



**Community Leaders  
Advocating Student Success, Inc.  
(d/b/a Fannie C. Williams Charter School)**

**FINANCIAL REPORT**  
June 30, 2021



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# REPORT





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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
New Orleans, Louisiana

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

We have audited the accompanying financial statements of Community Leaders Advocating Student Success, Inc. d/b/a Fannie C. Williams Charter School (the School) (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, 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.

### **Auditors' 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 from 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 auditors' 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 School'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 School's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies use 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 Community Leaders Advocating Student Success, Inc. d/b/a Fannie C. Williams Charter School as of June 30, 2021, 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**

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Benefits and Other Payments to Agency Head is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2021, on our consideration of the School'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 solely 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 effectiveness of the School's 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 the School's internal control over financial reporting and compliance.

*Carly Riggs & Ingram, L.L.C.*

Metairie, Louisiana  
December 27, 2021



# FINANCIAL STATEMENTS



**Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
Statement of Financial Position**

<i>June 30,</i>	<b>2021</b>
<b>Assets</b>	
Current assets	
Cash and cash equivalents	\$ 3,776,350
Cash held for others - School Student Activity Fund	52,659
Grants receivable	299,688
Prepaid expenses	833
Total current assets	4,129,530
Noncurrent assets	
Deposits	23,694
Capital assets, net	100,587
Total non-current assets	124,281
Total assets	\$ 4,253,811
<b>Liabilities and Net Assets</b>	
Current liabilities	
Accounts payable	\$ 3,727
Accrued salaries	346,149
Payroll deductions and benefits payable	120,658
Deferred revenue	11,340
Deposits held for others - School Student Activity Fund	52,659
Total current liabilities	534,533
Total liabilities	534,533
Net assets	
Without donor restrictions	3,649,247
With donor restrictions	70,031
Total net assets	3,719,278
Total liabilities and net assets	\$ 4,253,811

*The accompanying notes are an integral part of this financial statement.*

**Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
Statement of Activities**

<i>For the Year Ended June 30,</i>	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>2021 Total</b>
<b>Revenue and Other Support</b>			
Grants			
Federal	\$ 1,484,443	\$ -	\$ 1,484,443
State	223,887	-	223,887
State Minimum Foundation Program	2,019,299	-	2,019,299
Local Minimum Foundation Program	2,796,720	-	2,796,720
PPP Loan Advance	194,892	-	194,892
Other revenues	497,887	-	497,887
Net assets released from restrictions	-	-	-
<b>Total revenues and other support</b>	<b>7,217,128</b>	<b>-</b>	<b>7,217,128</b>
<b>Expenses</b>			
Program expenses	5,063,007	-	5,063,007
Supporting expenses	1,618,352	-	1,618,352
<b>Total expenses</b>	<b>6,681,359</b>	<b>-</b>	<b>6,681,359</b>
Change in net assets	535,769	-	535,769
Net assets at beginning of year	3,113,478	70,031	3,183,509
<b>Net Assets at end of year</b>	<b>\$ 3,649,247</b>	<b>\$ 70,031</b>	<b>\$ 3,719,278</b>

*The accompanying notes are an integral part of this financial statement.*



**Community Leaders Advocating Student Success, Inc.**  
**b/b/a Fannie C. Williams Charter School**  
**Statement Of Functional Expenses**

<i>For the Year Ended June 30,</i>	<b>Programs Services</b>	<b>Supporting Services Management and General</b>	<b>2021 Total</b>
Salaries	\$ 2,740,385	\$ 849,450	\$ 3,589,835
Employee benefits	723,428	224,245	947,673
Other supplies	482,091	54,859	536,950
Transportation services	440,185	-	440,185
Professional services	195,155	114,666	309,821
Insurance	134,361	46,718	181,079
Utilities	121,451	42,230	163,681
Food services	123,506	-	123,506
Repairs and maintenance	80,004	27,818	107,822
Other services	8,476	94,509	102,985
Shared services	-	99,599	99,599
Depreciation	-	50,293	50,293
Equipment rental	10,886	10,886	21,772
Travel	3,079	3,079	6,158
<b>Total</b>	<b>\$ 5,063,007</b>	<b>\$ 1,618,352</b>	<b>\$ 6,681,359</b>

*The accompanying notes are an integral part of this financial statement.*

**Community Leaders Advocating Student Success, Inc.**  
**d/b/a Fannie C. Williams Charter School**  
**Statement of Cash Flows**

