

COMPARISON DOCUMENT

Title 28

EDUCATION

Part XLI. *Bulletin 1929—Louisiana Accounting and Uniform Governmental Handbook*

Chapter 11. Classification of Balance Sheet Accounts

§1107. Definition—Supplies vs. Equipment

A. – A.2.c.

d. It is equal to or greater than \$10,000 ~~\$5,000~~ per unit cost in value. If a grant regulation requires a lesser per unit cost in value, then the lesser unit cost in value applies. (The increase of the property threshold amount to \$5,000 was advertised in the *Louisiana Register* and adopted as rule in the April 20, 2008 issue.)

NOTE: The unit cost of \$5,000 does not apply to any program funded with ~~monies~~.

3. – B.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:6(A)(10).

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:610 (April 2008), re promulgated LR 34:1388 (July 2008),), amended LR 36:1533 (July 2010), LR 52:

Chapter 13. Personnel Requirements

§1301. Minimum Requirements for Lead School Business Administrator/Chief Financial Officer/Business Manager (Local School Districts and Charter Schools)

A.

1. a baccalaureate degree with a minimum of 24 hours of ~~business-related~~ undergraduate business courses that qualify as core courses in college major programs, including such as accounting, finance, business administration, or business management;

2. – C.1.b.

2. Within four years of the date of hire as an administrator/chief financial officer/business manager, all lead charter school administrators must acquire either a CLCSBA certification by the LASBO or a CLCSBA certification issued by LAPCS under a plan approved by LDOE.

a. – D.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:6(A)(10).

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 33:434 (March 2007), amended LR 36:1533 (July 2010), LR 37:1386 (May 2011), LR 51:1129 (August 2025), LR 52: