

QUESTION 4-c

4c. Please provide a list and explanation of the income and expense categories, as well as balance sheet accounts.

\* \* \* \*

Attached as Exhibit III-4-B are the lists and explanations of the income categories and the expense categories. These income and disbursement categories are in general use throughout Scientology. These categories cover the most common sources of income and most common types of disbursements found in most Scientology churches ministering religious services. Additional categories are generally created locally as needed for other types of activities found within different types of Scientology organizations, such as Management organizations, Publications organizations, etc.

There is no single chart of balance sheet accounts issued for all Scientology organizations across the world to use for all their balance sheets. However, there are standard balance sheet groupings of assets and liabilities. In church organizations that prepare their balance sheets using a local computer program, local charts are developed tailor-made to their needs assigning specific numbers to the general and specific asset and liability accounts. Attached as Exhibit III-4-C is a chart of the different balance sheet accounts used by many United States Scientology churches. Not every individual organization necessarily will use all or even most of the listed accounts; the chart also does not list balance sheet accounts that are unique to individual church organizations.

. . . .

**SCIENTOLOGY ACCOUNTS AUDITS**

**INCOME AUDIT CATEGORIES**

TRAINING AND PROCESSING

This income category accounts for receipts associated with the ministry of religious services to parishioners. Within this category are seven subcategories:

- 1A NOTS, SOLO NOTS AND LEVELS ABOVE OT VII
- 1B ADVANCED COURSES
- 1C TRAINING
- 1D PROCESSING
- 1E QUAL
- 1F BASIC COURSES
- 1G **FREELoadERS BILLINGS:** Staff members who enter into a staff contract are entitled to participate in religious services at their employing church without making any donation. If a contracted staff member leaves the church's employ before completing his or her contracted term of service, he or she will be billed for some or all of the requested donations for the religious services he or she received while on staff. Although legally enforceable, such debts are enforced only through ecclesiastical means: a former staff member generally will not be permitted to participate in additional religious services until the debt is satisfied. (Debit/Credit Breakdown only). Collections on Freeloader Billings are accounted for under Income Category Code 6B.

This category does not include prepayments received or credit collections, which are accounted for under Income Category Code Number 6.

**BOOKSTORE SALES**

- 2A **BOOKSALES:** This income category accounts for all sales of books, tapes, packs, insignia, bulletins, worksheets and any other tangible items other than meters and accessories.
- 2B **METER SALES:** This income category accounts for all sales of E-meters and accessories.
- 3 **MEMBERSHIPS:** This income category accounts for payments for "I Want to Go Clear Club" or the "OT Club" memberships.
- 4 **FSM COMMISSIONS RECEIVED:** This income category accounts for fundraising (FSM) commissions received from other orgs, e.g., from Flag or an Advanced Org

2

5 DONATIONS: This income category accounts for contributions for any purpose not associated with ministry of religious services or purchase of religious materials.

MEMBERS ACCOUNTS

6A ADVANCED PAYMENTS (APs)/PREPAYMENTS RECEIVED (PPR): This income category accounts for donations received in advance of participation in religious services by the contributing parishioner.

6B CREDIT COLLECTIONS: This income category accounts for payments received on credit and collections from former staff.

6C DEBITS/CREDITS: The total of the Debit/Credit Breakdown goes in this category.

DISBURSEMENT CREDITS: This income category accounts for all money received which offsets or reimburses a disbursement e.g., phone money, photocopies paid for, returned mission and travel expenses, etc. The relevant disbursement code is added, for example, a return of phone money advanced would be 7/07. Other subcategories are:

7/03A FSM AWARDS: Awards credited directly to FSMs' Accounts. (Debit/Credit Breakdown only).

7/22 BANK CHARGES: Bank charges deducted from deposits on credit side of bank statement

7/22A BANK INTEREST RECEIVED

7/23R EXCHANGE DIFFERENCES AND REALIZED GAINS ON CURRENCY CONVERSIONS

7/23P EXCHANGE DIFFERENCES (UNREALIZED)

7/24 BOUNCED CHECKS -- NO DEBIT/CREDIT

7/24A COLLECTIONS OUT (MINUS FIGURE): Checks, foreign currency bank drafts, or Letters of Transfer which have to be sent out for collection before they can be credited by the bank on the bank statement. These amounts sometimes are not deposited immediately, or, if not deposited, are not immediately creditable to the church's account. Because the invoiced amounts have been counted as income, amounts must be subtracted using this category (Collections Out) so that the bankings (deposits) reconcile with the income

amount on the audit. (Note: when the money is collected, it is accounted for under Income Category 11B as a Collection In.)