<i>For the Year Ended June 30,</i>	<b>2021</b>
<b>Operating Activities</b>	
Change in net assets	\$ 535,769
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities	
Depreciation expense	50,293
Changes in operating assets and liabilities	
Grants receivable	(150,173)
Accounts payable	(4,839)
Accrued salaries	119,367
Payroll deductions and benefits payable	37,001
Deferred revenue	(12,260)
Deposits held for others - School Student Activity Fund	(2,821)
Net cash provided by (used in) operating activities	572,337
<b>Investing Activities</b>	
Purchases of property and equipment	(150,880)
Net cash provided by (used in) investing activities	(150,880)
<b>Financing Activities</b>	
Proceeds from refundable advance - PPP loan	(194,892)
Net cash provided by (used in) financing activities	(194,892)
Net change in cash, cash equivalents, and restricted cash	226,565
Cash, cash equivalents, and restricted cash at beginning of year	3,602,444
Cash, cash equivalents, and restricted cash at end of year	\$ 3,829,009
<b>Reconciliation to the Statement of Financial Position</b>	
Cash and cash equivalents	\$ 3,776,350
Cash restricted	52,659
Total cash, cash equivalents, and restricted cash	\$ 3,829,009

*The accompanying notes are an integral part of this financial statement.*

**Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
Notes to the Financial Statements**

**Note 1: DESCRIPTION OF THE ORGANIZATION**

***Nature of the Organization***

Community Leaders Advocating Student Success, Inc. d/b/a Fannie C. Williams Charter School (the School) was organized as a non-profit corporation under the laws of the State of Louisiana on July 12, 2010. The School is organized exclusively for charitable and educational purposes. The School's purpose is to provide excellent educational opportunities and options for all children.

Effective May 11, 2011, the School entered into a Charter School Contract with the Louisiana State Board of Elementary Education (BESE) to operate a Type 5 public charter school in the Louisiana Recovery School District as defined in LSA RS 17:3992 and 3998. The Charter School Contract was granted for an initial term of five years and terminated on June 30, 2016 contingent upon the results of the reporting requirements at the end of the third year. The Charter Contract was extended for six more years on July 1, 2016 by BESE who determined that the charter school is meeting the student, financial, and legal and contract standards, pursuant to Bulletin 126. During the 2018-2019 school year, the Charter School Contract was transferred and assumed by Orleans Parish School Board. There has been no change to the existing charter agreement, except the School was granted to operate a Type 3B charter school.

**Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Basis of Accounting***

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Financial Accounting Standards Board (FASB) provides authoritative guidance regarding U.S. GAAP through the Accounting Standards Codification (ASC) and related Accounting Standards Updates (ASUs).

***Use of Estimates***

The preparation of U.S. GAAP financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. The estimates that is particularly susceptible to significant change in the near term are related to allocation of expenses by function and the useful lives of capital assets.

***Cash and Cash Equivalents***

Cash and cash equivalents include cash and all highly liquid investments with an original maturity of 90 days or less.

**Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
Notes to the Financial Statements**

**Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Grants Receivables***

Grants and other receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through adjustments to valuation allowances based on its assessment of the current status of individual receivables. Balances still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance. At June 30, 2021, management did not deem any receivables to be uncollectible; therefore no allowance was recorded.

***Capital Assets***

The School's policy is to capitalize equipment over \$1,000 with a useful life greater than one year. Lesser amounts are expensed. Purchased equipment is capitalized at cost. Donations of equipment are recorded as contributions at their estimated fair value. Depreciation is provided utilizing the straight-line method over estimated useful lives of the assets. Estimated useful life of equipment is 3 years.

***Impairment of Long-Lived Assets***

The School reviews long-lived assets, consisting of equipment, for impairment and determines whether an event or change in facts and circumstances indicates that their carrying amount may not be recoverable. The School determines recoverability of assets by comparing the carrying value of the asset to the net future undiscounted cash flows that the asset is expected to generate. The impairment recognized is the amount by which the carrying amount exceeds the fair market value of the asset. There were no asset impairments recorded during 2021.

***Net Assets***

The School reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the School, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

**Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
Notes to the Financial Statements**

**Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Net Assets (Continued)***

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity. See Note 7 for net assets with donor restrictions details.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

***Revenue Recognition***

Program income and other sources of income are accounted for under ASC Topic 606, *Revenue from Contracts with Customers* (ASC 606), recognizing revenue when performance obligations under the terms of the contracts with customers are satisfied, or when performance obligations are met. Prior to the adoption of ASC 606, the School recognized revenue when persuasive evidence of an arrangement existed, delivery of products had occurred, the sales price was fixed or determinable and collectability was reasonably assured.

