

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

For Period Ended: 31-Oct-19

(All Reports are Cash-Basis)

Report of Collections (w/o audit recoveries)

Month Received	2016-2017	2017-2018	2018-2019	2019-2020	Difference	
					%	Amount
July	1,611,117.51	1,733,850.67	1,542,975.79	1,430,903.00	-7.26%	-112,072.79
August	1,446,461.41	1,402,389.42	1,289,671.22	1,322,456.06	2.54%	32,784.84
September	1,383,959.47	1,491,336.88	1,323,440.51	1,402,195.32	5.95%	78,754.81
October	1,477,753.32	1,659,332.29	1,389,869.43	1,437,332.36	3.41%	47,462.93
November	1,196,357.00	1,691,873.13	1,268,194.85	0.00	0.00%	0.00
December	1,226,335.84	1,526,321.12	1,250,036.93	0.00	0.00%	0.00
January	1,611,665.19	1,687,541.30	1,624,347.84	0.00	0.00%	0.00
February	1,389,114.75	1,345,670.93	1,238,729.95	0.00	0.00%	0.00
March	1,460,101.09	1,222,053.30	1,173,519.23	0.00	0.00%	0.00
April	1,663,898.97	1,599,226.97	1,549,011.35	0.00	0.00%	0.00
May	1,345,498.07	1,392,891.94	1,294,443.55	0.00	0.00%	0.00
June	1,462,869.50	1,345,351.86	1,381,381.73	0.00	0.00%	0.00
YTD Totals	17,275,132.12	18,097,839.81	16,325,622.38	5,592,886.74	34.26%	46,929.79
YTD Collections Over(Under) YTD Collections This Month Last Year						0.85%

Consolidated Report of Sales Tax Revenue Recovered by Audits

Prior Year Collections:	Month Received	2018-2019	2019-2020	Difference	
				%	Amount
2005-06	\$323,088				
2006-07	\$584,762				
2007-08	\$278,409				
2008-09	\$646,598				
2009-2010	\$307,816				
2010-2011	\$345,964				
2011-2012	\$284,320				
2012-2013	\$192,136				
2013-2014	\$259,002				
2014-2015	\$181,580				
2015-2016	\$103,894				
2016-2017	\$241,023				
2017-2018	\$187,444				
Note: Audits are conducted by Parish Auditor and Outside Recovery Groups	YTD Totals	133,600.37	129,725.50	97.10%	86,692.59
	YTD Collections Over(Under) YTD Collections This Month Last Year				201.46%

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

For Period Ended: 31-Oct-19

(All Reports are Cash-Basis)

Report of Collections (w/o audit recoveries)						
Month Received	2016-2017	2017-2018	2018-2019	2019-2020	Difference	
					%	Amount
July	732,326.94	788,114.80	701,353.30	650,411.17	-7.26%	-50,942.13
August	657,483.18	637,450.44	586,214.83	601,117.05	2.54%	14,902.22
September	629,073.17	677,881.15	601,564.52	637,362.20	5.95%	35,797.68
October	671,706.79	754,242.77	631,759.53	653,333.61	3.41%	21,574.08
November	543,799.23	769,034.08	576,452.84	0.00	0.00%	0.00
December	557,425.99	693,783.09	568,199.22	0.00	0.00%	0.00
January	732,575.89	767,065.07	738,340.74	0.00	0.00%	0.00
February	631,416.48	611,669.27	563,059.69	0.00	0.00%	0.00
March	663,683.05	555,479.39	533,418.42	0.00	0.00%	0.00
April	756,318.54	726,922.15	704,096.83	0.00	0.00%	0.00
May	611,590.69	633,133.40	588,384.08	0.00	0.00%	0.00
June	664,941.42	611,524.24	627,901.47	0.00	0.00%	0.00
YTD Totals	7,852,341.37	8,226,299.85	7,420,745.47	2,542,224.03	34.26%	21,331.85
YTD Collections Over(Under) YTD Collections This Month Last Year						0.85%

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

For Period Ended: 31-Oct-19

(All Reports are Cash-Basis)

