

School for a New Millennium, Inc.

Baton Rouge, Louisiana

Eighteen Months Ended December 31, 2020

*Financial Statements
and Supplementary Information*

William D. Mercer, CPA

A PROFESSIONAL ACCOUNTING CORPORATION

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William D. Mercer, APAC
CERTIFIED PUBLIC ACCOUNTANTS

WILLIAM D. MERCER, CPA (P.C.)

MEMBERS OF:
AMERICAN INSTITUTE
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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
School for a New Millennium, Inc.
Baton Rouge, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of School for a New Millennium, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 30, 2020, and the related statements of activities, functional expenses, and cash flows for the eighteen months 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 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 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 statements referred to above present fairly, in all material respects, the financial position of School for a New Millennium, Inc., as of December 31, 2020, and the changes in its net assets and its cash flows for the eighteen months then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the basic financial statements that collectively comprise School for a New Millennium, Inc.'s basic financial statements. The schedule of compensation, benefits, and other payments to agency head on page 22 is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of compensation, benefits, and other payments to agency head on page 22 is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits, and other payments to agency head on page 22 is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2021, on our consideration of School for a New Millennium, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 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 School for a New Millennium, Inc.'s internal control over financial reporting and compliance.

William D Mercer CPA (APAC)

Baton Rouge, Louisiana
October 27, 2021

William D. Mercer, APAC

CERTIFIED PUBLIC ACCOUNTANTS

WILLIAM D. MERCER, CPA (P.C.)

MEMBERS OF:
AMERICAN INSTITUTE
AND SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Directors
School for a New Millennium, Inc.
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 School for a New Millennium, Inc., which comprise the statement of financial position as of December 30, 2020, and the related statements of activities, functional expenses, and cash flows for the eighteen months then ended, and the related notes to the financial statements, and have issued our report thereon dated October 27, 2021.

Internal Control over Financial Reporting

In planning and performing our audit, we considered School for a New Millennium, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of School for a New Millennium, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

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 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether School for a New Millennium, Inc.'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 to solely 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

William D Mercer CPA (APAC)

Baton Rouge, Louisiana
October 27, 2021

SCHOOL FOR A NEW MILLENNIUM, INC.
Baton Rouge, Louisiana

STATEMENT OF FINANCIAL POSITION

December 31, 2020

ASSETS

CURRENT:

Cash and cash equivalents	\$	406,898
Accounts receivable		<u>-</u>
Total Current Assets		<u>406,898</u>

PROPERTY AND EQUIPMENT:

Net Property and Equipment		<u>-</u>
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LONG-TERM:

Prepaid expenses – noncurrent		<u>-</u>
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TOTAL ASSETS \$ 406,898

LIABILITIES

CURRENT:

Accounts payable	\$	101
Other current liabilities		<u>-</u>

TOTAL LIABILITIES (all current) 101

NET ASSETS

With donor restrictions:

Student activities		1,200
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Without donor restrictions 405,597

TOTAL NET ASSETS 406,797

TOTAL LIABILITIES AND NET ASSETS \$ 406,898

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

SCHOOL FOR A NEW MILLENNIUM, INC.
Baton Rouge, Louisiana

STATEMENT OF ACTIVITIES

Eighteen Months Ended December 31, 2020

	Without Donor Restrictions	With Donor Restrictions	Totals
REVENUES:			
State charter school funding	\$ 1,506,745	\$ -	\$ 1,506,745
Food service revenue	105,661	-	105,661
Donations	2,369	-	2,369
Grants	-	65,590	65,590
Interest income	198	-	198
Loss on disposition of assets	(72,115)	-	(72,115)
Other miscellaneous revenues	18,516	-	18,516
Net assets released from restrictions	<u>65,590</u>	<u>(65,590)</u>	<u>-</u>
Total Revenues	<u>1,626,964</u>	<u>-</u>	<u>1,626,964</u>
EXPENSES:			
Program services:			
Academic programs	1,618,375	-	1,618,375
Supporting services:			
General and administrative expenses	<u>464,687</u>	<u>-</u>	<u>464,687</u>
Total Expenses	<u>2,083,062</u>	<u>-</u>	<u>2,083,062</u>
 Change in net assets	 (456,098)	 -	 (456,098)
 NET ASSETS, beginning of year	 <u>861,695</u>	 <u>1,200</u>	 <u>862,895</u>
 NET ASSETS, end of year	 <u>\$ 405,597</u>	 <u>\$ 1,200</u>	 <u>\$ 406,797</u>

