

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

BUILDING AND GROUNDS COMMITTEE MEETING
Tuesday, September 5, 2017 5:30 p.m.

A G E N D A

1. Approve the Capital Outlay Plan – Mike Milstead
2. Grant permission to advertise for bids for projects on the Capital Outlay Plan for 17-18 – Mike Milstead
3. Grant permission for the Superintendent to award the bid for construction of special education classrooms at Ruston High School – Mike Milstead
4. Grant permission to advertise for bids to sell property in Hico – Mike Milstead

(You may attend this Committee meeting even if you are not on the committee.)

A Quality Education for a Quality Life

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



Mike Milstead
Superintendent

Joe E. Mitcham, Jr.
President

MEMO

To: Lincoln Parish School Board Members
From: *mm* Mike Milstead, Superintendent
Date: August 18, 2017
Re: Capital Outlay Plan

Background

The Lincoln Parish School Board has used a capital outlay plan as a guide for estimating future spending related to construction updates and/or new construction. This provides a sense of direction related to the best use of available resources to help in the implementation of a plan that incorporates population trends, needs assessments for facility updates/maintenance, and the district strategic academic plan. The document serves as a guide for spending in order to prioritize district facility needs. Major spending initiatives based on capital outlay priorities will be brought before the entire Lincoln Parish School Board for a vote as needed.

Recommendation

That the Board approve the Capital Outlay Plan as a guide for future major spending for district construction and/or maintenance issues.

Contact Person

Mike Milstead

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




Mike Milstead
Superintendent

Joe E. Mitcham, Jr.
President

MEMO

TO: Lincoln Parish School Board Members

FROM:  Mike Milstead, Superintendent

DATE: August 17, 2017

RE: Permission to Advertise for Bids for Projects on the Capital Outlay Plan for 17-18

Background

Due to having numerous bid dates for projects on the Capital Outlay Plan for 17-18, I am requesting that authorization be given to allow the architect, Mike Walpole, to advertise for bids as he completes respective plans and prepares for each bid date. Each of the projects shown on the attached list was previously presented and approved by board members. Providing Mr. Walpole the general authorization will allow him to move forward and avoid coming back to the Board each time for permission to bid. This action will likely prevent any delays which may occur as a result of completing plans mid-month.

Recommendation

Grant authorization for our architect, Mike Walpole, to advertise for bids for projects on the Capital Outlay Plan for 17-18 as he determines he is ready to do so.

Contact Person

Mike Milstead

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



Mike Milstead
Superintendent

Joe E. Mitcham, Jr.
President

MEMO

TO: Lincoln Parish School Board Members

FROM: *mm* Mike Milstead, Superintendent

DATE: August 21, 2017

RE: Permission for Superintendent to Award the Bid for the Construction of Special Education Classrooms at Ruston High School

Background

With granting permission to advertise for bids for construction of Special Education classrooms at Ruston High, the architect will encounter the problem of initiating and completing the project over the course of winter and spring for it to be completed by the beginning of school in August 2018. Almost inevitably there are weather delays associated with winter work. As much as two additional work weeks would likely be gained if the Board gave the superintendent permission to evaluate and award the bid for this project. He would notify the Board at the next scheduled meeting of the Lincoln Parish School Board. The amount of the accepted bid could not exceed the projected amount by 15% for the Superintendent to commit on behalf of the Board.

Recommendation

Grant permission for Superintendent Mike Milstead to accept a bid on behalf of the Board for the Special Education classrooms to be built at Ruston High and notify the School Board at the next schedule meeting. The accepted bid amount could not exceed the projected amount more than 15% for the Superintendent to exercise this option.

Contact Person

Mike Milstead

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



Mike Milstead
Superintendent

Joe E. Mitcham, Jr.
President

MEMO

TO: Lincoln Parish School Board Members

FROM: *MM* Mike Milstead, Superintendent

DATE: August 4, 2017

SUBJECT: Sale of Land in Hico

Background

Hico Elementary School, its parking lot, and playground used to sit on approximately 9 to 10 acres of land. The last of it was cleared several years ago because of liability issues. I am recommending the sale of the property as it is of no further use with the Board; however, I propose that the Board retain the oil, gas, and mineral rights. I have attached a copy of the plats and ordered an appraisal on the same. The Board's attorney, Jeff Robinson, is examining the records.

I am proposing that the Board grant permission to advertise for bids to sell the above-mentioned property with a minimum bid of the appraised price plus the cost of the appraisal.

Recommendation

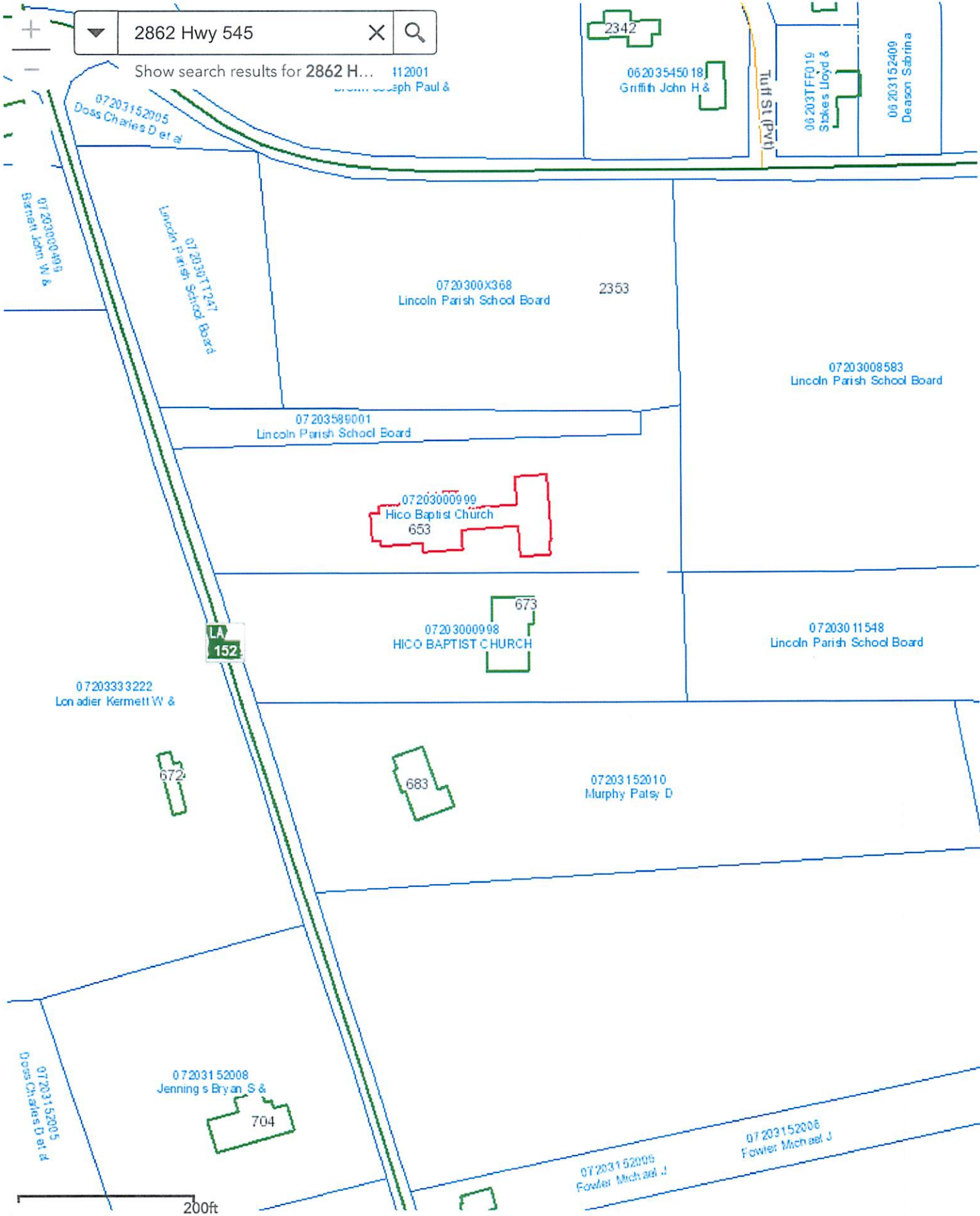
Board approval, pending an appraisal, to advertise for bids to sell 9 to 10 acres of property in Hico without the oil, gas, and mineral rights with a minimum bid of the appraised price plus the cost of the appraisal.

