

Before the  
Federal Communications Commission  
Washington, D.C. 20554

COPY

In the Matter of )  
 )  
VAN BUREN FIRST ASSEMBLY OF GOD )  
 )  
Petition for Exemption Pursuant to )  
Section 79.1(f) of the Commission's Rules )

ACCEPTED/FILED

NOV - 4 2013

Federal Communications Commission  
Office of the Secretary

Directed to: Office of the Secretary  
Attention: Disability Rights Office, Room 3-C438  
Consumer and Governmental Affairs Bureau

**SUPPLEMENT TO PETITION FOR WAIVER OF CLOSED CAPTIONING RULES**

Van Buren First Assembly of God ("Van Buren"), by its attorneys and pursuant to Section 79.1(f) of the Commission's Rules, hereby respectfully submits its Supplement to its request for waiver of the Commission's rules and policies requiring closed captioning for all new video programming broadcast on television for Van Buren's program "Reach Out." This Supplement is being submitted in response to a letter dated September 27, 2013, from Cheryl J. King, Attorney, Disability Rights Office, which requested updated information (the "Inquiry Letter").<sup>1</sup> In response thereto, the following is stated:

Van Buren previously sought and was granted a waiver of the Commission's closed captioning rules based upon a finding that the cost of providing captioning for "Reach Out" would create an undue burden for the church. That action was reversed, however, through the Commission's action in *Anglers for Christ Ministries, Inc.*, FCC 11-159, released October 20, 2011. Van Buren then submitted on January 18, 2012, a new Petition for Waiver of the closed

<sup>1</sup> While this response ordinarily would have been due within 30 days, or by October 28, 2013, pursuant to the Commission's "Public Notice", *Revised Filing Deadlines Following Resumption of Normal Commission Operations*, DA 13-2025, any regulatory or enforcement filings due normally due between October 17 and November 4, 2013, are now due on November 4, 2013. Accordingly, this response is timely filed.

captioning rules pursuant to that ruling and based upon the heavy economic burdens that would be created by the need to provide captions for its program. It is now supplementing that Petition in response to the Inquiry Letter.

In its 2012 Petition, Van Buren demonstrated the burden would be so great that Van Buren is unlikely to be able to continue with offering "Reach Out" to the viewers of the community of Van Buren, Arkansas. Attached hereto is a Declaration of the Van Buren Associate Pastor and Youth Pastor, Torin L. Johnson, which provides the information requested in the Inquiry Letter. This declaration outlines the cost estimates for closed captioning that Pastor Johnson has obtained. In addition, financial statements for the last two completed calendar years are attached. As set forth therein, both the 2011 and 2012 financial statements show substantial operating losses, with the operating loss for 2011 amounting to over \$60,000, and the operating loss for 2012 shown at over \$600,000. While the notes to that financial statement indicate some unusual financial occurrences in 2012, the fact remains that the net value of the total assets of Van Buren dropped by over \$1 million in 2012. These significant losses add to those from prior years as demonstrated in the financial documents attached to the Petition.

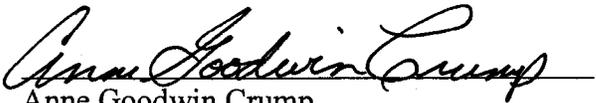
As previously set forth in its Petition, Van Buren began its broadcast ministry in 1987 in order to bring the gospel message by television to those unable regularly to attend the church. Over the past 26 years, this broadcast has served as a source of comfort and hope to many people in the community who tune in each week. If, however, Van Buren is required to caption "Reach Out," the additional expense, coupled with the already tight economics of that program, will force Van Buren to cease that ministry.

While the total amount of funds coming into the church may appear large relative to the cost of closed captioning, the fact is that the expenses that the church must pay are even larger. As indicated in the financial statements, some of those expenses are for debts that must be repaid. Others are for salaries needed to support staff members' families. The church is not able simply to reallocate General Fund dollars at will due to the other obligations those funds must meet. Furthermore, some of the funds coming into the church are restricted and may legally be used only for certain purposes. Moreover, in the recent hard economic times, total giving has not been what it once was. With rising expenses and declining revenues, the incremental costs of closed captioning "Reach Out" are simply too much to bear. While Van Buren would, of course, like to make its gospel message as easily accessible to all people as possible so as to better spread that message, the harsh reality is that its resources are limited, and it has other obligations to meet. As matters stand at the current time, the additional burdens for closed captioning, in terms of both timing difficulties and monetary expenses, would push the program past the tipping point at which Van Buren would be forced to cease its broadcast, and the entire community would lose access to its message.

WHEREFORE, the premises considered, Van Buren respectfully requests a waiver of the Commission's closed captioning rules as set forth in its Petition.

Respectfully submitted,

VAN BUREN FIRST ASSEMBLY OF GOD

By:   
Anne Goodwin Crump

Its Counsel

FLETCHER, HEALD & HILDRETH, P.L.C.  
1300 N. 17<sup>th</sup> Street - Eleventh Floor  
Arlington, Virginia 22209  
(703) 812-0400

November 4, 2013

## DECLARATION

I, Torin L. Johnson, hereby declare and state as follows:

I am the Associate Pastor and Youth Pastor of First Assembly of God, Van Buren, AR. In my position, I am responsible for the production and airing of the weekly, half-hour program "Reach Out."

The program is a half-hour weekly show, which is noncommercial and features singing by the church choir and sermons from our Pastor. Those sermons include discussions of issues of the day in biblical terms. The church pays for the airtime to broadcast the program; the cost of airtime on each of the two area stations is \$950 per week.

When I learned that closed captioning requirements could be applicable to the program of First Assembly of God, Van Buren, I began to call around to determine the cheapest way in which closed captioning of our program could be accomplished. In response, we received bids ranging from \$167 to \$250 per program each week. We have not sought for further information for the church to have internal software for closed caption, due to the expense of when we last checked on it a year ago. At that time, the cost was \$10,000 for the software, as estimated by Omrinet, Inc./owner Ryan Hodges. This company is now out of business, but Chad Beckham, our sales representative at KARK television station, has informed us that if we were to call anyone else it would be the same amount or more. The figure for the software does not include any future upgrades that might become necessary or any provision for the necessary personnel to utilize the software to add the closed captions to the programs. I am currently responsible for filming and editing the program to prepare it for broadcast. If closed captioning duties were added, the substantial amounts of time required would prevent me from properly accomplishing my duties as Youth Pastor. It therefore would be necessary to hire an additional person to take over the filming and editing duties and/or the closed captioning duties. This requirement would add an additional and substantial ongoing cost beyond the purchase and subsequent maintenance of the software.

In speaking with our sales representative at KARK television station, I learned that the cost to hire someone for filming would be in the range of \$125 to \$250 per hour, and the costs of editing would range from \$250 to \$350 per hour. Likewise, I understand from speaking with those at software companies and others in the television industry that a high learning curve is involved in becoming proficient with the use of the closed captioning software. The cost of hiring a skilled worker to accomplish this task would therefore be significant. Therefore, our sales representative at KARK (Chad Beckham) has informed us that the television station does not offer closed caption services to everyone due to limited capacity. KARK is, however, are willing to work with us and help us out on a weekly basis to edit the closed captioning for us at the price of \$60.00 per week. We air 52 programs a year and that would be a \$3,120.00 annual fee. Even though that amount is substantially less and seems relatively inexpensive, it is still tremendous burden on the church due to the lack of funding and the fact that you have to have the program at the television station at least a week in advance for editing. In our case, providing the program this far in advance for closed captioning editing is not possible because the editing of the content of the program takes a few days to accomplish, and this editing must be finished before it could be sent for closed caption edits. For timeliness purposes, our programs generally air a week behind their filming,

and this timeframe does not make it possible to both edit the content and send the edited version a week in advance. Obviously, the show cannot be sent before the content is edited, as then it is not clear what content needs to be captioned. In other words, our programs are edited from the live services on a weekly basis to be aired within a 4-day period, which makes it impossible to be able to have the program sent off for closed captioning purposes. It would therefore be a significant burden to drastically reduce the time the editor would have to edit the program content before mailing it in time to have closed caption done.

Subsequent to my initial investigation into closed captioning issues, the church has received many letters since December 2011 offering closed captioning services. I have checked on several, and most of them shipment of our completed program to the companies, which would then add closed captions at a charge of \$167 to \$300 per week, or approximately \$15,600 per year, plus shipping costs, depending on which closed captioning company is chosen. I understand that one company (Caption Labs) did offer e-caption services that would lower the cost to approximately \$10,000 per year. Please see attached letters that we have received from places regarding closed captioning services and estimates. There again, however, we would still have to have the program ready for editing in a timely manner, which is still not possible due to our editing system as I described above.

