

Rules

RULE

Board of Elementary and Secondary Education

Bulletin 741 $\frac{1}{2}$ Louisiana Handbook for School Administrators $\frac{1}{2}$ Policy for Louisiana's Public Education Accountability System Growth Targets and New Schools/Reconfigured Schools (LAC 28:I.901)

In accordance with R.S. 49:950 et seq., the Administrative Procedure Act, the Board of Elementary and Secondary Education adopted an amendment to Bulletin 741, referenced in LAC 28:I.901.A, promulgated by the Board of Elementary and Secondary Education in LR 1:483 (November 1975). The proposed amendment more clearly explains the policy by which Growth Targets will be computed for new and reconfigured schools that come on line later in the accountability process. The changes also more clearly define what constitutes a "new school."

Title 28 EDUCATION

Part I. Board of Elementary and Secondary Education Chapter 9. Bulletins, Regulations, and State Plans Subchapter A. Bulletins and Regulations

§901. School Approval Standards and Regulations

A. Bulletin 741

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3761-3764.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education in LR 1:483 (November 1975), amended LR 26:458 (March 2000).

Growth Targets

2.006.05

Growth Targets for New or Reconfigured Schools. Once a baseline for the new or reconfigured school has been established, a Growth Target shall be set based on the number of cycles remaining until 2009 (K-8) and 2011 (9-12), with a maximum Growth Target of 20 points. For example, suppose an elementary school enters the Accountability System in 2003 and establishes a baseline SPS of 50 in 2005. Normally, the school's Growth Target would be $(100-50)/2 = 25$. Under this rule, the school's Growth Target shall be 20, the maximum.

Growth Targets for Reconstituted Schools. Until 2009 (for K - 8 schools) and 2011 (for 9 - 12 schools), the reconstituted school's Growth Target shall be equal to 100 minus the SPS divided by 5 minus the number of cycles since reconstitution. For example, suppose a school is reconstituted in 2005 and has an SPS of 50 (based on previous year's data), the school's Growth Target for the first cycle after reconstitution shall be 10 points $[(100-50)/5]$.

New Schools and/or Significantly Reconfigured Schools

2.006.16 For a newly formed school, the school district shall register the new school with the Louisiana Department of Education to have a site code assigned to that school. A new school shall not be created nor shall a new site code be issued in order to prevent a school from entering the Accountability System. Before a new school is created, the Local Education Authority must work with the Louisiana Department of Education to explore ways the new school can be included in the Accountability System.

When two or more schools are created from an existing school (e.g., Grades 4-6 "split" from an existing K-6 structure, creating a K-3 school and a 4-6 school), the existing site code stays with the lower grades (K-3), and the "new" (4-6) school shall receive a new site code. If a new school is created from the population of a school already having an SPS, then prior year data of the existing school shall be used to calculate the SPS of the newly created school. If there is not enough data to give the new school an SPS, then the new school shall receive its initial baseline SPS at the end of the second year of operation, since it shall need two years of data.

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RULE

Board of Elementary and Secondary Education

Bulletin 741 $\frac{1}{2}$ Louisiana Handbook for School Administrators $\frac{1}{2}$ Principal/Assistant Principal Internship Program (LAC 28:I.901 and 920)

In accordance with R.S. 49:950 et seq., the Administrative Procedure Act, the Board of Elementary and Secondary Education adopted an amendment to Bulletin 741, referenced in LAC 28:I.901.A, promulgated by the Board of Elementary and Secondary Education in LR 1:483 (November 1975). Bulletin 1882 contained the Guidelines for the Administrative Leadership Academy and the requirement for the Principal/Assistant Principal Internship Program. The proposed amendment aligns Bulletin 741 with current legislation and procedures.

Title 28 EDUCATION

Part I. Board of Elementary and Secondary Education Chapter 9. Bulletins, Regulations, and State Plans Subchapter A. Bulletins and Regulations

§901. School Approval Standards and Regulations

A. Bulletin 741

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:6(5).

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education LR 1:483 (November 1975), amended, LR 24:1085 (June 1998), LR 26:458 (March 2000).

Bulletin 741 Louisiana Handbook for School Administrators Systems Policies and Standards

1.016.10 All newly appointed principals and assistant principals with standard or provisional certification shall participate in the Principal/Assistant Principal Internship Program.

A. The Program shall include the following:

1. Individuals appointed to a principalship or an assistant principalship after October 1 shall be enrolled in the Principal Internship Program at the beginning of the following year.

2. Principal Internship and Assistant Principal Internship requirements shall not apply to individuals serving in a temporary capacity.

3. A newly appointed principal with less than five years of experience as an administrator (e.g., as an assistant principal) shall complete both years of the Principal Internship.

4. A newly appointed principal with five or more years of experience as an administrator (e.g., as an assistant principal) shall complete only the first year requirements of the Principal Internship.

School Policies and Standards

2.106.10 All newly appointed principals and assistant principals with standard or provisional certification shall participate in the Principal/Assistant Principal Internship Program.

A. The Program shall include the following:

1. Individuals appointed to a principalship or an assistant principalship after October 1 shall be enrolled in the Principal Internship Program at the beginning of the following year.

2. Principal Internship and Assistant Principal Internship requirements shall not apply to individuals serving in a temporary capacity.

3. A newly appointed principal with less than five years of experience as an administrator (e.g., as an assistant principal) shall complete both years of the Principal Internship.

4. A newly appointed principal with five or more years of experience as an administrator (e.g., as an assistant principal) shall complete only the first year requirements of the Principal Internship.

§920. Administrative Leadership Academy Guidelines

A. Bulletin 1882

Repealed

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RULE

Board of Elementary and Secondary Education

Bulletin 746 Louisiana Standards for State Certification of School Personnel University Counseling Services Requirement (LAC 28:I.903)

In accordance with R.S. 49:950, et seq., the Administrative Procedure Act, the Board of Elementary and Secondary Education adopted an amendment to Bulletin 746, Louisiana Standards for State Certification of School Personnel, referenced in LAC 28:I.903.A. The proposed amendment deletes the requirement of three hours of counseling by university counseling services for an applicant prior to entry into a teacher education program.

Title 28

EDUCATION

Part I. Board of Elementary and Secondary Education

Chapter 9. Bulletins, Regulations, and State Plans

Subchapter A. Bulletins and Regulations

§903. Teacher Certification Standards and Regulations

A. Bulletin 746

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AUTHORITY NOTE: Promulgated in accordance with R.S. 17:6 (A)(10), (11), (15); R.S. 17:7(6); R.S. 17:10; R.S. 17:22(6); R.S. 17:391.1-391.10; R.S. 17:411.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education in LR 1:183, 311, 399, 435, 541 (April, July, September, October, December 1975), amended LR 24:283 (February 1997), LR 24:1091 (June 1998); LR 25:422 (March 1999), LR 26:459 (March 2000).

Bulletin 746: Teacher Certification Standards and Regulations

* * *

Louisiana Revised Statute 17:7.1A (Act 756 of 1977) requires that (1) the applicant shall have attained a 2.20 average on a 4.00 scale as a condition for entrance into a teacher education program; and (2) the applicant shall have achieved a 2.50 average on a 4.00 scale at graduation from an approved program.

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RULE

Board of Elementary and Secondary Education

Bulletin 904 Charter School Start-Up Loan Program (LAC 28:I.904)

In accordance with R.S. 49:950 et seq., the Administrative Procedure Act, the Board of Elementary and Secondary

Education adopted revisions to Bulletin 904, Charter Schools, referenced in LAC 28:I.904. In accordance with Act 477 of the 1997 Legislative Session as amended by Act 757 of the 1999 Legislative Session, the Guidelines provide a source for funding no-interest loans to assist both existing and new Type 1, Type 2 or Type 3 Charter Schools with initial start-up funding and for funding the administrative and legal costs associated with the Charter School Program. The Guidelines are an amendment to Bulletin 904 and referenced in LAC 28:I.904.

**Title 28
EDUCATION**

**Part I. Board of Elementary and Secondary Education
Chapter 9. Bulletins, Regulations, and State Plans
Subchapter A. Bulletins and Regulations**

§904. Charter Schools

A. ...

B. Charter School Start-Up Loan Program. Act 477 of the 1997 Legislative Session allows for the operation of up to 20 charter schools statewide in 1998-99 and increases that number to 42 in subsequent years. It also created the Louisiana Charter School Start-Up Loan Fund within the State Treasury for the purpose of providing a source for funding no-interest loans to charter schools. As amended by Act 757 of the 1999 Legislative Session, the loan funds are to be made available to assist both existing and new Type 1, Type 2 or Type 3 Charter Schools with initial start-up funding and for funding the administrative and legal costs associated with the charter school program.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3971-3973, 3981-3983, 3991-3993, 3995-3999, and 4001, and R.S. 39:75(C)(1)(b).

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 24:1683 (September 1998), amended LR 25:249 (February 1999), LR 26:460 (March 2000).

**Guidelines for the Louisiana Charter
School Start-Up Loan Fund**

Under the authority of Act 477 of the 1997 Legislative Session, the Louisiana Charter School Start-Up Loan Fund was initially created within the State Treasury for the purpose of providing funding for no-interest loans to Type 1 and 2 charter schools. As amended by Act 757 of the 1999 Legislative Session, these state loan funds are intended to assist Type 1, Type 2 and Type 3 Charter Schools with initial start-up funding, and for funding the state administrative and legal costs associated with the Charter School Program. Act 757 of the 1999 Legislative Session further provided that SBESE enact a streamlined application, review and approval process in order to administer the monies appropriated from the fund.

In accordance with Act 757 of the 1999 Legislative Session, the SBESE hereby adopts the following rules to govern approval of loan requests of Charter Schools for initial start-up funding.

A. Application

1) As part of any new Type 2 charter school proposal submitted to the SBESE, the applicant may choose to include a request for up to \$100,000 from the Louisiana Charter School Start-up Loan Fund. If such charter school proposal was deemed to be financially sound by the review

team and approved by SBESE, then the charter school loan request portion of the proposal is also approved. By law, no additional loan application paperwork may be required if an appropriate request is made within the charter school proposal.

2) Any new or existing Type 1, 2, or 3 charter schools choosing to apply for up to \$100,000 in charter school start-up loan funding after they have already received approval to operate, may submit a separate application providing the information depicted in Section B.

B. Required Information

Per R.S. 17:4001, those requesting a charter school start-up loan must provide the following information either as part of their overall charter school proposal or as a separate request;

1) a budget depicting the planned expenditure of the loan funds during the term of the loan with information showing that any planned expenditures will be used to purchase tangible items such as equipment, technology, instructional materials, and facility acquisition, upgrade and repairs;

2) a budget depicting the overall anticipated revenue and expenditures, including the repayment of any requested charter school loan amount, for each of the three years of operation during the term of the loan (see section G for repayment conditions);

3) a statement of assurance indicating agreement with the conditions of repayment as provided in Section G.

4) a copy of the charter school proposal for any Type 1 or Type 3 school that had been provisionally or otherwise approved to operate by their local school board.

C. Review Process

1) New Type 2 Charter Schools. Start-up loan requests submitted as part of the larger charter school proposal will be reviewed using the same review process approved by SBESE for the review of such charter school proposals. Each review team will include at least one person representing the Division of Education Finance in the SDE who will review the information required in Section B to determine the financial viability of the proposed school. If the review team recommends provisional approval or provisional approval with modifications of the overall charter school proposal, and such recommendations are approved by SBESE, then such approval by law also constitutes approval of the requested start-up loan funding.

2) Existing Type 1, 2, and 3 Charter Schools. Review of any request made by an already approved charter school will be reviewed by at least one person representing the Division of Education Finance in the SDE and the charter school staff in the BESE Office, who collectively will make a recommendation to SBESE.

3) Grounds for Denial. If a given charter school proposal is deemed to be financially sound by either the state review team (Type 2's), or by the local school board (Type 1's or Type 3's) with which the school is chartered, then the request for charter school loan funds will be granted. Only if all required information listed in Section B is not provided, and/or findings from subsequent background checks reveal information that would require the revocation of the initial approval as depicted in Section F, will a loan approval be revoked or a recommendation for granting requested loan funds not be made.

D. Allowable Use of Loan Funds

Any loans funds:

1) may only be used to purchase tangible items such as equipment, technology, instructional materials, and facility acquisition, upgrade, and repairs; and

2) may not be used to pay prior debts of the nonprofit corporation which formed the charter school, any of the natural persons involved in forming the charter school for any purchase not related to the creation of the charter school principally, or any former or current business or nonprofit venture of any such natural persons, or to pay to members of the immediate family or any such natural persons, or to make any investments.

E. Distribution of Funding

Any approved loan funds will become available for use once: a) all required background check applications have been submitted; and b) provisional approval or provisional approval with modifications has been given to a charter school proposal, or c) approval has been given to a separate loan request. Such loan funds will be distributed upon the receipt of proper paperwork including any invoice or purchase order for equipment, technology or other items as allowed by law and described in Section D. The charter school will keep appropriate paperwork and inventory of all items purchased using state charter school loan funds. In addition, appropriate state tagging procedures for all moveable property costing \$250 or more purchased with state funds will be required. If a school fails to comply with any requirements specified by the granting authority or otherwise fails to open, then any items purchased with such loan funds will become the property of the state as described in Section H.

F. Background Checks

New and existing charter schools requesting start-up loan funding are subject to background checks. Types 1, 2, and 3 charter schools requesting loan funds shall conduct background checks on applicable persons as stipulated in the BESE approved regulations. No loan funding will be distributed until the person principal to the charter school proposal has submitted all paperwork regarding the background checks required by SBESE. If the findings from such checks reveal that such person has been convicted of any felony related to misappropriation of funds or theft, the disbursement of any loan funds shall be stopped immediately until another individual whose background checks are clear is placed in charge of the proposed charter school's financial affairs.

G. Repayment

1) For any Type 2 charter school receiving loan funds, the State Department of Education will automatically reduce the last state payment for this school during each of the three years of the loan's term. The amount to be reduced each year is equal to one-third of the total loan amount received to date. If the amount required to be reduced during any given year is greater than the last scheduled payment, then the reduction will come from the last two or more payments. Upon reduction of such funds, the State Department of Education will deposit those monies with the state treasury in the Louisiana Charter School Start-up Loan Fund.

2) Any Type 1 or Type 3 charter school receiving state loan funds must submit to the State Department of Education by June 30th of each year of the loan's term, a payment equal

to at least one-third of the total loan amount received by the school to date. The State Department of Education will deposit those monies with the state treasury in the Louisiana Charter School Start-up Loan Fund. Any charter school failing to make such repayments shall be considered a nonapproved school whose students cannot count toward any future state funding.

H. Ceased Operation of the Charter School

In the event that a charter school which had received a charter school start-up loan fails to open or ceases to operate during the three years of automatic loan repayment as described in Section G, any equipment or other items purchased with loan funds equaling the value of the unpaid loan amount will become the property of the state.

I. Eligibility

1) Any new Type 1, 2, or 3 charter school slated to be opened as either a new school or through the conversion of an existing school, is eligible to apply for state loan funds.

2) Any existing Type 1, 2, or 3 charter school may apply for state loan funds any time during the first five years of their initial charter.

3) Any existing Type 1, 2, or 3 schools whose charters have been renewed after the initial five year term may apply for state loan funds if significant expansion of the charter school is anticipated and approved by the chartering authority. Such expansion includes, but is not limited to, the addition of new grades or the construction of new facilities or renovation of the school's facilities. Any charter school seeking a subsequent state loan will only be approved if adequate funding was available to first provide loans to those schools requesting a loan for the first time.

J. Complaints

All written complaints received will be handed to the state charter school administrator for review, analysis and investigation to determine the facts and to recommend resolution. Upon completion of the internal review, the complainant will be notified in writing of the results of the review. Each complaint will be handled in a fair and consistent manner and responded to within 15 working days of receipt.

K. No departure from these guidelines is allowed without unanimous consent from SBESE.

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0003#048

RULE

Board of Elementary and Secondary Education

Bulletin 1929~~9~~ Louisiana Accounting and
Uniform Governmental Handbook
(LAC 28:XLI:Chapters 1-11)

In accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the State Board of Elementary and Secondary Education adopted revised Bulletin 1929 promulgated in LR 20:1097 (October 1994). The Bulletin is being revised to add new items or clarify existing items.

**Title 28
EDUCATION**

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

Chapter 1. Purpose of Handbook

§101. Introduction

A. The primary purpose of the Louisiana Accounting and Uniform Governmental Handbook for local school boards is to serve as a vehicle for program cost accounting at the local and state levels.

B. The Louisiana State Department of Education has a responsibility to provide and interpret comprehensive statistics about the condition of education in the state. In addition, it has congressional mandates to publish fiscal data as well as to provide statistical data that can be used by local school boards to improve their activities.

C. The Louisiana Accounting and Uniform Governmental Handbook attempts to produce comprehensive and compatible sets of standardized terminology for use in education management and reporting. The following basic criteria were used in selecting items and classifications for inclusion in this publication.

1. The items, accounts, and categories of information should provide the basic framework fundamental to a comprehensive financial management system.

2. The guidelines should serve all sizes and types of school systems.

3. The categories of accounts should be both contractible and expandable, enabling all school systems to adapt them to support various financial management information systems.

4. Data elements should be added into needed categories for purposes of reporting and comparing at the local, state and federal levels.

5. The guidelines should conform to generally accepted accounting principals.

6. The guidelines should include the categories necessary to provide full disclosure of financial information.

7. The categories included should provide an adequate audit trail.

D. The local school board is the organization most likely to use the account classifications described here. However, the Louisiana State Department of Education is, most likely, the direct user. Both will derive direct benefits as acceptance and use of these guidelines spread among local school boards. The resulting increased uniformity of accounting records in use at the local level will make financial data assembled at the state and federal levels more comparable and meaningful.

E. While this publication includes a complete listing of classifications and standard terminology, it is not all-inclusive, specifically, it does not provide the information listed below.

1. methods and procedures for recording financial data (such as how to record entries in journals and ledgers);

2. methods and procedures for reporting financial data (such as actual preparation of financial reports from the ledgers);

3. methods and procedures for utilizing financial data (such as budgeting and making decisions about the financial position of the local school board).

AUTHORITY NOTE: Promulgated in accordance with R.S. 17(2)(e).

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 26:462 (March 2000).

Chapter 3. The Account Classification Structure

§301. Explanation/General Information

A. This publication provides for classifying three basic types of financial activity: revenues and other sources of funds; expenditures and other uses of funds; and transactions affecting the balance sheet only. For each type of transaction, the specific account code is made up of a combination of classifications called *dimensions*. Each dimension describes one way of classifying financial activity. The dimensions applicable to each type of transaction are:

Revenues	Expenditures	Balance Sheet
Fund	Fund	Fund
Source	Object Function	Balance Sheet Accounts

B. The purpose and uses of each of these dimensions are described below. The chart of accounts for each of these dimensions is shown later in this handbook.

1. *Fund* a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. It also contains all related liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or to attain certain objectives of an LEA according to special legislation, regulations, or other restrictions.

2. *Source* permits segregation of revenues by source. The primary classification differentiates local, state and federal revenue sources.

3. *Object* the service or commodity bought. There are nine major object categories: Salaries, Employee Benefits, Purchased Professional and Technical Services, Purchased Property Services, Other Purchased Services, Supplies, Property, Other Objects, and Other Uses of Funds.

4. *Function* the activity for which a service or material object is acquired. The functions of an LEA are classified into five broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction Services, and Other Uses.

5. *Balance Sheet Accounts* these classifications correspond to those items normally appearing on the balance sheet in three areas: assets and other debits; liabilities and other credits; and fund equity.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17(2)(e).

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 26:462 (March 2000).

Chapter 5. Fund Classifications

**§501. Explanation/General Information/
Introduction/Overview**

A. Governmental accounting systems should be organized and operated on a fund basis. Unlike a private business, which is accounted for as a single entity, a governmental unit is accounted for through separate fund and account group entities, each accounting for designated assets, liabilities and equity or other balances. Therefore, from an accounting and financial management viewpoint, a

governmental unit is a combination of several distinctively different fiscal and accounting entities, each having a separate set of self-balancing accounts and functioning independently of other funds and account groups. Each fund must be so accounted for that the identity of its resources, obligations, revenues, expenditures, and fund equities is continually maintained.

B. The various activities of a government are not typically considered to form a homogeneous whole. Instead, a governmental entity is considered to comprise a number of separate fiscal entities known as "funds." Such funds are established to segregate specific activities or objectives of a government in accordance with special regulations, restrictions, or limitations. Thus, in governmental accounting, the accounting entity is each individual fund, not the overall government organization.

C. Funds used by governmental entities are classified into three broad categories: governmental, proprietary, and fiduciary. These funds are supplemented by two account groups:

1. the General Fixed Assets Account Group; and
2. the General Long-Term Debt Account Group.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17(2)(e).

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 26:462 (March 2000).

§503. Governmental Funds

A. Governmental Funds are funds through which most functions are typically financed. Governmental funds are accounting segregations of financial resources. Their measurement focus is on the determination of financial position and on the changes in financial position (sources, uses, and balances of financial resources), rather than on net income determination. This measurement focus is basically the flow of current financial resources. This measurement focus is unique in that generally only current expendable financial resources are accounted for in the governmental fund category. Within the governmental funds category are the four fund types described below.

1. The General Fund[¶] used to account for all financial resources except those required to be accounted for in another fund. Typically, the general fund is the chief reporting vehicle for a government's current operations.

2. Special Revenue Funds[¶] used to account for specific revenue sources that legally may be expended only for specific purposes. Special revenue funds are not used for amounts held in trust or for resources that will be used for major capital projects.

3. Capital Projects Funds[¶] used to account for major capital acquisitions or construction. These funds are not used for construction financed by proprietary or trust funds. A separate Capital Projects Fund is usually established when the project exceeds a single fiscal year, when the financing sources are provided by more than one fund, or when the capital asset is financed by specifically designated resources.

4. Debt Service Funds[¶] used to account for the accumulation of resources to pay the principal and interest on the general long-term debt that is recorded in the entity's General Long-Term Debt Account Group. A Debt Service Fund may be used for each obligation; however, it should be established only if legally required or if resources are being accumulated to meet future payments. When obligations are

paid, on a current basis, by the General Fund or by a Special Fund, there is no need to create a Debt Service Fund unless legally required to do so.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17(2)(e).

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 26:463 (March 2000).

§505. Proprietary Funds

A. A Proprietary Fund is used to account for governmental activities that are similar to activities that may be performed by a commercial enterprise. The measurement focus is on the determination of net income, financial position, and changes in financial position. This measurement focus, similar to that found in the private sector, is based on the flow of economic resources; it requires the reporting of all assets and liabilities associated with a particular activity. Within the proprietary fund category are two fund types.

1. Enterprise Funds[¶] used to account for operations when one or both of the following conditions exist:

a. operations are financed and operated in a manner similar to a private business enterprise, where the intent of management is that the costs (expenses, including depreciation) of providing goods or services to the public on a continuing basis are financed or recovered primarily through user charges;

b. management has decided that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

2. Internal Service Funds[¶] used to account for the financing of goods or services provided by one department or agency to other departments or agencies within the governmental unit, or to other governmental units, on a cost-reimbursement basis. Thus, the objective of an Internal Service Fund is not to make profit, but rather to recover over a period of time the total cost of providing the goods or services.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17(2)(e).

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 26:463 (March 2000).

§507. Fiduciary Funds

A. Fiduciary Funds are used to account for assets when a governmental unit is functioning either as a trustee or as an agent for another party; they are commonly referred to as trust and agency funds. The trust and agency funds are further divided into four "sub fund types." These subfund types reflect variations in how assets are held and how they may be used.

1. Expendable Trust Funds[¶] used to account for resources held in trust when both principal and earnings may be spent in their entirety for the purpose or purposes specified in the trust agreement.

2. Nonexpendable Trust Funds[¶] used to account for resources held in trust when only earnings may be expended and the principal must remain intact.

3. Pension Trust Funds[¶] used to account for resources accumulated to finance pension benefits.

4. Agency Funds[¶] used to account for assets held on behalf of others in a custodial capacity.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17(2)(e).

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 26:463 (March 2000).

§509. Account Groups

A. Account Groups are groups of accounts used to record and control general fixed assets and unmatured general long-term liabilities. Long-term liabilities of proprietary and trust funds should not be accounted for here but should be kept within those individual funds.

1. General Fixed Assets capital assets that are not assets of any fund, but of the government unit as a whole. Most often these assets arise from the expenditure of the financial resources of governmental funds. The General Fixed Assets Account Group is a self-balancing group of accounts established to account for fixed assets of a government not accounted for through specific proprietary funds or trust funds. The General Fixed Assets Account Group is not a fund; it does not have a balance sheet as such, nor does it report operations. Instead the General Fixed Assets Account Group, which serves as a list of a government's fixed assets, is designed to ensure accountability and management control of the fixed assets.

2.a. General Long-Term Debt normally expected to be repaid from governmental funds. The General Long-Term Debt Account Group is used to accumulate the non-current unmatured portion of long-term obligations; it typically reports the following categories of long-term liabilities:

- i. long-term debt (bonds, notes, capital leases);
- ii. unfunded pensions contributions;
- iii. claims and judgements;
- iv. compensated absences; and
- v. loss contingencies.

b. The General Long-Term Debt Account Group is not a fund because it does not account for available financial resources or current obligations. Financial resources are neither accumulated nor expended through the General Long-Term Debt Account Group. This account group simply lists all long-term liabilities that are not presented as liabilities of a specific fund. Long-term liabilities presented in the General Long-Term Debt Account Group are generally backed by the full faith and credit of the issuer, which means the debt is secured by the general credit and revenue raising powers of the issuer rather than by the assets acquired or by specific fund resources.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17(2)(e).

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 26:464 (March 2000).

Chapter 7. Classification of Revenues and Other Sources of Funds

§701. Revenue Codes

A. 1000 Revenue From Local Sources

1. 1100 Taxation compulsory charges levied by the school system to finance services performed for the common benefit.

a. 1110 Ad Valorem Taxes - Gross amounts levied on the taxable assessed value of real and personal property on a parish-wide basis. By "gross," it is meant that the taxes are recorded at the amount actually collected by the tax collector before deduction for the assessor's compensation and/or deduction for amounts remitted to the retirement

systems. Penalties and interest on delinquent taxes are recorded in this account.

i. 1111 Constitutional Tax the tax that is permitted to be levied by a school system under authority of the 1974 constitution. This tax is in perpetuity; it is not subject to a vote of the electorate. The amount of millage that may be levied varies from parish to parish. This tax is a General Fund revenue.

ii. 1112 Renewable Taxes taxes that the electorate have authorized the school system to levy for a specified period of time, not to exceed ten (10) years. At the end of the time period specified, the electorate must approve by popular vote an extension, not to exceed ten (10) years, for the tax to be levied again. These taxes may be either General Fund or Special Revenue Fund revenues, depending on their purpose and the manner in which the tax was imposed.

iii. 1113 Debt Service Taxes taxes that the electorate have authorized the school system to levy for the retirement of general obligation long-term debt. The proceeds are normally placed in the Debt Service Fund.

iv. 1114 Up to 1 percent Collections By the Sheriff On Taxes Other Than School Taxes The Sheriff and Ex-Officio Tax Collector of each parish is mandated by State law to remit 1 percent of the total qualifying taxes collected within the parish to the Teachers Retirement System of Louisiana for the credit of the parish school system. This amount may be obtained annually from the Tax Collector's office. It is recorded by debiting retirement expenditures and crediting this account. This tax is a General Fund revenue.

b. 1130 Sales and Use Taxes Gross taxes assessed by the school system on the taxable sale and consumption of goods and services within the parish. By "gross" it is meant that the taxes are recorded at the amount actually collected before any deduction for the cost of collection. This tax may be a General Fund, Special Revenue Fund, or Debt Service Fund revenue.

2. 1200 Revenue From Local Governmental Units Other Than LEA's is revenue from the appropriations of another governmental unit. The LEA is not the final authority, within legal limits, in determining the amount of money to be received; the money is raised by taxes or other means that are not earmarked for school purposes. This classification could include revenue from townships, municipalities, parishes, etc.

3. 1300 Tuition revenue from individuals, welfare agencies, private sources and other LEA's for education provided by the LEA.

a. 1310 Tuition From Individuals amounts paid by students to attend summer school classes. It is irrelevant whether the students reside inside or outside the parish. This revenue is normally a General Fund revenue.

b. 1320 Tuition From Other LEA's amounts paid by public school systems outside the parish to the school system for educational services rendered by the school system to students from the outside parish. This revenue is normally a General Fund revenue.

c. 1390 Tuition From Other Sources amounts paid by persons other than individuals and other local education agencies for tuition.

4. 1400 Transportation Fees revenue from individuals, welfare agencies, private sources, or other LEA's for transporting students to and from school and school activities. Transportation funds received for non-public transportation are to be recorded in 3250 Non-Public Transportation.

a. 1410 Transportation Fees From Individuals amounts paid by individual persons for transportation services rendered by the school system. This fee is normally a General Fund revenue.

b. 1420 Transportation Fees From Other LEA's amounts paid by other local education agencies for transportation services rendered by the school system. This fee is normally a General Fund revenue.

c. 1440 Transportation Fees From Other Sources amounts paid by persons other than individuals and other local education agencies for transportation services rendered by the school system.

