

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

REGULAR SESSION
Tuesday, July 8, 2025

A G E N D A

1. CALL TO ORDER AND INVOCATION
2. PLEDGE OF ALLEGIANCE TO THE AMERICAN FLAG
3. ADOPTION OF AGENDA AS PRINTED
4. APPROVAL OF MINUTES - REGULAR SESSION OF June 3, 2025
5. UNFINISHED BUSINESS
6. NEW BUSINESS
 - 6.1 Approve CEA with Lincoln Parish Police Jury
 - 6.2 Approve Budget Revisions for Fiscal Year 2024-2025
7. REPORTS
 - 7.1 Personnel – Dr. Doris Lewis
 - 7.2 Sales tax receipts for June 2025 – Juanita Duke
 - 7.3 Financial statement for May 2025 – Juanita Duke
 - 7.4 Health plan update for May 2025 – Juanita Duke
8. REPORT OF THE SUPERINTENDENT
9. REPORTS, COMMENTS, OR OBSERVATIONS OF BOARD MEMBERS
10. 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(A) (2)
LINCOLN PARISH SCHOOL BOARD MEETINGS ARE LIVESTREAMED ON [YOUTUBE.COM/@LPSBSTREAM](https://www.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

MEMO

TO: Lincoln Parish School Board Members

FROM: Ricky Durrett, Superintendent

DATE: July 7, 2025

SUBJECT: Cooperative Endeavor Agreement with the Lincoln Parish Police Jury

Background

This agreement would be with the Lincoln Parish Police Jury for clearing and grubbing of the area highlighted on the attached aerial, including debris removal. The School Board will pay the Lincoln Parish Police Jury for time and equipment required for this project. This area would be used for future parking or playground space.

Recommendation

To approve the Cooperative Endeavor Agreement with the Lincoln Parish Police Jury.

Contact Person

Ricky Durrett

STATE OF LOUISIANA

PARISH OF LINCOLN

INTERGOVERNMENTAL AGREEMENT AND/OR COOPERATIVE ENDEAVOR
AGREEMENT BETWEEN THE PARISH OF LINCOLN AND THE LINCOLN PARISH SCHOOL
BOARD

This Agreement, effective July 1, 2025, is made and entered into on this 1st day of July, 2025, by and between Parish of Lincoln (hereinafter sometimes referred to as the "Parish"), a political subdivision of the State of Louisiana, represented herein by it's Administrator and the Lincoln Parish School Board (hereinafter sometimes referred to as the "School Board"), a political subdivision of the State of Louisiana, represented herein by it's Superintendent.

WITNESSETH

WHEREAS, Article VII, Section 14 (c) of the Constitution of the State of Louisiana provides that "for a public purpose, the state and its political subdivisions may engage in cooperative endeavors with each other, with the United States or its agencies, or with any public or private association, corporation, or individual"; and

WHEREAS, the School Board desires to cooperate with the Parish in the clearing and grubbing of a section of property at Choudrant Elementary; and

WHEREAS, the Parish agrees to provide the services necessary to clear and grub the section of property, and

NOW THEREFORE, in consideration of the mutual covenants contained herein, the PARISH OF LINCOLN and the LINCOLN PARISH SCHOOL BOARD agree as follows, to-wit:

It is specifically understood and agreed by and between the parties to this Agreement that LINCOLN PARISH will clear and grub the area highlighted on attached aerial, including debris removal, and the SCHOOL BOARD will pay LINCOLN PARISH for time and equipment required for said project.

The mutual benefit to be derived from this Cooperative Endeavor Agreement is the greater utilization and access of property at Choudrant Elementary School by providing cost savings and efficiency as well as demonstrating the Police Jury's commitment to

education and community development. It is further understood that each party to this Agreement agrees to indemnify and hold the other party harmless from or against any and all liability for injury, damage or loss sustained by any person(s) arising from or related to this Agreement which results from such indemnifying party's fault or negligence.

In Witness whereof the parties hereto have made and executed this Intergovernmental Agreement as of the day and year first written above.

WITNESSES:

Chelsea Smith
MS

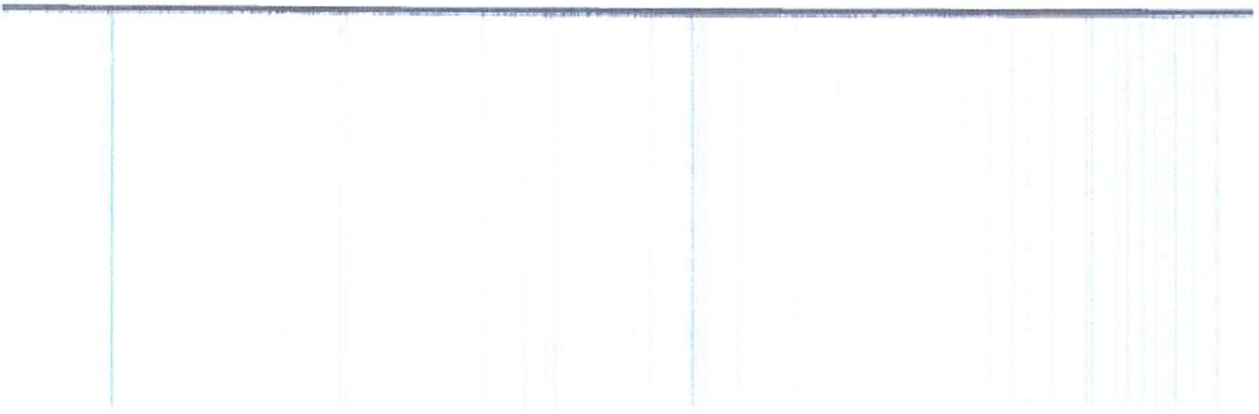
WITNESSES:

PARISH OF LINCOLN

[Signature]
Parish Administrator

LINCOLN PARISH SCHOOL BOARD

Superintendent



JULY 2025 PERSONNEL

ADMINISTRATIVE RETIREMENT

EFFECTIVE DATE	POSITION	LOCATION	EMPLOYEE
June 7, 2025	Coordinating Teacher	Cypress Springs Elementary	Keywana Baker

ADMINISTRATIVE POINTS OF REFERENCE

EFFECTIVE DATE	POSITION	LOCATION	FORMER EMPLOYEE	REASON FOR LEAVING	EMPLOYEE RECOMMENDED	TRANSFERRING FROM
July 28, 2025	Coordinating Teacher	Choudrant Elementary	Stephanie Griffin	Transferred	Teila Lee	Choudrant Elementary- Special Education
July 28, 2025	Coordinating Teacher	Cypress Springs Elementary	Keywana Baker	Retirement	Karen Boyd	Cypress Springs Elementary-Math/Science Coach
July 28, 2025	Coordinating Teacher	LP Early Childhood Center	Melinda Killen	Retirement	Heather Roussell	LP Early Childhood Center-Prekindergarten
July 28, 2025	Student Support Facilitator	Ruston Jr. High	Joia Crowe	Transferred	Elizabeth Clark	Ruston Jr. High- Gifted Education

FACULTY & STAFF RESIGNATIONS

EFFECTIVE DATE	POSITION	LOCATION	EMPLOYEE
May 24, 2025	Special Education	Choudrant High	Haley Kemp
May 24, 2025	Elementary	Glen View Elementary	Sonya Blondin
July 18, 2025	Special Education	Glen View Elementary	Holly Senn
May 24, 2025	Special Education	Ruston Elementary	Katie Davis
May 23, 2025	Behavior Interventionist	Ruston Elementary	Clishundra Johnson
May 24, 2025	Mathematics	Ruston High	Rayghan James
May 24, 2025	Special Education	Simsboro School	Anna Grice
May 24, 2025	Elementary	Simsboro School	Taylor Johnston
July 1, 2025	Agriculture	Simsboro School	Chad Curole

