

**BATON ROUGE UNIVERSITY  
PREPARATORY SCHOOL, INC.**

**FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDING JUNE 30, 2015**

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# DAIGREPONT & BRIAN

A Professional Accounting Corporation

Certified Public Accountants

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Baton Rouge University Preparatory School, Inc.  
Baton Rouge, LA

### Report on the Financial Statements

We have audited the accompanying financial statements of Baton Rouge University Preparatory School, Inc. (a non-profit organization), which comprise the statement of financial position as of June 30, 2015, and the related statement of activities and changes in net assets, functional expenses, 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 the financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

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 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 circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Baton Rouge University Preparatory School, Inc. as of June 30, 2015, and the results of its operations and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.



## **Other Matters**

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the Schedule of Compensation, Benefits and Other Payments to the School Leader, are 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 our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The Performance and Statistical Data included in Schedules 1 through 9 are not a required part of the basic financial statements but are supplementary information required by Louisiana State Law. 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. We have applied certain limited procedures, which are described in the Independent Accountant's Report on Applying Agreed-Upon Procedures. However we did not audit this information and, accordingly, express no opinion on it.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2015, on our consideration of Baton Rouge University Preparatory School, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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* in considering Baton Rouge University Preparatory School, Inc.'s internal control over financial reporting and compliance.

*Daigrepoint & Brian APAC*

Daigrepoint & Brian, APAC

November 18, 2015

**BATON ROUGE UNIVERSITY PREPARATORY SCHOOL, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2015**

**ASSETS**

Current Assets

Cash	\$ 295,236
Accounts receivable, net	174,114
Prepaid expenses	11,710
Total Current Assets	<u>481,060</u>

Property and Equipment

Furniture and fixtures	2,960
Equipment	20,103
Accumulated depreciation	(7,286)
Total Property and Equipment	<u>15,777</u>

Total Assets	<u><u>\$ 496,837</u></u>
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**LIABILITIES AND NET ASSETS**

Current Liabilities

Accounts payable	\$ 159,906
Accrued expenses	33,935
Accrued wages	24,103
Refundable advance	220,000
Current portion of start up loan	33,940
Total Current Liabilities	<u>471,884</u>

Long Term Liabilities

Start up loan	34,893
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Total Liabilities	<u>506,777</u>
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Net Assets

Unrestricted net assets	<u>(9,940)</u>
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Total Liabilities and Net Assets	<u><u>\$ 496,837</u></u>
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See accompanying notes and independent auditors' report.

**BATON ROUGE UNIVERSITY PREPARATORY SCHOOL, INC.  
 STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS  
 FOR THE PERIOD ENDING JUNE 30, 2015**

REVENUES

Minimum Foundation Program	\$ 857,346
Federal grants	591,105
Contributions	34,778
Other income	11,817
Food service reimbursement	<u>60,852</u>
Total Revenues	<u>1,555,898</u>

EXPENSES

Program services	1,075,134
Management and general	217,162
Passthrough federal grant	<u>238,398</u>
Total Expenses	1,530,694

CHANGE IN NET ASSETS

25,204

Net assets - beginning of year	<u>(35,144)</u>
Net assets - end of year	<u>\$ (9,940)</u>

See accompanying notes and independent auditors' report.

**BATON ROUGE UNIVERSITY PREPARATORY SCHOOL, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE PERIOD ENDING JUNE 30, 2015**

	Program Services	Management & General	Total
Curriculum materials and software	\$ 31,264	\$ -	\$ 31,264
Depreciation	5,829	1,457	7,286
Employee benefits	23,898	3,719	27,617
Food service	75,851	-	75,851
Insurance	28,432	7,108	35,540
Interest	-	592	592
Janitorial	18,304	4,576	22,880
Payroll taxes	34,053	3,739	37,792
Recruiting	24,546	-	24,546
Repairs and maintenance	74,907	18,727	93,634
Salaries	417,362	45,617	462,979
Supplies	9,281	2,586	11,867
Technical and professional services	123,243	110,131	233,374
Telephone	9,749	2,437	12,186
Transportation	118,280	-	118,280
Travel	14,242	-	14,242
Utilities	65,893	16,473	82,366
	<u>1,075,134</u>	<u>217,162</u>	<u>1,292,296</u>

See accompanying notes and independent auditors' report.