The School's primary source of funding is through the Minimum Foundation Program (MFP) funded by the State Public School Fund and NOLA Public Schools (NOLA-PS). For the year ended June 30, 2021, the School received \$2,019,299 from the State, and \$2,796,720 from NOLA-PS in MFP funding. For the year ended June 30, 2020, the School received \$4,207 from the State and \$5,827 from NOLA-PS per eligible student in attendance at the official pupil count date of October 1, 2020.

A portion of the School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. These benefits received by the public as a result of the assets transferred is not equivalent to commensurate value received by the government agencies and are therefore not considered exchange transactions. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

Contributions and donations are recognized when cash, other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly released the restriction. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as net assets without donor restrictions.

**Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
Notes to the Financial Statements**

**Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Deferred Revenue***

Deferred revenue consists of a grant award received in advance that relates to services to be rendered in a future period and is deferred and recognized as revenue in the period earned.

***PPP Loan/PPP Loan Advance***

On June 4, 2020 the School received a loan in the amount of \$668,150 under the Paycheck Protection Program (PPP) pursuant to the CARES Act and administered by the U.S. Small Business Administration (the SBA). (See Note 9.)

The School is recognizing revenue from the PPP loan following the guidance under FASB ASC 958-605, government grant model. PPP loan funds are considered a conditional contribution and recorded as a refundable advance on the statement of financial position until the barriers to entitlement are met. The School considers the barriers to entitlement to include the incurrence of qualifying expenses and maintaining specified levels of payroll and employment to be conditions to recognize the PPP loan as revenue. Revenue is recognized once conditions have been substantially met or explicitly waived. The School does not consider the administrative process of filing for forgiveness to be a condition to recognize the PPP loan as revenue.

***Functional allocations of expenses***

Any costs related to program administration are functionally classified as supporting service expenses. Any costs related to activities that constitute direct conduct or direct supervision of program service are program expenses. The financial statements report certain categories of expenses that are attributable to more than one program or supporting function of the School.

The costs of providing the program and other activities have been summarized on a functional basis in the statement of functional expenses. The majority of expenses are allocated based on actual time and effort. However, repairs and maintenance, utilities, and insurance require allocation based on the square footage of the building.

***Compensated Absences***

All employees are granted 10 days of personal leave per school year, which is paid time off from work. Personal leave may be used for vacation, illness (of employees or family members), or other personal reasons. Such leave, which is not used, shall lapse at year end.

***Significant Concentrations***

For the year ended June 30, 2021, the School received approximately 21% of its total revenue from federal sources and approximately 70% of its total revenue from state and local public school funds and other state and local sources.

**Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
Notes to the Financial Statements**

**Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Income Taxes***

Under section 501(c)(3) of the Internal Revenue Code, the School is exempt from taxes on income other than unrelated business income. The School had no unrelated business income for the year ended June 30, 2021.

The School utilizes the accounting requirements associated with uncertainty in income taxes using the provisions of Financial Accounting Standards Board (FASB) ASC 740, *Income Taxes*. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely-than-not the positions will be sustained upon examination by the tax authorities. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. As of June 30, 2021, the School has no uncertain tax provisions that qualify for recognition or disclosure in the financial statements.

***Subsequent Events***

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 27, 2021. No other events occurring after this date have been evaluated for inclusion in these financial statements.

***Recently Adopted Accounting Pronouncements***

In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers* (Topic 606). This guidance specifies that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflect the consideration to which the entity expects to be entitled in exchange for those goods or services. This ASU and its amendments supersede the revenue recognition requirements in Topic 605, *Revenue Recognition*, and most industry specific guidance and requires expanded disclosures about revenue recognition to enable financial statement users to understand the nature, timing, amount, and uncertainty of revenue and cash flows arising from contracts with customers. On June 3, 2020, FASB issued ASU 2020-05 effectively delaying required implementation of the new revenue recognition standard to annual period beginning after December 31, 2019.

Effective July 1, 2020, the School adopted ASC 606, using the modified retrospective method. This method allows the standard to be adopted retrospectively through a cumulative adjustment to retained earnings recognized upon adoption. Therefore, the net assets at the beginning of year have not been restated and continue to be reported under the accounting standards in effect for that year. The effects of ASC 606 on the financial statements was not material and, as such, no cumulative adjustment has been recorded.

**Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
Notes to the Financial Statements**

**Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Recently Issued Accounting Pronouncements***

In February 2016, the FASB issued ASU 2016-02, *Leases* (Topic 842). The guidance in this ASU and its amendments supersedes the leasing guidance in Topic 840, entitled *Leases*. Under the guidance, lessees are required to recognize lease assets and lease liabilities on the statement of financial position for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statement of activities. On June 3, 2020, FASB issued ASU 2020-05 effectively delaying required implementation of the lease standard to annual period beginning after December 15, 2021. Early adoption is permitted. The School elected not to early adopt the provisions of ASU 2016-02 for the year ended June 30, 2021. The School is currently evaluating the impact of the guidance on its financial statements.

In September 2020, the FASB issued ASU 2020-07, Not-for-Profit Entities (Topic 958): *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The amendments in this update apply to Not-for-Profit entities that receive contributed nonfinancial assets. Under the guidance, entities are required to (1) present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash and other financial assets and (2) disclose a disaggregation of the amount of contributed nonfinancial assets recognized within the statements of activities by category that depicts the type of contributed nonfinancial assets and certain qualitative information. This new guidance is required to be applied on a retrospective basis and is effective for annual periods beginning after June 15, 2021. Early adoption is permitted. The School elected not to early adopt the provisions of ASU 2020-07 for the year ended June 30, 2021. The School is currently evaluating the impact of the guidance on its financial statements.

**Note 3: LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES**

The School has \$4,128,697 of financial assets available within one year of the statement of financial position date consisting of cash of \$3,829,009 and grants receivable of \$299,688. Financial assets of \$52,659 are restricted cash held for others and \$70,031 are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. The School has a goal to maintain financial assets, consisting of cash on hand, to meet 30 days of operating expenses. Management believes it has appropriate available financial resources as of June 30, 2021. As part of its liquidity management, the School maintains cash accounts at a local bank which pays interest on the balances maintained.



**Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
Notes to the Financial Statements**

**Note 4: FUNDS HELD ON BEHALF OF OTHERS (SCHOOL STUDENT ACTIVITY FUND)**

The School acts as a custodian for student activity accounts. Funds held on behalf of these groups amounted to \$52,659 at June 30, 2021, and is reported as both an asset (cash held for others – school student activity fund) and a liability (deposits held for others – school student activity fund). Consequently, there is no effect on the School’s net assets.

**Note 5: GRANTS RECEIVABLE**

Grants receivable are deemed fully collectible by management and were comprised of the following as of June 30, 2021:

Federal – U.S. Department of Education		
Title I	\$	53,267
Title II A		555
Special Education - IDEA		45,644
Title III		3,407
SFS		26,818
Title IV		27,105
LA 4 State		54,960
Redesign 1003a		45,279
REAL		5,000
Achieve ESSER III		37,653
<hr/>		
Total grants receivable	\$	299,688

**Note 6: CAPITAL ASSETS**

Capital assets consisted of the following as of June 30, 2021:

Equipment	\$	284,584
Accumulated depreciation		(183,997)
<hr/>		
Total equipment, net	\$	100,587

Depreciation expense was \$50,293 for the year ended June 30, 2021.

**Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
Notes to the Financial Statements**

**Note 7: NET ASSETS**

When a restriction expires, net assets with donor restriction are reclassified to net assets without donor restriction and reported in the statement of activities as net assets released from restriction.

Net assets with donor restrictions at June 30, 2021 consisted of the following:

	<b>2021</b>
Purpose restricted:	
Child Nutrition Program	\$ 70,031
Total	\$ 70,031

**Note 8: CONCENTRATION OF CREDIT RISK**

The School maintains its cash balances at a financial institutions located in Louisiana. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 for the year ended June 30, 2021. At June 30, 2021, the School had \$3,640,399 in uninsured cash deposits. The School has not experienced any losses and does not have a policy for custodial credit risk.

**Note 9: REFUNDABLE ADVANCE – PPP LOAN/ PPP LOAN ADVANCE**

On June 4, 2020 the School received a loan in the amount of \$668,150, under the PPP pursuant to the CARES Act administered by the Small Business Administration (SBA). The PPP provides for forgivable loans to qualifying businesses. The loan and accrued interest are forgivable as long as the borrower uses the loan proceeds for eligible purposes, including payroll costs, rent and utilities.

Any unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%. The deferral period is either (1) the date that SBA remits the borrower's loan forgiveness amount to the lender or (2) if the borrower does not apply for loan forgiveness, 10 months after the end of the borrower's loan forgiveness covered period.

The School is using the PPP loan funds for its payroll and stipends, purposes consistent with the PPP. As of June 30, 2020 the School believed that its use of the PPP funds are meeting the conditions for forgiveness of the PPP loan and was in the process of preparing the SBA's forgiveness application.

As of June 30, 2021, the School has incurred the remaining \$194,892 of qualified expenses, consequently all PPP loan funds have been utilized by the School.

As of December 3, 2020, the PPP loan was fully forgiven by the SBA.

**Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
Notes to the Financial Statements**

**Note 10: LEASE AND USE AGREEMENTS**

Effective July 1, 2011, the School entered into an agreement with the Louisiana State Department of Education through its Recovery School District (RSD), which allows the School to use the school facilities and its contents located at 11755 Dwyer Road, New Orleans, Louisiana 70128. The agreement expired on June 30, 2016. The agreement with the Louisiana State Department of Education was extended for 6 more years as of July 1, 2016.

Alterations made by the School shall not diminish the value of the property at the time the alterations are approved. Any physical additions or improvements to the property will become property of the RSD. All assets purchased with public funds obtained from public sources will automatically revert to RSD at the time the charter school agreement is terminated.

The School must maintain records of all school property in compliance with RSD policy and shall update the School's property inventory quarterly. The School is responsible for repair and replacement of physical property. In addition, the School is responsible for and obligated to provide for routine maintenance and repairs such that the facilities and property are maintained in as good condition as when the right of use was acquired, excluding ordinary wear.

Use of the property is not recorded as an in-kind contribution from or related rent expense to RSD. The value of the land and building is not readily determinable. The agreement is classified as an exchange transaction because both parties receive significant value from this arrangement. Accordingly, the present value of the benefit to be received in future years has not been recorded.

The School came under the authority of NOLA-PS Board effective for the 2018-2019 school year, however there has been no change to the existing charter or lease agreement as a result of this change.

**Note 11: OPERATING LEASES**

The School has an operating lease for office equipment. The lease for office equipment is year-to-year and expires on June 30<sup>th</sup> of each year. Total lease expense for office equipment for the year ended June 30, 2021 totaled \$21,772 and is reported as equipment rental in the statement of functional expenses.

**Note 12: RETIREMENT PLAN**

Substantially, all employees of the School are members of a safe harbor 403(b) Retirement Plan (the Plan). Covered employees may elect to contribute a portion of their salaries to the Plan. The School's contribution to the Plan is 100% of the participant's compensation up to 5% and an additional 2% for contributions exceeding 4% of the participant's compensation. The School made contributions of \$210,636 to the Plan for the year ended June 30, 2021, which are included in employee benefits in the statement of functional expenses.

**Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
Notes to the Financial Statements**

**Note 13: CONTINGENCIES**

The School is the recipient of grant funds from various federal, state and local agencies. The grants are governed by various guidelines, regulations, and contractual agreements. The administration of the programs and activities funded by the grants are under the control and administration of the School and are subject to audit and/or review by the applicable funding sources. Any grant funds found not to be properly spent in accordance with the terms, conditions, and regulations of the funding source may be subject to recapture.

*State Funding* – The continuation of the School is contingent upon legislative appropriation or allocation of funds necessary to fulfill the requirements of the charter contract with the Board of Elementary and Secondary Education. If the legislature fails to appropriate sufficient monies to provide for the continuation of the charter contract, or if such appropriation is reduced by veto of the governor or by any means provided in the appropriations act to prevent the total appropriation for the year from exceeding revenues for that year, or for any other lawful purpose, and the effect of such reduction is to provide insufficient monies for the continuation of the charter contract, the contract shall terminate on the date of the beginning of the first fiscal year for which funds are not appropriated.

At June 30, 2021, the School was not a defendant or co-defendant in any lawsuits arising from the normal course of operations.

**Note 14: UNCERTANTIES**

In March 2020, the World Health Organization made the assessment that the outbreak of a novel coronavirus (COVID-19) can be characterized as a pandemic. As a result, uncertainties have arisen that may have a significant negative impact on the operating activities and results of the School. The occurrence and extent of such an impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel or meetings, (iv) the effects on the financial markets, and (v) the effects on the economy overall, all of which are uncertain.



