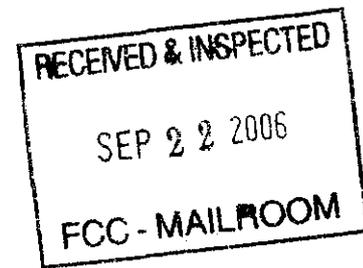


CGBCC-0595



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**

Co-laborers with Christ is a non-congregational outreach ministry located in Columbus Georgia. The ministry was founded November 18, 2001. Our mission is to commune with the lost, the broken hearted and those who are in need of service. We are called to restore, build up, and edify. We are not a church but an outreach ministry.

Because we are a visual aide ministry, we use several methods to share, teach, and minister the word of God. We mail free newsletters to many, we have a worldwide website – Co-laborers.org, we provide services on-site at our office, we distribute food, clothing, and gifts to those who are in need, and we provide off-site outreach services. Television is another way we can reach and share with many. Also, television provides a broader demographic and geographic ministry. Our television broadcast will be a 30 minute program with various topics. Some of our topics will be pulpit messages, health and wealth information, one-on-one interviews with qualified experts in their field and other God inspired subjects.

Our ministry has hired a local programmer to film and edit our broadcast. We pay a monthly fee based on services needed. As time progress we will look for and use volunteers, if any become available and knowledgeable. Typically, we are attempting to reach the lost but demographically we are attempting to minister to the working and corporate group, who normally does not have

extra time for one-on-one or corporate church. Our program will air during the week at 6:00 a.m. 6:30 a.m. Demographics is something we will constantly review and possibly adjust in an effort to find the best times to be effective.

For the reasons set forth below, Co-laborers with Christ, hereby requests an undue burden exemption from the closed captioning rules for Vision – Co-laborers with Christ programming, pursuant to § 79.1(f) of the Commission’s rules.

**Nature and Cost of Closed Captions**

I have spoken with the broadcast company about closed captioning prices and based on the approximate prices given, it will be too much for us to obtain at this time. I have pursued closed captioning from the programming company that our ministry use and they are not familiar with the process or cost but are researching different ways for our ministry. I also visited the website for pricing for closed captioning and the price was more than we expected and budgeted for as well.

**Impact on the Operation of the Program Provider**

The closed captioning cost would be a great impact financially on our ministry. Currently it is costing our ministry \$400.00 - \$500.00 monthly for programming, and \$400.00 - \$500.00 monthly for broadcasting for 1 day a week. The camera systems that we will eventually purchase will cost us \$5000.00 – one time expense. At times, a love offering is sowed into ministers and guest for taking time out of their schedule to attend the broadcast. This amount can cost us \$350.00 - \$700.00. We have to pay for conference room rental and locations as well for the

broadcast which range from \$250.00 - \$400.00. All of these prices can increase at any time based on market value.

If each episode costs \$200 - \$300 to produce, and closed captioning would add another \$200 - \$300, then this would double the cost of producing each episode. If captioning would cost \$250, this would increase the cost of production by 50%. The cost of closed captioning would have a major impact on ability to produce the program. We would have to find a way to cut out some of the cost by either taking another air time which would not reach the audience or cover the demographics that we are programmed for. We would have to find an unskilled volunteer for the programming. This individual could not properly edit or produce quality programming for the broadcast. Compromised broadcast quality would affect our ability to reach corporate America and the working class.

### **Financial Resources of the Program Provider**

We are taxed exempt. We have our 501(c)3 as a non-profit charitable organization. Documentation is provided. Currently, we are three persons team who receive a small amount of donations from others for the outreach. Most of the funding for the outreach comes from the three individuals who are gainfully employed. We provide our books, teaching tapes, and CD's as another way of bringing in funds but because this was recently implemented we have not seen enough increase. Television will allow us the opportunity to make these resources available and to a larger audience. Because we have no paid employees, all proceeds are directed towards Outreach endeavors to include television. A small portion covers rent and utilities.

Once again, I am soliciting captioning assistance from our programming distributor, and the television station. Continuous research is being initiated in an effort to find an affordable

price. We are also looking at making adjustments in an effort to incur this cost. However, at this time we are not financially able and would need a waiver.

### **Type of Operations of the Program Provider**

Because we are a non-congregational ministry our main way of operation is through visual aide concepts. We operate strictly as an Outreach and have to use mail, television, websites, email, radio, billboards, and newspapers to share with others. Our major purpose is mainly a non-profit religious institution?

### **Other factors**

Petitioner believes that the local, non-news exemption to the closed captioning rules also applies to Vision – Co-laborers with Christ<sup>1</sup> As noted above, the program is produced and distributed locally, and the sermons of Co-laborers with Christ Outreach are of primarily 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 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 §

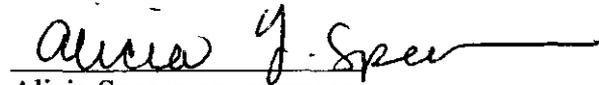
---

<sup>1</sup> This exemption is self-implementing, and therefore Petitioner notes its applicability without expecting or requesting FCC action on it.

79.1(f) is warranted. If more information is needed, please contact me at the address provided below.

Respectfully submitted,

Co-laborers with Christ Outreach  
By: Alicia Spearman

A handwritten signature in cursive script that reads "Alicia Spearman". The signature is written in black ink and is positioned above a horizontal line.

Alicia Spearman, overseer  
5734 Windsor Drive #4A – Columbus, Ga. 31909  
706-573-7189  
706-507-1299

Dated: September 21, 2006

### Declaration

I, Alicia Spearman, am Overseer of Co-laborers with Christ Outreach Ministry, and I have reviewed the Petition for Exemption for Closed Captioning Requirements filed on behalf of Co-laborers with Christ in this matter, and, upon information and belief, believe the statements regarding our organization and Vision – Co-laborers with Christ to be true and accurate.

Alicia Spearman  
Alicia Spearman, Overseer

9/21/06  
Date

## **Schedule of Programming**

30 minutes Broadcast:

10/4/2006	6:00 a.m. – 6:30 a.m.
10/11/2006	6:00 a.m. – 6:30 a.m.
10/18/2006	6:00 a.m. – 6:30 a.m.
10/25/2006	6:00 a.m. – 6:30 a.m.
11/1/2006	6:00 a.m. – 6:30 a.m.
11/8/2006	6:00 a.m. – 6:30 a.m.
11/15/2006	6:00 a.m. – 6:30 a.m.
11/22/2006	6:00 a.m. – 6:30 a.m.
11/29/2006	6:00 a.m. – 6:30 a.m.
12/6/2006	6:00 a.m. – 6:30 a.m.
12/13/2006	6:00 a.m. – 6:30 a.m.
12/20/2006	6:00 a.m. – 6:30 a.m.
12/27/2006	6:00 a.m. – 6:30 a.m.



**Paid Programming Agreement  
WXTX and Co-Laborers with Christ**

Programs will air October through December (10/4/06 – 12/27/06) for 13 weeks.

Wednesday's @ 6am-6:30am  
Rate: \$110

**Note:** The Wednesday 6:00am program will run only if that time period has not been previously sold. If the program is preempted, the program will not air unless WXTX and Co-Laborers with Christ will agree upon another time period.

**Total Investment: \$1,430**

**WXTX:**

**Date:**

**Co-Laborers With Christ**

**Date:** 9/21/06

*AMS*

Hi Alicia:

After considering the taping time, editing time, and materials needed for four 30 minute shows totaling 120 minutes- The lowest possible rate for this production will be \$400.00. This will include an opening intro for your program, previous and new commercials to be added at commercial breaks, and ending credits at end of the program.

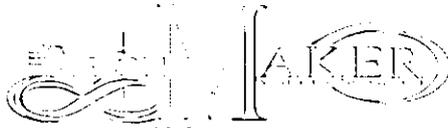
As with any project, you will of course be able to alter any portion of the production until you're completely satisfied. Also, as far as payment- half of the full balance will be due at the time of taping and remaining balance due upon completion and approval by you. (as we've always done)

Please reply with any questions you may have or exact date and time scheduled for production.

Note--I will be out of town June 23-27. We can tape the program anytime next week through Thursday if everyone's schedule will permit.

Thanks...

Darryl Douglas  
ReignMaker Marketing Group  
[www.reignmakermarketing.com](http://www.reignmakermarketing.com)



130 Cypress Court  
Columbus, Georgia 31906  
706.289.7907

ReignMakerMarketing@yahoo.com

CO-LABORERS WITH CHRIST  
PRODUCTION CONTRACT

1. The Purpose of this document is to establish a contract between The ReignMaker Marketing Group, hereinafter referred to as PRODUCER, and Co-Laborers With Christ Outreach Ministry, hereinafter referred to as CLIENT for the production of twelve ministry programs (full video productions), hereinafter referred to as the PROJECT.

2. PRODUCER offers to produce the PROJECT for CLIENT in exchange for valuable consideration as specified in Paragraph 8 below.

3. DESCRIPTION OF THE PROJECT: The PROJECT will consist of four (4) half hour tapings of ministry programs; fully produced for use on DVD, CD, BETA, MINI DV or other formats requested by the CLIENT.

The purpose of the PROJECT is to provide the CLIENT with video media to be used for the purpose of broadcast advertising. No other use of the project is anticipated, nor have terms of consideration been agreed upon to for any but the use specified herein.

4. The PRODUCER shall provide the CLIENT an estimate or a written script in a format standard to the production industry prior to the start of production. CLIENT shall have the right to approve said script or estimate for production or stipulate changes thereto in order to make said script or estimate suitable for approval for the CLIENT. Said approval shall be in writing with a signature block for the CLIENT. Any changes made by the CLIENT to the script or project after entering into contract may alter the final billing.

5. CLIENT shall approve the written production budget submitted in advance by the PRODUCER. PRODUCER warrants that the production shall cost no more than the grand total listed on said budget without prior written consent of the CLIENT. CLIENT reserves the right to increase, not decrease said budget at any time after budget approval.

6. PRODUCER shall submit production schedule to the CLIENT for approval. Once said production schedule is approved in writing, any deviation or delay therefrom caused by the CLIENT shall be considered unreasonable and any costs for said delay shall be charged to the production budget over and above the original grand total of said budget.

