

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

REGULAR SESSION

at Cypress Springs Elementary, 1040 Saratoga Street, Ruston, LA 71270

Tuesday, April 9, 2026 12:00 p.m.

A G E N D A

1. CALL TO ORDER AND INVOCATION
2. PLEDGE OF ALLEGIANCE TO THE AMERICAN FLAG - Cypress Springs Students
3. ADOPTION OF AGENDA AS PRINTED
4. APPROVAL OF MINUTES - REGULAR SESSION OF MARCH 3, 2026
5. WELCOME FROM MARISSA BOYD, INTERIM PRINCIPAL OF CYPRESS SPRINGS SCHOOL
6. RECOGNITION OF KAEJHA STEWART AS MIDDLE SCHOOL STUDENT OF THE YEAR FINALIST - Brandon Sutherland
7. RECOGNITION OF MELISSA LEE AS HIGH SCHOOL STUDENT OF THE YEAR FINALIST - Brandon Sutherland
8. RECOGNITION OF LACEY HOLCOMB AS STATE PRINCIPAL OF THE YEAR SEMI-FINALIST - Brandon Sutherland
9. UNFINISHED BUSINESS
10. NEW BUSINESS
 - 10.1 Receive and Review Application for Superintendent - Jon Guice
 - 10.2 Determine date/time for meeting(s) to interview and employ Superintendent and any related matters - Jon Guice
 - 10.3 Approve Distribution of May Salary Supplement Schedule (14th) Check - Ricky Durrett and Juanita Duke
 - 10.4 Consider Recommendation to Distribute a One-Time Salary Supplement in June 2026 - Ricky Durrett and Juanita Duke
 - 10.5 Request Permission to Execute Substantial Completions - James Payton
 - 10.6 Grant permission to bid for Duplicating Paper, and Gasoline and Diesel for 2026-2027 School Year - Kevin McGivney
 - 10.7 Approve extension of current multi-year contract for Architect Services - Ricky Durrett
11. REPORTS
 - 11.1 Presentation by Brown & Brown
 - 11.3 Personnel - Dr. Doris Lewis
 - 11.4 Sales tax receipts for March 2026 - Juanita Duke
 - 11.5 Financial update for February 2026 - Juanita Duke
 - 11.6 Health plan update for February 2026 - Juanita Duke
12. REPORT OF THE SUPERINTENDENT
13. REPORTS, COMMENTS, OR OBSERVATIONS OF BOARD MEMBERS
14. ADJOURNMENT



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 Durrett, Superintendent
 Juanita Duke, Chief Financial Officer

DATE: April 7, 2026

SUBJECT: Approve Distribution of May Salary Supplement (14th) Check

Background

This supplement is funded with local taxes collected from **four** sales tax levies (1967, 1979 (two-thirds), 1993, and 2000) and the 2000 Ad Valorem (50%) parishwide millage. The recommendation is to increase the amount of the May 2026 salary supplement check as follows:

Salary Schedule	May 2025 – 14 th Check Amount	Funds from the 1979 Sales Tax (2/3) local tax funds	Funds from the 2000 Ad Valorem (1/2) local tax funds	Increase	May 2026 – 14 th Check Amount
Certified	\$3,436	+ \$328	+ \$126	= \$454	\$3,890
Support	\$1,718	+ \$164	+ \$ 63	= \$227	\$1,945

The total cost of the May distribution is estimated to be \$3,228,763 for approximately 804 salaried staff positions. District salary schedules would need to be amended for the increased supplement amounts to be paid to eligible salaried employees currently employed on or after the date of approval by the School Board and in accordance with approved salary schedule guidelines and Board policies. Therefore, these amounts will be prorated for any partial annual work contracts and adjusted for reductions in pay for employee leave events during the 2025-2026 fiscal year, if applicable. All mandatory payroll withholdings and deductions will apply to this distribution as well. The May supplement check will be paid on May 22, 2026, with the regular monthly payroll.

Future increases, or decreases, in the amount of the 14th check could be possible if there is a change in local tax collections, salaried positions, retirement costs, or group insurance costs - all of which are factors in determining funds available for this annual distribution.

Recommendation

That the Board approve the May salary supplement distribution amounts of \$3,890 for salaried certified personnel and \$1,945 for salaried support personnel to be paid on May 22, 2026; and for district salary schedules to be amended accordingly and effective on this day.

