

**CITIZENS' COMMITTEE FOR EDUCATION dba  
HOMER A. PLESSY COMMUNITY SCHOOL**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2014**

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# DAIGREPONT & BRIAN

A Professional Accounting Corporation

Certified Public Accountants

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Citizens' Committee for Education dba  
Homer A. Plessy Community School  
New Orleans, LA

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Citizens' Committee for Education (a non-profit organization) dba Homer A. Plessy Community School (hereafter Homer A Plessy Community School), which comprise the statement of financial position as of June 30, 2014, and the related statement of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 risk 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 also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### *Opinion*

In our opinion, the financial statement referred to above present fairly, in all material respects, the financial position of Homer A. Plessy Community School as of June 30, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

The Performance and Statistical Data included in Schedules 1 through 9 are not a required part of the basic financial statements but are supplementary information required by Louisiana State Law. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. We have applied certain limited procedures, which are described in the Independent Accountant's Report on Applying Agreed-Upon Procedures. However we did not audit this information and, accordingly, express no opinion on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2014, on our consideration of Homer A. Plessy Community School's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Homer A. Plessy Community School's internal control over financial reporting and compliance.

*Daignepon & Brian apac*

Baton Rouge, Louisiana  
September 29, 2014

HOMER A. PLESSY COMMUNITY SCHOOL  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2014

<u>ASSETS</u>	<u>2014</u>
<u>Current Assets</u>	
Cash	\$ 66,189
Accounts receivable, net	108,955
Prepaid expenses	<u>4,664</u>
Total Current Assets	<u>179,808</u>
<u>Property and Equipment</u>	
Equipment	7,412
Accumulated depreciation	<u>(773)</u>
Total Property and Equipment	<u>6,639</u>
Total Assets	<u>\$ 186,447</u>
<u>LIABILITIES AND NET ASSETS</u>	
<u>Current Liabilities</u>	
Accounts payable	\$ 115,785
Accrued expenses	35,672
Accrued wages and bonuses	47,232
Deferred revenue	3,493
State start-up loan	36,905
Short-term debt	<u>13,000</u>
Total Current Liabilities	252,087
Nonprofit start-up loan	50,000
Total Liabilities	<u>302,087</u>
<u>Net Assets</u>	
Unrestricted	<u>(115,640)</u>
Total Net Assets	<u>(115,640)</u>
Total Liabilities and Net Assets	<u>\$ 186,447</u>

The accompanying notes are an integral part of this statement.

HOMER A. PLESSY COMMUNITY SCHOOL  
 STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS  
 FOR THE YEAR ENDED JUNE 30, 2014

	<u>2014</u>
<u>Revenues</u>	
Minimum Foundation Program	\$ 630,383
Federal grants	134,884
State grants	74,912
Private grants	50,000
Universal Service Fund	11,709
Other income	<u>54,646</u>
Total revenues	<u>956,534</u>
 <u>Expenses</u>	
Program services	869,701
Management and general	<u>139,009</u>
Total expenses	<u>1,008,710</u>
 Decrease in net assets	<u>(52,176)</u>
 Net assets - beginning of year	<u>(63,464)</u>
 Net assets - end of year	<u>\$ (115,640)</u>

The accompanying notes are an integral part of this statement.

HOMER A. PLESSY COMMUNITY SCHOOL  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2014

	Program Service	Management and General	Total
Curriculum materials and software	\$ 8,393	\$ -	\$ 8,393
Depreciation	618	155	773
Employee benefits	46,528	4,437	50,965
Equipment and furniture	104	26	130
Food service	83,230	-	83,230
Insurance	16,318	4,079	20,397
Interest	-	5,352	5,352
Janitorial	22,457	5,614	28,071
Miscellaneous	3,377	844	4,221
Payroll taxes	38,909	3,039	41,948
Postage	313	-	313
Professional development	12,287	-	12,287
Recruiting	8,057	-	8,057
Repairs and maintenance	17,416	4,354	21,770
Salaries	480,667	29,396	510,063
Supplies	12,903	1,721	14,624
Technical and professional services	44,008	69,520	113,528
Telephone	10,617	2,654	13,271
Transportation	32,229	-	32,229
Utilities	31,270	7,818	39,088
Total Expenses	<u>\$ 869,701</u>	<u>\$ 139,009</u>	<u>\$ 1,008,710</u>

The accompanying notes are an integral part of this statement.

