
RENEW – REINVENTING EDUCATION
NEW ORLEANS, LOUISIANA

PERFORMANCE AND STATISTICAL DATA

FOR THE YEAR ENDED JUNE 30, 2013



A Professional Accounting Corporation

www.pncpa.com

Schedule 5: Public School Staff Data For the Year Ended June 30, 2013

2013	All Classroom Teachers	Classroom Teachers Excluding ROTC And Rehired Retirees
Average Classroom Teachers' Salary Including Extra Compensation	\$45,588	\$45,588
Average Classroom Teacher's Salary Excluding Extra Compensation	\$43,850	\$43,850
Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries	147	147

Note: Figures reported include all sources of funding (i.e. federal, state, and local) but exclude employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers and ROTC teachers receive more compensation because of a federal supplement. Therefore, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes and temporary employees.

Prepared by ReNew - Reinventing Education

Schedule 6: Class Size Characteristics
As of October 1, 2012

School Type	Class Size Range											
	1-20		21-26		27-33		34+					
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
Elementary Activity Classes	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
Middle/Junior High	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
Middle/Junior High Activity Classes	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
High	57.26%	138	34.31%	47	4.65%	10	26.09%	12				
High Activity Classes	0.41%	1	0.73%	1	2.79%	6	2.17%	1				
Combination	42.32%	102	64.96%	89	92.56%	199	71.74%	33				
Combination Activity Classes	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
Total	100.00%	241.0	100.00%	137.00	100.00%	215.00	100.00%	46.00				

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.

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Schedule 7: Louisiana Educational Assessment Program (LEAP 21) for the 21st Century
For the Years Ended June 30, 2013, 2012, 2011, and 2010

District Achievement Level Results	English Language Arts						Mathematics					
	2013		2012		2011		2013		2012		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	2	1%	2	1%	0	0%	5	3%	0	0%	1	1%
Mastery	22	7%	11	4%	10	5%	25	13%	14	5%	8	4%
Basic	85	28%	103	36%	63	32%	110	56%	90	31%	71	36%
Approaching Basic	103	34%	88	31%	62	32%	74	38%	95	33%	47	24%
Unsatisfactory	88	29%	84	29%	61	31%	86	44%	89	31%	68	35%
Total	300	100%	288	100%	196	100%	300	154%	288	100%	195	100%

District Achievement Level Results	Science						Social Studies					
	2013		2012		2011		2013		2012		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	0	0%	3	1%	1	1%	1	1%	1	0%	1	1%
Mastery	16	5%	11	4%	5	3%	10	5%	7	2%	5	3%
Basic	80	27%	89	31%	61	31%	105	53%	100	35%	78	40%
Approaching Basic	113	38%	112	39%	78	39%	78	40%	74	26%	52	26%
Unsatisfactory	88	30%	73	25%	53	27%	102	52%	106	37%	61	31%
Total	297	100%	288	100%	198	100%	296	150%	288	100%	197	100%

NOTE: Spring 2011, 2012 and 2013 LEAP 21 test data should be used to prepare this schedule.

Prepared by ReNew - Reinventing Education

(continued)

Schedule 7: Louisiana Educational Assessment Program (LEAP 21) for the 21st Century
For the Years Ended June 30, 2013, 2012, and 2011, Continued

District Achievement Level Results	English Language Arts						Mathematics					
	2013		2012		2011		2013		2012		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	1	0%	1	0%	1	1%	0	0%	1	0%	0	0%
Mastery	10	5%	19	7%	7	5%	5	2%	4	1%	1	1%
Basic	83	38%	88	33%	30	23%	117	55%	95	35%	38	29%
Approaching Basic	82	38%	100	37%	66	50%	45	21%	71	26%	38	29%
Unsatisfactory	40	19%	61	23%	29	22%	45	21%	97	36%	56	42%
Total	216	100%	269	100%	133	100%	212	100%	268	100%	133	100%

District Achievement Level Results	Science						Social Studies					
	2013		2012		2011		2013		2012		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	1	0%	2	1%	0	0%	1	0%	0	0%	0	0%
Mastery	12	6%	8	3%	5	4%	13	6%	7	3%	0	0%
Basic	76	36%	66	26%	17	13%	81	39%	79	31%	29	22%
Approaching Basic	93	44%	90	35%	39	30%	68	33%	64	25%	49	37%
Unsatisfactory	30	14%	92	36%	71	54%	46	22%	108	42%	56	42%
Total	212	100%	258	100%	132	100%	209	100%	258	100%	134	100%

NOTE: Spring 2011, 2012 and 2013 LEAP 21 test data should be used to prepare this schedule.

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**Schedule 8: The Graduation Exit Examination for the 21st Century (GEE21)
For the Year Ended June 30, 2013**

The GEE21 has been discontinued.

