

**City of Baker School Board
Board Meeting Agenda
Tuesday, December 2, 2025, 6:00 P.M.
School Board Office**

Monique Butler, President – Presiding

“Every decision we make should open a door for a child.”

A. Meeting Commencement

1. Call to Order
2. Roll Call
3. Silent Meditation
4. Pledge of Allegiance

B. Welcome of Visitors

C. Recognitions

D. Approval of Agenda (Action)

E. Action Items-The public may comment on Action Items. Public Comment is limited to 2 minutes per individual.

1. Consideration and Approval of Minutes from the School Board Meeting of 11-5-2025.
2. Consideration and Acceptance of Monthly Financial Reports including Budget to Actual Comparisons for the Period Ending October 31, 2025.
3. Consideration and Approval of updates to Board Policy B-2.2 Duties of Board Members.
4. Consideration and approval of LOUISIANA COMPLIANCE QUESTIONNAIRE (For Audit Engagements of Governments) for period ending June 30, 2025.

F. Information Items

1. Report from Helix
2. Act 354 of the 2025 Regular Session
3. Policy Review
4. SPS Updates

G. Announcements

1. Date of Next Meeting – January 6, 2026

H. Adjournment (Action)



In accordance with the Americans with Disabilities Act, if you need special assistance, please contact Debbie Dedeaux at 225.774.5795 to describe the assistance that is necessary.

CITY OF BAKER SCHOOL BOARD
REGULAR MEETING MINUTES
WEDNESDAY, NOVEMBER 5, 2025 – 6:00 P.M.
CITY OF BAKER SCHOOL BOARD OFFICE

Superintendent: JT Stroder, Ed.S.

Board Members:

Monique Butler – President, District 4
Joyce Burges – Vice President, District 3
Linda B. Perkins – District 1
Alteen Profit – District 2
Clara J. W. Joseph – District 5

A. Meeting Commencement

1. Call to Order

President Monique Butler called the meeting to order at 6:00 p.m. and reviewed public comment procedures (two minutes per speaker on agenda items).

2. Roll Call

Board members present: Perkins, Profit, Burges, Joseph, Butler. A quorum was declared.

3. Silent Meditation

Mrs. Profit led a moment of silent meditation/prayer.

4. Pledge of Allegiance

Mrs. Burges led the Pledge of Allegiance.

B. Welcome of Visitors

President Butler welcomed visitors and thanked the community for their attendance and engagement.

C. Recognitions

Mrs. Burges recognized Walmart Store Manager Mr. Edward Sharpe for agreeing to stock Baker High School (Baker Buffaloes) red and black gear in the local Walmart and presented a Certificate of Gratitude on behalf of the Board.

D. Approval of Agenda (Action)

Motion by Burges, second by Profit, to approve the agenda with Item E-5 (City of Baker School Board v. BESE and GEO Academies) moved to follow Information Items. Vote: Perkins – Yes; Profit – Yes; Burges – Yes; Joseph – Yes; Butler – Yes. Motion carried.

E. Action Items (The public may comment on Action Items. Public comment is limited to two minutes per individual.)

1. Consideration and Approval of Minutes from the School Board Meeting of October 7, 2025

Motion by Burges, second by Profit, to approve the minutes of the October 7, 2025 school board meeting. Vote: Perkins – Yes; Profit – Yes; Joseph – Yes; Butler – Yes; Burges – Yes. Motion carried.

2. Consideration and Acceptance of Monthly Financial Reports including Budget-to-Actual Comparisons for the Period Ending September 30, 2025

Ms. Sidney Stewart presented the monthly financial report, including Budget-to-Actual comparisons for the period ending September 30, 2025, and summarized general fund and special revenue activity. She reported that the district is currently in audit, that the audit is behind schedule due to limited finance staffing, but that the district remains “safe.” She noted that this report covers City of Baker expenditures only and that a report on Helix expenditures is expected by the December meeting.

