

ATTACHMENT K

CHART OF ACCOUNTS

**Ozark Foothills Regional Planning Comm.
Chart of Accounts**

Account	Type	Account Description	Tax Code
999	Expense	Undistributed	
1010	Asset	CHILDREN'S ADVOCACY	
1015	Asset	GENERAL FUND	
1020	Asset	GENERAL FUND - CD @ C F O	
1022	Asset	GEN FUND - CD @ 1ST MID (40077)	
1023	Asset	GEN FUND - CD @ 1ST MID (40631)	
1025	Asset	EDA	
1030	Asset	MONEY MARKET	
1035	Asset	CHILDREN'S TRUST FUND (CBFRS)	
1037	Asset	FOOTHILLS FAMILIES (CTF)	
1040	Asset	DENTAL CLINIC	
1045	Asset	NAYLOR CLINIC	
1050	Asset	MODOT	
1055	Asset	REVOLVING LOAN FUND	
1060	Asset	MHDC - COMMERCE	
1065	Asset	DRA (DELTA REG. AUTH.) - POPLAR BLUFF	
1070	Asset	DRA (DELTA REG. AUTH.) - NEELYVILLE	
1075	Asset	HRSA - NETWORK	
1080	Asset	SELF-HELP HOUSING	
1085	Asset	SWMD - DISTRICT GRANT	
1090	Asset	SWMD - ADMIN GRANT	
1095	Asset	SWMD - PROGRAM INCOME	
1096	Asset	AMT PROVIDED - ACCRUED VACATIONS	
1115	Asset	PETTY CASH - ADMIN	
1300	Asset	TRANSFER CLEARING ACCOUNT	
1400	Revenue	CONTRA ACCT - REVENUE (do not use)	
1440	Asset	EQUIPMENT	
1680	Asset	ACCUMULATED DEPRECIATION	
2040	Liability	ACCT PAYABLE - H U D	
2050	Liability	A/P - OFRPC	
2060	Liability	ACCOUNTS PAYABLE	
2065	Liability	A/P - REVOLVING LOAN - BARCO	
2070	Liability	A/P - SUPP INSUR - COL. LIFE	
2080	Liability	A/P - SMITH BARNEY	
2090	Liability	A/P - DR. SAUER/MO DENTAL	
2140	Liability	FUTA PAYABLE	
2150	Liability	SUTA PAYABLE	
2170	Liability	FICA & FWH PAYABLE	
2180	Liability	STATE W/H PAYABLE	
2200	Liability	ACCRUED VACATION	
2505	Liability	NOTE PAYABLE - CAPITAL LEASE	
2800	Liability	FUND BALANCE	
3000	Revenue	CONTRA ACCOUNT - REVENUE	
5000	Expense	CONTRA ACCOUNT - EXPENSE	
11100	Asset	A/R - MEMBERSHIP DUES	
12100	Liability	DUE TO/DUE FROM - ADMIN	
12300	Liability	D/R	
13010	Revenue	FEDERAL GRANT REVENUE - MISC	
13020	Revenue	STATE GRANT REVENUE - MISC	
13030	Revenue	PROFESSIONAL FEES - MISC	
13040	Revenue	MEMBERSHIP DUES	
13050	Revenue	INTEREST INCOME - MISC	
13090	Revenue	MISCELLANEOUS REVENUE	
15020	Expense	RENT - MISC.	
15030	Expense	REPAIRS & MAINTENANCE - MISC.	
15035	Expense	COMPUTER EXPENSE - MISC	
15040	Expense	INTEREST	
15050	Expense	TAXES & LICENSES - MISC.	
15060	Expense	PAYROLL TAXES - MISC.	
15080	Expense	ADVERTISING - MISC.	
15090	Expense	LEGAL & ACCOUNTING - MISC	
15100	Expense	MEMBERSHIP DUES - ADMIN	
15110	Expense	SUBSCRIPTIONS - MISC	

