

| Local Council Master Chart of Accounts                   |                                   |                                                                                                                                    |             |               |                               |              |                             |              |              |
|----------------------------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------|-------------------------------|--------------|-----------------------------|--------------|--------------|
| Acct                                                     | Description (Normal Balance       | Type                                                                                                                               | Valid Funds | Valid Classes | Year End Account Unrestricted | Class for UR | Year End Account Restricted | Class for TR | Class for PR |
| <b>Assets</b> Normal Debit Balance except as noted below |                                   |                                                                                                                                    |             |               |                               |              |                             |              |              |
| <b>Unallocated Interfund Transactions</b>                |                                   | This account will have values only when an interfund loan transaction is not fully completed.                                      |             |               |                               |              |                             |              |              |
| 1000                                                     | Unallocated Interfund Transaction | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| <b>Cash</b>                                              |                                   | Each account number here should relate to a specific bank or cash account regardless of the project or fund usage of that account. |             |               |                               |              |                             |              |              |
| 1001                                                     | Checking Account Bank 1           | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1002                                                     | Checking Account Bank 2           | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1003                                                     | Checking Account Bank 3           | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1004                                                     | Checking Account Bank 4           | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1005                                                     | Checking Account Bank 5           | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1006                                                     | Checking Account Bank 6           | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1007                                                     | Checking Account Bank 7           | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1008                                                     | Checking Account Bank 8           | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1009                                                     | Checking Account Bank 9           | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1010                                                     | Checking Account Bank 10          | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1011                                                     | Checking Account Bank 11          | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1012                                                     | Checking Account Bank 12          | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1013                                                     | Checking Account Bank 13          | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1014                                                     | Checking Account Bank 14          | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1015                                                     | Checking Account Bank 15          | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1016                                                     | Checking Account Bank 16          | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1017                                                     | Checking Account Bank 17          | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1018                                                     | Checking Account Bank 18          | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1019                                                     | Checking Account Bank 19          | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1020                                                     | Checking Account Bank 20          | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1030                                                     | Depository Account Bank 1         | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1031                                                     | Depository Account Bank 2         | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1032                                                     | Depository Account Bank 3         | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1033                                                     | Depository Account Bank 4         | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1034                                                     | Depository Account Bank 5         | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1035                                                     | Depository Account Bank 6         | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1036                                                     | Depository Account Bank 7         | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1037                                                     | Depository Account Bank 8         | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1038                                                     | Depository Account Bank 9         | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1039                                                     | Depository Account Bank 10        | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1048                                                     | Payroll Checking Account          | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1049                                                     | Transfer between Bank Accounts    | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1051                                                     | Savings Account Bank 1            | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1052                                                     | Savings Account Bank 2            | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1053                                                     | Savings Account Bank 3            | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1054                                                     | Savings Account Bank 4            | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1055                                                     | Savings Account Bank 5            | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1056                                                     | Savings Account Bank 6            | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1057                                                     | Savings Account Bank 7            | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1058                                                     | Savings Account Bank 8            | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1059                                                     | Savings Account Bank 9            | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1071                                                     | Camp Checking Account Bank 1      | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1072                                                     | Camp Checking Account Bank 2      | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1073                                                     | Camp Checking Account Bank 3      | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1074                                                     | Camp Checking Account Bank 4      | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1075                                                     | Camp Checking Account Bank 5      | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1076                                                     | Camp Checking Account Bank 6      | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1077                                                     | Camp Checking Account Bank 7      | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1078                                                     | Camp Checking Account Bank 8      | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1079                                                     | Camp Checking Account Bank 9      | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1081                                                     | Petty Cash                        | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1089                                                     | Change Account                    | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| <b>Short Term Investments</b>                            |                                   | Each account number here should relate to a specific bank or cash account regardless of the project or fund usage of that account. |             |               |                               |              |                             |              |              |
| 1101                                                     | Short Term Investments Bank 1     | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1102                                                     | Short Term Investments Bank 2     | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1103                                                     | Short Term Investments Bank 3     | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1104                                                     | Short Term Investments Bank 4     | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1105                                                     | Short Term Investments Bank 5     | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1106                                                     | Short Term Investments Bank 6     | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1107                                                     | Short Term Investments Bank 7     | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1108                                                     | Short Term Investments Bank 8     | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1109                                                     | Short Term Investments Bank 9     | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| <b>Accounts and Notes Receivable</b>                     |                                   |                                                                                                                                    |             |               |                               |              |                             |              |              |
| 1201                                                     | Fees Rec Government Agencies      | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1211                                                     | Grants Rec Government Agencies    | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1221                                                     | Notes Receivable-Units            | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1222                                                     | Notes receivable-Other            | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1234                                                     | Notes Receivable-Employees        | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1241                                                     | Accounts Rec-Units                | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1242                                                     | Accounts Rec-Other                | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1243                                                     | Accounts Rec-Returned Checks      | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1244                                                     | Accounts Rec-Other Councils       | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1254                                                     | Accounts Rec-Cash Advances        | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1255                                                     | Accounts Rec-Employees            | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1261                                                     | Accounts Rec-Deposits             | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1262                                                     | Accounts Rec-Refunds Claims       | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1263                                                     | Accounts Rec-Sales Tax            | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1264                                                     | Accounts Rec-Use Tax              | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |
| 1270                                                     | Allowance for Doubtful Accts      | Asset                                                                                                                              | 1 2 3       | 00            |                               |              |                             |              |              |

| Acct                                          | Description (Normal Balance)                  | Type                                                                            | Valid Funds | Valid Classes | Year End Account Unrestricted | Class for UR | Year End Account Restricted | Class for TR | PR |
|-----------------------------------------------|-----------------------------------------------|---------------------------------------------------------------------------------|-------------|---------------|-------------------------------|--------------|-----------------------------|--------------|----|
| 1271                                          | Accounts Receivable-Accrued Investment Income | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1272                                          | Accounts Receivable Unrealized Gains/Losses   | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| <b>Contributions Receivable - Current</b>     |                                               | These accounts are for past or current years and will report as current assets. |             |               |                               |              |                             |              |    |
| 1301                                          | Contributions Rec-FOS-CY                      | Asset                                                                           | 1           | 00            |                               |              |                             |              |    |
| 1302                                          | Contributions Rec-Project Sales-CY            | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1303                                          | Contributions Rec-Capital Campaign-CY         | Asset                                                                           | 2           | 00            |                               |              |                             |              |    |
| 1304                                          | Contributions Rec-Spec Fund Event-CY          | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1305                                          | Contributions Rec-Legacies & Beq-CY           | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1306                                          | Contributions Rec-Found & Trusts-CY           | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1307                                          | Contributions Rec-Associated Orgs-CY          | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1308                                          | Contributions Rec-United Way Alloc-CY         | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1309                                          | Contributions Rec-Unassoc Orgs-CY             | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1310                                          | Contributions Rec-Oth Dir Contributions-CY    | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1311                                          | Contributions Rec-Oth Indir Contr-CY          | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1312                                          | Contributions Rec-Contributionsuted Srvc      | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1319                                          | Contributions Rec-UnitedWay DDesg-CY          | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1321                                          | Contributions Rec-FOS-PY                      | Asset                                                                           | 1           | 00            |                               |              |                             |              |    |
| 1322                                          | Contributions Rec-Project Sales-PY            | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1323                                          | Contributions Rec-Capital Cmpn-PY             | Asset                                                                           | 2           | 00            |                               |              |                             |              |    |
| 1324                                          | Contributions Rec-Spec Fund Event-PY          | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1325                                          | Contributions Rec-Legacies & Beq-PY           | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1326                                          | Contributions Rec-Found & Trusts-PY           | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1328                                          | Contributions Rec-UnitedWay Alloc-PY          | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1329                                          | Contributions Rec-UnitedWay DDesg-PY          | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1330                                          | Contributions Rec-Oth Dir Contributions-PY    | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1346                                          | Contributions Rec-Direct Mail-CY              | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1347                                          | Contributions Rec-Direct Mail-PY              | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1351                                          | Allow Disc FV-FOS-CY (credit)                 | Asset                                                                           | 1           | 00            |                               |              |                             |              |    |
| 1353                                          | Allow Disc FV-Capital Campaign (credit)       | Asset                                                                           | 2           | 00            |                               |              |                             |              |    |
