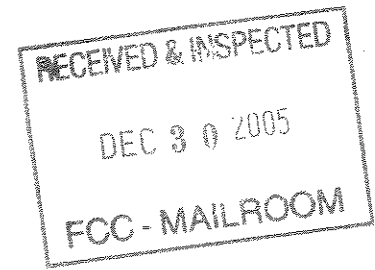


CG-B-CC-0170



Office of the Secretary
Federal Communications Commission
Attention: CGB Room 3-B431
445 12th Street SW
Washington, DC 20554

Petition for Exemption from Closed Captioning Requirements

Introduction

Straightway Ministries, Inc. is a nonprofit ministry of the Church of the Living God in Leland, North Carolina. It was founded in 1995 to produce the Church of the Living God broadcast along with other various Christian programming. The mission of Straightway Ministries, Inc. is to promote Christian morals among people today. This is done in two ways:

1. Outreach programs designed to engage and educate those involved.
2. Christian programming (i.e. television, radio, print and internet).

The Church of the Living God (COLG) broadcast was titled after the Church in which the service is filmed. In the broadcast Pastor Jonathan Ballard, senior pastor of the Church of the Living God and founder of Straightway Ministries, preaches his Sunday morning message. The broadcast also may include music and other performances that occur during church. Occasionally, various off site productions are aired such as interviews and other programs produced by Straightway Ministries. The COLG broadcast is filmed on location at North Brunswick high school, in Leland, NC.

The COLG broadcast is a half hour show that airs weekly at 6:30 am on Sunday morning. The program is broadcasted on WECT TV-6, an NBC affiliate station located in Wilmington, North Carolina. The broadcast is produced by Straightway Ministries, a non-profit, volunteer based ministry that produces local and regional programming. Currently, The COLG broadcast reaches the greater southeastern region of North Carolina, and is currently available in approximately 500,000 homes.

For the reasons set forth below, Straightway Ministries hereby requests an undue burden exemption from the closed captioning rules for The Church of the Living God broadcast, pursuant to §79.1(f) of the commission's rule's.

Nature and Cost of Closed Captions

Through research on the Internet we determined the cost of closed captioning for our program.

We have considered other options in place of closed captioned for example subtitles, and scrolling the text, but found that due to our current editing system any alternative was found to be extremely time consuming. These alternatives could in no way be enacted based on the schedule of the volunteers as well as the amount of time it would take for our editing system to accomplish such a task. Upgrading our system would cost a minimum of \$5000 just to be able to consider such alternatives.

Impact of the Operation on the Program Provider

The ability of Straightway Ministries to produce the COLG broadcast is made possible by volunteers within Straightway Ministries that handle the production. In house costs equal approximately \$150 per week and the cost for the time slot on WECT is \$350 per week. So each broadcast actually cost \$500 every week. The average annual cost of the show as of right now is \$26,000. The cost of Close Caption is around \$10/video minute at 30 minutes per program. Plus \$50 for encoding the video and shipping it FedEx, which calculates to another \$350 per week expense. This would inflate the cost of each show to \$850/week, and would raise our annual cost of broadcasting to nearly \$44200 yearly; an increase of 70 %. These numbers do not include the cost of digital tapes as well as maintenance and repair of any equipment. The impact that these costs would have on the ministry's ability to produce the show would be devastating. Production of the COLG broadcast is a large part of the budget and any such increase in cost would force us to divert funds from other already allocated funds.

Financial Resources of the Program Provided

Straightway Ministries, Inc. is a 501©3 non-profit organization. Income for Straightway Ministries comes mainly from those volunteers involved in the programs. The main expenditures of Straightway Ministries include programming cost, putting on special programs for the community, and regular monthly bills. If the cost of programming went up at this point the ministry would not be able to continue any special functions for the community and would have trouble paying necessities that keep our doors open.

To our knowledge there has been no solicitation for closed captioning services from our local television station.

Type of Operations for the Program Provider

Straightway Ministries provides a positive atmosphere for today's youth, through hands on production out in the field or in the studio. Providing a positive environment for youth is an essential element in helping them face today's issues. The Church of the Living God broadcast is filmed and produced with the help of such youth. Straightway Ministries is a non-profit organization.

Other factors


We believe that the local, non-news exemption to the closed captioning rules also applies to Straightway Ministries. As noted above, the program is produced and distributed locally, and the content on the COLG broadcast is primarily of local public interest. The episodes are not news, they do not have repeat value, and the electronic newsroom technique is not available. Notwithstanding the applicability of the exemption, we have filed this petition in an abundance of caution and for the purpose of establishing certainty.

Conclusion

As shown by this Petition and its attachments, the Commission should grant a waiver of the closed captioning requirements in this case, because requiring closed captioning would create an undue burden. The costs of captioning would be excessively high and would have a significant impact on Straightway Ministries operations. Straightway Ministries' type of operations and financial resources are different in kind and magnitude from a mainstream programming provider. Because of the significant difficulty and expense of providing closed captions, a waiver under §79.1(f) is warranted. If more information is needed, please contact me at the address provided below.

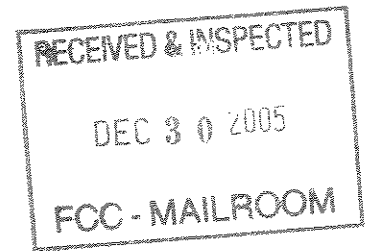
Respectfully submitted,

Straightway Ministries, Inc.
By:


Tony P. Butler, Treasurer
P.O. Box 1542,
Leland, N.C. 28451


Phone: (910) 762-3337
Fax: (910) 762-7610

Dated: Dec. 27, 05



Declaration:

I, Tony Butler, am Treasurer of Straightway Ministries, Inc. and I have reviewed the Petition for Exemption for Closed Captioning Requirements filed on behalf of Straightway Ministries in this matter, and, upon information and belief, believe the statements regarding our organization and Church of the Living God broadcast be true and accurate.



Tony P. Butler / Treasurer

12.27.05
Date

Schedule of Programming for Straightway Ministries

WECT-TV6

Sunday @ 6:30 am - 7:00 am / COLG broadcast

Time Warner Public Access

Tuesday @ 6:30 pm – 7:30 pm / COLG broadcast

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **DEC 09 2001**

Employer Identification Number:

DLN:

17053215037021

Contact Person:

R HUTCHINS

ID# 52408

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

DECEMBER 31

Form 990 Required:

NO

Addendum Applies:

NO

STRAIGHTWAY YOUTH MINISTRIES INC
PO BOX 1542
LELAND, NC 28451

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(i).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. This does not apply, however, if you make or have made a timely election under section 3121(w) of the Code to be exempt from such tax. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely

Letter 947 (DO/CG)

STRAIGHTWAY YOUTH MINISTRIES INC

on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free

STRAIGHTWAY YOUTH MINISTRIES INC

number shown above.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

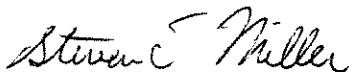
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Steven T. Miller
Director, Exempt Organizations

Enclosure(s) :

Charitable Contributions - Substantiation and Disclosure Requirements

UNDER THE NEW LAW, CHARITIES WILL NEED TO PROVIDE NEW KINDS OF INFORMATION TO DONORS. Failure to do so may result in denial of deductions to donors and the imposition of penalties on charities.

Legislation signed into law by the President on August 10, 1993, contains a number of significant provisions affecting tax-exempt charitable organizations described in section 501 (c)(3) of the Internal Revenue Code. These provisions include: (1) new substantiation requirements for donors, and (2) new public disclosure requirements for charities (with potential penalties for failing to comply). Additionally, charities should note that donors could be penalized by loss of the deduction if they fail to substantiate. **THE SUBSTANTIATION AND DISCLOSURE PROVISIONS APPLY TO CONTRIBUTIONS MADE AFTER DECEMBER 31, 1993.**

Charities need to familiarize themselves with these tax law changes in order to bring themselves into compliance. This Publication alerts you to the new provisions affecting tax-exempt charitable organizations. Set forth below are brief descriptions of the new law's key provisions. The Internal Revenue Service plans to provide further guidance in the near future.