Contact Person(s):
 Ricky Durrett
 Juanita Duke




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 Durrett, Superintendent
 Juanita Duke, Chief Financial Officer 

DATE: April 7, 2026

SUBJECT: Consider Recommendation to Distribute a One-Time Salary Supplement in June 2026

Background:

After reviewing the fund balances of several local tax funds that are used for payment of salaries and benefits of employees, administration has determined there is sufficient funds available to recommend the distribution of a one-time salary supplement to salaried employees as follows:

Tax Fund:	1979 Sales Tax (2/3)	1993 Sales Tax	2000 Ad Valorem (4.24 mills)	TOTAL
Proposed One-Time Supplement				
Certified Staff (537)	\$1,000	\$1,800	\$1,200	\$4,000
Support Staff (235)	\$500	\$900	\$600	\$2,000
Summary of Estimated Fund Operations through the End of the Fiscal Year				
<i>Revenue</i>	\$4,228,515	\$6,335,603	\$2,420,887	\$12,985,005
<i>Expenditures, including May 14th Check</i>	(\$4,331,559)	(\$5,956,708)	(\$2,589,608)	(\$12,877,875)
<i>Est. Cost of Proposed One-Time Supplement</i>	(\$794,805)	(\$1,430,649)	(\$953,766)	(\$3,179,220)
<i>Fund balance reductions</i>	(\$897,849)	(\$1,051,754)	(\$1,122,487)	(\$3,072,090)
<i>Ending Fund Balance</i>	\$2,117,763	\$2,242,944	\$2,218,236	\$6,578,943
<i>% of projected expenditures</i>	48.9%	37.6%	85.6%	51.1%

The total cost of the distribution from these local tax funds will be approximately \$3,179,220. It is projected that this distribution will reduce the fund balances in each fund as indicated above, while still maintaining an average balance greater than 50% of projected fund expenditures.

District salary schedules will need to be amended to include the distribution of this one-time salary supplement to eligible salaried employees currently employed on or after the date of approval by the School Board. Distributions will be made in the same manner as existing salary supplement distributions and Board policies, with amounts prorated for any partial annual work contracts and fulfillment of contracted work days as of May 31, 2026 and adjusted for reductions in pay for employee leave events during the 2025-2026 fiscal year, if applicable. Former employees as of the date of the approval of this distribution by the School Board will not be eligible to participate in the supplement, as those contracts ended on their termination date. All required taxes, retirement and other mandated

withholdings will be withheld from this distribution.

Recommendation:

To approve a one-time salary supplement distribution of \$4,000 for salaried certified/professional employees and \$2,000 for support employees, respectively, on June 25, 2026 according to the above criteria, and to amend the 2025-2026 district salary schedules to include this one-time payment made effective on this day.

Contact:

Ricky Durrett
Juanita Duke



Lincoln Parish School Board

410 South Farmerville Street
Ruston, Louisiana 71270-4699
Phone: 318-255-1430
Fax: 318-255-1433
www.lincolnschools.org

Ricky Durrett
Superintendent

Gregg Phillips
President

MEMO

TO: Lincoln Parish School Board Members

FROM: James Payton, Construction Supervisor *J.P.*

DATE: March 20, 2026

SUBJECT: Permission to Execute Substantial Completion for Ruston High School Softball Construction Project

Background

All of the work on the Ruston High School Softball construction project is complete. This project consisted of building a new grandstand, field, batting cages, lockers, parking and support spaces for the RHS Softball Program. This work was completed in January 2026 and the softball team is currently using this new space.

At this time, it is necessary that we request formal permission from the Board to Execute Substantial Completion documents for this project. Substantial Completion means that the owner can use the building, and is responsible for insurance, maintenance and operation of the facility.

Recommendation

That the Board grant permission and authorize the Superintendent, his staff, and the architect to execute the Substantial Completion documents for Ruston High School Softball construction project.

Contact Person:

James Payton



Lincoln Parish School Board

410 South Farmerville Street
Ruston, Louisiana 71270-4699
Phone: 318-255-1430
Fax: 318-255-1433
www.lincolnschools.org

Ricky Durrett
Superintendent

Gregg Phillips
President

MEMO

TO: Lincoln Parish School Board Members

FROM: James Payton, Construction Supervisor *J.P.*

DATE: March 20, 2026

SUBJECT: Permission to Execute Substantial Completion for Ruston High School Baseball Construction Project

Background

All of the work on the Ruston High School Baseball construction project is complete. This project consisted of building a new grandstand for the RHS Baseball program and was completed in February 2026. The baseball team is currently using this new space.

At this time, it is necessary that we request formal permission from the Board to Execute Substantial Completion documents for this project. Substantial Completion means that the owner can use the building, and is responsible for insurance, maintenance and operation of the facility.

Recommendation

That the Board grant permission and authorize the Superintendent, his staff, and the architect to execute the Substantial Completion documents for Ruston High School Baseball construction project.

Contact Person:

James Payton

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: Kevin McGivney, Facilities Supervisor
Date: March 27, 2026
Re: Materials and Supplies for 2026-2027 School Year

Background

Each year we are required by state law to advertise for bids on materials and supplies for schools with an aggregate cost of \$60,000.00 or more.

Recommendation

That the Board grant permission to advertise for bids for the following item for the 2026-2027 school year and also grant permission to the district administration to accept the lowest qualified bid.

