

January 2, 2018

Plast Ukrainian Scouting Organization  
700 Cedar Rd  
Jenkintown, PA 19046

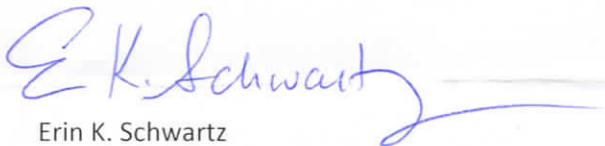
Dear Areta,

We are the accountants for Plast Ukrainian Scouting Organization. After reviewing the 990 return we detected a large amount of expenses categorized as "miscellaneous". The 990 returns should be clear and concise in their presentation. It is a best practice to keep the "miscellaneous" expenses to a minimum.

Please see the attached chart of accounts provided by your organization. Every effort should be made to assign the expenses to the appropriate category. A small amount, under \$100, may remain listed as "miscellaneous".

Thank you for your cooperation in this matter.

Sincerely,

  
Erin K. Schwartz

Attachment  
Es/67603

**Plast Ukrainian Scouting Organization**  
**Chart of Accounts**

**Revenue Accounts**

Dues collected  
Camp and program fees collected  
Sales of goods  
Social functions  
Interest (dividends) on savings  
Dividends on investments  
Meeting Income -  
    Rada  
    KPS Meeting  
Contributions and donations  
    Caroling  
    Other donations  
Taxes collected from subsidiaries  
Other collections (schedule)  
Subscriptions -  
    Pl. Shlyakh  
    Yunak  
    Other  
Miscellaneous  
Meeting Income

**Expense Accounts**

Advertising  
Postage and shipping  
Interest expense  
Printing, reproduction and publications  
Conferences, conventions and meetings  
Camp and program payments  
Insurance  
Salaries and wages  
Other employee benefits  
Taxes -  
    Payroll  
    Other  
Bank Fees and cost of checks  
Legal fees  
Travel  
Web Site  
Flags  
Flowers -Funeral donations  
Telephone  
Office supplies  
Equipment rental and maintenance  
Land, capital improvements  
Purchase of furniture and equipment  
Cost of social functions  
Cost of goods sold  
Other supplies  
Food for camps  
Occupancy  
Inter Organizational transfers  
Depreciation  
Dues to KPS/HPB  
Caroling to KPS  
Other payments to KPS  
Transmittal of collections  
Transmittal of subscriptions  
Transmittal of payroll taxes  
Grants and allocations  
Miscellaneous expenses

**Asset Accounts**

Cash - non-interest bearing  
Savings and temporary cash investments  
Investments - securities  
Specified funds  
Accounts receivable  
Inventories  
Prepaid expenses and deferred charges  
Fixed Assets  
Land  
Buildings  
Under construction  
Swimming pools  
Capital Improvement  
Furniture and fixtures  
Vehicles  
Accumulated Depreciation - for each asset category  
Other assets

**Liability Accounts**

Accounts payable  
Accrued taxes  
Accrued expenses  
Not transmitted collections  
Not transmitted subscriptions  
Loans from affiliates (schedule)  
Mortgages and notes payable (schedule)