Donor's Substantiation Requirements

Documenting Certain Charitable Contributions. — Beginning January 1, 1994, no deduction will be allowed under section 170 of the Internal Revenue Code for any charitable contribution of \$250 or more unless the donor has contemporaneous written substantiation from the charity. In cases where the charity has provided goods or services to the donor in exchange for making the contribution, this contemporaneous written acknowledgement must include a good faith estimate of the value of such goods or services. Thus, taxpayers may no longer rely solely on a cancelled check to substantiate a cash contribution of \$250 or more.

The substantiation must be "contemporaneous." That is, it must be obtained by the donor no later than the date the donor actually files a return for the tax year in which the contribution was made. If the return is filed after the due date or extended due date, then the substantiation must have been obtained by the due date or extended due date.

The responsibility for obtaining this substantiation lies with the donor, who must request it from the charity. The charity is not required to record or report this information to the IRS on behalf of donors.

The legislation provides that substantiation will not be required if, in accordance with regulations prescribed by the Secretary, the charity reports directly to the IRS the information required to be provided in the written substantiation. At present, there are no regulations establishing procedures for direct reporting by charities to the IRS of charitable contributions made in 1994. Consequently, charities and donors should be prepared to provide/obtain the described substantiation for 1994 contributions of \$250 or more.

There is no prescribed format for the written acknowledgement. For example, letters, postcards or computer-generated forms may be acceptable. The acknowledgement does not have to include the donor's social security or tax identification number. It must, however, provide sufficient information to substantiate the amount of the deductible contribution. The acknowledgement should note the amount of any cash contribution. However, if the donation is in the form of property, then the acknowledgement must describe, but need not value, such property. Valuation of the donated property is the responsibility of the donor.

The written substantiation should also note whether the donee organization provided any goods or services in consideration, in whole or in part, for the contribution and, if so, must provide a description and good-faith estimate of the value of the goods or services. In the new law these are referred to as "quid pro quo contributions."

Please note that there is a new law requiring charities to furnish disclosure statements to donors for such quid pro quo donations in excess of \$75. This is addressed in the next section regarding Disclosure By Charity.

If the goods or services consist entirely of intangible religious benefits, the statement should indicate this, but the statement need not describe or provide an estimate of the value of these benefits. "Intangible religious benefits" are also discussed in the following section on Disclosure By Charity. If, on the other hand, the donor received nothing in return for the contribution, the written substantiation must so state.

The present law remains in effect that, generally, if the value of an item or group of like items exceeds \$5,000, the donor must obtain a qualified appraisal and submit an appraisal summary with the return claiming the deduction.

The organization may either provide separate statements for each contribution of \$250 or more from a taxpayer, or furnish periodic statements substantiating contributions of \$250 or more.

Separate payments are regarded as independent contributions and are not aggregated for purposes of measuring the \$250 threshold. However, the Service is authorized to establish anti-abuse rules to prevent avoidance of the substantiation requirement by taxpayers writing separate smaller checks on the same date.

If donations are made through payroll deductions, the deduction from each paycheck is regarded as a separate payment.

A charity that knowingly provides false written substantiation to a donor may be subject to the penalties for aiding and abetting an understatement of tax liability under section 6701 of the Code.

Disclosure by Charity of Receipt of Quid Pro Quo Contribution

Beginning January 1, 1994, under new section 6115 of the Internal Revenue Code, a charitable organization must provide a written disclosure statement to donors who make a payment, described as a "quid pro quo contribution," in excess of \$75. This requirement is separate from the written substantiation required for deductibility purposes as discussed above. While, in certain circumstances, an organization may be able to meet both requirements with the same written document, an organization must be careful to satisfy the section 6115 written disclosure statement requirement in a timely manner because of the penalties involved.