**BATON ROUGE UNIVERSITY PREPARATORY SCHOOL, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE PERIOD ENDING JUNE 30, 2015**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Changes in net assets	\$ 25,204
<u>Adjustments to reconcile net revenues over expenses to net cash provided by operating activities:</u>	
Depreciation	7,286
Increase in accounts receivable	(152,589)
Increase in prepaid expenses	(9,060)
Increase in accounts payable	133,295
Increase in accrued expenses	33,935
Increase in accrued wages	24,103
Increase in refundable advance	220,000
Total adjustments	256,970
Net cash provided by operating activities	<u>282,174</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of fixed assets	<u>(23,063)</u>
Net cash used by investing activities	<u>(23,063)</u>

**CASH FLOWS FROM FINANCING ACTIVITIES**

Proceeds from line of credit	15,000
Payments on line of credit	(35,000)
Proceeds from start up loan	45,000
Payments on start up loan	<u>(17,867)</u>
Net cash provided by financing activities	7,133

INCREASE IN CASH	266,244
CASH, BEGINNING OF YEAR	<u>28,992</u>
CASH, END OF YEAR	<u><u>\$ 295,236</u></u>

**SUPPLEMENTAL DISCLOSURE**

Cash paid for interest	\$ 592
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See accompanying notes and independent auditors' report.



**BATON ROUGE UNIVERSITY PREPARATORY SCHOOL, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2015**

**1. Summary of Significant Accounting Policies**

(a) Organization

Baton Rouge University Preparatory School, Inc. (the School) was approved as a Type 5 charter school by the Louisiana Board of Elementary and Secondary Education (BESE) on July, 1, 2014. The School first opened for Kindergarten students beginning with the 2014-2015 school year with an additional grade being added until the School reaches the 4th grade in the 2018-2019 school year.

The charter contract is effective for an initial period of four years and will terminate on June 30, 2018 unless extended for a maximum of five years contingent upon the results of a review conducted after the completion of the third year of operations.

(b) Basis of Accounting

The financial statements of the School have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

(c) Revenues

The School receives the majority of its revenue from the Louisiana Department of Education in the form of Minimum Foundation Program (MFP) payments and various reimburseable federal grants. The School also receives a significant portion of revenue from private donors.

(d) Net Assets

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board's (FASB) Accounting Standard Codification (ASC) 958, *Not-for-Profit Entities*. Under FASB ASC 958, the School is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Net assets, revenues, expenses, gains and losses are classified based on the existence or absence of grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Unrestricted Net Assets*

Unrestricted net assets are for general use with no restrictions.

*Temporarily Restricted Net Assets*

Temporarily restricted net assets can be expended currently, but only for a specified purpose designated by the grantor. There are no temporarily restricted net assets as of June 30, 2015.

*Permanently Restricted Net Assets*

Net assets permanently restricted for future use by the grantor or the board of directors. There are no permanently restricted net assets as of June 30, 2015.

**BATON ROUGE UNIVERSITY PREPARATORY SCHOOL, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

**1. Summary of Significant Accounting Policies (continued)**

(e) Cash

Cash consists of bank deposits held with financial institutions and cash on hand.

(f) Accounts and Grants Receivable

Management has determined that there were no balances recorded that were uncollectible as of June 30, 2015.

(g) Functional Expenses

The School allocates its expenses on a functional basis among its various programs. Expenses that can be identified with a specific program are allocated directly according to their natural expense classification.

(h) Income Taxes

The School accounts for income taxes in accordance with FASB ASC 740-10, *Accounting for Uncertainty in Income Taxes*. Management believes it has no material uncertain tax positions and, accordingly has not recognized a liability for any unrecognized tax benefits.

The School files information returns in the U.S. federal jurisdiction and in various other states. The School filed its first federal information return for tax year 2013 which is still subject to examination by the IRS.

(i) Use of Estimates

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

(j) Subsequent Events

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclose through November 18, 2015, the date the financial statements were available to be issued.

**2. Concentrations**

Financial instruments, which potentially subject the School to concentration of credit risk, consist of cash accounts held with a bank. Cash accounts are insured by the Federal Deposit Insurance Corporation (FDIC) for up to \$250,000. Cash amounts in excess of FDIC insured limits at June 30, 2015 was approximately \$76,000.



**BATON ROUGE UNIVERSITY PREPARATORY SCHOOL, INC.  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2015**

**2. Concentrations (continued)**

The School receives the majority of its operating revenue from the Louisiana Department of Education in the form of Minimum Foundation program funding and federal reimburseable grants. The percentage of revenue and receivables from these sources in excess of 5% is as follows:

	<u>Revenue</u>	<u>Receivables</u>
Minimum Foundation Program	55%	-
Federal Grants	38%	100%

**3. Leases**

The School occupies a building that is owned by the East Baton Rouge Parish School Board and therefore does not make any monthly lease payments. In exchange for occupying the building at no cost the School receives lower Minimum Foundation Program funding per student.

**4. Property and Equipment**

Property and equipment is presented in the financial statements on the basis of cost less allowances for depreciation. The School capitalizes all expenditures of depreciable assets where cost exceeds \$500. Depreciation is computed using the straight line method and is provided over the estimated useful lives of the assets, which is generally three to five years.

**5. Compensated Absences**

Employees earn paid time off based on various factors such as length of service and job title. Any unused paid time off is paid out at the end of the year and does not carry over to the following year.

**6. Benefit Plan**

The School maintains a 403(b) retirement plan for its employees. All employees who meet eligibility requirements related to age and length of service are eligible to participate in the plan. Employees may elect to defer a certain percentage of their total compensation, within limits established by the Internal Revenue Code. The School matches up to 3% of employee deferrals. For the year ended June 30, 2015 the total amount paid by the School under the plan was \$1,741.

**7. Line of Credit**

The School has an available line of credit of \$150,250 with a bank. Interest on the line of credit is 3.5% and is paid monthly. As of June 30, 2015 there was no outstanding balance on the line of credit.

**BATON ROUGE UNIVERSITY PREPARATORY SCHOOL, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2015**

**8. School Start Up Loan**

The School has loans payable for startup costs and an operations manager with an organization that provides charter school support and business management services.

The total amount of startup costs loan was \$34,320 and began on July 1, 2014. This loan is payable in equal monthly installments of \$953 over 36 months. The total amount due on this loan at June 30, 2015 was \$23,833. This loan does not bear any interest.

The total amount of operations manager loan was \$45,000 and began on June 30, 2015. This loan is payable in equal monthly installments of \$1,875 over 24 months. The total amount due on this loan at June 30, 2015 was \$45,000. This loan does not bear any interest.

Projected amounts due on these loans for the next 5 years are as follows:

	Start Up Costs	Operations Manager	Total
Fiscal Year 2016	\$ 11,440	\$ 22,500	\$ 33,940
Fiscal Year 2017	12,393	22,500	34,893
	<u>\$ 23,833</u>	<u>\$ 45,000</u>	<u>\$ 68,833</u>

**9. Related Party Transactions**

During the year ended June 30, 2015 the School reimbursed the school leader \$7,500 for costs incurred in the previous year.

**10. Commitments and Contingencies**

The School receives grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. It is the opinion of the School's management that its compliance with the terms of the grant will not result in any disallowed costs.

**11. Refundable Advance**

During the year ended June 30, 2015 the School received \$250,000 from a donor of which \$30,000 was recognized as revenue and \$220,000 was allocated to the year ended June 30, 2016. The portion allocated to the year ended June 30, 2016 has been recorded as a refundable advance and will be recognized as revenue on July 1, 2015.



**BATON ROUGE UNIVERSITY PREPARATORY SCHOOL, INC.  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE PERIOD ENDING JUNE 30, 2015**

<u>Federal Grantor/Program or Cluster Title</u>	<u>CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal Expenditure</u>
Department of Education passthrough programs:			
School Improvement Grants	84.377	N/A	\$ 528,292
Special Education Grants to States	84.027	N/A	14,928
Title I Grants to Local Educational Agencies	84.010	N/A	41,114
Title II Improving Teacher Quality State Grants	84.367	N/A	<u>6,771</u>
Total Department of Education passthrough programs:			<u>591,105</u>
Total expenditures of federal awards			<u><u>\$ 591,105</u></u>

See accompanying notes and independent auditors' report.

**BATON ROUGE UNIVERSITY PREPARATORY SCHOOL, INC.  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE PERIOD ENDING JUNE 30, 2015**

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Baton Rouge University Preparatory School, Inc. under programs of the federal government for the year ended November 18, 2015. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the School.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, Cost Principles for Non-Profit Organizations, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

See accompanying notes and independent auditors' report.

