

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

REGULAR SESSION
Tuesday, August 5, 2025 6:00 p.m.

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 July 8, 2025
5. UNFINISHED BUSINESS
6. NEW BUSINESS
 - 6.1 Policy Manual Revisions – John Young
7. REPORTS
 - 7.1 Accountability Update
 - 7.2 Personnel – Dr. Doris Lewis
 - 7.3 Sales tax receipts for July 2025 – Juanita Duke
 - 7.4 Financial statements for June 2025 – Juanita Duke
 - 7.5 Health plan updates for June 2025 – Juanita Duke
8. REPORT OF THE SUPERINTENDENT
9. REPORTS, COMMENTS, OR OBSERVATIONS OF BOARD MEMBERS
10. ADJOURNMENT

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)

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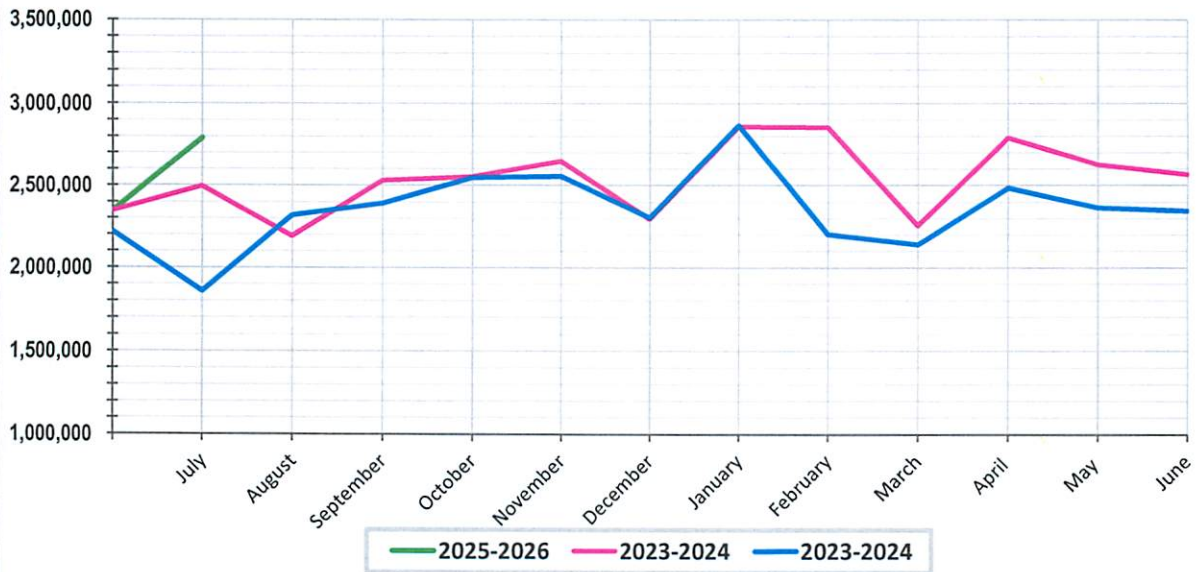
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**Lincoln Parish School Board
Consolidated Sales Tax Report
For Period Ended: July 31, 2025**

(All Funds are Reported on a Cash-Basis)

Report of Gross Receipts						
Month Received	2023-2024	2024-2025	PYPM % Change	2025-2026	Difference	
					%	Amount
July	1,858,655.62	2,495,751.16	-24.15%	2,789,918.41	11.79%	294,167.25
August	2,318,156.32	2,190,873.51	7.46%		0.00%	0.00
September	2,390,270.68	2,531,277.65	8.29%		0.00%	0.00
October	2,548,073.73	2,554,212.60	4.77%		0.00%	0.00
November	2,556,161.77	2,650,485.09	5.96%		0.00%	0.00
December	2,303,527.32	2,295,266.22	3.42%		0.00%	0.00
January	2,868,219.63	2,859,391.59	-4.78%		0.00%	0.00
February	2,202,905.58	2,855,732.95	2.26%		0.00%	0.00
March	2,139,776.95	2,255,946.32	-6.45%		0.00%	0.00
April	2,485,400.23	2,790,147.73	-6.03%		0.00%	0.00
May	2,363,841.76	2,628,614.81	2.55%		0.00%	0.00
June	2,344,460.62	2,565,975.42	1.07%		0.00%	0.00
FYTD Totals	28,379,450.21	30,673,675.05	8.08%	2,789,918.41	9.10%	294,167.25
FYTD Change:	-0.80%	8.08%		9.10%		11.79%

