



325 Soquel Avenue
Santa Cruz, CA 95062

BOARD OF DIRECTORS
Regular Meeting
October 23, 2023
5:30 p.m.

****PLEASE NOTE****: The meeting will be held at the offices of Community Television of Santa Cruz County. Members of the public may attend in person or at <https://us06web.zoom.us/j/84049770637>

A G E N D A

1. Roll Call

Guy Lasnier (Chair), Maitreya Maziarz, Keith Gudger, Joe Hall, Janis O'Driscoll, Tom Manheim, Mathilde Rand, Elizabeth Shaw, David Warren

[quorum is five]

2. Oral Communications

Any person may address the Board during its oral communications period. All Oral Communications must be directed to an item not listed on today's consent or regular agenda, and must be within the jurisdiction of the Board.

3. Consideration of late additions to the agenda; additions and deletions to consent and regular agendas.

CONSENT AGENDA

4. Approve meeting agenda*

5. Approve Board meeting minutes of September 25, 2023*

6. Accept August and September 2023 financial reports*

REGULAR AGENDA

7. Executive Director's report*

8. Review updates to CTV's Board Policies, Board Expectations, and Public Access Rules and Procedures documents*
9. Review current FY budget and review updates to Financial Policies and Procedures document*
10. Education Committee's report
11. Refine topics and areas of focus for board retreat Saturday, Oct. 28.
12. Board Chair's report
13. Board member / staff requests for specific items to appear on next meeting agenda
14. Announcements
15. Adjournment

Any person may address the Board during its Public Comment period. Each presentation will be limited to three minutes and individuals may speak only once during Public Comment. A maximum of five minutes will be set aside for this period at this meeting. If the period runs beyond five minutes, the Board may, at its discretion, allow time at the end of the meeting for additional public comment. All comments must be directed to an item NOT listed on today's agenda and must be within the subject matter jurisdiction of the Board. Preference will be given to individuals who did not speak at the previous Board meeting. All speakers must address the entire Board and will not be permitted to engage in dialogue. Speakers are requested to sign the sheet designated for that purpose so that their names may accurately be reflected in the minutes of the meeting. Regular Agenda Items: Members of the public may speak on any item on the agenda. Each presentation will be limited to three minutes. The maximum time devoted to public input on any item will be determined by the Chair.



325 Soquel Avenue
Santa Cruz, CA 95062

EXECUTIVE COMMITTEE Regular Meeting

October 23, 2023
5:30 p.m.

A G E N D A

1. Roll Call

Guy Lasnier (Chair), Maitreya Maziarz, Keith Gudger, Joe Hall, Janis O'Driscoll, Tom Manheim, Mathilde Rand, Elizabeth Shaw, David Warren

[quorum is three]

ALL ITEMS AS SET FORTH ON THE AGENDA OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS NOTICED CONCURRENTLY.

IF A QUORUM OF THE FULL BOARD IS NOT PRESENT AT THE REGULAR BOARD MEETING, THE MEETING WILL BE ADJOURNED TO THE EXECUTIVE COMMITTEE MEETING. IF A QUORUM OF THE EXECUTIVE COMMITTEE (3) IS PRESENT, THE EXECUTIVE COMMITTEE WILL MEET TO TAKE ACTION ON THE ITEMS IN THE AGENDA.

Any person may address the Board during its Public Comment period. Each presentation will be limited to three minutes and individuals may speak only once during Public Comment. A maximum of five minutes will be set aside for this period at this meeting. If the period runs beyond five minutes, the Board may, at its discretion, allow time at the end of the meeting for additional public comment. All comments must be directed to an item NOT listed on today's agenda and must be within the subject matter jurisdiction of the Board. Preference will be given to individuals who did not speak at the previous Board meeting. All speakers must address the entire Board and will not be permitted to engage in dialogue. Speakers are requested to sign the sheet designated for that purpose so that their names may accurately be reflected in the minutes of the meeting. Regular Agenda Items: Members of the public may speak on any item on the agenda. Each presentation will be limited to three minutes. The maximum time devoted to public input on any item will be determined by the Chair.



