

**BOBBIE L. HOWARD,
CERTIFIED PUBLIC ACCOUNTANT**

**A PROFESSIONAL ACCOUNTING CORPORATION
921 CHURCH STREET ~ REAR ENTRANCE
HOUMA, LA 70360
Phone: (985) 851-6838
Fax: (985) 851-6972
E-mail: bobbiehoward@bellsouth.net**

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL
FINANCIAL STATEMENTS AND AUDITOR'S REPORT**

FOR THE YEAR ENDED

JUNE 30, 2013

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors

J. K. Haynes Elementary Charter School

Baton Rouge, LA

Report on the Financial Statements

We have audited the accompanying financial statements of **J. K. Haynes Elementary Charter School** as of and for the year ended June 30, 2013. These financial statements comprised the Statement of Financial Position and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended, and related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit 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 **J. K. Haynes Elementary Charter School** as of June 30, 2013, and the changes in its net assets and its cash flows for the year then ended in conformity with *Accounting Principles Generally Accepted* in the United States of America.

Bobbie L Howard
Certified Public Accountant

Houma, La
December 17, 2013

J. K. HAYNES ELEMENTARY CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2013

<u>ASSETS</u>		
Current Assets		
Cash	\$178,121.00	
Certificate of Deposit	100,586.00	
Due from EBRSB (Note C)	<u>157,778.00</u>	
TOTAL CURRENT ASSETS		\$436,485.00
Fixed Assets		
Fixtures & Equipment, Net	<u>\$6,709.00</u>	
TOTAL FIXED ASSETS		6,709.00
Non- Current Assets		
Deposits	<u>\$3,056.00</u>	
TOTAL NON CURRENT ASSETS		3,056.00
TOTAL ASSETS		<u>\$446,250.00</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities		
Accounts Payable	\$17,896.00	
Payroll Taxes Payable	5,956.00	
Current Portion of Long-Term Debt	<u>3,000.00</u>	
TOTAL CURRENT LIABILITIES		\$26,852.00
LONG TERM LIABILITIES		
Note Payable	<u>\$68,175.00</u>	
TOTAL LONG TERM LIABILITIES		\$68,175.00
TOTAL LIABILITIES		<u>\$95,027.00</u>
<u>NET ASSETS</u>		
Unrestricted Net Assets		\$351,223.00
TOTAL LIABILITIES AND NET ASSETS		<u>\$446,250.00</u>

The accompanying notes are an integral part of these financial statements.

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED
JUNE 30, 2013**

<u>SUPPORT AND REVENUES</u>			
East Baton Rouge School Board		\$ 2,525,318.00	
Federal Food Grant		129,792.00	
In-Kind Rental Income		143,436.00	
Interest Income		261.00	
Other Income		33,702.00	
TOTAL REVENUE AND SUPPORT			<u>\$ 2,832,509.00</u>
<u>EXPENSES</u>			
Program services		1,770,218.00	
Supporting services		901,779.00	
TOTAL EXPENSES			\$ 2,671,997.00
CHANGE IN NET ASSETS			\$ 160,512.00
NET ASSETS, BEGINNING OF YEAR			\$ 190,711.00
NET ASSETS, END OF YEAR			<u>\$ 351,223.00</u>

The accompanying notes are an integral part of these financial statements.

J. K. HAYNES ELEMENTARY CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED
JUNE 30, 2013

	PROGRAM SERVICES	SUPPORTING SERVICES
Salaries	832,440.00	208,110.00
Employee benefits and payroll taxes	342,211.00	85,553.00
Professional fees and contract services	150,003.00	37,501.00
Instructional material and supplies	56,024.00	-
Postage and shippin	-	498.00
Utilities	-	40,989.00
Repair and maintenance	-	57,637.00
Insurance	-	22,881.00
Other expense	-	-
Food Cost	220,050.00	-
Equipment rental & maintenance	11,055.00	2,764.00
Depreciation expense	-	3,488.00
Professional development	-	4,113.00
Travel company	-	-
Rental-building	-	144,636.00
Office supplies	-	659.00
Telephone	-	8,011.00
Janitorial	-	4,564.00
Transportation	158,435.00	-
Indirect	-	247,895.00
Interest	-	3,704.00
Facilities	-	28,776.00
	TOTAL	901,779.00
	1,770,218.00	901,779.00

The accompanying notes are an integral part of these financial statements.

