

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 PR
Assets								
Normal Debit Balance except as noted below								
Unallocated Interfund Transactions					This account will have values only when an interfund loan transaction is not fully completed.			
1000	Unallocated Interfund Transaction	Asset	1 2 3	00				
Cash					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				
Short Term Investments					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				
Accounts and Notes Receivable								
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				

Acct	Description (Normal Balance)	Type	Valid Funds	Valid Classes	Year End Account Unrestricted	Class for UR	Year End Account Restricted	Class for TR PR
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				
1271	Accounts Receivable-Accrued Investment Income	Asset	1 2 3	00				
1272	Accounts Receivable Unrealized Gains/Losses	Asset	1 2 3	00				
Contributions Receivable - Current		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				
Contributions Receivable - Non-Current		These accounts are for future years and will report as non-current assets.						
1331	Contrib Rec-FOS-FY	Asset	1	00	2012-2020			
1332	Contrib Rec-Project Sales-FY	Asset	1 2 3	00	2012-2020			
1333	Contrib Rec-Capital Cmpn-FY	Asset	2	00	2012-2020			
1334	Contrib Rec-Spec Fund Event-FY	Asset	1 2 3	00	2012-2020			
1335	Contrib Rec-Legacies & Beq-FY	Asset	1 2 3	00	2012-2020			
1336	Contrib Rec-Found & Trusts-FY	Asset	1 2 3	00	2012-2020			
1338	Contrib Rec-UnitedWay Alloc-FY	Asset	1 2 3	00	2012-2020			
1339	Contrib Rec-UnitedWay DDesg-FY	Asset	1 2 3	00	2012-2020			
1340	Contrib Rec-Oth Dir Contrib-FY	Asset	1 2 3	00	2012-2020			
1348	Contrib Rec-Direct Mail-FY	Asset	1 2 3	00	2012-2020			
1352	Allow Disc FV-FOS-FY (credit) (credit)	Asset	1	00	2012-2020			
1354	Allow Disc FV-Cap Camp FY (credit) (credit)	Asset	2	00	2012-2020			

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1357	Allow Disc FV Spe Ev FY (credit)	Asset	1 2 3	00	2012-2020			
1358	Allow Disc FV Leg Beq FY (credit)	Asset	1 2 3	00	2012-2020			
1363	Allow Disc FV-Other Direct FY (credit)	Asset	1 2 3	00	2012-2020			
1369	Allow Disc FV-Found & Trusts (credit)	Asset	1 2 3	00	2012-2020			
1390	Allow Unc Pldg-Other Direct-FY (credit)	Asset	1 2 3	00	2012-2020			
1391	Allow Unc Pldg-FOS-FY (credit)	Asset	1	00	2012-2020			
1392	Allow Unc Pldg-Proj Sale-FY (credit)	Asset	1 2 3	00	2012-2020			
1393	Allow Unc Pldg-Capital-FY (credit)	Asset	2	00	2012-2020			
1394	Allow Unc Pldg-Spec Evnt FY (credit)	Asset	1 2 3	00	2012-2020			
1395	Allow Unc Pldg-Leg & Beq-FY (credit)	Asset	1 2 3	00	2012-2020			
1397	Allow Unc Pldg-UntdWay DDesgFY (credit)	Asset	1 2 3	00	2012-2020			
1398	Allow Unc Pldg-UntdWay AllocFY (credit)	Asset	1 2 3	00	2012-2020			
1399	Allow Unc Pldg-Found&Trusts-FY	Asset	1 2 3	00	2012-2020			
Inventory								
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				
1441	Inventory-Donated Goods & Srvc	Asset	1 2 3	00				
1451	Inventory-Camp Supplies	Asset	1 2 3	00				
Inter-fund Loans - Current								
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				
Inter-fund Loans - Non-Current								
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				
Prepaid Expenses / Other Current Assets								
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 Srvc Contract	Asset	1 2 3	00				
1727	Prepaid Exp-Security Srvc 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				
Unallocated Asset Acquisition								
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		
Land, Buildings and Equipment								
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			
1836	Capital Leases	Asset	2		25	99		
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			

Acct	Description (Normal Balance)	Type	Valid Funds	Valid Classes	Year End Account Unrestricted	Class for UR	Year End Account Restricted	Class for TR PR
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	Amortization-Capital Leases	Asset	2	25 99				
Donor Restricted Cash					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				
Long Term Investments / Non-current Assets					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				
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				
Other Non-Current Assets								
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				
Liabilities					Normal Credit Balance except as noted below			
Accounts Payable								
2006	Accounts Payable	Liability	1 2 3	00				
Accrued Expenses								
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				
Payroll Taxes / Benefits Withheld / Payable								
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				

