

**ALASKA DEPARTMENT OF EDUCATION AND EARLY
DEVELOPMENT
UNIFORM CHART OF ACCOUNTS AND
ACCOUNT CODE DESCRIPTIONS
FOR PUBLIC SCHOOL DISTRICTS
2018 Edition**



Alaska Department of Education and Early Development
Uniform Chart of Accounts and Account Code Descriptions
2018 Edition

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INTRODUCTION

Objectives

This volume is the State of Alaska Department of Education and Early Development's recommended Uniform Chart of Accounts for Alaska School Districts (Chart of Accounts).

The standardized structure has been developed to accomplish the following objectives:

- Establish a uniform minimum chart of accounts statewide to improve financial data collection, reporting, transmission, accuracy, and comparability.
- Ensure that school districts comply with Generally Accepted Accounting Principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).
- Ensure that school districts comply with all Alaska statutes and regulations.
- Provide better information for use by administrators, parents, board members, legislators, and others interested in school finance.
- Establish the minimum standard for the State of Alaska Department of Education and Early Development financial reporting requirements.

Background

The 2018 Edition of the Chart of Accounts (effective July 1, 2018) is in response to ongoing needs for Alaska school finance reporting data. This revision clarifies and updates the 2014 edition, including amendments which will provide additional account codes and descriptions for technology related expenditures and account code and description changes related to GASB statements.

Organization of the Manual

This manual contains the following information:

Introduction

The introduction provides the reader with the objectives of the Chart of Accounts and additional background information.

Account Code Structure

This section explains the coding elements and arrangement of the account code and provides guidelines and instructions to help the user understand the account coding system. Also included here is a discussion and explanation of required codes.

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Uniform Chart of Accounts

This section is the complete Chart of Accounts in a numerical listing, including all specific account codes and the corresponding title. This is helpful for quickly locating an account code and can also be used to familiarize the user with the Chart of Accounts.

Uniform Chart of Accounts and Account Code Descriptions

This section is the complete Chart of Accounts with descriptions and additional information. The user should evaluate transactions against the provided descriptions for proper coding.

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ACCOUNT CODE STRUCTURE

The account code structure consists of three required and two optional elements as illustrated below. The specific digits and arrangement of code elements internally within a school accounting system may vary from that presented below; however, the Chart of Accounts requires a minimum accounting and reporting of transactions as indicated by required coding.

Account Code Elements

1. **Fund** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. **(Required for all transactions)**
2. **School/Location** - Identifies an attendance center, program unit, physical location, or department within the district. **(Optional)**
3. **Function** - An activity or group of activities within a fund whose purpose is to provide services to accomplish a certain objective or end. Examples are: Instruction and Support Services - Students. **(Required for Expenditures)**
4. **Program/Project** - Identifies a plan of activities and procedures, which are designed to accomplish predetermined objectives. Examples are: English Literature and Mechanical Drawing. **(Optional)**
5. **Object** - Identifies the type of revenue, expenditure, or balance sheet account as follows: **(Required for all transactions)**
 - A. **Revenue Objects** - Identifies sources of revenues received. Examples are: Earnings on Investments and Revenues from State Sources.
 - B. **Expenditure Objects** - Identifies the type of service or commodity received as the result of resources expended. Examples are: Certificated Salaries, Utilities, and Staff Travel.
 - C. **Balance Sheet/Statement of Net Position Objects** - Identifies the type of items owned, owed and fund balances. Examples are: Cash, Accounts Receivable, Accounts Payable, and Restricted Fund Balance/Restricted Net Position.

These elements should contain at least three digits to identify the accounts. The total number of digits in the recommended code structure is fifteen (15) as indicated by the Guidelines for Using Account Codes.

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Guidelines for Using Account Codes

Some guidelines to assist you in using the account code are:

1. When a financial transaction occurs, first determine what account type(s) are affected (revenues, expenditures and/or balance sheet accounts).
2. Once the account type(s) have been determined, identify which code elements should be used. At a minimum, the required elements must be used (i.e., fund, function, object) although the school districts may also use the optional elements (program and school/location).
3. After determining the code elements, refer to the Chart of Accounts for the account code that matches the object element then proceed up from the most specific code (object) to the fund account. For example, a school makes an expenditure for athletic equipment purchased to use in physical education classes at a high school, the recommended code structure would be:
 - A. If a school district uses only the required code structure, the following would be the transaction:

	FUND	FUNCTION	OBJECT
	↓	↓	↓
EXAMPLE:	100	100	450

School Operating Fund, Instruction, Supplies and Materials.

- B. If a school district chooses to use the optional account codes for further details, the following would be the transaction:

	FUND	SCHOOL	FUNCTION	PROGRAM	OBJECT
	↓	↓	↓	↓	↓
EXAMPLE:	100	031	100	011	450

School Operating Fund, High School, Instruction, Physical Education, Supplies and Materials.

Start with what kind of expenditure (Supplies and Materials), where was the expenditure used (Physical Education Class in Instruction), what school/location (High School), and last what resource is paying for the expenditure (Operating Fund).

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Required and Optional Account Coding

The Chart of Accounts indicates which account classifications are required (if applicable) and which are optional by designating each account as "O" or "R." The meaning of each designation follows:

O = Optional
 R = Required

The table below summarizes the required and optional code elements for each account type.

	FUND	SCHOOL	FUNCTION	PROGRAM	OBJECT
Revenue Accounts	Required	Optional	Optional	Optional	Required
Expenditure Accounts	Required	Optional	Required	Optional	Required
Balance Sheet Accounts	Required	Optional	Optional	Optional	Required

Federal and State grant requirements could dictate additional required account elements and codes other than those outlined in the Chart of Accounts.

The minimum required codes are highlighted in **bold** throughout the Chart of Accounts.

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UNIFORM CHART OF ACCOUNTS

FUND CODES

GOVERNMENTAL FUNDS

R	100	GENERAL FUND (SCHOOL OPERATING FUND)
R	200 - 399	SPECIAL REVENUE FUNDS
	200 - 249	<u>STATE SOURCES</u>
R	205	STUDENT TRANSPORTATION FUND
O	210	CIGARETTE TAX FUND
R	215	COMMUNITY SCHOOL FUND
R	225	BOARDING HOME AND RESIDENTIAL SCHOOL FUND
	230 - 249	OTHER STATE SOURCES
	250 - 349	<u>FEDERAL SOURCES - THROUGH THE STATE</u>
R	255	FOOD SERVICE FUND
	260 - 349	OTHER FEDERAL SOURCES THROUGH THE STATE
	350 - 369	<u>FEDERAL SOURCES - DIRECT</u>
	370 - 399	<u>LOCAL SOURCES</u>
R	400	DEBT SERVICE FUND
R	500	CAPITAL PROJECTS FUND
	500 - 579	SPECIFIC PROJECTS
R	580	PERMANENT FUND
	581 - 599	SPECIFIC PERMANENT FUNDS

PROPRIETARY FUNDS

O	600 - 649	ENTERPRISE FUND(S)
O	650 - 699	INTERNAL SERVICE FUND(S)

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FIDUCIARY FUNDS - TRUST AND AGENCY FUNDS

R	700	AGENCY FUND(S)
	710	STUDENT AGENCY FUND
	720 - 759	OTHER AGENCY FUND(S)
R	760	TRUST FUND(S)
	761 - 769	SPECIFIC TRUST FUND(S)

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FUNCTION CODES

R	100	INSTRUCTION
O	120	BILINGUAL/BICULTURAL INSTRUCTION
O	130	GIFTED/TALENTED INSTRUCTION
O	140	CORRESPONDENCE STUDY INSTRUCTION
O	160	VOCATIONAL EDUCATION INSTRUCTION
R	200	SPECIAL EDUCATION INSTRUCTION
R	220	SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS
R	300	SUPPORT SERVICES - STUDENTS
O	303	BOARDING HOMES
O	310	ATTENDANCE AND SOCIAL WORK
O	320	GUIDANCE SERVICES
O	330	HEALTH SERVICES
R	350	SUPPORT SERVICES - INSTRUCTION
O	351	IMPROVEMENT OF INSTRUCTIONAL SERVICES
O	352	LIBRARY SERVICES
O	354	INSERVICE
O	360	INSTRUCTIONAL-RELATED TECHNOLOGY
R	400	SCHOOL ADMINISTRATION
R	450	SCHOOL ADMINISTRATION SUPPORT SERVICES
R	510	DISTRICT ADMINISTRATION
O	511	BOARD OF EDUCATION
O	512	OFFICE OF THE SUPERINTENDENT
O	513	PLANNING, RESEARCH, DEVELOPMENT, AND EVALUATION
O	515	PUBLIC RELATIONS/INFORMATION SERVICES
R	550	DISTRICT ADMINISTRATION SUPPORT SERVICES
O	551	FISCAL SERVICES
O	552	INTERNAL SERVICES
O	553	STAFF SERVICES
O	554	STATISTICAL SERVICES
O	555	DATA PROCESSING SERVICES
O	556	OTHER DISTRICT ADMINISTRATION SUPPORT SERVICES

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O	557	INDIRECT COST POOL
O	560	ADMINISTRATIVE TECHNOLOGY SERVICES
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	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
O	888	PERCENT FOR ART
O	889	PROJECT CONTINGENCY
R	900	OTHER FINANCING USES
R	000	UNDESIGNATED

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OBJECT CODES - REVENUES

	000	REVENUE FROM LOCAL SOURCES
	010	CITY/BOROUGH APPROPRIATIONS
R	011	CITY/BOROUGH - DIRECT APPROPRIATIONS
R	012	CITY/BOROUGH - IN-KIND SERVICES APPROPRIATIONS
R	020	FOOD SERVICES
O	021	TYPE A STUDENT MEAL SALES
O	022	TYPE A ADULT MEAL SALES
O	025	OTHER FOOD SALES
R	030	EARNINGS ON INVESTMENTS
O	031	INTEREST
O	032	GAIN ON INVESTMENTS
R	040	OTHER LOCAL REVENUES
R	041	TUITION FROM STUDENTS
R	042	TUITION FROM OTHER DISTRICTS
O	043	STUDENT ACTIVITY REVENUE
O	044	LAB, SHOP, SPECIAL COURSE, PARKING, AND TEXTBOOK FEES
O	045	LOCAL TRANSPORTATION FEES
O	046	RENTAL
R	047	E-RATE REVENUE
R	050	REVENUE FROM STATE SOURCES
O	051	FOUNDATION PROGRAM
O	055	SUPPLEMENTAL AID
R	056	TRS REVENUE ON-BEHALF OF THE SCHOOL DISTRICT
R	057	PRS REVENUE ON-BEHALF OF THE SCHOOL DISTRICT
O	059	TUITION
O	060	BOARDING HOME AND RESIDENTIAL SCHOOL GRANTS
O	065	STUDENT TRANSPORTATION
O	070	COMMUNITY SCHOOL GRANTS
O	080	SCHOOL CONSTRUCTION GRANTS
O	085	DEBT SERVICE REIMBURSEMENT
O	089	CIGARETTE TAX

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O	090	OTHER STATE REVENUES
R	100	REVENUE FROM FEDERAL SOURCES - DIRECT
O	110	IMPACT AID
O	111	IMPACT AID ELIGIBLE
O	112	IMPACT AID - SPECIAL EDUCATION ADD-ON
O	113	IMPACT AID - INDIAN LANDS ADD-ON
O	120	INDIAN EDUCATION - USDOE
O	130	JOHNSON O'MALLEY - BIA
O	140	OTHER DIRECT FEDERAL REVENUE
R	150	REVENUE FROM FEDERAL SOURCES - THROUGH THE STATE OF ALASKA
O	161	USDA FOOD SERVICE REIMBURSEMENT
O	162	USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES
O	163	SPECIAL MILK
O	170	GRANTS - EHA
O	180	GRANTS - ESEA
O	181	OTHER REVENUE FROM FEDERAL SOURCES THROUGH THE STATE OF ALASKA
R	190	REVENUE FROM FEDERAL SOURCES - OTHER INTERMEDIATE AGENCIES
R	200	OTHER SOURCES
O	210	STUDENT AGENCY FUND RECEIPTS
O	220	DONATIONS
O	230	PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT
O	232	PROCEEDS FROM CAPITAL LEASES
O	233	PROCEEDS FROM ISSUANCE OF LONG-TERM DEBT
O	234	PROCEEDS FROM RETIREMENT OF LONG-TERM DEBT
O	235	OTHER - OTHER SOURCES
R	250	TRANSFERS FROM OTHER FUNDS

