

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

FINANCIAL STATEMENTS
Year Ended June 30, 2019

Roslyn J. Johnson, LLC
Certified Public Accountant

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Advocates for Innovative Schools, Inc.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of **Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School** (a nonprofit corporation), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

(d/b/a) Robert Russa Moton Charter School

Independent Auditor's Report

For the Year Ended June 30, 2019

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School** as of June 30, 2019, and the changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of compensation, benefits and other payments to Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the 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 information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated December 19, 2019, on my consideration of **Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School's** internal control over financial reporting and on my 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 my testing of internal control

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

(d/b/a) Robert Russa Moton Charter School

Independent Auditor's Report

For the Year Ended June 30, 2019

over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School's** internal control over financial reporting and compliance.

Roslyn J. Johnson, LLC

Baton Rouge, Louisiana

December 19, 2019

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

Statement of Financial Position
June 30, 2019

ASSETS**Current Assets**

Cash in bank - unrestricted	\$ 5,301,111
Cash in bank - restricted	65,005
Total cash in bank	<u>5,366,116</u>
Accounts receivable	9,396
Grants receivable (note 3)	294,508
Travel advances	31,220
Prepaid expenses	30,478
Deposits	13,903

Property and Equipment, net of accumulated depreciation (note 4)	<u>4,286</u>
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TOTAL ASSETS \$ 5,749,907

LIABILITIES**Current Liabilities**

Accounts payable	\$ 37,182
Payroll and payroll taxes payable	150,147
Due to grantor	6,879
Funds held on behalf of others (note 8)	65,005
Total Current Liabilities	<u>259,213</u>

NET ASSETS

Without Donor Restrictions:	
Undesignated	5,486,934
With Donor Restrictions:	
School Food Service Fund	3,760
Total Net Assets	<u>5,490,694</u>

TOTAL LIABILITIES AND NET ASSETS \$ 5,749,907

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

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

Statement of Activities
Year Ended June 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND OTHER SUPPORT			
Grants:			
Federal	\$ -	\$ 430,768	\$ 430,768
State and Local Minimum Foundation Program	3,632,187	3,095	3,635,282
Other state programs and revenues	2,349	83,353	85,702
Local	-	5,000	5,000
Interest income	55,358	-	55,358
Miscellaneous income	43,275	-	43,275
Total revenue and support before release	<u>3,733,169</u>	<u>522,216</u>	<u>4,255,385</u>
Net assets released from restrictions	<u>522,216</u>	<u>(522,216)</u>	<u>-</u>
TOTAL REVENUE AND OTHER SUPPORT	<u>4,255,385</u>	<u>-</u>	<u>4,255,385</u>
EXPENSES			
Instruction:			
Regular programs	2,429,440	-	2,429,440
Special education programs	397,440	-	397,440
Other instructional programs	30,192	-	30,192
Special programs	474,783	-	474,783
Total Instruction	<u>3,331,855</u>	<u>-</u>	<u>3,331,855</u>
Supporting Services:			
Pupil support services	137,158	-	137,158
Instructional staff services	180,909	-	180,909
General administration	297,412	-	297,412
School administration	532,950	-	532,950
Business services	228,534	-	228,534
Operation and maintenance of plant services	957,878	-	957,878
Student transportation services	410,040	-	410,040
Food services operations	6,615	-	6,615
Total Supporting Services	<u>2,751,496</u>	<u>-</u>	<u>2,751,496</u>
TOTAL EXPENSES	<u>6,083,351</u>	<u>-</u>	<u>6,083,351</u>
CHANGE IN NET ASSETS	<u>(1,827,966)</u>	<u>-</u>	<u>(1,827,966)</u>
NET ASSETS AT BEGINNING OF YEAR	<u>7,314,900</u>	<u>3,760</u>	<u>7,318,660</u>
NET ASSETS AT END OF YEAR	<u>\$ 5,486,934</u>	<u>\$ 3,760</u>	<u>\$ 5,490,694</u>

