

OCT 29 2013

October 21, 2013

FCC Mail Room

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

Dear Ms. Singleton,

Evangel Temple Assembly of God Church, pursuant to Section 79.1(f) of the Commission's Rules, hereby respectfully requests a three-year waiver of the Commission's rules and policies requiring closed captioning for all new video programming broadcast on television for Evangel Temple's television program. This waiver request is based upon the economically burdensome nature of complying with this requirement.

Evangel Temple previously sought and was granted a waiver of the Commission's closed captioning rules based upon the finding that the cost of providing captioning would create an undue burden for the church. Evangel Temple is re-submitting a wavier petition based on these same facts. The heavy economic burden created by the need to provide captions for its program will be so great that Evangel Temple is unlikely to be able to continue with offering its television program to the viewers of the community of Fort Smith, Arkansas, and elsewhere in the state of Arkansas and Oklahoma as a whole.

Evangel Temple began its broadcast of it's program, "Evangel Temple," in 1989 in order to reach others outside the church through the means of television in order to share hope and encouragement. Over the past 24 years, Evangel Temple has seen numerous ways in which its television ministry has made a positive impact on members of the community and surrounding areas.

With the recent economic downturn, it has become increasing more difficult to keep the television broadcast going. Funding for this broadcast is derived entirely from the donations and tithes given to the church. Incoming funds have declined, even as other demands on the church's funds have continued apace. Attached hereto as Exhibit 1 are copies of the Compilations of Income and Expense associated with Evangel Temple's TV broadcast for the years of 2009 through 2012. These show that over the past four years, even with a closed captioning waiver in place, the program suffered a loss of \$78,005.28 . In fact, the financial situation has become so tight that Evangel Temple has been forced to reduce its weekly broadcast from 3 television stations down to 1. The addition of captioning costs to the already stretched budget would be prohibitive and would likely cause the program to cease alteration altogether.

When re-submitting the waiver petition this year, Evangel Temple was informed that the following three points required additional information:

1. Name of the specific program(s) for which you are requesting an exemption.
2. The nature and cost of the closed captions for the programming including recent quotes.
3. The impact of captioning on your programming activities.
4. Your financial resources
5. Your type of operations
6. Affidavit or declaration

As to point #1, the name of the program is simply "Evangel Temple." As to point #2, Evangel Temple has sought information from several companies concerning the cost of obtaining captioning for its broadcast. Two bids and a statement from our television station are attached hereto as Exhibit 2. The first quote is from Caption Depot and gives us a quote for an average cost of \$301 per broadcast, increasing our expense to \$15,652 per year. Please note that this bid does not include added employee time because we do not know how many extra hours will be needed on our end. The second quote is from VITAC and gives us a quote of an average of \$287.50 per broadcast, increasing our expense to \$14,950 per year. Again, this does not include added employee time or unforeseen expense on our part.



EVANGEL TEMPLE

1110 South 12th Street // P.O. Box 1077 // Fort Smith, Arkansas 72902 www.excitinget.com // info@excitinget.com

ASSEMBLY OF GOD CHURCH

Another alternative would be to purchase software to do the captioning in-house. Evangel Temple has researched several software options and the average cost is around \$4,000 for software. Additional expenses associated with this alternative would include added editing costs, training for new software, and an additional \$100-\$200 per week in salary costs in order to caption the broadcast.

Regarding Point #3, any of these options that Evangel Temple would select would add significantly to the expenses of the program, and as previously noted, the church is already absorbing a huge loss on the television ministry before factoring in the expense of closed captioning. The added financial burden of providing captioning for its broadcasts would cause the "Evangel Temple" broadcast to be shut down.

As to Point #4, attached hereto as Exhibit 3 are copies of Evangel Temple's Financial Statements for 2011 through 2012 as well as the most recent audit performed. As can be seen from these financial statements, while Evangel Temple has had some significant income, cost of operations and ministry expenses are equal to, and often greater than the income. Accordingly, Evangel Temple is very limited in ability to reapportion much of its income. Furthermore, its most significant assets consist of buildings and land. While these assets are valuable to the church, they are anything but liquid and thus do not themselves provide any ready income that could be used to pay costs such as those for captioning.

Additionally, it is respectfully noted that the Commission has previously considered a level of income such as Evangel Temple's to be small enough to warrant and exemption from the closed captioning rules. In adopting its closed captioning rules, the Commission specifically exempted any channel producing revenues of less than \$3,000,000 from exempting any funds in order to provide captions for programs broadcast on that channel. While Evangel Temple does not operate a channel, it is the level of income chosen as the threshold which is significant. As reflected in its financial statements, Evangel Temple's yearly revenues are well below \$3,000,000. Based on the reasoning of this exemption, just as channels earning less than \$3,000,000 in gross revenues should be exempt, Evangel Temple respectfully requests that it be considered in this manner for exemption as well.

Despite financial difficulties, Evangel Temple would like to be able to add captions to the television program in order to reach more viewers with its message. In regards to Point #4, Evangel Temple has sought assistance with captioning from KHBS, the television station on which its show is aired, but KHBS has indicated that it will not provide the closed captioning or pay for the cost of it. Attached hereto as Exhibit 2 is the letter Evangel Temple received from KHBS stating these facts.

Regarding Point #4, Evangel Temple has also sought sponsorship for captions from businesses, members of the community, and regular viewers of the television program, but have obtained no financial sponsors, in large part due to the unavailability of funds with the downturn in the economy. The financial expense for the broadcast is covered completely by the members of the church at this time. Despite its fervent efforts, Evangel Temple has been unsuccessful in finding any assistance with the expenses connected with captioning its television program.

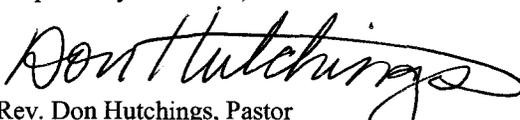
Regarding Point #5, Evangel Temple Assembly of God is a non-profit religious organization. Evangel Temple is dedicated to helping the community and providing ministry services to those in need. The church is supported primarily through contributions from the congregation.

Regarding Point #6, a signed & notarized affidavit is enclosed.

Also, the Commission has provided an exemption for locally produced and distributed non-news programming with no repeat value. While this exemption is available only to video programming distributors rather than video programming providers, in Evangel Temple's case, the same reasoning would apply. Evangel Temple's program is locally produced and covers topical subjects, and has little to no repeat value.

On these grounds Evangel Temple respectfully requests a three-year waiver from closed captioning requirements. Evangel Temple is hopeful that in the coming years its financial situation will improve greatly and it will be able to offer closed captioning on its television broadcast. As demonstrated, Evangel Temple is currently unable to afford the significant expense that captioning would involve. Evangel Temple is a non-profit organization that has experienced financial struggles in the recent years due to the downturn in the economy. Adding the expense of captioning would simply be a financial impossibility at this time and would force Evangel Temple to cease its television broadcast, thereby depriving viewers of a local program that they have watched for 24 years.

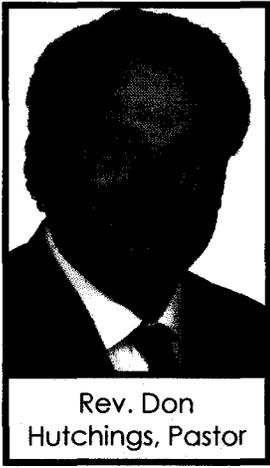
Respectfully submitted,



Rev. Don Hutchings, Pastor
Evangel Temple Assembly of God Church



EXHIBIT 1.



