

Changes to the Uniform Chart of Accounts (changes in italics & underlined)

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Fund Codes

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)**

225 BOARDING HOME AND RESIDENTIAL SCHOOL FUND - A fund used to account for revenue and expenditures for boarding home or residential school activity. **(Required)**

400 DEBT SERVICE FUND - A fund used to account for financial resources that are restricted, committed, or assigned to expenditure 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)**

500-579 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 of proprietary funds or trust funds). To account for resources used for acquiring capital facilities including real property, initial equipment, additions and major repairs or improvements to facilities. All projects funded by State construction grants, bonded indebtedness, and district designated capital projects. **(Required)**

580-599 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)

600-649 ENTERPRISE FUND(S) – These funds account for any activity for which a fee is charged to external users for goods and 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)

720-759 OTHER AGENCY FUND(S) - A fund or funds 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).

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 postemployment 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 funds.

Function Codes

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 *television, radio, computer, the internet, 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)

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)

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.

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, 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 administrative costs. See Appendix C for specific examples. (Optional)

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)**

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)**

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)**

888 PERCENT FOR ART – Art includes the selection, design/fabrication, and installation of 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. Included would be *such* transactions 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)**

Object Codes

Revenues

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)**

Expenditures

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 tuition, costs associated with maintaining professional certifications, and automobile and communication allowances. (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)

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)

441 RENTALS - Expenditures for the lease or rental of land, buildings and equipment for the temporary or long-range use of the school district. Included are bus and other vehicle rental when operated by school district personnel, lease of data processing equipment, lease-purchase arrangements and similar rental agreements. 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. 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)

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)

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)

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)

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)

Assets

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 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)**

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)

695 DEFERRED OUTFLOWS OF RESOURCES - A consumption of net assets by the government that is applicable to a future reporting period. (Required)

Liabilities

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)

Fund Balances

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)

811-818 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)

821-829 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)

831-844 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)