

Form 990

OMB No 1545-0047

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2004

Open to Public Inspection

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2004 calendar year, or tax year beginning 7/01/04, and ending 6/30/05

B Check if applicable: X Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: CHRISTIAN PRISON MINISTRIES, INC. D Employer identification no. 59-1711323. E Telephone number 407-291-1500. F Accounting method: X Cash.

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? No.

G Website: www.bridgesofamerica.org

J Organization type: 501(c)(3)

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

H(b) If "Yes," enter number of affiliates

H(c) Are all affiliates included? No

(If "No," att a list See instr)

H(d) Is this a separate return filed by an organization covered by a group ruling? No

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: 2,632,190

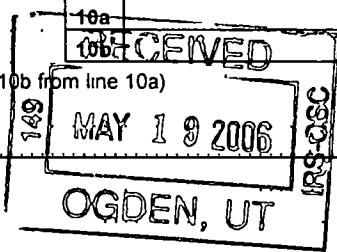
I Group Exemption Number

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

Table with 21 rows and 4 columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6a Gross rents; 6b Less rental expenses; 6c Net rental income or (loss); 7 Other investment income; 8a Gross amount from sales of assets other than inventory; 8b Less cost or other basis and sales expenses; 8c Gain or (loss); 8d Net gain or (loss); 9 Special events and activities; 9a Gross revenue; 9b Less direct expenses other than fundraising expenses; 9c Net income or (loss) from special events; 10a Gross sales of inventory, less returns and allowances; 10b Less cost of goods sold; 10c Gross profit or (loss) from sales of inventory; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

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Part II Statement of Functional Expenses

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See page 22 of the instructions)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising	
22	Grants and allocations (attach schedule) (cash \$ _____ non-cash \$ _____)	22				
23	Specific assistance to individuals	23				
24	Benefits paid to or for members	24				
25	Compensation of officers, directors, etc	25				
26	Other salaries and wages	26	92,188	13,829	78,359	
27	Pension plan contributions	27				
28	Other employee benefits	28				
29	Payroll taxes	29	6,130	919	5,211	
30	Professional fundraising fees	30				
31	Accounting fees	31	66,750		66,750	
32	Legal fees	32	21,831		21,831	
33	Supplies	33				
34	Telephone	34	6,341	6,341		
35	Postage and shipping	35				
36	Occupancy	36				
37	Equipment rental and maintenance	37	11,528	11,528		
38	Printing and publications	38				
39	Travel	39	2,744	2,744		
40	Conferences, conventions, and meetings	40				
41	Interest	41	184,696	184,696		
42	Depreciation, depletion, etc (attach schedule)	42	269,415	269,415		
43	Other expenses not covered above (itemize) a	43a				
	b See Statement 5	43b	559,979	532,977	27,002	
	c	43c				
	d	43d				
	e	43e				
44	Total functional expenses (add lines 22 - 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	1,221,602	1,022,449	199,153	0

Joint Costs. Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____, (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See page 25 of the instructions.)

What is the organization's primary exempt purpose?

See Statement 6

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others)

Program Service Expenses
(Required for 501(c)(3) & (4) orgs. & 4947(a)(1) trusts, but optional for others.)

a	See Statement 7	(Grants and allocations \$ _____)	664,592
b	EVANGELISM & MISSIONS - SUPPORT FOR PROGRAMS OF REHABILITATION AND COUNSELING ON STATE, NATIONAL, AND INTERNATIONAL LEVEL.	(Grants and allocations \$ _____)	357,857
c		(Grants and allocations \$ _____)	
d		(Grants and allocations \$ _____)	
e	Other program services (attach schedule)	(Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)		1,022,449