Motion by Burges, second by Profit, to accept the monthly financial reports, including Budget-to-Actual comparisons for the period ending September 30, 2025. Vote: Perkins – No; Profit – Yes; Burges – Yes; Joseph – No; Butler – Yes. Motion carried (3–2).

3. LDOE Certificated and Support Staff Stipends (2025–2026 Fiscal Year)

The Board considered distribution of Louisiana Department of Education certificated and support staff stipends for the 2025–2026 fiscal year to City of Baker School Board employees and transfer of remaining funds to Helix Community Schools. Stipend amounts are \$2,000 for certificated staff and \$1,000 for support staff, with payments and transfers to be made on or before November 25, 2025. Helix Community Schools agreed to disseminate stipends to Baker High and Park Ridge Academic staff according to LDOE guidelines.

Motion by Joseph, second by Profit, to approve the distribution of LDOE certificated and support staff stipends for the 2025–2026 fiscal year to City of Baker School Board

employees and the transfer of remaining funds to Helix Community Schools as presented. Vote: Perkins – Yes; Burges – Yes; Profit – Yes; Joseph – Yes; Butler – Yes. Motion carried.

4. LDOE Differentiated Compensation Allocation (2025–2026)

Ms. Stewart explained that differentiated compensation funds are a separate LDOE allocation intended to recruit and retain teachers, particularly in high-need areas. Because the City of Baker does not directly employ the teachers at Baker High or Park Ridge Academic, the full differentiated compensation allocation will be transferred to Helix Community Schools for distribution to eligible teachers based on LDOE differentiated compensation guidance.

Motion by Burges, second by Joseph, to transfer the 2025–2026 LDOE Differentiated Compensation Allocation funds to Helix Community Schools to be disseminated to Baker High and Park Ridge Academic eligible teachers in accordance with LDOE differentiated compensation guidance. Vote: Perkins – Yes; Profit – Yes; Burges – Yes; Joseph – Yes; Butler – Yes. Motion carried.

F. Information Items

1. Report from Helix

Superintendent Stroder noted that a written report from Ms. Sellars had been emailed to Board members. Mr. Preston Castille thanked the Board for its support and highlighted a positive front-page article in The Advocate on the Baker–Helix partnership, evidence of cultural shift in the schools, successful homecoming events with strong community participation, and ongoing operational improvements and future initiatives, including an indoor training facility and workforce development programs.

2. Act 354 of the 2025 Regular Session

Superintendent Stroder reported on Act 354, which allows school boards to move elections to coincide with gubernatorial election years, and asked Board members to notify him if they wish to consider this option so planning can begin.

3. Policy Review – B-2.2 Duties of Board Members

Superintendent Stroder recommended a wording change to Policy B-2.2, Duties of Board Members, item #4, removing the word “district” so that the phrase reads “not just a particular school,” to reflect that the City of Baker has a single district.

G. Announcements

Date of Next Meeting – The next regular meeting of the City of Baker School Board was announced for December 2, 2025.

H. City of Baker School Board v. Board of Elementary & Secondary Education and GEO Academies; Docket 761,785, Sect. 23; 19th JDC, Parish of East Baton Rouge, LA (Action – Executive Session)

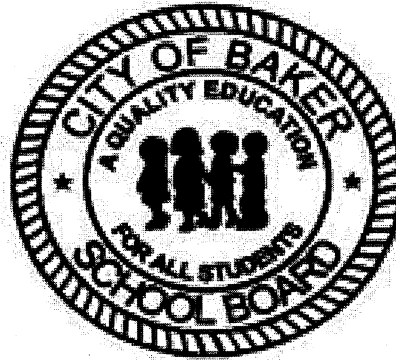
Motion by Burges, second by Profit, to enter Executive Session to discuss City of Baker School Board v. Board of Elementary & Secondary Education and GEO Academies, Docket No. 761,785, Section 23, 19th JDC, Parish of East Baton Rouge, Louisiana, and receive related information pertaining to the litigation. Vote: Perkins – Yes; Profit – Yes; Joseph – Yes; Burges – Yes; Butler – Yes. Motion carried. The Board entered Executive Session.

