

ORDER OF THE ARROW

CHART OF ACCOUNTS

900 – OA GENERAL OPERATING

(This is the Lodge Reserve Account. It is used to close out accounts at year end or after events. The only other entries that will be posted directly are those activities that do not have a specific account number. EX Officer Expenses.)

901 – OA TRADING POST

(This account will purchase all OA Handbooks, Sashes, Lodge Flaps, pins, patches, clothing, etc.... All revenue collected from Conclaves (for OA Handbooks, Sashes, Lodge Flaps) and sales from Trading Post Inventory will be posted to this account.)

902 – OA DUES

(This account is for all Dues Revenue – Dues will be collected thru conclave registrations and sent directly to the office.)

903 – OA LEADERSHIP DEVELOPMENT CONFERENCE

(This account will only have expenses posted for LLD training – NO FEES CHARGED)

904 – OA KSR SPRING SERVICE

(This account should only have revenue and expenses for camp fees and food. – *Any Dues or Trading Post Revenue will be posted directly to those accounts.*)

905 – OA INDUCTIONS

(This account should only have revenue and expenses for camp fees and food. –*Any Dues or Trading Post Revenue will be posted directly to those accounts. This includes Handbooks, sashes & Lodge Flaps as noted in the Trading Post account. Postage/stationary and printing will be posted directly to that account #917.*)

906 – OA FALL FELLOWSHIP

(This account will record all revenues and expenses for the actual event only. *If Brotherhood Inductions are held revenues for sash will be posted to Trading Post.*)

907 – OA C-1A SECTION CONCLAVE

(This account will record all revenues and expenses for the actual event only.)

908 – OA MANY POINT SPRING SERVICE - Currently this is not a OA Event and is reserved for future use. (This account should only have revenue and expenses for camp fees and food. – *Any Dues or Trading Post Revenue will be posted directly to those accounts.*)

910 – OA WINTER EVENT

(This account will record all revenues and expenses for the actual event only.)

912 – OA TSR SPRING SERVICE

(This account should only have revenue and expenses for camp fees and food. – *Any Dues or Trading Post Revenue will be posted directly to those accounts.*)

913 – OA PSR SPRING SERVICE

(This account should only have revenue and expenses for camp fees and food. – *Any Dues or Trading Post Revenue will be posted directly to those accounts.*)

914 – OA NOAC

(This account will record all revenues and expenses for the actual event only.)

915 – OA VIGIL INDUCTION

(This account should only have revenue and expenses for camp fees and food. – *Any Dues or Trading Post Revenue will be posted directly to those accounts.*)

916 – OA NATIONAL & REGIONAL LEADERSHIP SEMINAR

(This account will record all revenues and expenses for the actual event only.)

917 – OA POSTAGE / STATIONARY/PRINTING

(This account will record all postage and stationary for ALL OA activities and events.)

918 –OA Other National/Regional Events : (OA ARROW CORE 5)

(This account will record all activity related to National/Regional events to include down payments, revenues for registration to attend event, Travel and fees for event & fundraising patch expenses and revenues. THIS ACCOUNT SHOULD BE ZERO AT END OF EVENT!)

921 – OA CONTRIBUTIONS

(This account will record all contributions for the following: Friends of Scouting, Camperships, North Star Museum, and Endowments-James E. West)

CHAPTER ACCOUNTS

120 – TRAILBLAZER
135 – CROW RIVER
150 – NORTHERN LIGHTS
165 – LAKE MINNETONKA
180 – DAN PATCH
195 – MUSTANG
390 – METRO LAKES

(These accounts should only have activity posted to them when it is a chapter OA activity. There should be an ANNUAL BUDGET for Revenues and Expenses. An event/activity budget will also need to be done when intending to spend funds in account. ***ACCOUNT SHOULD NEVER GO BELOW ZERO - ANY REQUEST THAT WOULD CAUSE INSUFFICIENT FUNDS WILL BE DENIED.***)

For those Chapters that currently do not have a Chapter Account in the Lodge, you are still required to follow Northern Star Councils Policy. An Event/Activity budget will also need to be done (See Northern Star Council Income/Expense Guidelines).

NORTHERN STAR COUNCIL INCOME / EXPENSE GUIDELINES

GENERAL:

A Budget needs to be completed and submitted 45 days prior to event as required by Northern Star Councils policy. The person listed on the budget form should be responsible for the form and the dollars collected and spent. (Original copy goes to Council, with a copy to OA Lodge Finance Advisor and copy for Chapter)

After the event the Final Budget & Detail of Expenditures/Income (with receipts) are to be submitted within 30 days following the event per Northern Star Councils policy. (Copies should also be given to OA Lodge Finance Advisor and for Chapter records)

INCOME:

At NO time will expenses be paid out of income collected. This is an audit requirement.

All income received at an event should be submitted to the Council Office. Income being submitted should be coded with the account/CAM # to be properly recorded into the correct OA Lodge or Chapter accounts.

All Income needs to be submitted no later than two weeks after an event. Income can be brought into the Scout Service Center or mailed (reimbursement for postage will be made upon request.)

EXPENSES:

Receipts must be provided for all purchases. In the event you are not able to get a receipt make one. Write a good description of what was purchased, when, cost, and by whom and have the person who purchased it sign it.

CASH ADVANCES ARE NO LONGER AVAILABLE TO VOLUNTEERS.

ATTENDANCE:

It is assumed that for Conclaves new sashes will be given to both Ordeal & Brotherhood people listed in attendance. Books and pocket flap patches will also be given to new Ordeal members. All other events total attendance will receive the event patch or segment.

SERVICE HOURS: Service Hours should also be recorded and submitted to the OA Vice Chief of Membership and OA Lodge Advisor for Membership. This is required to track for Quality Lodge Report - hours should be submitted monthly by all Chapters at the LEC.

**The Order of the Arrow is expected to follow the guidelines of the Council. ALL receipts and Expenses need to be turned in without exception within two weeks of the event. If you are unable to submit your expenses within the two-week period, you will need to contact the Lodge Finance Advisor with your expected submission. Once the event has been closed in the books, there will be no more reimbursements allowed – REVENUE AND EXPENSES NEED TO BE TIMELY TO KEEP ACURATE RECORDS AND TO PROVIDE THE LODGE WITH MEANINGFUL RECORDS FOR BUDGETING PURPOSES.

**THANK YOU FOR YOUR SUPPORT AND
COOPERATION!**