

Register 204, January 2013 EDUCATION AND EARLY DEV.

4 AAC 06.120(a)(2) is amended to read:

(2) for fiscal years beginning on or after July 1, 1998 and ending before July 1, 2001, the Alaska Department of Education Uniform Chart of Accounts and Account Code Descriptions for Public School Districts, 1996 Edition; for fiscal years beginning on or after July 1, 2001 **and ending before July 1, 2013**, the Alaska Department of Education and Early Development Uniform Chart of Accounts and Account Code Descriptions for Public School District, 2000 Edition; **for fiscal years beginning on or after July 1, 2013, the Alaska Department of Education and Early Development Uniform Chart of Accounts and Account Code Descriptions for Public School Districts, 2012 Edition;**

(Eff. 1/1/76, Register 56; am 1/22/81, Register 77; am 8/2/81, Register 79; am 2/10/83, Register 85; am 3/24/85, Register 93; am 8/29/85, Register 95; am 4/12/86, Register 97; am 6/28/87, Register 102; am 12/23/88, Register 108; am 8/5/90, Register 115; am 12/20/97, Register 144; am 5/17/2001, Register 158; am 3/23/2006; Register 177; am ___/___/2013, Register _____)

Authority: AS 14.07.020 AS 14.07.170 AS 14.14.050
AS 14.07.060

4 AAC 09.990(b)(2) is amended to read:

(2) “value of in-kind services” means the **documented fair market** value of **insurance, utilities, energy, audits, and maintenance of facilities provided at no charge to [IN-KIND SERVICES PERFORMED FOR]** a district by the city or borough as reported in the district’s school operating fund. (Eff. 7/22/99, Register 151; am 10/8/99, Register 152; am 12/2/2000, Register 156; am ___/___/2013, Register _____)

Authority:	AS 14.03.040	AS 14.17.430	AS 14.17.920
	AS 14.07.060	AS 14.20.010	Sec.40, ch.83
			SLA 1998