Increase in payable to others (activity funds)	<u>18,113</u>
Total adjustments	<u>722,434</u>
Net cash provided by operating activities	<u>774,973</u>
Cash flows from investing activities:	
Purchase of equipment	(29,964)
Purchase of investments	<u>(35,646)</u>
Net cash used by investing activities	(65,610)
Cash flows from capital financing activities:	
Payments of note principal	<u>(780,526)</u>
Net decrease in cash and cash equivalents	(71,163)
Cash and cash equivalents, beginning of year	<u>3,916,304</u>
Cash and cash equivalents, end of year	<u>\$ 3,845,141</u>
Supplemental disclosure:	
Interest expense	<u>\$ 420,007</u>

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

A. Nature of Organization and Operations

The Avoyelles Public Charter School, Inc. was granted a charter by the State Board of Elementary and Secondary Education in 1999 to provide a stimulating environment to academically challenged elementary school children. The School incorporates firm policies of discipline with parental and community involvement so that students will master essential academic and life skills. The Avoyelles Public Charter School, Inc. is a Type 2 Charter School governed by a board of directors.

B. Income Taxes

The Avoyelles Public Charter School, Inc. is a non-profit corporation and is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code of 1986 and is an organization that is not a private foundation as defined in Section 509(a) of the Code. It is also exempt from Louisiana income tax.

C. Basis of Accounting

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.

D. Public Support and Revenue

Avoyelles Public Charter School, Inc. receives its grant support primarily from the Louisiana State Department of Education. Approximately 83% of the School's funding is from the Louisiana Department of Education and 8% from the U.S. Department of Education.

Contributions of donated noncash 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 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.

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. The Avoyelles Public Charter School, Inc. had no temporarily or permanently restricted net assets as of June 30, 2011 arising from contributions.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Notes to Financial Statements (Continued)

E. Use of Estimates

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

F. Fixed Assets

Fixed assets are recorded at historical cost. It is the School's policy to capitalize expenditures for these items in excess of \$1,000. Fixed assets are being depreciated over their estimated useful lives using the straight-line method. The range of estimated useful lives is as follows:

Transportation equipment	5 years
Furniture and fixtures	5-7 years
Machinery and equipment	5-10 years
Buildings and improvements	40 years

G. Cash Equivalents

The Organization considers all unrestricted investment instruments with original maturities of three months or less to be cash equivalents.

H. Investments

Investments consist of certificates of deposit with maturities of greater than 90 days.

(2) Cash and Cash Equivalents

At June 30, 2011, the Organization had cash and interest-bearing deposits (book balances) totaling \$3,845,141. These deposits are stated at cost, which approximates market. Deposit balances (bank balances) at June 30, 2011 totaled \$3,858,324 and were fully insured.

(3) Due from the State of Louisiana

At June 30, 2011, MFP funds due from the State of Louisiana totaled \$270,935.

AVOUELLES PUBLIC CHARTER SCHOOL, INC.

Notes to Financial Statements (Continued)

(4) Grants Receivable

Grants and contracts receivable are deemed to be fully collectible by management and are comprised of the following amounts due at June 30, 2011:

United States Department of Education	
IDEA / Preschool	\$ 1,957
IDEA Part B	106,235
Title I	234,098
Title II	32,288
Louisiana State Board of Elementary and Secondary Education	
Understanding and Improving Skills Needed for Success	11,063
Other	
E-Rate	2,050
Total	<u>\$ 387,691</u>

(5) Fixed Assets

	Balance 07/01/10	Additions	Deletions	Balance 06/30/11
Fixed assets not being depreciated:				
Land	\$ 1,559,489	\$ 12,300	\$ -	\$ 1,571,789
Other capital assets:				
Buildings and improvements	12,386,286	-	-	12,386,286
Transportation equipment	126,729	-	-	126,729
Furniture and fixtures	263,610	5,541	-	269,151
Machinery and equipment	773,039	12,551	-	785,590
Totals	<u>15,109,153</u>	<u>30,392</u>	<u>-</u>	<u>15,139,545</u>
Less accumulated depreciation	<u>1,953,505</u>	<u>496,358</u>	<u>-</u>	<u>2,449,863</u>
Fixed assets, net	<u>\$ 13,155,648</u>	<u>\$ (465,966)</u>	<u>\$ -</u>	<u>\$ 12,689,682</u>

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Notes to Financial Statements (Continued)

