

**EISNERAMPER**

**ADVOCATES FOR ACADEMIC EXCELLENCE  
IN EDUCATION, INC. AND AFFILIATE  
D/B/A BENJAMIN FRANKLIN HIGH SCHOOL**

**PERFORMANCE AND STATISTICAL DATA  
FOR THE YEAR ENDED JUNE 30, 2024**



**ADVOCATES FOR ACADEMIC EXCELLENCE IN EDUCATION, INC.**  
**D/B/A BENJAMIN FRANKLIN HIGH SCHOOL**  
**NEW ORLEANS, LOUISIANA**

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**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

To the Members of the Advocates for Academic Excellence in Education, Inc. d/b/a Benjamin Franklin High School, the Louisiana Department of Education, and the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the performance and statistical data accompanying the annual financial statements of the Advocates for Academic Excellence in Education, Inc. d/b/a Benjamin Franklin High School ("the School") for the fiscal year ended June 30, 2024; and to determine whether the specified schedules are free of obvious errors and omissions, in compliance with Louisiana Revised Statute 24:514.I. Management of the Organization is responsible for its performance and statistical data.

The School has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the performance and statistical data accompanying the annual financial statements. Additionally, the Louisiana Department of Education ("LDOE") and Louisiana Legislative Auditor ("LLA") have agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

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

1. We selected a sample of 25 transactions, reviewed supporting documentation, and observed that the sampled expenditures/revenues are classified within the below category corresponding to the type of expenditure/revenue identified on the supporting documentation:
  - 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

***We noted no exceptions.***

**Class Size Characteristics (Schedule 2)**

2. We obtained a list of classes by school, school type, and class size as reported on the schedule. We then traced the number of students per class for a sample of 10 classes to the October 1, 2023 roll books for those classes and observed that the number of students per class agreed with its classification on the schedule.

***We noted no exceptions.***

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

3. We obtained October 1, 2023 PEP data submitted to the Department of Education (or equivalent listing prepared by management), including full-time teachers, principals, and assistant principals by classification, as well as their level of education and obtained management's representation that the data/listing was complete. We then selected a sample of 25 individuals, obtained each individual's personnel file, and observed that each individual's education level and experience as documented in the personnel file agrees to the classification on the PEP data or equivalent listing prepared by management.

***We noted six exceptions. For six of the twenty-five individuals selected for testing, the individual's years of experience was not properly included on the PEP data. No other exceptions were noted for this procedure.***

**Public-School Staff Data: Average Salaries (NO SCHEDULE)**

4. We obtained June 30, 2024 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. We then selected a sample of 25 individuals, obtained each individual's personnel file, and observed that each individual's salary, extra compensation, and full-time equivalents as documented in the personnel file supports the information on the PEP data (or equivalent listing prepared by management).

***We noted one exception. For one of the twenty-five individuals selected for testing, the individual's salary was not properly included on the PEP data. No other exceptions were noted for this procedure.***

We were engaged by the School to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were 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 of the School for the fiscal year ended June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is intended solely to describe the scope of testing performed on the performance and statistical data accompanying the annual financial statements of the 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.

*EisnerAmper LLP*

EISNERAMPER LLP  
Metairie, Louisiana  
December 17, 2024



**ADVOCATES FOR ACADEMIC EXCELLENCE IN EDUCATION, INC.**  
**AND AFFILIATE D/B/A BENJAMIN FRANKLIN HIGH SCHOOL**  
**SCDHEDULES REQUIRED BY LOUISIANA STATE LAW**  
**(R.S. 24:514 - PERFORMANCE AND STATISTICAL DATA)**  
**YEAR ENDED JUNE 30, 2024**

**GENERAL FUND INSTRUCTIONAL AND SUPPORT EXPENDITURES  
AND CERTAIN LOCAL REVENUE SOURCES  
FOR THE YEAR ENDED JUNE 30, 2024**

**General Fund Instructional and Equipment Expenditures**

General Fund Instructional Expenditures		
Teacher and student interaction activities		
Classroom teacher salaries	\$	3,485,294
Other instructional staff salaries		485,390
Instructional staff employee benefits		1,623,526
Purchased professional and technical services		240,231
Instructional materials and supplies		1,063,933
Instructional equipment		<u>122,326</u>
Total teacher and student interaction activities	\$	7,020,700
Pupil support services		816,780
Less: Equipment for instructional pupil support services		<u>40,381</u>
Net pupil support services		776,399
Instructional staff services		<u>30,106</u>
Net instructional staff services		30,106
School administration		2,247,967
Less: Equipment for school administration		<u>2,295</u>
Net school administration		<u>2,245,672</u>
Total general fund instructional expenditures	\$	<u>10,072,877</u>
Total general fund equipment expenditures	\$	<u>165,002</u>

**Prepared by Advocates for Academic Excellence in Education, Inc.**

See independent accountants' report on applying agreed-upon-procedures.

**ADVOCATES FOR ACADEMIC EXCELLENCE IN EDUCATION, INC.**  
**AND AFFILIATE D/B/A BENJAMIN FRANKLIN HIGH SCHOOL**  
**SCDHEDULES REQUIRED BY LOUISIANA STATE LAW**  
**(R.S. 24:514 - PERFORMANCE AND STATISTICAL DATA)**  
**YEAR ENDED JUNE 30, 2024**

**CLASS SIZE CHARACTERISTICS**  
**AS OF OCTOBER 1, 2023**

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	0%	0	0%	0	0%	0	0%	0
Elementary Activity Class	0%	0	0%	0	0%	0	0%	0
Middle High	0%	0	0%	0	0%	0	0%	0
Middle High Activity Class	0%	0	0%	0	0%	0	0%	0
High	33%	134	56%	226	4%	17	6%	24
High Activity Classes	37%	14	18%	7	37%	14	8%	3
Combination	0%	0	0%	0	0%	0	0%	0
Combination Activity Class	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.

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