A quid pro quo contribution is a payment made partly as a contribution and partly for goods or services provided to the donor by the charity. An example of a quid pro quo contribution is where the donor gives a charity \$100 in consideration for a concert ticket valued at \$40. In this example, \$60 would be deductible. Because the donor's payment (quid pro quo contribution) exceeds \$75, the disclosure statement must be furnished, even though the deductible amount does not exceed \$75.

Separate payments of \$75 or less made at different times of the year for separate fund-raising events will not be aggregated for purposes of the \$75 threshold. However, the Service is authorized to develop anti-abuse rules to prevent avoidance of this disclosure requirement in situations such as the writing of multiple checks for the same transaction.

The required written disclosure statement must:

- (1) inform the donor that the amount of the contribution that is de-

ductible for federal income tax purposes is limited to the excess of any money (and the value of any property other than money) contributed by the donor over the value of goods or services provided by the charity, and

- (2) provide the donor with a good-faith estimate of the value of the goods or services that the donor received.

The charity must furnish the statement in connection with either the solicitation or the receipt of the quid pro quo contribution. If the disclosure statement is furnished in connection with a particular solicitation, it is not necessary for the organization to provide another statement when the associated contribution is actually received.

The disclosure must be in writing and must be made in a manner that is reasonably likely to come to the attention of the donor. For example, a disclosure in small print within a larger document might not meet this requirement.

In the following three circumstances, the disclosure statement is not required.

- (1) Where the only goods or services given to a donor meet the standards for "insubstantial value" set out in section 3.01, paragraph 2 of Rev. Ruc. 90-12, 1990-1 C.B. 471, as amplified by section 2.01 of Rev. Proc. 92-49, 1992-1 C.B. 987 (or any updates or revisions thereof);
- (2) Where there is no donative element involved in a particular transaction with a charity, such as in a typical museum gift shop sale.
- (3) Where there is only an intangible religious benefit provided to the donor. The intangible religious benefit must be provided to

the donor by an organization organized exclusively for religious purposes, and must be of a type that generally is not sold in a commercial transaction outside the donative context. An example of an intangible religious benefit would be admission to a religious ceremony. The exception also generally applies to de minimis tangible benefits, such as wine, provided in connection with a religious ceremony. The intangible religious benefit exception, however, does not apply to such items as payments for tuition for education leading to a recognized degree, or for travel services, or consumer goods.

A penalty is imposed on charities that do not meet the disclosure requirements. For failure to make the required disclosure in connection with a quid pro quo contribution of more than \$75, there is a penalty of \$10 per contribution, not to exceed \$5,000 per fundraising event or mailing. The charity may avoid the penalty if it can show that the failure was due to reasonable cause.

Please note that the prevailing basic rule allowing donor deductions only to the extent that the payment exceeds the fair market value of the goods or services received in return still applies generally to all quid pro quo contributions. The \$75 threshold pertains only to the obligation to disclose and the imposition of the \$10 per contribution penalty, not the rule on deductibility of the payment.



Department of the Treasury
Internal Revenue Service
Publication 1771 (11-93)
Catalog Number 20054Q