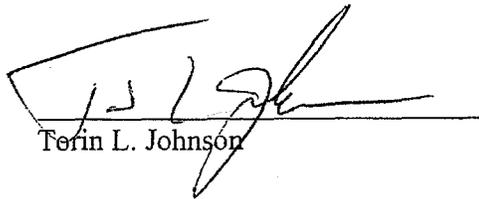
Funding of the television program & church organization is derived from the donations and designated offerings given to the church. It is stated that in 2011 the General Fund for the whole organization had General Fund income of \$1,415,702.31, with \$379,351.67 in other revenue & support (building fund, missions, department income, designated, media sales) together totaling \$1,795,053.98. The fact of the matter is there was \$1,795,053.98 in revenue in the General Fund, but there were a total of operating expenses of \$1,856,904.42 making an operating loss of \$61,850.44. Obviously, the revenue under General Fund has to cover multiple areas of operations, including salaries, building maintenance & expenses, insurance and many other areas. Further, some donations are designated for particular purposes and may not legally be used for other purposes. Due to the lack of donations for the television ministry, the General Fund already funds the expenses for our television ministry. There is no possible way that all income that comes in to the church in addition to donations for TV can be made available for use in the television ministry, as other expenses must be paid. After all, if the church is unable to pay the mortgage, insurance, salaries, etc. to operate, then there cannot be a television ministry in addition to other church functions. Enclosed are the financial statements from our accountant for 2011 and 2012. Our efforts to obtain sponsorships for our programming in the community have not been specifically directed to obtaining support for closed captioning. We have inserted messages in to the program to solicit donations for the TV Ministry, but giving for that purpose did not increase. Generally, we concluded that if organizations or individuals are not going to sponsor/fund our regularly aired TV program, then they are not going to fund the captioning costs either. We also are unaware of any groups in our area that provide such funding. Therefore, if we were to do fundraising ourselves you are looking at more cost in preparation for bake sales, dinners and/or car washes, and with such added costs, we would barely make a profit of \$300 after all the cost of paying for the food and water bill. We have done many fundraisers to help raise money for church ministries, but it does not seem to profit much. Plus the added work/volunteer time needed to do these things is very hard to do this day and time when you are in competition with local schools and other organizational

fundraising programs. The church or any ministry is not going to be at the top of the list for funding programs.

In closing, given all of the costs and procedures involved, the addition of closed captioning would be prohibitively expensive and would create an undue burden that would require the church to take on not only more expense, but also more work. Even though KARK has offered to help us, the costs would be a substantial financial burden, and there would also be an issue of limited time for editing, which would stretch already limited staff resources beyond the breaking point. It is my understanding that the general budget of the church simply could not support the added costs of the closed captioning no matter which option is chosen. The current church budget is already stretched thin and an addition of further substantial costs simply could not be supported at this time. As a result, if closed captioning were required, the program would have to be terminated.

I hereby declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated this 24<sup>th</sup> day of November 2013.

  
Terin L. Johnson



Christie Swafford <cswafford@vbfirst.com>

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## Closed Captioning Quote

1 message

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Ryan Hawthorne <rhawthorne@mediaimages.com>

Tue, Nov 1, 2011 at 4:15 PM

To: cswafford@vbfirst.com

Christy,

It was a pleasure speaking with you earlier. The original quote from 2006 was for \$199 per weekly episode. I explained your situation to my boss and am now able to offer you a discounted rate of \$167 per weekly episode. This price covers both transcription and closed captioning.

I've attached some additional information about our eCaptioning service. This should help address any technical details you may need to go over with other members of your staff. We provide full technical support and can send free test files to help you understand the process.

As I mentioned on the phone, we love working with Christian television programs and would appreciate the opportunity to help spread the message of your ministry to the hard of hearing community through closed captioning.

Please do not hesitate to call or email with any questions.

Thanks,  
Ryan Hawthorne  
614-410-3000

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 eCaption Datasheet.pdf  
1117K

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ask what it would cost internally  
for equipment & what all you  
need to do to get the program  
Ready  
software  
encoded - add to video stream



Christie Swafford <cswafford@vbfirst.com>

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## Closed Captioning Info

7 messages

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Ryan Hawthorne <rhawthorne@mediaimages.com>

Thu, Dec 8, 2011 at 3:58 PM

To: Christie Swafford <cswafford@vbfirst.com>

Christi,

I've attached a document about closed captioning that I believe will be helpful to you in determining costs.

Please keep in mind that a few details in this document aren't quite the same as in your case. For example, we've offered a lower price to your church than what you'll see listed here because we value working with Christian organizations.

Please let me know if you have any other questions. I'm sure we'll need to assist with some technical issues and we are happy to address those questions along the way.

Have a wonderful evening!

Thanks,

Ryan

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 **Software vs Outsourcing.pdf**  
1430K

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Christie Swafford <cswafford@vbfirst.com>

Thu, Dec 8, 2011 at 4:08 PM

To: Ryan Hawthorne <rhawthorne@mediaimages.com>

Thank you so much! This will help with questions!

[Quoted text hidden]

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Ryan Hawthorne <rhawthorne@mediaimages.com>

Thu, Dec 8, 2011 at 5:05 PM

To: Christie Swafford <cswafford@vbfirst.com>

You're very welcome!

[Quoted text hidden]

*T.V. program  
9:00 weekly*

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Christie Swafford <cswafford@vbfirst.com>

Thu, Dec 29, 2011 at 3:29 PM

To: Ryan Hawthorne <rhawthorne@mediaimages.com>

Hey Ryan,



The quote you gave me, would we need to sign any kind of contract? We are still trying to figure out what we are going to do. We have been so busy lately with other things that I have not had much time to discuss with the staff. But we are having a staff meeting on Tuesday and we will be deciding on what to do so I just wondered if there was a contract with you guys?

Thanks,

Christi Swafford

Secretary  
First Assembly of God  
1014 Fayetteville Road  
Van Buren, AR 72956  
479.474.7573  
cswafford@vbfirst.com

[Quoted text hidden]

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**Ryan Hawthorne** <[rhawthorne@mediainages.com](mailto:rhawthorne@mediainages.com)>  
To: Christie Swafford <[cswafford@vbfirst.com](mailto:cswafford@vbfirst.com)>

Thu, Dec 29, 2011 at 4:39 PM

Christi,

I understand being busy, especially with the holidays! We do not require a contract for the quote that I provided for you. There is some basic paperwork we need from new clients, but it is not a contract. Let me know if you have any other questions before or after the meeting on Tuesday.

I hope you and the staff there had a wonderful Christmas. Have a Happy New Year!

Thanks,  
Ryan

----- Original Message -----

From: "Christie Swafford" <[cswafford@vbfirst.com](mailto:cswafford@vbfirst.com)>  
To: "Ryan Hawthorne" <[rhawthorne@mediainages.com](mailto:rhawthorne@mediainages.com)>

[Quoted text hidden]

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**Christie Swafford** <[cswafford@vbfirst.com](mailto:cswafford@vbfirst.com)>  
To: Ryan Hawthorne <[rhawthorne@mediainages.com](mailto:rhawthorne@mediainages.com)>

Fri, Dec 30, 2011 at 8:06 AM

Okay, Thanks! So, would we pay monthly, weekly or annually? I am sure you told me this but I did not write it down.

Christi

[Quoted text hidden]

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**Ryan Hawthorne** <[rhawthorne@mediainages.com](mailto:rhawthorne@mediainages.com)>  
To: Christie Swafford <[cswafford@vbfirst.com](mailto:cswafford@vbfirst.com)>

Fri, Dec 30, 2011 at 8:32 AM

Christi,

Since we do not require a contract, we prepare an invoice for each individual show that we work on, so you will be given an invoice on a weekly basis assuming your TV show airs weekly.

We are flexible in setting up a payment schedule. Whether you prefer to pay as you go each week, or if you prefer less frequent payments that cover multiple invoices at a time, we will work to make it convenient for you.

Thanks,  
Ryan

----- Original Message -----

**NewDay**  
M E D I A



Torin Johnson  
Van Buren First Assembly of God  
1014 Fayetteville Rd.  
Van Buren , AR 72956

Marketing & Advertising  
Graphic Design  
Media Placement  
Broadcast Production  
Web Design & Hosting  
Closed Captioning

[www.newdaymedia.com](http://www.newdaymedia.com)  
p (918) 250-4588 f (918) 294-1186  
8321 East 61st Street, Suite 100  
Tulsa, Oklahoma 74133

Dear Torin,

I am writing to congratulate you on winning your FCC petition pursuant to section 79.1(f) concerning Closed Captioning of your television program. Few understand the great sacrifice and expense that your ministry has endured to develop a successful gospel program. The added expense of buying captioning equipment would make your outreach that much harder. As a Christian businessman, I realize that if providing captioning was not an "undue burden" to your ministry you would caption it and filing the petition in the first place would not have been necessary. In light of this situation I would like to make a few suggestions for you to consider.

1. Since captioning provides you with a built in 10% plus increase in audience, closed captioning makes sense for growing a television ministry. Remember, captioning is not just for deaf people. A great number of people are getting older each year, are becoming hearing impaired and use captioning. Because of this, it would be beneficial to caption your program if possible.
2. Having a sponsor provide the cost of captioning is a very popular idea and a real possibility worthy of your investigation. We might be able to help with some ideas.
3. Special fund raising to caption your program is another option to consider. If you look at your donor base you might see your best donors are older people who are consistent givers. Appealing to them to fund a service that they use regularly is a perfect way to raise money for a program.
4. Last but not least, using a cost effective closed captioning service like New Day Media is a good place to start. Why invest the thousands of dollars necessary in equipment and difficult training when you can outsource the service to professionals?

My company, New Day Media, has a department that provides television ministry distribution and captioning. Additionally, our company also helps ministries purchase air time efficiently to expand their reach to other markets and the world. We have a full production department that creates beautiful program opens with complimenting lower third graphic packages and product offers. Let my 25 years of experience working in Christian media help you.

Sincerely,

Gary Murphy

# 9 Things you *must* know before purchasing captioning software:

*What You Dont Know Can Cost You*

**Increasingly stringent requirements for closed captioning mean a lot of producers are in the market for captioning software.**

On the surface, some software packages promise to solve all of a producer's problems, but there are some hidden issues to be aware of before making a costly purchase – and possibly a costly mistake. Here are nine things to consider when searching for the right captioning solution.



## **Consider the True Cost of Ownership**

After graduating from college and finding his dream job, Rick decided he needed to purchase a new car. He wanted something that made a strong first impression, and he fell in love with a sharp, black European import. Although the cost was high, he could afford the payments, and he loved the power and prestige he felt when he drove it.

Rick was happy with his purchase until he realized that he hadn't counted all the costs. Instead of using the regular unleaded he was used to, this car wouldn't run well without premium in the tank. His insurance rates went through the roof and the repair bills for his classy import were triple that of his old domestic car. In fact, he couldn't even perform routine maintenance without going to the dealer. Rick was stuck with an expensive purchase with even more expensive

maintenance. Worse yet, over the three years that followed, his killer car got older and less appealing, and it dropped significantly in value. In the long run, it wasn't a good investment at all.

In many ways, buying closed captioning software is a lot like making a decision while on the car lot. There are more things to consider than just the initial cost of the software. The additional starting costs of a computer workstation, video encoders and duplication tape machines also come into play, and drive the price up immediately.

### **Initial Costs**

Caption Software	\$7,500
Computer Workstation	\$1,600
HD Encoder	\$9,700

And costs don't necessarily stop with the initial purchase. Technology is always changing, and as new software is developed, upgrades will be necessary. Factor in the software and hardware updates, ongoing maintenance, tech support and other hidden costs, and the price tag ends up being much more than that of the initial software purchase.



www.CaptionLabs.com ~ 877-258-7800

# 9 Things you *must* know **before** purchasing captioning software: *What You Don't Know Can Cost You*



## The Transcription Hurdle

The first overwhelming hurdle many producers encounter with their new software is getting the spoken work converted into text. The software salesman may breeze right by this step and simply tell you to import your transcript into their software. But how you get that transcript isn't as easy as it sounds.

In this age of technology, many new users of captioning software assume that voice recognition technology will do the whole job for them. Computers have come a long way, but unfortunately, technology hasn't progressed to the point where voice recognition is accurate enough for captioning. With countless dialects, accents, tonal qualities and an ever-changing slang vernacular, computer software just isn't highly refined enough to do the job that a thinking, reasoning human can do.

**"Technology hasn't progressed to the point where voice recognition is accurate enough for captioning"**

When they find out that voice recognition leaves a lot to be desired, producers are left with two options— typing up the transcript themselves or hiring someone to do it. Doing it themselves is an option a lot of busy producers abandon after the first try. The average half-hour program contains 7,000 words, and oftentimes programs have a consistent speaking rate of 230-250 words per minute (wpm). For the average typist, a half-hour program can turn into five or six hours of sheer agony and frustration.

Other producers utilize the services of a Certified Court Reporter (CCR), who uses shorthand and a stenograph machine to transcribe the program's audio track. Although this process is much easier than the other options listed above, it is expensive. Prices usually range between \$65 and \$125 per half-hour for this service.

This results in a tough decision for the producer – whether to spend hours of his own time, pay for hours of a professional court reporter's time, or an enticing third option, which is to use an office assistant who can type rapidly and doesn't realize how much that skill is worth. This can be a temporary solution to the problem, until that person goes on vacation or leaves for another job. Finding the perfect office assistant also adds to the bottom line, when salary and benefits come into play.

**"how you get that transcript isn't as easy as it sounds"**

In any case, the transcription hurdle is another factor to consider when counting the whole cost of purchasing software.



# 9 Things you *must* know **before** purchasing captioning software: *What You Dont Know Can Cost You*



## The Learning Curve

All new software has a learning curve, and producers realize going in that it will take a little time to gain proficiency. But many professionals, although they are so used to dealing with technology, fail to consider one crucial skill they will have to develop: caption formatting. The rules for formatting captions could fill volumes. Things like capitalization, how lines break, read rates, when to use italics, use of onomatopoeia and speaker identification are just a few examples of the rules the caption transcriber must master in order to turn out a readable product.

The rules for  
formatting captions  
could fill volumes.

Producing closed captions takes much more than a transcript. It also requires a proficient knowledge of language arts and style guides. In order to remain profitable, the captionist needs to know these rules inside and out, and be able to apply them quickly and correctly. In addition, the captionist needs to understand how to format captions on the screen for easy readability, employing an understanding of how the human eye takes in information.

This learning curve leads to increased cost, in terms of both time and money. Most producers are juggling too many responsibilities already to dedicate dozens of hours to reading and deciphering software manuals and style guides. Putting those lessons into practice requires even more time, and in the long run, the result just isn't worth it.

It takes an enormous amount of time and education to learn to properly format captions. This leaves many producers wondering if those hours wouldn't be better spent creating phenomenal video, rather than dealing with the learning curve.



## FCC Complaints and Non-Compliance

There are more than 40 million Americans who are deaf and hard of hearing. For this segment of the population, closed captioning is vital. Without it, these cannot receive information or entertainment from television, and they are shut off from a large part of our culture. Closed captioning advocates are very vocal about problems with captioning, and the FCC has implemented processes to make these complaints heard. This is good in that producers will know when something is wrong with their product. On the other hand, it means a lot more work. And although there was a paycheck associated with the production of the video, there's



# 9 Things you *must* know **before** purchasing captioning software: *What You Dont Know Can Cost You*

no extra money tied to the time it takes to fix viewer complaints. It is becoming more essential every day to get it right the first time.

Program producers need to be prepared to deal with viewer complaints. It's likely that a coding error or a simple oversight will lead to a mistake every once in a while. But releasing captions that do not conform to standard practices will increase the chances of receiving complaints every time. The captionist must possess all of the parts of the puzzle – technological ability, language proficiency and a methodical dedication to excellence. Finding the right person to do the job will save huge amounts of time, money and frustration in the long run.

**It is becoming more essential every day to get it right the first time.**

## **Software isn't a Sellable Asset**

One of the big selling points of captioning software is that it's tangible. You aren't buying a service, but something you can actually put your hands on. And if your business changes drastically in the next year or two, someone will surely buy it for a reasonable price, right?

**...the value of software drops rapidly...**

Unfortunately, that's probably not true. Just like any technology, the value of software drops rapidly and almost immediately, because new and better technology is constantly coming into the marketplace.

Before making a major purchase, it makes sense to consider whether the purchase price will be able to be recouped, even in part. It might not be worth a fraction of what it originally cost. For instance, what would you give for a used computer running DOS 6.0? Would you even take it for free?

## **Sometimes Outsourcing Makes Sense**

Each year, hundreds of millions cars are taken to an auto shop for an oil change. Sure, the owners could do the work themselves, but the payoff just isn't worth the effort. The oil change pros make it so quick, easy and cost effective that there doesn't seem to be any benefit in doing the work at home. It may cost a little more in the short term, but the indirect savings are well worth the upfront cost.



# 9 Things you *must* know before purchasing captioning software: *What You Dont Know Can Cost You*

By outsourcing the oil change, the driver doesn't have to lie beneath the car, endure extreme temperatures and scraped knuckles, or ruin a perfectly good shirt. He doesn't have to find an environmentally approved place to dispose of the used oil, or clean up the oil spill on the garage floor that somehow made it's way inside the house to the new carpet.

**...our time is much more valuable than the few extra bucks...**

The same can be said of captioning software. There are some great products out there, but the cost of using them outweighs the benefits in many cases.

When getting the oil changed or captioning a video, our time is much more valuable than the few extra bucks that may be left in our pockets when we do it ourselves. In addition, we can't compete with the professionals because we don't have the numbers on our side.

No matter what the business, professionals have economy of scale working in their favor. A well-established captioning company handles captions for dozens or even hundreds of programs on a regular basis. These companies already have a team of transcribers and caption writers who are very efficient and highly experienced. Because of the volume of work these companies do, the high expense of the equipment has only a minimal effect on the final price of the product.

Outsourcing closed captioning can also save significant amounts of time. Because the operation is honed to perfect efficiency, the average project can be completed much more quickly than it could be by even the most well intentioned producer trying to complete an entire project alone.

Company A	\$230
Company B	\$195
Company C	\$172
Average Cost	\$199

In most cases, the benefits of outsourcing closed-captioning outweigh every reason to do it in-house. The high upfront cost of software, difficulty creating a transcript and the high learning curve are all substantial things to consider. But the most important factor is time. Time is valuable, and that comes into sharp focus when we think about how much time is lost in learning a new skill. When we stick to what we do best and delegate the rest, productivity goes up and so does profit.



# 9 Things you *must* know before purchasing captioning software:

*What You Dont Know Can Cost You*

## 7 Outsourcing Could Yield Greater Tax Benefits

The government is treating captioning as the important function it is, and those who are providing accessibility to disabled individuals are being rewarded with tax credits. The "Disabled Access Credit" allows businesses to receive a tax credit of up to half of their expenses related to providing access to the disabled. For qualifying companies, the credit is 50% of expenditures over \$250, not to exceed \$10,250, for a maximum benefit of \$5,000.

...companies that choose to outsource can usually claim the maximum credit every year.

Closed captioning qualifies for this credit, meaning that \$5,000 could be applied to your company's tax liability. For companies that purchase captioning software and the related equipment, the payoff can be big, but only for one year. Because the maximum expenditure is \$10,250, companies that purchase software can usually write off the maximum amount the first year, but will have very little or no credit in following years.

