

Notice Posted: Friday, April 27, 2018, at 2:40 p.m.


## NOTICE OF PUBLIC MEETING

A public meeting will be held as follows:

DATE: Tuesday, May 1, 2018 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 APRIL 3, 2018
5. REPORTS
  - 5.1 Lincoln Health Foundation – Kay Bradford, Norman Hanes, and Dr. Jackie White
  - 5.2 Personnel – Dr. Doris Lewis
  - 5.3 Sales tax receipts for April 2018 – George Murphy
  - 5.4 Financial update for March 2018 – George Murphy
  - 5.5 Health plan update for February and March 2018 – George Murphy
  - 5.6 Construction update – James Payton
6. UNFINISHED BUSINESS
  - 6.1 Accept bid for Choudrant High School Baseball Lights – James Payton
  - 6.2 Approve Enhanced School Calendar Procedures – Mike Milstead
7. NEW BUSINESS
  - 7.1 Adopt Resolution levying ad valorem tax millages for 2018 – George Murphy
8. REPORT OF THE SUPERINTENDENT
9. REPORTS, COMMENTS, OR OBSERVATIONS OF BOARD MEMBERS
10. ADJOURNMENT

  
Mike Milstead, Superintendent  
Lincoln Parish School Board  
410 South Farmerville Street, Ruston, LA 71270  
Phone: 318-255-1430

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

The Lincoln Parish School Board reserves the right to enter into Executive Session, if needed, in accordance with R.S. 42:17.

**MAY 2018 PERSONNEL**

**FACULTY AND STAFF RETIREMENTS**

EFFECTIVE DATE	POSITION	SCHOOL	EMPLOYEE
June 30, 2018	Administrative Assistant	Central Office	Becky Gemelli
May 22, 2018	Elementary	Choudrant Elementary	Angela Thomas
May 21, 2018	Sp Ed Paraprofessional	Choudrant High	Roycelyn Harrison
May 22, 2018	English	Choudrant High	Zilla Cone
May 22, 2018	Math	Choudrant High	Sharon Morgan Smith
May 22, 2018	Special Education	Cypress Springs Elementary	Janet Burse
May 22, 2018	Physical Education	Hillcrest Elementary	Leigh Ann Horton
May 22, 2018	Talented Art	Itinerate	Nancy Waldron
May 22, 2018	Special Education	Ruston High	Jan Norwood
May 22, 2018	Special Education	Ruston High	Reba Daniel
May 22, 2018	Math	Ruston Jr. High	Sue Price

**FACULTY RESIGNATIONS**

EFFECTIVE DATE	POSITION	SCHOOL	EMPLOYEE
May 22, 2018	Elementary	Cypress Springs Elementary	Laura Davidson
May 22, 2018	Elementary	Cypress Springs Elementary	Amber Hilburn
May 22, 2018	Elementary	Glen View Elementary	Emily Allen
May 22, 2018	ELA	J.A. Lewis	Madison Guy
April 15, 2018	Math	Ruston High	Gregory Scott Caudle
May 22, 2018	Family & Consumer Science	Ruston High	Mariam Stone
April 9, 2018	Physical Education / Coach	Ruston High	James Andrew Robinson
May 22, 2018	Math	Ruston High	Nicole Vermaelen
May 22, 2018	ELA	Ruston Jr. High	Tess Stevenson
May 22, 2018	Elementary	Simsboro High	Kalyn Jordan

**POINTS OF REFERENCE**

EFFECTIVE DATE	POSITION	LOCATION	FORMER EMPLOYEE	REASON FOR LEAVING	EMPLOYEE RECOMMENDED	TRANSFERRING FROM	FUNDING SOURCE
July 1, 2018	Executive Assistant	Central Office	Becky Gemelli	Retiring	Kim McCormack	Insurance Financial Specialist	MFP
July 1, 2018	Insurance Financial Specialist	Central Office	Kim McCormack	Transferred	Sandra Woods	Cypress Springs Secretary	MFP