**BATON ROUGE UNIVERSITY PREPARATORY SCHOOL, INC.  
SCHEDULE OF COMPENSATION, BENEFITS, AND  
OTHER PAYMENTS TO THE SCHOOL LEADER  
FOR THE PERIOD ENDING JUNE 30, 2015**

School Leader:	M. Turner
Salary	\$ 85,000
Benefits - Insurance	5,055
	<u>\$ 90,055</u>

See accompanying notes and independent auditors' report.



# DAIGREPONT & BRIAN

A Professional Accounting Corporation

Certified Public Accountants

## INDEPENDENT AUDITORS' 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*

Board of Directors  
Baton Rouge University Preparatory School, Inc.  
Baton Rouge, LA

We 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 Baton Rouge University Preparatory Inc's (a non-profit organization) which comprise the statement of financial position as of June 30, 2015, 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 our report thereon dated November 18, 2015.

### **Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Baton Rouge University Preparatory's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Daigrepoint & Brian APAC*

Daigrepoint & Brian, APAC

November 18, 2015

# DAIGREPONT & BRIAN

A Professional Accounting Corporation

Certified Public Accountants

## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Board of Directors  
Baton Rouge University Preparatory School, Inc.  
Baton Rouge, LA

### **Report on Compliance for Each Major Federal Program**

We have audited Baton Rouge University Preparatory School, Inc.'s (a non-profit organization) compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of Baton Rouge University Preparatory School, Inc.'s major federal programs for the year ended June 30, 2015. Baton Rouge University Preparatory School, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Baton Rouge University Preparatory School, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Baton Rouge University Preparatory School, Inc.'s compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Baton Rouge University Preparatory School, Inc.'s compliance.

### **Opinion on Each Major Federal Program**

In our opinion Baton Rouge University Preparatory School, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2015.



### **Report on Internal Control Over Compliance**

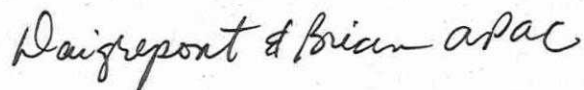
Management of Baton Rouge University Preparatory School, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Baton Rouge University Preparatory School, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Baton Rouge University Preparatory School, Inc.'s internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

This report is intended solely for the information and use of the Board of Directors, management, the Legislative Auditor, and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Daigrepoint & Brian, APAC

November 18, 2015

**BATON ROUGE UNIVERSITY PREPARATORY SCHOOL, INC.  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 FOR THE PERIOD ENDING JUNE 30, 2015**

We have audited the financial statements of Baton Rouge University Preparatory School, Inc., as of June 30, 2015, and for the year then ended, and have issued our report thereon dated November 18, 2015. 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 and the provisions of OMB Circular A-133. Our audit of the financial statements as of June 30, 2015 resulted in an unmodified opinion.

**Summary of Auditors' Reports**

**A. Report on Internal Control and Compliance Material to the Financial Statements**

Internal Control				
Material Weaknesses	Yes	_____	No	<u>  X  </u>
Significant Deficiencies	Yes	_____	No	<u>  X  </u>
Compliance				
Compliance Material to Financial Statements	Yes	_____	No	<u>  X  </u>

**B. Federal Awards**

Internal Control				
Material Weaknesses	Yes	_____	No	<u>  X  </u>
Significant Deficiencies	Yes	_____	No	<u>  X  </u>
Type of Opinion on Compliance for Major Programs			Unmodified	
Are there findings required to be reported in accordance with Circular	Yes	_____	No	<u>  X  </u>
Was there a management letter issued	Yes	_____	No	<u>  X  </u>

**C. Identification of Major Programs**

CFDA Number(s)	Name of Federal Program or Cluster			
84.377	Department of Education - School Improvement Grants			
Dollar threshold used to distinguish between Type A and Type B programs				<u>  \$ 300,000  </u>
Is the auditee a 'low risk' auditee as defined by OMB Circular A-133	Yes	_____	No	<u>  X  </u>

**Findings - Financial Statement Audit**

There are no findings for the year ended June 30, 2015

**Questioned Costs**

There are no questioned costs for the year ended June 30, 2015

See accompanying notes and independent auditors' report.



# DAIGREPONT & BRIAN

A Professional Accounting Corporation

Certified Public Accountants

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

Board of Directors  
Baton Rouge University Preparatory School, Inc.  
Baton Rouge, LA

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Baton Rouge University Preparatory 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 Baton Rouge University Preparatory 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. Management of Baton Rouge University Preparatory School, Inc. is responsible for its performance and statistical data. This agreed-upon procedures engagement was performed 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, 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:

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

#### Procedure #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 on the Schedule:

- Total General Fund 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

#### Results of Procedure #1

In performing the testing on the sample of expenditures/revenues we noted no transactions that were inappropriately classified or were recorded at an inappropriate amount.

