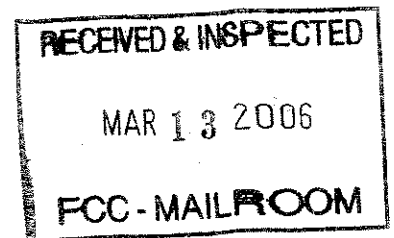


CGB-CC-0470



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:

The Proceeding Word Ministries International is an outreach ministry of Cumberland Christian Center, Inc. The Ministry distributes the Gospel of Jesus and the teaching ministry of Dr. E.B. & Rosa Herman through video and audio materials and broadcasts. The Proceeding Word Ministries International is partner supported. Our Covenant Partners partake of additional benefits and help support the ministry financially and spiritually.

The Proceeding Word Ministries International television broadcast airs 6:00 am on WRDC (UPN 28) Monday – Friday, WFLB (WB 22) Sunday at 9:30 am and WFPX (PAX62) Monday – Thursday at 7:00 am. All church services are recorded by volunteer church staff and the broadcast programs are edited and produced by hired church staff. The broadcast demographics reach various groups of individuals which includes the convalescing, working, as well as the home bound. The ministry is contacted weekly via phone and letters reference how the ministry is a blessing to them.

For the reasons set forth below, The Proceeding Word Ministries International hereby requests an undue burden exemption from closed captioning rules for “The Proceeding Word” broadcast, pursuant to 79.1(f) of the Commission’s rules.

Nature and Cost of Closed Captions:

“The Proceeding Word” produces ten (10) broadcast programs per week which totals approximately thirty (30) hours for editing and recording. This complete process is performed by one staff member. Closed captioning if performed in house will add additional hours for the one staff member. For closed captioning software there would be an additional cost for software as well as upgrading the current editing system which will be very expensive. Quotes were obtained from various companies who offer close captioning services. The lowest quote was \$200.00 per broadcast program which includes converting, transcribing, transfer to beta tape and deliver to the station. Close captioning will increase our total amount by \$62,400.00 yearly. The broadcast must air in a timely manner and performing close captioning on each broadcast program will make this unrealistic with our current resources.

Impact on the Operation of the Program Provider

Currently to run all ten (10) broadcast programs cost \$213,200.00 annually. The broadcast program is furnished as a public service at the expense of Cumberland Christian Center

Church. Close captioning six (6) of the broadcast program that required captioning will increase production cost substantially and normal operational cost will also be affected.

Financial Resources of the Program Provider

The cost to broadcast is underwritten by Cumberland Christian Center Church. The money to cover the increase in cost for close captioning would have to be taken from another area of the church budget. The media department of Cumberland Christian Center Church which produces "The Proceeding Word" broadcast programs, is not self-supported.

Type of Operation of the Program Provider

Cumberland Christian Center Church is totally supported by the freewill offerings and tithes of the congregation. Services such as fellowships and developmental classes are offered to assist in strengthening individuals as well as families. When individuals and families are strengthened the community is positively affected. Services are offered biweekly, weekly, as well as monthly. Cumberland Christian Center Church is not doubt classified as a non-profit religious institution based on financial support as well as the services offered by the church.

Conclusion

As shown by this petition and its attachments, the Commission should grant a waiver of the close 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 Petitioner's operations. The Petitioner's 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,



Dr. E.B. Herman, Pastor, CEO

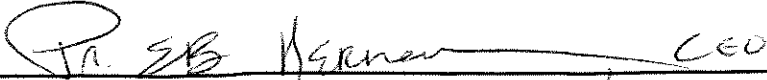
3-09-06

Date

**Cumberland Christian Center Church
109 South Plymouth Street
Fayetteville, NC 28312
Phone: (910) 433-3036
Fax: (910) 433-2364**

Declaration:

I, E.B. Herman, am Pastor of Cumberland Christian Center Church and CEO of The Proceeding Word Ministries, and I have reviewed the Petition for Exemption for closed Captioning Requirements filed on behalf of Cumberland Christian Center Church in this matter, and upon information and belief, believe the statements regarding our organization and the The Proceeding Word broadcast to be true and accurate.