| 1355                                          | Allow Disc FV-Legacies & Beq CY (credit)      | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1356                                          | Allow Disc FV-Special Events CY (credit)      | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1362                                          | Allow Disc FV-Other Direct-CY (credit)        | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1368                                          | Allow Disc FV Found Trust CY (credit)         | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1370                                          | Allow Unc Pldg-Other Dir-CY (credit)          | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1371                                          | Allow Unc Pldg-FOS-CY (credit)                | Asset                                                                           | 1           | 00            |                               |              |                             |              |    |
| 1372                                          | Allow Unc Pldg-Project Sale-CY (credit)       | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1373                                          | Allow Unc Pldg-Capital Cmpn (credit)          | Asset                                                                           | 2           | 00            |                               |              |                             |              |    |
| 1374                                          | Allow Unc Pldg-Spec Evnt-CY (credit)          | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1375                                          | Allow Unc Pldg-Leg & Beq-CY (credit)          | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1377                                          | Allow Unc Pldg-UntdWay DDesgCY (credit)       | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1378                                          | Allow Unc Pldg-UntdWay AllocCY (credit)       | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1379                                          | Allow Unc Pldg-Found&Trusts-CY (credit)       | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1380                                          | Allow Unc Pldg-Other Direct-PY (credit)       | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1381                                          | Allow Unc Pldg-FOS-PY (credit)                | Asset                                                                           | 1           | 00            |                               |              |                             |              |    |
| 1382                                          | Allow Unc Pldg-Proj Sale-PY (credit)          | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1383                                          | Allow Unc Pldg-Direct Mail (credit)           | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1384                                          | Allow Unc Pldg-Spec Evnt-PY (credit)          | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1385                                          | Allow Unc Pldg-Leg & Beq-PY (credit)          | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1386                                          | Allow Unc Pldg-Capital Cmpn (credit)          | Asset                                                                           | 2           | 00            |                               |              |                             |              |    |
| 1387                                          | Allow Unc Pldg-UntdWay DDesgPY (credit)       | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1388                                          | Allow Unc Pldg-UntdWay AllocPY (credit)       | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1389                                          | Allow Unc Pldg-Found&Trusts-PY (credit)       | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| <b>Contributions Receivable - Non-Current</b> |                                               | These accounts are for future years and will report as non-current assets.      |             |               |                               |              |                             |              |    |
| 1331                                          | Contrib Rec-FOS-FY                            | Asset                                                                           | 1           | 00            | 2012-2026                     |              |                             |              |    |
| 1332                                          | Contrib Rec-Project Sales-FY                  | Asset                                                                           | 1 2 3       | 00            | 2012-2026                     |              |                             |              |    |
| 1333                                          | Contrib Rec-Capital Cmpn-FY                   | Asset                                                                           | 2           | 00            | 2012-2026                     |              |                             |              |    |
| 1334                                          | Contrib Rec-Spec Fund Event-FY                | Asset                                                                           | 1 2 3       | 00            | 2012-2026                     |              |                             |              |    |
| 1335                                          | Contrib Rec-Legacies & Beq-FY                 | Asset                                                                           | 1 2 3       | 00            | 2012-2026                     |              |                             |              |    |
| 1336                                          | Contrib Rec-Found & Trusts-FY                 | Asset                                                                           | 1 2 3       | 00            | 2012-2026                     |              |                             |              |    |
| 1338                                          | Contrib Rec-UnitedWay Alloc-FY                | Asset                                                                           | 1 2 3       | 00            | 2012-2026                     |              |                             |              |    |
| 1339                                          | Contrib Rec-UnitedWay DDesg-FY                | Asset                                                                           | 1 2 3       | 00            | 2012-2026                     |              |                             |              |    |
| 1340                                          | Contrib Rec-Oth Dir Contrib-FY                | Asset                                                                           | 1 2 3       | 00            | 2012-2026                     |              |                             |              |    |
| 1348                                          | Contrib Rec-Direct Mail-FY                    | Asset                                                                           | 1 2 3       | 00            | 2012-2026                     |              |                             |              |    |
| 1352                                          | Allow Disc FV-FOS-FY (credit) (credit)        | Asset                                                                           | 1           | 00            | 2012-2026                     |              |                             |              |    |
| 1354                                          | Allow Disc FV-Cap Camp FY (credit) (credit)   | Asset                                                                           | 2           | 00            | 2012-2026                     |              |                             |              |    |
| 1357                                          | Allow Disc FV Spe Ev FY (credit)              | Asset                                                                           | 1 2 3       | 00            | 2012-2026                     |              |                             |              |    |
| 1358                                          | Allow Disc FV Leg Beq FY (credit)             | Asset                                                                           | 1 2 3       | 00            | 2012-2026                     |              |                             |              |    |
| 1363                                          | Allow Disc FV-Other Direct FY (credit)        | Asset                                                                           | 1 2 3       | 00            | 2012-2026                     |              |                             |              |    |
| 1369                                          | Allow Disc FV-Found & Trusts (credit)         | Asset                                                                           | 1 2 3       | 00            | 2012-2026                     |              |                             |              |    |
| 1390                                          | Allow Unc Pldg-Other Direct-FY (credit)       | Asset                                                                           | 1 2 3       | 00            | 2012-2026                     |              |                             |              |    |
| 1391                                          | Allow Unc Pldg-FOS-FY (credit)                | Asset                                                                           | 1           | 00            | 2012-2026                     |              |                             |              |    |
| 1392                                          | Allow Unc Pldg-Proj Sale-FY (credit)          | Asset                                                                           | 1 2 3       | 00            | 2012-2026                     |              |                             |              |    |
| 1393                                          | Allow Unc Pldg-Capital-FY (credit)            | Asset                                                                           | 2           | 00            | 2012-2026                     |              |                             |              |    |
| 1394                                          | Allow Unc Pldg-Spec Evnt FY (credit)          | Asset                                                                           | 1 2 3       | 00            | 2012-2026                     |              |                             |              |    |
| 1395                                          | Allow Unc Pldg-Leg & Beq-FY (credit)          | Asset                                                                           | 1 2 3       | 00            | 2012-2026                     |              |                             |              |    |
| 1397                                          | Allow Unc Pldg-UntdWay DDesgFY (credit)       | Asset                                                                           | 1 2 3       | 00            | 2012-2026                     |              |                             |              |    |
| 1398                                          | Allow Unc Pldg-UntdWay AllocFY (credit)       | Asset                                                                           | 1 2 3       | 00            | 2012-2026                     |              |                             |              |    |
| 1399                                          | Allow Unc Pldg-Found&Trusts-FY                | Asset                                                                           | 1 2 3       | 00            | 2012-2026                     |              |                             |              |    |
| <b>Inventory</b>                              |                                               |                                                                                 |             |               |                               |              |                             |              |    |
| 1401                                          | Inventory-Resale                              | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1402                                          | Inventory-Consigned Resale                    | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1403                                          | Inventory-Consigned to Others                 | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1404                                          | Inventory-Product Sales                       | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |
| 1421                                          | Inventory-Camp Trading Post                   | Asset                                                                           | 1 2 3       | 00            |                               |              |                             |              |    |

| Acct                                              | Description (Normal Balance)            | Type                                                                                                             | Valid Funds | Valid Classes | Year End Account Unrestricted | Class for UR | Year End Account Restricted | Class for TR PR |
|---------------------------------------------------|-----------------------------------------|------------------------------------------------------------------------------------------------------------------|-------------|---------------|-------------------------------|--------------|-----------------------------|-----------------|
| 1441                                              | Inventory-Donated Goods & Svc           | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1451                                              | Inventory-Camp Supplies                 | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| <b>Inter-fund Loans - Current</b>                 |                                         | This account will report values as current. Designed for loans that will exist for less than 12 months.          |             |               |                               |              |                             |                 |
| 1600                                              | Inter-fund Loan                         | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| <b>Inter-fund Loans - Non-Current</b>             |                                         | This account will report values as non-current. Designed for loans that will exist for longer than 12 months.    |             |               |                               |              |                             |                 |
| 1610                                              | Inter-fund Loan Non-Current             | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| <b>Prepaid Expenses / Other Current Assets</b>    |                                         |                                                                                                                  |             |               |                               |              |                             |                 |
| 1701                                              | Unexpired Insurance                     | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1702                                              | Workers' Compensation                   | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1703                                              | Prepaid Exp-Fundraising-Cont            | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1705                                              | Prepaid Exp-Interest                    | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1706                                              | Prepaid Exp-Rent                        | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1707                                              | Prepaid Exp-Taxes and General           | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1708                                              | Prepaid Exp-Maint Services              | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1709                                              | Prepaid Exp-Bld Maint Services          | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1710                                              | Prepaid Exp-Other                       | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1711                                              | Prepaid Exp-Inventory Supplies          | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1712                                              | Prepaid Exp-Expendable Supplie          | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1713                                              | Prepaid Exp-Camp Equipment              | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1722                                              | Prepaid Exp-Service Contracts           | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1723                                              | Prepaid Exp-Computer Service            | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1724                                              | Prepaid Exp-Equip Svc Contr             | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1725                                              | Prepaid Exp-Printing Equip Svc          | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1726                                              | Prepaid Exp-Camp Svc Contract           | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1727                                              | Prepaid Exp-Security Svc Cont           | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1728                                              | Prepaid Exp-Fire Detection Svc          | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1731                                              | Prepaid Exp-Inv-Non-salable             | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1751                                              | Other Current Assets                    | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1760                                              | Prepaid Exp-Special Event               | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1761                                              | Prepaid Exp-Camping                     | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1762                                              | Prepaid Exp-Activity                    | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| <b>Unallocated Asset Acquisition</b>              |                                         | This account will only have values if a fixed asset transactions has not been completed properly.                |             |               |                               |              |                             |                 |
| 1800                                              | Unallocated Asset Acquisition           | Asset                                                                                                            | 2 00        | 25 99         |                               |              |                             |                 |
| <b>Land, Buildings and Equipment</b>              |                                         |                                                                                                                  |             |               |                               |              |                             |                 |
| 1801                                              | Land-Service Center                     | Asset                                                                                                            | 2           | 99            |                               |              |                             |                 |