Part IV Balance Sheets (See page 25 of the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only			(A) Beginning of year		(B) End of year
45	Cash-non-interest-bearing		1,002,111	45	448,322
46	Savings and temporary cash investments			46	
47a	Accounts receivable	14,000			
b	Less: allowance for doubtful accounts		345,699	47c	14,000
48a	Pledges receivable				
b	Less: allowance for doubtful accounts			48c	
49	Grants receivable			49	
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		776,345	50	309,559
51a	Other notes and loans receivable (attach schedule)				
b	Less: allowance for doubtful accounts			51c	
52	Inventories for sale or use			52	
53	Prepaid expenses and deferred charges		49,267	53	
54	Investments-securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54	
55a	Investments-land, buildings, and equipment basis	1,678,484			
b	Less: accumulated depreciation (attach schedule) See Statement 8	68,182	1,621,203	55c	1,610,302
56	Investments-other (attach schedule) See Stmt 9		100,000	56	100,000
57a	Land, buildings, and equipment basis	8,997,852			
b	Less: accumulated depreciation (attach schedule) See Statement 10	2,198,220	6,962,191	57c	6,799,632
58	Other assets (describe See Statement 11)		321,048	58	2,093,006
59	Total assets (add lines 45 through 58) (must equal line 74)		11,177,864	59	11,374,821
60	Accounts payable and accrued expenses		9,977	60	5,710
61	Grants payable			61	
62	Deferred revenue			62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)			63	
64a	Tax-exempt bond liabilities (attach schedule)		4,535,000	64a	4,535,000
b	Mortgages and other notes payable (attach schedule)			64b	
65	Other liabilities (describe See Statement 12)		1,786,456	65	1,549,630
66	Total liabilities (add lines 60 through 65)		6,331,433	66	6,090,340
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
67	Unrestricted		4,846,431	67	5,284,481
68	Temporarily restricted			68	
69	Permanently restricted			69	
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
70	Capital stock, trust principal, or current funds			70	
71	Paid-in or capital surplus, or land, building, and equipment fund			71	
72	Retained earnings, endowment, accumulated income, or other funds			72	
73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		4,846,431	73	5,284,481
74	Total liabilities and net assets / fund balances (add lines 66 and 73)		11,177,864	74	11,374,821

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 27 of the instructions.)

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total revenue, gains, and other support per audited financial statements	a	2,607,806
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify) See Stmt 13		
	\$ 38,070		
	Add amounts on lines (1) through (4)	b	38,070
c	Line a minus line b	c	2,569,736
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	\$		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	2,569,736

a	Total expenses and losses per audited financial statements	a	2,172,000
b	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify) See Stmt 14		
	\$ 38,070		
	Add amounts on lines (1) through (4)	b	38,070
c	Line a minus line b	c	2,133,930
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	\$		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	2,133,930

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see page 27 of the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contrib to employee benefit plans & deferred compensation	(E) Expense account and other allowances
FRANK COSTANTINO 2001 MERCY DRIVE ORLANDO FL 32808	PRESIDENT	0	0	0
EDWARD POITRAS 27 LAKE HAMILTON HAINES CIT FL	VICE-PRES	0	0	0
GRADY MCMURTRY 4698 HALL RD ORLANDO FL 32817	SECRETARY	0	0	0
DONALD BROWN 6235 WHIP-O-WILL LN ST. CLOUD FL	TREASURER	0	0	0
BEN HARRISON PO BOX 418 KILLARNEY FL 34740	DIRECTOR	0	0	0
LORI COSTANTINO-BROWN 5519 BAYSIDE DR ORLANDO FL 32819	DIRECTOR	0	0	0

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
If "Yes," attach schedule-see page 28 of the instructions **See Statement 15**