 CEO

Name and Title

3-09-04

Date

2:05 PM
03/08/06
Accrual Basis

Churhes
Balance Sheet
As of March 8, 2006

	<u>Mar 8, 06</u>
ASSETS	
Current Assets	
Checking/Savings	
PW (AKA EB & RH)	88,021.68
Total Checking/Savings	88,021.68
Other Current Assets	
Investment	-781.38
Undeposited Funds	502.16
Total Other Current Assets	-279.22
Total Current Assets	87,742.46
Fixed Assets	
Musical Equip.	6,371.48
PA & Elec Equip	2,461.30
Tape Ministry /Equipment	7,186.16
Video Equipment	1,716.00
Total Fixed Assets	17,734.94
Other Assets	
Retrnd Cks Rec	221.10
Total Other Assets	221.10
TOTAL ASSETS	<u>105,698.50</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-6,676.89
Total Accounts Payable	-6,676.89
Credit Cards	
AmericanExpress	-2,709.47
Total Credit Cards	-2,709.47
Other Current Liabilities	
Sales Tax Payable	985.28
Total Other Current Liabilities	985.28
Total Current Liabilities	-8,401.08
Total Liabilities	-8,401.08
Equity	
Opening Bal Equity	14.51
Retained Earnings	110,316.33
Net Income	3,768.74
Total Equity	114,099.58
TOTAL LIABILITIES & EQUITY	<u>105,698.50</u>

January 1, 2003 To December 31, 2004

ome

Bookstore Income

3340 Book/Merchandise Sales	21,173.09	
3341 Bookstore MC/Visa Income	474.11	
3345 Bookstore Misc. Income	71.32	
Bookstore Income Total		21,718.52

CCAcademy Income

3330 CCA Tuition/Reg. Fee	195,488.29	
3331 CCA FldTrp/FndRasr/Proj/XtraCirAct.	31,396.84	
3332 CCA Before/After School Care	16,743.00	
3333 CCA Late Fee	20.00	
3335 CCA Picture Income	102.00	
3336 CCA Uniform Income	497.85	
3338 CCA Lunch	2,307.50	
3339 CCA Misc. Income	5,917.57	
CCAcademy Income Total		252,473.05

Church Income

3300 ReturnCheckFeeIncome	2,826.00	
3301 Special Events Income	41,805.24	
3302 Insurance Income	1,350.78	
3304 Television Income	52.98	
3305 Vending Income	9,944.47	
3306 Special Donations	2,058.50	
3307 Interest Income	27,381.88	
3310 Checking/InterestIncome	12,513.96	
3311 TimothyMinistryIncome	212.00	
3312 Teen Ministry Income	18,109.21	
3313 Seminars & Conferences	18,770.00	
3314 G-12 Cell Vision	33,930.25	
3399 Miscellaneous Income	21.17	
Church Income Total		168,976.44

Preschool Income

3320 PS XtraCirAct /FundRaiser/Projects	4,332.68	
3321 PS Tuition	374,476.29	
3322 PS Before/After School Care	510.00	
3324 PS Uniform Income	166.75	
3327 PS Picture Income	136.00	
3328 PS Misc. Income	421.00	
3329 PS Food Program	24,379.88	
Preschool Income Total		404,422.60

Regular Offerings			
3000	Tithes & Offerings	3,394,109.24	
3001	Building Offering	231,693.56	
3002	Missions Offering	8,631.55	
	Regular Offerings Total		3,634,434.35
School Income			
3342	CCA Bookfee	225.00	
	School Income Total		225.00
Total Income			<hr/> 4,482,249.96

Expenditures

Fixed Assets			
Church Assets			
5559	Building Improvements	455.08	
	Church Assets Total		455.08
	Fixed Assets Total		455.08
Administrative			
5570	Postage & Shipping Costs	16,684.78	
5571	Stationary & Printing	10,313.58	
5572	Literature, Books, Supplies, Ects.	122.50	
5573	Main Office Supplies	22,105.82	
5574	Business Office Supplies	5,211.86	
5575	Graphics Department Supplies	2,790.20	
5578	Human Resources Supplies/Expense	89.95	
	Office Supply Expenses Total		30,197.83
	Administrative Total		57,318.69
Building Fund Expense			
5555	New Church Bldg. Project	27,000.00	
5582	Project Manager Expense	26,002.00	
	Building Fund Expense Total		53,002.00
Bookstore Operating Expenses			
5700	Service Charge-MC/Visa	133.20	
5701	Restocking Books	18,209.13	
5702	Restocking Health	405.36	
5703	Restocking Jewelry	51.87	
5704	Restocking General Merchandise	3,540.81	

