

Alaska Department of Education and Early Development
Uniform Chart of Accounts and Account Code Descriptions
2014 Edition

O	557	INDIRECT COST POOL
R	600	OPERATIONS AND MAINTENANCE OF PLANT
R	700	STUDENT ACTIVITIES
R	760	STUDENT TRANSPORTATION – TO AND FROM SCHOOL
R	761	STUDENT TRANSPORTATION – SCHOOL ACTIVITIES
R	762	STUDENT TRANSPORTATION – OTHER TRANSPORTATION SERVICES
R	770	ADULT AND CONTINUING EDUCATION INSTRUCTION
O	771	ADULT BASIC EDUCATION
R	780	COMMUNITY SERVICES
R	790	FOOD SERVICES
R	850	DEBT SERVICE
R	860	EXPENDABLE TRUST
R	880	CONSTRUCTION AND FACILITIES ACQUISITION
O	881	ADMINISTRATION
O	882	SITE ACQUISITION AND INVESTIGATION
O	883	DESIGN
O	884	CONSTRUCTION MANAGEMENT
O	885	CONSTRUCTION
O	886	EQUIPMENT/FURNISHINGS
R	900	OTHER FINANCING USES
R	000	UNDESIGNATED

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OBJECT CODES - EXPENDITURES

	300	EMPLOYEE SALARIES AND EMPLOYEE BENEFITS
R	310	CERTIFICATED SALARIES
O	311	CERTIFICATED SUPERINTENDENT
O	312	CERTIFICATED ASSOCIATE/ASSISTANT SUPERINTENDENT
O	313	CERTIFICATED PRINCIPAL/ASSISTANT PRINCIPAL
O	314	CERTIFICATED DIRECTOR/COORDINATOR/MANAGER
O	315	CERTIFICATED TEACHER
O	316	CERTIFICATED EXTRA DUTY PAY
O	317	CERTIFICATED SUBSTITUTES
O	318	CERTIFICATED SPECIALISTS
R	320	NON-CERTIFICATED SALARIES
O	321	NON-CERTIFICATED DIRECTOR/COORDINATOR/MANAGER
O	322	NON-CERTIFICATED SPECIALISTS
O	323	NON-CERTIFICATED AIDES
O	324	NON-CERTIFICATED SUPPORT STAFF
O	325	NON-CERTIFICATED MAINTENANCE/CUSTODIAL
O	326	NON-CERTIFICATED FOOD SERVICE STAFF
O	327	NON-CERTIFICATED BUS DRIVERS
O	328	NON-CERTIFICATED CONSTRUCTION LABOR
O	329	NON-CERTIFICATED SUBSTITUTE/TEMPORARIES
O	330	NON-CERTIFICATED SCHOOL BUS AIDES AND MONITORS
	350	TOTAL EMPLOYEE BENEFITS
R	360	EMPLOYEE BENEFITS
O	361	INSURANCE - LIFE AND HEALTH
O	362	UNEMPLOYMENT INSURANCE
O	363	WORKERS' COMPENSATION
O	364	FICA CONTRIBUTION
O	365	RETIREMENT CONTRIBUTION - TRS
O	366	RETIREMENT CONTRIBUTION - PERS
O	369	OTHER EMPLOYEE BENEFITS

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O	444	SITE REPAIR AND MAINTENANCE SERVICES
R	445	INSURANCE AND BOND PREMIUMS
O	446	PROPERTY INSURANCE
O	447	LIABILITY INSURANCE
O	448	FIDELITY BOND PREMIUMS
O	449	STUDENT ACCIDENT INSURANCE
R	450	SUPPLIES, MATERIALS AND MEDIA
O	451	TEACHING SUPPLIES
O	452	MAINTENANCE AND CONSTRUCTION SUPPLIES AND MATERIALS
O	453	JANITORIAL SUPPLIES
O	454	OFFICE SUPPLIES
O	455	SCHOOL BUS MAINTENANCE, SUPPLIES & MATERIALS
O	456	WAREHOUSE INVENTORY ADJUSTMENT
O	457	SMALL TOOLS AND EQUIPMENT
O	458	VEHICLE GASOLINE, DIESEL AND OIL
O	459	FOOD
O	460	MILK
O	471	TEXTBOOKS
O	472	LIBRARY BOOKS
O	473	PERIODICALS
O	479	OTHER SUPPLIES, MATERIALS AND MEDIA
R	480	TUITION AND STIPENDS
O	481	TUITION
O	485	STIPENDS
R	487	STUDENT TRANSPORTATION – IN-LIEU-OF AGREEMENTS
R	490	OTHER EXPENSES
O	491	DUES AND FEES
O	492	JUDGMENTS AGAINST THE SCHOOL DISTRICT
O	493	INTEREST
O	494	LOSS ON INVESTMENTS
R	495	INDIRECT COSTS