Contact Person

Mike Milstead



Lincoln Parish GIS District



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

FINANCE COMMITTEE MEETING
Tuesday, September 5, 2017 5:45 p.m.

A G E N D A

Adopt the proposed budget for the year ended June 30, 2018 – George Murphy

(You may attend this Committee meeting even if you are not on the committee.)

A Quality Education for a Quality Life

Lincoln Parish School Board
410 South Farmerville Street
Ruston, Louisiana 71270-4699
PH 318/255-1430 FAX 318/255-3203

Joe Mitcham
President

Mike Milstead
Superintendent

TO: Members of the Lincoln Parish School Board

FROM: George Murphy, Business Manager
Mike Milstead, Superintendent

DATE: August 16, 2017

SUBJECT: Proposed Budget for the Year Ended June 30, 2018

Background:

In accordance with Louisiana Revised Statute 39:1301, et.seq., the proposed budget for a school board must be adopted no later than September 15th of each year. The proposed budget for 2017-18 has been made available to the public and is now submitted to you for your approval.

The following is a summary of all projected revenues, expenditures and fund balances of the School Board for 2017-18:

Estimated Beginning Fund Balances – July 1, 2017	\$ 37,567,186
Projected Revenues	71,331,224
Projected Expenditures	77,067,139
Projected Excess of Expenditures Over Revenues	<u>5,735,915</u>
Projected Ending Fund Balances – June 30, 2018	\$ 31,831,271 =====
Projected Unreserved Fund Balances	\$ 10,869,393
Projected Reserved & Designated Fund Balances	<u>20,961,878</u>
Total	\$ 31,831,271 =====

Please keep in mind the proposed budget is not exact and could change throughout the year should unforeseen circumstances occur; and, that the budgeted figures are conservative. Also, please note that the fund balance figures above do not represent funds available to spend for discretionary purposes. As noted, a portion of these fund balances are designated for specific uses as authorized in tax propositions and other accrued long-term liabilities of the School Board. Some ending fund balances exist solely to provide for certain fund expenditures until collections are received again in January 2018.

Recommendation:

That the Board adopt the 2017-18 proposed budget as presented, and grant permission for the administration to amend the budget as needed throughout the year and bring a final revised budget to the Board for approval at year end.

Contact Person:

George Murphy

Notice Posted: Thursday, August 31, 2017, at 9:00 a.m.

NOTICE OF PUBLIC MEETING

A public meeting will be held as follows:

DATE: Tuesday, September 5, 2017
TIME: 6:00 p.m.
PLACE: LINCOLN PARISH SCHOOL BOARD
410 South Farmerville Street, Ruston, Louisiana

REGULAR SESSION - 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 AUGUST 1, 2017
5. INTRODUCTION OF MENTOR TEACHERS – Julie Stephenson
6. UNFINISHED BUSINESS
 - 6.1 Accept bids for gasoline and diesel – Ricky Edmiston
7. NEW BUSINESS
 - 7.1 Health plan recommendations – George Murphy and David Charpentier
 - 7.2 Approve change order #1 for RJHS toilet modifications, RHS new auditorium ceiling and Dubach toilet modification project – Mike Milstead
 - 7.3 Grant permission to execute substantial completion documents for RJHS toilet modifications, RHS new auditorium ceiling, and Dubach toilet modification project – Mike Milstead
 - 7.4 Declare surplus property – Betty Fowler
 - 7.5 Approve the payment of November salary supplement checks – George Murphy
 - 7.6 Approve credit change order #1 for security improvements at Choudrant Elementary, Choudrant High, Dubach School and Simsboro School – Mike Milstead
 - 7.7 Grant permission to execute substantial completion documents for security improvements at Choudrant Elementary, Choudrant High, Dubach School and Simsboro School – Mike Milstead
 - 7.8 Adopt Resolution authorizing the Superintendent to sign the Uninsured Motorist Form – George Murphy
8. COMMITTEE REPORTS
 - 8.1 Building and Grounds Committee - Tuesday, September 5, 2017, at 5:30 p.m.
Joe Mitcham, Acting Chairperson
 - 8.1.a Approve Capital Outlay Plan
 - 8.1.b Grant permission to advertise for bids for projects on the Capital Outlay Plan for 17-18
 - 8.1.c Grant permission for the superintendent to award the bid for construction of special education classrooms at Ruston High School
 - 8.1.d Grant permission to advertise for bids to sell land in Hico

8.2 Finance Committee – Tuesday, September 5, 2017, at 5:45 p.m.

Lisa Best, Chairperson

8.2.a Public hearing for proposed budget for year ended June 30, 2018

8.2.b Adopt the proposed budget for year ended June 30, 2018

9. REPORTS

9.1 Opening of School/ACT – Lisa Bastion

9.2 Personnel – Dr. Doris Lewis

9.3 Sales tax receipts for August 2017 - George Murphy

9.4 Financial statement for June and July 2017 – George Murphy

9.5 Health plan update for July 2017 – George Murphy

10. REPORT OF THE SUPERINTENDENT

11. REPORTS, COMMENTS, OR OBSERVATIONS OF BOARD MEMBERS

12. ADJOURNMENT



Mike Milstead, Superintendent

Lincoln Parish School Board

410 South Farmerville Street

Ruston, LA 71270

Phone: 318-255-1430

Facsimile: 318-255-1433

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

Lincoln Parish School Board
410 South Farmerville Street
Ruston, Louisiana 71270-4699
Phone 318-255-254-2092 - Facsimile 318-254-1247



Mike Milstead
Superintendent

Joe E. Mitcham, Jr.
President

Memo To: Lincoln Parish School Board Members
From: Ricky Edmiston, Supervisor of Auxiliary Services
Date: August 11, 2017
Re: Fuel for 2017-2018 School Year

Background

At the Board Meeting on April 4, 2017 authorization was given to advertise for Fuel for the 2017-2018 school year. The bid opening was held August 11, 2017 at 10:00 a.m. at the Lincoln Parish School Board Maintenance Facility as stipulated in the advertisement.

Recommendation

We recommend that the Board accept the lowest bid meeting specifications for the 2017-2018 school year as indicated (*) on the attached sheet.

Contact Person

Ricky Edmiston

RE/nve

Lincoln Parish School Board
410 South Farmerville Street
Ruston, Louisiana 71270-4699
Phone 318-255-254-2092 - Facsimile 318-254-1247

Mike Milstead
Superintendent

Joe E. Mitcham, Jr.
President



August 11, 2017

TABULATION FOR BID

Fuel

Company		Total Price
*Hill Oil Company	Unleaded Regular	<u>.1085</u>
James Norwood	Unleaded Plus	<u>.1085</u>
103 Ward Chapel Rd.	Unleaded Premium	<u>.1085</u>
Farmerville, LA 71241	Low Sulfur Road Use Diesel Fuel	<u>.1125</u>
318.368-3101	Regular No. 2 Grade Diesel Fuel	<u>.1325</u>

Lincoln Parish School Board
410 South Farmerville Street
Ruston, Louisiana 71270-4699
PH 318-255-1430 FAX 318-255-3203

Joe Mitcham
President

Mike Milstead
Superintendent

TO: Lincoln Parish School Board Members

FROM: George Murphy, Business Manager
Mike Milstead, Superintendent

DATE: August 25, 2017

SUBJECT: Health Plan Recommendations

Background:

The Health Plan has been operating at a deficit during 2017. We have been working with Mr. David Charpentier, Vice President of Brown & Brown Insurance to determine the changes that need to be made to the plan moving forward. Mr. Charpentier's recommendations are attached.