5. 1500 Earnings On Investments revenue from holdings invested for earning purposes. The revenue is credited to the fund that has provided the monies for the investments.

a. 1510 Interest On Investments interest revenue on temporary or permanent investment in United States treasury bills, notes, savings accounts, checking accounts, time certificates of deposit, mortgages, or other interest-bearing investments.

b. 1540 Earnings On Investment in Real Property revenue received for renting or leasing, royalties, use charges and other income from real property held for investment purposes.

i. 1541 Earnings From 16th Section Property amounts charged or received for the use or severance of natural resources from 16th Section properties owned by the school system, including leases under LRS 30:154. This revenue is normally a General Fund revenue.

ii. 1542 Earnings From Other Real Property amounts charged or received for the use or severance of natural resources from lands other than 16th Section property owned by the school system, including leases under LRS 30:154. This revenue is normally a General Fund revenue.

6. 1600 Food Service revenues collected by the School Food Service Department for dispensing food to students, adults, and other agencies. This revenue includes funds for "at cost" meals, paying students, contracted meals, and catering revenues.

a. 1610 Income From Meals revenues collected by the School Food Service Department for meals served to students, adults, or visitors, contract meals, second meals to students, and "at cost" meals.

b. 1620 Income From Extra Meals revenues collected by the School Food Service Department for extra servings, catering services, special functions, or sales of milk and juice.

7. 1800 Community Service Activities charges received from providing community service activities operated by the school system. This fee is a revenue to the fund to which expenditures of operation of the activity are charged.

8. 1900 Other Revenues From Local Sources other revenue from local sources not classified above.

a. 1910 Rentals fees charged for the use of school facilities or equipment. These fees are normally a General Fund revenue.

b. 1920 Contributions and Donations revenue from philanthropic foundations, private individuals, or private organizations for which no repayment or special service to the contributor is expected. The granting person may require that a special accounting be made of the use of the funds provided, a stipulation that may require the use of a Special Revenue Fund or a Trust Fund.

c. 1940 Books and Supplies Sold revenue received from the sale of such materials and supplies. This revenue is normally a General Fund revenue.

d. 1950 Services Provided Other LEA's revenues received from other local education agencies other than for tuition and transportation services. This revenue is normally a General Fund revenue.

e. 1960 Services Provided Other Local Governments fees charged for services rendered to other units of local government. This fee is normally a General Fund revenue.

f. 1970 Services Provided Other Funds interfund charges for services rendered by one fund to another fund. This account would be used with only Internal Service funds.

g. 1990 Miscellaneous revenues from other local sources that are not classified above. This revenue is normally a General Fund revenue.

i. 1991 Medicaid Reimbursement reimbursement received from the Medicaid program for services rendered to qualifying students under the program. This revenue is normally a General Fund revenue.

ii. 1992 Kid Med fees or reimbursements received for providing EPSDT services to qualifying students. This revenue is normally a General Fund revenue.

iii. 1993 Federal 4-rate (Gross) reimbursement received as part of the Telecommunications Act of 1996. The federal government set up the Schools and Librarians Universal Service Program with the express purpose of providing affordable access to telecommunications services. This program gives discounts of 20 percent to 90 percent on telecommunication services, internet access, and internal connections.

iv. 1999 Other Miscellaneous Revenues revenues from other miscellaneous sources not classified above.

B. 3000 Revenue From State Sources

1. 3100 Unrestricted Grants-In-Aid revenue recorded as grants by the LEA from state funds, which can be used for any legal purpose desired by the LEA without restriction. Separate accounts may be maintained for general grants-in-aid that are not related to specific revenue sources of the state and for those assigned to specific sources of revenue, as appropriate.

a. 3110 State Public School Fund monies distributed to Louisiana public school systems under the Minimum Foundation Program (MFP). This revenue is a General Fund revenue.

b. 3115 State Public School Fund monies distributed to Louisiana public school systems under the minimum foundation program (MFP) for food services operations. This revenue is an Other Special Funds revenue.

c. 3120 16th Section Land Fund Interest interest paid by the State to certain school systems due to the erroneous sale of 16th Section lands during the nineteenth century. The rate of interest is fixed at 4 percent per annum per LRS 41:641.

d. 3190 Other Unrestricted Revenues other funds distributed by the State to the school systems; these funds are not dedicated, or required to be used for specific purposes. This revenue may be General Fund or Special Revenue Fund revenue.

2. 3200 Restricted Grants-in-Aid revenue recorded as grants by the LEA from state funds; these funds must be used for a categorical or specific purpose. If such money is not completely used by the LEA, it must be returned, usually, to the State.

a. 3210 Special Education amounts granted by the State; they are required to be used solely for special education purposes. This revenue may be General Fund or Special Revenue Fund revenue.

b. 3220 Education Support Fund amounts granted under the 8(g) Mineral Trust Fund by the Board of Elementary and Secondary Education (B.E.S.E.) to be used for specific purposes stated in the grant application. This revenue may be General Fund or Special Revenue Fund revenue.

c. 3223 Sixteenth Section Land Funds (withdrawals) revenue derived from Sixteenth Section indemnity lands. This revenue is held in trust by the Louisiana Department of Treasury for all school districts involved.

d. 3225 Adult Education amounts granted by the State under LRS 17:14; it is required that the revenue be used solely for adult education purposes. This revenue may be General Fund or Special Revenue Fund revenue.

e. 3230 PIP funds granted by the State to school systems for paying professional improvement program (PIP) salaries to qualifying teachers in the systems. This revenue is normally General Fund revenue.

f. 3250 Non-Public Transportation amounts granted by the State for which payment is made to the LEA upon receipt of an agreement between the LEA and the non-public school system to provide transportation of non-public students to non-public schools by the use of the LEA's transportation system. This revenue is normally a General Fund revenue.

g. 3255 Non-Public Textbook amounts granted by the State to reimburse LEA's for purchases of textbooks on behalf of non-public schools. This revenue is normally a General Fund revenue.

h. 3260 Part C/Infant Toddler (Child Search) funds granted by the State for purposes of ensuring that qualifying Part C -Infant/Toddlers (0-2 year olds) are identified.

i. 3290 Other Restricted Revenues other restricted revenues received from the State, other than those described above; these funds must be used for a categorical or specific purpose.

3. 3800 Revenue in Lieu of Taxes commitments or payments made out of general revenues by a state to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to the taxation by the LEA on the same basis as privately owned property. It would include payment made for privately owned property that is

not subject to taxation on the same basis as other privately owned property due to action by the State.

a. 3810 Revenue Sharing Constitutional Tax funds appropriated annually by the State Legislature to fulfill its constitutional obligation to compensate local school systems partially for tax revenue lost due to homestead exemptions on the constitutional Ad Valorem tax. This revenue is normally General Fund revenue.

b. 3815 Revenue Sharing Other Taxes funds appropriated annually by the State Legislature to fulfill its constitutional obligation to compensate local school systems partially for tax revenue lost due to homestead exemptions on Ad Valorem taxes other than the constitutional Ad Valorem tax. This revenue is normally revenue to the fund associated with the particular Ad Valorem tax.

c. 3820 Revenue Sharing Excess Portion a distribution made by the Tax Collector to qualifying taxing authorities with remaining State revenue-sharing funds after all other required distributions have been made. This revenue is normally General Fund revenue.

d. 3890 Other Revenue in Lieu of Taxes other commitments or payments made by the State in lieu of taxes.

4. 3900 Revenue for/on Behalf of LEA commitments or payments made by a state for the benefit of the LEA, or contributions of equipment or supplies. Such revenue includes the payment to a pension fund by the State on behalf of an LEA employee for services rendered to the LEA and a contribution of fixed assets by a State unit to the LEA.

a. 3910 Employer's Contribution to Teachers Retirement direct payments made by the State to the Teachers Retirement System for persons receiving PIP salaries. It is recorded by debiting retirement expenditures and crediting this account. This revenue is a General Fund Revenue.

b. 3990 Other Revenue for/on Behalf of the LEA other commitments or payments made by the State for the benefit of the LEA.

C. 4000 Federal Sources

1. 4100 Unrestricted Grants-in-Aid Direct from the Federal Government revenues direct from the Federal Government as grants to the LEA; this revenue can be used for any legal purpose desired by the LEA, without restriction.

a. 4110 Impact Aid Fund amounts paid directly by the Federal Government to the LEA to supplement the education of children from families stationed at military bases who attend the LEA's public schools under P.L. 81-874. This revenue is normally a General Fund Revenue.

b. 4190 Other Unrestricted Grants Direct other revenues direct from the Federal Government other than those programs described above.

2. 4200 Unrestricted Grants-in-Aid from the Federal Government Through the state-revenues from the Federal Government through the State as grants that can be used for any legal purpose desired by the LEA, without restriction.

a. 4210 Flood Control amounts received from the Federal Government and distributed by the State for flood control to the LEA.

b. 4290 Other Unrestricted Grants Through State other revenues received from the Federal Government through the State other than those classified above.

3. 4300 Restricted Grant-in-Aid Direct from the Federal Government revenue direct from the Federal Government as grants to the LEA; the revenue may be used for a categorical or specific purpose. If such money is not completely used by the LEA, it usually is returned to the governmental unit.

a. 4310 Federally Affected Areas Capital Outlay (P.L. 81-815) Amounts paid directly by the Federal Government to the LEA for purchase of capital assets under provisions of P.L. 81-815. This revenue is normally a Special Revenue Fund revenue, since an accounting must be made to demonstrate appropriate use of the proceeds received.

b. 4320 Vietnamese and Refugee Program Fund The Vietnamese and Refugee Program Fund accounts for a program that provides financial assistance to State and local educational agencies to meet special education needs of eligible refugee children enrolled in elementary and secondary schools.

c. 4330 ROTC Amount paid directly to the LEA for operation of a Reserve Officer Training Corps (ROTC) program at schools in the district. This is revenue to the fund that pays the expenditures of the ROTC program.

d. 4340 Headstart Program Amount paid directly to the LEA for operation of the Headstart program in the district. This is revenue to the fund that pays the expenditures of the Headstart program.

e. 4390 Other Restricted Grants Direct Funds received from the Federal Government other than those shown above.

4. 4500 Restricted Grants-in-Aid from the Federal Government Through the State Revenues from the Federal Government through the State as grants to the LEA; this revenue must be used for a categorical or specific purpose.

a. 4510 Vocational Education Federal funds granted to the local education agency and administered by the State under the Carl D. Perkins Vocational Act Education Program. These monies are reimbursement type grants.

b. 4515 School Food Service All federal funds administered by the State and granted to the School Food Service Department for subsidies for all student meals in the National School Lunch and School Breakfast Programs, Summer Food Service Program, Child and Adult Care Food Program, and the Nutrition, Education, and Training Program. This revenue also includes funds from the Cash in Lieu of Commodities Program. The value of USDA commodities received should be recorded in 4220 Value of USDA Commodities.

c. 4520 Adult Basic Education All federal funds administered by the State and granted to the LEA for purposes of providing Adult Basic Education (ABE).

d. 4530 Special Education All federal funds administered by the State and granted to the LEA for students identified as being mentally or physically disabled.

i. 4531 IDEA, Part B Federal funds administered by the State and granted to the LEA for special education purposes under the Individuals with Disabilities Education Act (IDEA). This revenue is generally a Special Revenue Fund revenue.

ii. 4532 IDEA Preschool Federal funds administered by the State and granted to the LEA for all pre-school special education children under the Individuals with

Disabilities Education Act (IDEA). This revenue is generally a Special Revenue Fund revenue.

iii. 4533 IASA Federal funds administered by the State and granted to the LEA under the Title 1 program for handicapped children under the Improving America's Schools Act (IASA). This revenue is generally a Special Revenue Fund revenue.

iv. 4534 IDEA, Part C Infant/Toddler Federal funds administered by the State and granted to the LEA for all children ages 0-2. This revenue is generally a Special Revenue Fund revenue.

v. 4535 Other Special Education Programs All other federally funded program grants administered by the State and granted to the LEA for special education purposes, other than those described above. This revenue is generally a Special Revenue Fund revenue.

e. 4540 Improving America's Schools Act (IASA) Federal funds administered by the State and granted to the LEA for programs for economically and educationally deprived school children.

i. 4541 Title I Grants to Local Educational Agencies Federal funds administered by the State to provide a program for economically and educationally deprived children; the funds supplement rather than supplant activities that are state or locally mandated. This revenue is normally a Special Revenue Fund revenue.

ii. 4542 Title I, Part C, Migrant Education Basic State Grant Program Federal funds administered by the State to provide programs to meet the special education needs of children of migratory agricultural workers and migratory fishers, needs that have resulted from their migratory lifestyles or history.

iii. 4543 Title VI Innovative Education Program Strategies Federal funds administered by the State to provide various types of programs that the school board may institute with the approval of the State Department of Education. This revenue is normally a Special Revenue Fund revenue.

iv. 4544 Title IV Safe and Drug Free Schools and Communities State Grants Federal funds administered by the State to educate children to prevent drug abuse. This revenue is normally a Special Revenue Fund revenue.

v. 4545 Title II Eisenhower Professional Development State Grants Federal funds administered by the State to provide financial assistance to improve the skills of teachers in mathematics and science. This revenue is normally a Special Revenue Fund revenue.

vi. 4546 Other IASA Programs All other federally funded program grants administered by the State and granted to the LEA under the improving America's Schools Act other than those described above. This revenue is generally a Special Revenue Fund revenue.

f. 4550 Job Training Partnership Act (JTPA) Federal funds administered by the State under the Job Training Partnership Act Program. This revenue is normally a Special Revenue Fund revenue.

g. 4580 FEMA Disaster Relief Federal funds administered by the State to provide financial assistance to an LEA for repairs and/or rebuilding necessary after a natural disaster.

h. 4585 Starting Points Program Federal funds administered by the State to provide financial assistance for

pre-school programs designed to provide quality education to children whose parents are enrolled in job-training programs.

i. 4590 Other Restricted Grants Through State: Federal funds administered by the State other than those shown above.

5. 4800 Revenue in Lieu of Taxes: Commitments or payments made out of general revenues by the Federal Government to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the LEA on the same basis as privately owned property or other tax base. Such revenue would include payment made for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the Federal Governmental unit.

a. 4810 Loss of Taxes Because of Federal Housing Projects: Federal payments in lieu of taxes made directly to the LEA because of the existence of a Federally-funded housing project in the district, the location of which causes a loss of Ad Valorem tax revenue. This revenue is normally pro-rated to the funds that record the affected Ad Valorem tax revenues.

b. 4820 Sale of Timber, etc., On Federal Forest Reserves: Federal payments in lieu of taxes made directly to the LEA because of the existence of a federal forest reserve in the district and for which the Federal Government has agreed to share a portion of the revenues derived from the sale of timber or other products contained thereon. This revenue is normally a General Fund Revenue.

c. 4890 Other Revenue in Lieu of Taxes: Other revenue in lieu of taxes made directly to the LEA, other than those described above.

6. 4900 Revenue for/on Behalf of the LEA: Commitments or payments made by the Federal Government for the benefit of the LEA, or contributions of equipment or supplies. Such revenue includes a contribution of fixed assets by a Federal governmental unit to the LEA and foods donated by the Federal Government to the LEA.

a. 4910 Nonfood Assistance: Federal assistance received in terms of non-cash and non-food type items granted directly to the LEA. This revenue is recorded by debiting the appropriate expenditure account that would have been charged had the LEA purchased the particular item and by crediting this account.

b. 4920 Value of USDA Commodities: Federal assistance received by the School Food Service Department in terms of the stated value of United States Department of Agriculture commodities. This revenue is recorded by debiting the appropriate food account and by crediting this account.

c. 4990 Other Revenues for/on Behalf of the LEA: Other commitments or payments made by the Federal Government for the benefit of the LEA or contributions of equipment or supplies, other than those described above.

D. 5000 Other Sources of Funds

1. 5100 Sale of Bonds: The proceeds from the sale of bonds.

a. 5110 Bond Proceeds: Principal received through the issuance of a debt instrument by the LEA. This revenue is normally accounted for in the fund that will expend the

proceeds from the debt issuance (e.g., Capital Projects Funds).

b. 5120 Accrued Interest and Premium on Bonds Sold: Amounts received for accrued interest from the sale of bonds and/or that portion of the sales price of bonds in excess of their par value. This revenue is normally credited to the fund that is responsible for payment of the principal and interest on the debt.

2. 5200 Interfund Transfers: Amount available from another fund that will not be replaced.

a. 5210 Transfer of Indirect Costs: Amounts of indirect costs transferred from direct federal grants, usually to the General Fund.

b. 5220 Operating Transfers In: Interfund transfers made by the LEA from one fund to another that does not carry a corresponding obligation on the receiving fund to repay the amount to the paying fund. This account is credited by the receiving fund, while the paying fund debits Fund Transfers Paid in the Other Use of Funds Section.

3. 5300 Sale or Compensation for Loss of Fixed Assets: Amounts available from the sale of school property or compensation for the loss of fixed assets.

a. 5310 Sale of Surplus Items/Fixed Assets: Amounts received by the LEA for the sale of land, buildings, improvements, furniture or equipment. This revenue is normally revenue to the fund which had originally purchased the fixed assets.

b. 5320 Insurance Proceeds from Losses: Amounts received by the LEA from an insurance company to compensate for the fire, theft, or other casualty to fixed assets. This revenue is normally revenue to the fund that had originally purchased the items.

c. 5330 Collection for Lost or Damaged Textbooks: Amounts received by the LEA from students (or parents) for textbooks that have been lost or stolen. This revenue is normally revenue to the fund that originally purchased textbooks.

4. 5400 Loans: Proceeds from loans greater than twelve (12) months.

5. 5500 Capital Lease: Amount equal to the present value of minimum lease payments arising from capital lease agreements entered into by the LEA. This revenue is recorded by debiting the associated expenditures account and by crediting this account. Corresponding entries should be made in the General Fixed Asset and General Long-Term Debt Account Groups.

6. 5600 Judgments: Amounts received as a result of a court order or judgment in favor of the LEA. This revenue is normally a revenue to the fund that expended monies to rectify the claim or paid the associated legal fees relative to the action that gave rise to the favorable judgment.

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Chapter 9. Classification of Expenditures and Other Uses of Funds

§901. Object Codes

A. This dimension is used to describe the service or commodity obtained as the result of a specific expenditure. There are nine major object categories, each of which is further subdivided. Listed below are definitions of the object classes and selected sub-object categories.

B. 100 Salaries Amounts paid to both permanent and temporary LEA employees, including personnel substituting for those in permanent positions. This expenditure includes gross salary for personal services rendered while on the payroll of the LEA's.

1. 110 Salaries of Regular Employees Full-time, part-time, and prorated portions of the costs for work performed by permanent employees of the LEA.

a. 111 Officials/Administrators/Managers These are occupations requiring administrative personnel who set broad policies, exercise overall responsibility for execution of these policies, or direct individual departments or special phases of the school system. Included in this category are superintendents of schools; assistant, deputy and associate superintendents; instructional coordinators, supervisors and directors; principals and assistant principals; and school business officials.

b. 112 Teachers Staff members assigned the professional activities of instructing pupils in courses in classroom situations for which daily-pupil attendance figures for the school system are kept. Included in this category are music, band, physical education, home economics, librarians, special education, etc.

c. 113 Therapists/Specialists/Counselors Staff members responsible for teaching or advising pupils with regard to their abilities and aptitudes, educational and occupational opportunities, personal and social adjustments. Included in this category are speech therapists, occupational therapists, physical therapists, guidance counselors, psychologists, social workers, assessment teachers/diagnosticians, and instructional specialists.

d. 114 Clerical/Secretarial These are occupations requiring skills and training in all clerical-type work including activities such as preparing, transcribing, systematizing, or preserving written communication and reports, or operating such mechanical equipment as bookkeeping machines, typewriters and tabulating machines. Included in this category are bookkeepers, messengers, office machines operators, clerk-typist, stenographers, statistical clerks, dispatchers, and payroll clerks.

e. 115 Aides Staff members working with students under the direct supervision of a classroom teacher or under the direct supervision of a staff member performing professional-educational-teaching assignments on a regular schedule. Included in this category are teacher aides, library aides, bus aides, etc.

f. 116 Service Workers Staff members performing a specialized service; included in this category are cafeteria workers, bus drivers, school security guards, custodians, etc.

g. 117 Skilled Crafts Occupations in which workers perform jobs that require special manual skill and a thorough and comprehensive knowledge of the process involved in the work, which is acquired through on-the-job training and experience or through apprenticeship or other formal training programs. Included in this category are mechanics, electricians, heavy equipment operators, carpenters, etc.

h. 118 Degreed Professionals Occupations requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree or its equivalent. This classification normally includes nurses, architects, lawyers, accountants, etc.

i. 119 Other Salaries Other staff members other than those classified above.

2. 120 Salaries of Temporary Employees Full-time, part-time, and prorated portions of the costs for work performed by employees of the LEA who are hired on a temporary or substitute basis.

a. 121 Acting Employee The cost of work performed by a person who is temporarily taking over the duties or position of a regular employee.

b. 122 Seasonal Employee The cost of work performed by a person who is hired on a temporary basis usually not more than five months which is affected by or dependent on a certain time of year.

c. 123 Substitute Employee The cost of work performed by a person who is hired on a day-by-day basis in place of a regular employee.

d. 129 Other Temporary Employee Temporary employees other than those classified above.

3. 130 Salaries for Overtime Amounts paid to employees of the LEA in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated under regular salaries and temporary salaries above. The terms of such payment for overtime are a matter of State and local regulations and interpretation.

4. 140 Salaries for Sabbatical Leave Amounts paid by the LEA to employees on sabbatical leave.

5. 150 Stipend Pay A one-time payment or allowance to regular employees to attend workshops or in service training programs.

C. 200 Employee Benefits Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, are, nevertheless, part of the cost of personal services. Such amounts must be distributed to each function according to the employee's assignment.

1. 210 Group Insurance Employer's share for current employees of any insurance plan. Group insurance for retirees should be reported under object code 270: Health Benefits.

2. 220 Social Security Contributions Employer's share of Social Security paid by the LEA. (FICA)

3. 225 Medicare/Medicaid contributions Employer's share of Medicare/Medicaid paid by the LEA.

4. 230 Retirement Contribution Employer's share of any State or local employee retirement system paid by the LEA, including the amount paid for employees assigned to federal programs.

a. 231 Louisiana Teachers' Retirement System Contributions (TRS)

b. 233 Louisiana School Employees' Retirement System Contributions (LSERS)

c. 235 Louisiana Parochial School Employees' Retirement System Contributions (LPSERS)

d. 239 Other Retirement Contributions

5. 240 Tuition Reimbursement Amounts reimbursed by the LEA to any employee qualifying for tuition reimbursement based upon LEA policy.

6. 250 Unemployment Compensation Amounts paid by the LEA to provide unemployment compensation for its employees.

7. 260 Workmen's Compensation Amounts paid by the LEA to provide workmen's compensation insurance for its employees.

8. 270 Health Benefits Amounts paid by the LEA to provide health benefits for employees now retired and for whom benefits are paid.

9. 280 Sick Leave Severance Pay Amounts of unused sick leave paid by the LEA to its employees upon their retirement.

10. 290 Other Employee Benefits Employee benefits other than those classified above.

D. 300 Purchased Professional and Technical Services Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

1. 310 Purchased Official/Administrative Services Services in support of the various policy-making and managerial activities of the LEA. Included would be management consulting activities oriented to general governance or business and financial management of the LEA; school management support activities; election and tax assessing and collecting services. This object code is usually used with functions 2300 General Administration and 2400 School Administration.

a. 311 Assessor Fees Money paid to the tax assessor, who assesses property for taxation.

b. 312 Sheriff Fees Money paid to the local sheriff, who is charged with the collection and remittance of property taxes to the LEA.

c. 313 Pension Fund Monies deducted from the proceeds of property taxes for the payment of all pensions into the Pension Accumulation Fund (R.S. 17:696).

d. 314 Sales Tax Collection Fees Money paid to another individual or other governmental body charged with the collection and remittance of sales and use taxes.

e. 315 State Tax Commission Fees Money paid to the Louisiana Tax Commission pursuant to a judgment upheld by the courts against a company that files suit to contest the correctness or legality of any final determination of its assessed valuation for taxation. The fee is an amount equal to ten percent of the proceeds received (R.S. 47:1856f).

f. 316 Election Fees Money paid to other governmental agencies for expenses related to the election of school board members, as well as elections for the purpose of collecting tax revenues.

g. 317 Management Consultants Money paid to an individual or firm to study and evaluate the activities of the school system.

h. 319 Other Fees Official and administrative services other than those classified above.

2. 320 Purchased Educational Services Services supporting the instructional program and its administration. Included would be curriculum improvement services, counseling and guidance services, library and media support and contracted instructional services. Also included would be payments to speakers to make presentations at workshops and in service training programs. This object code is usually used with functions 1000 Instruction, 2100 Pupil Support Services, and 2200 Instructional Staff Services.

3. 330 Other Purchased Professional Services Professional services which support the operation of the LEA other than educational services. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dieticians, editors, negotiations specialists, systems analysts, planners, and the like. This object code is usually used with function 2000 Support Services.

a. 331 Occupational/Physical Therapist Services Professional services contracted or paid by the LEA for treatment of an injury by physical activity rather than with drugs or for the treatment of mental ailments by work designed to divert the mind.

b. 332 Legal Services Professional services contracted or paid by the LEA to defend itself against lawsuits and to assist the LEA's in conforming with the law.

c. 333 Audit/Accounting Services Professional services contracted or paid by the LEA to examine and check the financial operations of the school system, as well as to provide assistance in keeping, analyzing and explaining accounts.

d. 334 Architect/Engineering Services Professional services contracted or paid by the LEA to design buildings, to draw up the plans, and generally to supervise the construction.

e. 335 Medical Doctors Professional services contracted or paid by the LEA to provide medical services such as a physical for employees or for students that want to participate in athletics.

f. 339 Other Professional Services Professional services other than those classified above.

g. 340 Purchased Technical Services Services to the LEA which are not regarded as professional, but which require basic scientific knowledge, manual skills, or both. Included are data processing services, banking services, purchasing and warehousing services, graphic arts and the like. This object code is used usually with functions 1000 Instruction and 2000 Support Services.

E. 400 Purchased Property Services Services purchased to operate, repair, maintain, and rent property owned or used by the LEA. These services are performed by persons other than LEA employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

1. 410 Utility Services Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewerage are included here. Telephone and telegraph are not included here, but are classified under object 530 Telephone and Postage. This object code is used with only function 2600 Operations and Maintenance of Plant Services.

a. 411 Water/Sewage Expenditures for water/sewage utility services from a private or public utility company.

2. 420 Cleaning Services Services purchased to clean buildings (apart from services provided by LEA employees). This object code is used with only function 2600 Operations and Maintenance of Plant Services.

a. 421 Disposal Services Expenditures for garbage pickup and handling not provided by LEA personnel.

b. 422 Snow Plowing Services Expenditures for snow removal not provided by LEA personnel.

c. 423 Custodial Services Expenditures to an outside contractor for custodial services.

d. 424 Lawn Care Expenditures for lawn and grounds upkeep, minor landscaping, nursery services and the like not provided by LEA personnel.

3. 430 Repairs and Maintenance Services Expenditures for repairs and maintenance services not provided directly by LEA personnel. This expenditure includes contracts and agreements covering the upkeep of buildings, upkeep of equipment, including computers and related technology, and portable building relocation expenses. Costs for renovating and remodeling are not included here but are classified under object 450 Construction Services.

4. 440 Rentals Costs for renting or leasing land, buildings, equipment, and vehicles.

a. 441 Renting Land and Buildings Expenditures for leasing or renting land and buildings for both temporary and long-range use by the LEA. This object code is used with function 2600 Operations and Maintenance of Plant Services or other appropriate programs.

b. 442 Rental of Equipment and Vehicles Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use by the LEA. This expenditure includes bus and other vehicle rental when operated by a local LEA, lease-purchase arrangements, and similar rental agreements. This object code is usually used with function 1000 Instruction or 2000 Support Services, and appropriate program code.

5. 450 Construction Services Expenditures for constructing, renovating and remodeling paid to contractors. This object code includes the installation of new phone lines or cable to provide Internet access. It is used only with functions 4500 Building Acquisition and Construction Services, and 4600 Building Improvement Services.

6. 490 Other Purchased Property Services Purchased property services that are not classified above. Costs for telephone and telegraph are not included here, but are included in object 530 Telephone and Postage. This object code is used usually with function 2600 Operations and Maintenance of Plant Services.

F. 500 Other Purchased Services Amounts paid for services rendered by organizations or personnel not on the payroll of the LEA (separate from professional and technical services or property services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

1. 510 Student Transportation Services Expenditures for transporting children to and from school and other activities. This object code is used with only function 2700 Student Transportation Services.

a. 511 Student Transportation Purchased from Another LEA within the State Amounts paid to other LEAs within the state for transporting children to and from school and school-related events. Expenditures for the rental of buses that are operated by personnel on the LEA payroll are recorded not here, but under object code 442 Rental of Equipment and Vehicles.

b. 512 Student Transportation Purchased from Another LEA outside the State Payments to other LEAs outside the State for transporting children to and from school and school-related events.

c. 513 Payments in Lieu of Transportation Payments to individuals who transport themselves or their own children or for reimbursement of transportation expenses on public carriers.

d. 519 Student Transportation Purchased from other Sources Payments to persons or agencies other than LEAs for transporting children to and from school and school-related events.