On the other hand, companies that choose to outsource can usually claim the maximum credit every year. A programmer who produces a weekly show could save half by outsourcing and claiming the Disabled Access Credit.

Here's a Comparison:

	Year 1 Credit	Year 2 Credit	Year 3 Credit	Year 4 Credit	Year 5 Credit	Total Credit
In House	\$5,000	\$0	\$0	\$0	\$0	\$5,000
Outsourcing	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000

\*Please consult your CPA. These statements are used as examples and may not apply to your situation.



# 9 Things you *must* know before purchasing captioning software: *What You Dont Know Can Cost You*



## Estimate the Cost of Captioning on Your Own

Most people – especially those who have been on the receiving end of an especially good software sales pitch – believe that they will be able to do captioning themselves and save money. The numbers, however, tell a different story. Here are some costs to consider.

- ▶ **The initial cost of investment is high.** Even if the cost is divided over several years, it still adds considerable overhead to the bottom line. HD captioning and encoding equipment is very expensive, so depending on specific system requirements, a producer should plan to spend between \$8,000 and \$20,000 to get an in-house captioning operation rolling.
- ...plan to spend  
between \$8,000 and  
\$20,000 to get an  
in-house captioning  
operation rolling.
- ▶ **Technical support and software updates aren't free.** In order to get the most from a system, the user will have to purchase support and software updates. Prices vary, but the average annual investment is about \$600.
  - ▶ **The cost of transcription.** Most producers will end up outsourcing the transcription portion of the project anyway. Whether the transcription is done in-house by a staff member or outsourced to a court reporter, the cost will run about \$70 per 30-minute program for a verbatim transcript.
  - ▶ **Time is money.** There are both direct and indirect costs of employees' time when using captioning software. Everyone has heard that time is money, but that phrase has a special meaning to people in the video production business. Deadlines are tight and even a small delay can cause costs to skyrocket. The value of time is too complex to calculate by looking at a simple hourly wage. The only way companies can be successful in today's economy is to make the most of every minute. That means directing employees to the things they do best, and finding someone else to do the rest. The result is efficiency that can make (or save) the company money and time.



# 9 Things you *must* know *before* purchasing captioning software:

*What You Don't Know Can Cost You*



## Consider Using a Captioning Service

Hiring a closed captioning service can help a company to save money, reduce hassles, improve quality and stay focused on their core business. Consider the costs of purchasing software vs. outsourcing for a program producer who produces 100 programs over a three-year period.

In-House Cost Over 3 Years		Outsourcing Costs Over 3 Years	
Software (\$9,000/100 Episodes)	\$90	Software	None to Buy
Tech Support & Yearly Upgrades	\$18	Tech Support	Included
Transcription	\$70	Transcription	Included
Staff Resources & Downtime	\$60	Staff Resources & Downtime	None
<b>TOTAL PER EPISODE</b>	<b>\$238</b>	<b>TOTAL PER EPISODE</b>	<b>\$199</b>
<i>Tax Credits</i>	<i>\$-45</i>	<i>Tax Credits</i>	<i>\$-100</i>
<b>FINAL COST</b>	<b>\$193</b>	<b>FINAL COST</b>	<b>\$99</b>

No matter how many bells and whistles a software package may have, outsourcing closed captioning turns out to be a good fit for producers in almost all situations. It results in a high quality product that doesn't break the bank, and doesn't leave the producer with a tension migraine. Just like clients should leave the creativity to the creative experts, producers should find a quality captioning agency and let them work their magic.



9 Things you **must** know  
**before** purchasing  
captioning software:  
*What You Dont Know Can Cost You*



## About CaptionLabs

CaptionLabs is an industry leader in closed captions and subtitles. It's our goal to make your job easier and we accomplish that with products that we have developed with the producer in mind.

▶ **24-hour Turnaround**

When you have a tight deadline, leave the worrying to us.

▶ **eCaption**

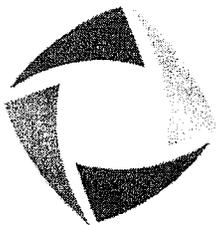
Save money and time by importing captions directly to your edit system with no shipping required.

▶ **TurnKey Process**

You provide the inspiration, and we deliver the finished product.

**Complete Services For:**

- ▶ Broadcast Captioning
- ▶ DVD Subtitles
- ▶ Webcast
- ▶ Translation
- ▶ Transcription



# CaptionLabs

[www.CaptionLabs.com](http://www.CaptionLabs.com) ~ 877-258-7800

## eCaptioning

### Overview

More than 40 million Americans are deaf or hard-of-hearing. Such individuals are found in every demographic in our society, and closed captioning is a vital tool for reaching them. In addition, the FCC has mandated that virtually all TV programming in the United States must be closed-captioned.

CaptionLabs is dedicated to offering innovative solutions that make captioning easy and hassle free. From our exclusive 24-hour turnaround, to our 100% satisfaction guarantee, and from our unrivaled technical expertise to our outstanding customer support, we make your job easier.

Our innovative eCaption process redefines offline captioning. By using the internet to transfer files, we've created a system that allows you to caption inside the edit suite, saving you time, money and hassles. We focus on creating perfect captions while you focus on what you do best – creating your program.

### Benefits

#### -Turnkey Service

The eCaption process is the easiest way to caption. We create the verbatim transcript and correctly format the captions to industry standards. You then import the eCaption file into your edit system and master your tape. It takes much of the burden off of your shoulders and saves you time.



#### -Full Quality Assurance

Do you ever get a knot in your stomach from knowing that someone else is responsible for the final error check of your program before it shipped to the station? Because eCaption allows you to add captions right in your edit suite, you have full assurance that everything looks and sounds just as you meant it to.

#### -Saves Time



Traditional offline captioning can take additional days or even weeks depending upon a number of factors. The shipping delays alone mean days of lost production time. The eCaption process eliminates this extra time by transferring all the necessary files instantly over the Internet.

#### -Saves Money

Additional dub and shipping charges are an unfortunate side effect of traditional offline captioning. Many captioning companies hide these charges by baking them into the cost, but ultimately you're still paying for it. Our eCaption service works without need for these extras, saving you money and providing you with a better process.



#### -No Generation Loss

Duplication is at the center of traditional offline captioning. In order to encode captions, a dub must be made, leading to an inevitable loss of quality. The eCaption technology allows captioning from the edit suite, so your quality is always at its best.

#### -Multiple Masters



Shipping to multiple stations usually means shipping multiple versions of your program, each with a unique phone number. Imagine the ability to provide each station with their own captioned master, right from the edit suite. With eCaptioning, creating multiple masters is easy and hassle free.



**"Perfect Captions. On time. Every time.**

If you're not thrilled with our service, we don't expect you to pay. We'll refund 100% of every penny paid AND pay our competitor to complete the project for you. No fine print, no hassles, no questions asked. That's our promise and your guarantee."

## eCaptioning

"What a relief that we found CaptionLabs when we did. The captions are perfect and the turn-around is lightning fast."

-Dave Williams  
Bullseye Video Productions

**Helpful Tip:**  
Many producers save production time by fine-tuning graphics and audio while CaptionLabs completes the captions.

### Getting Started

The process for eCaptioning is done in three phases.

-  **Step 1** You export the final sequence video, compress and e-mail to CaptionLabs.
-  **Step 2** CaptionLabs creates a verbatim transcript, formats the captions and emails them to you.
-  **Step 3** You import the caption file into your edit system.

eCaptioning works with almost any edit system, especially if hardware video I/O is utilized. Some basic system suggestions are:

- ◆ Non-linear edit platform such as Final Cut Pro, Avid, & Adobe Premier.
- ◆ I/O hardware such as Avid, AJA, Blackmagic DeckLink, & Matrox.
- ◆ 720x486 pixel video sequence

### Compressing Your Video

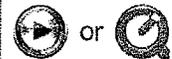
Step 1

Once your project sequence is completely laid out and finalized, it's time to compress a reference movie and send it to CaptionLabs. To save time, you can send us your file before the audio/video is completely fine tuned. Because captions are timed to the audio, your audio timing must be identical to the final product, but final mixing and non-critical audio sweetening are not necessary at the time of captioning. Graphics or graphic placeholders should be included for caption positioning, but final graphics are usually not necessary either.

We prefer Windows Media or QuickTime reference movies. Your video files can be delivered in a wide array of presets. For best results, we recommend video that is 350-500 kbps, 320x240 pixels, and at a framerate that matches your project sequence (usually 29.97 fps).

Once your file is compressed, send it to CaptionLabs using the link provided when you setup your account.

#### Best Formats:



350-500 kbps  
320x240 pixels  
29.97 fps

### CaptionLabs Creates Your Captions

Step 2

It won't be long until your caption file will be returned to you. We take pride in our excellent customer service and fast turnaround time. Before you know it, you'll have your caption file in your inbox!

## eCaptioning

### Adding Captions To Your Video

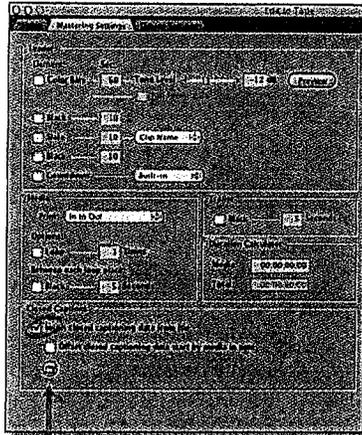
Step  
3

Final Cut Pro 7



One of the new features released in Final Cut Pro 7 is the ability to easily add captions directly from the print-to-tape or edit-to-tape menu. The key advantage of eCaption over other methods is the ability to do this without rendering, which results in several recouped hours per program.