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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	367	TRS ON-BEHALF PAYMENTS

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O	368	PERS ON-BEHALF PAYMENTS
O	369	OTHER EMPLOYEE BENEFITS
R	380	HOUSING ALLOWANCE/SUBSIDY
R	390	TRANSPORTATION ALLOWANCE
	400	MATERIALS, SUPPLIES, SERVICES & OTHER
R	410	PROFESSIONAL AND TECHNICAL SERVICES
O	411	INSTRUCTIONAL SERVICES
O	412	AUDITING AND ACCOUNTING SERVICES
O	413	MANAGEMENT SERVICES
O	414	LEGAL SERVICES
O	415	MEDICAL SERVICES
O	416	ENGINEERING AND ARCHITECTURAL SERVICES
O	417	DATA PROCESSING AND CODING SERVICES
O	418	OTHER PROFESSIONAL SERVICES
R	419	CHIEF ADMINISTRATOR CONTRACT SERVICES
R	420	STAFF TRAVEL
O	421	STAFF TRANSPORTATION
O	422	STAFF PER DIEM
R	425	STUDENT TRAVEL
O	426	STUDENT TRANSPORTATION
O	427	STUDENT PER DIEM
R	430	UTILITY SERVICES
O	431	WATER AND SEWAGE
O	432	GARBAGE
O	433	COMMUNICATIONS
O	434	OTHER UTILITY SERVICES
R	435	ENERGY
O	436	ELECTRICITY
O	437	NATURAL OR BOTTLED GAS
O	438	GASOLINE, DIESEL OR HEATING OIL
O	439	OTHER ENERGY
R	440	OTHER PURCHASED SERVICES
O	441	RENTALS

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O	442	SITE AND BUILDING REPAIR AND MAINTENANCE SERVICES
O	443	EQUIPMENT REPAIR AND MAINTENANCE SERVICES
O	444	TECHNOLOGY-RELATED REPAIRS AND MAINTENANCE
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	475	SUPPLIES-TECHNOLOGY RELATED
O	479	OTHER SUPPLIES, MATERIALS, AND MEDIA
R	480	TUITION-STUDENTS AND STIPENDS
O	481	TUITION-STUDENTS
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

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O	493	INTEREST
O	494	LOSS ON INVESTMENTS
R	495	INDIRECT COSTS
R	500	CAPITAL OUTLAY
R	510	EQUIPMENT
O	512	TECHNOLOGY-RELATED HARDWARE
O	513	TECHNOLOGY SOFTWARE
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 TRUST FUND
R	560	OTHER NONCURRENT DEBITS
O	561	AGENCY FUND OUTFLOW
O	562	TRANSFER TO OTHER GOVERNMENTAL UNITS

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OBJECT CODES - BALANCE SHEET/STATEMENT OF NET POSITION

	600	ASSETS
R	610	CASH
O	611	CASH ON DEPOSIT IN BANK/WITH TREASURER
O	612	PETTY CASH
O	613	CASH ON HAND
O	614	CASH CHANGE FUNDS
O	615	CERTIFICATES OF DEPOSIT (CD'S)
O	616	CASH WITH FISCAL AGENT
R	620	INVESTMENTS
O	621	REPURCHASE AGREEMENTS
O	622	COMMERCIAL PAPER
O	623	OTHER INVESTMENTS
R	630	ACCOUNTS RECEIVABLE
O	631	TUITION RECEIVABLE
O	633	LOANS RECEIVABLE
O	639	OTHER RECEIVABLES
R	640	DUE FROM OTHER FUNDS
O	641	INTERFUND RECEIVABLES
R	650	INVENTORIES
O	651	INVENTORIES FOR RESALE
O	652	FOOD INVENTORY
O	653	FUEL INVENTORY
O	654	SUPPLIES INVENTORY
R	660	PREPAID EXPENSES
R	670	OTHER ASSETS
O	671	EQUITY IN INSURANCE POOL
	680	PROPERTY, PLANT AND EQUIPMENT
R	681	LAND
R	682	BUILDINGS
R	683	IMPROVEMENTS OTHER THAN BUILDINGS
R	684	EQUIPMENT

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O	685	CONSTRUCTION-IN-PROGRESS
R	686	ACCUMULATED DEPRECIATION
O	690	OTHER DEBITS
R	691	AMOUNT AVAILABLE IN DEBT SERVICE FUND
R	692	AMOUNT TO BE PROVIDED FOR RETIREMENT OF LONG-TERM DEBT
R	693	INTANGIBLE ASSETS
R	695	DEFERRED OUTFLOWS OF RESOURCES
	700	LIABILITIES
R	710	ACCOUNTS PAYABLE
O	712	JUDGMENTS PAYABLE
O	713	CONTRACTS PAYABLE
O	714	DEPOSITS PAYABLE
R	720	PAYROLL ACCRUALS AND LIABILITIES
O	721	PERS PAYABLE
O	722	TRS PAYABLE
O	723	UNEMPLOYMENT COMPENSATION PAYABLE
O	724	SUPPLEMENTAL BENEFITS SYSTEM PAYABLE
O	725	WORKERS' COMPENSATION PAYABLE
O	726	FEDERAL WITHHOLDING PAYABLE
O	727	HEALTH AND LIFE INSURANCE PAYABLE
O	728	STATE WITHHOLDING PAYABLE
O	729	FICA CONTRIBUTION PAYABLE
O	730	COMPENSATED ABSENCES - CURRENT
O	731 - 739	OTHER PAYROLL LIABILITIES
R	740	LEASES AND CONTRACTS PAYABLE
O	741	LEASE-PURCHASE PAYABLE - CURRENT
O	742	CONSTRUCTION CONTRACTS PAYABLE
O	743	CONSTRUCTION CONTRACTS PAYABLE - RETAINED PERCENTAGE
R	750	LOANS PAYABLE - CURRENT
R	760	UNEARNED REVENUE
R	770	DUE TO OTHER FUNDS

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R	780	DUE TO OTHERS - EXTERNAL GROUPS AND AGENCIES
R	790	LONG-TERM LIABILITIES
O	791	LEASE-PURCHASE PAYABLE - LONG-TERM
O	792	LOANS PAYABLE
O	793	COMPENSATED ABSENCES
R	795	DEFERRED INFLOWS OF RESOURCES
	800	FUND BALANCE
	810	NONSPENDABLE FUND BALANCE
O	811 - 818	NONSPENDABLE FUND BALANCE
R	819	RESTRICTED FUND BALANCE
R	820	COMMITTED FUND BALANCE
O	821 - 829	COMMITTED FOR _____ (DISTRICT COMMITTED)
R	830	ASSIGNED FUND BALANCE
O	830 - 844	ASSIGNED FOR _____ (DISTRICT ASSIGNED)
R	845	UNASSIGNED FUND BALANCE
R	850	NET INVESTMENTS IN CAPITAL ASSETS
R	860	RESTRICTED NET POSITION
R	870	UNRESTRICTED NET POSITION
O	900	BUDGETARY AND CONTROL ACCOUNTS
O	910	ESTIMATED REVENUES (CONTROL)
O	911	REVENUES (CONTROL)
O	920	APPROPRIATIONS (CONTROL)
O	921	EXPENDITURES (CONTROL)
O	930	ENCUMBRANCES (CONTROL)

UNIFORM CHART OF ACCOUNTS AND ACCOUNT CODE DESCRIPTIONS

This section details the categories for revenue, expenditure and balance sheet accounts. Since the fund codes apply to all three types of accounts they are described first.

Fund Classifications

A FUND is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. School districts have the option of establishing a separate fund for each federal or state grant. If multiple grants are recorded in a fund, separate revenue and expenditure accounts must be established for each grant within the fund, and separate revenue and expenditure reports for each grant must appear in the audit report. Project codes are suggested for multiple grant activities within a fund to meet segmented financial transaction information requirements.

Governmental Funds

- 100 GENERAL FUND (SCHOOL OPERATING FUND) - The fund used to account for all operations of the school district not required by law or administrative action to be accounted for in another fund. **(Required)**
- 200 - 399 SPECIAL REVENUE FUNDS - Funds used to account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted or committed to expenditure for specified purposes other than debt service or capital projects. More than one special revenue fund may need to be established. **(Required)**
- 200 - 249 STATE SOURCES - Funds used to account for Special Revenue Funds from state (non-federal) sources.
- 205 STUDENT TRANSPORTATION FUND - The fund used to account for revenues and expenditures for student transportation to and from school and other state-approved student transportation. Revenues include state student transportation revenue and any necessary transfers from the school operating fund. **(Required)**
- 210 CIGARETTE TAX FUND - The fund used to account for proceeds derived from the Cigarette Tax Act which may be used only to rehabilitate, construct and repair school facilities and to pay costs of insurance on buildings comprising school facilities during the rehabilitation, construction, and repair, and for the life of the building in accordance with AS 43.50.140. (Optional)
- 215 COMMUNITY SCHOOL FUND - The fund used to account for revenues and expenditures for community schools. Revenues include state grants for community education, and local revenue and matching funds from School Operating Fund. **(Required)**

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- 225 BOARDING HOME AND RESIDENTIAL SCHOOL FUND - A fund used to account for revenue and expenditures for boarding home or residential school activity. **(Required)**
- 230 - 249 OTHER STATE SOURCES - A fund or funds used to account for programs funded by state grants which cannot be recorded in the above funds. Sometimes called designated purpose funds, their uses and limitations are specified by legal authority. Generally the resources of these funds cannot be diverted to other uses.
- 250 - 349 FEDERAL SOURCES - THROUGH THE STATE - A fund or funds used to account for programs funded by federal grants which pass through the state. Sometimes called designated purpose funds, their uses and limitations are specified by legal authority. Generally the resources of these funds cannot be diverted to other uses.
- 255 FOOD SERVICE FUND - The fund used to account for non-instructional food service operations including National School Lunch and Breakfast programs. **(Required)**
- 260 - 349 OTHER FEDERAL SOURCES - THROUGH THE STATE - A fund or funds used to account for programs funded by federal grants which pass through the state and cannot be recorded in the above fund. Sometimes called designated purpose funds, their uses and limitations are specified by legal authority. Generally the resources of these funds cannot be diverted to other uses.
- 350 - 369 FEDERAL SOURCES - DIRECT - A fund or funds used to account for programs funded by federal grants passed directly to the district. Sometimes called designated purpose funds, their uses and limitations are specified by legal authority. Generally the resources of these funds cannot be diverted to other uses.
- 370 - 399 LOCAL SOURCES - A fund or funds used to account for programs funded by local sources. Sometimes called designated purpose funds, their uses and limitations are specified by legal authority. Generally the resources of these funds cannot be diverted to other uses.
- 400 DEBT SERVICE FUND - A fund used to account for financial resources that are restricted, committed, or assigned to expenditures for principal and interest. Debt service funds should be used if legally mandated, as well as for the accumulation of resources for, and the payment of, general long-term debt obligations maturing in future years. **(Required)**
- 500 CAPITAL PROJECTS FUND - A fund used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those or proprietary funds or trust funds). To account for resources used for acquiring capital facilities including real property, initial equipment, additions and major repairs or

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- improvements to facilities. All projects funded by state construction grants, bonded indebtedness, and district designated capital projects. **(Required)**
- 500 - 579 SPECIFIC CAPITAL PROJECTS - Funds used to account for specific capital projects.
- 580 PERMANENT FUND - A fund used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the school district's programs. **(Required)**
- 581 - 599 SPECIFIC PERMANENT FUNDS - Funds used to account for specific permanent funds.