2. 520 Insurance (Other than Employee Benefits) Expenditures for all types of insurance coverage, including property, liability, and fidelity. Insurance for group health should be recorded under object 200 Employee Benefits.

a. 521 Liability Insurance Insurance that pays and renders service on behalf of the LEA for loss arising out of its responsibility, due to negligence, to others as imposed by law or assumed by contract.

b. 522 Property Insurance Insurance that indemnifies the LEA with an interest in physical property for its loss or the loss of its income producing ability.

c. 523 Fleet Insurance Insurance that protects the LEA against any physical damage to its vehicles, property damage, liability and/or other coverages.

d. 524 Errors and Omissions Insurance Professional liability insurance that protects the LEA against legal liability resulting from negligence, errors and omissions, and other aspects of rendering or failing to render professional service. It does not cover fraudulent, dishonest or criminal acts.

e. 525 Faithful Performance Bonds A bond that will reimburse the LEA for loss up to the amount of the bond, sustained by the LEA by reason of any dishonest act of an employee or employees covered by the bond.

f. 529 Other Insurance Payments for insurance other than those classified above.

3. 530 Telephone and Postage Expenditure for services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services, postage machine rental and postage, and Internet access charges via telephone lines or cable. This object code is used usually with functions 2300 General Administration or 2400 School Administration. This object code may be used with 1900 Instructional Technology.

4. 540 Advertising Expenditures for announcements in professional publications, newspapers or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property. Costs for professional advertising or public relations services should be charged to object 330 Other Purchased Professional Services. This object code is used usually with functions General Administration, 2500 Business Services, or 2800 Central Services.

5. 550 Printing and Binding Expenditures for job printing and binding, usually according to specifications of the LEA. This expenditure includes designing and printing forms and posters as well as printing and binding LEA publications. Pre-printed standard forms should be recorded under object 610 Materials and Supplies. This object code is used usually with function 2500 Business Services.

6. 560 Tuition Expenditures to reimburse other educational agencies for providing instructional services for

students residing within the legal boundaries of the paying LEA. This object code is used with only function 1000 Instruction.

a. 561 Tuition to Other in State LEA's: Tuition paid to other LEAs within the State.

b. 562 Tuition to Other LEA's Outside the State: Tuition paid to other LEAs outside the State.

c. 563 Tuition to Private Sources: Tuition paid to private schools.

d. 564 Tuition to Intermediate Education Agencies within the State.

e. 565 Tuition to Intermediate Education Agencies outside the State.

f. 569 Other Tuition: Tuition paid to other governmental organizations as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying LEA.

7. 570 Food Service Management: Expenditures for the operation of a local food service facility by other than employees of the LEA. Included are contracted services, such as food preparation, associated with the food service operation. Direct expenditures by the LEA for food, supplies, labor and equipment would be charged to the appropriate object codes. This object code is used with only function 3100 Food Service Operations.

8. 580 Travel: Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LEA. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here. This object code is used with all functions except 5000 Other Sources of Funds.

a. 581 Mileage Allowance: A sum of money granted at stated intervals for travel expenses in lieu of reimbursement for actual travel expenses.

b. 582 Travel Expense Reimbursement: A sum of money paid for travel expenses at a specified amount per mile plus actual reimbursement for meals, hotel and other expenses.

c. 583 Operational Allowance: A sum of money granted to those individuals at stated intervals for the operation and maintenance of a vehicle.

9. 590 Miscellaneous Purchased Services: Expenditures for purchased services other than those described above. Any inter-district payments other than tuition should be classified here.

a. 591 Services Purchased Locally: Expenditures for purchased services not otherwise classified in the 300 Purchased Professional and Technical Services, 400 Purchased Property Services, or 500 Other Purchased Services series of objects. This object code is used with all functions except 5000 Other Sources of Funds.

b. 592 Services Purchased from Another LEA within the State: Payments to another LEA within the state for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing and guidance. When a question arises as to whether to code such payments to the 300 series of object code, purchased professional and technical services, or to this code, 592 should be used so that all inter-district payments can be eliminated when consolidating reports from multiple LEA's at state and federal levels. This code is used with only function 2000 Support Services.

c. 593 Services Purchased from Another LEA Outside the State: Payments to another LEA outside the state for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing and guidance. When a question arises as to whether to code such payments to the 300 series of object codes or to this code, 593 Services Purchased from Another LEA within the State should be used so that all inter-district payments can be eliminated when consolidating reports at the federal level. This object code is used with only function 2000 Support Services.

G. 600 Supplies: Amounts paid for items that are consumed, worn out, or deteriorated through use; or for items that lose their identity through fabrication or incorporation into different or more complex units or substances. Refer to Appendix D for the criteria for distinguishing between a supply and an equipment item.

1. 610 Materials and Supplies: Expenditures for all supplies (other than those listed below) for the operation of an LEA, including freight and cartage. A more thorough classification of supply expenditures is achieved by identifying the object with the function: for example, audiovisual supplies or classroom teaching supplies. See Appendix A. This object code is used with all functions except 5000 Sources of Funds.

2. 620 Energy: Expenditures for energy, including gas, oil, coal, gasoline, and services received from public or private utility companies.

a. 621 Natural Gas: Expenditures for gas utility services from a private or public utility company. This object code is used with functions 1000 Instruction, 2600 Operations and Maintenance of Plant Services, and 3100 Food Services Operations.

b. 622 Electricity: Expenditures for electric utility services from a private or public utility company. This object code is used usually with functions 1000 Instruction, and 2600 Operations and Maintenance of Plant Services.

c. 623 Bottled Gas: Expenditures for bottled gas, such as propane gas received in tanks. This object code is used with functions 1000 Instruction, 2600 Operations and Maintenance of Plant Services, 3100 Food Services Operations.

d. 624 Oil: Expenditures for bulk oil normally used for heating. This object code is used with only function 2600 Operations and Maintenance of Plant Services.

e. 625 Coal: Expenditures for raw coal normally used for heating. This object code is used with only function 2600 Operations and Maintenance of Plant Services.

f. 626 Gasoline: Expenditures for gasoline purchased in bulk or periodically from a gasoline service station. This object code is used usually with functions 2600 Operations and Maintenance of Plant Services and 2700 Student Transportation Services.

g. 629 Other: Expenditures for energy that cannot be classified in one of the foregoing categories.

3. 630 Food: Expenditures for food used in the school food service program. This object code is used with only function 3100 Food Services Operations. Food used in instructional programs is charged under object code 610 Materials and Supplies.

a. 631 Purchased Food Food that is purchased from vendors rather than food received from the U.S. Department of Agriculture.

b. 632 Commodities Food that is passed through the State Department of Agriculture from the U.S. Department of Agriculture.

4. 640 Books and Periodicals Expenditures for books, textbooks and periodicals prescribed and available for general use, including reference books. This category includes the cost of workbooks, textbook binding or repairs, as well as textbooks that are purchased to be resold or rented. Also recorded here are the costs of binding or other repairs to school library books. This object code is used with all functions except 5000 Other Use of Funds.

a. 641 Library Books A collection of books systematically arranged for reading or reference.

b. 642 Textbooks A book giving instructions in the principles of a subject of study or any book used as the basis or partial basis of a course of study.

c. 643 Workbooks A book for the use of students. It contains questions and exercises based on a textbook or course of study.

d. 644 Periodicals A publication appearing at regular intervals of more than one day, as a weekly magazine.

H. 700 Property Expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.

1. 710 Land and Improvements Expenditures for the purchase of land and the improvements thereon. Purchases of air rights, mineral rights and the like are included here. Also included are special assessments against the LEA for capital improvements such as streets, curbs and drains. Not included here, but generally charged to object codes 450 Construction Services or 340 Technical Services as appropriate, are expenditures for improving sites and adjacent ways after acquisition by the LEA. This object code is used with only functions 4100 Site Acquisition services and 4200 Site Improvement Services.

2. 720 Buildings Expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments (except interest) that have a terminal date and that result in the acquisition of buildings, except payments to public school-housing authorities or similar agencies. This object code is used with only function 4500 Building Acquisition and Construction Services. Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are recorded under object code 450 Construction Services. Buildings built and alterations performed by the LEAs own staff are charged to object code 100 Salaries, 200 Employee Benefits, 610 Materials and Supplies, and 730 Equipment, as appropriate.

3. 730 Equipment Expenditures for initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, computers and vehicles. For clarification as to whether an item is to be classified as equipment or supplies, refer to Appendix A.

a. 731 Machinery Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles). An example would be a lathe, drill press, or printing press.

b. 732 Vehicles Expenditures for equipment used to transport persons or objects. Examples are automobiles, trucks, buses, station wagons, and vans.

c. 733 Furniture and Fixtures Expenditures for equipment used for sitting; as a support for writing and work activities; and as storage space for material items. This object code is used with all functions, except 5000 Other Use of Funds.

d. 739 Other Equipment Expenditures for all other equipment not classified elsewhere in the 730 Equipment.

4. 740 Depreciation The portion of the cost of a fixed asset that is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense. In accordance with GAAP, using depreciation is required in proprietary funds only.

I. 800 Other Objects Amounts paid for goods and services not otherwise classified above.

1. 810 Dues and Fees Expenditures or assessments for membership in professional or other organizations or payments to a paying agent for services rendered. This object code is used with functions 1000 Instruction and 2000 Support Services.

2. 820 Judgments Against the LEA Expenditures from current funds for all judgments (except as indicated below) against the LEA that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the LEA resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts, as though the bills or debt service had been paid when due. This object code is used with function 2300 General Administration.

3. 830 Interest Expenditures for interest on bonds or notes. This object code is used with function 2500 Business Services and 5100 Debt Service.

4. 840 Contingency This account is provided for budgeting appropriations. Expenditures to be paid from the contingency should be charged to the appropriate function and object classification. This object code is used with function 2300 General Administration or may be used with all functions except 5000 Other Use of Funds.

5. 890 Miscellaneous Expenditures Amounts paid for goods or services not properly classified in one of the objects included above. Refunds of prior year's expenditures are charged to this account.

J. 900 Other Uses of Funds This series of object codes is used to classify transactions that are not properly recorded as expenditures to the LEA but require budgetary or accounting control. These transactions include redemption of principal and interest on long-term debt, housing authority obligations, and fund transfers.

1. 910 Redemption of Principal Outlays from current funds to retire serial bonds and long-term loans. This object code is used with only function 5100 Other Uses of Funds.

2. 915 Payments to Escrow Agent Funds transferred to an escrow agent to be held in trust for the repayment of refinanced bonds.

3. 920 Housing Authority Obligations Outlays from current funds to satisfy housing authority obligations of the LEA. A public school housing authority is a public or quasi-public corporation having power to issue authority bonds for public school purposes, construct public school buildings, lease public school buildings to local public school administrative units, or transfer title to such units. All expenditures of this nature are classified in this category. This object code is used with function 5100 Other Uses of Funds.

4. 930 Interfund Transactions Transactions between funds that should not be classified as an expenditure. This object code is used with all functions.

a. 931 Residual Equity Transfers Nonrecurring or non-routine transfers of equity between funds: for example, the transfer of residual balances of discontinued funds to the General Fund or Debt Service Fund.

b. 932 Operating Transfers Out Transactions that withdraw money from one fund to another without recourse: for example, legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

c. 933 Indirect Costs The transfer of funds from Federally assisted programs to the General Fund for those indirect costs which are not readily identifiable but are, nevertheless, incurred for the joint benefit of those activities and other activities and programs of the organization.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17(2)(e).

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 26:468 (March 2000).

§903 Function Codes

A. The function describes the activity for which a service or material object is acquired. The functions of an LEA are classified into five broad areas: instruction, support services, operation of non-instructional services, facilities acquisition and construction, and other outlays. Functions are further broken down into subfunctions and areas of responsibility.

B. 1000 Instruction Activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process.

1. 1100 Regular Programs, Elementary and Secondary Activities that provide students in grades K-12 with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers. These programs contrast with those designed to improve or overcome physical, mental, social and/or emotional handicaps.

a. 1105 Kindergarten The activities associated with children for the year immediately preceding the first grade.

b. 1110 Elementary The activities associated with children from first grade through and including the eighth grade.

c. 1130 Secondary The activities associated with children from the ninth grade through and including the twelfth grade.

2. 1200 Special Education Programs Activities primarily for students having special needs. These programs include services for the gifted and talented, mentally retarded, or physically handicapped.

a. 1210 Special Education Activities for students identified as being mentally or physically disabled.

b. 1220 Gifted and Talented Activities for students identified as being mentally gifted or talented.

3. 1300 Vocational Programs Activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area.

a. 1310 Agriculture Activities that enable students to acquire the background, knowledge, and skills necessary to enter a wide range of agriculturally related activities.

b. 1340 Home Economics Activities that enable students to acquire knowledge and develop understanding, attitudes, and skills relevant to personal, home, and family life, and to home economics occupations.

c. 1350 Industrial Arts Activities that develop a students' understanding about all aspects of industry and technology. These aspects include experimenting, designing, constructing, and evaluating; using tools, machines, materials; and using processes that may help individuals make informed and meaningful occupational choices, or that may prepare them to enter advanced trade and industrial or technical educational programs.

d. 1360 Business Activities that prepare, upgrade, or retrain students for selected office occupations.

e. 1390 Other Vocational Programs Other activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for employment in an occupational area.

4. 1400 Other Instructional Programs Elementary and secondary: activities that provide students in grades K-12 with learning experiences not included in 1100 Regular Programs.

a. 1410 Co-Curricular Activities School sponsored activities, under the guidance and supervision of the LEA staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech and debate. Also included are student-financed and managed activities, such as chess club, senior prom, Future Farmers of America, senior class, etc.

b. 1420 Athletics School sponsored activities, under the guidance and supervision of LEA staff, that provide opportunities for students to pursue various aspects of physical education. Athletics normally involve competition between schools and frequently involve offsetting gate receipts or fees.

c. 1440 Driver Education Programs Activities that provide students with instruction in learning to drive an automobile.

d. 1490 Other Activities that provide students with learning experiences not included above.

5. 1500 Special Programs Activities primarily for students having special needs. These programs include pre-kindergarten, culturally different students with learning disabilities, bilingual students, and special programs for other types of students.

a. 1510 Improving America's Schools Act (IASA) Activities for students whose background is so different from that of most other students that they need additional opportunities beyond those provided in the regular educational program.

b. 1520 Bilingual Education Programs (Title VII) Activities for students from homes in which the English language is not the primary language spoken.

c. 1530 Pre-Kindergarten Programs Activities associated with children of any age span below kindergarten.

6. 1600 Adult/Continuing Education Programs Activities that develop knowledge and skills to meet immediate and long range educational objectives of adults who have completed or interrupted their formal schooling to accept adult roles and responsibilities. Programs include activities for developing the fundamental tools of learning; for preparing students for a post secondary career; for preparing students for post secondary education programs; for upgrading occupational competence; for preparing students for a new or different career; for developing skills and appreciation for special interests; or for enriching the aesthetic qualities of life.

7. 1700 Community/Junior College Education Programs Deleted

C. 2000 Support Services Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.

1. 2100 Pupil Support Services Activities designed to assess and improve the well-being of students and to supplement the teaching process.

a. 2110 Child Welfare and Attendance Services Activities that are designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, the school, and the community. Registration activities for Adult Education Programs are included here.

i. 2111 Supervision of Attendance and Social Work Services Activities associated with directing, managing and supervising attendance and social work.

ii. 2112 Attendance Services Activities such as promptly identifying nonattendance patterns, promoting improved attitudes toward attendance, analyzing causes of nonattendance, acting early on nonattendance problems, and enforcing compulsory attendance laws.

iii. 2113 Social Work Services Activities such as investigating and diagnosing student problems arising out of the home, school, or community; providing casework and group work services for the child, parent, or both; interpreting the problems of students for other staff members; and promoting modification of the circumstances surrounding the individual student and are related to his or her problem.

iv. 2114 Student Accounting Services Activities of acquiring and maintaining records of school attendance, location of home, family characteristics, and census data. Portions of these records become a part of each student's cumulative record, which is sorted and stored for teacher and guidance information. Pertinent statistical reports are prepared under this function as well.

v. 2119 Other Attendance and Social Work Services Attendance and social work services other than those described above.

b. 2120 Guidance Services Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

i. 2121 Supervision of Guidance Services Activities associated with directing, managing and supervising guidance services.

ii. 2122 Counseling Services Activities concerned with the relationship among one or more counselors and one or more students as counselees, among students and students, and among counselors and other staff members. These activities are designed to help the student understand his or her educational, personal, and occupational strengths and limitations; relate his or her abilities, emotions, and aptitudes to educational and career opportunities; utilize his or her abilities in formulating realistic plans; and achieve satisfying personal and social development.

iii. 2123 Appraisal Services Activities that assess student characteristics, which are used in administration, instruction, and guidance, and that assist the student in assessing his or her purposes and progress in career and personality development.

iv. 2124 Information Services Activities for disseminating educational, occupational, and personal social information to help acquaint students with the curriculum and with educational and vocational opportunities and requirements. Such information might be provided directly to students through activities such as group or individual guidance, or it might be provided indirectly to students, through staff members or parents.

v. 2125 Record Maintenance Services Activities for compiling, maintaining, and interpreting cumulative records of individual students, including systematic consideration of such factors as home and family background, physical and medical status, standardized test results, personal and social development, and school performance.

vi. 2126 Placement Services Activities that help place students in appropriate situations while they are in school. These placements could be educational situations, part-time employment while they are in school, and appropriate educational and occupational situations after they leave school. These activities also help ease the student's transition from one educational experience to another. The transition may require, for example, admissions counseling, referral services, assistance with records, and follow-up communications with employers.

vii. 2129 Other Guidance services Guidance services that cannot be classified above.

c. 2130 Health Services Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.

i. 2131 Supervision of Health Services Activities associated with directing and managing health services.

ii. 2132 Medical Services Activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services, periodic health examinations; emergency injury and illness care; and communications with parents and medical officials.

iii. 2133 Dental Services Activities associated with dental screening, dental care, and orthodontic activities.

iv. 2134 Nursing Services Activities associated with nursing, such as health inspection, treatment of minor injuries, and referrals for other health services.

v. 2139 Other Health Services Health services not classified above.

d. 2140 Psychological Services Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff and parents.

i. 2141 Supervision of Psychological Services Directing, managing and supervising the activities associated with psychological services.

ii. 2142 Psychological Testing Services Activities concerned with administering psychological tests, standardized tests, and inventory assessments. These tests measure ability, aptitude, achievement, interests and personality. Activities also include the interpretation of these tests for students, school personnel, and parents.

iii. 2143 Psychological Counseling Services Activities that take place between a school psychologist or other qualified person as counselor and one or more students as counselees in which the students are helped to perceive, clarify, and solve problems of adjustment and interpersonal relationships.

iv. 2144 Psychotherapy Services Activities that provide a therapeutic relationship between a qualified mental health professional and one or more students, in which the students are helped to perceive, clarify, and solve emotional problems.

v. 2149 Other Psychological Services Other activities associated with psychological services not classified above.

e. 2150 Speech Pathology and Audiology Services Activities that identify, assess, and treat children with speech, hearing, and language impairments.

i. 2151 Supervision of Speech Pathology and Audiology Services Activities associated with directing, managing and supervising Speech Pathology and Audiology services.

ii. 2152 Speech Pathology Services Activities that identify children with speech and language disorders; diagnose and appraise specific speech and language disorders; refer problems for medical or other professional attention necessary to treat speech and language disorders; provide required speech treatment services; and counsel and guide children, parents, and teachers, as appropriate.

iii. 2153 Audiology services activities that identify children with hearing loss; determine the range, nature, and degree of hearing function; refer problems for medical or other professional attention appropriate to treat impaired hearing; treat language impairment; involve auditory training, speech reading (lip-reading), and speech conversation; create and administer programs of hearing conservation; and counsel children, parents, and teachers as appropriate.

iv. 2159 Other Speech Pathology and Audiology Services Other activities associated with Speech Pathology and Audiology services not classified above.

f. 2190 Other Pupil Support Services Other support services to students not classified elsewhere in 2100 Pupil Support.

2. 2200 Instructional Staff Services Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

a. 2210 Supervision of Improvement of Instructional Services Activities associated with directing, managing and supervising the improvement of instructional services.

i. 2211 Regular Education, Elementary/Secondary Programs Activities associated with directing, managing and supervising the improvement of instruction in grades K-12.

ii. 2212 Special Education Programs Activities associated with directing, managing and supervising the improvement of instruction for students identified as being mentally or physically disabled.

iii. 2213 Gifted and Talented Activities associated with directing, managing and supervising the improvement of instruction for students identified as being mentally gifted or talented.

iv. 2214 Other Special Programs Activities associated with directing, managing and supervising the improvement of instruction for students in special programs: IASA Programs, Bilingual Programs, and Headstart/Early Childhood Programs.

v. 2215 Vocational Activities associated with directing, managing and supervising the improvement of instruction for students in the vocational programs.

vi. 2216 Adult/Continuing Education Activities associated with directing, managing and supervising the improvement of instruction for students in the adult or continuing education programs.

vii. 2219 Other Education Programs Activities associated with directing, managing and supervising the improvement of instruction for students in other programs not identified above.

b. 2220 Instruction and Curriculum Development Services Activities that aid teachers in developing the curriculum, preparing and utilizing special curriculum

materials, and understanding and appreciating the various techniques that stimulate and motivate students.

c. 2230 Instructional Staff Training Services Activities that contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school system or school. Among these activities are workshops, demonstrations, school visits, courses or college credit, sabbatical leaves, and travel leaves.

d. 2240 Other Improvement of Instruction Services Activities for improving instruction other than those classified above.

e. 2250 Educational Media Services Activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes. These materials include printed and nonprinted sensory materials.

i. 2251 Supervision of Educational Media Services Activities concerned with directing, managing and supervising educational media services.

ii. 2252 School Library Services Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as a part of an instructional materials center. Textbooks will not be charged to this function but rather to 1000 Instruction.

iii. 2253 Audiovisual Services Activities such as selecting, preparing, caring for, and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs, and similar materials, whether maintained separately or as part of an instructional materials center. Included are activities in the audiovisual center, TV studio, and related work-study areas, and the services provided by audiovisual personnel.

iv. 2254 Educational Television Services Activities concerned with planning, programming, writing, and presenting educational programs or segments of programs by closed circuit or broadcast television.

v. 2255 Computer-Assisted Instruction Services Activities concerned with planning, programming, writing, and presenting educational projects that have been especially programmed for a computer to be used as the principal medium of instruction.

vi. 2259 Other Educational Media Services Educational media services other than those classified above.

f. 2290 Other Instructional Staff Services Services supporting the instructional staff not properly classified elsewhere in 2200 Instructional Staff Services.

3. 2300 General Administration Activities concerned with establishing and administering policy for operating the LEA. These activities do not include the chief business official here, but include in 2500 Business Services.

a. 2310 Board of Education Services Activities of the elected body that has been created according to State law and vested with responsibilities for educational activities in a given administrative unit.

i. 2311 Supervision of Board of Education Services Activities concerned with directing and managing the general operation of the Board of Education. These include the activities of the members of the Board of Education, but does not include any special activities defined in the other areas of responsibility described below. They also include any activities of the district performed in support of the school district meeting. Legal activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors.

ii. 2312 Board Secretary/Clerk Services Activities required to perform the duties of the secretary or clerk of the Board of Education.

iii. 2313 Board Treasurer Services Activities required to perform the duties of treasurer of the Board of Education.

iv. 2314 Election Services Services rendered in connection with any school system election, including elections of officers and bond elections.

v. 2315 Tax Assessment and Collection Services Services rendered in connection with tax assessment and collection.

vi. 2316 Staff Relations and Negotiations Services Activities concerned with staff relations systemwide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.

vii. 2319 Other Board of Education Services Board of Education services that cannot be classified under the preceding areas of responsibility.

b. 2320 Executive Administrative Services Activities associated with the overall general administration of or executive responsibility for the entire LEA.

i. 2321 Office of Superintendent Services Activities performed by the superintendent in generally directing and managing all affairs of the LEA. These activities include all personnel and materials in the office of the chief executive officer.

ii. 2322 Community Relations Services Activities and programs developed and operated systemwide for improving school/community relations.

iii. 2323 State and Federal Relations Services Activities associated with developing and maintaining good relationships with State and Federal officials. The activities associated with grant procurement are included.

iv. 2324 Office of Assistant Superintendent Services Activities performed by deputy, associate, and assistant superintendents in assisting the superintendent in generally directing and managing all affairs of the LEA. Activities of the offices of the deputy superintendent should be charged here, unless the activities can be placed properly into a service area. In this case, they would be charged to service area direction in that service area.

v. 2329 Other Executive Administration Services Other general administrative services that cannot be recorded under the preceding functions.

4. 2400 School Administration Activities concerned with the overall administrative responsibility for a school.

a. 2410 Office of the Principal Services Activities concerned with directing and managing the operation of a particular school. They include the activities performed by

the principal while he/she supervises all operations of the school, evaluates the staff members of the school, assigns duties to staff members, supervises and maintains the records of the school, and coordinates school instructional activities with those of the LEA. These activities also include the work of the clerical staff in support of the teaching and administrative duties.

b. 2420 Office of the Assistant Principal Services Activities performed by assistant principals and other assistants concerned with directing and managing the operation of a particular school under the supervision of the principal.

c. 2490 Other School Administration Services Other school administrative serves that cannot be recorded under the previous functions including graduation expenses and full-time department chairpersons.

5. 2500 Business Services Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA.

a. 2510 Fiscal Services Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing and managing funds.

i. 2511 Supervising Fiscal Services Activities concerned with directing, managing and supervising the fiscal services area. They include the activities of the assistant superintendent, director, or school business official who directs and manages fiscal activities.

ii. 2512 Budgeting Services Activities concerned with supervising budget planning, formulation, control and analysis.

iii. 2513 Receiving and Disbursing Funds Services Activities concerned with taking in money and paying it out. They include the current audit of receipts; interest on short term loans; the pre-audit of requisitions or purchase orders to determine whether the amounts are within the budgetary allowances and to determine that such disbursements are lawful expenditures of the school or an LEA; and the management of school funds.

iv. 2514 Payroll Services Activities concerned with periodically paying individuals entitled to remuneration for services rendered. Payments are also made for such payroll-associated costs as federal income tax withholding, retirement, and social security.

v. 2515 Financial Accounting Services Activities concerned with maintaining records of the financial operations and transactions of the school system. They include such activities as accounting and interpreting financial transactions and account records.

vi. 2516 Internal Auditing Services Activities concerned with verifying the account records, which includes evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.

vii. 2517 Property Accounting Services Activities concerned with preparing and maintaining current inventory records of land, building, and equipment. These records are used in equipment control and facilities planning.

viii. 2519 Other Fiscal Services Fiscal services that cannot be classified under the preceding functions.

b. 2520 Purchasing Services Activities concerned with purchasing supplies, furniture, equipment, and materials used in schools or school system operations.

c. 2530 Warehousing and Distributing Services Activities concerned with receiving, storing, and distributing supplies, furniture, equipment, materials, and mail. They include collecting and transporting cash from school facilities to the central administration office or bank for control, deposit, or both.

i. 2535 Warehouse Inventory Adjustment Activities involving adjustments to inventories reported on a consumption basis, in object code 610 Materials and Supplies, 630 Food, or 730 Equipment, or for lost or stolen equipment.

d. 2540 Printing, Publishing, and Duplicating Services Activities concerned with printing and publishing administrative publications such as annual reports, school directories, and manuals. Activities here also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.

e. 2590 Other Business Services Other business support services not classified elsewhere in 2500 Business Services.

6. 2600 Operations and Maintenance of Plant Services Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. These activities include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

a. 2610 Supervision of Operation and Maintenance of Plant Services Activities involved in directing, managing and supervising the operation and maintenance of school plant facilities.

b. 2620 Operating Buildings Services Activities concerned with keeping the physical plant clean and ready for daily use. They include operating the heating, lighting, and ventilating systems, and repairing and replacing facilities and equipment. Also included are the costs of building rental and property insurance.

c. 2630 Care and Upkeep of Grounds Services Activities involved in maintaining and improving the land, (but not the buildings). These include snow removal, landscaping, grounds maintenance and the like.

d. 2640 Care and Upkeep of Equipment Services Activities involved in maintaining equipment owned or used by the LEA. They include such activities as servicing and repairing furniture, machines, and movable equipment.

e. 2650 Vehicle Operation and Maintenance Services (other than student transportation vehicles) Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles. These activities are considered regular or preventive maintenance: i.e., repairing vehicles; replacing vehicle parts; and cleaning, painting, greasing, fueling, and inspecting vehicles for safety.

f. 2660 Security Services Activities concerned with maintaining order and safety in school buildings, on the grounds, and in the vicinity of schools at all times. Included

are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and hall monitoring services.

g. 2690 Other Operation and Maintenance of Plant Services: Operations and maintenance of plant services that cannot be classified elsewhere in 2600 Operation and Maintenance of Plant Services.

