

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

CONSOLIDATING FINANCIAL STATEMENTS
For the Year Ended June 30, 2021



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Community School for Apprenticeship Learning, Inc.
Baton Rouge, Louisiana

Report on the Financial Statements

We have audited the accompanying consolidating financial statements of Community School for Apprenticeship Learning, Inc. and its Subsidiary (a nonprofit organization), which comprise the consolidating statement of financial position as of June 30, 2021, and the related consolidating 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 consolidating 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 consolidating 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 consolidating 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 consolidating financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidating financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidating 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 consolidating financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidating 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 consolidating financial statements referred to above present fairly, in all material respects, the financial position of Community School for Apprenticeship Learning, Inc. and Subsidiary as of June 30, 2021, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary and Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidating financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidating financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidating financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidating financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidating financial statements or to the consolidating 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 consolidating financial statements as a whole.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head, Political Subdivision Head, or Chief Executive Officer is required by Louisiana Revised Statute 24:513 (A)(3) and is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. 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 March 31, 2022, on our consideration of Community School for Apprenticeship Learning, Inc. and its Subsidiary'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 Community School for Apprenticeship Learning, Inc. and Subsidiary's internal control over financial reporting and compliance.

TWRU

CPAs & Financial Advisors
Baton Rouge, Louisiana
March 31, 2022



COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
(See Notes to Financial Statements)
June 30, 2021

ASSETS

	Community School for Apprenticeship Learning	Making Education Count, Inc.	Eliminations	Consolidating Total
CURRENT ASSETS:				
Cash	\$ 18,575,404	\$ -	\$ -	\$ 18,575,404
Accounts Receivable - MFP	244,774	-	-	244,774
Accounts Receivable - Federal Programs	50,152	-	-	50,152
TOTAL CURRENT ASSETS	18,870,330	-	-	18,870,330
PROPERTY AND EQUIPMENT:				
Land and Land Improvements	1,052,253	-	-	1,052,253
Buildings and Leasehold Improvements	15,152,333	1,995,966	-	17,148,299
Construction in Process	682,497	-	-	682,497
Furniture and Fixtures	292,107	-	-	292,107
Equipment	898,850	-	-	898,850
Other Fixed Assets	5,524	-	-	5,524
Landscaping	1,519	-	-	1,519
TOTAL PROPERTY AND EQUIPMENT	18,085,083	1,995,966	-	20,081,049
Less Accumulated Depreciation	2,864,207	487,209	-	3,351,416
NET PROPERTY AND EQUIPMENT	15,220,876	1,508,757	-	16,729,633
OTHER ASSETS				
Due from Related Party	1,432,369	-	(1,432,369)	-
TOTAL ASSETS	\$ 35,523,575	\$ 1,508,757	\$ (1,432,369)	\$ 35,599,963

LIABILITIES AND NET ASSETS

	Community School for Apprenticeship Learning	Making Education Count, Inc.	Eliminations	Consolidating Total
CURRENT LIABILITIES:				
Accounts Payable	\$ 717,928	\$ -	\$ -	717,928
Accrued Payroll Taxes	86,197	-	-	86,197
Payroll Liabilities	72,861	-	-	72,861
Credit Card Payable	25,975	-	-	25,975
TOTAL CURRENT LIABILITIES	902,961	-	-	902,961
NON-CURRENT LIABILITIES				
Due to Related Party	-	1,432,369	(1,432,369)	-
TOTAL LIABILITIES	902,961	1,432,369	(1,432,369)	902,961
NET ASSETS:				
Unrestricted	34,620,614	76,388	-	34,697,002
TOTAL NET ASSETS	34,620,614	76,388	-	34,697,002
TOTAL LIABILITIES AND NET ASSETS	\$ 35,523,575	\$ 1,508,757	\$ (1,432,369)	\$ 35,599,963

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

CONSOLIDATING STATEMENT OF ACTIVITIES
(See Notes to Financial Statements)
For the Year Ended June 30, 2021

