

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

- 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 SERVICES - Expenditures of contract payments for data processing services provided by a private company or a State agency. The rental of data processing equipment is **not** included here but in the function the equipment will be used. (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 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)**

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- 421 STAFF TRANSPORTATION - Expenditures for employee airfare, mileage allowances, car rental, aircraft charters, train fares, bus fares, and ferry fares. Conference fees are also recorded here. (Optional)
- 422 STAFF PER DIEM - Expenditures for housing, meals, daily travel allowances and other expenditures for employees while away from home on business. (Optional)
- 425 STUDENT TRAVEL - Expenditures for transportation and related costs of classroom related and extra-curricular travel for students and chaperones. Expenditures for contracted services for to and from school transportation services and other State-approved student transportation should not be include here, but rather under object 440. **(Required)**
- 426 STUDENT TRANSPORTATION - Expenditures for student airfare, mileage allowances, car rental, aircraft charters, train fares, and bus fares. (Optional)
- 427 STUDENT PER DIEM - Expenditures for housing, meals, daily travel 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)
- 432 GARBAGE - Expenditures to third parties for garbage collection and related services. (Optional)
- 433 COMMUNICATIONS - Expenditures to third parties for services such as telephone and internet and as well as postage machine rentals and postage. (Optional)
- 434 OTHER UTILITY SERVICES - Expenditures to third parties for other utility services that cannot be accounted for elsewhere. (Optional)
- 435 ENERGY - Expenditures for electricity, heating oil, natural or bottled gas, coal, gasoline, diesel and other energy. **(Required)**
- 436 ELECTRICITY - Expenditures for electricity paid to a private or public utility company. (Optional)
- 437 NATURAL OR BOTTLED GAS - Expenditures for natural or bottled gas paid to a private or public utility company. (Optional)