

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

REGULAR SESSION
Tuesday, October 1, 2024 6:00 p.m.

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 SEPTEMBER 10, 2024
5. RECOGNITION OF NATIONAL MERIT SEMI FINALISTS – BRANDON SUTHERLAND
6. UNFINISHED BUSINESS
7. NEW BUSINESS
 - 7.1 Approve CEA with City of Ruston for McLane Center, Softball, and Tennis – Ricky Durrett
 - 7.2 Approve payment of November salary supplement checks – Juanita Duke and Ricky Durrett
 - 7.3 Approve 2025 Cafeteria Plan Benefit Changes – Juanita Duke and Ricky Durrett
 - 7.4 Approve Pupil Progression Plan for 2024-2025 – John Young
8. REPORTS
 - 8.1 DIBELS Beginning of Year Data – Dr. Lillie Williams-Hearn
 - 8.2 Personnel – Dr. Doris Lewis
 - 8.3 Sales tax receipts for September 2024 – Juanita Duke
 - 8.4 Financial update for August 2024 – Juanita Duke
 - 8.5 Health Plan update for August 2024 – Juanita Duke
9. REPORT OF THE SUPERINTENDENT
10. REPORTS, COMMENTS, OR OBSERVATIONS OF BOARD MEMBERS
11. ADJOURNMENT

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



Ricky Durrett
Superintendent

Gregg Phillips
President

MEMO

TO: Lincoln Parish School Board Members

FROM: Ricky Durrett, Superintendent

DATE: September 27, 2024

RE: Cooperative Endeavor Agreement with the City of Ruston regarding the McLane Center, Softball, and Tennis

Background:

Discussion between Lincoln Parish School Board representatives and City of Ruston representatives has resulted in an agreement of payment for the use of the softball and the tennis facilities at the City of Ruston's Sports Complex, and the conveyance of the McLane Center Property adjacent to Ruston High School. The School Board will pay to the City of Ruston the amount of \$300,000.00 for the use of softball and tennis facilities for Ruston High School from January 1, 2024 through December 31, 2025, and for the conveyance of the McLane Center property.

Recommendation:

That the Lincoln Parish School Board approve the Cooperative Endeavor Agreement with the City of Ruston allowing for the use of tennis and softball facilities from January 1, 2024 – December 31, 2025, and for the conveyance of the McLane Center property.

Contact Person

Ricky Durrett

COOPERATIVE ENDEAVOR AGREEMENT

This Cooperative Endeavor Agreement (herein referred to as the "Agreement") is entered into by and between:

CITY OF RUSTON, LOUISIANA (herein referred to as "City"), a Louisiana municipality, whose mailing address is P.O. Box 2069, Ruston, Louisiana, 71273, appearing herein by and through Ronny Walker, its duly authorized Mayor, and

LINCOLN PARISH SCHOOL BOARD (herein referred to as "School Board"), a Louisiana political subdivision, whose permanent mailing address is 410 South Farmerville Street, Ruston, Louisiana, 71270, appearing herein by and through John Gregory Phillips, its duly authorized President,

who have agreed as follows:

1. **Agreement.** For and in consideration of the mutual benefits accruing to each of the parties and the citizens of Ruston, Louisiana, and Lincoln Parish, Louisiana, and as authorized and provided for in Article VII, Section 14 (c) of the Louisiana Constitution, the City and School Board enter into this Agreement to facilitate the use of designated areas of the Ruston Sports Complex (the "Sports Complex") by Ruston High School ("RHS") for its softball and tennis programs pursuant to the terms and conditions set forth herein. The City has a reasonable expectation of receiving equivalent value for the transfer and use of public property set forth herein.

2. **Use of Softball Facilities.**

2.1(a) **Softball Field.** The City grants the School Board the primary use of the C-1 Championship Field (the "C-1 Field"), at the Sports Complex (the "Softball Field ") in connection with the RHS Softball program, for the period of December 1 through May 31 (or the end of the playing season) of each calendar year during the term of this Agreement with the specific dates and times of use by RHS and other Sports Complex activities to be coordinated by representatives of RHS and the Sports Complex. Representatives of RHS and the Sports Complex will also coordinate use of the Softball Facilities during the remaining months of the calendar year.

2.1(b) **Locker Room and Batting Cage.** The City grants the School Board exclusive use of the locker room and batting cage adjacent to the Softball Field for the period of January 1 through June 30 and August 1 through December 31 of each calendar year during the term of this Agreement. Said locker room, batting cage and Softball Field are collectively referred to as the "Softball Facilities").

2.2 **Third Party Requests.** At any time during the period stated in Sec. 2.1(a)-(b) above that RHS is not using the Softball Facilities and a third party requests to use the Softball Facilities, the City will notify RHS and the City and RHS will coordinate an agreement with such third party(ies) for use of the Softball Facilities.

2.3 Utilities. City will provide and pay for utilities (water, electricity and garbage pickup) at the Softball Facilities.

2.4 Maintenance / Repair. City will provide all maintenance and repair of the Softball Facilities.

2.5 Advertisements. City will allow RHS to sell advertisements on banners at the C-1 Field. Banners must meet the signage requirements of 4 feet by 8 feet (or smaller) and be on approved windscreen material. City will hang all banners on the C-1 Field, which placement will be determined by City. All banners will be removed on or before May 31 of each year. All revenue from advertising at the Softball Facilities sold by RHS will be retained by the School Board or RHS. All revenue from advertising at the Softball Facilities sold by City will be retained by City.

2.6 Tournaments. City will provide fields necessary on one (1) weekend during the primary use period referred to in Sec. 2.1(a)-(b) for RHS to host a softball tournament, in coordination with Sports Complex representatives.

2.7 Replacement of Nets and Backstop Padding. The City will replace the nets and backstop padding on the Softball Field sometime between December 2, 2024 and January 10, 2025 which will affect the use of the Softball Field but should not affect the use of the batting cage.

3. **Use of Tennis Facilities**. The City grants the School Board primary use tennis of court numbers 1 through 6 at the Sports Complex (collectively the "Tennis Courts") and adjacent locker room (collectively the "Tennis Facilities") in connection with the RHS tennis program for the period of December 1 through May 31 (or the end of the playing season) of each calendar year during the term of this Agreement with the specific dates and times of use by RHS and for other Sports Complex activities to be coordinated by representatives of RHS and the Sports Complex. Representatives of RHS and the Sports Complex will also coordinate use of the Tennis Facilities during the remaining months of the calendar year.

3.1 Third Party Requests. At any time during the period stated in Sec. 3 above that RHS is not using the Tennis Facilities and a third party requests to use the Tennis Facilities, City will notify RHS and the City and RHS will coordinate an agreement with such third party(ies) for use of the Tennis Facilities.

3.2 Utilities. City will provide and pay for utilities (water, electricity and garbage pickup) at the Tennis Facilities.

3.3 Maintenance / Repair. City will provide all maintenance and repair of the Tennis Facilities.

3.4 Advertisements. City will allow RHS to sell advertisements on banners on the Tennis Courts. Banners must meet the signage requirements of 4 feet by 8 feet (or smaller) and be on approved windscreen material. City will hang all banners on the

Tennis Courts, which placement will be determined by City. All banners will be removed on or before May 31 of each year. All revenue from advertising at the Tennis Facilities sold by RHS will be retained by the School Board or RHS. All revenue from advertising at the Tennis Facilities sold by City will be retained by City.

4. **Conveyance of Property.** Under the terms of this Agreement, the City further agrees to convey the following immovable property owned by the City to the School Board:

Lincoln Parish, Louisiana

Parcel No. 23183000888

BEG. AT THE NEC OF SE OF NW, SEC. 23-18-3, AND RUN W. 92' TO THE W/L OF JAMES ST. OR STADIUM DR., TH. S. ALONG THE W/L OF JAMES ST. OR STADIUM DR. 682.6' FOR ST. PT. FROM ST. PT. RUN W. 260', S. PAR. TO JAMES ST. OR STADIUM DR. 155' TH. E. TO THE W/L OF JAMES ST. 260', N. ALONG W/L OF ST. TO ST. PT. 155', ALL CONTG. 0.92 AC. MORE OR LESS, IN SE OF NW, SEC. 23-18-3, together with all improvements thereon and being subject to any and all encumbrances thereon or of record.

(herein referred to as "Property"), which shall be conveyed to the School Board by an Act of Sale approved by ordinance of the City and executed by an authorized representative of the City by or before December 31, 2024. The Act of Sale will include a mineral reservation and utility servitude reservations by the City.

5. **Consideration.** The School Board will pay to the City the amount of Three Hundred Thousand and No/100 (\$300,000.00) Dollars for (1) the use of the (a) Softball Facilities and (b) Tennis Facilities under the terms set forth herein from January 1, 2024 through December 31, 2025 and (2) the conveyance of the Property under Sec. 4 herein. In the event the conveyance in Sec. 4 is not completed, then the City agrees to refund to the School Board a sum of Two Hundred and Twenty-Five Thousand and No/100 (\$225,000.00) Dollars by or before December 31, 2024; however, the use of Softball Facilities and Tennis Facilities shall nevertheless continue under this Agreement.

6. **General Provisions.** City and School Board respectively agree as follows:

6.1 At all times the Softball Facilities or the Tennis Facilities are in use by the School Board or RHS, the School Board or RHS shall designate and provide personnel necessary to supervise and monitor the respective facilities in use.

6.2 The School Board shall indemnify, defend, and hold harmless the City, its officers, employees, agents, and representatives from any liability in connection with the use of the Softball Facilities and the Tennis Facilities.

6.3 The School Board shall at all times, and at its expense, carry the minimum insurance coverage as indicated below, and shall provide the City with a valid certificate prior to the use of the Softball Facilities or the Tennis Facilities on an annual basis. Coverage is to be provided as follows:

(a) Commercial general liability coverage, including contractual coverage, in the amount of \$1,000,000 per occurrence.

(b) All policies are to have the City of Ruston listed as an additional insured.

(c) All policies must have the City of Ruston listed to receive a minimum of 30 days' notice in the event of material changes in the policy.

7. **Term.** This Agreement, as to the use of Softball Facilities and Tennis Facilities shall be in effect from January 1, 2024 through December 31, 2025, and the conveyance set forth in Sec. 4 shall be by an by an Act of Sale approved by ordinance of the City and executed by an authorized representative of the City by or before December 31, 2024.

8. **Binding Effect, Assignability.** The terms, conditions and covenants of this Agreement shall be binding upon and shall inure to the benefit of the parties and their respective nominees, successors, beneficiaries and assigns. The rights under this Agreement may not be assigned by the School Board except with prior express written consent of the City.

9. **Further Documents.** At any time, the parties hereto shall execute and deliver to each other and/or to third parties such other documents and take such other action as each may require to more effectively implement the intention of this instrument.

10. **Governing Body Authority.** This Agreement is subject to the approval of the Board of Aldermen of the City and the School Board.

11. **Counterparts.** This instrument may be executed in counterparts and individual signature pages may be attached to the same document which shall be considered as one instrument and all counterparts shall be considered as one instrument.

(SIGNATURE PAGE FOLLOWS)

EXECUTED this ____ day of _____, 2024. CITY OF RUSTON,
LOUISIANA

By: _____
Ronny Walker, Mayor

EXECUTED this ____ day of _____, 2024. LINCOLN PARISH
SCHOOL BOARD

By: _____
John Gregory Phillips, President




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

Ricky Durrett
 Superintendent

 Gregg Phillips
 President

TO: Lincoln Parish School Board Members

FROM: Ricky Durrett, Superintendent
 Juanita Duke, Chief Financial Officer 

DATE: September 24, 2024

SUBJECT: November Salary Supplements (13th Checks)

Background

At June 30, 2024, the fund balance for the 2000 Sales Tax Fund is approximately \$5,816,515. After evaluating current year collection trends and group health costs in the 2000 Sales Tax fund, staff counts, retirement costs, we propose to keep the November 2024 sales tax supplement equal to the estimated amount approved by the Board in the 2024-2025 employee salary schedules:

Certified Staff	\$1,716	Support Employee	\$858
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At the special meeting held on June 26, 2024 the Board approved the 2024-25 employee salary schedules which included an adjustment redistributing the annual tax supplements. (A copy of the board memo is attached for your review.) The annual November 13th supplement check and the May 14th supplement check amounts were reduced, only to add an equal amount to increase the annual tax supplement amount paid over 12 equal distributions in monthly payroll checks.