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



Notes:

Actual July receipts are up 11.79% when compared to July 2024. Collections through July represents 9.10% of total collections received last year, which is an overall net increase of 11.79% FYTD for 2025-26 on a cash basis. There were no Audit Recoveries for the this month.

Lincoln Parish School Board
GENERAL FUND (MAJOR FUND) COMBINED
Financial Report (Cash-Basis) - Unaudited
For the Period Ended 06/30/2025

Balance Sheet				
		Balance 2025	Balance 2024	Increase / Decrease
Assets:				
01	Cash & Investments	\$ 47,573,061	\$ 41,003,299	\$ 6,569,762
02	Receivables	1,762,485	2,214,645	(452,160)
03	Interfund Receivables	1,235,564	1,591,175	(355,611)
04	Inventory and Other Assets	-	15,900	(15,900)
05	Total Assets	<u>\$ 50,571,110</u>	<u>\$ 44,825,019</u>	<u>\$ 5,746,091</u>
Liabilities and Fund Balances				
Liabilities:				
06	Accounts, Salaries, & Other Payables	\$ 7,164,547	\$ 7,657,967	\$ (493,420)
07	Interfund Payables	15,100	203,726	(188,626)
08	Total Liabilities	<u>\$ 7,179,647</u>	<u>\$ 7,861,693</u>	<u>\$ (682,046)</u>
Fund Balances:				
09	Nonspendable	\$ -	\$ -	\$ -
10	Restricted	3,383,538	3,486,789	(103,251)
11	Committed	8,233,901	7,786,538	447,363
12	Assigned	1,542,980	1,542,980	-
13	Unassigned	30,231,045	24,147,019	6,084,026
14	Total Fund Balances	<u>\$ 43,391,464</u>	<u>\$ 36,963,326</u>	<u>\$ 6,428,138</u>
15	Total Liabilities and Fund Balance	<u>\$ 50,571,111</u>	<u>\$ 44,825,019</u>	<u>\$ 5,746,092</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	\$ 18,023,888	\$ 18,572,796	103.05%	\$ 17,402,576	6.72%
17	Property Tax Revenues	10,599,112	10,689,077	100.85%	10,258,569	4.20%
18	State Minimum Foundation Program	35,495,549	35,499,052	100.01%	34,877,670	1.78%
19	Investment Income	1,752,393	1,769,878	101.00%	1,552,412	14.01%
20	Other State and Local Revenues	3,695,048	3,703,326	100.22%	4,044,757	-8.44%
21	Federal Revenues	-	-	0.00%	1,424	-100.00%
22	Total Revenues	<u>\$ 69,565,990</u>	<u>\$ 70,234,129</u>	<u>100.96%</u>	<u>\$ 68,137,408</u>	<u>3.08%</u>
Expenditures by Function						
23	Instructional Programs	\$ 37,201,393	\$ 36,619,805	98.44%	\$ 34,513,087	6.10%
24	Pupil Support Services	4,668,681	5,222,867	111.87%	4,325,391	20.75%
25	Instructional Staff Support	2,789,414	2,792,707	100.12%	2,697,246	3.54%
26	General Administration	1,522,046	1,542,691	101.36%	1,610,652	-4.22%
27	School Administration	4,450,738	4,436,481	99.68%	4,408,336	0.64%
28	Business Services	1,015,657	1,013,191	99.76%	922,610	9.82%
29	Maintenance of Plant	4,092,312	4,072,105	99.51%	3,880,296	4.94%
30	Student Transportation Services	5,159,436	5,084,057	98.54%	4,925,277	3.22%
31	Central Services	1,160,030	1,166,054	100.52%	1,087,479	7.23%
32	Child Nutrition Services	1,220,227	1,221,091	100.07%	1,124,404	8.60%
33	Community Services	9,778	9,566	97.83%	33,497	-71.44%
34	Facility Acquisition & Construction	12,175	82,393	676.74%	327,883	-74.87%
35	Debt Services	82,393	12,175	14.78%	-	100.00%
36	Total Expenditures by Function	<u>\$ 63,384,280</u>	<u>\$ 63,275,183</u>	<u>99.83%</u>	<u>\$ 59,856,158</u>	<u>5.71%</u>
Other Sources and (Uses) of Funds						
37	Operating Transfers In / (out)	\$ (929,351)	\$ (1,477,711)	159.00%	\$ (1,687,967)	-12.46%
38	State Local Funding Match to LEA	(5,075,221)	(5,071,749)	99.93%	(4,853,175)	4.50%
39	Indirect Cost Transfers	1,190,693	1,101,875	92.54%	1,758,363	-37.34%
40	Health Insurance Transfers	4,923,258	4,916,777	99.87%	3,965,312	23.99%
41	Total Other Sources and (Uses)	<u>\$ 109,379</u>	<u>\$ (530,808)</u>	<u>-485.29%</u>	<u>\$ (817,467)</u>	<u>-35.07%</u>
42	NET CHANGE IN FUND BALANCE	<u>\$ 6,291,089</u>	<u>\$ 6,428,138</u>	<u>102.18%</u>	<u>\$ 7,463,783</u>	<u>-13.88%</u>
43	Beginning Fund Balance	35,873,156	36,963,326	103.04%	29,499,546	25.30%
44	Ending Fund Balance	<u>\$ 42,164,245</u>	<u>\$ 43,391,464</u>	<u>102.91%</u>	<u>\$ 36,963,329</u>	<u>17.39%</u>