(6) Long-Term Liabilities

A. \$1,100,000 USDA Loan

By resolution of the Board of Directors on September 17, 2004, the Avoyelles Public Charter School, Inc. authorized the incurrence of indebtedness in the principal amount of \$1,100,000 for the purpose of financing the cost of Phase II of the Campus Improvement Project which consisted of construction of entrance road, parking, site grading, drainage, and utilities. On March 8, 2005, the Board of Directors entered into two separate security agreements with the United States Department of Agriculture (USDA) Rural Development Division to borrow \$600,000 and \$500,000, each at an interest rate of 4.5% payable over twenty-five years. At June 30, 2011, the school had outstanding principal balances of \$523,061 and 321,958, respectively. Future debt service requirements are as follows:

Year Ending June 30,	\$600,000		Total
	Principal payments	Interest payments	
2012	\$ 16,839	\$ 23,193	\$ 40,032
2013	17,613	22,419	40,032
2014	18,422	21,610	40,032
2015	19,268	20,764	40,032
2016	20,153	19,879	40,032
2017-2021	115,532	84,628	200,160
2022-2026	144,621	55,539	200,160
2027-2031	<u>170,613</u>	<u>19,153</u>	<u>189,766</u>
Totals	<u>\$ 523,061</u>	<u>\$ 267,185</u>	<u>\$ 790,246</u>

Year Ending June 30,	\$500,000		Total
	Principal payments	Interest payments	
2012	\$ 20,062	\$ 14,078	\$ 34,140
2013	20,984	13,156	34,140
2014	21,948	12,192	34,140
2015	22,956	11,184	34,140
2016	24,011	10,129	34,140
2017-2021	137,649	33,050	170,699
2021-2023	<u>74,348</u>	<u>4,041</u>	<u>78,389</u>
Totals	<u>\$ 321,958</u>	<u>\$ 97,830</u>	<u>\$ 419,788</u>

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Notes to Financial Statements (Continued)

B. \$7,502,000 Loan

By resolution of the Board of Directors on August 30, 2005, the Avoyelles Public Charter School, Inc. authorized the incurrence of indebtedness in the principal amount of \$7,502,000, for the purpose of financing the cost of Phase IV of the Campus Improvement Project which consists of construction of the high school building, gymnasium and performing arts building. On August 30, 2005, the Board of Directors entered into a security agreement with the United States Department of Agriculture (USDA Rural Development Division) to borrow \$7,502,000 at an interest rate of 4.125% payable over forty years. At June 30, 2011 the school had an outstanding balance of \$7,052,790. Future debt service requirements are as follows:

Year Ending June 30,	\$7,502,000		Total
	Principal payments	Interest payments	
2012	\$ 98,937	\$ 289,071	\$ 388,008
2013	103,096	284,912	388,008
2014	107,430	280,578	388,008
2015	111,947	276,062	388,009
2016	116,653	271,355	388,008
2017-2021	661,078	1,278,962	1,940,040
2022-2026	812,218	1,127,822	1,940,040
2027-2031	997,910	942,130	1,940,040
2032-2036	1,226,059	713,981	1,940,040
2037-2041	1,506,367	433,673	1,940,040
2041-2045	<u>1,311,095</u>	<u>164,644</u>	<u>1,475,739</u>
Totals	<u>\$7,052,790</u>	<u>\$6,063,190</u>	<u>\$13,115,980</u>

C. \$2,200,000 USDA Loan

By resolution of the Board of Directors on August 30, 2005, the Avoyelles Public Charter School, Inc. authorized the incurrence of indebtedness in the principal amount of \$2,200,000 for the purpose of financing the cost of Phase IV of the Campus Improvement Project which consists of construction of the high school building, gymnasium and performing arts building. On August 30, 2005, the Board of Directors entered into a security agreement with the United States Department of Agriculture (USDA Rural Development Division) to borrow \$2,200,000 at an interest rate of 4.125% payable over forty years. At June 30, 2011, the school had outstanding principal balances of \$2,003,940. Future debt service requirements are pending completion of drawdown of cash advances on loan. Projected debt service requirements are as follows:

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Notes to Financial Statements (Continued)

Year Ending June 30,	\$2,200,000		
	Principal payments	Interest payments	Total
2012	\$ 31,717	\$ 82,067	\$ 113,784
2013	33,050	80,734	113,784
2014	34,439	79,345	113,784
2015	35,887	77,897	113,784
2016	37,396	76,388	113,784
2017-2021	211,925	356,995	568,920
2022-2026	260,376	308,544	568,920
2027-2031	319,906	249,014	568,920
2032-2036	393,044	175,876	568,920
2037-2041	482,902	86,017	568,919
2042-2043	163,298	5,300	168,598
Totals	<u>\$2,003,940</u>	<u>\$1,578,177</u>	<u>\$3,582,117</u>

D. Qualified Zone Academy Bonds

By resolution of the Board of Directors on December 1, 2001, the Avoyelles Public Charter School, Inc. authorized the incurrence of indebtedness in the principal amount of \$497,694. The Board of Directors entered into a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority to borrow \$497,694 without interest through the issuance of Qualified Zone Academy Bonds (QZAB's) payable over thirteen years. At June 30, 2008 the school had drawn down the full amount of \$497,694. As of June 30, 2011 the school had an outstanding balance of \$162,882. Future debt service requirements are as follows:

Year Ending June 30,	Qualified Zone Academy Bonds		
	Principal payments	Interest payments	Total
2012	\$ 36,196	\$ -	\$ 36,196
2013	36,196	-	36,196
2014	36,196	-	36,196
2015	36,196	-	36,196
2016	18,098	-	18,098
Totals	<u>\$ 162,882</u>	<u>\$ -</u>	<u>\$ 162,882</u>

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Notes to Financial Statements (Continued)

(7) Operating Leases

The School has several non-cancelable operating leases, primarily for copy machines, that expire at various dates through 2013. Those leases generally contain automatic renewal options for twelve month periods.

(8) Net Assets

A. Unrestricted – Designated

It is the policy of the Board of Directors to review its plans for future property improvements and acquisitions from time to time and to designate appropriate sums of unrestricted net assets to assure adequate financing of such improvements and acquisitions. At June 30, 2011, net assets designated by the Board of Directors amounted to \$5,335,484.

B. Unrestricted – Designated by Loan Covenant

The unrestricted net assets represent those portions not appropriable for expenses and are contractually segregated by financing agreements.

The loan covenant for the \$1,600,000 outstanding loan with the USDA requires a reserve account deposit each month in the amount of \$950 until the amount on deposit is equal to the reserve fund requirement. The reserve account was funded in the amount of \$135,149 at June 30, 2011 and these funds are presented in the financial statements as unrestricted net assets – designated by loan covenant.

When necessary, reserves may be used for payments due on the note if sufficient funds are not available in the general or debt service cash account. With prior written approval of the USDA, funds may be withdrawn for paying the cost of repairing or replacing any damage to the facility which may have been caused by catastrophe, or making extension or improvements to the facility.

(9) School Activity Deposits Due to Others

The school acts as custodian for several student activity bank accounts. Funds held on behalf of these groups amounted to \$69,143 at June 30, 2011, and are reported as both an asset (restricted cash) and a liability (due to others). Consequently, there is no effect on the school's net assets.

AVOUELLES PUBLIC CHARTER SCHOOL, INC.

Notes to Financial Statements (Continued)

(10) Retirement Systems

Substantially all employees of the School are members of two statewide retirement systems. In general, professional employees (such as teachers and principals) are members of the Teachers' Retirement System of Louisiana; other employees, such as custodial personnel, are members of the Louisiana School Employees' Retirement System. These systems are cost sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan is as follows:

A. Teachers' Retirement System of Louisiana (TRS)

Plan Description. The TRS consists of three membership plans: Regular Plan, Plan A, and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The TRS issues a publically available financial report and includes financial statements and required supplementary information for the TRS. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804—123, or by calling (225) 925-6446.

Funding Policy. Plan members are required to contribute 8.0 percent, 9.1 percent, and 5.0 percent of their annual covered salary for the Regular Plan, Plan A, and Plan B, respectively. The School is required to contribute to an actuarially determined rate. The current rate is 20.2 percent of annual covered payroll for all three membership plans. Member contributions and employer's contributions for the TRS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School's employer contribution for the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations and by remittances from the School.

The School's contributions to the TRS for the years ending June 30, 2011, 2010, and 2009 were \$458,537, \$502,622, and \$448,272, respectively, equal to the required contributions for each year.

B. Louisiana School Employees' Retirement System (LSERS)

Plan Description. The LSERS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. LSERS issues a publicly available financial report that includes financial statements and required supplementary information for the LSERS. That report may be obtained by writing to the Louisiana School Employees Retirement System, Post Office Box 44516, Baton Rouge, Louisiana 70804, or by calling (225) 925-6484.

Funding Policy. Plan members are required to contribute 7.5 percent of their annual covered salary, and the school board is required to contribute at an actuarially determined rate. The current rate is 24.3 percent of annual covered payroll. Member contributions and employer contributions for the LSERS are established by state law, and rates are established by the Public Retirement Systems' Actuarial Committee. The School's employer contribution for the LSERS is funded by the State of Louisiana through annual appropriations.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Notes to Financial Statements (Continued)

The School's contributions to the LSFERS for the year ending June 30, 2011, 2010, and 2009 were \$33,627, \$31,351, and \$28,465, respectively, equal to the required contributions for each year.

(11) Compensated Absences

Teachers and staff are allowed a maximum of 10 cumulative sick and/or personal days per year. These days will not carry over to the next year, but may, at the discretion of the board, be used for extended sick leave if an employee has a medical event that necessitates longer than 10 days of recovery, and permission is granted by the board of directors of the Avoyelles Public Charter School. At the time of retirement, death or termination, no monies will be owed or paid to an employee for accumulated sick days. If an employee leaves the school to continue in another public school system, the accumulated days on record will be transferred to that system upon resignation from Avoyelles Public Charter School.

(12) Noncompliance with Grantor or Donor Restrictions

Financial awards from federal, state, and local governmental entities in the form of grants are subject to special audit. Such audits could result in claims against the school for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this date.

(13) Related Party Transactions

The Avoyelles Public Charter School had deposits in the Cottonport Bank in the amount of \$3,709,241 at June 30, 2011, in which the Board President is the President and C.E.O. During the year \$31,324 was paid for insurance coverage to the Cottonport Insurance Agency, which is a subsidiary of the Cottonport Bank.

(14) Subsequent Event Review

The Organization has evaluated subsequent events through December 23, 2011, the date which the financial statements were available to be issued.

**INTERNAL CONTROL,
COMPLIANCE
AND
OTHER MATTERS**

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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* A Professional Accounting Corporation

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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
Avoyelles Public Charter School, Inc.
Mansura, Louisiana

We have audited the financial statements of Avoyelles Public Charter School, Inc., as of and for the year ended June 30, 2011, and have issued our report thereon dated December 23, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 Avoyelles Public Charter School, Inc.'s financial statements are free from 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 the Board of Directors and management of Avoyelles Public Charter School, Inc., State of Louisiana and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Marksville, Louisiana
December 23, 2011

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Summary Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
June 30, 2011

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of finding</u>	<u>Corrective Action Taken</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
CURRENT YEAR (6/30/11) --						
None						
PRIOR YEAR (6/30/10) --						
None						

**SUPPLEMENTAL SCHEDULES
OF
PERFORMANCE MEASURES**

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Board of Directors
Avoyelles Public Charter School, Inc.
Mansura, Louisiana

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of Avoyelles Public Charter School, Inc. 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 Avoyelles Public Charter School, Inc. and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). This agreed-upon procedures engagement was conducted in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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

I. General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule I)

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 the schedule:

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

There were no exceptions noted.

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

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

There were no exceptions noted.

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

There were no exceptions noted.

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

There were no exceptions noted.

III. 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 and/or the National School Lunch Program (CFDA 10.555) application.

There were no exceptions noted.

IV. 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 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.

There were no exceptions noted.

V. Public 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.

There were no exceptions noted.

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

There were no exceptions noted.

VI. 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 roll books for those classes and determined if the class was properly classified on the schedule.

There were no exceptions noted.

VII. Louisiana Educational Assessment Program (LEAP) for the 21st Century (Schedule 7)

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Avoyelles Public Charter School, Inc.

There were no exceptions noted.

VIII. The Graduation Exit Exam for the 21st Century (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 Avoyelles Public Charter School, Inc.

There were no exceptions noted.

IX. The iLEAP Tests (Schedule 9)

12. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Avoyelles Public Charter School, Inc.

