

**Alaska Department of Education & Early Development
Non-Profit Chart of Accounts**

Chart of Account	Account Title	Description
100	Personal Services: Salary/Benefits	Personnel Salaries by FTE for project staff. Fringe Benefits applicable to project staff. Show separately from personnel salaries. Note the job description for any staff positions funded in full or part by these project funds must be included the application.
200	Travel	Itemized travel for personnel hired through this project such as airfare, lodging, per diem, etc. Note: Travel for consultants, trainees or others do not go in this object code; itemize in 300—contractual.
300	Contractual	Itemize support costs necessary for carrying out the intent of the project such as postage, telephones, printing, computer services, equipment and space rental. Fees, travel, and expenses for consultants, trainees, and subcontracts.
400	Supplies	All expendable, consumable property and non-expendable or tangible property having useful life of less than one year. (Business/office expenses associated with every day operating activities.)
500	Equipment	Tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of \$10,000 or more per unit or the grantee's capitalization threshold. A grantee may use its own definition of equipment provided that such definition would at least include all equipment defined above. Anything not meeting this definition is considered a supply (400).
600	Other	Expenditures for goods and services that cannot be accounted for elsewhere, including dues & fees.
	Indirect	The Department of Education & Early Development will accept the applicant's most recent federally negotiated final indirect cost rate if the applicant attaches copies of the rate agreement with the appropriate federal agency demonstrating approval of the rate.