

**NORTH BATON ROUGE TUTORIAL PROGRAM, INC
(A NOT FOR PROFIT ORGANIZATION)**

FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2004 AND 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-23-05

WILLIAM E. DELOACH
Certified Public Accountant

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS	
Statement of Financial Position	2
Statement of Activities	3
Statement of Functional Expenses	4-5
Statement of Cash Flows	6
NOTES TO FINANCIAL STATEMENTS	7-9
Schedule of Findings	10-12
REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	13-15

William E. DeLoach
Certified Public Accountant

5516 Superior Drive Suite B
Baton Rouge, Louisiana 70816-8022

INDEPENDENT AUDITOR'S REPORT

Office 225-293-0372
Fax 225-293-0473
bill@williamdeloachcpa.com

To the Board of Directors
North Baton Rouge Tutorial Program, Inc.
(A Not for Profit Organization)
Baton Rouge, Louisiana

I have audited the accompanying statements of financial position of North Baton Rouge Tutorial Program, Inc. (a not for profit organization) as of June 30, 2004 and 2003, and the related statements of activities, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits 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 audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audits provide a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of North Baton Rouge Tutorial Program, Inc. as of June 30, 2004 and 2004, and the changes in its net assets and its cash flows for the years then ended in conformity with generally accepted accounting principles accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated December 20, 2004, on my consideration of North Baton Rouge Tutorial Program, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be read in conjunction with this report considering the results of my audit.


Certified Public Accountant

Baton Rouge, Louisiana
December 20, 2004

NORTH BATON ROUGE TUTORIAL PROGRAM, INC.
(A NOT FOR PROFIT ORGANIZATION)
BATON ROUGE, LOUISIANA

STATEMENT OF FINANCIAL POSITION

	<u>June 30</u> <u>2,004</u>	<u>June 30</u> <u>2,003</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 62,852	\$ -
Accounts receivable	40,321	35,043
Employees receivable	-	15,243
Total Current Assets	<u>103,173</u>	<u>50,286</u>
PROPERTY AND EQUIPMENT		
Furniture, fixtures and equipment	52,995	52,995
Less accumulated depreciation	<u>43,265</u>	<u>37,591</u>
Total Property and Equipment	<u>9,730</u>	<u>15,404</u>
Total Assets	<u>\$ 112,903</u>	<u>\$ 65,690</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Cash overdrafts	\$ -	\$ 31,328
Accounts payable and accrued expenses	<u>36,227</u>	<u>7,725</u>
Total Current Liabilities	<u>36,227</u>	<u>39,053</u>
NET ASSETS - UNRESTRICTED	<u>76,676</u>	<u>26,637</u>
Total Liabilities and Net Assets	<u>\$ 112,903</u>	<u>\$ 65,690</u>

The accompanying notes are an integral part of this statement.

NORTH BATON ROUGE TUTORIAL PROGRAM, INC.
(A NOT FOR PROFIT ORGANIZATION)
BATON ROUGE, LOUISIANA

STATEMENT OF ACTIVITIES

	Year ended June 30	
	2,004	2,003
SUPPORT AND REVENUE		
Grant from Louisiana Department of Education		
Temporary Assistance for Needy Families	47,189	27,048
Grant from Governor's Office of Urban		
Affairs and Development	292,500	227,000
Grant for Louisiana Department of Social Services,		
Teen Pregnancy Program	17,632	71,743
Grant from Capital Area Human Services District,		
Drug Prevention	-	79,416
Grant from Louisiana Department of Education,		
After School and Summer Enrichment Program	115,745	108,800
Other Funds	26,446	30,172
Total Support and Revenue	499,512	544,179
EXPENSES		
Program Services		
Department of Education-TANF Program	31,128	39,933
Urban Affairs	257,784	210,549
Drug Prevention	-	77,440
Afterschool and Summer Enrichment	116,186	142,531
DSS-Teen Pregnancy Program	11,938	78,882
Total Program Expenses	417,036	549,335
Administrative Expenses	32,437	-
Total Expenses	449,473	549,335
CHANGE IN NET ASSETS	50,039	-5,156
Net Assets - beginning of year	26,637	31,793
Net Assets - end of year	\$ 76,676	\$ 26,637

The accompanying notes are an integral part of this statement.