There were no exceptions noted.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion, on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management of the Avoyelles Public Charter School, Inc., the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Marksville, Louisiana
December 23, 2011

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA
Schedule 1

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

General Fund Instructional and Equipment Expenditures

General fund instructional expenditures:

Teacher and student interaction activities -

Classroom teacher salaries	\$ 1,571,268
Other instructional staff activities	41,613
Instructional staff employee benefits	721,343
Purchased professional and technical services	13,675
Instructional materials and supplies	137,572
Instructional equipment	<u>30,392</u>

Total teacher and student interaction activities \$ 2,515,863

Other instructional activities: 176,586

Pupil support services	10,508
Less: Equipment for pupil support services	<u>-</u>
Net pupil support services	10,508
Instructional staff services	133,210
Less: Equipment for instructional staff services	<u>-</u>
Net instructional staff services	<u>133,210</u>

School Administration	216,643
Less: Equipment for school administration	<u>-</u>
Net school administration	<u>216,643</u>

Total general fund instructional expenditures \$ 3,052,810

Total general fund equipment expenditures \$ 30,392

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	<u>-</u>
Total local taxation revenue	<u>\$ -</u>

Local earnings on investment in real property:

Earnings from 16th section property	\$ -
Earnings from other real property	<u>-</u>
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	<u>-</u>
Total state revenue in lieu of taxes	<u>\$ -</u>

Nonpublic textbook revenue \$ -

Nonpublic transportation revenue \$ -

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA
Schedule 2

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

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a bachelor's degree	-	0%	-	0%	-	0%	-	0%
Bachelor's degree	20	77%	6	50%	1	100%	-	0%
Master's degree	4	15%	5	42%	-	0%	-	0%
Master's degree + 30	2	8%	1	8%	-	0%	-	0%
Specialist in education	-	0%	-	0%	-	0%	-	0%
Ph. D. or Ed. D.	-	0%	-	0%	-	0%	-	0%
Total	26	100%	12	100%	1	100%	-	0%

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA
Schedule 3

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

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

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

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA
Schedule 4

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

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant principals	-	-	-	-	-	-	-	-
Principals	-	-	-	1	-	-	-	1
Classroom teachers	1	3	20	4	6	3	1	38
Total	1	3	20	5	6	3	1	39

AVOUELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA
Schedule 5

Public School Staff Data
For the Year Ended June 30, 2011

	All Classroom Teachers	Classroom Teachers Excluding ROTC, Rehired Retirees, And Flagged Salary Reductions
Average classroom teachers' salary including extra compensation	\$41,760	\$41,256
Average classroom teachers' salary excluding extra compensation	\$41,160	\$40,617
Number of teacher full-time equivalents (FTEs) used in computation of average salaries	38	35

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.

AVOUELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA
Schedule 6

Class Size Characteristics
As of October 1, 2010

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	0%	-	0%	-	0%	-	0%	-
Elementary activity classes	0%	-	0%	-	0%	-	0%	-
Middle/Jr. high	0%	-	0%	-	0%	-	0%	-
Middle/Jr. high activity classes	0%	-	0%	-	0%	-	0%	-
High	0%	-	0%	-	0%	-	0%	-
High activity classes	0%	-	0%	-	0%	-	0%	-
Combination	30%	60	18%	36	52%	106	0%	-
Combination activity classes	0%	12	0%	6	0%	27	0%	2

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.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA
Schedule 7

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

District Achievement Level Results	English Language Arts						Mathematics					
	2011		2010		2009		2011		2010		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	10	19%	2	4%	2	3%	7	13%	6	11%	2	3%
Mastery	19	35%	12	22%	13	20%	19	35%	23	42%	16	25%
Basic	24	44%	33	60%	38	59%	24	44%	23	42%	38	59%
Approaching basic	1	2%	7	13%	8	13%	4	7%	3	5%	5	8%
Unsatisfactory	-	0%	1	1%	3	5%	-	1%	-	0%	3	5%
Total	54	100%	55	100%	64	100%	54	100%	55	100%	64	100%

District Achievement Level Results	Science						Social Studies					
	2011		2010		2009		2011		2010		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	7	13%	2	4%	4	6%	5	9%	2	4%	1	2%
Mastery	15	28%	8	15%	9	14%	21	39%	15	27%	10	16%
Basic	29	53%	36	65%	37	58%	27	50%	35	64%	41	63%
Approaching basic	3	6%	9	16%	11	17%	1	2%	2	4%	11	17%
Unsatisfactory	-	0%	-	0%	3	5%	-	0%	1	1%	1	2%
Total	54	100%	55	100%	64	100%	54	100%	55	100%	64	100%