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Account	Type	Account Description	Tax Code
15140	Expense	BANK CHARGES - MISC.	
15160	Expense	UTILITIES - MISC	
15190	Expense	UNITED HEALTH - INSUR - ADMIN	
15200	Expense	BLUCROSS/SHIELD MED INS - ADM	
15210	Expense	INSURANCE - MISC	
15220	Expense	EMPLOYEE INSURANCE - MISC	
15225	Expense	UNEMPLOYMENT INSUR - ADMIN	
15230	Expense	WORKCOMP INS - MISC	
15240	Expense	(DELTA) DENTAL INSUR - MISC	
15250	Expense	COLONIAL - SUPP INSUR	
15260	Expense	VISION PLAN - ADMIN	
15300	Expense	PENSION EXPENSE - MISC	
15310	Expense	OFFICE SUPPLIES - MISC	
15315	Expense	OPERATING SUPPLIES - MISC	
15320	Expense	POSTAGE - MISC	
15330	Expense	SALARIES - MISC	
15350	Expense	TRAVEL - MISC	
15360	Expense	TELEPHONE - MISC	
15370	Expense	JANITOR - MISC	
15380	Expense	PEST CONTROL - MISC	
15390	Expense	TRASH PICKUP - MISC	
15400	Expense	CONTRACTUAL - MISC	
15430	Expense	REGISTRATION	
15450	Expense	SEMINARS - MISC	
15460	Expense	MEETING EXPENSE - MISC	
15470	Expense	EQUIPMENT - MISC	
15500	Expense	EQUIPMENT LEASE - MISC	
15510	Expense	INTERNET EXPENSE	
15535	Expense	FUEL EXPENSE - ADMIN MISC	
15970	Expense	MISCELLANEOUS EXPENSE - MISC	
15980	Expense	BAD DEBT	
21100	Asset	A/R	
22300	Liability	D/R	
23010	Revenue	FEDERAL GRANT REVENUE	
23020	Revenue	STATE GRANT REVENUE - RECYCLING	
23030	Revenue	PROFESSIONAL FEES - RECYCLING	
23035	Expense	FUEL EXPENSE - RECYCLE	
23050	Revenue	INTEREST INCOME - RECYCLING	
23060	Revenue	RECYCL INCOME - NON-TIRE	
23065	Revenue	RECYCL INCOME - TIRE	
23070	Revenue	OTHER FIN SOURCE - CAP LEASE - RECYCL	
23090	Revenue	MISCELLANEOUS REVENUE - RECYCLING	
25020	Expense	RENT - RECYCLING	
25030	Expense	REPAIRS & MAINTENANCE - RECYCLING	
25035	Expense	COMPUTER EXPENSE - RECYCLE	
25040	Expense	INTEREST - RECYCLING	
25050	Expense	TAXES & LICENSE - RECYCLING	
25060	Expense	PAYROLL TAXES - RECYCLING	
25070	Expense	DEPRECIATION - RECYCLE	
25080	Expense	ADVERTISING - RECYCLING	
25090	Expense	LEGAL & ACCOUNTING - RECYCLING	
25100	Expense	MEMBERSHIP DUES - RECYCLE	
25110	Expense	SUBSCRIPTIONS - RECYCLING	
25140	Expense	BANK CHARGES - RECYCLING	
25160	Expense	UTILITIES - RECYCLING	
25180	Expense	FUEL EXPENSE	
25190	Expense	UNITED HEALTH - INSUR - RECYC	
25200	Expense	BLUCROSS/SHIELD MED INS - RECYC	
25210	Expense	INSURANCE - RECYCLING	
25220	Expense	EMPLOYEE INSURANCE - RECYCLING	
25225	Expense	UNEMPLOYMENT INSUR - RECYCLE	
25230	Expense	WORKCOMP INS - RECYCLING	
25240	Expense	(DELTA) DENTAL INSUR - RECYC	
25250	Expense	COLONIAL - SUP INS - RECYCLE	

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Account	Type	Account Description	Tax Code
25260	Expense	VISION PLAN - RECYCLE	
25300	Expense	PENSION EXPENSE - RECYCLING	
25310	Expense	OFFICE SUPPLIES - RECYCLING	
25315	Expense	OPERATING SUPPLIES - RECYCLING	
25320	Expense	POSTAGE - RECYCLING	
25330	Expense	SALARIES - RECYCLING	
25350	Expense	TRAVEL - RECYCLING	
25360	Expense	TELEPHONE - RECYCLING	
25390	Expense	TRASH PICKUP - RECYCLING	
25400	Expense	CONTRACTUAL - RECYCLING	
25420	Expense	CTF FLEX POOL {Was UNIFORMS EXPENSE}	
25440	Expense	BOOTH RENTAL - RECYCLE	
25450	Expense	SEMINARS - RECYCLING	
25460	Expense	MEETING EXPENSE - RECYCLING	
25470	Expense	EQUIPMENT - RECYCLING	
25480	Expense	UNIFORMS - RECYCLE	
25500	Expense	TIRE DISPOSAL - RECYCLING	
25505	Expense	COMPUTER RECYCLING EXP	
25510	Expense	INTERNET EXPENSE	
25535	Expense	FUEL EXPENSE - RECYCLE	
25550	Expense	EQUIPMENT LEASE - RECYCLING	
25560	Expense	PARTS & SUPPLIES EXP - RECYCL	
25565	Expense	CAPITAL LEASE - RECYCLE	
25570	Expense	CAP LEASE PRINCIPAL PMT - RECYCLE	
25970	Expense	MISCELLANEOUS EXPENSE - RECYCLING	
25980	Expense	BAD DEBT	
101100	Asset	A/R	
102300	Liability	D/R - EDA	
111100	Asset	REMOVED {DO NOT USE FOR "ACRUD INT E D A"}	
111200	Asset	A/R - E D A GRANT REVENUE RECEIVABLE	
112100	Liability	DUE TO/DUE FROM - E D A	
112210	Liability	ACCRUED INTEREST PAY. - E D A	
113010	Revenue	FEDERAL GRANT REVENUE - EDA	
113030	Revenue	PROFESSIONAL FEES - EDA	
113040	Revenue	MEMBERSHIP DUES - EDA	
113050	Revenue	INTEREST INCOME - EDA	
113090	Revenue	MISCELLANEOUS REVENUE - EDA	
115020	Expense	RENT - EDA	
115030	Expense	REPAIRS & MAINTENANCE - EDA	
115040	Expense	INTEREST - EDA	
115050	Expense	TAXES & LICENSES - EDA	
115060	Expense	PAYROLL TAXES - EDA	
115080	Expense	ADVERTISING - EDA	
115090	Expense	LEGAL & ACCOUNTING - EDA	
115110	Expense	SUBSRIPTIONS - EDA	
115140	Expense	BANK CHARGES - EDA	
115160	Expense	UTILITIES - EDA	
115210	Expense	INSURANCE - EDA	
115220	Expense	EMPLOYEE INSURANCE - EDA	
115230	Expense	WORKCOMP INS - EDA	
115240	Expense	(DELTA) DENTAL INSUR - EDA	
115300	Expense	PENSION EXPENSE - EDA	
115310	Expense	OFFICE SUPPLIES - EDA	
115315	Expense	OPERATING SUPPLIES - EDA	
115320	Expense	POSTAGE - EDA	
115330	Expense	SALARIES - EDA	
115350	Expense	TRAVEL - EDA	
115360	Expense	TELEPHONE - EDA	
115370	Expense	JANITOR - EDA	
115380	Expense	PEST CONTROL - EDA	
115390	Expense	TRASH PICKUP - EDA	
115400	Expense	CONTRACTUAL - EDA	
115450	Expense	SEMINARS - EDA	
115460	Expense	MEETING EXPENSE - EDA	