January 1, 2003 To December 31, 2004

5706	Renovations/Decorations	(4.95)	
5708	Bookstore NC Sales Tax	1,636.85	
5712	BS-Bank Analysis Service Charge	397.22	
5713	BS-Shipping/Handling	3.80	
5714	BS-Monthly Tithe	2,387.97	
5720	Bookstore Miscellaneous	193.63	
5721	BookstoreTSYS Merchant Fee	663.44	
	Bookstore Operating Expenses Total		27,618.33
CCAcademy Expense			
5620	CCA Salaries & Wages	212,864.33	
5621	CCA Property	62.32	
5622	CCA Teaching Materials	17,609.71	
5623	CCA Ofc & Other Supplies	71.33	
5624	CCA Food/Snack Supplies	3,850.23	
5625	CCA Legal/Professional Fees	64.17	
5626	CCA Modular Lease	8,350.08	
5627	CCA-Telephone-Base Charges	1,276.48	
5628	CCA-Telephone-Long Distance	144.31	
5630	CCA-Electric/Water Bill	18,363.07	
5631	CCA-Advertisement/Marketing	1,884.03	
5633	CCA-Field Trips, Activities, Etc.	7,254.45	
5635	CCA-Bank Analysis Service Charge	750.90	
5637	CCA-Training/Workshops	714.23	
5638	CCA-Registration, Fees, Dues	857.00	
5639	CCA-Monthly Tithe	17,727.04	
5640	CCA Misc. Expense	2,338.36	
5641	CCA Transportation	6,413.71	
5660	CCA-Sales Tax	255.61	
5661	CCA-Shipping/Handling	50.75	
5662	CCA-Leasing Equipment	6,586.53	
5663	CCA-Fund Raiser Expense	17,523.99	
5665	CCA-Labor/Service Charge	530.00	
5668	CCA-Maintenance/Repair	4,510.61	
5669	CCA Custodial/Restockg Supplies	682.87	
	CCAcademy Expense Total		330,736.11
Christian Education			
5562	Education & Training	19,720.14	
	Christian Education Total		19,720.14
CCC Ministries			
5000	Audio Ministry	4,473.14	
5001	Children's Church	8,950.52	

January 1, 2003 To December 31, 2004

5002 Drama Ministry	47.08	
5004 Hospitality Ministry	48.94	
5005 CCC Mass Choir	98.39	
5006 Media Ministry	41,242.91	
5007 Men Of Valor	461.97	
5008 Praise & Worship Ministry	448.47	
5012 Singles' Ministry	2,233.93	
5013 Step Team Ministry	1,313.21	
5014 Teen Ministry	24,570.08	
5016 Music Ministry	2,112.24	
5018 Timothy Ministry	216.00	
5019 Dance Ministry	291.60	
5099 Ministry of Helps Misc.	138.20	
5100 Ladies' Fellowship Activities	88.97	
5101 Mens' Fellowship Activities	1,970.16	
5102 Youth Activities	22.00	
5103 Fellowship & Church Activities	94,124.66	
5104 Fund Raising & Special Events	65.00	
5105 Special Hospitality Ministry	93.07	
5106 Cell Vision	38,621.09	
5110 Children/Nursery Supplies	628.82	
5111 Children/Nursery Ministry	416.26	
5401 Benevolence / Financial Assit. Donation	4,679.15	
5588 Bookstore Purchase/Expense	1,478.69	
CCC Ministries Total		228,834.55

Church Operating Expenses

5201 SFP-Food,Snack,Etc.	146.75
5208 TSYS Merchant Fee	4,115.73
5499 Internet Services	1,054.60
5502 Advertising & Promotion	72,122.63
5504 Auto & Transportation Expense	18,907.13
5505 Bank & Service Charge	2,747.15
5513 Interest,Late Fee Expense	78,525.36
5514 Legal & Professional Fees	112,374.34
5515 Licenses, Permits, & Renewals	268.00
5530 Alarm Security System	5,884.07
5533 Depreciation (Schedule 4562)	102,163.14
5534 Leasing Equipment	76,277.44
5535 Rent	265.98
5536 Rental Equipment	1,926.75
5537 Repair & Maintenance	58,794.68
5538 Real Estate Taxes	13,613.21
5539 Automobile Lease	21,539.88