(continued)

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA
Schedule 7 (Continued)

Louisiana Educational Assessment Program (LEAP) for the 21st Century
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts						Mathematics					
	2011		2010		2009		2011		2010		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	8	17%	3	7%	1	2%	8	17%	10	22%	14	29%
Mastery	17	35%	12	26%	3	6%	13	27%	11	24%	3	6%
Basic	19	40%	28	60%	32	67%	27	56%	25	54%	31	65%
Approaching basic	4	8%	3	7%	11	23%	-	0%	-	0%	-	0%
Unsatisfactory	-	0%	-	0%	1	2%	-	0%	-	0%	-	0%
Total	48	100%	46	100%	48	100%	48	100%	46	100%	48	100%

District Achievement Level Results	Science						Social Studies					
	2011		2010		2009		2011		2010		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	3	6%	5	11%	3	6%	2	4%	2	4%	2	4%
Mastery	20	42%	10	22%	15	31%	16	33%	11	24%	10	21%
Basic	21	44%	30	65%	26	55%	26	54%	32	70%	28	58%
Approaching basic	4	8%	1	2%	4	8%	4	8%	1	2%	8	17%
Unsatisfactory	-	0%	-	0%	-	0%	-	1%	-	0%	-	0%
Total	48	100%	46	100%	48	100%	48	100%	46	100%	48	100%

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Mansura, LA

Schedule 8

The Graduation Exit Exam (GEE)

For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts						Mathematics					
	2011		2010		2009		2011		2010		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 10												
Advanced	-	0%	2	4%	1	2%	6	12%	8	16%	1	2%
Mastery	7	13%	13	27%	2	5%	12	23%	11	22%	10	23%
Basic	32	62%	24	49%	30	70%	27	52%	24	49%	27	64%
Approaching basic	11	21%	8	16%	10	23%	5	10%	3	6%	4	9%
Unsatisfactory	2	4%	2	4%	-	0%	2	3%	3	7%	1	2%
Total	52	100%	49	100%	43	100%	52	100%	49	100%	43	100%

District Achievement Level Results	Science						Social Studies					
	2011		2010		2009		2011		2010		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 11												
Advanced	5	10%	-	0%	4	8%	1	2%	-	0%	-	0%
Mastery	16	33%	14	35%	8	15%	12	25%	4	10%	7	13%
Basic	17	35%	21	53%	27	51%	26	54%	29	73%	38	72%
Approaching basic	9	19%	3	8%	14	26%	8	17%	5	13%	6	11%
Unsatisfactory	1	3%	2	4%	-	0%	1	2%	2	4%	2	4%
Total	48	100%	40	100%	53	100%	48	100%	40	100%	53	100%

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Schedule 9
The *i*LEAP Tests
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	1	2%	3	5%	2	4%	4	7%
Mastery	16	29%	10	18%	16	29%	10	18%
Basic	29	53%	27	49%	26	47%	31	56%
Approaching basic	8	15%	12	22%	9	16%	6	11%
Unsatisfactory	1	1%	3	6%	2	4%	4	8%
Total	55	100%	55	100%	55	100%	55	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	2	4%	4	7%	1	2%	1	2%
Mastery	10	18%	9	16%	12	22%	17	31%
Basic	30	55%	35	64%	31	56%	32	58%
Approaching basic	11	20%	6	11%	10	18%	5	9%
Unsatisfactory	2	3%	1	2%	1	2%	-	0%
Total	55	100%	55	100%	55	100%	55	100%

(continued)

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Schedule 9 (Continued)
The iLEAP Tests
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	1	2%	2	4%	4	7%	8	14%
Mastery	11	20%	6	11%	6	11%	9	16%
Basic	28	50%	31	55%	31	55%	29	52%
Approaching basic	14	25%	9	16%	15	27%	10	18%
Unsatisfactory	2	3%	8	14%	-	0%	-	0%
Total	56	100%	56	100%	56	100%	56	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	5	9%	10	18%	1	2%	1	2%
Mastery	17	30%	16	28%	18	32%	17	30%
Basic	31	54%	29	50%	28	49%	32	56%
Approaching basic	4	7%	2	4%	9	16%	6	11%
Unsatisfactory	-	0%	-	0%	1	1%	1	1%
Total	57	100%	57	100%	57	100%	57	100%

(continued)

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Schedule 9 (Continued)
The iLEAP Tests
For the Year Ended June 30, 2011