7. 2700 Student Transportation Services: Activities concerned with conveying students to and from school, as provided by State and Federal law. This function includes trips between home and school, and trips to school activities.

a. 2710 Supervision of Student Transportation Services: Activities pertaining to directing and managing student transportation services.

b. 2720 Regular Transportation: Activities involving the transportation of regular education students.

i. 2721 Vehicle Operation Services: Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. These activities include driving buses or other student transportation vehicles.

ii. 2722 Monitoring Services: Activities concerned with supervising students in the process of being transported between home and school, and between school and school activities. Such supervision can occur while students are in transit, while they are being loaded and unloaded, and while the supervisor is directing traffic at the loading stations.

iii. 2723 Vehicle Servicing and Maintenance Services: Activities involved in maintaining student transportation vehicles. It includes repairing vehicle parts; replacing vehicle parts; and cleaning, painting, fueling, and inspecting vehicles for safety.

c. 2730 Special Education Transportation: Activities involving the transportation of mentally and physically disabled students.

i. 2731 Vehicle Operation Services: Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. These activities include driving buses or other student transportation vehicles.

ii. 2732 Monitoring Services: Activities concerned with supervising students in the process of being transported between home and school, and between school and school activities. Such supervision can occur while students are in transit, which they are being loaded and unloaded, and while the supervisor is directing traffic at the loading stations.

iii. 2733 Vehicle Servicing and Maintenance Services: Activities involved in maintaining student transportation vehicles. These include repairing vehicle parts; replacing vehicle parts; and cleaning, painting, fueling, and inspecting vehicles for safety.

d. 2790 Other Student Transportation Services: Student transportation services that cannot be classified elsewhere in 2700 Student Transportation Services.

8. 2800 Central Services: Activities, other than general administration, that support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, and data processing services.

a. 2810 Planning, Research, Development, and Evaluation Services: Activities associated with conducting and managing programs of planning, research development, and evaluation for a school system on a system-wide basis.

i. Planning Services: Activities concerned with selecting or identifying the overall, long-range goals and priorities of the organization or program. They also involve formulating various courses of action needed to achieve these goals. This process is done by identifying needs and relative costs and benefits of each course of action.

ii. Research Services: Activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.

iii. Development Services: Activities in the deliberate evolving process of improving educational programs - such as using the products of research.

iv. Evaluation Services: Activities concerned with ascertaining or judging the value or amount of an action or an outcome. This evaluation is conducted through the careful appraisal of previously specified data in light of the particular situation and the goals previously established.

b. 2820 Information Services: Activities concerned with writing, editing, and other preparing necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, the various news media, or personal contact.

i. 2821 Supervision of Information Services: Activities concerned with directing, managing and supervising information services.

ii. 2822 Internal Information Services: Activities concerned with writing, editing, and providing administrative information to students and staff.

iii. 2823 Public Information Services: Activities concerned with writing, editing, and other preparing necessary to disseminate educational and administrative information to the public through various news media or personal contact.

iv. 2824 Management Information Services: Activities concerned with writing, editing, and other preparing necessary to disseminate to management the information needed about the operation of the LEA and information about the community, state, and nation to make logical decisions.

v. 2829 Other Information Services: Activities concerned with 2820 Information Services not classified above.

c. 2830 Personnel Services: Activities concerned with maintaining an efficient staff for the school system. These activities include such activities as recruiting and placement, staff transfers, inservice training, health service, and staff accounting.

i. 2831 Supervision of Personnel Services: Activities concerned with directing, managing and supervising staff services.

ii. 2832 Recruitment and Placement Services: Activities concerned with employing and assigning personnel for the LEA.

iii. 2833 Staff Accounting Services: Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the LEA.

iv. 2834 Inservice Training Services (for non-instructional staff) Activities developed by the LEA for training of non-instructional personnel in all classifications.

v. 2835 Health Services Activities concerned with medical, dental, and nursing services provided for school district employees. Included are physical examinations, referrals, and emergency care.

vi. 2839 Other Staff Services Staff services that cannot be classified under the preceding functions.

d. 2840 Data Processing Services Activities concerned with preparing data for storage, storing data, and retrieving data for reproduction as information for management and reporting purposes.

i. 2841 Supervising Data Processing Services Activities concerned with directing, managing and supervising data processing services.

ii. 2842 Systems Analysis Services Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data processing equipment.

iii. 2843 Programming Services Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.

iv. 2844 Operations Services Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data processing machines.

v. 2849 Other Data Processing Activities concerned with 2840 Data Processing not described above.

9. 2900 Other Support Services All other support services not classified elsewhere in 2000 Support Services.

D. 3000 Operation of Non-instructional Services Activities concerned with providing non-instructional services to students, staff or the community.

1. 3100 Food Services Operations Activities concerned with providing food to students and staff in a school or LEA to meet the nutritional needs of children as defined in USDA Child nutrition regulations for participating schools or LEA. Activities may include the operation of breakfast, lunch, snacks, catering, and nutrition education.

2. 3200 Enterprise Operations Activities that are financed and operated in a manner similar to private business enterprises in which the stated intent is that the costs are financed or recovered primarily through user charges. Food services should not be charged here, but rather to function 3100 Food Services Operations. One example could be the LEA bookstore.

3. 3300 Community Services Operations Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.

E. 4000 Facilities Acquisition and Construction Services Activities concerned with acquiring land and

buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

1. 4100 Site Acquisition Services Activities concerned with initially acquiring and improving new sites.

2. 4200 Site Improvement Services Activities concerned with improving sites and with maintaining existing site improvements.

3. 4300 Architecture and Engineering Services The activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function for only those preliminary activities that may or may not result in additions to the LEA's property. Otherwise, charge these services to 4100 Site Acquisition Services, 4200 Site Improvement Services, 4500 Building Acquisition and Construction Services, or 4600 Building Improvement Services, as appropriate.

4. 4400 Educational Specifications Development Services Activities concerned with preparing and interpreting descriptions of specific space requirements for the various learning experiences of students to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.

5. 4500 Building Acquisition and Construction Services Activities concerned with buying or constructing buildings.

6. 4600 Building Improvements Services Activities concerned with building additions and with installing or extending service systems and other built-in equipment.

7. 4700 Sixteenth Section Land Improvements Activities concerned with making improvements to sixteenth section lands. These activities may include re-seeding the land with trees, adding soil, cutting drainage canals, etc.

8. 4900 Other Facilities Acquisition and Construction Services Facilities acquisition and construction activities that cannot be classified above.

F. 5000 Other Use of Funds A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another. These accounts are not used with the proprietary funds.

1. 5100 Debt Service Servicing the debt of the LEA, including payments of both principal and interest. Normally, only long-term debt service (obligations exceeding one year) is recorded here. Interest on current loans (repayable within one year of receiving the obligation) is charged to function 2513 Receiving and Disbursing Funds Services. The receipt and payment of principal on those loans is handled as an adjustment to the balance sheet account 451 Loans Payable.

2. 5200 Fund Transfers Transactions that withdraw money from one fund and place it in another without recourse. Fund transfers budgeted to another functional activity, such as food service or transportation, are coded to the appropriate function and the object code 930 Interfund Transactions. Unless State law prohibits, revenues should be allocated to the appropriate funds when received, rather than accepted in the general fund and later transferred.

a. Interfund Loans are not recorded here, but are handled through the balance sheet accounts 131 Interfund Loans Receivable and 401 Interfund Loans Payable in the funds affected.

b. When expenditures are made for replacement of damaged or stolen equipment, the expenditure should appear as 700 Property under the appropriate function.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17(2)(e).

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 26:474 (March 2000).

§1101. Assets and Other Debit Codes

A. Assets and other debits include what is owned and what is not owned (as of the date of the balance sheet) but is expected to become owned fully at some future date. Also included are other budgeting and offsetting accounts which normally have debit balances.

B. Current assets: cash or anything that can be readily converted into cash.

1. 101 Cash in Bank☞ All funds on deposit with a bank or savings and loan institution in interest bearing and non-interest-bearing checking accounts.

2. 102 Cash on Hand☞ Currency, coins, checks, postal and express money orders, and bankers' drafts on hand.

3. 103 Petty Cash☞ A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming.

4. 104 Change Cash☞ A sum of money set aside to provide change.

5. 105 Cash with Fiscal Agents☞ Deposits with fiscal agents, such as commercial banks, for paying matured bonds and interest.

6. 111 Investments☞ Securities and real estate held for producing income in the form of interest, dividends, rentals or lease payments. The account does not include fixed assets used in LEA operations. Separate accounts for each category of investments may be maintained.

7. 112 Unamortized Premiums on Investments☞ The excess of the amount paid for securities over the face value which has not yet been amortized. Use of this account is restricted to long-term investments.

8. 113 Unamortized Discounts on Investments (credit)☞ The excess of the face value of securities over the amount paid for them which has not yet been written off. Use of this account is normally restricted to long-term investments.

9. 114 Interest Receivable on Investments☞ The amount of interest receivable on investments, excluding interest purchased. Interest purchased should be shown in a separate account.

10. 115 Accrued Interest on Investments Purchased☞ Interest accrued on investments between the last interest payment date and date of purchase. The account is carried as an asset until the first interest payment date after the date of purchase. Upon receipt and deposit of the cash, an entry is made debiting the account "Cash in Bank", and crediting the "Accrued Interest on Investments Purchased" account for the amount of interest purchased and an interest earning revenue account (1510) for the balance.

11. 121 Taxes Receivable☞ The uncollected portion of taxes that a LEA or governmental unit has levied and that has become due, including any interest or penalties that may

have accrued. Separate accounts may be maintained on the basis of tax roll, current and delinquent taxes, or both.

12. 122 Estimated Uncollectable Taxes (credit)☞ That portion of taxes receivable it is estimated will not be collected. The account is shown on the balance sheet as a deduction from the taxes receivable account in order to arrive at the net taxes receivable. Separate accounts may be maintained on the basis of tax roll year, delinquent taxes, or both.

13. 131 Interfund Loans Receivable☞ An asset account used to record a loan by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each Interfund receivable loan.

14. 132 Interfund Accounts Receivable☞ An asset account used to indicate amounts owed to a particular fund by another fund in the same LEA for goods sold or services rendered. It is recommended that separate accounts be maintained for each Interfund receivable.

15. 141 Intergovernmental Accounts Receivable☞ Amounts due to the reporting governmental unit from another governmental unit. These amounts may represent grants-in-aid, shared taxes, taxes collected for the reporting by the reporting unit, loans, and charges for services rendered by the reporting unit for another government. It is recommended that separate accounts be maintained for each interagency receivable.

16. 151 Loans Receivable☞ Amounts that have been loaned to persons or organizations, including notes taken as security for such loans, where permitted by statutory authority.

17. 152 Estimated Uncollectible Loans (credit)☞ The portion of loans receivable that it is estimated will not be collected. The account is shown on the balance sheet as a deduction from the other loans receivable account.

18. 153 Other Accounts Receivable☞ Amounts owed on open account from private persons, firms, or corporations for goods and services furnished by an LEA (but not including amounts due from other funds or from other governmental units).

19. 154 Estimated Uncollectible Accounts Receivable (credit)☞ A provision for that portion of accounts receivable that it is estimated will not be collected. The account is shown on the balance sheet as a deduction from the other accounts receivable account.

20. 161 Bond Proceeds Receivable☞ An account used to designate the amount receivable upon the sale of bonds.

21. 171 Inventories for Consumption☞ The cost of supplies and equipment on hand not yet distributed to requisitioning units.

22. 172 Inventories for Resale☞ The value of goods held by an LEA for resale rather than for use in its own operations.

23. 181 Prepaid Expenses☞ Expenses paid for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation. Examples of prepaid expenses are prepaid rent, prepaid interest, and unexpired insurance premiums. An example of a deferred charge is unamortized discounts on bonds sold.

24. 191 Deposits☞ Funds deposited by the LEA as prerequisite to receiving services, goods, or both.

25. 199 Other Current Assets¶ Current assets not provided for elsewhere.

26. 211 Sites¶ A fixed asset account that reflects the acquisition value of land owned by an LEA. If land is purchased, this account includes the purchase price and costs, such as legal fees, filling and excavation costs, and other associated improvement costs incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at the time of acquisition.

27. 221 Site Improvements¶ A fixed asset account that reflects the acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at the time of acquisition.

28. 222 Accumulated Depreciation on Site Improvements¶ Accumulated amounts for depreciation of land improvements. The recording of depreciation is optional in the general fixed assets account group.

29. 231 Building and Building Improvements¶ A fixed asset account that reflects the acquisition value of permanent structures used to house persons and property owned by the LEA. If buildings are purchased or constructed, this account includes not only the purchase or contract price of all permanent buildings, but also the fixtures attached to and forming a permanent part of such buildings. This account includes all building improvements. If buildings are acquired by gift, the account reflects their appraised value at the time of acquisition.

30. 232 Accumulated Depreciation on Buildings and Building Improvements¶ Accumulated amounts for depreciation of buildings and building improvements. The recording of depreciation is optional in the general fixed assets account group.

31. 241 Machinery and Equipment¶ Tangible property of a more or less permanent nature, other than land, buildings, or improvements thereto, which is useful in carrying on operations. Examples are machinery, tools, trucks, cars, buses, furniture and furnishings. Appendix A provides criteria to distinguish whether a purchase is a supply or a piece of machinery or equipment.

32. 242 Accumulated Depreciation on Machinery and Equipment¶ Accumulated amounts for depreciation of machinery and equipment. The recording of depreciation is optional in the general fixed assets account group and required in the proprietary funds.

33. 251 Construction in Progress¶ The cost of construction work undertaken, but not yet completed.

34. 303 Amount Available in Debt Service Funds¶ An account in the general long-term debt account group. It designates the amount of fund balance available in the debt service fund for the retirement of long-term debt.

35. 304 Amount to be Provided for Retirement of General Long-Term Debt¶ An account in the general long-term debt account group. It designates the amount to be provided from taxes or other revenue to retire long-term debt.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17(2)(e).

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 26:481 (March 2000).

§1103 Liabilities and Other Credit Codes

A. Liabilities are LEA debts plus items that are not debts, but which may become debts at some future time.

B. Current liabilities - Those debts the LEA expects to pay within a short period of time, usually within a year or less.

1. 401 Interfund Loans Payable¶ A liability account used to record a debt owed by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each Interfund loan.

2. 402 Interfund Accounts Payable¶ A liability account used to indicate amounts owed by a particular fund to another fund in the same LEA for goods and services rendered. It is recommended that separate accounts be maintained for each Interfund payable.

3. 411 Intergovernmental Accounts Payable¶ Amounts owed by the reporting LEA to another governmental unit. It is recommended that separate accounts be maintained for each interagency payable.

4. 421 Accounts Payable¶ Liabilities on open account owing to private persons, firms, or corporations for goods and services received by an LEA (but not including amounts due to other funds of the same LEA or to other governmental units).

5. 422 Judgments Payable¶ Amounts due to be paid by an LEA as the result of court decisions, including condemnation awards paid for private property taken for public use.

6. 423 Warrants Payable¶ Amounts due to designated payees in the form of a written order drawn by the LEA directing the LEA treasurer to pay a specific amount.

7. 431 Contracts Payable¶ Amounts due on contracts for assets, goods and services received by an LEA.

8. 432 Construction Contracts Payable-Retained Percentage¶ Liabilities on account of construction contracts for that portion of the work that has been completed but on which part of the liability has not been paid, pending final inspection, or the lapse of a specified time period, or both. The unpaid amount is usually a stated percentage of the contract price.

9. 433 Construction Contracts Payable¶ Amounts due by an LEA on contracts for constructing buildings and other structures, and other improvements.

10. 441 Matured Bonds Payable¶ Bonds that have reached or passed their maturity date, but which remain unpaid.

11. 442 Bonds Payable¶ Bonds that have not reached or passed their maturity date, but which are due within one year or less.

12. 443 Unamortized Premiums on Bonds Sold¶ An account that represents that portion of the excess of bond proceeds over par value and that remains to be amortized over the remaining life of such bonds.

13. 451 Loans Payable¶ Short-term obligations representing amounts borrowed for short periods of time, usually evidenced by notes payable or warrants payable.

14. 455 Interest Payable¶ Interest due within one year.

15. 461 Accrued Salaries and Benefits¶ Salary and fringe benefit costs incurred during the current accounting

period; these costs are not payable until a subsequent accounting period.

16. 471 Payroll Deductions and Withholdings: Amounts deducted from employee salaries for withholding taxes and other purposes. District-paid benefit amounts payable also are included. A separate liability account may be used for each type of benefit.

17. 481 Deferred Revenues: A liability account that represents revenues collected before they become due.

18. 491 Deposits Payable: Liability for deposits received as a prerequisite to providing or receiving services, goods, or both.

19. 492 Due to Fiscal Agent: Amounts due to fiscal agents, such as commercial banks, for serving an LEA's matured indebtedness.

20. 499 Other Current Liabilities: Other current liabilities not provided for elsewhere.

C. Long-Term Liabilities: Debt with a maturity of more than one year after the date of issuance.

1. 511 Bonds Payable: Bonds that have not reached or passed their maturity date and that are not due within one year.

2. 521 Loans Payable: An unconditional written promise signed by the maker to pay a certain sum of money one year or more after the issuance date.

3. 531 Lease Obligations: Amounts remaining to be paid on lease purchase agreements.

4. 541 Unfunded Pension Liabilities: The amount of the actuarial deficiency on a locally-operated pension plan to be contributed by the LEA on behalf of present employees.

5. 590 Other Long-Term Liabilities: Other long-term liabilities not provided for elsewhere.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17(2)(e).

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 26:482 (March 2000).

§1105. Fund Equity Codes

A. These accounts identify the excess of a fund over its liabilities. Portions of that balance may be reserved for future use.

1. 711 Investment in General Fixed Assets: An account in the General Fixed Assets Account Group. It represents the LEA's equity in general fixed assets. The balance of this account is normally subdivided according to the source of funds that financed the asset acquisition, such as General Fund revenues, bond issues, and contributions.

2. 730 Reserved-Retained Earnings: The accumulated earnings of the proprietary funds that have been retained in the fund and that are reserved for a specific purpose. One example would be funds reserved for the future purchase of equipment.

3. 740 Unreserved-Retained Earnings: The accumulated earnings of the proprietary funds that have been retained in the fund and that are not reserved for any specific purpose.

4. 751 Reserve for Inventories: A reserve representing that portion of a fund balance segregated to indicate that assets equal to the amount of the reserve are tied up in inventories and are, therefore, not available for appropriation. The use of this account is optional.

5. 752 Reserve for Prepaid Expenses: A reserve representing that portion of a fund balance segregated to indicate that assets equal to the amount of the reserve are tied up on prepaid expenses and are, therefore, not available for appropriation. The use of this account is optional.

6. 753 Reserve for Encumbrances: A reserve representing that portion of a fund balance segregated to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.

7. 760 Reserved - Fund Balance: A reserve representing that portion of a fund balance segregated to indicate that assets equal to the amount of the reserve are tied up and are, therefore, not available for appropriation. It is recommended that a separate reserve be established for each special purpose. One example of a special purpose would be restricted Federal programs.

8. 770 Unreserved - Undesignated Fund Balance: The excess of the assets of a fund over its liabilities and reserves.

9. 780 Unreserved - Designated Fund Balance: That portion of the fund balance that indicates tentative plans for financial resource utilization in a future period, such as for general contingencies or for equipment replacement. Such designations reflect tentative managerial plans and should clearly be distinguished from reserves.

B. An LEA can take two basic approaches to distinguish between supplies and equipment in the decision making situations: adopt a predetermined list of items, classifying each entry as either a supply or an item of equipment, or adopt a set of criteria to be used in making its own classification of supply and equipment items.

1. List of items: At one time, the Federal Accounting Handbook contained lists of both supplies and equipment. Such lists can never be comprehensive or exhaustive, and quickly become outdated.

2. Set of Criteria: An item must be considered a supply if it does not meet all the stated equipment criteria listed below.

a. It can last more than one year.

b. It is nonexpendable; that is, if damaged or worn out, it can be repaired without being replaced.

c. It does not lose its identity through fabrication or incorporation into a different or more complex unit.

d. It exceeds \$300 per unit cost in value.

3. Effective with FY 2000-2001, the value of the per unit cost will increase from \$300 to \$1,000. In subsequent years, the per unit cost will increase \$1,000 each year until it is the equivalent of that allowed in EDGAR. Future revisions of this handbook will reflect this change.

Note: Food and computer software must always be considered supplies.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17(2)(e).

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 26:483 (March 2000).

Weegie Peabody
Executive Director

0003#038

RULE

**Student Financial Assistance Commission
Office of Student Financial Assistance**

Commission Bylaws Committees (LAC 28:V.109)

The Louisiana Student Financial Assistance Commission (LASFAC), the statutory body created by R.S. 17:3021 et seq., in compliance with §952 of the Administrative Procedure Act, hereby announces revision of its governing bylaws, as follows.

**Title 28
EDUCATION**

**Part V. Student Financial Assistance Higher Education
Loan Program**

**Chapter 1. Student Financial Assistance Commission
Bylaws**

§109. Committees

A. Standing Committees. Unless and until otherwise decided by the vote of a simple majority of the membership of the commission, the standing committees of the commission shall consist of the following:

1. Executive Committee;
2. Budget and Finance Committee;
3. Personnel and Policy Committee;
4. Internal Audit Committee.

B. - H. ...

I. Internal Audit Committee. The Internal Audit Committee shall consist of three members of the commission. The Internal Auditor of the agency shall report to and be solely responsible to the Internal Audit Committee for the performance and reporting of findings of internal audits approved by the commission as part of the Internal Audit Plan. Every year, no later than the June meeting of the commission, the Internal Auditor shall submit to the committee for its consideration a proposed annual Internal Audit Plan covering the next fiscal year. The plan shall incorporate those internal audits which are recommended by the Executive Director. The committee shall forward its recommendations for the annual Internal Audit Plan to the commission for approval. The Internal Auditor shall complete each Internal Audit required by the annual Internal Audit Plan and submit audit findings to the committee for its review. The committee shall forward the report of findings to the Executive Director, who shall be given an opportunity to submit written comments prior to the committee's consideration of the report of findings. The findings of each internal audit, the Executive Director's comments, if any, and any committee comments and/or recommendations shall be presented to the commission for its disposition. Normally, to this committee shall also be referred all matters related to reports of audits performed by external auditors.

J. Special Committees. As the necessity therefor arises, the chairman may, with the concurrence of the commission, create special committees with such functions, powers and authority as may be delegated. The chairman may appoint ad hoc committees for special assignments for limited periods of existence not to exceed the completion of the assigned task.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:321.

HISTORICAL NOTE: Promulgated by the Student Financial Assistance Commission, Office of Student Financial Assistance, LR 22:810 (September 1996), repromulgated LR 24:1264 (July 1998), LR 26:484 (March 2000).

Jack L. Guinn
Executive Director

0003#014

RULE

**Department of Environmental Quality
Office of Environmental Assessment
Environmental Planning Division**

(Editor's Note: The table in §211.A is being reprinted to correct typographical errors. This rule originally ran in February 20, 2000 *Louisiana Register* on Pages 263 through 267.)

Air Fee Revisions

(LAC 33:III.207, 209, 211, and 223)(AQ195)

Under the authority of the Environmental Quality Act, R.S. 30:2001 et seq., and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the secretary has amended the Air Quality regulations, LAC 33:III.207, 209, 211, and 223 (Log #AQ195).

The purpose of this rule is to incorporate fees for industry categories not previously in the Fee Schedule, but for which fees have previously been established under the negotiated fee procedures of the fee regulations. The rule change also includes changes in wording to make existing regulations easier to interpret. The changes will not increase any fee paid but should make the fee regulations easier to read and understand. The basis and rationale for this rule are to make the regulations easier to understand and implement. These changes are being made to address part of the fee regulations that the department and external users of the fees have found difficult to understand.

This rule meets an exception listed in R.S. 30:2019(D)(3) and R.S.49:953(G)(3); therefore, no report regarding environmental/health benefits and social/economic costs is required.

Title 33

ENVIRONMENTAL QUALITY

Part III. Air

**Chapter 2. Rules and Regulations for the Fee System
of the Air Quality Control Program**

§211. Methodology

A. Formula to Apportion Fees

<p>Air Toxics Permit Application Fee for Major Sources of Toxic Air pollutants (Based on Type of Facility and on Rated Production Capacity/Throughput)</p>	<p>Surcharge of 10 Percent of the Permit Application Fee to be Charged When There is an Increase in Toxic Air Pollutant Emissions Above the Minimum Emission Rates (MER) Listed in LAC 33:III.5112.Table 51.1</p>
<p>Air Toxics Annual Emission Fee for major sources of toxic air pollutants (based on Air Toxic Pollutants emitted)</p>	<p>Variable</p>

Annual Maintenance Fee (based on type of facility and on rated production capacity/throughput)	Variable
New Application Fee (based on type of facility and on rated production capacity/throughput)	Variable
Major and Minor Modification Modified Permit Fee (based on type of facility and on rated production capacity/throughput)	Variable
PSD Application Fee (based on type of facility and on rated production capacity/throughput)	Surcharge of 50 percent of the application fee when a PSD permit application is being processed
"NESHP" Maintenance Fee (based on type of facility and on rated production capacity/throughput)	Surcharge of 25 percent of the Annual Maintenance Fee for that particular process/plant to be added to the Annual Maintenance Fee
"NSPS" Maintenance Fee (based on type of facility and on rated production capacity/throughput)	Surcharge of 25 percent of the permit application fee to be charged for any permit application that includes the addition of new equipment subject to NSPS regulation

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:2054.

HISTORICAL NOTE: Promulgated by the Department of Environmental Quality, Office of Air Quality and Nuclear Energy, Air Quality Division, LR 13:741 (December 1987), amended LR 14:611 (September 1988), amended by the Office of Air Quality and Radiation Protection, Air Quality Division, LR 17:1205 (December 1991), LR 18:706 (July 1992), LR 19:1373 (October 1993), LR 19:1419 (November 1993), amended by the Office of Management and Finance, Fiscal Services Division, LR 22:17 (January 1996), amended by the Office of Environmental Assessment, Environmental Planning Division, LR 26:266 (February 2000), repromulgated LR 26:484 (March 2000).

James H. Brent, Ph.D.
Assistant Secretary

0003#099

RULE

Department of Environmental Quality Office of Environmental Assessment Environmental Planning Division

Clean Fuel Fleet Program (LAC 33:III.223 and 1951-1973)(AQ197)

Under the authority of the Environmental Quality Act, R.S. 30:2001 et seq., and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the secretary has amended the Air Quality regulations, LAC 33:III.223 and 1951-1973 (Log #AQ197).

The federal Clean Air Act Amendments of 1990 (CAAA) require implementation of a clean-fuel fleet program (CFFP) in ozone nonattainment areas classified as serious or above. Accordingly, the department submitted a State Implementation Plan (SIP) revision for a CFFP in October 1994, and the SIP was approved by the EPA on October 23, 1995. State regulations governing the CFFP are codified in LAC 33:III.1951-1973. The CFFP was to be phased-in beginning in 1998 in the Baton Rouge ozone nonattainment

area. In 1998 EPA granted affected areas a one-year extension to begin the program. At this time, the department and EPA initiated discussions regarding opt-out provisions contained in the CAAA. These provisions, found in section 182(c)(4)(B), allow subject areas to submit a SIP revision to EPA which demonstrates that there exists surplus emission reduction credits (above and beyond RACT requirements) that can be used to offset those reductions from a CFFP. The department submitted the required SIP revision to EPA, which was approved by direct final rule and became effective on September 17, 1999. As a result, the department is repealing the state CFFP (LAC 33:III.1951-1973) and applicable fee requirements in LAC 33:III.223. The basis and rationale for this rule are to take advantage of the CAAA opt-out provisions for a clean-fuel fleet program that has been shown to provide only marginal emission reduction benefits in the Baton Rouge ozone nonattainment area and has high administrative, operational, and equipment costs associated with long-term implementation of the program. The department is able to achieve equivalent or better emission reductions by substituting reductions obtained through the use of the existing VOC storage rule (LAC 33:II.2103) requirements.

This rule meets an exception listed in R.S. 30:2019 (D)(3) and R.S.49:953 (G)(3); therefore, no report regarding environmental/health benefits and social/economic costs is required. This rule has no known impact on family formation, stability, and autonomy as described in R.S. 49:972.

Title 33

ENVIRONMENTAL QUALITY

Part III. Air

Chapter 2. Rules and Regulations for the Fee System of the Air Quality Control Programs

§223. Fee Schedule Listing

[See Prior Text in Fee Schedule Listing Table]

Additional Fees		
Fee Number	Fee Description	Amount

[See Prior Text in Fee Numbers 2000-2620]		
2630 *NOTE 16*	Accident Prevention Program Annual Maintenance Fee: Program 3	2500.00
2800	An application fee for mobile sources emissions banking (auto scrappage)	50.00

[See Prior Text in Fee Numbers 2810-2914]		

Explanatory Notes for Fee Schedule

[See Prior Text in Note 1-16]

NOTE 17. Reserved

[See Prior Text in Note 18-Processing Timelines Table]

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:2054, 30:2341 and 30:2351 et seq.