Specifically we are recommending the following adjustments to our plan effective January 1, 2018:

1. Increase Emergency Room Co-Pay from \$200 to \$250.
2. Increase Pharmacy Deductible from \$250 to \$350.
3. Pharmacy Copays – Increase from:
 - A. \$10 Generic to \$20.
 - B. \$30 Preferred Name Brand to \$60.
 - C. \$100 Non-Preferred Name Brand – No Change.
4. Adopt a Closed Formulary for drugs.
5. Exclude drugs that are essentially over the counter drugs which are combined into a Prescription Drug.
6. Exclude drugs that have over the counter alternatives.
7. Increase the all-inclusive Maximum Out of Pocket from \$3,500 to \$4,500

Recommendation:

Approval of the Health Plan Recommendations

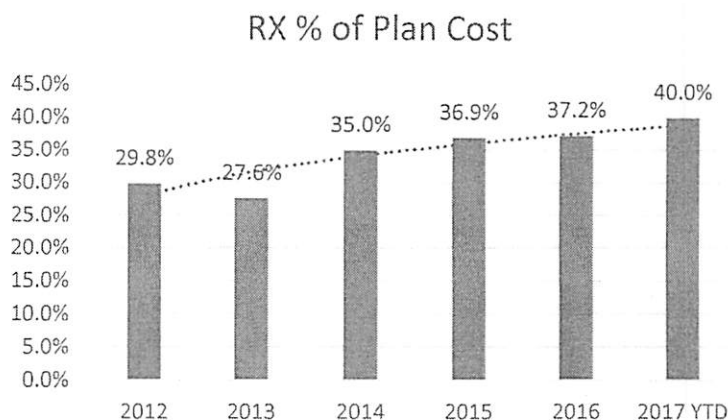
Contact Person:

George Murphy

Health Plan Review and Potential Adjustments for 2018

There is good news in the Health Plan experience through June, but there are also some trouble spots. The Benefit changes that were made last year designed to offset expected cost increases this year have worked thus far. Total claims cost is flat on a per member per month basis. However, the plan cost for Prescription Drugs continues to increase both in dollars, and in the share of total plan cost as illustrated below. Left unchecked, it will surpass the cost of Medical Care in this decade.

Medical claims cost is actually down, but the increase in Prescription claim cost has offset that reduction to get us to flat. The changes made last year were designed understanding this dynamic. On a per member per month basis Prescription Cost is up 27% for January through June. Due to elements of the Affordable Care Act, it is difficult to isolate the Pharmacy Cost in Benefit Design (Deductibles, Co-Payments, and Out of Pocket Amounts). The Act requires that all costs now track to the Maximum Out of Pocket, including Medical and Pharmacy, inclusive of Deductibles, Co-Payments, and Co-Insurance. This limits the effect of increasing front-end cost shares unless the Maximum Out of Pocket also increases.



There are other things that can target Pharmacy Costs however. One that BlueCross has rolled out to its fully insured book of business is a Closed Formulary. This essentially means that only Formulary Drugs will be covered, Non-Formulary Drugs will be denied. There are approved drugs in every drug category, but some members will have to change from one to another. BlueCross is now offering its Closed Formulary to Self-Funded Plans like Lincoln Parish. We think it should be considered. There is not sufficient data to put a savings number on this change now, however aside from expected savings, this is the only way that the Plan can proactively protect itself from constant actions by the drug manufacturers that are detrimental to the Plan.

As an example, there is an ever-changing list of drugs that are essentially over the counter drugs that cost a few dollars which are being combined (by large Pharmaceutical Companies) into a Prescription Drug and sold for hundreds or thousands of dollars per fill. Those can be excluded and we recommend doing so. Additionally, there are many drugs that have over the counter alternatives, these can be excluded as well. For instance, Nexium was once one of the Plans high cost prescription drugs. It is now available over the counter. We recommend excluding these from the Plan.

While we have offset this year's price increases thus far, the trend is ever upwards. With the current trends, if nothing is done, we would expect claims to increase in the six to seven percent range in 2018. We have modeled some benefit changes attempting to offset that expected cost increase as follows:

- Emergency Room Co-Pay – Increase from \$200 to \$250
- Pharmacy Deductible – Increase from \$250 to \$350
- Pharmacy Copays – Increase from:
 - \$10 Generic to \$20
 - \$30 Preferred Name Brand to \$60
 - \$100 Non-Preferred Name Brand – No Change
- Maximum Out of Pocket increase from \$3,500 to \$4,500 (without this change, the others will have limited effect)

We will work with BlueCross to exclude some maintenance Drugs from this increase, such as some Diabetes and High Blood Pressure meds to encourage treatment compliance. These discussions are ongoing.

You will note that the changes are mostly targeted to the Pharmacy benefit, which is where the pain is. The exception is the Emergency Room which is another pain point. However, as mentioned above, the maximum out of pocket also must be adjusted in order for the front-end changes to have full effect.

These changes are not mandatory, and the Lincoln Parish School Board can always cover the increase in cost rather than adjust benefits. It is never easy to shift more of the burden to employees, however, the share of claims cost the employees and retirees paid in 2016 was 16%. This is historically low for Lincoln Parish meaning the Plan has absorbed more of the increase in cost than the employees. We won't know 2017 numbers until January.

Lincoln Parish School Board
410 South Farmerville Street
Ruston, Louisiana 71270-4699
Phone 318-255-254-2092 - Facsimile 318-254-1247

Mike Milstead
Superintendent

Joe E. Mitcham, Jr.
President



Memo To: Lincoln Parish School Board Members

From: James Payton, New Construction Supervisor
mm Mike Milstead, Superintendent

A handwritten signature in blue ink, appearing to be "J.P.", located to the right of the "From:" line.

Date: August 21, 2017

Re: Change Order #1 for Ruston Junior High School Toilet Modifications, Ruston High School New Auditorium Ceiling, and Dubach Toilet Modifications

Background

We request your permission to formally approve the following change order for renovation and construction at Dubach School: Install a new electrical panel feeder at Dubach School. The existing panel is located in an area where restroom modification is to take place. The cost of relocating the new panel is \$13,386.84. The money to pay for change order #1 will be taken from the \$12,000.00 contingency credit allowance. Taking this into account the total cost of change order #1 is \$1,386.84. There will be no additional days added to the contract time.

Recommendation

Board approve change order #1 for toilet renovation and construction at Dubach School for the amount of \$1,386.84.

Contact Person

James Payton

Lincoln Parish School Board
410 South Farmerville Street
Ruston, Louisiana 71270-4699
Phone 318-255-254-2092 - Facsimile 318-254-1247

Mike Milstead
Superintendent

Joe E. Mitcham, Jr.
President



Memo To: Lincoln Parish School Board Members

From: James Payton, New Construction Supervisor
Mike Milstead, Superintendent

J.P.

mm

Date: August 21, 2017

Re: Permission to Execute Substantial Completion for Ruston Junior High Toilet Modifications, Ruston High School New Auditorium Ceiling, and Dubach Toilet Modifications

Background

Most of the work at Ruston High School, Ruston Junior High and Dubach School is complete. At this time it is necessary that we request formal permission from the Board to execute substantial completion on this project based on the recommendations of the architect after his preparation of the final punch list and other appropriate documents. Substantial completion means the owner can use buildings and the owner becomes responsible for insurance.

Recommendation

The Board grant permission and authorize the Superintendent, his staff, and the architect to execute the substantial completion documents for construction at Ruston High School, Ruston Junior High and Dubach School.

Contact Person

James Payton

Lincoln Parish School Board
410 South Farmerville Street
Ruston, Louisiana 71270-4699
Phone 318-254-1474 - Facsimile 318-255-7655
betty.fowler@lincolnschools.org

Mike Milstead
Superintendent

Joe E. Mitcham, Jr.
President



To: Lincoln Parish School Board

From: Betty Fowler, Supervisor of Child Nutrition ³³

Date: August 29, 2017

Subject: Request to Declare Surplus Property

Background

School Food Service has been collecting and storing broken and obsolete equipment. In order to properly dispose of this property that is no longer needed or useful, it must be declared surplus by the board according to our auditors. Attached is a list of the items we are recommending be declared as surplus.

Recommendation

That the Board declare the items presented as surplus and grant authority to the administration to dispose of all items in a prudent manner.

Contact Person

Betty Fowler

**Lincoln Parish School Board Child Nutrition Department Surplus Sale
October 20, 2017**

Item Number	No. of Items	LPSB Tag	Property Description	Condition	Price Offered
1-6	6		Cafeteria Tables, 16 seats each	Fair	
7	1	6223	Double Oven	Poor	
8-9	2	32686	Manual Slicer	Poor	
10	1		Manual Slicer	Poor	
11	1	21101	Milk Box	Poor	
12	1	T-12	Chopper	Poor	
C13	1		Steam Kettle	Good	
C14	1		Salad Bar, Electric Refrigerated, 8'x30"		
15	1		Salad Bar, Cambro		
C16	1		Stainless Steel Shelves, 4 tier		
C17	1		Octagon Table, 5'x7"		
C18	1		Rectangular Red Table Frame		
19	1		Computer desk, metal w/enclosed top		
20A	1		Computer Cabinet, Metal		
C20	1		Computer Cabinet, Metal		
21	1		Cabinet w/ sliding doors		
22	1		Desk wdrawers, particle board		
23	1		File Cabinet, 4 drawer, letter		
24	1		2 compartment sink, stainless		
25	1		Rack,on casters, plastic, holds counter pans,		
26	2		Can Openers, Electric		
27-29	3		Scales, 25# capacity		
30	2		Tables, folding, 8ft long x 18in wide		
C30B	1		Table, wooden		
C30C	1		Table, Stainless 5'x2 1/2', wire bottom		
C30D	1		Table, Stainless, 3 Drawers		
C30E	1		Table, Stainless, 8' x 2 1/2 ', with 4 drawers		
C30F	1		Fruit Basket Stands		
C30G	1		Fruit Basket Stands		
C30H	1		Fruit Basket Stands		
31	1		Robot Coupe Chopper w/accessories,		
32	1		Stock Pot, aluminum, medium		
33	1		Stock Pot, aluminum, small		
34	4		Cake pans, aluminum, 27"x17"		
35	25		1/2 Size Counter Pan Lids		
36	1		Heat Lamp with base		
37-38	2		heat Lamp, Double Bulbs		
39-44	6		Pans, aluminum, Large		
45	2		Measuring Cups, aluminum, 2 qt size		
46	1		Boiler, aluminum		
47	2		Wire Wisk for Hobart Mixer		
48	14		Lids, 1/9 Size, Stainless, Counter Pan		

**Lincoln Parish School Board Child Nutrition Department Surplus Sale
October 20, 2017**

Item Number	No. of Items	LPSB Tag	Property Description	Condition	Price Offered
49	4		Lids, 1/4 Size, Stainless, Counter Pan		
50	1		Spoons and Forks, Dinner size		
51	1		Pitcher, gallon, aluminum		
52-53	2		Measuring Cup, Gallon, aluminum		
54	1		Mixing Bowl, Stainless, for Hobart mixer		
55	3		Mixer Guards, Plastic, for Hobart mixer		
56	9		Knives, assorted, 8 large, 1 small		
57	2		Ladels, 8 oz, perforated		
58	2		Ladels, 4 oz, perforated		
59	2		Ladels		
60	1		Spoon, servering, perforated, 4 oz		
61	6		Scoops, 1/4 cup		
62	2		Scoops, Stainless, 1/4 cup, palm action		
63	1		Spoon, serving, approx 22 in long		
64	1		Pizza cutter, corer, aluminum grater		
65	3		Tongs, 3 Stainless, 1 plastic		
66	2		Rolling Pins, wooden		
67	1		Slicer front, stainless		
68	1		Ingredient Bin on casters		
69	1		Trash can, approx 13 gallon		
70	1		Trash can, lrg, yellow, with casters		
71	1		Trash can with lid		
C72	14 cases		Medium Clam Shell, 250 ct /case, Price per cs		
C73	4 cases		Flat clear lids for 12 oz. cup Price per case		
C75	5 cases		Insert Cups that fit 12 oz. cup Price per case		
C76	4 1/2 cs		12 oz. Clear Cups, 20/50 ct per cs, Price per cs		
C77	3 cases		Small hinged lid container Price per case		
C78	5 cases		Small 6" Styrofoam plates, Price per case		

Lincoln Parish School Board
410 South Farmerville
Ruston, Louisiana 71270-4699
318/255-1430 - FAX 318/251-8100

Joe Mitcham
President

Mike Milstead
Superintendent

M E M O R A N D U M

TO: Lincoln Parish School Board Members
FROM: George Murphy, Business Manager
Mike Milstead, Superintendent
DATE: August 9, 2017
SUBJECT: November Salary Supplement Checks

Background

We have analyzed the fund balance of the 2000 Sales Tax fund (which funds the November Supplement Check) over the last several years and at this time; we are recommending an increase in the check that we anticipate will be able to be sustainable. In future years, a reduction may be necessary if we have a sustained period of decline in sales tax collections. Last year, the thirteenth check cost the school board \$2,200,680.63. We propose that the supplements be increased from \$2,500 to \$3,000 for certificated personnel and from \$1,250 to \$1,500 for support personnel. The increase is expected to cost the school board an additional \$461,475.12. This increase is being funded through reserve funds. The fund balance for the 2000 Sales Tax Fund at June 30, 2017 was \$3,276,533.

Recommendation

That the Board approve the payment of salary supplements on November 17, 2017 in the amounts of \$3,000 to certified personnel and \$1,500 to support personnel.

Contact Person

George Murphy

Lincoln Parish School Board
410 South Farmerville Street
Ruston, Louisiana 71270-4699
Phone 318-255-254-2092 - Facsimile 318-254-1247



Mike Milstead
Superintendent

Joe E. Mitcham, Jr.
President

Memo To: Lincoln Parish School Board Members

From: James Payton, New Construction Supervisor
Mike Milstead, Superintendent

mm

J.P.

Date: August 23, 2017

Re: Credit Change Order #1 for Security Improvements at Choudrant Elementary,
Choudrant High, Dubach School and Simsboro School

Background

We request your permission to formally approve the following credit change order for work at Choudrant High School:

1. Remove and replace 72' of curb and gutter - add \$2,884.00;
2. Add black coloring to the concrete paving at front entry of the school - add \$411.00;
3. Remove and replace approximately 150 linear feet of sidewalk on the east side of the school - add \$6,500.00; and
4. Credit for contingency and hardware allowances – credit \$10,000.00.

No days will be added to the contract.

Recommendation

Board approve credit change order #1 for security improvements at Choudrant Elementary, Choudrant High, Dubach School and Simsboro School the amount of (\$205.00) that includes items 1. - 4. above.

Contact Person

James Payton

Lincoln Parish School Board
410 South Farmerville Street
Ruston, Louisiana 71270-4699
Phone 318-255-254-2092 - Facsimile 318-254-1247

Mike Milstead
Superintendent

Joe E. Mitcham, Jr.
President



Memo To: Lincoln Parish School Board Members

From: James Payton, New Construction Supervisor
mm Mike Milstead, Superintendent

A handwritten signature in blue ink, appearing to be "J. Payton".