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

SCHOOL FOR A NEW MILLENNIUM, INC.
Baton Rouge, Louisiana

STATEMENT OF FUNCTIONAL EXPENSES

Eighteen Months Ended December 31, 2020

	Academic Programs	General and Administrative
Advertising	\$ -	\$ 13,371
Depreciation	21,688	-
Employee and retiree benefits	98,946	-
Equipment rental	-	13,294
Extended day services	22,753	-
Food services	95,654	-
Insurance	41,742	-
Janitorial	-	43,168
Legal, accounting and professional services	55,386	75,814
Materials and supplies	31,622	-
Miscellaneous and indirect costs	29,981	35,160
Occupancy	39,321	-
Office expense	-	5,581
Payroll taxes	70,245	17,500
PBIS	12,977	-
PTO expense	5,972	-
Professional development	3,131	-
Repairs and maintenance	49,989	-
Salaries	871,191	251,376
State association expense	-	100
Telephone and postage	-	9,323
Textbooks	3,766	-
Transportation	163,770	-
Travel	241	-
Totals	\$ <u>1,618,375</u>	\$ <u>464,687</u>

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

SCHOOL FOR A NEW MILLENNIUM, INC.
Baton Rouge, Louisiana

STATEMENT OF CASH FLOWS

Eighteen Months Ended December 31, 2020

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	\$(456,098)
Adjustments to reconcile changes in net assets to net cash provided by operating activities:	
Depreciation	21,688
Loss on disposal of assets	72,115
(Increase) decrease in:	
Accounts receivable	150,296
Prepaid expenses	1,650
Increase (decrease) in:	
Accounts payable	(40,414)
Accrued expenses	(20,579)
Other current liabilities	<u>(2,116)</u>
Net cash used by operating activities	<u>(273,458)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Cash payments for purchase of property	<u>(6,743)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:	
Refund of prepaid noncurrent expenses	<u>60,000</u>
NET DECREASE IN CASH	(220,201)
CASH AND CASH EQUIVALENTS, beginning of year	<u>627,099</u>
CASH AND CASH EQUIVALENTS, end of year	\$ <u><u>406,898</u></u>

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

SCHOOL FOR A NEW MILLENNIUM, INC.
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

School for a New Millennium, Inc. (the School) is a not-for-profit organization incorporated in November, 1995, under Louisiana Revised Statute 17:3991. The School began operating as a charter elementary school in Baton Rouge, Louisiana, under contract with the East Baton Rouge Parish School Board in 1995. The School was primarily funded by funds received under this contract.

The School ceased operations in June 2020. The accompanying financial statements reflect its activities and changes in net assets for the eighteen month period from July 1, 2019 to December 31, 2020 (see Note H).

Method of accounting

The accompanying financial statements have been prepared using the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America.

Basis of presentation

Net assets of the School and changes therein are classified and reported as follows:

Without donor restrictions – Net assets that are not subject to donor-imposed stipulations. This also includes previously restricted gifts and grants for buildings and improvements that have been placed into service.

With donor restrictions – Net assets subject to donor-imposed stipulations that will be met either by actions of the School and/or the passage of time. Items that affect this net asset category are gifts for which donor-imposed restrictions have not been met in the year of receipt, including gifts and pledges for buildings and improvements not yet placed in service. Also included in this net asset category are net assets subject to donor-imposed restrictions to be maintained permanently by the School, including gifts and pledges where donors stipulate that the corpus of the gift be held in perpetuity and that only income be made available for program operations.

SCHOOL FOR A NEW MILLENNIUM, INC.
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of presentation (continued)

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed stipulations. Expenses are recorded as decreases in net assets without donor restrictions. Gains and losses on assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated passage of time has elapsed) are reported as net assets released from restrictions.

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 liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The School regularly assesses these estimates and, while actual results could differ, management believes that the estimates are reasonable.

Significant estimates included in or affecting the presentation of the accompanying financial statements include provisions for doubtful accounts receivable and estimated useful lives of property and equipment.

Cash and cash equivalents

For the purpose of the statement of cash flows, the School considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Accounts receivable

Accounts receivable represents funds under charter school contracts that have been billed but not collected as of the date of the financial statements. As of December 31, 2020, the School had ceased operations, and no accounts receivable were outstanding.

SCHOOL FOR A NEW MILLENNIUM, INC.
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and equipment

All purchased property and equipment is stated at cost. Expenditures for maintenance, repairs, and minor renewals are expensed as incurred. Major expenditures for renewals and betterments are capitalized.

As a general rule, when items are retired or otherwise disposed, accumulated depreciation is reduced by the accumulated amount of depreciation applicable thereto. Any gain or loss from such retirement or disposal is credited or charged to income in the year of the disposal.

Depreciation and amortization

Depreciation is computed on the straight-line method over the estimated useful lives of the various classes of depreciable assets, ranging from five to thirty years.

The useful lives are estimated based on historical experience with similar assets, taking into account anticipated technological or other changes. The School periodically reviews these lives relative to physical factors, economic factors, and industry trends. If there are changes in the planned use of property and equipment or if technological changes occur more rapidly than anticipated, the useful lives assigned to those assets may be shortened, resulting in the recognition of increased depreciation expense in future periods.

Revenue recognition

The School reports contributions as restricted support if they are received with donor or grantor restrictions that limit the use of the contributions. When a restriction expires (i.e., when a stipulated time restriction ends or a purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Contributions are considered to be available for unrestricted use and recorded as such, unless specifically restricted by the donor.

Revenues from government agency contracts and fees are recognized in the period in which the School provides the service.

SCHOOL FOR A NEW MILLENNIUM, INC.
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income taxes

The School is a not-for-profit organization that is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision or liability for federal or state income taxes has been included in the accompanying financial statements.

The School's tax returns are subject to possible examination by the taxing authorities. For federal income tax purposes, the tax returns essentially remain open for possible examination for a period of three years after the respective filing deadlines of those returns.

Advertising

The School expenses the cost of advertising as incurred. Advertising expenses totaling \$ 13,371 for the eighteen months ended December 31, 2020, are included in the accompanying financial statements as a component of operating expenses.

Expense allocation

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

Management of liquid resources

The School is funded primarily by charter school contract fees. It also may receive contributions and grants that may contain restrictions. Those restrictions require that resources be used in a certain manner or in a future period. Therefore, the School must maintain adequate resources to meet those responsibilities to its donors and grantors, and certain financial assets may not be available for general expenditure within one year. As part of its liquidity management, the School has a goal to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due. The Board of Directors may occasionally designate amounts to a liquidity reserve that could be utilized in the event of an unanticipated liquidity need.

SCHOOL FOR A NEW MILLENNIUM, INC.
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Recent accounting pronouncements

In February 2016, the Financial Accounting Standard Board released an amendment to ASC Topic 842, *Leases*. This amended standard is expected to increase transparency and comparability between reporting entities by recognizing lease assets and lease liabilities, while also disclosing key information about leasing arrangements. The effective date of this revised standard has been extended previously and currently has an effective date for fiscal periods beginning on or after December 15, 2021, with early application permitted. As of the issuance of these financial statements, the Organization has not applied the provisions of this new standard.

Subsequent events

In preparing the accompanying financial statements, the School has evaluated events and transactions for potential recognition or disclosure through October 27, 2021, the date the financial statements were available to be issued.

NOTE B – CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of December 31, 2020, were as follows:

Cash on hand	\$	-
Cash in bank – checking / savings		406,898
Cash in bank – money market		<u>-</u>
	\$	<u>406,898</u>

SCHOOL FOR A NEW MILLENNIUM, INC.
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE C – LEASE COMMITMENTS

The School leased land in East Baton Rouge Parish for planned future facilities and expansion under an operating lease with an unrelated party. This lease was scheduled to terminate in June 2011 under a contract to purchase the land. This lease was transferred to Children's Charter School Foundation, Inc., during the year ended June 30, 2012. As of June 30, 2019, plans for future facilities and expansion under this lease had been cancelled, and advance rent payments totaling \$ 60,000 were previously included in the School's financial statements as a component of long-term assets. As of December 31, 2020, those advance rent payments had been fully refunded to the School

Additionally, the School leased its current teaching facilities under an operating lease with the East Baton Rouge Parish School Board. This lease matured in June 2017 but was extended in July 2017 for an additional three years and required monthly payments of \$100. Rental expense under this lease, which was terminated in June 2020, totaled \$1,200 for the eighteen months ended December 31, 2020.