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

NOTE: The grade 9 iLEAP has been dropped by the Department of Education, everything at that level was moved to the end of course testing. The Department of Education will be reviewing End of Course Testing and its potential inclusion for assurance purposes in time for assurance submissions next year.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Schedule 9 (Continued)
The iLEAP Tests
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	2	4%	4	8%	2	4%	2	4%
Mastery	16	31%	14	27%	12	23%	11	21%
Basic	26	50%	27	52%	29	56%	30	58%
Approaching basic	7	13%	6	12%	8	15%	6	12%
Unsatisfactory	1	2%	1	1%	1	2%	3	5%
Total	52	100%	52	100%	52	100%	52	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	2	3%	1	2%	1	2%	3	5%
Mastery	10	16%	5	8%	6	10%	7	11%
Basic	30	49%	32	52%	30	49%	35	57%
Approaching basic	14	23%	14	23%	19	31%	10	16%
Unsatisfactory	5	9%	9	15%	5	8%	6	11%
Total	61	100%	61	100%	61	100%	61	100%

(continued)

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Schedule 9 (Continued)
The iLEAP Tests
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	3	5%	1	2%	1	2%	3	5%
Mastery	13	23%	9	16%	15	26%	9	16%
Basic	27	47%	34	60%	25	44%	37	65%
Approaching basic	13	23%	10	18%	14	25%	7	12%
Unsatisfactory	1	2%	3	4%	2	3%	1	2%
Total	57	100%	57	100%	57	100%	57	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	3	5%	6	11%	3	0%	-	0%
Mastery	8	15%	10	18%	11	14%	12	22%
Basic	30	55%	36	65%	29	43%	34	62%
Approaching basic	14	25%	2	4%	11	32%	6	11%
Unsatisfactory	-	0%	1	2%	1	11%	3	5%
Total	55	100%	55	100%	55	100%	55	100%

(continued)

AVOUELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Schedule 9 (Continued)
The iLEAP Tests
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts		Mathematics	
	2010		2010	
Students	Number	Percent	Number	Percent
Grade 9				
Advanced	-	0%	4	7%
Mastery	6	11%	4	7%
Basic	34	62%	37	67%
Approaching basic	14	25%	9	16%
Unsatisfactory	1	2%	1	3%
Total	55	100%	55	100%

(continued)

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Schedule 9 (Continued)
The *i*LEAP Tests
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	2	4%	-	0%	-	0%	-	0%
Mastery	12	21%	8	14%	9	16%	15	27%
Basic	31	55%	31	55%	29	52%	29	52%
Approaching basic	10	18%	14	25%	15	27%	9	16%
Unsatisfactory	1	2%	3	6%	3	5%	3	5%
Total	56	100%	56	100%	56	100%	56	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	1	2%	1	2%	2	4%	1	2%
Mastery	12	21%	9	16%	10	18%	3	5%
Basic	33	58%	27	47%	29	51%	45	79%
Approaching basic	7	12%	10	18%	15	26%	5	9%
Unsatisfactory	4	7%	10	17%	1	1%	3	5%
Total	57	100%	57	100%	57	100%	57	100%

(continued)

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Schedule 9 (Continued)
The iLEAP Tests
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	1	2%	1	2%	1	2%	-	0%
Mastery	8	14%	6	11%	11	19%	5	9%
Basic	35	61%	39	68%	24	42%	31	55%
Approaching basic	10	18%	6	11%	19	33%	15	27%
Unsatisfactory	3	5%	5	8%	2	4%	5	9%
Total	57	100%	57	100%	57	100%	56	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	2	4%	4	8%	1	2%	-	0%
Mastery	8	16%	9	18%	14	29%	7	14%
Basic	27	55%	34	69%	23	47%	23	47%
Approaching basic	11	22%	2	4%	9	18%	14	29%
Unsatisfactory	1	3%	-	1%	2	4%	5	10%
Total	49	100%	49	100%	49	100%	49	100%

(continued)

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Schedule 9 (Continued)
The *i*LEAP Tests
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts		Mathematics	
	2009		2009	
Students	Number	Percent	Number	Percent
Grade 9				
Advanced	-	0%	7	15%
Mastery	6	13%	6	13%
Basic	31	66%	27	57%
Approaching basic	8	17%	6	13%
Unsatisfactory	2	4%	1	2%
Total	47	100%	47	100%