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

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

Statement of Functional Expenses
Year Ended June 30, 2019

	Instructional Programs	Support Services
	Program Services	Management and General
Salaries	\$ 2,049,154	\$ 970,940
Employee Benefits	816,749	327,455
Purchased Professional and Technical Services	125,036	359,436
Purchased Property Services	-	219,958
Other Purchased Services	39,210	569,688
Supplies	280,994	225,330
Property	1,428	-
Other Objects	19,284	78,689
	<u>19,284</u>	<u>78,689</u>
Total	<u>\$ 3,331,855</u>	<u>\$ 2,751,496</u>

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

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

Statement of Cash Flows
Year Ended June 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ (1,827,966)
Adjustments to reconcile change in net assets to cash provided (used) by operating activities:	
Depreciation expense	1,429
(Increase) decrease in operating assets:	
Accounts receivable	(8,312)
Grants receivable	47,669
Travel advances	(27,232)
Deposits	8,750
Prepaid expenses	(11,992)
Increase (decrease) in operating liabilities:	
Accounts, payroll, and other payables	21,228
Other liabilities	(28,968)
Fund held on behalf of others	(11,232)
	<u>(1,836,626)</u>
Net cash provided (used) by operating activities	<u>(1,836,626)</u>
Net increase in cash	(1,836,626)
CASH AT BEGINNING OF YEAR	<u>7,202,742</u>
CASH AT END OF YEAR	<u><u>\$ 5,366,116</u></u>

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

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)

Notes to the Financial Statements
Year Ended June 30, 2019

Note 1 – Summary of Significant Accounting Policies

A. Organization

Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School (the School) was organized as a non-profit corporation under the laws of the State of Louisiana on February 20, 2006. **The School** entered into an Operating Agreement with Orleans Parish School Board effective June 1, 2006, whereby **the School** would operate a Type III charter school as defined in LSA R.S. 17:3973(3)(b). The charter was granted for a minimum of five (5) years, with the fifth year in operations concluding June 30, 2011. On December 13, 2016, the Orleans Parish School Board renewed **the School's** charter and entered into an Operating Agreement effective July 1, 2017 for four (4) years, expiring on June 30, 2021.

B. 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. Accordingly, they reflect revenues and related receivables when earned rather than when received and expenses and related payables when incurred rather than when paid.

C. Financial Statement Presentation

The financial statements of the School have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" (the Guide). (ASC) 958-205 was effective January 1, 2018.

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the School and changes therein are classified as follows:

Net Assets Without Donor Restriction – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the School. The School's board may designate assets without restrictions for specific operational purposes from time to time.

Net Assets With Donor Restriction – Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the School or by the passage of time. Other

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

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Notes to the Financial Statements

For the Year Ended June 30, 2019

donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

D. Public Support and Revenue

The School's primary source of funding is through the Minimum Foundation Program (MFP) funded by the state of Louisiana and the Orleans Parish School Board. **The School** received \$1,369,591 from the State and \$2,265,691 from the Orleans Parish School Board per eligible student at the official pupil count date of October 1, 2018, payable in monthly installments. State and Federal grants are on a cost reimbursement basis.

E. Cash and Cash Equivalents

For purposes of reporting the statement of cash flows, **the School** considers all highly liquid debt instruments purchased with original maturities of three months or less to be cash equivalents. **The School** had no cash equivalents at June 30, 2019.

F. Grants Receivable

The grants receivable is 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.

G. Property and Equipment

Capital assets, which include property and equipment, are reported at historical cost or estimated cost. Donations of property and equipment are recorded as contributions at their estimated fair value. **The School's** policy is to capitalize property and equipment that is equal to or greater than \$5,000 per unit cost in value. Repairs and maintenance and small equipment purchases are charged to expense when incurred.

Depreciation is provided utilizing the straight-line method over estimated useful lives of the asset. Useful lives vary from 3 to 7 years for property and equipment.

H. Use of Estimates

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

I. Income Taxes

Income taxes are not provided for in the financial statements since **the School** is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and similar state provisions.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

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Notes to the Financial Statements

For the Year Ended June 30, 2019

J. Contributions

Contributions are generally recorded only upon receipt, unless evidence or an unconditional promise to give has been received. Unconditional promises to give that are expected to be collected in future years are recorded at the present value for the amounts expected to be collected. Conditional promises to give are not included as support until such time as the conditions are substantially met. All contributions are considered available without restrictions unless specifically restricted by the donor.