FACULTY & STAFF RECOMMENDATIONS

EFFECTIVE DATE	POSITION	LOCATION	FORMER EMPLOYEE	REASON FOR LEAVING	EMPLOYEE RECOMMENDED	FUNDING SOURCE
July 28, 2025	School Secretary/Bookkeeper	Glen View Elementary	Jessica Powell	Resigned	Cassie Ruffino	General Fund
July 14, 2025	Health & PE/Coach	Ruston High	Joshua Mote	Resigned	Billy Phillips	General Fund
July 14, 2025	Health & PE/Coach	Ruston High	Roy Taylor	Resigned	Anthony Freeman	General Fund

FACULTY POINTS OF REFERENCE

EFFECTIVE DATE	POSITION	LOCATION	FORMER EMPLOYEE	REASON FOR LEAVING	EMPLOYEE RECOMMENDED	TRANSFERRING FROM
July 1, 2025	District Data Manager	Central Office	Deborah Pender	Retirement	Robin Collinsworth	Choudrant Elementary- Math/Science Coach
July 14, 2025	Social Studies/Coach	Ruston High	Gregory Hawkins	Resigned	Daniel Martin	General Fund
July 14, 2025	Health & PE/Coach	Ruston Jr. High	Shannon Frasier	Retirement	Rodney Holland	Ruston Jr. High-Social Studies
July 1, 2025	Agriculture	Simsboro School	Chad Curole	Resigned	Antonio Wilson	Ruston High- Agriculture
July 14, 2025	Health & PE/Coach	Simsboro School	Matthew Herring	Resigned	Payton Bond	Simsboro School- Social Studies

MAINTENANCE RECOMMENDATIONS

EFFECTIVE DATE	POSITION	LOCATION	FORMER EMPLOYEE	REASON FOR LEAVING	EMPLOYEE RECOMMENDED	FUNDING SOURCE
July 14, 2025	Head Custodian	LP Early Childhood Center	Mary Nelson	Retirement	Nakera Jenkins	General Fund
July 14, 2025	Head Custodian	Cypress Springs Elementary	Johnny Abney	Retirement	Jasmine Phillips	General Fund

**Lincoln Parish School Board
Consolidated Sales Tax Report
For Period Ended: June 30, 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%	2,855,732.95	29.63%	652,827.37
March	2,287,346.71	2,139,776.95	-6.45%	2,255,946.32	5.43%	116,169.37
April	2,644,855.59	2,485,400.23	-6.03%	2,790,147.73	12.26%	304,747.50
May	2,305,076.62	2,363,841.76	2.55%	2,628,614.81	11.20%	264,773.05
June	2,319,683.39	2,344,460.62	1.07%	2,565,975.42	9.45%	221,514.80
FYTD Totals	28,609,755.43	28,379,450.21	-0.80%	30,673,675.05	108.08%	2,294,224.84
FYTD Change:	4.49%	-0.80%		108.08%		8.08%

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



Notes:

Actual June receipts are up 9.45% when compared to June 2024. Collections through June represents 108.08% of total collections received at this time last year, which is an overall net increase of 8.08% FYTD for 2024-25 on a cash basis. Audit Recoveries for the this month were \$16,559.80, and fiscal year to date are \$278,796.45 which is about 25.77% of recoveries compared to the same period last year.

Lincoln Parish School Board
GENERAL FUND (MAJOR FUND) COMBINED
Interim Financial Report (Cash-Basis)
For the Period Ended 05/31/2025

Balance Sheet			
	Balance 2025	Balance 2024	Increase / Decrease
Assets:			
01 Cash & Investments	\$ 46,510,598	\$ 38,779,627	\$ 7,730,971
02 Receivables	20,249	1,479,558	(1,459,309)
03 Interfund Receivables	-	-	-
04 Inventory and Other Assets	-	-	-
05 Total Assets	\$ 46,530,847	\$ 40,259,185	\$ 6,271,662
Liabilities and Fund Balances			
Liabilities:			
06 Accounts, Salaries, & Other Payables	\$ 115,843	\$ 105,760	\$ 10,083
07 Interfund Payables	72	12,166	(12,094)
08 Total Liabilities	\$ 115,915	\$ 117,926	\$ (2,011)
Fund Balances:			
09 Nonspendable	\$ -	\$ -	\$ -
10 Restricted	3,383,538	3,086,836	296,702
11 Committed	8,003,021	8,251,089	(248,068)
12 Assigned	1,542,980	200,000	1,342,980
13 Unassigned	33,485,393	28,603,334	4,882,059
14 Total Fund Balances	\$ 46,414,932	\$ 40,141,259	\$ 6,273,673
15 Total Liabilities and Fund Balance	\$ 46,530,847	\$ 40,259,185	\$ 6,271,662