Expenditures by Object						
		Budget 2024-2025	Actual FYTD 2025	Percent of Budget	Actual FYTD 2024	Prior Year % Change
Expenditures by Object						
45	Salaries	34,329,873	34,241,750	99.74%	33,225,290	3.06%
46	Employee Benefits	21,110,823	21,136,027	100.12%	19,600,100	7.84%
47	Purchased Professional Services	1,275,527	1,312,196	102.87%	995,608	31.80%
48	Purchased Property Services	511,773	506,508	98.97%	702,372	-27.89%
49	Other Purchased Services	3,661,372	3,597,108	98.24%	3,326,861	8.12%
50	Supplies	1,372,600	1,352,778	98.56%	1,079,343	25.33%
51	Property	881,154	873,645	99.15%	852,123	2.53%
52	Debt Service and Miscellaneous	241,158	255,171	105.81%	74,461	242.69%
53	Total Expenditures by Object	<u>63,384,280</u>	<u>63,275,183</u>	<u>99.83%</u>	<u>59,856,158</u>	<u>5.71%</u>

Lincoln Parish School Board
SPECIAL REVENUE FUNDS COMBINED
Financial Report (Cash-Basis) - Unaudited
For the Period Ended 06/30/2025

Balance Sheet				
		Balance 2025	Balance 2024	Increase / Decrease
Assets:				
01	Cash & Investments	\$ 24,094,342	\$ 22,091,986	\$ 2,002,356
02	Receivables	3,313,055	3,510,709	(197,654)
03	Interfund Receivables	-	-	-
04	Inventory and Other Assets	163,480	245,781	(82,301)
05	Total Assets	<u>\$ 27,570,877</u>	<u>\$ 25,848,476</u>	<u>\$ 1,722,401</u>
Liabilities and Fund Balances				
Liabilities:				
06	Accounts, Salaries, & Other Payables	\$ 1,931,120	\$ 2,044,077	\$ (112,957)
07	Interfund Payables	1,221,445	1,387,450	(166,005)
08	Total Liabilities	<u>\$ 3,152,565</u>	<u>\$ 3,431,527</u>	<u>\$ (278,962)</u>
Fund Balances:				
09	Nonspendable	\$ 254,898	\$ 254,898	\$ -
10	Restricted	13,241,860	12,307,963	933,897
11	Committed	10,921,554	9,854,087	1,067,467
12	Assigned	-	-	-
13	Unassigned	-	-	-
14	Total Fund Balances	<u>\$ 24,418,312</u>	<u>\$ 22,416,948</u>	<u>\$ 2,001,364</u>
15	Total Liabilities and Fund Balance	<u>\$ 27,570,877</u>	<u>\$ 25,848,475</u>	<u>\$ 1,722,402</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	\$ 12,029,036	\$ 12,395,046	103.04%	\$ 11,615,636	6.71%
17	Property Tax Revenues	8,747,674	8,789,886	100.48%	8,332,500	5.49%