Education Levels of Public School Staff (Schedule 2)

Procedure #2

We reconciled the total number of full-time classroom teachers per the Schedule "Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this Schedule and to the School's supporting payroll records as of October 1<sup>st</sup>.

Results of Procedure #2

No differences were noted between the number of full-time classroom teachers per Schedule 4 and Schedule 2.

Procedure #3

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

Results of Procedure #3

No differences were noted between the number of principals and assistant principals per Schedule 4 and Schedule 2.

Procedure #4

We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1<sup>st</sup> and as reported on the Schedule. We traced a sample of 7 teachers (the school only had 7 full time teachers on October 1st) to the individual's personnel file and determined if the individual's education level was properly classified on the Schedule.

Results of Procedure #4

No differences were noted between the education levels per the listing and the individual's personnel file.

Number and Type of Public Schools (Schedule 3)

Procedure #5

We obtained a list of schools by type as reported on the Schedule. We compared the list to the schools listed on the Public Charter School Program grant application.

Results of Procedure #5

We noted no discrepancies between the total number of schools as listed on the Public Charter School Program grant application and the list supporting the schools represented on the Schedule.

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

Procedure #6

We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1<sup>st</sup> 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.

Results of Procedure #6

No differences were noted between the education levels per the listing and the individual's personnel file.



Public School Staff Data: Average Salaries (Schedule 5)

Procedure #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 12 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.

Results of Procedure #7

We noted consistency between the level of compensation that would be appropriate for the education and experience level per the district wide salary schedule and the amount actually paid per the list of all classroom teachers.

Procedure #8

We recalculated the average salaries and full-time equivalents reported on the Schedule.

Results of Procedure #8

No discrepancies existed between the average salaries reported on the Schedule and our calculations.

Class Size Characteristics (Schedule 6)

Procedure #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 4 classes (Baton Rouge University Preparatory School, Inc. only had 4 classes on October 1st) to the October 1st roll books for those classes and determined if the class was properly classified on the Schedule.

Results of Procedure #9

No discrepancies were noted between the classes reported on the Schedule and those in the roll books.

Louisiana Educational Assessment Program (LEAP) (Schedule 7)

Procedure #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 of Baton Rouge University Preparatory School, Inc..

Results of Procedure #10

Baton Rouge University Preparatory School, Inc. did not administer the LEAP test as it only had kindergarten students in school year 2014-2015

Graduation Exit Examination (GEE) (Schedule 8)

Procedure #11

The Graduation Exit Examination (GEE) is no longer administered. This schedule is no longer applicable.

*iLeap Tests (Schedule 9)*

Procedure #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 of Baton Rouge University Preparatory School, Inc.

Results of Procedure #12

Baton Rouge University Preparatory School, Inc. did not administer the *iLeap* test as it only had kindergarten students in school year 2014-2015

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

This report is intended solely for the use of management of Baton Rouge University Preparatory 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.

*Daigrepont & Brian APAC*

Daigrepont & Brian, APAC

November 18, 2015



BATON ROUGE UNIVERSITY PREPARATORY SCHOOL INC.  
SCHEDULE DESCRIPTIONS  
BATON ROUGE, LA

Schedules Required by State Law (R.S. 24:514 – Performance and Statistical Data)  
As of and for the Year Ended June 30, 2015

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 – Education Levels of Public School Staff

This schedule includes the certified and uncertified number and percentage of full time classroom teachers and the number and percentage of principals and assistant principals with less than a Bachelor's, Master's, Master's +30, Specialist in Education, and Ph. D or Ed. D. Degrees. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 3 – Number and Type of Public Schools

This schedule includes the number of elementary, middle/junior high, secondary and combination schools in operation during the fiscal year. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 4 – Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers

This schedule includes the number of years of experience in teaching for assistant principals, principals, and full time classroom teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 5 – Public School Staff Data: Average Salaries

This schedule includes average classroom teachers' salary using full time equivalents, including and excluding ROTC and rehired retiree teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 6 – Class Size Characteristics

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20, 21-26, 27-33, and 34+ students. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 7 – Louisiana Educational Assessment Program (LEAP)

This schedule represents student performance testing data and includes summary scores for grades 4 and 8 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

Schedule 8 – Graduation Exit Examination (GEE)

The Graduation Exit Examination (GEE) is no longer administered. This schedule is no longer applicable.