325 Soquel Avenue
Santa Cruz, CA 95062

BOARD OF DIRECTORS
Regular Meeting
September 25, 2023
5:30 p.m.

MINUTES

1. Roll Call at 5:31 PM
Present: Guy Lasnier (Chair), Maitreya Maziarz, Keith Gudger, Janis O'Driscoll, Mathilde Rand, Tom Manheim, David Warren
Elizabeth Shaw by Zoom
[quorum is five]
Absent: Joe Hall
2. Oral Communications Any person may address the Board during its oral communications period.
None.
3. Consideration of late additions to the agenda; additions and deletions to consent and regular agendas.
Chair Lasnier moved items 8 & 9 to 16 & 17.

CONSENT AGENDA

4. Approve meeting agenda as revised.
5. Approve Board meeting minutes of July 24, 2023
6. Accept July 2023 financial reports

Moved acceptance by Director O'Driscoll, seconded by Director Warren.
Approved unanimously.

REGULAR AGENDA

7. Executive Director's report

Written report provided, as the E.D. is on vacation. Director Maziarz asked about the goal for revenue from the coworking center.

8. Moved to 16.
9. Moved to 17.

10. Approve final invoice from Municipal Captioning Inc. for CTV's station rebuild in the amount of \$23,446.16.

The finance committee recommends approval of the invoice. Director Maziarz asked about itemization of the amounts in the invoice.

Director Maziarz moved approval, seconded by Director Warren. Approved unanimously on a roll call vote.

11. Education Committee's report.

Director Warren reported that we had our first AI & Society panel at the Capitola Branch Library, "AI & Education." It went well and was modestly attended. We're looking forward to the next in the series, "AI & Democracy" on October 10. Director Gudger reported that there are 2 people confirmed for this event, and Chair Lasnier said he would contact a media person to be on the panel. Director Rand suggested more outreach. Director Warren reported that Santa Cruz Works will include this panel in their schedule:

Oct 4 or 11: hydrogen / SCW New Tech
Oct 10: AI & Democracy / CTV
Oct 19: AI Monthly MeetUp / Idea Fab Labs
Nov 1: AI / SCCOE Think Big
Nov 1: AI / SCW New Tech
Nov 14: AI & Creativity / CTV
Nov 16: AI Monthly Meetup / Idea Fab Labs

12. Discuss topics and areas of focus for board retreat Oct. 28.

Chair Lasnier mentioned that cable cutting will impact CTV's future. Director Gudger mentioned that young people are not watching TV. Director Manheim is concerned about revenue for CTV since we only get revenue on cable subscriptions. We will have the October Board meeting just prior to the retreat.

13. Board Chair's Report

Chair Lasnier had no report.

14. Board member /staff requests for specific items to appear on next meeting agenda

None.

15. Announcements

Director Maziarz reported on the class he taught about streaming. Director Gudger reported that a newsletter went out in August. Director Maziarz mentioned that RCNV hosted "Stories of Existence" panel that was recorded

and live streamed on their new equipment.

16. Adjourned to closed session (Personnel) at 6:01PM
Director Rand moved, Director Maziarz seconded, approved unanimously.

Returned from closed session at 6:19PM. No actions reported out.

17. Consider executive director's annual compensation for 2023-2024 and retroactive increases.

The Personnel Committee has recommended we approve retroactive 3% annual raises 2020 through 7/1/2023 with another 3% raise for this year (2023-2024).

Motion: Accept the financial numbers provided in the report with one change: that the 2023 / 2024 line to be a prorated lump sum from 7/1/23 to the date the raise is implemented.

Director Manheim moved acceptance, seconded by Director O'Driscoll.

Motion passed unanimously (Director Shaw was no longer in the meeting.)

18. Adjournment

Director Rand moved adjournment. Adjourned at 6:26 PM.