Proprietary Funds

- 600 - 649 ENTERPRISE FUND(S) - These funds account for any activity for which a fee is charged to external users for goods or services. These funds are used to account for activities, that are self-supporting either on a short term or long term basis such as a swimming pool or a resale house construction project. More than one enterprise fund may need to be established. (Optional)
- 650 - 699 INTERNAL SERVICE FUND(S) - A fund or funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. (Optional)

Fiduciary Funds - Trust and Agency Funds

Funds used to account for assets held in a trustee or agent capacity for others.

- 700 AGENCY FUND(S) - A fund or funds used to account for assets held by the district acting as an agent for others. **(Required)**
- 710 STUDENT AGENCY FUND - A fund used to account for student generated and controlled funds only. This fund is used to account for assets received and held by the school district on behalf of student groups. Local revenue received from school-sponsored or interscholastic activities is recorded in either the General Fund or a Special Revenue Fund and is considered to be revenue of the school district. The distinguishing characteristic of student agency funds vs. district general fund activity is who has ultimate authority for determining the use of the funds resources.
- 720 - 759 OTHER AGENCY FUND(S) - A fund or funds (other than a student agency fund) used to account for assets held by the district as an agent for others. More than one agency fund may be established (i.e., Red Cross or Community Chest collections).

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- 760 TRUST FUND(S) - These funds account for assets held by a school district in a trustee capacity for others - e.g., members and beneficiaries of pension plans and other post employment benefit (OPEB) plans, external investment pools, or private-purpose trust arrangements - and that therefore cannot be used to support the school district's own programs. Trust funds include pension trust funds, investment trust funds, and private-purpose trust funds. More than one trust fund may need to be established. **(Required)**
- 761 - 769 SPECIFIC TRUST FUNDS - Funds used to account for specific trust funds.

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School and Location Codes

The term SCHOOL is used to denote the location of educational activities for organizational purposes. Organizational units housed by physical plants correspond to individual schools or a district office allowing the classification of budgets and expenditures for each school or operational unit. This account element and related account codes are optional and may be assigned to meet individual district's needs. The following suggestions are presented for illustration ONLY.

- 010 - 099 Senior High Schools - Secondary schools offering the final years of high school work necessary for graduation invariably preceded by junior high school and/or elementary school. (Optional)

- 100 - 299 Junior High Schools - Separately organized and administered intermediate schools, including grades 6 through 9, or grades 7 and 8, exclusive of elementary and senior high schools. (Optional)

- 300 - 399 Elementary Schools - Schools classified as elementary by State and local practice composed of any span of grades below and including grade 8. (Optional)

- 400 - 499 Other Schools - Any other school units not applicable to the three categories noted above. (Optional)

- 500 District-wide - Classification used when an expenditure cannot be identified with a single school or location, but is applicable to all schools and locations. (Optional)

- 600 District Office - Site of central district operations. (Optional)

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Functions

FUNCTION is used to group within a fund the different broad classifications of financial activities or services performed; for example, Instruction is function 100, a broad group of activities and services performed. Functions provide for the reporting of financial information in a manner, that is useful to school boards, superintendents, the Department of Education and Early Development, the Legislature and in some instances provides for the accumulation of expenditures in such a manner as to show compliance with law or regulation.

For school districts that wish to accumulate financial information in greater detail than the required function level many required functions are further subdivided into optional functions. Optional functions provide for the grouping of activities or services in further detail; for example, Instruction 100 is a required function but could be further broken out into the optional function Correspondence Instruction 120. The optional functions are components of the required functions and if optional functions are used, then they should be aggregated and reported at the required function level. When establishing coding for required functions the explanations and detail provided in the optional functions should be considered.

- 100 INSTRUCTION - Instruction includes the educational activities directly involving the interaction between teachers and students. Instruction may be provided in the school classroom, in another location such as a home or hospital, or in other learning situations such as student curricular field trips. It may also be provided through some other approved medium such as televisions, radio, computer, multimedia, telephone, or correspondence. Technology that is used by students in the classroom or that has a student instruction focus should be coded here. Included here are the certificated classroom teachers or other certificated personnel who are performing as classroom teacher and classroom aides or classroom assistants who directly assist in the instructional process. Examples of the types of expenditures to include are salaries, employee benefits, teaching supplies, textbooks, equipment and equipment repair directly used in the teaching process, and travel between schools or other locations for instructional purposes. Inservice teacher training, conferences and workshops that are for the benefit of teachers for staff development are not included here but in Support Services - Instruction, function 350. **(Required)**
- 120 BILINGUAL/BICULTURAL INSTRUCTION - Bilingual and bicultural instruction includes the educational activities directly involving the interaction between teachers and students of limited English-speaking ability. Included here are the certificated bilingual and bicultural classroom teachers or other certificated personnel who are performing as the bilingual and bicultural classroom teacher and classroom aides or classroom assistants who directly assist in the bilingual and bicultural instructional process. Examples of the types of expenditures to include are salaries, employee benefits, teaching supplies, textbooks, equipment and equipment repair directly used in the teaching process, and travel between schools and other locations for bilingual and bicultural instructional purposes. Specific inservice teacher training, conferences and workshops for bilingual and bicultural staff development are also included here. **(Optional)**

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- 130 GIFTED/TALENTED INSTRUCTION - Gifted and talented instruction includes the educational activities directly involving the interaction between teachers and students who exhibit outstanding intellect, ability, or creative talent. Included here are the certificated gifted and talented classroom teachers or other certificated personnel who are performing as the gifted and talented classroom teacher and classroom aides or classroom assistants who directly assist in the gifted and talented instructional process. Examples of the types of expenditures included are salaries, employee benefits, teaching supplies, textbooks, equipment and equipment repair directly used in the teaching process, and travel between schools and other locations for gifted and talented instructional purposes. (Optional)
- 140 CORRESPONDENCE STUDY INSTRUCTION - Correspondence study instruction includes the educational activities directly involving the interaction between teachers and students when the primary medium of instruction is communication between the instructor at one physical location and the student at another physical location when the student does not attend a designated school on a regular basis. Included here are the certificated correspondence study teachers or other certificated personnel who are performing as the correspondence study teacher and classroom aides or classroom assistants who directly assist in the correspondence study instructional process. Examples of the types of expenditures to include are salaries, employee benefits, teaching supplies, textbooks, equipment and equipment repair directly used in the teaching process, telephone, internet, courses and postage, and travel to visit correspondence students for instructional purposes. (Optional)
- 160 VOCATIONAL EDUCATION INSTRUCTION - Vocational education instruction includes the educational activities directly involving the interaction between teachers and students in state approved vocational education classes. Included here are the certificated vocational education teachers or other certificated personnel who are performing as the vocational educational teacher and classroom aides or classroom assistants who directly assist in the vocational education instructional process. Examples of the types of expenditures to include are salaries, employee benefits, instructional supplies, textbooks, equipment and equipment repair directly used in the teaching process and travel between schools and other locations for vocational instructional purposes. (Optional)
- 200 SPECIAL EDUCATION INSTRUCTION - Special education instruction includes the educational activities directly involving the interaction between teachers and special education students in the classroom or other facility. Included here are the costs of instruction for the student who deviates from the average or normal child in mental, physical or social characteristics to such an extent that he or she requires a modification of school practices or special education services in order to develop to his or her maximum potential. Included here are the certificated special education teachers or other certificated personnel who are performing as the special education teacher and classroom aides or classroom assistants who directly assist in the special education instructional process. Examples of the types of expenditures to include are salaries, employee benefits, instructional supplies, textbooks, equipment and equipment repair directly used in the

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- teaching process, and travel between schools and other locations for special education instructional purposes. Included are specific inservice teacher training, conferences or workshops for the special education teacher's staff development. General instructional inservice attended by special education teachers is **not** included here but in Support Services - Instruction, function 350. **(Required)**
- 220 SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS - Special education support services - students includes educational activities designed to assess and improve the well being of special education students. Special education students are those who deviate from the average or normal child in mental, physical or social characteristics to such an extent that he or she requires a modification of school practices or special education services in order to develop to his or her maximum potential. Included here is the special education director/coordinator/manager. Also included are the costs of such activities as special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services provided to students as the result of an Individualized Education Program (IEP). Examples of the types of expenditures to include are salaries, employee benefits, instructional support supplies and equipment, equipment repair directly used in special education support services, and travel when assisting students through special education support services-students activities. **(Required)**
- 300 SUPPORT SERVICES - STUDENTS - Support services - students includes activities designed to assess and improve the well being and health of students and to supplement the instruction process. Included here are guidance services, health services, attendance and social work services and boarding home costs. Examples of the types of expenditures to include are salaries, employee benefits, professional and technical services for specialists involved in support services - students, supplies and equipment and equipment repair directly used in support services - students, and travel when assisting students through support services-students activities. **(Required)**
- 303 BOARDING HOMES - Boarding homes includes the expenditures for providing food and shelter for students who must live on or near the school grounds. "Child care" programs not directly involved with the instructional programs are **not** included here but in Community Services, function 780. Boarding home costs related to special education and short-term vocational education are **not** included here but in their respective functions. (Optional)
- 310 ATTENDANCE AND SOCIAL WORK - Attendance and social work activities includes those activities designed to improve student attendance and that attempt to prevent or solve student problems involving the home, the school, and the community.

Attendance services consist of such activities as early identification of patterns of absence, promotion of pupils' and parents' positive attitudes toward attendance, analysis of causes of absences, and enforcement of compulsory attendance laws. Included here are the

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- personnel with applicable training who are directly assigned to social work and attendance. The time spent on attendance recording and reporting on a district wide basis is charged to District Administration Support Services, function 550. Secretarial or other general duties should be recorded in their respective functions. Examples of the types of expenditures to include are salaries and employee benefits. (Optional)
- 320 GUIDANCE SERVICES - Guidance services include those activities designed to help students assess and understand their abilities, aptitudes, interests, environmental factors and educational needs; assist students in increasing their understanding of educational and career opportunities; and aid students in the formulation of realistic goals. Included here are personnel with specialized training and who are directly assigned to guidance services. Secretarial or other general activities should be recorded in their respective functions. Examples of the types of expenditures to include are salaries and employee benefits. (Optional)
- 330 HEALTH SERVICES - Health services include those activities that pertain to physical and mental health student services, that are not direct instruction or classified under a special education function. Health services includes psychological services; medical, dental and nursing services; speech and audiology services, and pupil testing and assessment costs when related to health services. Included here are personnel with specialized training and who are directly assigned to health services. Secretarial or other general activities should be recorded in their respective functions. (Optional)
- 350 SUPPORT SERVICES - INSTRUCTION - Support services - instruction includes those activities that assist instructional staff with the content and process of providing learning experiences for students. Included are improvement of instructional services (curriculum development and techniques of instruction), library services, and inservice training. Included here are the costs of nonteaching director/coordinator/managers who are specifically trained and directly assigned to instructional programs and librarians and library aides. Also included here are general teacher inservice expenditures whether provided for by the director/coordinator/manager of curriculum, by outside professional consultants or through conference attendance. Examples of the types of expenditures to include are salaries, employee benefits, supplies, inservice and curriculum development materials, travel, and conference fees. See function 360, Instructional-Related Technology, for all E-Rate eligible expenditures. **(Required)**
- 351 IMPROVEMENT OF INSTRUCTIONAL SERVICES - Improvement of instructional services includes activities that assist instructional staff in planning, developing and evaluating the process of providing instruction to students. These activities include curriculum development performed by director/coordinator/managers of instructional programs, or other specifically related purchased professional services. Included here are the costs of nonteaching director/coordinator/managers who are specifically trained and directly assigned to instructional programs. Activities of directing and managing a school should not be recorded here but in school administration or in other applicable function.

