

Case Identifier: CGB-CC-1344 / CG Docket No. 06-181
Response to June 23, 2015 Request for Additional Information

Charles Perry Ministries, Inc. provides the following additional information and documentation to supplement its Petition for Exemption from Closed Captioning Requirement:

(1) **FCC REQUEST: FINANCIAL RESOURCES**

a) **Income and Expenses:** Provide information about all income and all expenses for your organization, as follows:

- i. Provide a statement of income (cash receipts) and all expenses for each of the two most recent completed calendar or fiscal years. Cash receipts include money received from all sources for your entire organization, not just the video program(s). Cash expenses include money paid for purchases, expenses, and settlement of obligations throughout the year for your entire organization, not just the video program(s). List, describe, and provide the dollar amount of each type of cash receipt (such as sales, donations, grants, earnings, revenues, dividends, or interest) and for each type of cash expenses (such as wages, fees, supplies, rent, mortgage interest, depreciation, or taxes) for the two most recent completed calendar or fiscal years. Cash receipts and cash expenses must each be subtotaled. You must provide a total net dollar amount (sometimes called a surplus or deficit, or profit or loss) for all cash receipts and all cash expenses for each year. Note: In order to meet the requirement of this paragraph, you must provide this information in a stand-alone statement that explicitly lists this information. The submission of documents (such as tax returns, bank statement, or invoices) that may contain some of this information, but which does not explicitly list this information will not satisfy this requirement.

1. *You provided this information for calendar years 2012 and 2013. However, because your organization did not assume responsibility for the television programming at issue in your Petition until December 30, 2013, we have concluded that we require this information for calendar year 2014. Accordingly, you must provide a statement of all income (cash receipts) and all expenses for 2014. You must list, describe, and provide the dollar amount for each type*

of cash receipts (such as sales, donations, grants, earnings, revenues, dividends, or interest) and for each type of cash expenses (such as wages, fees, supplies, rent, mortgage interest, depreciation, or taxes) for 2014. You must provide a total net dollar amount (sometimes called a surplus or deficit), or profit or loss) for all cash receipts and all cash expenses for each year. Note: In order to meet the requirement of this paragraph, you must provide this information in a stand-alone statement that explicitly lists this information. The submission of documents (such as tax returns, bank statements, or invoice) than may contain some of this information, but which does not explicitly list this information will not satisfy this requirement.

- ii. Provide audited financial statements or an accountant's review or compilation of financial statements for the two most recent completed calendar or fiscal years. If such statements have not been prepared by or for you or your organization, provide complete federal income tax returns or tax-exempt information returns, including all schedules and attachments, for your organization for the two most recent completed calendar or fiscal years, if such returns were filed. If your organization is a sole proprietorship, provide complete personal federal tax returns, including all schedules and attachments, for the two most recent completed calendar or fiscal years for the sole proprietor. If your organization is a Subchapter S corporation, limited liability company (LLC), professional corporation (PC), or partnership, in addition to the organization's tax returns, provide the complete personal federal tax returns, including all schedules and attachments, for the two most recent completed calendar or fiscal years for the shareholders or partners. Redact (black out) sensitive information, such as account numbers and social security numbers, before submitting personal tax returns or other documentation. If none of these documents have been prepared by or for you or your organization, you must provide a written statement to that effect.

1. *You satisfied this requirement for calendar years 2012 and 2013 by providing a written statement that an audited financial statement, accountant's review or compilation of financial statements, and tax returns were not prepared for your organization for 2012 and 2013. You also provided a partial accountant's compilation of financial statements from January 1, 2014 to March 31, 2014 without any attached notes. Because your organization did not assumed*

responsibility for the television programming at issue in your Petition until December 30, 2013, we have concluded that we require this information for calendar year 2014. Accordingly, you must provide this documentation for the complete calendar year 2014.

b) Assets and Liabilities: Provide information about the current assets and current liabilities of your overall organization, as follows:

i. Provide a statement of all current assets and current liabilities of the overall organization as of the last day of the two most recent completed calendar or fiscal years. Current assets and current liabilities must each be totaled. List, describe, and provide the dollar amount for each type of current asset and current liability so listed. This requirement may be satisfied by providing complete balance sheets that identify current assets and current liabilities as of the last days of the two most recent completed calendar or fiscal years. Balance sheets that do not identify current assets and current liabilities do not satisfy this requirement. If you have not current assets or no current liabilities, provide a statement to that effect.

