

**FISCAL AND ECONOMIC IMPACT STATEMENT
FOR ADMINISTRATIVE RULES**

Person Preparing Statement:	<u>Ashley Townsend</u>	Department:	<u>Louisiana Department of Education, Board of Elementary and Secondary Education</u>
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Return Address:	<u>P.O. Box 94064 Baton Rouge, LA 70804</u>	Rule Title:	<u>Part CLI. <i>Bulletin 1929—Louisiana Accounting and Uniform Governmental Handbook</i> (LAC 28: XLI.1107 and 1301)</u>
		Date Rule Takes Effect:	<u>Upon final adoption by BESE</u>

SUMMARY
(Use complete sentences)

In accordance with Section 961 of Title 49 of the Louisiana Revised Statutes, there is hereby submitted a fiscal and economic impact statement on the rule proposed for adoption, repeal or amendment. THE FOLLOWING STATEMENTS SUMMARIZE ATTACHED WORKSHEETS, I THROUGH IV AND WILL BE PUBLISHED IN THE LOUISIANA REGISTER WITH THE PROPOSED AGENCY RULE.

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

There are no estimated implementation costs or savings as a result of the proposed rule change. The rule change updates the education qualifications of district business leaders by expanding the accepted collegiate experience needed for the position to include a baccalaureate degree with a minimum of 24 hours of undergraduate business courses that qualify as core courses in college major programs, including accounting, finance, business administration, or business management. The proposed rule change additionally amends the definition of supplies and equipment by raising the value threshold of equipment, which are items that must be inventoried and tracked, from \$5,000 to \$10,000. Items below the \$10,000 threshold are considered “supplies” and generally do not require any detailed individual tracking beyond proof of receipt in accordance with 2 CFR 200.313.

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

There is no anticipated effect on the revenue collections of state or local governmental units as a result of the proposed rule change.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NON-GOVERNMENTAL GROUPS (Summary)

The proposed rule change concerning the definition of equipment may result in a decrease in workload for local education agencies due to a potential reduction in the number of items that will require long-term tracking and inventory.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

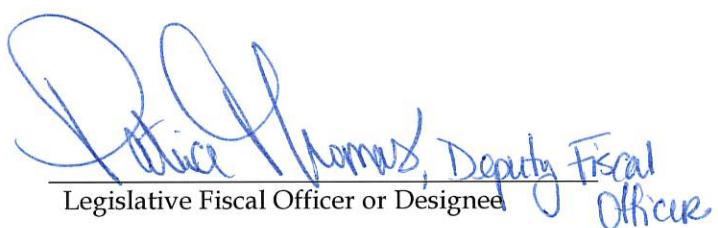
The proposed rule change requiring district business leaders to have a baccalaureate degree with a minimum of 24 hours of undergraduate business courses that qualify as core courses in certain college major programs may limit the number of qualified applicants for these positions, thus decreasing competition.


Signature of Head or Designee

Beth Scioneaux, Deputy Superintendent
Typed Name & Title of Agency Head or Designee

1/5/2026

Date of Signature


Legislative Fiscal Officer or Designee

1/5/2026
Date of Signature

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES

The following information is required in order to assist the Legislative Fiscal Office in its review of the fiscal and economic impact statement and to assist the appropriate legislative oversight subcommittee in its deliberation on the proposed rule.

A. Provide a brief summary of the content of the rule (if proposed for adoption, or repeal) or a brief summary of the change in the rule (if proposed for amendment). Attach a copy of the notice of intent and a copy of the rule proposed for initial adoption or repeal (or, in the case of a rule change, copies of both the current and proposed rules with amended portions indicated).

The proposed rule change updates the education qualifications of district business leaders by expanding on the accepted collegiate experience needed for the position to include a baccalaureate degree with a minimum of 24 hours of undergraduate business courses that qualify as core courses in college major programs, including accounting, finance, business administration, or business management. The proposed rule change additionally amends the definition of supplies and equipment by raising the value threshold of equipment, which are items that must be tracked, from \$5,000 to \$10,000. Items below the \$10,000 threshold are considered "supplies" and generally do not require any detailed individual tracking beyond proof of receipt in accordance with 2 CFR 200.313.

B. Summarize the circumstances, which require this action. If the Action is required by federal regulation, attach a copy of the applicable regulation.

The proposed rule change offers clarity regarding definitions and district financial leadership qualifications, as well as updating professional organization acronyms.

C. Compliance with Act 11 of the 1986 First Extraordinary Session

(1) Will the proposed rule change result in any increase in the expenditure of funds? If so, specify amount and source of funding.

No.

(2) If the answer to (1) above is yes, has the Legislature specifically appropriated the funds necessary for the associated expenditure increase?

(a) _____ YES. If yes, attach documentation.

(b) _____ NO. If no, provide justification as to why this rule change should be published at this time

D. Compliance with Act 98 of the 2025 Regular Session

(1) Will the proposed rule change result in either the expenditure of state funds or an economic impact involving costs to regulated entities estimated at \$200,000 or more per year or \$600,000 or more over three years?

(a) _____ YES. (proceed to question D.2 on this page)

(b) _____ X NO.

(2) If the answer to (1) above is yes, was there a fiscal note for the enacted legislation that required this action (attach documentation)?

(a) _____ YES, and all cost impacts were contemplated in the Fiscal Note.

(b) _____ YES, but cost impacts exceed those contemplated in the Fiscal Note.

(c) _____ NO.

**FISCAL AND ECONOMIC IMPACT STATEMENT
WORKSHEET**

I. A. COSTS OR SAVINGS TO STATE AGENCIES RESULTING FROM THE ACTION PROPOSED

1. What is the anticipated increase (decrease) in costs to implement the proposed action?

COSTS	FY 26	FY 27	FY 28
PERSONAL SERVICES	\$0	\$0	\$0
OPERATING EXPENSES	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0
OTHER CHARGES	\$0	\$0	\$0
EQUIPMENT	\$0	\$0	\$0
MAJOR REPAIR & CONSTR.	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0
POSITIONS (#)	0	0	0

2. Provide a narrative explanation of the costs or savings shown in "A. 1.", including the increase or reduction in workload or additional paperwork (number of new forms, additional documentation, etc.) anticipated as a result of the implementation of the proposed action. Describe all data, assumptions, and methods used in calculating these costs.

Not applicable.

3. Sources of funding for implementing the proposed rule or rule change.

SOURCE	FY 26	FY 27	FY 28
STATE GENERAL FUND	\$0	\$0	\$0
AGENCY SELF-GENERATED	\$0	\$0	\$0
DEDICATED	\$0	\$0	\$0
FEDERAL FUNDS	\$0	\$0	\$0
OTHER (Specify)	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0

4. Does your agency currently have sufficient funds to implement the proposed action? If not, how and when do you anticipate obtaining such funds?

Not applicable.

B. COST OR SAVINGS TO LOCAL GOVERNMENTAL UNITS RESULTING FROM THE ACTION PROPOSED.

1. Provide an estimate of the anticipated impact of the proposed action on local governmental units, including adjustments in workload and paperwork requirements. Describe all data, assumptions and methods used in calculating this impact.

Not applicable.

2. Indicate the sources of funding of the local governmental unit, which will be affected by these costs or savings.

Not applicable.

**FISCAL AND ECONOMIC IMPACT STATEMENT
WORKSHEET**

II. EFFECT ON REVENUE COLLECTIONS OF STATE AND LOCAL GOVERNMENTAL UNITS

A. What increase (decrease) in revenues can be anticipated from the proposed action?

REVENUE INCREASE/DECREASE	FY 26	FY 27	FY 28
STATE GENERAL FUND	\$0	\$0	\$0
AGENCY SELF-GENERATED	\$0	\$0	\$0
DEDICATED	\$0	\$0	\$0
FEDERAL FUNDS	\$0	\$0	\$0
LOCAL FUNDS	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0

*Specify the particular fund being impacted.

B. Provide a narrative explanation of each increase or decrease in revenues shown in "A." Describe all data, assumptions, and methods used in calculating these increases or decreases.

Not applicable.

III. COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NONGOVERNMENTAL GROUPS

A. What persons, small businesses, or non-governmental groups would be directly affected by the proposed action? For each, provide an estimate and a narrative description of any effect on costs, including workload adjustments and additional paperwork (number of new forms, additional documentation, etc.), they may have to incur as a result of the proposed action.

Not applicable.

B. Also provide an estimate and a narrative description of any impact on receipts and/or income resulting from this rule or rule change to these groups.

Not applicable.

IV. EFFECTS ON COMPETITION AND EMPLOYMENT

Identify and provide estimates of the impact of the proposed action on competition and employment in the public and private sectors. Include a summary of any data, assumptions and methods used in making these estimates.

The proposed rule change requiring district business leaders to have a baccalaureate degree with a minimum of 24 hours of undergraduate business courses that qualify as core courses in certain college major programs may limit the number of qualified applicants for these positions, thus decreasing competition.