Copy Paper
Gasoline and Diesel

Contact Person

Kevin McGivney

KM/nve



Lincoln Parish School Board

410 South Farmerville Street
Ruston, Louisiana 71270-4699
Phone: 318-255-1430
Fax: 318-255-1433
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Ricky Durrett
Superintendent

Gregg Phillips
President

MEMO

TO: Lincoln Parish School Board Members
FROM: Ricky Durrett, Superintendent
DATE: April 2, 2026
SUBJECT: Approve Extension of Current Multi-Year Contract for Architect Services

Background

Because of our past record of work with Mike Walpole and his firm's knowledge of our school facilities, I recommend that we extend the current contract of his services by adding five years to the end of the current contract.

1. Schematic Design Phase

The architect will review the program furnished by the Owner to ascertain the requirements of the Project and will arrive at a mutual understanding of such requirements.

The Architect will provide a preliminary evaluation of the program in terms of costs and limitations, review alternative approaches, prepare schematic design documents (plans and drawing), and give an estimate of construction costs.

2. Design Developmental Phase

Prepare design development documents consisting of drawings, and other documents to describe the size and character of the project as to architectural, structural, mechanical and electrical systems, materials and such other elements as may be appropriate and advise of any adjustments that are necessary in preliminary costs.

3. Construction Document Phase

The architect will prepare for approval by the Owner, construction documents containing detail necessary for the construction. Assist in the preparation of bidding information, bidding forms, and contracts.

The Architect will advise the Owner of any adjustments to previous preliminary estimates of costs due to changes or market costs.

The Architect will assist the Owner in connection with the Owner's responsibility for filing documents required for the approval of governmental authorities having jurisdiction over the project.

4. Bidding or Negotiating Phase

The Architect will assist the Owner in obtaining bids or negotiated proposals and assist in awarding and preparing contracts for construction that meet state and federal procurement and contracting regulations.

5. Construction Phase

The Architect will be responsible for the administration of the construction contract as described in the Architect's Contract, including collection of documentation to substantiate prevailing wages.

Recommendation

That the Board authorize the Superintendent to sign and execute an extension of the current contract with Walpole Architects L.L.C. for architectural services for future projects for a term of five years commencing when the current contract ends.

Contact Person

Ricky Durrett

April 2026 Personnel

REVISION OF FACULTY RETIREMENT			
EFFECTIVE DATE	POSITION	LOCATION	EMPLOYEE
March 24, 2026	Elementary	Choudrant Elementary	Leslie Ray

FACULTY RETIREMENTS			
EFFECTIVE DATE	POSITION	LOCATION	EMPLOYEE
May 23, 2026	Kindergarten	Hillcrest Elementary	Marjorie Eldred
May 23, 2026	Mathematics	Ruston High	Shirley Roberson
May 23, 2026	Science	Ruston Jr. High	Random Kennedy

FACULTY & STAFF RESIGNATIONS			
EFFECTIVE DATE	POSITION	LOCATION	EMPLOYEE
May 23, 2026	Elementary	Dubach Elementary	Halle Suggs
May 23, 2026	French Immersion	Glen View Elementary	Nadine Pierre
May 23, 2026	French Immersion	Ruston Elementary	Richard Pierre
May 23, 2026	Elementary	Ruston Elementary	Caroline Aubrey
March 21, 2026	SPED Paraprofessional	Ruston High	Charly Akammonu
May 23, 2026	Mathematics	Ruston High	Mary Fowler
May 23, 2026	Elementary	Simsboro School	Alexis Barton
May 23, 2026	Elementary	Simsboro School	Arny DeVille
May 23, 2026	Elementary	Simsboro School	Elizabeth Ashworth
May 23, 2026	Library Media Specialist	Simsboro School	Claire Haight
April 8, 2026	Spanish	Simsboro School	Gregory Free

CHILD NUTRITION RETIREMENT			
EFFECTIVE DATE	POSITION	LOCATION	EMPLOYEE
March 30, 2026	Cafeteria Technician	J.A. Lewis	Elta Outley

CHILD NUTRITION RECOMMENDATION						
EFFECTIVE DATE	POSITION	LOCATION	FORMER EMPLOYEE	REASON FOR LEAVING	EMPLOYEE RECOMMENDED	FUNDING SOURCE
March 5, 2026	Cafeteria Technician-illiterate	Child Nutrition	Frances Brown	Resigned	Michelle Roberson	CNP

MAINTENANCE RECOMMENDATION						
EFFECTIVE DATE	POSITION	LOCATION	FORMER EMPLOYEE	REASON FOR LEAVING	EMPLOYEE RECOMMENDED	FUNDING SOURCE
March 30, 2026	Electrician	Maintenance	Mickey Murphy	Deceased	Christopher Rozelle	General Fund