Report of Collections (w/o audit recoveries)						
Month Received	2016-2017	2017-2018	2018-2019	2019-2020	Difference	
					%	Amount
July	878,790.57	945,735.87	841,622.49	780,491.83	-7.26%	-61,130.66
August	788,978.23	764,938.98	703,456.39	721,339.01	2.54%	17,882.62
September	754,886.30	813,455.73	721,875.99	764,833.12	5.95%	42,957.13
October	806,046.53	905,089.52	758,109.90	783,998.75	3.41%	25,888.85
November	652,557.77	922,839.05	691,742.01	0.00	0.00%	0.00
December	668,909.85	832,538.03	681,837.71	0.00	0.00%	0.00
January	879,089.30	920,476.23	886,007.10	0.00	0.00%	0.00
February	757,698.27	734,001.66	675,670.26	0.00	0.00%	0.00
March	796,418.04	666,573.91	640,100.81	0.00	0.00%	0.00
April	907,580.43	872,304.82	844,914.52	0.00	0.00%	0.00
May	733,907.38	759,758.54	706,059.47	0.00	0.00%	0.00
June	797,928.08	733,827.62	753,480.26	0.00	0.00%	0.00
YTD Totals	9,422,790.75	9,871,539.96	8,904,876.91	3,050,662.71	34.26%	25,597.94
YTD Collections Over(Under) YTD Collections This Month Last Year						0.85%

**LINCOLN PARISH SCHOOL BOARD
FINANCIAL STATEMENT**

For Month Ending September 2019

	GENERAL FUND [01]	5 MILL MAINTENANCE FUND [02]	CHILD NUTRITION FUND [04]	1979 SALES TAX		1967 SALES TAX FUND [18]	1993 SALES TAX FUND [21]
				SALARY FUND [08]	INSTRUCTION FUND [08]		
ASSETS:							
Cash and Cash Equivalents	\$1,406,885.71	\$0.00	\$335,179.13	\$2,050,904.37	\$1,163,932.58	\$745,310.78	\$598,212.18
Investments	3,712,100.33		511,413.92			2,842,237.77	1,453,021.43
Accounts Receivable	13,109.63		279,530.36	264,696.90	130,373.10	395,070.00	395,070.00
Intorfund Receivables	531,172.95						
Prepaid Expenses & Deposits	-799.80	2,500.00					
Food Inventory & Commodities			76,284.10				
TOTAL ASSETS	5,662,468.82	2,500.00	1,202,407.51	2,315,601.27	1,294,305.68	3,982,618.55	2,446,303.61
LIABILITIES & FUND EQUITY:							
Liabilities:							
Accounts Payable	390,641.37	78,311.28	49,733.02		5,224.74	20,751.05	5,677.88
Salaries Payable			15,859.91				
Withholdings Payable	397.73					99,981.70	
Interfund Payables		531,172.95					
Deferred Revenues - Commodities			44,918.55				
TOTAL LIABILITIES	391,039.10	609,484.23	110,511.48	0.00	5,224.74	120,732.75	5,677.88
Fund Equity -							
Fund Balance	5,271,429.72	(606,984.23)	1,091,896.03	2,315,601.27	1,289,080.94	3,861,885.80	2,440,625.73
TOTAL LIABILITIES & FUND BALANCE	5,662,468.82	2,500.00	1,202,407.51	2,315,601.27	1,294,305.68	3,982,618.55	2,446,303.61