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Account	Type	Account Description	Tax Code
225400	Expense	CONTRACTUAL - SB68	
225410	Expense	JANITORIAL	
225450	Expense	SEMINARS - SB68	
225460	Expense	MEETING EXPENSE - SB68	
225470	Expense	EQUIPMENT	
225500	Expense	EQUIPMENT LEASE	
225510	Expense	INTERNET EXPENSE - SB68	
225550	Expense	TIRE DISPOSAL	
225600	Expense	LAB FEES	
225610	Expense	MHDC	
225970	Expense	MISCELLANEOUS	
225980	Expense	BAD DEBT	
231100	Asset	A/R	
231200	Asset	A/R - STATE (DNR) GRANT REV - DISTRICT	
232100	Liability	DUE TO/DUE FROM - DISTRICT (SWM)	
232300	Liability	D/R - DISTRICT WASTE	
233010	Revenue	FEDERAL GRANT REVENUE	
233020	Revenue	STATE GRANT REVENUE - DISTRICT	
233030	Revenue	PROFESSIONAL FEES	
233040	Revenue	MEMBERSHIP DUES	
233050	Revenue	INTEREST INC - DISTRICT/ADMIN	
233060	Revenue	RECYCLING INCOME	
233065	Revenue	TIRE INCOME	
233070	Revenue	COINSURANCE INCOME	
233080	Revenue	MEDICAID INCOME	
233090	Revenue	MISCELLANEOUS REVENUE	
235020	Expense	RENT	
235030	Expense	REPAIRS & MAINTENANCE - DISTRICT	
235035	Expense	FUEL EXPENSE - DISTR (RECYC)	
235040	Expense	INTEREST	
235050	Expense	TAXES & LICENSES - DISTRICT	
235060	Expense	PAYROLL TAXES - DISTRICT	
235080	Expense	ADVERTISING - DISTRICT	
235090	Expense	LEGAL & ACCOUNTING	
235110	Expense	SUBSCRIPTIONS	
235140	Expense	BANK CHARGES	
235160	Expense	UTILITIES - DISTRICT	
235210	Expense	INSURANCE - DISTRICT	
235220	Expense	EMPLOYEE INSURANCE - DISTRICT	
235230	Expense	WORKCOMP INS - DISTRICT	
235240	Expense	(DLTA) DENTAL INSUR- DISTRICT	
235250	Expense	COLONIAL - SUPP INSUR	
235300	Expense	PENSION EXPENSE - DISTRICT	
235310	Expense	OFFICE SUPPLIES - DISTRICT	
235315	Expense	OPERATING SUPPLIES	
235320	Expense	POSTAGE - DISTRICT	
235330	Expense	SALARIES - DISTRICT	
235350	Expense	TRAVEL - DISTRICT	
235360	Expense	TELEPHONE - DISTRICT	
235370	Expense	JANITOR - DISTRICT	
235380	Expense	PEST CONTROL - DISTRICT	
235390	Expense	TRASH PICKUP - DISTRICT	
235400	Expense	CONTRACTUAL - DISTRICT	
235410	Expense	JANITORIAL	
235450	Expense	SEMINARS - DISTRICT	
235460	Expense	MEETING EXPENSE	
235470	Expense	EQUIPMENT - DISTRICT	
235480	Expense	UNIFORMS - DISTRICT(RE-CYCLE)	
235500	Expense	EQUIPMENT LEASE	
235510	Expense	INTERNET EXPENSE - DISTRICT	
235550	Expense	TIRE DISPOSAL	
235600	Expense	LAB FEES	
235610	Expense	MHDC	
235970	Expense	MISCELLANEOUS EXPENSE - DISTRICT	