Following Executive Session, motion by Burges, second by Profit, to reconvene in regular session. Vote: Perkins – Yes; Profit – Yes; Joseph – Yes; Burges – Yes; Butler – Yes. Motion carried. No action from Executive Session was reported in open session.

I. Adjournment (Action)

There being no further business, motion by Burges, second by Profit, to adjourn. Vote: Perkins – Yes; Profit – Yes; Joseph – Yes; Burges – Yes; Butler – Yes. Motion carried. The meeting was adjourned.

CITY OF BAKER SCHOOL BOARD



**FINANCIAL REPORT INCLUDING BUDGET TO ACTUAL COMPARISONS
FOR PERIOD ENDING OCTOBER 31, 2025**

CITY OF BAKER SCHOOL BOARD

Financial Report Summaries Including Budget to Actual Comparisons for Period Ending October 31, 2025

GENERAL FUND			
Description	2025-2026 APPROVED Revenues/ Expenditures	2025-2026 YTD Revenues/ Expenditures	Percentage % Change
REVENUES			
Local Sources			
TAXES AND STATE			
CONSTITUTIONAL TAX	320,452	3,631.63	-98.9%
RENEWABLE TAX	2,450,931	27,760.01	-98.9%
PENALTIES & INT-PROP. TAX	14,284	7,164.57	-49.8%
SALES AND USE TAXES	4,971,300	846,258.85	-83.0%
PENALTIES & INT SALES TAX	4,500	2,973.73	-33.9%
MEDICAID REIMBURSEMENT	50,000	1,481.78	-97.0%
MFP-STATE PUBLIC SCHOOL FUND	7,851,471	1,625,500.00	-79.3%
OTHER RESTRICTED FUNDS THROUGH STATE	0	245,447.00	100.0%
REV SHARING-EXCESS PORT	44,500	0.00	-100.0%
SCA-SUPPLEMENTAL CHOICE ALLOCATION	32,000	0.00	-100.0%
CDF-CAREER DEVELOPMENT FUNDS	25,000	25,000.00	0.0%
INT ON INVESTMENTS	30,000	15,309.61	-49.0%
FACILITY LEASE-HARDING STREET	240,000	60,000.00	-75.0%
FACILITY LEASE-3200 GROOM ROAD	569,420	0.00	-100.0%
MISCELLANEOUS/DONATIONS	1,000	70.87	-92.9%
DIVIDENDS	25,000	0.00	-100.0%
REIMBURSEMENT FROM CHARTER OPERATOR FOR RETIREE HEALTH INSURANCE COSTS	350,000	0.00	-100.0%
REIMBURSEMENT FROM CHARTER OPERATOR FOR SALARIES AND BENEFITS FOR LSERS ENROLLED EMPLOYEES	706,946	0.00	-100.0%
ERATE	12,000	0.00	-100.0%
Indirect Costs	33,000	0.00	-100.0%
TOTAL REVENUES	17,731,804	2,860,598.05	-83.9%
EXPENDITURES			
Instruction:			
Regular Programs	495,000	95,286.21	-80.8%
Special Education Programs	0	3,535.62	100.0%
Total Instruction	495,000	98,821.83	-80.0%
Support Services:			
General Administration	790,184	227,393.45	-71.2%
Business Services	101,630	40,873.07	-59.8%
Plant Services	276,835	320,211.48	15.7%
Student Transportation Services	520,110	170,720.92	-67.2%
Building Improvements (Plant Services)	195,000	109,698.42	-43.7%
Debt Services	669,716	146,523.47	-78.1%
Total Support Services	2,553,475	1,061,277.38	-58.4%
Total Expenditures	3,048,475	1,160,099.21	-61.9%
EXCESS of REVENUES OVER EXPENDITURES	14,683,329	1,700,498.84	
TRANSFERS OUT			
USDA SFS MATCH	10,234	0.00	
TRANSFERS OUT TO TYPE 3 CHARTER	12,398,939	3,850,620.97	
LOCAL REVENUE CHARTER SCHOOL TRANSFERS TYPE 2,5	2,965,410	0.00	
TOTAL TRANSFERS OUT	15,374,583	3,850,620.97	
TOTAL EXPENDITURES	18,423,058	5,010,720.18	
CHANGE IN FUND BALANCE	(691,254)	(2,150,122.13)	
Receivables Due from Type 3 Charter		280,419.34	
ADJUSTED CHANGE IN FUND BALANCE	(691,254)	(1,869,702.79)	