K. Functional Expenses

The costs of providing the program services and other activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses are allocated on a reasonable basis that is consistently applied.

When possible, expenses are first allocated by direct identification and then by allocation if an expenditure benefits more than one program or function. The expenses that are allocated are allocated on the basis of estimates of time and effort. There were no such allocated expenses during the year ended June 30, 2019.

L. Recent Accounting Pronouncement - Adopted

In August 2016, the FASB issued ASU 2016-14, Not-for-Profit entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The School implemented ASU 2016-14 and has adjusted the presentation in these financial statements accordingly. The ASU has been applied retrospectively to all periods presented which resulted in no reclassification of net assets.

M. Compensated Absences

All full-time employees earn paid leave at various rates based on employment classification. The earned leave may be used in the event of their own illness, a family illness, bereavement, or for personal business. Employees do not have the right to carryover paid leave days at the end of the fiscal year. Employees are paid for any accrued unpaid leave at the end of the fiscal year, or upon an employee's separation from employment.

Note 2 – Concentration of Credit Risk

The School maintains cash balances in two financial institutions located in Louisiana which is insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. **The School** had \$5,201,324 in excess of the insured limits in one bank at June 30, 2019, however the bank had pledged investment securities to guarantee **the School's** deposits.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

(d/b/a Robert Russa Moton Charter School)

Notes to the Financial Statements

For the Year Ended June 30, 2019

Note 3 – Grants Receivable

As of June 30, 2019, grants receivable consists of amounts due from the following sources:

United States Department of Education:

Title 1	\$	198,299
Title 2		11,656
Title 4		7,011
Special Education (IDEA)		38,873
Special Education (Pre-School)		3,827

United States Department of Health and Human
Services:

Temporary Assistance for Needy Families (LA-\$0)		26,964
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State of Louisiana

LA-4 Early Childhood Program		<u>7,878</u>
	\$	<u>294,508</u>

Note 4 – Capital Assets

The following is a summary of the changes in capital assets for the year ended June 30, 2019:

	<u>Furniture and Equipment</u>
Cost at June 30, 2018	\$ 10,000
Additions	-
Deletions	-
Cost at June 30, 2019	<u>10,000</u>
Accumulated depreciation, June 30, 2018	4,285
Additions	1,429
Deductions	-
Accumulated depreciation, June 30, 2019	<u>5,714</u>
Capital assets, net of accumulated depreciation, at June 30, 2019	<u>\$ 4,286</u>

Depreciation expense totaling \$1,429 for the year ended June 30, 2019.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

(d/b/a Robert Russa Moton Charter School)

Notes to the Financial Statements

For the Year Ended June 30, 2019

Note 5 – Retirement Plan

Substantially all employees of **the School** are members of the Teachers' Retirement System of Louisiana (TRSL). This system is a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. Pertinent information relative to the plan is as follows:

Teachers' Retirement System of Louisiana (TRSL)

Plan Description. The TRSL consists of three membership plans: Regular Plan, Plan A, and Plan B. The TRSL 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 TRSL issues a publicly available financial report that includes financial statements and required supplementary information for the TRSL. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (225) 925-6446.

Funding Policy. Plan members are required to contribute 8.0% of their annual covered salary. **The School** is required to contribute at an actuarially determined rate. The current rate is 26.7% of annual covered payroll for the year ended June 30, 2019. Member contributions and employer contributions for the TRSL are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. **The School's** contributions to the TRSL for the years ended June 30, 2019, 2018 and 2017, was \$747,884, \$327,746 and \$349,327, respectively, which is equal to the required contributions for each year.

Note 6 – Risk Management

The School is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters. There were no settled claims that exceeded this commercial coverage for the year ended June 30, 2019.

Note 7 – School Facilities Operating Lease

Effective July 1, 2017 the School entered into an agreement with the Orleans Parish School Board, which allows the School to use the facilities and its contents located at 8550 Curran Boulevard, New Orleans, Louisiana, or any other locations as may be approved by the School and the OPSB. The agreement terminates on June 30, 2021.

The School is responsible for all necessary maintenance to ensure that the facilities comply with all state and local health and safety standards and other applicable laws, regulations, and rules. Improvements made to the facilities become property of OPSB.