HOMER A. PLESSY COMMUNITY SCHOOL  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2014

<u>Cash Flows from Operating Activities</u>	<u>2014</u>
Changes in net assets	\$ (52,176)
<u>Adjustments to reconcile net revenues over expenses to net cash provided by operating activities:</u>	
Depreciation	773
Increase in accounts receivable	(108,955)
Increase in prepaid expenses	(4,664)
Increase in accounts payable	115,785
Increase in accrued liabilities	78,801
Increase in deferred revenue	3,493
Total adjustments	<u>85,233</u>
Net cash provided by operating activities	<u>33,057</u>
<u>Cash Flows from Investing Activities</u>	
Cash payments for the purchase of equipment	<u>(7,412)</u>
Net cash used by investing activities	<u>(7,412)</u>
<u>Cash Flows from Financing Activities</u>	
Proceeds from state start-up loan	36,905
Proceeds from issuance of short term debt	13,000
Net borrowing on line of credit	20,000
Net payments on line of credit	(87,648)
Proceeds from nonprofit start-up loan	<u>50,000</u>
Net cash provided by financing activities	<u>32,257</u>
Increase in Cash and Cash Equivalents	57,902
Cash and Cash Equivalents, Beginning of Year	<u>8,287</u>
Cash and Cash Equivalents, End of Year	<u>\$ 66,189</u>
Supplemental disclosure – cash paid for interest	<u>\$ 5,352</u>

The accompanying notes are an integral part of this statement.

HOMER A. PLESSY COMMUNITY SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

1. Summary of Significant Accounting Policies

(a) Organization

Homer A Plessy Community School (the School) was approved on January 22, 2012 as a Type 1 charter school by the Orleans Parish School Board. The School is operated and governed by The Citizens' Committee for Education which is a 501(c)(3) organization. Beginning with the 2013-2014 school year the School began serving children in grades Pre-K through 2<sup>nd</sup> with an arts integrated, Reggio inspired curriculum. One grade will be added each year until the School serves children in grades Pre-K through 8<sup>th</sup>. The School operates under a charter in Orleans Parish that expires June 30, 2018 and may be renewed for successive periods of five years subject to a review by the Orleans School Board of the School's operations and compliance.

(b) Basis of Accounting

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

(c) Revenues

The School receives the majority of its revenue from the Minimum Foundation Program (MFP) which passes through the Orleans Parish School Board. The amount of the MFP funding is based on an allocation of funds provided by the State of Louisiana and local taxes. The School also receives federal, state and private sector funding. Federal and state funds are passed through the Louisiana Department of Education or the Orleans Parish School Board.

(d) Net Assets

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

*Unrestricted Net Assets*

Unrestricted net assets are for general use with no restrictions.

*Temporarily Restricted Net Assets*

Temporarily restricted net assets can be expended currently, but only for a specified purpose designated by the grantor. There are no temporarily restricted net assets as of June 30, 2014.

*Permanently Restricted Net Assets*

Net assets permanently restricted for future use by the grantor or the board of directors. There are no permanently restricted net assets as of June 30, 2014.

(e) Cash

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

HOMER A. PLESSY COMMUNITY SCHOOL  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2014

**1. Summary of Significant Accounting Policies - Continued**

(f) Accounts and Grants Receivable

Management has determined that there were no balances recorded that were uncollectible as of June 30, 2014.