HISTORICAL NOTE: Promulgated by the Department of Environmental Quality, Office of Air Quality and Nuclear Energy, Air Quality Division, LR 13:741 (December 1987), amended LR 14:613 (September 1988), LR 15:735 (September 1989), amended by the Office of Air Quality and Radiation Protection, Air Quality Division, LR 17:1205 (December, 1991), repromulgated LR 18:31 (January 1992), amended LR 18:706 (July 1992), LR 18:1256

(November 1992), LR 19:1373 (October 1993), LR 19:1420 (November 1993), LR 19:1564 (December 1993), LR 20:421 (April 1994), LR 20:1263 (November 1994), LR 21:22 (January 1995), LR 21:782 (August 1995), LR 21:942 (September 1995), repromulgated LR 21:1080 (October 1995), amended LR 21:1236 (November 1995), LR 23:1496 (November 1997), LR 23:1499 (November 1997), LR 23:1662 (December 1997), amended by the Office of Environmental Assessment, Environmental Planning Division, LR 26:485 (March 2000).

Chapter 19. Mobile Sources

Subchapter B. Repealed

§§1951-1973. Repealed

James H. Brent, Ph.D.
Assistant Secretary

0003#071

RULE

Department of Environmental Quality Office of Environmental Assessment Environmental Planning Division

Emission Reduction Credits Banking (LAC 33:III.613 and 615)(AQ199)

Under the authority of the Environmental Quality Act, R.S. 30:2001 et seq., and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the secretary has amended Air Quality regulations, LAC 33:III.613 and 615 (Log #AQ199).

The rule corrects the date from January 20, 1995 to February 20, 1995, for submittal of all applications for banking emission reduction credits. The rule requires six months for submittals to the department after promulgation of the rule; however, the actual date promulgated in AQ190, which was published in the September 1999 *Louisiana Register*, was only five months after promulgation. The basis and rationale for the rule are to correct the date promulgated in AQ190 in the emission reduction credits banking rule.

This rule meets an exception listed in R.S. 30:2019 (D)(3) and R.S.49:953 (G)(3); therefore, no report regarding environmental/health benefits and social/economic costs is required. This rule has no known impact on family formation, stability, and autonomy as described in R.S. 49:972.

Title 33

ENVIRONMENTAL QUALITY

Part III. Air

Chapter 6. Regulations on Control of Emissions Through the Use of Emission Reduction Credits Banking

§613. ERC Bank Balance Sheet

[See Prior Text in A-C]

D. Schedule. All applications for banking ERCs in the parishes of Ascension, East Baton Rouge, Iberville,

Livingston, and West Baton Rouge where the emission reductions occurred before August 20, 1994, must have been submitted prior to February 20, 1995. First-time applications for banking ERCs for attainment parishes may be submitted at any time. If a parish is redesignated as ozone nonattainment by the EPA, applications for banking ERCs for those parishes must be submitted within six months after the effective date of the EPA designation. All applications for banking ERCs where the emission reductions occurred after the date this banking rule was adopted for an area shall be submitted by March 1 following the year in which the reduction occurred. The balances (i.e., the balance available for netting and the balance available for offsets) from the ERC bank balance sheets of Subsection A of this Section shall be submitted to the department by March 1 of each year together with the certification specified in Subsection E of this Section. All emission reductions must meet the timing restrictions set forth in LAC 33:III.607.D in order to be eligible for banking as ERCs.

[See Prior Text in E-F]

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:2054.

HISTORICAL NOTE: Promulgated by the Department of Environmental Quality, Office of Air Quality and Radiation Protection, Air Quality Division, LR 20:877 (August 1994), amended LR 25:1622 (September 1999), amended by the Office of Environmental Assessment, Environmental Planning Division, LR 26:486 (March 2000).

§615. Schedule for Submitting Applications

[See Prior Text in A]

B. All applications for banking ERCs in the parishes of Ascension, East Baton Rouge, Iberville, Livingston, and West Baton Rouge where the emission reductions occurred before August 20, 1994, must have been submitted prior to February 20, 1995. First-time applications for banking ERCs for attainment parishes may be submitted at any time. If a parish is redesignated as ozone nonattainment by the EPA, application for banking ERCs for those parishes must be submitted within six months after the effective date of the EPA designation. Once a banking application has been filed, the bank balance and the applicant's certification should be submitted annually on March 1.

[See Prior Text in C-D]

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:2054.

HISTORICAL NOTE: Promulgated by the Department of Environmental Quality, Office of Air Quality and Radiation Protection, Air Quality Division, LR 20:878 (August 1994), amended LR 21:681 (July 1995), LR 25:1623 (September 1999), amended by the Office of Environmental Assessment, Environmental Planning Division, LR 26:486 (March 2000).

James H. Brent, Ph.D.
Assistant Secretary

0003#086

RULE
Office of the Governor
Division of Administration
Board of Trustees of the State Employees
Group Benefits Program

Exclusive Provider Organization (EPO) Facility Fees
(LAC 32:V.317 and 701)

In accordance with the applicable provisions of R.S. 49:950, et seq., the Administrative Procedure Act, and pursuant to the authority granted by R.S. 42:871(C) and 874(B)(2), vesting the Board of Trustees with the responsibility for administration of the State Employees Group Benefits Program and granting the power to adopt and promulgate rules with respect thereto, the Board finds that it is necessary to amend the EPO Plan Document to provide a schedule of maximum allowable charges for facility fees and to exclude payment of facility fees for services rendered in a physician's office or in a facility not approved by Medicare. The reason for this action is to avoid adverse financial impact on the State Employees Group Benefits Program which would affect the availability of services necessary to maintain the health and welfare of the covered employees and their dependents, which is crucial to the delivery of vital services to the citizens of the state.

Accordingly, the Board has adopted the following Rule, amending the EPO Plan Document.

Title 32

EMPLOYEE BENEFITS

Part V. Exclusive Provider (EPO) Plan of Benefits

Chapter 3. Medical Benefits

§ 317. Exceptions and Exclusions for All Medical Benefits

A. - A.38. ...

39. Facility fees for services rendered in a physician's office or in any facility not approved by the federal Health Care Financing Administration for payment of such fees under Medicare.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:871(C) and 874(B)(2).

HISTORICAL NOTE: Promulgated by the Office of the Governor, Board of Trustees of the State Employees Group Benefits Program, LR 25:1813 (October 1999), amended LR 26:487 (March 2000).

Chapter 7. Schedule of Benefits EPO

§ 701. Comprehensive Medical Benefits

A. - G. ...

H. Facility Fees, Maximum Allowable Charges. Unless otherwise provided by contract between the Program and the Provider, the Maximum Allowable Charges for facility fees for facilities located within the State of Louisiana shall be.

Facility Type/Charges	Maximum Allowable Charges
Medical	\$1,500/day
Surgical	\$2,000/day
ICU, NICU, CCU	\$3,000/day
Cardiovascular Surgery	\$5,000/day
Rehabilitation	\$750/day
Ambulatory (Outpatient) Surgery	\$3,000 max/occurrence

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:871(C) and 874(B)(2).

HISTORICAL NOTE: Promulgated by the Office of the Governor, Board of Trustees of the State Employees Group Benefits Program, LR 25:1823 (October 1999), amended LR 26:487 (March 2000).

A. Kip Wall
Interim Chief Executive Officer

0003#026

RULE

Office of the Governor
Division of Administration
Board of Trustees of the State Employees
Group Benefits Program

Fee Schedule

In accordance with the applicable provisions of R.S. 49:950 et seq., the Administrative Procedure Act, and pursuant to the authority granted by R.S. 42:871(C) and 874(B)(2), vesting the Board of Trustees with the responsibility for administration of the State Employees Group Benefits Program and granting the power to adopt and promulgate rules with respect thereto, and in order to comply with R.S. 42:851.5 which requires the Board to adopt and promulgate a schedule of maximum fees for medical and surgical services and for professional services provided in hospitals, the Board has adopted the following rule.

Rule

The maximum fees for medical and surgical services and for professional services provided in hospitals, when such medical, surgical, or professional services are rendered by providers who have not entered into contracts with the State Employees Group Benefits Program establishing the allowed charges for the services, shall be the 60th percentile of MDR's MediCode allowed charge. In the event that an allowed fee for the CPT code is not found in MDR's MediCode schedule, the maximum fee will be 75 percent of the provider's billed charge.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:851.5, 871 (C) and 874(B)(2).

HISTORICAL NOTE: Promulgated by the Office of the Governor, Board of Trustees of the State Employees Group Benefits Program, LR 26:487 (March 2000).

A. Kip Wall
Interim Chief Executive Officer

0003#028

RULE
Office of the Governor
Division of Administration
Board of Trustees of the State Employees
Group Benefits Program

Preferred Provider Organization (PPO) Facility Fees
(LAC 32:III.317 and 701)

In accordance with the applicable provisions of R.S. 49:950, et seq., the Administrative Procedure Act, and pursuant to the authority granted by R.S. 42:871(C) and 874(B)(2), vesting the Board of Trustees with the responsibility for administration of the State Employees Group Benefits Program and granting the power to adopt and promulgate rules with respect thereto, the Board finds that it is necessary to amend the PPO Plan Document to provide a schedule of maximum allowable charges for facility fees and to exclude payment of facility fees for services rendered in a physician's office or in a facility not approved by Medicare. The reason for this action is to avoid adverse financial impact on the State Employees Group Benefits Program which would affect the availability of services necessary to maintain the health and welfare of the covered employees and their dependents, which is crucial to the delivery of vital services to the citizens of the state.

Accordingly, the Board has adopted the following Rule, amending the PPO Plan Document.

Title 32

EMPLOYEE BENEFITS

Part III. Preferred Provider Organization (PPO) Plan of Benefits

Chapter 3. Medical Benefits

§ 317. Exceptions and Exclusions for all Medical Benefits

A. - A.38. ...

39. Facility fees for services rendered in a physician's office or in any facility not approved by the federal Health Care Financing Administration for payment of such fees under Medicare.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:871(C) and 874(B)(2).

HISTORICAL NOTE: Promulgated by the Office of the Governor, Board of Trustees of the State Employees Group Benefits Program, LR 25:1834 (October 1999), amended LR 26:488 (March 2000).

Chapter 7. Schedule of Benefits: PPO

§ 701. Comprehensive Medical Benefits

A. - D. ...

E. Facility Fees, Maximum Allowable Charges. Unless otherwise provided by contract between the Program and the Provider, the Maximum Allowable Charges for facility fees for facilities located within the State of Louisiana shall be.

Facility Type/Charges	Maximum Allowable Charges
Medical	\$1,500/day
Surgical	\$2,000/day
ICU, NICU, CCU	\$3,000/day
Cardiovascular Surgery	\$5,000/day
Rehabilitation	\$750/day
Ambulatory (Outpatient) Surgery	\$3,000 max/occurrence

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:871(C) and 874(B)(2).

HISTORICAL NOTE: Promulgated by the Office of the Governor, Board of Trustees of the State Employees Group Benefits Program, LR 25:1843 (October 1999), amended LR 26:488 (March 2000).

A. Kip Wall
Interim Chief Executive Officer

0003#029

RULE
Department of Health and Hospitals
Board of Dentistry

Administration of Local Anesthesia for Dental Purposes; Continuing Education Requirements; Evidence of Graduation; and Oral Administration of Versed
(LAC 46:XXXIII.103, 1508, 1603, 1609, 1611, 1613 and 1617)

In accordance with the applicable provisions of the Administrative Procedure Act, R.S. 49:950, et seq., the Dental Practice Act, R.S. 37:751, et seq., and particularly R.S. 37:760(8), notice is hereby given that the Department of Health and Hospitals, Board of Dentistry hereby amends the following: LAC 46:XXXIII.103 "Evidence of Graduation," LAC 46:XXXIII.1603 "Effective Date," LAC 46:XXXIII.1609 "Reporting and Record Keeping," LAC 46:XXXIII.1611 "Continuing Education Requirements for Relicensure of Dentists," LAC 46:XXXIII.1613 "Continuing Education Requirements for Relicensure of Dental Hygienists;" deletes in its entirety LAC 46:XXXIII.1617 "Continuing Education While on Inactive Status, and Requirements for Return to Active Status," and adopts LAC 46:XXXIII.1508 "Oral Administration of Versed." No preamble has been prepared.

Title 46

PROFESSIONAL AND OCCUPATIONAL STANDARDS

Part XXXIII. Dental Health Professions

Chapter 1. General Provisions

§103. Evidence of Graduation

A. All applicants for a dental or dental hygiene license shall furnish the board with satisfactory evidence of graduation from an accredited dental school, dental college, or educational program prior to the examination given by the board for such licensure. An accredited dental school, dental college, or educational program shall be one that has been certified as accredited by the Commission on Dental Accreditation of the American Dental Association, and shall be at a minimum two years in length.

B. - C. ...

AUTHORITY NOTE: Promulgated in accordance with R. S. 37:760(8).

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Dentistry, LR 24:1112 (June 1998), amended LR 26:488 (March 2000).

Chapter 15. Anesthesia/Analgesia Administration

§1508. Oral Administration of Versed

Oral Administration of Versed shall be performed on the dental premises only. Prescriptions for oral Versed intended

for at-home pre-medication is prohibited. Further, all dental offices where oral Versed is administered shall be in compliance with LAC 46:XXXIII.1511 "Required Facilities, Personnel and Equipment for Sedation Procedures" as it pertains to the administration of general anesthesia/deep sedation.

AUTHORITY NOTE: Promulgated in accordance with R. S. 37:760(8) and R.S. 37:793.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Dentistry, LR 26:488 (March 2000).

Chapter 16. Continuing Education Requirements §1603. Effective Date

Beginning January 1, 1995, dentists and dental hygienists licensed to practice in the state of Louisiana, in addition to other requirements, shall complete the minimum hours of continuing education set forth in this Chapter during each renewal period in order to renew or have recertified their licenses, permits or certificates necessary to practice dentistry or dental hygiene in this state. These continuing education requirements also apply to all dentists and dental hygienists licensed to practice in Louisiana, but are practicing outside of Louisiana.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:760(8)(13).

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Dentistry, LR 20:661 (June 1994), amended LR 26:489 (March 2000).

§1609. Reporting and Record Keeping

A. Upon renewal of a dental or dental hygiene license, the licensee must list on a form provided by the board the date, location, sponsor, subject matter and hours completed during the past renewal period of continuing education courses. The licensee must attest to the truthfulness of his report by executing his signature where required on the reporting form.

B. - C. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:760(8), (13).

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Dentistry, LR 20:661 (June 1994), amended LR 26:489 (March 2000).

§1611. Continuing Education Requirements for Relicensure of Dentists

A. Unless exempted under §1607, each dentist shall complete a minimum of 40 hours of continuing education during each renewal period for the renewal of his/her license to practice dentistry.

B. At least one-half of the minimum credit hours (20) must be attained by personally attending clinical courses pertaining to the actual delivery of dental services to patients.

C. No more than 20 of the required 40 hours can be completed from the following:

C.1. - K. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:760(8) and (13).

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Dentistry, LR 20:661 (June 1994), amended LR 21:569 (June 1995), LR 22:24 (January 1996), LR 22:1216 (December 1996), LR 23:1526 (November 1997), LR 24:1117 (June 1998), LR 25:510 (March 1999), LR 26:489 (March 2000).

§1613. Continuing Education Requirements for Relicensure of Dental Hygienists

A. Unless exempted under §1607, each dental hygienist shall complete a minimum of 24 hours of continuing education during each renewal period for the renewal of his/her license to practice dental hygiene.

B. At least one-half of the minimum credit hours (12) must be attained by personally attending clinical courses pertaining to the actual delivery of dental services to patients.

C. No more than 12 of the required 24 hours can be completed from the following:

C.1. - K. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:760(8) and (13).

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Dentistry, LR 20:661 (June 1994), amended LR 21:570 (June 1995), LR 22:24 (January 1996), LR 22:1217 (December 1996), LR 23:1526 (November 1997), LR 24:1118 (June 1998), LR 25:510 (March 1999), LR 26:489 (March 2000).

§1617. Continuing Education while on Inactive Status, and Requirements for Return to Active Status

Repealed

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:760(8) and (13).

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Dentistry, LR 20:662 (June 1994), amended LR 21:570 (June 1995), LR 26:489 (March 2000).

C. Barry Ogden
Executive Director

0003#005

RULE

Department of Health and Hospitals Board of Veterinary Medicine

Registered Equine Dentists
(LAC 46:LXXXV.Chapter 15)

The Board of Veterinary Medicine hereby adopts LAC 46:LXXXV.1500 through 1519 in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., and the Louisiana Veterinary Practice Act, R.S. 37:1518 et seq. These new rules pertain to the registration and regulation of individuals to practice equine dentistry and other related matters. These new rules are set forth below.

Title 46

PROFESSIONAL AND OCCUPATIONAL STANDARDS

Part LXXXV. Veterinarians

Chapter 15. Registered Equine Dentists

§1500. Definitions

A. All definitions used in this chapter shall have the meaning assigned to them in R.S. 37:1560. In addition, the following definitions shall be applied.

Approval as used in R.S. 37:1562(C)(2) means the veterinarian shall make an informed decision based upon his professional judgment after giving consideration to the

notification provided by an equine dentist which shall include a visual inspection conducted by the veterinarian prior to the commencement of the procedure.

Continuing Education means board-approved educational experiences in equine dentistry, which may be in the form of institutes, seminars, lectures, conferences, workshops, and other modes of delivery so as to maintain and improve technical competency for the health, welfare, and safety of the citizens of Louisiana.

Continuing Education Unit (CEU) means one hour of activity or participation in a continuing educational program approved by the board.

Equine Owner's Veterinarian means a veterinarian licensed by the board who has established a veterinary-client-patient relationship as a primary care provider or as a consultant to the primary care provider.

Notify or Notification

a. with regards to the rasping (floating) of molar, premolar and canine teeth, and the removal of deciduous incisor and premolar teeth (caps), shall mean full written or verbal person to person communication with the veterinarian prior to the commencement of the procedure; or

b. with regards to extracting equine first premolar teeth (wolf teeth), shall mean full written or verbal person to person communication with the veterinarian prior to commencement of the procedure and after approval is given by the veterinarian; however, written confirmation of the notification prepared by the registered equine dentist shall be sent to and received by the veterinarian within seven days after the procedure, which written confirmation shall include:

- i. owner's name, address, and phone number;
- ii. identifying information concerning the horse, which shall include name, permanent identification marks, age, sex, and color;
- iii. method of restraint used during the procedure;
- iv. type of dental procedure performed, including methods used;
- v. description of the outcome of the procedure;
- vi. recommendations, if any, to the owner following extraction of any first premolar teeth.

Possession means actual possession whereby the registered equine dentist has his certificate readily available.

Practice of Equine Dentistry means the rasping (floating) of molar, premolar and canine teeth, and the removal of deciduous incisor and premolar teeth (caps); additionally, an equine dentist may extract equine first premolar teeth (wolf teeth) after complying with the requirements set forth in R.S. 37:1562(C)(2) and the board's rules.

Referral means a verbal request to perform equine dentistry made to a registered equine dentist by a veterinarian licensed by the board who has established a veterinarian-client-patient relationship as defined in LAC 46:LXXXV.700 and who is readily accessible by beeper or cell phone as well as present within a 30 mile radius of and 30 minutes or less travel time from the treatment site.

Referral Veterinarian means a veterinarian licensed by the board authorized by the existence of a veterinarian-client-patient relationship as defined in LAC 46:LXXXV.700 to make a referral to perform equine dentistry to a registered equine dentist and who is readily accessible by beeper or cell

phone as well as present within a 30 mile radius of and 30 minutes or less travel time from the treatment site.

Substantially Involved in the Care and Maintenance of Horses in the Horse Racing Industry in Louisiana means previous practical experience within the horse racing industry that included equine dental procedures.

Unprofessional Conduct means in addition to the definition set forth in R.S. 37:1564(A)(10), shall include the following:

a. making or participating in any communication, advertisement or solicitation which is false, fraudulent, deceptive, misleading or unfair, or which contains a false, fraudulent, deceptive, misleading or unfair statement or claim;

b. initiation or continuation of services that are contraindicated or cannot reasonably result in beneficial outcome;

c. abuse or exploitation of the provider-patient relationship for the purpose of securing personal compensation, gratification, or benefit unrelated to the provision of service;

d. failure to comply with the practice requirements set forth in R.S. 37:1562;

e. failure to comply with the duties established in R.S. 37:1560 et seq. and/or the board's rules.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1568.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 26:489 (March 2000).

§1501. Applications for Certificates of Approval

A. Pursuant to R.S. 37:1561 and 1562(D), applicants shall submit the following items to the board:

1. a completed application form approved by the board, which shall be sworn to and subscribed before a notary public;

2. evidence that the applicant is a current resident of this state on July 1, 1999, which evidence must be one of the following:

a. a utility bill statement in the name of the applicant and for a Louisiana address which includes service for July 1, 1999; or

b. any other document providing evidence of residency on July 1, 1999, which is approved by a majority of a quorum of the board;

3. evidence that the applicant is substantially involved in the care and maintenance of horses in the horse racing industry in Louisiana, which evidence shall be the following:

a. an affidavit from the applicant sworn to and subscribed before a notary public; and

b. two letters of reference on board-approved forms from veterinarians licensed by the board which shall attest to the applicant's character and ethical standards as they apply to his knowledge in the field of equine dentistry and his substantial involvement in the care and maintenance of horses in the horse racing industry in Louisiana; and

4. evidence that the applicant was licensed in good standing as an equine dentist by the Louisiana Racing Commission on or before July 1, 1995, which evidence must be a certified statement directly forwarded to the board office from an authorized official of the Louisiana Racing Commission attesting to the applicant's licensure in good standing on or before July 1, 1995;

5. payment of all applicable fees for registered equine dentist fees established by the board;
6. a current passport type photograph of the applicant;
7. certification by the applicant that he has not violated or been subject to any of the grounds for denial of a certificate of approval as listed in R.S. 37:1564;
8. a list of all professional certificates or licenses that the applicant currently holds and/or has held.

B. The Board may reject any applications which do not contain full and complete answers and/or information as requested and may reject any application if any information furnished in the application is fabricated, false, misleading, or incorrect.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1568.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 26:490 (March 2000).

§1503. Fees

A. The Board hereby adopts and establishes the following fees for registered equine dentists.

Original Registration Fee	\$ 200
Annual Renewal of Registration Fee	\$ 125
Late renewal fee	\$ 100
Application fee	\$ 100

B. Renewals received after the expiration date as provided in R.S. 37:1566, shall be charged a late renewal fee.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1568.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 26:491 (March 2000).

§1505. Renewal of Certificates

A. All certificates of approval shall expire annually at midnight September 30. Certificates shall be renewed by completing a re-registration form which shall be provided by the board, submitting any other documents required by this chapter, and by payment of the annual renewal fee established by the board.

B. Each year, ninety days prior to the expiration date of the license, the board shall mail a notice to each registered equine dentist stating the date his certificate will expire and providing a form for re-registration.

C. The certificate of approval will be renewed for any person who complies with the requirements of this chapter.

D. Re-registration forms for renewal of certificates of approval, complete with payment of fees and any other documents required by this chapter, shall be postmarked no later than the expiration date of the certificate each year. Re-registration forms postmarked after midnight of the expiration date will be subject to a late renewal fee as established by the board. This fee is in addition to the regular fee for annual renewal.

E. Continuing education requirements prescribed by this chapter must be satisfied before a certificate of approval is renewed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1568.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 26:491 (March 2000).

§1507. Expired Certificate

A. A registered equine dentist whose certificate has expired may be reinstated within one year of its expiration by making written application for renewal, paying the current renewal fee plus all delinquent renewal fees, and meeting the continuing education requirements prescribed by the board.

B. The identifying number of an expired certificate of approval shall not be issued to any person other than the original holder of that number.

C. A registered equine dentist who fails to renew a certificate of approval within one year of its expiration must reapply for a new certificate. A certificate of approval shall not be issued without the approval of a majority of the quorum of the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1568.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 26:491 (March 2000).

§1509. Revoked Certificate

A. A registered equine dentist whose certificate has been revoked pursuant to R.S. 37:1564 must reapply for a new certificate.

B. A person whose certificate of approval has been revoked pursuant to R.S. 37:1564 shall not be issued a new certificate unless approved by a majority of a quorum of the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1568.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 26:491 (March 2000).

§1511. Review or Appeal of Denial of Application

A. Any registered equine dentist aggrieved by a decision of the board, other than a holder of a certificate of approval against whom disciplinary proceedings have been brought pursuant to R.S. 37:1560 et seq. may, within 30 days of notification of the board's action or decision, petition the board for a review or appeal of the board's actions.

B. Such petition shall be in the form of a letter, signed by the person aggrieved, and mailed to the board at its principal office.

C. Upon receipt of such petition, the board may proceed to take such action as it deems expedient or hold such hearings as may be necessary, and may review such testimony and/or documents and/or records as it deems necessary to dispose of the matter, but the board shall not, in any event, be required to conduct any hearings or investigations, or consider any offerings, testimony, or evidence unless so required by statute or other rules or regulations of the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1568.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 26:491 (March 2000).

§1513. Disciplinary Proceedings

A. The Board, after due notice and hearing as set forth in the Administrative Procedure Act, LSA R.S. 49:950 et seq. and LAC 46:LXXXV.1401, may deny, reprimand, restrict, fine, probate, suspend, revoke or pursuant to LSA R.S. 37:1560 et seq. otherwise sanction a registered equine dentist or applicant for certification on a finding that the

person has violated LSA R.S. 37:1560 et seq. or any of the rules promulgated by the board, or prior final decisions and/or consent orders involving the registered equine dentist or applicant for certification.

B. Any registered equine dentist against whom disciplinary proceedings have been instituted and against whom disciplinary action has been taken by the Board pursuant to R.S. 37:1560 et seq. and/or the board's rules, shall have rights of review and/or rehearing and/or appeal in accordance with the terms and provisions of the Administrative Procedure Act and LAC 46:LXXXV.1401.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1568.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 26:491 (March 2000).

§1515. Practice and Duties

A. Except as provided in R.S. 37:1562, no person shall practice equine dentistry in Louisiana unless issued a certificate of approval by the board.

B. Pursuant to R.S. 37:1562(C)(1), a registered equine dentist who practices equine dentistry at a location other than at a racetrack shall notify the horse owner's veterinarian prior to the commencement of the practice of equine dentistry.

C. Pursuant to R.S. 37:1562(C)(1), in the event that the horse owner does not have a veterinarian, the equine dentist shall obtain a referral from a veterinarian licensed by the board who has established a veterinarian-client-patient relationship as defined in LAC 46:LXXXV.700. Such referral must be documented by the veterinarian to include:

1. the establishment of the veterinarian-patient-client relationship as defined in LAC 46:LXXXV.700 prior to referral; and

2. that the referral veterinarian is readily accessible by beeper or cell phone as well as present within a 30 mile radius of and 30 minutes or less travel time from the treatment site;

3. the referral veterinarian must submit a copy of the written referral which must be received by the registered equine dentist within seven days from the referral;

4. such documentation shall be made part of the records maintained by the veterinarian and the registered equine dentist.

D. Pursuant to R.S. 37:1562(C)(2), prior to the initiation of an extraction of first premolar teeth (wolf teeth), the registered equine dentist shall notify and obtain the approval of the equine owner's veterinarian or referral veterinarian.

E. Duties

1. Prohibition on Drugs. A registered equine dentist shall not prescribe, recommend, or administer any legend drug or controlled substance.

2. Record Keeping. A registered equine dentist shall establish and maintain legible records which can provide a veterinarian with a full understanding of the findings concerning and treatment provided to each horse. Each registered equine dentist shall maintain an individual record on each horse to include, but not limited to, the following:

a. owner's name, address, and phone number; identifying information concerning the horse, which shall include name, permanent identification marks, age, sex, and color; nature of dental complaint; method of restraint used during a procedure; type of dental procedure performed;

description of the outcome of the procedure; and recommendations, if any, to the owner following the procedure;

b. original of written notifications submitted to veterinarians regarding treatment;

c. records shall be maintained for at least five years;

d. records are the responsibility and property of the registered equine dentist. The registered equine dentist shall maintain such records and shall not release the records to any person other than the client or a person authorized to receive the records for the client, except that the registered equine dentist shall provide any and all records as requested by the board to the board; and

e. copies of records shall be provided to the client or the client's authorized representative upon written request of the client. A reasonable charge for copying and providing records may be required by the registered equine dentist.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1568.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 26:492 (March 2000).

§1517. Continuing Education

A. Basic Requirements

1. A minimum of six continuing education units is required each fiscal year (July 1 through June 30) as a prerequisite for renewal of certification. A registered equine dentist who fails to obtain a minimum of six continuing education units within the prescribed twelve-month period will not meet the requirements for renewal of his certificate. Notwithstanding the requirements of this section, for the period August 20, 1999 - June 30, 2000, a minimum of six continuing education units is required as a prerequisite for renewal of certification during the July 1, 2000 - September 30, 2000 renewal period.

2. All continuing education programs must be approved by the board prior to attendance.

3. Proof of attendance, which shall include the name of the course, date(s) of attendance, hours attended, and specific subjects attended, shall be attached to the annual certificate renewal form. Proof of attendance must include verification from the entity providing or sponsoring the educational program.