**CUSTODIAN RETIREMENT**

EFFECTIVE DATE	POSITION	SCHOOL	EMPLOYEE
May 26, 2018	Custodian	Choudrant Elementary	Barbara Sowers

**CUSTODIAN RESIGNATION**

EFFECTIVE DATE	POSITION	SCHOOL	EMPLOYEE
April 13, 2018	Custodian	Simsboro High	Quintin Crowe

**CUSTODIAN RECOMMENDATIONS**

EFFECTIVE DATE	POSITION	SCHOOL	FORMER EMPLOYEE	REASON FOR LEAVING	EMPLOYEE RECOMMENDED	FUNDING SOURCE
August 8, 2018	Custodian	Choudrant Elementary	Barbara Sowers	Retiring	Deborah Roton	MFP
August 8, 2018	Custodian	Simsboro High	Quintin Crowe	Resigned	Roger Candler	MFP

**FOOD SERVICE RETIREMENTS**

EFFECTIVE DATE	POSITION	SCHOOL	EMPLOYEE
June 29, 2018	Cafeteria Manager	LPECC	Janis Nelson
May 22, 2018	Cafeteria Technician	LPECC	Kathy Tatum

**FOOD SERVICE RESIGNATION**

EFFECTIVE DATE	POSITION	SCHOOL	EMPLOYEE
April 5, 2018	Cafeteria Technician	Simsboro High	Betty Albritton

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

**For Period Ended: 30-Apr-18**

(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	1,491,336.88	7.76%	107,377.41
October	1,419,928.97	2,125,342.28	1,477,753.32	1,659,332.29	12.29%	181,578.97
November	2,000,501.15	1,670,301.57	1,196,357.00	1,691,873.13	41.42%	495,516.13
December	1,345,967.97	1,491,605.11	1,226,335.84	1,526,321.12	24.46%	299,985.28
January	1,842,668.93	2,000,350.06	1,611,665.19	1,687,541.30	4.71%	75,876.11
February	1,743,358.84	1,569,173.00	1,389,114.75	1,345,670.93	-3.13%	-43,443.82
March	1,222,692.47	1,478,916.85	1,460,101.09	1,222,053.30	-16.30%	-238,047.79
April	1,852,234.85	1,746,672.50	1,663,898.97	1,599,226.97	-3.89%	-64,672.00
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			
<b>YTD Totals</b>	<b>18,351,300.22</b>	<b>20,914,030.91</b>	<b>17,275,132.12</b>	<b>15,359,596.01</b>	<b>88.91%</b>	<b>892,831.46</b>
<b>YTD Collections Over(Under) YTD Collections This Month Last Year</b>						<b>6.17%</b>

**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	0.00	-100.00%	-3,700.91
2009-2010 \$307,816	October	4,052.55	8,062.68	98.95%	4,010.13
2010-2011 \$345,964	November	21,114.91	3,226.32	-84.72%	-17,888.59
2011-2012 \$284,320	December	47,391.39	4,216.41	-91.10%	-43,174.98
2012-2013 \$192,136	January	4,546.51	54,332.66	1095.04%	49,786.15
2013-2014 \$259,002	February	92,764.68	42.85	-99.95%	-92,721.83
2014-2015 \$181,580	March	231.52	86,734.23	37362.95%	86,502.71
2015-2016 \$103,894	April	381.52	360.00	-5.64%	-21.52
	May	33,697.07			
	June	8,559.42			
Note: Audits are conducted by Parish Auditor and Outside Recovery Groups	<b>YTD Totals</b>	<b>241,023.57</b>	<b>157,089.91</b>	<b>65.18%</b>	<b>-41,677.17</b>
	<b>YTD Collections Over(Under) YTD Collections This Month Last Year</b>				

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

**For Period Ended: 30-Apr-18**

(All Reports are Cash-Basis)