Community Television of Santa Cruz County
Operating Profit Loss Budget Performance
August
2023

	Approved Budget 2023-24	July 2023	August 2023	August Year to Date	% of Annual Budget	Amount Remaining
4300 · OPERATING REVENUE						
4101 · County BOS Meetings	12,000.00	1,832.50	0.00	1,832.50	15%	10,167.50
4103 · City of Capitola Gov. Meetings	11,314.00	1,525.50	678.00	2,203.50	19%	9,110.50
4104 · SCMTD Meetings	4,059.00	505.25	0.00	505.25	12%	3,553.75
4106 · City of Santa Cruz Gov. Mtg.	50,000.00	2,286.25	0.00	2,286.25	5%	47,713.75
4108 · SCCRTC Meetings	6,329.00	423.75	0.00	423.75	7%	5,905.25
4109 · SCWD Meetings	9,000.00	663.00	312.00	975.00	11%	8,025.00
4120 · Facility & Equipment Use	105,750.00	12,142.75	11,740.83	23,883.58	23%	81,866.42
4121 · SLVWD Meetings	7,000.00	819.25	762.75	1,582.00	23%	5,418.00
4122 · PVUSD	12,072.00	2,130.75	872.50	3,003.25	25%	9,068.75
4130 · Classes	0.00	0.00	0.00	0.00	0%	0.00
4165 · Donations	1,000.00	0.00	0.00	0.00	0%	1,000.00
4180 · Interest Earned	0.00	48.02	297.41	345.43	0%	(345.43)
4185 · Misc. Income	45,000.00	(221.43)	1,375.00	1,153.57	3%	43,846.43
4190 · Gain/Loss on Sale of Assets	0.00	0.00	0.00	0.00	0%	0.00
4196 · Unrealized Gain/(Loss)	0.00	0.00	0.00	0.00	0%	0.00
4200 · Production Services	4,000.00	0.00	0.00	0.00	0%	4,000.00
4250 · Closed Captioning	46,000.00	2,325.00	0.00	2,325.00	5%	43,675.00
4260 · Equipment Lease	8,600.00	567.42	1,081.24	1,648.66	19%	6,951.34
CTV Reserves	0.00	0.00	0.00	0.00	0%	0.00
Total 4300 · OPERATING REVENUE	322,124.00	25,048.01	17,119.73	42,167.74	13%	279,956.26
TOTAL INCOME	322,124.00	25,048.01	17,119.73	42,167.74	13%	279,956.26
6000 · OPERATING EXPENSES						
6100 · Advertising	8,000.00	620.00	620.00	1,240.00	16%	6,760.00
6300 · Bank Charges	2,000.00	365.47	271.07	636.54	32%	1,363.46
6350 · Interest Expense	0.00	142.65	144.33	286.98	0%	(286.98)
6600 · Dues & Subscriptions	1,000.00	0.00	0.00	0.00	0%	1,000.00
7100 · Office Supplies	800.00	13.07	436.82	449.89	56%	350.11
7105 · Production Expenses	200.00	0.00	0.00	0.00	0%	200.00
7200 · Postage/Freight	500.00	38.60	19.30	57.90	12%	442.10
7205 · Printing	100.00	0.00	0.00	0.00	0%	100.00
7401 · Facility Supplies	2,000.00	302.55	358.06	660.61	33%	1,339.39
7640 · Licenses/Fees/Misc. Taxes	100.00	0.00	62.50	62.50	63%	37.50
7700 · Telephone/Telecommunications/Internet	2,920.00	334.31	188.00	522.31	18%	2,397.69
Total 6000 - Operating Expenses	17,620.00	1,816.65	2,100.08	3,916.73	22%	13,703.27
6800 · Contracted Services						
6900 · Contract Services-Audit Services	1,500.00	0.00	0.00	0.00	0%	1,500.00
7001 · Contract Services-Production Support	0.00	0.00	0.00	0.00	0%	0.00
7007 · Contract Services-CMAP	0.00	0.00	0.00	0.00	0%	0.00
7010 · Contract Services-Consulting	2,000.00	0.00	0.00	0.00	0%	2,000.00
7110 · Contract Services-Legal	3,500.00	0.00	0.00	0.00	0%	3,500.00
7910 · Contract Services-Equipment Technicians	2,520.00	0.00	0.00	0.00	0%	2,520.00
7920 · Contract Services-Captioning	20,000.00	214.78	871.04	1,085.82	5%	18,914.18
Total 6800 · Contracted Services	29,520.00	214.78	871.04	1,085.82	4%	28,434.18