J. K. HAYNES ELEMENTARY CHARTER SCHOOL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
JUNE 30, 2013

<u>Cash Flows From Operating Activities:</u>		
Increase in Net Assets		\$ 160,512.00
Ajustments to reconcile increase in net assets		
To net cash provided by operating activities:		
Depreciation		3,488.00
(Increase) decrease in operating assets:		
Grant receivable		(20,530.00)
Increase (decrease) in operating liabilities:		
Accounts payable		894.00
Payroll Taxes Payable		154.00
NET CASH PROVIDED BY OPERATING ACTIVITIES		144,518.00
Cash Flows From Investing Activities:		
Purchase of fixed assets		(4,098.00)
Cash Flows From Financing Activities:		
Principal payment on loan		(3.00)
Prior Period Adjustment		(100.00)
NET INCREASE IN CASH AND CASH EQUIVALENTS		140,317.00
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		138,390.00
CASH AND CASH EQUIVALENTS AT END OF YEAR		\$ 278,707.00
INTEREST PAID		3,704.00

The accompanying notes are an integral part of these financial statements.

J. K. HAYNES ELEMENTARY CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2013

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of **J. K. Haynes Elementary Charter School** is presented to assist an understanding of the School's financial statements. The financial statements and notes are representation of the School's management who is responsible for their integrity and objectivity. These accounting policies conform to Generally Accepted Accounting Principles and have been consistently applied in the preparation of the financial statements. The School reports to the East Baton Rouge Parish School Board (EBRPSB).

Nature of Operations

The Charter School provides educational services for Pre-Kindergarten through Fifth grades. The School was located at 356 East Boulevard, Baton Rouge, Louisiana in the Mount Zion Building. As of January, 2007 the School moved to the Harding Elementary School Site—8600 Elm Grove Garden Drive in Baton Rouge, Louisiana. The Board of Directors is the intermediate authority and it consists of five members with the majority of the members domiciled in East Baton Rouge Parish. The Charter School has a director who oversees and manages the daily operations of the School.

Income Taxes

The Charter School is a nonprofit organization organized under the State of Louisiana and is exempt from taxation under section 501 (c) (3) of the internal Revenue Code.

Principles of Accounting

The financial statements of **J. K. Haynes Elementary Charter School** are prepared in accordance with accounting principles generally accepted in the United States of America and are prepared on the accrual basis.

Basis of Presentation

Under FAS No. 116, **J. K. Haynes Elementary Charter School (JKHECS)** must recognize contributions received as revenue, including unconditional promises to give, in the period received at their fair value. At the same time, contributions made, including unconditional promises to give, must be recognized as expenses in the period made at their fair value. At June 30, 2013, **JKHECS** received no contributions or promises.

Under FAS 117, **JKHECS** 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. In addition, **JKHECS** is required to present a statement of

J. K. HAYNES ELEMENTARY CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2013

cash flows. Revenues received and expenses incurred in conducting the activities of JKHECS are included in the unrestricted net assets category.

Use of Estimates

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

Support and Revenue

East Baton Rouge School Board

The School received an allocation based on the Minimum Foundation Program dollars per child through EBRPSB. This amount is allocated per child and is distributed to the School. This amount is offset by certain services provided by the School Board such as transportation and food.

Donated Facilities

J. K. Haynes Elementary Charter School leased a school building owned by the EBRPSB for \$100 per month at below the facilities market value rate. The difference between the facilities rent at fair market value and month rent expense is reflected as rental expense and rental contribution in the amount of **\$143,436.00**.

Budgetary Data

J. K. Haynes Elementary Charter School formally adopts a budget. The budgetary data are submitted to EBRPSB for approval.

NOTE B: CASH IN BANK

J. K. Haynes Elementary Charter School maintains its cash balance at one financial institution. The balance are insured by the Federal Deposit Insurance Corporation up to **\$250,000**. Cash balance of **\$178,121** at June 30, 2013.

J. K. HAYNES ELEMENTARY CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2013

NOTE C: DUE FROM EAST BATON ROUGE SCHOOL BOARD (EBRSB)

Amounts due from EBRPSB (\$157,778) consist of receivables for funding allocations based on provisions in the charter.