Below is an illustration of the re-distribution of the 13th check amount from November 2023 to November 2024:

Salary Schedule	Nov 2023 - 13th Check Amount	Annual amounts moved to monthly distribution	Revised Nov 2023 - 13th Check Amount (Est. in 2024-25 Salary Schedules)	Change for Nov 2024 - 13th Check	Nov 2024 - 13th Check Amount
Certified	\$3,700	- \$1,984	= \$1,716	+ \$0	= \$1,716
Support	\$1,850	- \$992	= \$858	+ \$0	= \$858

The estimated cost of this distribution to the 2000 Sales Tax Fund is about \$1,604,500 for approximately 773 salaried employees. The 2000 Sales Tax fund also funds a portion of the May salary supplement distribution each year. Total annual expenditures are currently budgeted at \$5,175,245 with an additional \$1.16 million in transfers for group insurance. In the future, a reduction may be necessary if we have a decline in collections or an increase in staff counts, retirement costs, or group insurance costs - all of which are factors in determining funds available for this annual payment.

Recommendation

That the Board approve the amount of the November salary supplements to be distributed to salaried employees on November 16, 2024 in the amounts of \$1,716 for certified positions and \$858 for support positions.

Contact Person:
 Juanita Duke



Lincoln Parish School Board
 410 South Farmerville Street
 Ruston, Louisiana 71270-4699
 Phone (318) 255-1430 - Facsimile (318) 251-8100

Ricky Durrett
 Superintendent

 Gregg Phillips
 President

M E M O R A N D U M

TO: Lincoln Parish School Board Members

FROM: Ricky Durrett, Superintendent
 Juanita Duke, Business Manager

DATE: June 27, 2024

SUBJECT: Approval of 2024-2025 Employee Salary Schedules and Pay Rates

Background

Attached for your review and consideration are two options for 2024-2025 Salary Schedules for all certified and support employees and 2024-2025 Pay Rates for all hourly and substitute employees. In accordance with Louisiana Revised Statute 17:418, the School Board is authorized to establish salary schedules by which to determine the salaries to be paid to teachers and all other school personnel. In accordance with Board policy, the Superintendent sets the salary of employees accordingly. As a regular practice, these schedules will be brought to the School Board prior to the start of each fiscal year.

Both options address the requirements of ACT 311 which was approved during the 2024 Regular Session of the Legislature as follows:

- Establishes additional compensation to be paid to a teacher who is not afforded minimum uninterrupted planning time required by Louisiana R.S. 17:434(A); and
- Establishes a uniform supplemental pay schedule that specifically addresses compensation for certified employees who perform duties beyond the scope of their prescribed duties and responsibilities specifically identified in the employee's job description.

Option 1 maintains salary table structures and sales tax distribution amounts for the monthly supplement, November and May salary supplement checks that were approved in the 2023-2024 Salary Schedules as follows:

	Monthly Supplement (paid in 12 equal monthly distributions)	Estimated 13th Check (Paid in November)	Estimated 14th Check (Paid in May)	Total
Certified	\$9,400	\$3,700	\$7,452	\$20,552
Support	\$4,700	\$1,850	\$3,726	\$10,276

Option 2 includes recommended changes based on the LEAN Frog District-Wide Compensation Analysis as follows:

- Integrates skill level increment tables (62, 63, 64) into applicable base salary tables for Business, Child Nutrition, Custodial, Maintenance, Paraprofessional, and Transportation salary tables; AND
- Increases the monthly sales tax supplement amounts for salaried support and certified by reducing the November and May sales tax supplement amounts to provide a higher monthly salary amount to full-time staff. The total estimated amount of sales tax to be paid remains the same.

	Monthly Supplement (paid in 12 equal monthly distributions)	Estimated 13th Check (Paid in November)	Estimated 14th Check (Paid in May)	Total
Certified	\$15,400	\$1,716	\$3,436	\$20,552
Support	\$7,700	\$858	\$1,718	\$10,276

Recommendation

That the School Board approve Option Two to provide salaried employees with increased monthly earnings and incorporate skill increments in support salary schedules.

Contact Person

Juanita Duke



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

Ricky Durrett
Superintendent

Gregg Phillips
President

TO: Lincoln Parish School Board Members

FROM: Ricky Durrett, Superintendent
Juanita Duke, Chief Financial Officer

DATE: September 24, 2024

SUBJECT: Approve 2025 Cafeteria Plan Benefit Changes

Background

Educational Benefits Incorporated (EBi) (AKA The Clinton Agency) are the consultants for the school board's Section 125 Cafeteria Plan which offers supplemental benefits to full time employees through payroll deduction. The following recommendations are made to update plan benefits for the 2025 open enrollment:

1. Change the administrator of the cafeteria plan's tax-deferred employee Flexible Spending Accounts from National Benefits Services (NBS) to JTS Financial Services. This will eliminate annual fees currently charged to participant accounts. JTS will provide this service at no cost to the School Board or employee participants and complete all required reporting on behalf of the School Board.
2. Add Aflac Critical Illness to the supplemental benefits offering. This will provide an option for at-risk employees to purchase supplemental coverage to help pay out-of-pocket costs for certain critical illnesses.

Recommendation

That the Board approve the changes recommended for the 2025 cafeteria plan year.

Contact Person:

Juanita Duke
Alisa Antley, EBi



FLEXIBLE SPENDING ACCOUNT (FSA)

IT'S YOUR MONEY. WHY NOT KEEP MORE OF IT? WITH AN FSA YOU CAN.

Using a Flexible Spending Account (FSA) is a great way to stretch your benefit dollars. You use before-tax dollars in your FSA to reimburse yourself for eligible out-of-pocket medical and dependent care expenses. That means you can enjoy tax savings and increased take-home pay—all with the convenience of a prepaid card.

WHAT IS AN FSA?

With an FSA, you elect to have your annual contribution deducted from your paycheck each pay period - in equal installments throughout the year - until you reach the yearly maximum you have specified. The amount of your pay that goes into an FSA will not count as taxable income, so you will have immediate tax savings. FSA dollars can be used during the plan year to pay for qualified expenses and services.

- A Healthcare FSA allows reimbursement of qualifying out-of-pocket medical expenses.
- A Limited Purpose Medical FSA works with a qualified high deductible health plan (HDHP) and Health Savings Account (HSA). A limited FSA only allows reimbursement for vision and dental expenses.
- A Dependent Care FSA allows reimbursement of dependent care expenses (such as daycare) incurred by eligible dependents.

Healthcare FSA IRS limit is \$3,050 Dependent Care FSA IRS limit is \$5,000

These limits are subject to change, and some employers may set a lower limit.

Please check your plan details for how much you can contribute.

With all FSA account types, you'll receive access to a secure, easy-to-use employee web portal where you can track your account balance, view your claim history and submit requests for reimbursements. The employee web portal can be found at myflex.flexcard.org.

Your user ID will be your first initial + last name + last 4 digits of SSN (for example – Sue Smith, 123-45-6789 = ssmith6789) and your initial password will be training1 (you will be asked to reset your password once you successfully log in for the first time).

WITH AN FSA YOU CAN:

- Enjoy significant tax savings with pre-tax deductible contributions and tax-free reimbursements for qualified plan expenses.
- Quickly and easily access funds using the prepaid card at point of sale, or request to have funds directly deposited to your bank account via your online web portal or mobile app. Check with your employer to see if your plan utilizes the prepaid card.
- Enjoy secure access to accounts using a convenient consumer web portal available anytime.
- Manage your FSA "on the go" with an easy-to-use mobile app.
- File claims easily online (when required) and check availability of funds
- Stay up to date on balances and action required with automated email alert and convenient portal and mobile home page messages.



If your plan utilizes a prepaid card option, the card will be mailed to your current residence.



FLEXIBLE SPENDING ACCOUNT (FSA)

FLEXIBLE SPENDING ACCOUNT — REAL SAVINGS. REAL SIMPLE.

IS AN FSA RIGHT FOR ME?

An FSA is a great way to pay for expenses with pre-tax dollars. A **Healthcare FSA** could save you money if you or your dependents:

- Have out-of-pocket expenses like co-pays, coinsurance, or deductibles for health, prescription, dental or vision plans.
- Have a health condition that requires the purchase of prescription medications on an ongoing basis.
- Wear glasses or contact lenses or are planning LASIK surgery.
- Need orthodontia care, such as braces, or have dental expenses not covered by your insurance.

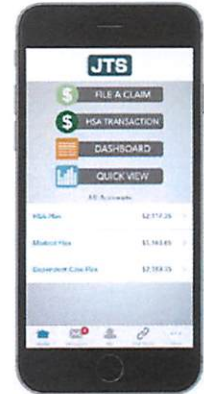
A Dependent Care FSA provides pre-tax reimbursement of out-of-pocket expenses related to dependent care. This benefit may make sense if you (and your spouse, if married) are working or in school, and:

- Your dependent children under age 13 attend daycare, after-school care or summer day camp
- You provide care for a person of any age whom you claim as a dependent on your federal income tax return and who is mentally or physically incapable of caring for himself or herself

IMPORTANT – SAVE YOUR STATEMENTS, RECEIPTS AND EXPLANATION OF BENEFITS STATEMENTS (EOBs) FOR REIMBURSED EXPENSES OR EXPENSES CHARGED TO YOUR FSA DEBIT CARD!

When using your card, it is important that you save all of your receipts for medical, Rx, dental, and vision related expenses that you pay for with your card. While many expenses will “auto-substantiate” when you swipe your card, **IRS regulations require that claims be substantiated** so watch for emails or letters that will indicate if supporting documentation needs to be submitted. When required, receipts and other supporting documentation can be easily uploaded to either the employee web portal or through the mobile app. It’s as simple as taking a picture of the documentation using the camera on your mobile device.

Above: With the convenience of a mobile device, you can see your available balance anywhere, anytime as well as file claims and upload receipts. Search for “JTS Flex” in the Apple App Store or in Google Play to download the app to your phone.



Here are a few FSA reminders:

- Save your itemized statements, detailed receipts, and EOBs.
- You can change your contribution if you have a change in status* such as marital and employment status, number of tax dependents, or other IRS-approved status changes.
- FSAs have a use-it-or-lose-it-rule. This means you’ll lose any unused funds at the end of the plan year. Check your plan details to confirm how it works.
 - The run-out period gives you extra time to submit claims to pay yourself back.
 - If your plan has a grace period,** you’ll have additional days to use your funds.
 - With a carryover option (if offered), you may be able to carry over up to \$610 in unused healthcare FSA dollars to the next plan year.
- Specific to a dependent care FSA – You must be working to use your dependent care funds. If you are married, your spouse must either be working, looking for work, a full-time student or incapable of self-care. You can change your contribution if there’s a change in your care provider or change in the cost for a provider. Unlike a healthcare FSA, you are only able to receive reimbursement from a dependent care FSA if sufficient funds have accumulated in your account from your payroll deductions.

**You must apply for a change in your election through your employer. See your employer’s Summary Plan Description (SPD) for specific details about your plan.*

***If your plan allows you to carry over unused healthcare FSA funds, the grace period does not apply*





▶ Critical Illness insurance pays a lump sum benefit directly to you (unless otherwise assigned) and your covered dependents upon diagnosis of a covered critical illness.