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- General overall management of district activities should **not** be recorded here but in district administration or in other applicable function. Examples of the types of expenditures to include are salaries, employee benefits, supplies, and travel when related to improvement of instructional services. (Inservice expenditures are recorded in function 354.) (Optional)
- 352 LIBRARY SERVICES - Library service includes activities of organizing and maintaining libraries. This includes selecting, acquiring, preparing, cataloging and circulating books and other materials. Also included here are the costs of librarians and library aides. Examples of the types of expenditures to include are salaries, employee benefits, supplies, travel when related to library service and purchase of library materials. Textbooks are **not** included here but in Instruction, function 100. (Optional)
- 354 INSERVICE - Inservice includes activities that contribute to the professional growth and competence of members of the instructional staff. Included here are expenditures for teacher training, conferences, workshops, staff development, and membership in staff development networks. Examples of the types of expenditures to include are conference fees and related travel; expenditures for curriculum development materials when related to inservice training; and other inservice expenditures, whether the training is provided through a director/coordinator/manager of curriculum, a professional consultant, or through conference attendance. (Optional)
- 360 INSTRUCTIONAL-RELATED TECHNOLOGY - This function category encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors. These activities include costs associated with the staffing, administrating, and supervising of technology personnel; systems planning and analysis; systems application development; systems operations; network support services; hardware and software maintenance and support services; and other technology-related costs that relate to the support of instructional activities. Technology that is used by students in the classroom or that has a student instruction focus should be coded to function 100. Technology that is used by students in the special education classroom or that has a special education student instruction focus should be coded to functions 200 or 220. See Appendix B for specific examples. (Optional)
- It should be noted that although GASB has not issued applicable accounting and financial reporting guidance specific to E-Rate, districts should record all E-Rate eligible expenditures in this function.
- 400 SCHOOL ADMINISTRATION - School administration includes the activities of overall management, direction and leadership of a school. This includes general supervision of the school, evaluation of school staff members, assignment of duties to staff members, and coordination of school instructional activities. Included here are certificated school administration staff including principals and head teachers while not in the classroom

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- teaching. Also included here are other corresponding expenditures related to principals, and head teachers. Examples of the types of expenditures to include are certificated salaries, employee benefits, supplies, communication expenditures, travel, dues and fees. General office expense such as copy machines for school administration is recorded in School Administration Support Services, function 450. **(Required)**
- 450 SCHOOL ADMINISTRATION SUPPORT SERVICES - School administration support services includes the activities that support School Administration, function 400 in the overall management of a school. Included here are the non-certificated school administration staff including secretaries and clerks. Also included here are other corresponding expenditures related to secretaries and clerks. Examples of the types of expenditures to include are non-certificated salaries, employee benefits, supplies, communication expenditures, equipment and equipment repair and travel. **(Required)**
- 510 DISTRICT ADMINISTRATION - District administration includes the activities of overall district-wide executive and general administration of the school district. This includes the office of the superintendent; activities of the elected school board and any expenditures for lobbyists; public relations and information services; and any district-wide planning, research, development and evaluation activities. Included are the superintendent, assistant superintendents and contracted chief administrators, specific directions for allocation are included in respective object codes. Examples of the types of expenditures to include are salaries, employee benefits, professional and technical services, supplies, communication expenditures, travel, dues and fees, board stipends and board travel, communication and travel. **(Required)**
- 511 BOARD OF EDUCATION - Activities of the elected body which has been created according to state law and vested with responsibilities for educational activities in a given geographical area. Included are expenditures for lobbyists. **(Optional)**
- 512 OFFICE OF THE SUPERINTENDENT - Activities performed by the superintendent, deputy, associate and assistant superintendents, and a contracted chief administrator in the broad overall executive and general direction and management of all affairs of the school district. **(Optional)**
- 513 PLANNING, RESEARCH, DEVELOPMENT, AND EVALUATION - Activities involving the managing and conducting instructional planning, research, development and evaluation functions for the school district as a whole. **(Optional)**
- 515 PUBLIC RELATIONS/INFORMATION SERVICES - Activities involving internal information, public information and community relations. Included are planning and managing the publication of internal information (e.g., a periodic newsletter or newspaper for internal dissemination), providing or arranging for radio and television programs and otherwise informing the public concerning education in the school district, and directing and managing any other community relations service for the school district. **(Optional)**

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- 550 DISTRICT ADMINISTRATION SUPPORT SERVICES - Activities of managing and conducting general administrative services of the school district including accounting, payroll and budgeting, purchasing, recruiting and placement, statistical manipulation and reporting, and data processing. Included are collecting and organizing data, converting data to machine-usable form and preparing financial, property, student, personnel, program, community and statistical reports. Included are director/coordinator/manager of fiscal responsibilities, accountants, bookkeepers, and secretaries. Examples of the types of expenditures to include are salaries, employee benefits, supplies, materials, communication, travel, liability insurance (except property and vehicle insurance), interest on current loans, and indirect costs. **(Required)**
- 551 FISCAL SERVICES - Activities of managing and conducting the fiscal operations including budgeting, receiving and disbursing, financial accounting, payroll and internal auditing of the school district. (Optional)
- 552 INTERNAL SERVICES - Activities of buying, storing and distributing of supplies, furniture and equipment, and activities involving duplicating and printing for the school district. (Optional)
- 553 STAFF SERVICES - Activities of administrative support involved with maintaining an efficient work force for the school district. Includes are recruiting and placement, staff transfers, staff health services and staff accounting. (Optional)
- 554 STATISTICAL SERVICES - Activities of manipulating, relating, describing and reporting of statistical information for the school district. (Optional)
- 555 DATA PROCESSING SERVICES - Activities of managing and conducting district-wide data processing services for the school district. Included are collecting and organizing data, converting data to machine-usable form and preparing financial, property, student, personnel, program, community and statistical reports. (Optional)
- 556 OTHER DISTRICT ADMINISTRATION SUPPORT SERVICES - Activities of any support services or classification of services, general in nature, which cannot be classified in the preceding functions. (Optional)
- 557 INDIRECT COST POOL - Expenditures aggregated for use in determining indirect costs. (Optional)
- 560 ADMINISTRATIVE TECHNOLOGY SERVICES - Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support as well as support provided by external vendors. These activities include costs associated with the staffing, administering, and supervising of technology

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- personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware and software maintenance and support services, and other technology-related administrative costs. See Appendix C for specific examples. (Optional)
- 600 OPERATIONS AND MAINTENANCE OF PLANT - Activities of keeping buildings open and ready for use, equipment in an effective state of repair and grounds keeping. This includes the director/coordinator/manager of operations, janitors, and custodial staff. Examples of the types of expenditures to include are salaries, employee benefits, utilities, energy, building rental expenses, property and vehicle insurance and custodial and maintenance supplies. Costs related to the purchase of land or buildings, construction of buildings, or any capital improvements to sites are **not** included here but in Construction and Facilities Acquisition, function 880. **(Required)**
- 700 STUDENT ACTIVITIES - Used in the School Operating Fund and Student Activity Fund for activities that are non-instructional school sponsored and sanctioned student activities (clubs, interscholastic activities, etc.). The director or coordinator of activities, other staff salaries and related expenses are classified under this function. Travel for all extra-curricular activities and student activity extra duty compensation is included in this function. **(Required)**
- 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, other administrative costs for managing the student transportation system, and any contracted 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. **(Fund 205 Only) (Required)**
- 761 STUDENT TRANSPORTATION - SCHOOL ACTIVITIES - Activities of transporting students on school buses for all extra-curricular activities, field trips, interscholastic activities, and other non-educational activities paid for with state transportation grant funding. 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. **(Fund 205 Only) (Required)**

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- 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 paid for with state transportation grant funding. Also included here are other expenditures that are not to and from school transportation services or school activities and cannot be classified in function 760 or function 761. **(Fund 205 Only) (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 education. Included are community recreation programs, civic activities, public libraries, public radio programs, community welfare activities and care of children in residential day schools. Examples of the types of expenditures to include are salaries, employee benefits, travel, and supplies. **(Required)**
- 790 FOOD SERVICES - Activities of non-instructional management and operation of food service programs of the school or school district; the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food. Examples of the types of expenditures to include are salaries, employee benefits, milk, food, and equipment. **(Fund 255 Only) (Required)**
- 850 DEBT SERVICE - Included are payments for both principal and interest on, normally, long-term debt service (obligations exceeding one year). Interest on current loans (repayable within one year of receiving the obligation) is **not** included here but in District Administration Support Services, function 550. **(Required)**

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- 880 CONSTRUCTION AND FACILITIES ACQUISITION - Activities of acquiring land, buildings and equipment; remodeling of buildings; construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites, including environmental remediation. The following optional function codes are also provided to allow the accumulation of expenditure information for grant and non-grant reporting purposes. They define the minimum reporting requirements for Alaska construction grant accounting for purposes of periodic grant reporting and closeout. **(Fund 500 Only) (Required)**
- 881 ADMINISTRATION - Costs associated with construction grant administration. Includes audits, legal fees, accounting services and related expenditures. **(Fund 500 Only)** (Optional)
- 882 SITE ACQUISITION AND INVESTIGATION - Services directly contracted to conduct percolation tests, soil temperature, moisture content of permafrost, depth of water table, and all other such soil tests. Costs of consultants to conduct boundary, topography, on-site easements or right-of-way surveys, including all other types of ground surveys, consultant(s) to inspect a site for suitability or acceptability as a facility or a construction site, special services negotiated with and performed by a consultant pertaining to site investigation; feasibility studies, water survey, special drawings, renderings, plans and specifications, etc. Charge 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 federal requirements when condemnation action is being pursued to obtain the land. **(Fund 500 Only)** (Optional)
- 883 DESIGN - Design costs for the performance of design development and services. Fees paid to consultants, such as engineers or architects for the design of the facility. Reimbursable expenses that have been incurred by consultants while performing services associated with the design. These costs include, but are not limited to: transportation costs, living expenses, long distance phone calls, telegrams, postage and freight, and blue line and photo reproductions. Services performed by consultants such as: programs and feasibility studies, special drawings and renderings, preparation of alternate bid documents, start-up assistance, warranty review service, including preparation of maintenance and operational manuals, and course of construction inspections. **(Fund 500 Only)** (Optional)
- 884 CONSTRUCTION MANAGEMENT - Costs associated with the management of the construction project during the course of construction. **(Fund 500 Only)** (Optional)

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- 885 CONSTRUCTION - Cost appraisal(s) of a facility being considered for purchase and the purchase cost of an existing facility. Costs of contracted construction for remodeling or repair of an existing facility. The cost of demolition of an existing facility. Costs for water and/or sewer installations, costs for work performed by construction laborers employed by the school district, construction material cost for materials used. The cost of work for constructing a facility performed by a contractor. All power installation costs incurred under vendor agreements or construction contracts. Costs of relocating a facility, including a building, relocatable structure, mobile trailer or home. **(Fund 500 Only)** (Optional)
- 886 EQUIPMENT/FURNISHINGS - Costs associated with the equipping of a newly constructed building including: instructional furniture and equipment, and library books and equipment. **(Fund 500 Only)** (Optional)
- 888 PERCENT FOR ART - Art includes the selection, design/fabrication, and installation works of art. **(Fund 500 Only)** (Optional)
- 889 PROJECT CONTINGENCY - Project contingency is a safety factor to allow for unforeseen changes. The use of contingency funds to address budget overruns should be coordinated with DEED. No costs shall be accounted for as Contingency Expenditures. **(Fund 500 Only, Budget Account Only)** (Optional)
- 900 OTHER FINANCING USES - Transfers of cash between funds, either for the purpose of subsidizing programs or matching federal grants, such as transferring School Operating Fund cash to the Food Services Fund or Student Transportation Fund to subsidize such programs or to transfer School Operating Fund cash to Special Revenue Funds for matching federal funds or providing additional local support. **(Required)**
- 000 UNDESIGNATED - **(Required)**

Program and Project Codes

A PROGRAM is a plan of activities and procedures designed to accomplish predetermined objectives. Program codes are assigned at the discretion of the School District.