- 7/27A RETURNED DISBURSEMENTS - LAND & BUILDINGS
- 7/27AS SALES ON LAND & BUILDINGS
- 7/27B RETURNED DISBURSEMENTS - PLANT & TECHNICAL
- 7/27BS SALES OF PLANT & TECHNICAL
- 7/27C RETURNED DISBURSEMENTS - FURNITURE & EQUIPMENT
- 7/27CS SALES OF FURNITURE & EQUIPMENT
- 7/27D RETURNED DISBURSEMENTS - OFFICE EQUIPMENT
- 7/27DS SALES OF OFFICE EQUIPMENT
- 7/27E RETURNED DISBURSEMENTS - AUTOMOBILES
- 7/27ES SALES OF AUTOMOBILES

8 SALES TAX OR VALUE ADDED TAX (VAT)

LOANS

- 9A LOANS RECEIVED: A suffix code is used to indicate the source from which the loan has been received. Examples: 9A BANK meaning a loan received from the bank; 9A CSRT means a loan received from CSRT (Church of Scientology Religious Trust).
- 9B LOAN REPAYMENTS RECEIVED: A suffix code is used to indicate the person or org repaying a loan.
- 10 CONTRAS: This income category accounts for all income items which have an offsetting disbursement.
- 10A CONTRAS - OVERLAP PRIOR: Contra which matches a disbursement (contra) from a prior period.
- 10B CONTRAS - OVERLAP FORWARD: Contra which matches an amount to be disbursed in a future period.

BOUNCED CHECKS COLLECTED/COLLECTIONS IN

- 11 BOUNCED CHECKS COLLECTED
- 11A BOUNCED CHECKS/BOUNCED CHECKS COLLECTED: Debits to parishioner accounts for checks returned for insufficient

4

funds, and credits to parishioner accounts for such checks later collected. (Debit/Credit Breakdown only.)

- 11B COLLECTIONS IN: Credits for monies collected from checks, bank drafts and letters of transfer previously sent out for collection (see category 7/24A).
- 12 REPAYMENTS DEBITS: Debits to parishioner accounts for repayments made. (Debit/Credit Breakdown only.)
- 13 INTER-ACCOUNT TRANSFERS: This income category accounts for transfers of funds to one org bank account from another bank account within the same org.
- 13A INTER-ACCOUNT TRANSFERS FROM OVERSEAS OR RESERVE ACCOUNTS
- 13B INTER-ACCOUNT TRANSFERS - OVERLAP PRIOR: This income category accounts for any inter-account transfer which matches a disbursement from a prior period.
- 13C INTER-ACCOUNT TRANSFERS - OVERLAP FORWARD: This income category accounts for any inter-account transfer which matches a disbursement from a later period.
- 14 INTER-ORG TRANSFERS: This income category accounts for payments from other church organizations that are part of the same corporation. This category does not include any payments which come from outside the corporation; those go in category 15. A suffix code is used to indicate the org or unit within the corporation from which the payment has been received. Example: 14-AOLA would signify an Inter-org transfer from AOLA to another org within CSWUS. Inter-org transfers are separately categorized for each separate church org within the corporation.
- 15 CONTRIBUTION FROM OTHER ORGS: This income category accounts for all contributions from orgs that are not in the same corporation as the recipient org and which are not covered under one of the other income categories.
- 16 OTHER/SUSPENSE: This income category is used for any receipt that does not fit under any other category; each such item is separately scheduled. This category also is used temporarily for unidentified items while the missing data is being obtained.
- 30 RENTAL INCOME
- 31 CANTEEN RECEIPTS: This income category accounts for receipts from the canteen, vending machines, laundromat and pay phone commissions.