CITY OF BAKER SCHOOL BOARD

SPECIAL REVENUE FUNDS FINANCIAL REPORT SUMMARIES INCLUDING BUDGET TO ACTUAL COMPARISONS FOR PERIOD ENDING OCTOBER 31, 2025

SPECIAL REVENUE FUNDS						
FEDERAL AND STATE GRANTS APPROVED	2025-2026 APPROVED BUDGET	2025-2026 YTD Revenues	2025-2026 YTD Expenditures	2025-2026 Excess/ Deficiency	RECEIVABLES	ADJ EXCESS/ DEFICIENCY
Account Title						
CARL PERKINS	16,250.00	0.00	0.00	0.00	0.00	0.00
FOOD SERVICE	908,010.00	0.00	27,827.28	(27,827.28)	27,827.28	0.00
IDEA PART B	217,215.00	0.00	12,875.00	(12,875.00)	4,372.00	(8,503.00)
SPECIAL ED - PRE-SCHOOL	6,897.00	0.00	0.00	0.00	0.00	0.00
IDEA 611 Set Aside	10,000.00	0.00	0.00	0.00	0.00	0.00
IDEA 619 Set Aside	0.00	0.00	0.00	0.00	0.00	0.00
HIGH COST SERVICES	55,942.00	0.00	0.00	0.00	0.00	0.00
HIGH DOSAGE TUTORING	0.00	0.00	0.00	0.00	0.00	0.00
COMPREHENSIVE LITERACY STATE DEVELOPMENT CLSD K-5	0.00	0.00	7,920.00	(7,920.00)	0.00	(7,920.00)
COMPREHENSIVE LITERACY STATE DEVELOPMENT CLSD 6-8	0.00	0.00	0.00	0.00	0.00	0.00
TITLE I	1,011,091.00	0.00	76,231.62	(76,231.62)	71,042.00	(5,189.62)
TITLE II	59,262.00	0.00	0.00	0.00	0.00	0.00
TITLE IV	77,865.00	0.00	0.00	0.00	0.00	0.00
SCHOOL REDESIGN	255,876.00	0.00	13,701.85	(13,701.85)	13,702.00	0.15
ED EXCELLENCE ENHANCEMENT	0.00	0.00	0.00	0.00	0.00	0.00
8g STUDENT ENHANCEMENT/PRE K	54,253.00	0.00	0.00	0.00	0.00	0.00
LA - 4 Cecil Picard	175,000.00	0.00	0.00	0.00	0.00	0.00
BAKER HIGH RESTORATION	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - SPECIAL REVENUE FUNDS	2,847,661.00	0.00	138,555.75	(138,555.75)	116,943.28	(21,612.47)

FILE: B-2.2

Cf: [A-4](#)

DUTIES OF BOARD MEMBERS

The members of the City of Baker School Board shall have authority only when acting as a Board legally in session. The Board shall not be bound in any way by any action or statement on the part of any individual Board member except when such statement or action is in pursuance of specific instructions from the Board.

No Board member, by virtue of his or her office, shall exercise any administrative responsibility with respect to the schools or as an individual command the services of any school employee.