We suggest that program/project codes be utilized by each individual district to account for activity unique to your district. Program codes may be utilized to provide more detailed information for grant reporting requirements such as public radio or capital project reports. Student group or club transactions may also be segregated with the use of program codes. Although the Uniform Chart of Accounts contains many anticipated object codes, it is recommended that districts use program codes to enhance existing codes for circumstances that cannot be anticipated.

As an example, project codes could be utilized within the Capital Project fund(s) to segregate transaction activity for a project as needed to meet grant reporting standards as an alternative to establishing separate funds for each grant activity.

Project codes could be utilized within the Special Revenue Fund(s) to segregate transaction activity for a particular grant as needed to meet grant reporting standards.

It is suggested that project codes be utilized within the Agency Fund(s) to segregate transaction activity for a student group or club.

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Object Codes - Revenue

OBJECT codes describe the financial activity represented by a specific transaction. Revenue object codes refer to the source and type of specific revenues. Expenditure object codes describe the service or commodity obtained as a result of a specific expenditure. Balance sheet object codes refer to the asset acquired, liability incurred, or balance in a specific fund.

REVENUES are additions to the net current assets of a fund excluding Other Financing Sources and Expenditure Refunds.

- 000 REVENUE FROM LOCAL SOURCES - Revenue collected by cities and boroughs and appropriated to the school board for school purposes, and revenue produced within the school district for school purposes.

- 010 CITY/BOROUGH APPROPRIATIONS - Revenues and In-kind services received from cities and boroughs.

- 011 CITY/BOROUGH - DIRECT APPROPRIATIONS - Monies distributed to the school district by direct appropriation from the local city or borough for general school purposes. **(Required)**

- 012 CITY/BOROUGH - IN-KIND SERVICES APPROPRIATIONS - In-kind services provided without charge by the local governmental unit (city or borough) in lieu of a cash appropriation or in addition to such an appropriation. Amounts credited to this account are for services that would otherwise be purchased by the school district, valued at fair market value and supported by appropriate documentation, including a billing from the governmental unit (city or borough). The allowable services that may be provided or paid for are: utilities, energy, insurance, audit services, and maintenance of plant. A billing for utilities and energy is to include the quantity used and price. A billing for insurance and audits is to include the actual invoices from the provider that clearly shows the districts portion. Billings for maintenance of facilities are to include time spent by city or borough employees on maintenance of district facilities and the rate for their time. **(Required)**

- 020 FOOD SERVICES - Receipts from local food sales not reimbursed by state or federal agencies. **(Required)**

- 021 TYPE A STUDENT MEAL SALES - Receipts from the sale of Type A lunches to students. (Optional)

- 022 TYPE A ADULT MEAL SALES - Receipts from the sale of Type A lunches to adults. (Optional)

- 025 OTHER FOOD SALES - Receipts from food service programs that cannot be accounted for elsewhere. (Optional)

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- 030 EARNINGS ON INVESTMENTS - Interest or other earnings resulting from investment of school district funds. **(Required)**
- 031 INTEREST - (Optional)
- 032 GAIN ON INVESTMENTS - (Optional)
- 040 OTHER LOCAL REVENUES - All other local revenues which are not classified in any of the required accounts above. Fees collected from students and adults for use of school district operated swimming pools. Monies collected from the rental of school facilities such as the gymnasium. Unrestricted cash donations to the school district for school purposes made by individuals or organizations. Prior year recovery, out-of-state tuition and transportation, community services, proceeds from sale of supplies, equipment rentals and parking fee receipts. In-kind contributions other than from cities and boroughs, such as tribal organizations. **(Required)**
- 041 TUITION FROM STUDENTS - Tuition payments received from students enrolled in any instructional program for which a tuition fee is collected by the district. **(Required)**
- 042 TUITION FROM OTHER DISTRICTS - Tuition payments received from other school districts enrolled in any instructional program for which a tuition fee is collected by the district. **(Required)**
- 043 STUDENT ACTIVITY REVENUE - Receipts generated in connection with district sponsored activities, athletics, school plays and other district sponsored events. Examples include: fees charged to students and others for admittance to athletic events, plays and other district sponsored entertainment events are included here. (Optional)
- 044 LAB, SHOP, SPECIAL COURSE, PARKING AND TEXTBOOK FEES - Fees collected from students for lab, shop, special course materials, parking, and textbooks. (Optional)
- 045 LOCAL TRANSPORTATION FEES - Fees collected by the school district from students riding public school buses who are not eligible for free student transportation. (Optional)
- 046 RENTAL - Receipts resulting from the rental of space, equipment, or other district assets. (Optional)
- 047 E-RATE REVENUE - To account for the total E-rate subsidy provided by the universal Service Program. **(Required)**
- 050 REVENUE FROM STATE SOURCES - Object codes 050 through 099 have been reserved for revenue from state sources. **(Required)**

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- 051 FOUNDATION PROGRAM - The basic appropriation of state monies allocated to each school district based on the foundation formula. (Optional)
- 055 SUPPLEMENTAL AID - The appropriation of state money to school districts for general operating purposes for unique circumstances, emergencies, or other reasons authorized by Statute. (Optional)
- 056 TRS REVENUE ON-BEHALF OF THE SCHOOL DISTRICT - Payments made by the State for the benefit of the school district. Such revenue includes the payment to a pension or other post employment benefits plan by the State on behalf of an eligible *certificated* school district employee for services rendered to the school district.
(Required)
- 057 PERS REVENUE ON-BEHALF OF THE SCHOOL DISTRICT - Payments made by the State for the benefit of the school district. Such revenue includes the payment to a pension or other post employment benefits plan by the State on behalf of an eligible *non-certificated* school district employee for services rendered to the school district.
(Required)
- 059 TUITION - Amounts received for students who do not reside in the district as prescribed by a specific rate. (Optional)
- 060 BOARDING HOME AND RESIDENTIAL SCHOOL GRANTS - State funds granted to school districts for the cost of operating boarding home and student dormitory programs. (Optional)
- 065 STUDENT TRANSPORTATION - State reimbursement received for school student transportation costs. (Optional)
- 070 COMMUNITY SCHOOL GRANTS - State grant for Community School programs. (Optional)
- 080 SCHOOL CONSTRUCTION GRANTS - Amount paid by the state for school construction. (Optional)
- 085 DEBT SERVICE REIMBURSEMENT - Amount paid by the state for reimbursement of debt service from school construction. (Optional)
- 089 CIGARETTE TAX - Proceeds derived from the Cigarette Tax Act. (Optional)
- 090 OTHER STATE REVENUES - State revenues which cannot be classified in one of the above categories. (Optional)

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- 100 REVENUE FROM FEDERAL SOURCES - DIRECT - Object codes 100 through 149 have been reserved for revenue from direct federal sources. **(Required)**
- 110 IMPACT AID - Funds received as payment in-lieu of taxes for students whose parents either work or reside on Federal property. (Optional)
- 111 IMPACT AID ELIGIBLE - Unrestricted Federal funds received as payment in-lieu of taxes for students whose parents either work or reside on federal property. This revenue account is for recording only Impact Aid funds less add-on funds received (Special Ed and Indian Lands). (Optional)
- 112 IMPACT AID - SPECIAL EDUCATION ADD-ON - (Optional)
- 113 IMPACT AID - INDIAN LANDS ADD-ON - (Optional)
- 120 INDIAN EDUCATION - USDOE - (Optional)
- 130 JOHNSON O'MALLEY - BIA - (Optional)
- 140 OTHER DIRECT FEDERAL REVENUE - Other sources of direct federal revenue that are not classified elsewhere. (Optional)
- 150 REVENUE FROM FEDERAL SOURCES - THROUGH THE STATE OF ALASKA - Object codes 150 through 189 have been reserved for Federal grant revenue received through the Alaska Department of Education and Early Development. **(Required)**
- 161 USDA FOOD SERVICE REIMBURSEMENT - Federal reimbursement for: meals and milk served to students under approved Type A lunch programs, breakfast programs, and special milk programs and the purchase of equipment used in Type A lunch programs. Federal funds paid to institutions who chose to receive cash in preference to participation in donated commodities program. Cash value of food received from the Federal government. (Optional)
- 162 USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES - Value of USDA donated commodities received. (Optional)
- 163 SPECIAL MILK - (Optional)
- 170 GRANTS - EHA - (Optional)
- 180 GRANTS - ESEA - (Optional)

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- 181 OTHER REVENUE FROM FEDERAL SOURCES THROUGH THE STATE OF ALASKA - Object codes 181 through 189 have been reserved for other sources of federal revenue through the Alaska Department of Education and Early Development not classified elsewhere. (Optional)
- 190 REVENUE FROM FEDERAL SOURCES - OTHER INTERMEDIATE AGENCIES - Federal revenue received from other non-state and non-federal agencies. **(Required)**
- 200 OTHER SOURCES - To account for receipts and resources which are not current revenues including agency fund receipts, receipts from sale of property and insurance proceeds for compensation for the loss of a capital asset. **(Required)**
- 210 STUDENT AGENCY FUND RECEIPTS - Receipts received by the school district that belong to students and student groups and are held by the district on their behalf. **(Student Agency Fund 700 or 710 Only)** (Optional)
- 220 DONATIONS - Contributions to trust and agency funds. (Optional)
- 230 PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT - (Optional)
- 232 PROCEEDS FROM CAPITAL LEASES - (Optional)
- 233 PROCEEDS FROM ISSUANCE OF LONG-TERM DEBT - (Optional)
- 234 PROCEEDS FROM RETIREMENT OF LONG-TERM DEBT - (Optional)
- 235 OTHER - OTHER SOURCES - (Optional)
- 250 TRANSFERS FROM OTHER FUNDS - Money received unconditionally from another fund without expectation of repayment. Such monies are other financing sources of the receiving fund. **(Required)**

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Object Codes - Expenditures

EXPENDITURES are decreases in assets or increases in liabilities which decrease the amount of fund balance available. Object codes 300 through 599 have been reserved for expenditures. For school districts that wish to accumulate financial information in greater detail than the required object level, many required objects are further subdivided into optional objects. Optional objects provide for the grouping of expenditures or services in further detail; for example, Supplies, Materials, and Media, object 450 is a required object but could be further broken out into the optional Teaching Supplies, object 451. **The optional objects are components of the required objects** and if optional objects are used they should be aggregated and reported at the required object level. When establishing coding for required objects, the explanations and detail provided in the optional objects should be considered.

300 EMPLOYEE SALARIES AND EMPLOYEE BENEFITS - Expenditures to bona fide employees who are in positions of a permanent or temporary nature. This includes gross salary and employee benefits for personal services rendered while on the payroll of the school district. Object codes 310 through 349 have been reserved for salaries. Object codes 350 through 399 have been reserved for employee benefits. Salary and employee benefits are required to be prorated between functions as described when applicable.

310 CERTIFICATED SALARIES - Expenditures to employees who are in positions of a permanent nature or hired temporarily that are required to hold a teaching certificate as a condition of their employment, including personnel substituting for those in permanent positions. For all certificated positions, salary is required to be coded to Instruction, function 100 for any portion of time the employee is a classroom teacher. **(Required)**

311 CERTIFICATED SUPERINTENDENT - Certificated chief administrator of a school district. Directs and coordinates activities concerned with administration of the school district in accordance with Board of Education policies. Salary is required to be prorated outside of function 510 by those districts whose superintendent performs as described in the following examples.