BENEFIT DETAILS			
	EMPLOYEE	SPOUSE	CHILD
BENEFIT AMOUNT	Choice of \$5,000 increments up to \$50,000	Up to 50% of the face amount elected by the employee	Up to 50% of the face amount elected by the employee
GUARANTEE ISSUE	Up to \$35,000	Up to \$17,500	N/A

BASE BENEFITS	
Human Corona Virus (single highest benefit applicable)	
Hospitalization: 4+ days	10%
Hospitalization: 10+ days	25%
Hospitalization: ICU	40%
Heart Attack	100%
Sudden Cardiac Arrest	100%
Coronary Artery Bypass Surgery	25%
Major Organ Transplant (25% of this benefit is payable for insureds placed on a transplant list for a major organ transplant)	100%
Bone Marrow Transplant (Stem Cell Transplant)	100%
Kidney Failure (End Stage Renal Failure)	100%
Stroke (Ischemic or Hemorrhagic)	100%
ADDITIONAL BENEFITS	
Coma **	100%
Severe Burns*	100%
Paralysis**	100%
Loss of Sight, Speech, or Hearing**	100%
Advanced Alzheimer's Disease	100%
Advance Parkinson's Disease	100%
Benign Brain Tumor	100%
Amyotrophic Lateral Sclerosis (ALS)	100%
Multiple Sclerosis (MS)	100%
Health Screening Benefit (payable for employee & spouse only)	\$100 per calendar year
CHILDHOOD CONDITION BENEFITS	
Cystic Fibrosis, Cerebral Palsy, Cleft Lip or Cleft Palate, Down Syndrome, Phenylalanine Hydroxylase Deficiency Disease (PKU), Spina Bifida, Type 1 Diabetes	
Autism Spectrum Disorder	\$3,000

*This benefit is only payable for a burn due to, caused by, and attributed to, a covered accident.
 **These benefits are payable for loss due to a covered underlying disease or a covered accident.

Critical Illness Insurance are underwritten by Continental American Insurance Company (CAIC), a proud member of the Aflac family. CAIC is not licensed to solicit business in New York, Guam, Puerto Rico, or the Virgin Islands. This is a brief description of coverage and is not a contract. Read your certificate carefully for exact terms and conditions. In Arkansas, Policy Forms C21100ARz. AGC2100188 EXP 5/22



Lincoln Parish School Board
410 South Farmerville Street
Ruston, Louisiana 71270-4699
Phone (318) 255-1430 - Facsimile (318) 251-8100

Ricky Durrett
Superintendent

Gregg Phillips
President

M E M O R A N D U M

TO: Lincoln Parish School Board Members
FROM: John Young, Assistant Superintendent
DATE: October 1, 2024
SUBJECT: 2024-25 Pupil Progression Plan

Background:

The State Board of Elementary and Secondary Education requires each school system to develop and revise as necessary, a policy for promotion and retention of students within the local school system. The Lincoln Parish Pupil Progression Plan is based on Bulletins 741, 1566, and Act 750 (R.S. 17:24.4) of the Louisiana State Legislature. This plan complies with all state regulations.

Recommendation:

The recommendation is for the Lincoln Parish School Board to approve the Lincoln Parish Pupil Progression Plan for the 2024-25 school year.

Contact Person:

John Young



2024-2025 Pupil Progression Plan

Local Education Agency:
Lincoln Parish Schools

Background and Purpose

Louisiana state law (R.S. 17:24.4) requires local education agencies (LEAs) to establish a comprehensive Pupil Progression Plan (PPP) based on student performance on the Louisiana Educational Assessment Program (LEAP) with goals and objectives that are compatible with the Louisiana Competency-Based Education Program and which supplements the minimum standards approved by the State Board of Elementary and Secondary Education (BESE). **The plan shall address student placement and promotion** and shall require the student’s mastery of grade-appropriate skills before he or she can be recommended for promotion.

The law states that “particular emphasis shall be placed upon the student’s proficiency in grade-appropriate skills which may be considered in promotion and placement; however, each local school board shall establish a policy regarding student promotion and placement.” The law goes on to require the Louisiana Department of Education (LDOE) to establish, subject to the approval of BESE, the level of achievement on the fourth and eighth grade LEAP test—in mathematics, English language arts, science, and social studies—needed for students to advance to grades five and nine. BESE must also determine the nature and application of various intervention options to be used when students fail to meet their [minimum academic standards](#) approved by the board.

The purpose of this document is to assist LEAs in developing their required PPP in accordance with applicable laws and regulations and to codify LEA policies and procedures related to student placement and promotion. In each section of this document, language that conforms to applicable laws and regulations has been pre-populated. Space is provided for LEAs to add any additional local policies and procedures that fulfill the mandate of the law and support students in acquiring proficiency in grade-appropriate skills. Once completed, submitted to LDOE, and published locally, teachers shall determine the promotion or placement of each student on an individual basis. LEAs may review promotion and placement decisions in order to ensure compliance with their established policy, and reviews may be initiated by a school’s governing body, the local superintendent, or a student’s parent or legal custodian.

Questions about this document should be directed to PPP@La.Gov

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I. Placement of students in kindergarten and grade 1

Kindergarten

The parent or legal guardian of a child who resides in Louisiana and who is age five by September thirtieth of the calendar year in which the school year begins through eighteen shall send their child to a public or nonpublic school, as defined by R.S. 17:236, unless the child's parent or legal guardian opted to defer enrollment of his child in kindergarten pursuant to R.S. 17:151.3 (D) or the child graduates from high school prior to his eighteenth birthday. A child below the age of five who legally enrolls in school shall also be subject to the provisions of this Subpart.

Grade 1

Any child admitted to kindergarten pursuant to R.S. 17:151.3 (D) shall be eligible to enter first grade upon successful completion of kindergarten and shall have satisfactorily passed an academic readiness screening, provided all other applicable entrance requirements have been fulfilled.

The age at which a child may enter the first grade of any public school at the beginning of the public school session shall be six years on or before September thirtieth of the calendar year in which the school year begins.

Any child transferring into the first grade of a public school from another state and not meeting the requirements herein regarding kindergarten attendance shall be required to pass an academic readiness screening administered by the LEA prior to the time of enrollment for the first grade.

In the space below, please describe any additional placement considerations or policies required by the LEA. Include the names of any required assessments and explain how results will be used.

All students entering kindergarten in Lincoln Parish will be administered a readiness screening instrument, Desired Results Developmental Profile for Kindergarten (DRDP-K), approved by LDOE. DRDP-K provides scores for social-emotional, physical, language, cognitive, literacy, and math development. If a child is identified (Bulletin 1508) as gifted and will be 5 years old by January 1, he/she may be eligible for early school entrance and may enroll in kindergarten.

II. Promotion and retention of students in grades K, 1, 2, 3, 4, 5, 6, and 7

Promotion for students in kindergarten and grades K, 1, 2, 4, and 5

Teachers shall, on an individual basis, determine the promotion of each student according to the local PPP. Particular emphasis shall be placed upon the student's proficiency in grade-appropriate skills. Students who have not met the acceptable level of performance may be retained or promoted, but in either case, shall be provided with an expanded academic support plan that adheres to requirements in [Section V. Support for Students](#).

In the space below, please describe any local policies or additional considerations used to determine promotion of students at the end of grades K, 1, 2, 4 and 5.

- In Grades K, 1, 2, 4, 5, the student has successfully passed (earned 60/D or higher) in three of four core subjects in which two must be ELA and Math. The core subjects are ELA, Math, Science, and Social Studies.
- In Grades 4 and 5, students can also score Basic or above in both ELA and Math on the LEAP 2025 Assessment in order to be promoted.
- The student has met the attendance policy as provided in Bulletin 741.
- Students Eligible for Section 504 of the Rehabilitation Act of 1973 have the same criteria for promotion as the regular education students. Students eligible for Section 504 are provided accommodations as listed in the Individual Accommodation Plan (IAP).
- Students with Disabilities have the same promotion criteria as regular education students. Students are provided accommodations as noted in the student's Individual Educational Plan. A student participating in the Louisiana Alternate Assessment Program (LEAP Connect) will have his/her promotion determined by the IEP team.
- Students placed on an individual academic improvement plan at the end of Grade 4 must continue to receive intervention supports until the student achieves "Basic" in the same core subjects that led to the development of their individual academic improvement plan.

Review of promotion and placement decisions may be initiated by the local school board, superintendent, and/or parent or guardian. Review of placement and promotional decisions shall be conducted by the SBLC, which may review the following data:

- The student's previous retention record;
- The student's social/physical maturity and/or age;
- The student's academic achievement record;
- The student's test scores;
- Formative/summative evaluations of the student's academic performance and/or behavior.
- Student promotion, progression, and placement decisions will be monitored annually upon request by Supervisory staff at Central Office to confirm that the policies are being implemented uniformly throughout the district. Each principal shall annually certify that he/she has monitored the promotion and placement decisions made for

his/her students, in compliance with the policies of the Louisiana Department of Education and the Lincoln Parish School System.

Fourth grade students who do not meet the promotion criteria must attend and complete remediation provided by the district to be considered for placement in 5th grade by the SBLC. Students are expected to attend a minimum of 90% of the required remediation classes. Remediation is at the district's discretion and may be before school, after school, or during summer months. Funding will be a factor in determining remediation procedures. The school of record will notify parents/legal guardians of the final SBLC placement decision within one week after the remediation program has ended.

Fourth grade students who do not meet the promotion criteria and who do not attend remediation classes, or who fail to meet the 90% remediation attendance requirement, may be retained in 4th grade in accordance with district promotion guidelines.

A parent/legal guardian may request a waiver from the superintendent, or designee, on behalf of individual students who are unable to participate in remediation required for placement in fifth grade, because of one or more of the following extenuating circumstances as verified through appropriate documentation:

- *Physical Illness*—appropriate documentation must include verification that the student is under the medical care of a licensed physician for illness, injury, or a chronic physical condition that is acute or catastrophic in nature. Documentation must include a statement verifying that the illness, injury, or chronic physical condition exists to the extent that the student is unable to participate in remediation.
- *Custody Issues*—certified copies of the court-ordered custody agreements must be submitted to the Lincoln Parish School District at least 10 school days prior to summer remediation.

For any student who recently completed the fourth grade and is transferring into the Lincoln Parish School District from another state or country after the completion of summer remediation, the Lincoln Parish School District shall review the student's academic record to determine appropriate placement. Such placement shall occur no later than October 1 of each school year.

A student who has repeated the 4th grade may be promoted to only the 5th grade. However, a student who has repeated the 4th grade and who is 13 years old on or before September 30 may be promoted to the 6th grade based on SBLC decision according to the local Pupil Progression Plan.

Promotion and mandatory retention of students in grade 3

Except for mandatory retention consideration as described below, teachers shall, on an individual basis, determine the promotion of each student according to the local PPP. Particular emphasis shall be placed upon the student's proficiency in grade-appropriate skills.

Retention will be considered for a student scoring at the lowest achievement level on the state end-of-year literacy screener (DIBELS 8.0) as follows:

- The student shall be provided two additional opportunities to score a higher achievement level on the literacy screener prior to the beginning of the subsequent academic year.
- Any student still scoring at the lowest achievement level after three attempts shall be screened for dyslexia.
- Such a student shall be retained in the third grade unless he or she is found to meet at least one of the good cause exemptions in *Bulletin 1566 – Pupil Progression Policies and Procedures*, §701.
- Promotion on the basis of good cause exemption is subject to the consent of the parent, principal, and superintendent.
- The Student Information System(SIS) must reflect the promotion and the good cause exemption under which promotion was determined.
- Students promoted for good cause shall be provided an expanded academic support plan(see [Section V. Support for Students](#)).
- Students retained in third grade pursuant to this requirement shall be provided an expanded academic support plan, 90 minutes of daily reading instruction, and 30 minutes of daily reading intervention.

LDOE will provide to each LEA a roster of third grade students who have been identified for the purposes of this section, assisting the LEA in making final determinations relative to students' required plans.

- The decision to retain a student as a result of his/her failure to achieve the standard on the LEAP shall be made by the LEA in accordance with this PPP.

In the space below, please describe any local policies or additional considerations used to determine promotion of students at the end of grade 3.