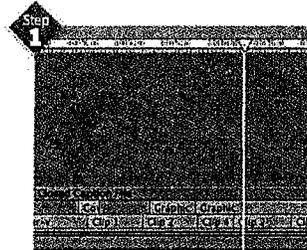
Once your final sequence is complete, prepare your master tape using either the print-to-tape or the edit-to-tape menu. In these menus, you will find an option to add closed captioning. Simply select this option and point to the file provided by CaptionLabs.



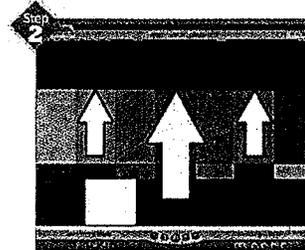
Place caption file here

Avid, Adobe Premier, FCP 6 and earlier. **Avid.** **Pr** 

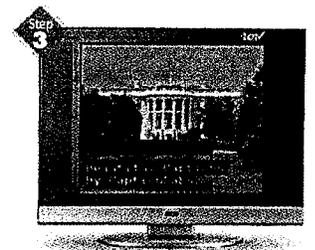
Captions are added to your 720x486 sequences on the timeline. CaptionLabs will email you a black movie with embedded caption data. Simply place the movie on the top video track of your sequence. Then trim the video from the bottom so that the white "dashes" are preserved at the top of the screen. Be careful to leave a small amount of black between the dashes and your video. Only crop this video layer — do not scale or position it. Render the sequence and play it.



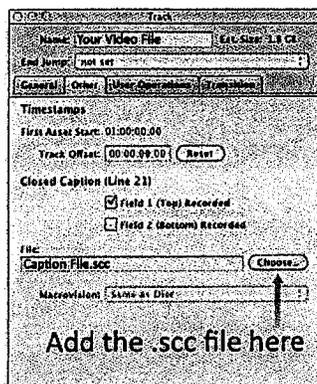
Place CC File in Timeline



Crop the Bottom



Render and Play



Add the .scc file here

DVD Studio Pro



It is important to note that adding closed captions to your DVD is a different process than adding subtitles. Each video track in your completed project will need its own caption file. To add closed captions to a video, select the track in the *Outline* tab; then in the *Inspector*, select the *Other* tab. Under Closed Caption (Line 21), click the choose button and navigate to the .scc file provided by CaptionLabs. The checkbox for "Field 1 (Top) Recorded" will be automatically activated.



# CaptionLabs

1010 Taylor Station Road, Suite E, Columbus, OH 43230  
877-258-7800 • [www.CaptionLabs.com](http://www.CaptionLabs.com)

## IMPORTANT CLOSED CAPTIONING INFORMATION

November 2, 2011

Dear Media Director,

The FCC's recent decision to overturn your closed captioning exemption certainly creates new factors to consider. Production costs and air time purchases are already difficult mountains to climb. Now, you're facing another giant peak in figuring out what to do about closed captioning.

By losing the exemption from the FCC, there are many financial hurdles to consider. **Purchasing captioning software and encoding equipment alone can be insurmountable.** Of course, you'll also have to spend time figuring out the captioning process itself as well as FCC regulations. Then, *creating the captions will eat up your time and constantly push you up against tight deadlines.* Wrestling with these costs and issues will leave you feeling like your only option is to go off the air.

As a producer of religious television content myself, *I have firsthand experience dealing with the financial burden and questions facing you right now.* I also understand and believe in the purpose and significance of your television program. That's why I want to help you move forward.

The FCC's decision can be intimidating, **but my company can help you eliminate that stress.** We've helped many producers save weeks of production time and thousands of dollars with our unique **eCaptioning process.** Simply put, **I know that we can save you time and money.** Plus, we do all the extra work to keep you compliant with the FCC.

I'd love to discuss how my company can help you. We are committed to finding the most cost-effective solution for you. In fact, **I will personally give you a special ministry discount.** Simply mention this letter when you call and you'll receive discounted pricing **as low as \$167 per half-hour program!** Be sure to contact me soon, because I can only extend this offer to a limited number of clients.

Providing captions can be very beneficial to the mission of your organization. I believe this is truly a great opportunity for us to help you **strengthen the message of your ministry.** Millions of Americans are hard of hearing. Closed captioning will make your program more accessible to both the deaf and elderly communities and is **available to you at a fraction of the cost** of air time and other production expenses.

Remember to mention the special ministry discount when you call. I look forward to talking to you soon!

Sincerely,

**Adam R. Grover**

**CaptionLabs**

**Phone: 877-258-7800 ext. 104**

**Email: [agrover@captionlabs.com](mailto:agrover@captionlabs.com)**

P.S. Please don't hesitate to contact me. The **special ministry discount of \$167** can only be offered to a limited number of clients, so call and lock in the special pricing today.



November 29, 2011

Director of Media  
 Van Buren First Assembly of God  
 1014 Fayetteville Road  
 Van Buren, AR 72956

Director of Media:

I understand Van Buren First Assembly of God may be required to caption previously exempt television programming as the result of recent FCC action. I'm writing to offer creative captioning solutions at special rates from the nation's leading closed captioning company, VITAC. These solutions include:

#### **CAPTIONS FORMATTED FOR YOUR EDITING SYSTEM**

Easy and 100% accurate, VITAC will create a caption file that is formatted to work with your nonlinear editing system (.asf for Avid HD or SD or .scc for Final Cut). Simply upload a low-resolution proxy of your video to our secure FTP site. We will create your caption file and deliver within 2-3 business days. You then lay the caption file into your video timeline and export a captioned video. The total charge to create the captions this way is \$250 per 60:00 program, \$125 per 30:00 program.

#### **WEEKDAY LIVE CAPTIONING**

VITAC captions 190,000 hours of live programming per year, most of it airing in the morning, evenings and weekends. We're offering a discount to organizations with the ability to encode captions live to tape, between 9:00 a.m. and 6:00 p.m. EST, Monday through Friday. If you have your own caption encoder and the ability to feed us audio, contact us to learn more about this option, which costs \$110 per 60:00 program, \$55 per 30:00 program.

#### **TURNKEY LIVE TO TAPE**

Don't have an encoder or editing system? Don't worry! VITAC will accept your video in any format and add live-to-tape captions ourselves. We'll ship back a captioned master within two days of receipt of the video. This option will cost \$230 per 60:00 for SD videotape, \$115 per 30:00, plus shipping.

VITAC also offers additional "no worries" solutions including tapeless file delivery with embedded captions. Popular file formats include MXF, QuickTime, MPEG2 Transport and Program streams.

To learn more, please contact VITAC's Client Sales & Services department at [clientservices@vitac.com](mailto:clientservices@vitac.com) or call 724-514-4977. Please mention our "Anglers Order Special." We look forward to the opportunity to work with you in the near future!

Sincerely,

Heather York  
 VP, Marketing  
 301-861-7534  
[Heather-y@vitac.com](mailto:Heather-y@vitac.com)

101 Hillpointe Drive | Canonsburg, PA 15317 | Phone 724.514.4000 | Fax 724.514.4111  
 4605 Lankershim Boulevard, Suite 250 | North Hollywood, CA 91602 | Phone 818.755.0410 | Fax 818.755.0411  
 1501 Wilson Boulevard, Suite 1003 | Arlington, VA 22209 | Phone 703.807.2766 | Fax 703.807.2761

# FCC overturns 298 previously granted closed captioning waivers.

On October 20th, 2011 the FCC issued an order overturning closed captioning waivers, and which will require programming to be captioned commencing January 19th, 2012.

Dynamic Captioning is a full service provider of captioning & encoding, and can fulfill your FCC requirements with accurate and dependable service at competitive rates.

Call today for service and ask for Craig!

**CALL TOLL FREE 866.355.0811**



- **Real-Time**
- **Offline**
- **English and Spanish**

**Dynamic Captioning LLC**

5740 Foremost Drive SE  
Grand Rapids, MI 49546



Program Length	English Captioning		
	Origination/Offline Captioning		Real-Time
	Pop-On	Rollup	
30 Minutes	\$230	\$165	\$60
60 Minutes	\$459	\$330	\$110

FTP proxy file and (cc) file transfer available in a number of compatible file formats.

**FCC**  
requires captioning

# ClosedCaption Maker

SERVICE-DISABLED VETERAN-OWNED SMALL BUSINESS

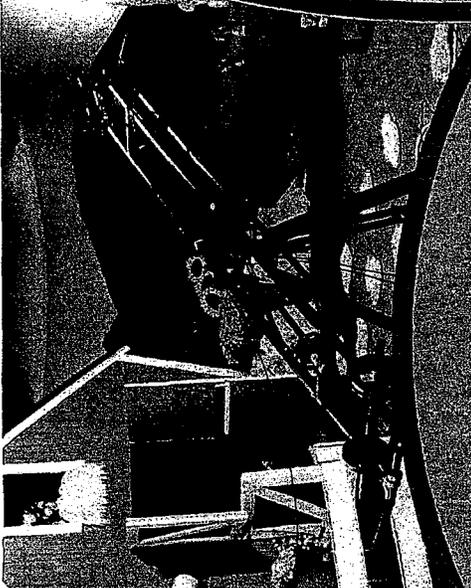
1955 Kensington Street • Harrisburg PA 17104

wGallant@CCmaker.com • www.CCmaker.com • 1-800-527-0551

## FCC Closed-Captioning Exemption Rule Changed

### **You have options:**

1. The least expensive way is to supply the TV station a CCed DVD.  
We create a 'caption file' you add to the DVD; Apple DVD StudioPro/Encore.  
Cost is \$100/per half-hour weekly program.
2. We sell a turnkey closed-captioning system; cost is \$1600.  
Designed to be easy to use and creates a CCed BetaSP tape.  
30-day money back guarantee. System is called AddRollupCC.
3. You can send us a DV/BetaSP tape, we create a CCed BetaSp  
and forward it to the TV station. Cost is \$150/per program.



