

LINCOLN PARISH SCHOOL BOARD
410 South Farmerville Street, Ruston, Louisiana

REGULAR SESSION
at Hillcrest Elementary, 301 E. Kentucky Avenue, Ruston, LA 71270
Tuesday, February 4, 2025 12:00 p.m.

A G E N D A

1. CALL TO ORDER AND INVOCATION
2. PLEDGE OF ALLEGIANCE TO THE AMERICAN FLAG – Hillcrest 2nd Grade Students
3. ADOPTION OF AGENDA AS PRINTED
4. APPROVAL OF MINUTES - REGULAR SESSION OF JANUARY 7, 2025
5. WELCOME FROM HILLCREST ELEMENTARY PRINCIPAL – Becky Sutherland
6. UNFINISHED BUSINESS
7. NEW BUSINESS
 - 7.1 Independent Auditor’s Report – Amy Tynes and Juanita Duke
 - 7.2 Consider Student Uniform Policy at Choudrant Elementary – Jennifer Martin and Ricky Durrett
 - 7.3 Consider Right of Way and Servitude for CenterPoint Energy – Ricky Edmiston
 - 7.4 Request permission to advertise for bids to replace 46 HVAC Units at Simsboro School and Ruston Elementary – Ricky Edmiston and Ricky Durrett
 - 7.5 Grant permission to enter board members’ 2024 annual training certificates into the official minutes – Ricky Durrett
 - 7.6 Grant authorization to publicly share an FCC Form 470 – Debbie Pender and Seth Grigsby
 - 7.7 Request adoption of 2025-26 School Calendar – John Young
8. REPORTS
 - 8.1 SPED update – Phaedra Blake and Justin Barron
 - 8.2 Diversity Committee update – Phaedra Blake
 - 8.3 Personnel – Dr. Doris Lewis
 - 8.4 Sales tax receipts for January 2025 – Juanita Duke
 - 8.5 Financial update for December 2024 – Juanita Duke
 - 8.6 Health Plan update for December 2024 – Juanita Duke
9. REPORT OF THE SUPERINTENDENT
10. REPORTS, COMMENTS, OR OBSERVATIONS OF BOARD MEMBERS
11. ADJOURNMENT

In accordance with the Americans with Disabilities Act, if you need special assistance, please contact Mary Smith at 318-255-1430 describing the assistance that is necessary.

THE LINCOLN PARISH SCHOOL BOARD RESERVES THE RIGHT TO ENTER INTO EXECUTIVE SESSION, IF NEEDED, IN ACCORDANCE WITH R.S. 42:17
LINCOLN PARISH SCHOOL BOARD MEETINGS ARE LIVESTREAMED ON YOUTUBE.COM/@LPSBSTREAM

Lincoln Parish School Board
410 South Farmerville Street
Ruston, Louisiana 71270-4699
Phone 318-255-1430 - Facsimile 318-255-1433



Ricky Durrett
Superintendent

Gregg Phillips
President

TO: Lincoln Parish School Board Members

FROM: Jennifer Martin, Principal Choudrant Elementary
Ricky Durrett, Superintendent

DATE: January 30, 2025

SUBJECT: Student Uniform Policy

Background

Choudrant Elementary wishes to implement school uniforms for the 2025-26 school year. The benefits to school uniforms touch on many different issues and concerns facing our children and parents today. We believe school uniforms are an effective way to provide immediate support and positivity to our school community such as decreasing bullying, increasing safety, cutting down on distractions, and encouraging cohesion.

Recommendation

That the Board give the administration at Choudrant Elementary School the authority to institute a school uniform policy for the 2025-2026 school year.

Contact Person

Jennifer Martin
Ricky Durrett

Lincoln Parish School Board
410 South Farmerville Street
Ruston, Louisiana 71270-4699
Phone 318-255-1430 - Facsimile 318-255-1433



Ricky Durrett
Superintendent

Gregg Phillips
President

TO: Lincoln Parish School Board Members
FROM: Ricky Edmiston, Maintenance Supervisor
DATE: January 30, 2025
SUBJECT: Right of Way and Servitude for CenterPoint Energy Resources Corp.

Background

CenterPoint Energy Resources is upgrading utility service in the area and has requested a Right of Way and Servitude on Lincoln Parish School Board property near the Ruston Junior High School campus. CenterPoint Energy Will pay Lincoln Parish School Board a sum of Ten Dollars (\$10) for this Right of Way and Servitude.

Recommendation

That the Board grant CenterPoint Energy Resources Corp. Right of Way and Servitude.