4. All hours shall be obtained in the twelve months preceding the renewal period of the certificate.

5. Each registered equine dentist must fulfill his annual education requirements at his own expense.

B. Failure to Meet Requirements

1. If a registered equine dentist fails to obtain a minimum of six continuing education units within the prescribed twelve-month period, his certificate shall be expired and his certificate shall remain expired until such time as the continuing education requirements have been met and documented to the satisfaction of the board.

2. The board may grant extensions of time for extenuating circumstances. The registered equine dentist must petition the board at least 30 days prior to the expiration of the certificate. The board may require whatever documentation it deems necessary to verify the circumstances necessitating the extension.

3. Failure to comply with the requirements of this section shall be considered unprofessional conduct.

C. Approved Continuing Education Programs
1. It is the responsibility of the registered equine dentist to submit a request for approval of a continuing education program no less than 60 days prior to the program. Information to be submitted shall include:

- a. the name of the proposed program and sponsor organization;
- b. course content;
- c. the number of continuing education units to be obtained by attendees.

2. Continuing education units which are submitted for renewal and were not pre-approved by the board may be reviewed by the board. If the units are not approved, the registered equine dentist will be required to take additional continuing education in an approved program prior to the renewal of his certificate.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1568.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 26:492 (March 2000).

§1519. Unprofessional Conduct on Part of the Veterinarian

After due notice and hearing as set forth in the Administrative Procedure Act, LSA R.S. 49:950 et seq. and the board's rules, more particularly section 1401 et seq., a veterinarian who fails to comply with a rule promulgated by the board regarding the practice of equine dentistry shall be subject to disciplinary action and sanction by the board for unprofessional conduct pursuant to the Louisiana Veterinary Practice Act, LSA R.S. 37:1526(A)(14) and the board's rules.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1526(A)(14), 37:1518(A)(9) and 37:1568.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 26:493 (March 2000).

Kimberly B. Barbier
Administrative Director

0003#021

RULE

**Department of Health and Hospitals
Licensed Professional Counselors Board of Examiners**

Licensure, Continuing Education and Discipline
(LAC 46:LX.111, 503, 705, 801,
803, 1305, 1309, 1325 and 2107)

The Licensed Professional Counselors Board of Examiners, under authority of the Louisiana Mental Health Counselor Licensing Act, R.S. 37:1101-1115, and in accordance with the Administrative Procedure Act, R.S.49:950 et seq., hereby amends the following rules governing the practice of mental health counseling in Louisiana.

**Title 46
PROFESSIONAL AND OCCUPATIONAL
STANDARDS
Part LX. Licensed Professional Counselors
Board of Examiners**

Chapter 1. General Provisions

§111. Notification of Change

Every licensed professional counselor/counselor intern shall immediately notify in writing the Licensed Professional Counselors Board of Examiners of any and all changes in name, address, and phone number. Failure to comply with this rule within 30 days of change will result in a fine as set forth in Chapter 9.D.

AUTHORITY NOTE: Promulgated in accordance with R.S.37:1101-1115.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Licensed Professional Counselors Board of Examiners, LR 26:493 (March 2000).

Chapter 5. License and Practice of Counseling

§503. Definitions

* * *

Mental Health Counseling Services those acts and behaviors coming within the "practice of mental health counseling" as defined in this Chapter, including diagnosis and treatment of conditions or disorders requiring mental health counseling as defined in R.S.37:1103(4)(a). However, nothing in this Chapter shall be construed to authorize any person licensed hereunder to administer or interpret tests in accordance with the provisions of R.S. 37:2352(5), except as provided by Title 46, Part LXIII, Chapter 17, Section 1702(E) of the Louisiana Administrative Code, or engage in the practice of psychology or to prescribe, either orally or in writing, distribute, dispense, or administer any medications.

* * *

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1101-1115.

HISTORICAL NOTE: Promulgated by the Department of Health and Human Resources, Board of Examiners of Professional Counselors, LR 14:83 (February 1988), amended by the Department of Health and Hospitals, Board of Examiners of Professional Counselors, LR 16:302 (April 1990), LR 18:51 (January, 1992), amended by Board of Examiners of Professional Counselors, LR 22:103 (February 1996), amended LR 24:437 (March 1998), LR 24:2124 (November 1998), amended by Licensed Professional Counselors Board of Examiners, LR 26:493 (March 2000).

Chapter 7. Requirements for Licensure

§705. Supervision Experience

A. - A.14. ...

B. Qualifications of a Supervisor

1. Those individuals who may provide supervision to counselor interns must meet the following requirements:

a. Licensure Requirements. The supervisor must hold a Louisiana license as a Licensed Professional Counselor.

b. Counseling Practice. The supervisor must have been practicing mental health counseling in their setting (i.e., school, agency, private practice) for at least five years. Two

of the five years experience must be post licensing experience.

c. Training in Supervision. Supervisors must have successfully completed either i or ii below:

i. Graduate-Level Academic Training. At least one graduate-level academic course in counseling supervision. The course must have included at least 45 clock hours (equivalent to a three credit hour semester course) of supervision training.

ii. Professional Training. A board approved professional training program in supervision. The training program must be a minimum of 25 direct clock hours with the trainers and meet presentation standards established by the board.

2. - D.3. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1101-1115.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Examiners of Professional Counselors, LR 18:269 (March, 1992), amended LR 21:466 (May 1995) amended LR 22:102 (February 1996), amended LR 24:1294 (July 1998), amended LR 24:2124 (November 1998), amended by Licensed Professional Counselors Board of Examiners, LR 26:493 (March 2000).

Chapter 8. Renewal of License

§801. Renewal

A licensed professional counselor shall renew his/her license every two years in the month of June by meeting the requirement that 40 clock hours of continuing education be obtained prior to each renewal date every two years in an area of professional mental health counseling as approved by the board and by paying a renewal fee. The licensee should submit a declaration statement only if there has been a change in area of expertise, with the content being subject to board review and approval. The board, at its discretion, may require the licensee to present satisfactory evidence supporting any changes in areas of expertise noted in the declaration statement. The chairman shall issue a document renewing the license for a term of two years. The license of any mental health counselor who fails to have this license renewed biannually during the month of June shall lapse; however, the failure to renew said license shall not deprive said counselor the right of renewal thereafter. A lapsed license may be renewed within a period of two years after the expired renewal date upon payment of all fees in arrears and presentation of evidence of completion of the continuing education requirement. Application for renewal after two years from the date of expiration will not be considered for renewal; the individual must apply under the current licensure guidelines.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1101-1115.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Examiners of Professional Counselors, LR 18:271 (March, 1992), amended by Board of Examiners for Professional Counselors, LR 22:103 (February 1996), LR 24:1294 (July 1998), amended by Licensed Professional Counselors Board of Examiners, LR 26:494 (March 2000).

§803. Continuing Education Requirements

A. General Guidelines

1. A licensee must accrue 40 clock hours of continuing education by every renewal period every two

years, with the exception that a licensee renewing a license which expires on June 30, 2000 must accrue 25 clock hours of continuing education.

2. One continuing education hour (CEH) is equivalent to one clock hour.

3. Accrual of continuing education begins only after the date the license was issued.

4. CEHs accrued beyond the required 40 hours may not be applied toward the next renewal period. Renewal periods run from July 1 to June 30, every two years.

5. The licensee is responsible for keeping a personal record of his/her CEHs until official notification of renewal is received. Do not forward documentation of CEHs to the Board office as they are accrued.

6. At the time of renewal ten percent of the licensees will be audited to ensure that the continuing education requirement is being met. If you are one of the ten percent chosen, you will be requested by letter to submit documentation of your CEHs.

B. Approved Continuing Education

1. Continuing education requirements are meant to encourage personal and professional development throughout the LPC's career. For this reason a wide range of options are offered to accommodate the diversity of counselors' training, experience and geographic locations.

2. An LPC may obtain the 40 CEHs through one or more of the options listed below.

a. Continuing Education Approved by Other Organizations: Continuing education that is approved by either the American Counseling Association (ACA), its divisions, regions and state branches - Louisiana Counseling Association (LCA) or the National Board of Certified Counselors (NBCC) will be accepted by the Board of Examiners. One may contact these associations to find out which organizations, groups or individuals are approved providers. One may receive one clock hour of continuing education for each hour of direct participation in a structured educational format as a learner. Credit cannot be granted for: business/governance meetings; breaks; social activities including meal functions, except for actual time of a content speaker. Credit cannot be given for an approved session to persons who leave early from that session. Verification can consist of copies of certificates of attendance.

b. Continuing Education not Preapproved. For those organizations, groups or individuals that do not carry provider status by one of the above associations, the continuing education hours will be subject to approval by the Board of Examiners at the time of renewal. The Board will not preapprove any type of continuing education. The continuing education must be in one of the twelve approved content areas listed in §803.C, and be given by a qualified presenter. A qualified presenter is considered to be someone at the master's level or above and trained in the mental health field or related services. One may receive one clock hour of continuing education for each hour of direct participation in a structured educational format as a learner. Credit cannot be granted for: business/governance meetings; breaks; social activities including meal functions, except for actual time of a content speaker. Credit cannot be given for an approved session to persons who leave early from that session. Verification for workshops, seminars, or conventions can consist of copies of certificates of attendance. Typically one

Continuing Education Unit (CEU) is equivalent to 10 clock hours.

c. Coursework. CEHs may also be gained by taking coursework (undergraduate or graduate) from a regionally accredited institution in one of the twelve approved content areas for continuing education listed in §803.C. One may take a course for credit or audit a course. In a college or university program, one semester hour is equivalent to 15 clock hours and one quarter hour is equivalent to 10 clock hours. Therefore, 45 CEHs will be given for a three hour university course completed at a regionally accredited university. Verification for coursework can consist of either copies of transcripts for coursework taken for credit or letter of attendance from instructor for courses audited.

d. Home Study. The LCA journal, video presentations and approved teleconferences are all approved home study options. Each option must carry a provider number from either NBCC, LCA or other board approved mental health organizations. Each activity will specify the number of CEHs that will be granted upon completion. Verification consists of a certificate issued by NBCC, LCA or certificates from other professional mental health organizations that will be reviewed by the Board.

e. Presentations. Presenters may get credit for original presentations at a rate of five clock hours per one hour presentation. Presenters must meet the qualifications stated in b above. The presentation must be to the professional community; not to the lay public or a classroom presentation. The presentation must also be in one of the twelve approved content areas listed in §803.C. Verification of your presentation consists of obtaining a letter from the workshop/convention coordinator stating the topic, date, and number of hours of presentation.

f. Publishing. Authors may receive five clock hours per article or chapter in a book. The article must be published in a professional refereed journal. Both articles and chapters must be in one of the twelve approved content areas listed in §803.C. Verification will consist of either a reprint of the article/chapter, or a xeroxed copy of the article/chapter, cover of the book/journal and page listing the editor or publisher.

g. Counseling. (10 Hours Maximum Per Renewal Period) One may receive one clock hour of continuing education per counseling hour as a client. To qualify, one must be a client receiving services from a licensed mental health professional having qualifications equal to or exceeding those currently required of LPC's. Consultation and supervision hours do not qualify. Verification will consist of a letter from the counseling mental health professional verifying client therapy hours.

h. Research. One may receive one clock hour of continuing education per hour of planning or conduct of, or participation in, counseling or counseling-related research. To qualify, this activity must constitute an original and substantive educational experience for the learner. Verification will consist of a letter from the faculty member or researcher.

i. Organizational and Regulatory. One may receive one clock hour of continuing education per hour of service to the LPC Board of Examiners or to a Board-approved counseling service organization. To qualify, this activity must constitute an original and substantive educational

experience for the learner. Verification will consist of a letter or certificate from the Board or from the Board-approved counseling service organization.

C. Approved Content Areas. Continuing Education Hours must be in one of the following 12 content areas:

1. Counseling theory includes a study of basic theories, principles and techniques of counseling and their application in professional settings.

2. Human growth and development includes studies that provide a broad understanding of the nature and needs of individuals at all developmental levels, normal and abnormal human behavior, personality theory and learning theory within appropriate cultural contexts.

3. Social and cultural foundations includes studies that provide a broad understanding of societal changes and trends, human roles, societal subgroups, social mores and interaction patterns, and differing lifestyles.

4. The helping relationship includes studies that provide a broad understanding of philosophic bases of helping processes, counseling theories and their applications, basic and advanced helping skills, consultation theories and their applications, client and helper self-understanding and self-development, and facilitation of client or consultee change.

5. Group dynamics, processing and counseling; includes studies that provide a broad understanding of group development, dynamics, and counseling theories, group leadership styles, basic and advanced group counseling methods and skills, and other group approaches.

6. Lifestyle and career development includes studies that provide a broad understanding of career development theories; occupational and educational information sources and systems; career and leisure counseling, guidance, and education; lifestyle and career decision-making; career development program planning and resources; and effectiveness evaluation.

7. Appraisal of individuals includes studies that provide a broad understanding of group and individual educational and psychometric theories and approaches to appraisal, data and information gathering methods, validity and reliability, psychometric statistics, factors influencing appraisals, and use of appraisal results in helping processes.

8. Research and evaluation includes studies that provide a broad understanding of types of research, basic statistics, research report development, research implementation, program evaluation, needs assessment, publication of research information, and ethical and legal considerations associated with the conduct of research.

9. Professional orientation includes studies that provide a broad understanding of professional roles and functions, professional goals and objectives, professional organizations and associations, professional history and trends, ethical and legal standards, professional preparation standards, professional credentialing and management of private practice and agency settings.

10. Marriage and family includes studies that provide a broad understanding of marriage and family theories and approaches to counseling with families and couples. This includes appraisal of family and couples systems and the application of these to counseling families and/or couples.

11. Chemical dependency includes studies that provide a broad understanding of chemical dependency issues,

theories, and strategies to be applied in the helping relationship for chemical dependency counseling.

12. Supervision includes studies in theory and techniques of supervision as well as ethical and legal issues, case management, and topics relative to the specific supervised setting.

D. Types Of Documentation Needed For Verification

1. Copy of certificate of attendance for workshops, seminars, or conventions.

2. Copy of transcript for coursework taken for credit/letter of attendance from instructor for courses audited.

3. Home Study verification form or certificate issued by LCA/NBCC.

4. Letter from workshop/convention coordinator verifying presentations.

5. Copy of article, cover and editorial board page for publications.

6. Letter from counseling mental health professional verifying number of hours in counseling as a client.

7. Letter from the faculty member or researcher verifying number of hours in research.

8. Letter or certificate from the LPC Board of Examiners, or from the Board-approved counseling service organization, verifying number of hours of service.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1101-1115.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Examiners of Professional Counselors, LR 18:271 (March, 1992), amended by Licensed Professional Counselors Board of Examiners, LR 26:494 (March 2000).

Chapter 13. Disciplinary Proceedings

§1305. Initiation of Complaints

A. - B. ...

C. Pursuant to its authority to regulate this industry, the board through its Ad Hoc Committee on Disciplinary Affairs, may conduct investigations into alleged violations by a licensed professional counselor or applicant of this Chapter or rules and regulations promulgated pursuant thereto, may issue subpoenas to secure evidence of alleged violations of the Louisiana Mental Health Counselor Licensing Act, any of the rules and regulations promulgated by the board, the Code of Ethics of the American Counseling Association, or prior final decisions and/or consent orders involving the licensed professional counselor or applicant for licensure. The confidential or privileged records of a patient or client which are subpoenaed are to be sanitized by the custodian of such records so as to maintain the anonymity of the patient or client.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1101-1115.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Licensed Professional Counselors Board of Examiners, LR 25:260 (February 1999), amended LR 26:496 (March 2000).

§1309. Formal Hearing

A. - C.12.a.iii. ...

b. Deliberation

i. the board will deliberate in closed session;

ii. the board will vote on each charge as to whether the charge has been supported by the evidence; (the standard will be "preponderance of the evidence");

iii. after considering and voting on each charge, the board will vote on a resolution to dismiss the charges, withhold, deny, revoke or suspend any license issued or applied for or otherwise discipline a licensed professional counselor or applicant for licensure; and

iv. the board by affirmative vote of a majority of those members voting, shall be needed to withhold, deny, revoke, or suspend any license issued or applied for in accordance with the provisions of this Chapter or otherwise discipline a licensed professional counselor or applicant.

c. Sanctions against the person who is party to the proceeding are based upon findings of fact and conclusion of law determined as a result of the hearing. The party is notified by mail of the final decision of the board.

13. - 14.c.iv. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1101-1115.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Licensed Professional Counselors Board of Examiners, LR 25:260 (February 1999), amended LR 26:496 (March 2000).

§1325. Injunction

A. The board may, through the attorney general of the state of Louisiana, apply for an injunction in any court of competent jurisdiction to enjoin any person from committing any act in violation of the provisions of this Chapter, any rules or regulations adopted by the board, and any codes of ethics adopted by the board.

B. If it is established that the defendant has been or is committing an act in violation of this Chapter or of rules or regulations adopted pursuant to this Chapter, including any codes of ethics adopted by the board, the court, or any judge thereof, shall enter a decree enjoining said defendant from further committing such act.

C. In case of violation of any injunction issued under the provision of this Section, this court, or any judges thereof, may summarily try and punish the offender for contempt of court.

D. Such injunctive proceedings shall be in addition to, and not in lieu of, all penalties and other remedies provided in this Chapter.

AUTHORITY NOTE: Promulgation in accordance with R.S. 37:1101-1115.

HISTORICAL NOTE: Promulgation by the Department of Health and Hospitals, Licensed Professional Counselors Board of Examiners, LR 25:263 (February 1999), amended LR 26:496 (March 2000).

Chapter 21. Code of Conduct

§2107. Professional Responsibility

A. - D.4. ...

5. Doctoral Degrees from Other Fields

a. Counselors who hold a master's degree in counseling or a closely related mental health field, but hold a doctoral degree from other than counseling or a closely related field shall not use the title, "Dr." in their practices and shall not announce to the public in relation to their practice or status as a counselor that they hold a doctorate.

b. A doctoral degree in counseling or a closely related field is defined as a doctoral degree from a regionally accredited university that shall conform to one of the criteria below:

i. a CACREP accredited doctoral counseling program;

ii. a doctoral counseling program incorporating the word "counseling" or "counselor" in its title;

iii. a doctoral program incorporating a counseling-related term in its title (e.g. "Marriage and Family Therapy"); or

iv. a doctoral program in a behavioral science that would augment the counseling skills of a Licensed Professional Counselor.

E. - F.3. ...

AUTHORITY NOTE: Promulgated in accordance with R.S.37:1101-1115.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Licensed Professional Counselors Board of Examiners, LR 15:622 (August 1989), amended LR 24:441 (March 1998), LR 26:496 (March 2000).

Gary S. Grand
Board Chair

0003#027

RULE

Department of Health and Hospitals Office of the Secretary Bureau of Health Services Financing

Disproportionate Share Hospital Payment Methodologies for Small Rural Hospitals

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing adopts the following rule in the Medical Assistance Program as authorized by R.S. 46:153 and pursuant to Title XIX of the Social Security Act. This proposed rule is adopted in accordance with the Administrative Procedure Act, R.S. 49:950 et seq.

Rule

The Department of Health and Hospitals, Office of the Secretary Bureau of Health Services Financing amends the May 20, 1999 rule governing the disproportionate share payment methodologies for hospitals by revising the qualification criteria for small rural hospitals as required by Senate Concurrent Resolution Number 48 and Act 1068 of the 1999 Regular Session of the Louisiana Legislature.

III. Reimbursement Methodologies

B. Small Rural Hospitals

1. A small rural hospital is a hospital (excluding a long-term care hospital, rehabilitation hospital or free-standing psychiatric hospital, but including distinct part psychiatric units) that meets the following criteria:

a. had no more than sixty hospital beds as of July 1, 1994 and is located in a parish with a population of less than fifty thousand or in a municipality with a population of less than twenty thousand; or

b. meets the qualifications of a sole community hospital under 42 C.F.R. §412.92(a); or

c. had no more than sixty hospital beds as of July 1, 1999 and is located in a parish with a population of less than 17,000 as measured by the 1990 census; or

d. had no more than sixty hospital beds as of July 1, 1997 and is a publicly owned and operated hospital that is located in either a parish with a population of less than fifty

thousand or a municipality with a population of less than twenty thousand.

The remainder of the May 20, 1999 rule shall remain in effect as previously promulgated.

David W. Hood
Secretary

0003#031

RULE

Department of Health and Hospitals Office of the Secretary Bureau of Health Services Financing

Durable Medical Equipment for Osteogenic Bone Growth Stimulators

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing adopts the following rule as authorized by R.S. 46:153 and pursuant to Title XIX of the Social Security Act. This rule is in accordance with the Administrative Procedure Act R.S. 49:950 et seq.

Rule

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing expands coverage under the Durable Medical Equipment Program to include osteogenic bone growth stimulators which are used to augment bone repair associated with either a healing fracture or bone fusion. However, coverage shall be limited to reimbursement for electrical, non-invasive types of bone growth stimulators only. Medicaid will not provide reimbursement for ultrasonic or invasive types of bone growth stimulators.

The following criteria shall be used to determine medical necessity for an osteogenic bone growth stimulator.

Non-Spinal Non-invasive Electrical

Non-spinal non-invasive electrical bone growth stimulators may be considered under the following circumstances:

1. The failure of long bone fractures to heal. A period of six months from the initial date of treatment must elapse before failure is considered to have occurred;

2. The failure of long bone fusions period of nine months from the initial date of treatment must elapse before failure is considered to have occurred; or

3. The treatment of congenital pseudoarthroses. There is no minimal time requirement after the diagnosis.

Spinal Non-invasive Electrical

Spinal non-invasive electrical bone growth stimulators may be considered:

1. when a minimum of nine months has elapsed since the patient had fusion surgery which resulted in a failed spinal fusion; or

2. when there is a history of a previously failed spinal fusion at the same site following spinal fusion surgery (meaning more than nine months has elapsed since fusion surgery was performed at the same level which is being fused again). As long as nine months has passed since the failed fusion surgery, this repeated fusion attempt requires

no minimum passage of time for the application of the device; or

3. following a multi-level spinal fusion (i.e. involving three or more contiguous vertebrae, such as L3-L5 of L4-S1). There is no minimum requirement for application after surgery.

David W. Hood
Secretary

0003#085

RULE

Department of Health and Hospitals Office of the Secretary Bureau of Health Services Financing

Home and Community-Based Services Waiver Program Habilitative/Supported Employment Services

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing adopts the following rule in the Medical Assistance Program as authorized by R.S. 46:153 and pursuant to Title XIX of the Social Security Act. This rule is adopted in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq.

Rule

A. The Department of Health and Hospitals, Bureau of Health Services Financing amends the July 20, 1990 rule to remove the requirement that states, "To be eligible for Habilitative/Supported Employment services, the individual must have been deinstitutionalized from a SNF, ICF, or ICF/MR."

B. All MR/DD waiver recipients who are in need of these services in order to prevent institutionalization may receive them. However, individuals receiving these services must continue to meet the requirement that:

1. either they are not eligible; or
2. they have been referred and rejected for participation in Section 110 of the Rehabilitation Act of 1973 or programs funded under P.L.94-142.

David W. Hood
Secretary

0003#083

RULE

Department of Health and Hospitals Office of the Secretary Bureau of Health Services Financing

Hospital Prospective Reimbursement Methodology Teaching Hospitals

The Department of Health and Hospital, Office of the Secretary, Bureau of Health Services Financing adopts the following rule in the Medical Assistance Program as authorized by R.S. 46:153 and pursuant to Title XIX of the Social Security Act. This rule is in accordance with the Administrative Procedure Act, R.S. 49:950 et seq.

Rule

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing amends the criteria for participation in the peer groups for major and minor teaching hospitals and adopts new criteria for the reimbursement of graduate medical education (GME).

I. Major Teaching Hospitals

A. The Louisiana Medical Assistance Program's recognition of a major teaching hospital is limited to facilities having a documented affiliation agreement with a Louisiana medical school accredited by the Liaison Committee on Medical Education (LCME). These facilities must be a major participant in at least four approved medical residency programs. At least two of the programs must be in medicine, surgery, obstetrics/gynecology, pediatrics, family practice, emergency medicine or psychiatry.

B. For the purposes of recognition as a major teaching hospital, a facility shall be considered a "major participant" in a graduate medical education program if it meets both of the following criteria:

1. the facility must pay for the costs of the training program in the non-hospital or hospital setting including the residents' salaries and fringe benefits, the portion of the cost of teaching physicians' salaries and fringe benefits attributable to direct graduate medical education and other direct administrative costs of the program; and
2. the facility must participate in residency programs that:

- a. require residents to rotate for a required experience, or
- b. require explicit approval by the appropriate Residency Review Committee (RRC) of the medical school with which the facility is affiliated prior to utilization of the facility, or
- c. provide residency rotations of more than one-sixth of the program length or more than a total of six months at the facility and are listed as part of an accredited program in the Graduate Medical Education Directory of the Accreditation Council for Graduate Medical Education (ACGME).

C. Major teaching hospitals must maintain an intern and resident full time equivalency of at least 15 filled positions.

II. Minor Teaching Hospital

A. The Louisiana Medical Assistance Program's recognition of a minor teaching hospital is limited to facilities having a documented affiliation agreement with a Louisiana medical school accredited by the Liaison Committee on Medical Education (LCME). These facilities must participate significantly in at least one approved medical residency program. At least one of these programs must be in medicine, surgery, obstetrics/gynecology, pediatrics, family practice, emergency medicine or psychiatry.

B. For the purposes of recognition as a minor teaching hospital, a facility is considered to "participate significantly" in a graduate medical education program if it meets both of the following criteria:

1. the facility must pay for the costs of the training program in the non-hospital or hospital setting including the

residents' salaries and fringe benefits, the portion of the cost of teaching physicians' salaries and fringe benefits attributable to direct graduate medical education and other direct administrative costs of the program; and

2. the facility must participate in residency programs that:

a. require residents to rotate for a required experience, or

b. require explicit approval by the appropriate Residency Review Committee (RRC) of the medical school with which the facility is affiliated prior to utilization of the facility, or

c. provide residency rotations of more than one-sixth of the program length or more than a total of six months at the facility and are listed as part of an accredited program in the Graduate Medical Education Directory of the Accreditation Council for Graduate Medical Education (ACGME). If not listed, the sponsoring institution must have notified the ACGME, in writing, that the residents rotate through the facility and spend more than one-sixth of the program length or more than a total of six months at the facility.

C. Minor teaching hospitals must maintain an intern and resident full time equivalency of at least six filled positions.

III. Approved Medical Residency Program

A. An approved medical residency program is one that meets one of the following criteria:

1. counts toward certification of the participant in a specialty or sub-specialty listed in the current edition of either The Directory of Graduate Medical Education Programs published by the American Medical Association, Department of Directories and Publications, or The Annual Report and Reference Handbook published by the American Board of Medical Specialties; or

2. is approved by the ACGME as a fellowship program in geriatric medicine;

3. is a program that would be accredited except for the accrediting agency's reliance upon an accreditation standard that requires an entity to perform an induced abortion or require, provide, or refer for training in the performance of induced abortions, or make arrangement for such training regardless of whether the standard provides exceptions or exemptions.

B. A residency program at a non-hospital facility may be counted by a hospital if:

1. there is a written agreement with the non-hospital facility that requires the hospital facility to pay for the cost of the training program; and

2. the agreement requires that the time that residents spend in the non-hospital setting is for patient care.

IV. Graduate Medical Education

A. In addition, the Bureau adopts new criteria for the reimbursement of graduate medical education (GME) in facilities that do not qualify as major or minor teaching facilities. GME recognized by the Medical Assistance Program for reimbursement shall be limited to facilities having a documented affiliation agreement with a Louisiana medical school accredited by the LCME.

B. Payment for GME costs shall be limited to the direct cost of interns and residents in addition to the teaching physician supervisory costs. Teaching physician supervisory costs shall be limited in accordance with the provisions of the Medicare Provider Reimbursement Manual. The GME component of the rate shall be based on hospital specific graduate medical education Medicaid cost for the latest year on which hospital prospective reimbursements are rebased trended forward in accordance with the the prospective reimbursement methodology for hospitals.

C. Hospitals implementing GME programs approved after the latest year on which hospital prospective reimbursements have been rebased shall have a GME component based on the first full cost reporting period that the approved GME program is in existence trended forward in accordance with the prospective reimbursement methodology for hospitals.

V. Requirements for Reimbursements

A. Qualification for teaching hospital status or to receive reimbursement for GME costs shall be reestablished at the beginning of each fiscal year.

B. To be reimbursed as a teaching hospital or to receive reimbursement for GME costs, a facility shall submit the following documentation within thirty days of the beginning of each state fiscal year to the Director, Institutional Reimbursement, P. O. Box 546, Baton Rouge, LA 70821:

1. a copy of the executed affiliation agreement for the time period for which the teaching hospital status or GME reimbursement applies;

2. a copy of any agreements with non-hospital facilities; and

3. a signed Certification For Teaching Hospital Recognition.

C. Each hospital which is reimbursed as a teaching hospital or receives reimbursement for GME costs shall submit the following documentation within 90 days of the end of each state fiscal year to the Director, Institutional Reimbursements, P. O. Box 546, Baton Rouge, LA 70821:

1. a copy of the Intern and Resident Information System (IRIS) report that is submitted annually to the Medicare intermediary; and

2. a copy of any notice given to the ACGME that residents rotate through a facility for more than one sixth of the program length or more than a total of six months.