Schedule 9 – iLeap Tests

This schedule represents student performance testing data and includes a summary score for grades, 3, 5, 6, 7, and 9 for each category tested. The summary score reported is the percentile rank showing the relative position or rank as compared to a large, representative sample of students in the same grade from the state. This schedule includes three years of data.

**Baton Rouge University Preparatory School, Inc.  
Baton Rouge, LA**

**General Fund Instructional and Support Expenditures and Certain Local Revenue Sources  
For the Year Ended June 30, 2015**

General Fund Instructional and Equipment Expenditures

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$	155,001	
Other Instructional Staff Activities		4,190	
Instructional Staff Employee Benefits		20,732	
Purchased Professional and Technical Services		19,741	
Instructional Materials and Supplies		6,538	
Instructional Equipment		23,816	
Total Teacher and Student Interaction Activities		23,816	\$ 230,018

Other Instructional Activities

Pupil Support Services	\$	4,990	
Less: Equipment for Pupil Support Services		-	
Net Pupil Support Services		-	\$ 4,990

Instructional Staff Services	\$	12,651	
Less: Equipment for Instructional Staff Services		-	
Net Instructional Staff Services		-	\$ 12,651

School Administration	\$	180,598	
Less: Equipment for School Administration		-	
Net School Administration		-	\$ 180,598

Total General Fund Instructional Expenditures (Total of Column B) \$ 428,257

Total General Fund Equipment Expenditures (Object 730; Function 1000-4000) \$ 23,816

Certain Local Revenue Sources

Local Taxation Revenue:

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

Local Earnings on Investment in Real Property:

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

State Revenue in Lieu of Taxes:

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

Nonpublic Textbook Revenue \$ -

Nonpublic Transportation Revenue \$ -

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



**Baton Rouge University Preparatory School, Inc.**  
**Baton Rouge, LA**

**Education Levels of Public School Staff**  
**As of October 1, 2014**

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certified		Uncertified		Certified		Uncertified	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than Bachelor's	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Bachelor's	4	66.67%	-	0.00%	-	0.00%	-	0.00%
Master's	2	33.33%	1	100.00%	1	100.00%	-	0.00%
Master's + 30	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Specialist in Education	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Ph.D. or Ed.D.	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Total	6	100.00%	1	100.00%	1	100.00%	-	0.00%

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

Baton Rouge University Preparatory School, Inc.  
Baton Rouge, LA

Number and Type of Public Schools  
For the Year Ended June 30, 2015

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

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

**Baton Rouge University Preparatory School, Inc.  
Baton Rouge, LA**

**Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers  
As of October 1, 2014**

	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	3	3	1	-	-	-	-	7
Total	3	3	2	-	-	-	-	8

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



**Baton Rouge University Preparatory School, Inc.  
Baton Rouge, LA**

**Public School Staff Data  
For the Year Ended June 30, 2015**

	<b>All Classroom Teachers</b>	<b>Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions</b>
Average Classroom Teachers' Salaries Including Extra Compensation	47,900	47,900
Average Classroom Teachers' Salaries Excluding Extra Compensation	47,900	47,900
Number of Teacher Full-Time Equivalent (FTEs) used in Computation of Average Salaries	7	7

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

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

**Baton Rouge University Preparatory School, Inc.  
Baton Rouge, LA**

**Class Size Characteristics  
As of October 1, 2014**

School Type	Class Size Range							
	1-20		21-26		27-33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	0.00%	0	100.00%	4	0.00%	0	0.00%	0
Elementary/Activity Classes								
Middle/Jr. High								
Middle/Jr. High Activity Classes								
High								
High Activity Classes								
Combination								
Combination Activity Classes								

Note: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

**Baton Rouge University Preparatory School, Inc.**  
**Baton Rouge, LA**

**Louisiana Educational Assessment Program (LEAP)**  
**For the Year Ended June 30, 2015**

District Achievement Level Results	English Language Arts			Mathematics		
	2015	2014	2013	2015	2014	2013
Students	Percent	Percent	Percent	Percent	Percent	Percent
Grade 4						
Advance	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A
Total	N/A	N/A	N/A	N/A	N/A	N/A

