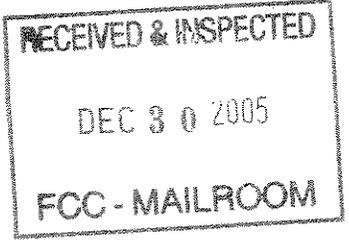


CGB-CC-0174



December 29, 2005

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

Petition for Exemption from Closed Captioning Requirements

"Living in the Light"
First Baptist Church
411 North Street
Nacogdoches, TX 75961
(936-564-7379)
(936-564-1282 (Facsimile))
E-mail: fbcbobby@swbell.net

Introduction

"Living in the Light" is a television program produced completely on the premises of First Baptist Church, Nacogdoches, TX. First Baptist Church has been in existence for over 125 years and believes that it has an integral mission to the community. The Mission Statement for First Baptist is "Finding the Lost, Building up the Believer, and Changing the World". We hope to do all that by showing the grace, love, and mercy of our Savior in our everyday actions.

"Living in the Light" is an edited version of our Sunday morning worship services. We believe it helps our church to reach out to those who either can't or do not want to attend worship services on Sunday morning to be a part of worship. Every worship service is shown on a week delayed basis.

Each episode of "Living in the Light" is 58 minutes and 30 seconds long. It airs every Sunday morning at 9:00 a.m. on KTRE Channel 9 out of Lufkin, TX. The program that airs is the Sunday service from the previous week. The program is shot, produced, and edited here at our church. It is completely done by church volunteers with the assistance of myself, the Associate Pastor. The program consists of our Sunday morning services. It typically includes singing, prayer, and a sermon from our pastor.

For the reasons set forth below, First Baptist Church of Nacogdoches, TX hereby requests an undue burden exemption from the closed captioning rules for "Living In the Light", pursuant to 79,1(f) of the Commission's rules.

Nature and Cost of Close Captions

Closed caption Maker in Baltimore, MD adds closed captioning to produced videos. A one hour program like we produce would cost in the neighborhood of \$630.00 per week not including the cost of us shipping overnight to the company. There is a two business day turn around for this service. Subtitles and scrolls of the entire services would be incredibly costly due to increased man hours and the potential of losing our volunteers who help with the service due to those increased hours. Then, our costs would increase dramatically due to the need to hire someone to fulfill all areas of this ministry. Also, time involved in closed captioning would severely delay our broad cast to the point that sometimes it would be outdated.

Impact on the operation of the program provider

The total cost of producing and showing "Living in the Light" for one month runs somewhere in the neighborhood of \$2,250.00. This cost does not include any "in kind" cost that would be associated with the various volunteer man hours necessary to complete the production of the entire show. As you can see from the closed captioning estimates, the cost of each show would at least double. This would severely affect our ability to continue in this ministry and could possibly bring an end to this ministry altogether. "Living in the Light" does not solicit money on air and is completely paid for through the church budget.

Financial resources of the program provider

First Baptist Church, Nacogdoches, TX is a 501c3 tax exempt religious organization. We operate on a yearly budget provided by the tithes and offerings of our members. The recent addition of locally televising our program to the surrounding area (we are only a local broadcast and are not even seriously considering any option above that) was a large step of faith on our part. To add to the cost of the production of the programming would put an incredible large burden on our budget and steer funds away from other ministries in which our church participates. Our local affiliate, KTRE in Lufkin, TX does not provide or offer the service of closed captioning to us.

Type of Operations of the Program Provider

As stated earlier, our church is a non-profit organization. Our Sunday morning service is the only programming we provide. Our other major operations and activities are geared locally toward community outreach and support.

Other factors

Petitioner believes that the local, non-news exemption to the closed captioning rules also applies to "Living in the Light". As noted above, the program is produced and distributed locally, and the sermons of First Baptist Church are primarily local public interest. The episodes are not news, they do not have repeat value, and the electronic newsroom technique is not available. Notwithstanding the applicability of the exemption, we have filed this petition in an abundance of caution and for the purpose of establishing certainty.

Conclusion

As shown by this Petition and its attachments, the Commission should grant a waiver of the closed captioning requirements in this case, because requiring closed captioning would create an

undue burden. The costs of captioning would be excessively high and would have a significant impact on Petitioner's operations. The Petitioner's type of operations and financial resources are different in kind and magnitude from a mainstream programming provider. Because of the significant difficulty and expense of providing closed captions, a waiver under 79.1(f) is warranted. If more information is needed, please contact me at the address provided below.

Respectfully Submitted,

First Baptist Church

By:

A handwritten signature in black ink, appearing to read "Bobby Smith", written in a cursive style.

Bobby Smith, Associate Pastor

411 North Street

Nacogdoches, TX 75961

(936) 564-7379

(936) 564-1282

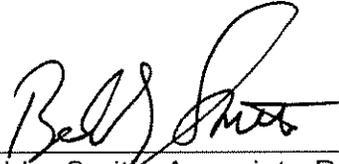
December 29, 2005

enclosed: 501c3
Closed Captioning Estimate
Petition for Waiver

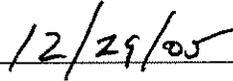
Exhibits checklist:

1. Declaration: attach a declaration in which a person attests to and affirms the factual claims made in the petition. The declaration should state that:

I, Bobby Smith, am Associate Pastor of First Baptist Church, and I have reviewed the Petition for Exemption for Closed Captioning Requirements filed on behalf of First Baptist Church in this matter, and, upon information and belief, believe the statements regarding our organization and "Living in the Light" to be true and accurate.



Bobby Smith, Associate Pastor



Date

2. Schedule of all programming offered by the provider: if the church provides only one program, this will be a very short attachment.
3. Financial documentation: Tax exempt status form
4. Other: letters from companies providing estimates for closed captioning costs.

GENERAL AFFIDAVIT

State of Texas
County of Nacogdoches

BEFORE ME the undersigned Notary,
Barbara Breazeale, on this 29th
day of December, 2005, personally appeared Bobby Smith, known to me to be a credible person
and of lawful age, who being by me first duly sworn, on his oath, attests to and affirms the above
facts.

Bobby Smith

First Baptist Church
Bobby Smith
411 North Street
Nacogdoches, TX 75961

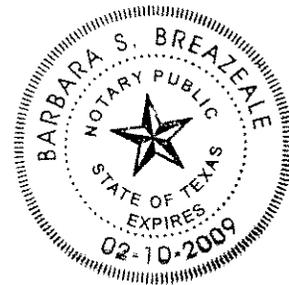
Subscribed and sworn to before me, this 29th day of December 2005.

Barbara Breazeale
(signature of Notary)

Barbara Breazeale
Notary

NOTARY PUBLIC

My commission expires: 02/10, 2009



⊙ **Key point.** Unfortunately, the IRS retained the fourteen criteria in its *Tax Guide for Churches*, published in 2002.