Date: August 23, 2017

Re: Permission to Execute Substantial Completion for Security Improvements at Choudrant Elementary, Choudrant High School, Dubach School and Simsboro School.

Background

All of the Security Improvements at Choudrant Elementary, Choudrant High, Dubach School and Simsboro School are complete and functional. At this time it is necessary that we request formal permission from the Board to execute substantial completion on this project based on the recommendations of the architect after his preparation of the final punch list and other appropriate documents. Substantial completion means the owner can use the equipment and buildings and the owner becomes responsible for insurance.

Recommendation

The Board grant permission and authorize the Superintendent, his staff, and the architect to execute the substantial completion documents for Security Improvements at Choudrant Elementary, Choudrant High, Dubach School and Simsboro School.

Contact Person

James Payton

Lincoln Parish School Board
410 South Farmerville
Ruston, Louisiana 71270-4699
318/255-1430 - FAX 318/251-8100

Joe Mitcham
President

Mike Milstead
Superintendent

MEMORANDUM

TO: Lincoln Parish School Board Members
FROM: George Murphy, Business Manager
GM
mm Mike Milstead, Superintendent
DATE: August 4, 2017
SUBJECT: Resolution Authorizing the Superintendent to Sign the Uninsured Motorist Form

Background

The State Department of Insurance has issued required guidelines relating to Uninsured Motorist coverage. It is now required that each school system include in the board minutes a consent item authorizing the Superintendent to sign the Uninsured Motorist form.

Recommendation

That the Board adopt the Resolution authorizing the Superintendent to sign the Uninsured Motorist Form.

Contact Person:

George Murphy

Louisiana Public Schools Risk Management Agency

Uninsured/Underinsured Motorists Bodily Injury Resolution

The following resolution should be placed in the minutes of the Lincoln Parish School Board held on _____.

Agenda Item # _____ Resolution authorizing the superintendent to sign the required Louisiana Uninsured/Underinsured Motorist form reflecting the selection of or rejection of Uninsured/Underinsured Motorist Bodily Injury Coverage.

_____ moved, and seconded by _____ to authorize the superintendent to sign the required Louisiana Uninsured/Underinsured Motorist form reflecting a selection of or rejection of Uninsured/Underinsured Motorist Coverage. This selection is applicable to Commercial Automobile Insurance Coverage for the period of October 1, 2017 to October 1, 2018, as presented.



SEPTEMBER 2017 PERSONNEL

FACULTY AND STAFF RESIGNATIONS

EFFECTIVE DATE	POSITION	SCHOOL	EMPLOYEE
August 1, 2017	Sp Ed Paraprofessional	Ruston High	Rhonda Thomas
July 31, 2017	Science/STEM	Ruston Jr High	Amy Guern
August 3, 2017	Math	Smsboro High	Ylonda Conley

FACULTY AND STAFF RECOMMENDATIONS

EFFECTIVE DATE	POSITION	SCHOOL	FORMER EMPLOYEE	REASON FOR LEAVING	EMPLOYEE RECOMMENDED	FUNDING SOURCE
August 21, 2017	Elementary	Choudrant Elementary	New Position	Increased Numbers	Jennifer Caloway	MFP
July 27, 2017	Secretary	Cypress Springs	Sandra Woods	Transferred	Monica Ferrell	MFP
August 7, 2017	Elementary	Cypress Springs	Haley Caraway	Resigned	Bonnie Williams	MFP
August 7, 2017	Early Childhood	LECC	Jordan Cheatham	Resigned	Mary Dance	MFP
August 7, 2017	Elementary	Ruston Elementary	Poly Durrett	Transferred	Antia Pockett	MFP
August 7, 2017	Librarian	Ruston Elementary	Shelia Wheatis	Resigned	Lisa Hightower	1933 ST
August 7, 2017	Math	Ruston High	Jared Patman	Resigned	Zachary White	MFP
August 7, 2017	Credit Recovery	Ruston High	Catherine Lendire	Transferred	Angie Borden	MFP
August 7, 2017	PE/Coach	Ruston High	Pat Hall	Resigned	Michael Peterson	MFP
August 7, 2017	Science	Ruston Jr High	Amy Guern	Resigned	Erin Nevada	MFP
August 7, 2017	Special Education	Ruston Jr High	Jeremy Blake	Resigned	Vivian Hinton	MFP
August 7, 2017	Social Studies	Ruston Jr High	Sean Walsh	Resigned	Lana Hendrix	MFP
August 8, 2017	ELA	Smsboro High	Ylonda Conley	Resigned	Ragan Dendy	MFP

BUS DRIVER RESIGNATION

EFFECTIVE DATE	POSITION	DISTRICT	EMPLOYEE
August 10, 2017	Bus Driver	Ruston/Special Ed	Adrian Hill

BUS DRIVER RECOMMENDATIONS

EFFECTIVE DATE	POSITION	DISTRICT	FORMER EMPLOYEE	REASON FOR LEAVING	EMPLOYEE RECOMMENDED	FUNDING SOURCE
August 10, 2017	Bus Driver	Dubauch/Ruston	Rodney Ebdoyer	Retired	Sarah Williams	MFP
August 10, 2017	Bus Driver	Ruston/Special Ed	Adrian Hill	Resigned	Makida Rison	MFP

SCHOOL FOOD SERVICE POINTS OF REFERENCE

EFFECTIVE DATE	POSITION	SCHOOL	FORMER EMPLOYEE	REASON FOR LEAVING	EMPLOYEE RECOMMENDED	TRANSFERRING FROM	FUNDING SOURCE
August 1, 2017	Clerk/Technician	Cypress Springs	Tameka Patton	Transferred	Dana Wright	Ruston High	MFP
August 1, 2017	Technician	Cypress Springs	Wilma Pruitt	Retired	Lisa Carter	Ruston High	MFP
August 1, 2017	Manager/Clerk	Dubach Elementary	Regina Berry	Transferred	Cassandra Franklin	Smsboro High	MFP
August 1, 2017	Technician	Glen View Elementary	Barbara Wilson	Transferred	Tameka Patton	Cypress Springs	MFP
August 1, 2017	Manager	Hilcrest Elementary	Dana Rushing	Transferred	Regina Berry	Dubach Elementary	MFP
August 1, 2017	Manager	Ruston High	Lisa Carter	Transferred	Jan Smith	Hilcrest Elementary	MFP
August 1, 2017	Chief/Technician	Ruston High	Dana Wright	Transferred	Dana Rushing	Hilcrest Elementary	MFP
August 1, 2017	Technician	Ruston High	Eta Orley	Transferred	Barbara Wilson	Glen View Elementary	MFP

CUSTODIAN RETIREMENT

EFFECTIVE DATE	POSITION	SCHOOL	EMPLOYEE
August 4, 2017	Custodian	Cypress Springs	Howard Mitchell

CUSTODIAN RECOMMENDATION

EFFECTIVE DATE	POSITION	SCHOOL	FORMER EMPLOYEE	REASON FOR LEAVING	EMPLOYEE RECOMMENDED	FUNDING SOURCE
August 23, 2017	Custodian	Cypress Springs	Howard Mitchell	Retired	Tracey Nelson	MFP

BIOGRAPHICAL INFORMATION ON RECOMMENDATIONS SEPTEMBER 2017

- Jennifer Calloway** Received her BA and MA degrees from Louisiana Tech University. She has one and 1/2 years of teaching experience.
- Bonnie Williams** Received her BS and MS degrees from Grambling State University. She has seventeen years of teaching experience.
- Mary Dance** Received her BA degree from Northwestern State University. She has eleven years of teaching experience.
- Anita Pickett** Received her BS degree from Langston University. She has thirty-three years of teaching experience.
- Lisa Hightower** Received her BA degree from University of Louisiana at Monroe and her MA degree from Louisiana Tech University. She has eighteen years of teaching experience.
- Zachary White** Received his BS degree from Louisiana Tech University. He is currently enrolled in Louisiana Tech's Alternate Certification Program.
- Angie Borden** Received her BS degree from Louisiana Tech University. She has fourteen and 1/2 years of teaching experience.
- Michael Peterson** Received his BS degree from Louisiana State University. He is currently enrolled in I-Teach Alternative Certification Program
- Erin Nevala** Received her BS degree from Louisiana Tech University. She is currently enrolled in Louisiana Tech's Alternate Certification Program.
- Vivian Hinton** Received her BS degree from Louisiana Tech University. Completed Grambling's Alternative Certification Program. She has nine years of teaching experience.
- Lana Hendrix** Received her BS degree from LeTourneau University. She has seven years of teaching experience.
- Ragan Dendy** Received his BS degree from Louisiana Tech University. He had a successful student teaching experience at Simsboro High School.