Use of the property is not recorded as an in-kind contribution from the OPSB, nor as a related rent expense. The value of the use of the land and building is not readily determinable. The agreement is classified as an exchange transaction because both parties receive significant value

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

(d/b/a Robert Russa Moton Charter School)

Notes to the Financial Statements

For the Year Ended June 30, 2019

from this arrangement. Accordingly, the present value of the benefit to be received in future years has not been recorded.

Note 8 – Funds Held on Behalf of Others

The School acts as a custodian for student activity accounts. Funds held on behalf of these groups amounted to \$65,005 at June 30, 2019, and is reported as both an asset (restricted cash) and a liability (Funds held on behalf of others). Consequently, there is no effect on **the School's** net assets.

Note 9 - Board of Directors' Compensation

The members of the Board of Directors serve in a voluntary capacity; therefore, no compensation was paid to any board member during the year ended June 30, 2019.

Note 10 – Subsequent Events

The School is required to evaluate events or transactions that may occur after the statement of financial position date for potential recognition or disclosure in the financial statements. **The School** performed such an evaluation through December 19, 2019, the date which the financial statements were available to be issued, and noted that the action of the Board of Directors to rescind the previous designation of net assets in the amount of \$2,000,000 for future capital acquisitions, maintenance and repairs, and other contingencies retroactive to June 30, 2019. Therefore, the statement of financial position was adjusted as of June 30, 2019, to reflect this event and no other subsequent events or transactions that occurred after the statement of financial position date requiring recognition or disclosure.

**SUPPLEMENTARY INFORMATION
SCHEDULE**

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

Schedule of Compensation, Benefits and Other Payments to Chief Executive Officer
June 30, 2019

Tarynesa Williams, Principal

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 130,000
Health insurance	4,849
Benefits - Medicare	1,885
Benefits - Retirement	34,710
Travel reimbursement	3,248
	<u>\$ 174,692</u>

See independent auditor's report.

**INDEPENDENT AUDITOR'S REPORT
REQUIRED BY
*GOVERNMENT AUDITING STANDARDS***

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

To the Board of Directors
Advocates for Innovative Schools, Inc.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

I have audited, in accordance with the 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, the financial statements of **Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School (the School)**, (a nonprofit corporation), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated December 19, 2019.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered **the School's** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of **the School's** internal control. Accordingly, I do not express an opinion on the effectiveness of **the School's** internal control.

My consideration of internal control was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, I identified certain deficiencies in internal control that I consider to be significant deficiencies.

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

Internal Control Over Financial Reporting, Continued

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. *A significant deficiency* is a deficiency, or a

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

(d/b/a Robert Russa Moton Charter School)

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*

combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

I consider the deficiencies described in the accompanying schedule of findings as items #2019-001, #2019-002, and #2019-003 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **the School's** financial statements are free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The School's Response to Findings

The School's response to the findings identified in my audit is described in the accompanying schedule of findings. The School's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **the School's** internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **the School's** internal control and compliance. Accordingly, this communication is not suitable for any other Purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Legislative Auditor as a public document.

Roslyn J. Johnson, LLC

Baton Rouge, Louisiana
December 19, 2019

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

Section I - Summary of Auditor's Results

Financial Statement

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----|----------------------|----|
| <ul style="list-style-type: none"> ● Material weakness(es) identified? | _____ | Yes | _____ <u>X</u> _____ | No |
| <ul style="list-style-type: none"> ● Significant deficiency (ies) identified that are not considered to be material weakness(es)? | _____ <u>X</u> _____ | Yes | _____ | No |
| <ul style="list-style-type: none"> ● Noncompliance material to financial statements noted? | _____ | Yes | _____ <u>X</u> _____ | No |

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

Section II – FINANCIAL STATEMENT FINDINGS

Audit Finding Reference Number

2019-001 Cash Disbursement Transactions

Condition:

During my audit of the School's cash disbursements, I examined twenty-six (26) transactions and noted deficiencies related to functions of cash disbursement. Six (6) of the twenty-six purchases tested were not properly initiated using the purchase order system, five (5) of the twenty-six purchases tested did not have a receiving report to verify purchases had been received, and ten (10) of the twenty-six purchases were not properly approved and authorized.