Part VI Other Information (See page 28 of the instructions.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		<input checked="" type="checkbox"/>
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		<input checked="" type="checkbox"/>
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	<input checked="" type="checkbox"/>	
b	If "Yes," has it filed a tax return on Form 990-T for this year?	<input checked="" type="checkbox"/>	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		<input checked="" type="checkbox"/>
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	<input checked="" type="checkbox"/>	
b	If "Yes," enter the name of the organization See Statement 16 and check whether it is <input checked="" type="checkbox"/> exempt or <input checked="" type="checkbox"/> nonexempt		
81a	Enter direct and indirect political expenditures See line 81 instructions		
b	Did the organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	<input checked="" type="checkbox"/>	
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III) See Stmt 17		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	<input checked="" type="checkbox"/>	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	N/A	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	N/A	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	N/A	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	N/A	
c	Dues, assessments, and similar amounts from members		
d	Section 162(e) lobbying and political expenditures		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	
86	501(c)(7) orgs Enter. a Initiation fees and capital contributions included on line 12		
b	Gross receipts, included on line 12, for public use of club facilities		
87	501(c)(12) orgs Enter. a Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		<input checked="" type="checkbox"/>
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>0</u> ; section 4912 <u>0</u> ; section 4955 <u>0</u>		
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		<input checked="" type="checkbox"/>
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		<u>0</u>
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		<u>0</u>
90a	List the states with which a copy of this return is filed FL		
b	Number of employees employed in the pay period that includes March 12, 2004 (See instructions)		<u>7</u>
91	The books are in care of LORI COSTANTINO-BROWN Located at ORLANDO, FL		
	Telephone no 407-291-1500 ZIP + 4 32808		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year		<input type="checkbox"/>

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions)

	Unrelated business income		Excluded by sec 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
Note: Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a RENTAL INCOME					1,656,662
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	62,677	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property	531120	-8,282			
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					50,616
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b OTHER INCOME					5,903
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		-8,282		62,677	1,713,181
105 Total (add line 104, columns (B), (D), and (E))					1,767,576

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	See Statement 18

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including attachments, and believe it is true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer: *Lori Costantino-Brown*

Type or print name and title: **LORI Costantino-Brown**

Paid Preparer's Use Only

Preparer's signature: *James E. Guse*

Firm's name (or yours if self-employed): **Borchek & Gase, LLC**

address, and ZIP + 4: **280 West Canton Ave
Winter Park, FL 32789**

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

2004

Department of the Treasury
Internal Revenue Service

Supplementary Information-(See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Employer identification number

CHRISTIAN PRISON MINISTRIES, INC.

59-1711323

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to empl ben plans & deferred comp	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000 ▶				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
THE WINDSOR GROUP 501 E. TENNESSEE ST. TALLAHASSEE FL 32308	CONSULTING SERVICES	52,688
Total number of others receiving over \$50,000 for professional services ▶	0	

For Paperwork Reduction Act Notice, see the instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990 or 990-EZ) 2004

Part III Statements About Activities (See page 2 of the instructions.)

		Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities		X
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)		
a	Sale, exchange, or leasing of property?	2a	X
b	Lending of money or other extension of credit?	2b	X
c	Furnishing of goods, services, or facilities?	2c	X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? See Part V, Form 990	2d	X
e	Transfer of any part of its income or assets?	2e	X
3a	Do you make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a	X
b	Do you have a section 403(b) annuity plan for your employees?	3b	X
4a	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only **ONE** applicable box)

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state ►**
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc , functions-subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	1,725,585	106,185	2,140	4,875	1,838,785
16 Membership fees received					0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	1,171,533	1,274,650	1,554,626	1,506,847	5,507,656
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	6,673	11,513	14,753	6,618	39,557
19 Net income from unrelated business activities not included in line 18	-13,409	10,670	-821	14,775	11,215
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets Stmt 19		58,432	1,023	32,733	92,188
23 Total of lines 15 through 22	2,890,382	1,461,450	1,571,721	1,565,848	7,489,401
24 Line 23 minus line 17	1,718,849	186,800	17,095	59,001	1,981,745
25 Enter 1% of line 23	28,904	14,615	15,717	15,658	

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24	▶	26a	0
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts	▶	26b	
c Total support for section 509(a)(1) test: Enter line 24, column (e)	▶	26c	
d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____	▶	26d	
e Public support (line 26c minus line 26d total)	▶	26e	
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	▶	26f	%