# FCC

Closed captioning allows persons with hearing disabilities to have access to television programming by displaying the audio portion of a television program as text on the television screen.

Closed captioning provides a critical link to news, entertainment and information for individuals who are deaf or hard-of-hearing. Captions also help improve literacy skills. You can turn on closed captions through your remote control or on-screen menu.

As of January 1, 2006, all new English language programming, defined as analog programming first published or exhibited on or after January 1, 1998, and digital programming first aired on or after July 1, 2002, must be captioned, with some exceptions.

As of January 1, 2008, 75 percent of pre-hule English language programming, defined as analog programming first shown before January 1, 1998, and digital programming first shown before July 1, 2002, must be captioned, with some exceptions.

**Roll-on captioning FLAT RATES**  
**\$225/half hour**  
**\$350/hour**  
includes encoding, transcribing, captioning, & digital outputting.

Standard shipping costs and turn times apply  
Hard copy output available

**2 DAY TURN AROUND AVAILABLE**

Pop-on captioning FLAT RATES  
**\$275/half hour**  
**\$400/hour**  
includes encoding, transcribing, captioning, & digital outputting.



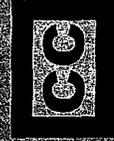
**Closed Captioning**

### Acceptable Source Formats

- HDV
- DV CAM
- DV
- Blu-ray
- DVD
- Beta SP
- 3/4"
- H264
- AVI
- Quicktime
- Cineform
- AJ/A
- Newtek
- NTSC or PAL

EICB closed captioning services are 100% compliant with FCC requirements. In addition to meeting your necessary requirements, EICB.CC will help you better serve the hearing impaired community. In addition, choosing EICB keeps things simple with a FLAT RATE service that will include everything necessary to take your production through the process. We also offer the service of sending your digital broadcast file on to your broadcast outlet so that you don't have to worry about anything.

You will also notice that with EICB, our caption services are of a higher quality than live style captioning and we offer the additional service of sending you back the transcription of your program at no extra charge.



**MENTION THIS**  
**SPECIAL AD**  
**PRICING**

Excellence In Christian Broadcasting  
P.O. Box 46555, Cedar Hill, TX 75106  
972-293-2256 Fax 972-293-2677  
flatratecc@eicbtv.com www.eicbtv.com

**First Assembly of God – Van Buren**

**Financial Statements  
(Modified Cash Basis)**

**December 31, 2011**

**Financial Statements**

of  
**FIRST ASSEMBLY OF GOD - VAN BUREN**  
**For the Period Ended December 31, 2011**

See accountant's compilation report

LEONARD N. RICKETTS, P.A.  
LICENSED PUBLIC ACCOUNTANT  
416 EAST PICKENS - P. O. BOX 672  
DUMAS, ARKANSAS 71639  
(870) 382-2211 FAX: (870) 382-2115

FIRST ASSEMBLY OF GOD - VAN BUREN  
VAN BUREN, AR 72956

We have compiled the accompanying statement of financial position of FIRST ASSEMBLY OF GOD - VAN BUREN (a nonprofit entity) as of December 31, 2011 and the related statement of activities for the year then ended. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting and designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by modified cash basis accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.



Leonard N. Ricketts  
Licensed Public Accountant

January 20, 2012

**FIRST ASSEMBLY OF GOD - VAN BUREN**  
**Statement of Financial Position**  
 (Modified Cash Basis)  
 December 31, 2011

ASSETS		
<b>Current Assets</b>		
CITIZENS BANK	\$	300,544.41
MERRILL LYNCH SAVINGS		14,069.56
MERRILL LYNCH - TOY SAVINGS		7,076.46
CITIZENS - BLDG ACCT		31,191.89
INTERNET ACCOUNT		1,799.41
Departmental Savings Accts		<u>48,952.52</u>
<b>Total Current Assets</b>	<b>\$</b>	<b>403,634.25</b>
<b>Land, Buildings and Equipment</b>		
BUILDINGS		8,545,963.70
BUILDING - LEGACY		4,992,000.00
FURNITURE & EQUIPMENT		1,877,718.48
AUTOS & BUSES		176,591.00
ACCUM DEPRECIATION		(3,204,240.83)
ACCUM DEPR - LEGACY BLDG		<u>(533,600.00)</u>
<b>Total Land, Buildings and Equipment</b>		<b>11,854,432.35</b>
<b>Other Assets</b>		
LAND		421,073.20
NAREC - LEGACY		<u>592,376.52</u>
<b>Total Other Assets</b>		<b><u>1,013,449.72</u></b>
<b>Total Assets</b>	<b>\$</b>	<b><u><u>13,271,516.32</u></u></b>

See accountant's compilation report

**FIRST ASSEMBLY OF GOD - VAN BUREN**  
**Statement of Financial Position**  
**(Modified Cash Basis)**  
**December 31, 2011**

**LIABILITIES AND NET ASSETS:**

<b>Current Liabilities</b>			
STATE WITHHOLDING	\$	55.94	
CURRENT PORTION NP BANK		86,288.99	
CURR PORTION LT DEBT - CITIZEN		96,514.17	
<b>Total Current Liabilities</b>			<b>\$ 182,859.10</b>
<b>Long Term Liabilities</b>			
NP - CITIZENS BANK		6,168,028.46	
NP - BANK OF OZARK		4,904,892.43	
LESS CURRENT PORTION		(96,514.17)	
LESS CURR PORTION - OZARK		(86,288.99)	
<b>Total Long Term Liabilities</b>			<b>10,890,117.73</b>
<b>Net Assets:</b>			
UNDESIGNATED		129,925.76	
BUILDING AND EQUIPMENT		2,220,128.75	
TEMPORARILY RESTRICTED		72,696.71	
Current Income (Loss)		(224,211.73)	
<b>Total Net Assets</b>			<b><u>2,198,539.49</u></b>
<b>Total Liabilities and Net Assets</b>			<b>\$ <u>13,271,516.32</u></b>

See accountant's compilation report

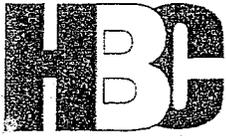
**FIRST ASSEMBLY OF GOD - VAN BUREN**  
**Statement of Activities**  
**(Modified Cash Basis)**  
**For the Period Ended December 31, 2011**

	8 Months Ended Dec. 31, 2011	Pct
<b>Revenue and Other Support</b>		
GENERAL FUND	\$ 1,415,702.31	78.87
BUILDING FUND	117,207.00	6.53
MISSIONS	46,522.04	2.59
DEPARTMENTAL INCOME	204,297.08	11.38
DESIGNATED	9,827.72	0.55
MEDIA SALES	1,497.83	0.08
<b>Total Revenue and Other Support</b>	<b>1,795,053.98</b>	<b>100.00</b>
<b>Operating Expenses</b>		
ADVERTISING	11,137.97	0.62
SUPER CHURCH	32,181.58	1.79
HEALTH INSURANCE	78,040.49	4.35
CHURCH MINISTRIES	255,124.46	14.21
MISSIONS	99,117.77	5.52
OFFICE & ADM EXPENSES	32,354.90	1.80
BUILDING & MAINT EXPENSES	80,124.07	4.46
GIFTS & BENEVOLENCES	40,577.96	2.26
DESIGNATED - TOYS, OTHER	12,968.73	0.72
INSURANCE	47,648.40	2.65
RETIREMENT	16,282.20	0.91
PAYROLL TAXES	11,001.36	0.61
REPAIRS	36,634.67	2.04
SALARIES	442,684.70	24.66
EMPLOYEE BENEFITS	29,826.78	1.66
OFFICER'S LIFE INS	2,812.81	0.16
TRAVEL, CONVENTIONS, ETC	1,164.91	0.06
UTILITIES	107,336.01	5.98
INTEREST EXPENSE - CITIZENS	200,817.79	11.19
DEPR EXPENSE - CHURCH	319,066.86	17.77
<b>Total Expenses</b>	<b>1,856,904.42</b>	<b>103.45</b>
<b>Operating Income</b>	<b>(61,850.44)</b>	<b>(3.45)</b>
<b>Other Income/(Expense)</b>		
INTEREST INCOME	257.87	0.01
RENTAL INCOME - LEGACY	183,469.67	10.22
INTEREST PAID - BANK OF OZARK	(218,088.83)	(12.15)
DEPR EXPENSE - LEGACY BLDG	(128,000.00)	(7.13)
<b>Total Other Income</b>	<b>(162,361.29)</b>	<b>(9.04)</b>
<b>Net Income (Loss)</b>	<b>\$ (224,211.73)</b>	<b>(12.49)</b>

See accountant's compilation report

FIRST ASSEMBLY OF GOD  
1014 FAYETTEVILLE ROAD  
VAN BUREN, AR 72956

FINANCIAL STATEMENTS  
AND INDEPENDENT COMPILATION REPORT  
DECEMBER 31, 2012  
(with summarized comparative  
total for December 31, 2011)