Cause:

Lack of the School's adherence to current written policies and procedures related to cash disbursement transactions.

Effect:

The lack of adequate internal controls over cash disbursement transactions increase the risk of improper payments and misappropriation of the School's assets.

Recommendation:

I recommend that the School reevaluate the current policies and procedures in place regarding cash disbursement and procurement procedures and ensure adherence.

Management's Corrective Action Plan:

1. A full-time School Finance Officer has been hired, effective December 19, 2019, to provide more effective oversight, record maintenance, and staff training for all purchases and business transactions.
2. Management of the school plans to review its existing policies and procedures relating to disbursement transactions.
3. The Board of Directors will make the appropriate changes to policies and procedures, job descriptions, and work assignments, to facilitate and improve internal controls over the cash disbursement function.
4. Recommendations have been received from the Human Relations Consultant after examinations of the personnel strengths and areas that require additional training, policies that need to be revised, and practices that allow poor recordkeeping.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
Schedule of Findings and Questioned Costs, Continued
Year Ended June 30, 2019

Section II – FINANCIAL STATEMENT FINDINGS

Audit Finding Reference Number

2019-002 Payroll Administration of Time and Attendance

Condition:

During my audit of the School's payroll time and attendance and leave administration for thirty (30) payroll transactions randomly selected, I noted the following deficiencies related to payroll functions. Six (6) employees did not have Time and Attendance reports to document the hours worked and nine (9) of the employee's Time and Attendance reports did not include the total required number of hours and/or leave taken by the employee for the pay period. In addition, the employees and their supervisors did not certify approval of the Time and Attendance reports and any leave accrued or taken by the employees was not reflected in the School's cumulative leave records.

Cause:

The School's has not enforced policies and procedures to ensure that payroll and leave systems are properly maintained at all time.

Effect:

Lack of internal controls relating to payroll could result in misappropriation of funds without timely detection.

Recommendation:

I recommend the School intensify all efforts to ensure policies and procedures are implemented properly as related to payroll, leave, and accrued leave benefits.

Management's Corrective Action Plan:

Based upon a recent audit of all Human Resource functions, including payroll operations, the follow recommendations were suggested and will be put in place beginning January 2020.

1. A full-time School Finance Officer has been hired, effective December 19, 2019, to provide more effective oversight, proper use, record maintenance, and detailed paper trails for all payroll transactions.
2. Responsibility for payroll processing will be transferred to an employee who has the knowledge and skills to do the job effectively.
3. The payroll processor will enter and track all leave electronically through the payroll system.
4. The payroll processor will configure payroll/HRIS system to show balances on each employee's check stubs.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
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Schedule of Findings and Questioned Costs, Continued
Year Ended June 30, 2019

5. The payroll processor will enter and process all pay changes, tax changes, and/or deductions timely.
6. The payroll processor, School Operations Officer and Principal will review all wage information several times to ensure accuracy
7. The payroll processor will use payroll software that integrates with an HRIS system
8. The payroll processor will submit payroll timely and pay employees according to the pay schedule.
9. The administration for the school will transition payroll to the business manager who has the skills and training to maintain Time and Attendance reports, employee leave taken, and signing Time and Attendance reports, among other Human Resource tasks.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
Schedule of Findings and Questioned Costs, Continued
Year Ended June 30, 2019

Section II – FINANCIAL STATEMENT FINDINGS

Audit Finding Reference Number

2019-003 Credit Card Transactions

Condition:

During my audit of the School's monthly credit card statements for the six months, January 2019 through June 2019, I noted deficiencies related to credit card use. Thirty-eight (38) of card purchases were not supported by a purchase requisition and/or purchase order that documented the business/public purpose, and twenty-seven (27) of the card purchases were not supported by a proper invoice. In addition, the monthly statements of credit card purchases were not signed, initial, or dated indicating someone other than the authorized user approved the purchases.

Cause:

Lack of the School's adherence to policies and procedures related to credit card transactions.

Effect:

The lack of adequate internal controls over credit card purchases increase the risk of improper payments and misappropriation of the School's assets.