The duties and obligations of an individual School Board member may be enumerated as follows:

1. To familiarize himself/herself with school law, regulations of the Louisiana Department of Education, School Board policies and administrative regulations and procedures;
2. To have a general knowledge of educational philosophy, aims and objectives of the system;
3. To work harmoniously with other Board members without trying to either dominate the Board or neglect his or her share of the work;
4. To vote and act in the Board meetings impartially for the good of the whole school district, not just a particular school ~~district~~;
5. To accept the will of the majority vote in all cases and give wholehearted support to the resulting policy;
6. To represent the Board and the school system to the public in such a way as to promote both interest and support;
7. To refer complaints to the proper school authorities and to abstain from individual counsel and action; and
8. To act ethically in all matters at all times thereby representing the School District to the best of one's ability.

City of Baker School District

**LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Governments)**

Dear Chief Executive Officer:

Attached is the Louisiana Compliance Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of a financial audit of Louisiana state and local government agencies. The completed and signed questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected officials should sign the document, in lieu of such a resolution.

The completed and signed questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the auditor at the beginning of the audit.** The auditor will, during the course of his/her regular audit, test the accuracy of the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor's office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the auditor during the course of his/her audit. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Michael J Waguespack, CPA
Louisiana Legislative Auditor

Enclosure

LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Government Agencies)

Kolder, Slaven & Company, LLC
P. O. Box 1055
Abbeville, LA 70511

In connection with your audit of our financial statements as of June 30, 2025 and for July 1, 2024 through June 30, 2025 period of audit) for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our internal control structure as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of November 20, 2025 (date completed/date of the representations).

PART I. AGENCY PROFILE

1. Name and address of the organization.

City of Baker School Board
P. O. Box 680
Baker, Louisiana 70704

2. List the population of the municipality or parish based upon the last official United States Census or most recent official census (municipalities and police juries only). Include the source of the information.

12,073

<https://worldpopulationreview.com/us-cities/louisiana/baker#population>

3. List names, addresses, and telephone numbers of entity officials. Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.

See Attached

4. Period of time covered by this questionnaire.

July 1, 2024 through June 30, 2025

5. The entity has been organized under the following provisions of the Louisiana Revised Statute(s) (R.S.) and, if applicable, local resolutions/ordinances.

Yes

6. Briefly describe the public services provided.

Public Education

7. Expiration date of current elected/appointed officials' terms.

December 31, 2026

LEGAL COMPLIANCE

PART II. PUBLIC BID LAW

8. The provisions of the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

A) All public works purchases exceeding \$250,000 have been publicly bid.

Yes [**X**] No [] N/A []

B) All material and supply purchases exceeding \$60,000 have been publicly bid.

Yes [**X**] No [] N/A []

**PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS
AND PUBLIC EMPLOYEES**

9. It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [**X**] No [] N/A []

10. It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [**X**] No [] N/A []

PART IV. LAWS AFFECTING BUDGETING

11. We have complied with the budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15) R.S. 39:33, or R.S. 39:1331-1342, as applicable:

A. Local Budget Act

1. We have adopted a budget for the general fund and all special revenue funds (R.S. 39:1305). **Yes**

2. The chief executive officer, or equivalent, has prepared a proposed budget that included a budget message, a proposed budget for the general fund and each special revenue fund, and a budget adoption instrument that defined the authority of the chief executive and administrative officers to make budgetary amendments within various budget classifications without approval by the governing authority, as well as those powers reserved solely to the governing authority. Furthermore, the proposed expenditures did not exceed estimated funds to be available during the period (R.S. 39:1305). **Yes**

3. The proposed budget was submitted to the governing authority and made available for public inspection at least 15 days prior to the beginning of the budget year (R.S. 39:1306). **Yes**

4. To the extent that proposed expenditures were greater than \$500,000, we have made the budget available for public inspection and have advertised its availability in our official journal. The advertisement included the date, time, and place of the public hearing on the budget. Notice has also been published certifying that all actions required by the Local Government Budget Act have been completed (R.S. 39:1307). **Yes**