NOTICE OF INTENT
Board of Elementary and Secondary Education

Bulletin 1929—Louisiana Accounting and Uniform Governmental Handbook
Definitions and Minimum Requirements
(LAC 28: XLI.1107 and 1301)

In accordance with the provisions of R.S. 17:6(A)(10) and the Administrative Procedure Act (APA), R.S. 49:953(B)(1) *et seq.*, the Board of Elementary and Secondary Education (BESE) proposes to amend LAC 28:XLI in *Bulletin 1929—Louisiana Accounting and Uniform Governmental Handbook*. The aforementioned revisions include updates to qualifications of district business leaders, the definition of supplies and equipment, and technical edits.

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 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.

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 undergraduate business courses that qualify as core courses in college major programs, including 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:

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 8g 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:

BOARD OF ELEMENTARY AND SECONDARY EDUCATION
FAMILY IMPACT STATEMENT
(LA R.S. 49:953 and 972)

Person Preparing

Statement: Ashley Townsend

Phone: 225.342.3773

Division: Policy and Governmental Affairs

Rule Title: Part CLI. *Bulletin 1929—Louisiana Accounting and Uniform Governmental Handbook* (LAC 28: XLI.1107 and 1301)

In accordance with Section 953 and 974 of Title 49 of the Louisiana Revised Statutes, there is hereby submitted a Family Impact Statement on the rule proposed for adoption, repeal or amendment. All Family Impact Statements shall be kept on file in the State Board Office which has adopted, amended, or repealed a rule in accordance with the applicable provisions of the law relating to public records.

PLEASE RESPOND (YES, NO, OR LACKS SUFFICIENT INFORMATION TO DETERMINE) TO THE FOLLOWING:

1. Will the proposed Rule affect the stability of the family? No
2. Will the proposed Rule affect the authority and rights of parents regarding the education and supervision of their children? No
3. Will the proposed Rule affect the functioning of the family? No
4. Will the proposed Rule affect family earnings and family budget? No
5. Will the proposed Rule affect the behavior and personal responsibility of children? No
6. Is the family or local government able to perform the function as contained in the proposed Rule? Yes

Signature of Contact Person: Ashley Townsend

Date Submitted: 12/12/2025

POVERTY IMPACT STATEMENT
(LA R.S. 49:973)

Person Preparing

Statement: Ashley Townsend

Phone: 225.342.3773

Division: Policy and Governmental Affairs

Rule Title: Part CLI. *Bulletin 1929—Louisiana Accounting and Uniform Governmental Handbook* (LAC 28: XLI.1107 and 1301)

In accordance with Section 973 of Title 49 of the Louisiana Revised Statutes, there is hereby submitted a Poverty Impact Statement on the rule proposed for adoption, amendment, or repeal. All Poverty Impact Statements shall be in writing and kept on file in the state agency which has adopted, amended, or repealed a rule in accordance with the applicable provisions of the law relating to public records. For the purposes of this Section, the word "poverty" means living at or below one hundred percent of the federal poverty line.

PLEASE RESPOND (YES, NO, OR LACKS SUFFICIENT INFORMATION TO DETERMINE) TO THE FOLLOWING:

1. Will the proposed Rule affect the household income, assets, and financial authority? No
2. Will the proposed Rule affect early childhood development and preschool through postsecondary education development? No
3. Will the proposed Rule affect employment and workforce development? No
4. Will the proposed Rule affect taxes and tax credits? No
5. Will the proposed Rule affect child and dependent care, housing, health care, nutrition, transportation, and utilities assistance? No

Signature of Contact Person: Ashley Townsend

Date Submitted: 12/12/2025

Small Business Analysis

The impact of the proposed Rule on small businesses as defined in the Regulatory Flexibility Act has been considered. It is estimated that the proposed action is not expected to have a significant adverse impact on small businesses. The agency, consistent with health, safety, environmental and economic welfare factors has considered and, where possible, utilized regulatory methods in the drafting of the proposed rule that will accomplish the objectives of applicable statutes while minimizing the adverse impact of the proposed rule on small businesses.

Provider Impact Statement

The proposed Rule should not have any known or foreseeable impact on providers as defined by HCR 170 of 2014 Regular Legislative Session. In particular, there should be no known or foreseeable effect on:

1. the effect on the staffing level requirements or qualifications required to provide the same level of service;
2. the total direct and indirect effect on the cost to the providers to provide the same level of service; or
3. the overall effect on the ability of the provider to provide the same level of service.

Public Comments

Interested persons may submit written comments via the U.S. Mail until noon, February 10, 2026, to Tavares Walker, Executive Director, Board of Elementary and Secondary Education, Box 94064, Capitol Station, Baton Rouge, LA 70804-9064. Written comments may also be hand delivered to Tavares Walker, Executive Director, Board of Elementary and Secondary Education, Suite 5-190, 1201 North Third Street, Baton Rouge, LA 70802 and must be date stamped by the BESE office on the date received. Public comments must be dated and include the original signature of the person submitting the comments.