Evangel Temple Assembly of God, Fort Smith, AR
Compilation of Income & Expense
TV Ministry
For the Period Ending December 31, 2009

Income	\$11,678.19
Expense	\$25,830.50
Net Income (Loss)	(14,152.31)



evangel temple
1110 South 12th Street // P.O. Box 1077 // Fort Smith, Arkansas 72902
www.excitinget.com // info@excitinget.com



Evangel Temple Assembly of God, Fort Smith, AR
Compilation of Income & Expense
TV Ministry
For the Period Ending December 31, 2010

Income	\$6,308.80
Expense	\$21,270.00
Net Income (Loss)	(14,961.20)



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www.excitinget.com // info@excitinget.com



Evangel Temple Assembly of God, Fort Smith, AR
Compilation of Income & Expense
TV Ministry
For the Period Ending December 31, 2011

Income	\$7,437.44
Expense	\$27,300.00
Net Income (Loss)	(19,862.56)



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Evangel Temple Assembly of God, Fort Smith, AR
Compilation of Income & Expense
TV Ministry
For the Period Ending December 31, 2012

Income	\$8275.79
Expense	\$37,305
Net Income (Loss)	(29,029.21)



evangel temple
1110 South 12th Street // P.O. Box 1077 // Fort Smith, Arkansas 72902
www.excitinget.com // info@excitinget.com

EXHIBIT 2.



1010 Rockville Pike, Suite 306
 Rockville, Maryland 20852-1419, USA
 301-738-8487 • FAX 8488 • TTY 8489

DATE: 10/25/2013
 Fed ID#: 52-1911964

PROPOSAL FOR A CAPTIONING SERVICE

To:
 Celeste Nichols
 Office Administrator
 Evangel Temple
 479.782.9121
celeste@excitinget.com

Transcription & Captioning:

Client to upload a small resolution video file to the Caption Depot FTP. Caption Depot will transcribe and caption the video. In the turn-around selected below, CPC will email client a black movie with captions, for client to place on their NLE, and export the file needed for delivery to the station.			
PRICING FOR THE FIRST 5 VIDEOS			
Qt	Video Duration	Turn Around	Price
1	30 minutes	2 business days*	\$430.00
1	30 minutes	5 business days*	\$285.00
PRICING AFTER 5 VIDEOS			
Qt	Video Duration	Turn Around	Price
1	30 minutes	2 business days*	\$301.00
1	30 minutes	5 business days*	\$199.50

Captioning Only:**

Client to upload a small resolution video file to the Caption Depot FTP, and email a transcript to be used for the captioning. Caption Depot will caption the video with transcript provided. In the turn-around selected below, Caption Depot will email client a black movie with captions, for client to place on their NLE, and export the file needed for delivery to the station.			
PRICING FOR THE FIRST 5 VIDEOS			
Qt	Video Duration	Turn Around	Price
1	30 minutes	2 business days*	\$340.00
1	30 minutes	5 business days*	\$225.00
PRICING AFTER 5 VIDEOS			
Qt	Video Duration	Turn Around	Price
1	30 minutes	2 business days*	\$238.00
1	30 minutes	5 business days*	\$157.50

*Turn-around time will be counted from the day the project materials have been received in full by 1PM Eastern time (orders and assets received after 1PM Eastern will be processed the next business day).

** Client to provide a plain text file which contains the dialogue and non-verbal cues (all the text that will appear as captions). Your transcription will be used verbatim, so it must exactly match the program to be captioned. Shooting scripts must be formatted as a plain text file and edited to contain the caption text only.

This proposal is valid for 90 days.

To place your order, please fill out this online order form:

https://captiondepot.com/order/service/service_form.html

Prepared by Matt Olman
(301) 738-8487
service@captiondepot.com

Celeste Nichols

From: Darryn Cleary [Darryn.Cleary@vitac.com]
Sent: Friday, October 25, 2013 11:54 AM
To: celeste@excitinget.com
Subject: Evangel Temple - VITAC / FW: Form Submission - Quote Request

Hi, Celeste --

Thank you for your inquiry regarding Offline closed captioning services for your weekly program.

- If you only need VITAC to create a CC file for you to encode (either to tape or digitally), the closed caption preparation rate for Roll-up style CC is \$125 / 30:00 program for a 5-day turnaround, or \$187.50 / 30:00 program for a 2-day turnaround (regardless of whether a transcript is available or not)
- If you need VITAC to also encode the above CC file to tape or digital media, the rate is \$75 for SD tape, \$300 for HD tape, or \$100 for Digital file

VITAC has a secure FTP site to receive your programming, and our expert Client Sales & Services department is always available to help you coordinate all scheduling and production coordination items.

If you have any further questions or need additional information, please call or write back.

Regards – Darryn

Darryn Cleary
Senior Vice President of Sales
VITAC
A Merrill Communications Company

Captioning. Done. Right.

101 Hillpointe Drive
Canonsburg, PA 15317
Office: 724-514-4081
Cell: 412-997-0131
www.vitac.com

[VITAC on YouTube](#)



This message is intended only for the use of the Addressee and may contain information that is PRIVILEGED and CONFIDENTIAL. If you are not the intended recipient, you are hereby notified that any dissemination of this communication is strictly prohibited. If you have received this communication in error, please erase all copies of the message and its attachments and notify us immediately.

Your Name: Celeste Nichols
Your Email: celeste@excitinget.com



October 12, 2012

Evangel Temple
Don Hutchings, Pastor
P.O. Box 1077
Fort Smith, AR 72902

Dear Pastor Hutchings,

Thank you for your inquiry however we do not offer nor do we provide a closed captioning service to our clients. The responsibility falls directly on the non-profit organization or advertiser.

If I can be of any further assistance please do not hesitate to reach out to me.


Deanna Luchak
Program Coordinator

HEARST *television inc*

KHOG-TV 2809 Ajax Avenue, Suite 200 Rogers, AR 72758 (479) 631-4029 FAX: (479) 878-6078
KHBS-TV 2415 N. Albert Pike, Fort Smith, AR 72904-5698 (479) 783-4040 FAX: (479) 785-5375

EXHIBIT 3.

EVANGEL TEMPLE ASSEMBLY OF GOD

END OF THE YEAR REPORT

AS OF: DECEMBER 31, 2011

	<u>YTD INCOME</u>	<u>YTD EXPENSES</u>	<u>YTD CHANGE</u>
MISSIONS			
MISSIONS - UNDESIGNATED	\$ 9,658.14	(\$ 8,523.00)	\$ 1,135.14
BENEVOLENCE	245.00	(995.00)	(750.00)
BGMC	3,179.88	(3,014.82)	165.06
CAROLYN DORSEY	242.25	(550.00)	(307.75)
COTS	9,477.50	(6,485.68)	2,991.82
CLEARING HOUSE	120.00	(300.00)	(180.00)
COMMUNITY RESCUE	100.00	(275.00)	(175.00)
DOYLE ROBINSON	109.50	(550.00)	(440.50)
NEXT STEP DAY ROOM	105.00	(550.00)	(445.00)
GOSPEL RESCUE MISSION	8.00	(275.00)	(267.00)
HANNAH HOUSE	911.26	(550.00)	361.26
HILLCREST CHILDREN'S HOME	375.00	(275.00)	100.00
HOME MISSIONS	105.00	(325.00)	(220.00)
HULDAH BUNTAIN	376.00	(650.00)	(274.00)
JIM COMER	100.00	(550.00)	(450.00)
JIMMY BENNETT	0.00	(550.00)	(550.00)
MIKE LOUTON	110.00	(550.00)	(440.00)
MIKE MCATEER	120.00	(770.00)	(650.00)
PHIL BARBER	0.00	(550.00)	(550.00)
PREGNANCY HELP CENTER	6.00	(550.00)	(544.00)
R. W. SANDERS	626.75	(550.00)	76.75
RONNIE HOOVER	0.00	(550.00)	(550.00)
SPEED THE LIGHT	2,773.01	(3,455.02)	(682.01)
STEPHEN JESTER	83.00	(550.00)	(467.00)
TEEN CHALLENGE/TIM CULBRETH	657.29	(644.41)	12.88
LIGHT FOR THE LOST	284.89	(284.89)	0.00
RICK ALLEN	0.00	(550.00)	(550.00)
WORLD MISSIONS TODAY	0.00	(275.00)	(275.00)
FCA	25.00	(300.00)	(275.00)
ROY SMEYA	0.00	(550.00)	(550.00)
COURAGETOCHANGE	0.00	(250.00)	(250.00)
CL HASTON	0.00	(550.00)	(550.00)
WORLD VISION	35.00	(175.00)	(140.00)
FOOD PANTRY	14,661.64	(12,044.68)	2,616.96
BRENT ENGET	279.00	(550.00)	(271.00)
TEEN CHALLENGE MORROW	93.35	(245.70)	(152.35)
MIKEUEL PETERSON	0.00	(550.00)	(550.00)
TOMMY CARPENTER	0.00	(550.00)	(550.00)
TOTAL MISSIONS	\$ 44,867.46	(\$ 49,463.20)	(\$ 4,595.74)

SPECIAL PROJECTS			
HEAVEN/HELL DRAMA	\$ 3,412.13	(\$ 3,785.27)	(\$ 373.14)
TELEVISION MINISTRY	7,437.44	(27,300.00)	(19,862.56)
RADIO MINISTRY	2,232.75	(4,557.00)	(2,324.25)
LOVE OFFERING	3,238.84	(3,849.79)	(610.95)
DEAC/STAFF CHRISTMAS PARTY	0.00	(389.48)	(389.48)
MEMORIALS	0.00	(100.00)	(100.00)
GROCERY GIVE AWAY	5,571.34	(5,817.69)	(246.35)
STAFF BONUSES/SALARIES	320.00	(225.00)	95.00
BASKETBALL LEAGUE	250.00	0.00	250.00
HOLIDAY MEALS & PICNICS	500.50	(1,440.58)	(940.08)
YOUTH CAMP	2,487.37	(2,290.89)	196.48
CHILDREN/KIDS CAMP	1,965.00	(2,675.00)	(710.00)

EVANGEL TEMPLE ASSEMBLY OF GOD**END OF THE YEAR REPORT****AS OF: DECEMBER 31, 2011**

KIDS BUS MINISTRY	2,085.83	(113.25)	1,972.58
PASTOR'S SUPPLIES	0.00	(831.20)	(831.20)
SNOW CONE STAND	1,861.23	(2,230.02)	(368.79)
GIFTS OF APPRECIATION	0.00	(1,769.47)	(1,769.47)
TONS OF TOYS	2,584.96	(2,952.50)	(367.54)
DVD SALES	877.00	0.00	877.00
SPECIAL SERVICES EXPENSE	0.00	(125.75)	(125.75)
YOUNG COUPLES	5.00	0.00	5.00
TOTAL SPECIAL PROJECTS	\$ 34,829.39	(\$ 60,452.89)	(\$ 25,623.50)

DEPARTMENTAL FUNDS

YOUTH DEPARTMENT	\$ 47.44	(\$ 223.40)	(\$ 175.96)
SENIOR ADULT	0.00	(61.78)	(61.78)
JOY FELL	0.00	(33.22)	(33.22)
DRAMA DEPARTMENT	100.00	(199.63)	(99.63)
SENIOR ADULTS/50+	162.00	(580.17)	(418.17)
YOUTH DEPARTMENT	5,718.61	(4,641.51)	1,077.10
MEN'S MINISTRY	1,204.68	(1,093.55)	111.13
JOY FELLOWSHIP	2,119.65	(1,313.04)	806.61
MISSIONETTES	217.55	(24.22)	193.33
ROYAL RANGERS	265.50	(605.35)	(339.85)
CHILDREN'S MINISTRIES	2,116.90	(3,451.46)	(1,334.56)
DEAF MINISTRY	33.40	0.00	33.40
CHOIR DEPT.	270.00	(490.64)	(220.64)
RECOVERY	2,105.00	(559.90)	1,545.10
CHILDREN'S CHOIR/MUSICALS	0.00	(9.43)	(9.43)
TOTAL DEPARTMENTAL FUNDS	\$ 14,360.73	(\$ 13,287.30)	\$ 1,073.43

GUESTS

HONORARIUMS-MISC	\$ 163.00	(\$ 2,200.00)	(\$ 2,037.00)
GUEST HOTEL, DINING, ETC.	0.00	(25.80)	(25.80)
TOTAL GUESTS	\$ 163.00	(\$ 2,225.80)	(\$ 2,062.80)

MISCELLANEOUS

REIMBURSEMENTS	\$ 800.84	(\$ 76.35)	\$ 724.49
CORRECTIONS TO BANK STATEMENT	2.50	(1.00)	1.50
LOBBY SALES	727.07	(207.27)	519.80
HEAVEN/HELL T-SHIRTS	0.00	(212.02)	(212.02)
COPYRIGHT LICENSE	0.00	(631.00)	(631.00)
SANCTUARY SUPPLIES	0.00	(539.87)	(539.87)
PASTOR'S SS CLASS	0.00	(562.57)	(562.57)
MISC. INC & EXPENSE	645.72	0.00	645.72
GYM EXPENSES	0.00	(6.53)	(6.53)
FURNITURE FOR OFFICES, ETC.	0.00	(544.84)	(544.84)
REAL ESTATE TAX	0.00	(4,163.83)	(4,163.83)
SEC. / PROF. DUES MINISTERS	0.00	(599.00)	(599.00)
PASTOR'S GASOLINE	0.00	(2,866.60)	(2,866.60)
LEADERSHIP DEVELOPMENT	0.00	(1,306.44)	(1,306.44)
FALL FESTIVAL	412.50	(1,611.72)	(1,199.22)
ACCOUNTANT FEES	0.00	(1,375.73)	(1,375.73)
SECURITY SYSTEM	0.00	(4,035.70)	(4,035.70)

EVANGEL TEMPLE ASSEMBLY OF GOD

END OF THE YEAR REPORT

AS OF: DECEMBER 31, 2011

TOTAL MISCELLANEOUS	\$	2,588.63	(\$	18,740.47)	(\$	16,151.84)
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OPERATING COSTS

INTEREST INC. CHECKING	\$	45.62	\$	0.00	\$	45.62
TITHE & OFFERING		721,924.84		(1,461.80)		720,463.04
INTEREST INC. CHILDREN CHAPEL		2,690.83		0.00		2,690.83
INTEREST INC. BUILDING FUND		360.38		0.00		360.38
INTEREST INC. G.F. SAVINGS		3.79		(1.28)		2.51
GYM/CHURCH RENTAL		200.00		0.00		200.00
ADV. - YELLOW PAGES		0.00		(1,934.00)		(1,934.00)
ADV. - TELEVISION		400.00		(5,180.00)		(4,780.00)
ADV. - RADIO		0.00		(2,196.00)		(2,196.00)
ADV. - NEWSPAPER		0.00		(880.22)		(880.22)
ADV. - OTHER		148.00		(40.00)		108.00
ADV. - BANNER		0.00		(294.80)		(294.80)
PROMOTIONS		0.00		(5,474.35)		(5,474.35)
ELECTRONICS/TV/VCR		0.00		(360.00)		(360.00)
AUTOMOBILE EXPENSE REPAIRS		936.92		(4,649.66)		(3,712.74)
AUTOMOBILE EXPENSE GAS		356.70		(6,033.22)		(5,676.52)
BANK CHARGES		0.00		(95.20)		(95.20)
BIRTHDAY GIFTS		0.00		(1,403.67)		(1,403.67)
SATELLITE		0.00		(610.71)		(610.71)
FLOWERS		0.00		(306.16)		(306.16)
FUNERALS		0.00		(459.98)		(459.98)
INS., CHURCH		0.00		(17,347.00)		(17,347.00)
INS., VEHICLE		0.00		(7,210.28)		(7,210.28)
INS., WORKERS COMP		0.00		(1,605.00)		(1,605.00)
INS., EMPLOYEE		5,180.67		(50,002.50)		(44,821.83)
INS., DENTAL		4,161.56		(5,421.16)		(1,259.60)
INS., LIFE		1,200.68		(9,348.41)		(8,147.73)
DEBIT CARD FEES		7.50		(1,336.46)		(1,328.96)
LIBRARY		0.00		(27.95)		(27.95)
MINISTERS CONFERENCES/ TRIPS		0.00		(719.03)		(719.03)
NURSERY		0.00		(35.91)		(35.91)
POSTAGE		519.21		(5,054.86)		(4,535.65)
SALARIES		6,159.34		(396,740.80)		(390,581.46)
PASTOR'S IRA		0.00		(330.00)		(330.00)
SUNDAY SCHOOL		10,837.90		(8,969.64)		1,868.26
OFFICE TECHNOLOGY		0.00		(1,289.62)		(1,289.62)
PRINTING		0.00		(2,976.07)		(2,976.07)
SUPPLIES-OFFICE		0.00		(5,647.38)		(5,647.38)
SUPPLIES-COMMUNION		0.00		(164.71)		(164.71)
SUPPLIES-JANITOR		0.00		(5,138.56)		(5,138.56)
SUPPLIES-KITCHEN		25.00		(2,172.33)		(2,147.33)
PO BOX RENTAL		0.00		(70.00)		(70.00)
COMPUTER EXPENSE		0.00		(1,748.35)		(1,748.35)
STAFF MEETINGS/LUNCH		0.00		(228.31)		(228.31)
NEWCOMER RECEPTIONS/BANQUET:		0.00		(692.09)		(692.09)
COPY MACHINE		0.00		(21,666.24)		(21,666.24)
SHOWERS		0.00		(183.15)		(183.15)
EVANGELISM/NEW CONVERTS		0.00		(362.16)		(362.16)
OFFICE EQUIPMENT MAINTANENCE		0.00		(1,208.81)		(1,208.81)
TAXES, PAYROLL		90.31		(26,175.24)		(26,084.93)
TELEPHONE/INTERNET		1,208.87		(9,270.15)		(8,061.28)

EVANGEL TEMPLE ASSEMBLY OF GOD

END OF THE YEAR REPORT

AS OF: DECEMBER 31, 2011

USHERS & HOSTESSES	1,767.00	(32.78)	1,734.22
EQUIPMENT MAINTENENCE	0.00	(610.72)	(610.72)
LANDSCAPING/GROUNDS	0.00	(91.29)	(91.29)
BUILDING MAINTENANCE	1,565.83	(18,500.62)	(16,934.79)
UTIL-ELECTRICITY	462.27	(30,561.13)	(30,098.86)
UTIL-GAS	0.00	(7,419.86)	(7,419.86)
UTIL-WATER	34.50	(3,518.30)	(3,483.80)
INTERNET SERVICE/ NETWORK	0.00	(44.69)	(44.69)
TRASH SERVICE	188.60	(3,576.68)	(3,388.08)
WEBSITE MINISTRY	0.00	(23.14)	(23.14)
MEDIA MINISTRY	4,645.50	(7,886.87)	(3,241.37)
BUILDING FUND	185,839.22	(201,863.64)	(16,024.42)
CONT LABOR - JANITOR	0.00	(2,005.00)	(2,005.00)
CONT LABOR - SOUNDMAN	100.00	0.00	100.00

TOTAL OPERATING COSTS \$ 951,061.04 (\$ 890,657.94) \$ 60,403.10

GRAND TOTALS \$ 1,047,870.25 (\$ 1,034,827.60) \$ 13,042.65

LIABILITIES

CURRENT LIABILITIES

PAYROLL TAXES PAYABLE	\$ 82,694.37	(\$ 72,537.54)	\$ 10,156.83
IRA PAYABLE	1,820.00	(1,225.00)	595.00
INVESTMENT PAYABLE	1,140.88	(1,140.00)	0.88

TOTAL CURRENT LIABILITIES \$ 85,655.25 (\$ 74,902.54) \$ 10,752.71

ASSETS

CHECKING ACCOUNT

CHECKING BALANCE
\$ 24,302.05

CURRENT ASSETTS

	BEG. BAL.	DEP./INT.	YEARLY CHANGE	BALANCE
GENERAL FUND SAVINGS- ARVEST	(3,211.01)	(545.18)	(545.18) \$	2,665.83
SAVINGS-CHILDREN'S CHAPEL	(9,210.95)	2,690.83	2,690.83	11,901.78
DEBIT CARD BANCORPSOUTH	0.00	4,212.61	4,212.61	4,212.61
B.F. MONEY MARKET- ARVEST	(132,306.87)	156,218.97	156,218.97	288,525.84
TOTAL CURRENT ASSETTS	<u>(219,631.37)</u>	<u>76,921.98</u>	<u>237,479.77</u> \$	<u>296,553.35</u>

LONG TERM ASSETTS

LAND - CORNER 12TH & DODSON (60,000.00) 0.00 0.00 \$ 60,000.00

EVANGEL TEMPLE ASSEMBLY OF GOD

END OF THE YEAR REPORT

AS OF: DECEMBER 31, 2011

BUILDINGS - 1110 S 12TH	(2,200,000.00)	0.00	0.00	2,200,000.00
BUILDINGS - 1318 DODSON AVE.	(100,000.00)	0.00	0.00	100,000.00
BUILDINGS - 1219 S 12TH	(25,000.00)	0.00	0.00	25,000.00
BUILDINGS - 1201 TOWSON	(185,000.00)	0.00	0.00	185,000.00
BUILDINGS - 1300 CLOVER LANE	(135,000.00)	0.00	0.00	135,000.00
TOTAL LONG TERM ASSETTS	<u>(2,705,000.00)</u>	0.00	0.00 \$	<u>2,705,000.00</u>

TREASURER

JACQUIE REDDING

DATE

1/15/2012

EVANGEL TEMPLE ASSEMBLY OF GOD
MONTHLY REPORT
AS OF: DECEMBER 31, 2012

	<u>MONTHLY</u> <u>INCOME</u>	<u>MONTHLY</u> <u>EXPENSES</u>	<u>MONTHLY</u> <u>CHANGE</u>	<u>YTD INCOME</u>	<u>YTD</u> <u>EXPENSES</u>
MISSIONS					
MISSIONS - UNDESIGNATED	\$ 475.00	(\$ 1,259.30)	(\$ 784.30)	\$ 6,561.54	(\$ 8,569.30)
BENEVOLENCE	100.00	(100.00)	0.00	1,043.71	(1,405.37)
BGMC	381.15	(453.23)	(72.08)	2,632.17	(2,527.37)
CAROLYN DORSEY	45.00	(50.00)	(5.00)	470.71	(550.00)
COTS	1,256.00	(513.88)	742.12	7,000.05	(6,805.35)
CLEARING HOUSE	0.00	0.00	0.00	10.00	(200.00)
COMMUNITY RESCUE	0.00	(25.00)	(25.00)	0.00	(250.00)
DOYLE ROBINSON	0.00	(50.00)	(50.00)	68.00	(420.00)
NEXT STEP DAY ROOM	0.00	(25.00)	(25.00)	0.00	(475.00)
GOSPEL RESCUE MISSION	0.00	(25.00)	(25.00)	1.00	(250.00)
HANNAH HOUSE	170.00	(192.01)	(22.01)	2,930.06	(2,470.06)
HILLCREST CHILDREN'S HOME	19.00	(25.00)	(6.00)	500.52	(275.00)
HOME MISSIONS	0.00	(25.00)	(25.00)	0.00	(275.00)
HULDAH BUNTAIN	0.00	0.00	0.00	412.22	(350.00)
JIM COMER	0.00	0.00	0.00	0.00	(150.00)
JIMMY BENNETT	17.00	(25.00)	(8.00)	59.00	(275.00)
MIKE LOULTON	10.00	(50.00)	(40.00)	170.00	(400.00)
MIKE MCATEER	10.00	(70.00)	(60.00)	120.00	(560.00)
PHIL BARBER	0.00	0.00	0.00	50.00	(225.00)
PREGNANCY HELP CENTER	0.00	(25.00)	(25.00)	35.00	(475.00)
R. W. SANDERS	26.00	(50.00)	(24.00)	332.76	(550.00)
RONNIE HOOVER	0.00	(50.00)	(50.00)	0.00	(350.00)
SHANNON BUCKNER	0.00	0.00	0.00	0.00	(50.00)
SPEED THE LIGHT	0.00	0.00	0.00	2,341.34	(3,265.29)
STEPHEN JESTER	0.00	0.00	0.00	76.00	(250.00)
TEEN CHALLENGE/TIM CULBRETH	9.00	(25.00)	(16.00)	78.00	(200.00)
LIGHT FOR THE LOST	24.70	(350.45)	(325.75)	907.09	(882.39)
RICK ALLEN	0.00	0.00	0.00	0.00	(150.00)
WORLD MISSIONS TODAY	0.00	0.00	0.00	0.00	(150.00)
FCA	0.00	0.00	0.00	0.00	(150.00)
ROY SMEYA	0.00	(25.00)	(25.00)	0.00	(300.00)
COURAGETOCHANGE	0.00	(25.00)	(25.00)	0.00	(250.00)
CL HASTON	0.00	0.00	0.00	0.00	(50.00)
FOOD PANTRY	1,090.02	(1,013.97)	76.05	10,551.94	(9,310.40)
BRENT ENGET	5.00	(50.00)	(45.00)	65.00	(400.00)
HISPANIC CLASS/MINISTRY	0.00	0.00	0.00	100.00	0.00
TEEN CHALLENGE MORROW	0.00	(25.00)	(25.00)	95.50	(250.00)
MIKEUEL PETERSON	24.00	(25.00)	(1.00)	61.00	(400.00)
TOMMY CARPENTER	0.00	(50.00)	(50.00)	0.00	(550.00)
HAMILTON HOUSE	0.00	(25.00)	(25.00)	10.00	(225.00)
CALCUTTA CHILDREN'S	0.00	0.00	0.00	94.00	(94.00)
LIVE DEAD	0.00	(150.00)	(150.00)	642.52	(622.52)
TOTAL MISSIONS	\$ 3,661.87	(\$ 4,777.84)	(\$ 1,115.97)	\$ 37,419.13	(\$ 45,357.05)

SPECIAL PROJECTS					
HEAVEN/HELL DRAMA	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,815.74	(\$ 2,604.30)
RIVERVALLEY THUNDER	0.00	0.00	0.00	434.50	(72.62)
TELEVISION MINISTRY	353.59	(1,600.00)	(1,246.41)	8,275.79	(19,625.00)
RADIO MINISTRY	103.00	(396.00)	(293.00)	1,781.84	(5,420.00)
LOVE OFFERING	555.65	(619.65)	(64.00)	7,246.41	(7,487.26)
GROCERY GIVE AWAY	0.00	0.00	0.00	4,314.87	(4,314.87)
STAFF BONUSES/SALARIES	0.00	(225.00)	(225.00)	25.00	(225.00)
BASKETBALL LEAGUE	0.00	0.00	0.00	559.00	0.00
HOLIDAY MEALS & PICNICS	13.63	(72.81)	(59.18)	83.63	(660.08)
YOUTH CAMP	0.00	0.00	0.00	1,615.70	(1,794.15)
CHILDREN/KIDS CAMP	0.00	0.00	0.00	3,226.53	(3,400.00)
KIDS BUS MINISTRY	580.00	(272.99)	307.01	2,235.07	(2,013.23)
PASTOR'S SUPPLIES	0.00	0.00	0.00	0.00	(881.29)
SNOW CONE STAND	0.00	0.00	0.00	172.00	(191.38)

EVANGEL TEMPLE ASSEMBLY OF GOD
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GIFTS OF APPRECIATION	110.00	(316.97)	(206.97)	351.06	(3,324.13)
VBS	0.00	0.00	0.00	0.00	(416.59)
PATRIOTIC DRAMA	0.00	0.00	0.00	0.00	(504.00)
TONS OF TOYS	1,425.62	(2,590.77)	(1,165.15)	3,855.62	(4,477.13)
DVD SALES	20.00	0.00	20.00	332.00	(189.00)
SPECIAL SERVICES INCOME	0.00	0.00	0.00	125.75	0.00
SPECIAL SERVICES	0.00	0.00	0.00	0.00	(568.83)
UAFS OUTREACH	0.00	0.00	0.00	15.00	(558.74)
COTS CHRISTMAS	0.00	(27.72)	(27.72)	0.00	(338.07)

TOTAL SPECIAL PROJECTS \$ 3,161.49 (\$ 6,121.91) (\$ 2,960.42) \$ 37,465.51 (\$ 59,065.67)

DEPARTMENTAL FUNDS

YOUTH DEPARTMENT	\$ 214.36 (\$ 295.32) (\$ 80.96) \$ 7,931.37 (\$ 6,699.05)
SENIOR ADULT	0.00 (45.91) (45.91) 299.00 (1,203.76)
MEN'S MINISTRY	65.65 (64.40) 1.25 803.14 (704.87)
JOY FELL	116.78 (110.75) 6.03 2,014.79 (331.35)
DRAMA DEPARTMENT	0.00 0.00 0.00 100.00 (100.00)
MISSIONETTES	0.00 0.00 0.00 22.00 (4.36)
ROYAL RANGERS	0.00 0.00 0.00 43.08 (379.56)
CHILDREN'S MINISTRIES	293.00 (26.60) 266.40 3,369.07 (2,150.39)
DEAF MINISTRY	26.00 0.00 26.00 45.00 0.00
CHOIR DEPT.	0.00 (58.83) (58.83) 323.00 (2,073.40)
WOMEN'S MINISTRY	75.35 (75.35) 0.00 392.35 (387.35)
RECOVERY	282.00 (282.35) (0.35) 1,422.50 (1,158.56)
JAIL MINISTRY	0.00 0.00 0.00 0.00 (418.16)
CHILDREN'S CHOIR/MUSICALS	0.00 (176.44) (176.44) 0.00 (596.15)

TOTAL DEPARTMENTAL FUNDS \$ 1,073.14 (\$ 1,135.95) (\$ 62.81) \$ 16,765.30 (\$ 16,206.96)

GUESTS

HONORARIUMS-MISC	\$ 0.00 \$ 0.00 \$ 0.00 \$ 2,712.70 (\$ 6,379.01)
GUEST HOTEL, DINING, ETC.	0.00 0.00 0.00 0.00 (113.11)

TOTAL GUESTS \$ 0.00 \$ 0.00 \$ 0.00 \$ 2,712.70 (\$ 6,492.12)

MISCELLANEOUS

LOBBY SALES	146.84 (78.69) 68.15 919.71 (668.85)
HEAVEN/HELL T-SHIRTS	0.00 0.00 0.00 936.10 (877.04)
VISITORS/NEWCOMERS	0.00 (209.88) (209.88) 0.00 (332.92)
COPYRIGHT LICENSE	0.00 0.00 0.00 0.00 (639.64)
SANCTUARY SUPPLIES	0.00 (91.50) (91.50) 0.00 (1,811.00)
PASTOR'S SS CLASS	0.00 0.00 0.00 0.00 (619.98)
FURNITURE FOR OFFICES, ETC.	0.00 0.00 0.00 0.00 (152.87)
REAL ESTATE TAX	0.00 0.00 0.00 0.00 (4,227.29)
SEC. / PROF. DUES MINISTERS	0.00 0.00 0.00 0.00 (500.00)
PASTOR'S GASOLINE	0.00 (195.51) (195.51) 0.00 (3,183.55)
LEADERSHIP DEVELOPMENT	0.00 (17.55) (17.55) 5.00 (921.81)
FALL FESTIVAL	0.00 0.00 0.00 454.54 (1,901.72)
ACCOUNTANT FEES	0.00 0.00 0.00 0.00 (1,363.20)
HEAVEN OR HELL CONCESSIONS	0.00 0.00 0.00 1,143.86 (1,129.51)
COLLIDE DVD SALES	35.00 (52.72) (17.72) 934.00 (132.47)
THANKSGIVING FEAST	0.00 (181.65) (181.65) 1,030.48 (481.65)
STAGE PROPS	0.00 (34.29) (34.29) 0.00 (34.29)

TOTAL MISCELLANEOUS \$ 181.84 (\$ 861.79) (\$ 679.95) \$ 5,423.69 (\$ 18,977.79)

OPERATING COSTS

EASTER EGG HUNT	\$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 (\$ 93.88)
INTEREST INC. CHECKING	1.26 0.00 1.26 14.56 0.00
TITHE & OFFERING	77,017.26 0.00 77,017.26 728,665.25 (54.44)
INTEREST INC. CHILDREN CHAPEL	37.67 0.00 37.67 149.16 0.00
INTEREST INC. BUILDING FUND	316.20 0.00 316.20 833.34 (128.98)