S

- 32 ROOM AND BOARD: This income category accounts for cash receipts for room and food, whether room by itself and food by itself, sale of meal tickets, restaurant receipts, etc.
- 33 INSURANCE CLAIMS
- 34 LEGAL COSTS AWARDED

6

17

**SCIENTOLOGY ACCOUNTS AUDITS**  
**DISBURSEMENT AUDIT CATEGORIES**

- 1 PURCHASES FOR RESALE: This disbursement category accounts for books, tapes, E-Meters and accessories purchased for resale in church bookstores.
- 2 SALARIES: This disbursement category accounts for salaries, commissions and bonuses paid to staff, including any federal and/or state withholding taxes withheld from compensation.
- 3 FSM COMMISSIONS
- 3A COMMISSIONS AND AWARDS: This disbursement category accounts for commissions other than FSM commissions and any non-monetary awards.
- 4 POSTAGE AND CARRIAGE/FREIGHT CHARGES: This disbursement category accounts for postage and carriage incurred in the ministry of religious services and dissemination of the Scientology faith. Shipping on books and meters purchased for resale are accounted for under Disbursement Category 1.
- 5 RENT: This disbursement category accounts for amounts paid for use of real property. Rent for cars, machines or equipment are accounted for under separate categories,. Security deposits are accounted for under Disbursement Category 29 and do not become a rent expense unless they are actually used to pay rent. Rent for outside staff berthing facilities is accounted for under Disbursement Category 14.
- 5A INSURANCE: Examples: fire, general liability, workers compensation, disability, etc. This category does not include auto insurance which is accounted for under Disbursement Category 16.
- 5B PROPERTY TAX, RATES, ETC.: This disbursement category accounts for all real estate or personal property taxes (called General Rates, in the United Kingdom), licenses, permits, other taxes and minor fees. Sales tax/value added tax or payroll taxes withheld are accounted for under Disbursement Categories 35 and 2, respectively.
- 7 6 UTILITIES (LIGHTING, HEATING & WATER): This disbursement category accounts for deposits of less \$100.00. Deposits in excess of \$100 are accounted for under Disbursement Category 29.

- 18
- 7 TELEPHONE, TELEX, FAX & PAGERS
- 8 REPAIRS AND MAINTENANCE: This disbursement category accounts for general upkeep of premises and equipment, including supplies like paint, nails, tools. Auto repairs are accounted for under Disbursement Category 16. Capital expenditures to increase the value of premises or equipment are accounted for under Disbursement Category 27e.
- 9 CLEANING AND LAUNDRY
- 10 OFFICE AND ADMINISTRATIVE EXPENSES: This disbursement category accounts for office supplies, graph paper, office machine supplies, office reference books, vending machine expenses, and similar recurring expenses that do not fit under any other category.
- 11 HIRE (LEASE) OF EQUIPMENT: This disbursement category accounts for hiring or leasing charges on equipment such as office equipment, where ownership remains with the lessor. Installment purchases are accounted for separately under Disbursement Category 41.
- 12 DISSEMINATION EXPENSES: This disbursement category accounts for expenses incurred to proselytize Scientology, including public events.
- 13 PRINTING AND STATIONERY: An acquisition of new printing equipment would be accounted for under Disbursement Category 27B.
- 14 STAFF WELFARE (SEA ORG ORGS only): This disbursement category accounts for staff food, uniforms, berthing, medical/dental costs, child care, and similar benefits accorded members of the Sea Org.
- 15 SERVICE COMPLETION AWARDS: This disbursement category accounts for small awards to parishioners upon completion of particular religious services.
- 16 TRAVEL AND TRANSPORTATION EXPENSES: This disbursement category accounts for all transportation and lodging expenses for staff members travelling on org business, whether locally or out of town. This disbursement category also includes costs associated with operation of vehicles owned by the org (vehicle registration and insurance, repairs, etc.) Travel costs for staff to participate in religious services at other orgs are accounted for under this category, but their living expenses while attending courses out-of-town are accounted for under Disbursement Category 38 (Staff Training Expenses). Purchase of



automobiles is accounted for under Disbursement Category 27E. Transportation costs directly connected with public events (for example, airfares for speakers; local transport for attending parishioners and guests) are dissemination expenses accounted for under Disbursement Category 12.