	Community School for Apprenticeship Learning	Making Education Count, Inc.	Eliminations	Consolidating Total
CHANGES IN UNRESTRICTED NET ASSETS				
PUBLIC SUPPORT REVENUES AND OTHER SUPPORT:				
MFP School Payments	\$ 30,419,837	\$ -	\$ -	30,419,837
Support from Federal Programs	1,938,416	-	-	1,938,416
Support from State Programs	44,822	-	-	44,822
Support from Federal Food Programs	67,100	-	-	67,100
MFP Food Payments	9,052	-	-	9,052
Other Income	312,119	-	-	312,119
Interest Income	3,208	-	-	3,208
TOTAL PUBLIC SUPPORT REVENUES AND OTHER SUPPORT	32,794,554	-	-	32,794,554
EXPENDITURES:				
Program Expenses	24,747,911	51,138	-	24,799,049
Administrative Expenses	3,654,485	-	-	3,654,485
TOTAL EXPENDITURES	28,402,396	51,138	-	28,453,534
INCREASE(DECREASE) IN NET ASSETS WITHOUT DONOR	4,392,158	(51,138)	-	4,341,020
NET ASSETS WITHOUT DONOR RESTRICTIONS BEGINNING OF YEAR	30,228,456	127,526	-	30,355,982
NET ASSETS WITHOUT DONOR RESTRICTIONS END OF YEAR	\$ 34,620,614	\$ 76,388	\$ -	\$ 34,697,002

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
(See Notes to Financial Statements)
For the Year Ended June 30, 2021

	Community School for Apprenticeship Learning	Making Education Count, Inc.	Eliminations	Consolidating Total
EXPENDITURES:				
PROGRAM AND INSTRUCTIONAL EXPENSES:				
Salaries	\$ 8,851,197	\$ -	\$ -	8,851,197
Substitute Teachers	15,253	-	-	15,253
Payroll Taxes	411,940	-	-	411,940
Retirement	1,221,746	-	-	1,221,746
Health Insurance	1,380,883	-	-	1,380,883
Worker's Compensation Insurance	31,824	-	-	31,824
Other Employee Benefits	92,154	-	-	92,154
Depreciation and Amortization	424,550	51,138	-	475,688
Regular Program Expenditures	5,262,584	-	-	5,262,584
Special Education Expenditures	768,279	-	-	768,279
Career and Technology Education Expenditures	169,349	-	-	169,349
Other Instructional Expenditures	247,934	-	-	247,934
Special Programs	250,423	-	-	250,423
Pupil Support Services	517,573	-	-	517,573
Instructional Staff Services	5,011,671	-	-	5,011,671
Non-Instructional: Food Service Operations	90,551	-	-	90,551
TOTAL PROGRAM EXPENSES	24,747,911	51,138	-	24,799,049
SUPPORT AND ADMINISTRATIVE EXPENSES:				
Salaries	1,252,954	-	-	1,252,954
Payroll Taxes	34,899	-	-	34,899
Retirement	116,796	-	-	116,796
Health Insurance	111,841	-	-	111,841
Worker's Compensation Insurance	4,505	-	-	4,505
Other Employee Benefits	8,176	-	-	8,176
General Administration	188,055	-	-	188,055
School Administration	121,395	-	-	121,395
Business Services	113,724	-	-	113,724
Operation and Maintenance of Plant Services	828,936	-	-	828,936
Student Transportation Services	618,197	-	-	618,197
Central Services	69	-	-	69
Facility Acquisition and Construction Services	169,517	-	-	169,517
Indirect Costs	85,421	-	-	85,421
TOTAL ADMINISTRATIVE EXPENSES:	3,654,485	-	-	3,654,485
TOTAL EXPENDITURES	\$ 28,402,396	\$ 51,138	\$ -	\$ 28,453,534

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

CONSOLIDATING STATEMENT OF CASH FLOWS
(See Notes to Financial Statements)
For the Year Ended June 30, 2021