| 1802                                              | Land-Camp                               | Asset                                                                                                            | 2           | 25            |                               |              |                             |                 |
| 1806                                              | Land Impr-Service Center                | Asset                                                                                                            | 2           | 99            |                               |              |                             |                 |
| 1807                                              | Land Impr-Camp                          | Asset                                                                                                            | 2           | 25            |                               |              |                             |                 |
| 1811                                              | Buildings-Service Center                | Asset                                                                                                            | 2           | 99            |                               |              |                             |                 |
| 1812                                              | Buildings-Camp                          | Asset                                                                                                            | 2           | 25            |                               |              |                             |                 |
| 1816                                              | Leasehold Impr-Service Center           | Asset                                                                                                            | 2           | 99            |                               |              |                             |                 |
| 1817                                              | Leasehold Impr-Camp                     | Asset                                                                                                            | 2           | 25            |                               |              |                             |                 |
| 1821                                              | FF&Equipment- Service Center            | Asset                                                                                                            | 2           | 99            |                               |              |                             |                 |
| 1822                                              | FF&Equipment-Camp                       | Asset                                                                                                            | 2           | 25            |                               |              |                             |                 |
| 1826                                              | Motor Vehicles-Service Center           | Asset                                                                                                            | 2           | 99            |                               |              |                             |                 |
| 1827                                              | Motor Vehicles-Camp                     | Asset                                                                                                            | 2           | 25            |                               |              |                             |                 |
| 1832                                              | Aquatics Equipment-Camp                 | Asset                                                                                                            | 2           | 25            |                               |              |                             |                 |
| 1835                                              | ROU assets-operating leases             | Asset                                                                                                            | 1 2 00      |               |                               |              |                             |                 |
| 1836                                              | ROU assets-finance leases               | Asset                                                                                                            | 2 00        |               |                               |              |                             |                 |
| 1841                                              | Construction-In-Progress                | Asset                                                                                                            | 2           | 25 99         |                               |              |                             |                 |
| 1856                                              | Accum Depr Land Improv-Svc Ctr (credit) | Asset                                                                                                            | 2           | 99            |                               |              |                             |                 |
| 1857                                              | Accum Depr Land Improv-Camp (credit)    | Asset                                                                                                            | 2           | 25            |                               |              |                             |                 |
| 1861                                              | Accum Deprec-Buildings-Svc Ctr (credit) | Asset                                                                                                            | 2           | 99            |                               |              |                             |                 |
| 1862                                              | Accum Deprec-Buildings-Camp (credit)    | Asset                                                                                                            | 2           | 25            |                               |              |                             |                 |
| 1866                                              | Accum Amort Lease Impr-Svc Ctr (credit) | Asset                                                                                                            | 2           | 99            |                               |              |                             |                 |
| 1867                                              | Accum Amort Lease Impr-Camp (credit)    | Asset                                                                                                            | 2           | 25            |                               |              |                             |                 |
| 1871                                              | Accum Depr FF&E Service Center (credit) | Asset                                                                                                            | 2           | 99            |                               |              |                             |                 |
| 1872                                              | Accum Depreciation FF&E Camp (credit)   | Asset                                                                                                            | 2           | 25            |                               |              |                             |                 |
| 1876                                              | Accum Depr Vehicles-Svc Ctr (credit)    | Asset                                                                                                            | 2           | 99            |                               |              |                             |                 |
| 1877                                              | Accum Depr Vehicles-Camp (credit)       | Asset                                                                                                            | 2           | 25            |                               |              |                             |                 |
| 1882                                              | Accum Depr Aquatics Equip-Camp (credit) | Asset                                                                                                            | 2           | 25            |                               |              |                             |                 |
| 1886                                              | Accum amort-finance leases              | Asset                                                                                                            | 2 00        |               |                               |              |                             |                 |
| <b>Donor Restricted Cash</b>                      |                                         | This account is only used to segregate donor restricted contributions that are paid and are for a future period. |             |               |                               |              |                             |                 |
| 1900                                              | Cash Account-Donor Restricted           | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| <b>Long Term Investments / Non-current Assets</b> |                                         | account.                                                                                                         |             |               |                               |              |                             |                 |
| 1901                                              | Long-Term Invest-Bank 1                 | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1902                                              | Long-Term Invest-Bank 2                 | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1903                                              | Long-Term Invest-Bank 3                 | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1904                                              | Long-Term Invest-Bank 4                 | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1905                                              | Long-Term Invest-Bank 5                 | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1906                                              | Long-Term Invest-Bank 6                 | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1907                                              | Long-Term Invest-Bank 7                 | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1908                                              | Long-Term Invest-Bank 8                 | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1909                                              | Long-Term Invest-Bank 9                 | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1910                                              | Long-Term Invest-Bank 10                | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1911                                              | Long-Term Invest-Bank 11                | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1912                                              | Long-Term Invest-Bank 12                | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1913                                              | Long-Term Invest-Bank 13                | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1914                                              | Long-Term Invest-Bank 14                | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1915                                              | Long-Term Invest-Bank 15                | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1916                                              | Long-Term Invest-Bank 16                | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1917                                              | Long-Term Invest-Bank 17                | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1918                                              | Long-Term Invest-Bank 18                | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1919                                              | Long-Term Invest-Bank 19                | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |
| 1920                                              | Long-Term Invest-Bank 20                | Asset                                                                                                            | 1 2 3 00    |               |                               |              |                             |                 |

| Acct                                               | Description (Normal Balance)                             | Type      | Valid Funds | Valid Classes | Year End Account Unrestricted                                      | Class for UR | Year End Account Restricted | Class for TR PR |
|----------------------------------------------------|----------------------------------------------------------|-----------|-------------|---------------|--------------------------------------------------------------------|--------------|-----------------------------|-----------------|
| 1921                                               | Long-Term Invest-Bank 21                                 | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 1922                                               | Long-Term Invest-Bank 22                                 | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 1923                                               | Long-Term Invest-Bank 23                                 | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 1924                                               | Long-Term Invest-Bank 24                                 | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 1925                                               | Long-Term Invest-Bank 25                                 | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 1926                                               | Long-Term Invest-Bank 26                                 | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 1927                                               | Long-Term Invest-Bank 27                                 | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 1928                                               | Long-Term Invest-Bank 28                                 | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 1929                                               | Long-Term Invest-Bank 29                                 | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 1930                                               | Long-Term Invest-Bank 30                                 | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 1940                                               | Long Term Inv-Trust Account 1                            | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 1941                                               | Long Term Inv-Trust Account 2                            | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 1942                                               | Long Term Inv-Trust Account 3                            | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 1943                                               | Long Term Inv-Trust Account 4                            | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 1944                                               | Long Term Inv-Trust Account 5                            | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 1945                                               | Long Term Inv-Trust Account 6                            | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 1946                                               | Long Term Inv-Trust Account 7                            | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 1947                                               | Long Term Inv-Trust Account 8                            | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 1948                                               | Long Term Inv-Trust Account 9                            | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 1949                                               | Long Term Inv-Trust Account 10                           | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 1951                                               | Fixed Assets Held for Resale                             | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| <b>Other Non-Current Assets</b>                    |                                                          |           |             |               |                                                                    |              |                             |                 |
| 1952                                               | Other Non-current Assets                                 | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 1955                                               | Beneficial Interest                                      | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 1956                                               | CSV Life Insurance                                       | Asset     | 1 2 3 00    |               |                                                                    |              |                             |                 |
| <b>Liabilities</b>                                 |                                                          |           |             |               | <b>Normal Credit Balance except as noted below</b>                 |              |                             |                 |
| <b>Accounts Payable</b>                            |                                                          |           |             |               |                                                                    |              |                             |                 |
| 2006                                               | Accounts Payable                                         | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| <b>Accrued Expenses</b>                            |                                                          |           |             |               |                                                                    |              |                             |                 |
| 2101                                               | Accrued Insurance                                        | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2105                                               | Accrued Interest                                         | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2106                                               | Accrued Rent                                             | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2107                                               | Accrued Tax-Real Estate & Genl                           | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2111                                               | Accrued Payroll                                          | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2112                                               | Accrued Vacation Pay                                     | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2121                                               | Accrued Professional Fees                                | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2131                                               | Accrued Expenses-Other                                   | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| <b>Payroll Taxes / Benefits Withheld / Payable</b> |                                                          |           |             |               |                                                                    |              |                             |                 |