2. Requirements for exemption

Section 501(a) of the tax code exempts organizations described in section 501(c) from federal income taxation. Section 501(c)(3) lists several exempt organizations, including

corporations . . . organized and operated exclusively for religious, charitable . . . or educational purposes . . . no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation . . . and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

This section exempts churches from federal income taxation. Note that the exemption is conditioned upon the following six factors: (1) the church is a corporation, (2) the church is organized exclusively for exempt purposes, (3) the church is operated exclusively for exempt purposes, (4) none of the church's net earnings inures to the benefit of any private individuals, (5) the church does not engage in substantial efforts to influence legislation, and (6) the church does not intervene or participate in political campaigns. These factors will be considered separately.

(1) The Church is a Corporation

While section 501(c)(3) would appear to exempt only those churches that are incorporated, the IRS maintains that unincorporated churches are eligible for exemption. In its *Exempt Organizations Handbook*, the IRS states that "the typical nonprofit association formed under a constitution or bylaws, with elective officers empowered to act for it, would be treated as a corporation . . ."

(2) The Church is Organized Exclusively for Exempt Purposes

Overview. To be exempt from federal income tax, a church must be "organized exclusively" for exempt purposes. This requirement is referred to by the IRS as the "organizational test" of tax-exempt status. The income tax regulations state that an organization will be deemed to be "organized exclusively" for exempt purposes only if its articles of incorporation limit the purposes of the organization to one or more of the exempt purposes listed in section 501(c)(3) of the tax code and do not expressly empower the organization to engage, otherwise than as an insubstantial part of its activities, in activities that in themselves are not in furtherance of one or more exempt purposes. *Treas. Reg. 1.501(c)(3)-1(b)(1)(i)*. Note that the regulations require such limitations to appear in a church's (or other exempt organization's) articles of incorporation, and not in its bylaws.

A church's purposes may be as broad as, or more specific than, the purposes stated in section 501(c)(3) (quoted above). But in no event will a church be considered organized exclusively for one or more exempt purposes if its articles of incorporation recite purposes

broader than the purposes stated in section 501(c)(3). *Treas. Reg. 1.501(c)(3)-1(b)(1)(iv)*. The fact that the actual operation of a church whose purposes are broader than those stated in section 501(c)(3) is exclusively in furtherance of one or more exempt purposes will not be sufficient to permit the church to satisfy the organizational test. Similarly, a church whose purposes are broader than those stated in section 501(c)(3) will not meet the organizational test as a result of statements or other evidence that its members intend to operate it solely in furtherance of one or more exempt purposes. In summary, a church can be organized for purposes other than "religious" if such purposes are among those listed in section 501(c)(3).

Section 502 of the tax code states that "an organization operated for the primary purpose of carrying on a trade or business for profit shall not be exempt from taxation under section 501 on the ground that all of its profits are payable to one or more organizations exempt from taxation under section 501." Such organizations are referred to as *feeder organizations*. To illustrate, in Revenue Ruling 73-164 the IRS ruled that a church-controlled commercial printing corporation whose business earnings were paid to the church but that had no other significant charitable activity was a feeder organization that did not qualify for exemption under section 501(c)(3). Section 502(b) specifies that an organization will not be considered to be a feeder organization if (1) its earnings consist of rents that would be excluded from the definition of unrelated business income under section 512 of the tax code, (2) substantially all of its work is performed without compensation, or (3) its earnings derive from the selling of merchandise substantially all of which was received as gifts or contributions.

The regulations also specify that an organization is not organized exclusively for exempt purposes unless its assets are dedicated to an exempt purpose, and that an organization's assets will be presumed to be dedicated to an exempt purpose if, upon dissolution, the assets would by reason of a provision in the organization's articles of incorporation be distributed to another exempt organization.

The IRS has drafted the following paragraphs which, if inserted in a church's articles of incorporation, will indicate compliance with the organizational test:

Said corporation is organized exclusively for charitable, religious, and educational. . . purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth [herein]. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise



The State of Texas

SECRETARY OF STATE

The undersigned, as Secretary of State of the State of Texas, HEREBY CERTIFIES that the attached is a true and correct copy of the following described instruments on file in this office:

FIRST BAPTIST CHURCH OF NACOGDOCHES

Charter

March 24, 1952

9.01 Report

September 19, 1963



IN TESTIMONY WHEREOF, I have hereunto signed my name officially and caused to be impressed hereon the Seal of State at my office in the City of Austin, this

4th. day of January, A. D. 19 78

Al C. Oak

ja

Secretary of State

Robert S. Jett
CHIEF CHARTER DIVISION

STATE OF TEXAS 0
 0 KNOW ALL MEN BY THESE PRESENTS:
COUNTY OF NACOGDOCHES 0

THAT WE, Lacy H. Hunt, Tom Summers, John J. Rudisill, A. J. Thompson, and F. L. Harris, and others, this charter to be signed by at least three (3) persons, all being resident citizens of Nacogdoches County, Texas, under and by virtue of the laws of the State of Texas, do hereby form and incorporate ourselves into a voluntary association for the purpose of promoting and supporting public worship in the City of Nacogdoches, and in the vicinity thereof; carrying on a church organization for public worship; buying and disposing of property for church purposes; erecting, maintaining, and keeping in repair all church buildings and other buildings used in connection with said organization; and doing and performing any and all acts necessary to be done in and about the premises, and to do any and all things as are necessary and beneficial to promote public worship.

CHARTER

Article I: This Association shall be known as "The First Baptist Church of Nacogdoches", by which name it shall contract and be contracted with, sue and be sued, and transact all of its business.

Article II: This Association is formed as a non-profit association, for the purpose of promoting and supporting public worship in the City of Nacogdoches, Texas, and in the vicinity thereof; carrying on a church organization in said locality; buying and disposing of property for church purposes; erecting, maintaining, and keeping in repair church buildings and other buildings used in connection with said organization; and doing and performing any and all acts necessary in and about the premises, and such things as are necessary and beneficial to promote public worship.

Article III: The place of business of this organization shall be the City of Nacogdoches, in Nacogdoches County, Texas, the

location of said Church now being at 251 North Street in the City of Nacogdoches, where it maintains offices, and at said location and elsewhere in the City of Nacogdoches, owns considerable property.

Article IV : Said Association shall exist for a period of fifty (50) years.

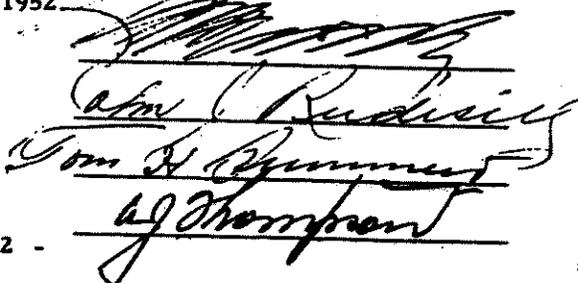
Article V : The business of this Association shall be transacted by a Board of Trustees, consisting of five (5) or more members, who shall be elected by the Association, and the five (5) persons above named now constitute the duly elected Board of Trustees, the post office address of each of whom is Nacogdoches, Texas.

