According to the Standard Local Council, Articles of Incorporation and By Laws, this is how unit accounts are handled when a unit closes.

Clause 2 applies to any unit not seeking to recharter with the BSA

Administration of Unit Funds

Section 3.

Clause 1. at the request of the unit committee of any unit under the jurisdiction of the corporation, the treasurer may hold for such committee funds for the unit. Such funds shall be transferred, in whole or in part, to the custody of the unit or a treasurer of the chartered organization upon duly accredited authority for such transfer.

Clause 2. in the event of the dissolution of a unit or the revocation or lapse of its charter, the unit committee shall apply unit funds and property to the payment of unit obligations and shall turn over the surplus, if any, to the corporation. In the case of an organization unit, any funds or equipment which may have been secured as property of the unit shall be held in trust by the organization or the corporation, as may be agreed upon, pending reorganization of the unit, or if this does not occur, such funds and property, the agreement of those involved, shall be used elsewhere for the promotion of the Boy Scouts of America.

TAC Implementation of Policy

Since, we have had military organizations charter our units, all funds and property of units are transferred to the council office and held in trust for two years in hopes that the unit will reactivate. If the unit fails to do so then the funds from the unit are used for the promotion of the Boy Scouts of America elsewhere.