NOTE D: FURNITURE & EQUIPMENT

J. K. Haynes Elementary Charter School follows the practice of capitalizing all property and equipment acquisitions over \$500.00. Depreciation is computed under the straight-line method for all depreciable assets over their respective estimated useful lives. **JKHECS** depreciates property and equipment over a five year period

At June 30, 2013 property and equipment consisted of the following:

	<u>Balance</u>		<u>Balance</u>
	<u>June 30, 2012</u>	<u>Additions</u>	<u>June 30, 2013</u>
Furniture & Equipment:	\$ 48,676	\$4,098	\$ 48,676
Less:			
Accumulated Depreciation:	(40,581)	(5,484)	(46,065)
TOTAL	\$ 8,095	(\$1,386)	\$ 6,709
	=====	=====	=====

NOTE E: FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among program and supporting services in the accompanying statement of functional expenses.

NOTE F: OPERATING LEASE

J. K. Haynes Elementary Charter School signed operating lease for the office and classroom spaces at \$100.00 per month. Minimum rental payments under the leases for the year ended June 30, 2013 was \$1200.00.

J. K. HAYNES ELEMENTARY CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2013

NOTE G: PENSION PLAN

At **June 30, 2013**, the School's employees participate in a defined benefit pension plan, The Teacher's Retirement System of Louisiana (TRSL). The plan is a cost sharing for multiple employers.

The retirement plan--The system is administered and controlled by a Board of Trustees. All teachers are covered under the TRSL's Regular Plan.

The system is primarily funded by employees and employer contributions. Contribution rates (employees 8% & employers 24% percent) are established by state law. The School's contributions to TRSL for the year ended **June 30, 2013** was equal to the required contribution for the year. At **June 30, 2013**, the School contributed **\$228,806.00** to TRSL.

NOTE H: FAIR VALUE OF FINANCIAL INSTRUMENTS

The fair value of financial instruments has been determined utilizing available market information and appropriate valuation methodologies. The School considers the carrying amounts of cash to approximate fair value.

NOTE I: PER DIEM TO BOARD OF DIRECTORS

During the year ended **June 30, 2013**, no board member received per diem in his or her capacity as director.

NOTE J: ACCOUNTS PAYABLE

At June 30, 2013, accounts payable consisted of the following:

Accounts Payable—Vendors	\$17,896
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J. K. HAYNES ELEMENTARY CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2012

NOTE K: NOTES PAYABLE

J. K. Haynes Elementary Charter School has an obligation to Regions Bank bearing interest of 3.76% for a term of two years for a Line of Credit. The loan is payable in monthly installments collateralized by Certificate of Deposits at Regions Bank.

Loan Maturity for each of the years following June 30, 2013

<u>Year</u>	<u>Amount</u>
2014	\$ 15,000
2015	<u>56,175</u>
TOTAL	<u>\$ 71,175</u>

NOTE L: CONCENTRATION OF REVENUE SOURCE

J. K. Haynes Elementary Charter School receives primarily all of its support from East Baton Rouge Parish School Board through the State of Louisiana's Minimum Foundation Program. If the amount of support received should fall below award budgeted levels, JKHECS's operating results could be adversely affected.

NOTE M: CONTINGENCIES AND COMMITMENTS

J. K. Haynes Elementary Charter School is a recipient of funding from East Baton Rouge Parish School Board through the State of Louisiana's Minimum Foundation Program. This funding is governed by various guidelines, regulations and contractual agreements. The administration of the program and activities funded is under the control and administration of **JKHECS** and is subject to audit and/or review by the applicable funding source. Any funds found to be not properly spent in accordance with the terms; conditions and regulations of the funding sources may be subject to recapture.

NOTE N: NET ASSETS

The following is an adjustment to net assets as on June 30, 2013.

Miscellaneous Adjustment	\$100.00
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**J. K. HAYNES ELEMENTARY CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED
JUNE 30, 2013**

	FEDERAL CFDA <u>NUMBER</u>	FEDERAL <u>EXPENDITURES</u>
United States Department of Agriculture Pass-through the Louisiana Department of Education National School Lunch Program	10.555	\$129,792

This schedule includes federal grant activity of **J. K. Haynes Elementary Charter School** and is presented on the accrual basis of accounting.