**Lincoln Parish School Board
Consolidated Sales Tax Report**

For Period Ended: 31-Aug-17

(All Reports are Cash-Basis)

Report of Collections (w/o audit recoveries)

Month Received	2014-2015	2015 - 2016	2016-2017	2017-2018	Difference	
					%	Amount
July	1,320,210.24	2,725,232.05	1,611,117.51	1,733,850.67	7.62%	122,733.16
August	1,250,113.91	1,863,137.16	1,446,461.41	1,402,389.42	-3.05%	-44,071.99
September	1,330,152.43	1,665,679.76	1,383,959.47			
October	1,419,928.97	2,125,342.28	1,477,753.32			
November	2,000,501.15	1,670,301.57	1,196,357.00			
December	1,345,967.97	1,491,605.11	1,226,335.84			
January	1,842,668.93	2,000,350.06	1,611,665.19			
February	1,743,358.84	1,569,173.00	1,389,114.75			
March	1,222,692.47	1,478,916.85	1,460,101.09			
April	1,852,234.85	1,746,672.50	1,663,898.97			
May	1,488,675.04	1,310,478.22	1,345,498.07			
June	1,534,795.42	1,267,142.35	1,462,869.50			
YTD Totals	18,351,300.22	20,914,030.91	17,275,132.12	3,136,240.09	18.15%	78,661.17
YTD Collections Over(Under) YTD Collections This Month Last Year						2.57%

Consolidated Report of Sales Tax Revenue Recovered by Audits

Prior Year Collections:	Month Received	2016-2017	2017-2018	Difference		
				%	Amount	
2005-06 \$323,088						
2006-07 \$584,762	July	329.00	0.00	-100.00%	-329.00	
2007-08 \$278,409	August	24,254.09	114.76	-99.53%	-24,139.33	
2008-09 \$646,598	September	3,700.91				
2009-2010 \$307,816	October	4,052.55				
2010-2011 \$345,964	November	21,114.91				
2011-2012 \$284,320	December	47,391.39				
2012-2013 \$192,136	January	4,546.51				
2013-2014 \$259,002	February	92,764.68				
2014-2015 \$181,580	March	231.52				
2015-2016 \$103,894	April	381.52				
	May	33,697.07				
	June	8,559.42				
Note: Audits are conducted by Parish Auditor and Outside Recovery Groups	YTD Totals	241,023.57	114.76	0.05%	-24,468.33	
	YTD Collections Over(Under) YTD Collections This Month Last Year					-99.533%

**Lincoln Parish School Board
1967 & 1979 Sales Tax Report**

For Period Ended: 31-Aug-17

(All Reports are Cash-Basis)

Report of Collections (w/o audit recoveries)						
Month Received	2014-2015	2015-2016	2016-2017	2017-2018	Difference	
					%	Amount
July	600,096.23	1,238,743.19	732,326.94	788,114.80	7.62%	55,787.86
August	568,234.22	846,881.91	657,483.18	637,450.44	-3.05%	-20,032.74
September	604,615.40	757,127.99	629,073.17			
October	645,422.97	966,065.73	671,706.79			
November	909,319.70	759,228.82	543,799.23			
December	611,804.29	678,003.06	557,425.99			
January	837,577.70	909,251.02	732,575.89			
February	792,436.71	713,261.23	631,416.48			
March	555,769.92	672,235.68	663,683.05			
April	841,925.86	793,942.90	756,318.54			
May	676,671.21	595,672.57	611,590.69			
June	697,635.06	575,974.42	664,941.42			
YTD Totals	8,341,509.27	9,506,388.52	7,852,341.37	1,425,565.24	18.15%	35,755.12
YTD Collections Over(Under) YTD Collections This Month Last Year						2.57%

**Lincoln Parish School Board
1993 & 2000 Sales Tax Report**

For Period Ended: 31-Aug-17

(All Reports are Cash-Basis)

Report of Collections (w/o audit recoveries)						
Month Received	2014-2015	2015-2016	2016-2017	2017-2018	Difference	
					%	Amount
July	720,114.01	1,486,488.86	878,790.57	945,735.87	7.62%	66,945.30
August	681,879.69	1,016,255.25	788,978.23	764,938.98	-3.05%	-24,039.25
September	725,537.03	908,551.77	754,886.30			
October	774,506.00	1,159,276.55	806,046.53			
November	1,091,181.45	911,072.75	652,557.77			
December	734,163.68	813,602.05	668,909.85			
January	1,005,091.23	1,091,099.04	879,089.30			
February	950,922.13	855,911.77	757,698.27			
March	666,922.55	806,681.17	796,418.04			
April	1,010,308.99	952,729.60	907,580.43			
May	812,003.83	714,805.65	733,907.38			
June	837,160.36	691,167.93	797,928.08			
YTD Totals	10,009,790.95	11,407,642.39	9,422,790.75	1,710,674.85	18.15%	42,906.05
YTD Collections Over(Under) YTD Collections This Month Last Year						2.57%

**LINCOLN PARISH SCHOOL BOARD
FINANCIAL STATEMENT**

For Month Ending JUNE 2017

	GENERAL FUND [01]	5 MILL MAINTENANCE FUND [02]	CHILD NUTRITION FUND [04]	1979 SALES TAX		1987 SALES TAX FUND [16]	1993 SALES TAX FUND [21]
				SALARY FUND [08]	INSTRUCTION FUND [09]		
ASSETS:							
Cash and Cash Equivalents	\$2,274,209.94	\$500,618.83	\$614,932.20	\$1,707,643.50	\$1,968,938.11	\$545,334.07	\$990,341.53
Investments	11,557,547.27					2,839,294.92	1,964,797.91
Accounts Receivable	90,023.97	4,945.90	148,329.50	293,970.39	144,791.38	438,761.77	438,761.77
Interfund Receivables	336.44						
Prepaid Expenses & Deposits							
Food Inventory & Commodities			96,064.73				
TOTAL ASSETS	13,922,117.62	505,564.73	859,326.43	2,001,613.89	2,113,729.49	3,823,390.76	3,393,901.21
LIABILITIES & FUND EQUITY:							
Liabilities:							
Accounts Payable	283,862.86	145,476.37	17,351.18		15,439.22	18,530.13	5,782.53
Salaries Payable	2,672,747.26		120,908.90		98,781.33	-8,202.61	122,975.00
Withholdings Payable							
Interfund Payables	213,893.00						
Deferred Revenues - Commodities			96,064.73				
TOTAL LIABILITIES	3,170,303.11	145,476.37	234,324.81	0.00	114,220.55	10,327.52	128,757.53
Fund Equity -							
Fund Balance	10,751,814.51	360,088.36	625,001.62	2,001,613.89	1,999,508.94	3,813,063.24	3,265,143.68
TOTAL LIABILITIES & FUND BALANCE	13,922,117.62	505,564.73	859,326.43	2,001,613.89	2,113,729.49	3,823,390.76	3,393,901.21