7. PRODUCER insures to provide a finished version of the PROJECT to the CLIENT within a reasonable time frame at the CLIENT'S place of business which is

5734 Windsor Drive Unit 4-A  
Columbus, Georgia 31909  
Email: Co-laborers@aol.com Phone: 706.573.7189

8. The grand total of the production budget for PROJECT approved by the CLIENT is \$500.00 for the first month-- this includes the initial setup of graphics, intros and outros, commerical breaks, etc.-- Each month thereafter will require a grand total of \$400.00 by the following payment method.

[a] 50% deposit to confirm project

[b] 30% upon date of taping

[c] balance upon delivery to CLIENT of the finished project.

(This PROJECT includes four DVD copies of the final edited programs and up to three Beta copies used for television broadcasting.)

9. There are no other agreements relative to this PROJECT between either of the parties hereto either verbally or in writing and this document constitutes the entirety of the contract.

I have read, understand and agree with every provision of this contract and by my signature, hereby certify that I accept and agree to abide by them and that I am competent and legally qualified to enter in to such a contract.

Executed on the \_\_\_ day of \_\_\_\_\_

in city of \_\_\_\_\_, located in \_\_\_\_\_ County by:

Signature

## Our headquarters

5690 DTC Blvd.  
Suite 500W  
Englewood, CO 80111



CONTACT US/

### Office numbers

Toll-free: 800.775.7838

Main: 720.489.5662

Fax: 720.489.5664

### Employment

Hiring information: [Employment information and application](#)

### Are you an existing customer who needs to order EMERGENCY CAPTIONING?

Contact: 800.590.4197

### Are you a new customer who's interested in ordering Real Time Captioning?

Contact: John Irwin, Senior VP Sales and Marketing

[johni@captioncolorado.com](mailto:johni@captioncolorado.com)

Lindsay Condon, Account Exec.,  
Cable, Foreign Language and Event Center Sales

[lindsayc@captioncolorado.com](mailto:lindsayc@captioncolorado.com)

Randy Holyfield, VP, Business Development,  
Government, Internet Services, and Education

[randyh@captioncolorado.com](mailto:randyh@captioncolorado.com)

### Are you an existing customer who needs to order, extend, or change captioning?

Contact: 800.590.4197

### Are you an existing customer who needs technical support?

Contact: 800.590.4203

[support@captioncolorado.com](mailto:support@captioncolorado.com)

# **Caption Colorado's New Bison Captioning Software System 2002**

## **Bison Captioning Software System**

Caption Colorado's new *Bison Captioning Software System* consists of integrated modules that live on PCs located in our captioners' homes, our customers' facilities, our home offices and on streaming servers connected to the public Internet system. Each individual module represents industry state-of-the-art features for its specific purpose. The entire integrated system represents the most sophisticated full service television captioning and Internet text streaming service system available today.

Through our *Bison Captioning Software System* we can provide traditional television closed captioning services for our customers with significantly improved and more consistent service and quality. Our customers are given selective controls over their caption screen presentation that allows them to minimize screen conflicts and improve the aesthetic functionality of their captioning service for their viewers. The *Bison System* also provides our customers with a direct communication channel to our captioner, significantly improved emergency service for resolution of operating problems and many new affordable captioning and Internet text streaming services that will improve and enlarge our services to our customers.

### **Features and Benefits To Customer**

#### **Internet-Based and User Friendly**

- Reliable, fast and less expensive than traditional services.
- Provides technical means for many service enhancements to customers.
- Simple and easy to use Customer Control Panel.

#### **Monitor Technical and Operating Conditions**

Customers can monitor Internet, modem and encoder connections and the general operating status of the system directly from on-screen lights and displays. Many operating problems can be quickly identified and resolved using this information.

#### **Instant Messaging To Captioner**

Customers can send messages, make requests or give special instructions directly to the captioner through a Message Center. Examples; "please standby, programming temporarily delayed", "please extend captioning beyond regular shift for breaking news coverage" or "experiencing technical problems with captioning."

#### **Quick Resolution of Emergency Operating Problems**

In a matter of just a few minutes, over 90% of operating problems commonly experienced by our customers can be resolved simply by sending an emergency message to our captioner. Minimal time, frustration and involvement of customer representatives.

#### **On-the-Fly Customer Controls**

Customer can change the placement of captions and the number of caption lines or temporarily suspend captioning, all on-the-fly. Option is also available to preset up to 4 captioning configurations for use in news, weather and sports segments, emergency captioning, live sporting events, etc.

## **Visual For Captioners**

On their captioning software, captioners can now view the customer's captioned programming while performing captioning services. This gives the captioner visual confirmation of operating conditions, screen conflicts or other problems and assures optimum service and quality for the customer.

## **Captioners' Names**

The names of all active and standby captioners appear on the Panel.

## **Auto-Reconnect To Encoder**

Our system instantly and automatically reconnects to the encoder whenever the encoder connection is lost. This feature, when coupled with our ability to allow two or more captioners to be connected to the encoder simultaneously, also assures smooth and uninterrupted captioning service during shift transitions from one captioner to another.

## **Monitor Captioning Quality**

A video screen and separate text streaming box located on the Customer Control Panel gives customers excellent means for monitoring captioning quality. Eliminates need for a display monitor in your Master Control for monitoring purposes.

## **Increased Security for Customer's Encoder Connections**

Random Challenge/Response Authorization procedures increases the security over traditional captioning systems by limiting outside access to approved users.

## **New Services Enabled By Internet Based Captioning System**

### **Realtime Text Streaming of News Content on Website**

The various components of the *Bison Captioning Software System* have been uniquely integrated to allow us to *simultaneously* stream our realtime captioning text to both the television screen and our customer's website. This reasonably priced add-on service will allow our customers to continuously stream the *text* content of their news programming directly to their Internet websites, realtime, whenever Caption Colorado is providing regular realtime captioning of the customer's television programming. We can also capture *individual video frames* from the news broadcast and intermittently stream them to the website synchronized with the text. We provide a customizable template for display of the realtime captioning text (with or without still video frames) on the website, or customers may design their own.

### **Realtime "Captioned" Video on Website**

By integrating our *Bison Captioning Software System* with the software and hardware of several of the country's largest streaming companies, we can offer realtime *captioned* video for our customers who want to simultaneously stream their live televised news programming to their website.

### **"Captioned" News Video Clips Selected Daily for Website Presentation**

Our *Bison Captioning Software System* includes a series of components that allows us to efficiently capture, process and place on our customer's websites, video clips of news stories selected daily by our customers. The streaming video clips come with 100% accurate captioning that is fully synchronized with the audio. Turn-around time from the time the story appears on television to the time it is ready for viewing on the customer's website, is

approximately 5 minutes for each story minute. Turn-around time for optional Spanish captioning is 30 minutes for each story minute.

### **Spanish Captioning**

With our *Bison Captioning Software System* we can offer realtime Spanish captioning service on television for Spanish language programming and realtime English to Spanish translation coupled with Spanish captioning on television for English language news and other English language programming. Caption Colorado also offers a Spanish captioning option for Captioned News Video Clips, which offers a more affordable way for our television customers to reach their large Hispanic markets.

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

DEPARTMENT OF THE TREASURY

Date: SEP 15 2004

Employer Identification Number:

DLN:

CO-LABORERS WITH CHRIST OUTREACH &  
WORSHIP CENTER INC  
C/O ALICIA LIGHTFOOT-SPEARMAN  
3909 A US HWY 80W STE A  
PHENIX CITY, AL 36870

Contact Person:  
DAVID A DOEKER  
Contact Telephone Number:  
(877) 829-5500

Accounting Period Ending:  
December 31

Public Charity Status:  
170(b)(1)(A)(vi)

Form 990 Required:  
Yes

Effective Date of Exemption:  
February 24, 2003

Contribution Deductibility:  
Yes

Advance Ruling Ending Date:  
December 31, 2007

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

If you distribute funds to other organizations, your records must show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence the

Letter 1045 (DO/CG)

approximately 5 minutes for each story minute. Turn-around time for optional Spanish captioning is 30 minutes for each story minute.

### **Spanish Captioning**

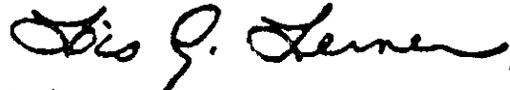
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CO-LABORERS WITH CHRIST OUTREACH &

funds will be used for section 501(c)(3) purposes.

If you distribute funds to individuals, you should keep case histories showing the recipient's name and address; the purpose of the award; the manner of selection; and the relationship of the recipient to any of your officers, directors, trustees, members, or major contributors.

Sincerely,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)  
Form 872-C

Addendum

CO-LABORERS WITH CHRIST OUTREACH &

INFORMATION FOR ORGANIZATIONS EXEMPT UNDER SECTION 501(c)(3)

WHERE TO GET FORMS AND HELP

Forms and instructions may be obtained by calling toll free 1-800-829-3676, through the Internet Web Site at [www.irs.gov](http://www.irs.gov), and also at local tax assistance centers.

Additional information about any topic discussed below may be obtained through our customer service function by calling toll free 1-877-829-5500 between 8:00 a.m. - 6:30 p.m. Eastern time.

NOTIFY US ON THESE MATTERS

If you change your name, address, purposes, operations or sources of financial support, please inform our TE/GE Customer Account Services Office at the following address: Internal Revenue Service, P.O. Box 2508, Cincinnati, Ohio 45201. If you amend your organizational document or by-laws, or dissolve your organization, provide the Customer Account Services Office with a copy of the amended documents. Please use your employer identification number on all returns you file and in all correspondence with the Internal Revenue Service.

FILING REQUIREMENTS

In your exemption letter we indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. Form 990 (or Form 990-EZ) is filed with the Ogden Submission Processing Center, Ogden UT 84201-0027.

You are required to file a Form 990 only if your gross receipts are normally more than \$25,000.

If your gross receipts are normally between \$25,000 and \$100,000, and your total assets are less than \$250,000, you may file Form 990-EZ. If your gross receipts are over \$100,000, or your total assets are over \$250,000, you must file the complete Form 990. The Form 990 instructions show how to compute your "normal" receipts.

Form 990 Schedule A is required for both Form 990 and Form 990-EZ.

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. There are penalties for failing to timely file a complete return. For additional information on penalties, see Form 990 instructions or call our toll free number.

If your receipts are below \$25,000, and we send you a Form 990 Package, follow the instructions in the package on how to complete the limited return to advise us that you are not required to file.

If your exemption letter states that you are not required to file Form 990, you

CO-LABORERS WITH CHRIST OUTREACH &

are exempt from these requirements.

UNRELATED BUSINESS INCOME TAX RETURN

If you receive more than \$1,000 annually in gross receipts from a regular trade or business you may be subject to Unrelated Business Income Tax and required to file Form 990-T, Exempt Organization Business Income Tax Return. There are several exceptions to this tax.

1. Income you receive from the performance of your exempt activity is not unrelated business income.
2. Income from fundraisers conducted by volunteer workers, or where donated merchandise is sold, is not unrelated business income.
3. Income from routine investments such as certificates of deposit, savings accounts, or stock dividends is usually not unrelated business income.

There are special rules for income derived from real estate or other investments purchased with borrowed funds. This income is called "debt financed" income. For additional information regarding unrelated business income tax see Publication 598, Tax on Unrelated Business Income of Exempt Organizations, or call our toll free number shown above.

PUBLIC INSPECTION OF APPLICATION AND INFORMATION RETURN

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 number shown above.

FUNDRAISING

Contributions to you are deductible only to the extent that they are gifts and no consideration is received in return. Depending on the circumstances, ticket purchases and similar payments in conjunction with fundraising events may not qualify as fully deductible contributions.

CONTRIBUTIONS OF \$250 OR MORE

Donors must have written substantiation from the charity for any charitable contribution of \$250 or more. Although it is the donor's responsibility to obtain written substantiation from the charity, you can assist donors by

## CO-LABORERS WITH CHRIST OUTREACH &

providing a written statement listing any cash contribution or describing any donated property.

This written statement must be provided at the time of the contribution. There is no prescribed format for the written statement. Letters, postcards and electronic (e-mail) or computer-generated forms are acceptable.

The donor is responsible for the valuation of donated property. However, your written statement must provide a sufficient description to support the donor's contribution. For additional information regarding donor substantiation, see Publication 1771, Charitable Contributions - Substantiation and Disclosure Requirements. For information about the valuation of donated property, see Publication 561, Determining the Value of Donated Property.

### CONTRIBUTIONS OF MORE THAN \$75 AND CHARITY PROVIDES GOODS OR SERVICES

You must provide a written disclosure statement to donors who receive goods or services from you in exchange for contributions in excess of \$75.

Contribution deductions are allowable to donors only to the extent their contributions exceed the value of the goods or services received in exchange. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as fully deductible contributions, depending on the circumstances. If your organization conducts fundraising events such as benefit dinners, shows, membership drives, etc., where something of value is received, you are required to provide a written statement informing donors of the fair market value of the specific items or services you provided in exchange for contributions of more than \$75.

You should provide the written disclosure statement in advance of any event, determine the fair market value of any benefit received, determine the amount of the contribution that is deductible, and state this information in your fundraising materials such as solicitations, tickets, and receipts. The amount of the contribution that is deductible is limited to the excess of any money (and the value of any property other than money) contributed by the donor less the value of goods or services provided by the charity. Your disclosure statement should be made, no later than, at the time payment is received. Subject to certain exceptions, your disclosure responsibility applies to any fundraising circumstances where each complete payment, including the contribution portion, exceeds \$75. For additional information, see Publication 1771 and Publication 526, Charitable Contributions.

### EXCESS BENEFIT TRANSACTIONS

Excess benefit transactions are governed by section 4958 of the Code. Excess benefit transactions involve situations where a section 501(c)(3) organization provides an unreasonable benefit to a person who is in a position to exercise substantial influence over the organization's affairs. If you believe there may be an excess benefit transaction involving your organization, you should report the transaction on Form 990 or 990-EZ. Additional information can be

## CO-LABORERS WITH CHRIST OUTREACH &

found in the instructions for Form 990 and Form 990-EZ, or you may call our toll free number to obtain additional information on how to correct and report this transaction.

### EMPLOYMENT TAXES

If you have employees, you are subject to income tax withholding and the social security taxes imposed under the Federal Insurance Contribution Act (FICA). You are required to withhold Federal income tax from your employee's wages and you are required to pay FICA on each employee who is paid more than \$100 in wages during a calendar year. To know how much income tax to withhold, you should have a Form W-4, Employee's Withholding Allowance Certificate, on file for each employee. Organizations described in section 501(c)(3) of the Code are not required to pay Federal Unemployment Tax (FUTA).

Employment taxes are reported on Form 941, Employer's Quarterly Federal Tax Return. The requirements for withholding, depositing, reporting and paying employment taxes are explained in Circular E, Employer's Tax Guide, (Publication 15), and Employer's Supplemental Tax Guide, (Publication 15-A). These publications explain your tax responsibilities as an employer.

### CHURCHES

Churches may employ both ministers and church workers. Employees of churches or church-controlled organizations are subject to income tax withholding, but may be exempt from FICA taxes. Churches are not required to pay FUTA tax. In addition, although ministers are generally common law employees, they are not treated as employees for employment tax purposes. These special employment tax rules for members of the clergy and religious workers are explained in Publication 517, Social Security and Other Information for Members of the Clergy and Religious Workers. Churches should also consult Publications 15 and 15-A. Publication 1828, Tax Guide for Churches and Religious Organizations, also discusses the various benefits and responsibilities of these organizations under Federal tax law.

### PUBLIC CHARITY STATUS

Every organization that qualifies for tax-exemption as an organization described in section 501(c)(3) is a private foundation unless it falls into one of the categories specifically excluded from the definition of that term [referred to in section 509(a)(1), (2), (3), or (4)]. In effect, the definition divides these organizations into two classes, namely private foundations and public charities.

Public charities are generally those that either have broad public support or actively function in a supporting relationship to those organizations.

Public charities enjoy several advantages over private foundations. There are certain excise taxes that apply to private foundations but not to public charities. A private foundation must also annually file Form 990-PF, Return of Private Foundation, even if it had no revenue or expenses.

CO-LABORERS WITH CHRIST OUTREACH &

The Code section under which you are classified as a public charity is shown in the heading of your exemption letter. This determination is based on the information you provided and the request you made on your Form 1023 application. Please refer to Publication 557 for additional information about public charity status.

GRANTS TO INDIVIDUALS

The following information is provided for organizations that make grants to individuals. If you begin an individual grant program that was not described in your exemption application, please inform us about the program.

Funds you distribute to an individual as a grant must be made on a true charitable basis in furtherance of the purposes for which you are organized. Therefore, you should keep adequate records and case histories that demonstrate that grants to individuals serve your charitable purposes. For example, you should be in a position to substantiate the basis for grants awarded to individuals to relieve poverty or under a scholarship or education loan program. Case histories regarding grants to individuals should show names, addresses, purposes of grants, manner of selection, and relationship (if any) to members, officers, trustees, or donors of funds to you.

For more information on the exclusion of scholarships from income by an individual recipient, see Publication 520, Scholarships and Fellowships.

Form **872-C**

**Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code**

OMB No. 1545-0056

(Rev. September 1998)

Department of the Treasury  
Internal Revenue Service

(See instructions on reverse side.)

To be used with  
Form 1023. Submit  
in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

Co-laborers with Christ Outreach and worship center, Inc.  
(Exact legal name of organization as shown in organizing document)

3909 A US Hwy 80 W, Phenix City,  
(Number, street, city or town, state, and ZIP code)  
Alabama  
36870

and the  
District Director of  
Internal Revenue, or  
Assistant  
Commissioner  
(Employee Plans and  
Exempt Organizations)

consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year 12 | 31 | 03  
(Month, day, and year)

Name of organization (as shown in organizing document)	Date
<u>Co-laborers with Christ Outreach + worship center Inc</u>	<u>9/14/04</u>
Officer or trustee having authority to sign	Type or print name and title
Signature ▶ <u>Alicia Spearman</u>	<u>Alicia Y. Spearman</u> <u>Visiting Director</u>

For IRS use only	Date
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations) <u>Lois G. Lemer</u> <u>Director, Exempt Organizations</u> <u>Rulings and Agreements</u>	<u>SEP 15 2004</u>

By ▶ Peggy Combs Group Manager

For Paperwork Reduction Act Notice, see page 7 of the Form 1023 Instructions.

Cat. No. 169050

Judge Albert O. Howard  
Probate Court, Room 11 County Alabama  
Feb 24, 2003 1:42:47 PM [JANITH]  
Fees: \$19  
Total: \$19

**ARTICLES OF INCORPORATION OF**

**Of  
Co-Laborers with Christ Outreach & Worship Center, Inc.  
Non-Profit Organization**

**I.**

- (a) The name of the corporation is Co-Laborers with Christ Outreach & Worship Center, Inc. referred to as the "corporation".
- (b) The existence of the corporation will be perpetual.
- (c) The initial street address of the Corporation is 3909 A US HWY 80W Phenix City, AL 36870
- (d) The address of the initial principal office is the same as above.
- (e) The initial registered agent of the corporation at such address is Alicia Y. Lightfoot-Spearman

**II.**

The name of each incorporator is: Alicia Y. Lightfoot- Spearman, 5123 St. Mary's Rd Columbus, Ga 31907

**III.**

The corporation is organized pursuant to the Alabama Nonprofit Corporation Code.

**IV.**

The corporation will consist of three (3) officers: President, which will be the Visionary of Co-Laborers With Christ; Vice President, which will be an appointed Co-Laborer; Secretary which will be an appointed Co-Laborer, and no more than six (6) Board members which will be appointed by the Visionary.

**V.**

Said corporation is organized exclusively for charitable, religious, and educational purposes, including, for such purposes, the making of distributions to organizations under Section 501(cX3) of the Internal Revenue Code (or the corresponding section of any future Federal Tax Code) and specifically for the following:

- (a) To provide a safe, secure environment for persons of all races to come together and worship and better our community through spreading of the gospel.

(b) The corporation is irrevocable dedicated to and operated exclusively for, nonprofit purposes, and no part of the income or assets of the corporation shall be distributed to, nor inure to the benefit of, any individual.

(c) To provide a safe, secure loving environment for those in need of spiritual growth to overcome drugs, alcohol or any other addiction that they may need assistance to be delivered from. To educate, feed, clothe and get individuals on their feet who need a "second chance" at life. To provide a foundation for them to go forward in life and be able to build upon.

## VI.

The corporation is empowered to:

(a) To buy, own, sell, assign, mortgage, give or lease any interest in real estate and personal property and to conduct, maintain, and operate improvements thereon necessary or incident to the accomplishment of the purpose set forth in Article VI hereof.

(b) To borrow money and issue evidence of indebtedness in furtherance of any or all of the objects of its business, and to secure the same by mortgage, pledge or other lien on the corporation's property.

(c) To do and perform all acts reasonably necessary to accomplish the purposes of the corporation.

(d) The following limitations:

(1) In the event of the dissolution of the corporation or the winding up of its affairs, or other liquidation of its assets, the Corporation's property shall not be conveyed to any organizations created or operated for profit or to any individual for less than the fair market value of such property, and all assets remaining after the payment of the Corporation's debts shall be conveyed or distributed only to an organization or organizations created and operated for nonprofit purposes similar to those of the Corporation.

(2) Notwithstanding any other provision of these articles, the corporation shall not carry on any activities not permitted to be carried on (a) by a corporation exempt from federal Income Tax under Section 501 (c) (3) of the Internal Revenue Code (or corresponding section of any future Federal Tax Code or (b) by a corporation, contributions to which are deductible under Section 170 (cX2) of the Internal Revenue Code (or corresponding section of any future Federal Tax Code.

(3) In the event of dissolution, the residual assets of the organization will be turned over to one or more organizations which themselves are exempt as organizations described in Section 501(cX3) of the Internal Revenue Code of 1954 or corresponding sections of any prior or future Internal Revenue Code.

## VIII.

No part of the net earning of the corporation shall inure to the benefit of, or be distributable to its members, trustees, directors, officers, other private persons, any Co-Laborer, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payment and distributions in furtherance of Section

501(c)(3) purposes. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of, or in opposition to, any candidate for public office.

**VIII.**

(a) The number of board Members of the Corporation shall be no more than six (6), and shall be appointed by the Visionary, and an appointed Co-Laborer(s) of the Corporation. The board members of the corporation must at all times, be Co-Laborers or partners of Co-Laborers with Christ. No person may sit as a director of the Corporation who is not a Co-Laborer or partner of Co-Laborers with Christ. The Visionary will appoint others, the original directors, and their term for which each will serve. They are set as follows:

Director:	Term Ending
1. Alicia Y. Lightfoot- Spearman	Indef
2. Dorothy Boden	November 2004
3. Constance Caultan	November 2004
4. John Fitzpatrick	November 2004

The board members shall serve without compensation, unless otherwise paid for other rendered services.

(b) There will be membership in the Corporation.

**IX.**

**The board members at any regular meeting called for that Purpose might adopt bylaws of the Corporation.**

**IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation.**

This 24 day of Feb, 2002 *Alicia Spearman*  
 (Name of incorporator)

**Prepared By:**  
**Alicia Y. Lightfoot-Spearman**  
**5123 St. Mary's Rd Columbus, GA 31907**

STATE OF ALABAMA )  
 )  
COUNTY OF RUSSELL )

I, May A. Star, A Notary Public in and for <sup>Georgia</sup> ~~Alabama~~ State at Large,  
hereby certify that Alicia Lightfoot-Spearman, whose name(s) is (are) signed to the  
foregoing ARTICLES OF INCORPORATION, and who is (are) known to me  
acknowledged before me on this day that, being informed of the contents of the above and  
foregoing ARTICLES OF INCORPORATION, he (she) executed the same voluntarily on  
the day the same bears date.

Given under my hand and official seal of office this 24 day of FEB, 2002.

May Alie Star - Muscongee  
Notary Public County

Alicia Spearman

My Commission Expires:

EXP. 2003 December

**CO-LABORERS WITH CHRIST OUTREACH AND WORSHIP CENTER**  
Non-Profit Organization

**THE CONSTITUTION AND DOCTRINAL STATEMENT OF  
CO-LABORERS WITH CHRIST MINISTRIES**

**PREAMBLE**

Co-Laborers With Christ Ministries is established to bring glory to God by carrying out the God-ordained responsibilities of the local Ministry:

*Worship - To provide for meaningful worship through prayer, singing, teaching and through administering the ordinances of baptism and communion in order that the believer may be encouraged to love God with all their heart, mind and soul.*

*Ministry - To encourage believers to use their gifts and talents in the Lord's service so that in love they may edify one another.*

*Evangelism - To participate in world evangelism (both in the local community and around the world) and to encourage and train God's people too effectively proclaim the gospel in their sphere of influence.*

*Fellowship - To provide for meaningful biblical fellowship among believers so that they might express their love and care for one another by warning, exhorting, encouraging and stimulating one another to a healthy spiritual walk*

*Discipleship - To teach the historical, fundamental, Christian truths of God's Word and to equip the believer to be a faithful disciple of Christ and to disciple others to spiritual maturity.*

**BY-LAWS**

**ARTICLE I - NAME AND PURPOSE**

**Section 1. NAME**

The name of this ministry shall be Co-Laborers with Christ Outreach and Worship Center, INC of Phenix City Alabama, a corporation.

**Section 2. PURPOSE**

Our purpose is stated in the preamble and summarized as follows: To seek and win souls for Christ and His church, disciple them to Christ-like maturity, equip them for ministry

and discipleship in the church and a life of evangelism in the world and to cultivate a lifestyle of worship in order to glorify the Lord.

The term of this non-profit Christian organization is to exist perpetually. In the event of dissolution of said corporation, all assets, revenues, proceeds, and funds from whatever source, must be distributed to organizations which operate with like purposes as set forth in the preamble of this constitution. The Visionary Chairman will decide the decisions concerning dissolution.

## **ARTICLE II - DOCTRINAL STATEMENT OF FAITH**

We present the following doctrinal truths not as primary authority or code of faith whereby we are to be chained; but as a secondary authority, subordinate to the Bible, to help guide us in the Faith, as a safeguard against false doctrine and practice.

Each Co-laborer or potential Co-laborer should be in agreement with every statement of section one and two of this doctrinal statement. If a Co-laborer does not completely agree with every statement in these sections, this Co-laborer should immediately report his or her disagreement to the Visionary. No member or attendee of Faith should initiate discussions or conversations concerning their disagreements with Faith's doctrinal statement, which may cause strife, division or contention. Nor should they promote or try to win disciples to their view among the Co-laborers or those who attend Co-laborers With Christ Ministries. Biblical support and further detail is given in section two.

### **SECTION ONE**

- 1) There is only one God who manifests Himself in three co-equal persons: Father, Son and Holy Spirit.
- 2) The Word of God in the original manuscripts of the 66 books of the Bible is without error and infallible truth to mankind.
- 3) Jesus Christ, God in human flesh, was divinely conceived by the Holy Spirit, was born of the Virgin Mary, and lived a perfect, sinless life.
- 4) Jesus Christ died a substitutionary death for sinners and was bodily resurrected from the dead to provide salvation.
- 5) Those who by grace believe in Jesus Christ as personal Savior receive forgiveness of sins, a relationship with God and eternal life.
- 6) Every believer is responsible by the power of the Holy Spirit to live a holy life according to the Scripture.

- 7) There is a future; personal, bodily return of Jesus Christ who will set up His kingdom.
- 8) A literal blissful heaven is the inheritance of all believers, and a literal hell is the horrible future for all unbelievers.

## **SECTION TWO**

This second section is a fuller statement on section one and a declaration on how Co-laborers with Christ Ministries understands doctrinal truths.

### **THE DOCTRINE OF GOD**

God is Spirit, infinite, eternal and unchangeable in his being, wisdom, power, holiness, justice, goodness and truth (1 Tim.6:15-16; Jas.1:17; Rev.4:11; 5:12; Jn.4:24; Acts 17:28,31; Ps.90:2; Ps.139; 1 Jn.1:5; Eph.2:4-5).

There are three persons in the Godhead: The Father, The Son, and the Holy Spirit; and these three are one God, the same in essence, equal in eternal character, perfection's and glory (Jn.6:27; 1 Cor.8:6; Jn.1:1,18; 5:15-18; Heb.1:3,8; Acts 5:3-4; 2 Cor.13:14; Mt.28:19; Rom.8:9).

The decrees of God are His eternal purpose according to the counsel of His will, whereby, for His own glory he has foreordained whatsoever comes to pass (Eph. 1:11; 3:11; Is. 46:10-11)

### **THE HOLY SCRIPTURES**

"All Scripture is given by inspiration of God" (2 Tim.3:16), by which we understand that holy men of God "were moved by the Holy Spirit" to write the very words of Scripture (2 Pet. 1:21). This divine inspiration extends equally and fully to all parts of the sixty-six books of the Bible as it appeared without error in the original manuscripts (Jn. 10:35; Mt.5:18). God's revelation is completed in the sixty-six books of the Bible; and, therefore, there is no new revelation (Eph.2:20; 3:5; Heb. 1:1-2).

### **CREATION**

God, according to His sovereign will and for His own glory, in the beginning brought forth the whole visible and invisible universe without the use of pre-existent material and evolutionary processes and thus gave it an existence distinct from Him, yet always dependent on Him and predestined by Him according to the counsel of His own will (Gen. 1 & 2; Acts 17:24-28; Eph. 1:11; Col. 1:15- 17; Heb. 1:1-3).

## ANGELS, SATAN AND DEMONS

God originally created angels holy, but now they exist as unfallen or fallen spiritual beings. The unfallen angels are used by God as messengers and ministers of His plan for the world. Satan and demons exist as personal beings and fallen angelic creatures who are the *declared enemies of God and adversaries of the household of the Faith* (Col. 1:16; Job 38:6-7; Jude 6; Rev. 12:9; Heb. 1:14; Rev.8,9,16; Job 1:6-12; Isa.14:12-17;Ezk.28:11-19; Mt.4:2-11; 12:43-45; 2 Cor.4:4; 11:14-15; Rev.20:1-10; Eph.6:10-12).

## THE FALL AND MAN'S TOTAL DEPRAVITY

Man was originally created in the image and likeness of God; yet Adam being the head and root of all mankind sinned in the Garden of Eden and he lost his original righteousness and communion with God (Gen. 1-3), resulting in spiritual deadness in trespasses and sins. This original guilt and corrupt nature has been transmitted to the entire human race, Christ Jesus alone being the only exception. Everyone that is born into the world has all the faculties of his nature corrupted by original sin, including his body, mind, heart and will.

## THE PERSON AND WORK OF CHRIST

The eternal Son of God, the Second Person of the Holy Trinity, being of one and the same essence, both co-equal and co-eternal with God the Father and God the Holy Spirit, came into world to manifest God to man, fulfill prophesy, and become the Savior of His people. He was conceived by the Holy Spirit and born of a virgin. Christ took to Himself the likeness of human flesh and veiled His glory, but did not change His nature as full deity. He set aside His rights as deity and did not use them for the most part, but He never lost any attributes or authority as God. He was very God of very God and very man of very man (yet without sin).