Examples of required allocations for superintendent's salary outside of function 510 are: (1) The superintendent is the classroom teacher, this portion of time is allocated to Instruction, function 100; (2) The superintendent is the only administrator in the district and is certificated to evaluate teachers and performs other principal duties, this portion of time is allocated to School Administration, function 400; and (3) The superintendent is the only personnel in the district who is qualified as the special education coordinator, this portion of time is allocated to Special Education Support Services - Students, function 220. (Optional)

312 CERTIFICATED ASSOCIATE/ASSISTANT SUPERINTENDENT - Certificated administrator who assists superintendent in district-wide administrative duties. Salary is required to be prorated outside of function 510 by those districts whose associate/assistant superintendent performs as described in the following examples.

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Examples of allocation for associate/assistant superintendent salary outside of function 510 are: (1) The associate/assistant superintendent is the classroom teacher, this portion of time is allocated to Instruction, function 100; (2) The associate/assistant superintendent works in the business office, this portion of time is allocated to District Administration Support Services, function 550; (3) The associate/assistant superintendent evaluates teachers and performs other principal duties, this portion of time is allocated to School Administration, function 400; (4) The associate/assistant superintendent is the only personnel in the district who is qualified as the special education coordinator, this portion of time is allocated to Special Education Support Services - Students, function 220; and (5) The associate/assistant superintendent is assigned and performs the duties of a director/coordinator/manager as described in object code 314, this portion of time is allocated as prescribed in object code 314. (Optional)

- 313 CERTIFICATED PRINCIPAL/ASSISTANT PRINCIPAL - Certificated chief or assistant chief who leads, manages and coordinates instructional, administrative, and support activities of a primary or secondary attendance center. This code includes that portion of time that a head/lead teacher is delegated principal duties. Salary is required to be prorated outside of function 400 by those districts whose principal/assistant principal performs as described in the following examples.

Examples for allocation for principal/assistant principal salary outside of function 400 are: (1) The principal/assistant principal is the classroom teacher, this portion of time is allocated to Instruction, function 100; (2) The principal/assistant principal is the only personnel in the district who is qualified as the special education coordinator, this portion of time is allocated to Special Education Support Services, function 220; (3) The principal/assistant principal is assigned and performs the duties of a director/coordinator/manager as described in object code 314, this portion of time is allocated as prescribed in object code 314; and (4) The principal/assistant principal is the only personnel in the school who has specific training and certification for counseling and has been assigned and performs these specific duties, this portion of time is allocated to Support Services - Student, function 300. (Optional)

- 314 CERTIFICATED DIRECTOR/COORDINATOR/MANAGER - Certificated individuals who have specific training and expertise and are hired to perform direct primary and supervisory responsibility in a program area (for example, Title I) or area of instruction (for example, correspondence education). This includes certificated director/coordinator/manager for: federal programs, bilingual & bicultural, correspondence, curriculum, student services, community education, special education, staff development and vocational education. This category is distinguished from the principal or other certificated staff who may perform coordination of overall activities and overall support, the director/coordinator/manager perform directly with specific program or instruction areas. (Optional)

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- 315 CERTIFICATED TEACHER - A certificated individual who works under a contract, is paid from the teacher salary schedule, and provides direct instruction to students. The portion of time a head/lead teacher is delegated school administration-principal duties should be coded to School Administration, function 400. (Optional)
- 316 CERTIFICATED EXTRA DUTY PAY - A category used to account for additional salary or stipends of certificated personnel who perform extra-curricular duties, such as coaches, sponsors, and advisors. (Optional)
- 317 CERTIFICATED SUBSTITUTES - Certificated individuals who provide direct instruction to students in the absence of regular employees. (Optional)
- 318 CERTIFICATED SPECIALISTS - Certificated individuals who are specifically trained, certificated, and hired to perform in a special service area. Examples in the area of Special Education Support Services - Students, function 220 are: audiologist, physical or occupational therapist, psychologist. Examples in the area of Bilingual/Bicultural Instruction, function 120 are: recognized expert. Examples in the area of Student Support - Students, function 300 are: social workers, counselors, and nurses. Examples in the area of Support Services - Instruction, function 350 are: librarians. (Optional)
- 320 NON-CERTIFICATED SALARIES - Expenditures to employees who are in positions of a permanent nature or hired temporarily that are not required to hold a teaching certificate as a condition of their employment, including personnel substituting for those in permanent positions. This does **not** include contractual agreements for services or volunteers. **(Required)**
- 321 NON-CERTIFICATED DIRECTOR/COORDINATOR/MANAGER - Individuals who have specific training and expertise and are hired to perform direct primary and supervisory responsibility in designated areas. Examples include director/coordinator/manager for operations and maintenance, construction projects, the business office, public relations, and student transportation. (Optional)
- 322 NON-CERTIFICATED SPECIALISTS - Individuals who are specifically trained and hired to perform in a special service area. Examples include engineers, architects, and other non-certificated professionals. (Optional)
- 323 NON-CERTIFICATED AIDES - Instructional personnel specifically hired to assist certificated staff members with instruction or duty assignments. These positions are different than secretaries or other administrative support because they are specifically instructional. (Optional)
- 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)

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- 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. Payments to school board members are included here, not in object code 485, Stipends. (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 through 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 district's to provide unemployment insurance for employees. (Optional)
- 363 WORKERS' COMPENSATION - Expenditures by the school district to provide workers' compensation insurance for employees. (Optional)

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- 364 FICA CONTRIBUTION - Expenditures by the school district for the employer's share of taxes required by the Federal Insurance Contributions Act. (Optional)
- 365 RETIREMENT CONTRIBUTION - TRS - Expenditures by the school district for the employer's share of the required contribution to the Teachers' Retirement System. (Optional)
- 366 RETIREMENT CONTRIBUTION - PERS - Expenditures by the school district for the employer's share of the required contribution to the Public Employees' Retirement System. (Optional)
- 367 TRS ON-BEHALF PAYMENTS - Payments made by the state or other governments on behalf of the school district that benefit employees of the school district. These payments typically include State funding of the retirement contributions of school district personnel. An equal revenue amount should be recorded in revenue source 056. The full amount of the TRS on-behalf payments from all funds must be recorded in the operating fund. On-behalf payments for Student Transportation and Food Service functions should be included in function 300 and on-behalf payments for Construction & Facilities Acquisition functions should be included in function 600. (Optional)
- 368 PERS ON-BEHALF PAYMENTS - Payments made by the state or other governments on behalf of the school district that benefit employees of the school district. These payments typically include State funding of the retirement contributions of school district personnel. An equal revenue amount should be recorded in revenue source 057. The full amount of the PERS on-behalf payments from all funds must be recorded in the operating fund. On-behalf payments for Student Transportation and Food Service functions should be included in function 300 and on-behalf payments for Construction & Facilities Acquisition functions should be included in function 600. (Optional)
- 369 OTHER EMPLOYEE BENEFITS - Expenditures by the school district for other costs of employee benefits that cannot be accounted for elsewhere. Included are amounts for educational expenses that are either paid on behalf of or reimbursed to an employee. Other examples include SBS contributions, tuition, costs associated with maintaining professional certifications, and automobile and communication allowances. (Optional)
- 380 HOUSING ALLOWANCE/SUBSIDY - Expenditures by a school district to the housing lessor to cover part or all the cost of employee housing, and costs in excess of rental revenues on district owned teacher housing. **(Required)**
- 390 TRANSPORTATION ALLOWANCE - Expenditures by the school district to an employee or to a carrier for the cost of transportation to and/or from point of hire and duty station and for "R & R" travel for employees. **(Required)**
- 400 MATERIALS, SUPPLIES, SERVICES & OTHER

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- 410 PROFESSIONAL AND TECHNICAL SERVICES - Expenditures for services which can only be performed by persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, dentists, medical doctors, consultants, and accountants. Also included are personnel who provide direct instruction for students or inservice training for instructional staff. These are services rendered by personnel not on the payroll of the school district. **(Required)**
- 411 INSTRUCTIONAL SERVICES - Expenditures of non-employee services performed by qualified persons providing direct instruction for students or in-service training for instructional staff. (Optional)
- 412 AUDITING AND ACCOUNTING SERVICES - Expenditures of non-employee accounting services, or fees for independent audit services. (Optional)
- 413 MANAGEMENT SERVICES - Expenditures of non-employee management services including evaluations of systems and procedures, management audits, and construction management. (Optional)
- 414 LEGAL SERVICES - Expenditures of non-employee legal services performed. (Optional)
- 415 MEDICAL SERVICES - Expenditures of medical services provided by dentists and doctors. (Optional)
- 416 ENGINEERING AND ARCHITECTURAL SERVICES - Expenditures of engineering and architectural professional services. (Optional)
- 417 DATA PROCESSING AND CODING SERVICES - Expenditures of contract payments for data entry, formatting, and processing services other than programming provided by a private company or a State agency. The rental of data processing equipment is **not** included here but in object code 441, Rentals. (Optional)
- 418 OTHER PROFESSIONAL SERVICES - Expenditures for all other special services including, but not limited to: the Department of Natural Resources for inspecting and investigating a site for archaeological significance; a consultant hired for design reviews; a contracted "cost estimator;" making a material take-off from the plans and specifications; fees and costs for various state, federal, municipal or borough design/construction review, such as: State Fire Marshall for code compliance and municipality fees for plan review. (Optional)
- 419 CHIEF ADMINISTRATOR CONTRACT SERVICES - Expenditures for the contracted services of a certificated chief administrator for a school district. Directs and coordinates activities concerned with administration of the school district in accordance with Board of Education policies. The contracted chief administrator expenditure is required to be

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prorated outside of function 510 by those districts whose contracted chief administrator performs as described in the following examples.

Examples of required allocations for contracted expenditure outside of function 510 are: (1) The chief administrator is the classroom teacher, this portion of time is allocated to Instruction, function 100; (2) The chief administrator is the only administrator in the district and is certificated to evaluate teachers and performs other principal duties, this portion of time is allocated to School Administration, function 400; and (3) The chief administrator is the only personnel in the district who is qualified as the special education coordinator, this portion of time is allocated to Special Education Support Services - Students, function 220. **(Required)**

- 420 STAFF TRAVEL - Expenditures for transportation, meals, hotel and other expenses associated with traveling on business for all school district personnel including public 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 reimbursements, 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 included here, but rather under object 440, Other Purchased Services. **(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 allowance, 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)

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- 432 GARBAGE - Expenditures to third parties for garbage collection and related services. (Optional)
- 433 COMMUNICATIONS - Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; data communication services to establish or maintain computer-based communications, networking, and internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; and postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers. Expenditures for software should be coded to object code 475, Supplies-Technology Related, if the software was not capitalized or object code 513, Technology Software, if the software is eligible for capitalization as determined by Appendix A. (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)
- 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