Contact Person

Ricky Edmiston

Lincoln Parish School Board
410 South Farmerville Street
Ruston, Louisiana 71270-4699
Phone 318-254-2092 - Facsimile 318-254-1247

Ricky Durrett
Superintendent

Gregg Phillips
President



Memo To: Lincoln Parish School Board Members

From: Ricky Edmiston, Maintenance Supervisor
Ricky Durrett, Superintendent

Date: January 16, 2025

Re: Permission to Advertise for bids to replace 46 HVAC Units

Background

Existing HVAC Units at Simsboro School and Ruston Elementary School need to be upgraded to improve the air quality in classrooms and energy efficiency of the units. The current units are old and it is difficult to find parts to repair these units when they fail. We are seeking permission to advertise for 46 classroom HVAC Units. We will replace 28 units at Simsboro and 18 units at Ruston Elementary.

Recommendation

That the Board grant permission to advertise for bids for the replacement of 28 units at Simsboro and 18 units at Ruston Elementary and also grant permission to the district administration to accept the lowest qualified bid meeting specifications.

Contact Person

Ricky Edmiston

Lincoln Parish School Board
410 South Farmerville Street
Ruston, Louisiana 71270-4699
Phone 318-255-1430 - Facsimile 318-255-1433



Ricky Durrett
Superintendent

Gregg Phillips
President

MEMO

TO: Lincoln Parish School Board

FROM: Ricky Durrett, Superintendent

DATE: January 21, 2025

SUBJECT: Annual Training for School Board Members

Background

Act 705 of the 2010 Regular Session of the Louisiana Legislature requires board members to receive six hours of continuing education *annually* beginning in January 2011. In addition, one Campaign Finance Disclosure hour is required during each four-year *term*. Copies of the certificates of each school board member are to be entered into the official minutes of the Board. I am attaching a copy of the same and requesting your permission for them to be entered into the official minutes.

A press release is to be issued at least annually by the superintendent giving the current status of each board member toward meeting his/her continuing education hours. If the training hours are approved by you, after the meeting a copy will be sent to the *Ruston Daily Leader*, our official journal, for publication.

Recommendation

Board grant permission to enter board members' 2024 training certificates into the official minutes of the Board.

Contact Person

Ricky Durrett

Lincoln Parish School Board
410 South Farmerville Street
Ruston, Louisiana 71270-4699
Phone 318-255-1430 - Facsimile 318-255-1433
www.lincolnschools.org



Ricky Durrett
Superintendent

Greg Phillips
President

Memo To: Lincoln Parish School Board Members
From: Debbie Pender, Technology/Data/Security Coordinator *dgp*
Date: January 24, 2025
Re: Authorization to Publicly Share an FCC Form 470

Background

The Lincoln Parish School District needs to post or share an FCC Form 470 used in the E-Rate program to initiate a competitive bidding process for Category 1 Services. These services would be for the new Ruston High School Softball Complex.

The Federal Communications Commission (FCC) governs the E-Rate Program, and the FCC will pay 90% of the cost, and Lincoln Parish School Board will pay its portion of 10% for Category 1 Services contingent upon approval of the Form 470 application.

Recommendation

That the Board grant permission to post or share an FCC Form 470 soliciting bids from service providers for the Ruston High School Softball Complex in accordance with state law and local policies, and grant the Superintendent permission to accept a qualified bid that meets the specifications outlined in the Form 470.

Contact Persons

Debbie Pender
Seth Grigsby, Network Administrator

Lincoln Parish School Board
410 South Farmerville Street
Ruston, Louisiana 71270-4699
Phone 318-255-1430 - Facsimile 318-251-8100

Ricky Durrett
Superintendent

Gregg Phillips
President



To: Lincoln Parish School Board Members
From: John Young, Assistant Superintendent
Ricky Durrett, Superintendent
Date: February 4, 2025
Subject: Adoption of 2025-26 School Calendar

Background:

The proposed school calendar the 2025-26 school year exceeds the minimum instructional minutes for students (63,720). This calendar may be adjusted based on emergency closures or other mandates from the LDOE.

Recommendation:

The Board approves the proposed calendar for the 2025-26 school year.

Contact Person:

John Young



2025-2026

STUDENT & PARENT CALENDAR

AUGUST						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

SEPTEMBER						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

OCTOBER						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

NOVEMBER						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

DECEMBER						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

JANUARY						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

FEBRUARY						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

MARCH						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

DATES	EVENTS
AUG 11–AUG 13, 2025	STAFF DEVELOPMENT (NO STUDENTS)
AUG 14, 2025	FIRST DAY FOR 1ST-12TH GRADE STUDENTS (FULL DAY)
AUG 14, 15, 18, 19, 2025	PRE-K AND KINDERGARTEN SCREENING
AUG 20, 2025	FIRST DAY FOR PK-K BOYS
AUG 21, 2025	FIRST DAY FOR PK-K GIRLS
AUG 22, 2025	ALL PK-K STUDENTS REPORT
SEPT 1, 2025	LABOR DAY
SEPT 16, 2025	PROGRESS REPORTS
OCT 1, 2025	STAFF DEVELOPMENT DAY- NO STUDENTS (VIRTUAL)
OCT 13–OCT 17, 2025	FALL BREAK (CLOSED)
OCT 24, 2025	END OF 1ST NINE WEEKS
OCT 30, 2025	1ST 9 WEEKS REPORT CARDS
NOV 24–NOV 28, 2025	THANKSGIVING BREAK (CLOSED)
DEC 2, 2025	PROGRESS REPORTS
DEC 10, 2025	STAFF DEVELOPMENT DAY- NO STUDENTS (VIRTUAL)
DEC 22, 2025-	CHRISTMAS/NEW YEAR'S BREAK (CLOSED)
JAN 2, 2026	
JAN 5, 2026	TEACHER WORK DAY (NO STUDENTS)
JAN 16, 2026	END OF 2ND NINE WEEKS AND 1ST SEMESTER
JAN 19, 2026	MARTIN LUTHER KING, JR DAY (CLOSED)
JAN 22, 2026	2ND 9 WEEKS REPORT CARD
FEB 16, 2026	PRESIDENTS' DAY (CLOSED)
FEB 18, 2026	PROGRESS REPORTS
FEB 25, 2026	STAFF DEVELOPMENT DAY- NO STUDENTS (VIRTUAL)
MAR 9–MAR 13, 2026	SPRING BREAK (CLOSED)
MAR 27, 2026	END OF 3RD NINE WEEKS
APRIL 2, 2026	3RD 9 WEEKS REPORT CARD
APR 3–APR 6, 2026	EASTER BREAK (CLOSED)
APRIL 28, 2026	PROGRESS REPORTS
MAY 21, 2026	LAST DAY STUDENTS (FULL-DAY) END OF 4TH NINE WEEKS
MAY 22, 2026	LAST DAY FOR TEACHERS

- FIRST DAYS/LAST DAYS OF SCHOOL
- HOLIDAYS
- — GRADING PERIOD CUT-OFF
- △ — STAFF DEVELOPMENT DAYS
- — PROGRESS REPORTS/ REPORT CARDS

FEBRUARY 2025 PERSONNEL

ADMINISTRATIVE RETIREMENT

EFFECTIVE DATE	POSITION	LOCATION	EMPLOYEE
June 20, 2025	Assistant Principal	Ruston High School	Alecia Gix

FACULTY & STAFF RETIREMENTS

EFFECTIVE DATE	POSITION	LOCATION	EMPLOYEE
July 1, 2025	Accounts Clerk	Central Office	Sandra Woods
May 23, 2025	Prekindergarten Paraprofessional	Choudrant Elementary	Barbara Bradshaw
May 23, 2025	Special Education Paraprofessional	LP Early Childhood Center	Carla Castle
June 7, 2025	Family & Consumer Science	Ruston High	Janet Maxwell
May 24, 2025	Health & PE	Ruston Jr. High	Shannon Frasier

FACULTY & STAFF RESIGNATIONS

EFFECTIVE DATE	POSITION	LOCATION	EMPLOYEE
January 18, 2025	Prekindergarten	LP Early Childhood Center	Mary Garriga
January 18, 2025	Special Education	Hillcrest Elementary	Kennedy Haddock
January 7, 2025	Special Education Paraprofessional	Ruston High	Shaquita McKinsey

FACULTY RECOMMENDATIONS

EFFECTIVE DATE	POSITION	LOCATION	FORMER EMPLOYEE	REASON FOR LEAVING	EMPLOYEE RECOMMENDED	FUNDING SOURCE
January 6, 2025	Special Education	Cypress Springs Elementary	Melanie Chapman	Terminated	Mysty Crew	General Fund
January 6, 2025	English	Simsboro School	Alexis Faucheux	Resigned	Althea Davis	General Fund

TRANSPORTATION RETIREMENT

EFFECTIVE DATE	POSITION	LOCATION	EMPLOYEE
May 23, 2025	Bus Operator	Transportation	Bonnie Davis
May 23, 2025	Bus Operator	Transportation	Angela Brewster

TRANSPORTATION TERMINATION

EFFECTIVE DATE	POSITION	LOCATION	EMPLOYEE
January 13, 2025	Bus Operator	Transportation	Novar Turner

TRANSPORTATION RESIGNATION

EFFECTIVE DATE	POSITION	LOCATION	EMPLOYEE
January 27, 2025	Bus Operator	Transportation	Corey Anding

TRANSPORTATION RECOMMENDATIONS

EFFECTIVE DATE	POSITION	LOCATION	FORMER EMPLOYEE	REASON FOR LEAVING	EMPLOYEE RECOMMENDED	FUNDING SOURCE
January 21, 2025	Bus Operator	Transportation	Novar Turner	Terminated	Anetra Coleman	General Fund
January 27, 2025	Bus Operator	Transportation	Corey Anding	Resigned	Haley Gray	General Fund