Article VI : This Association is formed without capital stock, and has no capital stock, and none shall be issued, but owns to-wit, Lots 6, 26, 27 & 28, in Block 1, with improvements of ~~private~~ value of \$200,00 property located in the City of Nacogdoches, where it now carries on and maintains a place of public worship, and said Association shall operate as a church organization through said Board of Trustees and its Board of Deacons, and the membership in conference assembled, and its pastor, or other person designated by the membership in conference assembled, shall be the moderator of the church conferences, and its Secretary shall be elected from among its members.

Article VII : It is intended that this corporation shall be a continuation of the original corporation called "The First Baptist Church of Nacogdoches", which was incorporated on or about November 9, 1899, for a term of fifty (50) years, and which former corporation has continuously carried on a church organization and promoted public worship in the City of Nacogdoches, Texas, and in the vicinity thereof, during all of the period since the original incorporation.

WITNESS OUR HANDS at Nacogdoches, Texas, this

12th day of March, A. D. 1952.


The block contains three handwritten signatures in cursive script, each written over a horizontal line. The signatures appear to be those of the witnesses mentioned in the text.

STATE OF TEXAS 0
 0
COUNTY OF NACOGDOCHES 0

BEFORE ME, the undersigned authority, on this day personally appeared Lacy H. Hunt, Tom Summers, John J. Rudisill, and A. J. Thompson, Trustees of the First Baptist Church of Nacogdoches, known to me to be the persons whose names are subscribed to the foregoing instrument, and acknowledged to me that they executed the same for the purposes and consideration therein expressed, and in the capacities herein stated.



12th GIVEN UNDER MY HAND AND SEAL OF OFFICE,
day of March, A. D. 1952.

M.M. Strippling

Notary Public in and for
- Nacogdoches County, Texas.

CLOSED CAPTION MAKER

(Formally of Portsmouth, NH)

822 Guilford Avenue #148 • Baltimore, MD 21202

E-mail: wGallant@CCmaker.com • Web Site:

www.CCmaker.com

1-800-527-0551

You produce the video,
we add the closed-captions ...

FCC Requires 100% captioning
starting 1/1/06.

We sell an entry level line-21 closed-
captioning system.

See details below, system is called
ADDrollupCC.

Not going to make the Jan 1st deadline for adding closed-captioning?

We'll do it for you, half-hour program is \$200 (includes transcribing, tape, shipping)

We can do it for this low price because we are using **ADDrollupCC** and it doesn't take very long to do it.

Here's the math: It will cost us \$30 to get it typed, it will take two hours of production time to put the script and video together using **ADDrollupCC**, and \$15 for Fedex to get it back to you.

Turnaround will be about three days.

(Note: Due to the volume of work, we most likely can not meet our normal 3 day turnaround 12/23)

SERVICES

Professional closed-captioning services.

Cost is \$10 per video minute plus \$50; includes encoding, videotape, and 2nd day FedEx.

Client will be sent an open-captioned VHS proof copy at no charge.

Client sends us a professionally produced "master video" on BetaSP, DV/DVcam, or DVCpro25

and we create a closed-captioned professional master on BetaSP or DVcam.

Example: A ten minute video using 'pop-on captions' would cost \$150.

Add \$2/minute if verbatim script is not supplied.

Subtract \$4/minute if roll-up captions are used instead of pop-on captions.

TV Spots are \$100 per spot (:10 to :60); plus \$50 for tapestock and shipping.

Script must be supplied on disk or emailed. Turnaround is two business days.

**CERTIFICATION TO TELEVISION STATION
OF PROGRAM COMPLIANCE WITH FCC
CLOSED CAPTIONING REQUIREMENTS
(to be delivered with the broadcast order)**

Client: FIRST BAPTIST CHURCH
Name of program: LIVING IN THE LIGHT
Television station: KTRE NACOGDOCHES, TX
Call letters City, State

The undersigned hereby certifies compliance with Federal Communications Commission closed captioning requirements for new programming (check A or B):

A. The program mentioned above is closed captioned in compliance with FCC requirements.

(or)

- B. The program mentioned above is not closed captioned (check 1 or 2):
1. The FCC granted a waiver on _____ that remains in effect until _____.
- (or)
2. The client requested a waiver from the FCC closed captioning requirements on 12/30/05.

Sign: Robert E. Smith

Name: ROBERT E. SMITH

Title: ASSOCIATE PASTOR

Date: 12/29/05



March 3, 2006

Amelia Brown, Disability Rights Office
Federal Communications Commission
445 12th Street, S.W.
Washington, D.C. 20554

Dear Ms. Brown,

I am writing today on behalf of First Baptist Church, Nacogdoches, Texas, which produces the television program "Living in the Light" and distributes it to a local network affiliate Channel 9, KTRE, for broadcast on Sunday mornings at 9:00 am. This letter is in reference to case number CGB-CC-0174, which deemed our original application to be insufficient.

In response to your request for additional information required by the Federal Communications Commission, we are submitting reasonable alternatives to closed captioning, along with detailed information regarding our financial resources and assets. Enclosed you should find our original letter of submission which has been revised and, as per your request, a copy of our January General Budget for 2006. Included with our revised letter we have diligently investigated and pursued alternatives to closed captioning and have included statements and information we have gathered from relevant sources. Please contact me if further information is needed.

Respectfully Submitted,

First Baptist Church

By:

Bobby Smith, Associate Pastor
411 North Street
Nacogdoches, TX 75961
(936) 564-7379
(936) 564-1282 (fax)

Enclosures: General Monthly Budget
Documentation of Reasonable Alternatives to Closed Captioning



March 3, 2006

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

Petition for Exemption from Closed Captioning Requirements

"Living in the Light"
First Baptist Church
411 North Street
Nacogdoches, TX 75961
(936-564-7379)
(936-564-1282 (Facsimile))
E-mail: fbcbobby@swbell.net

Introduction

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Each episode of "Living in the Light" is 58 minutes and 30 seconds long. It airs every Sunday morning at 9:00 a.m. on KTRE Channel 9 out of Lufkin, TX. The program that airs is the Sunday service from the previous week. The program is shot, produced, and edited here at our church. It is completely done by church volunteers with the assistance of myself, the Associate Pastor. The program consists of our Sunday morning services. It typically includes singing, prayer, and a sermon from our pastor.

For the reasons set forth below, First Baptist Church of Nacogdoches, TX hereby requests an undue burden exemption from the closed captioning rules for "Living In the Light", pursuant to 79,1(f) of the Commission's rules.