| 2201                                               | Social Security Taxes Withheld                           | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2202                                               | Federal Income Tax Withheld                              | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2203                                               | State Income Tax Withheld                                | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2204                                               | County Income Tax Withheld                               | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2206                                               | City Income Tax Withheld                                 | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2212                                               | State Unemployment Tax                                   | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2213                                               | Other Payroll Taxes                                      | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2220                                               | Payroll Ded-BSA Dependent Life Ins                       | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2221                                               | Payroll Ded-BSA Group Accident                           | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2222                                               | Payroll Ded-BSA Group Life                               | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2223                                               | Payroll Ded-BSA Group Medical                            | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2224                                               | Payroll Ded-BSA Retirement                               | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2225                                               | Payroll Ded-BSA Thrift Plan                              | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2226                                               | Payroll Ded-BSA Group AFLAC Ins                          | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2227                                               | Payroll Ded-BSA Health Saving Account (HSA)              | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2228                                               | Payroll Ded-BSA LTD Ins                                  | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2229                                               | Payroll Ded-BSA Dental Plan                              | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2230                                               | Payroll Ded-BSA Vision Care Plan                         | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2231                                               | Payroll Ded-Council Supplemental Retirement - TDA (403b) | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2232                                               | Payroll Ded-BSA Scout Executive Alliance                 | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2233                                               | Payroll Ded-Credit Unions                                | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2234                                               | Payroll Ded-Group Insurance                              | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2235                                               | Payroll Ded-United Way                                   | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2236                                               | Payroll Ded-Other Benefits                               | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2237                                               | Payroll Ded-FOS                                          | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2238                                               | Payroll Ded-BSA STD Ins                                  | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| <b>Custodial Accounts</b>                          |                                                          |           |             |               |                                                                    |              |                             |                 |
| 2301                                               | Custodial Acct-Registration                              | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2302                                               | Custodial Acct-Boys' Life                                | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2303                                               | Custodial Acct-Wld Friendship                            | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2304                                               | Custodial Acct-Region                                    | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2305                                               | Custodial Acct-Cncl Fellowship                           | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2306                                               | Custodial Acct-Other                                     | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2307                                               | Custodial Acct-Subscriptions                             | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2341                                               | Custodial Acct-Unit Deposits                             | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2351                                               | Custodial Acct-National Trng                             | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2352                                               | Custodial Acct-Regional Trng                             | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2361                                               | Custodial Acct-National Mtgs                             | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2362                                               | Custodial Acct-Regional Mtgs                             | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2371                                               | Custodial Acct-OA                                        | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2372                                               | Custodial Acct-NESA                                      | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| <b>Short Term Notes Payable</b>                    |                                                          |           |             |               | These accounts should reflect principle due in the next 12 months. |              |                             |                 |
| 2401                                               | Short-Term Notes Payable                                 | Liability | 1 2 3 00    |               |                                                                    |              |                             |                 |
| 2435                                               | Operating lease liab-current                             | Liability | 1 2 00      |               |                                                                    |              |                             |                 |
| 2436                                               | Finance lease liab-current                               | Liability | 2 00        |               |                                                                    |              |                             |                 |
| 2451                                               | Mortgage Notes Payable                                   | Liability | 2 00        |               |                                                                    |              |                             |                 |

| Acct                                                                   | Description (Normal Balance)          | Type       | Valid Funds | Valid Classes | Year End Account Unrestricted | Class for UR | Year End Account Restricted | Class for TR PR |
|------------------------------------------------------------------------|---------------------------------------|------------|-------------|---------------|-------------------------------|--------------|-----------------------------|-----------------|
| <b>Deferred Revenue</b>                                                |                                       |            |             |               |                               |              |                             |                 |
| 2604                                                                   | Deferred Fees-Special Events          | Liability  | 1 2 3       | 00            |                               |              |                             |                 |
| 2629                                                                   | Deferred Revenue Activities           | Liability  | 1 2 3       | 00            |                               |              |                             |                 |
| 2630                                                                   | Deferred Revenue-Camping              | Liability  | 1 2 3       | 00            |                               |              |                             |                 |
| 2631                                                                   | Deferred Revenue-Other                | Liability  | 1 2 3       | 00            |                               |              |                             |                 |
| 2654                                                                   | Deferred Dben Costs-Spec Event        | Liability  | 1 2 3       | 00            |                               |              |                             |                 |
| <b>Other Current Liabilities</b>                                       |                                       |            |             |               |                               |              |                             |                 |
| 2741                                                                   | Auto Lease Contingency                | Liability  | 1 2 3       | 00            |                               |              |                             |                 |
| 2761                                                                   | Sales Tax Payable                     | Liability  | 1 2 3       | 00            |                               |              |                             |                 |
| 2764                                                                   | Use Tax Payable                       | Liability  | 1 2 3       | 00            |                               |              |                             |                 |
| 2782                                                                   | Funds of Inactive Units               | Liability  | 1 2 3       | 00            |                               |              |                             |                 |
| 2783                                                                   | Unclaimed Wages                       | Liability  | 1 2 3       | 00            |                               |              |                             |                 |
| 2784                                                                   | Garnishments Owed                     | Liability  | 1 2 3       | 00            |                               |              |                             |                 |
| 2785                                                                   | Child Support Payments                | Liability  | 1 2 3       | 00            |                               |              |                             |                 |
| 2786                                                                   | Scout Bucks Issued                    | Liability  | 1 2 3       | 00            |                               |              |                             |                 |
| 2787                                                                   | Gift Certificates Issued              | Liability  | 1 2 3       | 00            |                               |              |                             |                 |
| 2789                                                                   | Other Current Liabilities             | Liability  | 1 2 3       | 00            |                               |              |                             |                 |
| <b>Long Term Indebtedness</b>                                          |                                       |            |             |               |                               |              |                             |                 |
| These accounts should reflect principle due beyond the next 12 months. |                                       |            |             |               |                               |              |                             |                 |
| 2801                                                                   | Long-Term Notes Payable               | Liability  | 1 2 3       | 00            |                               |              |                             |                 |
| 2851                                                                   | Long-Term Mortgage Notes Paybl        | Liability  | 1 2 3       | 00            |                               |              |                             |                 |
| <b>Other Non-Current Liabilities</b>                                   |                                       |            |             |               |                               |              |                             |                 |
| 2901                                                                   | Other Non-current Liabilities         | Liability  | 1 2 3       | 00            |                               |              |                             |                 |
| 2935                                                                   | Op lease liab-noncurrent              | Liability  | 1 2         | 00            |                               |              |                             |                 |
| 2936                                                                   | Fin lease liab-noncurrent             | Liability  | 2           | 00            |                               |              |                             |                 |
| <b>Net Assets</b>                                                      |                                       |            |             |               |                               |              |                             |                 |
| <b>Normal Credit Balance</b>                                           |                                       |            |             |               |                               |              |                             |                 |
| <b>Unrestricted Net Assets</b>                                         |                                       |            |             |               |                               |              |                             |                 |
| 3001                                                                   | Net Assets-Unrestricted               | Net Assets | 1 2 3       | 00            |                               |              |                             |                 |
| 3002                                                                   | Net Assets-Board Designated           | Net Asset  | 1 2 3       | 00            |                               |              |                             |                 |
| <b>Restricted Net Assets</b>                                           |                                       |            |             |               |                               |              |                             |                 |
| 3005                                                                   | Net Assets-Friends of Scouting        | Net Asset  | 1           | 01            |                               |              |                             |                 |
| 3006                                                                   | Net Assets-Direct Mail                | Net Asset  | 1 2 3       | 01 02         |                               |              |                             |                 |
| 3007                                                                   | Net Assets-Project Sales              | Net Asset  | 1 2 3       | 01 02         |                               |              |                             |                 |
| 3010                                                                   | Net Assets-Capital Campaign           | Net Asset  | 2           | 01 02         |                               |              |                             |                 |
| 3015                                                                   | Net Assets-Special Events             | Net Asset  | 1 2 3       | 01 02         |                               |              |                             |                 |
| 3020                                                                   | Net Assets-Legacies & Beq             | Net Asset  | 1 2 3       | 01 02         |                               |              |                             |                 |
| 3025                                                                   | Net Assets-Foundations&Trusts         | Net Asset  | 1 2 3       | 01 02         |                               |              |                             |                 |
| 3030                                                                   | Net Assets-Oth Direct Contrib         | Net Asset  | 1 2 3       | 01 02         |                               |              |                             |                 |
| 3031                                                                   | Net Assets-Oth Direct Contrib Purpose | Net Asset  | 1 2 3       | 01 02         |                               |              |                             |                 |
| 3035                                                                   | Net Assets-Associated Orgs            | Net Asset  | 1 2 3       | 01 02         |                               |              |                             |                 |
| 3040                                                                   | Net Assets-United Way Alloc           | Net Asset  | 1 2 3       | 01 02         |                               |              |                             |                 |
| 3041                                                                   | Net Assets-United Way-DDesg           | Net Asset  | 1 2 3       | 01 02         |                               |              |                             |                 |
| 3045                                                                   | Net Assets-Unassociated Orgs          | Net Asset  | 1 2 3       | 01 02         |                               |              |                             |                 |
| 3050                                                                   | Net Assets-Other Indirect             | Net Asset  | 1 2 3       | 01 02         |                               |              |                             |                 |
| 3055                                                                   | Net Assets-Government Grants          | Net Asset  | 1 2 3       | 01 02         |                               |              |                             |                 |