Community Television of Santa Cruz County
 Operating Profit Loss Budget Performance
 August
 2023

	Approved Budget 2023-24	July 2023	August 2023	August Year to Date	% of Annual Budget	Amount Remaining
7000 · Staff Development & Fundraising						
7405 · Training/conferences	2,000.00	0.00	0.00	0.00	0%	2,000.00
7800 · Travel/Meals	500.00	0.00	79.26	79.26	16%	420.74
8600 · Special Events Expense	500.00	0.00	0.00	0.00	0%	500.00
Total 7000 · Staff Development & Fundraising	3,000.00	0.00	79.26	79.26	3%	2,920.74
7500 · Operating Salaries & Benefits						
7525 · Salaries - Executive Director	80,720.00	6,729.33	6,729.33	13,458.66	17%	67,261.34
7530 · Salaries - Coworking Community Coordinator	29,535.00	2,326.82	2,643.89	4,970.71	17%	24,564.29
7535 · Salaries - Accountant	11,032.00	734.16	803.60	1,537.76	14%	9,494.24
7542 · Salaries - Media Services Coordinator	50,778.00	4,245.14	4,245.14	8,490.28	17%	42,287.72
7585 · Salaries - Government Technicians	20,000.00	1,199.14	1,219.96	2,419.10	12%	17,580.90
7589 · Salaries - Extra Help Trainers, Technicians	28,174.00	0.00	0.00	0.00	0%	28,174.00
7621 · Payroll Taxes	25,650.00	1,497.40	1,537.10	3,034.50	12%	22,615.50
7635 · Workers Comp	2,095.00	170.75	170.75	341.50	16%	1,753.50
7630 · Health/Dental/Vision	19,000.00	1,664.32	2,226.17	3,890.49	20%	15,109.51
7632 · Severance/Vacation Payouts	5,000.00	0.00	0.00	0.00	0%	5,000.00
Total 7500 · Operating Salaries & Benefits	271,984.00	18,567.06	19,575.94	38,143.00	14%	233,841.00
TOTAL EXPENSES	322,124.00	20,598.49	22,626.32	43,224.81	13%	278,899.19
NET INCOME/LOSS	0.00	4,449.52	(5,506.59)	(1,057.07)	-2.5%	

Community Television of Santa Cruz County

Balance Sheet

As of August 31, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1021 Petty Cash Fund	159.28
1075 Checking - Santa Cruz County Bank	145,423.32
1080 Savings - Santa Cruz County Bank	243,307.40
1081 CDAR 1025929272	0.00
1082 CDAR 1025929809	0.00
1083 ICS Santa Cruz County Bank	250,245.88
1084 CDAR 1026064054	0.00
1085 CDAR 1026064062	0.00
1086 Schwab	1,112,356.16
Total Bank Accounts	\$1,751,492.04
Accounts Receivable	
1114 Temp A/R	0.00
1115 Accounts Receivable	23,742.98
1116 Grants Receivable	0.00
Total Accounts Receivable	\$23,742.98
Other Current Assets	
1117 A/R - Temp. Restricted	0.00
1125 County Reserve Acct. Restricted	0.00
1200 Prepaid Insurance	
1201 Health	0.00
1202 Accident	250.00
1203 Crime Coverage	0.00
1206 Workers Comp Deposit	296.71
1209 Liability / D&O (SLIP)	0.00
1210 Property Liability (SPIP)	9,805.33
Total 1200 Prepaid Insurance	10,352.04
1260 Prepaid Expenses	25,737.01
1300 PFG Common Stock	4,931.00
1400 Undeposited Funds	0.00
Repayment	
Health Insurance	0.00
Total Repayment	0.00
Total Other Current Assets	\$41,020.05
Total Current Assets	\$1,816,255.07
Fixed Assets	
1600 Production Equipment	1,323,471.84
1700 Accum Depr-Production Equipment	-1,107,756.25
Total 1600 Production Equipment	215,715.59