<b>Report of Collections (w/o audit recoveries)</b>						
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	677,881.15	7.76%	48,807.98
October	645,422.97	966,065.73	671,706.79	754,242.77	12.29%	82,535.98
November	909,319.70	759,228.82	543,799.23	769,034.08	41.42%	225,234.85
December	611,804.29	678,003.06	557,425.99	693,783.09	24.46%	136,357.10
January	837,577.70	909,251.02	732,575.89	767,065.07	4.71%	34,489.18
February	792,436.71	713,261.23	631,416.48	611,669.27	-3.13%	-19,747.21
March	555,769.92	672,235.68	663,683.05	555,479.39	-16.30%	-108,203.66
April	841,925.86	793,942.90	756,318.54	726,922.15	-3.89%	-29,396.39
May	676,671.21	595,672.57	611,590.69			
June	697,635.06	575,974.42	664,941.42			
<b>YTD Totals</b>	<b>8,341,509.27</b>	<b>9,506,388.52</b>	<b>7,852,341.37</b>	<b>6,981,642.21</b>	<b>88.91%</b>	<b>405,832.95</b>
YTD Collections Over(Under) YTD Collections This Month Last Year						6.17%

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

**For Period Ended: 30-Apr-18**

(All Reports are Cash-Basis)

<b>Report of Collections (w/o audit recoveries)</b>						
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	813,455.73	7.76%	58,569.43
October	774,506.00	1,159,276.55	806,046.53	905,089.52	12.29%	99,042.99
November	1,091,181.45	911,072.75	652,557.77	922,839.05	41.42%	270,281.28
December	734,163.68	813,602.05	668,909.85	832,538.03	24.46%	163,628.18
January	1,005,091.23	1,091,099.04	879,089.30	920,476.23	4.71%	41,386.93
February	950,922.13	855,911.77	757,698.27	734,001.66	-3.13%	-23,696.61
March	666,922.55	806,681.17	796,418.04	666,573.91	-16.30%	-129,844.13
April	1,010,308.99	952,729.60	907,580.43	872,304.82	-3.89%	-35,275.61
May	812,003.83	714,805.65	733,907.38			
June	837,160.36	691,167.93	797,928.08			
<b>YTD Totals</b>	<b>10,009,790.95</b>	<b>11,407,642.39</b>	<b>9,422,790.75</b>	<b>8,377,953.80</b>	<b>88.91%</b>	<b>486,998.51</b>
YTD Collections Over(Under) YTD Collections This Month Last Year						6.17%

**LINCOLN PARISH SCHOOL BOARD  
FINANCIAL STATEMENT**

For Month Ending MARCH 2018

	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 (09)		
<b>ASSETS:</b>							
Cash and Cash Equivalents	\$714,345.19	\$524,598.15	\$703,931.72	\$2,348,394.80	\$1,774,494.97	\$864,669.64	\$933,738.05
Investments	9,952,138.40					3,351,903.00	2,484,819.17
Accounts Receivable			217,013.53	293,970.38	198,791.39	471,105.52	471,105.52
Interfund Receivables	1,907.00						
Prepaid Expenses & Deposits		2,500.00					
Food Inventory & Commodities	13,881.26		242,082.77				
<b>TOTAL ASSETS</b>	<b>10,682,271.85</b>	<b>527,096.15</b>	<b>1,163,028.02</b>	<b>2,642,365.18</b>	<b>1,973,288.36</b>	<b>4,687,678.16</b>	<b>3,889,662.74</b>
<b>LIABILITIES &amp; FUND EQUITY:</b>							
<b>Liabilities:</b>							
Accounts Payable	298,882.08	141,028.19	84,224.13		8,052.20	2,850.77	5,819.99
Salaries Payable	2,154,890.49		126,660.97		52,843.56		64,828.96
Withholdings Payable							
Interfund Payables						280,485.10	
Deferred Revenues - Commodities			98,064.73				
<b>TOTAL LIABILITIES</b>	<b>2,451,772.55</b>	<b>141,028.19</b>	<b>306,949.83</b>	<b>0.00</b>	<b>60,895.76</b>	<b>283,335.87</b>	<b>70,648.95</b>
<b>Fund Equity -</b>							
Fund Balance	8,230,499.30	386,067.96	856,078.19	2,642,365.18	1,912,390.60	4,404,342.29	3,819,013.79
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>10,682,271.85</b>	<b>527,096.15</b>	<b>1,163,028.02</b>	<b>2,642,365.18</b>	<b>1,973,288.36</b>	<b>4,687,678.16</b>	<b>3,889,662.74</b>