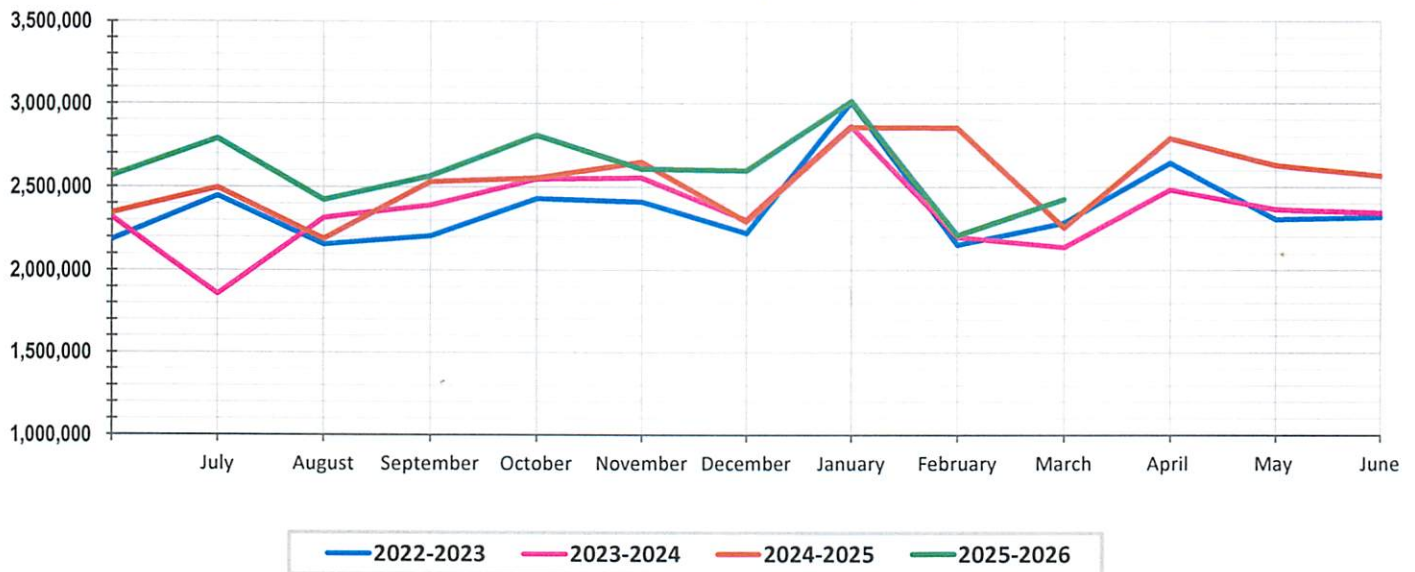
Lincoln Parish School Board Consolidated Sales Tax Report For Period Ended: March 2026

(All Funds are Reported on a Cash-Basis)

Report of Gross Receipts

Month Received	2022-2023	2023-2024	2024-2025	PYPM % Change	2025-2026	Difference	
						%	Amount
July	\$2,450,330.31	\$1,858,655.62	\$2,495,751.16	34.28%	\$2,789,918.41	11.79%	\$294,167.25
August	2,157,258.27	2,318,156.32	2,190,873.51	-5.49%	2,423,879.74	10.64%	233,006.23
September	2,207,272.67	2,390,270.68	2,531,277.65	5.90%	2,566,065.81	1.37%	34,788.16
October	2,431,998.76	2,548,073.73	2,554,212.60	0.24%	2,808,744.55	9.97%	254,531.95
November	2,412,313.32	2,556,161.77	2,650,485.09	3.69%	2,609,268.42	-1.56%	-41,216.67
December	2,227,273.58	2,303,527.32	2,295,266.22	-0.36%	2,600,314.51	13.29%	305,048.29
January	3,012,057.65	2,868,219.63	2,859,391.59	-0.31%	3,015,015.07	5.44%	155,623.48
February	2,154,288.56	2,202,905.58	2,855,732.95	29.63%	2,209,796.63	-22.62%	-645,936.32
March	2,287,346.71	2,139,776.95	2,255,946.32	5.43%	2,426,622.39	7.57%	170,676.07
April	2,644,855.59	2,485,400.23	2,790,147.73	12.26%		0.00%	0.00
May	2,305,076.62	2,363,841.76	2,628,614.81	11.20%		0.00%	0.00
June	2,319,683.39	2,344,460.62	2,565,975.42	9.45%		0.00%	0.00
FYTD Totals	\$28,609,755.43	\$28,379,450.21	\$30,673,675.05	8.08%	\$23,449,625.53	76.45%	\$760,688.44
FYTD Change:	4.49%	-0.80%	8.08%		76.45%		3.35%

Comparison of Monthly Sales Tax Receipts (Fiscal Years 2022-23, 2023-24, 2024-25, and 2025-26)



Notes:

March receipts are up 7.57% when compared to March 2025. Included in March collections are the balance of vendor returns paid for the February reporting cycle. There was not as large a variance as expected from the remaining taxes collected after the February report from vendors who were given more time to submit the new state returns for reporting January sales. After further research, the main reason for the 22.62% decrease in February 2026 collections is from a large tax payment received from the purchase of significant mechanical equipment that occurred in February 2025. Collections through March represents 76.45% of total collections received last fiscal year. This is an overall net increase of 3.35% FYTD for 2025-26 on a cash basis. There was \$0.00 collections from audit recoveries this month. Audit Recoveries are (45.06%) less this fiscal year compared to this same period last year.