Acct	Description (Normal Balance)	Type	Valid Funds	Valid Classes	Year End	Class	Year End	Class		
					Account	for	Account	for	TR	PR
					Unrestricted	UR	Restricted	TR	PR	
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						
Custodial Accounts										
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						
Short Term Notes Payable These accounts should reflect principle due in the next 12 months.										
2401	Short-Term Notes Payable	Liability	1 2 3	00						
2436	Capital Lease Obligations-Cur	Liability	2	00						
2451	Mortgage Notes Payable	Liability	2	00						
Deferred Revenue										
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						
Other Current Liabilities										
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						
Long Term Indebtedness 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						
Other Non-Current Liabilities										
2901	Other Non-current Liabilities	Liability	1 2 3	00						
2936	Cap Lease Obligtn-NonCurrent	Liability	2	00				25	99	
Net Assets Normal Credit Balance										
Unrestricted Net Assets										
3001	Net Assets-Unrestricted	Net Assets	1 2 3	00						
3002	Net Assets-Board Designated	Net Asset	1 2 3	00						
Restricted Net Assets										
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						

Acct	Description (Normal Balance)	Type	Valid Funds	Valid Classes	Year End Account Unrestricted	Class for UR	Year End Account Restricted	Class for TR	PR
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 03					
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					
Adjustments to Unrestricted Net Assets									
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			
Adjustments to Restricted Net Assets									
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	
Net Assets Released from Restriction									
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	
3665	Reclass-Gains or Losses	Net Asset	1 2 3	00 01 02	3001	00	3065	01 02	
Interfund Transfers									
3900	Inter-fund Transfers	Net Asset	1 2 3	00	3001	00			
Revenue Normal Credit Balance except as noted below									
Friends of Scouting									
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	
Direct Mail									
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	
Project Sales									
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	
Capital Contributions									
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	
Special Event Fundraising									
4201	Contributions-SE-Sponsorships	Revenue	1 2 3	90 91 92	3001	00	3015	01 02	

Acct	Description (Normal Balance)	Type	Valid Funds	Valid Classes	Year End	Class	Year End	Class
					Account Unrestricted	for UR	Account Restricted	for TR PR
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 Evt	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		
Legacies and Bequests								
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 Pledg-Leg & Beq (debit)	Revenue	1 2 3	90 91 92	3001	00	3020	01 02
Foundation and Trust Contributions								
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		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
Other Direct Contributions								
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-Other Direct-CS	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
Associated Organization Contributions								
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
United Way Allocations and Designations								
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
Unassociated Organization Contributions								
4801	Contributions-Unassociated Org	Revenue	1 2 3	90 91 92	3001	00	3045	01 02
Other Indirect Contributions								
4901	Contributions-Other Indirect	Revenue	1 2 3	90 91 92	3001	00	3050	01 02
Government Grants and Fees								
5001	Government Grants/Fees	Revenue	1 2 3	90 91 92	3001	00	3055	01 02
Sale of Supplies								
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		
Product Sales								
6401	Product Sales	Revenue	1 2 3	90	3001	00		
6441	Provision Doubtful Accounts>Returns (debit)	Revenue	1 2 3	90	3001	00		
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		
Investment Income								
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
Gain / Loss on Investments								
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

Acct	Description (Normal Balance)	Type	Valid Funds	Valid Classes	Year End Account Unrestricted	Class for UR	Year End Account Restricted	Class for TR	PR
Camping Revenue									
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			
Activity Revenue									
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			
Miscellaneous Revenue									
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			
Expenses Normal Debit Balance									
Salaries									
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			
Employee Benefits									
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			
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			

Acct	Description (Normal Balance)	Type	Valid Funds	Valid Classes			Year End Account Unrestricted	Class for UR	Year End Account Restricted	Class for TR	PR
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	Site of Facility Rental	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	Cleaning Contract	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	Building 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	Equipment Lease	Expense	1 2 3	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		

Acct	Description (Normal Balance)	Type	Valid Funds	Valid Classes			Year End	Class	Year End	Class		
							Account Unrestricted	for UR	Account Restricted	for TR PR		
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					
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					
Conferences, Meetings & National Events												
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					
Specific Assistance to Individuals												
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					
Recognition and Awards												
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	99	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					
Interest Expense												
9201	Interest on Mortgage Notes	Expense	1 2 3	21 25 50 70	99	3001	00					
9202	Capital Lease Interest	Expense	1 2 3	21 25 50 70	99	3001	00					
9203	Interest on other debt	Expense	1 2 3	21 25 50 70	99	3001	00					
Insurance												
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	99	3001	00					
9331	Insurance--Other	Expense	1 2 3	20 21 25 50 70	99	3001	00					
Miscellaneous Expenses												
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	99	3001	00					
9435	Program Grants Awarded	Expense	1	25	99	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	99	3001	00					
Depreciation and Amortization												
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					

Acct	Description (Normal Balance)	Type	Valid Funds	Valid Classes		Year End	Class	Year End	Class		
						Account Unrestricted	for UR	Account Restricted	for TR PR		
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	Amortization of Capital Leases	Expense	2	25	99	3001	00				
9589	Loss-Disposal of Fixed Assets	Expense	1 2 3	25 50 70	99	3001	00				
National Charter and Service Fees											
9691	National Service Fee	Expense	1	90		3001	00				
9692	Charter Fee	Expense	1	90		3001	00				
Statistical Accounts											
Time Study Statistical Accounts											
PROG	Program Value of Time Study	Statistical									
MNGMT	Management/General Time Study	Statistical									
FUNDR	Fundraising Value of Time Study	Statistical									