5. If required, the proposed budget was made available for public inspection at the location required by R.S. 39:1308. **Yes**

6. All action necessary to adopt and finalize the budget was completed prior to the date required by state law. The adopted budget contained the same information as that required for the proposed budget (R.S. 39:1309). **Yes**

7. After adoption, a certified copy of the budget has been retained by the chief executive officer or equivalent officer (R.S. 39:1309). **Yes**

8. To the extent that proposed expenditures were greater than \$500,000, the chief executive officer or equivalent notified the governing authority in writing during the year when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five percent or more, or when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five percent or more (R.S. 39:1311). **Yes**

9. The governing authority has amended its budget when notified, as provided by R.S. 39:1311. (Note, general and special revenue fund budgets should be amended, regardless of the amount of expenditures in the fund, when actual receipts plus projected revenue collections for the year fail to meet budgeted revenues by five percent or more; or when actual expenditures plus projected expenditures to year end exceed budgeted expenditures by five percent or more. State law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$500,000 or less, and exempts special revenue funds whose revenues are expenditure-driven - primarily federal funds-from the requirement to amend revenues.)

Yes [**X**] No [] N/A []

B. State Budget Requirements

1. The state agency has complied with the budgetary requirements of R.S. 39:33.

Yes [**X**] No [] N/A []

C. Licensing Boards

1. The licensing board has complied with the budgetary requirements of R.S. 39:1331-1342.

Yes [] No [] N/A [**X**]

PART V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING LAWS

12. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with R.S. 24:513 and 515, and/or 33:463.

Yes [**X**] No [] N/A []

13. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [**X**] No [] N/A []

14. We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [**X**] No [] N/A []

15. We have had our financial statements audited in a timely manner in accordance with R.S. 24:513.

Yes [**X**] No [] N/A []

16. We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [☒] No [☐] N/A [☐]

17. We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [☒] No [☐] N/A [☐]

18. We have remitted all fees, fines, and court costs collected on behalf of other entities, in compliance with applicable Louisiana Revised Statutes or other laws.

Yes [☒] No [☐] N/A [☐]

19. We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [☒] No [☐] N/A [☐]

PART VI. MEETINGS

20. We have complied with the provisions of the Open Meetings Law, provided in R. S. 42:11 through 42:28.

Yes [☒] No [☐] N/A [☐]

PART VII. ASSET MANAGEMENT LAWS

21. We have maintained records of our fixed assets and movable property records, as required by R.S. 24:515 and/or 39:321-332, as applicable.

Yes [☒] No [☐] N/A [☐]

PART VIII. FISCAL AGENCY AND CASH MANAGEMENT LAWS

22. We have complied with the fiscal agency and cash management requirements of R.S. 39:1211-45 and 49:301-327, as applicable.

Yes [☒] No [☐] N/A [☐]

PART IX. DEBT RESTRICTION LAWS

23. It is true we have not incurred any long-term indebtedness without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [☒] No [☐] N/A [☐]

24. We have complied with the debt limitation requirements of state law (R.S. 39:562).

Yes [☒] No [☐] N/A [☐]

25. We have complied with the reporting requirements relating to the Fiscal Review Committee of the State Bond Commission (R.S. 39:1410.62).

Yes [☒] No [☐] N/A [☐]

PART X. REVENUE AND EXPENDITURE RESTRICTION LAWS

26. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and budget ordinances.

Yes [☒] No [☐] N/A [☐]

27. It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [☒] No [☐] N/A [☐]

28. It is true that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes [☒] No [☐] N/A [☐]

PART XI. ISSUERS OF MUNICIPAL SECURITIES

29. It is true that we have complied with the requirements of R.S. 39:1438.C.

Yes [☐] No [☐] N/A [☒]

PART XI. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS

Parish Governments

30. We have adopted a system of road administration that provides as follows:

- A. Approval of the governing authority of all expenditures, R.S. 48:755(A).
- B. Development of a capital improvement program on a selective basis, R.S. 48:755.
- C. Centralized purchasing of equipment and supplies, R.S. 48:755.
- D. Centralized accounting, R.S. 48:755.
- E. A construction program based on engineering plans and inspections, R.S. 48:755.
- F. Selective maintenance program, R.S. 48:755.
- G. Annual certification of compliance to the auditor, R.S. 48:758.