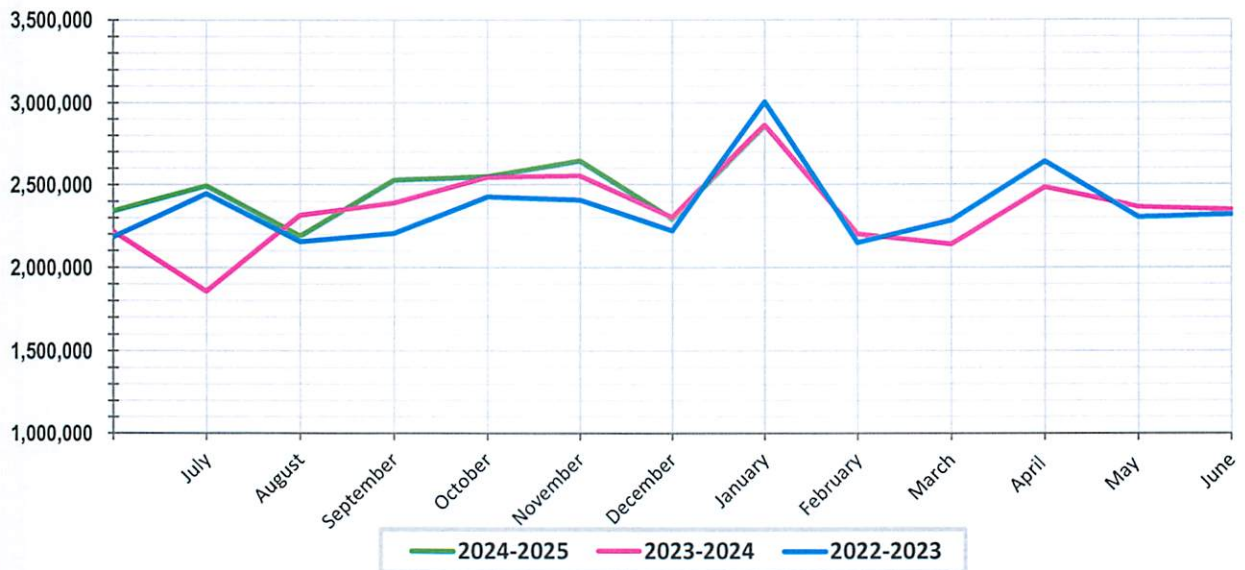
**Lincoln Parish School Board
Consolidated Sales Tax Report
For Period Ended: January 31, 2025**

(All Funds are Reported on a Cash-Basis)

Report of Gross Receipts

Month Received	2022-2023	2023-2024	PYPM % Change	2024-2025	Difference	
					%	Amount
July	2,450,330.31	1,858,655.62	-24.15%	2,495,751.16	34.28%	637,095.54
August	2,157,258.27	2,318,156.32	7.46%	2,190,873.51	-5.49%	-127,282.81
September	2,207,272.67	2,390,270.68	8.29%	2,531,277.65	5.90%	141,006.97
October	2,431,998.76	2,548,073.73	4.77%	2,554,212.60	0.24%	6,138.87
November	2,412,313.32	2,556,161.77	5.96%	2,650,485.09	3.69%	94,323.32
December	2,227,273.58	2,303,527.32	3.42%	2,295,266.22	-0.36%	-8,261.10
January	3,012,057.65	2,868,219.63	-4.78%	2,859,391.59	-0.31%	-8,828.04
February	2,154,288.56	2,202,905.58	2.26%		0.00%	0.00
March	2,287,346.71	2,139,776.95	-6.45%		0.00%	0.00
April	2,644,855.59	2,485,400.23	-6.03%		0.00%	0.00
May	2,305,076.62	2,363,841.76	2.55%		0.00%	0.00
June	2,319,683.39	2,344,460.62	1.07%		0.00%	0.00
FYTD Totals	28,609,755.43	28,379,450.21	-0.80%	17,577,257.82	61.94%	734,192.75
FYTD Change:	4.49%	-0.80%		61.94%		4.36%

**Comparison of Monthly Sales Tax Receipts
3 Fiscal Years (2022-23, 2023-24, 2024-25)**



Notes:

Actual January receipts are down (0.31%) when compared to January 2023. Collections through January represents 61.94% of total collections received at this time last year, which is an overall net increase of 4.36% FYTD for 2024-25 on a cash basis. Audit Recoveries for the this month were \$26,260.25, and fiscal year to date are \$236473.35 which is about 49.48% of recoveries compared to the prior fiscal year for the same period.