## SUPPLEMENTARY INFORMATION



**Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
Schedule of Compensation, Benefits and Other Payments to Agency Head**

*For the Year Ended June 30,*

**2021**

Agency Head Name: Kelly Batiste, Principal/CEO

<b>PURPOSE</b>	<b>AMOUNT</b>
Salary	\$ 137,898
Benefits-Fica and Medicare	10,347
Benefits-health insurance	5,578
Benefits-retirement	9,659
Workers comp	727
Benefits-life insurance	29
Benefits-long term disability	681
Car allowance	-
Vehicle provided by government	-
Cell phone	1,059
Dues	-
Vehicle rental	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Unvouchered expenses	-
Meetings and conventions	-
Other	6,180
<b>Total</b>	<b>\$ 172,158</b>

**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**

To the Board of Directors of  
Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
New Orleans, 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 Community Leaders Advocating Student Success, Inc. d/b/a Fannie C. Williams Charter School (the School) (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to financial statements, and have issued our report thereon dated December 27, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing 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 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 School'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 weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the 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 financial statements. 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 School'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 School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Carly Riggs & Ingram, L.L.C.*

Metairie, Louisiana  
December 27, 2021



## **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of  
Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
New Orleans, Louisiana

### **Report on Compliance for the Major Federal Program**

We have audited Community Leaders Advocating Student Success, Inc. dba Fannie Williams Charter School's (a nonprofit organization) (the School) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the School's major federal program for the year ended June 30, 2021. The School's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for the School's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the School's compliance.

## Opinion on the Major Federal Program

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

## Report on Internal Control over Compliance

Management of the School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance 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 compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Carly Riggs & Ingram, L.L.C.*

Metairie, Louisiana  
December 27, 2021

**Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2021**

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-through Entity Identifying Number</b>	<b>Federal Expenditures (\$)</b>	<b>Funds Passed Through to Subrecipient</b>	<b>Total Federal Expenditures (\$)</b>
<u>United States Dept. of Education/Louisiana Department of Education</u>					
Title I Grants to Local Educational Agencies	84.010	n/a	\$ 417,051	\$ -	\$ 417,051
Title I Grants to Local Educational Agencies/School Redesign	84.010	n/a	142,199	-	142,199
<i>Total Title I Grants to Local Educational Agencies</i>			559,250		559,250
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	n/a	42,355	-	42,355
Student Support and Academic Enrichment Program	84.424	n/a	44,012	-	44,012
Higher Education Institutional Aid	84.031A	n/a	3,407	-	3,407
COVID-19 - Education Stabilization Fund/Discretionary Grants: Rethink K-12 Education	84.425B	n/a	5,000		5,000
COVID-19 - Education Stabilization Fund/Governor's Emergency Education Relief Fund	84.425C	n/a	32,750		32,750
COVID-19 - Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund	84.425D	n/a	387,691		387,691
COVID-19 - Education Stabilization Fund/American Rescue Plan - Elementary and Secondary School Emergency Relief	84.425U	n/a	37,653		37,653
<i>Total Education Stabilization Fund</i>			463,094		463,094
<u>United States Dept. of Education/Louisiana Department of Education/Special Education Cluster</u>					
Special Education - Grants to States (IDEA, Part B)	84.027	n/a	178,169	-	178,169
<i>Total Special Education Cluster</i>			178,169	-	178,169
<i>Total United States Department of Education</i>			1,290,287	-	1,290,287
<u>United States Dept. of Agriculture/Louisiana Department of Education/Child Nutrition Cluster</u>					
National School Lunch Program	10.555	n/a	128,453	-	128,453
School Breakfast Program	10.553	n/a	65,703	-	65,703
<i>Total Child Nutrition Cluster</i>			194,156	-	194,156
<i>Total United States Department of Agriculture</i>			194,156	-	194,156
<b>Total Expenditures of Federal Awards</b>			<b>\$ 1,484,443</b>	<b>\$ -</b>	<b>\$ 1,484,443</b>

\* Community Leaders Advocating Student Success, Inc. d/b/a Fannie Williams Charter School did not pass-through any amounts to Subrecipients.

**Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2021**

**Note 1: GENERAL**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the revenues from federal awards of the School as defined in Note 2 to the School's basic financial statements. All federal awards were received directly from federal agencies and are included on the Schedule, as well as federal assistance passed through government agencies.

**Note 2: BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the School and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this Schedule may differ from amounts presented in or used in the preparation of the basic financial statements. The School has not elected to use the 10% de minimis indirect rate allowed under the Uniform Guidance.

**Note 3: RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

Federal awards revenues are reported in the School's basic financial statements as federal grants.