Yes [☐] No [☐] N/A [☒]

School Boards

31. We have complied with the general statutory, constitutional, and regulatory provisions of the Louisiana Department of Education, R.S. 17:51-400.

Yes [☒] No [☐] N/A [☐]

32. We have complied with the regulatory circulars issued by the Louisiana Department of Education that govern the Minimum Foundation Program.

Yes [☒] No [☐] N/A [☐]

33. We have, to the best of our knowledge, accurately compiled the performance measurement data contained in the following schedules and recognize that your agreed-upon procedures will be applied to such schedules and performance measurement data:

Parish school boards are required to report, as part of their annual financial statements, measures of performance. These performance indicators are found in the supplemental schedules:

- Schedule 1, General Fund Instructional and Support Expenditures and Certain Local Revenue Sources
- Schedule 2, Class Size Characteristics

We have also, to the best of our knowledge, accurately compiled the performance measurement data contained in the following schedules, and recognize that although the schedules will not be included in the agreed-upon procedures report, the content of the schedules will be tested and reported upon by school board auditors in the school board performance measures agreed-upon procedures report:

- Education Levels of Public School Staff
- Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers
- Public School Staff Data: Average Salaries

We understand that the content of the first two schedules will be tested and reported upon together.

Yes [☒] No [☐] N/A [☐]

Tax Collectors

34. We have complied with the general statutory requirements of R.S. 47.

Yes [] No [] N/A [**X**]

Sheriffs

35. We have complied with the state supplemental pay regulations of R.S. 40:1667.7.

Yes [] No [] N/A [**X**]

36. We have complied with R.S. 13:5535 relating to the feeding and keeping of prisoners.

Yes [] No [] N/A [**X**]

District Attorneys

37. We have complied with the regulations of the DCFS that relate to the Title IV-D Program.

Yes [] No [] N/A [**X**]

Assessors

38. We have complied with the regulatory requirements found in R.S. Title 47.

Yes [] No [] N/A [**X**]

39. We have complied with the regulations of the Louisiana Tax Commission relating to the reassessment of property.

Yes [] No [] N/A [**X**]

Clerks of Court

40. We have complied with R.S. 13:751-917 and applicable sections of R.S. 11:1501-1562.

Yes [] No [] N/A [**X**]

Libraries

41. We have complied with the regulations of the Louisiana State Library.

Yes [] No [] N/A [**X**]

Municipalities

42. Minutes are taken at all meetings of the governing authority (R.S. 42:20).

Yes [] No [] N/A [**X**]

43. Minutes, ordinances, resolutions, budgets, and other official proceedings of the municipalities are published in the official journal (R.S. 43:141-146 and A.G. 86-528).

Yes [] No [] N/A [**X**]

44. All official action taken by the municipality is conducted at public meetings (R.S. 42:11 to 42:28).

Yes [] No [] N/A [**X**]

Airports

45. We have submitted our applications for funding airport construction or development to the Department of Transportation and Development as required by R.S. 2:802.

Yes [] No [] N/A [**X**]

46. We have adopted a system of administration that provides for approval by the department for any expenditures of funds appropriated from the Transportation Trust Fund, and no funds have been expended without department approval (R.S. 2:810).

Yes [] No [] N/A [**X**]

47. All project funds have been expended on the project and for no other purpose (R.S. 2:810).

Yes [] No [] N/A [**X**]

48. We have certified to the auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (R.S. 2:811).

Yes [] No [] N/A [**X**]

Ports

49. We have submitted our applications for funding port construction or development to the Department of Transportation and Development as required by R.S. 34:3452.