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R	500	CAPITAL OUTLAY
R	510	EQUIPMENT
R	515	SCHOOL TRANSPORTATION VEHICLES AND EQUIPMENT
R	520	LAND
R	523	BUILDINGS AND IMPROVEMENTS PURCHASED
R	525	DEPRECIATION
O	527	CONTINGENCY
O	528	OVERHEAD
R	532	INTEREST ON LONG-TERM DEBT
R	533	REDEMPTION OF PRINCIPAL ON LONG-TERM DEBT
R	540	OTHER CAPITAL OUTLAY EXPENSES
R	550	TRANSFER TO OTHER FUNDS
O	551	TRANSFER TO GENERAL FUND
O	552	TRANSFER TO SPECIAL REVENUE FUND
O	553	TRANSFER TO DEBT SERVICE FUND
O	554	TRANSFER TO CAPITAL PROJECTS FUND
O	555	TRANSFER TO ENTERPRISE FUND
O	556	TRANSFER TO INTERNAL SERVICE FUND
O	557	TRANSFER TO EXPENDABLE TRUST FUND
R	560	OTHER NONCURRENT DEBITS
O	561	AGENCY FUND OUTFLOW
O	562	TRANSFER TO OTHER GOVERNMENTAL UNITS

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- 760 STUDENT TRANSPORTATION – TO AND FROM SCHOOL - Activities of transporting students to and from school only that meet the Minimum Standards for Alaska School Buses. Included here are the director/coordinator/manager of transportation, bus drivers, and support staff. Examples of the types of expenditures to include are salaries, employee benefits, [AND] other administrative costs for managing the student transportation system, and any contractor-operated services. Travel related to student activities and student instructional travel is **not** included here, but in their respective functions. Expenses related to Student Transportation – School Activities should be included in Function 761. **(Required)**
- 761 STUDENT TRANSPORTATION – SCHOOL ACTIVITIES - Activities of transporting students on school buses for activities, field trips, and other non-educational activities only. Examples of the types of expenditures to include are salaries, employee benefits, and other administrative and direct costs for providing the transportation of pupils outside the normal to and from school transportation services, including any contracted services. Travel related to student activities and student instructional travel is not included here, but in their respective functions. **(Required)**
- 762 STUDENT TRANSPORTATION – OTHER TRANSPORTATION SERVICES - Expenditures for optional equipment beyond the Minimum Standards for Alaska School Buses that the district chooses to add to school buses and any other expenditures that are not to and from school transportation services or school activities and cannot be classified in Function 760 or Function 761. **(Required)**
- 770 ADULT AND CONTINUING EDUCATION INSTRUCTION - Activities of teaching adults and out-of-school youth in an educational program not based primarily on previous education attainment and which is generally characterized by less than full time attendance. Included here are the director/coordinator/manager of adult education, classroom teachers, teacher aides, and other support staff. Included also are specific inservice teacher training, conferences or workshops for adult and continuing education teacher's staff development. Examples of the types of expenditures to include are salaries, employee benefits, teaching supplies, textbooks, classroom equipment and repair, and travel between schools and/or other locations for adult and continuing instructional purposes. **(Required)**
- 771 ADULT BASIC EDUCATION - Instruction costs for providing fundamental education to adults whom have never attended school or who have interrupted formal schooling. (Optional)
- 780 COMMUNITY SERVICES - Activities provided by a school or school district for purposes of relating to the community as a whole or some segment of the community **not** directly related to providing education for students. Specifically, it is an additional responsibility delegated to the school district beyond its primary function of providing