Lincoln Parish School Board
General Fund (Major Fund): General Accounts
Interim Financial Report (Cash-Basis)
For the Period Ended 02/28/2026

Balance Sheet				
		Balance 2026	Balance 2025	Increase / Decrease
Assets:				
01	Cash & Investments	\$ 16,943,687	\$ 14,988,012	\$ 1,955,675
02	Receivables	-	15,283	(15,283)
03	Interfund Receivables	-	-	-
04	Inventory and Other Assets	-	-	-
05	Total Assets	<u>\$ 16,943,687</u>	<u>\$ 15,003,295</u>	<u>\$ 1,940,392</u>
Liabilities and Fund Balances				
Liabilities:				
06	Accounts, Salaries, & Other Payables	\$ 60,001	\$ 131,747	\$ (71,746)
07	Interfund Payables	-	-	-
08	Total Liabilities	<u>\$ 60,001</u>	<u>\$ 131,747</u>	<u>\$ (71,746)</u>
Fund Balances:				
09	Nonspendable	\$ -	\$ -	\$ -
10	Restricted	772,126	796,486	(24,360)
11	Committed	-	-	-
12	Assigned	328,198	306,229	21,969
13	Unassigned	15,783,362	13,768,833	2,014,529
14	Total Fund Balances	<u>\$ 16,883,686</u>	<u>\$ 14,871,548</u>	<u>\$ 2,012,138</u>
15	Total Liabilities and Fund Balance	<u>\$ 16,943,687</u>	<u>\$ 15,003,295</u>	<u>\$ 1,940,392</u>

Statement of Revenues, Expenditures, and Changes in Fund Balances						
		Budget 2025-2026	Actual FYTD 2026	Percent of Budget	Actual FYTD 2025	Prior Year % Change
Revenues						
16	Sales Tax Revenues	\$ -	\$ -	0.00%	\$ -	0.00%
17	Property Tax Revenues	5,229,380	5,066,221	96.88%	5,000,312	1.32%
18	State Minimum Foundation Program	35,142,206	23,618,224	67.21%	23,600,733	0.07%
19	Investment Income	413,938	265,577	64.16%	268,032	-0.92%
20	Other State and Local Revenues	3,351,448	2,554,997	76.24%	2,769,710	-7.75%
21	Federal Revenues	-	-	0.00%	-	0.00%
22	Total Revenues	<u>\$ 44,136,972</u>	<u>\$ 31,505,019</u>	71.38%	<u>\$ 31,638,787</u>	-0.42%
Expenditures by Function						
23	Instructional Programs	\$ 30,896,380	\$ 18,119,997	58.65%	\$ 17,715,498	2.28%
24	Pupil Support Services	3,294,419	1,982,475	60.18%	1,993,760	-0.57%
25	Instructional Staff Support	1,937,832	1,259,207	64.98%	1,321,010	-4.68%
26	General Administration	1,107,212	777,658	70.24%	749,594	3.74%
27	School Administration	4,055,293	2,660,413	65.60%	2,527,835	5.24%
28	Business Services	1,195,217	623,841	52.19%	557,530	11.89%
29	Maintenance of Plant	1,898,105	1,153,338	60.76%	1,231,261	-6.33%
30	Student Transportation Services	3,979,907	2,264,355	56.89%	2,323,290	-2.54%
31	Central Services	1,198,333	997,981	83.28%	703,490	41.86%
32	Child Nutrition Services	897,041	584,119	65.12%	584,438	-0.05%
33	Community Services	10,207	4,835	47.37%	7,449	-35.09%
34	Facility Acquisition & Construction	12,175	78,924	648.25%	52,410	50.59%
35	Debt Services	116,144	-	0.00%	12,175	-100.00%
36	Total Expenditures by Function	<u>\$ 50,598,265</u>	<u>\$ 30,507,143</u>	60.29%	<u>\$ 29,779,740</u>	2.44%
Other Sources and (Uses) of Funds						
37	Operating Transfers In / (out)	\$ (48,121)	\$ (137,393)	285.52%	\$ (484,156)	-71.62%
38	State Local Funding Match to LEA	(5,280,758)	(3,562,245)	67.46%	(3,324,340)	7.16%
39	Indirect Cost Transfers	618,052	236,010	38.19%	817,417	-71.13%
40	Health Insurance Transfers	12,555,810	8,590,295	68.42%	7,934,019	8.27%
41	Total Other Sources and (Uses)	<u>\$ 7,844,983</u>	<u>\$ 5,126,667</u>	65.35%	<u>\$ 4,942,940</u>	3.72%
42	NET CHANGE IN FUND BALANCE	<u>\$ 1,383,690</u>	<u>\$ 6,124,543</u>	442.62%	<u>\$ 6,801,987</u>	-9.96%
43	Beginning Fund Balance	10,904,181	10,759,143	98.67%	8,069,560	33.33%
44	Ending Fund Balance	<u>\$ 12,287,871</u>	<u>\$ 16,883,686</u>	137.40%	<u>\$ 14,871,547</u>	13.53%