- In Grade 3, the student has successfully passed (earned 60/D or higher) in three of four core subjects in which two must be ELA and Math. The core subjects are ELA, Math, Science, and Social Studies. Students can also score Basic or above in both ELA and Math on the LEAP 2025 Assessment in order to be promoted.
- The student has met the attendance policy as provided in Bulletin 741.
- Students Eligible for Section 504 of the Rehabilitation Act of 1973 have the same criteria for promotion as the regular education students. Students eligible for Section 504 are provided accommodations as listed in the Individual Accommodation Plan (IAP).

- Students with Disabilities have the same promotion criteria as regular education students. Students are provided accommodations as noted in the student's Individual Educational Plan. A student participating in the Louisiana Alternate Assessment Program (LEAP Connect) will have his/her promotion determined by the IEP team.

Review of promotion and placement decisions may be initiated by the local school board, superintendent, and/or parent/guardian. Review of placement and promotional decisions shall be conducted by the SBLC, which may review the following data:

- The student's previous retention record;
- The student's social/physical maturity and/or age;
- The student's academic achievement record;
- The student's test scores;
- Formative/summative evaluations of the student's academic performance and/or behavior.

Student promotion, progression, and placement decisions will be monitored annually upon request by Supervisory staff at Central Office to confirm that the policies are being implemented uniformly throughout the district. Each principal shall annually certify that he/she has monitored the promotion and placement decisions made for his/her students, in compliance with the policies of the Louisiana Department of Education and the Lincoln Parish School System.

Individual Student Literacy Plan Policy will abide by the requirements set forth in Section 701 of Bulletin 1566.

Promotion of students in grades 6 and 7

Teachers shall, on an individual basis, determine the promotion of each student according to the local PPP. Particular emphasis shall be placed upon the student's proficiency in grade-appropriate skills.

In the space below, please describe any local policies or additional considerations used to determine promotion of students at the end of grades 6 and 7.

- In Grades 6 and 7, the student has successfully passed (earned 60/D or higher) in three of four core subjects in which two must be ELA and Math. The core subjects are ELA, Math, Science, and Social Studies.
- In Grades 6, and 7, students can also score Basic or above in both ELA and Math on the LEAP 2025 Assessment in order to be promoted.
- The student has met the attendance policy as provided in Bulletin 741.
- Students Eligible for Section 504 of the Rehabilitation Act of 1973 have the same criteria for promotion as the regular education students. Students eligible for Section

504 are provided accommodations as listed in the Individual Accommodation Plan (IAP).

- Students with Disabilities have the same promotion criteria as regular education students. Students are provided accommodations as noted in the student's Individual Educational Plan. A student participating in the Louisiana Alternate Assessment Program (LEAP Connect) will have his/her promotion determined by the IEP team.
- Students placed on an individual academic improvement plan at the end of Grade 4 must continue to receive intervention supports until the student achieves "Basic" in the same core subjects that led to the development of their individual academic improvement plan.

Review of promotion and placement decisions may be initiated by the local school board, superintendent, and/or parent or guardian. Review of placement and promotional decisions shall be conducted by the SBLC, which may review the following data:

- The student's previous retention record;
- The student's social/physical maturity and/or age;
- The student's academic achievement record;
- The student's test scores;
- Formative/summative evaluations of the student's academic performance and/or behavior.

Student promotion, progression, and placement decisions will be monitored annually upon request by Supervisory staff at Central Office to confirm that the policies are being implemented uniformly throughout the district. Each principal shall annually certify that he/she has monitored the promotion and placement decisions made for his/her students, in compliance with the policies of the Louisiana Department of Education and the Lincoln Parish School System.

III. Promotion and support of students in grade 8 and high school considerations

Regular Grade 8 Promotion

Eighth grade students shall score at least at the "Basic" achievement level in either English language arts or mathematics and "Approaching Basic" in the other subject in order to be promoted to the ninth grade. Students who do not meet the promotion standard after taking the eighth grade state assessments may be placed on a high school campus in the transitional ninth grade. For any student who recently completed the eighth grade and is transferring into the LEA from another state or country, the LEA shall review the student's academic record to determine appropriate placement in ninth grade or transitional ninth grade. Such placement shall occur no later than October 1 of each school year.

Grade 8 Promotion Waivers

An LEA, through its superintendent, may grant a waiver on behalf of individual students who are unable to participate in LEAP testing or unable to attend LEAP summer remediation, including summer remediation required for placement in transitional ninth grade, because of one or more of the following extenuating circumstances as verified through appropriate documentation:

- *Physical Illness*—appropriate documentation must include verification that the student is under the medical care of a licensed physician for illness, injury, or a chronic physical condition that is acute or catastrophic in nature. Documentation must include a statement verifying that the illness, injury, or chronic physical condition exists to the extent that the student is unable to participate in remediation.
- *Custody Issues*—certified copies of the court-ordered custody agreements must be submitted to the LEA at least ten school days prior to summer remediation.

Transitional 9th Grade

Any first-time eighth grade student who does not meet the passing standard set forth in BESE *Bulletin 1566*, §703, and any student not eligible for any waiver pursuant to §707 of the bulletin, after completing summer remediation, may be placed on a high school campus in transitional ninth grade.

LEAs shall follow the guidelines set forth in §703 to determine, based on evidence of student learning, whether eighth grade students may be promoted to the ninth grade or placed on a high school campus in transitional ninth grade. The percentage of an LEA's eighth graders placed in transitional ninth grade is expected to remain stable over time. In the event that the percentage of an LEA's eighth graders placed in transitional ninth grade exceeds the percentage of eighth graders in that LEA eligible for transitional ninth grade at the conclusion of the prior school year, the local superintendent of that LEA shall provide a written justification to the state superintendent.

The initial decision to place a student in the transitional ninth grade or to retain a student in the eighth grade shall be made by the school in which the student is enrolled in the eighth grade, in consultation with the student's parents.

The LEA shall admit transitional ninth grade students, subject to any admissions requirements approved by the school's governing authority or charter authorizer.

For any student who recently completed the eighth grade from another state or country and is transferring into the LEA after summer remediation has taken place, the LEA shall review the student's academic record to determine appropriate placement in ninth grade or transitional ninth grade. Students placed in the transitional ninth grade shall complete the remediation program offered by the LEA. Such placement shall occur no later than October 1 of each school year.

After one full year of transitional ninth grade, students shall be included in the ninth grade graduation cohort for high school accountability purposes.

Students enrolled in transitional ninth grade shall receive appropriate academic support in any subjects in which they did not score at or above proficient, as determined by BESE. A plan outlining such academic support shall be included in the student's individual graduation plan (IGP). Progress pursuant to such specified academic support shall be reviewed at least once throughout the school year in order to determine effectiveness and any needed adjustments.

High School Promotion and Transition Considerations

Instructional Minutes: When awarding credit based on instructional time, LEAs shall provide a minimum of 7,965 instructional minutes for one Carnegie credit, and students shall be in attendance for a minimum of 7,515 minutes. In order to grant one-half Carnegie credit, LEAs shall provide a minimum of 3,983 instructional minutes, and students shall be in attendance for a minimum of 3,758 minutes.

Individual Graduation Planning: By the end of the eighth grade, every student (with the assistance of his parent or other legal custodian and school guidance personnel, counselor) or IEP team (when applicable) shall begin to develop an [IGP](#). An IGP guides the next academic year's coursework, assisting students in exploring educational and career possibilities and in making appropriate secondary and postsecondary education decisions as part of an overall career/post secondary plan.

Financial Aid Planning: The [linked memorandum](#) outlines the updated Free Application for Federal Student Aid (FAFSA) policy BESE approved at its March 2024 meeting, a repeal of the policy requiring graduating seniors to complete steps related to the FAFSA application. This policy change will be effective starting with the graduation cohort of 2024-2025 and does not remove the requirement of LEAs to provide students and their parents or guardians with information regarding financial aid programs to support postsecondary education and training. LEAs must ensure that each student receives adequate support in completing and submitting an application for financial aid. However, a student action related to FAFSA completion will not be required. An updated parent and student financial aid planning toolkit will be made available to school systems. Please contact ldefinancialaid@la.gov with questions.

Early Graduation: Each LEA shall develop an early graduation program allowing students to accelerate their academic progress, complete all state graduation requirements, and receive a high school diploma in less than four years.

- The early graduation program may include distance education (§2326), dual enrollment (§2327), and Carnegie credit and credit flexibility (§2314).
- LEAs shall not have any policies or requirements that would prevent students from graduating in less than four years.

Credit Recovery Courses and Units

1. Beginning in 2020-2021, the LEA credit recovery program and policy will be included in the local PPP submitted to LDOE.
2. Students may earn a maximum of seven credit recovery units that may be applied towards diploma graduation requirements and no more than two Carnegie units annually. The school system must annually report to LDOE the rationale for any student:
 - i. receiving more than two credit recovery credits annually; and/or
 - ii. applying more than seven total credit recovery Carnegie units towards graduation requirements.

3. Students earning Carnegie credits in a credit recovery course must have previously taken and failed the field. Previously attempted coursework is considered an academic record and must be recorded on the official transcript.
4. Completed credit recovery courses must be recorded and clearly labeled on the official transcript.
5. Students enrolled in credit recovery courses are not required to meet the instructional minute requirements found in §333.A of this Part.
6. Credit recovery courses must be aligned with state content standards and include a standards aligned pre-assessment to identify unfinished learning and a standards aligned post-assessment to demonstrate course proficiency for content identified as non-proficient.
7. Credit recovery courses taught in a classroom setting using online courses designed for credit recovery must have an assigned certified Louisiana teacher of record or certified teacher of record recognized through a state reciprocity agreement facilitating the instruction.
8. The end-of-course exam weight in a student's final grade determined by the LEA must be the same for a traditional course and a credit recovery course. Students who have previously passed the end-of-course exam, but have failed the course, may choose to retain the previous end-of-course exam score in lieu of participating in an additional administration of the exam.

NCAA Update

Non-traditional courses are taught online or through distance learning, hybrid/blended, independent study, individualized instruction, correspondence, or similar means.

Generally, for a nontraditional course to count as an NCAA-approved core course, it must meet all of the following requirements:

- The course must meet all [requirements for an NCAA-approved core course](#).
- All students in the course must have regular instructor-led interaction for the purpose of instruction, evaluation and assistance for the duration of the course. This may include, for example, exchanging emails between the student and teacher, online chats, phone calls, feedback on assignments and the opportunity for the teacher to engage the student in individual or group instruction.
- The course must have a defined time period for completion. For example, it should be clear how long students are required to be enrolled and working in the course and how long a school would permit a student to work on a single nontraditional course.
- Student work(e.g., exams, papers, assignments) must be available for evaluation and validation.
- The course should be clearly identified as nontraditional on the student's official high school transcript.

A nontraditional course may not be approved for any of the following reasons:

- Does not have teacher-based instruction.
- Does not require regular and ongoing instructor-led interaction between the student and teacher.
- Does not require students to complete the entire course.

- Does not prepare students for four-year college classwork.
- Does not have official student grade records.
- Does not meet NCAA core-course requirements.

Note: See Nontraditional Courses (NCAA Bylaw 14.3.1.2.2) for a [complete list of requirements](#).

If a nontraditional course or program at your school/district has not yet been reviewed by the NCAA, please contact [Eligibility Center](#) Customer Service staff at 877-622-2321.

Credit Recovery Programs

Many high schools offer credit recovery or credit retrieval programs, which allow students to receive credit for a course they previously failed.

These courses are also reviewed by the High School Review staff. For a credit recovery program to be approved, the courses must meet the following requirements:

1. The courses must meet NCAA core-course requirements and, in some instances, nontraditional course requirements.
2. The high school must follow its credit recovery policies regardless of whether the student is an athlete. The Eligibility Center may request the high school's policy if necessary.
3. Repeated courses must be substantially comparable, qualitatively and quantitatively, to the previously attempted course.

In the space below, please describe any local policies or additional considerations used to ensure that online classes meet NCAA requirements.