| 3060                                                                   | Net Assets-Investment Revenues        | Net Asset  | 1 2 3       | 01 02         |                               |              |                             |                 |
| 3065                                                                   | Net Assets-Gain or Loss               | Net Asset  | 1 2 3       | 01 02         |                               |              |                             |                 |
| <b>Adjustments to Unrestricted Net Assets</b>                          |                                       |            |             |               |                               |              |                             |                 |
| 3101                                                                   | Net Asset Adjustment to 3001          | Net Asset  | 1 2 3       | 00            | 3001                          | 00           |                             |                 |
| 3102                                                                   | Net Asset Adjustment to 3002          | Net Asset  | 1 2 3       | 00            | 3002                          | 00           |                             |                 |
| <b>Adjustments to Restricted Net Assets</b>                            |                                       |            |             |               |                               |              |                             |                 |
| 3105                                                                   | Net Asset Adjustment to 3005          | Net Asset  | 1           | 01            |                               |              | 3005                        | 01              |
| 3106                                                                   | Net Asset Adjustment to 3006          | Net Asset  | 1 2 3       | 01 02         |                               |              | 3006                        | 01 02           |
| 3107                                                                   | Net Asset Adjustment to 3007          | Net Asset  | 1 2 3       | 01 02         |                               |              | 3007                        | 01 02           |
| 3110                                                                   | Net Asset Adjustment to 3010          | Net Asset  | 2           | 01 02         |                               |              | 3010                        | 01 02           |
| 3115                                                                   | Net Asset Adjustment to 3015          | Net Asset  | 1 2 3       | 01 02         |                               |              | 3015                        | 01 02           |
| 3120                                                                   | Net Asset Adjustment to 3020          | Net Asset  | 1 2 3       | 01 02         |                               |              | 3020                        | 01 02           |
| 3125                                                                   | Net Asset Adjustment to 3025          | Net Asset  | 1 2 3       | 01 02         |                               |              | 3025                        | 01 02           |
| 3130                                                                   | Net Asset Adjustment to 3030          | Net Asset  | 1 2 3       | 01 02         |                               |              | 3030                        | 01 02           |
| 3131                                                                   | Net Asset Adjustment to 3031          | Net Asset  | 1 2 4       | 01 02         |                               |              | 3031                        | 01 02           |
| 3135                                                                   | Net Asset Adjustment to 3035          | Net Asset  | 1 2 3       | 01 02         |                               |              | 3035                        | 01 02           |
| 3140                                                                   | Net Asset Adjustment to 3040          | Net Asset  | 1 2 3       | 01 02         |                               |              | 3040                        | 01 02           |
| 3141                                                                   | Net Asset Adjustment to 3041          | Net Asset  | 1 2 3       | 01 02         |                               |              | 3041                        | 01 02           |
| 3145                                                                   | Net Asset Adjustment to 3045          | Net Asset  | 1 2 3       | 01 02         |                               |              | 3045                        | 01 02           |
| 3150                                                                   | Net Asset Adjustment to 3050          | Net Asset  | 1 2 3       | 01 02         |                               |              | 3050                        | 01 02           |
| 3155                                                                   | Net Asset Adjustment to 3055          | Net Asset  | 1 2 3       | 01 02         |                               |              | 3055                        | 01 02           |
| 3160                                                                   | Net Asset Adjustment to 3060          | Net Asset  | 1 2 3       | 01 02         |                               |              | 3060                        | 01 02           |
| 3165                                                                   | Net Asset Adjustment to 3065          | Net Asset  | 1 2 3       | 01 02         |                               |              | 3065                        | 01 02           |
| <b>Net Assets Released from Restriction</b>                            |                                       |            |             |               |                               |              |                             |                 |
| 3605                                                                   | Reclass-Friends of Scouting           | Net Asset  | 1           | 00 01         | 3001                          | 00           | 3005                        | 01              |
| 3606                                                                   | Reclass- Direct Mail                  | Net Asset  | 1 2 3       | 00 01 02      | 3001                          | 00           | 3006                        | 01 02           |
| 3607                                                                   | Reclass-Project Sales                 | Net Asset  | 1 2 3       | 00 01 02      | 3001                          | 00           | 3007                        | 01 02           |
| 3610                                                                   | Reclass-Capital Campaign              | Net Asset  | 2           | 00 01 02      | 3001                          | 00           | 3010                        | 01 02           |
| 3615                                                                   | Reclass-Special Event                 | Net Asset  | 1 2 3       | 00 01 02      | 3001                          | 00           | 3015                        | 01 02           |
| 3620                                                                   | Reclass-Legacies & Beq                | Net Asset  | 1 2 3       | 00 01 02      | 3001                          | 00           | 3020                        | 01 02           |
| 3625                                                                   | Reclass-Foundations & Trusts          | Net Asset  | 1 2 3       | 00 01 02      | 3001                          | 00           | 3025                        | 01 02           |
| 3630                                                                   | Reclass-Other Direct Revenue          | Net Asset  | 1 2 3       | 00 01 02      | 3001                          | 00           | 3030                        | 01 02           |
| 3631                                                                   | Reclass-Other Direct Revenue Purpose  | Net Asset  | 1 2 3       | 00 01 02      | 3001                          | 00           | 3031                        | 01 02           |
| 3635                                                                   | Reclass-Associated Orgs               | Net Asset  | 1 2 3       | 00 01 02      | 3001                          | 00           | 3035                        | 01 02           |
| 3640                                                                   | Reclass-United Way Alloc              | Net Asset  | 1 2 3       | 00 01 02      | 3001                          | 00           | 3040                        | 01 02           |
| 3641                                                                   | Reclass-United Way Ddesg              | Net Asset  | 1 2 3       | 00 01 02      | 3001                          | 00           | 3041                        | 01 02           |
| 3645                                                                   | Reclass-Unassociated Orgs             | Net Asset  | 1 2 3       | 00 01 02      | 3001                          | 00           | 3045                        | 01 02           |
| 3650                                                                   | Reclass-Other Indirect Contrib        | Net Asset  | 1 2 3       | 00 01 02      | 3001                          | 00           | 3050                        | 01 02           |
| 3655                                                                   | Reclass-Govt Fees&Grants              | Net Asset  | 1 2 3       | 00 01 02      | 3001                          | 00           | 3055                        | 01 02           |
| 3660                                                                   | Reclass-Investment Revenues           | Net Asset  | 1 2 3       | 00 01 02      | 3001                          | 00           | 3060                        | 01 02           |

| Acct                                                       | Description (Normal Balance)                | Type      | Valid Funds | Valid Classes | Year End Account Unrestricted | Class for UR | Year End Account Restricted | Class for TR PR |
|------------------------------------------------------------|---------------------------------------------|-----------|-------------|---------------|-------------------------------|--------------|-----------------------------|-----------------|
| 3665                                                       | Reclass-Gains or Losses                     | Net Asset | 1 2 3       | 00 01 02      | 3001                          | 00           | 3065                        | 01 02           |
| <b>Interfund Transfers</b>                                 |                                             |           |             |               |                               |              |                             |                 |
| 3900                                                       | Inter-fund Transfers                        | Net Asset | 1 2 3       | 00            | 3001                          | 00           |                             |                 |
| <b>Revenue Normal Credit Balance except as noted below</b> |                                             |           |             |               |                               |              |                             |                 |
| <b>Friends of Scouting</b>                                 |                                             |           |             |               |                               |              |                             |                 |
| 4001                                                       | Contributions-FOS                           | Revenue   | 1           | 90 91         | 3001                          | 00           | 3005                        | 01              |
| 4002                                                       | Contributions-FOS-Prior Years               | Revenue   | 1           | 90            | 3001                          | 00           |                             |                 |
| 4054                                                       | Accretion of Disc FV - FOS                  | Revenue   | 1           | 90            | 3001                          | 00           |                             |                 |
| 4067                                                       | Prov for Disc FV-FOS (debit)                | Revenue   | 1           | 91            |                               |              | 3005                        | 01              |
| 4069                                                       | Prov for Unc-FOS (debit)                    | Revenue   | 1           | 90 91         | 3001                          | 00           | 3005                        | 01              |
| <b>Direct Mail</b>                                         |                                             |           |             |               |                               |              |                             |                 |
| 4010                                                       | Contributions-Direct Mail                   | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3006                        | 01 02           |
| 4018                                                       | Prov for Unc-Direct Mail (debit)            | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3006                        | 01 02           |
| <b>Project Sales</b>                                       |                                             |           |             |               |                               |              |                             |                 |
| 4071                                                       | Contributions-Project Sales                 | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3007                        | 01              |
| 4072                                                       | Contributions-Project Sales-PY              | Revenue   | 1 2 3       | 90            | 3001                          | 00           |                             |                 |
| 4089                                                       | Prov for Unc-Project Sales (debit)          | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3007                        | 01 02           |
| <b>Capital Contributions</b>                               |                                             |           |             |               |                               |              |                             |                 |
| 4101                                                       | Contributions-Capital Campaign              | Revenue   | 2           | 90 91 92      | 3001                          | 00           | 3010                        | 01 02           |
| 4153                                                       | Prov for Disc FV-Capital Cmpgn (debit)      | Revenue   | 2           | 90 91 92      | 3001                          | 00           | 3010                        | 01 02           |
| 4154                                                       | Accretion Disc FV-Capt Cmpgn                | Revenue   | 2           | 90 91 92      | 3001                          | 00           | 3010                        | 01 02           |
| 4189                                                       | Prov for Unc-Capital Campaign (debit)       | Revenue   | 2           | 90 91 92      | 3001                          | 00           | 3010                        | 01 02           |
| <b>Special Event Fundraising</b>                           |                                             |           |             |               |                               |              |                             |                 |
| 4201                                                       | Contributions-SE-Sponsorships               | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3015                        | 01 02           |
| 4202                                                       | Contributions-SE-Participants               | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3015                        | 01 02           |
| 4203                                                       | Contributions-SE-Souvenir Prog              | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3015                        | 01 02           |
| 4204                                                       | Contributions-SE-Advertising                | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3015                        | 01 02           |
| 4205                                                       | Contributions-SE-Concessions                | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3015                        | 01 02           |
| 4209                                                       | Contributions-SE-Resale Items               | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3015                        | 01 02           |
| 4231                                                       | Contributions-SE-Other                      | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3015                        | 01 02           |
| 4249                                                       | Prov for Unc Contributions-SE               | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3015                        | 01 02           |
| 4250                                                       | Fee Revenue                                 | Revenue   | 1 2 3       | 90            | 3001                          | 00           |                             |                 |
| 4251                                                       | Cost-DB-SE-Meals (debit)                    | Revenue   | 1 2 3       | 90            | 3001                          | 00           |                             |                 |
| 4252                                                       | Cost-DB-SE-Facilities Rental (debit)        | Revenue   | 1 2 3       | 90            | 3001                          | 00           |                             |                 |
| 4253                                                       | Cost-DB-SE-Speakers' Fees (debit)           | Revenue   | 1 2 3       | 90            | 3001                          | 00           |                             |                 |
| 4254                                                       | Cost-DB-SE-Entertainment (debit)            | Revenue   | 1 2 3       | 90            | 3001                          | 00           |                             |                 |
| 4255                                                       | Cost-DB-SE-Recognitions (debit)             | Revenue   | 1 2 3       | 90            | 3001                          | 00           |                             |                 |
| 4256                                                       | Cost-DB-SE-Commissions Paid (debit)         | Revenue   | 1 2 3       | 90            | 3001                          | 00           |                             |                 |
| 4257                                                       | Prov for Disc FV-Special Event (debit)      | Revenue   | 1 2 3       | 91 92         |                               |              | 3015                        | 01 02           |
| 4258                                                       | Accretion of Disc FV-Spec Evnt              | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3015                        | 01 02           |
| 4261                                                       | Cost-DB-SE-Services for Resale (debit)      | Revenue   | 1 2 3       | 90            | 3001                          | 00           |                             |                 |
| 4271                                                       | Cost-DB-SE-Other (debit)                    | Revenue   | 1 2 3       | 90            | 3001                          | 00           |                             |                 |