27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person " Do not file this list with your return. Enter the sum of such amounts for each year	(2003)	(2002)	(2001)	(2000)
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:	(2003)	(2002)	(2001)	(2000)
c Add Amounts from column (e) for lines 15 <u>1,838,785</u> 16 _____ 17 <u>5,507,656</u> 20 _____ 21 _____	▶	27c	7,346,441	
d Add Line 27a total _____ and line 27b total _____	▶	27d		
e Public support (line 27c total minus line 27d total)	▶	27e	7,346,441	
f Total support for section 509(a)(2) test Enter amount from line 23, column (e) ▶	27f	7,489,401		
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	▶	27g	98.0912 %	
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	▶	27h	0.5282 %	

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return. Do not include these grants in line 15

Part V Private School Questionnaire (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		N/A	Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?			
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?			
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)			
32	Does the organization maintain the following.			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement.)			
33	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement)			
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b		
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4.05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768) **N/A**

Check **a** if the organization belongs to an affiliated group Check **b** if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred.)

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount Enter the amount from the following table-		
If the amount on line 40 is- The lobbying nontaxable amount is-		
Not over \$500,000 20% of the amount on line 40		
Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000	41	
Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000 \$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below)

See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.) **N/A**

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h.)

Yes	No	Amount

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Form **4562**

Depreciation and Amortization

OMB No 1545-0172

Department of the Treasury
Internal Revenue Service

(Including Information on Listed Property)

2004

▶ See separate instructions. ▶ Attach to your tax return.

Attachment
Sequence No **67**

Name(s) shown on return

CHRISTIAN PRISON MINISTRIES, INC.

Identifying number
59-1711323

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount See page 2 of the instructions for a higher limit for certain businesses	1	102,000
2 Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	410,000
4 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see page 3 of the instructions	5	

(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		
7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7		8
9 Tentative deduction Enter the smaller of line 5 or line 8		9
10 Carryover of disallowed deduction from line 13 of your 2003 Form 4562		10
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)		11
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11		12
13 Carryover of disallowed deduction to 2005 Add lines 9 and 10, less line 12	▶ 13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14 Special depreciation allowance for qualified prop (other than listed prop) placed in service during the tax year (see pg 3 of the instructions)	14	46,183
15 Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16 Other depreciation (including ACRS) (see page 4 of the instructions)	16	174,999

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2004	17	29,470
18 If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B-Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		32,672	5.0	HY	200DB	6,535
c 7-year property		25,673	7.0	HY	200DB	3,667
d 10-year property						
e 15-year property		9,700	15.0	HY	S/L	324
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property	8/02/04	4,000	39 yrs.	MM	S/L	90
				MM	S/L	

Section C-Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 8 of the instructions)

21 Listed property Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return. Partnerships and S corporations-see instr	22	261,268
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2004)

DAA

There are no amounts for Page 2

CHRISTIAN PRISON MINISTRIES, INC. 59-1711323

Form 4562 (2004)

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A-Depreciation and Other Information (Caution: See page 9 of the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed?		Yes	No	24b If "Yes," is the evidence written?		Yes	No	
(a) Type of prop (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions)							25	
26 Property used more than 50% in a qualified business use (see page 8 of the instructions):								
		%						
		%						
27 Property used 50% or less in a qualified business use (see page 8 of the instructions):								
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1								29

Section B-Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a)		(b)		(c)		(d)		(e)		(f)	
	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4	Vehicle 5	Vehicle 6						
30 Total business/investment miles driven during the year (do not include commuting miles-See page 2 of the instructions)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C-Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 10 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year	
42 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions)						
43 Amortization of costs that began before your 2004 tax year					43	0
44 Total. Add amounts in column (f). See page 12 of the instructions for where to report					44	

Federal Statements**Statement 1 - Form 990, Part I, Line 6b - Rental Expenses**

<u>Description</u>	<u>Deduction</u>
2001 MERCY DRIVE	
Interest	6,426
Insurance	685
Repairs	4,888
PROPERTY TAX	2,622
SALES TAX	1,234
PAYROLL TAX	189
Depreciation	1,365
SALARIES & WAGES	2,473
206 PILAKALAHA	
Interest	10,210
Insurance	389
Repairs	332
PROPERTY TAX	553
SALES TAX	702
PAYROLL TAX	317
Depreciation	1,542
SALARIES & WAGES	4,143
Total	<u>38,070</u>