Nature and Cost of Close Captions

Closed caption Maker in Baltimore, MD adds closed captioning to produced videos. A one hour program like we produce would cost in the neighborhood of \$630.00 per week, not including the cost of us shipping overnight to the company. There is a two business day turn around for this service. Subtitles and scrolls of the entire services would be incredibly costly due to increased man hours and the potential of losing our volunteers who help with the service due to those increased hours. Then, our costs would increase dramatically due to the need to hire someone to fulfill all areas of this ministry. Also, time involved in closed captioning would severely delay our broadcast to the point that sometimes it would be outdated. We have investigated the option of providing a sign language interpreter. We were unable to locate a competent interpreter in this area on short notice. All persons involved with this ministry are strictly volunteer and finding someone to fill this responsibility each week for 52 weeks would be impossible. We have also included information regarding encoder equipment and have realized that this too would be cost-ineffective for our ministry.

Impact on the operation of the program provider

The total cost of producing and showing "Living in the Light" for one month runs somewhere in the neighborhood of \$2,250.00. This cost does not include any "in kind" cost that would be associated with the various volunteer man hours necessary to complete the production of the entire show. As you can see from the closed captioning estimates, the cost of each show would at least double. This would severely affect our ability to continue in this ministry and could possibly bring an end to this ministry altogether. "Living in the Light" does not solicit money on air and is completely paid for through the church budget.

Financial resources of the program provider

First Baptist Church, Nacogdoches, TX is a 501c3 tax exempt religious organization. We operate on a yearly budget provided by the tithes and offerings of our members. The recent addition of locally televising our program to the surrounding area (we are only a local broadcast and are not even seriously considering any option above that) was a large step of faith on our part. To add to the cost of the production of the programming would put an incredible large burden on our budget and steer funds away from other ministries in which our church participates. Our local affiliate, KTRE in Lufkin, TX does not provide or offer the service of closed captioning to us.

Type of Operations of the Program Provider

As stated earlier, our church is a non-profit organization. Our Sunday morning service is the only programming we provide. Our other major operations and activities are geared locally toward community outreach and support.

Other factors

Petitioner believes that the local, non-news exemption and revenue under \$3,000,000 exemption to the closed captioning rules also applies to "Living in the Light". As noted above, the program is produced and distributed locally, and the sermons of First Baptist Church are primarily local public interest. The episodes are not news, they do not have repeat value, and the electronic newsroom technique is not available. As evidenced by our financial documents, our annual revenue from contributions has never reached \$3,000,000. Notwithstanding the applicability of the exemption, we have filed this petition in an abundance of caution and for the purpose of

establishing certainty.

Conclusion

As shown by this Petition and its attachments, the Commission should grant a waiver of the closed captioning requirements in this case, because requiring closed captioning would create an undue burden. The costs of captioning would be excessively high and would have a significant impact on Petitioner's operations. The Petitioner's type of operations and financial resources are different in kind and magnitude from a mainstream programming provider. Because of the significant difficulty and expense of providing closed captions, a waiver under 79.1(f) is warranted. If more information is needed, please contact me at the address provided below.

Respectfully Submitted,

First Baptist Church

By:



Bobby Smith, Associate Pastor
411 North Street
Nacogdoches, TX 75961
(936) 564-7379
(936) 564-1282

March 3, 2006

enclosed: 501c3
Closed Captioning Estimate
Petition for Waiver
General Monthly Budget
Documentation of Reasonable Alternatives to Captioning

Exhibits checklist:

1. Declaration: attach a declaration in which a person attests to and affirms the factual claims made in the petition. The declaration should state that:

I, Bobby Smith, am Associate Pastor of First Baptist Church, and I have reviewed the Petition for Exemption for Closed Captioning Requirements filed on behalf of First Baptist Church in this matter, and, upon information and belief, believe the statements regarding our organization and "Living in the Light" to be true and accurate.



Bobby Smith, Associate Pastor

03/03/06

Date

2. Schedule of all programming offered by the provider: if the church provides only one program, this will be a very short attachment.
3. Financial documentation: Tax exempt status form, general monthly budget
4. Other: letters from companies providing estimates for closed captioning costs, documentation of reasonable alternatives to closed captioning.

GENERAL AFFIDAVIT

State of Texas
County of Nacogdoches

BEFORE ME the undersigned Notary,
BARBARA S. BREAZEALE, on this 3rd
day of March, 2006, personally appeared Bobby Smith, known to me to be a credible person and
of lawful age, who being by me first duly sworn, on his oath, attests to and affirms the above facts.

Bobby Smith

First Baptist Church
Bobby Smith
411 North Street
Nacogdoches, TX 75961

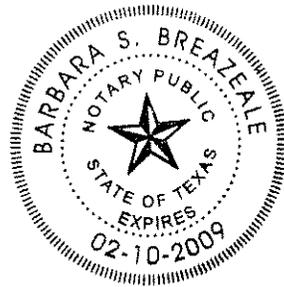
Subscribed and sworn to before me, this 3rd day of March 2006.

Barbara S. Breazeale
(signature of Notary)

Barbara Breazeale
Notary

NOTARY PUBLIC

My commission expires: February 10, 2009



001 FIRST BAPTIST CHURCH
 Fiscal Year Beginning 1/1/2006
 Balance Sheet for Period 1 - January

	<u>Current</u>	<u>Previous</u>	<u>Difference</u>
	<u>Month</u>	<u>Month</u>	
ASSETS			
CHECKING ACCOUNTS			
12000 General Checking	11,134.30	45,044.93	-33,910.63
12200 Designated Checking	353,263.74	345,552.61	7,711.13
	-----	-----	
TOTAL CHECKING ACCOUNTS	364,398.04	390,597.54	-26,199.50
SAVINGS ACCOUNTS			
14200 Day School	8,842.62	8,842.62	.00
14300 Bus Fund	62,828.50	62,828.50	.00
14400 Operating Reserve	173,549.56	128,755.11	44,794.45
14440 Operating Reserve Misc	262,633.28	188,000.77	74,632.51
14500 Capital Improvement HVAC	139,868.89	114,868.89	25,000.00
14600 Prepaid Insurance	13,944.10	8,377.47	5,566.63
14700 United We Build	24,810.96	106,855.39	-82,044.43
14800 Wire Transfer	.00	.00	.00
	-----	-----	
TOTAL SAVINGS ACCOUNTS	686,477.91	618,528.75	67,949.16
OTHER ASSETS			
16600 Ayres Trust	50,000.00	50,000.00	.00
16700 WGS Memorial Fund	22,100.00	22,100.00	.00
16800 B & C Memorial	110,940.00	110,940.00	.00
16900 NH Benevolence Endowment	30,000.00	30,000.00	.00
17000 Pate Missions Endowment	61,000.00	61,000.00	.00
17100 Earned Income-Pate Endowment	4,916.98	4,916.98	.00
17200 L.D. Pate Memorial Scholarship	18,000.00	18,000.00	.00
17300 Earned Income-Pate Scholarshi	4,162.83	4,162.83	.00
17400 N&N Hill Missions Endowment	50,000.00	50,000.00	.00
17500 Earned Income-Hill Missions	.00	.00	.00
	-----	-----	
TOTAL OTHER ASSETS	351,119.81	351,119.81	.00
	-----	-----	
TOTAL ASSETS	1,401,995.76	1,360,246.10	41,749.66
	=====	=====	=====
LIABILITIES/NET WORTH			
CURRENT LIABILITIES			
31200 FICA Withheld	.00	.00	.00
31300 Medicare Withheld	.00	.00	.00
31400 FED Income Tax Withheld	.00	.00	.00
31900 Accounts Payable	.00	.00	.00
	-----	-----	
TOTAL CURRENT LIABILITIES	.00	.00	.00
NON-BUDGETED FUNDS			
32160 Designated - Short Term	.00	.00	.00
	-----	-----	
TOTAL NON-BUDGETED FUNDS	.00	.00	.00
DESIGNATED CHECKING FUNDS			
33225 Music	6,552.67	3,727.67	2,825.00
33226 Music B&C	107.93	151.26	-43.33
33230 Organ/Chime Repair	2,308.21	2,308.21	.00
33235 Day School	8,680.82	5,760.89	2,919.93
33236 Day School Fundraiser Fund	8,120.43	8,120.43	.00

