

## COMMONLY USED GL ACCOUNTS

4110000	Salaries-Administrator	4440000	Heating Oil
4112000	Overtime-Administrator	4450000	Gasoline
4120000	Salaries-School Teacher	4460000	Diesel Fuel
4121000	Salaries-Teachers as Presenters	4490000	Other Energy Services
4122000	Overtime-School Teacher	4500000	Petty Cash Received
4123000	Classroom Teacher Supplements	4510000	Supplies
4130000	Other Certified Instructional Personnel	4517000	Supplies - Sales Tax Required Purchases
4132000	Overtime-Other Certified Instructional	4520000	Materials-Textbooks State Adopted
4140000	Permanent Sub Teachers	4530000	Periodicals
4142000	Overtime-Permanent Substitute Teacher	4540000	Oil and Grease
4150000	Teacher Aides	4550000	Repair Parts
4152000	Overtime-Teacher Aides	4560000	Tires and Tubes
4159000	Other Substitute Teacher Aides	4570000	Materials-Food
4160000	Other Support Personnel	4580000	Commodities
4162000	Overtime-Other Support Personnel	4590000	Other Materials and Supplies
4170000	Board Members And Attorney	4610000	Library Books
4210000	Retirement	4621000	Capitalized AV Materials w/project
4220000	Employee Benefits-Social Security	4622000	Noncapitalized AV Materials
4231000	Group Insurance-Health	4630000	Buildings and Fixed Equipment w/projects
4232000	Group Insurance-Life	4641000	Capital. Furniture,Fixtures & Equipment w/projects
4240000	Worker's Compensation	4642000	Noncapitalized Furniture, Fixtures & Equip.
4310000	Professional & Technical Services	4643000	Capitalized Computer Hardware w/projects
4311000	Legal Fees	4644000	Noncapitalized Computer Hdwr
4312000	Consultative Services - Training	4660000	Land w/projects
4329000	Other Insurance	4671000	Site Improvements Capitalized w/projects
4330000	Travel	4672000	Site Improvements Noncapitalized
4331000	Travel - Training	4681000	Rem/Ren-Capitalized w/projects
4350000	Repairs & Maintenance	4682000	Rem/Ren-Noncapitalized
4360000	Rentals	4691000	Capitalized Software w/projects
4370000	Postage	4692000	Non-Capitalized Software
4371000	Telephone/Telegraph	4730000	Dues and Fees
4371001	Telephone - Pagers & Cell Phones	4731000	Dues and Fees - Training
4380000	Water/Sewage/Garbage	4740000	Judgements and Settlements
4390000	Other Purchased Services	4751000	Ops- Substitute Teachers
4400000	Utilities Suspense	4752000	Ops-Other Substitutes
4410000	Natural Gas	4791000	Stipends
4420000	Bottled Gas	4792000	Student Expenses/Wages
4430000	Electricity	4794000	Other Expenses/Miscellaneous