18	State Minimum Foundation Program	37,868	73,214	193.34%	42,451	72.47%
19	Investment Income	1,021,032	1,038,789	101.74%	1,172,080	-11.37%
20	Other State and Local Revenues	776,802	1,037,917	133.61%	703,060	47.63%
21	Federal Revenues	16,060,367	16,074,155	100.09%	22,885,276	-29.76%
22	Total Revenues	<u>\$ 38,672,779</u>	<u>\$ 39,409,007</u>	101.90%	<u>\$ 44,751,003</u>	-11.94%
Expenditures by Function						
23	Instructional Programs	\$ 12,683,071	\$ 12,682,290	99.99%	\$ 14,697,209	-13.71%
24	Pupil Support Services	1,337,899	1,347,283	100.70%	2,474,081	-45.54%
25	Instructional Staff Support	4,315,941	4,296,997	99.56%	4,650,916	-7.61%
26	General Administration	334,555	338,906	101.30%	371,838	-8.86%
27	School Administration	1,385,956	1,385,960	100.00%	1,526,078	-9.18%
28	Business Services	106,278	107,427	101.08%	183,096	-41.33%
29	Maintenance of Plant	4,778,174	4,702,417	98.41%	5,065,474	-7.17%
30	Student Transportation Services	4,840,058	1,362,555	28.15%	893,706	52.46%
31	Central Services	332,454	331,642	99.76%	349,258	-5.04%
32	Child Nutrition Services	528,864	4,008,253	757.90%	4,212,264	-4.84%
33	Community Services	11,732	-	0.00%	-	0.00%
34	Facility Acquisition & Construction	-	413,520	-100.00%	4,492,293	-90.79%
35	Debt Services	451,786	-	0.00%	-	0.00%
36	Total Expenditures by Function	<u>\$ 31,106,768</u>	<u>\$ 30,977,250</u>	99.58%	<u>\$ 38,916,213</u>	-20.40%
Other Sources and (Uses) of Funds						
37	Operating Transfers In / (out)	\$ (404,762)	\$ (388,257)	95.92%	\$ (1,255,533)	-69.08%
38	State Local Funding Match to LEA	-	-	0.00%	-	0.00%
39	Indirect Cost Transfers	(1,101,879)	(1,101,876)	100.00%	(1,758,363)	-37.34%
40	Health Insurance Transfers	(4,923,258)	(4,940,258)	100.35%	(3,998,000)	23.57%
41	Total Other Sources and (Uses)	<u>\$ (6,429,899)</u>	<u>\$ (6,430,391)</u>	100.01%	<u>\$ (7,011,896)</u>	-8.29%
42	NET CHANGE IN FUND BALANCE	<u>\$ 1,136,112</u>	<u>\$ 2,001,366</u>	176.16%	<u>\$ (1,177,106)</u>	-270.02%
43	Beginning Fund Balance	22,371,044	22,416,946	100.21%	23,594,054	-4.99%
44	Ending Fund Balance	<u>\$ 23,507,156</u>	<u>\$ 24,418,312</u>	103.88%	<u>\$ 22,416,948</u>	8.93%