Schedule 9: iLEAP Test Results

District Achievement Level Results	English Language		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	2	1%	2	1%	0	0%	0	0%
Mastery	15	9%	23	13%	7	4%	9	5%
Basic	79	45%	87	50%	63	36%	71	41%
Approaching Basic	47	27%	38	22%	77	44%	43	25%
Unsatisfactory	31	18%	24	14%	27	16%	51	29%
Total	174	100%	174	100%	174	100%	174	100%

District Achievement Level Results	English Language		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	0	0%	1	1%	0	0%	5	3%
Mastery	11	7%	16	10%	11	7%	31	19%
Basic	77	48%	100	62%	74	46%	84	52%
Approaching Basic	47	29%	28	17%	56	35%	22	14%
Unsatisfactory	26	16%	16	10%	20	12%	19	12%
Total	161	100%	161	100%	161	100%	161	100%

District Achievement Level Results	English Language		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	0	0%	4	2%	2	1%	10	6%
Mastery	10	6%	10	6%	14	8%	17	10%
Basic	77	46%	84	50%	60	36%	65	39%
Approaching Basic	37	22%	23	14%	58	35%	41	25%
Unsatisfactory	44	26%	47	28%	33	20%	34	20%
Total	168	100%	168	100%	167	100%	167	100%

District Achievement Level Results	English Language		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	0	0%	1	1%	2	1%	4	2%
Mastery	16	8%	15	8%	12	6%	14	7%
Basic	97	49%	118	60%	86	43%	106	53%
Approaching Basic	68	35%	28	14%	71	36%	44	22%
Unsatisfactory	16	8%	36	18%	29	15%	32	16%
Total	197	100%	198	100%	200	100%	200	100%

(continued)

Schedule 9: iLEAP Test Results, Continued

District Achievement Level Results	English Language		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	1	1%	2	1%	0	0%	1	1%
Mastery	19	10%	14	7%	23	12%	24	13%
Basic	56	30%	79	42%	61	33%	63	34%
Approaching Basic	50	27%	36	19%	63	34%	49	26%
Unsatisfactory	62	33%	57	30%	38	21%	48	26%
Total	188	100%	188	100%	185	100%	185	100%

District Achievement Level Results	English Language		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	1	1%	3	2%	0	0%	2	1%
Mastery	9	6%	10	7%	11	7%	20	14%
Basic	76	51%	60	41%	55	37%	64	43%
Approaching Basic	29	20%	33	22%	57	39%	40	27%
Unsatisfactory	33	22%	42	28%	25	17%	22	15%
Total	148	100%	148	100%	148	100%	148	100%

District Achievement Level Results	English Language		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	1	1%	1	1%	1	1%	1	1%
Mastery	6	3%	11	6%	9	5%	10	5%
Basic	70	37%	115	60%	74	38%	70	36%
Approaching Basic	82	43%	37	19%	86	44%	71	37%
Unsatisfactory	32	17%	28	15%	24	12%	41	21%
Total	191	100%	192	100%	194	100%	193	100%

District Achievement Level Results	English Language		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	0	0%	3	2%	0	0%	1	1%
Mastery	15	11%	16	12%	15	11%	14	10%
Basic	63	46%	90	65%	68	49%	80	57%
Approaching Basic	47	34%	19	14%	42	30%	28	20%
Unsatisfactory	13	9%	11	8%	15	11%	17	12%
Total	138	100%	139	100%	140	100%	140	100%

(continued)

Schedule 9: iLEAP Test Results, Continued

District Achievement Level Results	English Language		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	2	2%	1	1%	1	1%	1	1%
Mastery	5	4%	10	8%	4	3%	4	3%
Basic	37	28%	48	36%	37	28%	40	30%
Approaching Basic	35	26%	31	23%	49	37%	41	31%
Unsatisfactory	54	41%	43	32%	42	32%	47	35%
Total	133	100%	133	100%	133	100%	133	100%

District Achievement Level Results	English Language		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5					3			
Advanced	0	0%	1	1%	0	0%	0	0%
Mastery	5	4%	3	3%	7	6%	8	7%
Basic	43	38%	52	46%	40	35%	46	40%
Approaching Basic	46	41%	29	26%	48	42%	38	33%
Unsatisfactory	18	16%	28	25%	20	17%	23	20%
Total	112	100%	113	100%	115	100%	115	100%

District Achievement Level Results	English Language		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	0	0%	3	3%	1	1%	3	3%
Mastery	6	6%	2	2%	7	7%	7	7%
Basic	46	47%	66	68%	41	42%	40	41%
Approaching Basic	27	28%	10	10%	34	35%	25	26%
Unsatisfactory	18	19%	16	16%	14	14%	22	23%
Total	97	100%	97	100%	97	100%	97	100%