January 1, 2003 To December 31, 2004

5540 Church Renovation & Decoration	17,886.94	
5549 Outside Services	18,877.00	
5551 Vending Expense	4,457.59	
5553 Labor/Installation Charge	35,543.75	
5554 Sanitation/Waste Disposal	3,730.77	
5556 Lawn/Land Maintenance	168.86	
5557 Warranties/Extended Warranties	15.99	
5558 Breakroom Snack Expense	378.54	
5560 Insurance-Church	(441.00)	
5561 Seminars, Conferences	66,101.62	
5564 Finance Charge	180.40	
5569 Membership/Volunteers Training Classes	1,323.31	
5576 Special Donation	46,210.41	
5577 Dues, Subscriptions, & Memberships	6,198.46	
5579 Flowers & Gifts	60,231.18	
5580 Relocation Expense (Staff, Etc.)	5,935.67	
5581 Honorariums & Love Offerings	187,075.00	
5584 Laundry & Ushers Cleaning	251.14	
5585 Pager Expense	263.75	
5587 Academy Purchase/Expense	605.00	
5593 Telephone-Leases, Etc.	456.00	
5599 Miscellaneous	(10,820.92)	
5529 Water Bill	929.60	
5531 Gas Bill	3,384.51	
5532 Electric, Water, Sewer Bill	52,943.44	
5541 Cable Bill	4,077.50	
5590 Telephone-Base Charges	11,687.14	
5591 Telephone-Long Distance	5,131.77	
5596 Cellular Phone Bill	19,497.52	
Utilities Total		97,651.48
Guest Ministry Expense		
5520 Guest/Minister-Travel Exp.	18,009.48	
5521 Guest/Minister Lodging (& Meal)	6,976.31	
5522 Guest/Minister Meals	2,560.04	
Guest Ministry Expense Total		27,545.83
Custodial Expense		
5565 Custodial-Work Supplies	231.84	
5566 Custodial-Restocking Supplies	3,477.05	
5567 Custodial-Cleaning Supplies	675.66	
Custodial Expense Total		4,384.55
Pastor's Expense		
5516 Pastor's Reference Library	12,814.51	
5598 Pastor's Misc. Expense	1,392.60	
5801 Pastor's Ofc/Other Supplies	2,792.65	

January 1, 2003 To December 31, 2004

5802 Pastors Min. Business Exp.	64,606.99	
Pastor's Expense Total		81,606.75
Guest Expense		
5398 Guest Travel Expense	10,844.56	
5399 Guest Lodging / Meal	1,907.08	
Guest Expense Total		12,751.64
Church Operating Expenses Total		1,239,296.55
Personnel Expense		
5500 Salaries & Wages - Ministry	986,928.57	
5508 Insurance - General	35,221.62	
5509 Insurance - Group	1,308.53	
5510 Insurance - Vehicle/Auto	14,504.59	
5511 Insurance - Life	6,874.37	
5518 ARCHIVE-Taxes - FICA Employer's	1,326.37	
Personnel Expense Total		1,046,164.05
Preschool Operating Expenses		
5600 PS-Monthly Tithe	26,205.52	
5601 PS Salaries & Wages	230,178.31	
5602 PS Property	39.99	
5604 PS Ofc & Other Supplies	691.87	
5605 PS Food/Snack Supplies	42,916.63	
5606 PS Legal&Professional Fees	184.00	
5607 PS-Advertisement/Marketing	1,914.19	
5609 PS-Field Trips, Activities, Etc.	1,868.10	
5610 PS Misc. Expense	233.36	
5614 PS-BankAnalysisServiceCharge	239.04	
5615 PS-CheckCharge	51.70	
5616 PS-Training/Workshops	1,070.25	
5617 PS-Registration, Fees, Dues	110.00	
5649 PS-Restocking Supplies	748.58	
5650 PS-Sales Tax	514.65	
5651 PS-Shipping/Handling	113.00	
5652 PS-Fund Raiser Expense	8.39	
5654 PS-Renovation/Decoration	995.19	
5656 PS-Maintenance/Repair	620.44	
5657 PS-TSYS Merchant Fee	656.84	
Preschool Operating Expenses Total		309,360.05
Church Travel Expense		
5501 Registration Fees/Dues	1,444.05	
5523 Staff Travel	84,080.93	
5524 Staff Lodging	28,242.79	

