

NOTICE OF PROPOSED CHANGES TO
UNIFORM CHART OF ACCOUNTS AND ACCOUNT CODE DESCRIPTIONS
IN THE REGULATIONS OF
THE DEPARTMENT OF EDUCATION AND EARLY DEVELOPMENT

BRIEF DESCRIPTION: The proposed amendments would modernize, update, and clarify the Uniform Chart of Accounts adopted by reference in 4 AAC 06.120(a)(2).

The Department of Education and Early Development proposes to adopt regulation changes in Title 4 of the Alaska Administrative Code dealing with the chart of accounts, including the following:

4 AAC 06.120(a)(2), with proposed changes, would (1) update and clarify the Uniform Chart of Accounts and Account Descriptions for Public School Districts; (2) amend and create descriptions to clarify how to report technology-related activities and expenditures for consistency among districts; and (3) amend and bring the account codes and descriptions into conformity with Governmental Accounting Standards Board (GASB) statements.

The Department of Education and Early Development invites the public to submit written comments during the written comment period, which begins with the date of this notice and ends on March 17, 2018, at 4:30 p.m. The written comment period closes in advance of the meeting of the State Board of Education and Early Development at which the board will consider the adoption of the proposed regulations. This allows the Department of Education and Early Development an opportunity to prepare changes based on written comment and to distribute any proposed changes to the board for its consideration prior to the meeting.

You may comment in writing on the proposed regulation changes, including the potential costs to private persons of complying with the proposed changes, by submitting written comments to the Commissioner's Office, Department of Education and Early Development, Attn: Regulations Review, 801 West Tenth Street, Suite 200, PO Box 110500, Juneau, Alaska 99811-0500.

You also may submit written comments by facsimile at (907) 465-4156; by electronic mail to melissa.mccormick@alaska.gov; and online at the website of the Department of Education and Early Development at <https://education.alaska.gov/regs/comment.cfm>. Written comments also may be submitted through the Alaska Online Public Notice System by accessing this notice on the system and using the comment link.

All written comments must be received not later than 4:30 p.m. on March 17, 2018.

After the written comment period has ended, you may submit oral comments to the State Board of Education and Early Development at a hearing to be held by the board on March 19, by audio-conference or in person. The hearing will be held from 11:10 a.m. to 12:10 p.m. but may be extended to accommodate those present before 11:00 a.m. who have not had an opportunity to comment before 12:10 p.m.

You may submit oral comments at this hearing, during this time only, via the Legislative Information Office streaming by calling 1-844-586-9085 if you are outside of Juneau or

Anchorage. For participation from Juneau, call 586-9085. For participation from Anchorage, call 563-9085.

You also may submit oral comment by visiting your local Legislative Information Office (LIO). The following LIO's will participate: Anchorage, 716 W 4th Ave., Suite 100; Bethel, 301 Willow St.; Fairbanks, 1292 Sadler Way, Suite 308; Juneau, Room 111 Terry Miller Bldg.; Kenai, 145 Main St. Loop, Suite 217; Ketchikan, 1900 First Ave., Suite 310; Kodiak, 305 center Ave., Suite 1; Mat-Su, 600 E Railroad Ave.; Nome 103 Front St.; Seward, 302 Railway Suite 107; and Sitka, 201 Katlian St., Suite 103.

You may also submit oral comments in person at 801 West 10th Street in the first floor State Board Room in Juneau, Alaska.

This meeting will be streamed through the Legislative Information Office over <http://www.akl.tv/> beginning at 11:00 a.m. March 19, 2018 (audio only). You may submit written questions relevant to the proposed action to Melissa McCormick at melissa.mccormick@alaska.gov or the Department of Education and Early Development, Attn: Melissa McCormick, 801 West 10th Street, Suite 200, PO Box 110500, Juneau, Alaska 99811-0500. If a question is relevant to the proposed change in the regulations and the question is received by March 8, which is ten days before the end of the public comment period, the department will make a good-faith effort to answer the question before the end of the public comment period. The Department of Education and Early Development will aggregate its response to substantially similar questions and make the questions and responses available on the Alaska Online Public Notice System and on the website of the Department of Education and Early Development at <https://education.alaska.gov/regs/comment.cfm>.

If you are a person with a disability who needs a special accommodation in order to participate in this process, please contact Melissa McCormick at 907-465-2802 or melissa.mccormick@alaska.gov not later than March 14, 2018 to ensure that any necessary accommodation can be provided.

Copies of the proposed regulation changes are available on the Alaska Online Public Notice System, on the website of the Department of Education and Early Development at <https://education.alaska.gov/regs/comment.cfm>, and by contacting Melissa McCormick at melissa.mccormick@alaska.gov or 907-465-2802.

After the public comment period ends, the Department of Education and Early Development will either adopt the proposed regulation changes or other provisions dealing with the same subject, without further notice, or decide to take no action. The language of the final regulation may be different from that of the proposed regulation. You should comment during the time allowed if your interests could be affected.

Statutory authority: AS 14.07.020, AS 14.07.060

Statutes being implemented, interpreted, or made specific: AS 14.07.170, AS 14.14.050

Fiscal information: The proposed regulation changes are not expected to require an increased appropriation.