

**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

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 Investmts  
 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.