**Note 4: LOANS**

The School did not expend federal awards related to loans or loan guarantees during the year ended June 30, 2021.

**Note 5: FEDERALLY FUNDED INSURANCE**

The School had no federally funded insurance for the year ended June 30, 2021.

**Note 6: NONCASH ASSISTANCE**

The School did not receive any federal noncash assistance for the year ended June 30, 2021.

**Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2021**

**A. SUMMARY OF AUDITORS' RESULTS**

*Financial Statements*

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes   X   no
- Significant deficiency(es) identified? \_\_\_\_\_ yes   X   none noted

Noncompliance material to financial statements noted? \_\_\_\_\_ yes   X   no

*Federal Awards*

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ yes   X   no
- Significant deficiency(es) identified? \_\_\_\_\_ yes   X   none noted

Type of auditors' report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Part 200.516(a)? \_\_\_\_\_ yes   X   none noted

Identification of major federal programs:

Federal CFDA Number	Federal Program or Cluster
84.010	Title I Grants to Local Educational Agencies

Dollar threshold used to distinguish between type A and B programs was \$750,000 for major federal programs.

Auditee qualified as a low-risk auditee for federal purposes?   X   yes \_\_\_\_\_ no

**Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2021**

**B. FINDINGS RELATED TO THE FINANCIAL STATEMENTS**

*There were no findings noted related to the financial statements for the year ended June 30, 2021.*

**C. FINDINGS RELATED TO COMPLIANCE AND OTHER MATTERS**

*There were no findings noted related to compliance and other matters for the year ended June 30, 2021.*

**D. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS (Continued)**

*There were no findings noted related to findings and questioned costs related to major federal award programs for the year ended June 30, 2021.*

**E. MANAGEMENT LETTER**

*A management letter was not issued for the year ended June 30, 2021.*

**Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2020**

**A. PRIOR AUDIT FINDINGS AND QUESTIONED COSTS**

**2020-001: REPORTING**

**Title and CFDA Number of Federal Program:** CFDA 84.010 Title I – Grants to Local Educational Agencies

**Criteria:** As described in 2 CFR Part 200.61, subrecipients of federal funds must design and implement internal controls designed to provide reasonable assurance regarding the achievement of the reliability of the reporting for internal and external use.

**Condition:** There is no control in place to review and approve the reimbursement requests before they are submitted to the federal agency for reporting purposes as required by 2 CFR Part 200.

**Cause:** Controls over the compliance requirement for reporting were not designed and implemented appropriately.

**Effect:** Lack of controls over this compliance requirement may impact compliance.

**Auditors' Recommendation:** Management should design, implement, and document policies and procedures to review and approve all reimbursement requests for Title I.

**Resolution:** Resolved. Management designed, implemented, and documented policies and procedures to review and approve all reimbursement requests for Title I



**Community Leaders  
Advocating Student Success, Inc.  
(d/b/a Fannie C. Williams Charter School)**

**BESE AGREED-UPON PROCEDURES REPORT**

**June 30, 2021**





Carr, Riggs & Ingram, LLC  
111 Veterans Boulevard  
Suite 350  
Metairie, LA 70005

504.837.9116  
504.837.0123 (fax)  
CRICpa.com

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

To the Board of Directors of  
Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
the Louisiana Department of Education,  
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the performance and statistical data accompanying the annual financial statements of Community Leaders Advocating Student Success, Inc. (a nonprofit organization) (CLASS) for the fiscal year ended June 30, 2021; and to determine whether the specified schedules are free of obvious error and omissions, in compliance with Louisiana Revised Statute 24:514 I. CLASS's management is responsible for the performance and statistical data.

CLASS 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.

The procedures and associated results are as follows:

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

1. We will select a sample of 25 transactions, review supporting documentation, and observe that the sampled expenditures/revenues are classified correctly and are reported in the proper amounts among 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, and
- Nonpublic Transportation Revenue.

**Results: No exceptions noted in performing this procedure.**

**Class Size Characteristics (Schedule 2)**

2. We will obtain a list of classes by school, school type, and class size as reported on the schedule. We will then trace a sample of 10 classes to the October 1<sup>st</sup> roll books for those classes and observe that the class was properly classified on the schedule.

**Results: No exceptions noted in performing this procedure.**

**Education Levels/Experience of Public School Staff (NO SCHEDULE)**

3. We will obtain October 1st PEP data submitted to the Department of Education (or equivalent listing prepared by management), including full-time teachers, principals, and assistant principals by classification, as well as their level of education and experience, and obtain management's representation that the data/listing is complete. We will then select a sample of 25 individuals, trace to each individual's personnel file, and observe that each individual's education level and experience was properly classified on the PEP data or equivalent listing prepared by management.

