

**THE EMERGE SCHOOL FOR AUTISM, INC.**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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# DAIGREPONT & BRIAN

A Professional Accounting Corporation

Certified Public Accountants

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
The Emerge School for Autism, Inc.  
Baton Rouge, LA

### Report on the Financial Statements

We have audited the accompanying financial statements of The Emerge School for Autism, Inc. (a non-profit organization), which comprise the statement of financial position as of June 30, 2019, and the related statement of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Emerge School for Autism, Inc. as of June 30, 2019, and the results of its operations and cash flows for the year then ended in conformity 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 accompanying Schedule of Compensation, Benefits and Other Payments to the School Leader, 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.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2019, on our consideration of The Emerge School School for Autism, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Emerge School for Autism, Inc.'s internal control over financial reporting and compliance.

*Daigrepoint & Brian, APAC*

Daigrepoint & Brian, APAC  
Baton Rouge, LA

September 26, 2019

**THE EMERGE SCHOOL FOR AUTISM, INC.  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2019**

**ASSETS**

Current Assets

Cash	\$ 107,746
Accounts receivable, net	25,399
Other current assets	6,268
Total Current Assets	<u>139,413</u>

Total Assets	<u>\$ 139,413</u>
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**LIABILITIES AND NET ASSETS**

Current Liabilities

Accounts payable	\$ 14,609
Accrued expenses	12,121
Accrued retirement	6,830
Accrued summer pay	21,346
Other current liabilities	750
Total Current Liabilities	<u>55,656</u>

Total Liabilities	<u>55,656</u>
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Net Assets

Net assets without donor restrictions	33,757
Net assets with donor restrictions	50,000
Total Net Assets	<u>83,757</u>

Total Liabilities and Net Assets	<u>\$ 139,413</u>
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See accompanying notes and independent auditors' report.

**THE EMERGE SCHOOL FOR AUTISM, INC.  
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED JUNE 30, 2019**

REVENUES	Without Donor Restrictions	With Donor Restrictions	Total
Minimum Foundation Program	\$ 275,058	-	\$ 275,058
Federal and state grants	2,827	-	2,827
In-kind revenue	9,163	-	9,163
Contributions	277,303	-	277,303
Other Income	5,864	-	5,864
	<hr/>	<hr/>	<hr/>
Total Revenues	570,215	-	570,215
EXPENSES			
Program services	430,171	-	430,171
Management and general	76,737	-	76,737
	<hr/>	<hr/>	<hr/>
Total Expenses	506,908	-	506,908
CHANGE IN NET ASSETS	63,307	-	63,307
Net assets - beginning of year	(29,550)	50,000	20,450
	<hr/>	<hr/>	<hr/>
Net assets - end of year	\$ 33,757	\$ 50,000	\$ 83,757
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

See accompanying notes and independent auditors' report.

**THE EMERGE SCHOOL FOR AUTISM, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2019**

	Program Services	Management & General	Total
Curriculum Materials & Software	\$ 18,985	\$ -	\$ 18,985
Employee Benefits	24,312	471	24,783
Equipment & Furniture	2,644	661	3,305
Food Service	854	-	854
Insurance	8,474	2,119	10,593
Janitorial	3,716	929	4,645
Miscellaneous	1,539	385	1,924
Payroll Taxes	21,215	1,506	22,721
Postage and Shipping	27	-	27
Professional Development	10,634	-	10,634
Recruiting	1,025	-	1,025
Rent	5,114	1,279	6,393
Repairs & Maintenance	60	15	75
Salaries & Wages	266,021	20,082	286,103
Supplies	10,862	3,130	13,992
Technical & Professional Services	31,985	44,766	76,751
Telephone	1,858	465	2,323
Transportation	17,130	-	17,130
Utilities	3,716	929	4,645
	<u>\$ 430,171</u>	<u>\$ 76,737</u>	<u>\$ 506,908</u>

See accompanying notes and independent auditors' report.

**THE EMERGE SCHOOL FOR AUTISM, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2019**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Changes in net assets	\$ 63,307
<u>Adjustments to reconcile net revenues over expenses to net cash provided by operating activities:</u>	
Decrease in accounts receivable	23,736
Increase in prepaid items	(6,268)
Decrease in accounts payable	(13,814)
Increase in accrued expenses	12,121
Increase in accrued retirement	6,830
Increase in accrued summery pay	<u>21,346</u>
Total adjustments	43,951
Net cash provided by operating activities	<u>107,258</u>

**CASH FLOWS FROM FINANCING ACTIVITES**

Forgiveness of debt	(15,000)
Repayment of debt	<u>(24,722)</u>
Net cash used in financing activities	<u>(39,722)</u>
INCREASE IN CASH	67,536
CASH, BEGINNING OF YEAR	<u>40,210</u>
CASH, END OF YEAR	<u>\$ 107,746</u>

See accompanying notes and independent auditors' report.

**THE EMERGE SCHOOL FOR AUTISM, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019**

**1. Summary of Significant Accounting Policies**

(a) Organization

The Emerge School for Autism, Inc. (the School) was incorporated on April 22, 2016 as a non-profit corporation under the laws of the State of Louisiana. The school was approved as a Type I charter by the Louisiana Board of Elementary and Secondary Education (BESE) on July 1, 2018. The School opened for students beginning with the 2018-2019 school year.

The charter contract is effective for an initial period of five years and will terminate on July 1, 2023 unless extended for a maximum of five years contingent upon the results of a review by BESE of the School's operations and compliance.

(b) Basis of Accounting

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

(c) Revenues

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

(d) Net Assets

The School reports information regarding its financial positions and activities according to two classes of net assets.

*Net Assets Without Donor Restrictions* are net assets that are not subject to donor-imposed restrictions and are available for use at the organization's discretion.

*Net Assets With Donor Restrictions* are net assets subject to donor-imposed restrictions that may or will be met, either by actions of the organization, and/or the passage of time. Once the restrictions are met, they are reclassified to net assets without donor restrictions. The School has \$50,000 in assets with donor restrictions as of June 30, 2019.

(e) Recently Issued Accounting Standards

On August 18, 2016, the FASB issued Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Among other provisions, ASU 2016-14 reduces the number of classes of net assets from three to two, requires the presentation of expenses in both natural and functional classifications, and requires the disclosure of both quantitative and qualitative information about the availability of and how the organization manages its liquid available resources to meet cash needs for general expenditures within one year of the balance sheet date.

**THE EMERGE SCHOOL FOR AUTISM, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019**

**1. Summary of Significant Accounting Policies (continued)**

(f) Cash

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

(g) Accounts and Grants Receivable

Management has determined that there were no balances recorded that were uncollectible as of June 30, 2019.

(h) Functional Expenses

The School allocates its expenses on a functional basis among its various programs. Expenses that can be identified with a specific program, such as curriculum supplies, are allocated directly according to their natural expense classification. Other expenses that are attributable to both the program and supporting functions are allocated based on management's estimates of time and effort.

(i) Income Taxes

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

The School is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

The School files information returns in the U.S. federal jurisdiction.

(j) Use of Estimates

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

(k) Subsequent Events

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through September 26, 2019, which is the date the financial statements were available to be issued.

**2. Concentrations**

Financial instruments, which potentially subject the School to concentration of credit risk, consist of cash accounts held with a bank. Cash accounts are insured by the Federal Deposit Insurance Corporation for up to \$250,000. As of June 30, 2019 there were no cash balances in excess of FDIC insured limits.

**THE EMERGE SCHOOL FOR AUTISM, INC.  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2019**

**2. Concentrations (continued)**

The School receives the majority of its operating revenue from the State of Louisiana in the form of Minimum Foundation program funding. The School also receives grants from federal agencies, state agencies, and private foundations. The percentage of revenue and receivables from these sources in excess of 10% is as follows:

	Revenue	Receivables
<b>2019</b>		
Minimum Foundation Program	48%	89%
Federal Grants	N/A	11%
Contributions	49%	N/A

**3. Leases**

In June of 2018, the School entered into an agreement with the Baton Rouge Speech and Hearing Foundation (BRSH) to partake in a shared services agreement. Under this agreement BRSH will provide the School with adequate building space to conduct school activities. The School pays a small fee for the shared facilities including a portion of the custodial and utility expense that BRSH incurs. The total building rental expense for the year ended June 30, 2019 is \$6,393.

**4. Compensated Absences**

Employees earn vacation and sick pay based on various factors such as length of service and job title. Any unused vacation is paid out at the end of the year and does not carry over to the following year. Therefore, there are no compensated absences accrued at June 30, 2019.

**5. Retirement Plan**

The School offers a 401(k) retirement plan for eligible employees. Eligibility to participate in the plan is based on the employee's age, length of service, and various other factors. The School does not participate in the Teacher's Retirement System of Louisiana (TRSL).

For the year ended June 30, 2019, the amount paid related to the School's retirement plan was \$6,621.

**6. Commitments and Contingencies**

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

**7. Net Assets with Donor Restrictions**

For the fiscal year ended June 30, 2018, the school received a grant for \$50,000 from the Lamar Foundation with the restriction that the funds be used for Equipment and Furniture & Fixtures. During the year ended June 30, 2019 there were no purchases of fixed assets leaving Net Assets with Donor Restrictions of \$50,000 at June 30, 2019.

**THE EMERGE SCHOOL FOR AUTISM, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019**

**8. Liquidity and Availability of Financial Assets**

The School has \$133,145 of financial assets. A portion of cash is donor restricted as being for Equipment and Furniture & Fixtures. At June 30, 2019, the total of these restrictions were \$50,000. The School has \$83,145 of financial assets available within one year of the statement of financial position date to meet cash needs for general and operating expenditures, consisting of cash of \$107,746, accounts receivable of \$25,399 reduced by donor restrictions of \$50,000.

As part of the School's liquidity management, cash is kept in a checking account that can be accessed to meet daily needs of the School.

**9. Debt Forgiveness**

In June of 2019, BRSH forgave the \$15,000 balance of a school startup loan. The related debt forgiveness is included in unrestricted contributions in the accompanying statement of activities and changes in net assets.

**THE EMERGE SCHOOL FOR AUTISM, INC.  
SCHEDULE OF COMPENSATION, BENEFITS, AND  
OTHER PAYMENTS TO THE SCHOOL LEADER  
FOR THE YEAR ENDED JUNE 30, 2019**

School Leader	L. Bozard
Salary	\$ 80,328
Benefits - retirement	1,600
	<u>\$ 81,928</u>

# DAIGREPONT & BRIAN

A Professional Accounting Corporation

Certified Public Accountants

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

Board of Directors  
The Emerge School for Autism, Inc.  
Baton Rouge, LA

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 The Emerge School for Autism, Inc. (a non-profit organization) which comprise the statement of financial position as of June 30, 2019, and the related 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 September 26, 2019.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered The Emerge School for Autism, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Emerge School for Autism, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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

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

### Compliance and Other Matters

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

**Purpose of this Report**

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

Daigrepon + Brian, APAC

Daigrepon & Brian, APAC  
Baton Rouge, LA

September 26, 2019

**THE EMERGE SCHOOL FOR AUTISM, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2019**

We have audited the financial statements of The Emerge School For Autism, Inc. (a non-profit organization), as of June 30, 2019 for the year ended, and have issued our report thereon dated September 26, 2019. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Summary of Auditors' Reports**

*Financial Statements*

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

**Findings - Financial Statement Audit**

There are no findings for the year ended June 30, 2019

**Questioned Costs**

There are no questioned costs for the year ended June 30, 2019

# DAIGREPONT & BRIAN

A Professional Accounting Corporation

Certified Public Accountants

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

Board of Directors  
The Emerge School for Autism, Inc.  
Baton Rouge, LA

We have performed the procedures enumerated below, which were agreed to by the management of The Emerge School for Autism, Inc. and the Legislative Auditor, State of Louisiana, on the performance and statistical data accompanying the annual financial statements of The Emerge School for Autism, Inc. for the fiscal year ended June 30, 2019; and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education in compliance with Louisiana Revised Statute 24:514.1. Management of The Emerge School for Autism, Inc. is responsible for its performance and statistical data. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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

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

#### Procedure #1

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

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

#### Results of Procedure #1

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

### Class Size Characteristics (Schedule 2)

#### Procedure #2

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 1st roll books for those classes and determined if the class was properly classified on the Schedule.

Results of Procedure #2

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

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

This purpose of this report is solely to describe the scope of testing performed on the performance and statistical data accompanying the annual financial statements of The Emerge School for Autism, Inc., as required by Louisiana Revised Statute 24:514.1, 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 Legislative Auditor as a public document.

*Daigrepoint & Brian, APAC*

Daigrepoint & Brian  
Baton Rouge, LA

September 26, 2019

THE EMERGE SCHOOL FOR AUTISM, INC.  
BATON ROUGE, LA

Schedules Required by State Law (R.S. 24:514 – Performance and Statistical Data)  
As of and for the Year Ended June 30, 2019

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 Financial and Statistical Report (AFSR).

**The Emerge School for Autism, Inc.  
Baton Rouge, LA**

**General Fund Instructional and Support Expenditures and Certain Local Revenue Sources  
For the Year Ended June 30, 2019**

	Column A	Column B
<b><u>General Fund Instructional and Equipment Expenditures</u></b>		
General Fund Instructional Expenditures:		
Teacher and Student Interaction Activities:		
Classroom Teacher Salaries	\$ 280,356	
Other Instructional Staff Activities	305	
Instructional Staff Employee Benefits	-	
Purchased Professional and Technical Services	45,162	
Instructional Materials and Supplies	-	
Instructional Equipment	<u>15,758</u>	
Total Teacher and Student Interaction Activities		\$ 341,581
Other Instructional Activities		
Pupil Support Activities	19,734	
Less: Equipment for Pupil Support Activities	<u>-</u>	
Net Pupil Support Activities		19,734
Instructional Staff Services		
Instructional Staff Services	11,248	
Less: Equipment for Instructional Staff Services	<u>-</u>	
Net Instructional Staff Services		<u>11,248</u>
School Administration		
School Administration	119,934	
Less: Equipment for School Administration	<u>-</u>	
Net School Administration		<u>119,934</u>
Total General Fund Instructional Expenditures (Total of Column B)		<u>\$ 492,497</u>
Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000)		<u>\$ -</u>

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

The Emerge School for Autism, Inc.  
 Baton Rouge, LA

Class Size Characteristics  
 As of October 1, 2018

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	100%	2						
Elementary Activity Classes								
Middle/Jr. High								
Middle/Jr. High Activity Classes								
High								
High Activity Classes								
Combination								
Combination Activity Classes								

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

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