| <b>Legacies and Bequests</b>                               |                                             |           |             |               |                               |              |                             |                 |
| 4301                                                       | Contributions-Legacies & Beq                | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3020                        | 01 02           |
| 4353                                                       | Prov for Disc FV-Leg & Beq (debit)          | Revenue   | 1 2 3       | 91 92         |                               |              | 3020                        | 01 02           |
| 4354                                                       | Accretion of Disc FV-Leg & Beq              | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3020                        | 01 02           |
| 4369                                                       | Prov for Unc Pldg-Leg & Beq (debit)         | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3020                        | 01 02           |
| <b>Foundation and Trust Contributions</b>                  |                                             |           |             |               |                               |              |                             |                 |
| 4401                                                       | Contribution-Found & Trusts                 | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3025                        | 01 02           |
| 4453                                                       | Prov for Disc FV-Fn & Trst (debit)          | Revenue   | 1 2 3       | 91 92         | 3001                          | 00           | 3025                        | 01 02           |
| 4454                                                       | Accretion of Disc FV-Fn & Trst              | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3025                        | 01 02           |
| 4469                                                       | Prov for Unc-Fndatn & Trust (debit)         | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3025                        | 01 02           |
| <b>Other Direct Contributions</b>                          |                                             |           |             |               |                               |              |                             |                 |
| 4501                                                       | Contributions-Other Direct                  | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3030                        | 01 02           |
| 4502                                                       | Contributions-Other Direct Purpose          | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3031                        | 01 02           |
| 4531                                                       | Contributions-Nonfinancial assets           | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3030                        | 01 02           |
| 4551                                                       | Contributions-Learn for Life                | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3030                        | 01 02           |
| 4553                                                       | Prov for Disc FV-Other Direct (debit)       | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3030                        | 01 02           |
| 4554                                                       | Accretion of Disc FV-Other Dir              | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3030                        | 01 02           |
| 4569                                                       | Prov for Unc Pldg-Other Direct (debit)      | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3030                        | 01 02           |
| <b>Associated Organization Contributions</b>               |                                             |           |             |               |                               |              |                             |                 |
| 4601                                                       | Contributions-OA                            | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3035                        | 01 02           |
| 4602                                                       | Contributions-National Council              | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3035                        | 01 02           |
| 4603                                                       | Contributions-Other Assoc Org               | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3035                        | 01 02           |
| 4604                                                       | Contributions-LFL Foundation                | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3035                        | 01 02           |
| <b>United Way Allocations and Designations</b>             |                                             |           |             |               |                               |              |                             |                 |
| 4701                                                       | Contributions-United Way-Alloc              | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3040                        | 01 02           |
| 4702                                                       | Contributions-United Way-DDesg              | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3041                        | 01 02           |
| 4768                                                       | Prov Unc Pldg-UnitedWay-DDesg (debit)       | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3041                        | 01 02           |
| 4769                                                       | Prov Unc Pldg-UnitedWay-Alloc (debit)       | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3040                        | 01 02           |
| <b>Unassociated Organization Contributions</b>             |                                             |           |             |               |                               |              |                             |                 |
| 4801                                                       | Contributions-Unassociated Org              | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3045                        | 01 02           |
| <b>Other Indirect Contributions</b>                        |                                             |           |             |               |                               |              |                             |                 |
| 4901                                                       | Contributions-Other Indirect                | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3050                        | 01 02           |
| <b>Government Grants and Fees</b>                          |                                             |           |             |               |                               |              |                             |                 |
| 5001                                                       | Government Grants/Fees                      | Revenue   | 1 2 3       | 90 91 92      | 3001                          | 00           | 3055                        | 01 02           |
| <b>Sale of Supplies</b>                                    |                                             |           |             |               |                               |              |                             |                 |
| 6301                                                       | Sale of Goods-Non taxable                   | Revenue   | 1 2 3       | 90            | 3001                          | 00           |                             |                 |
| 6302                                                       | Sale of Goods-Taxable                       | Revenue   | 1 2 3       | 90            | 3001                          | 00           |                             |                 |
| 6351                                                       | Cost of Goods Sold-Supplies (debit)         | Revenue   | 1 2 3       | 90            | 3001                          | 00           |                             |                 |
| <b>Product Sales</b>                                       |                                             |           |             |               |                               |              |                             |                 |
| 6401                                                       | Product Sales                               | Revenue   | 1 2 3       | 90            | 3001                          | 00           |                             |                 |
| 6441                                                       | Provision Doubtful Accounts/Returns (debit) | Revenue   | 1 2 3       | 90            | 3001                          | 00           |                             |                 |

| Acct                                 | Description (Normal Balance)                     | Type    | Valid Funds | Valid Classes     | Year End Account Unrestricted | Class for UR | Year End Account Restricted | Class for TR | PR |
|--------------------------------------|--------------------------------------------------|---------|-------------|-------------------|-------------------------------|--------------|-----------------------------|--------------|----|
| 6451                                 | Cost of Products Sold (debit)                    | Revenue | 1 2 3       | 90                | 3001                          | 00           |                             |              |    |
| 6471                                 | Unit Commissions Paid (debit)                    | Revenue | 1 2 3       | 90                | 3001                          | 00           |                             |              |    |
| <b>Investment Income</b>             |                                                  |         |             |                   |                               |              |                             |              |    |
| 6501                                 | Investment Income                                | Revenue | 1 2 3       | 90 91             | 3001                          | 00           | 3060                        | 01           |    |
| 6502                                 | Investment Income-Capital Fund                   | Revenue | 1 2 3       | 90 91             | 3001                          | 00           | 3060                        | 01           |    |
| 6503                                 | Investment Income-Endowmt Fund                   | Revenue | 1 2 3       | 90 91 92          | 3001                          | 00           | 3060                        | 01           | 02 |
| 6531                                 | Investment Income-Royalties                      | Revenue | 1 2 3       | 90 91 92          | 3001                          | 00           | 3060                        | 01           | 02 |
| 6551                                 | Endowment Support Op and Cptl                    | Revenue | 1 2 3       | 90 91 92          | 3001                          | 00           | 3060                        | 01           | 02 |
| 6561                                 | Endowment Support Op and Cptl restricted Purpose | Revenue | 1 2 3       | 91 92             | 3001                          | 00           | 3060                        | 01           | 02 |
| 6571                                 | Investment Income Fees (debit)                   | Revenue | 1 2 3       | 90 91 92          | 3001                          | 00           | 3060                        | 01           | 02 |
| <b>Gain / Loss on Investments</b>    |                                                  |         |             |                   |                               |              |                             |              |    |
| 6601                                 | Gain/Loss on Investments                         | Revenue | 1 2 3       | 90 91 92          | 3001                          | 00           | 3065                        | 01           | 02 |
| 6631                                 | Gain/Loss-Currency Transact                      | Revenue | 1 2 3       | 90                | 3001                          | 00           |                             |              |    |
| 6651                                 | Unrealized Gains                                 | Revenue | 1 2 3       | 90 91 92          | 3001                          | 00           | 3065                        | 01           | 02 |
| <b>Camping Revenue</b>               |                                                  |         |             |                   |                               |              |                             |              |    |
| 6701                                 | Camp-Fees                                        | Revenue | 1 2 3       | 21                | 3001                          | 00           |                             |              |    |
| 6702                                 | Camp-Rental Revenues                             | Revenue | 1 2 3       | 21                | 3001                          | 00           |                             |              |    |
| 6703                                 | Camp-Sale of Meals                               | Revenue | 1 2 3       | 21                | 3001                          | 00           |                             |              |    |
| 6704                                 | Camp-Program Fees                                | Revenue | 1 2 3       | 21                | 3001                          | 00           |                             |              |    |
| 6705                                 | Camp-Food and Commissary Sales                   | Revenue | 1 2 3       | 21                | 3001                          | 00           |                             |              |    |
| 6706                                 | Camp-Vending Commissions                         | Revenue | 1 2 3       | 21                | 3001                          | 00           |                             |              |    |
| 6707                                 | Camp-Transportation Fees                         | Revenue | 1 2 3       | 21                | 3001                          | 00           |                             |              |    |
| 6708                                 | Camp-Recycling Fees                              | Revenue | 1 2 3       | 21                | 3001                          | 00           |                             |              |    |
| 6709                                 | Camp-Government Subsidies                        | Revenue | 1 2 3       | 21                | 3001                          | 00           |                             |              |    |
| 6710                                 | Camp-Sales of Goods-Taxable                      | Revenue | 1 2 3       | 21                | 3001                          | 00           |                             |              |    |
| 6711                                 | Camp-Sales of Goods-Nontaxable                   | Revenue | 1 2 3       | 21                | 3001                          | 00           |                             |              |    |
| 6712                                 | Camp-Cost of Goods Sold (debit)                  | Revenue | 1 2 3       | 21                | 3001                          | 00           |                             |              |    |
| 6713                                 | Camp-Vending Machine Sales                       | Revenue | 1 2 3       | 21                | 3001                          | 00           |                             |              |    |
| 6714                                 | Camp-Vending Machine COGS (debit)                | Revenue | 1 2 3       | 21                | 3001                          | 00           |                             |              |    |
| 6722                                 | Camp-Participant Insurance Fee                   | Revenue | 1 2 3       | 21                | 3001                          | 00           |                             |              |    |
| 6731                                 | Camp-Other Income                                | Revenue | 1 2 3       | 21                | 3001                          | 00           |                             |              |    |
| 6736                                 | Camp-Cash Over/Under                             | Revenue | 1 2 3       | 21                | 3001                          | 00           |                             |              |    |
| 6748                                 | Camp-Refunds                                     | Revenue | 1 2 3       | 21                | 3001                          | 00           |                             |              |    |
| 6749                                 | Camp-Discounted Fees                             | Revenue | 1 2 3       | 21                | 3001                          | 00           |                             |              |    |
| <b>Activity Revenue</b>              |                                                  |         |             |                   |                               |              |                             |              |    |
| 6801                                 | Activity-Fees                                    | Revenue | 1 2 3       | 20                | 3001                          | 00           |                             |              |    |
| 6803                                 | Activity-Meals                                   | Revenue | 1 2 3       | 20                | 3001                          | 00           |                             |              |    |
| 6806                                 | Activity-Concession Revenue                      | Revenue | 1 2 3       | 20                | 3001                          | 00           |                             |              |    |
| 6807                                 | Activity-Transportation Fees                     | Revenue | 1 2 3       | 20                | 3001                          | 00           |                             |              |    |
| 6808                                 | Activity-Recycling Fees                          | Revenue | 1 2 3       | 20                | 3001                          | 00           |                             |              |    |
| 6809                                 | Activity-Government Subsidies                    | Revenue | 1 2 3       | 20                | 3001                          | 00           |                             |              |    |
| 6810                                 | Activity-Sale of Goods-Taxable                   | Revenue | 1 2 3       | 20                | 3001                          | 00           |                             |              |    |
| 6811                                 | Activity-Sales of Goods-No Tax                   | Revenue | 1 2 3       | 20                | 3001                          | 00           |                             |              |    |
| 6812                                 | Activity-Cost of Goods Sold (debit)              | Revenue | 1 2 3       | 20                | 3001                          | 00           |                             |              |    |
| 6813                                 | Activity-Vending Machine Sales                   | Revenue | 1 2 3       | 20                | 3001                          | 00           |                             |              |    |
| 6814                                 | Activity-Cost-Vending Supplies (debit)           | Revenue | 1 2 3       | 20                | 3001                          | 00           |                             |              |    |
