

## Central Services Chart of Accounts

**\*Insert school # at the end of each code**

STATE	DESCRIPTION
1.5110.061.411	Instructional (Classroom) Supplies
1.5110.061.418	Computer Software
1.5110.061.413	Textbooks
1.5110.061.414	Library Books
1.5110.061.461	Non-Capitalized Equipment (Under \$5,000)
1.5110.061.462	Computer Equipment (Under \$5,000)
1.5110.061.541	Capitalized Equipment (Over \$5,000)
1.5110.061.542	Capitalized Computer (Over \$5,000)

OFFICE	DESCRIPTION
2.5400.061.326	Contracted Repairs & Maintenance
2.5400.061.327	Rentals/Lease of Equipment
2.5400.061.341	Telephones
2.5400.061.342	Postage
2.5400.061.411	Office Supplies
2.5400.061.418	Computer Software
2.5400.061.461	Non-Capitalized Equipment (Under \$5,000)
2.5400.061.462	Computer Equipment (Under \$5,000)
2.5400.061.541	Capitalized Equipment (Over \$5,000)
2.5400.061.542	Capitalized Computer (Over \$5,000)

LOCAL	DESCRIPTION
2.5110.061.326	Contracted Repairs & Maintenance
2.5110.061.327	Rentals/Lease of Equipment
2.5110.061.411	Instructional (Classroom) Supplies
2.5110.061.414	Library Books
2.5110.061.413	Textbooks
2.5110.061.418	Computer Software
2.5110.061.461	Non-Capitalized Equipment (Under \$5,000)
2.5110.061.462	Computer Equipment (Under \$5,000)
2.6520.061.315	Copier
2.5501.061.311	Rescue Squad (High Schools)
2.5500.061.411	Choir/Band/Drama Supplies
2.5110.061.541	Capitalized Equipment (Over \$5,000)
2.5110.061.542	Capitalized Computer (Over \$5,000)

SPECIAL PROJECTS (Plan must be approved by Dr. Ellis)	DESCRIPTION
2.5870.031.312	Workshop Expense/Registration (Certified)
2.5110.031.411	Instructional (Classroom) Supplies
2.5110.031.418	Computer Software
2.5110.031.414	Library Books
2.5110.031.461	Non-Capitalized Equipment (Under \$5,000)
2.5110.031.462	Computer Equipment (Under \$5,000)
2.5110.031.541	Capitalized Equipment (Over \$5,000)
2.5110.031.461	Non-Capitalized Equipment (Under \$5,000)
2.5110.031.462	Computer Equipment (Under \$5,000)
2.5110.031.541	Capitalized Equipment (Over \$5,000)
2.5110.031.542	Capitalized Computer (Over \$5,000)

LOCAL STAFF DEVELOPMENT	DESCRIPTION
2.5870.061.163	Substitute Pay
2.5870.061.166	Teacher Assistant Pay for Subbing
2.5870.061.312	Workshop Expenses/Registration

Transportation & Band  
Equipment given to schools  
by form of check this year.