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	\$ 15,359,345	87.93%	\$ 15,903,549	-3.42%
17 Property Tax Revenues	10,538,995	10,599,113	100.57%	10,189,031	4.02%
18 State Minimum Foundation Program	35,336,518	32,401,103	91.69%	31,864,071	1.69%
19 Investment Income	1,120,866	1,617,645	144.32%	1,439,234	12.40%
20 Other State and Local Revenues	3,433,920	3,635,356	105.87%	3,440,786	5.65%
21 Federal Revenues	-	-	0.00%	1,424	-100.00%
22 Total Revenues	\$ 67,897,133	\$ 63,612,562	93.69%	\$ 62,838,095	1.23%
Expenditures by Function					
23 Instructional Programs	\$ 36,658,376	\$ 29,913,530	81.60%	\$ 28,507,129	4.93%
24 Pupil Support Services	5,417,677	4,430,384	81.78%	3,699,130	19.77%
25 Instructional Staff Support	2,807,949	2,486,846	88.56%	2,387,488	4.16%
26 General Administration	1,636,971	1,429,801	87.34%	1,451,710	-1.51%
27 School Administration	4,392,334	3,914,931	89.13%	3,924,082	-0.23%
28 Business Services	1,202,386	925,077	76.94%	825,408	12.08%
29 Maintenance of Plant	4,319,511	3,778,167	87.47%	3,626,080	4.19%
30 Student Transportation Services	4,906,256	4,436,254	90.42%	4,306,457	3.01%
31 Central Services	1,130,743	1,038,490	91.84%	987,016	5.22%
32 Child Nutrition Services	1,204,765	1,085,388	90.09%	1,017,645	6.66%
33 Community Services	35,229	9,190	26.09%	32,295	-71.54%
34 Facility Acquisition & Construction	500	75,979	15195.80%	253,931	-70.08%
35 Debt Services	327,201	12,175	3.72%	-	100.00%
36 Total Expenditures by Function	\$ 64,039,898	\$ 53,536,212	83.60%	\$ 51,018,371	4.94%
Other Sources and (Uses) of Funds					
37 Operating Transfers In / (out)	\$ (1,443,585)	\$ (1,479,294)	102.47%	\$ (1,767,966)	-16.33%
38 State Local Funding Match to LEA	(4,740,354)	\$ (4,625,989)	97.59%	(4,617,650)	0.18%
39 Indirect Cost Transfers	957,450	\$ 967,320	101.03%	1,586,294	-39.02%
40 Health Insurance Transfers	4,755,588	\$ 4,513,219	94.90%	3,621,312	24.63%
41 Total Other Sources and (Uses)	\$ (470,901)	\$ (624,744)	132.67%	\$ (1,178,010)	-46.97%
42 NET CHANGE IN FUND BALANCE	\$ 3,386,334	\$ 9,451,606	279.11%	\$ 10,641,714	-11.18%
43 Beginning Fund Balance	33,959,952	36,963,326	108.84%	29,499,546	25.30%
44 Ending Fund Balance	\$ 37,346,286	\$ 46,414,932	124.28%	\$ 40,141,260	15.63%

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	27,805,314	80.70%	27,277,825	1.93%
46 Employee Benefits	20,643,970	18,463,261	89.44%	17,169,200	7.54%
47 Purchased Professional Services	1,297,833	1,225,654	94.44%	866,113	41.51%
48 Purchased Property Services	714,113	444,003	62.18%	589,199	-24.64%
49 Other Purchased Services	3,852,861	3,372,003	87.52%	3,167,229	6.47%
50 Supplies	2,355,446	1,199,052	50.91%	1,024,999	16.98%
51 Property	640,108	851,418	133.01%	851,738	-0.04%
52 Debt Service and Miscellaneous	81,724	175,507	214.76%	72,068	143.53%
53 Total Expenditures by Object	64,039,898	53,536,212	83.60%	51,018,371	4.94%