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- rental when operated by school district personnel, lease of data processing equipment, lease-purchase arrangements and similar rental agreements. Also included here are rentals and operating leases of computers and related equipment for both temporary and long-range use. This only includes operating leases, not capital leases. Equipment acquired with capital leases (e.g., lease to own) that meet the capitalization criteria are recorded in object code 510, Equipment. Capital leases that do not meet the capitalization criteria are recorded in object code 475, Supplies-Technology Related. (Optional)
- 442 SITE AND BUILDING REPAIR AND MAINTENANCE SERVICES - Expenditures for contracted site and building repairs and maintenance services. (Optional)
- 443 EQUIPMENT REPAIR AND MAINTENANCE SERVICES - Expenditures for contracted equipment repairs and maintenance services. (Optional)
- 444 TECHNOLOGY-RELATED REPAIRS AND MAINTENANCE - Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for the maintenance and support of technology hardware (e.g., personal computers and servers) and software (located on a school district's computers or servers). Software costs are not recorded here but under object code 475, Supplies-Technology Related. (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)
- 448 FIDELITY BOND PREMIUMS - Expenditures for bonds guaranteeing the school district against losses resulting from actions of the treasurer, employees, or other persons of the district. Included are any expenditures (not judgments) made in lieu of fidelity bonds. (Optional)
- 449 STUDENT ACCIDENT INSURANCE - Expenditures for accident insurance for part or all of the students of the school district. Insurance premiums collected by the district from students and paid to an insurance company on behalf of the students do **not** constitute an expenditure of the district. (See Agency Fund.) (Optional)

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- 450 SUPPLIES, MATERIALS AND MEDIA - Expenditures for supplies, materials, and media items as listed in optional codes 451 through 479. A supply item is any article or material which meets one or more of the following conditions: (1) it is consumed in use; (2) it loses its original shape or appearance with use; (3) it is expendable, that is, if the article is damaged or some of its parts are lost or worn out it is usually more feasible to replace it with an entirely new unit rather than repair it; (4) it is an inexpensive item whose small unit cost makes it inadvisable to capitalize the item; or (5) it loses its identity through incorporation into a different or more complete unit or substance. (See Appendix A for additional guidance in supplies vs. equipment.)
- Costs and delivery costs of teaching supplies, textbooks and bindings or repairs, library books, periodicals and newspapers, and audio-visual costs are recorded here. Costs associated with materials and supplies used by district maintenance employees in the repair and upkeep of buildings, apparatus, equipment and grounds, and custodial supplies. Also included are office supplies, shop tools, office appliances, home economics dishes and kitchen utensils, items for science laboratories, athletic equipment, gasoline and lubricants used for the district's vehicles or equipment, food and milk. **(Required)**
- 451 TEACHING SUPPLIES - Expenditures for instructional supplies for all grades and instructional departments including physical education. Included are delivery costs for such supplies. Textbooks, library books and audio-visual costs are **not** recorded here. (Optional)
- 452 MAINTENANCE AND CONSTRUCTION SUPPLIES AND MATERIALS - Expenditures for all materials and supplies used by the district for the construction, repair and upkeep of buildings, apparatus, equipment and grounds. (Optional)
- 453 JANITORIAL SUPPLIES - Expenditures for all custodial supplies consumed in use, such as brooms, mops, sweeping compound, soap, paper towels, and other such supplies. (Optional)
- 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.

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- 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)
- 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)
- 475 SUPPLIES-TECHNOLOGY RELATED - Technology-related supplies include supplies that are typically used in conjunction with technology related hardware or software. Some examples are CDs, flash or jump drives, cables, monitor stands, E-readers (including tablets and mobile devices), printers, copiers, software costs, and cloud-based applications that do not meet the capitalization criteria (See Appendix A) should be reported here. Any items that meet the capitalization criteria are not included here, but in object code 512, Technology-Related Hardware or object code 513, Technology Software. (Optional)
- 479 OTHER SUPPLIES, MATERIALS, AND MEDIA - Expenditures for all other supplies, materials and media items that cannot be accounted for elsewhere. (Optional)

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- 480 TUITION-STUDENTS AND STIPENDS - See definitions below for tuition and stipends. **(Required)**
- 481 TUITION-STUDENT - Expenditures to reimburse other school districts or other educational organizations for providing specialized instructional services to students residing within the boundaries of the paying school 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 **not** included here but in object code 329, Non-Certificated Substitute/Temporaries. 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. **(Fund 205 Only) (Required)**
- 490 OTHER EXPENSES - Expenditures for goods and services that cannot be accounted for elsewhere, including items in optional codes 491 through 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 financial institutions and 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)
- 495 INDIRECT COSTS - Expenditures related to indirect cost recovery on grants and the corresponding credit to the General Fund. **(Function 550 Only) (Required)**

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- 500 CAPITAL OUTLAY - Expenditures of capital assets or additions to capital 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, software, vehicles, generators and other equipment. (See Appendix A for additional guidance on supplies vs. equipment.) **(Required)**
- 512 TECHNOLOGY-RELATED HARDWARE - Expenditures for technology-related equipment and technology infrastructure that meet the capitalization criteria. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Technology-related supplies should be coded to object code 475, Supplies - Technology Related. (Optional)
- 513 TECHNOLOGY SOFTWARE - Expenditures for purchased software, including related software implementation costs, used for educational or administrative purposes that meet the capitalization criteria. Expenditures for software that meet the standards for classification as a supply (e.g., an annual subscription) should be coded to object code 475, Supplies - Technology Related. (Optional)
- 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. **(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)

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- 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)**
- 550 TRANSFER TO OTHER FUNDS - Payments of cash or other assets from one fund to another. Transfers between funds generally are from the School Operating Fund to other funds. Designated codes are: **(Required)**
- 551 TRANSFER TO GENERAL FUND - (Optional)
- 552 TRANSFER TO SPECIAL REVENUE FUND - (Optional)
- 553 TRANSFER TO DEBT SERVICE FUND - (Optional)
- 554 TRANSFER TO CAPITAL PROJECTS FUND - (Optional)
- 555 TRANSFER TO ENTERPRISE FUND - (Optional)
- 556 TRANSFER TO INTERNAL SERVICE FUND - (Optional)
- 557 TRANSFER TO TRUST FUND - (Optional)
- 560 OTHER NONCURRENT DEBITS - To account for prior period adjustments and/or other noncurrent unclassified debits. **(Required)**
- 561 AGENCY FUND OUTFLOW - To account for cash disbursements from Agency funds. (Optional)
- 562 TRANSFER TO OTHER GOVERNMENTAL UNITS - To account for transfers to other governmental agencies. (Optional)

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Object Codes - Balance Sheet/Statement of Net Position

- 600 ASSETS are probable future economic benefits obtained or controlled by the district as a result of past transactions or events. Assets include all cash, receivables, inventories, property, etc., of the school district. Also included are capital assets acquired under capital lease.
- 610 CASH - **(Required)**
- 611 CASH ON DEPOSIT IN BANK/WITH TREASURER - Monies on deposit with banks or Borough Treasurers. (Optional)
- 612 PETTY CASH - Account which records the balance and activity of the district's petty cash fund(s). (Optional)
- 613 CASH ON HAND - Any undeposited cash which that cannot be accounted for elsewhere. (Optional)
- 614 CASH CHANGE FUNDS - Cash set aside for cash register change. (Optional)
- 615 CERTIFICATES OF DEPOSIT (CD's) - Certificates of Deposit maturing in less than one year. (Optional)
- 616 CASH WITH FISCAL AGENT - Cash held by third party fiscal agent. (Optional)
- 620 INVESTMENTS - Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. This account does not include capital assets used in school district operations. Separate accounts for each category of investment may be maintained. **(Required)**
- 621 REPURCHASE AGREEMENTS - (Optional)
- 622 COMMERCIAL PAPER - (Optional)
- 623 OTHER INVESTMENTS - Investments that cannot be accounted for elsewhere. (Optional)
- 630 ACCOUNTS RECEIVABLE - Current amount due from individuals and/or agencies. **(Required)**
- 631 TUITION RECEIVABLE - Amounts to be collected from students, their parents, welfare agencies or other school districts for education provided in the schools of the system. (Optional)

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- 633 LOANS RECEIVABLE - Loan amounts due from persons or organizations, including notes taken as security for such loans, where permitted by statutory authority. (Optional)
- 639 OTHER RECEIVABLES - Used to designate accounts receivable that cannot be accounted for elsewhere. (Optional)
- 640 DUE FROM OTHER FUNDS - An asset account used to indicate amounts owed to a particular fund by another fund. **(Required)**
- 641 INTERFUND RECEIVABLES - (Optional)
- 650 INVENTORIES - Supplies on hand but not yet distributed to requisitioning units. **(Required)**
- 651 INVENTORIES FOR RESALE - Goods held by a school district for resale rather than for use in its own operations. (Optional)
- 652 FOOD INVENTORY - Value of food used in food service programs. (Optional)
- 653 FUEL INVENTORY - Value of fuel inventories. (Optional)
- 654 SUPPLIES INVENTORY - Value of supplies not yet consumed or distributed. (Optional)
- 660 PREPAID EXPENSES - Expenses entered in the accounts 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 premiums on unexpired insurance. **(Required)**
- 670 OTHER ASSETS - An account to designate any assets that cannot be accounted for elsewhere (except Property, Plant and Equipment). **(Required)**
- 671 EQUITY IN INSURANCE POOL - (Optional)
- 680 PROPERTY, PLANT, AND EQUIPMENT - It is recommended that the following categories of building and equipment be further broken down into district designated type categories such as: instructional, physical plant, office, food service, housing and maintenance. Project codes could be used to segregate capital assets into these type categories. These asset accounts are used in Proprietary Funds, Fiduciary Funds, and the government-wide financial statements.
- 681 LAND - A capital asset account which reflects the acquisition value of land used by a school district. If land is purchased, this account includes the purchase price and costs such as legal fees, filing and excavation costs, and other associated improvement costs

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- which are incurred to put the land in condition for its intended use. If the land is acquired by gift, the account reflects the appraised value at the time of acquisition. **(Required)**
- 682 BUILDINGS - A capital asset account which reflects the acquisition value of permanent structures used to house persons and property used by the school district. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects the appraised value at time of acquisition. **(Required)**
- 683 IMPROVEMENTS OTHER THAN BUILDINGS - A capital asset account which 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, the account reflects the appraised value at time of acquisition. **(Required)**
- 684 EQUIPMENT - A capital asset account which reflects the acquisition value of equipment. Examples are machinery, trucks, cars and furniture. **(Required)**
- 685 CONSTRUCTION-IN-PROGRESS - A capital asset account which reflects the cost of construction work undertaken but not yet completed. (Optional)
- 686 ACCUMULATED DEPRECIATION - A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of capital assets. **(Required)**
- 690 OTHER DEBITS - As needed to record Balance Sheet debits that cannot be accounted for elsewhere. (Optional)
- 691 AMOUNT AVAILABLE IN DEBT SERVICE FUND - Account for the amount available for retirement of general long-term debt in the General Long-Term Debt Account Group. **(Required)**
- 692 AMOUNT TO BE PROVIDED FOR RETIREMENT OF LONG-TERM DEBT - Account for the additional amount needed to retire general long-term debt. **(Required)**
- 693 INTANGIBLE ASSETS - An intangible asset is a capital asset that lacks physical substance, is nonfinancial in nature, and has an initial useful life of more than 1 year. Intangible assets may be purchased or licensed, acquired through nonexchange transactions, or internally generated. Examples include easements, contractual rights, patents, trademarks, and computer software. **(Required)**

