

QUESTION 4-c

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

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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.

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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

- 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

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.

- 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

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.
- 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.

- 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 27a.
- 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

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.)

- 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.

- 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).

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

EX. III-4-C

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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 Investmt 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

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	Accdunts 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

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 lts 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

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 Invstnts
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.

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