001 FIRST BAPTIST CHURCH
Fiscal Year Beginning 1/1/2006
Balance Sheet for Period 1 - January

	Current <u>Month</u>	Previous <u>Month</u>	<u>Difference</u>
33238 Children	1,298.62	1,073.62	225.00
33240 Children B&C	2,782.08	2,825.41	-43.33
33250 Youth/Recreation	21,745.69	21,580.63	165.06
33251 Youth/Rec. B&C	946.34	385.34	561.00
33252 Ski Trip	.00	.00	.00
33260 Ladies Retreat	387.07	387.07	.00
33265 Nursery	.00	.00	.00
33275 Strahan/Buckner	4,323.83	4,323.83	.00
33285 H.O.P.E. Memorial Fund	3,177.54	3,177.54	.00
33290 Missions	122,725.30	122,487.30	238.00
33291 Missionary House Misc	1,422.33	1,422.33	.00
33293 Ministers Assistance Fund	1,701.63	1,701.63	.00
33295 NH Benevolence Fund	1,832.66	1,777.52	55.14
33350 Telephone Escrow	3,001.92	3,001.92	.00
33362 University	4,120.68	4,120.68	.00
33363 Ed/University B&C	3,555.16	3,659.83	-104.67
33364 Pastoral B&C	2,755.95	2,799.28	-43.33
33370 Admin/Sr.Adult	5,873.64	5,873.64	.00
33371 Admin. B&C	2,747.46	2,790.80	-43.34
33380 Building/Grounds	143,095.78	142,095.78	1,000.00
	-----	-----	-----
TOTAL DESIGNATED FUNDS	353,263.74	345,552.61	7,711.13
	-----	-----	-----
TOTAL LIABILITIES	353,263.74	345,552.61	7,711.13
	-----	-----	-----
NET WORTH			
35200 Net Prior Years	926,489.26	926,489.26	.00
Net Prior Years-Current Year	34,038.53	.00	34,038.53
	-----	-----	-----
Net Prior Years-Total	960,527.79	926,489.26	34,038.53
	-----	-----	-----
35300 Current Over/Under	88,204.23	88,204.23	.00
	-----	-----	-----
TOTAL NET WORTH	1,048,732.02	1,014,693.49	34,038.53
	-----	-----	-----
TOTAL LIABILITIES/NET W	1,401,995.76	1,360,246.10	41,749.66
	=====	=====	=====



LINK ELECTRONICS, INC.

CLOSED CAPTION SERIES

\$7500 total

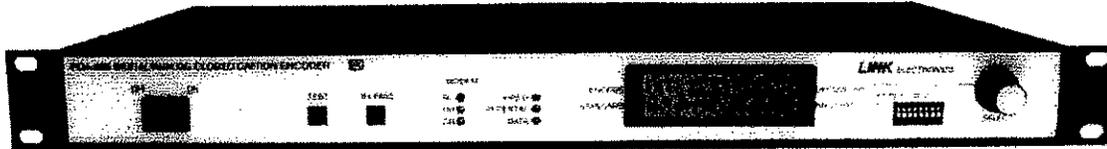
4500
1000
2000

base
modem option
software

CAPTION ENCODER-DECODER DIGITAL OR ANALOG MODEL PDA-895



**TSID
READY**



FEATURES

- ◆ Encoder
- ◆ Decoder
- ◆ Data Recovery
- ◆ Field 1 or Field 2
- ◆ Analog Open CC Out
- ◆ Weather Lift, User Defined
- ◆ Analog Closed CC Out
- ◆ Optional Modem
- ◆ Modem Indication
- ◆ SDI I/O
- ◆ Analog Composite I/O
- ◆ Power-Up Mode, User Defined
- ◆ Caption & Text
- ◆ Two Composite Outputs
- ◆ RS-232C/ 422 Controlled
- ◆ V-Chip Compatible
- ◆ Power Down Protect
- ◆ Auto-Detect, PAL/NTSC

The PDA-895 is both a Closed Caption Encoder and Decoder capable of inserting and decoding caption and text data on NTSC, PAL, Analog Y/C, RGB, YUV, and SDI.

Caption and Text data may be inserted in either field of the Vertical Blanking Interval. In addition, data on the incoming video signal may be recovered from either field of the VBI. This incoming data may be displayed as Open Captions, using the built-in Closed Caption Decoder, and captured by a computer utilizing the PDA-895's serial data port. Each of these important functions, Encoding, Decoding, and Data Recovery may be done simultaneously.

The Closed Caption Decoder's functions may be controlled from the front panel while the Encoder and Data Recovery functions are controlled via the serial data port, on the SDI and analog composite and the open caption outputs..

Inputs and outputs are provided for, not only NTSC and PAL, but also Analog Y/C, RGB, YUV, and SDI. The power-loss feature by-passes the analog and SDI when AC power to the PDA-895 fails.

In response to the FCC mandated requirements, captions shall not interfere with emergency crawls.

The PDA-895 incorporates a weather-lift feature that moves the captioning up 1 to 3 lines whenever a contact-closure is detected on it 's GPI input.

For remote captioning applications, a second serial port is available as a modem input. Both serial ports may be configured for RS-232 or RS-422 I/O. Front panel DIP switches are provided to select the baud rate selections of 1200, 2400, 4800, and 9600 bps.

Modem speeds are 1200 or 2400 baud. The modem takes priority over the serial port, and when the modem hangs up, the PDA-895 is restored to the last mode left by the modem.

Front panel LED's show the unit status and the presence of serial data. A pair of front panel push-buttons allow the user to run an encoded test message or to place the unit in by-pass mode.