Lincoln Parish School Board
SPECIAL REVENUE FUNDS COMBINED
Interim Financial Report (Cash-Basis)
For the Period Ended 05/31/2025

Balance Sheet			
	Balance 2025	Balance 2024	Increase / Decrease
Assets:			
01 Cash & Investments	\$ 23,359,162	\$ 21,420,103	\$ 1,939,059
02 Receivables	1,036,250	4,570,302	(3,534,052)
03 Interfund Receivables	-	-	-
04 Inventory and Other Assets	165,267	236,712	(71,445)
05 Total Assets	\$ 24,560,679	\$ 26,227,117	\$ (1,666,438)
Liabilities and Fund Balances			
Liabilities:			
06 Accounts, Salaries, & Other Payables	\$ 168,819	\$ 1,018,710	\$ (849,891)
07 Interfund Payables	-	-	-
08 Total Liabilities	\$ 168,819	\$ 1,018,710	\$ (849,891)
Fund Balances:			
09 Nonspendable	\$ 254,898	\$ 151,745	\$ 103,153
10 Restricted	12,318,003	13,949,425	(1,631,422)
11 Committed	11,818,959	11,107,237	711,722
12 Assigned	-	-	-
13 Unassigned	-	-	-
14 Total Fund Balances	\$ 24,391,860	\$ 25,208,407	\$ (816,547)
15 Total Liabilities and Fund Balance	\$ 24,560,679	\$ 26,227,117	\$ (1,666,438)

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	\$ 10,252,602	88.05%	\$ 10,617,254	-3.43%
17 Property Tax Revenues	8,673,235	8,746,821	100.85%	8,276,021	5.69%
18 State Minimum Foundation Program	37,868	37,868	100.00%	42,451	-10.80%
19 Investment Income	856,025	946,992	110.63%	1,078,926	-12.23%
20 Other State and Local Revenues	593,428	575,766	97.02%	581,706	-1.02%
21 Federal Revenues	15,150,013	14,248,892	94.05%	20,368,059	-30.04%
22 Total Revenues	\$ 36,955,125	\$ 34,808,941	94.19%	\$ 40,964,417	-15.03%
Expenditures by Function					
23 Instructional Programs	\$ 10,548,255	\$ 10,677,686	101.23%	\$ 11,703,740	-8.77%
24 Pupil Support Services	1,559,887	1,190,991	76.35%	1,976,921	-39.76%
25 Instructional Staff Support	4,647,548	3,632,114	78.15%	3,983,624	-8.82%
26 General Administration	360,271	330,376	91.70%	353,109	-6.44%
27 School Administration	1,529,019	1,229,693	80.42%	1,237,959	-0.67%
28 Business Services	182,719	101,690	55.65%	161,337	-36.97%
29 Maintenance of Plant	4,758,394	4,168,312	87.60%	4,610,364	-9.59%
30 Student Transportation Services	823,994	1,246,189	151.24%	658,491	89.25%
31 Central Services	320,789	324,324	101.10%	313,697	3.39%
32 Child Nutrition Services	4,102,693	3,627,789	88.42%	3,707,591	-2.15%
33 Community Services	-	-	0.00%	-	0.00%
34 Facility Acquisition & Construction	-	413,081	-100.00%	4,149,732	-90.05%
35 Debt Services	1,344,740	-	0.00%	-	0.00%
36 Total Expenditures by Function	\$ 30,178,309	\$ 26,942,245	89.28%	\$ 32,856,565	-18.00%
Other Sources and (Uses) of Funds					
37 Operating Transfers In / (out)	\$ (318,429)	\$ (387,762)	121.77%	\$ (1,253,205)	-69.06%
38 State Local Funding Match to LEA	-	-	0.00%	-	0.00%
39 Indirect Cost Transfers	(957,450)	(967,320)	101.03%	(1,586,294)	-39.02%
40 Health Insurance Transfers	(4,755,588)	(4,536,700)	95.40%	(3,654,000)	24.16%
41 Total Other Sources and (Uses)	\$ (6,031,467)	\$ (5,891,782)	97.68%	\$ (6,493,499)	-9.27%
42 NET CHANGE IN FUND BALANCE	\$ 745,349	\$ 1,974,914	264.97%	\$ 1,614,353	22.33%
43 Beginning Fund Balance	21,198,591	22,416,946	105.75%	23,594,054	-4.99%
44 Ending Fund Balance	\$ 21,943,940	\$ 24,391,860	111.16%	\$ 25,208,407	-3.24%