	Community School for Apprenticeship Learning	Making Education Count, Inc.	Eliminations	Consolidating Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received for MFP	\$ 30,357,117	\$ -	\$ -	\$ 30,357,117
Cash Received from Federal Grants	2,471,887	-	-	2,471,887
Cash Received from State Grants	44,822	-	-	44,822
Cash Received from Other Sources	312,119	-	-	312,119
Interest Received	3,208	-	-	3,208
Cash Paid to Employees	(10,104,151)	-	-	(10,104,151)
Cash Paid for Goods and Services	(17,054,211)	-	-	(17,054,211)
NET CASH PROVIDED BY OPERATING ACTIVITIES:	6,030,791	-	-	6,030,791
CASH FLOWS FROM INVESTING ACTIVITIES:				
Payments for Buildings and Improvements	(501,166)	-	-	(501,166)
Payments for Construction in Progress	(682,497)	-	-	(682,497)
NET CASH USED BY INVESTING ACTIVITIES	(1,183,663)	-	-	(1,183,663)
NET INCREASE IN CASH	4,847,128	-	-	4,847,128
BEGINNING CASH BALANCE	13,661,176	-	-	13,661,176
ENDING CASH BALANCE	\$ 18,508,304	\$ -	\$ -	\$ 18,508,304

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

NOTES TO CONSOLIDATING FINANCIAL STATEMENTS
June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations – Community School for Apprenticeship Learning, Inc. (CSAL) is an independent public middle school with a charter to operate in East Baton Rouge Parish expiring June 30, 2026. During the 2020-2021 school year, CSAL had an enrollment of 305 and teaches using a project based instruction as one of the primary tools of delivery.

During 2021, the School applied for and received a renewal Type 2 charter to operate a public high school, Madison Preparatory Academy, in East Baton Rouge Parish. At the High School, students focus on either a liberal arts or a math/science student track, with their senior year focusing on the specific academic track and allowing students to intern with local companies to get experience and exposure in the workplace in areas related to their academic track. MPA received a renewal charter to operate in East Baton Rouge Parish expiring June 30, 2027. During the 2020-2021 school year Madison Preparatory Academy had an enrollment of 609 students.

During 2011, the School applied for and received a Type 2 charter to operate Louisiana Virtual Charter Academy (LAVCA), a public virtual school operated in Louisiana for grades Kindergarten through eleventh grade. The school operates through a partnership with K12 through an online instructional program. LAVCA has a charter to operate in Louisiana expiring June 30, 2023. During the 2020-2021 school year LAVCA had an enrollment of 1919 students.

During 2020, the School applied for and received a charter to operate an independent public elementary school (CESC) with a charter to operate in EBR Parish expiring June 30, 2023. During the 2020-2021 school year, CESC had an enrollment of 80 students and teaches using a project based instruction as one of the primary tools of delivery

The School is a nonprofit school as described in Section 501 (c) (3) of the Internal Revenue Code and is exempt from federal and state income taxes. Making Education Count, Inc. (MEC) was organized to obtain a loan to construct a gym for Community School for Apprenticeship Learning. MEC is a nonprofit school as described in Section 501 (c) (2) of the Internal Revenue Code and is exempt from federal and state income taxes. MEC's sole purpose is to own the building.

Principles of Consolidation – The accompanying financial statements reflect the consolidating financial statements of Community School for Apprenticeship Learning, Inc. (School) and Making Education Count, Inc. (Subsidiary). The Board of Directors for the School is also the Board of Directors for the Subsidiary. Material inter-company transactions have been eliminated.

Basis of Accounting – The financial statements were prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

Basis of Presentation – 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 with donor restrictions are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, such as those that the donor stipulates that resources be maintained in perpetuity. 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 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. 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. The School has only net assets without donor restrictions as of June 30, 2021.

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

NOTES TO CONSOLIDATING FINANCIAL STATEMENTS
June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Support – The school is issued monthly per pupil Minimum Foundation Program (MFP) distributions as determined by the State Department of Education and the East Baton Rouge Parish School Board. The distribution is based on the October 1 enrollment and is adjusted accordingly for any State Department of Education audit adjustments. The School also applies for various grants from the private and public sector. The grants are for specific items and are nonrecurring.

