




THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

**Department of Education
& Early Development**

FINANCE & SUPPORT SERVICES

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TO: School District Business Managers

FROM: Heidi Teshner 
Director of Finance and Support Services

DATE: November 30, 2020

SUBJECT: Uniform Chart of Accounts Guidance

In order to provide a consistent financial reporting structure to record virtual meeting and conference costs during this unprecedented time, the Alaska Department of Education & Early Development (DEED) is providing this guidance for school districts. DEED worked in partnership with the Alaska Association of School Business Officials (ALASBO) Chart of Accounts Committee to develop this guidance.

The fees to attend conferences, either virtual or in-person, shall be recorded to object code 410 Professional and Technical Services. All travel-related costs (e.g., transportation, lodging, per diem) will still be recorded to object code 420 Staff Travel. The cost of membership dues (e.g., fees paid to professional organizations) will still be recorded to object code 490 Other Expenses.

Meeting Expenses	Required Object Codes
Conference fees	410 Professional and Technical Services
Travel-related costs	420 Staff Travel
Membership dues	490 Other Expenses

This guidance shall be effective retroactive to July 1, 2020. Some school districts may need to make mid-year amendments to their FY2021 operating fund or special revenue fund budgets. Please note that this guidance is also in alignment with the Financial Accounting for Local and State School Systems, 2014 Edition, published by the National Center for Education Statistics.

Should you have any questions regarding this guidance, please reach out to Elwin Blackwell, School Finance Manager, at 907-465-8665 or Elwin.Blackwell@alaska.gov.