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- 324 NON-CERTIFICATED SUPPORT STAFF - Individuals who are hired to perform administrative support services such as secretaries, bookkeepers, data processing clerks, attendance clerks, accounting clerks, and technicians. (Optional)
- 325 NON-CERTIFICATED MAINTENANCE/CUSTODIAL - Individuals hired to keep the grounds, buildings, and equipment in repair or daily upkeep such as janitors, electricians, plumbers, and gardeners. (Optional)
- 326 NON-CERTIFICATED FOOD SERVICE STAFF - Individuals hired into the school food service program who are responsible for preparing or serving food to students or staff. (Optional)
- 327 NON-CERTIFICATED BUS DRIVERS - Individuals hired to drive buses for student transportation. (Optional)
- 328 NON-CERTIFICATED CONSTRUCTION LABOR - Individuals hired to work on a construction project. (Optional)
- 329 NON-CERTIFICATED SUBSTITUTE/TEMPORARIES - Individuals hired to perform duties in the absence of regular employees or of a short-term nature. Includes substitute teachers who do **not** need a teaching certificate as a condition of their employment. Includes substitute secretaries, aides, bookkeepers, and data processing clerks. (Optional)
- 330 NON-CERTIFICATED SCHOOL BUS AIDES AND MONITORS – The salaries for school bus aides and monitors on to and from school transportation services for both regular and special education routes and other State-approved student transportation. Expenditures can occur while students are in transit and while they are being loaded and unloaded, and it includes directing traffic at the loading stations. (Optional)
- 350 TOTAL EMPLOYEE BENEFITS - Expenditures for all employee benefits. All employee benefits are required to be prorated to the functions with the corresponding salary. Object codes 360-399 have been reserved for employee benefits.
- 360 EMPLOYEE BENEFITS - Expenditures by the school district for the benefit of the employees including life, health and accident premiums, unemployment insurance, workers' compensation premiums, FICA, SBS, TRS, and PERS. These amounts are items **not** included in the gross salary nor considered compensation. **(Required)**
- 361 INSURANCE - LIFE AND HEALTH - Expenditures by the school district for life, health and accident insurance for the benefit of the employees. (Optional)
- 362 UNEMPLOYMENT INSURANCE - Expenditures by the school districts to provide unemployment insurance for employees. (Optional)

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- transportation fares or private vehicle reimbursement at the designated rate per mile. Staff accompanying students as chaperones are recorded under student travel. **(Required)**
- 421 STAFF TRANSPORTATION - Expenditures for employee airfare, mileage allowances, car rental, aircraft charters, train fares, bus fares, and ferry fares. Conference fees are also recorded here. (Optional)
- 422 STAFF PER DIEM - Expenditures for housing, meals, daily travel allowances, and other expenditures for employees while away from home on business. (Optional)
- 425 STUDENT TRAVEL - Expenditures for transportation and related costs of classroom related and extra-curricular travel for students and chaperones. Expenditures for contracted services for to and from school transportation services and other State-approved student transportation should not be include here, but rather under object 440. **(Required)**
- 426 STUDENT TRANSPORTATION - Expenditures for student airfare, mileage allowances, car rental, aircraft charters, train fares, and bus fares. (Optional)
- 427 STUDENT PER DIEM - Expenditures for housing, meals, daily travel allowances, and other expenditures for students while away from home. (Optional)
- 430 UTILITY SERVICES - Expenditures for utility services provided by public or private organization. Included are water/sewage and disposal services, telephone services, and postage machine rental and postage. Energy services are **not** included here but in Energy, object 435. **(Required)**
- 431 WATER AND SEWAGE - Expenditures to third parties for water consumption and sewage facilities. (Optional)
- 432 GARBAGE - Expenditures to third parties for garbage collection and related services. (Optional)
- 433 COMMUNICATIONS - Expenditures to third parties for services such as telephone and internet, as well as postage machine rentals and postage. (Optional)
- 434 OTHER UTILITY SERVICES - Expenditures to third parties for other utility services that cannot be accounted for elsewhere. (Optional)
- 435 ENERGY - Expenditures for electricity, heating oil, natural or bottled gas, coal, gasoline, diesel, and other energy. **(Required)**
- 436 ELECTRICITY - Expenditures for electricity paid to a private or public utility company. (Optional)