The accompanying notes are an integral part of these financial statements.

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

To the Board of Directors

J. K. Haynes Elementary Charter School

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 **J. K. Haynes Elementary Charter School** 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 **J. K. Haynes Elementary Charter School** 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. 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 **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 reported on the schedule:

- Total General Fund Instructional Expenditures
- Total General Fund Equipment Expenditures
- Total Local Taxation Revenue
- Total Local Earnings on Investment in Real Property
- Total State Revenue in Lieu of Taxes
- Nonpublic Textbook Revenue
- Nonpublic Transportation Revenue

Finding: None

Education Levels of Public School Staff (Schedule 2)

2. Finding: None We reconciled the combined 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.

Finding: None

3. We obtained a list of principals, assistant principals, and full time classroom teachers by classification as of October 1st and as reported on the schedule. We traced each teacher to the individual personal file to determine if the individual’s education level was properly classified on the schedule.

Finding: None

Number and Type of Public Schools (Schedule 3)

4. 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.

Finding: None

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

5. 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.

Finding: None

Public School Staff Data: Average Salaries (Schedule 5)

6. 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.

Finding: None

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

Finding: None

Class Size Characteristics (Schedule 6)

8. 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 1 roll books for those classes and determined if the class was properly classified on the schedule.

Finding: None

Louisiana Educational Assessment Program (LEAP) (Schedule 7)

9. 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 East Baton Rouge Parish School Board.

Finding: None

Graduation Exit Examination (GEE) (Schedule 8)

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 East Baton Rouge Parish School Board.

Finding: N/A (School only goes up to Fifth Grade)

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 East Baton Rouge Parish School Board.

Finding: None

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, Board of Directors, the Louisiana Legislative Auditors, the Louisiana Department of Education, and the East Baton Rouge Parish School Board, 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.

December 17, 2013

J. K. HAYNES ELEMENTARY CHARTER SCHOOL
SCHEDULES REQUIRED BY STATE LAW
(R.S. 24:514-PERFORMANCE AND STATISTICAL DATA)
FOR THE YEAR ENDED JUNE 30, 2013

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 certificated and uncertificated number and percentage of full-time classroom teachers and the number and percentage of principals and assistant principal's 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 teacher's 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).

J. K. HAYNES ELEMENTARY CHARTER SCHOOL
SCHEDULES REQUIRED BY STATE LAW
(R.S. 24:514-PERFORMANCE AND STATISTICAL DATA)
FOR THE YEAR ENDED JUNE 30, 2013

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 School Report (ASR).

Schedule 7 - Louisiana Educational Assessment Program (LEAP)

This schedule represents student performance testing data and includes summary scores by district 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)

This schedule represents student performance testing data and includes summary scores by district for grades 10 and 11 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

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 district. The summary score reported is the National Percentile Rank showing relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. This schedule includes three years of data.

**J.K HAYNES ELEMENTARY CHARTER SCHOOL
GENERAL FUND INSTRUCTIONAL AND SUPPORT EXPENDITURES AND
CERTAIN LOCAL REVENUE SOURCES-SCHEDULE 1
FOR THE YEAR ENDED JUNE 30, 2013**