Lincoln Parish School Board
GENERAL FUND (MAJOR FUND) COMBINED
Interim Financial Report (Cash-Basis)
For the Period Ended 12/31/2024

Balance Sheet				
		Balance 2025	Balance 2024	Increase / Decrease
Assets:				
01	Cash & Investments	\$ 37,575,027	\$ 30,043,008	\$ 7,532,019
02	Receivables	81,374	1,767,535	(1,686,161)
03	Interfund Receivables	10,875	37,572	(26,697)
04	Inventory and Other Assets	-	-	-
05	Total Assets	<u>\$ 37,667,276</u>	<u>\$ 31,848,115</u>	<u>\$ 5,819,161</u>
Liabilities and Fund Balances				
Liabilities:				
06	Accounts, Salaries, & Other Payables	\$ 58,412	\$ 663,489	\$ (605,077)
07	Interfund Payables	-	6,940	(6,940)
08	Total Liabilities	<u>\$ 58,412</u>	<u>\$ 670,429</u>	<u>\$ (612,017)</u>
Fund Balances:				
09	Nonspendable	\$ -	\$ -	\$ -
10	Restricted	3,383,808	3,086,835	296,973
11	Committed	7,776,660	9,299,861	(1,523,201)
12	Assigned	1,542,980	200,000	1,342,980
13	Unassigned	24,905,416	18,590,991	6,314,425
14	Total Fund Balances	<u>\$ 37,608,864</u>	<u>\$ 31,177,687</u>	<u>\$ 6,431,177</u>
15	Total Liabilities and Fund Balance	<u>\$ 37,667,276</u>	<u>\$ 31,848,116</u>	<u>\$ 5,819,160</u>

Statement of Revenues, Expenditures, and Changes in Fund Balances						
		Budget 2024-2025	Actual FYTD 2025	Percent of Budget	Actual FYTD 2024	Prior Year % Change
Revenues						
16	Sales Tax Revenues	\$ 17,466,834	\$ 7,326,143	41.94%	\$ 8,979,817	-18.42%
17	Property Tax Revenues	10,538,995	67,135	0.64%	609,785	-88.99%
18	State Minimum Foundation Program	35,336,518	17,683,821	50.04%	17,122,134	3.28%
19	Investment Income	1,120,866	904,771	80.72%	722,048	25.31%
20	Other State and Local Revenues	3,433,920	2,886,005	84.04%	2,243,753	28.62%
21	Federal Revenues	-	1,424	-100.00%	1,424	0.00%
22	Total Revenues	<u>\$ 67,897,133</u>	<u>\$ 28,869,299</u>	<u>42.52%</u>	<u>\$ 29,678,961</u>	<u>-2.73%</u>
Expenditures by Function						
23	Instructional Programs	\$ 36,658,376	\$ 14,932,746	40.73%	\$ 13,812,798	8.11%
24	Pupil Support Services	5,417,677	2,218,330	40.95%	1,882,637	17.83%
25	Instructional Staff Support	2,807,949	1,388,983	49.47%	1,239,734	12.04%
26	General Administration	1,636,971	675,240	41.25%	737,860	-8.49%
27	School Administration	4,392,334	2,072,554	47.19%	2,013,143	2.95%
28	Business Services	1,202,386	449,289	37.37%	387,169	16.04%
29	Maintenance of Plant	4,319,511	2,533,806	58.66%	2,490,080	1.76%
30	Student Transportation Services	4,906,256	1,879,495	38.31%	2,575,734	-27.03%
31	Central Services	1,130,743	579,564	51.26%	593,731	-2.39%
32	Child Nutrition Services	1,204,765	602,046	49.97%	537,421	12.03%
33	Community Services	35,229	5,504	15.62%	25,861	-78.72%
34	Facility Acquisition & Construction	500	43,722	8744.40%	90,414	-51.64%
35	Debt Services	327,201	2,750	0.84%	-	100.00%
36	Total Expenditures by Function	<u>\$ 64,039,898</u>	<u>\$ 27,384,029</u>	<u>42.76%</u>	<u>\$ 26,386,582</u>	<u>3.78%</u>
Other Sources and (Uses) of Funds						
37	Operating Transfers In / (out)	\$ (1,443,585)	\$ (1,397,460)	96.80%	\$ (1,617,548)	-13.61%
38	State Local Funding Match to LEA	(4,740,354)	\$ (2,496,465)	52.66%	(2,650,972)	-5.83%
39	Indirect Cost Transfers	957,450	\$ 727,200	75.95%	750,917	-3.16%
40	Health Insurance Transfers	4,755,588	\$ 2,326,721	48.93%	1,903,367	22.24%
41	Total Other Sources and (Uses)	<u>\$ (470,901)</u>	<u>\$ (840,004)</u>	<u>178.38%</u>	<u>\$ (1,614,236)</u>	<u>-47.96%</u>
42	NET CHANGE IN FUND BALANCE	<u>\$ 3,386,334</u>	<u>\$ 645,266</u>	<u>19.06%</u>	<u>\$ 1,678,143</u>	<u>-61.55%</u>
43	Beginning Fund Balance	33,959,952	36,963,598	108.84%	22,969,855	60.92%
44	Ending Fund Balance	<u>\$ 37,346,286</u>	<u>\$ 37,608,864</u>	<u>100.70%</u>	<u>\$ 24,647,998</u>	<u>52.58%</u>