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- 437 NATURAL OR BOTTLED GAS - Expenditures for natural or bottled gas paid to a private or public utility company. (Optional)
- 438 GASOLINE, DIESEL OR HEATING OIL - Expenditures for gasoline, diesel or heating oil that is used to produce energy. Vehicle gasoline or diesel are **not** included here but in Supplies, Materials, and Media, object 450. (Optional)
- 439 OTHER ENERGY - Expenditures for other energy that cannot be accounted for elsewhere. (Optional)
- 440 OTHER PURCHASED SERVICES - Expenditures for purchased services which include building, equipment, or land rentals, repair and maintenance services, advertising, and printing. Included are bus and other vehicle rental when operated by school district personnel, lease of data processing equipment, lease-purchase arrangements, and similar rental agreements. School bus contracts related to contractor-operated services for to and from school transportation services and other State-approved student transportation should be included here. **(Required)**
- 441 RENTALS - Expenditures for the lease or rental of land, buildings and equipment for the temporary or long-range use of the school district. Included are bus and other vehicle rental when operated by school district personnel, lease of data processing equipment, lease-purchase arrangements and similar rental agreements. (Optional)
- 442 BUILDING REPAIR AND MAINTENANCE SERVICES - Expenditures for contracted building repairs and maintenance services. (Optional)
- 443 EQUIPMENT REPAIR AND MAINTENANCE SERVICES - Expenditures for contracted equipment repairs and maintenance services. (Optional)
- 444 SITE REPAIR AND MAINTENANCE SERVICES - Expenditures for contracted site repairs and maintenance services. (Optional)
- 445 INSURANCE AND BOND PREMIUMS - Expenditures for all types of insurance coverage, including property, liability, fidelity, and student accident. Insurance for group health is **not** included here but under Employee Benefits, object 360. **(Required)**
- 446 PROPERTY INSURANCE - Expenditures for all forms of insurance covering the loss of or damage to property of the school district from fire, theft, storm or any other peril. Included are costs for appraisals of property for insurance purposes. (Optional)
- 447 LIABILITY INSURANCE - Expenditures for insurance coverage of the school district or its officers against losses resulting from judgments awarded against the system. Included are expenditures (not judgments) made in lieu of liability insurance. (Optional)

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- 454 OFFICE SUPPLIES - Expenditures for all supply items necessary for the operation of an office, such as printed stationery and forms, duplicating supplies, pencils and pens, and minor office equipment not capitalized. (Optional)
- 455 SCHOOL BUS MAINTENANCE, SUPPLIES AND MATERIALS – Expenditures relating to the maintenance, supplies, and materials of the student transportation vehicles. These include lubricants, tires and tubes, repairing and replacing parts for school buses and other transportation vehicles, repairing and replacing parts for equipment, fuel (gasoline and diesel) for buses and other equipment, and inspecting vehicles for safety. (Optional)
- 456 WAREHOUSE INVENTORY ADJUSTMENT - Recorded here are inventory shrinkage determined by an audit or count of items held in a store or warehouse inventory. Expenditures for the purpose of these items are generally debited to an Asset account, and are charged to the proper appropriation as they are requisitioned. Only a loss should be charged to this account. If the physical inventory reflects an overage in items, the excess is debited to the Asset account "Inventory." (Optional)
- 457 SMALL TOOLS AND EQUIPMENT - Expenditures for articles not readily classified as supplies but as minor equipment. Items are inexpensive and are expendable, including but not limited to: shop tools, office appliances, home economics dishes and kitchen utensils, items for science laboratories, and athletic equipment. (Optional)
- 458 VEHICLE GASOLINE, DIESEL AND OIL - Expenditures of all gasoline, diesel and lubricants used for the district's vehicles or equipment. (Optional)
- 459 FOOD - Expenditures of all food to be served in the school food service program. Food purchased for instructional purposes are **not** included here but in Teaching Supplies, object 451. (Optional)
- 460 MILK - Expenditures of all milk to be served in the school food service program. (Optional)
- 471 TEXTBOOKS - Expenditures for prescribed books purchased for students or groups of students and resold or furnished free to them. Included are the costs of textbooks and binding or repairs. (Optional)
- 472 LIBRARY BOOKS - Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Included are costs of binding or other repairs to school library books. (Optional)