District Achievement Level Results	English Language		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	1	1%	1	1%	0	0%	0	0%
Mastery	5	6%	4	4%	3	3%	0	0%
Basic	42	47%	44	49%	45	51%	43	48%
Approaching Basic	34	38%	26	29%	27	30%	29	33%
Unsatisfactory	7	8%	14	16%	14	16%	17	19%
Total	89	100%	89	100%	89	100%	89	100%

RENEW – REINVENTING EDUCATION
NEW ORLEANS, LOUISIANA

PERFORMANCE AND STATISTICAL DATA SCHEDULES

FOR THE YEAR ENDED JUNE 30, 2013

Independent Accountants' Report
On Applying Agreed-Upon Procedures

To the Board of Directors
ReNEW – Reinventing Education
New Orleans, Louisiana:

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

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

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

1. We selected a random sample of 40 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:
 - Total General Fund Instructional Expenditures,
 - Total General Fund Equipment Expenditures,
 - Total Local Taxation Revenue, and
 - Total State Revenue in Lieu of Taxes.

We noted no exceptions.

Education Levels of Public School Staff (Schedule 2)

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

We noted no exceptions.

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

We noted no exceptions.

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

We noted no exceptions.

Number and Type of Public Schools (Schedule 3)

5. We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title 1 Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

We noted no exceptions.

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

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

We noted no exceptions.

Public School Staff Data (Schedule 5)

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

We noted no exceptions.

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

We noted no exceptions.

Class Size Characteristics (Schedule 6)

9. We obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 10 classes to the October 1st roll books for those classes and determined if the class was properly classified on the schedule.

We noted no exceptions.

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

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by ReNEW.

We noted no exceptions.

The Graduation Exit Exam for the 21st Century (Schedule 8)

The Graduation Exit Exam has been discontinued.

The iLEAP Tests (Schedule 9)

11. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by ReNEW.

We noted no exceptions.

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

This report is intended solely for the use of management of the ReNEW, 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.

Postlethwaite + Netterville

New Orleans, Louisiana
December 20, 2013



RENEW - REINVENTING EDUCATION
GENERAL FUND INSTRUCTIONAL AND SUPPORT EXPENDITURES
AND CERTAIN LOCAL REVENUE SOURCES
JULY 1, 2012 - JUNE 30, 2013

SCHEDULE 1

General Fund Instructional and Equipment Expenditures

General Fund Instructional Expenditures:		
Teacher and Student Interaction Activities:		
Classroom Teacher Salaries	\$ 5,798,738	
Other Instructional Staff Activities	1,614,116	
Employee Benefits	1,999,573	
Purchased Professional and Technical Services	438,359	
Instructional Materials and Supplies	959,012	
Less: Instructional Equipment	(89,583)	
Total Teacher and Student Interaction Activities		\$ 10,720,215
Other Instructional Activities		<u>126,663</u>
		\$ 10,846,878
Pupil Support Activities	\$ 880,860	
Less: Equipment for Pupil Support Activities	-	
Net Pupil Support Activities		\$ 880,860
Instructional Staff Services	\$ 370,945	
Less: Equipment for instructional staff services	-	
Net Instructional Staff Services		\$ 370,945
School Administration	\$ 2,232,058	
Less: Equipment for School Administration	-	
Net School Administration		\$ 2,232,058
Total General Fund Instructional Expenditures		<u>\$ 14,330,741</u>
Total General Fund Equipment Expenditures		<u>\$ 89,583</u>

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	-	
Sales and Use Tax	-	
Total Local Taxation Revenue		<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		<u>\$ -</u>
Nonpublic Transportation Revenue		<u>\$ -</u>

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**Schedule 2:
Education Level of Public Principals, Assistant Principals, and Full-Time Classroom Teachers
As of October 1, 2012**

Category	Full-time Classroom Teachers				Principals and Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	-	0%	-	0%	-	0%	-	0%
Bachelor's Degree	81	73%	27	75%	9	50%	2	40%
Master's Degree	27	24%	8	22%	7	39%	3	60%
Master's Degree +30	-	0%	1	3%	-	0%	-	0%
Specialist in Education	-	0%	-	0%	-	0%	-	0%
Ph. D. or Ed. D.	3	3%	-	0%	2	11%	-	0%
Total	111	100%	36	100%	18	100%	5	100%

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**Schedule 3: Number and Type of Public Schools
For the Year Ended June 30, 2013**

Type	2013
	Number
Elementary	0
Middle/Jr. High	0
Secondary	2
Combination	3
Total	5

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

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**Schedule 4:
Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers
As of October 1, 2012**

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals	1.0	1.0	8.0	-	-	1.0	-	11.0
Principals	-	1.0	9.0	1.0	-	1.0	-	12.0
Classroom Teachers	18.0	52.0	48.0	13.0	7.0	5.0	4.0	147.0
Total	19.0	54.0	65.0	14.0	7.0	7.0	4.0	170.0

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