NOTE D – SUPPLEMENTARY CASH FLOW INFORMATION

For the eighteen months ended December 31, 2020, the School had no cash payments for interest and income. Additionally, the School had no noncash investing or financing activities for the eighteen months ended December 31, 2020.

NOTE E – SIGNIFICANT CONCENTRATIONS OF RISK

Financial instruments that potentially subject the School to concentrations of credit risk consist principally of cash and contract revenues.

The School maintains its cash account in a checking account at a commercial bank located in Louisiana. Accounts at this bank are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Amounts on deposit at various times through the year exceeded the federally insured limit. As of December 31, 2020, the School cash balances totaling \$ 156,898 in excess of federally insured limits.

The School received a significant portion of its revenues from contracts with the East Baton Rouge Parish School Board for elementary school operations. As of December 31, 2020, this contract has been terminated and the School has ceased operations.

SCHOOL FOR A NEW MILLENNIUM, INC.
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE F – RETIREMENT PLANS

Elementary school employees are eligible to participate in a 401(k) plan administered by an outside third party. Retirement expenses for the eighteen months ended December 31, 2020, totaling \$ 5,061 are included in the accompanying financial statements as a component of academic program expenses.

NOTE G – AVAILABILITY OF FINANCIAL RESOURCES

The below represents the School’s financial assets as of December 31, 2020, reduced by amounts that are not available for general use due to contractual or donor-imposed restrictions within one year of the statement of financial position date. Amounts that are not available also include board-designated amounts that could be utilized if the Board of Directors approves the use.

Financial assets, December 31, 2020:	
Cash and cash equivalents	\$ 406,898
Accounts receivable	<u>-</u>
	406,898
Less those unavailable for general expenditures within one year, due to:	
Restricted by donor with time or purpose restrictions	1,200
Board designations	<u>-</u>
Financial assets available to meet cash needs for general expenditures	
Within one year	\$ <u><u>405,698</u></u>

NOTE H – SIGNIFICANT EVENTS

In February 2020, the Board of Directors decided to close the school as of the end of the 2019-2020 school year due to multiple factors, including declining enrollment. The coronavirus pandemic noted below also contributed to the Board’s decision.

SCHOOL FOR A NEW MILLENNIUM, INC.
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE H – SIGNIFICANT EVENTS (continued)

In March 2020, the state of Louisiana was placed under a quarantine order issued by state and local government officials in response to the coronavirus (COVID-19) pandemic. Schools and school boards throughout the state were forced to revise their operations to encompass virtual electronic learning plans. Such changes impacted the School's ability to provide its services to students, necessitating employees to work from home and engaging with students via electronic means, for the remainder of the school year.

As a result of the school closing, all required student records, files, and electronic equipment were turned over and transferred to the East Baton Rouge Parish School System. The Children's Charter School Board donated the remaining capital assets, including equipment, furniture, and other similar assets in the building to the East Baton Rouge Parish School System. The School System directed these to be left in place at the School. As a result, the accompanying statement of financial position reflects no depreciable assets or related accumulated depreciation as of December 31, 2020. Additionally, all receivables under the School's charter school agreement were collected in full as of December 31, 2020.

SCHOOL FOR A NEW MILLENNIUM, INC.
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS

Eighteen Months Ended December 31, 2020

There were no findings for the eighteen months ended December 31, 2020.

SCHOOL FOR A NEW MILLENNIUM, INC.
Baton Rouge, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS

Eighteen Months Ended December 31, 2020

The prior audit report for the fiscal year ended June 30, 2018, dated December 27, 2018, disclosed no findings.

SUPPLEMENTARY INFORMATION

SCHOOL FOR A NEW MILLENNIUM, INC.
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO AGENCY HEAD
Eighteen Months ended December 31, 2020

Agency Head: Latasha Skidmore, Principal

Purpose:	Amount:
Salary	\$ 107,368
Benefits – insurance	\$ 12,588
Benefits – retirement	\$ 3,993
Benefits – other	\$ 8,214
Car mileage allowance	None
Vehicle provided by government	None
Per diem	None
Reimbursements	\$ 678
Travel	None
Registration fees	None
Conference travel	None
Continuing professional education fees	None
Contract services	None
Unvouchered expenses	None
Special needs	None

See auditor's report on supplementary information.