Fund Activity Year-to-Date Totals

	GENERAL FUND	5 MILL MAINTENANCE FUND	CHILD NUTRITION FUND	1979 SALES TAX		1987 SALES TAX FUND	1993 SALES TAX FUND
				SALARY FUND	INSTRUCTION FUND		
BEGINNING FUND BALANCE July 1, 2016	\$9,629,105.80	\$105,601.95	\$360,974.12	\$2,989,616.21	\$1,462,646.79	\$4,963,711.43	\$4,553,515.33
Revenues YTD	33,947,140.46	2,903,224.59	3,087,173.54	3,205,897.22	1,595,756.18	4,799,240.03	4,782,888.63
Expenditures YTD	(32,824,431.75)	(2,648,738.18)	(2,823,146.04)	(4,173,899.54)	(1,058,894.03)	(5,949,888.22)	(6,071,260.18)
EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES	1,122,708.71	254,486.41	264,027.50	(968,002.32)	536,862.15	(1,150,648.19)	(1,288,371.65)
ENDING BALANCE June 30, 2017	\$10,751,814.51	\$360,088.36	\$625,001.62	\$2,001,613.89	\$1,999,508.94	\$3,813,063.24	\$3,265,143.68
YTD Budget to Actual Revenues %	86.89%	120.17%	101.36%	92.43%	93.41%	93.04%	92.52%
YTD Budget to Actual Expenses %	-88.79%	-112.68%	-89.33%	-110.04%	-56.68%	-97.49%	-95.44%
<i>Budget Revenues</i>	39,089,089.00	2,415,856.00	3,045,720.00	3,458,597.00	1,709,414.00	5,159,413.00	5,169,572.00
<i>Budget Expenses</i>	38,969,699.00	2,350,687.00	3,160,506.00	3,793,027.00	1,868,208.00	6,102,958.00	6,361,203.00
<i>Budgeted Difference</i>	2,099,490.00	65,169.00	-114,786.00	-324,430.00	-159,794.00	-944,545.00	-1,191,631.00

**LINCOLN PARISH SCHOOL BOARD
FINANCIAL STATEMENT**

For Month Ending JUNE 2017

	2000 SALES TAX FUND [15]	1993 AD VALOREM TAX FUND [22]	2000 AD VALOREM TAX FUND [19]	RUSTON DISTRICT NO. 1 M & O FUND [12]	SIMSBORO DISTRICT NO. 3 M & O FUND [16]	DUBACH DISTRICT NO. 5 M & O FUND [20]	CHOUDRANT DISTRICT NO. 6 M & O FUND [91]
ASSETS:							
Cash and Cash Equivalents	\$881,562.27	\$361,042.06	\$644,271.31	\$318,919.65	\$303,381.10	\$414,741.18	\$107,350.63
Investments	1,956,208.68	4,247,045.53	5,299,235.09				
Accounts Receivable	438,761.75	4,794.10	10,948.26	919.74	67.81	55.87	179.55
Interfund Receivables							
Prepaid Expenses & Deposits							
Food Inventory & Commodities							
TOTAL ASSETS	3,276,532.70	4,612,881.69	5,954,454.66	319,839.39	303,448.91	414,797.05	107,530.18
LIABILITIES & FUND EQUITY:							
Liabilities:							
Accounts Payable		89,542.77	22,496.42	46,172.72	12,179.46	97,012.68	10,760.12
Salaries Payable		337.74					
Withholdings Payable			53.75				
Interfund Payables		15,700.34					
Deferred Revenues - Commodities							
TOTAL LIABILITIES	0.00	105,580.85	22,550.17	46,172.72	12,179.46	97,012.68	10,760.12
Fund Equity -							
Fund Balance	3,276,532.70	4,507,300.84	5,931,904.49	273,666.67	291,269.45	317,784.37	96,770.06
TOTAL LIABILITIES & FUND BALANCE	3,276,532.70	4,612,881.69	5,954,454.66	319,839.39	303,448.91	414,797.05	107,530.18

Fund Activity Year-to-Date Totals

	2000 SALES TAX FUND	1993 AD VALOREM TAX FUND	2000 AD VALOREM TAX FUND	RUSTON DISTRICT NO. 1 M & O FUND	SIMSBORO DISTRICT NO. 3 M & O FUND	DUBACH DISTRICT NO. 5 M & O FUND	CHOUDRANT DISTRICT NO. 6 M & O FUND
BEGINNING FUND BALANCE							
July 1, 2016	\$3,541,508.92	\$3,588,564.91	\$5,117,017.93	\$346,141.12	\$291,447.98	\$413,952.25	\$62,641.86
Revenues YTD	4,787,188.66	4,436,305.13	3,706,125.18	674,410.85	214,682.01	150,231.18	178,798.17
Expenditures YTD	(5,052,164.88)	(3,517,569.20)	(2,891,238.62)	(746,885.30)	(214,860.54)	(246,399.06)	(144,669.97)
EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES	(264,976.22)	918,735.93	814,886.56	(72,474.45)	(178.53)	(96,167.88)	34,128.20
ENDING BALANCE							
June 30, 2017	\$3,276,532.70	\$4,507,300.84	\$5,931,904.49	\$273,666.67	\$291,269.45	\$317,784.37	\$96,770.06
YTD Budget to Actual Revenues %	92.63%	88.28%	106.27%	102.58%	118.12%	95.41%	177.83%
YTD Budget to Actual Expenses %	-94.59%	-73.81%	-90.82%	-114.05%	-86.52%	-119.97%	-156.02%
<i>Budget Revenues</i>	5,167,915.00	5,025,511.00	3,487,367.00	657,471.00	181,744.00	157,464.00	100,543.00
<i>Budget Expenses</i>	5,341,138.00	4,765,882.00	3,183,509.00	654,855.00	248,325.00	205,387.00	92,724.00
<i>Budgeted Difference</i>	-173,223.00	259,629.00	303,858.00	2,616.00	-66,581.00	-47,923.00	7,819.00
TOTAL FUND BALANCE			\$37,511,462.82		UNASSIGNED FUND BALANCE		\$14,654,620.00

**LINCOLN PARISH SCHOOL BOARD
FINANCIAL STATEMENT**

For Month Ending JULY 2017

	GENERAL FUND [01]	5 MILL MAINTENANCE FUND [02]	CHILD NUTRITION FUND [04]	1979 SALES TAX		1987 SALES TAX FUND [18]	1993 SALES TAX FUND [21]
				SALARY FUND [08]	INSTRUCTION FUND [08]		
ASSETS:							
Cash and Cash Equivalents	\$2,182,101.44	\$169,797.37	\$552,572.55	\$1,842,648.48	\$2,013,087.14	\$733,694.51	\$1,186,270.99
Investments	11,574,516.96					2,841,293.36	1,972,230.81
Accounts Receivable			812.49	293,970.38	198,791.39	438,761.77	438,761.77
Interfund Receivables	336.44	41.47					
Prepaid Expenses & Deposits	27,547.42	2,500.00					
Food Inventory & Commodities			242,082.77				
TOTAL ASSETS	13,784,501.26	172,338.84	795,467.81	2,136,618.86	2,211,878.53	4,013,749.64	3,607,263.57
LIABILITIES & FUND EQUITY:							
Liabilities:							
Accounts Payable	139,221.94	166,388.47	22,259.91		209,779.54		
Salaries Payable	1,167,767.14		60,572.72		49,390.75	3,362.86	61,488.08
Withholdings Payable							
Interfund Payables	213,893.00					29,307.75	
Deferred Revenues - Commodities			96,064.73				
TOTAL LIABILITIES	1,520,882.08	166,388.47	178,897.36	0.00	259,170.29	32,670.61	61,488.08
Fund Equity -							
Fund Balance	12,263,619.18	6,950.37	616,570.45	2,136,618.86	1,952,708.24	3,981,079.03	3,545,775.49
TOTAL LIABILITIES & FUND BALANCE	13,784,501.26	172,338.84	795,467.81	2,136,618.86	2,211,878.53	4,013,749.64	3,607,263.57