Expenditures by Object						
		Budget 2025-2026	Actual FYTD 2026	Percent of Budget	Actual FYTD 2025	Prior Year % Change
Expenditures by Object						
45	Salaries	\$ 26,951,172	\$ 15,455,606	57.35%	\$ 15,426,753	0.19%
46	Employee Benefits	19,293,657	12,337,207	63.94%	11,673,422	5.69%
47	Purchased Professional Services	877,564	538,463	61.36%	661,667	-18.62%
48	Purchased Property Services	478,129	306,372	64.08%	295,922	3.53%
49	Other Purchased Services	1,555,605	1,094,015	70.33%	865,887	26.35%
50	Supplies	1,093,034	740,143	67.71%	659,523	12.22%
51	Property	143,866	-	0.00%	24,113	-100.00%
52	Debt Service and Miscellaneous	205,238	35,337	17.22%	172,453	-79.51%
53	Total Expenditures by Object	<u>\$ 50,598,265</u>	<u>\$ 30,507,143</u>	60.29%	<u>\$ 29,779,740</u>	2.44%

Lincoln Parish School Board
SPECIAL REVENUE FUNDS COMBINED
Interim Financial Report (Cash-Basis)
For the Period Ended 02/28/2026

Balance Sheet			
	Balance 2026	Balance 2025	Increase / Decrease
Assets:			
01 Cash & Investments	\$ 26,429,314	\$ 25,737,062	\$ 692,252
02 Receivables	-	1,917,647	(1,917,647)
03 Interfund Receivables	-	-	-
04 Inventory and Other Assets	152,282	165,267	(12,985)
05 Total Assets	<u>\$ 26,581,596</u>	<u>\$ 27,819,976</u>	<u>\$ (1,238,380)</u>
Liabilities and Fund Balances			
Liabilities:			
06 Accounts, Salaries, & Other Payables	\$ 170,926	\$ 111,066	\$ 59,860
07 Interfund Payables	-	-	-
08 Total Liabilities	<u>\$ 170,926</u>	<u>\$ 111,066</u>	<u>\$ 59,860</u>
Fund Balances:			
09 Nonspendable	\$ 134,394	\$ 254,898	\$ (120,504)
10 Restricted	13,353,393	14,391,989	(1,038,596)
11 Committed	12,922,883	13,062,024	(139,141)
12 Assigned	-	-	-
13 Unassigned	-	(1)	1
14 Total Fund Balances	<u>\$ 26,410,670</u>	<u>\$ 27,708,910</u>	<u>\$ (1,298,240)</u>
15 Total Liabilities and Fund Balance	<u>\$ 26,581,596</u>	<u>\$ 27,819,976</u>	<u>\$ (1,238,380)</u>

