

RESPONSE TO FINAL SERIES OF QUESTIONS

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Question 1

- 1. Please describe how parishioner donations for religious services are accounted for.

Participation in training and auditing religious services at a church of Scientology by a parishioner is preceded in many cases by a fixed donation with respect to a particular religious service or series of services. Often these donations are made in advance of participation in the service. There may be a series of small donations made over time which add up to the amount requested.

When a parishioner makes a donation with respect to a religious service, whether he intends to start that service immediately or at sometime in the future, there is a credit invoice written (Exhibit IV-1-A) for the amount of the donation and the parishioner is given the top white copy for his records. Another copy is filed and logged in his or her parishioner folder. (Exhibit IV-1-B.) The other invoice copies are used for accounting purposes.

When a parishioner commences a service, a debit invoice is written for the donation amount requested for participation in that particular religious service. (Exhibit IV-1-C.) A copy of the debit invoice is given to the parishioner for his records and another copy is attached to a form which is then taken by the parishioner to the Course Supervisor in the case of training or to the Director of Processing in the case of auditing. Another copy is filed and logged in the parishioner's folder. In many instances, a parishioner will have donated funds in excess of the amount requested. Both the Church and the parishioner, then, maintain a record of unused donations on account. A parishioner may also have donated funds to another Church of Scientology which he can request be transferred to the Church where he wishes to participate in religious services. (Exhibit IV-1-D.)

In addition to these accounting records, the parishioner and the Church track a parishioner's participation in religious services in terms of his progress as a spiritual being. The nature of the service taken varies from parishioner to parishioner depending where he or she is on the Bridge. There is a sequence of services for both the training and auditing sides of the Bridge. For example, one cannot train to become a Level Two auditor until one has successfully completed training on Level One and so forth. Similarly, one cannot be audited on Grade III until one has completed Grade II. The Bridge consists of a series of gradient steps, each of which prepares one for the next more difficult step so that it too can be successfully attained.

-FROM-

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YEAR 1987	MONTH DEC	DAY 26	DEPT	<b>INCOME INVOICE</b>	NEW CUSTOMER <input type="checkbox"/>		
FOR (same as above unless shown) SALESMAN NAME <i>Ch # 1848</i> ADDRESS <i>ABA 16-21</i> POSTAL CODE <i>15700</i> REMARKS <i>See attached</i>				<b>PS 59515</b>			
				Reference Number		Preference	
				TOTAL PAID PREVIOUSLY THIS SERVICE ITEM \$			
				TOTAL PAID TO DATE THIS SERVICE ITEM \$			
				PAID IN PART <input type="checkbox"/> PAID IN FULL <input type="checkbox"/> PP USED <input type="checkbox"/>		AWARD <input type="checkbox"/> NO CHARGE <input type="checkbox"/>	
				PROMISSORY NOTE SIGNED <input type="checkbox"/>			
				DEBIT amount due in full in the event of contract breakage. <input type="checkbox"/>			
				REMITTANCE INFORMATION			
				CASH	<i>165.00</i>		
				AMOUNT			
<b>INCOME INVOICE</b>							
<i>15% Paid in full</i>							
				DISCOUNT			
				SUB TOTAL			
AUTHORIZATION OF DEBIT <input checked="" type="checkbox"/>							
AUTHORIZATION OF DEBIT							
<b>ACCOUNT BALANCE</b>				SUB TOTAL			
BEG BAL	DR	CR		SHIPPING CHARGES			
DEBIT				TOTAL AMOUNT	<i>165.00</i>		
CREDIT				Conv Rate			
END BAL	DR	CR		Conv Amt			
ACCOUNT NUMBER <i>Jessi</i>							
DUPLICATE WRITTEN BY							

ORDER FORMS FROM THE OPTIMUM PRESS, PHONE (213) 384-2197.