"Christ died for our sins" and "He was buried and... He was raised on the third day..." (1 Cor. 15:3-4). Christ's penal substitutionary death on the cross procured the believer's redemption, fulfilled and ended all the Mosaic Law Covenant and inaugurated the New Covenant. Now He has ascended into heaven and intercedes for believers while He waits His coming again to set-up His kingdom. Thus Christ alone is fitted to be the sole mediator between God and man, serving as prophet, priest and king (Lk. 1:30-35; Jn.1:18; 3:16; Heb.4:15; Phil.2:5-8; Rom.8:3; Jn.17:5; Col.2:9; Heb.13:8; Acts.2:22-24; Heb.7:25; Acts 1:11; Jn.1:14; 1 Tim.2:5; 3:16; Heb.1:3; 8:1; Rom.10:4; Col.2:14-17;

Gal.3:23-25; 2 Cor.3:1-18; Heb.8; 1 Cor.11:25; Lk.22:20; 1 Tim.2:6; Acts 1:6-7; 3:19-21; 1 Cor. 15:23-25).

### **THE PERSON AND WORK OF THE HOLY SPIRIT**

We believe the Holy Spirit, the Third Person of the Trinity, though omnipresent from all eternity, took up His abode in the world in a special sense on the Day of Pentecost (the birth of the Church) according to the divine promise. We believe that He indwells every believer, baptizes every believer into the Body of Christ at conversion, and is the source of all power and all acceptable worship and service. He never departs from the Church, nor from the feeblest of the saints, but is ever-present to testify of Christ (Gen. 1:2; Acts 5:3-4; Jn.7:39; Jn. 14:16-17; 16:7-15; Eph. 1:22-23; 1 Cor.12:12-13; Acts 2:1-4; 11:15-17; Phil.2:12-13; Rom.8:9; 1 Cor.6:19; Gal.3:2,14).

Under the New Covenant certain well-defined ministries are committed to the Holy Spirit. The following ministries are found in Scripture: the restraining of evil according to His divine will; the convicting of the world respecting sin, righteousness and judgment; the regeneration of all the elect; the indwelling of all believers; the sealing of all believers unto the day of redemption; the baptizing of all believers into the one Body of Christ; the distribution to every saint of at least one spiritual gift; the filling of the Spirit; and the teaching and guiding of the Spirit to enable all saints to walk pleasing to the Lord (2 Th.2:7; Jn.16:7-11; 3:3-6; Tit.3:5; Rom.8:9; Eph.4:30; 1 Cor.12:11-13; Eph.5:18; Acts 6:3,5; 1 Jn.2:20-27; 1 Cor.2:11-13; Rom.8:14,16; 2 Cor.3:3-6; Eph. 1:13; Rom.7:6; 8:4).

The foundational gifts were given to the Church in order to establish her until the writing of the New Testament. The sign gifts (healing, miracles, tongues & interpretation of tongues, etc.) were given to the Church in order to confirm God's message, messengers and mission; or as a sign of judgment to unbelieving Israel (i.e. tongues). The exercise of the permanent gifts of the Spirit are necessary for the spiritual life, growth and edification of the Body of Christ (1 Cor. 13:8-12; 14:21-22; Is.28:11; Heb.2:3-4; Eph.2:20; 4:11-16; 1 Pet.4:10-11).

### **SALVATION**

We believe that the salvation of sinners is totally a work of God and not man from start to finish. It is God who chooses, effectually calls, gives faith to believe and justifies the sinner. However, we believe that God holds man responsible to believe the gospel and He will hold him accountable for his unbelief and sins. Man may struggle with God's sovereignty and man's responsibility, but both are true and should be held in balance

according to the Scripture (Rom.8:28-30; Jn.8:21,24; Rom.2:14-16; 3:19-20; Mt.11:27-28; Acts 13:46,48; Acts 17:30; Mk.16:15; Rom.1:14-16).

We believe that God's divine election is the eternal unchangeable purpose of God, whereby before the foundation of the world, He, out of mere grace, according to the sovereign good pleasure of His own will, chose certain individuals out of the fallen human race, not on account of any foreseen faith or good works but of His own mercy, to be the recipients of Christ's salvation (Rom.8:28-30; 9:10-23; Eph. 1:4-5; 2 Th.2:13; 2 Tim. 1:9; Acts 13:48).

We believe that the substitutionary voluntary death which Jesus Christ suffered upon the Cross was foreordained by God before the foundations of the world. We believe that the design of the death of Christ was not merely to make salvation possible, but to actually reconcile certain ones who were the objects of God's judicial wrath and to secure the application of faith to those for whom Christ death was designed. Therefore, we believe Christ's penal substitutionary death was a perfect propitiation which accomplished a genuine redemption, securing the salvation of God's people in all ages. See Mt.20:28; 1 Tim.1:15; Jn. 10:1 1,15,26; Acts 20:28; Eph.5:25-27; Rom.5:18; 8:32-35; Rev.5:9-10; 13:8; Jn.11:50-52; 1Pet.1:18-20.

We believe that all whom God has chosen unto salvation are effectually called by the Holy Spirit out of their natural state of sin and death. These who are the recipients of God's special, effectual call, are dead in trespasses and sins and are altogether passive, until by the regenerating work of the Holy Spirit, their darkened minds are enlightened to understand the things of God, their hardened hearts are opened through the implantation of new life, and their rebellious wills are renewed and enabled by the free gift of faith to come to Christ. Though we confess that no man does attain unto faith by his own good will; yet we believe that the Spirit of God does not compel a man to believe against his will, but does powerfully and sweetly create in a man a new heart, and so makes him to believe and obey willingly. God thus working in us to will and to do of His good pleasure (Rom.8:30; Eph.2:1-3,8-9; Jn.1:12-13; 3:6-7; 5:24; 6:37-44,63-65; Ezk.36:25-28; Acts 16:14; 2 Cor.4:4-6; Phil. 1:29; Heb.12:2; Jn. 10:26; 1 Jn.5:1,20; Tit.3:5; Phil.2:12-13).

We believe that the essence of the gospel is the following: Jesus Christ died for sinners; and God the Father showed that He was well-pleased in Christ paying for their sins, for He raised Christ literally and physically from the dead the third day. We believe that the gospel should be proclaimed to every man, but that only those who rely upon Christ's finished work, and it alone may have their sins forgiven and receive eternal life. There is no degree of reformation, however great; no attainments in morality, however high; no culture, however attractive; no baptism or other ordinance, however administered that can help the sinner to take even one step toward his own salvation. "Salvation is by grace (unmerited favor) through faith; and that not of yourselves, it is a gift of God; not a result of works, that no one should boast." Therefore, the man who rejects the gospel will die in his sins and spend eternity in hell (Jn.3:16; Rom.5:8; 1 Cor.15:3-4; Rom.4:25; 1 Jn.4:10; Rom.3:24-25; Mk.16:15; Jn.8:24; Rev.20:12-15; Eph.2:8-9).

## ASSURANCE, PERSEVERANCE AND SECURITY

We believe that God is the only One who can give the believer assurance of salvation. We believe God does this by the following: First, the Holy Spirit uses the Word of God to give us assurance; second, the Holy Spirit "bears witness with our human spirit that we are children of God." Finally, the Holy Spirit works within our lives to produce good works (1 Jn.5:9-13,20; Jn.17:3; Rom.8:16; 1 Jn.3:9-10; 2:29; 4:7; Eph.2:10)

We believe that a truly saved man is eternally secure because of the eternal purpose of God to save His elect and His infinite power and love guarantees it. The believer is secure in His salvation because Christ died for the believer's sins - past, present and future - and His resurrection secures the believer's resurrection. Also, we believe that a man who is truly saved is secure because Jesus Christ is the believer's Advocate and Intercessor. Finally, the believer's security is based upon the Holy Spirit's work of indwelling, sealing, and spiritual baptism. Though a man who is truly saved can never lose his salvation, he cannot persist in sin without God correcting him in infinite love (Rom,8:29-30; Jn. 10:27-30; Eph. 1:4-9; Jude 24-25; Rom.8:34; Heb.9:24; 1 Jn.2:1; Jn. 17:9,11,15,20,24; Heb.7.25; 1 Jn.3:24; 4:13,15; Eph.1:13-14; 4:30; 2 Cor.1:21-22; Phil. 1:6; 1 Cor.12:12-13;Heb.12:4-13; 1 Jn.3:9-10;Rom.5:10; 1 Pet.1:4-5;Eph.2:6; 1 Cor. 15:20-23; Rom.4:25).

God demands righteousness, gives it to us (Rom 3:24-27; 4:1-5; 9:16), and enables us to want it, pursue it and live in it (Jn. 1:12-13; 6:44,65; Rom.6:12-22; 8:3-4,12-13; 2 Th. 1:11). If a believer sins and does not live in practical righteousness he is admonished by Scripture to repent (Lk. 17.3-4; 2 Cor. 12:21; Rev.2:5). If he continues in his sin after being constantly admonished by the Holy Spirit through the Word or fellow-believers (Mt.18.15-17; 1 Cor.5:1-13), then he should examine himself to see if he is truly a believer who is in the faith.(2 Cor.13:5; 1 Jn.3.6-10; Col.1:22-23). Though the believer may fall into grievous sins and for a time continue in them, he can neither totally or finally fall away from the state of grace, but shall certainly persevere to the end and be eternally saved (Phil. 1:6; 1 Th.5:23-24; 1 Pet.1:5-9; 2 Pet 1:10; Jn.10:28; 1 Jn.3:9-10; 1 Cor.3:10-15).

## SANCTIFICATION

We believe that God is the One who sanctifies the believer. Sanctification is a fourfold process which God sets apart His elect from sin unto service and worship: (1) Preparatory Sanctification: is the effective work of the Holy Spirit that effectually brings a man to faith in Christ. (2) Positional Sanctification: is the believer's state before God which begins after one believes. Because a man has believed in Christ for salvation, he is placed in Christ, thereby having the same merit before God as Christ does. Yet, the believer retains his sinful nature, which he cannot eradicate in this life. Therefore, while the believer's position in Christ is perfect, his present state is a progressive battle against sin. (3) Progressive Sanctification: is the life-long process whereby the believer "grows in grace" and is being changed by the power of Holy Spirit and the Word of God so that he may be conformed to the image of Jesus Christ. (4) Ultimate Sanctification: is when our

sinless position in Christ will become our experience. This will happen when we receive our resurrected glorified bodies (2 Th.2:13; 1 Pet. 1:2; 1 Cor. 1:2; 6:11; Acts 20:32; Eph.5:26; 2 Cor.3:18; 2 Pet.3:18; 2 Cor.7:1; Jn.17:17; 1 Th.5:23-24).

## **THE CHURCH**

We believe that the church, which began on the day of Pentecost is the Body of Christ and is formed by each believer being placed into the Body of Christ by the baptism of the Holy Spirit which occurs at the moment of conversion. We also believe the church exists in two aspects, universal and local. The universal church is all the elect company of believers who are part of the Body of Christ. The local church is a group of believers who are functioning and directing their devotion and conducted according to the New Testament(1 Cor.12:12-13; Acts 1:5; 11:16-17; 2:1-4; Eph.1:22-23; 2:20-22; 5:24-30; Acts 13:1)

## **CHURCH ORDINANCES**

We believe that there are two ordinances of the Church: Baptism and the Lord's Supper. The participation in these ordinances does not give any merit toward the believer's salvation.

We believe the New Testament teaches believer's baptism by immersion (it follows personal faith in Christ) as the initial sign of a profession of faith in Christ. Baptism publicly identifies the believer with Christ in His death, burial, and resurrection; therefore, we understand water baptism to be merely a picture which symbolizes the reality of our cleansing, identification with Christ and His Body, and the new life in Him. Even though baptism is not a requirement for one's salvation, it is the responsibility of each believer to be baptized (Mt.28: 19; Acts 10:47-48; 16:31-34; 18:7-8; 1 Cor.12:12-13; Rom.6:1-6).

We believe that the Lord's Supper is the sign of the New Covenant which Christ instituted. It is not a sacrament that gives grace necessary for salvation, but is a memorial through which the believer testifies and celebrates his salvation and his fellowship with God and other believers (Mt.26:26-28; Mk. 14:22-24; Lk.22: 19-20; 1 Cor. 10: 15-22; 11:24-32).

## **FUTURE EVENTS AND THE ETERNAL STATE**

The event that will precede the 70th week of Daniel (often called the 7 year tribulation period) will be the coming of Jesus Christ in the air (The Rapture) to receive the believers who have fallen asleep in Him, and those that are alive on earth (Jn. 14: 1-3; 1 Cor. 15:5 1-52; 1 Th.4: 13-18; Rev.3:10). After the translation of the Church, the seventieth week of

Daniel will start. The whole period of the seven year tribulation will be a time of judgment (Dan.9:27; Rev.6; 16:19-21; Jer.30:7; Mt.24:15-21).

We believe that the great tribulation on earth will climax at the Second Coming of the Lord to the earth. Christ, in great glory, will personally and bodily return to earth, set-up His thousand year kingdom, bind Satan in the abyss, restore the creation from the curse and give the heirs of the covenants the promised land. After the end of the millennium Christ will give the kingdom to the Father and we will dwell in the new heavens and new earth in the New Jerusalem (Rev.19:19 - 20:1-6; Mt.24:29-31; Acts 15:14-17; Rom.8:19-25; 1 Cor.15:24; 2 Pet.3:10-13; Is.65:17; 66:22; Rev.21-22).

We believe that at death, the spirit and soul of the believer passes immediately into the presence of the Lord; and, at the appointed time, will be resurrected with a glorified body. The believer will be with Christ forever in glory. We believe that the spirit and soul of the unbeliever at death experiences condemnation and misery until the final judgment of the Great White Throne at the close of the thousand-year-kingdom. At the Final Judgment of the Great White Throne, the soul and spirit of the unbeliever is united with his body and cast into the lake of fire, not to be annihilated, but to be punished day and night with eternal destruction, forever banished from the presence of the Almighty Lord of Glory (Phil. 1:21, 23; 1 Cor. 15 -21-26,35-49; 2 Cor.5:9; Lk.16:19-26; 2 Th. 1:7-9; Mt.25:46; Rev.20:11-15).

### **THE RESPONSIBILITY OF THE BELIEVER**

We believe that every believer should seek to walk by the Spirit, not bring reproach upon His Lord and to be separate from those worldly and fleshly attitudes and conducts that are commanded of God (Rom.12:1-2; 2 Cor.6:14; 7:1; Gal.5:16,25). If anyone continues in his sin he will be constantly admonished by the Holy Spirit through the Word. If he will not repent then in love his fellow believers should exercise church prayer for the purpose of restoration (Mt.18:15-17; 1 Cor.5:1-13).

We believe that it is the obligation of every believer to witness by life and by word to the truths of Holy Scripture, and to seek to proclaim the gospel to all the world (Mt 28: 18-20; Mk.16:15; 2Cor.5:8-20).

We believe that it is the responsibility of every believer to regularly assemble together with the saints, to remember the work of the Lord in prayer, and to support the Lord's work with his means as the Lord has prospered him (Heb. 10:25; Eph.6:18-19; 1 Cor. 16:2; 2Cor.8:1-9,15;Gal.6:6,10;1 Tim.5:17-18).

We believe that every believer has the privilege to be used by the Holy Spirit in order that the Body of Christ might be edified and grow in love (Eph.4:1 1-16; Heb. 10:24- 1 Cor. 12:4-7).

We believe that every believer should cheerfully give to the Lords work.

*State of Alabama*

*Russell County*

CERTIFICATE OF INCORPORATION

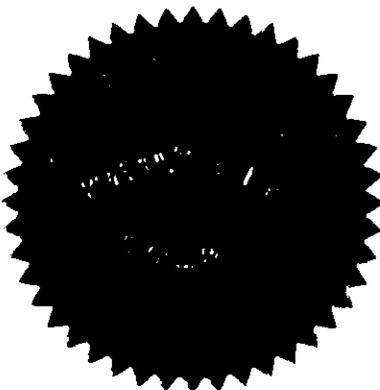
OF

CO-LABORERS WITH CHRIST OUTREACH & WORSHIP CENTER,  
INC.

The undersigned, as Judge of Probate of Russell County, State of Alabama, hereby certifies that duplicate originals of the Articles of Incorporation of CO-LABORERS WITH CHRIST OUTREACH & WORSHIP CENTER, INC., duly signed pursuant to the provisions of the State of Alabama Business Corporation Act, have been received in this office and are found to conform to law.

Accordingly the undersigned, as such Judge of Probate, and by virtue of the authority vested in him by law, hereby issues this Certificate of Incorporation of CO-LABORERS WITH CHRIST OUTREACH & WORSHIP CENTER, INC., and attaches hereto a duplicate original of the Articles of Incorporation.

GIVEN Under My Hand and Official Seal on this the 24 day of FEB., 2003.



Alvin O. Howard  
Judge of Probate  
Russell County

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

**A. Statement of Revenue and Expenses**

	Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
	(a) From 1/1/2001 to 12/31/2002	(b) 1/1/2003 to 12/31/2003	(c) 2004 Proposed	(d) .....	
1 Gifts, grants, and contributions received (not including unusual grants—see page 6 of the instructions).	16,796.75	17,287.00	15,520.00		
2 Membership fees received	0	0	0		
3 Gross investment income (see instructions for definition)	0	0	0		
4 Net income from organization's unrelated business activities not included on line 3.	0	0	0		
5 Tax revenues levied for and either paid to or spent on behalf of the organization	0	0	0		
6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge).	0	0	0		
7 Other income (not including gain or loss from sale of capital assets) (attach schedule)	0	0	0		
<b>Total (add lines 1 through 7)</b>	<b>16,796.75</b>	<b>17,287.00</b>	<b>15,520.00</b>		
Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513. Include related cost of sales on line 22	0	0	0		
<b>Total (add lines 8 and 9)</b>	<b>16,796.75</b>	<b>17,287.00</b>	<b>15,520.00</b>		
Gain or loss from sale of capital assets (attach schedule)	0	0	0		
Unusual grants	0	0	0		
<b>Total revenue (add lines 10 through 12)</b>	<b>16,796.75</b>	<b>17,287.00</b>	<b>15,520.00</b>		
Fundraising expenses	0	0	0		
Contributions, gifts, grants, and similar amounts paid (attach schedule)	0	0	0		
Disbursements to or for benefit of members (attach schedule)	0	0	0		
Compensation of officers, directors, and trustees (attach schedule)	0	0	0		
Other salaries and wages	0	0	0		
Interest	0	0	0		
Occupancy (rent, utilities, etc.)	2,135.50	18,126.48	15,150.00		
Depreciation and depletion	0	0	0		
Other (attach schedule)	0	0	0		
<b>Total expenses (add lines 14 through 22)</b>	<b>2,135.50</b>	<b>18,126.48</b>	<b>15,150.00</b>		
<b>Excess of revenue over expenses (line 13 minus line 23)</b>	<b>-458.75</b>	<b>-839.48</b>	<b>350.00</b>		

**V** Financial Data (Continued)

B. Balance Sheet (at the end of the period shown)		Current tax year Date .....
<b>Assets</b>		
ish . . . . .	1	0
counts receivable, net . . . . .	2	0
entories . . . . .	3	0
nds and notes receivable (attach schedule) . . . . .	4	0
orporate stocks (attach schedule) . . . . .	5	0
rtgage loans (attach schedule) . . . . .	6	0
er investments (attach schedule) . . . . .	7	0
reciable and depletable assets (attach schedule) . . . . .	8	0
d . . . . .	9	0
ar assets (attach schedule) . . . . .	10	0
<b>Total assets</b> (add lines 1 through 10) . . . . .	11	0
<b>Liabilities</b>		
unts payable . . . . .	12	
ributions, gifts, grants, etc., payable . . . . .	13	
gages and notes payable (attach schedule) . . . . .	14	
liabilities (attach schedule) . . . . .	15	
<b>Total liabilities</b> (add lines 12 through 15) . . . . .	16	
<b>Fund Balances or Net Assets</b>		
und balances or net assets . . . . .	17	
<b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17) . . . . .	18	

been any substantial change in any aspect of the organization's financial activities since the end of the period  
re, check the box and attach a detailed explanation

## January 2006 Contributions- Accounts Receivables

<b>Date</b>	<b>Department</b>	<b>Amount</b>	<b>Person Accountable</b>	<b>City</b>	<b>State</b>
1/2/2006	Co-laborers	\$2.42	Alicia Spearman	Columbus	Georgia
1/3/2006	Co-laborers	\$100.00	Alicia Spearman	Columbus	Georgia
1/3/2006	Co-laborers	\$100.00	Mary Starr	Columbus	Georgia
1/12/2006	Co-laborers	\$150.00	Alicia Spearman	Columbus	Georgia
1/13/2006	Co-laborers	\$150.00	John Fitzpatrick	Columbus	Georgia
1/13/2006	Co-laborers	\$44.37	Alicia Spearman	Columbus	Georgia
1/13/2006	Co-laborers - printer	\$150.00	Mary Starr	Columbus	Georgia
1/15/2006	Co-laborers	\$150.00	Alicia Spearman	Columbus	Georgia
1/20/2006	Co-laborers	\$100.00	Mary Starr	Columbus	Georgia
1/27/2006	Co-laborers	\$150.00	Dorothy Boden	Columbus	Georgia
1/30/2006	Co-laborers	\$100.00	John Fitzpatrick	Columbus	Georgia
1/31/2006	Co-laborers	\$200.00	Alicia Spearman	Columbus	Georgia
<b>Total</b>		<b>\$1,394.37</b>			

## January 2006 Expenses - Accounts Payable

<b>Date</b>	<b>Department</b>	<b>Amount</b>	<b>Person Accountable</b>
1/2/2006	Fed-Ex Kinko's	\$2.42	Alicia
1/6/2006	Sam's - Laser Printer	\$150.00	Ministry/Alicia
1/12/2006	Sam's - Laser Printer	\$150.00	Ministry/Alice
1/13/2006	Office Depot	\$44.37	Alicia
1/13/2006	Kevin McCowan - web	\$25.00	Ministry
1/13/2006	Capital One - Visa	\$50.00	Ministry
1/13/2006	Knology	\$45.57	Ministry
1/30/2066	Atmos	\$52.80	Ministry
1/31/2006	Rent for February	\$550.00	Ministry
<b>Total</b>		<b>\$1,067.74</b>	

## Profit and Loss Report

<b>Profit and Loss Report</b>	<b>Total</b>
Account Recievables - Contributions	\$1,394.37
Account Payables - Expenses	\$1,067.74
<b>Profit/Loss</b>	<b>\$326.63</b>

## February 2006 Contributions- Accounts Receivables

<b>Date</b>	<b>Department</b>	<b>Amount</b>	<b>Person Accountable</b>	<b>City</b>	<b>State</b>	<b># of attendees - based on estimation</b>
2/3/2006	Co-laborers	\$112.61	Alicia Spearman	Columbus	Georgia	
2/5/2006	Co-laborers	\$12.99	Alicia Spearman	Columbus	Georgia	
2/5/2006	Co-laborers	\$4.37	Alicia Spearman	Columbus	Georgia	
2/5/2006	Co-laborers	\$1.92	Alicia Spearman	Columbus	Georgia	
2/9/2006	Co-laborers	\$24.80	Alicia Spearman	Columbus	Georgia	
2/10/2006	Co-laborers	\$150.00	Dorothy Boden	Columbus	Georgia	
2/13/2006	Co-laborers	\$25.52	Alicia Spearman	Columbus	Georgia	
2/13/2006	Co-laborers	\$100.00	John Fitzpatrick	Columbus	Georgia	
2/15/2006	Co-laborers	\$2.41	Alicia Spearman	Columbus	Georgia	
2/15/2006	Co-laborers	\$200.00	Alicia Spearman	Columbus	Georgia	
2/16/2006	Co-laborers	\$40.38	Alicia Spearman	Columbus	Georgia	
2/16/2006	Co-laborers	\$53.50	Alicia Spearman	Columbus	Georgia	
2/19/2006	Co-laborers	\$85.59	Alicia Spearman	Columbus	Georgia	
2/23/2006	Co-laborers	\$7.02	Alicia Spearman	Columbus	Georgia	
2/27/2006	Co-laborers	\$150.00	Dorothy Boden	Columbus	Georgia	
2/27/2006	Co-laborers	\$150.00	John Fitzpatrick	Columbus	Georgia	
2/28/2006	Co-laborers	\$20.09	Alicia Spearman	Columbus	Georgia	
2/?/06	Conference	\$242.00	Alvin Lightfoot	Birmingham	Alabama	12
<b>Total</b>		<b>\$1,226.51</b>				12

## February 2006 Expenses - Accounts Payable

<b>Date</b>	<b>Department</b>	<b>Amount</b>	<b>Person Accountable</b>
2/3/2006	Sam's - Bookcase	112.61	Alicia
2/4/2006	Daryl - 30 seconds commercial	\$125.00	Ministry
2/5/2006	Office Depot	\$12.99	Alicia
2/5/2006	Sam's - Bottled water	\$4.37	Alicia
2/5/2006	Office Depot - envelopes	\$1.92	Alicia
2/9/2006	Sam's - DVD's	\$24.80	Alicia
2/10/2006	Georgia Power	\$30.40	Ministry
2/10/2006	Water Works	\$1.41	Ministry
2/13/2006	Capital One - Visa	\$50.00	Ministry
2/13/2006	Sam's - The Refuge - coffee cups & lids	\$25.52	Alicia
2/15/2006	FedEx - Kinko's	\$2.41	Alicia
2/16/2006	Pier 1 - Bookcase - The Refuge	\$53.50	Alicia
2/16/2006	Sam's - Air Pots - The Refuge	\$40.38	Alicia
2/18/2006	Kirklands - chairs	\$85.59	Ministry/Alicia
2/19/2006	Kirklands - chairs	\$85.59	Alicia
2/21/2006	Kevin McCowan - web	\$25.00	Ministry
2/22/2006	Sam's - coffee pot	\$59.40	Ministry/Alicia
2/23/2006	Post Office - Stamps	\$7.02	Alicia
2/24/2006	Post Office	\$17.61	Ministry/Alicia
2/24/2006	Post Office	\$7.80	Ministry/Alicia
2/27/2006	Atmos	\$25.29	Ministry
2/27/2006	Knology	\$45.57	Ministry
2/28/2006	Office Depot - Laser paper	\$20.09	Alicia
<b>Total</b>		<b>\$731.57</b>	

## Profit and Loss Report

<b>Profit and Loss Report</b>	<b>Total</b>
Account Recievables - Contributions	\$1,126.51
Account Payables - Expenses	\$731.57
<b>Profit/Loss</b>	<b>\$394.94</b>

### March 2006 Contributions- Accounts Receivables

Date	Department	Amount	Person Accountable	City	State	# of attendees - based on estimation
3/10/2006	Co-laborers	\$150.00	John Fitzpatrick	Columbus	Georgia	
3/10/2006	Co-laborers	\$23.29	Alicia Spearman	Columbus	Georgia	
3/15/2006	Co-laborers	\$100.00	Mary Starr	Columbus	Georgia	
3/15/2006	Co-laborers	\$200.00	Alicia Spearman	Columbus	Georgia	
3/17/2006	Co-laborers	\$40.13	Alicia Spearman	Columbus	Georgia	
3/24/2006	Co-laborers	\$76.12	Mary Starr	Columbus	Georgia	
3/26/2006	Co-laborers	\$200.00	Dorothy Boden	Columbus	Georgia	
3/28/2006	Co-laborers	\$150.00	John Fitzpatrick	Columbus	Georgia	
3/28/2006	Co-laborers	\$50.82	Mary Starr	Columbus	Georgia	
3/29/2006	Co-laborers	\$1,000.00	Mary Starr	Columbus	Georgia	
3/31/2006	Co-laborers	\$106.95	Alicia Spearman	Columbus	Georgia	
3/31/2006	Co-laborers	\$7.12	Alicia Spearman	Columbus	Georgia	
3/31/2006	Calling All Wailing Women	\$21.00	Maude	Columbus	Georgia	5
<b>Total</b>		<b>\$2,125.43</b>				5

## March 2006 Expenses - Accounts Payable

<b>Date</b>	<b>Department</b>	<b>Amount</b>	<b>Person Accountable</b>
3/1/2006	AOL	\$30.00	Ministry
3/5/2006	Rent	\$550.00	Ministry
3/10/2006	Sam's - trimmer set	\$21.77	Alicia
3/13/2006	Water Works	\$8.34	Ministry
3/14/2006	Post Office - roll of stamps	\$39.00	Ministry
3/15/2006	Hilton	\$125.00	Ministry/Alicia
3/15/2006	Capital One - Visa	\$50.00	Ministry
3/15/2006	Kevin McCowan - web	\$25.00	Ministry
3/15/2006	Office Depot	\$30.44	Dorothy
3/17/2006	Sign Makers - outdoor sign	\$40.12	Alicia
3/24/2006	Kirkland's	\$79.12	Mary Starr
3/27/2006	Hilton	\$125.00	Ministry
3/27/2006	Post Office	\$41.97	Ministry
3/28/2006	Sign Makers - outdoor sign	\$50.82	Mary Starr
3/31/2006	Francis Van-Lare - postcards	\$165.00	Ministry
3/31/2006	Water Works	\$8.34	Ministry
3/31/2006	Water Works	\$24.31	Ministry
3/31/2006	Knology	\$45.57	Ministry
3/31/2006	Rent - for April	\$550.00	Ministry
3/31/2006	Daryl	\$125.00	Ministry/Alicia
3/31/2006	Everything Musical - Microphone	\$106.95	Alicia
3/31/2006	FedEx Kinko's	\$7.12	Alicia
<b>Total</b>		<b>\$2,104.80</b>	

## Profit and Loss Report

<b>Profit and Loss Report</b>	<b>Total</b>
Account Recievables - Contributions	\$2,125.43
Account Payables - Expenses	\$2,104.80
<b>Profit/Loss</b>	<b>\$20.63</b>

## April 2006 Contributions- Accounts Receivables

Date	Department	Amount	Person Accountable	City	State	# of attendees - based on estimation
4/1/2006	Co-laborers	\$150.00	John Fitzpatrick	Columbus	Georgia	
4/5/2006	Co-laborers	\$1,872.50	Alicia Spearman	Columbus	Georgia	
4/10/2006	Co-laborers	\$150.00	Dorothy Boden	Columbus	Georgia	
4/14/2006	Co-laborers	\$60.08	Alicia Spearman	Columbus	Georgia	
4/15/2006	Co-laborers	\$60.78	Alicia Spearman	Columbus	Georgia	
4/16/2006	Co-laborers	\$200.00	Alicia Spearman	Columbus	Georgia	
4/16/2006	Co-laborers	\$50.00	Mary Starr	Columbus	Georgia	
4/21/2006	Co-laborers	\$150.00	John Fitzpatrick	Columbus	Georgia	
4/23/2006	Co-laborers	\$21.39	Alicia Spearman	Columbus	Georgia	
4/28/2006	Co-laborers	\$39.62	Alicia Spearman	Columbus	Georgia	
4/30/2006	Co-laborers	\$50.00	Alicia Spearman	Columbus	Georgia	
4/1/2006	Conference - The Power Of Agreement	\$25.00	Francis Van-lare	Marietta	Georgia	
4/1/2006	Conference - The Power Of Agreement	\$20.00	Deborak Igbinijesu	Marietta	Georgia	
4/1/2006	Conference - The Power Of Agreement	\$10.00	Uknown	unknown	unknown	12
<b>Total</b>		<b>\$2,859.37</b>				12

## April 2006 Expenses - Accounts Payable

<b>Date</b>	<b>Department</b>	<b>Amount</b>	<b>Person Accountable</b>
4/1/2006	Rent - paid on 3/31/06	\$0.00	Ministry
4/5/2006	Copier	\$1,872.50	Alicia
4/6/2006	Deposit - Trade Center	\$140.00	Ministry/Alicia
4/6/2006	Pitney Bowes - stamps	\$30.00	Ministry/Alicia
4/6/2006	Post Office	\$63.00	Ministry/Alicia
4/6/2006	Georgia Power	\$37.29	Ministry
4/10/2006	Kingdom Tapes	\$166.27	Ministry/Alicia
4/10/2006	Our Walk, Our Journey	\$12.97	Dorothy
4/12/2006	Office Depot	\$12.82	Ministry/John
4/14/2006	Kevin McCowan - web	\$25.00	Ministry
4/14/2006	Office Depot	\$60.08	Alicia
4/15/2006	Wal-mart	\$60.78	Alicia
4/16/2006	Capital One - Visa	\$50.00	Ministry
4/18/2006	Office Depot	\$181.83	Ministry
4/21/2006	Our Walk, Our Journey	\$112.94	Dorothy
4/23/2006	Sam's/lnk	\$53.31	Ministry
4/23/2006	Office Depot	\$21.39	Alicia
4/27/2006	Atmos Energy	\$17.82	Ministry
4/27/2006	Knology	\$45.62	Ministry
4/27/2006	Pitney Bowes - s & h equipment	\$10.69	Ministry
4/27/2006	Deposit - Trade Center	\$140.00	Ministry
4/28/2006	Charlie Wimberly	\$6.38	Ministry/John
4/28/2006	Sam's	\$39.62	Alicia
4/30/2006	Our Walk, Our Journey	\$112.94	Dorothy
<b>Total</b>		<b>\$3,273.25</b>	

## Profit and Loss Report

<b>Profit and Loss Report</b>	<b>Total</b>
Account Recievables - Contributions	\$2,859.37
Account Payables - Expenses	\$3,273.25
	38

## May 2006 Contributions- Accounts Receivables

<b>Date</b>	<b>Department</b>	<b>Amount</b>	<b>Person Accountable</b>	<b>City</b>	<b>State</b>	<b># of attendees - based on estimation</b>
5/5/2006	Co-laborers	\$150.00	John Fitzpatrick	Columbus	Georgia	
5/5/2006	Co-laborers	\$150.00	Dorothy Boden	Columbus	Georgia	
5/15/2006	Co-laborers	\$150.00	Alicia Spearman	Columbus	Georgia	
5/23/2006	Co-laborers	\$150.00	John Fitzpatrick	Columbus	Georgia	
5/24/2006	Co-laborers	\$150.00	Dorothy Boden	Columbus	Georgia	
5/24/2006	Co-laborers	\$50.00	Mary Starr	Columbus	Georgia	
5/31/2006	Co-laborers	\$150.00	Alicia Spearman	Columbus	Georgia	
5/15/2006	By Mail Contributions	\$20.00	Terri Haslam - Laborer	Columbus	Georgia	
5/17/2006	By Mail Contributions	\$300.00	New Life Church Internati	Columbus	Georgia	
5/6/2006	Conference	\$547.00	The Power of Unity	Columbus	Georgia	125
5/12/2006	Our Walk, Our Journey	\$293.00	Dorothy Boden	Columbus	Georgia	23
5/5/2006	What Holy Ghost	\$14.91	John Fitzpatrick	Columbus	Georgia	
<b>Total</b>		\$2,124.91				148

## May 2006 Expenses - Accounts Payable

<b>Date</b>	<b>Department</b>	<b>Amount</b>	<b>Person Accountable</b>
5/1/2006	Materials - What Holy Ghost	25.66	John Fitzpatrick
5/5/2006	Rent	\$550.00	Ministry
5/5/2006	Materials - What Holy Ghost	\$14.91	John Fitzpatrick
5/6/2006	Speakers - The Power of Unity Confe	\$700.00	Alicia Spearman/ministry
5/9/2006	Georgia Power	\$37.29	Ministry
5/13/2006	Kevin McCowan - web	\$25.00	Ministry
5/15/2006	Our Walk, Our Journey	\$203.35	Dorothy
5/23/2006	Atmos Energy	\$17.89	Ministry
5/23/2006	Knology	\$120.00	Ministry
5/23/2006	Water Works	\$16.68	Ministry
5/23/2006	On Media	\$187.50	Ministry
<b>Total</b>		<b>\$1,898.28</b>	

## Profit and Loss Report

Profit and Loss Report	Total
Account Recievables - Contributions	\$2,124.91
Account Payables - Expenses	\$1,898.28
Profit/Loss	\$226.63

### June 2006 Contributions- Accounts Receivables

<b>Date</b>	<b>Department</b>	<b>Amount</b>	<b>Person Accountable</b>	<b>City</b>	<b>State</b>	<b># of attendees - based on estimation</b>
6/3/2006	What Holy Ghost Conference	\$65.00	John Fitzpatrick	Columbus	Georgia	
6/6/2006	Co-laborers	\$150.00	John Fitzpatrick	Columbus	Georgia	
6/8/2006	Co-laborers	\$150.00	Dorothy Boden	Columbus	Georgia	
6/8/2006	Our Walk, Our Journey	\$10.00	Dorothy Boden	Columbus	Georgia	
6/10/2006	What Holy Ghost Conference	\$55.00	John Fitzpatrick	Columbus	Georgia	
6/11/2006	Our Walk, Our Journey	\$50.00	Dorothy Boden	Columbus	Georgia	
6/15/2006	Co-laborers	\$150.00	Alicia Spearman	Columbus	Georgia	
6/19/2006	Our Walk, Our Journey	\$125.00	Dorothy Boden	Columbus	Georgia	
6/19/2006	Co-laborers	\$150.00	Dorothy Boden	Columbus	Georgia	
6/20/2006	Co-laborers	\$150.00	John Fitzpatrick	Columbus	Georgia	
<b>Total</b>		\$1,055.00				#REF!

## June 2006 Expenses - Accounts Payable

<b>Date</b>	<b>Department</b>	<b>Amount</b>	<b>Person Accountable</b>
6/5/2006	Rent	\$550.00	Ministry
6/5/2006	Georgia Power	\$41.75	Ministry
6/16/2006	Kevin McCowan - web	\$25.00	Ministry
6/16/2006	Capital One	\$50.00	Ministry
6/16/2006	Knology	\$118.05	Ministry
6/19/2006	Atmos Energy	\$16.58	Ministry
6/19/200	Roll of stamps	\$39.00	Ministry
6/19/2006	Our Walk, Our Journey book order	\$122.01	Dorothy Boden
6/23/2006	Sam's	\$24.57	Ministry/Alicia
6/23/2006	Vision 1 book order	\$12.26	Alicia Spearman
6/23/2006	One Fine Day 1 book order	\$12.66	Alicia Spearman
6/27/2006	Office Depot Ink Laser copier	\$74.89	Ministry/Alicia
6/27/2006	Office Depot Ink Laser copier	\$82.80	Ministry/Alicia
<b>Total</b>		<b>\$1,169.57</b>	

## Profit and Loss Report

Profit and Loss Report	Total
Account Recievables - Contributions	\$2,124.91
Account Payables - Expenses	\$1,898.28
Profit/Loss	\$226.63

## July 2006 Contributions- Accounts Receivables

<b>Date</b>	<b>Department</b>	<b>Amount</b>	<b>Person Accountable</b>	<b>City</b>	<b>State</b>	<b># of attendees - based on estimation</b>
7/3/2006	Co-laborers	\$150.00	John Fitzpatrick	Columbus	Georgia	
7/3/2006	Co-laborers	\$150.00	Dorothy Boden	Columbus	Georgia	
7/4/2006	Co-laborers	\$150.00	Alicia Spearman	Columbus	Georgia	
7/6/2006	Our Walk, Our Journey	\$150.00	Dorothy Boden	Columbus	Georgia	
7/14/2006	Co-laborers	\$100.00	Dorothy Boden	Columbus	Georgia	
7/18/2006	Co-laborers	\$150.00	Alicia Spearman	Columbus	Georgia	
7/31/2006	Co-laborers	\$150.00	Dorothy Boden	Columbus	Georgia	
7/31/2006	Co-laborers	\$150.00	John Fitzpatrick	Columbus	Georgia	
<b>Total</b>		\$1,150.00				#REF!

## July 2006 Expenses - Accounts Payable

<b>Date</b>	<b>Department</b>	<b>Amount</b>	<b>Person Accountable</b>
7/4/2006	Rent	\$550.00	Ministry
7/4/2006	Georgia Power	\$64.95	Ministry
7/4/2006	OnMedia	\$103.50	Ministry
7/12/2006	Office Depot	\$60.38	Ministry/Alicia
7/13/2006	Knology	\$134.00	Ministry
7/17/2006	Sam's	\$21.26	Ministry
7/18/2006	Kevin McCowan - web	\$25.00	Ministry
7/18/2006	Capital One	\$50.00	Ministry
7/18/2006	Atmos Energy	\$16.73	Ministry
7/31/2006	Sam's	\$50.49	Ministry
<b>Total</b>		<b>\$1,076.31</b>	

## Profit and Loss Report

Profit and Loss Report	Total
Account Recievables - Contributions	\$1,150.00
Account Payables - Expenses	\$1,076.31
Profit/Loss	\$73.69