Fund Activity Year-to-Date Totals

	GENERAL FUND	5 MILL MAINTENANCE FUND	CHILD NUTRITION FUND	1979 SALES TAX		1987 SALES TAX FUND	1993 SALES TAX FUND
				SALARY FUND	INSTRUCTION FUND		
BEGINNING FUND BALANCE July 1, 2017	\$10,751,814.51	\$360,088.36	\$625,001.62	\$2,001,613.89	\$1,999,508.94	\$3,813,063.24	\$3,265,143.68
Revenues YTD	2,221,990.96	73.62	30,457.44	324,828.72	161,113.83	475,882.39	481,382.30
Expenditures YTD	(710,188.29)	(354,211.61)	(38,888.61)	(189,823.75)	(207,914.53)	(307,866.60)	(200,750.49)
EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES	1,511,804.67	(354,137.99)	(8,431.17)	135,004.97	(46,800.70)	168,015.79	280,631.81
ENDING BALANCE July 31, 2017	\$12,263,619.18	\$5,950.37	\$616,570.45	\$2,136,618.86	\$1,952,708.24	\$3,981,079.03	\$3,545,775.49
YTD Budget to Actual Revenues %	7.08%	0.00%	1.09%	10.10%	10.17%	9.92%	10.06%
YTD Budget to Actual Expenses %	-1.85%	-15.07%	-1.38%	-5.76%	-12.80%	-6.36%	-3.66%
<i>Budget Revenues</i>	31,287,493.00	2,503,183.00	2,786,261.00	3,217,107.00	1,584,546.00	4,799,240.00	4,782,889.00
<i>Budget Expenses</i>	38,354,508.00	2,350,668.00	2,823,146.00	3,296,639.00	1,623,817.00	4,837,594.00	5,481,157.00
<i>Budgeted Difference</i>	-6,977,015.00	152,497.00	-36,785.00	-79,732.00	-39,271.00	-38,354.00	-698,268.00

**LINCOLN PARISH SCHOOL BOARD
FINANCIAL STATEMENT**

For Month Ending JULY 2017

	2000 SALES TAX FUND [15]	1993 AD VALOREM TAX FUND [22]	2000 AD VALOREM TAX FUND [19]	RUSTON DISTRICT NO. 1 M & O FUND [12]	SIMSBORO DISTRICT NO. 3 M & O FUND [16]	DUBACH DISTRICT NO. 5 M & O FUND [20]	CHOUDRANT DISTRICT NO. 6 M & O FUND [91]
ASSETS:							
Cash and Cash Equivalents	\$1,253,733.26	\$249,091.73	\$567,619.97	\$273,713.57	\$291,314.06	\$317,845.37	\$96,785.83
Investments	1,957,497.28	4,248,101.95	5,302,428.69				
Accounts Receivable	438,761.75		71.13				
Interfund Receivables		85.95					
Prepaid Expenses & Deposits							
Food Inventory & Commodities							
TOTAL ASSETS	3,649,992.29	4,497,279.63	5,870,119.79	273,713.57	291,314.06	317,845.37	96,785.83
LIABILITIES & FUND EQUITY:							
Liabilities:							
Accounts Payable		176,153.16	17,201.79	15,288.38	13,513.54	104,777.00	12,411.59
Salaries Payable							
Withholdings Payable							
Interfund Payables		15,700.34	53.75				
Deferred Revenues - Commodities							
TOTAL LIABILITIES	0.00	191,853.50	17,255.54	15,288.38	13,513.54	104,777.00	12,411.59
Fund Equity -							
Fund Balance	3,649,992.29	4,305,426.13	5,852,864.25	258,425.19	277,800.52	213,068.37	84,374.24
TOTAL LIABILITIES & FUND BALANCE	3,649,992.29	4,497,279.63	5,870,119.79	273,713.57	291,314.06	317,845.37	96,785.83

Fund Activity Year-to-Date Totals

	2000 SALES TAX FUND	1993 AD VALOREM TAX FUND	2000 AD VALOREM TAX FUND	RUSTON DISTRICT NO. 1 M & O FUND	SIMSBORO DISTRICT NO. 3 M & O FUND	DUBACH DISTRICT NO. 5 M & O FUND	CHOUDRANT DISTRICT NO. 6 M & O FUND
BEGINNING FUND BALANCE July 1, 2017	\$3,276,532.70	\$4,507,300.84	\$5,931,904.49	\$273,666.67	\$291,269.45	\$317,784.37	\$96,770.06
Revenues YTD	475,222.01	1,109.51	3,288.35	46.90	44.61	61.00	15.77
Expenditures YTD	(101,762.42)	(202,984.22)	(82,328.59)	(15,288.38)	(13,513.54)	(104,777.00)	(12,411.59)
EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES	373,459.59	(201,874.71)	(79,040.24)	(15,241.48)	(13,468.93)	(104,716.00)	(12,395.82)
ENDING BALANCE July 31, 2017	\$3,649,992.29	\$4,305,426.13	\$5,852,864.25	\$258,425.19	\$277,800.52	\$213,068.37	\$84,374.24
YTD Budget to Actual Revenues %	9.93%	0.03%	0.09%	0.01%	0.02%	0.04%	0.01%
YTD Budget to Actual Expenses %	-2.21%	-6.10%	-2.75%	-2.05%	-6.95%	-79.91%	-8.58%
<i>Budget Revenues</i>	4,787,189.00	4,436,219.00	3,706,054.00	674,401.00	214,682.00	150,220.00	158,795.00
<i>Budget Expenses</i>	4,611,041.00	3,327,183.00	2,991,239.00	746,886.00	194,405.00	131,117.00	144,670.00
<i>Budgeted Difference</i>	176,148.00	1,109,036.00	714,815.00	-72,485.00	20,277.00	19,103.00	14,125.00
TOTAL FUND BALANCE			\$39,144,272.61		UNASSIGNED FUND BALANCE		\$16,592,823.00

LINCOLN PARISH SCHOOL BOARD
Statement of Changes in Benefit Obligations
& Net Assets Available for Benefits
For The Period Ending July 31, 2017

	Current Month	Year To Date
Net Increase in Net Assets		
Contributions		
Maximum Funding	\$ 970,368.56	\$ 7,477,123.45
Maximum Funding - COBRA	696.29	\$ 3,664.28
Total Contributions	<u>\$ 971,064.85</u>	<u>\$ 7,480,787.73</u>
Other Increases		
Interest Income	319.91	\$ 2,255.81
Total Other Increases	<u>319.91</u>	<u>\$ 2,255.81</u>
Total Net Increase in Net Assets	<u>971,384.76</u>	<u>\$ 7,483,043.54</u>
 Deductions from Plan Assets		
Fixed Costs		
Administration	153,426.84	\$ 1,071,723.49
Life Insurance	15,996.45	\$ 112,343.00
Wire Fees	-	\$ -
Total Fixed Costs	<u>169,423.29</u>	<u>\$ 1,184,066.49</u>
Claim Fund	<u>801,961.47</u>	<u>\$ 6,298,977.05</u>
Claims Expenses		
Claims Paid	697,278.34	\$ 4,547,442.52
Claims Paid - Drugs	417,784.01	\$ 2,601,571.67
Recoveries - Stop Loss	(6,339.29)	\$ (15,369.26)
Recoveries - Drug Rebate	(53,743.11)	\$ (380,280.75)
Total Claims Expense	<u>1,054,979.95</u>	<u>6,753,364.18</u>
Net Assets Avail for Benefit Obligations	(253,018.48)	\$ (454,387.13)
Net Change - Estim Claims IBNR	<u>420,454.40</u>	<u>\$ 523,666.26</u>
Excess (Def) Net Assets	(673,472.88)	\$ (978,053.39)