Concentrations – For the year ended June 30, 2021, the School received approximately 13% of its annual revenue from the East Baton Rouge Parish School Board and 86% from State of Louisiana Department of Education funding.

For the year ended June 30, 2021, LAVCA maintains a contract with one supplier for all of their instructional materials and supplies.

Contributions – Contributions received are allocated as restricted or unrestricted based on the donors' stipulations.

Donated Services – No amounts have been reflected in the financial statements for donated services. The School generally pays for services requiring specific expertise. Some Board members volunteer their time and perform a variety of tasks that assist with administrative programs.

In-kind Donations – Occasionally the School receives in-kind donations of supplies. The fair value of the donation of any in kind gifts are recorded as contribution income and applicable expense. During the year, no in-kind donations were received.

Functional Expenses – The costs of providing various program and administrative services have been reported on a functional basis in the Consolidating Statement of Activities and the Consolidating Statement of Functional Expenses. Accordingly, certain costs have been allocated among the various program and administrative services based on estimates made by management.

Cash and Cash Equivalents – The School and Subsidiary both consider all unrestricted, highly liquid investments purchases with maturity of three months or less to be cash equivalents.

Accounts Receivable – Bad debts are charged to operations in the year in which the account is determined uncollectible. If the allowance method of accounting for uncollectible accounts were used, it would not have a material effect on the financial statements. No amounts for an allowance for bad debts have been established as the School expects to collect the balance in full.

Property and Equipment – Purchased property and equipment is recorded at cost. Acquisitions of land, buildings, and improvements in excess of \$20,000 are capitalized. Furniture and equipment in excess of a range of \$1,000 to \$5,000 are capitalized. Depreciation is calculated using the straight-line method over the estimated useful life of the assets. Estimated useful lives range from three to 10 years for most furniture, equipment, and major improvements and 39 years for buildings.

Repair and maintenance costs are expensed as incurred. When property and equipment are retired or otherwise disposed, the cost and accumulated depreciation are removed from the accounts and any resulting gain or loss is included in the results of operations for the respective year.

Construction in progress costs represent cumulative costs of projects not complete and not yet placed in service. No depreciation was taken on these capitalized costs. Construction in progress was \$682,497 for the year ended June 30, 2021.

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

NOTES TO CONSOLIDATING FINANCIAL STATEMENTS
June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Advertising – The School expenses advertising costs as they are incurred. Advertising costs during 2021 were \$0.

Use of Estimates – Management used estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenditures. Actual results could vary from the estimates that were assumed in preparing the financial statements.

Income Taxes – The School is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the School's tax-exempt purpose is subject to taxation as unrelated business income. The School has no unrelated business income for the fiscal years ended June 30, 2021. In addition, the School qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

The School may recognize the tax benefit from a tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the School and various positions related to the potential sources of unrelated business taxable income (UBIT). The School has analyzed its tax positions taken for filings with the Internal Revenue Service. The School believes that its income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse on the School's financial condition, results of operations, or cash flows. The School's tax returns are subject for review for the years ended June 30, 2018, 2019, and 2020. The tax return for year end June 30, 2021 is expected to be filed in May 2022.

NOTE 2: ACCOUNTS RECEIVABLE

Accounts receivable - MFP at June 30, 2021 represent the amount due from the East Baton Rouge Parish School Board for June 2021 MFP net of monthly expenses paid directly to the School Board through deduction from total support.

Accounts receivable – Federal Programs at June 30, 2021 represent the amount due from various federal grants for reimbursements of expenses as of June 30, 2021.

NOTE 3: OPERATING LEASE

The School leases its facilities from the East Baton Rouge Parish School Board on a year-to-year basis. On December 18, 2008, the school entered into a new lease agreement with the school board which reduced the monthly rent charged to the school to \$100. Total rent paid during the year ended June 30, 2021 was \$1,200. The new lease agreement was extended for the same terms for until June 30, 2029. As a term of the agreement the School is responsible for utilities expense, janitorial expenses, and other repairs.

LAVCA leases classroom space for presentations and testing on an as needed basis and office equipment as needed on a monthly basis. Total rent paid to outside parties for 2021 totaled \$134,897.

Estimated annual rental obligation for the next five years is \$1,200 each year.

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

NOTES TO CONSOLIDATING FINANCIAL STATEMENTS
June 30, 2021

NOTE 4: RETIREMENT PLAN

Some School employees of CSAL and MPA are covered by the Teachers' Retirement System of Louisiana. Employees are required to defer 8% of their salary into the plan. For the year ended June 30, 2021, the School contributed an additional 25.2% for employees participating in this plan. School employees who work for LAVCA participate in a 403(b) plan. The School contributes 5% of employees' salaries into the plan. During the year ended June 30, 2021, the School contributed \$1,338,542 into all the retirement plans.

NOTE 5: SUPPLEMENTAL DISCLOSURE OF CONSOLIDATED CASH FLOW INFORMATION

Reconciliation of increase in net assets to net cash provided by operating activities:

	<u>2021</u>
Increase in Net Assets	\$4,341,020
Depreciation and Amortization	475,688
Increase in Accounts Receivable – MFP	(71,772)
Decrease in Accounts Receivable – Federal Programs	533,471
Decrease in Prepaid Expenses	54,045
Increase in Accounts Payable	685,957
Increase in Payroll Taxes Payable	17,599
Increase in Payroll Liabilities	43,064
Increase in Credit Card Payable	<u>18,819</u>
 NET CASH PROVIDED BY OPERATING ACTIVITIES	 <u>\$ 6,097,891</u>

NOTE 6: CONCENTRATION OF CREDIT RISK

During the year, the School and the Subsidiary maintained cash balances at two financial institutions. As of June 30, 2021, the balances at both financial institutions were in excess of the FDIC insurance limit.

NOTE 7: RESTRICTIONS ON NET ASSETS

The School's board of directors has not chosen to place any limitations on net assets without donor restrictions.

NOTE 8: LIQUIDITY AND AVAILABILITY

The following reflects the School's financial assets as of the statement of financial position date:

	<u>06/30/21</u>
Cash	\$ 18,575,404
MFP and Federal Funds Receivable	<u>294,926</u>
 Financial assets available to meet cash needs for general expenditures within one year	 <u>\$ 18,870,330</u>

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

NOTES TO CONSOLIDATING FINANCIAL STATEMENTS
June 30, 2021

NOTE 9: LINE OF CREDIT

The School had a line of credit with a limit of \$1,000,000 bearing interest at 2.51% that expired September 28, 2021. The line was secured by the CSAL savings account at issuing bank, and all real property owned by the School, and all deposit accounts. At June 30, 2021, the line of credit had a balance of \$0. The line of credit was not renewed when it expired due to non-usage

NOTE 10: SUBSEQUENT EVENTS

The School has evaluated all subsequent events through March 31, 2022, the date the financial statements were available to be issued.

The School's operations may be affected by the recent and ongoing outbreak of the coronavirus disease 2019 (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. The ultimate disruption which may be caused by the outbreak is uncertain; however, it may result in a material adverse impact on the School's financial position, operations and cash flows. Possible effects may include, but are not limited to, disruption to the School's revenues and workforce.

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(See Independent Auditors' Report)
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
U.S. Department of Education - Title I - Part A Title I Grants to Local Educational Agencies Louisiana Department of Education	84.010A	681	\$ 968,424	\$ -
U.S. Department of Education - IDEA Part B Special Education-Grants to States Louisiana Department of Education	84.027A	681	463,702	-
U.S. Department of Education - Carl D. Perkins Grant Louisiana Department of Education	84.048A	681	28,295	-
U.S. Department of Education - IDEA Preschool Louisiana Department of Education	84.173A	681	2,749	-
U.S. Department of Education - Title II - Part A Teacher and Principal Training and Recruiting Fund Louisiana Department of Education	84.367A	681	43,764	-
U.S. Department of Education- Strong Readers Comprehensive Literacy Louisiana Department of Education	84.371C	681	27,664	-
U.S. Department of Education- Title IV A SSAE Louisiana Department of Education	84.424A	681	70,376	-
U.S. Department of Education- Governor's Emergency Education Relief Fund - Start Strong Louisiana Department of Education	84.425C	681	38,700	-
U.S. Department of Education- Elementary & Secondary School Emergency Education Relief Louisiana Department of Education	84.425S	681	294,745	-
U.S. Department Of Agriculture - School Lunch Program	10.555	N/A	67,100	-
Total			<u>\$ 2,005,519</u>	<u>\$ -</u>

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Community School for Apprenticeship Learning, Inc. and is presented on the accrual basis of accounting. The information in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principle, and Audit Requirements for Federal Awards* (Uniform Guidance).

Because the Schedule presents only a selected portion of the operations of Community School for Apprenticeship Learning, it is intended to and does not present the financial position, changes in net assets, or cash flows of Community School for Apprenticeship Learning, Inc.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the accompanying schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Community School for Apprenticeship Learning, Inc. has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.



COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS, AND OTHER PAYMENTS TO
AGENCY HEAD, POLITICAL SUBDIVISION HEAD, OR CHIEF EXECUTIVE OFFICER
(See Independent Auditors' Report)
For the Year Ended June 30, 2021

Agency Head: Dujan Johnson, Chief Executive Officer

	<u>Totals</u>
<u>PURPOSE</u>	
Benefits - Medical Insurance	\$ 16,888
Benefits - Retirement	54,158
Travel Reimbursements	-
Salary	<u>228,256</u>
TOTAL PAYMENTS TO AGENCY HEAD	<u>\$ 299,302</u>



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
Community School of Apprenticeship Learning, 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 consolidating financial statements of Community School of Apprenticeship Learning, Inc. and Subsidiary (a nonprofit organization), which comprise the consolidating statement of financial position as of June 30, 2021, and the related consolidating statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 31, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community School of Apprenticeship Learning, Inc. and Subsidiary's (the School) 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 the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in 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 determination of 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 organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

TWRU

CPAs & Financial Advisors
Baton Rouge, Louisiana
March 31, 2022



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

To the Board of Directors
Community School for Apprenticeship Learning, Inc.
Baton Rouge, Louisiana

Report on Compliance for Each Major Federal Program

We have audited Community School of Apprenticeship Learning, Inc. and Subsidiary's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community School of Apprenticeship Learning and Subsidiary's (the School) major federal programs for the year ended June 30, 2021. The School's major federal programs are 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the School's major federal programs 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; 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 each major federal program. However, our audit does not provide a legal determination of the School's compliance.

Opinion on Each 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 each of its major federal programs 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 each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each 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 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. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

TWRU

CPAs & Financial Advisors
Baton Rouge, Louisiana
March 31, 2022

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2021

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified Opinion

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X
- Significant deficiency(ies) identified? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ Yes X None reported

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

- Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)? _____ Yes X No

Identification of major federal programs: Title I, Part A CFDA 84.010A

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ Yes X No

II. FINDINGS RELATING TO THE FINANCIAL STATEMENT AUDIT AS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS

None reported.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None reported.

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended June 30, 2021

PRIOR YEAR FINDINGS—FINANCIAL STATEMENT AUDIT

No findings reported

PRIOR YEAR FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

No findings reported.

No questioned costs reported.

Independent Accountants' Report
on Applying Agreed-Upon Procedures

To the Board of Directors
Community School for Apprenticeship Learning, Inc.,
The Louisiana Department of Education, and
The Louisiana Legislative Auditor
Baton Rouge, Louisiana

We have performed the procedures enumerated below, on the performance and statistical data accompanying the annual financial statements of the Community School for Apprenticeship Learning (the School); for the fiscal year ended June 30, 2021; and to determine whether the specified schedules are free of obvious errors and omissions, in compliance with Louisiana Revised Statute 24:514 I. Management of the School is responsible for its performance and statistical data.

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

The procedures and associated findings are as follows:

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

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

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

Results: No exceptions were found.

Class Size Characteristics (Schedule 2)

1. We obtained a list of classes by school, school type, and class size as reported on the schedule. We then traced a random sample of 10 classes to the October 1 roll books for those classes and determined if the class was properly classified on the schedule.

Results: No exceptions were found.

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

2. We obtained the October 1st PEP data submitted to the Department of Education, including full time teachers, principals, and assistant principals by classification, as well as their level of education and experience, and obtained management's representation that the data was complete. We then selected a sample of 25 individuals and traced the education and experience reported to their personnel files.

Results: No exceptions were found.

Public School Staff Data: (No Schedule)

3. We obtained the October 1st PEP data submitted to the Department of Education, of all classroom teachers, including base salary, extra compensation, and ROTC or rehired retiree status, as well as full-time equivalents, and obtained managements representation that the data was completed. We then selected a sample of 25 individuals and traced the salary and extra compensation to ensure they were properly included on the PEP data.

Results: No exceptions were found.

We were engaged by the School 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 the School 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 the School, as required by Louisiana Revised Statue 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.

TWRU

CPAs & Financial Advisors
Baton Rouge, Louisiana
March 31, 2022

Community School for Apprenticeship Learning, Inc.
Baton Rouge, Louisiana
Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data)
As of and for the Year Ended June 30, 2020

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

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

Schedule 2 - Class Size Characteristics

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

Schedule 1

CSAL, Inc. (LAVCA - WAG) PARISH SCHOOL BOARD
Baton Rouge, Louisiana

**General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
For the Year Ended June 30, 2021__**

<u>General Fund Instructional and Equipment Expenditures</u>	Column A	Column B
General Fund Instructional Expenditures:		
Teacher and Student Interaction Activities:		
Classroom Teacher Salaries	\$3,445,748	
Other Instructional Staff Salaries	\$98,434	
Instructional Staff Employee Benefits	\$977,715	
Purchased Professional and Technical Services	\$3,100,246	
Instructional Materials and Supplies	\$1,867,857	
Instructional Equipment	\$301,838	
Total Teacher and Student Interaction Activities		\$9,791,838
Other Instructional Activities	\$8,067	\$8,067
Pupil Support Services	\$1,024,247	
Less: Equipment for Pupil Support Services		
Net Pupil Support Services		\$1,024,247
Instructional Staff Services	\$4,590,711	
Less: Equipment for Instructional Staff Services	\$0	
Net Instructional Staff Services		\$4,590,711
School Administration	\$198,024	
Less: Equipment for School Administration	\$0	
Net School Administration		\$198,024
Total General Fund Instructional Expenditures (Total of Column B)		<u>\$15,612,887</u>
Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000)		<u>\$0</u>
 <u>Certain Local Revenue Sources</u>		
Local Taxation Revenue:		
Advalorem Taxes		
Constitutional Ad Valorem Taxes		\$0
Renewable Ad Valorem Tax		\$0
Debt Service Ad Valorem Tax		\$0
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		\$0
Result of Court Ordered Settlement (Ad Valorem)		\$0
Penalties/Interest on Ad Valorem Taxes		\$0
Taxes Collected Due to Tax Incremental Financing (TIF)(Ad Valorem)		\$0
Sales Taxes		
Sales and Use Taxes - Gross		\$0
Sales/Use Taxes - Court Settlement		\$0
Penalties/Interest on Sales/Use Taxes		\$0
Sales/Use Taxes Collected Due to TIF		\$0
Total Local Taxation Revenue		<u>\$0</u>
Local Earnings on Investment in Real Property:		
Earnings from 16th Section Property		\$0
Earnings from Other Real Property		\$0
Total Local Earnings on Investment in Real Property		<u>\$0</u>
State Revenue in Lieu of Taxes:		
Revenue Sharing - Constitutional Tax		\$0
Revenue Sharing - Other Taxes		\$0
Revenue Sharing - Excess Portion		\$0
Other Revenue in Lieu of Taxes		\$0
Total State Revenue in Lieu of Taxes		<u>\$0</u>
Nonpublic Textbook Revenue		<u>\$0</u>
Nonpublic Transportation Revenue		<u>\$0</u>

CSAL, Inc. (Madison-343) PARISH SCHOOL BOARD
Baton Rouge, Louisiana

**General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
For the Year Ended June 30, 2021**

<u>General Fund Instructional and Equipment Expenditures</u>	Column A	Column B
General Fund Instructional Expenditures:		
Teacher and Student Interaction Activities:		
Classroom Teacher Salaries	\$1,674,105	
Other Instructional Staff Salaries	\$438,313	
Instructional Staff Employee Benefits	\$761,529	
Purchased Professional and Technical Services	\$40,246	
Instructional Materials and Supplies	\$13,985	
Instructional Equipment	\$27,321	
Total Teacher and Student Interaction Activities	<u>\$2,955,499</u>	\$2,955,499
Other Instructional Activities	\$625,847	
		\$625,847
Pupil Support Services	\$261,842	
Less: Equipment for Pupil Support Services	<u>\$0</u>	
Net Pupil Support Services		\$261,842
Instructional Staff Services	\$169,509	
Less: Equipment for Instructional Staff Services	<u>\$0</u>	
Net Instructional Staff Services		<u>\$169,509</u>
School Administration	\$712,398	
Less: Equipment for School Administration	<u>\$0</u>	
Net School Administration		<u>\$712,398</u>
Total General Fund Instructional Expenditures (Total of Column B)		<u>\$4,099,248</u>
Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000)		<u>\$0</u>
 <u>Certain Local Revenue Sources</u>		
Local Taxation Revenue:		
Advalorem Taxes		
Constitutional Ad Valorem Taxes		\$0
Renewable Ad Valorem Tax		\$0
Debt Service Ad Valorem Tax		\$0
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		\$0
Result of Court Ordered Settlement (Ad Valorem)		\$0
Penalties/Interest on Ad Valorem Taxes		\$0
Taxes Collected Due to Tax Incremental Financing (TIF)(Ad Valorem)		\$0
Sales Taxes		
Sales and Use Taxes - Gross		\$0
Sales/Use Taxes - Court Settlement		\$0
Penalties/Interest on Sales/Use Taxes		\$0
Sales/Use Taxes Collected Due to TIF		\$0
Total Local Taxation Revenue		<u>\$0</u>
Local Earnings on Investment in Real Property:		
Earnings from 16th Section Property		\$0
Earnings from Other Real Property		\$0
Total Local Earnings on Investment in Real Property		<u>\$0</u>
State Revenue in Lieu of Taxes:		
Revenue Sharing - Constitutional Tax		\$0
Revenue Sharing - Other Taxes		\$0
Revenue Sharing - Excess Portion		\$0
Other Revenue in Lieu of Taxes		\$0
Total State Revenue in Lieu of Taxes		<u>\$0</u>
Nonpublic Textbook Revenue		<u>\$0</u>
Nonpublic Transportation Revenue		<u>\$0</u>

CSAL, Inc.
Madison Preparatory Academy
Baton Rouge, Louisiana

Class Size Characteristics
As of October 1, 2020

Class Size Range	1-20		21-26		27-33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
School Type								
Elementary								
Elementary Activity Classes								
Middle/Jr. High								
Middle/Jr. High Activity Classes								
High	31.8%	56	26.1%	46	40.2%	74		
High Activity Classes	48.1%	13	22.2%	6	25.9%	7	3.7%	1
Combination								
Combination Activity Classes								

CSAL, Inc.
Louisiana Virtual Charter Academy
Baton Rouge, Louisiana

Class Size Characteristics
As of October 1, 2020

Class Size Range	1-20		21-26		27-33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
School Type								
Elementary								
Elementary Activity Classes								
Middle/Jr. High								
Middle/Jr. High Activity Classes								
High								
High Activity Classes								
Combination	39.0%	119	14.8%	45	14.1%	43	32.1%	98
Combination Activity Classes	70.5%	55			3.8%	3	25.6%	20