Fund Activity Year-to-Date Totals

	GENERAL FUND	5 MILL MAINTENANCE FUND	CHILD NUTRITION FUND	1979 SALES TAX		1967 SALES TAX FUND	1993 SALES TAX FUND
				SALARY FUND	INSTRUCTION FUND		
BEGINNING FUND BALANCE							
July 1, 2019	\$3,106,679.58	\$154,947.62	\$982,828.11	\$2,338,341.69	\$1,169,170.84	\$3,704,217.63	\$2,104,134.35
Revenues YTD	7,088,842.43	9,896.36	565,294.99	779,460.56	384,953.45	1,158,582.71	1,146,647.12
Expenditures YTD	(4,924,092.29)	(771,828.21)	(456,227.07)	(802,200.98)	(265,043.35)	(1,000,914.54)	(810,155.74)
EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES	2,164,750.14	(761,931.85)	109,067.92	(22,740.42)	119,910.10	157,668.17	336,491.38
ENDING BALANCE							
September 30, 2019	\$5,271,429.72	(\$606,984.23)	\$1,091,896.03	\$2,315,601.27	\$1,289,080.94	\$3,861,885.80	\$2,440,625.73
YTD Budget to Actual Revenues %	20.43%	0.39%	21.79%	25.01%	25.08%	25.03%	24.85%
YTD Budget to Actual Expenses %	-14.22%	-32.83%	-16.05%	-23.05%	-15.46%	-20.80%	-15.22%
<i>Budget Revenues</i>	34,706,817.00	2,559,652.00	2,593,936.00	3,116,243.00	1,534,866.00	4,629,091.00	4,614,232.00
<i>Budget Expenses</i>	34,620,283.00	2,350,685.00	2,843,413.00	3,479,697.00	1,713,691.00	4,811,742.00	5,324,289.00
<i>Budgeted Difference</i>	86,234.00	207,967.00	-249,477.00	-363,454.00	-178,825.00	-182,651.00	-710,057.00

**LINCOLN PARISH SCHOOL BOARD
FINANCIAL STATEMENT**

For Month Ending September 2019

	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	\$2,075,403.99	-\$81,269.64	\$24,120.63	\$8,071.69	\$379,068.50	\$239,658.67	\$1,697.68
Investments	2,243,457.60	2,862,682.92	5,537,736.93				
Accounts Receivable	395,068.98						
Interfund Receivables							
Prepaid Expenses & Deposits							
Food Inventory & Commodities							
TOTAL ASSETS	4,713,930.57	2,781,413.28	5,561,857.56	8,071.69	379,068.50	239,658.67	1,697.68
LIABILITIES & FUND EQUITY:							
Liabilities:							
Accounts Payable		39,477.54	55,574.85	65,398.27	2,434.17	138.00	16,058.28
Salaries Payable							
Withholdings Payable							
Interfund Payables		103.00	53.75				
Deferred Revenues - Commodities							
TOTAL LIABILITIES	0.00	39,580.54	55,628.60	65,398.27	2,434.17	138.00	16,058.28
Fund Equity -							
Fund Balance	4,713,930.57	2,741,832.74	5,506,228.96	(57,326.58)	376,634.33	239,520.67	(14,360.60)
TOTAL LIABILITIES & FUND BALANCE	4,713,930.57	2,781,413.28	5,561,857.56	8,071.69	379,068.50	239,658.67	1,697.68

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, 2019	\$3,709,975.80	\$4,114,075.49	\$5,851,877.37	\$147,368.98	\$403,184.17	\$353,381.78	\$26,526.22
Revenues YTD	1,160,312.62	21,435.15	40,886.28	0.60	91.23	42.80	(38.55)
Expenditures YTD	(156,357.85)	(1,393,677.90)	(386,534.69)	(204,696.16)	(26,641.07)	(113,903.91)	(40,848.27)
EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES	1,003,954.77	(1,372,242.75)	(345,648.41)	(204,695.56)	(26,549.84)	(113,861.11)	(40,886.82)
ENDING BALANCE							
September 30, 2019	\$4,713,930.57	\$2,741,832.74	\$5,506,228.96	(\$57,326.58)	\$376,634.33	\$239,520.67	(\$14,360.60)
YTD Budget to Actual Revenues %	25.15%	0.47%	1.08%	0.00%	0.04%	0.03%	-0.02%
YTD Budget to Actual Expenses %	-3.62%	-25.43%	-12.17%	-27.22%	-7.82%	-81.11%	-26.97%
<i>Budget Revenues</i>	4,613,007.00	4,543,580.00	3,802,040.00	707,684.00	222,760.00	139,178.00	169,623.00
<i>Budget Expenses</i>	4,317,876.00	5,480,131.00	3,175,608.00	752,063.00	340,577.00	140,433.00	161,461.00
<i>Budgeted Difference</i>	295,132.00	-836,551.00	626,432.00	-44,379.00	-117,817.00	-1,255.00	8,172.00
TOTAL FUND BALANCE			\$29,169,995.35		UNASSIGNED FUND BALANCE		\$9,302,343.40
		% PYTD	86.41%		% PYTD		77.20%
		Change PYTD	-\$4,667,402.07		Change PYTD		-\$2,747,114.54