Expenditures by Object						
		Budget 2024-2025	Actual FYTD 2025	Percent of Budget	Actual FYTD 2024	Prior Year % Change
Expenditures by Object						
45	Salaries	34,453,843	13,761,792	39.94%	13,055,322	5.41%
46	Employee Benefits	20,643,970	9,471,720	45.88%	8,934,335	6.01%
47	Purchased Professional Services	1,297,833	505,378	38.94%	336,824	50.04%
48	Purchased Property Services	714,113	225,778	31.62%	250,427	-9.84%
49	Other Purchased Services	3,852,861	2,630,163	68.27%	2,359,858	11.45%
50	Supplies	2,355,446	740,678	31.45%	571,090	29.70%
51	Property	640,108	24,113	3.77%	835,886	-97.12%
52	Debt Service and Miscellaneous	81,724	24,407	29.87%	42,839	-43.03%
53	Total Expenditures by Object	<u>64,039,898</u>	<u>27,384,029</u>	<u>42.76%</u>	<u>26,386,581</u>	<u>3.78%</u>

Lincoln Parish School Board
SPECIAL REVENUE FUNDS COMBINED
Interim Financial Report (Cash-Basis)
For the Period Ended 12/31/2024

Balance Sheet				
		Balance 2025	Balance 2024	Increase / Decrease
Assets:				
01	Cash & Investments	\$ 16,586,049	\$ 17,825,549	\$ (1,239,500)
02	Receivables	2,505,708	1,882,293	623,415
03	Interfund Receivables	-	-	-
04	Inventory and Other Assets	120,841	182,944	(62,103)
05	Total Assets	<u>\$ 19,212,598</u>	<u>\$ 19,890,786</u>	<u>\$ (678,188)</u>
Liabilities and Fund Balances				
Liabilities:				
06	Accounts, Salaries, & Other Payables	\$ 293,650	\$ 397,619	\$ (103,969)
07	Interfund Payables	10,875	-	10,875
08	Total Liabilities	<u>\$ 304,525</u>	<u>\$ 397,619</u>	<u>\$ (93,094)</u>
Fund Balances:				
09	Nonspendable	\$ 254,898	\$ 151,745	\$ 103,153
10	Restricted	12,582,800	13,332,360	(749,560)
11	Committed	6,070,375	6,009,065	61,310
12	Assigned	-	-	-
13	Unassigned	-	-	-
14	Total Fund Balances	<u>\$ 18,908,073</u>	<u>\$ 19,493,170</u>	<u>\$ (585,097)</u>
15	Total Liabilities and Fund Balance	<u>\$ 19,212,598</u>	<u>\$ 19,890,789</u>	<u>\$ (678,191)</u>