Statement of Revenues, Expenditures, and Changes in Fund Balances					
	Budget 2025-2026	Actual FYTD 2026	Percent of Budget	Actual FYTD 2025	Prior Year % Change
Revenues					
16 Sales Tax Revenues	\$ 12,766,898	\$ 7,213,268	56.50%	\$ 8,084,880	-10.78%
17 Property Tax Revenues	8,777,119	8,480,798	96.62%	8,379,171	1.21%
18 State Minimum Foundation Program	36,496	36,481	99.96%	37,868	-3.66%
19 Investment Income	1,048,207	589,565	56.25%	720,444	-18.17%
20 Other State and Local Revenues	820,442	386,798	47.15%	319,926	20.90%
21 Federal Revenues	11,743,131	4,719,326	40.19%	11,490,185	-58.93%
22 Total Revenues	<u>\$ 35,192,293</u>	<u>\$ 21,426,236</u>	60.88%	<u>\$ 29,032,474</u>	-26.20%
Expenditures by Function					
23 Instructional Programs	\$ 10,757,609	\$ 5,046,837	46.91%	\$ 7,270,131	-30.58%
24 Pupil Support Services	1,050,717	517,681	49.27%	809,550	-36.05%
25 Instructional Staff Support	4,582,573	2,120,120	46.26%	2,476,282	-14.38%
26 General Administration	338,805	310,957	91.78%	310,332	0.20%
27 School Administration	1,292,454	808,068	62.52%	809,480	-0.17%
28 Business Services	95,351	62,861	65.93%	68,930	-8.80%
29 Maintenance of Plant	5,084,186	3,120,587	61.38%	3,182,682	-1.95%
30 Student Transportation Services	624,540	290,660	46.54%	1,152,568	-74.78%
31 Central Services	179,261	163,255	91.07%	276,574	-40.97%
32 Child Nutrition Services	3,952,408	2,364,494	59.82%	2,594,528	-8.87%
33 Community Services	22,457	-	0.00%	-	0.00%
34 Facility Acquisition & Construction	-	168,221	-100.00%	351,474	-52.14%
35 Debt Services	129,995	-	0.00%	-	0.00%
36 Total Expenditures by Function	<u>\$ 28,110,356</u>	<u>\$ 14,973,741</u>	53.27%	<u>\$ 19,302,531</u>	-22.43%
Other Sources and (Uses) of Funds					
37 Operating Transfers In / (out)	\$ (820,512)	\$ (918,600)	111.95%	\$ (387,762)	136.90%
38 State Local Funding Match to LEA	-	-	0.00%	-	0.00%
39 Indirect Cost Transfers	(618,052)	(236,010)	38.19%	(817,417)	-71.13%
40 Health Insurance Transfers	(4,856,810)	(3,400,400)	70.01%	(3,232,800)	5.18%
41 Total Other Sources and (Uses)	<u>\$ (6,295,374)</u>	<u>\$ (4,555,010)</u>	72.35%	<u>\$ (4,437,979)</u>	2.64%
42 NET CHANGE IN FUND BALANCE	<u>\$ 786,563</u>	<u>\$ 1,897,485</u>	241.24%	<u>\$ 5,291,964</u>	-64.14%
43 Beginning Fund Balance	24,478,540	24,513,185	100.14%	22,416,946	9.35%
44 Ending Fund Balance	<u>\$ 25,265,103</u>	<u>\$ 26,410,670</u>	104.53%	<u>\$ 27,708,910</u>	-4.69%

Expenditures by Object					
	Budget 2025-2026	Actual FYTD 2026	Percent of Budget	Actual FYTD 2025	Prior Year % Change
Expenditures by Object					
45 Salaries	14,131,461	6,915,853	48.94%	8,127,510	-14.91%
46 Employee Benefits	3,836,648	1,996,104	52.03%	2,360,945	-15.45%
47 Purchased Professional Services	1,086,214	688,137	63.35%	817,290	-15.80%
48 Purchased Property Services	1,757,109	991,158	56.41%	1,251,882	-20.83%
49 Other Purchased Services	885,451	705,311	79.66%	986,705	-28.52%
50 Supplies	5,274,227	3,124,261	59.24%	4,431,216	-29.49%
51 Property	1,139,246	551,485	48.41%	1,326,913	-58.44%
52 Debt Service and Miscellaneous	0	1,432	-100.00%	70	1945.71%
53 Total Expenditures by Object	<u>28,110,356</u>	<u>14,973,741</u>	53.27%	<u>19,302,531</u>	-22.43%

LINCOLN PARISH SCHOOL BOARD
Ruston, Louisiana
Interim Financial Report Summary (Modified Cash-Basis)
02/28/2026

	BEGINNING	YTD	YTD	YTD	YTD	EXCESS	ENDING	FUND BALANCE CLASSIFICATION	
	FUND BALANCE						FUND BALANCE	Undesignated	Reserved
	July 1, 2025	REVENUES	EXPENDITURES	SOURCES	USES	(DEFICIENCY)	End of Period		
<u>GENERAL FUNDS (Major Fund)</u>									
01 General Operating	\$ 10,759,143	\$ 31,505,019	\$ 30,507,143	\$ 9,223,748	\$ 4,097,081	\$ 6,124,543	\$ 16,883,686	\$ 15,783,362	\$ 1,100,324
02 1993 Ad Valorem Tax	8,532,573	5,420,996	2,755,909	-	1,268,449	1,396,638	9,929,211	9,313,472	615,739
03 1967 Sales Tax	6,484,095	3,777,243	1,457,502	-	2,322,561	(2,820)	6,481,275	-	6,481,275
04 1979 Sales Tax	6,242,426	3,767,524	1,947,283	126	1,620,366	200,001	6,442,427	3,426,815	3,015,612
05 2020 Sales Tax	10,685,562	3,865,240	2,123,251	-	1,309,334	432,655	11,118,217	5,787,850	5,330,367
06 Medicaid Programs	1,264,858	83,559	284,745	-	-	(201,186)	1,063,672	-	1,063,672
07 TOTAL GENERAL FUNDS	43,968,657	48,419,581	39,075,833	9,223,874	10,617,791	7,949,831	51,918,488	34,311,499	17,606,989
08								53.0%	
<u>SPECIAL REVENUE FUNDS</u>									
09 2000 Ad Valorem (Major Fund)	9,261,627	4,669,156	1,054,312	-	1,885,404	1,729,440	10,991,067	-	10,991,067
11 1993 Sales Tax	3,294,698	3,695,768	1,570,110	-	1,611,796	513,862	3,808,560	-	3,808,560
10 2000 Sales Tax	5,927,591	3,769,714	3,125,244	-	803,200	(158,730)	5,768,861	-	5,768,861
<u>Maintenance and Operation</u>									
12 Parishwide Maintenance Fund	2,947,672	2,693,519	2,076,589	-	60,600	556,330	3,504,002	-	3,504,002
13 Ruston School District. No. 1	398,505	938,496	664,593	-	-	273,903	672,408	-	672,408
14 Simsboro School District No. 3	604,293	268,303	270,512	-	-	(2,209)	602,084	-	602,084
15 Dubach School District No. 5	357,598	127,239	80,673	-	-	46,566	404,164	-	404,164
16 Choudrant School District No. 6	49,956	155,161	157,236	42,000	-	39,925	89,881	-	89,881
<u>Grant Programs</u>									
18 Education Stabilization Funds	-	-	-	-	-	-	-	-	-
17 Title I (Major Fund)	-	1,720,374	1,865,740	-	124,867	(270,233)	(270,233)	-	(270,233)
20 School Food Service	1,310,109	1,736,984	2,135,770	-	-	(398,786)	911,323	-	911,323
21 Special Education	-	952,338	1,110,395	-	79,756	(237,813)	(237,813)	-	(237,813)
19 Early Childhood	296,298	253,670	402,114	-	-	(148,444)	147,854	-	147,854
22 Special Programs - Federal	64,838	445,514	460,453	-	31,387	(46,326)	18,512	-	18,512
23 TOTAL SPECIAL REVENUE FUNDS	24,513,185	21,426,236	14,973,741	42,000	4,597,010	1,897,485	26,410,670	-	26,410,670
24 GRAND TOTALS	\$ 68,481,842	\$69,845,817	\$ 54,049,574	\$ 9,265,874	\$ 15,214,801	\$ 9,847,316	\$ 78,329,158	\$ 34,311,499	\$ 44,017,659