- 17 SCHOLARSHIPS: This disbursement category accounts for stipends or study allowances awarded to parishioners.
- 18 LEGAL AND PROFESSIONAL: Professional fees paid in connection with the purchase of real property are accounted for under Disbursement Category 27A.
- 19 AUDIT AND ACCOUNTANCY
- 20 COURSE MATERIALS: This disbursement category accounts for materials purchased for use in connection with religious services rather than for resale.
- 21 INTEREST PAID: This disbursement category accounts for mortgage interest, late payment charges on mortgages, and interest on late tax payments. The principal portion of mortgage payments is accounted for under Disbursement Category 30.
- 22 BANK CHARGES AND INTEREST
- 23R EXCHANGE DIFFERENCES & REALIZED LOSSES ON CURRENCY CONVERSION
- 24 BOUNCED CHECKS: This disbursement category accounts for debits for checks returned for insufficient funds.
- 25 REPAYMENTS (OF ADVANCED PAYMENTS): This disbursement category accounts for return of all or part of an advanced payment to a parishioner or the transfer of his or her advance payment to another org, where the parishioner did not participate in the religious services with respect to which the advance payment was made.
- 26 REFUNDS: This disbursement category accounts for donations returned to a parishioner who has participated in the religious services with respect to which the donation was made.

FIXED ASSETS:

This disbursement category includes various sub-categories for items of lasting value which have a life of more than one year. This category does not include items of personal property

9

purchased for less than \$100.00 irrespective of their useful lives. This category also includes sales tax and shipping costs involved in the purchase of the specified assets.

27A PURCHASE OF LAND AND BUILDINGS (REAL ESTATE OR PROPERTY): This disbursement category accounts for the original purchase cost of land and buildings and associated professional fees. Inventory, furniture and/or equipment within purchased real property are accounted for under Disbursement Categories 27 B-D).

27A1 LAND AND BUILDING IMPROVEMENTS: This disbursement category accounts for improvements to existing real property and all costs of self-constructed buildings.

27B PLANT AND TECHNICAL EQUIPMENT: This disbursement category accounts for boilers, central heating, sprinkler systems, electrical wiring and installations, water and sewer lines, plumbing fixtures, printing equipment, computers, tape recorders, film projectors, address equipment, agricultural equipment, catering equipment, and similar property.

27C FURNITURE, FIXTURES AND FITTINGS: This disbursement category accounts for desks, chairs, tables, carpets, curtains, beds, bathroom fittings, picture frames and photographs/paintings, busts, light fixtures and anything fitted to or on walls, floors and ceilings.

27D OFFICE EQUIPMENT

27E MOTOR VEHICLES

LOANS

28A LOANS BY THE ORG TO OTHER ORGS (OR INDIVIDUALS)

28B LOAN REPAYMENTS FROM THE ORG TO OTHER ORGS OR CORPORATIONS: Payments on mortgage loans are accounted for under Disbursement Category 30.

29 DEPOSITS OR SECURITY

30 MORTGAGE LOAN REPAYMENTS: Mortgage loan interest is accounted for under Disbursement Category 21.

31 CONTRAS: This disbursement category accounts for bank debit errors or corrections, relays of monies received for (or on behalf of) another organization which are now being disbursed to the proper recipient, and any payment which offsets a contra income item received. (NOTE: The Contra amount on the Income and Disbursements Summaries must agree exactly, after taking into account any outstanding contra items, prior or forward.)