Recommendation:

I recommend that the School reevaluate the current policies and procedures in place regarding credit card usage and ensure adherence.

Management's Corrective Action Plan:

1. A full-time School Finance Officer has been hired, effective December 19, 2019, to provide more effective oversight, proper use, record maintenance, and detailed paper trails for all credit card transactions.
2. Management of the school will revise its policies and procedures to include credit card purchases as part of its overall procurement policies and procedures to ensure proper authorization, business purpose, adequate supporting documentation, etc.
3. In addition, the Board of Directors will immediately assign the School Finance Officer who has knowledge of the credit card usage to initial or sign the credit card statements acknowledging review and approval of purchases.
4. The Board will require monthly reports on the credit card usage as part of the monthly financial reports received from the School Finance Officer according to the 2018-19 current policy, until changes and additions are approved.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
Schedule of Findings and Questioned Costs, Continued
Year Ended June 30, 2019

Section III – FEDERAL AWARDS FINDINGS

No findings or questioned costs for the year ended June 30, 2019

ADVOCATES FOR INVOATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2019

No matters reported.

STATE REPORTING SECTION

**Statewide Agreed-Upon Procedures (SAUPs)
(R. S. 24:513, Audits and Auditees)**

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

To the Board of Directors of **Advocates for Innovative Schools, Inc.**, (d/b/a **Robert Russa Moton Charter School**) and the Louisiana Legislative Auditor.

I have performed the procedures enumerated below, which were agreed to by **Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School (the School)**, and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2018 through June 30, 2019. The **Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School**'s management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, I 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.

The procedures and associated findings are as follows:

Written Policies and Procedures

Credit Cards – The Principal of the School has the only active credit card beginning January 2019. Written credit card procedures are provided in the “*Employee Handbook*” which address (1) how card would be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage.

Disaster Recovery/Business Continuity – The School has a written Disaster Recovery Plan which includes the identification of critical data and data backups, storage of backups and identification of personnel, processes, and tools needed to recover operations after a critical event.

Board

Comment: Not Applicable

Bank Reconciliations

Comment: Not Applicable

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

(d/b/a Robert Russa Moton Charter School)

Independent Accountant's Report on
Agreed-Upon Procedures

Collections

Comment: Not Applicable

Disbursements - General

The School has only one location for the processing of payments. I determined in my review of current written policies and procedures and job descriptions that the Business Manager is responsible for maintaining proper procedures for purchasing items/supplies in accordance with the School's policies with the payment and recording of transactions to the accounting records by the contracted Chief Financial Officer. I randomly selected twenty-six (26) disbursement transactions for testing. My examination of these twenty-six transactions determined that the amounts paid matched the related invoices. However, the processing of these purchasing transactions was not always in compliance with the School's written policies and procedures. I noted that these disbursement transactions were not always supported by the required documentation i.e. purchase order, invoice, receiving report and/or approver of the transaction. Further, there was in some instances no evidence to support proper segregation of duties in the processing of these transactions.

Management's Corrective Action Plan:

1. A full-time School Finance Officer has been hired, effective December 19, 2019, to provide more effective oversight, record maintenance, and staff training for all purchases and business transactions.
2. Management of the school plans to review its existing policies and procedures relating to disbursement transactions.
3. The Board of Directors will make the appropriate changes to policies and procedures, job descriptions, and work assignments, to facilitate and improve internal controls over the cash disbursement function.
4. Recommendations have been received from the Human Relations Consultant after examinations of the personnel strengths and areas that require additional training, policies that need to be revised, and practices that allow poor recordkeeping.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

The School had only one credit card beginning January 2019, which is in the possession of the Principal. I examined supporting documentation for transactions appearing on these six (6) monthly statements, January 2019 through June 2019. I determined in my examination of the monthly statements that there was no evidence, in writing, to support that someone other than the cardholder reviewed or approved them. In addition, I noted during my examination of transactions that there were instances in which the supporting documentation did not include an invoice that identified precisely what was purchased, written documentation of the business/public purpose, and documentation of individuals participating in meals. A finance

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

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Independent Accountant's Report on
Agreed-Upon Procedures

charge of \$79.95 was paid on the credit card April 2019 monthly statement.