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

Statement of Changes in Benefit Obligations
& Net Assets Available for Benefits
For The Periods Ending February 28, 2026 and 2025

	<u>February 2026</u> <u>Current Month</u>	<u>2026</u> <u>Year To Date</u>	<u>2025</u> <u>Year To Date</u>
Plan Contributions & Income			
Premiums (LPSB)	\$ 1,263,781.92	\$ 2,529,286.21	\$ 2,436,736.66 *
Premiums (Members)	217,645.37	435,734.68	512,739.47 *
COBRA Premiums (Members)	1,395.87	1,395.87	- *
Federal Retiree Drug Subsidy	-	-	24,705.74
Total Contributions	<u>1,482,823.16</u>	<u>2,966,416.76</u>	<u>2,974,181.87</u>
Other Increases			
Settlements (Providers, insurers, etc.)	-	32.89	-
Interest Income	2,686.44	5,641.70	7,030.76
Total Other Income	<u>2,686.44</u>	<u>5,674.59</u>	<u>7,030.76</u>
Total Contributions & Income	<u>1,485,509.60</u>	<u>2,972,091.35</u>	<u>2,981,212.63</u>
Plan Expenses			
<u>Fixed Costs</u>			
Administration- self-funded plan			
Administration fees (run-out claims)	-	5,805.00	127,794.40 *
Pharmacy carve-out program fees	-	-	45,449.37
Administration fees	72,340.25	300,880.00	65,939.12 *
Implementation credit	-	-	(65,578.32)
Excess insurance- stop loss	105,496.60	210,945.80	202,190.85
Excess insurance- rare diseases	-	-	6,468.00
Total Administration- self-funded plan	<u>177,836.85</u>	<u>517,630.80</u>	<u>382,263.42</u>
Medicare Advantage Premiums	234,708.60	461,731.60	385,688.20
Group Life Insurance Premiums	24,776.53	45,805.16	38,354.58
Total Fixed Costs	<u>437,321.98</u>	<u>1,025,167.56</u>	<u>806,306.20</u>
<u>Claims Expenses</u>			
Claims Paid- Medical	481,264.18	1,361,588.69	1,042,058.54
Recoveries - Stop Loss	9,573.94	(51,170.87)	(95,120.12)
Claims Paid - Dental	4,252.82	18,546.72	168,190.21 *
Claims Paid - Drugs	417,662.66	837,113.03	1,231,193.94
Recoveries - Drug Rebate	-	-	(300,122.74)
Change in Incurred But Not Reported Claims	(5,258.00)	168,729.00	17,435.97
Total Claims Expenses	<u>907,495.60</u>	<u>2,334,806.57</u>	<u>2,063,635.80</u>
Total Plan Expenses	<u>1,344,817.58</u>	<u>3,359,974.13</u>	<u>2,869,942.00</u>
Change in Net Assets	<u>\$ 140,692.02</u>	<u>\$ (387,882.78)</u>	<u>\$ 111,270.63</u>

* 2025 Prior Year amounts include dental self-funded program