10

- 32 INTERNAL TRANSFERS (INTER-ACCOUNT TRANSFERS): This disbursement category accounts for money transferred from one account to another. The major portion of entries in this category will be the weekly allocation from the orgs Finance Office Number 1 account to the various operating accounts.
- 33 TRANSFERS TO DEFENSE OR OVERSEAS ACCOUNTS
- 34 SUSPENSE: This disbursement category is used temporarily for items as yet unidentified.
- 35 SALES (VALUE ADDED) TAX PAYMENTS: Sales tax paid on purchases remain part of the disbursement for the item.
- 36 PAYMENTS TO FLAG: This disbursement category accounts for all payments to Reserves; each separate payee is shown separately.
- 37 FLAG EXTERNAL EXPENSES PAYMENTS: This disbursement category accounts for all payments made by an org in connection with an on-site assistance from a superior ecclesiastical org. Payments are made against an authorized Flag External Purchase Order.
- 38 STAFF TRAINING: This disbursement category accounts for payments to other orgs for training of staff, including room and board and/or subsistence allowances.
- 39 INTER-ORG TRANSFERS: This disbursement category accounts for payments to other church organizations that are part of the same corporation. This category does not include any payments to any org outside the corporation; those go in category 40. A suffix is used to indicate the org or unit within the corporation to which the payment has been made. Example: 39-AOLA would signify an Inter-org transfer to AOLA by another org within CSWUS. Inter-org transfers are separately categorized for each separate church org within the corporation. (This is the disbursement counterpart to Income Category 14).
- 40 CONTRIBUTIONS TO OTHER ORGS: This disbursement category accounts for transfers to other orgs/units that are not part of the same corporation as the paying org and which do not fall under any other disbursement category.
- 41 HIRE PURCHASE (OR INSTALLMENT CONTRACT) PAYMENTS: Payments made for equipment purchases made on time payment basis.

112

- 42 **FILM LEASE PAYMENTS:** This disbursement category accounts for payments made to pay for usage of other Scientology films.
- 43 **TECH LICENSING FEES:** This disbursement category accounts for any contractual payments for usage of technical materials (e.g. Advanced Technology License Fees).

12

**QUESTION 4-C**  
**REPRESENTATIVE CHART OF ACCOUNTS FOR BALANCE SHEETS**

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT NAME</u>                      |
|-----------------------|--|
| 1009                  | Cash Non Interest Bearing Accounts       |
| 1010                  | Cash                                     |
| 1011                  | Cash-in-Transit                          |
| 1012                  | Cash Float                               |
| 1015                  | Precious Metals                          |
| 1020                  | SORMS                                    |
| 1030                  | Inventory                                |
| 1040                  | Certificate of Deposit                   |
| 1041                  | Letter of Credit                         |
| 1042                  | Treasury Bonds                           |
| 1045                  | Prepaid Federal Tax - Backup Withholding |
| 1050                  | Stock                                    |
| 1051                  | Bonds                                    |
| 1052                  | Legal Security Bond                      |
| 1053                  | Prepaid Bond Interest                    |
| 1055                  | Deposits on Fixed Assets                 |
| 1056                  | Deposits on Meter Mold                   |
| 1065                  | Building                                 |
| 1069                  | Accum Deprec-Buildings                   |
| 1070                  | Land                                     |
| 1072                  | Land Improvements                        |
| 1073                  | Accum Deprec-Land Improvements           |
| 1074                  | Land Improvements in Progress            |
| 1075                  | Construction in Progress                 |
| 1076                  | Assets not Placed in Service             |
| 1078                  | Building Improvements                    |
| 1079                  | Accum Depr-Building Improvements         |
| 1080                  | Leasehold Improvements                   |
| 1090                  | Accum Depr-Leasehold Impr                |
| 1100                  | Computer & other 5 yr Equip              |
| 1105                  | Accum Depr-5 Yr Equipment                |
| 1110                  | Furn/Equip 7 Yr (5 Yr Pre-87)            |
| 1117                  | Trademark Costs                          |
| 1120                  | Accum Depr-Furn & Equip                  |
| 1125                  | Other Fixed Assets                       |
| 1130                  | Accum Depr-Other Fixed Assets            |
| 1138                  | Films                                    |
| 1139                  | Accum Amort - Films                      |
| 1140                  | Other Assets                             |
| 1150                  | Motor Vehicles                           |
| 1160                  | Accum Depr-Vehicles                      |
| 1162                  | Heavy Equip & Buses (5 Yr)               |
| 1164                  | Accum Depr-Heavy Equip & Buses           |
| 1170                  | Software Development                     |
| 1171                  | Trademark Costs                          |

