

**NEW LIFE EVANGELISTIC CENTER, INC.**

**FINANCIAL STATEMENTS**

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For the Year Ended December 31, 2013

NEW LIFE EVANGELISTIC CENTER, INC.

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# *Fick, Eggemeyer & Williamson*

**Certified Public Accountants, PC**

  
MEMBERS OF THE  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors  
New Life Evangelistic Center, Inc.  
Saint Louis, Missouri

We have reviewed the accompanying statement of financial position of New Life Evangelistic Center, Inc. as of December 31, 2013, and the related statements of activities and cash flows for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Our review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America. The supplementary information included in the accompanying schedules is presented only for supplementary analysis purposes. However, such information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements taken as a whole.

*Fick, Eggemeyer & Williamson*

Fick, Eggemeyer & Williamson, CPA's  
St. Louis, Missouri  
May 2, 2013

**NEW LIFE EVANGELISTIC CENTER, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**December 31, 2013**

	UNRESTRICTED FUNDS			TEMPORARILY RESTRICTED FUNDS	TOTAL
	GENERAL FUND	CHANNEL 24	PLANT FUND		
<b>ASSETS</b>					
Cash	\$ 83,553	\$ 6,334	\$ -	\$ 5,493	\$ 95,380
Accounts receivable	-	11,297	-	3,609	14,906
Due from other funds	-	-	-	132,763	132,763
Prepaid insurance	7,626	-	-	-	7,626
Property & equipment - net of accumulated depreciation - note 3	-	-	1,875,071	-	1,875,071
<b>TOTAL ASSETS</b>	<b>\$ 91,179</b>	<b>\$ 17,631</b>	<b>\$ 1,875,071</b>	<b>\$ 141,865</b>	<b>\$ 2,125,746</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES:</b>					
Accounts payable	\$ 62,633	\$ 12,521	\$ -	\$ 74,902	\$ 150,056
Payroll & payroll taxes payable	9,168	2,896	-	679	12,743
Notes payable - related parties	-	-	18,000	-	18,000
Note payable	-	-	16,191	-	16,191
Due to other funds	122,650	10,113	-	-	132,763
<b>TOTAL LIABILITIES</b>	<b>194,451</b>	<b>25,530</b>	<b>34,191</b>	<b>75,581</b>	<b>329,753</b>
<b>FUND BALANCES:</b>					
Unrestricted	(103,272)	(7,899)	1,840,880	-	1,729,709
Temporarily restricted	-	-	-	66,284	66,284
<b>TOTAL FUND BALANCES</b>	<b>(103,272)</b>	<b>(7,899)</b>	<b>1,840,880</b>	<b>66,284</b>	<b>1,795,993</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 91,179</b>	<b>\$ 17,631</b>	<b>\$ 1,875,071</b>	<b>\$ 141,865</b>	<b>\$ 2,125,746</b>

See accompanying notes and independent accountant's review report

**NEW LIFE EVANGELISTIC CENTER, INC.**  
**STATEMENT OF ACTIVITIES**  
**For the year ended December 31, 2013**

	UNRESTRICTED FUNDS			TEMPORARILY	TOTAL
	GENERAL FUND	CHANNEL 24	PLANT FUND	RESTRICTED FUNDS	
<b>SUPPORT AND REVENUE</b>					
Contributions	\$ 1,963,173	\$ 8,696	\$ -	\$ 315,622	\$ 2,287,491
Television & radio	-	172,579	-	23,916	196,495
Rental income	10,687	56,814	-	17,550	85,051
In-kind contributions	836,434	-	-	-	836,434
Other income	14,262	-	-	13,078	27,340
<b>Total support and revenue</b>	<b>2,824,556</b>	<b>238,089</b>	<b>-</b>	<b>370,166</b>	<b>3,432,811</b>
<b>EXPENSES</b>					
Program expenses	1,230,945	238,076	423,199	1,022,880	2,915,100
Support services:					
Administration	771,172	116,658	23,642	58,112	969,584
Fundraising	30,978	-	-	-	30,978
<b>Total support services</b>	<b>802,150</b>	<b>116,658</b>	<b>23,642</b>	<b>58,112</b>	<b>1,000,562</b>
<b>TOTAL EXPENSES</b>	<b>2,033,095</b>	<b>354,734</b>	<b>446,841</b>	<b>1,080,992</b>	<b>3,915,662</b>
Excess (deficit) of revenue over expenses before other income and expense	791,461	(116,645)	(446,841)	(710,826)	(482,851)
<b>OTHER INCOME AND EXPENSE</b>					
Gain / (loss) from sale of assets	116,115	-	-	-	116,115
Interest income	244	-	-	-	244
Interest expense	(1,667)	-	-	-	(1,667)
<b>Total other income and expense</b>	<b>114,692</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>114,692</b>
Excess (deficit) of revenue over expenses after other income and expense	906,153	(116,645)	(446,841)	(710,826)	(368,159)
Net transfers between restricted and unrestricted funds	(854,207)	117,151	10,620	726,436	-
<b>FUND BALANCES, beginning of year</b>	<b>(155,218)</b>	<b>(8,405)</b>	<b>2,277,101</b>	<b>50,674</b>	<b>2,164,152</b>
<b>FUND BALANCES, end of year</b>	<b>\$ (103,272)</b>	<b>\$ (7,899)</b>	<b>\$ 1,840,880</b>	<b>\$ 66,284</b>	<b>\$ 1,795,993</b>

See accompanying notes and independent accountant's review report

**NEW LIFE EVANGELISTIC CENTER, INC.  
STATEMENT OF CASH FLOWS**

For the year ended December 31,	2013
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Changes in net assets	\$ (368,159)
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:	
Depreciation	446,841
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable	5,589
(Increase) decrease in due from other funds	6,436
(Increase) decrease in prepaid insurance	3,532
Increase (decrease) in bank overdraft	(32,127)
Increase (decrease) in accounts payable	(26,899)
Increase (decrease) in payroll & payroll taxes payable	522
Increase (decrease) in due to other funds	<u>(6,436)</u>
Net cash provided by (used in) operating activities	<u>29,299</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchases of fixed assets	(66,224)
Loss on asset sales	<u>91,413</u>
Net cash provided by (used in) investing activities	<u>25,189</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
Principal payments	(70,000)
Proceeds from borrowings	<u>34,191</u>
Net cash provided by (used in) financing activities	<u>(35,809)</u>
Net increase (decrease) in cash and cash equivalents	18,679
Cash and cash equivalents - beginning of year	<u>76,701</u>
Cash and cash equivalents - end of year	<u><u>\$ 95,380</u></u>
Supplemental cash flow information:	
Cash paid during the year for interest	\$ 1,667

See accompanying notes and independent accountant's review report

**NEW LIFE EVANGELISTIC CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Nature of Organization

New Life Evangelistic Center, Inc. is organized as an inter-denominational church dedicated to Christian and charitable purposes. The ministry is incorporated in Missouri, Illinois, and Arkansas. New Life Evangelistic Center conducts regular worship services and bible studies and ministers through the love of Jesus Christ by reaching out to the poor, homeless, elderly, unemployed, incarcerated persons and their families, and to other dispossessed persons. The ministry provides emergency shelter, free food and clothing, assistance to persons seeking affordable housing, utility assistance, training programs in communications and human services skills, direct help when disasters occur, and worldwide missions support. The ministry also operates the Here's Help Network of eight television stations (one full power station, KNLC, Channel 24 in St. Louis, Missouri, and seven low power TV stations) and twelve radio stations serving communities in Missouri, Illinois, and Arkansas. This network broadcasts the ministry's own programs, receives revenue for broadcast time from other ministries devoted to spreading the Gospel of Jesus Christ, and receives some advertising revenue.

Basis of Accounting

The financial statements of New Life Evangelistic Center, Inc. have been prepared on an accrual basis. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Use of Estimates in Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and 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 those estimates.

Donated Services

Certain program staff services, including officers and directors of New Life Evangelistic Center, Inc. are performed by volunteer workers. No amounts have been recognized in the statement of activities because the criteria for recognition have not been satisfied.

Promises to Give

Contributions and grants are recognized when the donor makes a promise to give to the ministry that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily restricted net assets. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. At this time New Life Evangelistic Center, Inc. does not have any contributions restricted in regards to time.

Basis of Presentation

The Ministry's financial statement presentation complies with the recommendations of the Financial Accounting Standards Board. The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

**NEW LIFE EVANGELISTIC CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

Unrestricted Net Assets - represent resources over which the Board of Directors has unlimited discretionary control to carry out the activities of the Ministry in accordance with the Articles of Incorporation and By-Laws.

Temporarily Restricted Net Assets - represent resources whose use is limited by donor-imposed restrictions that will be met either by actions of the Ministry or by the passage of time.

Permanently Restricted Net Assets - are subject to donor-imposed stipulations that the net assets be retained and invested permanently. The Ministry presently has no permanently restricted net assets.

Income Taxes

The Ministry is exempt from income taxes pursuant to section 501 (c)(3) of the Internal Revenue Service Code. Therefore, no provision is made for taxes on income.

The Ministry adopted the provisions of Accounting for Uncertainty in Income Taxes on January 1, 2011. The adoption of that guidance resulted in no change to the financial statements for prior periods. As of December 31, 2013, no amounts have been recognized for uncertain tax positions.

In-Kind Contributions

Contributions of donated noncash assets are recorded at their fair value in the period received. For the year ended December 31, 2013, the following in-kind contributions were recognized:

Donated Food	\$ 564,794
Donated Clothing	170,163
Other In-Kind Donations	<u>101,477</u>
Total	<u>\$ 836,434</u>

Fixed Assets and Depreciation

Fixed assets are recorded at cost or, in the case of donated property, at their estimated fair market value at the date of receipt. Depreciation is calculated using the straight-line method and the estimated useful lives of the assets, which range from five to forty years. Depreciation expense for the year ended December 31, 2013 was \$446,841. Expenditures for repairs and maintenance are charged to operating expense as incurred.

**Note 2 - TRANSFERS**

Transfers to Temporarily Restricted Net Assets from Unrestricted Net Assets represent expenses for Temporarily Restricted programs that were paid by Unrestricted programs. Transfers to Temporarily Restricted Net Assets from Unrestricted Net Assets - Channel 24 represent the amount of broadcast revenue that was transferred from Channel 24 for the following Temporarily Restricted programs: Homeless Express Network, Missions Fund, MORE Energy, Homeless Shelter and Needy Assistance.



**NEW LIFE EVANGELISTIC CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

**Note 3 - PROPERTY AND EQUIPMENT**

A summary of property and equipment follows:

	<b>Beginning</b>			<b>Ending</b>
	<b><u>Balances</u></b>	<b><u>Increases</u></b>	<b><u>Decreases</u></b>	<b><u>Balances</u></b>
Land	\$ 595,648	\$ -	\$ 72,804	\$ 522,844
Land improvements	141,379	-	-	141,379
Buildings	2,683,470	-	63,461	2,620,009
Building improvements	1,082,462	-	-	1,082,462
Communication equipment	7,991,146	16,645	-	8,007,791
Vehicles	177,568	32,229	32,001	177,796
Office furniture and equipment	398,181	17,350	-	415,531
Farm improvements & livestock	33,530	-	-	33,530
Tools and implements	11,718	-	-	11,718
Alternative energy equipment	25,637	-	-	25,637
Total	<u>13,140,739</u>	<u>66,224</u>	<u>168,266</u>	<u>13,038,697</u>
Less: accumulated depreciation	10,793,638	446,841	76,853	11,163,626
Net fixed assets	<u>2,347,101</u>	<u>(380,617)</u>	<u>91,413</u>	<u>1,875,071</u>

**Note 4 - OPERATING LEASES**

The Ministry has entered into the following operating leases:

- A. The roof and penthouse space for KNLC's Microwave Tower equipment is leased on a month to month basis with Locust Properties, LLC. since August 2010. The present rent is \$1,250 per month.
- B. In March of 1994, New Life Evangelistic Center assumed a lease agreement with Verizon Communications for the rental of a microwave tower in Springfield, Missouri. The present rent is \$1,435 per month and increases 5% in June of each year.
- C. In 2010, the Ministry entered into a five year lease with SBA Structures Inc. for the rental of tower space in Joplin, Missouri. The present rent is \$493 per month.
- D. In November 2012, the Ministry entered into a lease agreement with Pitney Bowes for the rental of a postage machine meter located in St. Louis. The present rent is \$528 per quarter.
- E. In 2013, the Ministry entered into a lease agreement with Pitney Bowes for the rental of a postage machine meter located in New Bloomfield. The present rent is \$90 per quarter and the lease expires July 20, 2016.
- F. In December 2008, the Ministry entered into a five year lease agreement with Xerox for the rental of a copier located in New Bloomfield and expires in January 2014. The present rent is \$122 per month.

**NEW LIFE EVANGELISTIC CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

**Note 4 - OPERATING LEASES - continued**

- G. In September 2013, the Ministry entered into a lease with National Public Radio for the rental of satellite transponder service. The present rent is \$6,000 per month (\$4,440 for television \$1,560 for radio) and the lease expires November 2016.
- H. In October 2003, the Ministry entered into a lease agreement with an individual for the rental of a free store in Iberia, MO. The present rent is \$200 per month.
- I. In August 2005, the Ministry entered into a lease agreement with an individual for the rental of a free store in Berryville, AR. The present rent is \$350 per month.
- J. In May 2013, the Ministry entered into a one year lease with Promenade Plastics, Inc. to lease the following properties: 1612-1614 Vandeventer Ave, 4345-4346 McRee Ave, 4348 McRee Ave and 4415 Lafayette Ave in the City of St. Louis, Missouri. The lease term began May 1, 2013 and ends April 2014. The amount of the lease was \$1.
- K. In March 2013, the Ministry entered into a five year lease with Da-Com Corporation for the rental of two Toshiba color copiers located in St. Louis. The present rent is \$386 per month and the lease expires in March 2018.
- L. In March 2013, the Ministry entered into a five year lease agreement with Da-Com for a maintenance agreement on two Toshiba color copiers located in St. Louis. The present agreement is \$396 per quarter.
- M. In April 2013, the Ministry entered into a two year lease with SFM Entertainment for the license to air "The Real McCoy's" on Channel 24.1. The present lease was divided into two payments of \$3,900 with the first payment made upon signing of the contract and the final payment of \$3,900 paid by July 1, 2013.
- N. In April 2013, the Ministry entered into a two year lease with SFM Entertainment for the license to air "The Adventures of Jim Bowie" on Channel 24.1. The present lease was paid in full upon signing of the agreement in the amount of \$3,800.
- O. In April of 2013, the Ministry entered into a lease agreement with Central Parking Systems to lease 9 employee parking spots. The term of the lease is month to month and the present rent is \$585 per month.
- P. In October 2013, the Ministry entered into a one year agreement with CommWorld for a maintenance agreement on the phone system located in St. Louis. The agreement is \$2,000 per annum.
- Q. In 2013, the Ministry entered into barter agreements with multiple entities to air programming on channel 24. The terms vary from six months to two years.
- R. In June 2013, the Ministry entered into a one year lease agreement with Lamar Sign for advertising at bus stops. The present rent is \$2,070 per month and expires in May 2014.

**NEW LIFE EVANGELISTIC CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

**Note 4 - OPERATING LEASES - continued**

- S. In December 2009, the Ministry entered into an agreement with Cybercon to house the webserver. The lease term is month to month and the present rent is \$198 per month.
- T. In September 2013, the Ministry entered into a lease agreement with ACF Alarm Company for fire and security alarm service at NLEC Overland. The lease term is 60 months and the present lease is \$936 per month.

**Note 5 - NOTES PAYABLE AND NOTES PAYABLE - RELATED PARTIES**

Note payable to Toyota Financial. The purpose of the loan was to purchase an automobile for the Ministry. The note carries 4.1% interest and is payable over 60 payments maturing January 2019. The balance as of December 31, 2013 was \$16,191.

Note payable to a related party individual. The purpose of the loan was to provide temporary cash flows for the Ministry. The note carries 0% interest and is payable on demand. The balance as of December 31, 2013 was \$8,000.

Note payable to a related party individual. The purpose of the loan was to purchase an automobile for the Ministry. The note carries 0% interest and is payable on demand. The balance as of December 31, 2013 was \$2,000.

Note payable to a related party individual. The purpose of the loan was to provide temporary cash flows for the Ministry. The note carries 0% interest and is payable on demand. The balance as of December 31, 2013 was \$8,000.

Future maturities of long term debt are as follows:

December 31, 2014	\$ 20,705
2015	3,097
2016	3,227
2017	3,361
2018	3,502
2019	299
	\$ 34,191

**Note 6 - SUBSEQUENT EVENTS**

Management has evaluated subsequent events through April 29, 2014, the date which the financial statements were available for issue and have noted the following subsequent event. In March 2014, the Ministry entered into a one year lease with Carsey Werner Distribution for the license to air "A Different World" on Channel 24.1. The present lease calls for ten monthly payments of \$1,872 until the lease is paid in full.

NEW LIFE EVANGELISTIC CENTER, INC  
 SUPPLEMENTARY INFORMATION - STATEMENT OF ACTIVITIES - BY FUND  
 For the year ended December 31, 2013

	GENERAL FUND	HOMELESS SHELTER	NEEDY ASSISTANCE	MISSIONS SUPPORT	HOMELESS EXPRESS NETWORK	MORE	CHANNEL 24	PLANT	TOTAL
<b>SUPPORT AND REVENUE</b>									
PERSONAL CONTRIBUTIONS	\$ 1,403,400	\$ 113,579	\$ 57,966	\$ 97,836	\$ 670	\$ 1,000	\$ 7,088	\$ -	\$ 1,681,539
GROUP CONTRIBUTIONS	45,600	3,880	460	1,015	-	-	1,600	-	52,555
WILLS, ESTATES, BEQUESTS	434,619	-	-	-	-	-	-	-	434,619
FOUNDATION CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
COMPANY CONTRIBUTIONS	62,839	675	550	37,245	-	-	-	-	101,309
ANONYMOUS CONTRIBUTIONS	16,715	147	240	91	-	-	8	-	17,469
TELEVISION & RADIO-MINISTRY	-	-	-	-	23,916	-	172,579	-	196,495
RENTAL INCOME	10,687	-	-	-	17,550	-	56,814	-	85,051
OTHER	14,262	235	917	-	126	8,729	-	-	24,269
TAPE SALES	-	-	-	-	-	-	-	-	3,071
GRANT INCOME	-	-	-	-	-	-	-	-	-
IN KIND CONTRIBUTIONS	836,434	-	-	-	-	-	-	-	836,434
<b>TOTAL SUPPORT AND REVENUE</b>	<b>2,824,556</b>	<b>118,516</b>	<b>60,133</b>	<b>136,187</b>	<b>42,262</b>	<b>13,068</b>	<b>238,089</b>	<b>-</b>	<b>3,432,811</b>
<b>EXPENSES</b>									
PROGRAM EXPENSES									
SALARIES	122,671	-	-	-	-	9,036	56,277	-	187,984
PAYROLL TAX EXPENSE	16,691	-	-	-	-	1,382	4,721	-	22,794
UTILITIES	143,711	108,871	-	-	115,136	-	91,939	-	459,657
BUILDING MAINTENANCE & REPAIR	19,749	23,695	-	-	-	605	-	-	46,049
VEHICLE MAINTENANCE & REPAIR	14,081	-	-	-	-	430	-	-	14,511
TRANSPORTATION	42,400	-	-	-	-	-	-	-	42,400
EQUIPMENT RENTALS	27,199	-	-	-	-	-	-	-	27,199
SECURITY	858	14,679	-	-	-	-	1,194	-	16,395
MEDICAL	2,525	-	-	-	-	-	858	-	2,525
FOOD	11,850	20,127	-	-	-	-	-	-	31,977
IN KIND FOOD EXPENSE	564,794	-	-	-	-	-	-	-	564,794
IN KIND CLOTHING EXPENSE	170,163	-	-	-	-	-	-	-	170,163
IN KIND OTHER EXPENSE	92,615	-	-	-	-	-	-	-	92,615
TRANSPORTATION GRANTS	-	-	67,516	-	-	-	-	-	67,516
UTILITY GRANTS	-	-	24,381	-	-	-	-	-	24,381
RENT GRANTS	-	-	6,399	-	-	-	-	-	6,399
MEDICAL GRANTS	-	-	5,034	-	-	-	-	-	5,034
FUNERAL EXPENSE GRANTS	-	-	1,836	-	-	-	-	-	1,836
CLOTHING GRANTS	-	-	2,039	-	-	-	-	-	2,039
OTHER GRANTS	-	-	4,645	-	-	-	-	-	4,645
RENT	137	5,560	-	-	-	-	1,100	-	6,797
DONATIONS - FOREIGN MISSIONS	-	-	-	256,200	-	-	-	-	256,200
DONATIONS - USA	-	-	-	64,600	-	-	-	-	64,600
ALTERNATIVE ENERGY	-	-	-	-	-	15,085	-	-	15,085
BROADCAST SUPPLIES	-	-	-	-	1,182	-	9,277	-	10,459
TV EQUIPMENT M & R	-	-	-	-	5,541	-	467	-	6,008
LEGAL AND PROFESSIONAL	-	3,742	-	-	15,803	2,166	4,443	-	26,154
ENGINEERING EXPENSE	-	-	-	-	63,910	-	22,447	-	86,357
FREIGHT	-	-	-	-	-	-	3,439	-	3,439
STAFF NEEDS	-	28,380	-	-	-	-	-	-	28,380
TAX AND LICENSES	-	-	-	-	40,412	-	11,583	-	51,995
LIVESTOCK FEED AND CARE	1,501	-	-	-	-	-	-	-	1,501
LEASE PAYMENTS/LEASES	-	-	-	-	112,488	-	30,331	-	142,819
DEPRECIATION-HOMELESS SHELTER	-	-	-	-	-	-	-	61,088	61,088
DEPRECIATION-HOUSING & BUILDING	-	-	-	-	-	-	-	10,372	10,372
DEPRECIATION-ENERGY FUND	-	-	-	-	-	-	-	3,000	3,000
DEPRECIATION-FLOOD RELIEF	-	-	-	-	-	-	-	1,597	1,597
DEPRECIATION-CHANNEL 24	-	-	-	-	-	-	-	136,755	136,755
DEPRECIATION-GENERAL FUND	-	-	-	-	-	-	-	23,642	23,642
DEPRECIATION-HOMELESS EXPRESS	-	-	-	-	-	-	-	186,745	186,745
<b>TOTAL PROGRAM EXPENSES</b>	<b>1,230,945</b>	<b>207,054</b>	<b>111,850</b>	<b>320,800</b>	<b>354,472</b>	<b>28,704</b>	<b>238,076</b>	<b>423,199</b>	<b>2,915,100</b>

**SUPPLEMENTARY INFORMATION - STATEMENT OF ACTIVITIES - BY FUND**  
For the year ended December 31, 2013

	GENERAL FUND	HOMELESS SHELTER	NEEDY ASSISTANCE	MISSIONS SUPPORT	HOMELESS EXPRESS NETWORK	MORE	CHANNEL 24	PLANT	TOTAL
<b>SUPPORT SERVICES:</b>									
ADMINISTRATIVE EXPENSES									
POSTAGE AND LABELS	44,970	-	-	-	-	-	-	-	44,970
SALARIES	184,006	-	-	-	-	13,553	84,415	-	281,974
PAYROLL TAX EXPENSE	4,173	-	-	-	-	346	1,180	-	5,699
OFFICE SUPPLIES	64,742	-	-	-	-	-	-	-	64,742
UTILITIES	34,520	-	-	-	-	-	-	-	34,520
ENGINEERING EXPENSE	-	-	-	-	15,977	-	5,612	-	21,589
LEGAL & PROFESSIONAL	114,513	-	-	-	-	-	-	-	114,513
ORGANIZATIONAL DUES	125	-	-	-	-	-	-	-	125
INSURANCE	76,971	-	-	-	200	-	-	-	77,171
STAFF NEEDS	1,906	-	-	-	-	-	-	-	1,906
LITERATURE AND EDUCATION	6,128	-	-	-	-	96	-	-	6,224
TRAVEL AND SEMINAR	10,860	-	-	-	-	-	-	-	10,860
BUILDING MAINTENANCE & REPAIR	65,755	-	-	-	-	-	-	-	65,755
VEHICLE MAINTENANCE & REPAIR	1,565	-	-	-	-	-	-	-	1,565
OFFICE EQUIPMENT MAINT & REPAIR	16,728	-	-	-	-	-	-	-	16,728
TRANSPORTATION	4,711	-	-	-	-	-	-	-	4,711
MISCELLANEOUS	39,970	240	-	-	-	-	-	-	40,480
DUES AND SUBSCRIPTIONS	-	-	-	-	2,225	-	270	-	2,495
TAXES AND LICENSES	33,892	-	-	-	-	466	-	-	34,358
OTHER MAINTENANCE & REPAIR	-	-	-	-	9,782	-	3,361	-	13,143
ADVERTISING	22,829	-	-	-	-	-	405	-	23,234
STAFF GIFTS	42,808	550	-	-	13,845	562	21,415	-	79,180
DEPRECIATION-GENERAL FUND	-	-	-	-	-	-	-	23,642	23,642
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>771,172</b>	<b>790</b>	<b>-</b>	<b>-</b>	<b>42,029</b>	<b>15,293</b>	<b>116,658</b>	<b>23,642</b>	<b>969,584</b>
FUNDRAISING EXPENSES	4,739	-	-	-	-	-	-	-	4,739
FUNDRAISING EXPENSE	26,239	-	-	-	-	-	-	-	26,239
PRINTING	30,978	-	-	-	-	-	-	-	30,978
<b>TOTAL FUNDRAISING EXPENSES</b>	<b>2,033,095</b>	<b>207,844</b>	<b>111,850</b>	<b>320,800</b>	<b>396,501</b>	<b>43,997</b>	<b>354,734</b>	<b>446,841</b>	<b>3,915,662</b>
<b>EXCESS (DEFICIT) OF SUPPORT AND REVENUE OVER EXPENSES BEFORE OTHER INCOME AND EXPENSE</b>	<b>791,461</b>	<b>(89,328)</b>	<b>(51,717)</b>	<b>(184,613)</b>	<b>(354,239)</b>	<b>(30,929)</b>	<b>(116,645)</b>	<b>(446,841)</b>	<b>(482,851)</b>
<b>OTHER INCOME AND EXPENSE</b>									
OTHER INCOME AND EXPENSE	116,115	-	-	-	-	-	-	-	116,115
GAIN/LOSS FROM ASSET SALE	244	-	-	-	-	-	-	-	244
INTEREST INCOME	(1,667)	-	-	-	-	-	-	-	(1,667)
<b>TOTAL OTHER INCOME AND EXPENSE</b>	<b>114,692</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>114,692</b>
<b>EXCESS (DEFICIT) OF REVENUE OVER EXPENSES AFTER OTHER INC &amp; EXP</b>	<b>906,153</b>	<b>(89,328)</b>	<b>(51,717)</b>	<b>(184,613)</b>	<b>(354,239)</b>	<b>(30,929)</b>	<b>(116,645)</b>	<b>(446,841)</b>	<b>(368,159)</b>
TRANSFERS FROM PLANT	6,025	-	-	-	(16,645)	-	-	10,620	-
APPROPRIATIONS	(860,232)	81,520	43,743	182,657	342,833	30,099	179,380	-	-
APPROPRIATIONS - TITHING	-	-	6,410	10,357	45,462	-	(62,229)	-	-
FUND BALANCES, BEGINNING	(155,218)	49,355	16,221	13,193	(29,457)	1,362	(8,405)	2,277,101	2,164,152
<b>FUND BALANCES, ENDING</b>	<b>(103,272)</b>	<b>\$ 41,547</b>	<b>\$ 14,657</b>	<b>\$ 21,594</b>	<b>\$ (12,046)</b>	<b>\$ 532</b>	<b>\$ (7,899)</b>	<b>\$ 1,840,880</b>	<b>\$ 1,795,993</b>