1. *You provided this information for calendar years 2012 and 2013. However, because your organization did not assume responsibility for the television programming at issue in your Petition until December 30, 2013, we have concluded that we require this information for calendar year 2014. Accordingly, you must provide a statement of all current assets and current liabilities of the overall organization as of the last day of 2014. Current assets and current liabilities must each be totaled. Listed, describe, and provide the dollar amount for each type of current asset and current liability so listed. This requirement may be satisfied by providing complete balance sheets that identify current assets and current liabilities as of the last day of 2014. If you had no current liabilities in 2014, provide a statement to that effect.*

RESPONSE:**a) Income and Expenses:**

- i. Attached as Exhibit A is Charles Perry Ministries, Inc.'s 2014 Financial Statements with Accountant's Report, which includes the Ministry's income and expenses.
- ii. Attached as Exhibit A is Charles Perry Ministries, Inc.'s 2014 Financial Statements with Accountant's Report. Although the financial statements include an accountant's report (page 2), the report only states: (1) that the report was completed using the cash basis of accounting, (2) that the 2014 Financial Statements are limited to the Ministry's financial information, and (3) that the CPA did not audit or review the financial statements and, therefore, did not include audit or review notes.

As a non-profit, tax-exempt organization, the Ministry is not required to file federal income tax returns, and as an integrated auxiliary of a church, Word of Restoration International Church (formerly known as Word of Restoration Christian Fellowship), the Ministry is not required to file IRS Form 990 (*See* Treas. Reg. 1.6033-2(g)(1)(i)). Therefore, the Ministry does not have corporate income tax returns or informational returns.

- b) **Assets and Liability:** Attached as Exhibit A is Charles Perry Ministries, Inc.'s 2014 Financial Statements with Accountant's Report, which include the Ministry's balance sheet (page 2) with its current assets and current liabilities.

(2) FCC REQUEST: VIDEO PROGRAMMING DISTRIBUTOR ASSISTANCE

- a) **Distributor Assistance:** Verify that you have sought assistance (such as funding or services) from your video programming distributor(s) specifically for the provision of closed captioning on your programming. A distributor is any TV broadcast station, cable provider, or satellite system that shows your program(s). State whether you have asked your distributor(s) to help provide captions, whether this request was accepted or rejected, and, if accepted, describe the assistance that each distributor has offered to provide.

- i. *You have stated that Station KUBE-TV (KUBE) has informed you that it is unable to assist with captioning the program at issue in your Petition. However, you have also provided a contract with KUBE for broadcast of the program from December 30, 2013 to December 28, 2014. That contract states that KUBE “offers closed captioning for \$100 per program.” Please clarify whether KUBE is able to offer closed captioning services for your program, and if so, the cost of such closed captioning per episode and the total annual cost of such closed captioning. (For example, multiply the cost of closed captioning from KUBE per episode times the number of episodes per year).*

RESPONSE:**a) Distributor Assistance:**

- i. As stated in the Ministry’s Petition for Economically Burdensome Exemption from Closed Captioning Rule, the Ministry attempted to obtain sponsors to assist with the provision of closed captioning for “Restoring Lives” from three (3) media service companies with close ties to the Ministry: KUBE-TV, WorldLink Services, and S. Digital Studios. Unfortunately, all three (3) organizations were unable to assist the Ministry with its closed captioning needs, either by providing their services complimentary (as a charitable gift or donation to the Ministry) or at a reduced rate.

Although all three (3) of the media companies were unable to sponsor the Ministry for its closed captioning services, they did still offer media services (including closed captioning) to the public at a cost. As stated in KUBE-TV’s broadcast TV contract, KUBE-TV offered closed captioning services (completed by a third party organization) at a cost of \$100.00 per episode. Since signing the contract in 2013, KUBE-TV has increased their closed captioning services to \$130.00 per episode. Based on Restoring Lives’ daily ministry schedule, this would cost the Ministry approximately \$650.00 per week (\$2,600-3,250 per month or \$33,800 annually). This added expense would increase the Ministry’s television distribution expenses from \$55,900 annually to \$89,700 annually, a sixty percent (60%) increase in cost.

Without the exemption under 47 C.F.R. 79.1(f), the Ministry’s religious outreach would be severely limited. The added funds necessary to meet this requirement would force the Ministry to cease distributing the Word of God via television. Even if the Ministry cut back its

distribution from five (5) days a week to once a week, the eighty percent (80%) decrease in the broadcast and distribution of "Restoring Lives" would cause a severe decrease in viewership and supporters, which would ultimately force the Ministry to cease disseminating its messages of faith according to its doctrinal beliefs via television due to the lack of donations.

(3) **FCC REQUEST: AFFIDAVIT OR DECLARATION**

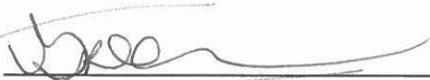
a) **Affidavit:** Your submission must contain a detailed, full showing, supported by a signed and sworn affidavit or signed declaration made under penalty of perjury attesting to the truthfulness and accuracy of the information and representations contained in your submission. An Affidavit is a written statement made under oath, before an official who is authorized to administer oaths, such as a notary public or county clerk. A declaration is a written statement made under penalty of perjury, such as "I declare under penalty of perjury that the information contained in this submission is true and correct." (See 47 C.F.R. §1.16.) The affidavit or declaration must be dated.

- i. *Your submission must include a signed and sworn affidavit or signed declaration made under penalty of perjury attesting to the truthfulness and accuracy of the information and representations contained in your submission in response to this letter.*

The remainder of this page is intentionally left blank. Signature page follows.

RESPONSE:

a) **Affidavit:** I, Chante Green, declare under penalty of perjury that this Response to the FCC's Request for Additional Information and the following supporting documentation are true and correct to the best of my knowledge and belief.



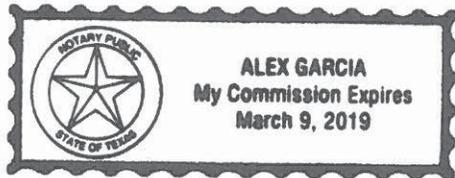
Chante Green

6/30/15

Date

State of Texas §
§
County of Fort Bend §

Sworn to and subscribed before me, the undersigned authority, on this 30 day of June, 2015 by Chante Green, Media Director of Charles Perry Ministries, Inc.





Notary Public, State of Texas

My Commission Expires: March 9, 2019

EXHIBIT A

2014 FINANCIAL

STATEMENTS

CHARLES PERRY MINISTRIES, INC.

FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2014

TOGETHER'S WITH ACCOUNTANT'S REPORT

J. OTIS MITCHELL CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
WESTHEIMER CENTRAL PLAZA
11200 WESTHEIMER, SUITE 900
HOUSTON, TEXAS 77042
(713) 783-0211
FAX (713) 783-1413

January 14, 2015

To the Board of Directors
Charles Perry Ministries, Inc.
Rosharon, TX

We have compiled the accompanying statement of assets, liabilities and stockholders' equity-cash basis of Charles Perry Ministries, Inc. (a Texas Corporation) as of December 31, 2014 and the related statement of revenues, expenses and retained earnings-cash basis and statement of cash flows-cash basis for the one month and twelve months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, stockholders' equity, revenues, expenses and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

J. Otis Mitchell Co., P.C.

CHARLES PERRY MINISTRIES, INC.
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2014

ASSETS

CURRENT ASSETS

Cash	\$ 25,693.47
Inventory	<u>8,552.72</u>
Total Current Assets	<u>34,246.19</u>

TOTAL ASSETS \$ 34,246.19

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accrued Expenses	\$ 850.36
Total Current Liabilities	<u>850.36</u>

Total Liabilities 850.36

NET ASSETS

Unrestricted	<u>33,395.83</u>
Total Net Assets	<u>33,395.83</u>

TOTAL LIABILITIES AND NET ASSETS \$ 34,246.19

CHARLES PERRY MINISTRIES, INC.
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE ONE MONTH (CURRENT)
AND TWELVE MONTHS ENDED (YEAR-TO-DATE)
DECEMBER 31, 2014

	<u>Current</u>	%	<u>To Date</u>	%
<u>SUPPORT</u>				
Sales	\$ 5,569.00	79.09	\$ 51,061.96	41.47
Revenue-Houston Television	1,472.50	20.91	8,914.90	7.24
Revenue-Contributions	<u>0.00</u>	<u>0.00</u>	<u>63,143.86</u>	<u>51.29</u>
Total Support	7,041.50	100.00	123,120.72	100.00
<u>COST OF GOODS SOLD</u>				
Purchases	<u>4,822.83</u>	<u>68.49</u>	<u>26,772.61</u>	<u>21.75</u>
Total Cost of Goods Sold	<u>4,822.83</u>	<u>68.49</u>	<u>26,772.61</u>	<u>21.75</u>
GROSS PROFIT	2,218.67	31.51	96,348.11	78.25
<u>GENERAL AND ADMINISTRATIVE EXPENDITURES</u>				
Salaries-Administration	600.00	8.52	2,525.00	2.05
Outside Services	0.00	0.00	2,232.30	1.81
Employer Share-Fica	45.75	0.65	194.95	0.16
Unemployment Tax-Federal	3.60	0.05	22.13	0.02
Unemployment Tax-State	0.00	0.00	35.12	0.03
Accounting and Legal	430.95	6.12	4,216.65	3.42
Broadcasting	5,375.00	76.33	47,500.00	38.58
Credit Card Charges	83.17	1.18	1,532.32	1.24
Equipment Rental	0.00	0.00	217.56	0.18
General Supplies	24.66	0.35	3,053.69	2.48
Office Supplies	35.92	0.51	1,243.52	1.01
Delivery and Shipping	0.00	0.00	4.66	0.00
Postage	<u>57.97</u>	<u>0.82</u>	<u>174.38</u>	<u>0.14</u>
Total General and Administrative Expenditures	<u>6,657.02</u>	<u>94.54</u>	<u>62,952.28</u>	<u>51.13</u>
INCREASE (DECREASE) IN NET ASSETS BEFORE OTHER (SUPPORT) EXPENDITURES	<u>(4,438.35)</u>	<u>63.03</u>	<u>33,395.83</u>	<u>27.12</u>
INCREASE (DECREASE) IN NET ASSETS	<u>\$ (4,438.35)</u>	<u>63.03</u>	<u>33,395.83</u>	<u>27.12</u>
NET ASSETS ENDING			<u>\$ 33,395.83</u>	

CHARLES PERRY MINISTRIES, INC.
STATEMENTS OF CASH FLOWS
FOR THE ONE MONTH (CURRENT)
AND TWELVE MONTHS ENDED (YEAR-TO-DATE)
DECEMBER 31, 2014

	<u>Current</u>	<u>Year To Date</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Net Increase (Decrease) in Net Assets	\$ (4,438.35)	\$ 33,395.83
Adjustments to reconcile Net Increase (Decrease) in Net Assets to net cash provided by Operating Activities:		
(Increase) Decrease in Inventory	110.43	(8,552.72)
Increase (Decrease) in Accrued Liabilities	850.36	850.36
Increase (Decrease) in Taxes Payable	(0.15)	0.00
Total Adjustments	<u>960.64</u>	<u>(7,702.36)</u>
Net Cash Provided By (Used In) Operating Activities	<u>(3,477.71)</u>	<u>25,693.47</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(3,477.71)	25,693.47
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>29,171.18</u>	<u>0.00</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$ 25,693.47</u>	<u>\$ 25,693.47</u>

CHARLES PERRY MINISTRIES, INC.
Trial Balance

Account	T	Account Description	1 Month Ended Dec 31, 2014	12 Months Ended Dec 31, 2014
1103	A	Cash-Chase Bank-Operating 7911	(3,477.71)	25,693.47
1120	A	Inventory	(110.43)	8,552.72
1411	L	Fica Payable	(91.50)	(386.00)
1411.01	L	Fica-Tax Deposits	152.28	469.21
1412	L	Federal Withholding Payable	(57.03)	(77.66)
1414	L	Unemployment Tax Payable	0.00	(1.95)
1414.01	L	Unemployment-940 Tax Deposits	(3.60)	(3.60)
1433	L	Sales Tax Payable	(850.36)	(850.36)
1606	R	Sales-Books, Gifts, Music, Other	(5,569.00)	(51,061.96)
1609	R	Revenue-Houston Television	(1,472.50)	(8,914.90)
1610	R	Revenue-Contributions	0.00	(63,143.86)
1706	E	Purchases-Books, Gifts, Music, Other	4,822.83	26,772.61
1805	E	Salaries-Administration	600.00	2,525.00
1817	E	Outside Services	0.00	2,232.30
1820	E	Employer Share-Fica	45.75	194.95
1821	E	Unemployment Tax-Federal	3.60	22.13
1822	E	Unemployment Tax-State	0.00	35.12
1851	E	Accounting and Legal	430.95	4,216.65
1855	E	Broadcasting	5,375.00	47,500.00
1861	E	Credit Card Charges	83.17	1,532.32
1890	E	Equipment Rental	0.00	217.56
1914	E	General Supplies	24.66	3,053.69
1918	E	Office Supplies	35.92	1,243.52
1920	E	Delivery and Shipping	0.00	4.66
1924	E	Postage	57.97	174.38
		Total	<u>0.00</u>	<u>0.00</u>
		Period Profit/(Loss)	<u>(4,438.35)</u>	<u>33,395.83</u>

CHARLES PERRY MINISTRIES, INC.
Transaction Listing

Date	Reference	T	Account	Description	Amount	Reference Total
12/31/14	1		1103	Cash Disbursements	(10,087.40)	(10,087.40)
12/01/14	2.01	V	1103	DEPOSIT : DEPOSIT	112.50	
12/01/14	2.01	V	1606	DEPOSIT : DEPOSIT	(112.50)	
12/01/14	2.02		1103	DEPOSIT	102.15	
12/01/14	2.02		1606	DEPOSIT	(102.15)	
12/01/14	2.03		1103	DEPOSIT	19.00	
12/01/14	2.03		1606	DEPOSIT	(19.00)	
12/01/14	2.04		1103	DEPOSIT	15.00	
12/01/14	2.04		1606	DEPOSIT	(15.00)	
12/01/14	2.05		1103	DEPOSIT	164.50	
12/01/14	2.05		1606	DEPOSIT	(164.50)	
12/03/14	2.06		1103	TRANSFER FROM 7861	1,472.50	
12/03/14	2.06		1609	TRANSFER FROM 7861	(1,472.50)	
12/03/14	2.07	V	1103	DEPOSIT : DEPOSIT	36.50	
12/03/14	2.07	V	1606	DEPOSIT : DEPOSIT	(36.50)	
12/04/14	2.08		1103	DEPOSIT	20.50	
12/04/14	2.08		1606	DEPOSIT	(20.50)	
12/04/14	2.09		1103	DEPOSIT	115.00	
12/04/14	2.09		1606	DEPOSIT	(115.00)	
12/08/14	2.10		1103	DEPOSIT	268.75	
12/08/14	2.10		1606	DEPOSIT	(268.75)	
12/08/14	2.11		1103	DEPOSIT	193.00	
12/08/14	2.11		1606	DEPOSIT	(193.00)	
12/08/14	2.12		1103	DEPOSIT	686.50	
12/08/14	2.12		1606	DEPOSIT	(686.50)	
12/08/14	2.13		1103	DEPOSIT	31.00	
12/08/14	2.13		1606	DEPOSIT	(31.00)	
12/11/14	2.14		1103	DEPOSIT	29.50	
12/11/14	2.14		1606	DEPOSIT	(29.50)	
12/11/14	2.15		1103	DEPOSIT	10.50	
12/11/14	2.15		1606	DEPOSIT	(10.50)	
12/11/14	2.16		1103	DEPOSIT	7.50	
12/11/14	2.16		1606	DEPOSIT	(7.50)	
12/11/14	2.17		1103	DEPOSIT	143.00	
12/11/14	2.17		1606	DEPOSIT	(143.00)	
12/15/14	2.18		1103	DEPOSIT	422.50	
12/15/14	2.18		1606	DEPOSIT	(422.50)	
12/15/14	2.20		1103	DEPOSIT	392.00	
12/15/14	2.20		1606	DEPOSIT	(392.00)	
12/15/14	2.21		1103	DEPOSIT	349.50	
12/15/14	2.21		1606	DEPOSIT	(349.50)	
12/15/14	2.22		1103	DEPOSIT	1,742.25	

CHARLES PERRY MINISTRIES, INC.
Transaction Listing

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
12/15/14	2.22		1606	DEPOSIT	(1,742.25)	
12/15/14	2.23		1103	DEPOSIT	32.00	
12/15/14	2.23		1606	DEPOSIT	(32.00)	
12/18/14	2.24		1103	DEPOSIT	166.00	
12/18/14	2.24		1606	DEPOSIT	(166.00)	
12/18/14	2.25		1103	DEPOSIT	37.00	
12/18/14	2.25		1606	DEPOSIT	(37.00)	
12/18/14	2.26		1103	DEPOSIT	575.01	
12/18/14	2.26		1606	DEPOSIT	(575.01)	
12/22/14	2.27		1103	DEPOSIT	105.10	
12/22/14	2.27		1606	DEPOSIT	(105.10)	
12/22/14	2.28		1103	DEPOSIT	32.25	
12/22/14	2.28		1606	DEPOSIT	(32.25)	
12/22/14	2.29		1103	DEPOSIT	287.50	
12/22/14	2.29		1606	DEPOSIT	(287.50)	
12/29/14	2.30		1103	DEPOSIT	65.35	
12/29/14	2.30		1606	DEPOSIT	(65.35)	
12/29/14	2.31		1103	DEPOSIT	24.00	
12/29/14	2.31		1606	DEPOSIT	(24.00)	
12/29/14	2.32		1103	DEPOSIT	223.50	
12/29/14	2.32		1606	DEPOSIT	(223.50)	
12/29/14	2.33		1103	AMEX SETTLEMET	10.50	
12/29/14	2.33		1606	AMEX SETTLEMET	(10.50)	
12/09/14	60.01	V	1103	FEDEX : FEDEX	(57.97)	
12/09/14	60.01	V	1924	FEDEX : FEDEX	57.97	
12/11/14	60.02		1103	FEDEX	(24.66)	
12/11/14	60.02		1914	SAMS CLUB	24.66	
12/11/14	60.03		1103	WALMART	(35.92)	
12/11/14	60.03		1918	WALMART	35.92	
12/02/14	60.04	V	1103	PAYMENTECH FEE : PAYMENTECH FEE	(75.22)	
12/02/14	60.04	V	1861	PAYMENTECH FEE : PAYMENTECH FEE	75.22	
12/02/14	60.05	V	1103	AMEX COLLECTION : AMEX COLLECTION	(7.95)	
12/02/14	60.05	V	1861	AMEX COLLECTION : AMEX COLLECTION	7.95	
12/29/14	60.06	V	1103	NETCHEX TAX : NETCHEX TAX	(80.95)	
12/29/14	60.06	V	1851	NETCHEX TAX : NETCHEX TAX	80.95	
12/29/14	60.07	V	1103	NETCHEX TAX : NETCHEX TAX	(497.07)	
12/29/14	60.07	V	1405	NETCHEX TAX : NETCHEX TAX	497.07	
12/29/14	60.08	V	1103	NETCHEX TAX : NETCHEX TAX	(152.43)	
12/29/14	60.08	V	1411.01	NETCHEX TAX : NETCHEX TAX	152.43	

CHARLES PERRY MINISTRIES, INC.
Transaction Listing

Date	Reference	T	Account	Description	Amount	Reference Total
12/29/14	60.09	V	1103	JOM : J. OTIS MITCHELL CO., P.C	(350.00)	
12/29/14	60.09	V	1851	JOM : J. OTIS MITCHELL CO., P.C	350.00	
12/31/14	61.01		1120	21.23% OF SALES	(1,362.83)	
12/31/14	61.01		1706	COGS - 21.23% OF SALES	1,362.83	
12/31/14	61.02		1433	SALES TAX - Q4 2014	(850.36)	
12/31/14	61.02		1606	SALES TAX - Q4 2014	850.36	
12/31/14	1216	V	1706	LG : Leonetti Graphics, Inc.	3,460.00	3,460.00
12/31/14	1217	V	1855	TK : The Kube TV 57	5,375.00	5,375.00
12/31/14	1218	V	1120	TT : TapeWorks Texas Inc.	377.40	377.40
12/31/14	1219	V	1120	EBG DESIGNS : EBG DESIGNS	875.00	875.00
12/31/14	P89.01		1405	PAYROLL - 12.31.14	(497.07)	
12/31/14	P89.01		1411	PAYROLL - 12.31.14	(8.55)	
12/31/14	P89.01		1411	PAYROLL - 12.31.14	(37.20)	
12/31/14	P89.01		1411	PAYROLL - 12.31.14	(45.75)	
12/31/14	P89.01		1411.01	PAYROLL - 12.31.14	(0.15)	
12/31/14	P89.01		1412	PAYROLL - 12.31.14	(57.03)	
12/31/14	P89.01		1414.01	PAYROLL - 12.31.14	(3.60)	
12/31/14	P89.01		1805	PAYROLL - 12.31.14	600.00	
12/31/14	P89.01		1820	PAYROLL - 12.31.14	8.55	
12/31/14	P89.01		1820	PAYROLL - 12.31.14	37.20	
12/31/14	P89.01		1821	PAYROLL - 12.31.14	3.60	
					Transaction Balance	<u>0.00</u>

Total Debits 22,123.97 Total Credits 22,123.97 A/C Hash Total 142524.030

Number of Transactions 102

CHARLES PERRY MINISTRIES, INC.
General Ledger

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	1103		Cash-Chase Bank-Operating 7911	29,171.18		
12/31/14		1	Cash Disbursements		(10,087.40)	
12/01/14	2.01	V	DEPOSIT		112.50	
12/01/14	2.02		DEPOSIT		102.15	
12/01/14	2.03		DEPOSIT		19.00	
12/01/14	2.04		DEPOSIT		15.00	
12/01/14	2.05		DEPOSIT		164.50	
12/03/14	2.06		TRANSFER FROM 7861		1,472.50	
12/03/14	2.07	V	DEPOSIT		36.50	
12/04/14	2.08		DEPOSIT		20.50	
12/04/14	2.09		DEPOSIT		115.00	
12/08/14	2.10		DEPOSIT		268.75	
12/08/14	2.11		DEPOSIT		193.00	
12/08/14	2.12		DEPOSIT		686.50	
12/08/14	2.13		DEPOSIT		31.00	
12/11/14	2.14		DEPOSIT		29.50	
12/11/14	2.15		DEPOSIT		10.50	
12/11/14	2.16		DEPOSIT		7.50	
12/11/14	2.17		DEPOSIT		143.00	
12/15/14	2.18		DEPOSIT		422.50	
12/15/14	2.20		DEPOSIT		392.00	
12/15/14	2.21		DEPOSIT		349.50	
12/15/14	2.22		DEPOSIT		1,742.25	
12/15/14	2.23		DEPOSIT		32.00	
12/18/14	2.24		DEPOSIT		166.00	
12/18/14	2.25		DEPOSIT		37.00	
12/18/14	2.26		DEPOSIT		575.01	
12/22/14	2.27		DEPOSIT		105.10	
12/22/14	2.28		DEPOSIT		32.25	
12/22/14	2.29		DEPOSIT		287.50	
12/29/14	2.30		DEPOSIT		65.35	
12/29/14	2.31		DEPOSIT		24.00	
12/29/14	2.32		DEPOSIT		223.50	
12/29/14	2.33		AMEX SETTLEMET		10.50	
12/09/14	60.01	V	FEDEX		(57.97)	
12/11/14	60.02		FEDEX		(24.66)	
12/11/14	60.03		WALMART		(35.92)	
12/02/14	60.04	V	PAYMENTECH FEE		(75.22)	
12/02/14	60.05	V	AMEX COLLECTION		(7.95)	
12/29/14	60.06	V	NETCHEX TAX		(80.95)	
12/29/14	60.07	V	NETCHEX TAX		(497.07)	
12/29/14	60.08	V	NETCHEX TAX		(152.43)	
12/29/14	60.09	V	J. OTIS MITCHELL CO., P.C		(350.00)	
					<u>(3,477.71)</u>	<u>25,693.47</u>
	1120		Inventory	8,663.15		
12/31/14	61.01		21.23% OF SALES		(1,362.83)	
12/31/14	1218	V	TapeWorks Texas Inc.		377.40	
12/31/14	1219	V	EBG DESIGNS		875.00	
					<u>(110.43)</u>	<u>8,552.72</u>
	1405		Direct Deposit	0.00		
12/29/14	60.07	V	NETCHEX TAX		497.07	
12/31/14	P89.01		PAYROLL - 12.31.14		(497.07)	
					<u>0.00</u>	<u>0.00</u>
	1411		Fica Payable	(294.50)		

CHARLES PERRY MINISTRIES, INC.
General Ledger

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
1411 Fica Payable (cont.)					
12/31/14	P89.01	PAYROLL - 12.31.14		(8.55)	
12/31/14	P89.01	PAYROLL - 12.31.14		(37.20)	
12/31/14	P89.01	PAYROLL - 12.31.14		(45.75)	
				<u>(91.50)</u>	<u>(386.00)</u>
1411.01 Fica-Tax Deposits			316.93		
12/29/14	60.08 V	NETCHEX TAX		152.43	
12/31/14	P89.01	PAYROLL - 12.31.14		(0.15)	
				<u>152.28</u>	<u>469.21</u>
1412 Federal Withholding Payable			(20.63)		
12/31/14	P89.01	PAYROLL - 12.31.14		(57.03)	
				<u>(57.03)</u>	<u>(77.66)</u>
1414 Unemployment Tax Payable			(1.95)		
				<u>0.00</u>	<u>(1.95)</u>
1414.01 Unemployment-940 Tax Deposits			0.00		
12/31/14	P89.01	PAYROLL - 12.31.14		(3.60)	
				<u>(3.60)</u>	<u>(3.60)</u>
1433 Sales Tax Payable			0.00		
12/31/14	61.02	SALES TAX - Q4 2014		(850.36)	
				<u>(850.36)</u>	<u>(850.36)</u>
1606 Sales-Books, Gifts, Music, Other			(45,492.96)		
12/01/14	2.01 V	DEPOSIT		(112.50)	
12/01/14	2.02	DEPOSIT		(102.15)	
12/01/14	2.03	DEPOSIT		(19.00)	
12/01/14	2.04	DEPOSIT		(15.00)	
12/01/14	2.05	DEPOSIT		(164.50)	
12/03/14	2.07 V	DEPOSIT		(36.50)	
12/04/14	2.08	DEPOSIT		(20.50)	
12/04/14	2.09	DEPOSIT		(115.00)	
12/08/14	2.10	DEPOSIT		(268.75)	
12/08/14	2.11	DEPOSIT		(193.00)	
12/08/14	2.12	DEPOSIT		(686.50)	
12/08/14	2.13	DEPOSIT		(31.00)	
12/11/14	2.14	DEPOSIT		(29.50)	
12/11/14	2.15	DEPOSIT		(10.50)	
12/11/14	2.16	DEPOSIT		(7.50)	
12/11/14	2.17	DEPOSIT		(143.00)	
12/15/14	2.18	DEPOSIT		(422.50)	
12/15/14	2.20	DEPOSIT		(392.00)	
12/15/14	2.21	DEPOSIT		(349.50)	
12/15/14	2.22	DEPOSIT		(1,742.25)	
12/15/14	2.23	DEPOSIT		(32.00)	
12/18/14	2.24	DEPOSIT		(166.00)	
12/18/14	2.25	DEPOSIT		(37.00)	
12/18/14	2.26	DEPOSIT		(575.01)	
12/22/14	2.27	DEPOSIT		(105.10)	
12/22/14	2.28	DEPOSIT		(32.25)	
12/22/14	2.29	DEPOSIT		(287.50)	

CHARLES PERRY MINISTRIES, INC.
General Ledger

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
		1606 Sales-Books, Gifts, Music, Other (cont.)			
12/29/14	2.30	DEPOSIT		(65.35)	
12/29/14	2.31	DEPOSIT		(24.00)	
12/29/14	2.32	DEPOSIT		(223.50)	
12/29/14	2.33	AMEX SETTLEMENT		(10.50)	
12/31/14	61.02	SALES TAX - Q4 2014		850.36	
				<u>(5,569.00)</u>	<u>(51,061.96)</u>
		1609 Revenue-Houston Television	(7,442.40)		
12/03/14	2.06	TRANSFER FROM 7861		(1,472.50)	
				<u>(1,472.50)</u>	<u>(8,914.90)</u>
		1610 Revenue-Contributions	(63,143.86)		
				<u>0.00</u>	<u>(63,143.86)</u>
		1706 Purchases-Books, Gifts, Music, Other	21,949.78		
12/31/14	61.01	COGS - 21.23% OF SALES		1,362.83	
12/31/14	1216 V	Leonetti Graphics, Inc.		3,460.00	
				<u>4,822.83</u>	<u>26,772.61</u>
		1805 Salaries-Administration	1,925.00		
12/31/14	P89.01	PAYROLL - 12.31.14		600.00	
				<u>600.00</u>	<u>2,525.00</u>
		1817 Outside Services	2,232.30		
				<u>0.00</u>	<u>2,232.30</u>
		1820 Employer Share-Fica	149.20		
12/31/14	P89.01	PAYROLL - 12.31.14		8.55	
12/31/14	P89.01	PAYROLL - 12.31.14		37.20	
				<u>45.75</u>	<u>194.95</u>
		1821 Unemployment Tax-Federal	18.53		
12/31/14	P89.01	PAYROLL - 12.31.14		3.60	
				<u>3.60</u>	<u>22.13</u>
		1822 Unemployment Tax-State	35.12		
				<u>0.00</u>	<u>35.12</u>
		1851 Accounting and Legal	3,785.70		
12/29/14	60.06 V	NETCHEX TAX		80.95	
12/29/14	60.09 V	J. OTIS MITCHELL CO., P.C		350.00	
				<u>430.95</u>	<u>4,216.65</u>
		1855 Broadcasting	42,125.00		
12/31/14	1217 V	The Kube TV 57		5,375.00	
				<u>5,375.00</u>	<u>47,500.00</u>
		1861 Credit Card Charges	1,449.15		

CHARLES PERRY MINISTRIES, INC.
General Ledger

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
1861 Credit Card Charges (cont.)					
12/02/14	60.04 V	PAYMENTECH FEE		75.22	
12/02/14	60.05 V	AMEX COLLECTION		7.95	
				<u>83.17</u>	<u>1,532.32</u>
1890 Equipment Rental			217.56		
				<u>0.00</u>	<u>217.56</u>
1914 General Supplies			3,029.03		
12/11/14	60.02	SAMS CLUB		24.66	
				<u>24.66</u>	<u>3,053.69</u>
1918 Office Supplies			1,207.60		
12/11/14	60.03	WALMART		35.92	
				<u>35.92</u>	<u>1,243.52</u>
1920 Delivery and Shipping			4.66		
				<u>0.00</u>	<u>4.66</u>
1924 Postage			116.41		
12/09/14	60.01 V	FEDEX		57.97	
				<u>57.97</u>	<u>174.38</u>
Current Profit/(Loss)		<u>(4,438.35)</u>	YTD Profit/(Loss)		<u>33,395.83</u>
Number of Transactions		102	The General Ledger is in balance		<u>0.00</u>