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	12,834,286	89.18%	13,676,114	-6.16%
46 Employee Benefits	4,101,909	3,609,533	88.00%	4,233,851	-14.75%
47 Purchased Professional Services	1,322,399	1,004,001	75.92%	1,564,227	-35.81%
48 Purchased Property Services	2,492,784	1,629,068	65.35%	5,456,836	-70.15%
49 Other Purchased Services	943,406	1,148,648	121.76%	1,104,203	4.03%
50 Supplies	5,384,691	5,536,268	102.81%	6,145,035	-9.91%
51 Property	1,531,518	1,180,145	77.06%	674,260	75.03%
52 Debt Service and Miscellaneous	10,193	296	2.90%	2,039	-85.48%
53 Total Expenditures by Object	30,178,309	26,942,245	89.28%	32,856,565	-18.00%

LINCOLN PARISH SCHOOL BOARD
Ruston, Louisiana
Interim Financial Report Summary (Modified Cash-Basis)
05/31/2025

	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	\$ 41,226,774	\$ 41,858,747	\$ 12,508,334	\$ 5,526,437	\$ 6,349,924	\$ 14,419,484	\$ 13,316,769	\$ 1,102,715
02 1993 Ad Valorem Tax	7,159,847	5,692,345	2,941,881	-	1,313,121	1,437,343	8,597,190	8,178,110	419,080
03 1967 Sales Tax	6,036,732	5,401,924	2,143,790	-	3,041,651	216,483	6,253,215	-	6,253,215
04 1979 Sales Tax	5,855,105	5,364,000	3,112,563	3,415	2,109,074	145,778	6,000,883	3,413,831	2,587,052
05 2020 Sales Tax	9,251,741	5,526,163	2,988,070	-	1,513,210	1,024,883	10,276,624	8,526,818	1,749,806
06 Medicaid Programs	590,341	401,356	491,161	367,000	-	277,195	867,536	49,865	817,671
07 TOTAL GENERAL FUNDS	36,963,326	63,612,562	53,536,212	12,878,749	13,503,493	9,451,606	46,414,932	33,485,393	12,929,539
08								52.3%	
<u>SPECIAL REVENUE FUNDS</u>									
09 2000 Ad Valorem (Major Fund)	8,552,561	4,977,460	1,723,864	-	2,112,774	1,140,822	9,693,383	-	9,693,383
11 1993 Sales Tax	2,944,127	5,248,366	3,038,410	-	2,198,326	11,630	2,955,757	-	2,955,757
10 2000 Sales Tax	5,816,515	5,367,230	4,617,959	-	1,108,600	(359,329)	5,457,186	-	5,457,186
<u>Maintenance and Operation</u>									
12 Parishwide Maintenance Fund	2,778,614	2,881,670	2,393,165	-	59,600	428,905	3,207,519	-	3,207,519
13 Ruston School District. No. 1	249,431	972,073	846,813	80,000	-	205,260	454,691	-	454,691
14 Simsboro School District No. 3	434,696	285,265	99,077	-	-	186,188	620,884	-	620,884
15 Dubach School District No. 5	388,794	142,541	162,663	-	-	(20,122)	368,672	-	368,672
16 Choudrant School District No. 6	42,015	153,951	190,130	60,000	-	23,821	65,836	-	65,836
<u>Grant Programs</u>									
18 Education Stabilization Funds	-	5,267,375	4,758,123	-	509,252	-	-	-	-
17 Title I (Major Fund)	-	3,059,579	2,962,149	150,000	247,430	-	-	-	-
20 School Food Service	1,206,287	3,182,931	3,161,351	350,000	-	371,580	1,577,867	-	1,577,867
21 Special Education	-	1,901,474	1,750,884	-	150,590	-	-	-	-
19 Early Childhood	3,906	412,023	490,702	-	-	(78,679)	(74,773)	-	(74,773)
22 Special Programs - Federal	-	957,003	746,955	64,838	210,048	64,838	64,838	-	64,838
23 TOTAL SPECIAL REVENUE FUNDS	22,416,946	34,808,941	26,942,245	704,838	6,596,620	1,974,914	24,391,860	-	24,391,860
24 GRAND TOTALS	\$ 59,380,272	\$98,421,503	\$ 80,478,457	\$ 13,583,587	\$ 20,100,113	\$ 11,426,520	\$ 70,806,792	\$ 33,485,393	\$ 37,321,399