NORTH BATON ROUGE TUTORIAL PROGRAM, INC.
(A NOT FOR PROFIT ORGANIZATION)
BATON ROUGE, LOUISIANA

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2004

	URBAN AFFAIRS	AFTER SCHOOL	TANF	DSS	TOTAL PROGRAMS
Salaries and wages	\$ 49,534	\$ 98,778	\$ 20,968	\$ 5,957	\$ 175,237
Contract Labor	27,000	5,400	0	0	32,400
Supplies	3,303	4,223	4,224	0	11,750
Mini grants	166,550	0	0	0	166,550
Bookkeeping/professional services	5,719	1,500	1,451	4,000	12,670
Field trips/Recreation	0	4,633	851	1,255	6,739
Telephone	545	79	1,832	530	2,986
Other	5,133	1,323	1,738	196	8,390
Travel	0	250	64	0	314
Total Program Expenses	<u>\$ 257,784</u>	<u>\$ 116,186</u>	<u>\$ 31,128</u>	<u>\$ 11,938</u>	<u>\$ 417,036</u>

The accompanying notes are an integral part of this statement.

NORTH BATON ROUGE TUTORIAL PROGRAM, INC.
(A NOT FOR PROFIT ORGANIZATION)
BATON ROUGE, LOUISIANA

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2003

	URBAN AFFAIRS	DRUG PREVENTION	AFTER SCHOOL	TANF	DSS	TOTAL EXPENSES
Salaries and wages	\$	\$	\$	\$	\$	\$
Instructors	7,482	21,845	50,952	27,290	39,713	147,282
Executive director	1,225	7,394	5,617	2,818	4,375	21,429
Assistant director	8,294	0	4,217	625	3,836	16,972
Program coordinators	5,410	21,644	19,494	4,782	9,620	60,950
Site Monitors	34,722	0	7,332	0	0	42,054
Secretary	1,929	5,998	8,175	1,372	5,175	22,649
Employee benefits	3,168	2,480	5,696	16	1,957	13,317
Contract Labor	500	2,180	1,460	0	0	4,140
Supplies	9,744	7,400	1,116	787	6,146	25,193
Mini grants	122,775	0	29,250	0	0	152,025
Bookkeeping/professional services	6,390	3,950	2,440	600	2,107	15,487
Field trips/Recreation	2,402	0	500	0	2,786	5,688
Telephone	627	2,293	371	311	1,251	4,853
Depreciation	3,081	169	3,618	0	263	7,131
Other	2,375	1,462	2,168	782	1,403	8,190
Travel	425	625	125	550	250	1,975
Total Expenses	<u>\$ 210,549</u>	<u>\$ 77,440</u>	<u>\$ 142,531</u>	<u>\$ 39,933</u>	<u>\$ 78,882</u>	<u>\$ 549,335</u>

The accompanying notes are an integral part of this statement.

NORTH BATON ROUGE TUTORIAL PROGRAM, INC.
(A NOT FOR PROFIT ORGANIZATION)
BATON ROUGE, LOUISIANA

STATEMENT OF CASH FLOWS

	YEAR ENDED JUNE 30	
	2004	2003
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from government grants and private sources	\$ 494,294	\$ 527,996
Cash paid to suppliers and employees	(400,114)	(541,729)
Net cash provided (used) by operating activities	94,180	(13,733)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of equipment	0	(6,081)
Net cash used in investing activities	0	(6,081)
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	94,180	(19,814)
CASH AND CASH EQUIVALENTS - beginning of year	(31,328)	(11,514)
CASH AND CASH EQUIVALENTS - end of year	\$ 62,852	\$ (31,328)
Schedule reconciling changes in net assets to net cash provided by operating activities:		
Changes in net assets	\$ 50,039	\$ (5,156)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	5,674	7,131
Decrease (increase) in accounts receivable	9,965	(16,183)
(Decrease) increase in accounts payable and accrued expenses	28,502	475
Increase in salaries payable		
Net cash provided (used) by operating activities	\$ 94,180	\$ (13,733)

The accompanying notes are an integral part of this statement.

NORTH BATON ROUGE TUTORIAL PROGRAM, INC
(A NOT FOR PROFIT ORGANIZATION)
BATON ROUGE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004 AND 2003

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. OPERATIONS

The North Baton Rouge Tutorial Program, Inc. provides tutorial instruction, computer literacy courses, health education services, and drug prevention information for local youths and their families. Tutoring of students is performed by certified teachers and teacher aides. Teachers also train students in computer terminology, operations and software applications. Services are provided to meet the needs of "at risk" youths who are performing below grade level or who are failing in traditional settings.

B. REVENUE AND COST RECOGNITION

Revenue is recognized when services are provided. Expenses are recognized as incurred.

C. PROPERTY AND EQUIPMENT

Property and equipment are recorded at cost. Expenditures for maintenance, repairs and minor renewals are charged against earnings as incurred. Major expenditures for renewals and betterments \$500 and over are capitalized. When items are retired or otherwise disposed of, the cost of the asset and the related accumulated depreciation are removed from the books. Any resulting gain or loss is credited to or charged against income.

Depreciation is provided in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives (5 to 7 years for furniture and equipment), using the straight-line method.

D. INCOME TAXES

The Organization is a nonprofit organization that is exempt from Federal income taxation under Section 501 (c) (3) of the Internal Revenue Code.

NORTH BATON ROUGE TUTORIAL PROGRAM, INC
(A NOT FOR PROFIT ORGANIZATION)
BATON ROUGE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004 AND 2003

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. ALLOWANCE FOR UNCOLLECTIBLE GRANTS

The allowance for uncollectible grants is based on prior experience and management's assessment of the collectibility of grant accounts receivable. Due to the nature of the grants, all amounts are considered to be collectible and, therefore, an allowance for uncollectible accounts has not been established.

F. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of items having maturities of three months or less from the date of acquisition.

G. CONCENTRATIONS OF CREDIT RISK

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of grants receivable. As of June 30, 2004, the Organization's receivables are due from governmental agencies of the State of Louisiana and from a corporate donor.

The Organization maintains its cash balances in a financial institution located in Baton Rouge, Louisiana. The balances are insured by the Federal Deposit Insurance Corporation up to \$100,000.

H. ESTIMATES

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

NORTH BATON ROUGE TUTORIAL PROGRAM, INC
(A NOT FOR PROFIT ORGANIZATION)
BATON ROUGE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004 AND 2003

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. BASIS OF PRESENTATION

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements for Not-for-Profit Organizations." Under SFAS No. 117, the Organization 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.

Certain amounts in prior years have been reclassified for presentation purposes.

J. RELATED PARTY TRANSACTIONS AND POSSIBLE LOSS CONTINGENCY

The organization loaned funds to an officer who is no longer employed by the organization. The former officer has declared personal bankruptcy and the probability of collection is in doubt. Management is attempting to recover the balance and is unable to determine the amount to reserve for possible loan loss and therefore has determined that the loan is uncollectible and has been written down as a bad debt. The outstanding balance as of June 30, 2003 was \$15,243.

K. DONATED SERVICES

No amounts have been reflected in the financial statements for donated and volunteer services. These services neither require specialized skills nor would they have been typically purchased had they not been donated. The value of these services is not readily determinable.

L. ECONOMIC DEPENDENCY

The organization's operations is dependent upon receiving state and private grants that may not be renewed from year to year.

NORTH BATON ROUGE TUTORIAL PROGRAM, INC.
(A NOT FOR PROFIT ORGANIZATION)
BATON ROUGE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2004

I have audited the basic financial statements of the North Baton Rouge Tutorial, Inc. as of and for the year ended June 30, 2004, and have issued my report thereon dated December 20, 2004. 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. My audit of the financial statements as of June 30, 2004 resulted in a unqualified opinion.