The PDA-895 is ready for V-Chip technology. LINK Electronics is incorporating this technology in the firmware of the PDA-895. The PDA-895 handles the automatic repetition of the "V-Chip" data and can interleave it with existing Line 21 Closed Caption data.

LINK ELECTRONICS, INC. ◆ 2137 Rust Avenue ◆ Cape Girardeau, MO 63703-7668

Phone 573 334 4433 ◆ FAX 573 334 9255

MODEL PDA-895 CAPTION ENCODER/DECODER DIGITAL AND ANALOG SPECIFICATIONS

ANALOG INPUT:

NTSC/PAL/RGB/YUV/YC:
 Inputs: One
 NTSC / PAL / G / Y Level: 1.0Vpp ±4dB
 RB / UV / C Level: ... 0.7Vpp (100% Sat.) ±4dB
 Impedance: 75Ω, Terminated
 Connectors: BNC (x3)
 Return Loss: 40dB
 Maximum DC on Input: 3.2V DC
 Common Mode Range: 6.4V p-p

SDI INPUT:

Number: One
 Standard: SMPTE 259M-C 270Mb/s
 Connector: 75ΩBNC
 Impedance: 75Ω ±1%
 Return Loss: >18dB to 270MHz
 Signal Level: 800mV ±10%

OUTPUTS:

NTSC/PAL/RGB/YUV/YC:
 Number of Outputs: Two
 NTSC / PAL / G / Y Level: 1Vp-p ±1dB
 RB / UV / C Level: ... 0.7Vpp (100% Sat.) ±1dB
 Insertion Gain: Unity
 Impedance: 75Ω
 Connectors: BNC
 Bandwidth: 26MHz
 Tilt:
 <1% ref. 30Hz square wave
 Hum: >70dB, 1.0Vp-p
 Overshoot & Ringing: <1%
 Propagation Delay: 30nS ±5%
 S/N Ratio: >60dB
 Differential Gain <0.1%
 Differential Phase <0.1°
 DC Offset <0.2Vdc

SDI OUTPUT:

Number: Two (2)
 Standard: SMPTE 259M-C 270Mb/s
 Connector: 75Ω BNC
 Impedance: 75Ω ±1%
 Return Loss: >18dB to 270 MHz
 Signal Level: 800mV ±10%

DECODER:

Output: Two
 Level: 1.0Vpp ±1dB
 Character Video: 90 IRE
 Character Background: 10 IRE
 Frequency Response: -3dB to 26MHz
 Differential Gain <0.1%
 Differential Phase <0.1°
 DC Offset <0.2Vdc
 Line Rate Tilt: <0.1%
 Field Rate Tilt: <0.1%

WEATHER-LIFT (GPI) INPUT:

Open Circuit Voltage: 5.0V DC
 Maximum Source Current: 0.5mA
 Maximum Overload Input +12V to -7V

FRONT PANEL CONTROLS:

AC Power: On/Off
 By-Pass Push/Push, Maintained
 Test: Push/Push, Momentary
 LED's: Video Presence
 Modem Status: RI,OH,CD, Serial Data, Pedestal

LCD DISPLAY:

Encoding: Field 1 or Field 2
 Decoding: CC1-4, T1-T4, & XDS
 Standard: NTSC or PAL, Analog or Digital
 Baud Rate: 1200, 2400, 4800 or 9600

REAR PANEL:

Modem Connection: 9 Pin D wired as DTE
 Computer Connection: .. 9 Pin D wired as DCE

ENVIRONMENTAL:

Temperature: 0° to 50° C (ambient)
 Humidity: 10% to 90% non-condensing
 Power: 24 Watts
 AC Input: 120/240VAC (±10%) 50/60Hz

MECHANICAL:

Height: 1.75 inches
 Width: 19 inches
 Depth: 8 inches
 Weight: 4.75 Lbs.



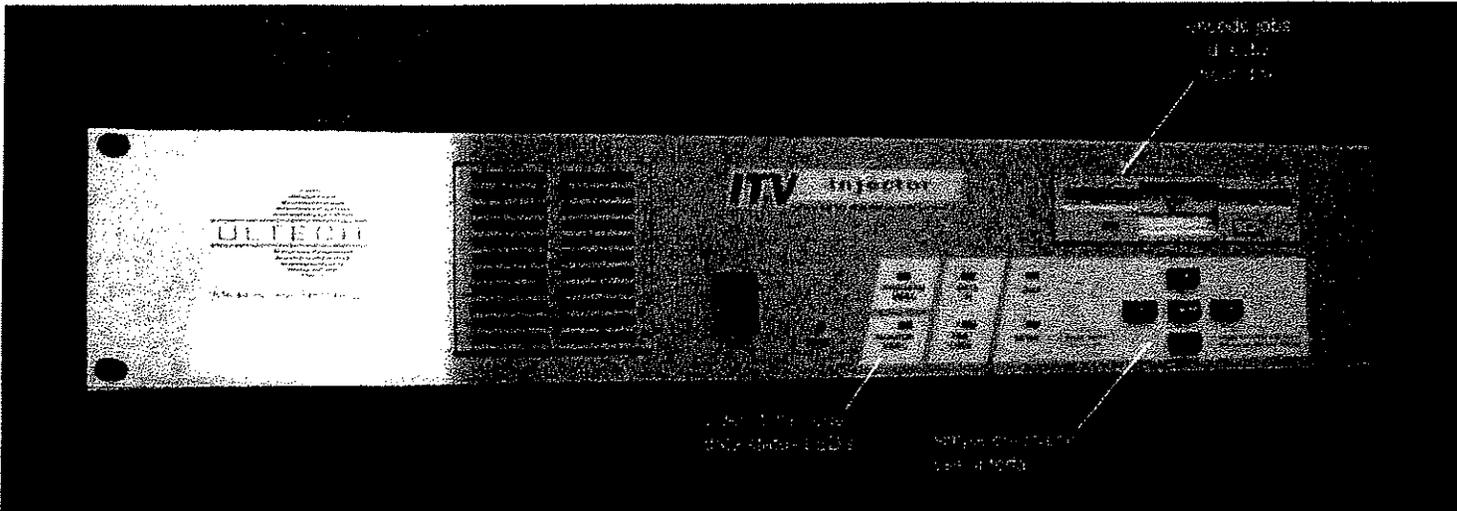
ITVINJECTOR

~~\$15~~ \$5620 analog, only
7800 analog + digital



"Media Access Technology"

Versatile platform for data encoding and simultaneous graphics generation



ITVINJECTOR features

- Encodes closed captions, XDS (V-chip), Interactive TV data, and more
- Reads popular caption files directly from floppy drive—external PC not needed
- Remote control via a network connection
- Built-in closed caption decoder, LTC time code reader, bidirectional GPI
- Field upgradable software
- Three models available: "D", serial digital in/out; "A", composite analog in/out; "H", both SDI and analog
- Optional 32 bit full screen character generator, fault tolerant upgrade, modem

ITVINJECTOR is ideal for

- Post production
- Tape duplicators
- Caption/DVD subtitle agencies

ITVINJECTOR—the standard of post houses today

ITVINJECTOR is the successor to the DV2000—the industry's first VBI data encoder and subtitle generator in a single unit. With ITVINJECTOR you can generate slates, bugs, TV rating icons and subtitles while encoding closed caption and Interactive TV data. Post production and tape duplication facilities can perform these jobs in a single pass without the need for a PC. Broadcasters can comply with FCC rules by encoding closed captions and V-chip data while simultaneously displaying on-screen TV rating icons.