(g) Functional Expenses

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

(h) Income Taxes

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

The School is governed by The Citizens' Committee for Education which is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

The School files information returns in the U.S. federal jurisdiction and in various other states. The School is no longer subject to federal information return examinations by tax authorities for years before 2012.

(i) Use of Estimates

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

(j) Subsequent Events

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclose through September 29, 2014, the date the financial statements were available to be issued.

**2. Concentrations**

The School receives the majority of its operating revenue from the State of Louisiana and the Orleans Parish School Board in the form of Minimum Foundation program funding. The School also receives grants from federal agencies, state agencies, and private foundations. The percentage of revenue and receivables from these sources in excess of 5% is as follows:

	2014	
	Revenue	Receivables
Minimum Foundation Program	70%	-
Federal Grants	15%	29%
State Grants	8%	69%

Financial instruments, which potentially subject the School to concentration of credit risk, consist of cash accounts held with a bank. Cash accounts are insured by the Federal Deposit Insurance Corporation for up to \$250,000. The School did not have any amounts in excess of insured limits at June 30, 2014.

HOMER A. PLESSY COMMUNITY SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

3. Leases

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

4. Property and Equipment

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

All property and equipment purchased with Louisiana Department of Education funds are owned by the School. However, these assets would revert back to the Louisiana Department of Education should the charter not be renewed.

5. Compensated Absences

Employees earn paid time off based on various factors such as length of service and job title. Any unused paid time off is paid out at the end of the year and does not carry over to the following year. Therefore, there are no compensated absences accrued at June 30, 2014.

6. Short-Term Note Payable

The School has a short-term note payable for startup costs related to financial management and reporting with an organization that provides charter school support and business management services. The total amount of startup costs were \$25,000 payable in monthly installments of \$1,000. As of June 30, 2014 the balance remaining on these startup costs was \$13,000. This note does not bear any interest.

7. State Start-up Loan

During the year the School received a loan from the Louisiana Office of Portfolio in the amount of \$36,905 disbursed from the Louisiana Charter School Start-Up Loan Fund. The loan is administered by the Orleans Parish School Board. Originally the amount of the loan was to be disbursed over three years but because of overpayments in MFP funding related to lower than budgeted student counts the total amount of the loan was considered disbursed in the current year. The loan is due June 30, 2015 and will be paid by a reduction in the last state MFP payment for the year.

8. Nonprofit Start-up Loan

During the year the School received funds in the amount of \$100,000 from a nonprofit organization to help support startup costs and operations. If the School achieved the milestones in the agreement half of the funds would be forgiven and converted to a grant and half would be repaid by June 30, 2015. If the milestones were not met the funds would be repaid by June 30, 2015. The school was able to meet the milestones as stipulated in the agreement so of the amount received, \$50,000 has been recorded as grant revenue and \$50,000 has been recorded as a nonprofit start-up loan as of June 30, 2014. Upon agreement between the organization and the School the due date for the loan has been extended to June 30, 2016. This loan does not bear any interest.

HOMER A. PLESSY COMMUNITY SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

9. Line of Credit

The School has an available line of credit of \$75,000 with a bank. Interest on the line of credit is 6% and is paid monthly. As of June 30, 2014 there was no outstanding balance on the line of credit.

10. Commitments and Contingencies

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

11. Universal Service Fund

Homer A. Plessy Community School participates in the Schools and Libraries Program of the Universal Service Fund, commonly known as E-rate. The program provides discounts to assist schools and libraries to obtain affordable telecommunication, internet access and certain technological equipment. Funding for this program comes from the Universal Service fee that is included on most telephone and cellular phone bills. Discounts range from 20% to 90% of eligible services and is based on the level of poverty and the urban/rural status of the population served.

Homer A. Plessy Community School receives a 90% discount on telecommunications, internet access, and technological equipment by participating in the program. Qualifying expenditures under the program for the year ended June 30, 2014 were \$13,010, respectively, which is recorded at the full amount in the financial statements. The amount of the discount for June 30, 2014 is \$11,709, respectively and has been recorded as revenue.