Internal Revenue Service
1111 Constitution Avenue, NW
Washington, D.C. 20224

Bulk Rate Postage and Fees Paid IRS Permit No. G-48

Profit & Loss

January 1 through December 28, 2005

Jan 1 - Dec 28, 05

Ordinary Income/Expense	
Income	
Contributions Income	
BuildingFund	
CarenFaulker	30.00
CyndyRivenbark	45.00
GloriaRodriguez	80.00
HorrellFamily	25.00
JaniceWhite	60.00
JohnnyJohnson	25.00
JonathanBallard	40.00
JosephStancil	45.00
Larry&RobinLong	108.00
MargaretDavis	31.00
MelissaRowland	25.00
offering	21.00
Randy&ShaundaBlake	40.00
ReginaHorrell	49.00
Russell&MichelleRay	310.00
Steve&KristyPerry	70.00
TameikaJohnson	125.00
Travis&AngelaMidgette	150.00
Total BuildingFund	1,279.00
DefenseFund	
AnnieGeorge	60.00
BarryScott	10.00
CathyMcNeil	20.00
ChrisPerry	316.00
ChuckKinlaw	1,000.00
CourtneyKieper	850.00
CyndyRivenbark	170.00
DebraGriener	40.00
Demeare&TanyaCobb	50.00
Deon,CamillaDavis	220.00
Dusty&DeanaGriener	345.00
FreedomWorshipCenter	2,084.52
George&SarahReed	25.00
GloriaRodriguez	250.00
Goldie&EllenEvans	50.00
HelenBallard	200.00
Hoiyoke	115.53
JaniceM.White	100.00
JanicePoole	100.00
JonathanBallard	100.00
JonathanTaylor	50.00
JosephStancil	500.00
JoyceLennon	100.00
Larry&RobinLong	6.00
LoreseEllis	200.00
MildredFennell	100.00
Offering	46.06
PatriceFrink	120.00
PeggyDavis	56.00
PhyllisYoung-Robinson	20.00
Randy&ShaundaBlake	1,000.00
ReginaHorrell	75.00
RodneyGoodman	1.00
RoseRahiminejad	200.00
Russell&MichelleRay	375.00
ScottHolden	100.00
ShakinahGlory	121.58
Shari&KimGraham	2,145.00
ShavonDawson	25.00
Steve&KristyPerry	220.00
TamaraCanty	13.00
TameikaJohnson	260.00

Profit & Loss

January 1 through December 28, 2005

	Jan 1 - Dec 28, 05
TheRock	250.61
Tony&TinaButler	3.00
Travis&AngelaMidgette	515.00
ValerieHamilton	25.00
YvonneSimpson	100.00
Total DefenseFund	12,733.30
FoodBank	
CyndyRivenbark	40.00
DebbieGriener	20.00
GloriaRodriguez	9.94
JaniceWhite	10.00
JohnnyJohnson	50.00
JonathanBallard	25.00
JoyceLennon	20.00
Offering	10.00
TamiekaJohnson	25.00
Travis&AngelaMidgette	125.00
Total FoodBank	334.94
MondayNightBandFootage	10.00
SundaySchool	
JonathanBallard	5.00
Russell&MichelleRay	125.00
Travis&AngelaMidgette	25.00
Total SundaySchool	155.00
Tithes & Offering	
A to Z Rentals	264.93
AngelaMidgette	150.00
AntoineBrown	26.00
BarryScott	329.00
Beverly&ElaElliot	5.00
BlueWaterLiving	899.14
BurniceJacobs	25.00
Cameilla Davis	4.00
CathyMcNeil	1,920.00
CharlotteBarton	7.00
CherrellJolly	25.00
ChrisPerry	477.69
ChrisRobbins	70.00
ChrisRodriguez	150.00
CoraWaddell	50.00
CourtneyKieper	898.98
CyndyRivenbark	2,240.00
CynthiaDavis	1,140.00
D&B Welding	25.00
DaisyB.Reed	20.00
DanetteJenkins	30.00
DarrylCanty	3.00
DebbieGreiner	736.00
DebbieJohnston	5.00
DeborahCrump	20.00
DebraJacobs	20.00
Demeare&TanyaCobb	1,480.00
Deon&CamillaDavis	20.00
DonovanBallard	5.00
DorisSmall	100.00
Dusty&DeanaGriener	225.00
Elliot	13.00
EricSneeden	1,071.54
GECapital	3.29
GloriaRodriguez	121.27
GSWR	5.00
HelenBallard	618.33
HolyokeC.O.L.G.A.	900.00
JanicePoole	1,275.00