W

LINCOLN PARISH SCHOOL BOARD
GROUP HEALTH INSURANCE FUND
Statement of Changes in Benefit Obligations
& Net Assets Available for Benefits
For The Periods Ending May 31, 2025 and 2024

	<u>May 2025</u> <u>Current Month</u>	<u>2025</u> <u>Year To Date</u>	<u>2024</u> <u>Year To Date</u>
Plan Contributions & Income			
Premiums (LPSB)	\$ 1,203,727.15	\$ 6,061,119.56	\$ 4,929,324.90
Premiums (Members)	254,912.73	1,278,100.15	1,082,819.51
COBRA Premiums (Members)	-	-	10,723.32
Federal Retiree Drug Subsidy	-	24,705.74	-
Total Contributions	<u>1,458,639.88</u>	<u>7,363,925.45</u>	<u>6,022,867.73</u>
Interest Income	2,266.82	20,828.92	58,504.24
Total Other Income	<u>2,266.82</u>	<u>20,828.92</u>	<u>58,504.24</u>
Total Contributions & Income	<u>1,460,906.70</u>	<u>7,384,754.37</u>	<u>6,081,371.97</u>
Plan Expenses			
<u>Fixed Costs</u>			
Administration- Self-funded Health and Dental Plans:			
Administration Fees (Run-Out)(BCBS)	3,887.88	166,600.22	
Pharmacy Program Fees-SaveOnSP (BCBS)	-	64,920.92	
Administration Fees (UMR)	43,981.46	174,368.03	
Implementation Credit (UMR)	(24,680.63)	(155,000.00)	
Excess Insurance- Stop Loss	99,778.78	502,535.36	
Excess Insurance- Gene Therapy	3,168.55	16,008.30	
Total Administration: Self-Funded Plans	<u>126,136.04</u>	<u>769,432.83</u>	
Administration- Medicare Advantage (UHC)	189,368.60	959,090.00	966,914.80
Life Insurance Premiums (Met Life)	20,668.88	100,764.62	85,942.79
Total Fixed Costs	<u>336,173.52</u>	<u>1,829,287.45</u>	<u>1,729,305.49</u>
<u>Claims Expenses</u>			
Claims Paid - Medical	433,348.71	2,581,546.51	4,110,201.23
Recoveries - Stop Loss	(18.78)	(97,152.67)	(172,877.55)
Claims Paid - Dental	62,230.16	357,019.53	Incl w/Medical
Claims Paid - Drugs	502,417.07	2,722,084.91	1,995,405.06
Recoveries - Drug Rebate	(5,700.03)	(823,224.08)	(750,533.76)
Change in Incurred But Not Reported Claims	(363,790.46)	(443,287.49)	230,292.98
Total Claims Expenses	<u>628,486.67</u>	<u>4,296,986.71</u>	<u>5,412,487.96</u>
Total Plan Expenses	<u>964,660.19</u>	<u>6,126,274.16</u>	<u>7,141,793.45</u>
Change in Net Assets	<u>\$ 496,246.51</u>	<u>\$ 1,258,480.21</u>	<u>\$ (1,060,421.48)</u>