Expenditures by Object						
		Budget 2024-2025	Actual FYTD 2025	Percent of Budget	Actual FYTD 2024	Prior Year % Change
Expenditures by Object						
45	Salaries	15,126,105	15,131,042	100.03%	17,747,254	-14.74%
46	Employee Benefits	4,173,469	4,187,317	100.33%	5,307,738	-21.11%
47	Purchased Professional Services	1,129,920	1,115,278	98.70%	1,572,113	-29.06%
48	Purchased Property Services	1,930,357	1,751,962	90.76%	5,871,640	-70.16%
49	Other Purchased Services	1,211,594	1,204,443	99.41%	1,231,861	-2.23%
50	Supplies	6,262,953	6,284,385	100.34%	6,470,306	-2.87%
51	Property	1,272,074	1,302,527	102.39%	713,262	82.62%
52	Debt Service and Miscellaneous	296	296	100.00%	2,039	-85.48%
53	Total Expenditures by Object	<u>31,106,768</u>	<u>30,977,250</u>	99.58%	<u>38,916,213</u>	-20.40%

LINCOLN PARISH SCHOOL BOARD
Ruston, Louisiana
Financial Report Summary (Modified Cash-Basis) - Unaudited
06/30/2025

	BEGINNING	YTD	YTD	YTD	YTD	EXCESS	ENDING	FUND BALANCE CLASSIFICATION		
	FUND BALANCE						REVENUES	EXPENDITURES	SOURCES	USES
	July 1, 2024						End of Period			
<u>GENERAL FUNDS (Major Fund)</u>										
01 General Operating	\$ 8,069,560	\$ 44,455,409	\$ 49,536,631	\$ 13,714,666	\$ 6,014,686	\$ 2,618,758	\$ 10,688,318	\$ 9,585,603	\$ 1,102,715	
02 1993 Ad Valorem Tax	7,159,847	5,776,592	3,013,532	-	1,379,839	1,383,221	8,543,068	8,123,988	419,080	
03 1967 Sales Tax	6,036,732	6,496,629	2,722,343	-	3,326,923	447,363	6,484,095	-	6,484,095	
04 1979 Sales Tax	5,855,105	6,463,362	3,789,429	3,856	2,290,468	387,321	6,242,426	3,655,374	2,587,052	
05 2020 Sales Tax	9,251,741	6,635,287	3,654,102	-	1,604,414	1,376,771	10,628,512	8,878,706	1,749,806	
06 Medicaid Programs	590,341	406,850	559,146	367,000	-	214,704	805,045	(12,626)	817,671	
07 TOTAL GENERAL FUNDS	<u>36,963,326</u>	<u>70,234,129</u>	<u>63,275,183</u>	<u>14,085,522</u>	<u>14,616,330</u>	<u>6,428,138</u>	<u>43,391,464</u>	<u>30,231,045</u>	<u>13,160,419</u>	
08								47.7%		
<u>SPECIAL REVENUE FUNDS</u>										
09 2000 Ad Valorem (Major Fund)	8,552,561	5,024,277	2,073,203	-	2,242,008	709,066	9,261,627	-	9,261,627	
11 1993 Sales Tax	2,944,127	6,336,251	3,613,430	-	2,372,250	350,571	3,294,698	-	3,294,698	
10 2000 Sales Tax	5,816,515	6,463,535	5,143,459	-	1,209,000	111,076	5,927,591	-	5,927,591	
<u>Maintenance and Operation</u>										
12 Parishwide Maintenance Fund	2,778,614	2,911,497	2,682,344	-	60,095	169,058	2,947,672	-	2,947,672	
13 Ruston School District. No. 1	249,431	981,727	912,653	80,000	-	149,074	398,505	-	398,505	
14 Simsboro School District No. 3	434,696	287,726	224,200	-	-	63,526	498,222	-	498,222	
15 Dubach School District No. 5	388,794	143,509	174,705	-	-	(31,196)	357,598	-	357,598	
16 Choudrant School District No. 6	42,015	154,468	206,527	60,000	-	7,941	49,956	-	49,956	
<u>Grant Programs</u>										
18 Education Stabilization Funds	-	5,267,375	4,758,123	-	509,252	-	-	-	-	
17 Title I (Major Fund)	-	4,198,504	4,011,739	150,000	336,765	-	-	-	-	
20 School Food Service	1,206,287	3,245,242	3,480,222	350,000	-	115,020	1,321,307	-	1,321,307	
21 Special Education	-	2,424,359	2,236,803	-	187,556	-	-	-	-	
19 Early Childhood	3,906	870,831	578,439	-	-	292,392	296,298	-	296,298	
22 Special Programs - Federal	-	1,099,706	881,403	64,838	218,303	64,838	64,838	-	64,838	
23 TOTAL SPECIAL REVENUE FUNDS	<u>22,416,946</u>	<u>39,409,007</u>	<u>30,977,250</u>	<u>704,838</u>	<u>7,135,229</u>	<u>2,001,366</u>	<u>24,418,312</u>	<u>-</u>	<u>24,418,312</u>	
24 GRAND TOTALS	<u>\$ 59,380,272</u>	<u>\$109,643,136</u>	<u>\$ 94,252,433</u>	<u>\$ 14,790,360</u>	<u>\$ 21,751,559</u>	<u>\$ 8,429,504</u>	<u>\$ 67,809,776</u>	<u>\$ 30,231,045</u>	<u>\$ 37,578,731</u>	