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Church of Scientology® Western United States

# ASHO FOUNDATION

1413 NORTH BERENDO STREET HOLLYWOOD, CA 90027 (213) 660-5553

UPPER LEVEL TRAINING AND PROCESSING FOR THE WORKING SCIENTOLOGIST



L. Ron Hubbard  
Founder

## TREASURY DIVISION STATEMENT OF ACCOUNT

CLEAR #

BRIEFING COURSE

Phone

DATE	INVOICE NO.	DESCRIPTION	AMOUNT USED	AMOUNT PAID	BALANCE
28 Dec 87	59575	PIF 15E		165.00	165.00
28 Dec 87	59516	Start 15E	165.00		-0-
14 Sept 87	194305	Transfer from Flag		Ⓣ 3369.06	3369.06
20 Apr 88	199597	AP Auditing		4000.00	7369.06
13 Jun 88	200835	Start 12 1/2	2330.00		5039.06
13 Jun 88	60026	AP 12 1/2		186.40	5225.46
Jul 88	04966	Start 12 1/2	2330.00		2895.46
1 Jul 88	04967	Start 12 1/2	2330.00		565.46
1 Jul 88	04968	AP		186.40	751.86
5 Jul 88	60006	Start 12 1/2	2330.00		
22 Jul 88	05603	Transfer from Flag		Ⓣ 1950.94	372.80
17 May 88	200439	Student Hat transfer from AP	N/C		
6 Jul 88	04982	AP		269.60	642.40
28 Jul 88	05659	AP 12 1/2		1687.60	2330.00
28 Jul 88	05660	Start 12 1/2	2330.00		-0-
4 Aug 88	201862	AP 12 1/2		103.20	103.20
	202175	SHUCRD	932.00		
13 Aug 88	201745	AP		745.60	
15 Aug 88	201750	AP		186.40	103.20
PREVIOUS BALANCE		DONATIONS	CHARGES	BALANCE	
				fwd	

SERVICE:

TOTAL BALANCE DUE:

Make check or money order payable to ASHO Foundation

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-FROM-

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<b>INCOME INVOICE</b>		<small>NEW CUSTOMER</small> <input type="checkbox"/>
<b>PS 59516</b>		
<small>Reference Number</small>		<small>Preference</small>
<small>TOTAL PAID PREVIOUSLY THIS SERVICE/TEAM</small>		\$
<small>TOTAL PAID TO DATE THIS SERVICE/TEAM</small>		\$
<small>PAID IN PART</small> <input type="checkbox"/> <small>PAID IN FULL</small> <input type="checkbox"/> <small>PP USED</small> <input type="checkbox"/>		
<small>AWARD</small> <input type="checkbox"/> <small>NO CHARGE</small> <input type="checkbox"/>		
<small>PROMISSORY NOTE SIGNED</small> <input type="checkbox"/>		
<small>DEBIT-amount due in full in the event of contract breakage.</small>		
<small>REMITTANCE INFORMATION</small>		
		CASH
<small>FOR (same as above unless shown)</small>		<small>SALESMAN</small> <input type="checkbox"/>
<small>NAME</small>		
<small>ADDRESS</small>		
<small>POSTAL CODE</small>	<small>PHONE</small>	
<b>INCOME INVOICE</b>	<b>REMARKS</b>	<b>AMOUNT</b>
	debit for	
	ISE No. 165	
	Wattroppe	
<small>AUTHORIZATION OF DEBIT</small>		<small>DISCOUNT</small>
X		<small>SUB TOTAL</small>
<small>AUTHORIZATION OF DEBIT</small>		
X		
<b>ACCOUNT BALANCE</b>		<small>SUB TOTAL</small>
<small>BEG BAL</small>	<small>DR</small>	<small>SHIPPING CHARGES</small>
<small>BAL</small>	<small>CR</small>	<small>TOTAL AMOUNT</small>
<small>DEBIT</small>		<small>Conv Rate</small>
<small>CREDIT</small>		<small>Conv Amt</small>
<small>END BAL</small>	<small>DR</small>	
<small>BAL</small>	<small>CR</small>	

ORDER FORMS FROM THE OPTIMUM PRESS, PHONE (213) 384-2197.

Dipoi

ACCOUNT NUMBER

VOICE WRITTEN BY