IV. Placement of transfer students

- The local school board shall establish written policies for the placement of students transferring from all other systems and home schooling programs (public, nonpublic, both in and out-of-state, and foreign countries).
- Students in grades 5 and 9 transferring to a public school from any in-state nonpublic school (state-approved and not seeking state approval), any approved home study program, or Louisiana resident transferring from any out-of-state school, shall be administered the English language arts and mathematics portions of the LEAP placement test. Students who have scored below the "basic" achievement level shall have placement and individual academic support addressed in the same manner as non-transfer students in accordance with §701 and §703.

- Any child transferring into the first grade of a public school from out of state and not meeting the requirements for kindergarten attendance shall be required to pass an academic readiness screening administered by the school system prior to the time of enrollment for the first grade, in accordance with the state law.

In the space below, please describe any additional considerations or local policies related to placement of transfer students.

Home Study, Nonpublic and/or Unapproved Public (Grades K-4 and 6-8)

Students who transfer from home study, nonpublic and/or unapproved schools who wish to enroll in grades K-8 must meet the age requirement and provide documentation of enrollment from prior school. A preponderance of evidence, which may include an assessment, will be used to determine placement.

Home Study, Nonpublic and/or Unapproved Public (Grades 10-12)

Students who transfer from home study, nonpublic and/or unapproved schools entering grades 10-12 must meet the age requirement and provide documentation of enrollment from prior school. Parents and/or guardians will be responsible for providing documentation as to which courses have been successfully completed. In order to receive Carnegie credits, students are required to take a district approved proficiency examination in each subject for which credit is sought. Proficiency exams will then be administered at the District's Office of Assessment or at the school of enrollment by the school test coordinator, counselor, or designee. Mastery (60%) must be achieved in order to receive credit. Students who score below mastery (60%) will not receive credit and will repeat the course if it is a required course. If parent and/or guardian can provide documentation of scores on state required assessments (H.S. LEAP 2025) for specified high school courses, the student may be awarded Carnegie credit based on passing scores earned on the assessments. The grade placement decision will be made after review of placement test scores and the following information:

- Course grades: a student must pass 75% of the courses with a D or better grade
- Attendance
- Age
- Disciplinerecords

The final decision will be determined by the SBLC. Students who are promoted to the 9th grade transitional class will take remedial classes needed for ELA and math. Students will not earn Carnegie Units toward graduation for remedial classes. Students may take other classes at the same time and use these towards graduation requirements. Extenuating circumstances will be evaluated on an individual basis, and the decision will be made in the best interest of the student.

Home Study, Nonpublic and/or Unapproved Public (Grades 5 and 9)

Students who transfer from home study, nonpublic and/or unapproved schools requesting placement in grades 5 or 9 and did not participate in the state mandated assessments for English and Math will be administered the appropriate level of the LEAP placement tests for

grade placement. Students will take the LEAP placement test and meet the promotional criteria established by the LDOE. The grade placement decision will be made by the district SBLC after review of placement test scores and the following information:

- Course grades
- Attendance
- Age
- Discipline records

Home Study, Nonpublic and/or Unapproved Public (Grade 9 seeking credit for Carnegie unit courses completed in middle school)

Students who transfer from home study, nonpublic and/or unapproved schools requesting both placement in grade 9 and credit for Carnegie unit courses completed in middle school will be administered the grade 8 LEAP placement test and the parents and/or guardians will be responsible for providing documentation as to which Carnegie unit courses have been successfully completed. In order to receive Carnegie credits, students are required to take a district approved proficiency examination in each subject for which credit is sought.

Proficiency exams will then be administered at the District's Office of Assessment or at the school of enrollment by the school test coordinator, counselor, or designee. Mastery (60%) must be achieved in order to receive credit. Students who score below mastery (60%) will not receive credit and will repeat the course if it is a required course. If parents and/or guardians can provide documentation of scores on state required assessments (H.S. LEAP 2025) for specified high school courses, the student may be awarded Carnegie credit based on passing scores earned on the assessments.

Home Study, Nonpublic and/or Unapproved Public Mid-year Transfers (Grades 9-12)

Students transferring at mid-term are required to take a mid-year district approved proficiency examination in each course in which credit is being sought. Credits earned shall be determined by the guidelines in the Pupil Progression Plan. The SBLC may award credits based on exam results.

- Course grades: a student must pass 75% of the courses with a D or better grade
- Attendance
- Age
- Discipline records

The requirement of remedial course enrollment for 9th grade transitional students also applies to mid year transfers.

V. Support for students

Uniform Grading Policy

LEAs shall use the following uniform grading system for students enrolled in all grades K-12 for which letter grades are used.

Grading Scale for Regular Courses	
Grade	Percentage
A	100-90
B	89-80
C	79-70
D	69-60
F	59-0

School Year Support

Each LEA shall identify students in kindergarten through fifth grade who fail to achieve mastery in reading or math. Such students shall be provided with an expanded academic support plan that adheres to the following requirements:

- For students in kindergarten through third grade, the school shall convene a meeting with the student's parent or legal custodian, teachers of core academic subjects, and specialized support personnel, as needed, to review the student's academic strengths and weaknesses relative to literacy or mathematics, discuss any other relevant challenges, and formulate a plan designed to assist the student in achieving proficiency.
- All participants shall sign the documented plan, which is developed using a template provided by LDOE, and shall meet to review progress at least once before the next administration of the LEAP assessment.
- Students not meeting performance expectations in literacy shall be provided with focused literacy interventions and support designed to improve foundational literacy and based on the science of reading. Students not meeting performance expectations in mathematics shall be provided with focused mathematics interventions and support designed to improve foundational numeracy or mathematics skills.
- The student shall be identified as requiring an expanded academic support plan in the state SIS.
- The student shall be afforded the opportunity to receive on-grade-level instruction during the summer. For students not meeting performance expectations in literacy, summer instruction must include focused literacy interventions based on the science of reading.
- A plan for a student may include the following specific student supports according to local policy: high-dosage tutoring, placement with a highly effective teacher, daily targeted

small-group interventions, before and after school intervention provided by a teacher or tutor with specialized literacy or numeracy training, and at-home programs that include workshops for the parents and legal guardians of students, web-based or parent-guided home activities, and summer learning opportunities. For students below proficiency not placed with a highly effective teacher, high-dosage tutoring must be included in the plan. The expanded academic support plan may serve as the individual reading improvement plan and individual numeracy improvement plan pursuant to R.S. 17:24.10.

- LDOE may audit a random sampling of students identified as needing an expanded academic support plan in each local education agency each year.

Summer Remediation

LEAs shall continue to offer summer remediation pursuant to R.S. 17:401.12 and *Bulletin 1566*. The LEA will provide transportation to and from the assigned remediation summer site(s) from, at a minimum, a common pick-up point. Students with disabilities attending summer remediation will receive special support as needed.

VI. Literacy support standards for grades K-3

- Each local education agency shall identify all students in kindergarten, first, second, and third grade who score below grade level on the literacy assessment.
- The school shall notify the parents or legal custodian of students identified in writing regarding the student's performance within 15 days of identification. Such notification shall:
 - Provide information on activities that can be done at home to support the student's literacy proficiency.
 - Provide information about support and interventions that will be provided by the school to support the student's literacy proficiency.
 - Provide a time line for updates as a result of progress monitoring that includes a middle-of-year and end-of-year update.
 - Provide information about the importance of being able to read proficiently by the end of the third grade.
- The school shall provide mid-year and end-of-the-year updates to the parent or legal custodian of students identified as scoring below grade level on a beginning-of-year or mid-year administration of the literacy screener.

VII. Promotion and placement of certain student populations

Students with Disabilities

- Students with disabilities attending summer remediation shall receive special support as needed.
- IEP teams shall determine promotion to the next grade level for a student with a disability who fails to meet state or local established performance standards for the purposes of promotion. Such determination shall be made only if, in the school year immediately prior to each grade level in which the student would otherwise be required to demonstrate certain proficiency

levels in order to advance to the next grade level, the student has not otherwise met the local requirements for promotion or has not scored at or above the basic achievement level on the English Language Arts or mathematics components of the required state assessment and at or above the approaching basic achievement level on the other (*Bulletin 1530 §403*). IEP determinations regarding promotion to the fourth grade for students must be in accordance with *Bulletin 1566 §701*.

English Learners

- The requirements of Title VI of the Civil Rights Act of 1964 are as follows:
 - Establish procedures to identify language minority students.
 - Establish procedures to determine if language minority students are Limited English Proficient.
 - Establish procedures for age-appropriate placement and determine the specialized language services or program the district will use to address the linguistic and cultural needs of the Limited English Proficient student.
- Limited English Proficient(LEP)students shall participate in the state wide assessments pursuant to *Bulletin 118 - Statewide Assessment Standards and Practices*. Increasing the expectations for the academic content that students must master in grades K-12 requires a parallel increase in expectations for English language acquisition.
 - Establish procedures to monitor former Limited English Proficient students for two years.
 - Ensure that no LEP student shall be retained solely because of limited English proficiency.
- Decisions regarding promotion of English learners to the fourth grade must be in accordance with *Bulletin 1566 §701*.

In the space below, please describe any local policies or additional considerations related to the promotion and placement of students with disabilities, English learners, or other student populations.

When students register, the parents/guardians complete a “Home Language Survey.” If any of the three questions below are answered with any response other than English, the student will be identified as a Language Minority and will be screened to determine English language proficiency.

1. First language learned by student
2. Language other than English used at home
3. Language student uses most often

After a student is identified as a Language Minority, he/she will be screened using a state approved language proficiency assessment to determine if the student is Limited English Proficient.

1. The SBLC will meet and review records of past academic performance, information about the student provided by the parent or guardian, any standardized test results that are available, the results of a language assessment screening, and if possible, the results of local tests in areas such as math and science, which would not necessarily require that the student be proficient in English. Students will be placed as near to their ability/grade level as is possible.
2. The district Education plan for English Learner(EL) students will abide by all federal and state laws, statutes, and court decisions regarding the education of limited English proficient students.
3. Federal law dictates that each student is entitled to a free and appropriate education. The educational program of EL students should be reasonably designed to overcome learning difficulties resulting from limited English proficiency. Meaningful assistance is provided to these students within the existing regular instructional program. A Limited English Proficient (LEP) Accommodation Plan is offered and developed to assist the EL student in the regular class setting. Assistance from an EL teacher is provided based on academic functioning levels.
4. Each EL student will be provided with the educational program available to regular English-proficient students, which is intended to promote the development of the student's academic skills in the areas of English Language Arts, mathematics, social studies, and science. The instructional program will be monitored and modified to ensure that each EL student is making reasonable progress toward learning English.

Every grading period the English Language Arts grade will be reviewed. If the EL student's grades fall below passing, accommodations and remediation will begin. EL students must meet or exceed the state guidelines on the English Language Proficiency Test (ELPT) and/or high stakes testing before being exited from the LEP program. The performance of exited students is monitored by LEP teachers for four years. If the student becomes unable to function successfully in the regular class, the student can be scheduled to return to the LEP program.

No EL student shall be retained based solely on his/her level of English proficiency. If retention is considered, concerns about the student's performance will be addressed at the school with the SBLC/EL committee. A meeting must be held with the parent and an interpreter.

VIII. Alternative education placements

Alternative schools/programs serve students who are not succeeding in the traditional educational setting and offer a venue that aids in preventing these students from dropping out of school. Alternative schools/programs provide educational and other services to students who have a variety of behavioral and other needs that cannot be adequately met in a traditional school setting. (Refer to *Bulletin 741 - Louisiana Handbook for School Administrators, §2903* and *Bulletin 131 - Alternative Education Schools/Programs Standards*)

In the space below, please describe the LEA's policies for placement of students in an alternative program or school, including any promotion policies that may differ from what was provided above.

Written policies for all alternatives to regular placements:

Students enrolled in the alternative setting will be subject to the same policies and procedures as the students enrolled in the regular school setting and those of *Bulletin 131* and the *Louisiana Alternative Education Handbook*.