Statement of Revenues, Expenditures, and Changes in Fund Balances						
		Budget 2024-2025	Actual FYTD 2025	Percent of Budget	Actual FYTD 2024	Prior Year % Change
Revenues						
16	Sales Tax Revenues	\$ 11,644,556	\$ 4,895,974	42.05%	\$ 6,004,592	-18.46%
17	Property Tax Revenues	8,673,235	56,843	0.66%	514,386	-88.95%
18	State Minimum Foundation Program	37,868	37,868	100.00%	42,451	-10.80%
19	Investment Income	856,025	536,588	62.68%	564,611	-4.96%
20	Other State and Local Revenues	593,428	253,817	42.77%	150,566	68.58%
21	Federal Revenues	15,150,013	9,700,567	64.03%	9,292,190	4.39%
22	Total Revenues	<u>\$ 36,955,125</u>	<u>\$ 15,481,657</u>	41.89%	<u>\$ 16,568,796</u>	-6.56%
Expenditures by Function						
23	Instructional Programs	\$ 10,548,255	\$ 6,136,316	58.17%	\$ 5,931,974	3.44%
24	Pupil Support Services	1,559,887	687,066	44.05%	919,519	-25.28%
25	Instructional Staff Support	4,647,548	1,934,100	41.62%	2,041,252	-5.25%
26	General Administration	360,271	36,617	10.16%	31,984	14.49%
27	School Administration	1,529,019	631,962	41.33%	627,438	0.72%
28	Business Services	182,719	57,800	31.63%	115,854	-50.11%
29	Maintenance of Plant	4,758,394	2,479,205	52.10%	2,944,700	-15.81%
30	Student Transportation Services	823,994	1,085,710	131.76%	316,301	243.25%
31	Central Services	320,789	258,530	80.59%	140,142	84.48%
32	Child Nutrition Services	4,102,693	1,814,360	44.22%	1,915,265	-5.27%
33	Community Services	-	-	0.00%	-	0.00%
34	Facility Acquisition & Construction	-	338,864	-100.00%	1,657,337	-79.55%
35	Debt Services	1,344,740	-	0.00%	-	0.00%
36	Total Expenditures by Function	<u>\$ 30,178,309</u>	<u>\$ 15,460,530</u>	51.23%	<u>\$ 16,641,766</u>	-7.10%
Other Sources and (Uses) of Funds						
37	Operating Transfers In / (out)	\$ (318,429)	\$ (452,600)	142.14%	\$ (1,343,000)	-66.30%
38	State Local Funding Match to LEA	-	-	0.00%	-	0.00%
39	Indirect Cost Transfers	(957,450)	(727,200)	75.95%	(750,917)	-3.16%
40	Health Insurance Transfers	(4,755,588)	(2,350,200)	49.42%	(1,934,000)	21.52%
41	Total Other Sources and (Uses)	<u>\$ (6,031,467)</u>	<u>\$ (3,530,000)</u>	58.53%	<u>\$ (4,027,917)</u>	-12.36%
42	NET CHANGE IN FUND BALANCE	<u>\$ 745,349</u>	<u>\$ (3,508,873)</u>	-470.77%	<u>\$ (4,100,887)</u>	-14.44%
43	Beginning Fund Balance	21,198,591	22,416,946	105.75%	21,121,586	6.13%
44	Ending Fund Balance	<u>\$ 21,943,940</u>	<u>\$ 18,908,073</u>	86.17%	<u>\$ 17,020,699</u>	11.09%

Expenditures by Object						
		Budget 2024-2025	Actual FYTD 2025	Percent of Budget	Actual FYTD 2024	Prior Year % Change
Expenditures by Object						
45	Salaries	14,391,409	6,408,416	44.53%	6,608,813	-3.03%
46	Employee Benefits	4,101,909	1,843,814	44.95%	2,095,503	-12.01%
47	Purchased Professional Services	1,322,399	521,900	39.47%	628,536	-16.97%
48	Purchased Property Services	2,492,784	1,086,055	43.57%	2,653,839	-59.08%
49	Other Purchased Services	943,406	874,377	92.68%	655,296	33.43%
50	Supplies	5,384,691	3,502,244	65.04%	3,489,578	0.36%
51	Property	1,531,518	1,223,653	79.90%	509,607	140.12%
52	Debt Service and Miscellaneous	10,193	70	0.69%	587	-88.07%
53	Total Expenditures by Object	<u>30,178,309</u>	<u>15,460,529</u>	51.23%	<u>16,641,759</u>	-7.10%

LINCOLN PARISH SCHOOL BOARD
Ruston, Louisiana
Interim Financial Report Summary (Modified Cash-Basis)
12/31/2024

