

<u>Account</u>	<u>Type</u>
0001 . Opening Bal Equity	Equity
0002 Retained Earnings	Equity
0050 . Checking	Bank
0051 . Savings	Bank
0052 . Savings 2	Bank
0100 . Student Fees	Income
0110 . Non-Credit Course Fees	Income
0120 . 4-H Events and Activity Fees	Income
0200 . Governmental Appropriations	Income
0220 . City Appropriations	Income
0210 . County Appropriations	Income
0300 . Investment Income	Income
0310 . Endowment Income	Income
0320 . Interest Income	Income
0400 . Gift/Grants/Contracts	Income
0410 . Corporate/Business Concerns	Income
0420 . Individuals	Income
0430 . Foundations & Orgs.	Income
0440 . Governmental Agencies	Income
0900 . Resales/Educ Services Fees	Income
0910 . Resale Publications	Income
0920 . Soil Test Fees	Income
0921 . Other Testing Services	Income
0930 . Other Fees	Income
1000 . Proceeds - Sale of Investment	Income
1100 . Proceeds from Loan	Income
1300 . Miscellaneous Income	Income
1499 . Undeposited Funds	Other Current Asset
1450 - Petty Cash	Other Current Asset
1500 . Postage Allotment	Income
1510 University Insurance Subsidy	Income (Budget purposes only)
1600 . Balance Transfers	Income
1610 . Fund Re-Allocation	Income
1900 . Accounts Receivable	Accounts Receivable
2000 . Building	Fixed Asset
2100 . Land	Fixed Asset
2200 . Equipment & Furniture Inventory	Fixed Asset
2201 . Computer Equipment	Fixed Asset

2202 . Accum.Depreciation-Computer	Fixed Asset
2700 . Persnnl Serv - Salaries & Wag	Expense
2730 . Office Salaries	Expense
2800 . Payroll Expenses	Expense
2820 . Social Security	Expense
2825 . Medicare	Expense
2830 . Pre-Tax Medical - Employer	Expense
2835 . MCHCP Medical - Employer	Expense
2836 University Insurance Subsidy	Expense
2840 . Group Life Insurance	Expense
2850 . Workers Compensation	Expense
2860 . Retirement - (PEBSCO)	Expense
2861 . Other Retirement	Expense
2870 . Unemployment Compensation	Expense
2880 . Dental Insurance	Expense
2890 . Other Benefits	Expense
2900 . Non Payroll Salaries	Expense
3100 . Travel	Expense
3110 . Mileage	Expense
3120 . Meals	Expense
3130 . Other Travel Expenses	Expense
3140 . Lodging	Expense
3600 . Postage	Expense
3700 . Telephone Serv - Local	Expense
3800 . Telephone Serv - Tolls	Expense
3900 . Advertising	Expense
4300 . Rent/Lease Space	Expense
4400 . Rent/Lease Equipment	Expense
4401 . Postage Meter Rental	Expense
4700 . Publishing/Printing	Expense
4800 . Reproduction/Copy Services	Expense
5100 . Supplies/Services	Expense
5600 . Professional Services	Expense
5900 . Utilities	Expense
6400 . Other Contract Services	Expense
6490 . Internet Connection	Expense
6800 . Insurance	Expense
6801 . Property Insurance	Expense
6802 . Surety Bond	Expense
6803 . Liability Insurance	Expense
6900 . Interest Payment	Expense
7000 . Miscellaneous	Expense
7001 . Petty Cash Disbursement	Expense
7010 . Extension Council Election Exp.	Expense
7090 . Working Capital	Expense
7100 . Soil Test Expenses	Expense
7200 . Publications for Resale	Expense

7300 . Repairs/Maintenance	Expense
7500 . Depreciation - Computers	Expense
7700 . Furniture/Equipment	Expense
8000 . Purchase of Land/Building	Expense
8100 . Capital Repairs/Improvements	Expense
8500 . Purchase of Investments	Expense
9000 . Payroll Liabilities	Other Current Liability
9010 . Federal Withholding- Payable	Other Current Liability
9015 . Earned Income Credit	Other Current Liability
9020 . Soc. Sec. Tax Payable	Other Current Liability
9025 . Medicare Payable	Other Current Liability
9030 . State Withholding Tax Pay.	Other Current Liability
9040 . City Earning Tax Payable	Other Current Liability
9050 . Pre-Tax Medical Payable	Other Current Liability
9055 . MCHCP Medical Payable	Other Current Liability
9060 . Dental Insurance Payable	Other Current Liability
9070 . Retirement (PEBSCO)	Other Current Liability
9071 . Other Retirement Payable	Other Current Liability
9080 . United Way	Other Current Liability
9090 . Other Benefits Payable	Other Current Liability
9095 . Mo.Unemployment Tax Payable	Other Current Liability
9100 . Notes Payable-Principal	Long Term Liability
9200 . Accounts Payable	Accounts Payable