ITVINJECTOR is constructed in a modular fashion. All of the components plug into industry standard slots. The modular architecture allows for easy upgrades in the field. There are slots available for functions that may be required in the future. ITVINJECTOR comes in three versions depending on the type of video input/output: SDI, composite analog, and dual SDI/analog "hybrid". The CG function is an add-on option and is only available at the SDI output.

Easy operation

A common complaint in the caption industry is that post houses must deal with caption files with different formats and encoding requirements. ITVINJECTOR addresses this by reading all of the popular caption file formats. The encoder automatically determines the proper settings by looking at the data contained in the file—the operator doesn't even have to specify the format.

In a broadcast environment, ITVINJECTOR can act as a caption server. Caption data does not have to reside in the VBI of programs on videotape; it can be encoded "on-the-fly" as the program airs. Captions may be downloaded to ITVINJECTOR's hard disk via a network connection or modem interface. A script may be generated that instructs ITVINJECTOR to encode a sequence of shows based on time code. This technique saves a tape generation, plus it allows easier reformatting of captions if a show is edited.

VBI Data Encoder/CG

Closed caption encoding

Caption encoding is where ITVinjector truly excels. The heart of the encoder is the CCX caption encoding software module. CCX is ULTECH's Windows-based closed caption encoding program. This program has been in use during the last six years in hundreds of post production and duplication facilities. CCX has evolved into a stable and highly accurate method for metering captions based on time code. It ensures that captions will be revealed on the viewer's screen at exactly the moment intended by the caption's creator. We've taken our time-tested CCX software and modified it for use in the ITVinjector.

ITVinjector's most important feature is its ability to read caption files from the industry's leading agencies and caption software providers. Files from unsupported software vendors may be converted to ULTECH .*ULT* format and read directly. Of course, ITVinjector may still encode captions the old-fashion way, that is, by sending data to an ITVinjector serial port from a PC.

ITVinjector encodes NTSC captions on line 21 of the VBI, and PAL captions on line 22. It can encode field 2 XDS data such as "V-chip" data while encoding captions in field 1. ITVinjector has an upstream caption decoder, so it can reencode, pass, or merge data per EIA-608 recommendations. All of ITVinjector's encoding functions are performed in software—software that can be upgraded via ULTECH's web site. This ensures that ITVinjector will stay current no matter what the industry may conjure up. Even ITVinjector's waveform generator is controlled via software. A benefit of this is that the caption waveform's "0 IRE" level and its "50 IRE" level may be set from the front panel or via script commands—no more problems with VTR's and converters that strip or add NTSC setup levels.

User interface

ITVinjector's most useful feature is its ability to accept caption or subtitle jobs from a floppy disk or network connection and run them automatically. Operators are not required to make any settings whatsoever. On the other hand, ITVinjector offers a myriad of control and programming capability to "power users". ITVinjector may be controlled from the front panel, or remotely via communications port, modem, or network connection.

Capabilities table

		SDI composite		SDI component		Analog composite	
		VBI	CG	VBI	CG	VBI	CG
ITVinjector-D	SDI	✓	-	✓	✓	-	-
ITVinjector-A	Analog	-	-	-	-	✓	-
ITVinjector-H	Hybrid	✓	-	✓	✓	✓	-

Character generator

You may purchase ITVinjector with an optional character generator to produce text and graphics on-screen. The CG option consists of a larger hard drive, video RAM module, CPU upgrade, and associated software. The CG provides two video frame stores of 24 bit RGB plus 8 bits of transparency ("alpha" channel). You can create any image in 16 million colors with 256 levels of transparency over the background video. Your image can occupy up to 512 TV scan lines in each frame for PAL, and 481 for NTSC.



How to create images with ITVinjector

ITVinjector CG displays text and graphics as individual "subpictures". The subpictures are received via a communications port, network interface, or local script file residing on the hard disk. Subpictures can be displayed by ITVinjector



based on longitudinal time code, GPI triggers, and internal or external timing.

ITVinjector displays graphics images that are in BMP, PCX, TIF, and PNG formats. Subpictures are loaded into a non-displayed graphics buffer then displayed at the desired time. Subpictures are always rendered off-line, that is, on an external PC, Mac, or workstation. You can use any graphics drawing program from Adobe, Macromedia and many others to create subpictures. Subpictures can be faded on and off the screen.



Per your request

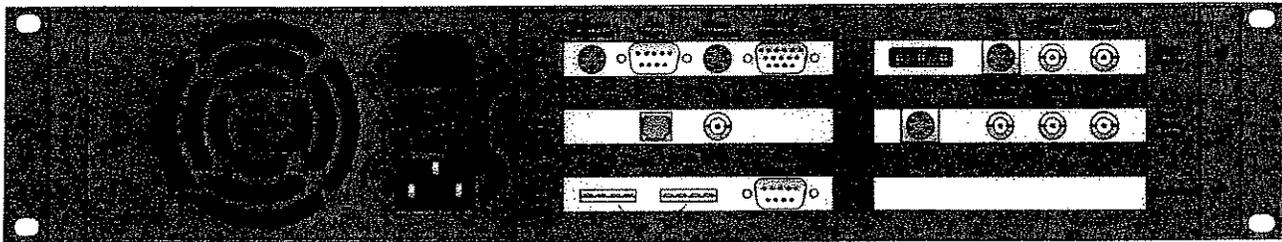
ITVinjector is the result of comments and suggestions received by experts in the industry during the past five years. Features such as combined VBI encoder/CG, adjustable caption waveform level, network interface, floppy drive, and many more were specified by customers who truly understand the business of closed captioning and subtitling. ULTECH acknowledges the invaluable contribution of these individuals in prescribing the formula for the ideal caption/subtitle platform!