**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		
<b>BEGINNING FUND BALANCE</b>							
July 1, 2017	\$10,751,814.51	\$380,088.36	\$625,001.62	\$2,689,085.53	\$1,344,381.05	\$3,845,406.99	\$3,297,487.43
<b>Revenues YTD</b>	<b>24,482,134.97</b>	<b>2,102,660.43</b>	<b>2,283,387.85</b>	<b>2,555,530.84</b>	<b>1,271,574.79</b>	<b>3,808,528.90</b>	<b>3,814,298.83</b>
<b>Expenditures YTD</b>	<b>(27,003,450.18)</b>	<b>(2,076,680.83)</b>	<b>(2,052,311.28)</b>	<b>(2,602,251.19)</b>	<b>(703,565.24)</b>	<b>(3,247,593.60)</b>	<b>(3,292,770.27)</b>
<b>EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>(2,521,315.21)</b>	<b>25,979.60</b>	<b>231,076.57</b>	<b>(46,720.35)</b>	<b>568,009.55</b>	<b>558,935.30</b>	<b>521,528.36</b>
<b>ENDING BALANCE</b>							
March 31, 2018	\$8,230,499.30	\$386,067.96	\$856,078.19	\$2,642,365.18	\$1,912,390.60	\$4,404,342.29	\$3,819,013.79
<b>YTD Budget to Actual Revenues %</b>	<b>78.00%</b>	<b>84.00%</b>	<b>81.95%</b>	<b>79.44%</b>	<b>80.25%</b>	<b>79.32%</b>	<b>79.75%</b>
<b>YTD Budget to Actual Expenses %</b>	<b>-70.39%</b>	<b>-88.34%</b>	<b>-72.70%</b>	<b>-78.93%</b>	<b>-43.33%</b>	<b>-87.13%</b>	<b>-60.07%</b>
<i>Budget Revenues</i>	31,387,493.00	2,503,183.00	2,786,361.00	3,217,107.00	1,584,646.00	4,788,240.00	4,782,689.00
<i>Budget Expenses</i>	38,384,508.00	2,380,686.00	2,823,146.00	3,296,839.00	1,623,817.00	4,837,594.00	5,481,157.00
<i>Budgeted Difference</i>	-6,997,015.00	162,497.00	-36,785.00	-79,732.00	-39,271.00	-38,354.00	-698,268.00