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- 473 PERIODICALS - Expenditures for periodicals and newspapers for general use in the school library. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period. (Optional)
- 479 OTHER SUPPLIES, MATERIALS AND MEDIA - Expenditures for all other supplies, materials, and media items that cannot be accounted for elsewhere. (Optional)
- 480 TUITION AND STIPENDS - **(Required)**
- 481 TUITION - Expenditures to reimburse other school districts which educate a student or students residing in one's own district. (Optional)
- 485 STIPENDS - Expenditures by the school district for the meals and lodging of students in a private home or other facility when such students are required to live away from home to attend school on a regular basis. Included are payments and allowances to boarding home and RSVP students and short-term vocational education lodging costs. Payments to school board members are also included. Payments to permanent or temporary school personnel for salary or extra-duty are **not** included here but in Certificated Salaries, object 310 or Non-certificated Salaries, object 320. (Optional)
- 487 STUDENT TRANSPORTATION – IN-LIEU-OF AGREEMENTS – Expenditures relating to the reimbursement of mileage for school transportation service expenditures paid to parents who transport their children to the nearest attendance center or bus pickup point. (Student Transportation Fund 205 Only) **(Required)**
- 490 OTHER EXPENSES - Expenditures for goods and services that cannot be accounted for elsewhere, including items in optional codes 491 - 494. **(Required)**
- 491 DUES AND FEES - Expenditures for dues and fees including dues in professional organizations as determined by school district policy and procedures. Fees paid to paying agents are also recorded here. (Optional)
- 492 JUDGMENTS AGAINST THE SCHOOL DISTRICT - Expenditures from current funds for all judgments (except as indicated) against the school district that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only included are amounts paid as the result of court decisions. Judgments against the school district 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. (Optional)
- 493 INTEREST - Expenditures from current funds for interest on short-term debt. (Optional)
- 494 LOSS ON INVESTMENTS - (Optional)

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- 495 INDIRECT COSTS - Expenditures related to indirect cost recovery on grants and the corresponding credit to the General Fund. (Function 550 Only) **(Required)**
- 500 CAPITAL OUTLAY - Expenditures of fixed assets or additions to fixed assets. To determine if an item should be capitalized, the following criteria should be met: (1) the life of the item purchased must be longer than one year; (2) the cost should exceed a minimum amount to be specified by the district; (3) the item purchased is not a repair part; and (4) an improvement must increase the value, or extend the life, of the item being improved. **(Required)**
- 510 EQUIPMENT - Expenditures for furnishings, classroom or office equipment, vehicles, generators, and other equipment. (See Appendix A for additional guidance on supplies vs. equipment.) **(Required)**
- 515 STUDENT TRANSPORTATION VEHICLES AND EQUIPMENT – Expenditures related to the purchase of school buses and other transportation vehicles for to and from school transportation services and other State-approved student transportation. (Student Transportation Fund 205 Only) **(Required)**
- 520 LAND - Expenditures for the actual cost of appraisals, including the cost of transportation, per diem, or other such related costs which are caused by the direct act of appraising a site by a qualified appraiser. Include the acquisition cost, legal expenses, relocating businesses, dwellings, household furnishings, persons and personal belongings, in accordance with legal requirements when condemnation action is being pursued to obtain the land. **(Fund 500 and Proprietary Fund Only) (Required)**
- 523 BUILDINGS AND IMPROVEMENTS PURCHASED - Expenditures associated with landscaping, drainage, playground equipment, and lighting not related to the building. **(Fund 500 and Proprietary Fund Only) (Required)**
- 525 DEPRECIATION - **(Required)**
- 527 CONTINGENCY - For estimated capital project costs dependent upon the occurrence of future events. **(Fund 500 Capital Projects Only)** (Optional)
- 528 OVERHEAD - Expenditures by the Department of Education and Early Development for department administration costs. **(Fund 500 Capital Projects only)** (Optional)
- 532 INTEREST ON LONG-TERM DEBT - **(Required)**
- 533 REDEMPTION OF PRINCIPAL ON LONG-TERM DEBT - **(Required)**
- 540 OTHER CAPITAL OUTLAY EXPENSES - Expenditures for other capital outlay expenses that cannot be accounted for elsewhere. **(Required)**