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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
The Delta Charter Group
Ferriday, Louisiana

We have performed the procedures enumerated below on the performance and statistical data accompanying the annual financial statements of Delta Charter Group (the School) for the fiscal year ended June 30, 2025, to determine whether the specified schedules are free of obvious errors and omissions, in compliance with Louisiana Revised Statutes 24:514 I. Management of the School is responsible for its performance and statistical data.

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

Our procedures and findings relate to the accompanying schedules of supplementary 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 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

Findings - We noted no exceptions.

Class Size Characteristics (Schedule 2)

2. We obtained a list of classes by school, school type, and class size as reported on the schedule. We then compared this information to the October 1 class size report obtained from LA DOE and determined if the class was properly classified on the schedule.

Findings - We noted no exceptions.

Education Levels/Experience of Public School Staff (No Schedule)

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

Findings - We noted no exceptions.

Public School Staff Data (No Schedule)

4. We obtained June 30 PEP data submitted to the Department of Education (or equivalent listing provided by management) of all classroom teachers, including base salary, extra compensation, and ROTC or rehired retiree status, as well as full-time equivalents, and obtained management's representation that the data/listing was complete. We then selected a sample of 25 individuals, traced to each individual's personnel file, and observed that each individual's salary, extra compensation, and full-time equivalents were properly included on the PEP data or equivalent listing prepared by management.

Findings - We noted no exceptions.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the performance and statistical data. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the performance and statistical data accompanying the annual financial statements of The Delta Charter Group, as required by Louisiana Revised Statute 24:514.I, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Silas Simmons, LLP

Natchez, Mississippi
January 15, 2026

THE DELTA CHARTER GROUP
FERRIDAY, LOUISIANA
GENERAL FUND INSTRUCTIONAL AND SUPPORT EXPENDITURES
AND CERTAIN LOCAL REVENUE SOURCES
FOR THE YEAR ENDED JUNE 30, 2025

General Fund Instructional and Equipment Expenditures

General fund instructional expenditures:

Teacher and student interaction activities:

Classroom teacher salaries	\$ 2,226,510	
Other instructional staff activities	204,798	
Instructional staff employee benefits	1,028,554	
Purchased professional and technical services	101,285	
Instructional materials and supplies	63,107	
Instructional equipment	-	
Total teacher and student interaction activities		\$ 3,624,254
Other instructional activities		60,047
Total general fund instructional expenditures		\$ 3,684,301

Pupil support services	\$ 399,531	
Less: Equipment for pupil support services	-	
Net pupil support services		399,531

Instructional staff services		
Less: Equipment for instructional staff services	\$ 33,246	
Net instructional staff services	-	
		33,246

School administration	\$ 755,333	
Less: Equipment for school administration	-	
Net school administration		755,333

Total general fund instructional and support expenditures \$ 4,872,411

Total general fund equipment expenditures \$ -

Certain Local Revenue Sources

Local taxation revenue:

Constitutional ad valorem tax	\$ -
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 \$ -

THE DELTA CHARTER GROUP
FERRIDAY, LOUISIANA
CLASS SIZE CHARACTERISTICS
FOR THE YEAR ENDED JUNE 30, 2025

School Type	Class Size Range							
	1-20		21-26		27-33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	-	-	-	-	-	-	-	-
Elementary activity classes	-	-	-	-	-	-	-	-
Middle/Jr. High	-	-	-	-	-	-	-	-
Middle/Jr. High activity classes	-	-	-	-	-	-	-	-
High	-	-	-	-	-	-	-	-
High activity classes	-	-	-	-	-	-	-	-
Combination	79.00%	158	18.50%	37	0.50%	1	2.00%	4
Combination activity classes	72.70%	16	27.30%	6	0.00%	-	0.00%	-

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