Community Television of Santa Cruz County

Balance Sheet

As of August 31, 2023

	TOTAL
1602 Board of Supervisors Equipment	0.00
1620 Office Furniture/Equipment	122,181.80
1720 Accum Depr-Furniture/Equipment	-120,741.54
Total 1620 Office Furniture/Equipment	1,440.26
1625 Leasehold Improvement	207,697.15
1725 Accum Depr-Leasehold Improv.	-162,208.48
Total 1625 Leasehold Improvement	45,488.67
1670 Broadcasting Equipment	28,933.89
Total Fixed Assets	\$291,578.41
TOTAL ASSETS	\$2,107,833.48
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 Accounts Payable	6,368.83
Total Accounts Payable	\$6,368.83
Credit Cards	
2120 American Express	1,359.81
Total Credit Cards	\$1,359.81
Other Current Liabilities	
2110 Sales Tax Payable	0.07
2111 Sales Tax (Manual entry)	0.00
2140 Accrued Vacation	14,572.58
2150 PPP Loan	0.00
24000 Payroll Liabilities	1,034.98
CA PIT / SDI	473.51
CA SUI / ETT	-803.15
Federal Taxes (941/944)	2,385.09
Total 24000 Payroll Liabilities	3,090.43
Board of Equalization Payable	0.00
Direct Deposit Payable	0.00
Total Other Current Liabilities	\$17,663.08
Total Current Liabilities	\$25,391.72
Long-Term Liabilities	
2400 Business Equipment Loan 33736	0.00
2410 EIDL Loan	0.00
Total Long-Term Liabilities	\$0.00
Total Liabilities	\$25,391.72

Community Television of Santa Cruz County

Balance Sheet

As of August 31, 2023

	TOTAL
Equity	
3000 Opening Bal Equity	0.00
3015 Net Assets-Temp Restricted	0.00
3900 Retained Earnings	561,748.72
3905 Retained Earnings - Capital Reserves	1,597,698.33
Net Income	-77,005.29
Total Equity	\$2,082,441.76
TOTAL LIABILITIES AND EQUITY	\$2,107,833.48

EQUITY:	
Capital Reserves.	\$1,181,252.06
Capital Reserves - Youth Grant	\$340,498.06
Operating Reserves.	\$229,741.92
Other Assets.	\$330,949.72
TOTAL.	\$2,082,441.76

Community Television of Santa Cruz County
 Operating Profit Loss Budget Performance
 September
 2023