Description of each approved alternative school/program/setting operating in Lincoln Parish Schools, including the entrance and promotion criteria:

The Lincoln Parish alternative program is designed as an interim program to address the needs of students who must be removed from a traditional school setting due to behavioral issues. Placement in the alternative program is determined by the district hearing officer through an expulsion hearing process. Students assigned to the program will continue their academic work using high-quality curricular materials and resources via Google Classroom and teacher-assigned work. Once the student has fulfilled the requirements of the expulsion hearing, they will transition back to their home school if all the following requirements have been met:

- Attendance
- Appropriate behavior
- Acceptable academic progress

Procedures for placement in adult education programs.

A child below eighteen years and beyond sixteen years of age who seeks to exit public school must submit to the adult education or vocational education site director an age waiver (AWR-1, Attachment 2) that is approved by the local school system's superintendent or his/her designee. The approved age waiver verifies that the child meets one of the following criteria to exit school:

1. Pregnant or actively parenting,(accompanied by birth certificate/doctor or birth hospital letter);
2. Incarcerated or adjudicated,(accompanied by probation/court order);
3. Institutionalized or living in a residential facility,(accompanied by letter from facility);
4. Chronic physical or mental illness,(accompanied by letter from doctor);
5. Family and/or economic hardships,(accompanied by employer letter and proof of hardship: parent death or illness; see *Bulletin 741, chapter 27.2703*)

IX. Due process related to student placement and promotion

In the space below, please describe the LEA's due process procedures related to student placement for regular education students, students with disabilities having an Individualized Education Program plan, and students having an Individual Accommodation/Section 504 plan.

Regular Education Students

Students, teachers, and parents must be made aware of the Lincoln Parish Pupil Progression Plan. Students, teachers, and/or parents have the right to examine their records according to the guidelines of FERPA and policies of the Lincoln Parish School Board. A student, teacher, and/or parent may appeal any decision dealing with placement or promotion. A conference with the involved teacher or teacher and principal will be held. Most situations or problems are settled at this step. If the problem is not resolved, a conference with the appropriate district supervisor will be held. The final decision will be made by the superintendent.

Students with Disabilities

The rights of due process procedures for students with disabilities shall not be curtailed by this process and shall be consistent with rights defined in Individuals with Disabilities Education Act (IDEA) Part B.

Section 504 Students

Due process procedures for qualified disabled students must be consistent with those identified in Section 504 of the Rehabilitation Act of 1973.

X. Additional LEA policies related to student placement and promotion

In the space below, please describe any additional LEA policies related to student placement and promotion that have not been addressed in other sections of this document.

Ex. Determination of Valedictorian

Homework policy

Minimum number of classes for a graduating senior

Summer school credit

It is the policy of Lincoln Parish Schools that grade placement of students who do not meet the promotion requirements set forth in the Pupil Progression Plan shall only be made through the SBLC process in grades K-8. Individual school SBLC committees must:

- Document research-based interventions by classroom teachers
- Document parental contact throughout the school year
- Include documentation regarding the need to retain the student

Acceleration:

Lincoln Parish will determine accelerated grade promotion on an individual basis using a proficiency tool. Noteworthy, students in grades K-12 who demonstrate exceptionally high levels of achievement are given opportunities to enrich and expand their knowledge while enrolled in their current grade.

9-12 Early College Admissions:

The guidelines and procedures for administering and/or entering this program are specified in Bulletin 741. Students may have choice in Honors, Advanced Placement, CLEP, and Dual Enrollment courses.

Dual Enrollment Courses:

Dual Enrollment (DE) courses are college courses for which students earn both high school and college credit. DE introduces students to college-level courses while still in high school, which could result in helping students better prepare for college and potentially decrease their time to college graduation. Participating in DE allows students to experience what college-level coursework is like and may pique their interest in attending college. DE can allow high school students to explore technical work skills, and they could potentially graduate with work skills certifications or even an associate's degree along with their high school diploma. Because DE courses are college courses, students must be able to handle college-level reading/writing and mathematics concepts: students must be college ready, focused, and seriously engaged in the course. Enrollment in a DE course marks the beginning of a student's permanent college transcript, which could impact admission and scholarship eligibility at any college or university to which the student applies; regardless of the grades earned, each and every DE enrollment semester must be acknowledged and listed on any college/university application for admission after high school.

Honors/PreAP/Advanced Placement Courses:

Students who enroll in honors and Pre-AP courses will be required to complete additional assignments. In their AP Equity and Access Policy, the College Board strongly encourages educators to make equitable access a guiding principle for their AP® programs by giving all willing and academically prepared students the opportunity to participate in AP. The College Board encourages the elimination of barriers that restrict access to AP for students from ethnic, racial, and socioeconomic groups that have been traditionally underrepresented. Schools should make every effort to ensure their AP classes reflect the diversity of their student population. The College Board also believes that all students should have access to academically challenging coursework (Honors/Pre-AP) before they enroll in AP classes, which can prepare them for AP success. It is only through a commitment to equitable preparation and access that true equity and excellence can be achieved.

CLEP Exams:

The College Board's College Level Examination Program (CLEP) is a nationally recognized credit-by-examination program that provides high school students an opportunity to

demonstrate their mastery of college-level materials in introductory subjects and earn college credit. Developed by the College Board, CLEP has been the most widely trusted credit-by-examination program for over 40 years, accepted by 2,900 colleges and universities and administered in over 1,800 test centers. A passing score on particular tests allows students to earn between 3 and 12 credits of college-level coursework before leaving high school, depending on the guidelines of the specific postsecondary institutions. CLEP exams are developed by committees of college faculty who design questions based on what is typically covered in lower-level college courses and who set passing standards for the exams (scores are no longer based on studies of student performance in college courses). CLEP exam scores range on a scale of 20-80 with a typical passing score of 50 or above.

Seat Time:

The maximum number of seat time hours a student is allowed to make up during a school year is 10 hours per high school course. Students missing more than 10 seat time hours may be subject to failure of the course unless seat time hours have been made up prior to the end of the academic year.

Distance and E-Learning Environments

In the event of interrupted schooling due to the closure of school facilities, promotion and retention decisions will be based on a preponderance of evidence from student learning throughout the school year. Performance on classroom assignments, digital learning assignments, course grades, and any benchmark assessments are examples of artifacts that can be used to determine student grades and placement.

Policies and Procedures for Grade “Skipping” for Students with Disabilities

Individual cases shall be handled by the SBLC. Under extenuating circumstances and with approval of the appropriate Supervisor, students with disabilities who participate in alternate assessments may have placement decisions made by the SBLC after review of documentation of grades related to class work and IEP goals and objectives.

Policies Governing Services for Gifted Students

It is the policy of the Lincoln Parish School Board to provide accelerated programs for gifted and talented students in grades K–12. In order to participate in the gifted and talented program, a student must first be screened as detailed in the *Pupil Appraisal Handbook*. Students who meet the screening requirements will then be evaluated by the appropriate members of the Lincoln Parish multidisciplinary team according to the criteria in the *Pupil Appraisal Handbook*.

Curricula

Lincoln Parish adopts high-quality curricula aligned to state standards. For courses where a high quality curriculum is not available, the district Chief Academic Officer will approve materials and resources that are aligned to the content standards.

High School Curriculum/Diploma Requirements

TOPS University and Tops Tech Course Requirements can be found in the [High School Planning Guidebook](#).

State Mandated Quality Points for TOPS Core Curriculum

Beginning with the students entering the 9th grade for the first time in 2014-15 and thereafter, the calculation of the TOPS Core Curriculum GPA will use a 5.0-point scale for grades earned in the following BESE/Board of Regents approved courses used to complete the TOPS Core Curriculum: Advanced Placement, International Baccalaureate, Gifted and Talented, Dual Enrollment, Pre-AP, and/or Honors.

For such courses, the following quality points will be assigned:

- Letter Grade "A" = 5 quality points
- Letter Grade "B" = 4 quality points
- Letter Grade "C" = 3 quality points
- Letter Grade "D" = 2 quality points
- Letter Grade "F" = 0 quality points

The 5-point quality weight scale will ONLY apply to LDOE recognized honors courses and will be used to calculate TOPS Core Curriculum GPA for students enrolled. For a complete listing of eligible TOPS weighted coursework, go to www.louisianabelieves.com.

*Note that students earning credit in courses graded on the 5.0 quality point scale may earn a GPA on the TOPS Core Curriculum that exceeds 4.0.

For honors/Pre-AP level courses, the following extra requirements/content for the course(s) must be approved by Lincoln Parish. Extra requirements should parallel those set forth by the LDOE for upper-level honors courses (see list below):

- **English:** Require a summer reading project; require atleast one additional unit of instruction beyond the regular course; the unit(s) of instruction should include additional grade-level, complex texts and related writing and research tasks.
- **Math:** Use DOK level 3-4 questions; use performance-based assessment items embedded in curriculum.
- **Science:** Provide assessment questions above grade band level; outside reading assignments; suggested text to read *A Teacher's Guide to Using the Next Generation Science Standards With Gifted and Advanced Learners* 1st Edition by Adams, et al.
- **History:** Require two additional projects beyond the regular course; the projects should emphasize the inquiry process.

Definition of Terms:

Acceleration: Advancement of a pupil at a rate faster than usual in or from a given grade or course. This may include gifted students identified according to Bulletin 1508.

Alternate Assessment: the substitute way of gathering information on the performance and progress of students with disabilities who do not participate in regular assessment.

Content Standards: statements of what students are expected to know and be able to do at each grade level in various content areas.

Credit Recovery: A program which allows high school students to complete courses on a proficiency basis that they have previously failed (typically operated through use of computer-generated curriculum).

ELPT: English Language Proficiency Test for English Learners.

EL: English Learners (students); a language minority student whose English comprehension, speaking, reading, or writing proficiency is below the average English proficiency level of English speaking students of the same age and/or grade.

Home Language Survey: Required registration for all students; if another language is spoken, then the student is referred to the EL program for screening.

IASP (Individual Academic Support Plan): an academic improvement plan written for K-5 students who are not proficient in ELA and/or Math. The plan is reviewed with and signed by the student's parent/legal guardian.

IAP (Individual Accommodation Plan): a plan of classroom and testing accommodations afforded to students identified with an impairment that substantially limits a major life activity as defined by Section 504 of the Rehabilitation Act of 1973 and as determined by the School Building Level Committee (SBLC).

IEP (Individualized Education Program): a written plan for educational services to be provided for students identified as exceptional under Individuals with Disabilities Education Act (IDEA), Bulletins 1706, and Bulletin 1508.

LEAP 2025: Louisiana's testing program for students in grades 3-11:

- Grades 3-8 ELA, Math, Social Studies, and Science
- English I, English II, Algebra I, Geometry, Biology, Civics, U.S. History

LEAP Connect: Louisiana's testing program for students with significant cognitive disabilities who are eligible to participate in the assessment based on participation criteria.

Promotion: a pupil's placement from a lower to a higher grade based on local and state criteria contained in the guidelines in Bulletin 1566.

Pupil Progression Plan: the comprehensive plan developed and adopted by each local education agency which shall be based, in significant part, on student performance on the Louisiana Educational Assessment Program with goals and objectives which are compatible with the Louisiana competency based education program and which supplement standards approved by BESE.

Regular Placement: the assignment of students to classes, grades, or programs based on a set of criteria established in the Pupil Progression Plan. Placement includes promotion, retention, compensatory programs, and/or remediation, and acceleration.

Remedial Programs: programs or actions designed to assist students, including students with disabilities and Limited English Proficient students, in overcoming educational deficits identified

through the Louisiana Education Assessment Program and other local criteria.

Retention: non-promotion of a pupil from a lower to a higher grade based on local and state criteria contained in Bulletin 1566.