# Hubbs, Belcher, and Company CPA's, p.a.

Clifford W. Hubbs, CPA

M. Blake Belcher, CPA

## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors  
First Assembly of God - Van Buren  
Van Buren, Arkansas

1701 Main St Ste A  
Van Buren, AR 72956

Ph. (479) 474-3454

Fax (479) 474-7165

[www.lhltax.net](http://www.lhltax.net)

We have compiled the accompanying statement of financial position of First Assembly of God - Van Buren (a non-profit organization) as of December 31, 2012, and the related statement of activities, statement of cash flows, and supplementary information for the year then ended. We have not audited or reviewed the 2012 financial statements and, accordingly do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. The 2011 financial statements of First Assembly of God - Van Buren were compiled by other accountants, whose report is dated January 20, 2012, stated that they have not audited or reviewed the 2011 financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

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 compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The 2012 supplementary information contained in Schedule of Program and Support Services I and II is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information for the year ended December 31, 2012 and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

Member of:

\*American Institute of  
Certified Public  
Accountants

\*Arkansas Society of  
Certified Public  
Accountants

\*Oklahoma Society of  
Certified Public  
Accountants

\*Governmental Audit  
Quality Center

*Hubbs, Belcher, & Company CPA's*  
Hubbs, Belcher & Company, CPA's, p.a.  
Van Buren, Arkansas

January 28, 2013

FIRST ASSEMBLY OF GOD - VAN BUREN  
STATEMENT OF FINANCIAL POSITION  
YEAR ENDED DECEMBER 31, 2012  
(with summarized comparative totals for December 31, 2011)

Assets	2012	2011
<b>Current Assets</b>		
Cash and cash equivalents	\$ 538,572	\$ 403,634
	538,572	403,634
<b>Land, buildings and equipment:</b>		
Land	421,073	421,073
Building - Church	8,545,964	8,545,964
Building - Legacy	4,992,000	4,992,000
Furniture and equipment	1,862,686	1,877,718
Buses and equipment	82,987	176,591
	15,904,710	16,013,346
Less Accum. Depr.	(3,795,322)	(3,737,841)
Total land, Buildings and Equipment	12,109,388	12,275,506
<b>Other Assets</b>		
Notes Receivable - Legacy	-	592,377
<b>Total Assets</b>	<u>\$ 12,647,960</u>	<u>\$ 13,271,516</u>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
FICA Payable	\$ 1,782	\$ -
Federal Payable	977	-
FUTA Payable	351	-
State Payable	(68)	56
Current Portion - Long Term Debt	316,555	182,803
<b>Total Current Liabilities</b>	<u>319,597</u>	<u>182,859</u>
<b>Long Term Liabilities</b>		
Less: Current Portion of Long Term Debt	(316,555)	(182,803)
N/P Bank of Ozarks	4,794,939	4,904,892
N/P Citizens Bank	5,957,475	6,168,028
<b>Total Long Term Liabilities</b>	<u>10,435,859</u>	<u>10,890,118</u>
<b>Net assets:</b>		
Unrestricted:		
Undesignated	85,694	129,926
Building and Equipment	1,316,425	1,995,917
Total Unrestricted	1,402,119	2,125,843
Temporarily restricted	490,385	72,697
Permanently restricted	-	-
Total Net Assets	1,892,504	2,198,539
<b>Total Liabilities and Net Assets</b>	<u>\$ 12,647,960</u>	<u>\$ 13,271,516</u>

See accompanying notes and independent accountant's compilation report.

FIRST ASSEMBLY OF GOD - VAN BUREN  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2012  
(with summarized comparative totals for December 31, 2011)

	Unrestricted	Temporarily Restricted	Permanently Restricted	2012 Total	2011 Totals
<b>Revenue and Other Support</b>					
General Fund	\$ 1,338,384	\$ -	\$ -	\$ 1,338,384	\$ 1,415,702
Building Fund	-	104,997	-	104,997	117,207
Missions	-	79,757	-	79,757	46,522
Departmental Income	190,015	386,625	-	576,640	204,297
Windgate grant	950,060	-	-	950,060	-
Designated	-	-	-	-	9,828
Media Sales	813	-	-	813	1,498
<b>Total Revenue and Other Support</b>	<b>2,479,272</b>	<b>571,379</b>	<b>-</b>	<b>3,050,651</b>	<b>1,795,034</b>
<b>Expenses</b>					
<b>Supporting Services:</b>					
General & Admin-Pastoral	314,065	-	-	314,065	339,961
General & Admin-Office & Administration	114,961	-	-	114,961	115,330
<b>Program Services:</b>					
Bus Ministry	15,123	-	-	15,123	32,182
Church Ministries	538,005	-	-	538,005	450,586
Maint - Building & Auto	298,468	-	-	298,468	270,514
Gifts & Benevolences	31,582	-	-	31,582	34,578
Other	83,911	-	-	83,911	93,869
<b>Total Expenses</b>	<b>1,396,114</b>	<b>-</b>	<b>-</b>	<b>1,396,114</b>	<b>1,337,020</b>
<b>Rental Activities:</b>					
Rental Income-Legacy	273,840	-	-	273,840	183,725
Payments for third parties	(700,000)	-	-	(700,000)	-
Payments on-behalf of Legacy	(403,935)	-	-	(403,935)	-
Loss-Note Receivable Legacy	(413,317)	-	-	(413,317)	-
Depr. Expense	(371,202)	(124,800)	-	(496,002)	(447,067)
Interest Expense	(532,783)	-	-	(532,783)	(418,904)
<b>Net Rental Activities</b>	<b>(2,147,397)</b>	<b>(124,800)</b>	<b>-</b>	<b>(2,272,197)</b>	<b>(682,246)</b>
<b>Excess of Revenue over (under) Expenses</b>	<b>(1,064,239)</b>	<b>446,579</b>	<b>-</b>	<b>(617,660)</b>	<b>(224,212)</b>
<b>Intrafund Transfers</b>					
Intrafund Transfers	28,891	(28,891)	-	-	-
<b>Total Transfers</b>	<b>28,891</b>	<b>(28,891)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Net Assets</b>	<b>(1,035,348)</b>	<b>417,688</b>	<b>-</b>	<b>(617,660)</b>	<b>(224,212)</b>
<b>Net Assets, Beginning of Year</b>	<b>2,125,842</b>	<b>72,697</b>	<b>-</b>	<b>2,198,539</b>	<b>2,422,751</b>
<b>Prior Period Adjustment</b>	<b>311,625</b>	<b>-</b>	<b>-</b>	<b>311,625</b>	<b>-</b>
<b>Revised Net Assets, Beginning of Year</b>	<b>2,437,467</b>	<b>72,697</b>	<b>-</b>	<b>2,510,164</b>	<b>2,422,751</b>
<b>Net Assets, End of Year</b>	<b>\$ 1,402,119</b>	<b>\$ 490,385</b>	<b>\$ -</b>	<b>\$ 1,892,504</b>	<b>\$ 2,198,539</b>

See accompanying notes and independent accountant's compilation report.

FIRST ASSEMBLY OF GOD - VAN BUREN  
STATEMENT OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 2012  
(with summarized comparative totals for December 31, 2011)

	2012	2011
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Net Income (Loss)	\$ (617,660)	\$ (115,690)
Adjustment to Reconcile Cash Flow		
Depreciation	496,002	455,306
Increase (Decrease) in Current Liabilities		
Current Portion NP Bank	-	(18,039)
Payroll Taxes	2,986	-
Prior period adjust to reconcile taxes	(62,310)	-
Accounts Payables	-	13,405
Total Adjustments	436,678	450,672
Cash Provided (Used) by Operations	(180,982)	334,982
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Legacy Bldg	-	(272,420)
Equipment	11,934	(63,723)
Buses	-	78,334
Cash Provided (Used) by Investing	11,934	(257,809)
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Note Payable Citizens Bank	(249,485)	-
Note Payable Bank of Ozarks	(109,953)	(34,465)
N/Rec - Legacy	530,063	-
Cash Provided (Used) by Financing	170,625	(34,465)
Net Increase (Decrease) in Cash	1,577	42,708
Cash Beginning of Year	536,995	494,287
Cash End of Year	\$ 538,572	\$ 536,995
<b>Supplemental Disclosure:</b>		
Interest Paid	\$ 532,783	\$ 433,107

See accompanying notes and independent accountant's compilation report.

FIRST ASSEMBLY OF GOD - VAN BUREN  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2012

(with summarized comparative totals for December 31, 2011)

NOTE 2: CASH AND CASH EQUIVELANTS

Certificate of deposits and savings account stated at present value at December 31, 2012 and consisted of the following:

	2012
Citizens Bank – Operating Account	436,064
Citizens Bank – Building Fund	12,873
Internet Account	994
Department – Savings	(1,248)
Merrill Lynch – Toy Savings	<u>89,889</u>
Total Cash	<u>\$ 538,572</u>

Investment return for the years ended December 31, 2012 is as follows:

	2012
Interest Income	189

NOTE 3: LAND, BUILDING, AND EQUIPMENT

Land, building and equipment consists of the following at December 31, 2012:

	2012
Land	421,073
Building - Church	8,545,964
Building - Legacy	4,992,000
Furniture and equipment	1,862,686
Buses and equipment	<u>82,987</u>
	15,904,710
Less Accumulated Depreciation	<u>(3,795,322)</u>
	12,109,388

Land is not depreciated.