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- 695 DEFERRED OUTFLOWS OF RESOURCES - A consumption of net assets by the government that is applicable to a future reporting period. **(Required)**
- 700 LIABILITIES - The district's legal obligations to third parties.
- 710 ACCOUNTS PAYABLE - Amounts owed to private persons, firms or corporations for goods and services received by a school district on credit. This account does **not** include amounts due to other funds, student groups of the same school district or to other governmental units. **(Required)**
- 712 JUDGMENTS PAYABLE - Amounts due to others as the result of court decisions. (Optional)
- 713 CONTRACTS PAYABLE - Amounts due on contracts for goods and services received by a school district. (Optional)
- 714 DEPOSITS PAYABLE - Liability for deposits received as a prerequisite to providing or receiving services and/or goods. (Optional)
- 720 PAYROLL ACCRUALS AND LIABILITIES - **(Required)**
- 721 PERS PAYABLE - Amounts due and/or accrued payable to the State Public Employees' Retirement System. (Optional)
- 722 TRS PAYABLE - Amounts due and/or accrued payable to the State Teachers' Retirement System. (Optional)
- 723 UNEMPLOYMENT COMPENSATION PAYABLE - Amounts due and/or accrued payable for unemployment compensation contributions. (Optional)
- 724 SUPPLEMENTAL BENEFITS SYSTEM PAYABLE - Amounts due and/or accrued payable to the State Supplemental Benefits System. (Optional)
- 725 WORKERS' COMPENSATION PAYABLE - Amounts due and/or accrued for Workers' Compensation Insurance. (Optional)
- 726 FEDERAL WITHHOLDING PAYABLE - Amounts due to the Internal Revenue Service for payroll related Federal Income Tax liabilities. (Optional)
- 727 HEALTH AND LIFE INSURANCE PAYABLE - Amounts due and/or accrued for health and life insurance. (Optional)
- 728 STATE WITHHOLDING PAYABLE - Amount withheld from employees for State Income Taxes. (Optional)

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- 729 FICA CONTRIBUTION PAYABLE - Amounts due and/or accrued for FICA and FICA Medical. (Optional)
- 730 COMPENSATED ABSENCES - CURRENT - Amount accrued for paid leaves that will be liquidated within the year. (Optional)
- 731 - 739 OTHER PAYROLL LIABILITIES - Other payroll related payables and accruals which cannot be reported under the previous accounts. (Optional)
- 740 LEASES AND CONTRACTS PAYABLE - **(Required)**
- 741 LEASE-PURCHASE PAYABLE - CURRENT - Amounts due during the current year on lease-purchase agreements. (Optional)
- 742 CONSTRUCTION CONTRACTS PAYABLE - Amounts due by a school district on contracts for construction of buildings, structures and other improvements. (Optional)
- 743 CONSTRUCTION CONTRACTS PAYABLE - RETAINED PERCENTAGE - Liabilities on account of construction contracts for that portion of the work which 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. (Optional)
- 750 LOANS PAYABLE - CURRENT - Amount due during the current year on outstanding loans. **(Required)**
- 760 UNEARNED REVENUE - Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are one example. **(Required)**
- 770 DUE TO OTHER FUNDS - An account used to indicate amounts owed by a particular fund to another fund of the school district. It is recommended that separate accounts be maintained for each inter-fund payable. **(Required)**
- 780 DUE TO OTHERS - EXTERNAL GROUPS AND AGENCIES - Amounts due to a governmental unit or agency by the school district. It is recommended that separate accounts be maintained for each payable. **(Required)**
- 790 LONG-TERM LIABILITIES - Liabilities not due and payable within one year. **(Required)**
- 791 LEASE-PURCHASE PAYABLE - LONG-TERM - The total payable amount, less the current portion, of lease-purchase agreements. (Optional)

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- 792 LOANS PAYABLE - Amount of loans payable in future years. (Optional)
- 793 COMPENSATED ABSENCES - Amounts accrued for paid leaves that will not be liquidated within a year. (Optional)
- 795 DEFERRED INFLOWS OF RESOURCES - An acquisition of net assets by the government that is applicable to a future reporting period. A deferred inflow of resources should be recognized when resources are received or recognized as a receivable before (a) the period for which property taxes are levied or (b) the period when the resources are required to be used. When an asset is recorded in governmental fund financial statements but the revenue is not available, the government should report a deferred inflow of resources until such time as the revenue becomes available. **(Required)**
- 800 FUND BALANCE - The difference between fund assets and fund liabilities of governmental and similar trust funds. The fund balance definitions are aligned with GASB Statement 54. See Appendix D for specific guidance on calculating the fund balance in accordance with AS 14.17.505 and 4 AAC 09.160.
- 810 NONSPENDABLE FUND BALANCE - Nonspendable fund balance represents the amount of fund balance that cannot be spent because either (a) it is not in spendable form (most commonly evidenced by inventory, prepaid assets, and long-term portions of receivables); or (b) it is legally or contractually required to remain intact (most commonly evidenced by the nonexpendable principal in a permanent fund). There is an enforceable requirement that the money be maintained intact and thus cannot be used. This would include items that are not in cash or not expected to be converted to cash such as inventory, supplies, and prepaid amounts. It may also include the long-term amount of loans and receivables, as well as property acquired for resale and the corpus (principal) of a permanent fund. For example, a donation to the district that stipulates only the interest earnings on that donation can be spent would be considered as a part of "nonspendable" fund balance. **(Required)**
- 810 - 818 NONSPENDABLE FUND BALANCE - This range can be used to identify nonspendable items under object code 810. (Optional)
- 819 RESTRICTED FUND BALANCE - Restricted fund balance should be reported to reflect legally enforceable constraints placed on the use of resources that are either (a) externally imposed by creditors (e.g., debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. This would include an unexpended student allotment provided through a correspondence study program. **(Required)**
- 820 COMMITTED FUND BALANCE - Committed fund balance represents *formal* constraints imposed through formal action at the district's highest level of decision making authority (generally the school district's governing board). **(Required)**

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- 820 - 829 COMMITTED FOR (DISTRICT COMMITMENTS) - “Committed” indicates tentative plans for future use of a portion of the fund balance, such as Committed for Construction Projects. (Optional)
- 830 ASSIGNED FUND BALANCE - Assigned fund balance represents *intentional* constraints placed on resources by the governing board or its appointees’ intent to be used for specific purposes, but meet neither the restricted nor the committed forms of constraint. The creation of these constraints does not require formal action, although formal action to enact is not prohibited and formal action is not required to reverse that classification. Also, the assigned fund balance classification is the residual classification for the special revenue, debt service, capital projects, and/or permanent funds after nonspendable, restricted, and committed balances have been identified (unless the residual amount is negative, which would require presentation as unassigned fund balance). This would include encumbrances, Impact Aid advances, and self-insurance. **(Required)**
- 830 - 844 SPECIFIC ASSIGNED FUND BALANCE - This range can be used to identify assigned items under object code 830. (Optional)
- 845 UNASSIGNED FUND BALANCE - The unassigned fund balance classification is the residual classification, for the general fund only, after nonspendable, restricted, committed, and assigned balances have been identified. For the general fund, unassigned fund balance may represent either a positive or negative balance. In funds other than the General Fund, an Unassigned Fund Balance may be used only if their respective residual balances are negative. The unassigned fund balance classification is used for special revenue, debt service, capital projects, or permanent funds *only* if the residual amount of fund balance is negative. It is also used to report the residual amount for all *other* governmental funds after nonspendable, restricted, and committed balances have been identified, if the residual amount is negative. **(Required)**
- 850 NET INVESTMENT IN CAPITAL ASSETS - This account is used to record the component of net position invested in capital assets, net of related debt, that represents total capital assets less accumulated depreciation less debt directly related to capital assets. This account is to be used only in proprietary funds and government-wide statements. **(Required)**
- 860 RESTRICTED NET POSITION - This account is used to record the component of net position that represents net assets legally restricted by sources internal or external to the organization. This account is to be used only in proprietary funds and government-wide statements. **(Required)**
- 870 UNRESTRICTED NET POSITION - This account is used to record the component of net position that represents net position not classified in accounts 850 and 860. This account is to be used only in proprietary funds and government-wide statements. **(Required)**

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- 900 BUDGETARY AND CONTROL ACCOUNTS - These accounts are provided to assist the school district in maintaining overall control of its revenues and expenses within the double entry system. However, all such accounts are closed out before the year-end financial reports are prepared. The 900 series has been reserved for budgetary and control accounts. (Optional)
- 910 ESTIMATED REVENUES (CONTROL) - The amount of revenues estimated to be received or to become receivable during the fiscal period. At the end of the fiscal period the account is closed out and does not appear in the annual balance sheet. (Optional)
- 911 REVENUES (CONTROL) - A control account for actual revenues which must always equal the net total balances of object codes 000 through 299. (Optional)
- 920 APPROPRIATIONS (CONTROL) - This account records the appropriated expenditures. At the end of the fiscal period the account is closed out and does not appear in the annual balance sheet. (Optional)
- 921 EXPENDITURES (CONTROL) - A control account for actual expenditures which must always equal the net total balances of object codes 300 through 599. (Optional)
- 930 ENCUMBRANCES (CONTROL) - This account designates obligations in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances are deducted along with the expenses from budgeted expenses to arrive at the unencumbered budget balance. At the end of the fiscal period the account is closed out and does not appear in the annual balance sheet. (Optional)

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APPENDIX A - CRITERIA FOR DISTINGUISHING EQUIPMENT FROM SUPPLY ITEMS

(Listed in Priority Order)

Lasts more than one year → NO

↓ YES

Repair rather than replace → NO

↓ YES

Independent unit rather than being incorporated into another unit → NO

↓ YES

Cost of tagging and inventory small percent of item cost → NO

↓ YES

Meets or exceeds the district's capitalization threshold or \$5,000 whichever is less (with due regard for group control of some items) → NO

↓ YES

At first NO item declared to be a **SUPPLY**

EQUIPMENT

APPENDIX B - FUNCTION 360 INSTRUCTIONAL-RELATED TECHNOLOGY - EXPANDED DEFINITION

Costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in function 360.

Examples provided to clarify items under function 360, Instructional-Related Technology:

- **Technology Service Personnel.** Activities concerned with staffing, directing, managing, and supervising data-processing and instructional-related technology services.
- **Student Computer Centers.** Activities concerned with supporting and maintaining computer centers (outside the classroom) that are established to support the instructional environment. These centers may be located in the library or in other locations but not primarily dedicated to student-teacher learning. Computer centers that are primarily dedicated to instruction should be coded to instruction.
- **Systems Analysis and Planning.** 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 equipment.
- **Systems Application Development.** 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.
- **Systems Operations.** Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.
- **Network Support.** Services that support the networks used for instruction-related activities.
- **Hardware and Software Maintenance and Support.**
- **Professional Development for Instruction-Focused Technology Personnel.** Costs that are incurred when staff acquire knowledge and skills to support instructional technologies.

**APPENDIX C - FUNCTION 560 ADMINISTRATIVE TECHNOLOGY SERVICES -
EXPANDED DEFINITION**

Costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware and software maintenance and support services, and other technology-related administrative costs should be captured in function 560.

Examples provided to clarify items under function 560, Administrative Technology Services:

- Technology Service Personnel. Activities concerned with staffing, directing, managing, and supervising data-processing services.
- Systems Planning and Analysis. 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.
- Systems Application Development. 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.
- Systems Operations. Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.
- Network Support Services.
- Hardware and Software Maintenance and Support Services.
- Professional Development Costs for Administrative Technology Personnel.
- Other Technology Services. Activities concerned with data processing not described above.

APPENDIX D - FUND BALANCE CALCULATION FOR AS 14.17.505 AND 4 AAC 09.160

The fund balance object codes (800 through 845) are aligned with GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which requires the fund balance for governmental funds to be reported in classifications that clarify the constraints on how resources can be spent.

In accordance with 4 AAC 09.160, all funds in the year-end fund balance of a school district's operating fund are subject to the 10 percent limit described in AS 14.17.505(a), except for the funds in the following six categories:

- 1) Encumbrances;
- 2) Inventory;
- 3) Prepaid expenses, which may include fuel;
- 4) Self-insurance;
- 5) Federal impact aid received
 - (a) in response to the application for impact aid submitted in the fiscal year that immediately preceded the current fiscal year; and
 - (b) on or after March 1 of the current fiscal year that was awarded as a result of applications that were submitted before the application for impact aid for the current fiscal year; and
- 6) Unexpended annual student allotment money as provided under AS 14.03.320(c).

For the purposes of AS 14.17.505(a), the "unreserved portion of the year-end fund balance of a school operating fund" is the portion of the fund balance remaining after the deduction of the above six categories.