Management's Corrective Action Plan:

1. A full-time School Finance Officer has been hired, effective December 19, 2019, to provide more effective oversight, proper use, record maintenance, and detailed paper trails for all credit card transactions.
2. Management of the school will revise its policies and procedures to include credit card purchases as part of its overall procurement policies and procedures to ensure proper authorization, business purpose, adequate supporting documentation, etc.
3. In addition, the Board of Directors will immediately assign the School Finance Officer who has knowledge of the credit card usage to initial or sign the credit card statements acknowledging review and approval of purchases.
4. The Board will require monthly reports on the credit card usage as part of the monthly financial reports received from the School Finance Officer according to the 2018-19 current policy, until changes and additions are approved.

Travel and Expense Reimbursement

Comment: Not Applicable

Contracts

Comment: Not Applicable

Payroll and Personnel

I randomly selected fifteen (15) employees and examined payroll and personnel documents of these employees for two randomly selected pay periods. I determined during my examination that salaries paid employees agreed to their approved employment contract. My examination of Time and Attendance Reports for the selected pay periods determined that six (6) of the employees did not have a Time and Attendance report on file and nine (9) of the employee's Time and Attendance Reports had less than the required number of working hours for the pay period. The payroll registers, did not indicate any leave absences but only "Regular Pay" was received by the employee. There were no leave documents provided to support time not recorded to the Time and Attendance Report and no evidence that the employees and/or supervisors certified the reported time by signing the Time and Attendance report. In addition, cumulative leave records for the employees were not available for the periods tested.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

(d/b/a Robert Russa Moton Charter School)

Independent Accountant's Report on

Agreed-Upon Procedures

Management's Corrective Action Plan:

Based upon a recent audit of all Human Resource functions, including payroll operations, the following recommendations were suggested and will be put in place beginning January 2020.

1. A full-time School Finance Officer has been hired, effective December 19, 2019, to provide more effective oversight, proper use, record maintenance, and detailed paper trails for all payroll transactions.
2. Responsibility for payroll processing will be transferred to an employee who has the knowledge and skills to do the job effectively.
3. The payroll processor will enter and track all leave electronically through the payroll system.
4. The payroll processor will configure payroll/HRIS system to show balances on each employee's check stubs.
5. The payroll processor will enter and process all pay changes, tax changes, and/or deductions timely.
6. The payroll processor, School Operations Officer and Principal will review all wage information several times to ensure accuracy
7. The payroll processor will use payroll software that integrates with an HRIS system
8. The payroll processor will submit payroll timely and pay employees according to the pay schedule.
9. The administration for the school will transition payroll to the business manager who has the skills and training to maintain Time and Attendance reports, employee leave taken, and signing Time and Attendance reports, among other Human Resource tasks.

Ethics

Comment: Not Applicable

Debt Service

Comment: Not Applicable

Other

Comment: Not Applicable

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

(d/b/a Robert Russa Moton Charter School)

Independent Accountant's Report on
Agreed-Upon Procedures

I was not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures; other matters might have come to my attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statue 24:513, this report is distributed by the LLA as a public document.

Roslyn J. Johnson, LLC

Baton Rouge, Louisiana
December 19, 2019

STATE REPORTING SECTION

**Schedules Required by State Law
(R. S. 24:514, Performance and Statistical Data)**

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

To the Board of Trustees of **Advocates for Innovative Schools, Inc. d/b/a/ Robert Russa Moton Charter School**, the Louisiana Department of Education, and the Louisiana Legislative Auditor:

I have performed the procedures enumerated below, which were agreed to by the management of, **Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School (the School)**; the Louisiana Department of Education, and the Louisiana Legislative Auditor (the specified parties), on the performance and statistical data accompanying the annual financial statements of **the School** for the fiscal year ended June 30, 2019; 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), in compliance with Louisiana Revised Statute 24:514.I. Management of **the School** is responsible for its performance and statistical data. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, I make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

**General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources (Schedule 1)**

1. I selected a sample of 25 transactions, reviewed supporting documentation, and observed that the sampled expenditures/revenues are classified correctly and are reported in the proper amounts among 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
- Nonpublic Transportation Revenue

Comment: No differences noted.