D. Copies of all contracts, payroll records and time allocations related to graduate medical education must be maintained by the hospital and available for review by the state and federal agencies or their agents.

E. No teaching hospital shall receive a per diem rate greater than 115 percent of its facility specific cost based on the latest rebasing year trended forward to the rate year in accordance with the prospective reimbursement methodology for hospitals.

F. The peer group maximum for minor teaching hospitals shall be the peer group maximum for minor teaching hospitals or the peer group maximum for peer group five, whichever is greater.

G. If it is subsequently discovered that a hospital has been reimbursed as a major or minor teaching hospital and

did not qualify for that peer group for any reimbursement period, retroactive adjustment shall be made to reflect the correct peer group to which the facility should have been assigned. The resulting overpayment will be recovered through either immediate repayment by the hospital or recoupment from any funds due to the hospital from the Department.

David W. Hood
Secretary

0003#024

RULE

Department of Health and Hospitals Office of the Secretary Bureau of Health Services Financing

Medically Needy Program Service Coverage Restrictions

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing adopts the following rule in the Medical Assistance Program as authorized by LA. R.S. 46:153 and pursuant to Title XIX of the Social Security Act. This rule is adopted in accordance with the Administrative Procedure Act, R.S. 49:953(B) et seq.

Rule

A. The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing amends the May 20, 1998 rule to remove the restriction on coverage of dental services for EPSDT recipients who are certified for Medicaid under the Medically Needy category.

B. All other provisions of the May 20, 1998 rule governing the Title XIX Medically Needy Program shall remain in force.

David W. Hood
Secretary

0003#084

RULE

Department of Insurance Office of the Commissioner

Regulation 72℄ Commercial Lines Insurance Policy Form Deregulation (LAC 37:XIII.Chapter 90)

In accordance with the provisions of LRS 49:950 et seq. of the Administrative Procedures Act the Commissioner of Insurance hereby adopts Regulation 72.

Title 37

INSURANCE

Part XIII. Regulations

Chapter 90. Regulation 72℄ Commercial Lines Insurance Policy Form Deregulation

§9001. Authority

A. This regulation is adopted pursuant to LRS 22:620F.

AUTHORITY NOTE: Promulgated in accordance with LRS 22:620F.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 26:500 (March 2000).

§9003. Purpose

A. The purpose of this regulation is to allow for more flexibility in the placement of insurance with large commercial risks within the parameters of the admitted market by establishing an exemption from the form filing, review and approval requirements of the Louisiana Insurance Code, and to adopt the initial definition of an "exempt commercial policyholder". The exemption implemented under this regulation is experimental. It is predicated upon the continued existence of an open and competitive market and the good faith of insurers in carrying out the fiduciary obligations owed to their insureds.

AUTHORITY NOTE: Promulgated in accordance with LRS 22:620F.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 26:500 (March 2000).

§9005. Scope and Applicability

A. This regulation applies to all authorized insurers engaged in the business of writing commercial risk property and casualty insurance in this state.

B. This regulation governs the circumstances under which an insurer may issue an insurance policy to a policyholder without first filing the forms with and obtaining approval of the Commissioner of Insurance.

C. The exemption granted by this regulation is limited in scope to certain commercial risk insurance issued to special commercial entities as provided for in Sections 9011 and 9013 of this regulation, respectively.

AUTHORITY NOTE: Promulgated in accordance with LRS 22:3, LRS 22:620F.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 26:500 (March 2000).

§9007. Severability

A. If any section or provision of this regulation is held invalid, such invalidity shall not affect other sections or provisions which can be given effect without the invalid section or provision, and for this purpose the sections and provisions of this regulation are severable.

AUTHORITY NOTE: Promulgated in accordance with LRS 22:3 and LRS 22:620F.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 26:500 (March 2000).

§9009. Definitions

A. For the purposes of this regulation the following terms shall have the meaning ascribed herein, unless the context clearly indicates otherwise:

Affiliated Group℄ means two or more persons who are owned or controlled directly or indirectly though one or more intermediaries by, or are under common control with, the person specified (i.e., the named insured) and includes a subsidiary.

Authorized Insurer℄ shall have the meaning found in LRS 22:5(13).

COI℄ means the Commissioner of Insurance for the State of Louisiana.

Commercial Risk℄ means any kind of risk that is not a personal risk.

Competitive Market℄ means a market in which a reasonable degree of competition exists or which has not been found to be in violation of LRS 22:1211 et seq. In determining whether a reasonable degree of competition

exists within a line of insurance, the COI shall consider the following factors:

- a. the number of insurers available to write the coverage;
- b. market shares of the leading writers and the changes in market shares over a reasonable period of time;
- c. existence of financial or economic barriers that could prevent new firms from entering the market;
- d. measures of market concentration and changes of market concentration over time;
- e. whether long-term profitability for insurers in the market is reasonable in relation to industries of comparable business risk; and
- f. the relationship of insurers' cost to revenue over a reasonable period of time.

Insurer shall have the meaning found in LRS 22:5(2).

LDOIC means the Louisiana Department of Insurance.

LIRC means the Louisiana Insurance Rating Commission.

Person means an individual, a corporation, a partnership, an association, a trust, a joint stock company, an unincorporated organization, any similar entity, or any combination of the foregoing acting in concert.

Personal Risk means homeowners, tenants, private passenger nonfleet automobile, mobile home and other property and casualty insurance for personal, family or household needs.

State means the State of Louisiana.

AUTHORITY NOTE: Promulgated in accordance with LRS 22:3 and LRS 22:620F.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 26:500 (March 2000).

§9011. Types of Coverage Exempt from Filing and Approval

A. All kinds of commercial property and casualty insurance, including but not limited to Commercial Property, Boiler and Machinery, Commercial Auto, General Liability, Directors and Officers, Business Owners and Inland Marine insurance, written on commercial risks are exempt from the filing and approval provisions of LRS 22:620 if the policy is issued to an exempt commercial policyholder as defined in Section 9013 of this regulation, except for the following kinds:

1. worker's compensation and employer's liability insurance;
2. professional liability insurance.

B. The exemption provided for in this section only applies to policy forms. Rate and rule filings must be made with the LIRC as required by law.

AUTHORITY NOTE: Promulgated in accordance with LRS 22:3; LRS 22:620F and LRS 22:1403.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 26:501 (March 2000).

§9013. Special Commercial Entities

A. *Special Commercial Entity* means a person who meets the criteria for an *exempt commercial policyholder*.

B. An *Exempt Commercial Policyholder* means any person who applies for or procures commercial risk insurance, of the kinds provided for in Section 9011, and meets the following criteria:

1. Has and maintains aggregate annual commercial insurance premiums, excluding worker's compensation and employer's liability, and professional liability insurance

premiums, of more than two hundred thousand (\$200,000) dollars in the preceding fiscal year. In determining whether this threshold has been met, premiums paid to one or more insurers are to be added together to reach the total aggregate.

2. At the time the policy is issued the policyholder must have

- a. if a single company not less than fifty (50) employees;
- b. if a member of an affiliated group not less than one hundred (100) employees collectively;
- c. if a municipality a population of not less than fifty thousand (50,000); and,
- d. if a public entity an operating budget of not less than twenty (\$20,000,000) million dollars for the most recently completed calendar or fiscal year whichever applies.

3. Has signed the certification form as provided for in Section 9015B of this regulation.

C. Beginning January 1, 2001, the criteria in Subsection B of this Section must be reviewed on an annual basis by the COI for the purposes of determining whether the criteria should be modified. The review must be completed on or before the 31st day of March.

AUTHORITY NOTE: Promulgated in accordance with LRS 22:2, LRS 22:3, LRS 22:620F.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 26:501 (March 2000).

§9015. Disclosure Requirements and Certification Form

A. When soliciting, negotiating or procuring a policy of insurance with an exempt commercial policyholder the agent or broker, or the insurer in cases of direct placement, shall disclose to the policyholder and the policyholder's risk manager, if any, on a form created by the insurer, that a policy form may be used which is exempt from the form filing requirements of the Louisiana Insurance Code.

B. When a policy of insurance is issued or delivered to an exempt commercial policyholder, the insurance agent or broker, or the insurer in cases of direct placement, shall obtain from the policyholder a written certification on the form prescribed below. The certification form must be in not less than ten-point type, and it must be dated and signed by a senior officer or manager of the policyholder and the policyholder's risk manager, if any.

Louisiana Certification of Exempt Commercial Policyholder Status
Pursuant to Louisiana Regulation 72

The undersigned _____, (the Insured) certifies to _____ (the Insurer) that the Insured meets the criteria below and is an Exempt Commercial Policyholder under Louisiana law. The Insurer may issue a commercial risk insurance policy to an Exempt Commercial Policyholder without filing the policy form with the Louisiana Department of Insurance and the Insurer by signing below certifies that it has the necessary expertise to negotiate its own policy language. The policy must still comply with Louisiana law, and complaints or questions about compliance may be directed to the Louisiana Department of Insurance (1-800-259-5300).

In order to be an Exempt Commercial Policyholder, the Insured must:

1. Execute this Certification Form and return it to the Insurer.
2. Acquire the insurance policy through an insurance agent licensed in Louisiana.
3. Meet the following requirements:
 - Have and maintain aggregate annual commercial risk insurance premiums, excluding workers compensation and employer's liability and professional liability insurance premiums of more than two hundred

thousand (\$200,000) dollars in the preceding fiscal year. In determining whether this threshold has been met, premiums paid to one or more insurers are to be added together to reach the total aggregate.

- At the time the policy is issued the policyholder must have (a) if a single company not less than fifty (50) employees; (b) if a member of an affiliated group not less than one hundred (100) employees collectively; (c) if a municipality a population of not less than fifty thousand (50,000); and, (d) if a public entity an operating budget of not less than twenty (\$20,000,000) million dollars for the most recently completed calendar or fiscal year whichever applies.

Signed: _____
Date: _____
Printed: _____
Title: _____
Risk Manager: _____

C. The disclosure notice and certification form required by this section shall be effective for the life of the policy or policies, including renewals, unless the deductible, or policy limits or coverage is significantly modified, in which case a new certification form must be executed.

D. A copy of the certification form shall be maintained by the insurer and by the producing agent or broker in the policyholder's record for a period of five years from the date of issuance of the insurance policy or renewal policy if at renewal a new certification form is executed. The insurer or producing agent or broker shall make such certification forms available for examination by the COI or any person acting on behalf of the COI.

AUTHORITY NOTE: Promulgated in accordance with LRS 22:2, LRS 22:3; LRS 22:620F; LRS 22:1211 et seq. and LRS 22:1301.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 26:501 (March 2000).

§9017. Requirements for Maintaining Records

A. Any insurer who places insurance with an exempt commercial policyholder, pursuant to this regulation, shall maintain a record on the exempt commercial policyholder. The record shall contain, in addition to the certification form, the following information: any data, statistics, rates, rating plans, rating systems and underwriting rules used in underwriting and issuing such policies; a copy of the policy with date of issuance clearly marked; annual experience data on each risk insured, including but not limited to written premiums, written premiums at a manual rate, paid losses, outstanding losses, loss adjustment expenses, underwriting expenses, underwriting profits, and profits from contingencies; and a record of all complaints including the date the complaint was made, the name of the complainant, the nature of the complaint and the final resolution.

B. The record required by this section may be kept in electronic or written form and shall be maintained by the insurer for a period of five (5) years from the date of issuance of the insurance policy or renewal policy if a new certification form is required pursuant to §9015C. Upon request, the insurer shall produce such record for examination by the COI or any person acting on behalf of the COI.

AUTHORITY NOTE: Promulgated in accordance with LRS 22:2, LRS 22:3, LRS 22:1211 et seq. and LRS 22:1301.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 26:502 (March 2000).

§9019. Exempt Policy Forms

A. Commercial risk property and casualty policy forms which would otherwise have to be filed with and approved by the COI are exempt from this requirement if issued to an exempt commercial policyholder. The exemption of the policy form from the requirement that it be filed with and approved by the COI is not to be taken by an insurer to mean that an insurance contract effected by the use of such a policy form, or policy forms, may in any manner be inconsistent with the statutory law of this state or public policy as expressed by the courts of this state.

AUTHORITY NOTE: Promulgated in accordance with LRS 22:2, LRS 22:3, and LRS 22:620, and 22:1211 et seq.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 26:502 (March 2000).

§9021. Penalties for Failure to Comply

A. The exemption created by this regulation is a limited one and insurers must strictly comply with the conditions creating the exemption. Failure to comply with the regulation by any person subject to its provisions, after proper notice and a hearing held by the COI, may result in the imposition of such penalties as are authorized by law.

AUTHORITY NOTE: Promulgated in accordance with LRS 22:2, LRS 22:3, LRS 22:620; LRS 22:1211 et seq., LRS 22:1115 and LRS 22:1457.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 26:502 (March 2000).

The regulation takes effect April 1, 2000.

James H. "Jim" Brown
Commissioner of Insurance

0003#087

RULE

**Department of Public Safety and Corrections
Office of State Police**

**Gaming Equipment and Raffles at Trade Shows and
Conventions (LAC 42:II.Chapters 1 and 2)**

The Office of State Police hereby adopts LAC 42:II.101 et seq. in accordance with R.S. 47:7001 et seq., and the Administrative Procedure Act, R.S. 49:950 et seq.

Title 42

LOUISIANA GAMING

**Part II. Gaming Equipment and Raffles at Trade Shows
and Conventions**

Chapter 1. Regulation of Gaming Equipment

§101. Applicability

A. This Chapter shall apply to any person who manufactures, sells, distributes, transports or repairs any gaming equipment within this state for use outside this state or who proposes to engage in the manufacture, sale, distribution, transportation, or repair of any gaming equipment within this state for use outside this state and to any manufacturer or distributor of gaming equipment, whether or not licensed or permitted in the State of Louisiana, who proposes to temporarily display gaming equipment at a trade show or convention in a facility having a legal capacity of 250 or more persons.

B. Except as provided in Section 105, this Chapter shall not apply to:

1. any person authorized in accordance with provisions of the Louisiana Gaming Control Law, R.S. 27:1 et seq., to manufacture, distribute, own, operate, service, repair, maintain or inspect any slot machine, video draw poker device, other gaming device or equipment;

2. any person authorized in accordance with the Charitable Raffles, Bingo and Keno Licensing Law, R.S. 4:701 et seq., to manufacture, distribute, own, operate, service, repair, maintain or inspect any electronic video bingo machine, electronic video pull tab machine, other gaming device or equipment;

3. any person operating amusement games in accordance with the provisions of R.S. 4:10.1 et seq.;

4. any person operating a lottery game or equipment in accordance with the provisions of the Louisiana Lottery Corporation Law, R.S. 47:9001 et seq.;

5. any person operating gaming equipment pursuant to a tribal compact executed between a federally recognized Indian tribe and an authorized representative of the State of Louisiana pursuant to the provisions of the Indian Gaming Regulatory Act; or

6. any person in possession of an antique slot machine as defined in and as provided by La. R.S. 15:31.1.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:7001 and 7003.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of State Police, LR 26:502 (March 2000).

§102. Definitions

As used in this Chapter, the following terms shall have the meanings provided below:

Applicant any person which has submitted an application to manufacture, sell, distribute, transport or repair gaming equipment within the state pursuant to the provisions of this Chapter.

Division the Gaming Enforcement Division of the Office of State Police.

Gaming Equipment any mechanical, electrical, or other contrivance used to facilitate the risking of loss of anything of value in order to realize a profit.

Transporter any person primarily engaged in the business of transporting gaming devices or equipment for hire.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:7001 and 7003.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of State Police, LR 26:503 (March 2000).

§103. Application; Fees

A. Any applicant for a license or permit pursuant to the provisions of this Chapter shall submit an application to the Division on forms prescribed and provided by the division.

B. The following fees shall apply to each specified type of license or permit and shall accompany each new or renewal application:

Manufacturer	\$2,000
Distributor	\$1,000
Service/Repair Entities, Transporter	\$ 500
Temporary Permits	\$ 100

C. Applicants shall provide additional information and documentation as requested by the division. Failure to

provide requested information and documentation shall render an application incomplete.

D. Applicants, licensees and permittees shall notify the division in writing of all changes to information required in any application within 10 days of the effective date of the change.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:7001 and 7003.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of State Police, LR 26:503 (March 2000).

§104. License Expiration and Renewal

A. All licenses issued pursuant to the provisions of this Chapter shall expire on June 30 of each year.

B. A renewal application shall be submitted to the Division on forms prescribed and provided no later than May 1 of the current licensing year.

C. Renewal applications shall be accompanied by the appropriate annual fee as provided in §103.B.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:7001 and 7003.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of State Police, LR 26:503 (March 2000).

§105. Temporary Permit and Application

A. A manufacturer or distributor of gaming equipment may apply for a permit to temporarily display gaming equipment at a trade show or convention in a facility with a legal capacity of two hundred fifty or more persons for a period not to exceed fifteen consecutive days by submitting an application to the Division on forms prescribed and provided by the Division.

B. An application for a temporary permit shall be submitted to the Division no later than 30 days prior to the date the applicant proposes to ship or transport gaming equipment into the state.

C. Each application for a temporary license shall contain the following information:

1. description of gaming equipment, including the name of manufacturer, model number, serial numbers, and identification numbers, if applicable;

2. a detailed description of the period of time and purpose for which the gaming equipment will be located within the state;

3. identification of the method to be utilized to transport the gaming equipment into and out of the state, including the name of common carrier or shipper;

4. identification of the locations the gaming equipment will be stored, displayed, repaired or otherwise possessed within the state and a description of the security measures to be implemented at each location;

5. name, address and social security number of any and all employees or agents which will or may be in custody or control of gaming equipment located in the state during the permit period;

6. copies of up to two current gaming licenses or permits from other gaming jurisdictions, if applicable.

D. Upon timely receipt of sufficient information and payment of the appropriate fee, the Division may issue a temporary permit to the applicant for the limited purposes and time periods provided in the application, not to exceed fifteen days.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:7001 and 7003.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of State Police, LR 26:503 (March 2000).

§106. General Requirements

A. All applicants, licensees and permittees shall insure that gaming equipment is not used for gambling purposes.

B. Unless necessary for repair, servicing or inspection, no gaming equipment shall be operated in any manner other than a display mode.

C. No gaming equipment shall be operated by persons under 21 years of age.

D. All gaming equipment and all areas where gaming equipment is stored or otherwise located shall be made available for immediate inspection by agents of the Division.

E. Applicants, licensees and permittees shall be and remain in compliance with all applicable local ordinances, state and federal laws, including 15 USC 1171 et seq.

F. Except when on display in a public facility, all gaming equipment shall be stored in a secured location inaccessible to persons other than authorized agents of the licensee or permittee.

G. All gaming equipment on display in a public facility shall be maintained in the immediate custody and control of an authorized agent of the licensee or permittee.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:7001 and 7003.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of State Police, LR 26:504 (March 2000).

§107. Reporting and Recordkeeping Requirements

A. All licensed manufacturers and distributors shall maintain a current record of gaming equipment received, gaming equipment sold, and gaming equipment in inventory.

B. All licensed manufacturers and distributors shall provide the division with a current list of authorized service entities and other personnel that they have certified. The list, which shall be updated in order to maintain an accurate list of service personnel, shall include, but not be limited to the following information:

1. name and address of service entity and all of its certified technicians;
2. social security number and date of birth of all technicians;
3. date of certification of all technicians; and
4. level(s) of certification of all technicians.

C. Licensed Manufacturers

1. If requested by the division, all licensed manufacturers shall provide a semi-annual report, signed by the licensee or an authorized representative of the licensee, on forms provided by the Division.

2. The semi-annual report shall include, but not be limited to the following information:

- a. gross gaming equipment sales for that period;
- b. specific delivery location of all gaming equipment and identity of person(s) purchasing and receiving gaming equipment;
- c. names and addresses of carriers used in transporting gaming equipment;
- d. names and addresses of person to whom the gaming equipment was sold;
- e. list of gaming equipment sold to each licensee;

f. if applicable, make, model and serial number of all gaming equipment sold and in inventory.

D. Licensed Distributors

1. If requested by the division, all licensed distributors shall provide a quarterly report, signed by the licensee or an authorized representative of the licensee, on forms provided by the division.

2. The quarterly report shall include, but not be limited to the following information:

- a. gross sales for the quarter;
- b. make, model, and serial number of all gaming equipment sold or leased;
- c. name and address of all persons that the gaming equipment was sold or leased to;
- d. description of gaming equipment sold or leased;
- e. delivery address of each item of gaming equipment sold or leased; and
- f. if requested, copies of invoices, credit memos and/or documents substantiating any transactions and/or sales.

3. In addition, if requested by the division, all licensed distributors shall provide a quarterly inventory report, signed by the licensee or an authorized representative of the licensee, on forms provided by the division.

4. The inventory report shall include, but not be limited to the following information:

- a. total number of items of gaming equipment in inventory; and
- b. if applicable, make, model, and serial number of all gaming equipment in inventory.

E. Licensed Service or Repair Entities

1. All licensed service or repair entities shall be required to maintain the following records:

- a. invoices, of all services and/or repairs to gaming equipment which shall contain, but not be limited to:
 - i. date gaming equipment was received;
 - ii. date gaming equipment was serviced;
 - iii. date gaming equipment was returned;
 - iv. service or repair entity name and license number;
 - v. gaming equipment owner name;
 - vi. manufacturer, make, model and serial number of the gaming equipment, if applicable; and/or
 - vii. description of service and/or repair performed on the gaming equipment;
 - viii. name of certified technician performing service and/or repair on the gaming equipment.
- b. a list of all certified technicians, including a list of the types of devices and equipment that each technician is certified to service and/or repair.

F. Licensed Transporters. All licensed transporters shall be required to maintain the following records relative to gaming equipment transported within the state:

1. name of manufacturer, serial number, and model number if applicable;
2. date of transport, identification of points of origin and destination;
3. copies of all bills of lading and invoices; and
4. name and address of shipper and recipient.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:7001 and 7003.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of State Police, LR 26:504 (March 2000).

§108. Hearings

A. Any person whose license or permit the division proposes to suspend or revoke, other than immediate suspensions as provided in La. R.S. 47:7005 D., may request a hearing by filing a written request with the division. The request shall be filed within 10 days of the date of receipt of the certified mailing or personal service of the notice of proposed action.

B. A hearing shall be conducted in accordance with procedural and evidentiary rules contained in the Administrative Procedure Act, R.S. 49:950 et seq., La. R.S. 47:7001 et seq. and rules promulgated in accordance therewith.

C. No discovery request shall be made within 20 days of the date scheduled for the hearing.

D. Hearing requests shall be promptly docketed and scheduled for hearing.

E. The requesting party shall be notified of the time, date and location of the hearing by certified mail or personal service.

F. Testimony taken at a hearing shall be under oath.

G. Depositions may be used at hearings as provided in the Administrative Procedure Act, R.S. 49:950 et seq.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:7001 and 7003.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of State Police, LR 26:504 (March 2000).

§109. Record Preparation Fees

A. Any person requesting a hearing, or to whom a hearing is being afforded pursuant to La. R.S. 47:7001 et seq. and rules promulgated in accordance therewith, shall be assessed and pay a fee based upon costs of preparing the administrative record and transcript for submission to the division or the 19th Judicial District Court.

B. No less than 10 days prior to the date scheduled for the administrative hearing, the party shall deposit with the division the sum of \$100 as prepayment of the costs of preparing the administrative record and transcript.

C. Failure to timely pay the \$100 deposit may result in dismissal of the hearing with prejudice.

D. After the hearing has been conducted, the actual costs of preparing the administrative record and transcript will be determined by the division and the party will be notified of such actual costs.

E. In the event actual costs are less than \$100, a refund will be made to the party.

F. Actual costs in excess of \$100 shall be assessed against the party, who shall pay the excess costs within 10 days of the date of receipt of the notice of assessment.

G. Failure to timely pay the excess costs assessed may result in dismissal of the hearing, and shall prevent the record and transcript from being transmitted to the 19th Judicial District Court.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:7001 and 7003.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of State Police, LR 26:505 (March 2000).

Chapter 2. Raffles at Trade Shows and Conventions

§201. Applicability

A. This Chapter shall apply to any person conducting a raffle at a trade show or convention having a legal capacity of 250 or more persons pursuant to R.S. 47:7001 et seq.

B. This Chapter shall not apply to:

1. any person or organization conducting a raffle pursuant to the provisions of the Charitable Raffles, Bingo and Keno Licensing Law, La. R.S. 4:701 et seq.;

2. any person conducting a raffle pursuant to the provisions of Acts 1999, No. 1390.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:7001 and 7003.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of State Police, LR 26:505 (March 2000).

§202. Definitions

A. As used in this Chapter, the following terms shall have the meanings provided below:

Division The Gaming Enforcement Division of the Office of State Police.

Raffle a game of chance played by drawing for prizes or the allotment of prizes by chance, by the selling of shares, tickets, or rights to participate in such game or games, and by conducting the game or games accordingly.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:7001 and 7003.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of State Police, LR 26:505 (March 2000).

§203. Temporary Permit and Application

A. A person may apply for a permit to conduct a raffle at a trade show or convention in a facility having a legal capacity to hold 250 or more persons for a period not to exceed 15 consecutive days by submitting an application to the division on forms prescribed and provided by the division.

B. An application for a temporary permit shall be submitted to the division no later than thirty (30) days prior to the date the applicant proposes to conduct the raffle drawing.

C. Each application for a temporary permit shall contain the following information:

1. name and location of facility where trade show or convention is to be held;

2. dates of trade show or convention, dates raffle tickets will be sold and date and time drawing shall be conducted at the facility;

3. name, address, and social security number of each person which will sell raffle tickets or conduct the raffle drawing;

4. description and reported value of the prize or prizes to be awarded and the amount which will be charged for tickets or, if applicable, a statement that any or all tickets may be given away;

5. cost of tickets or chances to win.

D. Upon timely receipt of sufficient information and payment of a fee in the amount of \$50, the Division may issue a temporary permit to the applicant for the limited purposes and time periods provided in the application, not to exceed 15 days.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:7001 and 7003.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of State Police, LR 26:505 (March 2000).

§204. General Requirements

A. Any prize which will be awarded by raffle drawing shall be owned by the applicant or permittee prior to the sale of any tickets or chances to win.

B. No raffle shall be conducted where the winner must be present at the drawing in order to win, unless clearly stated on the raffle ticket.

C. Raffle tickets or chances to win shall be consecutively numbered and designed and constructed to allow the licensee to retain a consecutively numbered stub for each ticket sold and to provide the purchaser with a matching consecutively numbered ticket at the time of purchase.

D. Permittee shall retain the following records and documentation for three years from the date of the raffle drawing:

1. name, address, and social security number of the winner(s);
2. amount received from the sale of all raffle tickets and expenses incurred;
3. stubs of all tickets sold, winning tickets and the unsold tickets; and
4. copies of all records and documentation submitted in conjunction with the raffle to any local, state or federal taxing authority.

E. Permittees shall comply with all applicable local ordinances, and state and federal laws and regulations, including, but not limited to, income withholding and reporting requirements.

F. Permittees shall take steps to insure that each ticket purchaser has an equal chance to win and that the prize winner is selected in an entirely random manner.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:7001 and 7003.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of State Police, LR 26:506 (March 2000).

W. R. "Rut" Whittington
Superintendent

0003#023

RULE

**Department of Revenue
Tax Commission**

Ad Valorem Taxation

(LAC 61:V.101, 303, 703, 907, 1103, 1305, 1307, 1503, 2503, 2703-2707, 2711, 2713, 2717, 3101-3105, and 3501)

In accordance with provisions of the Administrative Procedure Act (R.S. 49:950, et seq.), and in compliance with statutory law administered by this agency as set forth in R.S. 47:1837, notice is hereby given that the Tax Commission adopted, amended and/or repealed sections of the Louisiana Tax Commission Real/Personal Property Rules and Regulations for use in the 2000 (2001 Orleans Parish) tax year.

Title 61

REVENUE AND TAXATION

Part V. Ad Valorem Taxation

Chapter 1. Constitutional and Statutory Guides to Property Taxation

§101. Constitutional Principles for Property Taxation

A. Assessments. Property subject to ad valorem (property) taxation shall be listed on the assessment rolls at its assessed valuation, which, except as provided in §101.C and §101.F, shall be a percentage of its fair market value. The percentage of fair market value shall be uniform throughout the state upon the same class of property.

B. - E. ...

F. Special Assessment Level. Applies to the assessment of residential property, receiving the homestead exemption, which is owned and occupied by any person(s) 65 years of age or older, who meets all eligibility requirements. (See: Louisiana Constitution of 1974, Article VII, Section 18.G)

AUTHORITY NOTE: Promulgated in accordance with Louisiana Constitution of 1974, Article VII, §18.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 15:1097 (December 1989), amended by the Department of Revenue, Tax Commission, LR 24:477 (March 1998), LR 26:506 (March 2000).

Chapter 3. Real and Personal Property

§303. Real Property

A. - B. ...

1. Improvements shall be added to the rolls on January 1 following the year the improvements are completed (except Orleans Parish). New improvements for Orleans Parish shall be added to the next year's tax roll, using the August 1 assessment date (i.e. an improvement completed before August 1 of a given year (1999), shall be added to the next year's tax roll (2000)). Value of the improvements will be indexed to the date of the last reappraisal.