- 1172 Trademark Costs-Non-Amort
- 1173 Software not placed in Service
- 1174 Software Purchased
- 1175 Accum Amort-Software Devel
- 1176 Accum Amort-TM Costs
- 1177 Accum Depr-Purchased Software
- 1178 Accum Amort - Other Assets
- 1180 Loan Receivable
- 1183 Contra Receivable
- 1185 Accounts Receivable
- 1189 Loan Rec - Mortgages
- 1190 Loan Rec - Staff
- 1191 Reserve for Bad Debts
- 1192 Discount On Mortgage Notes
- 1193 Accumulated Mortgage Interest
- 1319 Notes Receivable
- 1320 Deposits
- 1321 Sales Tax Deposit
- 1322 Rental Deposits from Renters
- 1327 Escrow Deposit
- 1330 Prepaid Expenses
- 1331 Prepaid Taxes
- 1332 Prepaid Licensing Fees
- 1333 Royalty Advances
- 1334 Prepaid Mgmt Fees to CSI
- 1335 Organizational Costs
- 1336 Accum Amortization - Org Costs
- 1367 Capital Invstmt in Subsidiaries
- 1410 Rights
- 1411 Accum Amort - Rights
- 1412 Deferred Interest
- 1413 Unrealized Exch Loss (Gain)
- 1420 Deferred Interest
- 1952 Legal Bond
- 2010 Installment Cont Payable
- 2020 Computer Liability
- 2030 Loan Payable
- 2031 Rental Deposits
- 2040 Bonds Payable
- 2048 Sales Tax Payable
- 2050 Notes Payable
- 2053 Settlement Payable
- 2055 Deposits Payable
- 2057 Salary Payable
- 2058 Sales Tax Payable
- 2059 Payroll Taxes Payable
- 2060 Accounts Payable
- 2065 Deferred Receipts
- 2066 Contracts Payable
- 2067 Customer Deposits

14

- 2069 Installment Sale
- 2070 Leases Payable
- 2071 Royalties Payable
- 2072 Licensing Fees Payable
- 2075 Mortgages Payable
- 2080 Contra Owing
- 2081 Inter-Account Owing
- 2100 Loan Payable
- 2125 Accounts Payable
- 2189 Accrued Interest Payable
- 2200 Deferred Rights Income
- 2240 Program Commitments
- 3000 (Surplus)Deficit
- 3005 Adjustments to Equity
- 3010 Paid-In Capital
- 3020 Prior Year Film Capital Adj
- 4020 Resalable Items
- 4021 Uniform Sales
- 4022 Income Canteen & Bookstore
- 4023 Bookstore sales
- 4024 Meters and Accessories
- 4025 Meter Repairs
- 4027 Subscription Income
- 4028 Projector Repairs
- 4030 Members Accounts
- 4031 Members Accounts - Accommodations
- 4035 Memberships
- 4040 FSM Commissions
- 4050 Donations
- 4060 Interest
- 4061 Mortgage/Loan Interest
- 4065 Dividends
- 4066 Capital Gains
- 4067 Rights Income
- 4068 Bad Debt Income
- 4069 Insurance Claim Proceeds
- 4070 Investment Income
- 4080 Cash Over/Under
- 4085 Suspense
- 4090 OT Club Income
- 4100 Dissem Products
- 4101 Advertising Income
- 4102 Starter Packages
- 4103 Mailing List Income
- 4104 Consulting Income
- 4105 Issue Authority Service
- 4107 Room and Board
- 4110 Misc. Income
- 4113 Canteen Commissions

15

4114 Canteen Income  
4115 Freeloader Collections  
4117 Rental Income  
4118 Telephone Commissions  
4119 Laundry Machine Income  
4120 Computer Services  
4121 Computer Software Sales  
4122 Accommodations  
4123 Vending Commissions  
4124 Conventions  
4127 Room, Board and Childcare  
4128 Staff Movies Income  
4129 Computer Hardware Sales  
4130 Training & Processing  
4135 Advanced Tech Licensing Fees  
4140 Management Payments  
4141 Tithes  
4150 Marketing Products  
4155 Video Production Reimbursement  
4156 Event Production Reimbursement  
4160 Film Sales/Licensing Fees  
4161 Video Services  
4162 Mission l's for Cont  
4172 Distributions Received  
4175 Contributions  
4190 Bounced Checks Collected  
4195 Prior Year Income  
4200 Credit Collected  
4430 Legal Costs Awarded  
4440 Royalty Income  
4441 Licensing Fee Income  
4442 Distribution fees  
5010 Purchases for Resale  
5011 Bulk Uniform Purchases  
5012 Canteen Purchases  
5020 Compensation of Officers  
5021 Compensation of Dirs & Trustees  
5030 Salaries & Allowances  
5032 Parsonage Allowance  
5033 Prior Year Salary  
5034 Payroll reimbursement  
5040 FSM Commissions  
5041 Broker Commission  
5042 FOLO FSC Exps Sums  
5043 Commissions and Awards  
5050 Postage & Carriage  
5060 Rent  
5061 Permits & Licenses  
5070 Occupancy