SBLC (School/District Building Level Committee): each campus must establish a committee of knowledgeable persons to conduct assessment and referral activities. An SBLC chairperson shall be selected by the school principal to chair all meetings and to facilitate the functions of the committee. The SBLC will be responsible for gathering information, assessment, programming, maintaining records, and monitoring progress of students referred. The SBLC shall be comprised of at least four members: Chairperson, Classroom teacher(s), School Nurse, Referring teacher(s), Principal, Assistant Principal/Administrative Assistant, Pupil Appraisal personnel, Counselor, School Nurse, Speech Therapist, Reading Specialist, and Parent/Guardian.

Summer Remediation: A summer school program offered by the LEA for the specific purpose of preparing students to achieve proficiency in English language arts, mathematics, science, and/or social studies.

XI. LEA assurances and submission information

Assurance is hereby made to the Louisiana Department of Education that the:

Lincoln Parish Schools

2024-2025 Pupil Progression Plan has been developed in compliance with all applicable federal and state laws and regulations. If any local policy outlined in this plan conflicts with federal or state laws or regulations, I understand that federal and state laws and regulations shall supersede the local policy.

Date approved by local school board or governing authority: October 1, 2024

Superintendent

Board President

OCTOBER 2024 PERSONNEL

FACULTY TERMINATION

EFFECTIVE DATE	POSITION	LOCATION	EMPLOYEE
September 19, 2024	Special Education	Cypress Springs Elementary	Melanie Chapman

FACULTY RESIGNATIONS

EFFECTIVE DATE	POSITION	LOCATION	EMPLOYEE
September 14, 2024	Special Education	Glen View Elementary	Erin Taylor
September 28, 2024	English	Ruston High School	Amy Gallien

TRANSPORTATION RESIGNATION

EFFECTIVE DATE	POSITION	LOCATION	EMPLOYEE
October 5, 2024	Bus Operator	Transportation	Gregory Morrow

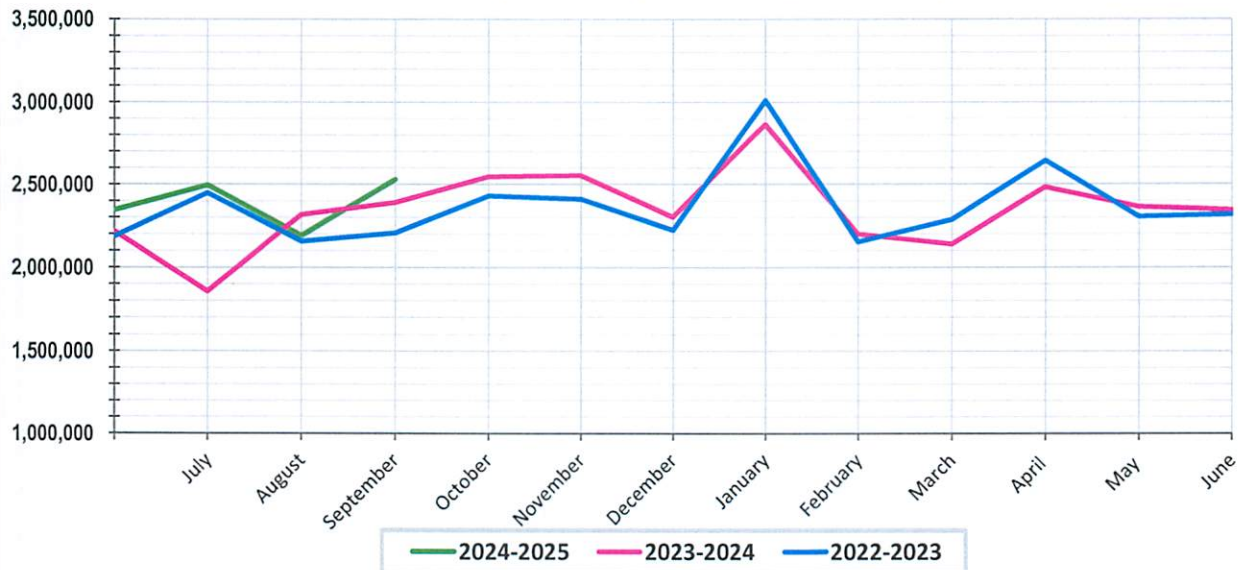
Lincoln Parish School Board
Consolidated Sales Tax Report
For Period Ended: September 30, 2024

(All Funds are Reported on a Cash-Basis)

Report of Gross Receipts

Month Received	2022-2023	2023-2024	YPM % Change	2024-2025	Difference	
					%	Amount
July	2,450,330.31	1,858,655.62	-24.15%	2,495,751.16	34.28%	637,095.54
August	2,157,258.27	2,318,156.32	7.46%	2,190,873.51	-5.49%	-127,282.81
September	2,207,272.67	2,390,270.68	8.29%	2,531,277.65	6.39%	141,006.97
October	2,431,998.76	2,548,073.73	4.77%		0.00%	0.00
November	2,412,313.32	2,556,161.77	5.96%		0.00%	0.00
December	2,227,273.58	2,303,527.32	3.42%		0.00%	0.00
January	3,012,057.65	2,868,219.63	-4.78%		0.00%	0.00
February	2,154,288.56	2,202,905.58	2.26%		0.00%	0.00
March	2,287,346.71	2,139,776.95	-6.45%		0.00%	0.00
April	2,644,855.59	2,485,400.23	-6.03%		0.00%	0.00
May	2,305,076.62	2,363,841.76	2.55%		0.00%	0.00
June	2,319,683.39	2,344,460.62	1.07%		0.00%	0.00
FYTD Totals	28,609,755.43	28,379,450.21	4.49%	7,217,902.32	25.43%	650,819.70
FYTD Change:	4.49%	-0.80%		25.43%		9.91%

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



Notes:

Actual September receipts are up 6.39% when compared to September 2023. Collections through September represents 25.43% of total collections received last year, which is an overall net increase of 9.91% for 2024-25 on a cash basis. (Audit recoveries are not available at the time this report was prepared.) Audit Recoveries for the this month and fiscal year to date are \$ _____ which is about _____ % of recoveries compared to the prior fiscal year. Audit Recoveries of \$ _____ was received during the month.

Lincoln Parish School Board
GENERAL FUND (MAJOR FUND) COMBINED
 Interim Financial Report (Cash-Basis)
 For the Period Ended 08/31/2024

Balance Sheet			
	Balance 2025	Balance 2024	Increase / Decrease
Assets:			
01 Cash & Investments	\$ 38,899,492	\$ 33,263,664	\$ 5,635,828
02 Receivables	146,846	1,506,379	(1,359,533)
03 Interfund Receivables	10,875	37,572	(26,697)
04 Inventory and Other Assets	-	-	-
05 Total Assets	<u>\$ 39,057,213</u>	<u>\$ 34,807,615</u>	<u>\$ 4,249,598</u>
Liabilities and Fund Balances			
Liabilities:			
06 Accounts, Salaries, & Other Payables	\$ 162,251	\$ 362,043	\$ (199,792)
07 Interfund Payables	-	6,940	(6,940)
08 Total Liabilities	<u>\$ 162,251</u>	<u>\$ 368,983</u>	<u>\$ (206,732)</u>
Fund Balances:			
09 Nonspendable	\$ -	\$ -	\$ -
10 Restricted	3,486,789	3,086,835	399,954
11 Committed	7,687,975	8,437,798	(749,823)
12 Assigned	1,542,980	200,000	1,342,980
13 Unassigned	26,177,218	22,713,999	3,463,219
14 Total Fund Balances	<u>\$ 38,894,962</u>	<u>\$ 34,438,632</u>	<u>\$ 4,456,330</u>
15 Total Liabilities and Fund Balance	<u>\$ 39,057,213</u>	<u>\$ 34,807,615</u>	<u>\$ 4,249,598</u>

Statement of Revenues, Expenditures, and Changes in Fund Balances					
	Budget 2024-2025	Actual FYTD 2025	Percent of Budget	Actual FYTD 2024	Prior Year % Change
Revenues					
16 Sales Tax Revenues	\$ 17,466,834	\$ 1,314,381	7.53%	\$ 2,822,244	-53.43%
17 Property Tax Revenues	10,538,995	482	0.00%	197	144.67%
18 State Minimum Foundation Program	35,336,518	5,919,997	16.75%	5,741,934	3.10%
19 Investment Income	1,120,866	325,180	29.01%	204,198	59.25%
20 Other State and Local Revenues	3,433,920	5,651	0.16%	1,972,352	-99.71%
21 Federal Revenues	-	-	0.00%	-	0.00%
22 Total Revenues	<u>\$ 67,897,133</u>	<u>\$ 7,565,691</u>	11.14%	<u>\$ 10,740,925</u>	-29.56%
Expenditures by Function					
23 Instructional Programs	\$ 36,658,376	\$ 1,730,341	4.72%	\$ 1,577,191	9.71%
24 Pupil Support Services	5,417,677	312,849	5.77%	268,844	16.37%
25 Instructional Staff Support	2,807,949	362,829	12.92%	261,810	38.58%
26 General Administration	1,636,971	157,889	9.65%	170,008	-7.13%
27 School Administration	4,392,334	497,896	11.34%	463,180	7.50%
28 Business Services	1,202,386	122,458	10.18%	125,853	-2.70%
29 Maintenance of Plant	4,319,511	1,434,969	33.22%	1,517,380	-5.43%
30 Student Transportation Services	4,906,256	353,037	7.20%	378,422	-6.71%
31 Central Services	1,130,743	157,893	13.96%	167,188	-5.56%
32 Child Nutrition Services	1,204,765	136,086	11.30%	159,242	-14.54%
33 Community Services	35,229	1,196	3.39%	17,404	-93.13%
34 Facility Acquisition & Construction	500	12,505	2501.00%	12,390	0.93%
35 Debt Services	327,201	2,625	0.80%	-	100.00%
36 Total Expenditures by Function	<u>\$ 64,039,898</u>	<u>\$ 5,282,573</u>	8.25%	<u>\$ 5,118,912</u>	3.20%
Other Sources and (Uses) of Funds					
37 Operating Transfers In / (out)	\$ (1,443,585)	\$ (282,255)	19.55%	\$ (317,973)	-11.23%
38 State Local Funding Match to LEA	(4,740,354)	(840,721)	17.74%	(892,320)	-5.78%
39 Indirect Cost Transfers	957,450	89,702	9.37%	-	100.00%
40 Health Insurance Transfers	4,755,588	681,520	14.33%	527,367	29.23%
41 Total Other Sources and (Uses)	<u>\$ (470,901)</u>	<u>\$ (351,754)</u>	74.70%	<u>\$ (682,926)</u>	-48.49%
42 NET CHANGE IN FUND BALANCE	<u>\$ 3,386,334</u>	<u>\$ 1,931,364</u>	57.03%	<u>\$ 4,939,087</u>	-60.90%
43 Beginning Fund Balance	33,959,952	36,963,598	108.84%	22,969,855	60.92%
44 Ending Fund Balance	<u>\$ 37,346,286</u>	<u>\$ 38,894,962</u>	104.15%	<u>\$ 27,908,942</u>	39.36%

Expenditures by Object					
	Budget 2024-2025	Actual FYTD 2025	Percent of Budget	Actual FYTD 2024	Prior Year % Change
Expenditures by Object					
45 Salaries	34,453,843	1,268,353	3.68%	1,216,847	4.23%
46 Employee Benefits	20,643,970	2,233,616	10.82%	2,283,374	-2.18%
47 Purchased Professional Services	1,297,833	123,177	9.49%	81,723	50.73%
48 Purchased Property Services	714,113	92,443	12.95%	116,678	-20.77%
49 Other Purchased Services	3,852,861	1,309,402	33.99%	1,337,497	-2.10%
50 Supplies	2,355,446	241,781	10.26%	74,679	223.76%
51 Property	640,108	313	0.05%	114	174.56%
52 Debt Service and Miscellaneous	81,724	13,488	16.50%	8,001	68.58%
53 Total Expenditures by Object	<u>64,039,898</u>	<u>5,282,573</u>	8.25%	<u>5,118,913</u>	3.20%