Improvements over DV2000

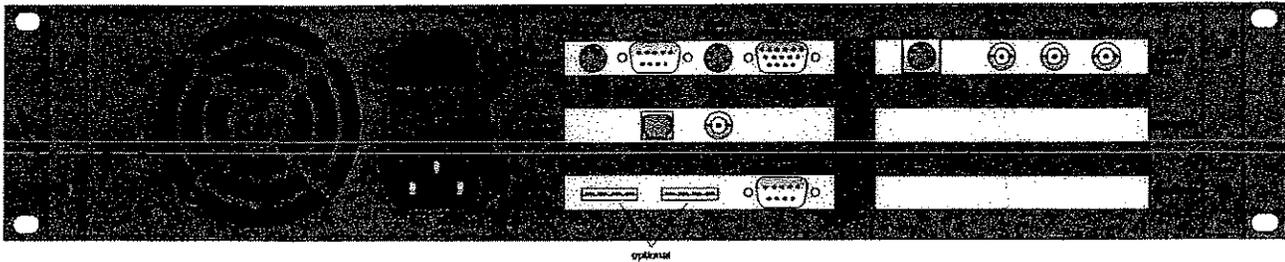
ITVinjector is the successor to ULTECH's DV2000 and offers a number of improvements:

- Virtually unlimited job file size. DV2000 is limited to about 200Kbytes.
- ITVinjector-H can run separate digital and analog jobs at the same time due to its multitasking operating system.
- ITVinjector can read zipped jobs and automatically unzip them.
- ITVinjector is easy to configure for networking, and has client and server network components. DV2000 is difficult to configure for networking, and it only has a client component.
- ITVinjector can be configured—and the front panel can be remotely controlled—from any Windows PC on the network with ULTECH's DvRemote utility.
- ITVinjector can encode NABTS Teletext/ATVEF transport "B" via a network port as well as a serial port. DV2000 only provides for serial port encoding.

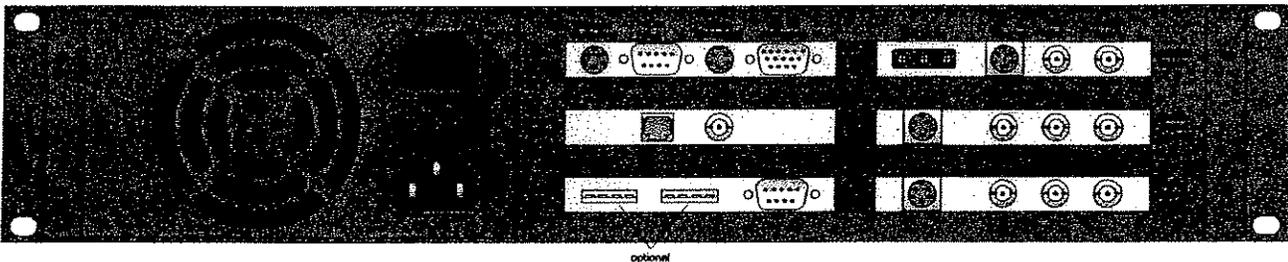
ITVinjector-D "Digital" rear panel



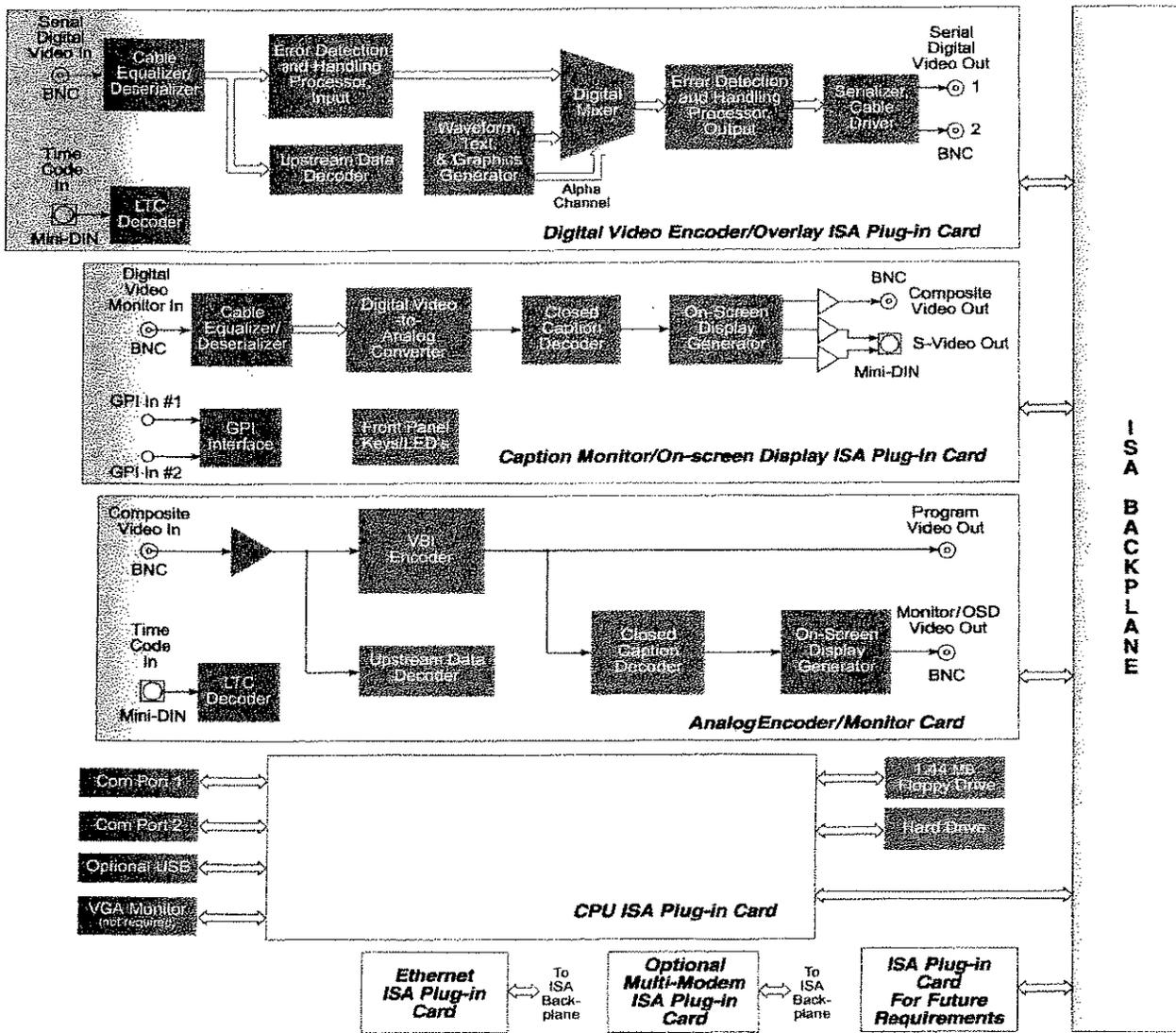
ITVinjector-A "Analog" rear panel



ITVinjector-H "Hybrid" rear panel



Modular architecture, analog/digital "hybrid" shown



Ordering information

Models ITVinjector-D (serial digital only)
 ITVinjector-A (composite analog only)
 ITVinjector-H (both SDI and analog)

Options OPT12 Character Generator
 OPT15 56 Kbps Modem
 OPT18 Fault tolerant upgrade

Warranty One year parts and labor

Toll Free Order Hotline
 888-260-0010

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