

OSTC

<b>Chart of Accounts</b>	<b>Explanation</b>
<b>Balance Sheet</b>	
Cash	Regular checking & any petty cash accounts
Savings	Savings, CD's or Investment accounts
Accounts Receivable	
Inventory	
Prepaid Expenses	
Fixed Assets	
<b>Liabilities</b>	
Accounts Payable	
Deferred Revenue	Prepaid Dues
<b>Equity</b>	
Fund Balance	Equity accounts
Net Income	
<b>Income Statement</b>	
Donations	Contributions to scholarship fund
Membership Dues & Assessments	Dues, Initiation fees & any assessments
Interest	Interest on investments
State Seminar Income	Gross registrations, vendor fees, etc.
Local Seminar Income	All local education including Unit portion of 6 for 25
IRS Symposium Income	
RIA Handbooks Sales	
Gross Inventory Sales	Quickfinder sales, letter openers, mugs, etc.
Tax Fax Ads	
Miscellaneous	Any income not included above, please specify
Transfers	Fund balances transferred between state & units
State Seminar Expenses	All seminar expenses paid by state including Unit portion of 6 for 25
Local Seminar Expenses	All expenses for Unit education including 6 for 25 expenses; speaker fees, room rent, brochures and handouts
Cost of Goods Sold	Only Inventory sales items, do not include RIA handbooks
Scholarships	Fees or registrations & travel paid for members, please attach list
<b>Operating Expenses</b>	
Bank Charges	service charges & fees
Bond & Insurance	liability insurance
Contributions	donations to Charitable organizations

## OSTC

License	corporate division registration fee
Legal Fees	
Supplies	office supplies
Telephone	
Postage	
Equipment Rental & Maintenance	
Printing & Publications	newsletters, RIA handbooks, and other informational materials
Travel	mileage & lodging
Meetings/ Conventions	officers & regular meeting expenses including refreshments or meals, room rent, convention expense paid by Unit
Interest	interest paid
Website	
Other	Miscellaneous expenses not to exceed 5% of total

**These categories correspond with the Form 990. Please follow them as closely as possible.**