# DAIGREPONT & BRIAN

A Professional Accounting Corporation

Certified Public Accountants

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

Board of Directors  
Citizens' Committee for Education dba  
Homer A. Plessy Community School  
Baton Rouge, Louisiana

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 Citizens' Committee for Education (a non-profit organization) dba Homer A. Plessy Community School (hereafter Homer A. Plessy Community School) which comprise the statement of financial position as of June 30, 2014, 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 September 29, 2014.

## Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Homer A. Plessy Community 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 Homer A. Plessy Community School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

## Compliance and Other Matters

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

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Raigepost & Brian apac*

Baton Rouge, Louisiana  
September 29, 2014

CITIZENS' COMMITTEE FOR EDUCATION DBA  
HOMER A. PLESSY COMMUNITY SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2014

We have audited the financial statements of Citizens' Committee for Education (a non-profit organization) dba Homer A. Plessy Community School (hereafter Homer A. Plessy Community School, as of June 30, 2014 for the year then ended, and have issued our report thereon dated September 29, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Summary of Auditor's Reports**

*Financial Statements*

- Type of auditors' report issued: Unqualified
  
- Material weakness(es) identified? No
  
- Significant deficiencies identified that are not considered to be material weaknesses? No
  
- Noncompliance material to financial statements noted? No

**Finding – Financial Statement Audit**

There are no findings for the year ended June 30, 2014.

**Questioned Costs**

There are no questioned costs for the year ended June 30, 2014.

# DAIGREPONT & BRIAN

A Professional Accounting Corporation

Certified Public Accountants

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

Board of Directors  
Citizens' Committee for Education dba  
Homer A. Plessy Community School  
New Orleans, LA

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Citizens' Committee for Education (a non-profit organization) dba Homer A. Plessy Community School (hereafter Homer A. Plessy Community 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 Homer A. Plessy Community 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. Management of Homer A. Plessy Community School is responsible for its performance and statistical data. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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

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

#### Procedure #1

We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts on the Schedule:

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

#### Results of Procedure #1

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

### Education Levels of Public School Staff (Schedule 2)

Procedure #2

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

Results of Procedure #2

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

Procedure #3

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

Results of Procedure #3

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

Procedure #4

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

Results of Procedure #4

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

Number and Type of Public Schools

Procedure #5

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

Results of Procedure #5

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

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

Procedure #6

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

Results of Procedure #6

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

Public School Staff Data: Average Salaries (Schedule 5)

Procedure #7

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

Results of Procedure #7

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

Procedure #8

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

Results of Procedure #8

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

Class Size Characteristics (Schedule 6)

Procedure #9

We obtained a list of classes by school, school type, and class size as reported on the Schedule and reconciled school type classifications to Schedule 3 data as obtained in Procedure 5. We then traced a random sample of 4 classes (Homer A Plessy Community School only had 4 classes on October 1<sup>st</sup>) to the October 1<sup>st</sup> roll books for those classes and determined if the class was properly classified on the Schedule.

Results of Procedure #9

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

Louisiana Educational Assessment Program (LEAP) (Schedule 7)

Procedure #10

Not applicable

Results of Procedure #10

Not applicable

Graduation Exit Examination (GEE) (Schedule 8)

Procedure #11

Not applicable

Results of Procedure #11

Not applicable.

iLeap Tests (Schedule 9)

Procedure #12

Not applicable

Results of Procedure #12

Not applicable.

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

This report is intended solely for the use of management of Homer A. Plessy Community School, 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.

*Dai report & Brian APAC*

Baton Rouge, Louisiana  
September 29, 2014

CITIZENS' COMMITTEE FOR EDUCATION DBA  
HOMER A. PLESSY COMMUNITY SCHOOL  
NEW ORLEANS, LA

Schedules Required by State Law (R.S. 24:514 – Performance and Statistical Data)  
As of and for the Year Ended June 30, 2014

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

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and nonpublic textbook and transportation revenue. This data is used either in the Minimum Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

Schedule 2 – Education Levels of Public School Staff

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

Schedule 3 – Number and Type of Public Schools

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

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

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

Schedule 5 – Public School Staff Data: Average Salaries

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

Schedule 6 – Class Size Characteristics

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

Schedule 7 – Louisiana Educational Assessment Program (LEAP)

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

Schedule 8 – Graduation Exit Examination (GEE)

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

Homer A Plessy Community School  
New Orleans, LA

**General Fund Instructional and Support Expenditures and Certain Local Revenue Sources  
For the Year Ended June 30, 2014**

General Fund Instructional and Equipment Expenditures

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$	326,665	
Other Instructional Staff Activities		21,604	
Instructional Staff Employee Benefits		59,126	
Purchased Professional and Technical Services		1,628	
Instructional Materials and Supplies		8,214	
Instructional Equipment		11,367	
Total Teacher and Student Interaction Activities		11,367	\$ 428,604

Other Instructional Activities

Pupil Support Services		17,015	
Less: Equipment for Pupil Support Services		-	
Net Pupil Support Services		-	17,015

Instructional Staff Services		18,215	
Less: Equipment for Instructional Staff Services		-	
Net Instructional Staff Services		-	18,215

School Administration		185,479	
Less: Equipment for School Administration		-	
Net School Administration		-	185,479

Total General Fund Instructional Expenditures (Total of Column B) \$ 649,313

Total General Fund Equipment Expenditures (Object 730; Function 1000-4000) \$ 11,367

Certain Local Revenue Sources

Local Taxation Revenue:

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

Local Earnings on Investment in Real Property:

Earnings from 16th Section Property		-	
Earnings from Other Real Property		-	
Total Local Earnings on Investment in Real Property		-	

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		-	

Nonpublic Textbook Revenue \$ -

Nonpublic Transportation Revenue \$ -

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

**Homer A Plessy Community School  
New Orleans, LA**

**Education Levels of Public School Staff  
As of October 1, 2013**

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certified		Uncertified		Certified		Uncertified	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than Bachelor's	0	0.00%	0	0.00%	0	#DIV/0!	0	0.00%
Bachelor's	1	50.00%	2	0.00%	0	#DIV/0!	0	0.00%
Master's	0	0.00%	3	0.00%	0	#DIV/0!	1	0.00%
Master's + 30	0	0.00%	0	0.00%	0	#DIV/0!	0	0.00%
Specialist in Education	0	0.00%	0	0.00%	0	#DIV/0!	0	0.00%
Ph.D. or Ed.D.	1	50.00%	0	0.00%	0	#DIV/0!	0	0.00%
Total	2	100.00%	5	0.00%	0	#DIV/0!	1	0.00%

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

Homer A Plessy Community School  
New Orleans, LA

Number and Type of Public Schools  
For the Year Ended June 30, 2014

Type	Number
Elementary	1
Middle/Jr. High	0
Secondary	0
Combination	0
Total	1

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

Homer A Plessy Community School  
New Orleans, LA

Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers  
As of October 1, 2013

	0-1 Yr	2-3 Yrs	4-10 Yrs	11-14 Yrs	15-19 Yrs	20-24 Yrs	25+ Yrs	Total
Assistant Principals	0	0	0	0	0	0	0	0
Principals	0	0	0	0	1	0	0	1
Classroom Teachers	2	2	2	0	0	1	0	7
Total	2	2	2	0	1	1	0	8

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

Homer A Plessy Community School  
New Orleans, LA

Public School Staff Data  
For the Year Ended June 30, 2014

	All Classroom Teachers	Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions
Average Classroom Teachers' Salaries Including Extra Compensation	44,857	44,857
Average Classroom Teachers' Salaries Excluding Extra Compensation	44,857	44,857
Number of Teacher Full-Time Equivalents (FTEs) used in Computation of Average Salaries	-	-