	BEGINNING	YTD	YTD	YTD	YTD	EXCESS	ENDING	FUND BALANCE CLASSIFICATION	
	FUND BALANCE						FUND BALANCE	Undesignated	Reserved
	July 1, 2024	REVENUES	EXPENDITURES	SOURCES	USES	(DEFICIENCY)	End of Period		
<u>GENERAL FUNDS (Major Fund)</u>									
01 General Operating	\$ 8,069,560	\$ 20,520,290	\$ 21,615,969	\$ 6,712,746	\$ 3,183,715	\$ 2,433,352	\$ 10,502,912	\$ 9,376,921	\$ 1,125,991
02 1993 Ad Valorem Tax	7,159,847	189,152	1,831,502	-	644,696	(2,287,046)	4,872,801	4,453,721	419,080
03 1967 Sales Tax	6,036,732	2,605,257	999,111	-	1,616,024	(9,878)	6,026,854	-	6,026,854
04 1979 Sales Tax	5,855,377	2,578,211	1,359,182	2,436	1,219,074	2,391	5,857,768	5,857,768	-
05 2020 Sales Tax	9,251,741	2,672,269	1,355,148	-	891,677	425,444	9,677,185	7,072,856	2,604,329
06 Medicaid Programs	590,341	304,120	223,117	-	-	81,003	671,344	671,344	-
07 TOTAL GENERAL FUNDS	36,963,598	28,869,299	27,384,029	6,715,182	7,555,186	645,266	37,608,864	27,432,610	10,176,254
08								41.3%	
<u>SPECIAL REVENUE FUNDS</u>									
09 2000 Ad Valorem (Major Fund)	8,552,561	262,288	816,009	-	1,451,604	(2,005,325)	6,547,236	-	6,547,236
11 1993 Sales Tax	2,944,127	2,512,829	1,070,182	-	1,189,996	252,651	3,196,778	-	3,196,778
10 2000 Sales Tax	5,816,515	2,590,704	2,245,729	-	591,600	(246,625)	5,569,890	-	5,569,890
<u>Maintenance and Operation</u>									
12 Parishwide Maintenance Fund	2,778,614	75,448	1,243,169	-	59,600	(1,227,321)	1,551,293	-	1,551,293
13 Ruston School District. No. 1	249,431	8,717	437,993	80,000	-	(349,276)	(99,845)	-	(99,845)
14 Simsboro School District No. 3	434,696	10,552	50,705	-	-	(40,153)	394,543	-	394,543
15 Dubach School District No. 5	388,794	7,335	137,686	-	-	(130,351)	258,443	-	258,443
16 Choudrant School District No. 6	42,015	1,475	92,759	60,000	-	(31,284)	10,731	-	10,731
<u>Grant Programs</u>									
18 Education Stabilization Funds	-	5,267,375	4,758,123	-	509,252	-	-	-	-
17 Title I (Major Fund)	-	1,516,969	1,415,893	-	101,076	-	-	-	-
20 School Food Service	1,206,287	1,498,680	1,581,794	350,000	-	266,886	1,473,173	-	1,473,173
21 Special Education	-	1,055,385	971,928	-	83,456	1	1	-	1
19 Early Childhood	3,906	229,261	227,338	-	-	1,923	5,829	-	5,829
22 Special Programs - Federal	-	444,639	411,222	-	33,416	1	1	-	1
23 TOTAL SPECIAL REVENUE FUNDS	22,416,946	15,481,657	15,460,530	490,000	4,020,000	(3,508,873)	18,908,073	-	18,908,073
24 GRAND TOTALS	\$ 59,380,544	\$44,350,956	\$ 42,844,559	\$ 7,205,182	\$ 11,575,186	\$ (2,863,607)	\$ 56,516,937	\$ 27,432,610	\$ 29,084,327

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LINCOLN PARISH SCHOOL BOARD
GROUP HEALTH INSURANCE FUND
Statement of Changes in Benefit Obligations
& Net Assets Available for Benefits
For The Periods Ending December 31, 2024 and 2023

	<u>December 2024</u> <u>Current Month</u>	<u>2024</u> <u>Year To Date</u>	<u>2023</u> <u>Year To Date</u>
Plan Contributions & Income			
Premiums (LPSB)	\$ 1,253,836.56	\$ 13,156,048.36	\$ 11,855,149.90
Premiums (Members)	99,728.64	1,893,602.41	2,622,008.09
COBRA Premiums (Members)	-	12,129.52	28,275.91
Total Contributions	<u>1,353,565.20</u>	<u>15,061,780.29</u>	<u>14,505,433.90</u>
Investment Income (Loss)	<u>8,689.75</u>	<u>119,281.70</u>	<u>139,768.10</u>
Total Other Income	<u>8,689.75</u>	<u>119,281.70</u>	<u>139,768.10</u>
 Total Contributions & Income	 <u>1,362,254.95</u>	 <u>15,181,061.99</u>	 <u>14,645,202.00</u>
 Plan Expenses			
<u>Fixed Costs</u>			
Administration: Self-funded Plan (BCBS)	152,558.22	1,697,491.84	1,572,268.73
Administration: Medicare Advantage (BCBS)	195,899.30	2,134,601.41	2,270,615.80
Life Insurance Premiums (Met Life)	16,943.35	400,738.85	212,016.50
Total Fixed Costs	<u>365,400.87</u>	<u>4,232,832.10</u>	<u>4,054,901.03</u>
<u>Claims Expenses</u>			
Claims Paid (Medical & Dental)	648,263.13	10,080,194.28	8,358,773.99
Claims Paid - Drugs	561,595.37	4,806,123.73	4,759,964.13
Recoveries - Stop Loss	(66,139.78)	(695,675.85)	(278,285.69)
Recoveries - Drug Rebate	(145,517.18)	(1,725,312.73)	(1,475,608.88)
Change in Incurred But Not Reported Claims	(105,412.08)	418,169.50	492,003.32
Total Claims Expenses	<u>892,789.46</u>	<u>12,883,498.93</u>	<u>11,856,846.87</u>
 Total Plan Expenses	 <u>1,258,190.33</u>	 <u>17,116,331.03</u>	 <u>15,911,747.90</u>
 Change in Net Assets	 <u>\$ 104,064.62</u>	 <u>\$ (1,935,269.04)</u>	 <u>\$ (1,266,545.90)</u>