Federal Statements

Statement 2 - Form 990, Part I, Line 8c - Sale of Assets Other Than Inventory - Other

Desc	How Rec'd	Whom Sold	Date Acquired	Date Sold	Sale Price	Cost & Expense	Deprec	Gain/-Loss
RESIDNECE # 3								
	Purchase		2/29/88	4/28/05	\$ 75,000	\$ 43,026	\$ 18,642	\$ 50,616
Total					<u>\$ 75,000</u>	<u>\$ 43,026</u>	<u>\$ 18,642</u>	<u>\$ 50,616</u>

Statement 3 - Form 990, Part I, Line 16 - Payments to affiliates

Bus Name	Addr	Purpose	Amount
BRIDGES OF AMERICA, INC.	2001 MERCY DRIVE	CONTRIBUTION	\$ 610,000
BRIDGES OF AMERICA-	2001 MERCY DRIVE	CONTRIBUTION	100,000
BRIDGES OF AMERICA-	2001 MERCY DRIVE	CONTRIBUTION	20,000
SOCIETY OF ST. DISMAS, INC.	2001 MERCY DRIVE	CONTRIBUTION	182,328
Total			<u>\$ 912,328</u>

Federal Statements**Statement 4 - Form 990, Line 20 - Other Changes in Net Assets or Fund Balances**

<u>Description</u>	<u>Amount</u>
PRIOR YEAR AUDIT ADJUSTMENTS RELATED TO CHANGE IN ACCOUNTING PERIOD	\$ 2,244
Total	<u>\$ 2,244</u>

Federal Statements**Statement 5 - Form 990, Part II, Line 43 - Other Functional Expenses**

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Mgt & General</u>	<u>Fund- Raising</u>
	\$	\$	\$	\$
Expenses				
AMORTIZATION EXPENSE	48,849	48,849		
BOND MAINTENANCE FEES	37,438	37,438		
CONSULTING EXPENSES	56,303	56,303		
BRIDGE BUILDERS EXPENSE	18,282	18,282		
EMPLOYEE AWARDS	2,000		2,000	
FOOD CONTRACT EXPENSE	48,000	48,000		
INSURANCE	62,200	52,870	9,330	
MISSIONS AND MINISTRY	125,155	125,155		
PAYROLL FEES	3,489	523	2,966	
REPAIRS AND MAINTENANCE	48,801	48,801		
UTILITIES	23,135	19,665	3,470	
TAXES AND LICENSES	67,252	67,252		
BANK CHANRGES	5,437		5,437	
FIRE AND SAFETY	3,799		3,799	
OTHER EXPENSES	3,183	3,183		
CONTRIBUTIONS	6,656	6,656		
Total	<u>\$ 559,979</u>	<u>\$ 532,977</u>	<u>\$ 27,002</u>	<u>\$ 0</u>

Statement 6 - Form 990, Part III - Organization's Primary Exempt Purpose

DRUG AND ALCOHOL COUNSELING AND REHABILITATION FOR CRIMINAL OFFENDERS AND SUPPORT TO AFFILIATED ORGANIZATIONS PROVIDING SIMILAR SERVICES.

Statement 7 - Form 990, Part III, Line a - Statement of Program Service Accomplishments

PROVIDES SUPPORT & ASSISTANCE TO OTHER NONPROFIT ORG. (SEE PART VI), WHICH PROVIDE DRUG & ALCOHOL REHABILITATION, COUNSELING, JOB TRAINING AND PLACEMENT PROGRAMS IN OVER 20 STATE CORRECTIONAL INST. & BRIDGE CENTERS (OVER 1,000 OFFENDERS PER YEAR).