| 6815                                 | Activity-Sale of Tickets                         | Revenue | 1 2 3       | 20                | 3001                          | 00           |                             |              |    |
| 6816                                 | Activity-Unit Commissions Paid (debit)           | Revenue | 1 2 3       | 20                | 3001                          | 00           |                             |              |    |
| 6817                                 | Activity-Sale of Programs                        | Revenue | 1 2 3       | 20                | 3001                          | 00           |                             |              |    |
| 6818                                 | Activity-Advertising Revenue                     | Revenue | 1 2 3       | 20                | 3001                          | 00           |                             |              |    |
| 6822                                 | Activity-Participant Ins Fees                    | Revenue | 1 2 3       | 20                | 3001                          | 00           |                             |              |    |
| 6831                                 | Activity-Other Revenue                           | Revenue | 1 2 3       | 20                | 3001                          | 00           |                             |              |    |
| 6836                                 | Activity-Cash Over/Under                         | Revenue | 1 2 3       | 20                | 3001                          | 00           |                             |              |    |
| 6848                                 | Activity-Refunds (debit)                         | Revenue | 1 2 3       | 20                | 3001                          | 00           |                             |              |    |
| 6849                                 | Activity-Discounted Fees (debit)                 | Revenue | 1 2 3       | 20                | 3001                          | 00           |                             |              |    |
| <b>Miscellaneous Revenue</b>         |                                                  |         |             |                   |                               |              |                             |              |    |
| 6901                                 | Income from Council Services                     | Revenue | 1 2 3       | 90                | 3001                          | 00           |                             |              |    |
| 6902                                 | Advertising Revenue                              | Revenue | 1 2 3       | 90                | 3001                          | 00           |                             |              |    |
| 6903                                 | Income from Rents                                | Revenue | 1 2 3       | 90                | 3001                          | 00           |                             |              |    |
| 6906                                 | Gain-Sale of Fixed Assets                        | Revenue | 1 2 3       | 90                | 3001                          | 00           |                             |              |    |
| 6915                                 | Refund Liability Premiums                        | Revenue | 1 2 3       | 90                | 3001                          | 00           |                             |              |    |
| 6922                                 | Participant Insurance Coverage                   | Revenue | 1 2 3       | 90                | 3001                          | 00           |                             |              |    |
| 6930                                 | Intra-Company Revenue Transactions               | Revenue | 1 2 3       | 90                | 3001                          | 00           |                             |              |    |
| 6931                                 | Other Income                                     | Revenue | 1 2 3       | 90                | 3001                          | 00           |                             |              |    |
| 6936                                 | Cash Over/Under                                  | Revenue | 1 2 3       | 90                | 3001                          | 00           |                             |              |    |
| 6939                                 | Commissions - LFL                                | Revenue | 1 2 3       | 90                | 3001                          | 00           |                             |              |    |
| 6940                                 | Commissions - Online Sales                       | Revenue | 1 2 3       | 90                | 3001                          | 00           |                             |              |    |
| 6941                                 | Revenue Sharing - National Supply Sales          | Revenue | 1 2 3       | 90                | 3001                          | 00           |                             |              |    |
| <b>Expenses Normal Debit Balance</b> |                                                  |         |             |                   |                               |              |                             |              |    |
| <b>Salaries</b>                      |                                                  |         |             |                   |                               |              |                             |              |    |
| 7002                                 | Professional Salaries                            | Expense | 1 2 3       | 20 21 25 50 70 99 | 3001                          | 00           |                             |              |    |
| 7003                                 | Staff Salaries                                   | Expense | 1 2 3       | 20 21 25 50 70 99 | 3001                          | 00           |                             |              |    |
| 7005                                 | Maintenance Salaries                             | Expense | 1 2 3       | 20 21 25 50 70 99 | 3001                          | 00           |                             |              |    |
| 7006                                 | Temporary Clerical Salaries                      | Expense | 1 2 3       | 20 21 25 50 70 99 | 3001                          | 00           |                             |              |    |
| 7009                                 | Temporary Camp Salaries                          | Expense | 1 2 3       | 20 21 25 50 70 99 | 3001                          | 00           |                             |              |    |
| 7010                                 | Temporary Program Help                           | Expense | 1 2 3       | 20 21 25 50 70 99 | 3001                          | 00           |                             |              |    |
| <b>Employee Benefits</b>             |                                                  |         |             |                   |                               |              |                             |              |    |
| 7101                                 | BSA Group Accident Ins-Employer                  | Expense | 1 2 3       | 20 21 25 50 70 99 | 3001                          | 00           |                             |              |    |
| 7102                                 | BSA Group life Insurance-Employer                | Expense | 1 2 3       | 20 21 25 50 70 99 | 3001                          | 00           |                             |              |    |
| 7103                                 | BSA Group Medical Ins-Employer                   | Expense | 1 2 3       | 20 21 25 50 70 99 | 3001                          | 00           |                             |              |    |
| 7104                                 | BSA Retirement Plan-Employer                     | Expense | 1 2 3       | 20 21 25 50 70 99 | 3001                          | 00           |                             |              |    |
| 7105                                 | BSA Thrift Plan-Employer                         | Expense | 1 2 3       | 20 21 25 50 70 99 | 3001                          | 00           |                             |              |    |
| 7106                                 | BSA Group AFLAC Ins-Employer (Inactive)          | Expense | 1 2 3       | 20 21 25 50 70 99 | 3001                          | 00           |                             |              |    |

| Acct                             | Description (Normal Balance)              | Type    | Valid Funds | Valid Classes |    |          |    | Year End Account Unrestricted | Class for UR | Year End Account Restricted | Class for TR | PR |
|----------------------------------|-------------------------------------------|---------|-------------|---------------|----|----------|----|-------------------------------|--------------|-----------------------------|--------------|----|
| 7107                             | BSA Health Savings Account (HSA)-Employer | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 7108                             | BSA Long-Term Disability-Employer         | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 7109                             | BSA Dental Plan-Employer's Share          | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 7110                             | BSA Vision Care Plan-Employer             | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 7111                             | Council Supplemental Retirement           | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 7116                             | Council Other Benefit - Employer          | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 7118                             | BSA Short-Term Disability                 | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 7120                             | BSA Dependent Life Employer (Inactive)    | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 7131                             | Other Employee Benefits-Employer          | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| Employment Taxes                 |                                           |         |             |               |    |          |    |                               |              |                             |              |    |
| 7201                             | Social Security Taxes-Employer            | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 7202                             | Unemployment Taxes-Employer               | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 7203                             | Workers' Comp Ins-Employer                | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 7204                             | Temp Disability Taxes-Employer            | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 7205                             | Other Payroll Taxes-Employer              | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| Employment Related Expenses      |                                           |         |             |               |    |          |    |                               |              |                             |              |    |
| 7301                             | Employment Expense-Interviewing           | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 7302                             | Employment Expense-Relocation             | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 7303                             | Employment Expense-Other                  | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| Professional Fees                |                                           |         |             |               |    |          |    |                               |              |                             |              |    |
| 8003                             | Legal Services                            | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8005                             | Fundraising and PR Services               | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8006                             | Brokerage Services                        | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8007                             | Employment Services                       | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8008                             | Accounting Services                       | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8009                             | Electronic Data Processing Fees           | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8010                             | Other Professional Services               | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8011                             | LFL License Fee                           | Expense | 1           | 25            |    |          |    | 3001                          | 00           |                             |              |    |
| Supplies                         |                                           |         |             |               |    |          |    |                               |              |                             |              |    |
| 8101                             | Supplies-Health and Safety                | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8103                             | Supplies-Program                          | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8104                             | Supplies-Food and Commissary              | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8105                             | Supplies-Janitorial                       | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8106                             | Supplies-Office                           | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8107                             | Supplies-Audio Visual                     | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8108                             | Supplies-Catering                         | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8111                             | Supplies-Camp Equipment                   | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8112                             | Supplies-Kitchen                          | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8131                             | Other Supplies                            | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| Telephone and Communications     |                                           |         |             |               |    |          |    |                               |              |                             |              |    |
| 8201                             | Telephone                                 | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8202                             | Mobile Device                             | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8203                             | Fax                                       | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| Postage and Shipping             |                                           |         |             |               |    |          |    |                               |              |                             |              |    |
| 8301                             | Postage                                   | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8302                             | Outgoing Freight Expense                  | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8303                             | Income Freight                            | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8304                             | Messenger and Delivery Service            | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| Occupancy and Utilities          |                                           |         |             |               |    |          |    |                               |              |                             |              |    |
| 8401                             | Office Rent                               | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8402                             | Program Facilities Rent                   | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8405                             | Electricity                               | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8406                             | Gas - Propane                             | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8407                             | Heating oil                               | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8408                             | Water & Sewer                             | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8409                             | Maintenance Services                      | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8410                             | Real Estate Taxes                         | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8412                             | Occupancy Permits                         | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8413                             | Maintenance Supplies                      | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8414                             | Other Occupancy Expenses                  | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| Equipment Maintenance and Rental |                                           |         |             |               |    |          |    |                               |              |                             |              |    |
| 8501                             | Rental of Equipment                       | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8502                             | Service Contracts-Office Equip            | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8503                             | Service Contracts-Computers               | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8504                             | Service Contracts-Printers                | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8505                             | Service Contracts-Copiers                 | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8507                             | Service Contracts-Camp Equip              | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8509                             | Service Contracts-Security Sys            | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8510                             | Service Contracts-Fire Detect             | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8511                             | Service Contracts-Misc                    | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8521                             | New Equipment-Non-depreciable             | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8536                             | Lease exp-operating leases                | Expense | 1 2         | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| Printing and Publications        |                                           |         |             |               |    |          |    |                               |              |                             |              |    |
