

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

To French and Montessori Education, Inc.  
d/b/a Audubon Charter School and  
the Orleans Parish School Board

We have performed the procedures enumerated below, which were agreed to by French and Montessori Education, Inc., d/b/a Audubon Charter School (the School), and the Orleans Parish School Board (OPSB), solely to assist the OPSB in preparing its analysis of the millage spending for the year ended June 30, 2017. The School's management is responsible for the dedicated millage report. The sufficiency of these procedures is solely the responsibility of the OPSB. 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 are as follows:

1. Obtain a schedule from the School of its expenditures for each Purpose for the fiscal year.

No exceptions were noted as a result of applying this procedure.

2. Trace expenditures to the General Ledger.

No exceptions were noted as a result of applying this procedure.

3. Issue a report.

No exceptions were noted as a result of applying this procedure.

4. The report should be sent to OPSB, which will accumulate the information for the next millage renewal.

No exceptions were noted as a result of applying this procedure.

This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the applicable provisions of *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or a review, the objective of which would be the expression of an opinion or conclusion on the dedicated millage report. Accordingly, we do not express such an opinion or conclusion. 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 the School and the OPSB and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Covington, LA  
September 27, 2017

**French and Montessori Education, Inc.  
d/b/a Audubon Charter School  
Dedicated Millage Report  
For the Year Ended June 30, 2017**

	<b>Total General Funds Expended</b>	<b>February 2017 Student Count</b>	<b>Per Student Amount Expended</b>
<b>A - Books, Supplies, Materials (Object Codes 610s, 640s, and 730s)</b>	\$ 137,074	860	\$ 159.39
<b>B - Early Childhood, Discipline, and Drop Out (Function Code 1530)</b>	286,044	860	332.61
<b>C - Salaries, Benefits, and Incentives (Object Codes 100s and 200s, excluding Function Codes 2610, 2620, 2630, 2650, and 2690)</b>	5,785,795	860	6,727.67
<b>D - A/C, Asbestos Removal, and Facility Maintenance (Function Codes 2610, 2620, 2630, 2650, and 2690)</b>	<u>643,254</u>	860	<u>747.97</u>
	<u>\$ 6,852,167</u>		<u>\$ 7,967.64</u>

NOTE: The purpose of this report is to summarize expenditures incurred for dedicated millage revenue included in the School's MFP revenue. These expenditures are general fund expenditures which have not been reimbursed by another state or federal grant and are funded solely by local sources and the MFP.