**General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
For the Year Ended June 30, 2013**

	Column A	Column B
<u>General Fund Instructional and Equipment Expenditures</u>		
General Fund Instructional Expenditures:		
Teacher and Student Interaction Activities:		
Classroom Teacher Salaries	579,923	
Other Instructional Staff Activities	238,623	
Instructional Staff Employee Benefits	245,565	
Purchased Professional and Technical Services	150,003	
Instructional Materials and Supplies	56,024	
Instructional Equipment	0	
Total Teacher and Student Interaction Activities		1,270,138
Other Instructional Activities		XXX
Pupil Support Activities	391,638	
Less: Equipment for Pupil Support Activities	4,098	
Net Pupil Support Activities		387,540
Instructional Staff Services	37,501	
Less: Equipment for Instructional Staff Services	XXX	
Net Instructional Staff Services		37,501
School Administration		
Less: Equipment for School Administration	142,173	
Net School Administration	XXX	142,173
Total General Fund Instructional Expenditures (Total of Column B)		1,837,352
Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000)		4,098
<u>Certain Local Revenue Sources</u>		
Local Taxation Revenue:		
Ad Valorem Taxes		
Constitutional Ad Valorem Taxes		\$XXX
Renew able Ad Valorem Tax		XXX
Debt Service Ad Valorem Tax		XXX
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		XXX
Result of Court Ordered Settlement (Ad Valorem)		XXX
Penalties/Interest on Ad Valorem Taxes		XXX
Taxes Collected Due to Tax Incremental Financing (TIF) (Ad Valrem)		XXX
Sales Taxes		
Sales and Use Taxes - Gross		XXX
Sales/Use Taxes - Court Settlement		XXX
Penalties/Interest on Sales/Use Taxes		XXX
Sales/Use Taxes Collected Due to TIF		XXX
Total Local Taxation Revenue		\$XXX
Local Earnings on Investment in Real Property:		
Earnings from 16th Section Property		\$XXX
Earnings from Other Real Property		XXX
Total Local Earnings on Investment in Real Property		\$XXX
State Revenue in Lieu of Taxes:		
Revenue Sharing - Constitutional Tax		\$XXX
Revenue Sharing - Other Taxes		XXX
Revenue Sharing - Excess Portion		XXX
Other Revenue in Lieu of Taxes		XXX
Total State Revenue in Lieu of Taxes		\$XXX
Nonpublic Textbook Revenue		\$XXX
Nonpublic Transportation Revenue		\$XXX

See independent accountants' report on applying agreed upon procedures.

J. K. HAYNES ELEMENTARY CHARTER SCHOOL
EDUCATION LEVELS OF PUBLIC SCHOOL STAFF
SCHEDULE 2
FOR THE YEAR ENDED OCTOBER 1, 2012

As of October 1, 2011 Category	Full-time Classroom Teachers				Principals & Assistant Principals		
	Certificated		Uncertificated		Certificated	Uncertificated	
	Number	Percent	Number	Percent	Percent	Number	Percent
Less than a Bachelor's Degree							
Bachelor's Degree	7	58	6	100			
Master's Degree	5	42					
Master's Degree + 30					1	100	
Specialist in Education							
Ph. D. or Ed. D.							
Total	12	100	6		1	100	

See independent accountants' report on applying agreed upon procedures.

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL
NUMBER AND TYPE OF PUBLIC SCHOOLS—SCHEDULE 3
FOR THE YEAR ENDED JUNE 30, 2013**

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

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

See independent accountants' report on applying agreed upon procedures.

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL
 EXPERIENCE OF PUBLIC PRINCIPALS, ASSISTANT PRINCIPALS
 AND FULL TIME CLASSROOM TEACHERS—SCHEDULE 4
 FOR THE YEAR ENDED 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								
Principals							1	1
Classroom Teachers		1	3	3	1	1	2	12
Total		1	3	3	1	1	3	13

See independent accountants' report on applying agreed upon procedures.

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL
PUBLIC SCHOOL STAFF DATA—SCHEDULE 5
FOR THE YEAR ENDED JUNE 30, 2013**

	All Classroom Teachers	Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions
Average Classroom Teachers' Salary Including Extra Compensation	48,327	48,327
Average Classroom Teachers' Salary Excluding Extra Compensation	46,976	46,976
Number of Teacher Full-time Equivalent (FTEs) used in Computation of Average Salaries	12	12

See independent accountants' report on applying agreed upon procedures.

J. K. HAYNES ELEMENTARY CHARTER SCHOOL
CLASS SIZE CHARACTERISTICS –SCHEDULE 6
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
Elementary	55	139	45	114				
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.

See independent accountants' report on applying agreed upon procedures.