Profit & Loss

January 1 through December 28, 2005

	Jan 1 - Dec 28, 05
JaniceWhite	1,875.00
JeffJohnston	5.00
JeromeBaggett	70.00
JohnnyHorrell	30.00
JohnnyJohnson	650.00
JonathanBallard	1,743.02
JonathanTaylor	179.00
JosephStancil	642.50
JoshlynCritzler	2.00
JoyceLennon	828.00
KarenDavis	20.00
KathyPope	105.00
KimGraham	240.00
Larry&RobinLong	475.00
Maillns	
CecileJohnson	310.00
Ms.VeraAmmons	5.00
YvonneMorton	10.00
Total Maillns	325.00
MargaretDavis	-23.00
MaryCanty	40.00
MelissaRowland	20.00
MikeBraddock	3,865.00
Offering	4,331.43
PatriceFrink	42.00
PeggyDavis	119.10
PhilipCrump	20.00
QueenElizabethOliver	545.00
Randy&ShaundaBlake	5,166.00
RavenGoodman	2.00
Refund	55.08
ReginaHorrell	884.00
RodneyGoodman	5.10
Ronnie&AnneJones	30.00
RoseRahiminejad	705.57
Russell&MichelleRay	1,218.00
SanfordGraham	70.00
ScottHolden	418.14
Sean&LeahPeterson	20.00
SheriGraham	309.00
Steve&KristyPerry	1,064.53
StraightwayTechFund	80.00
Symone	1.25
TabithaMidgette	5.00
TamaraCanty	11.00
TameikaJohnson	1,825.00
TandraCanty	40.00
Tony&TinaButler	2,080.73
Travis&AngelaMidgette	1,470.00
Wachovia	10.00
Willie&RosalynShaw	100.00
WillieDavis	826.42
WilmingtonChristianCenter	600.00
YvonneSimpson	665.00
Tithes & Offering - Other	284.00
Total Tithes & Offering	49,473.04
Tithes & Offering;AtoZEquipment	264.93

Profit & Loss

January 1 through December 28, 2005

	Jan 1 - Dec 28, 05
YouthFund	
GloriaRodriguez	15.94
JanicePoole	10.00
JaniceWhite	25.00
JonathanBallard	36.00
JoyceLennon	20.00
KristianButler	2.00
Offering	5.00
ReginaHorrell	50.00
Russell&MichelleRay	50.00
TarniekaJohnson	50.00
Travis\$AngelaMidgette	70.00
YvonneSimpson	20.00
Total YouthFund	353.94
Total Contributions Income	64,604.15
Miscellaneous Income	255.00
Program Fees	
CC05	1,078.00
MensConference	
Admissions	140.00
FreedomWorshipCenter	100.00
Offering	551.50
Total MensConference	791.50
ValintinesDinner	209.33
WomensConference	247.25
Total Program Fees	2,326.08
Reimbursed Expenses	100.00
Total Income	67,285.23
Expense	
Bank Service Charges	173.26
Contributions	
GuestSpeaker	100.00
LoveOffering	15.62
Total Contributions	115.62
Interest Expense	
LatePaymentCharge	5.79
Total Interest Expense	5.79
Miscellaneous	
Admin.Fees	170.11
Advertising	1,000.00
DryCleaning	256.36
FireExtinguisherInspection	35.00
FoodBank of NC	253.42
JohnDoeFund	10,948.56
Landscaping	383.16
OldDebt	
HooksAlarm	600.00
IOSCapital	5,680.00
OldDebt - Other	12.00
Total OldDebt	6,292.00
PastorsAppreciationGift	981.43
ReimburstExpenses	
ChrisPerry	43.00
CourtneyKieper	65.00
JonathanBallard	90.00
TonyButler	75.00
ReimburstExpenses - Other	370.00
Total ReimburstExpenses	643.00