- 5080 Utilities
- 5100 Insurance
- 5110 Telephone
- 5120 Office & Admin
- 5122 Production Supplies
- 5130 Hire of Equipment
- 5140 Rental and Maintenance
- 5150 Cleaning & Laundry
- 5160 Repairs & Maintenance
- 5161 Rent, Rates & Insurance
- 5170 Dissemination
- 5190 Printing & Stationery
- 5200 Staff Welfare
- 5201 Public Food
- 5202 Restaurant Hotel
- 5203 Public Welfare
- 5210 Church Welfare
- 5215 Service Completion Awards
- 5220 Donations
- 5230 Cash Float
- 5240 Travel & Transport
- 5241 Expense Allowance
- 5242 Food
- 5245 VISA account
- 5249 Tours Expenses
- 5250 Mission Expenses
- 5259 Research Mission
- 5260 Legal & Professional
- 5265 Legal Settlements
- 5270 Audit & Accountancy
- 5280 Course Materials
- 5284 Film Licensing Fees
- 5286 Licenses, Fees and Dues
- 5287 RTC Adv Tech Lic Fees
- 5290 Bank Charges
- 5300 Staff Training
- 5301 Scholarships
- 5310 Contrib to Other Orgs
- 5315 Grants-Social Betterment Groups
- 5320 Estates
- 5331 Distribution fees
- 5335 Consultancy
- 5340 Interest
- 5345 Ecclesiastical Guidance CSI
- 5361 Distributions
- 5380 Memberships
- 5390 Miscellaneous
- 5400 Ecclesiastical Tech Serv RTC
- 5401 Film Royalties

118

5402 Royalties  
5403 Licensing Fees  
5410 Exchange Differences  
5415 Theft Loss  
5417 Bad Debt Expense  
5420 Sales Tax  
5430 Bounced Checks  
5435 Collection Items In/Out  
5440 Repayments  
5445 Refunds  
5450 Depreciation Expense  
5451 Depreciation - Prior Year Adj  
5452 Section 179 Expense  
5455 Amort Expense - Software Devel  
5456 Amort Expense - TM Costs  
5457 Amort Expense - Rights  
5458 Film Amortization  
5459 Prior Year Payroll Taxes  
5460 Taxes  
5461 Fed Corp Tax  
5462 State Corp Tax  
5463 Amortization  
5470 Penalties  
5472 Travel & Entertainment  
5475 Donations  
5480 Contras  
5490 Inter Account Transfers  
5500 Inter Org Transfers  
5519 Theft Loss  
5520 Gain/Loss on Sale/Disposal  
5522 Gain/Loss on Sale Land/Bldgs  
5525 Realized Gain/Loss on Invstmts  
5526 Paper Gain/Loss on Investments  
5527 Gain/Loss on Mortgage loans  
5528 Prior Year Sales Tax Paid  
5529 Prior Year Payroll Taxes  
5530 Partnership Loss  
5580 Film Production Expenses  
5581 Video Non-Resale Prod Exps  
5582 Film & Equipment Unit Expenses  
5583 Audio Visual Unit Expenses  
5584 Transfer to Film Capitalization  
5585 Transfer to Inventory Capitalization  
5750 Research & Development

The 6000's, 7000's, 8000's and 9000's are generally used for the various inter-org transfers amongst ecclesiastical organizations within one corporation, so that they can be easily traced and reconciled for elimination on consolidation.

. . . .