**LINCOLN PARISH SCHOOL BOARD  
FINANCIAL STATEMENT**

For Month Ending MARCH 2018

	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]
<b>ASSETS:</b>							
Cash and Cash Equivalents	\$1,246,939.00	\$911,865.98	\$1,757,512.62	\$409,191.20	\$372,360.92	\$285,131.92	\$82,615.01
Investments	2,466,935.01	6,257,717.48	6,126,310.12				
Accounts Receivable	471,105.50						
Interfund Receivables							
Prepaid Expenses & Deposits							
Food Inventory & Commodities							
<b>TOTAL ASSETS</b>	<b>4,184,979.51</b>	<b>7,169,583.46</b>	<b>7,883,822.74</b>	<b>409,191.20</b>	<b>372,360.92</b>	<b>285,131.92</b>	<b>82,615.01</b>
<b>LIABILITIES &amp; FUND EQUITY:</b>							
<b>Liabilities:</b>							
Accounts Payable		422,779.52	11,799.22	42,769.67	7,180.24	122.00	9,075.54
Salaries Payable							
Withholdings Payable							
Interfund Payables		103.00	53.75				
Deferred Revenues - Commodities							
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>422,882.52</b>	<b>11,852.97</b>	<b>42,769.67</b>	<b>7,180.24</b>	<b>122.00</b>	<b>9,075.54</b>
<b>Fund Equity -</b>							
Fund Balance	4,184,979.51	6,746,700.94	7,871,969.77	366,421.53	365,180.68	285,009.92	73,539.47
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>4,184,979.51</b>	<b>7,169,583.46</b>	<b>7,883,822.74</b>	<b>409,191.20</b>	<b>372,360.92</b>	<b>285,131.92</b>	<b>82,615.01</b>

**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
<b>BEGINNING FUND BALANCE</b> July 1, 2017	\$3,308,876.45	\$4,507,300.84	\$5,931,904.49	\$273,666.67	\$291,269.45	\$317,784.37	\$96,770.06
Revenues YTD	3,804,737.66	4,316,766.22	3,534,593.91	675,016.50	209,261.63	143,898.82	96,778.47
Expenditures YTD	(2,928,634.60)	(2,077,366.12)	(1,594,528.63)	(582,261.64)	(135,350.40)	(176,673.27)	(120,009.06)
<b>EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>876,103.06</b>	<b>2,239,400.10</b>	<b>1,940,065.28</b>	<b>92,754.86</b>	<b>73,911.23</b>	<b>(32,774.45)</b>	<b>(23,230.59)</b>
<b>ENDING BALANCE</b> March 31, 2018	<b>\$4,184,979.51</b>	<b>\$6,746,700.94</b>	<b>\$7,871,969.77</b>	<b>\$366,421.53</b>	<b>\$365,180.68</b>	<b>\$285,009.92</b>	<b>\$73,539.47</b>
YTD Budget to Actual Revenues %	79.48%	97.31%	95.37%	100.09%	97.48%	95.79%	60.95%
YTD Budget to Actual Expenses %	-63.51%	-62.44%	-53.31%	-77.96%	-69.62%	-134.74%	-82.95%
<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
<b>TOTAL FUND BALANCE</b>			<b>\$42,144,559.13</b>		<b>UNASSIGNED FUND BALANCE</b>		<b>\$16,592,823.00</b>

**LINCOLN PARISH SCHOOL BOARD**  
**Statement of Changes in Benefit Obligations**  
**& Net Assets Available for Benefits**  
**For The Period Ending February 28, 2018**

	Current Month	Year To Date
<b>Net Increase in Net Assets</b>		
<b>Contributions</b>		
Maximum Funding	\$ 1,187,918.16	\$ 2,201,380.08
Maximum Funding - COBRA	<u>1,333.86</u>	<u>3,978.72</u>
<b>Total Contributions</b>	<u>\$ 1,189,252.02</u>	<u>2,205,358.80</u>
<b>Other Increases</b>		
Interest Income	<u>272.87</u>	<u>\$ 550.19</u>
<b>Total Other Increases</b>	<u>272.87</u>	<u>550.19</u>
<b>Total Net Increase in Net Assets</b>	<u>1,189,524.89</u>	<u>\$ 2,205,908.99</u>
<b>Deductions from Plan Assets</b>		
<b>Fixed Costs</b>		
Administration	161,944.63	\$ 323,549.35
Life Insurance	<u>15,924.54</u>	<u>31,896.05</u>
<b>Total Fixed Costs</b>	<u>177,869.17</u>	<u>355,445.40</u>
<b>Claim Fund</b>	<u>1,011,655.72</u>	<u>\$ 1,850,463.59</u>
<b>Claims Expenses</b>		
Claims Paid	528,663.56	\$ 1,156,792.87
Claims Paid - Drugs	307,670.57	761,077.32
Recoveries - Stop Loss	(12,023.15)	(175,302.02)
Recoveries - Drug Rebate	<u>(57,077.25)</u>	<u>(115,118.48)</u>
<b>Total Claims Expense</b>	<u>767,233.73</u>	<u>\$ 1,627,449.69</u>
<b>Net Assets Avail for Benefit Obligations</b>	244,421.99	223,013.90
<b>Net Change - Estim Claims IBNR</b>	<u>87,531.65</u>	<u>(301,638.40)</u>
<b>Excess (Def) Net Assets</b>	<u>\$ 156,890.34</u>	<u>\$ 524,652.30</u>