Federal Statements**Statement 8 - Form 990, Part IV, Line 55 - Investments in Land, Buildings, and Equipment**

Description	Beginning of Year	Accum Deprec	End of Year	Accum Deprec
BLDG-2001 MERCY DRIVE	\$ 311,153	\$ 43,881	\$ 311,153	\$ 51,859
LAND-2001 MERCY DRIVE	911,250		911,250	
BLDG-206 PILAKLAKAHA	114,020	13,400	114,020	16,323
LAND-206 PILAKLAKAHA	342,061		342,061	
Total	<u>\$ 1,678,484</u>	<u>\$ 57,281</u>	<u>\$ 1,678,484</u>	<u>\$ 68,182</u>

Statement 9 - Form 990, Part IV, Line 56 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation
LAND	\$ 100,000	\$ 100,000	Cost
Total	<u>\$ 100,000</u>	<u>\$ 100,000</u>	

Statement 10 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment

Description	Beginning of Year	Accum Deprec	End of Year	Accum Deprec
BUILDINGS & EQUIPMENT	\$ 8,917,632	\$ 1,955,441	\$ 8,997,852	\$ 2,198,220
Total	<u>\$ 8,917,632</u>	<u>\$ 1,955,441</u>	<u>\$ 8,997,852</u>	<u>\$ 2,198,220</u>

Statement 11 - Form 990, Part IV, Line 58 - Other Assets

Description	Beginning of Year	End of Year
LOAN COSTS (NET OF AMORTIZATION)	\$ 238,214	\$ 223,399
ESCROW ACCOUNT	81,834	150,790
DEPOSIT	1,000	1,000
DUE FROM AFFILIATES		1,713,187
OTHER RECEIVABLES		4,630
Total	<u>\$ 321,048</u>	<u>\$ 2,093,006</u>

Federal Statements**Statement 12 - Form 990, Part IV, Line 65 - Other Liabilities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
LONG TERM DEBT	\$ 1,167,594	\$ 1,104,558
TAXABLE BOND LIABILITIES	605,000	440,000
DUE TO AFFILIATES	9,366	
OTHER LIABILITIES	4,496	5,072
Total	<u>\$ 1,786,456</u>	<u>\$ 1,549,630</u>

Federal Statements**Statement 13 - Form 990, Part IV-A - Other Revenue Included on Financial Statements**

<u>Description</u>	<u>Amount</u>
ADJUSTMENT MADE FOR EXPENSES SHOWN AS NET ON TAX RETURN	\$ 38,070
Total	<u>\$ 38,070</u>

Statement 14 - Form 990, Part IV-B - Other Expenses Included on Financial Statements

<u>Description</u>	<u>Amount</u>
Total	\$ 38,070
	<u>\$ 38,070</u>

59-1711323

Federal Statements

FYE: 6/30/2005

Statement 15 - Form 990, Part V, Line 75 - Information on Compensation Exceeding \$100,000

<u>Payee Name</u>	<u>Related Organization Name1</u>	<u>Organization EIN</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Expenses</u>
FRANK COSTANTINO	BRIDGES OF AMERICA, INC.	59-3266020	277,958		
FRANK COSTANTINO	BRIDGES CONSULTING GROUP, INC.	59-3632285	7,187		

59-1711323

Federal Statements

FYE: 6/30/2005

Statement 16 - Form 990, Part VI, Line 80b - Name of Related Organization(s)

<u>Name of related organization(s)</u>	<u>Type</u>
BRIDGES OF AMERICA, INC.	Exempt
BRIDGES OF AMERICA - THE ORLANDO BRIDGE, INC.	Exempt
BRIDGES OF AMERICA - THE POLK BRIDGE, INC.	Exempt
BRIDGES OF AMERICA - THE TURNING POINT BRIDGE, INC.	Exempt
BRIDGES OF AMERICA - THE ST. PETE BRIDGE, INC.	Exempt
BRIDGES OF AMERICA - THE SANFORD BRIDGE, INC.	Exempt
BRIDGES OF AMERICA - POST TRANSITIONAL HOUSING SVCS, INC.	Exempt
BRIDGES OF AMERICA - THE BROWARD COUNTY BRIDGE, INC.	Exempt
BRIDGES OF AMERICA - THE JACKSONVILLE BRIDGE, INC.	Exempt
BRIDGES OF AMERICA - THE BRADENTON BRIDGE, INC.	Exempt
BRIDGES OF AMERICA - THE PINELLAS BRIDGE, INC.	Exempt
BRIDGES CONSULTING GROUP, INC.	Non-exempt

Statement 17 - Form 990, Part VI, Line 82b - Donated Services

<u>Description</u>	<u>Amount</u>
BOARD OF DIRECTOR SERVICES	\$ _____
Total	\$ <u>0</u>

Federal Statements**Statement 18 - Form 990, Part VIII - Relationship of Activities**

<u>Line No.</u>	<u>Description</u>
93a	RENTAL INCOME REPRESENTS PAYMENTS FROM OTHER RELATED
93a	501(C)(3) ORGANIZATIONS WHICH ARE PROVIDING DRUG & ALCOHOL
93a	REHABILITATION SERVICE AT VARIOUS BRIDGE CENTERS TO OVER
93a	1000 CRIMINAL OFFENDERS ANNUALLY. THESE RENTS REPRESENT
93a	A FUTUREANCE OF THE EXEMPT FUNCTION OF THIS ENTITY.
103b	OTHER INCOME REPRESENTS INCOME RELATED TO THE PROMOTION
103b	AND EXPANSION OF AFFILIATED BRIDGES OF AMERICA
103b	FACILITIES. THIS INCOME REPRESENTS A FUTUREANCE OF THE
103b	EXEMPT FUNCTION OF THIS ENTITY.

Federal Statements**Statement 19 - Schedule A, Part IV-A, Line 22 - Other Income**

<u>Description</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
OTHER REVENUE	\$ <u> </u>	\$ <u>58,432</u>	\$ <u>1,023</u>	\$ <u>32,733</u>
Total	\$ <u> 0</u>	\$ <u>58,432</u>	\$ <u>1,023</u>	\$ <u>32,733</u>

If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

Part II Additional (not automatic) 3-Month Extension of Time-Must File Original and One Copy.

Form with fields: Type or print, Name of Exempt Organization (CHRISTIAN PRISON MINISTRIES, INC.), Employer identification number (59-1711323), Number, street, and room or suite no. (2011 MERCY DRIVE), City, town or post office, state, and ZIP code (ORLANDO FL 32808).

Check type of return to be filed (File a separate application for each return):

- Form 990 (checked), Form 990-T (sec 401(a) or 408(a) trust), Form 5227, Form 990-BL, Form 990-T (trust other than above), Form 6069, Form 990-EZ, Form 1041-A, Form 8870, Form 990-PF, Form 4720.

STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

The books are in the care of LORI COSTANTINO-BROWN, Telephone No. 407-291-1500, FAX No 407-292-1182. If the organization does not have an office or place of business in the United States, check this box. If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN).

I request an additional 3-month extension of time until 5/15/06. For calendar year, or other tax year beginning 7/01/04, and ending 6/30/05. If this tax year is for less than 12 months, check reason: Initial return, Final return, Change in accounting period. State in detail why you need the extension: Additional time is requested to gather information to prepare a complete and accurate return. Balance Due: NONE.

Signature and Verification

Under penalties of perjury, I declare that I have examined this form including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form. Signature: James E. [Signature], Title: CPA, Date: 2/15/06.

Notice to Applicant-To Be Completed by the IRS

- We have approved this application. Please attach this form to the organization's return. We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return. We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period. We cannot consider this application because it was filed after the extended due date of the return for which an extension was requested. Other.

By: [Signature] Director Date: [Signature]

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Form with fields: Name (C/O Borcheck & Gase, LLC), Number and street (280 West Canton Ave Ste 330), City or town, province or state, and country (Winter Park FL 32789).