5525 Staff Meal	5,926.37		
Staff Travel Total		118,250.09	
Church Travel Expense Total			119,694.14

World Outreach			
5400 Mthly. Mission Donations	5,000.00		
5544 Radio Air Time	14,400.00		
5545 TV Broadcast	263,540.00		
5546 Domestic Missions (USA)	454.00		
World Outreach Total			283,394.00

Total Expenditures			3,715,593.69
--------------------	--	--	--------------

Over/(Under)			766,656.27
--------------	--	--	------------

ome

Bookstore Income

3340 Book/Merchandise Sales	17,634.93	
3345 Bookstore Misc. Income	68.46	
Bookstore Income Total		17,703.39

CCAcademy Income

3330 CCA Tuition/Reg. Fee	283,675.57	
3331 CCA FldTrp/FndRsr/Proj/XtraCirAct.	31,461.98	
3332 CCA Before/After School Care	34,974.89	
3333 CCA Late Fee	644.33	
3335 CCA Picture Income	102.00	
3336 CCA Uniform Income	459.25	
3338 CCA Lunch	1,303.75	
3339 CCA Misc. Income	1,775.37	
3343 CCA-Parent Teacher Fellowship Inc.	583.00	
3349 Scholarship Income	150.00	
CCAcademy Income Total		355,130.14

Church Income

3300 ReturnCheckFeeIncome	2,650.00	
3301 Special Events Income	33,451.59	
3302 Insurance Income	165.00	
3304 Television Income	52.98	
3305 Vending Income	10,761.61	
3306 Special Donations	40.00	
3307 Interest Income	15,941.51	
3308 SFProgram Income	25.19	
3311 TimothyMinistry Income	162.00	
3312 Teen Ministry Income	1,546.66	
3313 Seminars & Conferences	36,049.00	
3314 G-12 Cell Vision	56,806.67	
3399 Miscellaneous Income	(9,458.70)	
Church Income Total		148,193.51

Preschool Income

3320 PS XtraCirAct /FundRaiser/Projects	5,801.30	
3321 PS Tuition	431,451.59	
3322 PS Before/After School Care	531.50	
3323 PS Late Fee	1,188.00	
3324 PS Uniform Income	68.75	
3327 PS Picture Income	136.00	
3328 PS Misc. Income	50.00	

January 1, 2004 To December 31, 2005

3329 PS Food Program	4,478.98		
Preschool Income Total			443,706.12
Regular Offerings			
3000 Tithes & Offerings	3,809,066.09		
3001 Building Offerings	219,975.43		
3002 Missions Offerings	9,422.08		
Regular Offerings Total			4,038,463.60
School Income			
3342 CCA Bookfee	225.00		
School Income Total			225.00
Total Income			5,003,421.76
Expenditures			
Fixed Assets			
Church Assets			
5559 Building Improvements	455.08		
Church Assets Total		455.08	
Fixed Assets Total			455.08
Administrative			
5570 Postage & Shipping Costs	19,349.89		
5571 Stationary & Printing	12,443.99		
5572 Literature, Books, Supplies, Ects.	1,044.90		
5573 Main Office Supplies	17,013.36		
5574 Business Office Supplies	3,284.20		
5575 Graphics Department Supplies	822.04		
5578 Human Resources Supplies/Expense	632.18		
Office Supply Expenses Total		21,751.78	
Administrative Total			54,590.56
Building Fund Expense			
5555 New Church Bldg. Project	8,772.50		
5582 Project Manager Expense	0.00		
Building Fund Expense Total			8,772.50
Bookstore Operating Expenses			
5700 Service Charge—MC/Visa	143.53		
5701 Restocking Books	14,405.34		

January 1, 2004 To December 31, 2005

5702 Restocking Health	655.75	
5704 Restocking General Merchandise	2,537.25	
5706 Renovations/Decorations	(4.95)	
5708 Bookstore NC Sales Tax	1,335.01	
5712 BS-Bank Analysis Service Charge	385.43	
5713 BS-Shipping/Handling	3.80	
5714 BS-Monthly Tithe	1,651.51	
5720 Bookstore Miscellaneous	319.83	
5721 BookstoreTSYS Merchant Fee	634.54	
Bookstore Operating Expenses Total		22,067.04
CCAcademy Expense		
5620 CCA Salaries & Wages	210,321.19	
5622 CCA Teaching Materials	22,516.10	
5623 CCA Ofc & Other Supplies	871.41	
5624 CCA Food/Snack Supplies	4,104.87	
5625 CCA Legal/Professional Fees	267.30	
5626 CCA Modular Lease	15,395.46	
5627 CCA-Telephone-Base Charges	1,394.39	
5630 CCA-Electric/Water Bill	18,378.68	
5631 CCA-Advertisement/Marketing	2,543.84	
5633 CCA-Field Trips, Activities, Etc.	8,528.74	
5634 CCA-Bad Debt Expense	3.38	
5635 CCA-Bank Analysis Service Charge	1,842.11	
5637 CCA-Training/Workshops	829.95	
5638 CCA-Registration, Fees, Dues	682.00	
5639 CCA-Monthly Tithe	24,321.28	
5640 CCA Misc. Expense	1,349.64	
5641 CCA Transportation	1,842.82	
5660 CCA-Sales Tax	373.85	
5661 CCA-Shipping/Handling	14.42	
5662 CCA-Leasing Equipment	7,452.74	
5663 CCA-Fund Raiser Expense	11,331.97	
5665 CCA-Labor/Service Charge	180.00	
5668 CCA-Maintenance/Repair	3,026.12	
5669 CCA Custodial/Restockg Supplies	340.23	
5670 CCA-Parent Teacher Fellowship Exp.	80.26	
CCAcademy Expense Total		337,992.75
Christian Education		
5562 Education & Training	9,936.48	
5563 CCC Scholarships	3.72	
Christian Education Total		9,940.20

CCC Ministries

5000 Audio Ministry	7,196.19
5001 Children's Church	11,425.66
5004 Hospitality Ministry	120.31
5006 Media Ministry	56,230.78
5007 Men Of Valor	3,400.00
5012 Singles' Ministry	1,895.52
5013 Step Team Ministry	684.60
5014 Teen Ministry	12,286.95
5016 Music Ministry	1,826.61
5018 Timothy Ministry	161.00
5099 Ministry of Helps Misc.	96.14
5100 Ladies' Fellowship Activities	64.73
5102 Youth Activities	572.80
5103 Fellowship & Church Activities	45,640.65
5104 Fund Raising & Special Events	65.00
5106 Cell Vision	60,383.60
5107 Military Ministry	930.32
5110 Children/Nursery Supplies	633.32
5111 Children/Nursery Ministry	416.26
5401 Benevolence / Financial Assit. Donation	5,703.73
5588 Bookstore Purchase/Expense	156.00
5589 Preschool Purchase/Expense	111.38

CCC Ministries Total

210,001.55

Church Operating Expenses

5201 SFP-Food,Snack,Etc.	146.75
5208 TSYS Merchant Fee	7,778.00
5499 Internet Services	2,441.50
5502 Advertising & Promotion	67,895.91
5504 Auto & Transportation Expense	22,810.70
5505 Bank & Service Charge	2,726.55
5513 Interest,Late Fee Expense	44,295.24
5514 Legal & Professional Fees	118,695.05
5515 Licenses, Permits, & Renewals	1,154.99
5530 Alarm Security System	5,617.00
5534 Leasing Equipment	70,736.98
5535 Rent	951.26
5536 Rental Equipment	1,878.69
5537 Repair & Maintenance	56,283.57
5538 Real Estate Taxes	7,064.74
5539 Automobile Lease	7,833.06
5540 Church Renovation & Decoration	5,318.24
5549 Outside Services	26,801.27

January 1, 2004 To December 31, 2005

5551 Vending Expense	4,139.22	
5552 Auto Taxes	(7.64)	
5553 Labor/Installation Charge	6,570.95	
5554 Sanitation/Waste Disposal	3,884.69	
5556 Lawn/Land Maintenance	211.21	
5557 Warranties/Extended Warranties	49.99	
5558 Breakroom Snack Expense	278.99	
5560 Insurance-Church	(441.00)	
5561 Seminars, Conferences	97,035.28	
5564 Finance Charge	148.02	
5569 Membership/Volunteers Training Classes	1,745.08	
5576 Special Donation	31,240.00	
5577 Dues, Subscriptions, & Memberships	7,299.91	
5579 Flowers & Gifts	33,750.75	
5580 Relocation Expense(Staff, Etc.)	5,936.72	
5581 Honorariums & Love Offerings	149,150.00	
5584 Laundry & Ushers Cleaning	242.98	
5585 Pager Expense	229.95	
5587 Academy Purchase/Expense	605.00	
5593 Telephone-Leases, Etc.	912.00	
5599 Miscellaneous	36,767.03	
5529 Water Bill	1,910.01	
5531 Gas Bill	3,381.21	
5532 Electric, Water, Sewer Bill	55,603.79	
5541 Cable Bill	4,674.06	
5590 Telephone-Base Charges	12,713.88	
5591 Telephone-Long Distance	4,560.56	
5596 Cellular Phone Bill	16,866.55	
Utilities Total		99,710.06
Guest Ministry Expense		
5520 Guest/Minister-Travel Exp.	17,620.80	
5521 Guest/Minister Lodging (& Meal)	7,701.17	
5522 Guest/Minister Meals	3,041.15	
Guest Ministry Expense Total		28,363.12
Custodial Expense		
5565 Custodial-Work Supplies	80.23	
5566 Custodial-Restocking Supplies	2,885.12	
5567 Custodial-Cleaning Supplies	688.73	
Custodial Expense Total		3,654.08
Pastor's Expense		
5516 Pastor's Reference Library	10,549.37	
5598 Pastor's Misc. Expense	1,516.55	
5801 Pastor's Ofc/Other Supplies	3,498.98	
5802 Pastors Min. Business Exp.	44,515.02	
Pastor's Expense Total		60,079.92

January 1, 2004 To December 31, 2005

Guest Expense			
5398 Guest Travel Expense	10,935.49		
5399 Guest Lodging / Meal	1,924.26		
Guest Expense Total		12,859.75	
Church Operating Expenses Total			1,034,845.56
Personnel Expense			
5498 Staff Training / Seminars	160.00		
5500 Salaries & Wages - Ministry	1,027,466.79		
5508 Insurance - General	38,541.53		
5510 Insurance - Vehicle/Auto	10,983.52		
5511 Insurance - Life	18,455.59		
Personnel Expense Total			1,095,607.43
Preschool Operating Expenses			
5600 PS-Monthly Tithe	38,772.71		
5601 PS Salaries & Wages	234,527.31		
5603 PS Teaching Supplies	5.72		
5604 PS Ofc & Other Supplies	307.73		
5605 PS Food/Snack Supplies	40,131.91		
5606 PS Legal&Professional Fees	199.75		
5607 PS-Advertisement/Marketing	1,066.03		
5609 PS-Field Trips, Activities, Etc.	2,008.57		
5610 PS Misc. Expense	3,271.49		
5614 PS-BankAnalysisServiceCharge	378.01		
5616 PS-Training/Workshops	1,931.23		
5617 PS-Registration, Fees,Dues	128.05		
5649 PS-Restocking Supplies	282.64		
5650 PS-Sales Tax	829.51		
5656 PS-Maintenance/Repair	353.75		
5657 PS-TSYS Merchant Fee	1,396.44		
Preschool Operating Expenses Total			325,590.85
Church Travel Expense			
5501 Registration Fees/Dues	1,709.05		
5523 Staff Travel	92,095.39		
5524 Staff Lodging	36,968.90		
5525 Staff Meal	6,689.60		
Staff Travel Total		135,753.89	
Missions Travel			
5526 Missions Travel	9.00		
5527 Missions Lodging	918.00		
Missions Travel Total		927.00	
Church Travel Expense Total			138,389.94

ME AND EXPENDITURES REPORT
January 1, 2004 To December 31, 2005

	2,300.00	
	14,400.00	
	264,810.00	
	5,450.00	
	7,249.00	
World Outreach Total		294,209.00
		<hr/>
		3,532,462.46
		<hr/>
		1,470,959.30
		<hr/>

World Outreach		
5400 Mthly. Missions Donations	2,300.00	
5544 Radio Air Time	14,400.00	
5545 TV Broadcast	264,810.00	
5546 Domestic Missions (USA)	5,450.00	
5547 Foreign Missions	7,249.00	
World Outreach Total		294,209.00

total Expenditures 3,532,462.46

Over/(Under) **1,470,959.30**