Yes [] No [] N/A [**X**]

50. We have adopted a system of administration that provides for approval by the department for any expenditures of funds made out of state and local matching funds, and no funds have been expended without department approval (R.S. 34:3460).

Yes [] No [] N/A [**X**]

51. All project funds have been expended on the project and for no other purpose (R.S. 34:3460).

Yes [] No [] N/A [**X**]

52. We have established a system of administration that provides for the development of a capital improvement program on a selective basis, centralized purchasing of equipment and supplies, centralized accounting, and the selective maintenance and construction of port facilities based upon engineering plans and inspections (R.S. 34:3460).

Yes [] No [] N/A [**X**]

53. We have certified to the auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (R.S. 34:3461).

Yes [] No [] N/A [**X**]

Sewerage Districts

54. We have complied with the statutory requirements of R.S. 33:3881-4159.10.

Yes [] No [] N/A [**X**]

Waterworks Districts

55. We have complied with the statutory requirements of R.S. 33:3811-3837.

Yes [] No [] N/A [**X**]

Utility Districts

56. We have complied with the statutory requirements of R.S. 33:4161-4546.21.

Yes [] No [] N/A [**X**]

Drainage and Irrigation Districts

57. We have complied with the statutory requirements of R.S. 38:1601-1707 (Drainage Districts); R.S. 38:1751-1921 (Gravity Drainage Districts); R.S. 38:1991-2048 (Levee and Drainage Districts); or R.S. 38:2101-2123 (Irrigation Districts), as appropriate.

Yes [] No [] N/A [**X**]

Fire Protection Districts

58. We have complied with the statutory requirements of R.S. 40:1491-1509.

Yes [] No [] N/A [**X**]

Other Special Districts

59. We have complied with those specific statutory requirements of state law applicable to our district.

Yes [] No [] N/A [**X**]

The previous responses have been made to the best of our belief and knowledge. We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you and the Legislative Auditor any known noncompliance that may occur subsequent to the issuance of your report.

James T. Stroder _____ Secretary _____ Date

James T. Stroder _____ Treasurer _____ Date

_____ President _____ Date

ATTACHMENT**PART 1. AGENCY PROFILE****#3. List of names, addresses, and telephone numbers of entity officials:**

SCHOOL BOARD MEMBERS	
Ms. Linda Perkins, Member District 1 13308 Ector Drive Baker, LA 70714 225.301.1067 lperkins@bakerschools.org	Ms. Alteen Profit, Member District 2 1957 Hovey Avenue Baker, LA 70714 225.284.8877 aprofit@bakerschools.org
Mrs. Joyce M. Burges, Vice - President District 3 2707 McHugh Road Baker, LA 70714 334.868.2351 jburges@bakerschools.org	Ms. Monique Butler, President District 4 1012 Sherron Avenue Baker, LA 70704 225.938.8230 mbutler@bakerschools.org
Ms. Clara Joseph, Member District 5 503 Rue Douceur Drive Baker, LA 70714 225.317.3251 cjoseph@bakerschools.org	Brandon Decuir, School Board Attorney Decuir, Clark & Adams, LLP 732 North Boulevard Baton Rouge, LA 70802 225.346.8716 brandon@decuirlaw.com mmoton@decuirlaw.com
CHIEF EXECUTIVE OFFICER	
James T. Stroder, Superintendent P. O. Box 680 Baker, LA 70704 225.774.5795 jstroder@bakerschools.org	
FISCAL OFFICER	

2024-2025 SPS Scores

	2024 Letter Grade	2025 Letter Grade	2024 SPS	2025 SPS	Increase-Decrease
Baker Heights Elementary School	F	F	34.3	34.7	0.4
Baker High School	D	D	50.8	54.9	4.1
Baker Middle School	F	F	43.4	42.7	-0.7
Park Ridge Academic Magnet School	C	C	64	64.9	0.9
City of Baker School District	F	D	48.4	50.5	2.1