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

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

Homer A Plessy Community School  
 New Orleans, LA

Class Size Characteristics  
 As of October 1, 2013

School Type	Class Size Range							
	1-20		21-26		27-33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	75.00%	3	25.00%	1	0.00%	0	0.00%	0
Elementary/Activity Classes								
Middle/Jr. High								
Middle/Jr. High Activity Classes								
High								
High Activity Classes								
Combination								
Combination Activity Classes								

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

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

**Homer A Plessy Community School  
New Orleans, LA**

**Louisiana Educational Assessment Program (LEAP)  
For the Year Ended June 30, 2014**

District Achievement Level Results	English Language Arts			Mathematics		
	2014	2013	2012	2014	2013	2012
Students	Percent	Percent	Percent	Percent	Percent	Percent
Grade 4						
Advance	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A
Total						

District Achievement Level Results	Science			Social Studies		
	2014	2013	2012	2014	2013	2012
Students	Percent	Percent	Percent	Percent	Percent	Percent
Grade 4						
Advance	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A
Total						

District Achievement Level Results	English Language Arts			Mathematics		
	2014	2013	2012	2014	2013	2012
Students	Percent	Percent	Percent	Percent	Percent	Percent
Grade 8						
Advance	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A
Total						

District Achievement Level Results	Science			Social Studies		
	2014	2013	2012	2014	2013	2012
Students	Percent	Percent	Percent	Percent	Percent	Percent
Grade 8						
Advance	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A
Total						

Note: Homer A Plessy's first year was 2013-2014. Homer A Plessy did not have a 4th grade or 8th grade class in 2013-2014.

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

**Homer A Plessy Community School  
New Orleans, LA**

**Graduation Exit Exam (GEE)  
For the Year Ended June 30, 2014**

District Achievement Level Results	English Language Arts				Mathematics			
	2014		2013		2014		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 10</b>								
Advance	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total								

District Achievement Level Results	Science				Social Studies			
	2014		2013		2014		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 11</b>								
Advance	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total								

Note: Homer A Plessy does not have a 10th or 11th grade class.

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

**Homer A Plessy Community School  
New Orleans, LA**

**iLEAP Tests  
For the Year Ended June 30, 2014**

District Achievement Level Results	English Language Arts			Mathematics		
	2014	2013	2012	2014	2013	2012
Students	Percent	Percent	Percent	Percent	Percent	Percent
Grade 3						
Advanced	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A
Total						

District Achievement Level Results	Science			Social Studies		
	2014	2013	2012	2014	2013	2012
Students	Percent	Percent	Percent	Percent	Percent	Percent
Grade 3						
Advanced	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A
Total						

District Achievement Level Results	English Language Arts			Mathematics		
	2014	2013	2012	2014	2013	2012
Students	Percent	Percent	Percent	Percent	Percent	Percent
Grade 5						
Advanced	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A
Total						

District Achievement Level Results	Science			Social Studies		
	2014	2013	2012	2014	2013	2012
Students	Percent	Percent	Percent	Percent	Percent	Percent
Grade 5						
Advanced	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A
Total						

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

District Achievement Level Results	English Language Arts			Mathematics		
	2014	2013	2012	2014	2013	2012
Students	Percent	Percent	Percent	Percent	Percent	Percent
Grade 6						
Advanced	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A
Total						

District Achievement Level Results	Science			Social Studies		
	2014	2013	2012	2014	2013	2012
Students	Percent	Percent	Percent	Percent	Percent	Percent
Grade 6						
Advanced	N/A	N/A	N/A	N/A	N/A	N/A
Mastery	N/A	N/A	N/A	N/A	N/A	N/A
Basic	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic	N/A	N/A	N/A	N/A	N/A	N/A
Unsatisfactory	N/A	N/A	N/A	N/A	N/A	N/A
Total						

Note: Homer A Plessy's first year was 2013-2014. Homer A Plessy did not have a 3rd, 4th, or 6th grade class in 2013-2014.

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