J. K. HAYNES ELEMENTARY CHARTER SCHOOL
LOUISIANA EDUCATIONAL ASSESSMENT PROGRAM (LEAP)
SCHEDULE 7
FOR THE YEAR ENDED JUNE 30, 2013

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	3	8	3	7	0	0	1	3	0	0	0	0
Mastery	15	42	10	23	10	38	7	19	8	18	5	19
Basic	15	42	23	52	14	54	24	67	26	59	15	58
Approaching Basic	3	8	7	16	2	8	4	11	2	5	4	15
Unsatisfactory	0	0	1	2	0	0	0	0	8	18	2	8
Total	36	100	44	100	26	100	36	100	44	100	26	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	2	5	0	0	0	0	0	0	0	0
Mastery	1	3	5	11	0	0	4	11	13	30	0	0
Basic	23	64	15	34	13	50	29	81	26	59	19	73
Approaching Basic	9	25	18	41	12	46	1	3	3	9	5	19
Unsatisfactory	3	8	4	9	1	4	2	5	2	2	2	8
Total	36	100	44	100	26	100	36	100	44	100	26	100

See independent accountants' report on applying agreed upon procedures.

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL
GRADUATION EXIT EXAM—SCHEDULE 8
FOR THE YEAR ENDED JUNE 30, 2013**

Not Applicable

See independent accountants' report on applying agreed upon procedures.

J. K. HAYNES ELEMENTARY CHARTER SCHOOL
ILEAP TEST RESULTS—SCHEDULE 9
FOR THE YEAR ENDED JUNE 30, 2013

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	10	26	5	12	2	5	0	0
Mastery	22	55	28	67	21	50	4	10
Basic	7	17	5	12	16	38	25	63
Approaching Basic	1	2	4	5	3	7	10	25
Unsatisfactory	2	5	0	0	0	0	3	7
Total	42	100	42	100	42	100	42	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	0	0	0	0	0	0	0	0
Mastery	3	8	5	13	2	5	2	5
Basic	18	46	23	59	13	33	14	36
Approaching Basic	12	31	8	21	19	51	15	38
Unsatisfactory	6	15	3	8	5	10	7	18
Total	39	100	39	100	39	100	39	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	NA	NA	NA	NA	NA	NA	NA	NA
Mastery	NA	NA	NA	NA	NA	NA	NA	NA
Basic	NA	NA	NA	NA	NA	NA	NA	NA
Approaching Basic	NA	NA	NA	NA	NA	NA	NA	NA
Unsatisfactory	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	NA	NA	NA	NA	NA	NA	NA	NA
Mastery	NA	NA	NA	NA	NA	NA	NA	NA
Basic	NA	NA	NA	NA	NA	NA	NA	NA
Approaching Basic	NA	NA	NA	NA	NA	NA	NA	NA
Unsatisfactory	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA

See independent accountants' report on applying agreed upon procedures.

BOBBIE L. HOWARD, CPA

A Professional Accounting Corporation
921 Church Street- Rear Entrance
Houma, LA 70360
Telephone: (985) 851-6838
Fax: (985) 851-6972
E-Mail: bobbiehoward@bellsouth.net

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

To The Board of Directors

**J. K. Haynes Elementary Charter School
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 whether **J. K. Haynes Elementary Charter School** (a non-profit organization) which comprise the statement of financial positions as of **June 30, 2013**, 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 December 17, 2013.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered whether **J. K. Haynes Elementary Charter School's** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of **J. K. Haynes Elementary Charter School** 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 the 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 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 weakness may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **J. K. Haynes Elementary Charter School's** financial statements are free from 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 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

**Bobbie L. Howard,
Certified Public Accountant
Houma, LA 70360**

December 17, 2013

J. K. HAYNES ELEMENTARY CHARTER SCHOOL
Schedule of Findings and Responses
For the Year Ended
June 30, 2013

SUMMARY OF AUDITORS' RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements.
2. No control deficiencies disclosed during the audit of the financial statement.
3. No instances of noncompliance material to the financial statements were disclosed during the audit.
4. Internal control over major federal award programs. N/A
5. Type of auditors' report issued on compliance for major programs: N/A
6. Audit findings that are required to be reported in accordance with Section 510(a) OMB Circular A-133. N/A
5. Identification of Major Program: N/A
6. Dollar threshold used to distinguish between type A and type B program: N/A
7. Auditee qualified as low-risk auditee? N/A

J. K. HAYNES ELEMENTARY CHARTER SCHOOL
Schedule of Findings and Responses
For the Year Ended
June 30, 2013

NONE:

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL
FOR THE YEAR ENDED
JUNE 30, 2013**

**Summary Schedule of Prior Audit Findings
For the Year Ended
June 30, 2013**

NONE: