

EISNERAMPER

LAFOURCHE PARISH SCHOOL BOARD

REPORT ON PERFORMANCE MEASUREMENT DATA

JUNE 30, 2025



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Performance Measurement Data

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Lafourche Parish School Board,
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 the Lafourche Parish School Board (LPSB) for the fiscal year ended June 30, 2025. Management of the Lafourche Parish School Board is responsible for its performance and statistical data.

The Lafourche Parish School Board has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of performing the specified procedures on the performance and statistical data accompanying the annual financial statements and report our findings to assist the specified parties in its compliance with Louisiana Revised Statutes 24:514.I. The Louisiana Legislative Auditor (“LLA”) and the Louisiana Department of Education (“LDOE”) 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 purpose.

The procedures and associated findings are as follows:

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

1. We selected a sample of 25 transactions, reviewed supporting documentation, and observed that the sampled expenditures/revenues are classified correctly and are reported in the proper amounts among the following categories presented on the schedule (as listed below):
 - 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

No exceptions noted.

Class Size Characteristics (Schedule 2)

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

No exceptions noted per testing of the 10 classes sampled.

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

3. We obtained 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 obtained management's representation that the data/listing was complete. We then selected a sample of 25 individuals, traced to each individual's personnel file, and observed that each individual's education level and experience was properly classified on the PEP data or equivalent listing prepared by management.
 - *Education Levels – No exceptions noted.*
 - *Experience – For one of the 25 individuals selected for testing, we noted a difference in the years of experience between the PEP data and personnel file information.*

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

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

Out of the 25 individuals selected for testing, we noted 3 exceptions for which the total salary paid on the PEP data did not properly include all types of payments and thus did not agree to personnel payroll data files.

- *Two of the differences were due to the PEP data not properly including a state stipend payment.*
- *One of the differences was due to the PEP data not properly including a payroll deduction refund amount.*

No other exceptions were noted for this procedure.



We were engaged by the Lafourche Parish School Board 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 (AICPA), 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 Lafourche Parish School Board and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of 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 Lafourche Parish School Board, 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.

EisnerAmper LLP

EISNERAMPER LLP
Baton Rouge, Louisiana
December 19, 2025



LAFOURCHE PARISH SCHOOL BOARD
Thibodaux, Louisiana

Schedules Required by State Law (R.S. 24:514 - Performance Measurement Data)
As of and for the Year Ended June 30, 2025

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.

LAFOURCHE PARISH SCHOOL BOARD
Thibodaux, Louisiana

**General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
For the Year Ended June 30, 2025**

<u>General Fund Instructional and Equipment Expenditures</u>	Column A	Column B
General Fund Instructional Expenditures:		
Teacher and Student Interaction Activities:		
Classroom Teacher Salaries	\$ 45,634,243	
Other Instructional Staff Salaries	8,881,620	
Instructional Staff Employee Benefits	19,403,035	
Purchased Professional and Technical Services	1,129,852	
Instructional Materials and Supplies	587,264	
Instructional Equipment	<u>58,716</u>	
Total Teacher and Student Interaction Activities		\$ 75,694,731
Other Instructional Activities		\$ 50,656
Pupil Support Services	\$9,792,086	
Less: Equipment for Pupil Support Services	<u>-</u>	
Net Pupil Support Services		\$ 9,792,086
Instructional Staff Services	2,816,642	
Less: Equipment for Instructional Staff Services	<u>-</u>	
Net Instructional Staff Services		<u>\$ 2,816,642</u>
School Administration	10,037,315	
Less: Equipment for School Administration	<u>-</u>	
Net School Administration		<u>\$10,037,315</u>
Total General Fund Instructional Expenditures (Total of Column B)		<u>\$ 98,391,429</u>
Total General Fund Equipment Expenditures		<u>\$ 1,527,390</u>
 <u>Certain Local Revenue Sources</u>		
Local Taxation Revenue:		
Advalorem Taxes		
Constitutional Ad Valorem Taxes	\$ 3,045,780	
Renewable Ad Valorem Tax	23,877,886	
Debt Service Ad Valorem Tax	10,014,489	
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	1,074,514	
Sales Taxes		
Sales and Use Taxes - Gross	<u>53,788,855</u>	
Total Local Taxation Revenue		<u>\$ 91,801,524</u>
Local Earnings on Investment in Real Property:		
Earnings from 16th Section Property	\$ 77,382	
Earnings from Other Real Property	<u>-</u>	
Total Local Earnings on Investment in Real Property		<u>\$ 77,382</u>
State Revenue in Lieu of Taxes:		
Revenue Sharing - Constitutional Tax	\$ 136,246	
Revenue Sharing - Other Taxes	281,125	
Revenue Sharing - Excess Portion	-	
Other Revenue in Lieu of Taxes	<u>-</u>	
Total State Revenue in Lieu of Taxes		<u>\$ 417,371</u>
Nonpublic Textbook Revenue	<u>\$ 59,194</u>	
Nonpublic Transportation Revenue	<u>\$ -</u>	

LAFOURCHE PARISH SCHOOL BOARD
Thibodaux, Louisiana

Class Size Characteristics
As of October 1, 2024

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	59.4%	1,169	37.8%	743	2.8%	55	0.0%	-
Elementary Activity Classes	59.6%	180	34.8%	105	4.0%	12	1.7%	5
Middle/Jr. High	65.1%	493	25.6%	194	9.2%	70	0.0%	-
Middle/Jr. High Activity Classes	47.2%	50	24.5%	26	14.2%	15	14.2%	15
High	53.9%	623	22.2%	257	23.9%	276	0.0%	-
High Activity Classes	72.2%	148	14.1%	29	6.3%	13	7.3%	15
Combination	86.0%	184	4.2%	9	3.7%	8	6.1%	13
Combination Activity Classes	62.5%	5	0.0%	-	12.5%	1	25.0%	2

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.

MARIAN FERTITTA, PRESIDENT

JAROD W. MARTIN, Superintendent

Lafourche Parish School Board
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December 19, 2025

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RE: BESE Agreed Upon Procedures

This letter is provided in connection with the results of the BESE agreed upon procedures results: The Lafourche Parish School Board is committed to providing accurate data to the LDOE, including PEP data, and we believe we have done so. The exception reported is attributable to a unique situation involving a change in position. We will seek guidance from LDOE on the salary amounts to be reported in future PEP data for situations such as these.



Chastity B. Himel, MBA, CLSBO, CGFO
Executive Director of Business Services