**LINCOLN PARISH SCHOOL BOARD**  
**Statement of Changes in Benefit Obligations**  
**& Net Assets Available for Benefits**  
**For The Period Ending March 31, 2018**

	Current Month	Year To Date
<b>Net Increase in Net Assets</b>		
<b>Contributions</b>		
Maximum Funding	\$ 1,001,883.10	\$ 3,203,263.18
Maximum Funding - COBRA	-	\$ 3,978.72
<b>Total Contributions</b>	<u>\$ 1,001,883.10</u>	<u>\$ 3,207,241.90</u>
<b>Other Increases</b>		
Interest Income	342.41	\$ 892.60
<b>Total Other Increases</b>	<u>342.41</u>	<u>892.60</u>
<b>Total Net Increase in Net Assets</b>	<u>1,002,225.51</u>	<u>3,208,134.50</u>
<b>Deductions from Plan Assets</b>		
<b>Fixed Costs</b>		
Administration	162,205.59	\$ 485,754.94
Life Insurance	15,949.58	\$ 47,845.63
<b>Total Fixed Costs</b>	<u>178,155.17</u>	<u>\$ 533,600.57</u>
<b>Claim Fund</b>	<u>824,070.34</u>	<u>\$ 2,674,533.93</u>
<b>Claims Expenses</b>		
Claims Paid	503,539.85	\$ 1,660,332.72
Claims Paid - Drugs	336,410.98	\$ 1,097,488.30
Recoveries - Stop Loss	(2,814.88)	\$ (178,116.90)
Recoveries - Drug Rebate	(65,661.12)	\$ (180,779.60)
<b>Total Claims Expense</b>	<u>771,474.83</u>	<u>\$ 2,398,924.52</u>
<b>Net Assets Avail for Benefit Obligations</b>	52,595.51	\$ 275,609.41
<b>Net Change - Estim Claims IBNR</b>	<u>(24,145.00)</u>	<u>\$ (325,783.40)</u>
<b>Excess (Def) Net Assets</b>	76,740.51	\$ 601,392.81

**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: April 23, 2018

Re: Bids for the Choudrant High School Baseball Lights

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Bids for the Choudrant High School Baseball Lights were opened on May 1, 2018, at 2:00 p.m. in the Board Room of the Lincoln Parish School Board. Due to the time of this bid opening as well as time needed for consideration of the bids received, there are neither bid results nor recommendations contained in this board packet. The bid results along with a recommendation will be shared at the regular board meeting on May 1, 2018.

Contact Person

James Payton



## Lincoln Parish School Board

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

Mike Milstead  
Superintendent

Joe E. Mitcham, Jr.  
President

### MEMO:

TO: Lincoln Parish School Board Members

FROM: *mm* Mike Milstead, Superintendent

DATE: April 27, 2018

SUBJECT: Enhanced School Calendar Procedures

### Background

At the December 5, 2017 meeting of the Lincoln Parish School Board, permission to operate and calendar dates for the Enhanced School Calendar were adopted. Superintendent Milstead emphasized the importance of this program in minimizing summer learning loss. He also stated that a proposed spending plan would be presented to the Board at a later date for adoption. The proposed spending plan for our Enhanced School Calendar is attached.