NOTE 4: NOTES PAYABLE

Citizens Bank & Trust Co.

On August 22, 2007, the Church entered into a consolidated loan, a construction loan of approximately \$2,392,900 had been disbursed to the Church to remodel the Church building and gym. The construction loan was combined with an existing building loan, with total amount of the loan being \$6,168,028. Terms of the loan will be as follows:

**FIRST ASSEMBLY OF GOD - VAN BUREN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2012**  
(with summarized comparative totals for December 31, 2011)

**NOTE 5: RETIREMENT PLAN**

Several employees of the Church participate in a defined contribution retirement plan with Ministers Benefit Association, (MBA). The total Church contributions amounted to \$15,931 in 2012. Employees made no contributions to this retirement plan.

**NOTE 6: CONCENTRATION OF CREDIT RISK**

The Church is supported by contributions from the public. During the year ended December 31, 2012, Windgate Charitable Foundation was a major contributor who provided a significant amount of contributions in the form of a grant totaling \$850,060. It is always considered reasonably possible that benefactors, grantors or contributors might be lost in the near term. The Church's market is concentrated in the Van Buren, Fort Smith area.

The Church maintains cash balances in banks. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000 per institution. At December 31, 2012, the uninsured and uncollateralized portion of the balance was \$288,572.

	Carrying Amount	Bank Balance
Insured (FDIC)	\$ 250,000	\$ 250,000
Uncollateralized:	288,572	1,097,275
Total deposits & investments	\$ 538,572	\$ 1,347,275

**NOTE 7: NET ASSETS RELEASED FROM RESTRICTIONS**

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donor.

	2012
Missions	78,859

**NOTE 8: TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets at year-end are available for the following purposes:

	2012
Missions	79,757
Building	104,997
Various Depts.	386,625
Total	571,379

**FIRST ASSEMBLY OF GOD - VAN BUREN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2012**  
(with summarized comparative totals for December 31, 2011)

**NOTE 9: FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing programs and other services of the Church are reported on a functional basis as follow:

	2012
Program Services:	
Ministries	553,128
Other	413,961
	967,089
Supporting Services:	
Admin and General	467,471
Total Expenses	1,434,560

On October 11, 2005 Landmark Ministries of Arkansas, Inc. d/b/a Legacy Heights (Legacy)(a corporation) was formed for the purpose of operating a retirement center, which opened October 1, 2007. The Church agreed to build and lease to Legacy the facility for a retirement center, the lease being twenty-five (25) years, lease payments to be re-negotiated every five (5) years:

Legacy's lease payment will be the amount of interest expense on the construction note, and the term note until October 12, 2009, then thirty-five thousand (35,000) per month until re-negotiation of lease on October 12, 2014. The estimated lease payments under this agreement are as follows:

2013	420,000
2014	350,000

**NOTE 10: NOTE RECEIVABLE/RELATED PARTY TRANSACTION**

The income generated by this lease is considered unrelated (non ministry income) income and is not exempt under Internal Revenue Code Section 501 (c) (3).

Because of unforeseen circumstances and economic turn down, the Church has advance funds to Legacy for operating expenses. These amounts are to be repaid to the Church as funds become available.

At year end December 31, 2011 First Assembly of God – Van Buren elected to take the Legacy Heights note receivable as a loss on the financial statements. However, First Assembly of God – Van Buren paid expenses on behalf of Legacy Heights in the amount of \$403,935 and decreases due to payments received of 273,840.

**NOTE 11: PRIOR PERIOD ADJUSTMENT**

During fiscal year 2012 it was discovered that the beginning balances on the note payable to Bank of Ozarks the note payable to Citizens Bank were not properly stated.

A summary of all adjustments to December 31, 2012 is as follows:

FIRST ASSEMBLY OF GOD - VAN BUREN  
SCHEDULE OF PROGRAM AND SUPPORT SERVICES  
YEAR ENDED DECEMBER 31, 2012  
(with summarized comparative totals for December 31, 2011)

	Unrestricted	Temporarily Restricted	Permanently Restricted	2012 Total
<b>Operating Expenses</b>				
Pastor Salaries	\$ 271,295	-	-	\$ 271,295
Utilities	6,181	-	-	6,181
Health Insurance	7,619	-	-	7,619
Housing	6,745	-	-	6,745
Life and Disability	193	-	-	193
Social Security	10,000	-	-	10,000
Retirement	12,031	-	-	12,031
Total Office and Adm.	<u>314,065</u>	<u>-</u>	<u>-</u>	<u>314,065</u>
Super Church	<u>15,123</u>	<u>-</u>	<u>-</u>	<u>15,123</u>
<b>Church Ministries</b>				
Crusaders Class	1,407	-	-	1,407
Missions	78,859	-	-	78,859
Sunday School	10,816	-	-	10,816
Kidz Klub	21,269	-	-	21,269
Speed the Light	75,820	-	-	75,820
Royal Rangers	1,282	-	-	1,282
Youth Dept.	15,191	-	-	15,191
Missionaries	1,258	-	-	1,258
Men's Dept	2,851	-	-	2,851
T V Ministries	49,664	-	-	49,664
Conventions & Travel	2,184	-	-	2,184
Evangelists & Guests	24,570	-	-	24,570
Choir expense	2,773	-	-	2,773
Advertising	8,431	-	-	8,431
Women's Ministry	13,816	-	-	13,816
Staff Health Ins.	82,722	-	-	82,722
Dinner and Receptions	6,910	-	-	6,910
Gifts to Needy	2,500	-	-	2,500
Needy Christmas	4,500	-	-	4,500
First Ladies	809	-	-	809
Light for the Lost	500	-	-	500
BGMC	10,011	-	-	10,011
UTH Explosion	2,110	-	-	2,110
General Council	2,730	-	-	2,730
Trailblazers	(725)	-	-	(725)
Search and Rescue	50,755	-	-	50,755
Support Savings	53,000	-	-	53,000
JBQ	3,376	-	-	3,376
Internet	1,180	-	-	1,180
VBS Expense	2,546	-	-	2,546
Ir Bible Quiz	483	-	-	483
Trailblazers	71	-	-	71
Caregivers Day Out	2,229	-	-	2,229
Alzheimer's Care Ministry	2,106	-	-	2,106
Total Church Ministries	<u>\$ 538,005</u>	<u>-</u>	<u>-</u>	<u>\$ 538,005</u>

See accompanying notes and independent accountant's compilation report

FIRST ASSEMBLY OF GOD - VAN BUREN  
SCHEDULE OF PROGRAMS AND SUPPORT SERVICES II  
YEAR ENDED DECEMBER 31, 2012  
(with summarized comparative totals for December 31, 2011)

	Unrestricted	Temporarily Restricted	Permanently Restricted	2012 Total
<b>Office and Adm.</b>				
Salaries office	\$ 71,977	-		\$ 71,977
Printing	10,077	-		10,077
Repairs and Maintenance	124	-		124
Office supplies	10,001	-		10,001
Audit & Printing Reports	10,635	-		10,635
Payroll Taxes	12,147	-		12,147
<b>Total Office and Adm.</b>	<u>114,961</u>	<u>-</u>		<u>114,961</u>
<b>Building - Repair and Maint.</b>				
Salaries	77,206	-		77,206
Insurance	49,212	-		49,212
Utilities	106,769	-		106,769
Repair & Maint.	31,292	-		31,292
Small Equipment	25,909	-		25,909
Cleaning supplies	8,079	-		8,079
Building funds	-	-		-
<b>Total Building - Repair and Maint.</b>	<u>298,468</u>	<u>-</u>		<u>298,468</u>
<b>Gifts &amp; Benevolences</b>				
Needy Families	1,089	-		1,089
Gifts Members & Staffs	26,508	-		26,508
Funeral Dinners	875	-		875
Hospital Flowers	3,110	-		3,110
<b>Total Gifts &amp; Benevolences</b>	<u>31,582</u>	<u>-</u>		<u>31,582</u>
<b>Other - Expenses</b>				
Designated others	16,004	-		16,004
MBA	3,900	-		3,900
Retainer fee	72,875	-		72,875
Landmark Ministries	(8,868)	-		(8,868)
<b>Total Other Expenses</b>	<u>\$ 83,911</u>	<u>-</u>		<u>\$ 83,911</u>

See accompanying notes and independent accountant's compilation report.

**Certificate of Service**

I, Deborah Lunt, hereby certify that on this 4th day of November, 2013, I caused a copy of the foregoing "Supplement to Petition for Waiver of Closed Captioning Rules" to be served via U.S. mail, postage prepaid, upon the following:

Blake A. Reid, Esq.  
Institute for Public Representation  
Georgetown Law  
600 New Jersey Avenue, N.W.  
Washington, D.C. 20001  
*Counsel for Telecommunications for the Deaf  
and Hard of Hearing, Inc.*

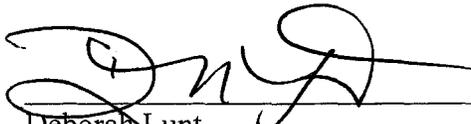
Shane Feldman, Chief Operating Officer  
National Association of the Deaf  
8630 Fenton Street  
Suite 820  
Silver Spring, MD 20910

Cheryl Heppner, Vice Chair  
Deaf and Hard of Hearing Consumer Advocacy Network  
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Dr. Benjamin J. Soukup, Jr., CEO  
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Mark Hill, President  
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Deborah Lunt