Prior Year Financial Statement Findings

2003-1 Employee Loans

Condition: During fiscal years, 2000-2003, the Executive Director borrowed funds from the organization without board authorization. The officer agreed to repay the loan with interest however no payments were made on these loans during the years ended June 30, 2004 and 2003. This was also a prior year finding and is a violation of Article 7 Section 14 of the Louisiana Constitution.

Criteria: Employee loans should be made only with written board authorization subject to standard lending criteria and repaid with current market interest rates.

Effect: . The officer has filed for personal bankruptcy. The total of the loans as of June 30, 2003 is \$15,243 and the board has not been able to recover those funds. The actual determination of a violation of the these or other laws is at the discretion of the District Attorney.

Cause: Administrative oversight.

Recommendation: The board should seek every legal remedy to recover unauthorized borrowed funds.

Corrective Action Taken: None and funds have not been recovered.

2003-2 Possible Payroll Fraud

Condition: The organization's payroll records indicate that the executive director, while working part-time, was also working and paid as a full time legislative assistant. This is a violation of Article 7 Section 14 of the Louisiana Constitution and Louisiana Revised Statute 14:138.

Criteria: Work schedules should be monitored to detect possible conflicts of employees being paid for working more than one job at the same time.

Effect: Both employers may have paid the executive director for the working the same time period. The actual determination of a violation of the these or other laws is at the discretion of the District Attorney.

Cause: Administrative oversight and ineffective internal controls.

Recommendation: The organization should monitor employee work schedules and require a policy that no employee can work for two employers at the same time.

Corrective Action Taken: Yes.

2003-3 Refund Not Deposited

Condition: A transaction occurred in which a cash refund from a vendor was not deposited back into the organization's bank account.

Criteria: Refunds from vendors should be recorded and deposited immediately.

Effect: The organization lost \$938 which may not be recoverable. The actual determination of a violation of the these or other laws is at the discretion of the District Attorney.

Cause: Ineffective internal control and administrative oversight.

Recommendation: The organization should institute procedures to insure that refunds are accounted for and deposited into the organization's checking account immediately.

Corrective Action Taken: None and funds have not been recovered.

2003-4 Equipment on Loan Not Returned

Condition: A computer on loan to the executive director, who has been terminated, has not been returned. This a violation of Article 7 Section 14 of the Louisiana Constitution.

Criteria: Equipment for use by employees should not be removed from the premises without board authorization.

Cause: Administrative oversight and ineffective internal controls.

Effect: The computer on loan to the former executive director may not be recoverable. The actual determination of a violation of these or other laws is at the discretion of the District Attorney.

Recommendation: The organization should institute a policy that all equipment loaned out to employees be returned upon termination.

Corrective Action Taken: None and computer has not been recovered.

2003-5 Nepotism

Condition: An employee related to the executive director was hired contrary to the organization's policy against nepotism as stated in the organization's employee handbook.

Criteria: It should be against the organization's policy hire employees who are closely related to management.

Effect: Employees closely related to management may not be properly supervised and present possible conflicts of interest to the organization. This may be a violation of the state ethics code.

Cause: Administrative oversight and ineffective internal controls.

Recommendation: The board should review applications prior to hiring to insure that the organization is adhering to the board's employment policies.

Corrective Action Taken: Yes.

2003-6 Vacation and Sick Leave Not Accrued

Condition: Vacation and sick leave time is not being accrued for full-time staff as required by the organization's employee handbook.

Criteria: The board should adhere to its policy of accruing vacation and sick leave in accordance with the organization's employee handbook.

Effect: The board may have incurred an outstanding liability for vacation and sick leave not accrued.

Cause: Administrative oversight.

Recommendation: Management should adhere to policies adopted by the board and accrue vacation and sick leave as stated in the employee handbook.

Corrective Action Taken: Yes.

William E. DeLoach
Certified Public Accountant

5516 Superior Drive Suite B
Baton Rouge, Louisiana 70816-8022

Office 225-293-0372
Fax 225-293-0473
bill@williamdeloachcpa.com

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
North Baton Rouge Tutorial Program, Inc.