District Achievement Level Results	Science			Social Studies		
	2015	2014	2013	2015	2014	2013
Students	Percent	Percent	Percent	Percent	Percent	Percent
Grade 4						
Advance	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A
Total	N/A	N/A	N/A	N/A	N/A	N/A

District Achievement Level Results	English Language Arts			Mathematics		
	2015	2014	2013	2015	2014	2013
Students	Percent	Percent	Percent	Percent	Percent	Percent
Grade 8						
Advance	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A
Total	N/A	N/A	N/A	N/A	N/A	N/A

District Achievement Level Results	Science			Social Studies		
	2015	2014	2013	2015	2014	2013
Students	Percent	Percent	Percent	Percent	Percent	Percent
Grade 8						
Advance	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A
Total	N/A	N/A	N/A	N/A	N/A	N/A

Baton Rouge University Preparatory School, Inc.'s first year of classes was the 2014-2015 school year and the school only had kindergarten students.

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



**Baton Rouge University Preparatory School, Inc.**  
**Baton Rouge, LA**

**Graduation Exit Exam (GEE)**  
**For the Year Ended June 30, 2015**

District Achievement Level Results	English Language Arts				Mathematics			
	2015		2014		2015		2014	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 10</b>								
Advance	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Mastery	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Basic	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Approaching Basic	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Unsatisfactory	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Total	N/A	0%	N/A	0%	N/A	0%	N/A	0%

District Achievement Level Results	Science				Social Studies			
	2015		2014		2015		2014	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 11</b>								
Advance	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Mastery	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Basic	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Approaching Basic	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Unsatisfactory	N/A	0%	N/A	0%	N/A	0%	N/A	0%
Total	N/A	0%	N/A	0%	N/A	0%	N/A	0%

The GEE is no longer administered so this schedule is not applicable.

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

**Baton Rouge University Preparatory School, Inc.**  
**Baton Rouge, LA**

**/LEAP Tests**  
**For the Year Ended June 30, 2015**

District Achievement Level Results	English Language Arts			Mathematics		
	2015	2014	2013	2015	2014	2013
Students	Percent	Percent	Percent	Percent	Percent	Percent
Grade 3						
Advance	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A
Total	N/A	N/A	N/A	N/A	N/A	N/A

District Achievement Level Results	Science			Social Studies		
	2015	2014	2013	2015	2014	2013
Students	Percent	Percent	Percent	Percent	Percent	Percent
Grade 3						
Advance	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A
Total	N/A	N/A	N/A	N/A	N/A	N/A

District Achievement Level Results	English Language Arts			Mathematics		
	2015	2014	2013	2015	2014	2013
Students	Percent	Percent	Percent	Percent	Percent	Percent
Grade 5						
Advance	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A
Total	N/A	N/A	N/A	N/A	N/A	N/A

District Achievement Level Results	Science			Social Studies		
	2015	2014	2013	2015	2014	2013
Students	Percent	Percent	Percent	Percent	Percent	Percent
Grade 5						
Advance	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A
Total	N/A	N/A	N/A	N/A	N/A	N/A

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



**Baton Rouge University Preparatory School, Inc.  
Baton Rouge, LA**

**/LEAP Tests  
For the Year Ended June 30, 2015**

District Achievement Level Results	English Language Arts			Mathematics		
	2015	2014	2013	2015	2014	2013
Students	Percent	Percent	Percent	Percent	Percent	Percent
Grade 6						
Advance	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A
Total	N/A	N/A	N/A	N/A	N/A	N/A

District Achievement Level Results	Science			Social Studies		
	2015	2014	2013	2015	2014	2013
Students	Percent	Percent	Percent	Percent	Percent	Percent
Grade 6						
Advance	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A
Total	N/A	N/A	N/A	N/A	N/A	N/A

District Achievement Level Results	English Language Arts			Mathematics		
	2015	2014	2013	2015	2014	2013
Students	Percent	Percent	Percent	Percent	Percent	Percent
Grade 7						
Advance	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A
Total	N/A	N/A	N/A	N/A	N/A	N/A

District Achievement Level Results	Science			Social Studies		
	2015	2014	2013	2015	2014	2013
Students	Percent	Percent	Percent	Percent	Percent	Percent
Grade 7						
Advance	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A
Total	N/A	N/A	N/A	N/A	N/A	N/A

Baton Rouge University Preparatory School, Inc.'s first year of classes was the 2014-2015 school year and the school only had kindergarten students.

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