Profit & Loss

January 1 through December 28, 2005

	Jan 1 - Dec 28, 05
Sales Tax	16.70
WECT TV6 Broadcast	15,090.39
Miscellaneous - Other	239.96
Total Miscellaneous	36,310.09
Postage and Delivery	
AnnualPostOfficeFees	24.00
Postage and Delivery - Other	18.33
Total Postage and Delivery	42.33
Printing and Reproduction	
BlackInk	148.65
BusinessCards	100.00
CoastalDocumentSystems	300.00
ColorInk	35.81
Total Printing and Reproduction	584.46
Professional Fees	
Editing Cost	2,020.00
Legal Fees	
Anderson&Anderson	8,015.06
Total Legal Fees	8,015.06
Total Professional Fees	10,035.06
Program Expense	
AdultSocial	263.41
CC05	1,193.00
CommunionSVC.	4.71
EasterSunday	189.69
FreedomFest	
ScottSamons	280.00
FreedomFest - Other	721.60
Total FreedomFest	1,001.60
FunInTheSunDay	234.27
FunWeek	275.00
MemorialDayCookOut	100.00
MensAuxillary	57.77
MensConference	479.26
MothersDaySvc.	32.22
TeenNight	
SheriffDept.	140.00
TeenNight - Other	1,477.99
Total TeenNight	1,617.99
ValentinesDinner	283.01
VBS	597.46
WomensConference	316.00
YouthCampOut	100.00
Total Program Expense	6,745.39
Repairs	
Building Repairs	
Misc.	287.37
StudioLighting	653.00
Total Building Repairs	940.37
Computer Repairs	37.50
Total Repairs	977.87
Supplies	
DigitalVideoTapes	65.54

Profit & Loss

January 1 through December 28, 2005

	Jan 1 - Dec 28, 05
DrinkingWater	
Southern	177.83
DrinkingWater - Other	35.57
Total DrinkingWater	213.40
Misc	396.70
MoneyOrder	0.90
Office	15.36
StudioLightBulbs	145.79
VHS Tapes	10.00
Supplies - Other	186.94
Total Supplies	1,034.63
Telephone	
KiwiPCS	52.98
MCI	328.59
Suncom	572.27
Telephone - Other	1,629.69
Total Telephone	2,583.53
Trash Pickup	649.54
Travel & Ent	
Meals	1.65
Travel	-94.36
Total Travel & Ent	-92.71
Uncategorized Expenses	72.00
Utilities	
Direcway	305.57
Gas and Electric	4,792.40
Total Utilities	5,097.97
Total Expense	64,334.83
Net Ordinary Income	2,950.40
Other Income/Expense	
Other Income	
Other Income	388.26
Total Other Income	388.26
Other Expense	
Other Expenses	
EquipmentPurchase	109.95
Other Expenses - Other	278.16
Total Other Expenses	388.11
Total Other Expense	388.11
Net Other Income	0.15
Net Income	2,950.55

Turnaround will be about three days.

(Note: Due to the volume of work, we most likely can not meet our normal 3 day turnaround 12/23)

SERVICES

Professional closed-captioning services.

Cost is \$10 per video minute plus \$50; includes encoding, videotape, and 2nd day FedEx.

Client will be sent an open-captioned VHS proof copy at no charge.

Client sends us a professionally produced "master video" on BetaSP, DV/DVcam, or DVCpro25

and we create a closed-captioned professional master on BetaSP or DVcam.

Example: A ten minute video using 'pop-on captions' would cost \$150.

Add \$2/minute if verbatim script is not supplied.

Subtract \$4/minute if roll-up captions are used instead of pop-on captions.

TV Spots are \$100 per spot (:10 to :60); plus \$50 for tapestock and shipping.

Script must be supplied on disk or emailed. Turnaround is two business days.

Music Videos (up to 5 minutes) are \$175, includes BetaSP/DVcam videotape and shipping.

Script must be supplied on disk. Additional BetaSP/DVcam copy is \$35 (includes tape).

TECHNICAL DETAILS FOR PROFESSIONAL CAPTIONING

We normally use "Pop-on" type closed-captions; the captions "pop-on" the screen in groups of words

and are positioned so that they do not cover-up material being discussed.

Our encoder (hardware which adds the captions) uses component video in/out.

DV formats: we can accept DV, DVcam, DVCpro25 and master to DVcam. (all are small or large cassettes).

Please call concerning details.

New Lower Price: As noted above, "roll-up captions" are \$4/minute less;