I have audited the financial statements of North Baton Rouge Tutorial Program, Inc. (a not for profit organization) as of and for the year ended June 30, 2004, and have issued my report thereon dated December 20, 2004. I conducted my audit in accordance with generally accepted accounting standards 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.

COMPLIANCE

As part of obtaining reasonable assurance about whether North Baton Rouge Tutorial Program, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of the laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of the 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 that are required to be reported under *Government Auditing Standards*.

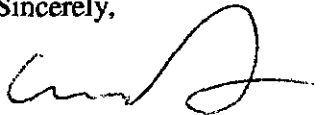
INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered North Baton Rouge Tutorial Program, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the

internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of the Board of Directors, management, and state awarding agencies, pass-through entities, and the Legislative Auditor of the State of Louisiana 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.

Sincerely,

A handwritten signature in black ink, appearing to read 'W. DeLoach', with a large, stylized flourish at the end.

William E. DeLoach, MBA, CPA

Baton Rouge, Louisiana
December 20, 2004

North Baton Rouge Tutorial Program, Inc.

Summary Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2003

2003-1 Employee Loans

Corrective Action Taken – Yes. Employee loans are not longer permitted.

2003-2 Possible Payroll Fraud

Corrective Action Taken – Yes. Full-time staff are not employed elsewhere and part-time staff work during after school hours.

2003-3 Refund Not Deposited

Corrective Action Taken – Yes. All receipts are accounted for and deposited into bank accounts promptly.

2003-4 Equipment on Loan Not Returned

Corrective Action Taken – Yes. Equipment is no longer permitted to be loaned to employees or removed from the premises.

2003-5 Nepotism

Corrective Action Taken – Yes. The Board is adhering to it's employment policies.

2003-6 Vacation and Sick Leave Not Accrued

Corrective Action Taken – Yes. The Board has changed it's policy regarding the accrual of vacation and sick leave.

William E. DeLoach
Certified Public Accountant

5516 Superior Drive Suite B
Baton Rouge, Louisiana 70816-8022

December 20, 2004

Office 225-293-0372
Fax 225-293-0473
bill@williamdeloachcpa.com

North Baton Rouge Tutorial Program, Inc.
Baton Rouge, Louisiana

In planning and performing my audit of the financial statements of the North Baton Rouge Tutorial, Inc. for the year ended June 30, 2004 I considered the organization's internal control in order to determine my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during my audit, I became aware of matters that are opportunities for strengthening internal controls and operating efficiency. This letter does not affect my report dated December 20, 2004, on the financial statements of the North Baton Rouge Tutorial Program, Inc.

I will review the status of these comments during my next audit engagement. I have already discussed these comments and suggestions with management, and I will be pleased to discuss these comments in further detail at your convenience, to perform any additional study on these matters, or to assist you in implementing the recommendations. My comments are summarized below:

Unsigned Contracts

During my audit, I noted several instances in which contracts for professional services were not signed nor approved by management. All contracts for services should be approved, signed, and dated by a member of management before services are performed and payments rendered.

This report is intended solely for the information and use of the North Baton Rouge Tutorial, Inc. and its management 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.

Respectfully submitted,



William E. DeLoach, MBA, CPA

***North Baton Rouge Tutorial, Computer, Health, Drug &
Teenage Pregnancy Prevention Program***



Where Education is Achieved. Not Received!

February 9, 2005

Steve J. Theriot, CPA
Office of the Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

The following are the Board's responses to the audit findings of William E. DeLoach, CPA dated December 20, 2004:

Personal Service Contracts

The board has implemented corrective measures in this area.

We believe the above corrective measures is responsive to the findings of the audit.

The persons responsible for implementing the above corrective measures is Vernal Haynes, Chairman of the Board, North Baton Rouge Tutorial Program, and Joyce Veal, Executive Director, North Baton Rouge Tutorial Program.

Sincerely,

Vernal Haynes, Chairman of the Board
North Baton Rouge Tutorial Program