Lincoln Parish School Board
SPECIAL REVENUE FUNDS COMBINED
Interim Financial Report (Cash-Basis)
For the Period Ended 08/31/2024

Balance Sheet			
	Balance 2025	Balance 2024	Increase / Decrease
Assets:			
01 Cash & Investments	\$ 19,847,300	\$ 22,196,366	\$ (2,349,066)
02 Receivables	196,232	1,101,749	(905,517)
03 Interfund Receivables	-	-	-
04 Inventory and Other Assets	120,841	178,807	(57,966)
05 Total Assets	\$ 20,164,373	\$ 23,476,922	\$ (3,312,549)
Liabilities and Fund Balances			
Liabilities:			
06 Accounts, Salaries, & Other Payables	\$ 1,060,149	\$ 708,238	\$ 351,911
07 Interfund Payables	10,875	-	10,875
08 Total Liabilities	\$ 1,071,024	\$ 708,238	\$ 362,786
Fund Balances:			
09 Nonspendable	\$ 254,898	\$ 151,745	\$ 103,153
10 Restricted	10,203,964	14,025,900	(3,821,936)
11 Committed	8,634,487	8,591,041	43,446
12 Assigned	-	-	-
13 Unassigned	-	-	-
14 Total Fund Balances	\$ 19,093,349	\$ 22,768,686	\$ (3,675,337)
15 Total Liabilities and Fund Balance	\$ 20,164,373	\$ 23,476,924	\$ (3,312,551)

Statement of Revenues, Expenditures, and Changes in Fund Balances					
	Budget 2024-2025	Actual FYTD 2025	Percent of Budget	Actual FYTD 2024	Prior Year % Change
Revenues					
16 Sales Tax Revenues	\$ 11,644,556	\$ 876,494	7.53%	\$ 1,886,182	-53.53%
17 Property Tax Revenues	8,673,235	409	0.00%	168	143.45%
18 State Minimum Foundation Program	37,868	37,868	100.00%	42,451	-10.80%
19 Investment Income	856,025	196,601	22.97%	172,310	14.10%
20 Other State and Local Revenues	593,428	2,538	0.43%	1,578	60.84%
21 Federal Revenues	15,150,013	829,385	5.47%	226,176	266.70%
22 Total Revenues	\$ 36,955,125	\$ 1,943,295	5.26%	\$ 2,328,865	-16.56%
Expenditures by Function					
23 Instructional Programs	\$ 10,548,255	\$ 1,245,162	11.80%	\$ 731,193	70.29%
24 Pupil Support Services	1,559,887	94,439	6.05%	88,614	6.57%
25 Instructional Staff Support	4,647,548	407,044	8.76%	389,840	4.41%
26 General Administration	360,271	5,156	1.43%	7,715	-33.17%
27 School Administration	1,529,019	106,621	6.97%	84,504	26.17%
28 Business Services	182,719	16,626	9.10%	14,057	18.28%
29 Maintenance of Plant	4,758,394	940,899	19.77%	941,395	-0.05%
30 Student Transportation Services	823,994	789,242	95.78%	5,906	13263.39%
31 Central Services	320,789	50,688	15.80%	32,547	55.74%
32 Child Nutrition Services	4,102,693	282,705	6.89%	170,275	66.03%
33 Community Services	-	-	0.00%	-	0.00%
34 Facility Acquisition & Construction	-	447,369	-100.00%	117,189	281.75%
35 Debt Services	1,344,740	-	0.00%	-	0.00%
36 Total Expenditures by Function	\$ 30,178,309	\$ 4,385,951	14.53%	\$ 2,583,235	69.79%
Other Sources and (Uses) of Funds					
37 Operating Transfers In / (out)	\$ (318,429)	\$ (42,600)	13.38%	\$ (13,000)	227.69%
38 State Local Funding Match to LEA	-	-	0.00%	-	0.00%
39 Indirect Cost Transfers	(957,450)	(89,702)	9.37%	-	100.00%
40 Health Insurance Transfers	(4,755,588)	(705,000)	14.82%	(558,000)	26.34%
41 Total Other Sources and (Uses)	\$ (6,031,467)	\$ (837,302)	13.88%	\$ (571,000)	46.64%
42 NET CHANGE IN FUND BALANCE	\$ 745,349	\$ (3,279,958)	-440.06%	\$ (825,370)	297.39%
43 Beginning Fund Balance	21,198,591	22,373,307	105.54%	21,121,586	5.93%
44 Ending Fund Balance	\$ 21,943,940	\$ 19,093,349	87.01%	\$ 20,296,216	-5.93%

Expenditures by Object					
	Budget 2024-2025	Actual FYTD 2025	Percent of Budget	Actual FYTD 2024	Prior Year % Change
Expenditures by Object					
45 Salaries	14,391,409	369,900	2.57%	312,585	18.34%
46 Employee Benefits	4,101,909	232,779	5.67%	225,240	3.35%
47 Purchased Professional Services	1,322,399	86,789	6.56%	119,235	-27.21%
48 Purchased Property Services	2,492,784	725,682	29.11%	625,330	16.05%
49 Other Purchased Services	943,406	423,678	44.91%	305,208	38.82%
50 Supplies	5,384,691	1,401,039	26.02%	916,934	52.80%
51 Property	1,531,518	1,146,084	74.83%	78,618	1357.79%
52 Debt Service and Miscellaneous	10,193	0	0.00%	84	-100.00%
53 Total Expenditures by Object	30,178,309	4,385,951	14.53%	2,583,234	69.79%

LINCOLN PARISH SCHOOL BOARD
Ruston, Louisiana
Interim Financial Report Summary (Modified Cash-Basis)
08/31/2024

	BEGINNING	YTD	YTD	YTD	YTD	EXCESS	ENDING	FUND BALANCE CLASSIFICATION	
	FUND BALANCE						FUND BALANCE	Undesignated	Reserved
	July 1, 2024	REVENUES	EXPENDITURES	SOURCES	USES	(DEFICIENCY)	End of Period		
GENERAL FUNDS (Major Fund)									
01 General Operating	\$ 8,069,560	\$ 6,001,180	\$ 3,616,121	\$ 1,867,477	\$ 974,387	\$ 3,278,149	\$ 11,347,709	\$ 10,221,718	\$ 1,125,991
02 1993 Ad Valorem Tax	7,159,847	53,334	1,240,443	-	135,896	(1,323,005)	5,836,842	5,417,762	419,080
03 1967 Sales Tax	6,036,732	498,053	84,537	-	512,079	(98,563)	5,938,169	-	5,938,169
04 1979 Sales Tax	5,855,377	485,581	185,136	-	484,173	(183,728)	5,671,649	5,671,649	-
05 2020 Sales Tax	9,251,741	522,842	146,770	-	112,696	263,376	9,515,117	6,910,788	2,604,329
06 Medicaid Programs	590,341	4,701	9,566	-	-	(4,865)	585,476	585,476	-
07 TOTAL GENERAL FUNDS	<u>36,963,598</u>	<u>7,565,691</u>	<u>5,282,573</u>	<u>1,867,477</u>	<u>2,219,231</u>	<u>1,931,364</u>	<u>38,894,962</u>	<u>28,807,393</u>	<u>10,087,569</u>
08								41.3%	
SPECIAL REVENUE FUNDS									
09 2000 Ad Valorem (Major Fund)	8,552,561	86,302	327,011	-	134,668	(375,377)	8,177,184	-	8,177,184
11 1993 Sales Tax	2,944,127	461,900	121,976	-	383,332	(43,408)	2,900,719	-	2,900,719
10 2000 Sales Tax	5,816,515	489,363	69,377	-	170,000	249,986	6,066,501	-	6,066,501
Maintenance and Operation									
12 Parishwide Maintenance Fund	2,778,614	21,365	473,181	-	59,600	(511,416)	2,267,198	-	2,267,198
13 Ruston School District. No. 1	249,431	1,642	176,895	-	-	(175,253)	74,178	-	74,178
14 Simsboro School District No. 3	434,696	3,658	18,363	-	-	(14,705)	419,991	-	419,991
15 Dubach School District No. 5	388,794	2,850	110,658	-	-	(107,808)	280,986	-	280,986
16 Choudrant School District No. 6	42,015	277	35,316	-	-	(35,039)	6,976	-	6,976
Grant Programs									
18 Education Stabilization Funds	-	633,153	2,139,997	-	89,702	(1,596,546)	(1,596,546)	-	(1,596,546)
17 Title I (Major Fund)	-	-	251,093	-	-	(251,093)	(251,093)	-	(251,093)
20 School Food Service	1,162,648	242,785	278,917	-	-	(36,132)	1,126,516	-	1,126,516
21 Special Education	-	-	229,642	-	-	(229,642)	(229,642)	-	(229,642)
19 Early Childhood	3,906	-	13,142	-	-	(13,142)	(9,236)	-	(9,236)
22 Special Programs - Federal	-	-	140,383	-	-	(140,383)	(140,383)	-	(140,383)
23 TOTAL SPECIAL REVENUE FUNDS	<u>22,373,307</u>	<u>1,943,295</u>	<u>4,385,951</u>	<u>-</u>	<u>837,302</u>	<u>(3,279,958)</u>	<u>19,093,349</u>	<u>-</u>	<u>19,093,349</u>
24 GRAND TOTALS	<u>\$ 59,336,905</u>	<u>\$9,508,986</u>	<u>\$ 9,668,524</u>	<u>\$ 1,867,477</u>	<u>\$ 3,056,533</u>	<u>\$ (1,348,594)</u>	<u>\$ 57,988,311</u>	<u>\$ 28,807,393</u>	<u>\$ 29,180,918</u>

LINCOLN PARISH SCHOOL BOARD
GROUP HEALTH INSURANCE FUND
Statement of Changes in Benefit Obligations
& Net Assets Available for Benefits
For The Periods Ending August 31, 2024 and 2023

	<u>August 2024</u> Current Month	<u>2024</u> Year To Date	<u>2023</u> Year To Date
Plan Contributions & Income			
Premiums (LPSB)	\$ 1,224,969.85	\$ 8,122,323.34	\$ 7,904,682.32
Premiums (Members)	\$ 130,637.68	1,495,757.46	1,736,851.38
COBRA Premiums (Members)	-	12,129.52	20,092.41
Total Contributions	<u>1,355,607.53</u>	<u>9,630,210.32</u>	<u>9,661,626.11</u>
Interest Income	10,093.19	90,244.29	68,153.41
Total Other Income	<u>10,093.19</u>	<u>90,244.29</u>	<u>68,153.41</u>
Total Contributions & Income	<u>1,365,700.72</u>	<u>9,720,454.61</u>	<u>9,729,779.52</u>
Plan Expenses			
<u>Fixed Costs</u>			
Administration: Self-funded Plan (BCBS)	134,736.53	1,211,098.79	921,090.44
Administration: Medicare Advantage (BCBS)	192,917.70	1,548,580.10	1,515,287.20
Life Insurance Premiums (Met Life)	17,108.27	137,345.68	141,639.34
Total Fixed Costs	<u>344,762.50</u>	<u>2,897,024.57</u>	<u>2,578,016.98</u>
<u>Claims Expenses</u>			
Claims Paid (Medical & Dental)	1,000,379.47	6,686,225.47	5,371,963.55
Claims Paid - Drugs	324,920.87	3,013,384.28	3,005,631.48
Recoveries - Stop Loss	(33,769.18)	(292,852.77)	(44,953.09)
Recoveries - Drug Rebate	(139,199.23)	(1,154,577.60)	(901,675.52)
Change in Incurred But Not Reported Claims	(110,154.56)	430,884.58	107,340.68
Total Claims Expenses	<u>1,042,177.37</u>	<u>8,683,063.96</u>	<u>7,538,307.10</u>
Total Plan Expenses	<u>1,386,939.87</u>	<u>\$ 11,580,088.53</u>	<u>10,116,324.08</u>
Change in Net Assets	<u>\$ (21,239.15)</u>	<u>\$ (1,859,633.92)</u>	<u>\$ (386,544.56)</u>