6

**LINCOLN PARISH SCHOOL BOARD
GROUP HEALTH INSURANCE FUND**

Statement of Changes in Benefit Obligations
& Net Assets Available for Benefits
For The Periods Ending June 30, 2025 and 2024

	<u>June 2025</u> Current Month	<u>2025</u> Year To Date	<u>2024</u> Year To Date
Plan Contributions & Income			
Premiums (LPSB)	\$ 1,205,629.35	\$ 7,266,748.91	\$ 5,913,562.19
Premiums (Members)	254,892.49	1,532,992.64	1,298,363.26
COBRA Premiums (Members)	-	-	12,129.52
Federal Retiree Drug Subsidy	-	24,705.74	7,253,973.92
Total Contributions	<u>1,460,521.84</u>	<u>8,824,447.29</u>	<u>7,224,054.97</u>
Interest Income	2,575.43	23,404.35	66,724.96
Total Other Income	<u>2,575.43</u>	<u>23,404.35</u>	<u>66,724.96</u>
Total Contributions & Income	<u>1,463,097.27</u>	<u>8,847,851.64</u>	<u>7,290,779.93</u>
Plan Expenses			
<u>Fixed Costs</u>			
Administration- Self-funded Health and Dental Plans:			
Administration Fees (Run-Out)(BCBS)	7,019.44	173,619.66	
Pharmacy Program Fees-SaveOnSP (BCBS)	(7,624.07)	57,296.85	
Administration Fees (UMR)	47,096.94	221,464.97	
Implementation Credit (UMR)	-	(155,000.00)	
Other Expenses	5,155.42	5,155.42	
Excess Insurance- Stop Loss	99,176.89	601,712.25	
Excess Insurance- Gene Therapy	3,157.00	19,165.30	
Total Administration: Self-Funded Plans	<u>153,981.62</u>	<u>923,414.45</u>	<u>816,062.47</u>
Administration- Medicare Advantage (UHC)	385,357.20	1,344,447.20	1,159,728.40
Life Insurance Premiums (Met Life)	20,674.85	121,439.47	103,131.27
Total Fixed Costs	<u>560,013.67</u>	<u>2,389,301.12</u>	<u>2,078,922.14</u>
<u>Claims Expenses</u>			
Claims Paid - Medical	124,730.22	2,706,276.73	5,062,394.79
Recoveries - Stop Loss	(818.11)	(97,970.78)	(226,435.35)
Claims Paid - Dental	78,207.24	435,226.77	Incl w/Medical
Claims Paid - Drugs	708,867.34	3,430,952.25	2,688,463.41
Recoveries - Drug Rebate	(313,844.22)	(1,137,068.30)	(1,015,378.37)
Change in Incurred But Not Reported Claims	13,368.00	(429,919.49)	392,645.93
Total Claims Expenses	<u>610,510.47</u>	<u>4,907,497.18</u>	<u>6,901,690.41</u>