ST. TAMMANY PARISH
SCHOOL BOARD

Agreed-Upon Procedures
R.S. 24:514 - Performance and Statistical Data

June 30, 2024

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Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Members of the St. Tammany 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 St. Tammany Parish School Board (the School Board) for the fiscal year ended June 30, 2024 and to determine whether the specified schedules are free of obvious errors and omissions, in compliance with Louisiana Revised Statute (R.S.) 24:514 1. The School Board's management is responsible for its performance and statistical data.

St. Tammany Parish School Board 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 (LLA) 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)

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 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 differences were 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 1st roll books for those classes and observed that the class was properly classified on the schedule.

   Results: No differences were noted.

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 experience, 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.

   Results: No differences were noted.

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 were properly included on the PEP data (or equivalent listing prepared by management).

   Results: No differences were noted.

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We were engaged by the 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, 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 Board and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The 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 School Board, as required by R.S. 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 R.S. 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

A Professional Accounting Corporation

Covington, LA
December 12, 2024

ST. TAMMANY PARISH SCHOOL BOARD
Schedules Required by State Law
(R.S. 24:514 - Performance and Statistical Data)
As of and for the Year Ended June 30, 2024

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.

ST. TAMMANY PARISH SCHOOL BOARD
General Fund Instructional and Support Expenditures and Certain Local Revenue Sources
For the Year Ended June 30, 2024

Schedule 1

General Fund Instructional and Equipment Expenditures	**Column A**	**Column B**
General Fund Instructional Expenditures:		
Teacher and Student Interaction Activities:		
Classroom Teacher Salaries	$ 176,222,214	
Other Instructional Staff Salaries	7,440,840	
Instructional Staff Employee Benefits	95,952,555	
Purchased Professional and Technical Services	154,901	
Instructional Materials and Supplies	10,770,426	
Instructional Equipment	30,459	
Total Teacher and Student Interaction Activities		$ 290,571,395
Other Instructional Activities		1,437,163
Pupil Support Services	30,846,007	
Less: Equipment for Pupil Support Services	-	
Net Pupil Support Services		30,846,007
Instructional Staff Services	15,416,551	
Less: Equipment for Instructional Staff Services	(30,005)	
Net Instructional Staff Services		15,386,546
School Administration	29,894,825	
Less: Equipment for School Administration	(14,443)	
Net School Administration		29,880,382
Total General Fund Instructional Expenditures (Total of Column B)		$ 368,121,493
Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000)		$ 1,254,146
Certain Local Revenue Sources		
Local Taxation Revenue:		
Ad Valorem Taxes		
Constitutional Ad Valorem Taxes		$ 8,954,262
Renewable Ad Valorem Tax		109,921,406
Debt Service Ad Valorem Tax		35,766,184
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		3,481,096
Result of Court Ordered Settlement (Ad Valorem)		-
Penalties/Interest on Ad Valorem Taxes		222,366
Taxes Collected Due to Tax Incremental Financing (TIF)(Ad Valorem)		-
Sales Taxes		
Sales and Use Taxes - Gross		145,006,826
Sales/Use Taxes - Court Settlement		-
Penalties/Interest on Sales/Use Taxes		102,717
Sales/Use Taxes Collected Due to TIF		-
Total Local Taxation Revenue		303,454,857
Local Earnings on Investment in Real Property:		
Earnings from 16th Section Property		$ -
Earnings from Other Real Property		-
Total Local Earnings on Investment in Real Property		$ -
State Revenue in Lieu of Taxes:		
Revenue Sharing - Constitutional Tax		$ 159,129
Revenue Sharing - Other Taxes		2,040,390
Revenue Sharing - Excess Portion		-
Other Revenue in Lieu of Taxes		-
Total State Revenue in Lieu of Taxes		$ 2,199,519
Nonpublic Textbook Revenue		$ 181,693
Nonpublic Transportation Revenue		$ -

ST. TAMMANY PARISH SCHOOL BOARD **Schedule 2**
Class Size Characteristics
As of October 1, 2023

	Class Size Range							
	1-20		21-26		27-33		34+	
School Type	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	77%	5320	20%	1377	1%	36	2%	147
Elementary Activity Classes	64%	565	27%	237	1%	13	8%	70
Middle/Jr. High	76%	1879	22%	545	2%	57	0%	2
Middle/Jr. High Activity Classes	70%	334	17%	81	10%	49	3%	16
High	63%	5589	26%	2282	11%	1030	0%	20
High Activity Classes	84%	1372	8%	130	5%	82	3%	41

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.