Class Size Characteristics (Schedule 2)

2. I obtained a list of classes by school, school type, and class size as reported on the schedule. I then traced a sample of 25 classes to the October 1 roll books for those classes and observed that the class was properly classified on the schedule.

Comment: No differences noted.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

Education Levels/Experience of Public School Staff (NO SCHEDULE)

3. I obtained a list of full-time teachers, principals, and assistant principals by classification, as well as their level of education and experience, and obtained management's representation that the data/listing was complete. I then traced data/listing to each individual's personnel file and the PEP data file, and observed that each individual's education level and experience was properly classified.

Comment: No differences noted.

Public School Staff Data: Average Salaries (NO SCHEDULE)

4. I obtained June 30th PEP data submitted to the Department of Education (or equivalent listing provided by management) of all classroom teachers, including base salary, extra compensation, and ROTC or rehired retiree status, as well as full-time equivalents, and obtained management's representation that the data/listing was complete. I then selected a sample of 25 individuals, traced to each individual's personnel file, and observed that each individual's salary, extra compensation, and full-time equivalents were properly included on the PEP data (or equivalent listing prepared by management).

Comment: No differences noted

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. I was not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the performance and statistical data. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the performance and statistical data accompanying the annual financial statements of the **Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School**, as required by Louisiana Revised Statute 24:514.I, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Roslyn J. Johnson, LLC

Baton Rouge, Louisiana
December 19, 2019

Roslyn J. Johnson, LLC
Certified Public Accountant

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data)
As of and for the Year Ended June 30, 2019

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

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

Schedule 2 (Formerly Schedule 6) Class Size Characteristics

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20, 21-26, 27-33, and 34+ students.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

**General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
For the Year Ended June 30, 2019**

General Fund Instructional and Equipment Expenditures

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$ 1,302,768	
Other Instructional Staff Activities	427,730	
Instructional Staff Employee Benefits	754,569	
Purchased Professional and Technical Services	72,124	
Instructional Materials and Supplies	230,229	
Instructional Equipment	1,428	
Total Teacher and Student Interaction Activities		\$ 2,788,848

Other Instructional Activities 32,688

Pupil Support Activities 137,158
Less: Equipment for Pupil Support Activities -
Net Pupil Support Activities 137,158

Instructional Staff Services 180,909
Less: Equipment for Instructional Staff Services -
Net Instructional Staff Services 180,909

School Administration 532,950
Less: Equipment for School Administration -
Net School Administration 532,950

Total General Fund Instructional Expenditures \$ 3,672,553

Total General Fund Equipment Expenditures \$ -

Certain Local Revenue Sources

Local Taxation Revenue:

Constitutional Ad Valorem Taxes	\$ -
Renewable Ad Valorem Tax	-
Debt Service Ad Valorem Tax	-
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	-
Sales and Use Taxes	-
Total Local Taxation Revenue	<u>\$ -</u>

Local Earnings on Investment in Real Property:

Earnings from 16th Section Property	\$ -
Earnings from Other Real Property	-
Total Local Earnings on Investment in Real Property	<u>\$ -</u>

State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	\$ -
Revenue Sharing - Other Taxes	-
Revenue Sharing - Excess Portion	-
Other Revenue in Lieu of Taxes	-
Total State Revenue in Lieu of Taxes	<u>\$ -</u>

Nonpublic Textbook Revenue \$ -

Nonpublic Transportation Revenue \$ -

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

Class Size Characteristics
As of October 1, 2018

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	56.7%	72	43.3%	55	0.0%	0	0.0%	0
Elementary Activity Classes	94.7%	18	5.3%	1	0.0%	0	0.0%	0
Middle/Jr. High	0.0%	0	0.0%	0	0.0%	0	0.0%	0
Middle/Jr. High Activity Classes	0.0%	0	0.0%	0	0.0%	0	0.0%	0
High	0.0%	0	0.0%	0	0.0%	0	0.0%	0
High Activity Classes	0.0%	0	0.0%	0	0.0%	0	0.0%	0
Combination	0.0%	0	0.0%	0	0.0%	0	0.0%	0
Combination Activity Classes	0.0%	0	0.0%	0	0.0%	0	0.0%	0

Note: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. 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.