| 8601                             | In-house Printing                         | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8602                             | Artwork                                   | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8603                             | Photography                               | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8604                             | Recording                                 | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8605                             | Films                                     | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8606                             | Subscriptions                             | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8607                             | Publications                              | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8609                             | Outside Printing                          | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| Travel and Living                |                                           |         |             |               |    |          |    |                               |              |                             |              |    |
| 8702                             | Gas and Oil                               | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |
| 8703                             | Vehicles repairs                          | Expense | 1 2 3       | 20            | 21 | 25 50 70 | 99 | 3001                          | 00           |                             |              |    |

| Acct                                               | Description (Normal Balance)         | Type        | Valid Funds | Valid Classes |    |    |          | Year End Account Unrestricted | Class for UR | Year End Account Restricted | Class for TR PR |
|----------------------------------------------------|--------------------------------------|-------------|-------------|---------------|----|----|----------|-------------------------------|--------------|-----------------------------|-----------------|
| 8705                                               | Vehicles License and Permits         | Expense     | 1 2 3       | 20            | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 8706                                               | Leasing of vehicles                  | Expense     | 1 2 3       | 20            | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 8707                                               | Mileage and Allowance                | Expense     | 1 2 3       | 20            | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 8708                                               | Vehicles Tires                       | Expense     | 1 2 3       | 20            | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 8709                                               | Hotel, Meals and Incidentals         | Expense     | 1 2 3       | 20            | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 8710                                               | Vehicle Rental                       | Expense     | 1 2 3       | 20            | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 8711                                               | Transportation Fares                 | Expense     | 1 2 3       | 20            | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 8712                                               | Meals                                | Expense     | 1 2 3       | 20            | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 8714                                               | Membership Dues                      | Expense     | 1 2 3       | 20            | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| <b>Conferences, Meetings &amp; National Events</b> |                                      |             |             |               |    |    |          |                               |              |                             |                 |
| 8801                                               | Meeting Space Rental                 | Expense     | 1 2 3       | 20            | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 8802                                               | Meeting Supplies                     | Expense     | 1 2 3       | 20            | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 8803                                               | Food and Beverage Costs              | Expense     | 1 2 3       | 20            | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 8804                                               | Speaker Fees                         | Expense     | 1 2 3       | 20            | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 8805                                               | Registration Fees                    | Expense     | 1 2 3       | 20            | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 8830                                               | National BSA Event Fees              | Expense     | 1 2 3       | 20            | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 8831                                               | National Conferences                 | Expense     | 1 2 3       | 20            | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 8832                                               | Regional Conferences                 | Expense     | 1 2 3       | 20            | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 8833                                               | Local Conferences                    | Expense     | 1 2 3       | 20            | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 8834                                               | Other Conferences                    | Expense     | 1 2 3       | 20            | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| <b>Specific Assistance to Individuals</b>          |                                      |             |             |               |    |    |          |                               |              |                             |                 |
| 8901                                               | Individual Assistance-Registration   | Expense     | 1 2 3       | 20            | 21 | 25 |          | 99                            | 3001         | 00                          |                 |
| 8902                                               | Individual Assistance-Boys' Life     | Expense     | 1 2 3       | 20            | 21 | 25 |          | 99                            | 3001         | 00                          |                 |
| 8903                                               | Individual Assistance-Literature     | Expense     | 1 2 3       | 20            | 21 | 25 |          | 99                            | 3001         | 00                          |                 |
| 8904                                               | Individual Assistance Scholarships   | Expense     | 1 2 3       | 20            | 21 | 25 |          | 99                            | 3001         | 00                          |                 |
| 8906                                               | Individual Assistance--Food          | Expense     | 1 2 3       | 20            | 21 | 25 |          | 99                            | 3001         | 00                          |                 |
| 8908                                               | Individual Assistance-Uniforms       | Expense     | 1 2 3       | 20            | 21 | 25 |          | 99                            | 3001         | 00                          |                 |
| 8909                                               | Individual Assistance-Transportation | Expense     | 1 2 3       | 20            | 21 | 25 |          | 99                            | 3001         | 00                          |                 |
| 8910                                               | Individual Assistance-Camperships    | Expense     | 1 2 3       | 20            | 21 | 25 |          | 99                            | 3001         | 00                          |                 |
| <b>Recognition and Awards</b>                      |                                      |             |             |               |    |    |          |                               |              |                             |                 |
| 9151                                               | Recognitions--Staff                  | Expense     | 1 2 3       | 20            | 21 | 25 | 70       | 99                            | 3001         | 00                          |                 |
| 9152                                               | Recognitions--Volunteers             | Expense     | 1 2 3       | 20            | 21 | 25 | 70       | 99                            | 3001         | 00                          |                 |
| 9153                                               | Recognitions--Youth                  | Expense     | 1 2 3       | 20            | 21 | 25 | 70       | 99                            | 3001         | 00                          |                 |
| 9154                                               | Recognitions--Fundraising            | Expense     | 1 2 3       |               |    |    | 70       |                               | 3001         | 00                          |                 |
| 9155                                               | Recognitions--Units                  | Expense     | 1 2 3       | 20            | 21 | 25 | 70       | 99                            | 3001         | 00                          |                 |
| 9156                                               | Recognitions--Others                 | Expense     | 1 2 3       | 20            | 21 | 25 | 70       | 99                            | 3001         | 00                          |                 |
| <b>Interest Expense</b>                            |                                      |             |             |               |    |    |          |                               |              |                             |                 |
| 9201                                               | Interest on Mortgage Notes           | Expense     | 1 2 3       |               | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 9202                                               | Interest exp-finance leases          | Expense     | 2           |               | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 9203                                               | Interest on other debt               | Expense     | 1 2 3       |               | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| <b>Insurance</b>                                   |                                      |             |             |               |    |    |          |                               |              |                             |                 |
| 9301                                               | Insurance--Pro Liability             | Expense     | 1 2 3       |               | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 9305                                               | Insurance-Building & Contents        | Expense     | 1 2 3       |               | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 9306                                               | Insurance--Property Floater          | Expense     | 1 2 3       |               | 20 | 21 | 25 50 70 | 99                            | 3001         | 00                          |                 |
| 9309                                               | Insurance-Automobile                 | Expense     | 1 2 3       |               | 20 | 21 | 25 50 70 | 99                            | 3001         | 00                          |                 |
| 9310                                               | Insurance--Meeting Cancellation      | Expense     | 1 2 3       |               | 20 | 21 | 25 50 70 | 99                            | 3001         | 00                          |                 |
| 9313                                               | Insurance--Fidelity Bond             | Expense     | 1 2 3       |               | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 9314                                               | Ins-Business Interruption            | Expense     | 1 2 3       |               | 21 | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 9315                                               | Insurance-General Liability          | Expense     | 1 2 3       |               | 20 | 21 | 25 50 70 | 99                            | 3001         | 00                          |                 |
| 9316                                               | Insurance-Directors & Officers       | Expense     | 1 2 3       |               |    | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| 9322                                               | Insurance-Participant                | Expense     | 1 2 3       |               | 20 | 21 | 25       |                               | 3001         | 00                          |                 |
| 9331                                               | Insurance--Other                     | Expense     | 1 2 3       |               | 20 | 21 | 25 50 70 | 99                            | 3001         | 00                          |                 |
| <b>Miscellaneous Expenses</b>                      |                                      |             |             |               |    |    |          |                               |              |                             |                 |
| 9402                                               | Advertising                          | Expense     | 1 2 3       |               | 20 | 21 | 25 50 70 | 99                            | 3001         | 00                          |                 |
| 9404                                               | Bank Service Charges                 | Expense     | 1 2 3       |               | 20 | 21 | 25 50 70 | 99                            | 3001         | 00                          |                 |
| 9412                                               | Permits                              | Expense     | 1 2 3       |               | 20 | 21 | 25 50 70 | 99                            | 3001         | 00                          |                 |
| 9417                                               | Uncollectible debts                  | Expense     | 1 2 3       |               | 20 | 21 | 25 50 70 | 99                            | 3001         | 00                          |                 |
| 9430                                               | Gift In-Kind - Unallocated           | Expense     | 1 2 3       |               | 20 | 21 | 25 50 70 | 99                            | 3001         | 00                          |                 |
| 9431                                               | Other Expenses                       | Expense     | 1 2 3       |               | 20 | 21 | 25 50 70 | 99                            | 3001         | 00                          |                 |
| 9432                                               | Uncollectible Pledges written off    | Expense     | 1 2 3       |               |    |    | 70       |                               | 3001         | 00                          |                 |
| 9435                                               | Program Grants Awarded               | Expense     | 1           |               |    | 25 |          |                               | 3001         | 00                          |                 |
| 9438                                               | Purchase Discounts                   | Expense     | 1 2 3       |               | 20 | 21 | 25 50 70 | 99                            | 3001         | 00                          |                 |
| 9451                                               | Income Tax Paid                      | Expense     | 1 2 3       |               |    |    | 70       |                               | 3001         | 00                          |                 |
| <b>Depreciation and Amortization</b>               |                                      |             |             |               |    |    |          |                               |              |                             |                 |
| 9501                                               | Depreciation-Land Improvements       | Expense     | 2           |               |    | 25 |          | 99                            | 3001         | 00                          |                 |
| 9502                                               | Depreciation--Buildings              | Expense     | 2           |               |    | 25 |          | 99                            | 3001         | 00                          |                 |
| 9503                                               | Depreciation-Leasehold Improvements  | Expense     | 2           |               |    | 25 |          | 99                            | 3001         | 00                          |                 |
| 9504                                               | Depreciation-FF&E                    | Expense     | 2           |               |    | 25 |          | 99                            | 3001         | 00                          |                 |
| 9505                                               | Depreciation--Motor Vehicles         | Expense     | 2           |               |    | 25 |          | 99                            | 3001         | 00                          |                 |
| 9506                                               | Depreciation-Aquatic Equipment       | Expense     | 2           |               |    | 25 |          | 99                            | 3001         | 00                          |                 |
| 9536                                               | Amort exp-finance leases             | Expense     | 2           |               |    | 25 |          | 99                            | 3001         | 00                          |                 |
| 9589                                               | Loss-Disposal of Fixed Assets        | Expense     | 1 2 3       |               |    | 25 | 50 70    | 99                            | 3001         | 00                          |                 |
| <b>National Charter and Service Fees</b>           |                                      |             |             |               |    |    |          |                               |              |                             |                 |
| 9600                                               | Contribution to Settlement Trust     | Expense     | 1 2 3       |               |    |    | 90       |                               | 3001         | 00                          |                 |
| 9691                                               | National Service Fee                 | Expense     | 1           |               |    |    | 90       |                               | 3001         | 00                          |                 |
| 9692                                               | Charter Fee                          | Expense     | 1           |               |    |    | 90       |                               | 3001         | 00                          |                 |
| <b>Statistical Accounts</b>                        |                                      |             |             |               |    |    |          |                               |              |                             |                 |
| <b>Time Study Statistical Accounts</b>             |                                      |             |             |               |    |    |          |                               |              |                             |                 |
| PROG                                               | Program Value of Time Study          | Statistical |             |               |    |    |          |                               |              |                             |                 |
| MNGMT                                              | Management/General Time Study        | Statistical |             |               |    |    |          |                               |              |                             |                 |
| FUNDR                                              | Fundraising Value of Time Study      | Statistical |             |               |    |    |          |                               |              |                             |                 |