**Results: Exceptions noted. Two (2) of twenty-five (25) individuals' educational level was incorrectly reported on the October 1, 2020 PEP Report. Four (4) of twenty-five (25) individuals' experience was incorrectly reported on the October 1, 2020 PEP report or could not be supported through review of the personnel file.**

**Public School Staff Data: Average Salaries (NO SCHEDULE)**

4. We will obtain June 30<sup>th</sup> 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 obtain management's representation that the data/listing is complete. We will then select a sample of 25 individuals, trace to each individual's personnel file, and observe that each individual's salary, extra compensation, and full-time equivalents were properly included on the PEP data (or equivalent listing prepared by management).

**Results: Exceptions noted. Two (2) of twenty-five (25) individuals' salary were incorrectly reported on the June 30, 2021 PEP data.**

We were engaged by CLASS to perform this agreed-upon procedures engagement and conducted our engagement 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 engagement, 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.

We are required to be independent of CLASS and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the performance and statistical data accompanying the annual financial statements of Community Leaders Advocating Student Success, Inc., 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.

*Cam, Riggs & Ingram, L.L.C.*

Metairie, Louisiana  
December 27, 2021

**Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
Schedule 1 - General Fund Instructional and Support  
Expenditures and Certain Local Revenue Sources  
For the Year Ended June 30, 2021**

**General Fund Instructional and Equipment Expenditures**

Teacher and student interaction activities:		
Classroom teacher salaries	\$	1,623,268
Other instructional staff activities		221,863
Instructional Staff Employee benefits		633,956
Purchased professional and technical services		47,030
Instructional materials and supplies		13,921
Less instructional equipment		14,044
Total teacher and student interaction activities		\$ 2,554,082
Other instructional activities		102,783
		102,783
Pupil support activities	\$	314,132
Less equipment for pupil support activities		-
Net pupil support activities		314,132
Instructional Staff Services	\$	263,182
Less equipment for instructional staff services		-
Net instructional staff services		263,182
School Administration	\$	561,469
Less: Equipment for School Administration		(150,880)
Net School Administration		410,589
Total general fund instructional expenditures		\$ 3,644,768
Total general fund equipment expenditures		\$ (136,836)

\*Remainder of the BESE Schedule I does not apply to the School.

*See independent accountants' report on applying agreed-upon procedures.*

**Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
Schedule 2 - Class Size Characteristics  
For the Year Ended June 30, 2021**

**As of October 1, 2020**

<b>School Type</b>	<b>Class Size Range</b>							
	<b>1-20</b>		<b>21-26</b>		<b>27-33</b>		<b>34+</b>	
	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>
Elementary	4%	4	78%	76	18%	18	0%	-
Elementary Activity Classes	20%	3	67%	10	13%	2	0%	-
Middle/Jr. High	0%	-	0%	-	0%	-	0%	-
Middle/Jr. High Activity Classes	0%	-	0%	-	0%	-	0%	-
High	0%	-	0%	-	0%	-	0%	-
High Activity Classes	0%	-	0%	-	0%	-	0%	-
Combination	0%	-	0%	-	0%	-	0%	-
Combination Activity Classes	0%	-	0%	-	0%	-	0%	-

*See independent accountants' report on applying agreed-upon procedures.*



Fannie C. Williams Charter School  
C.L.A.S.S.  
*(Community Leaders Advocating Student Success)*  
11755 Dwyer Road  
New Orleans, Louisiana 70128  
Office (504) 373-6228 • Fax (504) 245-2796

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Kelly S. Batiste, CEO/Principal

December 23, 2021

Louisiana Legislative Auditor  
1600 North 3<sup>rd</sup> Street  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

And

Carr, Riggs & Ingram, LLC  
111 Veterans Blvd.  
Suite 350  
Metairie, LA 70005

RE: Management's Response to Statewide Agreed-Upon Procedures  
Community Leaders Advocating Student Success d/b/a Fannie C. Williams Charter School

Dear Sirs:

Community Leaders Advocating Student Success will review policies and procedures in regard to the comments for each schedule of performance and statistical data and make appropriate changes that will improve reporting on each schedule of performance and statistical data that are cost effective and within our budget constraints.

Sincerely,

Kelly Batiste  
Principal, CEO