### Recommendation

That the Lincoln Parish School Board approve the attached plan with a cost variance of \$50,000 for the Enhanced School Calendar. (Allocation is built in to the General Fund)

### Contact Person

Mike Milstead

**Enhanced School Calendar Procedures**  
**June 11 – 29, 2018**  
**July 9 – 27, 2018**

1. Signing stipend of \$2000 for teachers to be paid at completion of extended school calendar days. Prorated per days worked. (Paid from Teacher Incentive Fund grant.)
2. Pay will be daily rate of pay for teachers and \$115 for subs other than Board Hired Certified teachers. Board Hired Certified teachers who sub will be paid their daily rate of pay.
3. Two additional days of sick leave will be added to annually allotted 10 days of sick leave if entire 30 days are completed. Each day must be worked in its entirety.
4. Schools hours for staff--7:30 to 3:00.
5. Paras used should be board hired paras.
6. ESC teachers will begin their regular contract period in August with all other teachers due to contractual requirements
7. School supplies necessary for June and July will be provided from the Central Office for the extended school calendar period at a rate of \$35 per student to each school. (Title 1 funds used)
8. Support staff will be paid their hourly rate for time worked.
9. Bus drivers will receive their daily rate of pay.

10.	General Fund projected expenditures	\$543,859
	Special Education projected expenditures	\$60,641
	Title 1 projected expenditures	\$54, 386
	<u>TIF projected expenditures</u>	<u>\$89,635</u>
	Total expenditures	\$748,521

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

Joe Mitcham  
President

Mike Milstead  
Superintendent

TO: Lincoln Parish School Board Members  
FROM: George Murphy, Business Manager  
Mike Milstead, Superintendent  
DATE: April 10, 2018  
SUBJECT: Adoption of Ad Valorem Tax Millages

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Background

A resolution is attached that adopts the millages for 2018. The millage rates are the same as 2017.

Recommendation

That the Board adopt the Resolution to levy the millages for 2018.

Contact Person

George Murphy

LINCOLN PARISH SCHOOL BOARD  
RESOLUTION

BE IT RESOLVED, that the following millages are hereby levied on the 2018 tax roll on all property subject to taxation by the parish of Lincoln, state of Louisiana, for school purposes:

	<u>MILLAGE</u>
Constitutional Tax (La. Const. Art. VII, Sect. 13)	3.91 mills
Special Maintenance & Operation	4.57 mills
Special Repair & Equipment	4.57 mills
Parishwide Maintenance & Operation	9.47 mills
Parishwide Maintenance & Operation	7.84 mills
Ruston School District #1	2.28 mills
Simsboro School District #3	2.99 mills
Dubach School District #5	3.25 mills
Choudrant School District #6	2.64 mills
General Obligation Bonds Ruston SD #1	11.00 mills
General Obligation Bonds Simsboro SD #3	7.25 mills
General Obligation Bonds Choudrant SD #6	18.00 mills

BE IT FURTHER RESOLVED that the proper administrative officials of the Parish of Lincoln, State of Louisiana, be and they are hereby empowered, authorized, and directed to spread said taxes, as hereinabove set forth, upon the assessment roll of said Parish for the year 2018, and to make the collection of the taxes imposed for and on behalf of the taxing authority, according to the law, and that the taxes herein levied shall become a permanent lien and privilege on all property subject to taxation as herein set forth, and collection thereof shall be enforceable in the manner provided by law. The foregoing resolution was read in full, the roll was called on the adoption thereof, and the resolution was adopted by the following votes:

YEAHS:

NAYS:

ABSTAINED:

ABSENT:

CERTIFICATE

I hereby certify that the foregoing is a true and exact copy of the resolution adopted at a regular board meeting held on May 1, 2018, at which a quorum was present and voting. Ruston, Louisiana, this 1st day of May, 2018.

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Joe Mitcham, President

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Mike Milstead, Secretary-Treasurer