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January 6, 2014

Marlene H. Dortch, Secretary
Office of the Secretary
Federal Communications Commission
44512th Street, SW, Room TW-A325
Washington, DC 20554

Re: Opposition to Case made by Georgetown Law Institute and
the Telecommunications for the Deaf and Hard of Hearing, Inc.
the National Association of the Deaf
the California Coalition of Agencies Service the Deaf and Hard of Hearing
the Cerebral Palsy and Deaf Organization
the Association of Late-Deafened Adults, Inc.
the Deaf Seniors of America
to Joy Ministries request for exemption from the Commission's Closed
Captioning Rules CGB Dkt. No. 06-181

Joy Ministries Evangelistic Association, Inc. CGB-CC-0044

Dear Ms. Dortch,

Joy Ministries Evangelistic Association, Inc. respectfully submits this opposition to the Consumer Groups rebuttal of its request to exempt its programming from the Commission's closed captioning rules.

The Consumer Groups' opposition is not adequate as it fails to account for the fact that any money in Joy Ministries account that was "excess" at the end of the year was from end of the year donations given at the close of the year. Since these "excess profits" were monies given at

the end of the year, and were not present throughout the year, they could not have been used throughout the year to pay for closed captioning services. In addition, because of the manner of Joy Ministries budget, it is essential that the year be closed with a positive balance as that money has to be used to pay general operating expenses to start the following year. This money was not "excess profits" but instead money given to the general fund to pay the general expenses at the beginning of the next year. Therefore, it can be concluded that Joy Ministries has not had excess funding to use for closed captioning services and captioning the program would be economically burdensome.

I. BACKGROUND

As quoted in Consumer's Group Petition, "Under Section 713 (d) (3) of the Communications Act of 1934, as amended, a video-programming provider may petition the Commission for a full or partial exemption from the Commission's closed captioning requirements if compliance would be 'economically burdensome.'" Joy Ministries continues to stand by its statement that providing closed captioning for the "Joy in the Morning" program would be economically burdensome and impossible.

The Consumer Group presented that recent FCC orders have interpreted that when petitioners have excess revenue and/or net assets that could cover their captioning costs, compliance with the Commission's captioning requirements would not impose an undue burden. Even as Joy Ministries financial statements are shown to have excess revenues, it is their argument that such excess revenues could not have been used to cover closed captioning costs.

II. EVIDENCE

- a. **Case One:** Funding identified as "excess revenues" in Joy Ministries accounts were from end of the year donations and were not present throughout the year; therefore, they could not have been used throughout the year to pay for closed captioning services.

The Consumer Group highlighted that Joy Ministries had \$63,873 in excess revenues at the end of 2012 and \$21,351 in profits in 2011. While this is true, it fails to highlight that these excess profits were due to large end of the year donations given to pay end of the general expenses. For example, in December of 2012 Joy Ministries received an end of the year donation in the amount of \$60,000 from a business sponsor to go in the general fund. This contribution was not a reoccurring gift given throughout the year. In December of 2011 Joy Ministries received an end of the year donation in the amount of \$20,000. Again, this contribution was not a reoccurring gift given throughout the year but was instead given specifically to go in the general fund. Joy Ministries has shown a similar trend in 2013 and 2014. And even though Joy Ministries showed a profit of \$33,094 in 2013, two significant end of the year donations were given into the general fund of in December of 2013 in the amounts of \$25,000 and \$10,000.

The excess funds displayed at the end of the year account balance is due only to end of the year contributions, as the account balance on November 30 2014 was -10,675. On November 30 2013 the account balance was -15,716.38. In this most recent year, Joy Ministries ended 2014 with a total account balance of \$4,341 which takes into consideration a year end donation of \$22,500.

b. **Case Two:** Because of the manner of Joy Ministries budget, it is essential that the year be closed with a positive balance as that money has to be used to pay general operating expenses to start the following year.

Again, The Consumer Group highlighted that Joy Ministries had \$63,873 in excess revenues at the end of 2012 and \$21,351 in profits in 2011. The Consumer group failed to highlight that Joy Ministries needed such funding left at the end of the year in order to pay general expenses at the beginning of the following year. In January of 2012, Joy Ministries wrote \$33,116.47 in checks to pay expenses. This in itself supercedes the \$21,351 left at the end of 2011. In January of 2013, Joy Ministries wrote \$77,414.88 to pay expenses. This also supercedes the \$63,873 left at the end of 2012. This trend was also followed in 2013 as there was a cash balance of \$33,094; however, \$45,409.28 of checks were written in January of 2014. The above financial data demonstrates that excess funding demonstrated at the end of the year has been necessary in order to pay general expenses at the beginning of the following year and that there has not been excess funding that could be used to pay for closed captioning.

III. CONCLUSION

Captioning the "Joy in the Morning" television program with Danette Crawford would be economically burdensome; therefore, Joy Ministries should be exempt from providing closed captioning services under Section 713(d)(3) of the Communications Act of 1934. Despite excess funding shown to be in Joy Ministries accounts at the end of the year, this money was not able to be used for closed captioning because it was not available throughout the year. Funding identified as "excess revenues" in Joy Ministries accounts were from end of the year donations

and were not present throughout the year; therefore, they could not have been used throughout the year to pay for closed captioning services. In addition, Because of Joy Ministries monthly operating expenses it is essential that the year be closed with a positive balance as that money has to be used to pay general operating expenses at the first of the year.

Respectfully submitted,



Danette Crawford, President Joy Ministries

CERTIFICATE OF SERVICE

I, Danette Crawford, President of Joy Ministries, do hereby certify that on January 7th, 2015, pursuant to the Commission's aforementioned Public Notice, a copy of the foregoing document was served by first class U.S. mail, postage prepaid or through available email upon the Petitioner at the addresses listed below.



Danette J. Crawford

January 7, 2015

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