

| Account                                   | Type   | Description  |
|---|--------|--|
| 4000 · TOTAL REVENUE                      | Income |  |
| 4001 · RETAIL ACTIVITIES                  | Income |  |
| 4010 · THRIFT SHOP SALES                  | Income |  |
| 4011 · Thrift Inventory Adjustment        | Income |  |
| 4020 · ALO Sales                          | Income |  |
| 4021 · PA Sales                           | Income |  |
| 4022 · Assisteens Sales                   | Income |  |
| 4023 · OB Sales                           | Income |  |
| 4024 · Thrift Renovation Sales            | Income |  |
| 4050 · BOUTIQUE NOEL                      | Income |  |
| 4051 · Vendor Entry Fees                  | Income |  |
| 4052 · Underwriting/Donation              | Income |  |
| 4061 · Sales                              | Income |  |
| 4062 · Boutique Sales                     | Income |  |
| 4063 · Credit Card Sales                  | Income |  |
| 4069 · Vendor Payments                    | Income |  |
| 4069-01 · Vendor Payments                 | Income |  |
| 4069-03 · Assisteens Payout               | Income |  |
| 4069-05 · OB Payout                       | Income |  |
| 4070 · Boutique Sales Tax                 | Income |  |
| 4072 · Less Dir Benefits to BN Attend     | Income |  |
| 4072-05 · Credit card fees                | Income |  |
| 4072-06 · Bank Fees                       | Income |  |
| 4072-07 · Bags/Tissue                     | Income |  |
| 4072-08 · Noel Raw Materials              | Income |  |
| 4081 · Aftersales                         | Income |  |
| 4082 · Opportunity                        | Income |  |
| 4085 · Misc Income                        | Income |  |
| 4080 · Spring Boutique                    | Income |  |
| 4086 · fees                               | Income |  |
| 4088 · Sales                              | Income |  |
| 4092 · Vender Payouts                     | Income |  |
| 4096 · Direct Benefit expenses            | Income |  |
| 4098 · Expenses                           | Income |  |
| 4200 · PROGRAM SERVICE REVENUE            | Income |  |
| 4210 · Dental Fees                        | Income |  |
| 4300 · CONTRIBUTIONS                      | Income |  |
| 4305 · ANNUAL CAMPAIGN                    | Income | CLUB 100 2011-12 ..MAIL CAMPAIGN 2010-11               |
| 4306 · To OSB                             | Income |  |
| 4307 · To Dental                          | Income |  |
| 4308 · Undesignated                       | Income |  |
| 4309 · Other Designation                  | Income |  |
| 4310 · UNRESTRICTED                       | Income |  |
| 4311 · eScript                            | Income | Albertsons, Vons, Script                               |
| 4312 · Cars for Causes                    | Income |  |
| 4313 · Grants Received                    | Income |  |
| 4314 · In Memoriam Donations              | Income |  |
| 4315 · Piggy Banks, Thrift Jar, Etc       | Income |  |
| 4316 · United Way                         | Income |  |
| 4319-01 · Pancho's                        | Income | income receice in May restricted to be used next year. |
| 4319 · Other                              | Income |  |
| 4320 · RESTRICTED                         | Income |  |
| 4321 · OSB - Back to School in Style      | Income |  |
| 4322 · Dental Donations                   | Income |  |
| 4323 · Gift of a Smile                    | Income |  |
| 4324 · HHH                                | Income |  |
| 4325 · Scholarships                       | Income |  |
| 4328 · Secret Santa                       | Income |  |
| 4330 · Grants                             | Income |  |
| 4337 · Dental                             | Income | Pacific Life and others                                |
| 4339 · CDBG                               | Income |  |
| 4335 · Kids on the Block                  | Income |  |
| 4350 · THRIFT SHOP RENOVATION             | Income |  |
| 4351 · Sponsorship Donations              | Income |  |
| 4352 · Fundraising Proceeds               | Income |  |
| 4352-01 · Proceeds from Thrift Sales      | Income |  |
| 4353 · Credit Card Donations              | Income |  |
| 4400 · FUND RAISING ACTIVITIES            | Income |  |
| 4410 · BRIDGE                             | Income |  |
| 4410-01 · Bridge Income                   | Income |  |
| 4410-10 · cost of Direct benefit to Atten | Income |  |
| 4415 · CHIPPING IN                        | Income |  |
| 4415-01 · Chipping In - Income            | Income |  |
| 4415-05 · Direct benefits to Attendees    | Income |  |
| 4420 · EMBRACE ORANGE                     | Income |  |
| 4420-10 · Embrance Orange Income          | Income |  |
| 4421 · Underwriting                       | Income |  |

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| 4422 · Raffle                          | Income  |  |
| 4423 · Opportunity                     | Income  |  |
| 4424 · Casino                          | Income  |  |
| 4425 · Heads & Tails                   | Income  | 2009,2010 'Heads & tails' 2008 and older '50/50'                   |
| 4430 · Auction - Silent                | Income  |  |
| 4431 · Auction - Live - Main           | Income  |  |
| 4432 · Auction - Live - Fund a Need    | Income  |  |
| 4433 · Auction - Live - Centerpieces   | Income  |  |
| 4435 · Event Contest                   | Income  | 2011 Player PKG \$20-\$25..2010 Player Package ..Balloon Raffle    |
| 4440 · Donations                       | Income  | 2011 100 Club included in Donations                                |
| 4445 · Club 100                        | Income  | 2012 part of EO income   |
| 4450 · Ticket Sales - Members          | Income  |  |
| 4451 · Tickets- Non Members            | Income  |  |
| 4452 · Tickets-Obligation/nonatending  | Income  |  |
| 4453 · Underwriter-Benefits            | Income  | Underwriters-Dinner cost, Underwriters-Golf cost                   |
| 4455 · Golfers                         | Income  |  |
| 4460 · CC Income not categorized       | Income  |  |
| 4470 · Other                           | Income  |  |
| 4480 · EO - Less Direct Benefits       | Income  |  |
| 4480-01 · Advertising                  | Income  |  |
| 4480-02 · Auction                      | Income  |  |
| 4480-03 · Bank Fees                    | Income  |  |
| 4480-04 · Credit Card Fees             | Income  |  |
| 4480-05 · Casino                       | Income  |  |
| 4480-06 · Decoratons                   | Income  |  |
| 4480-07 · Entertainment                | Income  |  |
| 4480-08 · Facility Rental              | Income  |  |
| 4480-09 · Food Expense                 | Income  |  |
| 4480-11 · Golf PKG Expenses            | Income  | 2011 Green fees, cost of shirts                                    |
| 4480-13 · Prizes                       | Income  | 2011 Helicopter Drop, Trophys                                      |
| 4480-15 · Oportunity expense           | Income  |  |
| 4480-18 · Cash on Hand                 | Income  |  |
| 4480-20 · Direct Benefit to Attendees  | Income  |  |
| 4490 · Auxiliary Payout                | Income  | PA share of event  |
| 4500 · MEMBERSHIP INCOME               | Income  |  |
| 4510 · Annual Luncheon                 | Income  |  |
| 4520 · Dues                            | Income  |  |
| 4520-10 · Dues from PA                 | Income  | \$45 per member/ \$35 for NAL \$10 for chapter allocable expenses. |
| 4520-20 · Dues from OB                 | Income  | \$45 per member/ \$35 for NAL \$10 for chapter allocable expenses. |
| 4520-30 · Dues from Assisteens         | Income  | \$10 per member for NAL  |
| 4525 · Name Tag & Key *now use 5800-44 | Income  | as of 6/2010 use 5800-44 for key/Badge expense and income          |
| 4530 · Social Activities               | Income  |  |
| 4540 · Yuletide Supper                 | Income  |  |
| 4550 · Membership Store \$in/\$out     | Income  | 2010-11 ALO T-Shirts sold  |
| 4700 · INVESTMENT INCOME               | Income  |  |
| 4800 · ENDOWMENT INCOME                | Income  |  |
| 4900 · MISC INCOME                     | Income  |  |
| 4910 · Interest Income                 | Income  |  |
| 4920 · Building Rental                 | Income  |  |
| 4930 · In Kind Donations               | Income  |  |
| 4990 · Other Income                    | Income  |  |
| 5000 · RETAIL EXPENSES                 | Expense |  |
| 5010 · THRIFT SHOP EXPENSE             | Expense |  |
| 5010-11 · Advertising                  | Expense |  |
| 5010-15 · Bank Charges                 | Expense |  |
| 5010-20 · Depreciation                 | Expense |  |
| 5010-25 · Housekeeping                 | Expense |  |
| 5010-35 · Office Supplies              | Expense |  |
| 5010-40 · Operating Supplies           | Expense |  |
| 5010-45 · Property Tax                 | Expense |  |
| 5010-50 · Repair & Maint-Bldg          | Expense |  |
| 5010-55 · Repair & Maint-Equip         | Expense |  |
| 5010-60 · Telephone - Thrift           | Expense |  |
| 5010-65 · Utilities - Thrift           | Expense |  |
| 5010-80 · Waste Removal                | Expense |  |
| 5010-90 · Other                        | Expense |  |
| 5010-95 · Occupancy                    | Expense |  |
| 5010-96 · Value of Merchandise Sold    | Expense |  |
| 5010.91 · Allocated Expenses           | Expense |  |
| 5020 · THRIFT RENOVATION               | Expense |  |
| 5020-10 · Fundraising Expenses         | Expense |  |
| 5020-20 · Credit Card Processing Fees  | Expense |  |
| 5050 · BOUTIQUE NOEL EXPENSE           | Expense |  |
| 5050-11 · Advertising                  | Expense | Banner, window painting, signage                                   |
| 5050-35 · Food Orders / Hospitality    | Expense | no budget, funded by direct donation only                          |
| 5050-38 · Licenses & Fees              | Expense | fire permit  |
| 5050-40 · Printing & Mailing           | Expense |  |

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| 5050-45 · Tent Rental                  | Expense |  |
| 5050-50 · Security                     | Expense |  |
| 5050-55 · Set Up & Breakdown           | Expense | Trash, carpet cleaning, window washing         |
| 5050-60 · Supplies                     | Expense |  |
| 5050-90 · Other                        | Expense |  |
| 5080 · NOELS EXPENSE                   | Expense |  |
| 5080-10 · Raw Materials                | Expense |  |
| 5100 · FUND RAISING EXPENSES           | Expense |  |
| 5110 · BRIDGE EXPENSES                 | Expense |  |
| 5110-10 · Prizes & Gifts               | Expense |  |
| 5110-50 · Bridge Instructor            | Expense |  |
| 5110-90 · Other                        | Expense |  |
| 5111 · CHIPPING IN EXPENSE             | Expense |  |
| 5115 · ANNUAL CAMPAIGN (Club 33)       | Expense | MAIL CAMPAIGN 2010-11                          |
| 5120 · EMBRACE ORANGE                  | Expense |  |
| 5120-11 · Advertising                  | Expense | see Direct Benefits                            |
| 5120-30 · Decorations / Rentals        | Expense |  |
| 5120-31 · Invitations & Program Covers | Expense |  |
| 5120-32 · Mailing Supplies             | Expense |  |
| 5120-34 · Printing                     | Expense |  |
| 5120-35 · Office Supplies              | Expense |  |
| 5120-40 · Operating Supplies           | Expense |  |
| 5120-44 · Photography                  | Expense |  |
| 5120-50 · Postage                      | Expense |  |
| 5120-55 · Historian                    | Expense |  |
| 5120-90 · Misc                         | Expense |  |
| 5130 · Back to School In Style         | Expense |  |
| 5199 · Allocated Expenses              | Expense |  |
| 5200 · PROGRAM SERVICE EXPENSE         | Expense |  |
| 5210 · DENTAL EXPENSE                  | Expense |  |
| 5210-10 · ADP - Net Wages              | Expense | ADP start date 1/1/2010                        |
| 5210-12 · ADP - Withholdings           | Expense |  |
| 5210-14 · ADP - Service Fees           | Expense |  |
| 5210-15 · Depreciation                 | Expense |  |
| 5210-16 · Dental Services - Outside    | Expense |  |
| 5210-20 · Equipment Purchases          | Expense |  |
| 5210-22 · Gross Wages                  | Expense |  |
| 5210-23 · Employers Payroll Taxes      | Expense | Fed & State taxes withheld from payroll checks |
| 5210-24 · Workers Comp Ins             | Expense |  |
| 5210-36 · Fundraising Expense          | Expense |  |
| 5210-38 · Housekeeping                 | Expense |  |
| 5210-40 · Insurance-General            | Expense |  |
| 5210-45 · Licenses & Permits           | Expense |  |
| 5210-50 · Professional Fees            | Expense |  |
| 5210-55 · Repair/Maintenance-Bldg      | Expense |  |
| 5210-58 · Repair/Maintenance-Equip     | Expense |  |
| 5210-60 · Supplies-Office & General    | Expense |  |
| 5210-65 · Supplies-Operating           | Expense |  |
| 5210-70 · Taxes-Property               | Expense |  |
| 5210-75 · Telephone - Dental           | Expense |  |
| 5210-78 · Utilities - Dental           | Expense |  |
| 5210-90 · Other                        | Expense |  |
| 5220 · HALO'S EXPENSE                  | Expense |  |
| 5230 · HHH EXPENSE                     | Expense |  |
| 5230-10 · Entertainment                | Expense |  |
| 5230-20 · Refreshments                 | Expense |  |
| 5230-30 · Supplies                     | Expense |  |
| 5230-90 · Other                        | Expense |  |
| 5240 · KOB EXPENSE                     | Expense |  |
| 5243 · Links to Learning               | Expense |  |
| 5250 · ORANGWOOD EXPENSE               | Expense |  |
| 5250-10 · Crafts                       | Expense |  |
| 5250-15 · OCCUPANCY ALLOCATION         | Expense |  |
| 5250-20 · Prom                         | Expense |  |
| 5250-30 · Refreshments                 | Expense |  |
| 5260 · OSB EXPENSE                     | Expense |  |
| 5260-10 · CDBG                         | Expense |  |
| 5260-20 · Clothing                     | Expense |  |
| 5260-21 · Pre- School clothing         | Expense |  |
| 5260-25 · Shoe vouchers                | Expense |  |
| 5260-30 · Fund Raising Expense         | Expense |  |
| 5260-40 · Shipping Chgs                | Expense |  |
| 5260-60 · Supplies                     | Expense |  |
| 5260-90 · Other                        | Expense |  |
| 5270 · SCHOLARSHIP EXPENSE             | Expense |  |
| 5271 · Scholarship Expense             | Expense |  |
| 5272 · Office Supplies                 | Expense |  |
| 5275 · Love Memorial Scholarship       | Expense |  |

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|---|---------|--|
| 5280 · SECRET SANTA EXPENSE               | Expense |  |
| 5285 · SPECIAL ASSISTANCE                 | Expense |  |
| 5285-10 · Groceries                       | Expense |  |
| 5285-15 · Rent                            | Expense |  |
| 5285-50 · Utilities - Spec Assistance     | Expense |  |
| 5285-90 · Other                           | Expense |  |
| 5290 · MISC PROGRAM EXPENSE               | Expense |  |
| 5299 · Allocated Expenses                 | Expense |  |
| <br>                                      |         |  |
| 5700 · MEMBERSHIP EXPENSE                 | Expense |  |
| 5700-10 · Awards                          | Expense | Presidents Medallion, any Gift to members  |
| 5700-21 · ASSISTEENS Medallions           | Expense |  |
| 5700-25 · Dues Paid to NAL                | Expense |  |
| 5700-27 · Corresponding Secretary         | Expense |  |
| 5700-29 · Hospitality                     | Expense |  |
| 5700-28 · OC Presidents Roundtable        | Expense |  |
| 5700-30 · Board Training                  | Expense |  |
| 5700-31 · Christmas Entertainment         | Expense |  |
| 5700-32 · Joint Meetings                  | Expense |  |
| 5700-33 · Annual Meeting in June          | Expense |  |
| 5700-34 · Meeting Luncheons-Food          | Expense |  |
| 5700-35 · Meeting Luncheons-Decor         | Expense |  |
| 5700-36 · Prospective Member Event (Tea)  | Expense | Food, Decor & under \$5 gift..2011 Wine & Cheese ..2009,10 Tea   |
| 5700-37 · Past Presidents Lunch/Decor/Gif | Expense | Food, Decor & \$10 Gift  |
| 5700-38 · Angels Expense                  | Expense |  |
| 5700-39 · Misc Hospitality Events         | Expense |  |
| 5700-43 · Membership Chairman             | Expense |  |
| 5700-45 · Postage                         | Expense |  |
| 5700-50 · Printing                        | Expense |  |
| 5700-60 · Chapter Center Consumables      | Expense | paper cup, napkins, plate; Coffee; creamer; sugar; Paper Towels, toilet paper, Trash liners, dish soap                               |
| <br>                                      |         |  |
| 5700-65 · Social Activities               | Expense |  |
| 5700-75 · Yuletide Supper Expense         | Expense |  |
| 5700-81 · Presidents Book                 | Expense |  |
| 5700-85 · President's Allowance           | Expense |  |
| 5700-90 · Other                           | Expense |  |
| 5800 · ADMINISTRATION EXPENSE             | Expense |  |
| 5800-10 · Awards                          | Expense | awards outside of alo, like Athena   |
| 5800-15 · Accounting                      | Expense |  |
| 5800-17 · Archive Maintenance             | Expense |  |
| 5800-27 · Books, Mags, Subscriptions      | Expense |  |
| 5800-28 · Bank Charges & Merchant Fees    | Expense | monthly fees to operate credit catds @209/mo   |
| 5800-40 · Charitable Trust                | Expense |  |
| 5800-42 · Donations                       | Expense | Circle Fund  |
| 5800-43 · Dues and Memberships            | Expense | Orange Chamber of Comerence  |
| 5800-44 · Key and NameBadge Expen/Income  | Expense | Cost of Keys and Name Badges, includes members repayment income..<br>.member pays for cost of replacement \$7 key, \$7.50 Name badge |
| <br>                                      |         |  |
| 5800-46 · New Member Orientation          | Expense | all expenses for new member class includes Keys and Namebadges   |
| 5800-48 · Fees & Licenses                 | Expense | Registry of Charitable [RRF] / State of Cal [SI-100]   |
| 5800-50 · Printing                        | Expense | Business Cards, Banner   |
| 5800-55 · Insurance - Directors           | Expense | Directors Insl   |
| 5800-57 · NAL Review                      | Expense |  |
| 5800-60 · Office Supplies & Equipment [A] | Expense | [A] Allocable   Stamps, Envelopes, toner,copy paper, tape, staples,  |
| 5800-70 · Postage                         | Expense |  |
| 5800-72 · Education [A]                   | Expense | [A] Allocable  |
| 5800-29 · Convention-NAL                  | Expense |  |
| 5800-30 · Hotel Charges                   | Expense | [A] Allocable  |
| 5800-32 · Registration Fees               | Expense | [A] Allocable  |
| 5800-33 · Travel Expenses                 | Expense | [A] Allocable  |
| 5800-36 · Leadership Conference           | Expense | president & treasurer workshops usually in June [A] Allocable  |
| 5800-45 · Board Training [A]              | Expense | [A] Allocable  |
| 5800-75 · Public Relations [A]            | Expense | [A] Allocable  |
| 5800-76 · Awards, Community               | Expense |  |
| 5800-77 · Community Outreach              | Expense |  |
| 5800-78 · Limelight, Printing & Postage   | Expense | [A] Allocable  |
| 5800-80 · Photography                     | Expense |  |
| 5800-82 · Website                         | Expense | [A] Allocable   domain name every 2 years \$30   |
| 5800-83 · Yearbook                        | Expense | [A] Allocable   plus bylaws chapter & PA in 2011   |
| 5800-84 · Other                           | Expense |  |
| 5800-85 · Strategic Planning              | Expense |  |
| 5800-90 · Other                           | Expense |  |
| 5900 · OCCUPANCY EXPENSE                  | Expense |  |
| 5900-15 · Depreciation                    | Expense | [A] Allocable  |
| 5900-25 · Housekeeping                    | Expense | [A] Allocable   Cleaning lady  |
| 5900-30 · Insurance                       | Expense | [A] Allocable   general Liability  |
| 5900-31 · Kitchen Supplies                | Expense | [A] Allocable   perm items, linnens, Coffee pot, dishes, etc.  |
| 5900-40 · Operating Supplies              | Expense | [A] Allocable   cleaning supplies,vacumm bags, carpet cleaning   |
| 5900-45 · Property Tax                    | Expense | [A] Allocable  |

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| 5900-48 · Furnishings                     | Expense                 | card tables, lamps, chairs   |
| 5900-50 · Repair & Maintenance-Bldg       | Expense                 | [A] Allocable   plumbing, electrical, small jobs, wash windows 1st a year.                               |
| 5900-51 · Restoration                     | Expense                 | [A] Allocable   interior and exterior remodeling or maintenance  |
| 5900-55 · Repair & Maintenance-Equip      | Expense                 | [A] Allocable   air conditioner, phones, copier, Fire Extinguish Annual Service,                         |
| 5900-56 · Set Up for Meetings             | Expense                 | [A] Allocable   table moving,  |
| 5900-60 · Telephone - Chapter             | Expense                 |  |
| 5900-65 · Utilities - Chapter             | Expense                 |  |
| 5900-70 · Waste Removal                   | Expense                 |  |
| 5900-80 · Allocation to/from PA           | Expense                 | PA's share of Allocable expense or ..PA's dues money to offset allocalble expenses                       |
| 5900-90 · Allocation to/from OB           | Expense                 | OB's share of Allocable expense or ..OB's dues money to offset allocalble expenses                       |
| 5900-95 · Allocation of Occupancy Expense | Expense                 |  |
| 5900-99 · Allocated Expenses              | Expense                 |  |
| 6000 · zz unclassified, need to assign    | Expense                 | temporary code. Need to assign a correct account code.   |
| 6900 · Reconciliation Discrepancies       | Expense                 | Discrepancies between bank statements and company records  |
| 1000 · CHECKING, SAVINGS, INVESTMENTS     | Bank                    |  |
| 1010 · Citizens Bank ..35                 | Bank                    | Chapters Main Checking Account..name = "Thrift Shop" account   |
| 1010-01 · Long Term Restoration           | Bank                    |  |
| 1015 · Wells Fargo Bus. Mrt Rate ..42     | Bank                    | general funds  |
| 1016 · Wells Fargo Bus Perf Saving..39    | Bank                    | general funds  |
| 1020 · U.S. Bank ..6542                   | Bank                    | general funds..prior to 5/15/10 was Cal National Bank acct. # 0052244654                                 |
| 1070 · Genie Love Accounts                | Bank                    | Board designated monies for scholarships   |
| 1018 · Wells Fargo-Love-Bus Mkt Sav.71    | Bank                    | Genie Love Acct..money came from closed WF CD 9840008396   |
| 1077 · Ameriprise SPSA 49...              | Bank                    | Genie Love Scholarship Monies - Matures 5/29/2012..<br>Ameriprise-Wilmington Del CD 0000 4959 3841 7 021 |
| 1080 · Endowment Accounts                 | Bank                    |  |
| 1081 · Ameriprise REITs & Brok 64...      | Bank                    | REITs & Brokerage account 6493 8418 7 021  |
| 1082 · Ameriprise Mutual / Cash 387...    | Bank                    | part of Endowment acct. money : mutual funds and cash 3878 5861 6 021                                    |
| 1085 · Ameriprise Mkt Strat Cert 63...    | Bank                    | part of Endowment acct. money 0063 0105 0474 2 001   |
| 1086 · Ameriprise Flex Sav Cert 08...     | Bank                    | part of Endowment acct. money 0008 0497 6461 9 001   |
| 1099 · Wells Fargo - Renovation..75       | Bank                    | Renovation of Thrift Shop- ..Capital Campaign start date 7/1/09  |
| 1201 · ACCOUNTS RECEIVABLE                | Accounts Receivable     | to track people that owe us money  |
| 1100 · CASH ON HAND                       | Other Current Asset     |  |
| 1105 · Thrift Other Current Asset         | Other Current Asset     |  |
| 1110 · Dental Center                      | Other Current Asset     |  |
| 1150 · RECEIVABLES                        | Other Current Asset     |  |
| 1150-30 · Due from Affiliates             | Other Current Asset     | for table set up.  |
| 1150-50 · Promise to Give Grant           | Other Current Asset     | City says they will give us \$ next year   |
| 1150-70 · \$ rec'ed from others after may | Other Current Asset     |  |
| 1200 · PREPAID ACCOUNTS                   | Other Current Asset     |  |
| 1205 · Prepaid Insurance                  | Other Current Asset     |  |
| 1210 · Prepaid Workers Comp               | Other Current Asset     |  |
| 1220 · Prepaid Expenses                   | Other Current Asset     | prepayment for june luncheon, conference, etc  |
| 1240 · Prepaid Materials-Noels            | Other Current Asset     | stuff bought for next years BN   |
| 1300 · INVENTORY                          | Other Current Asset     |  |
| 1310 · Noels                              | Other Current Asset     | enter at year end  |
| 1330 · School Bell                        | Other Current Asset     |  |
| 1350 · Thrift Shop                        | Other Current Asset     |  |
| 1500 · LAND                               | Fixed Asset             | non depreciable land, just stays here  |
| 1600 · CAPITAL ASSETS                     | Fixed Asset             |  |
| 1610 · Bldg and Improvements              | Fixed Asset             |  |
| 1630 · Furniture and Equipment            | Fixed Asset             |  |
| 1650 · Renovation                         | Fixed Asset             |  |
| 1700 · ACCUMULATED DEPRECIATION           | Fixed Asset             |  |
| 1710 · Depr - Bldg & Improvements         | Fixed Asset             |  |
| 1730 · Depr - Furniture & Equipment       | Fixed Asset             |  |
| 1750 · Depr - Renovation                  | Fixed Asset             |  |
| 1800 · Thrift Shop Remodel                | Fixed Asset             |  |
| 1088 · Gain (Loss) Endowment Acct         | Other Asset             | not part of our operating budget   |
| 1089 · Gain (Loss)                        | Other Asset             | gain /loss specifically for bonds held by Ameriprise for Love Scholarship                                |
| 2000 · ACCOUNTS PAYABLE                   | Accounts Payable        | post to Acct Payable checks written in jun/jul that belong to prior year                                 |
| 2050 · Scholarships Payable               | Accounts Payable        |  |
| 2100 · ACCRUED PR TAXES                   | Other Current Liability |  |
| 2200 · ACCRUED SALES TAX                  | Other Current Liability |  |
| 2300 · ACCRUED MISC EXPENSE               | Other Current Liability | money owed to others   |
| 2310 · Accrued Expenses                   | Other Current Liability | "I am going to spend next year or later"..holding pot for a future expense                               |
| 2320 · Due to Affiliates                  | Other Current Liability | thrift Aux sales, credit card uses, BN sales, EO surplus to Aux.should zero out                          |
| 2330 · Dues Received in Advance           | Other Current Liability | due recieved in May for the next year.   |
| 2340 · Annual Luncheon Payments in Adv    | Other Current Liability | Member \$ recied in Spring for next year   |
| 2350 · \$ recieved from others in advan   | Other Current Liability | \$ recieved from others in advance   |
| 2500 · ACCRUED TAXES                      | Other Current Liability | no longer used [now ADP] leave balance for paper trail   |
| 2610 · Restricted Funds                   | Other Current Liability | funds for future year  |
| 3000 · Opening Bal Equity                 | Equity                  | used by CPA to tie to tax returns.   |
| 3900 · Retained Earnings                  | Equity                  |  |