EVANGEL TEMPLE ASSEMBLY OF GOD
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INTEREST INC. G.F. SAVINGS	0.00	0.00	0.00	2.50	(1.08)
INTEREST INC. RIVERTOWN G.F.	0.01	0.00	0.01	0.04	(0.01)
ADV. - YELLOW PAGES	0.00	(206.33)	(206.33)	0.00	(3,020.65)
ADV. - TELEVISION	636.22	0.00	636.22	3,216.38	(6,335.00)
ADV. - RADIO	0.00	0.00	0.00	15.00	(1,296.00)
ADV. - NEWSPAPER	0.00	0.00	0.00	0.00	(70.00)
ADV. - OTHER	0.00	0.00	0.00	0.00	(1,015.00)
ADV. - BANNER	0.00	0.00	0.00	0.00	(136.15)
PROMOTIONS	0.00	(64.22)	(64.22)	600.00	(3,632.30)
AUTOMOBILE EXPENSE REPAIRS	0.00	0.00	0.00	9.75	(2,509.12)
AUTOMOBILE EXPENSE GAS	47.00	(329.81)	(282.81)	99.00	(5,473.10)
BANK CHARGES	0.00	(7.50)	(7.50)	0.00	(434.91)
BIRTHDAY GIFTS	0.00	0.00	0.00	10.93	(2,311.38)
SATELLITE	0.00	(51.93)	(51.93)	51.93	(675.09)
DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	0.00	(827.98)
FLOWERS	0.00	(15.00)	(15.00)	0.00	(414.50)
FUNERALS	0.00	0.00	0.00	50.00	(526.26)
INS., CHURCH	0.00	(2,484.00)	(2,484.00)	0.00	(30,404.00)
INS., WORKERS COMP	0.00	(215.64)	(215.64)	258.00	(2,383.77)
INS., EMPLOYEE	148.44	(5,058.22)	(4,909.78)	495.89	(56,291.31)
INS., DENTAL	349.60	(392.54)	(42.94)	4,092.38	(4,558.06)
INS., LIFE	92.36	(659.28)	(566.92)	1,200.68	(8,111.36)
DEBIT CARD FEES	0.00	(202.67)	(202.67)	0.00	(1,724.32)
PAY PAL FEES	0.00	(160.30)	(160.30)	13.22	(183.33)
MINISTERS CONFERENCES/ TRIPS	0.00	0.00	0.00	0.00	(767.96)
NURSERY	0.00	0.00	0.00	144.00	(12.67)
POSTAGE	0.00	(138.53)	(138.53)	202.14	(3,542.68)
SALARIES	2,171.98	(41,132.88)	(38,960.90)	6,080.36	(432,849.39)
SUNDAY SCHOOL	1,354.49	(132.82)	1,221.67	13,548.55	(10,497.62)
OFFICE TECHNOLOGY	0.00	(19.95)	(19.95)	0.00	(3,076.79)
MONTHLY MAILOUT	0.00	0.00	0.00	0.00	(52.30)
PRINTING	0.00	(310.54)	(310.54)	0.00	(2,320.52)
SUPPLIES-OFFICE	0.00	(259.09)	(259.09)	153.26	(5,892.18)
SUPPLIES-COMMUNION	0.00	(40.37)	(40.37)	0.00	(155.56)
SUPPLIES-JANITOR	0.00	(262.56)	(262.56)	10.00	(5,954.48)
SUPPLIES-KITCHEN	0.00	0.00	0.00	0.00	(1,299.78)
PO BOX RENTAL	0.00	0.00	0.00	0.00	(86.00)
COMPUTER EXPENSE	0.00	(150.00)	(150.00)	360.00	(595.39)
STAFF MEETINGS/LUNCH	0.00	0.00	0.00	0.00	(162.96)
NEWCOMER RECEPTIONS/BANQUETS	0.00	0.00	0.00	0.00	(793.27)
COPY MACHINE	0.00	(1,529.51)	(1,529.51)	48.00	(22,299.91)
SHOWERS	0.00	0.00	0.00	0.00	(257.83)
EVANGELISM/NEW CONVERTS	500.00	0.00	500.00	1,000.00	(714.03)
OFFICE EQUIPMENT MAINTANENCE	0.00	0.00	0.00	0.00	(339.60)
TAXES, PAYROLL	0.00	(2,280.58)	(2,280.58)	40.82	(26,800.16)
TELEPHONE/INTERNET	59.00	0.00	59.00	2,614.32	(8,322.25)
USHERS & HOSTESSES	0.00	0.00	0.00	198.99	(1,442.94)
EQUIPMENT MAINTENENCE	0.00	0.00	0.00	150.00	(232.52)
LANDSCAPING/GROUNDS	0.00	0.00	0.00	0.00	(1,021.70)
BUILDING MAINTENANCE	24.00	(368.78)	(344.78)	5,725.35	(21,739.96)
UTIL-ELECTRICITY	0.00	(1,828.04)	(1,828.04)	0.00	(30,225.25)
UTIL-GAS	0.00	(490.14)	(490.14)	0.00	(5,194.08)
UTIL-WATER	0.00	0.00	0.00	0.00	(3,135.54)
TRASH SERVICE	0.00	(233.47)	(233.47)	0.00	(2,714.96)
WEBSITE MINISTRY	0.00	(19.99)	(19.99)	6.00	(740.72)
MEDIA MINISTRY	576.00	(1,041.99)	(465.99)	1,869.00	(4,932.27)
BUILDING FUND	23,317.68	(37,549.61)	(14,231.93)	183,355.13	(181,378.54)
CONT LABOR - OFFICE	0.00	(275.23)	(275.23)	0.00	(631.44)
CONT LABOR - JANITOR	0.00	(148.33)	(148.33)	186.84	(3,008.33)
CONT LABOR - NURSERY	0.00	(652.75)	(652.75)	0.00	(1,262.19)
CONT LABOR - SOUNDMAN	0.00	(86.77)	(86.77)	0.00	(370.16)
SPECIAL DINNERS EXP.	0.00	0.00	0.00	0.00	(303.06)
AWARDS EXP.	0.00	0.00	0.00	0.00	(218.31)

TOTAL OPERATING COSTS \$ 106,649.17 (\$ 98,799.37) \$ 7,849.80 \$ 955,470.77 (\$ 917,957.28)

EVANGEL TEMPLE ASSEMBLY OF GOD

AUDITED FINANCIAL STATEMENTS

DECEMBER 31, 2010



PRZYBYSZ
& ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

EVANGEL TEMPLE ASSEMBLY OF GOD

DECEMBER 31, 2010

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PRZYBYSZ

& ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A Professional Corporation

Independent Auditors' Report

To the Board of Directors
Evangel Temple Assembly of God
Fort Smith, Arkansas

We have audited the accompanying statement of financial position of Evangel Temple Assembly of God (a not-for-profit organization) as of December 31, 2010, and the related statements of activities and functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above presents fairly, in all material respects, the financial position of Evangel Temple Assembly of God for the year ended December 31, 2010 and the changes in its net assets and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America

Przybysz & Associates

Przybysz & Associates, CPAs, P.C.

Fort Smith, Arkansas

June 1, 2011

EVANGEL TEMPLE ASSEMBLY OF GOD

STATEMENTS OF FINANCIAL POSITION

AS OF DECEMBER 31, 2010

Assets	
Cash and cash equivalents	\$ 166,753
Prepaid insurance	7,958
Total Current Assets	174,711
Noncurrent Assets	
Capital Assets	
Land	459,900
Buildings	2,545,200
Automobiles	41,864
Furniture and equipment	234,563
Improvements	32,207
Less: accumulated Depreciation	(2,347,044)
Net Capital Assets	966,690
Total Assets	\$ 1,141,401
Liabilities and Net Assets	
Liabilities	
Accounts payable	\$ 12,808
Payroll taxes payable	1,938
Note payable	35,892
Total Liabilities	50,638
Net Assets	
Unrestricted net assets	1,032,873
Temporarily restricted net assets	57,890
Total Net Assets	1,090,763
Total Liabilities and Net Assets	\$ 1,141,401

See accompanying notes to financial statements.

EVANGEL TEMPLE ASSEMBLY OF GOD

STATEMENTS OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2010

	Unrestricted	Temporarily Restricted	Total
Support and Revenue			
Tithe and donations	\$ 766,433	\$ -	\$ 766,433
Program income	-	283,555	283,555
Rental income	800	14,650	15,450
Interest income	2,613	-	2,613
Net assets released from restrictions satisfied by payments	240,315	(240,315)	
Total Unrestricted Support and Revenue	1,010,161	57,890	1,068,051
Expenses			
Program service	842,766	-	842,766
Management and general	176,222	-	176,222
Total Expenses	1,018,988	-	1,018,988
Change In Net Assets	(8,827)	57,890	49,063
Net Assets at Beginning of Year	1,041,700	-	1,041,700
Net Assets at End of Year	\$ 1,032,873	\$ 57,890	\$ 1,090,763

See accompanying notes to financial statements.

EVANGEL TEMPLE ASSEMBLY OF GOD

STATEMENTS OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2010

	Program Service	Management & General	Total
Compensation and related expenses			
Salaries and wages	\$ 328,401	\$ 82,101	\$ 410,502
Employee benefits	46,108	11,527	57,635
Payroll tax expense	26,824	6,706	33,530
Total compensation and related expenses	401,333	100,334	501,667
Occupancy			
Utilities	38,986	9,746	48,732
Telephone and communications	6,039	1,510	7,549
Repairs and Maintenance	15,499	3,875	19,374
Total occupancy	60,524	15,131	75,655
Administration			
Marketing and promotion	29,245	-	29,245
Dues and subscriptions	-	352	352
Insurance	27,067	6,767	33,834
Supplies and equipment	15,239	3,810	19,049
Bank charges	-	582	582
Printing	19,841	4,960	24,801
Contract labor	-	11,617	11,617
Office supplies	-	6,831	6,831
Other operating	30,201	7,538	37,739
Auto	-	9,750	9,750
Program expense	228,588	-	228,588
Missionary	11,727	-	11,727
Interest	-	3,800	3,800
Depreciation	19,001	4,750	23,751
Total administration	380,909	60,757	441,666
Total Expenses	\$ 842,766	\$ 176,222	\$ 1,018,988

See accompanying notes to financial statements.

EVANGEL TEMPLE ASSEMBLY OF GOD

STATEMENTS OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2010

Cash Flows From Operating Activities	
Change in net assets	\$ 49,063
Noncash items:	
Depreciation	23,751
Change in:	
Prepaid insurance	(7,958)
Accounts payable	12,808
Payroll taxes and other withholdings	1,938
Net Cash Provided By Operating Activities	79,602
Cash Flows from Investing Activities	
Redemption of certificate of deposit	-
Reinvestment of certificate of deposit earnings	(3,599)
Acquisition of property and equipment	(12,831)
Net Cash Used by Investing Activities	(16,430)
Net Increase in Cash and Cash Equivalents	63,172
Cash and Cash Equivalents At Beginning of Year	103,581
Cash and Cash Equivalents At End of Year	\$ 166,753

See accompanying notes to financial statements.

EVANGEL TEMPLE ASSEMBLY OF GOD

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2010

Nature of Operations

Evangel Temple Assembly of God (the Church), is a not-for-profit religious organization. The Church is dedicated to spreading the gospel through establishing, developing, and promoting the church's ministry in Fort Smith, Arkansas and surrounding areas by the 18 keys to the ET vision. The Church is supported primarily through contributions from the congregation.

1. Summary of Significant Accounting Policies

a. Basis of Accounting

The financial statements of the Church have been prepared on the accrual basis of accounting whereby revenues are recognized as earned and expenses are recognized as obligations are incurred.

b. Basis of Presentation

The Church follows FASB ASC 958 (formerly SFAS No. 117), Financial Statements of Not-For-Profit Organizations. Under FASB ASC 958 the Church is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, net assets, temporarily restricted net assets, and permanently restricted net assets. For the year ended December 31, 2010, the Church did not have any temporarily or permanently restricted net assets.

c. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. This will affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

d. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Church considers all unrestricted highly liquid investments available for current use with an original maturity of three months or less to be cash equivalents.

e. Advertising

The cost of advertising is expensed at the time of payment.

EVANGEL TEMPLE ASSEMBLY OF GOD

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2010

1. Summary of Significant Accounting Policies (continued)

f. In-Kind Contributions

Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

g. Contributions and Support

Contributions are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence of any donor imposed restrictions.

2. Federal Income Tax

The Church is exempt from federal and state income taxes under provisions of Section 501(C)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been reflected in the accompanying financial statements.

Additionally, the Church qualifies for the charitable contribution deduction Under Section 170(b)(1)(A).

3. Cash Deposits

At December 31, 2010, the Church had deposits in one local bank, all of which were FDIC insured.

4. Concentrations

The Church is located in Fort Smith, Arkansas and most of cash receipts are received from members and non members who live in Fort Smith and the surrounding area.

EVANGEL TEMPLE ASSEMBLY OF GOD

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2010

5. Long-Term Debt

Long-term debt consists of:

As Of December 31, 2010	
First Security, issued March 4, 2009, in the original amount of \$108,000. Payments are made monthly in the amount of \$3,320.10 and include interest of 6.00%.	\$ 35,892
Long-Term Debt	\$ 35,892

Principal is scheduled to mature as follows:

As of December 31,	Principal
2011	\$ 35,892
Total	\$ 35,892

6. Subsequent Events

The Organization has evaluated events and transactions for subsequent events that would impact the financial statements for the year ended December 31, 2010 through March 3, 2011, the date the financial statements were available to be issued. There were no subsequent events that require recognition or disclosure in the financial statements.

DECLARATION

I, Don Hutchings, hereby declare and state as follows:

I am the Senior Pastor of Evangel Temple Assembly of God. I have read the foregoing petition for waiver of closed captioning rules. The facts contained therein are true and correct to the best of my knowledge and belief.

Dated this 25 day of October, 2013.

Don Hutchings
Rev. Don Hutchings, Senior Pastor

C Cheryl Gates
NOTARY

STATE OF Arkansas



Received & inspected

OCT 29 2013

FCC Mail Room

EVANGEL TEMPLE ASSEMBLY OF GOD

AUDITED FINANCIAL STATEMENTS

DECEMBER 31, 2010



PRZYBYSZ
& ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS



PRZYBYSZ

& ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A Professional Corporation

Independent Auditors' Report

To the Board of Directors
Evangel Temple Assembly of God
Fort Smith, Arkansas

We have audited the accompanying statement of financial position of Evangel Temple Assembly of God (a not-for-profit organization) as of December 31, 2010, and the related statements of activities and functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above presents fairly, in all material respects, the financial position of Evangel Temple Assembly of God for the year ended December 31, 2010 and the changes in its net assets and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America

Przybysz & Associates

Przybysz & Associates, CPAs, P.C.

Fort Smith, Arkansas

June 1, 2011

EVANGEL TEMPLE ASSEMBLY OF GOD

STATEMENTS OF FINANCIAL POSITION

AS OF DECEMBER 31, 2010

Assets	
Cash and cash equivalents	\$ 166,753
Prepaid insurance	7,958
Total Current Assets	174,711
Noncurrent Assets	
Capital Assets	
Land	459,900
Buildings	2,545,200
Automobiles	41,864
Furniture and equipment	234,563
Improvements	32,207
Less: accumulated Depreciation	(2,347,044)
Net Capital Assets	966,690
Total Assets	\$ 1,141,401
Liabilities and Net Assets	
Liabilities	
Accounts payable	\$ 12,808
Payroll taxes payable	1,938
Note payable	35,892
Total Liabilities	50,638
Net Assets	
Unrestricted net assets	1,032,873
Temporarily restricted net assets	57,890
Total Net Assets	1,090,763
Total Liabilities and Net Assets	\$ 1,141,401

See accompanying notes to financial statements.

EVANGEL TEMPLE ASSEMBLY OF GOD

STATEMENTS OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2010

	Unrestricted	Temporarily Restricted	Total
Support and Revenue			
Tithe and donations	\$ 766,433	\$ -	\$ 766,433
Program income	-	283,555	283,555
Rental income	800	14,650	15,450
Interest income	2,613	-	2,613
Net assets released from restrictions satisfied by payments	240,315	(240,315)	
Total Unrestricted Support and Revenue	1,010,161	57,890	1,068,051
Expenses			
Program service	842,766	-	842,766
Management and general	176,222	-	176,222
Total Expenses	1,018,988	-	1,018,988
Change in Net Assets	(8,827)	57,890	49,063
Net Assets at Beginning of Year	1,041,700	-	1,041,700
Net Assets at End of Year	\$ 1,032,873	\$ 57,890	\$ 1,090,763

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EVANGEL TEMPLE ASSEMBLY OF GOD

STATEMENTS OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2010			
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EVANGEL TEMPLE ASSEMBLY OF GOD

STATEMENTS OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2010

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EVANGEL TEMPLE ASSEMBLY OF GOD

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2010

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EVANGEL TEMPLE ASSEMBLY OF GOD

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2010

1. Summary of Significant Accounting Policies (continued)

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EVANGEL TEMPLE ASSEMBLY OF GOD

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2010

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