B.2. - D. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 7:44 (February 1981), amended by the Department of Revenue and Taxation, Tax Commission, LR 9:69 (February 1983), LR 12:36 (January 1986), LR 13:764 (December 1987), LR 16:1063 (December 1990), LR 17:611 (June 1991), LR 21:186 (February 1995), amended by the Department of Revenue, Tax Commission, LR 25:312 (February 1999), LR 26:506 (March 2000).

Chapter 7. Watercraft

§703. Tables: Watercraft

Table 703.A

Floating Equipment
Motor Vessels

Cost Index (Average)		Average Economic Life 12 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
1999	0.997	1	94	.94
1998	1.000	2	87	.87
1997	1.009	3	80	.81
1996	1.025	4	73	.75
1995	1.041	5	66	.69
1994	1.078	6	58	.63
1993	1.109	7	50	.55
1992	1.130	8	43	.49

1991	1.144	9	36	.41
1990	1.167	10	29	.34
1989	1.198	11	24	.29
1988	1.263	12	22	.28
1987	1.317	13	20	.26

Table 703.B
Floating Equipment
Barges (Non - Motorized)

Cost Index (Average)		Average Economic Life 20 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
1999	0.997	1	97	.97
1998	1.000	2	93	.93
1997	1.009	3	90	.91
1996	1.025	4	86	.88
1995	1.041	5	82	.85
1994	1.078	6	78	.84
1993	1.109	7	74	.82
1992	1.130	8	70	.79
1991	1.144	9	65	.74
1990	1.167	10	60	.70
1989	1.198	11	55	.66
1988	1.263	12	50	.63
1987	1.317	13	45	.59
1986	1.336	14	40	.53
1985	1.348	15	35	.47
1984	1.368	16	31	.42
1983	1.406	17	27	.38
1982	1.431	18	24	.34
1981	1.498	19	22	.33
1980	1.653	20	21	.35
1979	1.818	21	20	.36

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:924 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:204 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:479 (March 1998), LR 25:312 (February 1999), LR 26:506 (March 2000).

Chapter 9. Oil and Gas Properties
§907. Tables: Oil and Gas

Table 907.A-1
Oil, Gas and Associated Wells
Region 1 - North Louisiana

Producing Depths	Cost - New by depth, per foot		15% of Cost - New by depth, per foot	
	\$ Oil	\$ Gas	\$ Oil	\$ Gas
0 - 1,249 ft.	8.49	13.45	1.27	2.02
1,250 - 2,499 ft.	8.74	9.97	1.31	1.50
2,500 - 3,749 ft.	10.62	10.73	1.59	1.61
3,750 - 4,999 ft.	13.26	13.49	1.99	2.02
5,000 - 7,499 ft.	19.66	20.17	2.95	3.03
7,500 - 9,999 ft.	21.17	28.31	3.18	4.25
10,000 - 12,499 ft.	31.61	37.05	4.74	5.56
12,500 - Deeper ft.	N/A	76.06	N/A	11.41

Table 907.A-2
Oil, Gas and Associated Wells
Region 2 - South Louisiana

Producing Depths	Cost - New by depth, per foot		15% of Cost - New by depth, per foot	
	\$ Oil	\$ Gas	\$ Oil	\$ Gas
0 - 1,249 ft.	21.11	69.69	3.17	10.45
1,250 - 2,499 ft.	24.36	54.53	3.65	8.18
2,500 - 3,749 ft.	36.24	48.58	5.44	7.29
3,750 - 4,999 ft.	35.81	41.40	5.37	6.21
5,000 - 7,499 ft.	33.57	42.42	5.04	6.36
7,500 - 9,999 ft.	38.41	43.54	5.76	6.53
10,000 - 12,499 ft.	42.73	54.19	6.41	8.13
12,500 - 14,999 ft.	60.77	74.95	9.12	11.24
15,000 - 17,499 ft.	81.43	99.33	12.21	14.90
17,500 - 19,999 ft.	94.38	145.13	14.16	21.77
20,000 - Deeper ft.	110.48	209.13	16.57	31.37

Table 907.A-3
Oil, Gas and Associated Wells
Region 3 - Offshore State Waters*

Producing Depths	Cost - New by depth, per foot		15% of Cost - New by depth, per foot	
	\$ Oil	\$ Gas	\$ Oil	\$ Gas
0 - 1,249 ft.	N/A	137.38	N/A	20.61
1,250 - 2,499 ft.	265.05	258.34	39.76	38.75
2,500 - 3,749 ft.	104.21	279.24	15.63	41.89
3,750 - 4,999 ft.	226.15	129.75	33.92	19.46
5,000 - 7,499 ft.	152.73	137.89	22.91	20.68
7,500 - 9,999 ft.	130.49	130.12	19.57	19.52
10,000 - 12,499 ft.	126.06	130.55	18.91	19.58
12,500 - 14,999 ft.	123.64	150.98	18.55	22.65
15,000 - 17,499 ft.	158.55	164.46	23.78	24.67
17,500 - Deeper ft.	462.60	270.83	69.39	40.63

4. Instructions for Use of Tables 907.A-1, 907.A-2 and 907.A-3 and Procedure for Arriving at Assessed Value
- a. Determine if well is located in Region 1 by reference to Table 907.B-1. See note for Region 2 or Region 3 (offshore - state waters) wells.

Table 907.B-1
Parishes Considered to be Located in Region 1

Note: All wells in parishes not listed above are located in Region 2 or Region 3.

Table 907.B-2
Serial Number to Percent Good Conversion Chart

Year	Beginning Serial Number	Ending Serial Number	25 Year Life Percent Good
1999	222882	Higher	96
1998	221596	222881	92
1997	220034	221595	88
1996	218653	220033	84
1995	217588	218652	80
1994	216475	217587	76
1993	215326	216474	72
1992	214190	215325	68
1991	212881	214189	64
1990	211174	212880	60
1989	209484	211173	56
1988	207633	209483	52

1987	205211	207632	48
1986	202933	205210	44
1985	197563	202932	40
1984	189942	197562	36
1983	184490	189941	32
1982	Lower	184489	30*
VAR.	900000	Higher	50

* Reflects residual or floor rate.

3. Adjustments for Allowance of Economic Obsolescence

a. All wells producing 10 bbls oil or 250 mcf gas, or less, per day, as well as all active service wells (i.e. injection, salt water disposal, water source, etc.) shall be allowed a 40 percent reduction. Taxpayer shall provide the assessor with proper documentation to claim this reduction.

b. All inactive (shut-in) wells shall be allowed a 90 percent reduction.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2326.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:205 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:480 (March 1998), LR 25:313 (February 1999), LR 26:507 (March 2000).

Chapter 11. Drilling Rigs and Related Equipment §1103. Drilling Rigs and Related Equipment Tables

Table 1103.A

Land Rigs

Depth "0" to 7,000 Feet

Depth (ft.)	Fair Market Value	Assessment
3,000	\$119,700	\$18,000
4,000	160,700	24,100
5,000	203,200	30,500
6,000	245,300	36,800
7,000	278,400	41,800

Depth 8,000 to 10,000 Feet

Depth (ft.)	Fair Market Value	Assessment
8,000	\$308,500	\$46,300
9,000	339,200	50,900
10,000	371,300	55,700

Depth 11,000 to 15,000 Feet

Depth (ft.)	Fair Market Value	Assessment
11,000	\$403,400	\$60,500
12,000	458,100	68,700
13,000	520,200	78,000
14,000	584,800	87,700
15,000	657,000	98,600

Depth 16,000 to 20,000 Feet

Depth (ft.)	Fair Market Value	Assessment
16,000	\$729,100	\$109,400
17,000	786,200	117,900
18,000	838,300	125,700
19,000	902,500	135,400
20,000	1,002,600	150,400

Depth 21,000 + Feet

Depth (ft.)	Fair Market Value	Assessment
21,000	\$1,102,700	\$165,400
25,000 +	1,503,300	225,500

Table 1103.D
Well Service Rigs
Land Only (Good Condition)

Engine Rated H.P.	Fair Market Value	Assessment
220	\$79,200	\$11,900
300	89,100	13,400
400	113,850	17,100
500 +	148,500	22,300

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:939 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 22:117 (February 1996), LR 23:205 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:487 (March 1998), LR 25:315 (February 1999), LR 26:508 (March 2000).

Chapter 13. Pipelines §1305. Reporting Procedures

E. Refer to current cost tables (1307.A and 1307.B) and depreciation guidelines (Table 1307.C) adopted by the Louisiana Tax Commission. Yearly depreciation will be allowed, according to actual age, on an economic life of 25 years, however, as long as pipeline is in place and subject to operation, the remaining percent good shall not be lower than that allowed for the maximum actual age shown in Table 1307.C.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:940 (November 1984), LR 17:1213 (December 1991), amended by the Department of Revenue, Tax Commission, LR 24:488 (March 1998), LR 25:316 (February 1999), LR 26:508 (March 2000).

§1307. Pipeline Transportation Tables

Table 1307.C
Pipeline Transportation
Allowance for Physical Deterioration
(Depreciation)

Actual Age	Percent Good
18 and older	30*

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:941 (November 1984), LR 12:36 (January 1986), LR 16:1063 (December 1990), amended by the Department of Revenue, Tax Commission, LR 24:489 (March 1998), LR 25:316 (February 1999), LR 26:509 (March 2000).

Chapter 15. Aircraft

§1503. Aircraft (Including Helicopters) Table

Table 1503
Aircraft (Including Helicopters)

Cost Index (Average)		Average Economic Life (10 Years)		
Year	Index	Effective Age	Percent Good	Composite Multiplier
1999	0.997	1	92	.92
1998	1.000	2	84	.84
1997	1.009	3	76	.77
1996	1.025	4	67	.69
1995	1.041	5	58	.60
1994	1.078	6	49	.53
1993	1.109	7	39	.43
1992	1.130	8	30	.34
1991	1.144	9	24	.27
1990	1.167	10	21	.25
1989	1.198	11	20	.24

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:943 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:206 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:490 (March 1998), LR 25:316 (February 1999), LR 26:509 (March 2000).

Chapter 25. General Business Assets

§2503. Tables Ascertain Economic Lives, Percent Good and Composite Multipliers of Business and Industrial Personal Property

Table 2503.A
Suggested Guidelines For Ascertain
Economic Lives of Business and Industrial
Personal Property

Business Activity/Type of Equipment	Average Economic Life in Years
***	***

Banks:	
Automatic Teller Machines (ATM's)	8
Furniture & Fixtures	12
Safety Deposit Boxes	25

Table 2503.B
Cost Indices

Year	Age	National Average 1926 = 100	January 1, 1999 = 100*
1999	1	1065.0	0.997
1998	2	1061.8	1.000
1997	3	1052.7	1.009
1996	4	1036.0	1.025
1995	5	1020.4	1.041
1994	6	985.0	1.078
1993	7	958.0	1.109
1992	8	939.8	1.130
1991	9	928.5	1.144
1990	10	910.2	1.167
1989	11	886.5	1.198
1988	12	841.4	1.263
1987	13	806.9	1.317
1986	14	795.4	1.336
1985	15	787.9	1.348
1984	16	776.4	1.368
1983	17	755.8	1.406
1982	18	742.4	1.431
1981	19	709.2	1.498
1980	20	642.8	1.653
1979	21	584.4	1.818
1978	22	534.7	1.987
1977	23	497.1	2.137
1976	24	472.1	2.250
1975	25	444.3	2.391
1974	26	398.4	2.666

*Reappraisal Date: January 1, 1999 - 1062.3 (Base Year)

Table 2503.C
Percent Good

Age	3 Yr	5 Yr	8 Yr	10 Yr	12 Yr	15 Yr	20 Yr	25 Yr
1	.70	.85	.90	.92	.94	.95	.97	.98
2	.49	.69	.79	.84	.87	.90	.93	.95
3	.34	.52	.67	.76	.80	.85	.90	.93
4	.20	.34	.54	.67	.73	.79	.86	.90
5		.23	.43	.58	.66	.73	.82	.87
6		.20	.33	.49	.58	.68	.78	.84
7			.26	.39	.50	.62	.74	.81
8			.22	.30	.43	.55	.70	.78
9			.20	.24	.36	.49	.65	.75
10				.21	.29	.43	.60	.71
11				.20	.24	.37	.55	.68
12					.22	.31	.50	.64
13					.20	.26	.45	.60
14						.23	.40	.56
15						.21	.35	.52
16						.20	.31	.48

17							.27	.44
18							.24	.39
19							.22	.34
20							.21	.30
21							.20	.26
22								.23
23								.21
24								.20
25								.20
26								.20

Table 2503.D
Composite Multipliers
2000 (2001 Orleans Parish)

Age	3 Yr	5 Yr	8 Yr	10 Yr	12 Yr	15 Yr	20 Yr	25 Yr
1	.70	.85	.90	.92	.94	.95	.97	.98
2	.49	.69	.79	.84	.87	.90	.93	.95
3	.34	.52	.68	.77	.81	.86	.91	.94
4	.21	.35	.55	.69	.75	.81	.88	.92
5		.24	.45	.60	.69	.76	.85	.91
6		.22	.36	.53	.63	.73	.84	.91
7			.29	.43	.55	.69	.82	.90
8			.25	.34	.49	.62	.79	.88
9			.23	.27	.41	.56	.74	.86
10				.25	.34	.50	.70	.83
11				.24	.29	.44	.66	.81
12					.28	.39	.63	.81
13					.26	.34	.59	.79
14						.31	.53	.75
15						.28	.47	.70
16						.27	.42	.66
17							.38	.62
18							.34	.56
19							.33	.51
20							.35	.50
21							.36	.47
22								.46
23								.45
24								.45
25								.48
26								.53

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 9:69 (February 1983), LR 10:944 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:207 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:490 (March 1998), LR 25:317 (February 1999), LR 26:509 (March 2000).

Chapter 27. Guidelines for Application, Classification and Assessment of Land Eligible to be Assessed at Use Value

§2703. Eligibility Requirements and Application for Use Value

Assessment

C. The assessor shall keep the application on file from the date of the application until December 31 of the year following expiration of the last year included in the application (Jefferson and Orleans parishes only) or, loss of eligibility (all parishes), whichever comes sooner.

Form 2703

Application For Use Value Assessment

This application, if filed in Jefferson or Orleans Parish, shall apply for the four year period indicated below. If filed for any other parish, it shall apply for the year indicated in the first space and, shall be permanent thereafter.

AUTHORITY NOTE: Promulgated in accordance with LSA - Constitution of 1974, Article VII, §18, R.S. 47:2302, R.S. 47:2303 and R.S. 47:2304.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 3:289 (June 1977), amended by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), LR 15:1097 (December 1989), LR 19:212 (February 1993), amended by the Department of Revenue, Tax Commission, LR 25:318 (February 1999), LR 26:510 (March 2000).

§2705. Classification

A. The Modern Soil Surveys published by the U.S. Department of Agriculture, Natural Resources Conservation Service, in cooperation with the Louisiana Agricultural Experiment Station, listed in Map Index, together with the conversion legends prepared and distributed by the Natural Resources Conservation Service, shall be used for determining the use value classification of agricultural, horticultural and timberland. The parishes in which Modern Soil Surveys have been completed and published are indicated in Table 2707.

B. The General Soil Maps, published by the U.S. Department of Agriculture, Natural Resources Conservation Service, listed in Map Index, together with the conversion legends prepared and distributed by the Natural Resources Conservation Service, shall be used for determining use value classifications in all parishes until the time that the Modern Soil Surveys for such parishes are completed. On January 1 of the year after which the Modern Soil Survey for any parish is completed, such Modern Soil Survey shall then be used for determining use value classifications for said parish and the use of the General Soil Map in said parish shall thereafter be discontinued. The parishes in which Modern Soil Surveys have not been completed and published are as follows:

Beauregard	Jefferson Davis	West Feliciana
Bienville	Plaquemines	Winn
East Feliciana	Vernon	

AUTHORITY NOTE: Promulgated in accordance with LSA - Constitution of 1974, Article VII, §18, R.S. 47:2302, R.S. 47:2303 and R.S. 47:2304.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 3:289 (June 1977), amended by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), LR 15:1097 (December 1989), LR 19:212 (February 1993), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:208 (February 1997), amended by the Department of Revenue, Tax Commission, LR 25:318 (February 1999), LR 26:510 (March 2000).

§2707. Map Index Table

Table 2707
Map Index

Listing of General Soil Maps & Modern Soil Surveys for the State of Louisiana Published by U.S. Dept. of Agriculture, Natural Resources Conservation Service in Cooperation with Louisiana Agricultural Experiment Station

Parish	Date (General)	Map No. (General)	Date Published or Status (Modern)
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Jackson	Jan., 1971	4-R-16811-A	July, 1999
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Webster	Nov., 1971	4-R-27092-A	Feb., 1999
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AUTHORITY NOTE: Promulgated in accordance with R.S. 47:2301 and R.S. 47:2308.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 3:290 (June 1977), amended by the Department of Revenue and Taxation, Tax Commission, LR 10:946 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:208 (February 1997), amended by the Department of Revenue, Tax Commission, LR 25:319 (February 1999), LR 26:511 (March 2000).

§2711. Tables: Agricultural and Horticultural Lands

Table 2711.A
Weighted Average Income Per Acre
1995 - 1998

Commodity	Acres	Percent	Net Income	Weighted Fractional
Beef	2,335,838	34.654	(76.70)	-0-
Soybeans (Wheat)*	1,310,000	19.435	6.84	132.93
Cotton	785,000	11.646	1.16	13.51
Rice (Crawfish)*	571,250	8.475	41.66	353.06
Corn	491,250	7.288	(28.30)	-0-
Sugarcane	403,750	5.990	316.89	1,898.17
Idle Cropland**	362,516	5.378	-----	-0-
Dairy	171,466	2.544	(9.78)	-0-
Conservation Reserve***	148,619	2.205	43.06	94.95
Sorghum Grain	118,000	1.751	7.67	13.43
Sweet Potatoes	21,500	0.319	540.36	172.37
Catfish	16,888	0.251	438.69	110.11
Watermelon	2,820	0.042	(250.83)	-0-
Strawberries	725	0.011	(652.90)	-0-
Irish Potatoes	590	0.009	1,447.18	13.02
Tomatoes	318	0.005	1,394.34	6.97
Totals	6,740,530	100.000	---	2,808.52

Weighted Average Net Income - \$28.09

*Wheat is normally grown as a double crop with soybeans. Crawfish is normally double cropped with rice.

**Idle cropland includes cropland used for soil improvement crops, crop failure, cultivated summer fallow and idle cropland as reported by the 1997 Census of Agriculture.

Table 2711.B
Suggested Capitalization Rate for Agricultural and Horticultural Lands

Risk Rate	2.33%
Illiquidity Rate	0.16%
Safe Rate*	6.45%
Capitalization Rate**	8.94%

*Safe Rate is four year average of 30 year U.S. Treasury securities.

**Statutory minimum capitalization rate of 12 percent used in calculations instead of actual rate as developed above.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:2301 through R.S. 47:2308.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 9:69 (February 1983), LR 12:36 (January 1986), LR 13:764 (December 1987), LR 17:1213 (December 1991), LR 22:117 (February 1996), amended by the Department of Revenue, Tax Commission, LR 26:511 (March 2000).

§2713. Assessment of Timberland

A. Use Value Table 2717.B presents the assessed value of all bona fide timberland.

D. Production Costs of Timberland. The average timberland production costs are hereby established to be \$7.46/acre/year.

E. Gross Returns of Timberland. The gross value per cubic foot of timber production is hereby established to be \$0.694/cubic foot.

F. Capitalization Rate for Timberland. The capitalization rate for determining use value of timberlands is hereby established to be as follows:

	Timberland Class 1, 2, and 3	Timberland Class 4
Risk Rate	2.33%	5.83%
Illiquidity Rate	0.16%	3.66%
Safe Rate	6.45%	6.45%
Other Factors	2.76%	2.76%
Capitalization Rate	11.70%	18.70%

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:2301 through R.S. 47:2308.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 9:69 (February 1983), LR 12:36 (January 1986), LR 13:248 (April 1987), LR 14:872 (December 1988), LR 17:1213 (December 1991), LR 22:117 (February 1996), amended by the Department of Revenue, Tax Commission, LR 26:511 (March 2000).

§2717. Tables: Use Value

Table 2717.A
Average Assessed Value Per Acre of Agricultural and Horticultural Land, By Class

Class	Assessed Value Per Acre Upper	Assessed Value Per Acre Lower
Class I	\$38.15	\$32.07
Class II	\$31.83	\$23.64
Class III	\$23.18	\$20.37
Class IV	\$19.90	\$12.88

Table 2717.B
Average Assessed Value Per Acre
of Timberland, By Class

Class	Assessed Value Per Acre
Class 1	\$37.75
Class 2	\$27.74
Class 3	\$13.85
Class 4	\$ 8.67

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:2301 through R.S. 47:2308.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 9:69 (February 1983), LR 12:36 (January 1986), LR 13:248 (April 1987), LR 13:764 (December 1987), LR 14:110 (February 1988), LR 17:1213 (December 1991), LR 22:117 (February 1996), LR 23:208 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:491 (March 1998), LR 26:511 (March 2000).

Chapter 31. Public Exposure of Assessments; Appeals
§3101. Public Exposure of Assessments, Appeals to the Board of Review and Board of Review Hearings

F. The Parish Police Jury or Parish Council shall sit as a Board of Review for a period of 10 days (beginning on the eighth day and concluding on the eighteenth day following the final assessment lists exposure date.) The Board of Review may have only one hearing date or as many hearing dates as may be required within its 10 day review period. The Orleans Parish Board of Review shall convene hearings on or before September 15.

G. The Board of Review shall hear the complaint of qualified persons as provided by R.S. 47:1992, who have provided a written appeal (Form 3101) to the Board of Review, no later than the seventh day after the final assessment lists exposure date, either through appearing in person at its office or by filing such appeal by means of certified mail. Orleans Parish appellants shall submit a written appeal directly to the municipal district assessor within three regular work days of August 15; which appeals shall then be filed to the Orleans Parish Board of Review within seven regular work days of August 15. At the public hearing/s, the Board of Review shall determine if an assessment of real or personal property should be changed and determine the amount of any change, whether an increase or a decrease and change the assessment lists accordingly. The Board of Review shall certify the parish assessment lists, including any changes thereon, to the Tax Commission no later than the 21st day after the final public exposure date. The Orleans Parish Board of Review shall certify the assessment lists to the Tax Commission on or before October 20 of each year. If the Board of Review has satisfied all legal requirements, protecting the taxpayer's appeal rights, and, the Board of Review hearing(s) is/are completed prior to the 10 day deadline, the Tax Commission will accept an earlier certification of the assessment lists.

Form 3101
Exhibit A
Appeal to Board of Review by Taxpayer
for Real and Personal Property

I feel that the Fair Market Value of this real property as of January 1, 1999, the official reappraisal valuation date on which assessments are currently based, was:

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1992.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 4:339 (September 1978), amended by the Department of Revenue and Taxation, Tax Commission, LR 13:188 (March 1987), LR 13:764 (December 1987), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 23:208 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:492 (March 1998), LR 25:319 (February 1999), LR 26:512 (March 2000).

§3103. Appeals to the Louisiana Tax Commission

N. Hearings may be conducted by a hearing officer selected and appointed by the commission. The hearing officer shall have the authority to administer oaths, may examine witnesses, and rule upon the admissibility of evidence and amendments to the pleadings. The hearing officer shall have the authority to recess any hearing from day to day.

O. The hearing officer shall have the responsibility and duty of assimilating testimony and evidence, compiling a written summary of the testimony and evidence, and presenting a proposed order to the commission.

P. At the close of evidence, each side will be allowed a reasonable amount of time to argue its case. This time will be allotted by the chairman or hearing officer.

Q. The taxpayer/taxpayer agent and the assessor shall be notified in writing, either by facsimile transmission, certified mail or certificate of mailing, of the final decision by the Tax Commission. The dated facsimile transaction report or postmarked certificate of mailing shall serve as the date whereby the taxpayer/assessor shall have the right to institute suit within the 30 day prescription period.

R. The commission may, at its discretion, grant the request of a taxpayer or assessor for a rehearing; provided the rehearing request is made in accordance with the Administrative Procedure Act.

S. Subpoenas for the attendance of witnesses or for the production of books, papers, accounts or documents for a hearing may be issued by the commission upon its own motion, or upon the written motion of the taxpayer or assessor showing that there is good cause for the issuance of same. No subpoena shall be issued until the party who wishes to subpoena the witness first deposits with the agency a sum of money sufficient to pay all fees and expenses to which a witness in a civil case is entitled pursuant to R.S. 13:3661 and R.S. 13:3671. Any subpoena duces tecum shall allow no less than five days to assimilate and to deliver said documents subpoenaed by the subpoena recipient.

T. The word "commission", as used herein, refers to the chairman and the members or its delegate appointed to conduct the hearing.

Form 3103.A
Exhibit A
Appeal To Louisiana Tax Commission
By Taxpayer or Assessor
For Real and Personal Property

* * *

I understand that property is assessed at a percentage of fair market value, which means the price for the property which would be agreed upon between a willing and informed buyer and a willing and informed seller, under usual and ordinary circumstances, the highest price the property would bring on the open market, if exposed for sale for a reasonable time. I feel that the fair market value of this real property, as of January 1, 1999, the official reappraisal valuation date on which assessments are based, was:

* * *

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837, R.S. 47:1989 and R.S. 47:1992.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 4:339 (September 1978), amended by the Department of Revenue and Taxation, Tax Commission, LR 10:947 (November 1984), LR 15:1097 (December 1989), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), amended by the Department of Revenue, Tax Commission, LR 24:492 (March 1998), LR 25:319 (February 1999), LR 26:512 (March 2000).

§3105. Practice and Procedure for Public Service Properties Hearings

A. The Tax Commission or its designated representative, as provided by law (that is a hearing officer), shall conduct hearings to consider the written protest of an appellant taxpayer. The appeal shall be filed within 30 days of the Tax Commission's dated Certificate of Value to the taxpayer. The taxpayer shall also submit an "Exhibit B, Appointment of Taxpayer Agent", Form 3103.B, for any attorney or other representative of the taxpayer, who is not a full time employee of the taxpayer.

* * *

R. Following the completion of the hearing, the commission shall notify the company in writing, either by facsimile transmission, certified mail or certificate of mailing, of its final determination. The dated facsimile transaction report or postmarked certificate of mailing shall serve as the date whereby the taxpayer/assessor shall have the right to institute suit within the 30 day prescription period.

* * *

Form 3105.A

Exhibit A

Appeal To Louisiana Tax Commission by Taxpayer or Assessor for Public Service Property

* * *

I feel that the fair market value of this real property, as of January 1, 1999, the official reappraisal valuation date on which assessments are currently based, was:

* * *

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:1856.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 4:339 (September 1978), amended by the Department of Revenue and Taxation, Tax Commission, LR 10:947 (November 1984), LR 15:1097 (December 1989), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 23:209 (February 1997), amended by the Department of Revenue, Tax Commission,

LR 24:493 (March 1998), LR 25:320 (February 1999), LR 26:513 (March 2000).

Chapter 35. Miscellaneous

§3501. Service Fees Tax Commission

A. The Tax Commission is authorized by R.S. 47:1838 to levy and collect fees on an interim basis for the period beginning on July 1, 1999, and ending on June 30, 2001, in connection with services performed by the Tax Commission as follows:

* * *

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1835 and R.S. 47:1838.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 19:212 (February 1993), amended LR 20:198 (February 1994), amended by the Department of Revenue, Tax Commission, LR 24:494 (March 1998), LR 25:320 (February 1999), LR 26:513 (March 2000).

Malcolm B. Price, Jr.
Chairman

0003#030

RULE

**Department of Wildlife and Fisheries
Wildlife and Fisheries Commission**

Crab Trap Marking (LAC 76:VII.345)

The Wildlife and Fisheries Commission hereby amends the following rule on the marking of crab traps.

Title 76

WILDLIFE AND FISHERIES

Part VII. Fish and Other Aquatic Life

Chapter 3. Saltwater Sports and Commercial Fishing

§345. Crab Trap Marking

A. Each crab trap shall be marked with a 1/2-inch stainless steel self-locking tag attached to the center of the trap ceiling, or a durable plastic bait-box cover. Said tags shall be supplied by the fishermen and shall have the commercial fisherman's license number (not the commercial gear license) or the recreational crab trap gear license number legibly embossed or engraved thereon.

B. For the purposes of R.S. 56:8(28.1) which specifies that a serviceable trap must be "legally marked with a float", each trap shall be attached by a 1/4 inch minimum diameter, non-floating line to a solid float six inches minimum diameter, or equivalent. Crab traps attached to a trotline must also have such a float and line attached to at least one end. For the purposes of R.S. 56:332.G, a common float is defined as a 1 gallon or larger all-white plastic bleach bottle.

AUTHORITY NOTE: Promulgated in accordance with R.S. 56:8(28.1), R.S. 56:332.D and R.S. 56:332.G.

HISTORICAL NOTE: Promulgated by the Department of Wildlife and Fisheries, Wildlife and Fisheries Commission, LR 18:199 (February 1992), amended LR 26:513 (March 2000).

James H. Jenkins, Jr.
Secretary

0003#050