	Approved Budget 2023-24	August 2023	September 2023	September Year to Date	% of Annual Budget	Amount Remaining
4300 · OPERATING REVENUE						
4101 · County BOS Meetings	12,000.00	0.00	1,470.00	3,302.50	28%	8,697.50
4103 · City of Capitola Gov. Meetings	11,314.00	678.00	508.50	2,712.00	24%	8,602.00
4104 · SCMTD Meetings	4,059.00	0.00	339.00	844.25	21%	3,214.75
4106 · City of Santa Cruz Gov. Mtg.	50,000.00	0.00	3,138.75	5,425.00	11%	44,575.00
4108 · SCCRTC Meetings	6,329.00	0.00	590.00	1,013.75	16%	5,315.25
4109 · SCWD Meetings	9,000.00	312.00	312.00	1,287.00	14%	7,713.00
4120 · Facility & Equipment Use	105,750.00	11,740.83	11,663.66	35,547.24	34%	70,202.76
4121 · SLVWD Meetings	7,000.00	762.75	678.00	2,260.00	32%	4,740.00
4122 · PVUSD	12,072.00	872.50	1,158.25	4,161.50	34%	7,910.50
4130 · Classes	0.00	0.00	16.00	16.00	0%	(16.00)
4165 · Donations	1,000.00	0.00	0.00	0.00	0%	1,000.00
4180 · Interest Earned	0.00	297.41	891.10	1,236.53	0%	(1,236.53)
4185 · Misc. Income	45,000.00	1,375.00	20.00	1,173.57	3%	43,826.43
4190 · Gain/Loss on Sale of Assets	0.00	0.00	0.00	0.00	0%	0.00
4196 · Unrealized Gain/(Loss)	0.00	0.00	0.00	0.00	0%	0.00
4200 · Production Services	4,000.00	0.00	0.00	0.00	0%	4,000.00
4250 · Closed Captioning	46,000.00	0.00	2,400.00	4,725.00	10%	41,275.00
4260 · Equipment Lease	8,600.00	1,081.24	567.42	2,216.08	26%	6,383.92
CTV Reserves	0.00	0.00	0.00	0.00	0%	0.00
Total 4300 · OPERATING REVENUE	322,124.00	17,119.73	23,752.68	65,920.42	20%	256,203.58
TOTAL INCOME	322,124.00	17,119.73	23,752.68	65,920.42	20%	256,203.58
6000 · OPERATING EXPENSES						
6100 · Advertising	8,000.00	620.00	20.00	1,260.00	16%	6,740.00
6300 · Bank Charges	2,000.00	271.07	262.34	898.88	45%	1,101.12
6350 · Interest Expense	0.00	144.33	0.00	286.98	0%	(286.98)
6600 · Dues & Subscriptions	1,000.00	0.00	60.00	60.00	6%	940.00
7100 · Office Supplies	800.00	436.82	13.07	462.96	58%	337.04
7105 · Production Expenses	200.00	0.00	0.00	0.00	0%	200.00
7200 · Postage/Freight	500.00	19.30	57.90	115.80	23%	384.20
7205 · Printing	100.00	0.00	0.00	0.00	0%	100.00
7401 · Facility Supplies	2,000.00	358.06	250.37	910.98	46%	1,089.02
7640 · Licenses/Fees/Misc. Taxes	100.00	62.50	0.00	62.50	63%	37.50
7700 · Telephone/Telecommunications/Internet	2,920.00	188.00	188.00	710.31	24%	2,209.69
Total 6000 - Operating Expenses	17,620.00	2,100.08	851.68	4,768.41	27%	12,851.59
6800 · Contracted Services						
6900 · Contract Services-Audit Services	1,500.00	0.00	0.00	0.00	0%	1,500.00
7001 · Contract Services-Production Support	0.00	0.00	0.00	0.00	0%	0.00
7007 · Contract Services-CMAP	0.00	0.00	0.00	0.00	0%	0.00
7010 · Contract Services-Consulting	2,000.00	0.00	0.00	0.00	0%	2,000.00
7110 · Contract Services-Legal	3,500.00	0.00	0.00	0.00	0%	3,500.00
7910 · Contract Services-Equipment Technicians	2,520.00	0.00	0.00	0.00	0%	2,520.00
7920 · Contract Services-Captioning	20,000.00	871.04	616.05	1,701.87	9%	18,298.13
Total 6800 · Contracted Services	29,520.00	871.04	616.05	1,701.87	6%	27,818.13

Community Television of Santa Cruz County
 Operating Profit Loss Budget Performance
 September
 2023

	Approved Budget 2023-24	August 2023	September 2023	September Year to Date	% of Annual Budget	Amount Remaining
7000 · Staff Development & Fundraising						
7405 · Training/conferences	2,000.00	0.00	0.00	0.00	0%	2,000.00
7800 · Travel/Meals	500.00	79.26	0.00	79.26	16%	420.74
8600 · Special Events Expense	500.00	0.00	0.00	0.00	0%	500.00
Total 7000 · Staff Development & Fundraising	3,000.00	79.26	0.00	79.26	3%	2,920.74
7500 · Operating Salaries & Benefits						
7525 · Salaries - Executive Director	80,720.00	6,729.33	6,729.46	20,188.12	25%	60,531.88
7530 · Salaries - Coworking Community Coordinator	29,535.00	2,643.89	2,571.92	7,542.63	26%	21,992.37
7535 · Salaries - Accountant	11,032.00	803.60	888.44	2,426.20	22%	8,605.80
7542 · Salaries - Media Services Coordinator	50,778.00	4,245.14	4,745.22	13,235.50	26%	37,542.50
7585 · Salaries - Government Technicians	20,000.00	1,219.96	1,900.75	4,319.85	22%	15,680.15
7589 · Salaries - Extra Help Trainers, Technicians	28,174.00	0.00	0.00	0.00	0%	28,174.00
7621 · Payroll Taxes	25,650.00	1,537.10	1,674.33	4,708.84	18%	20,941.16
7635 · Workers Comp	2,095.00	170.75	223.75	565.25	27%	1,529.75
7630 · Health/Dental/Vision	19,000.00	2,226.17	252.72	4,143.21	22%	14,856.79
7632 · Severance/Vacation Payouts	5,000.00	0.00	0.00	0.00	0%	5,000.00
Total 7500 · Operating Salaries & Benefits	271,984.00	19,575.94	18,986.59	57,129.60	21%	214,854.40
TOTAL EXPENSES	322,124.00	22,626.32	20,454.32	63,679.14	20%	258,444.86
NET INCOME/LOSS	0.00	(5,506.59)	3,298.36	2,241.28	3.4%	

Community Television of Santa Cruz County
 Capital Profit Loss Budget Performance
 September
 2023

	Approved Budget 2023-24	August 2023	September 2023	September Year to Date	% of Annual Budget	Amount Remaining
4000 · CAPITAL REVENUE						
4100 · County PEG Fees	500,000.00	0.00	125,000.00	125,000.00	25%	375,000.00
4105 · County PEG Fees - Youth Grant	100,000.00	0.00	25,000.00	25,000.00	25%	75,000.00
TOTAL INCOME	600,000.00	0.00	150,000.00	150,000.00	25%	450,000.00
5000 · CAPITAL EXPENDITURES						
5100 · Facility						
7400 · Facility Lease	331,644.00	28,987.62	28,566.22	85,892.56	26%	245,751.44
6701 · Facility / Equip. Insurance	15,105.00	1,163.17	1,163.18	3,489.52	23%	11,615.48
7058 · Leasehold Improvements / Capital	12,196.00	0.00	4,624.00	6,974.00	57%	5,222.00
7300 · Facilities & Equipment Rental	1,000.00	0.00	0.00	0.00	0%	1,000.00
Total 5100 · Facility	359,945.00	30,150.79	34,353.40	96,356.08	27%	263,588.92
5200 · Equipment						
7215 · Copy Machine Lease	3,000.00	322.24	298.34	942.82	31%	2,057.18
7051 · Equipment Repair	1,000.00	0.00	0.00	0.00	0%	1,000.00
7056 · Equipment - Depreciated	44,564.00	0.00	0.00	0.00	0%	44,564.00
7057 · Equipment - Non Depreciated	22,107.00	551.54	291.80	2,074.70	9%	20,032.30
7060 · Equipment Grant Program	100,000.00	0.00	0.00	0.00	0%	100,000.00
7061 · Equipment Leases	0.00	0.00	0.00	0.00	0%	0.00
7062 · Software as a Service	13,250.00	1,577.61	1,388.54	4,819.17	36%	8,430.83
7700 · Telephone / Telecommunications / Internet	9,600.00	0.00	0.00	863.19	9%	8,736.81
Total 5200 · Equipment	193,521.00	2,451.39	1,978.68	8,699.88	4%	184,821.12
Capital Maintenance & Repair						
7063 - Building Maintenance	7063.00	660.97	642.98	1,885.65	27%	5,177.35
7064 - Equipment Maintenance	13202.00	1061.28	1186.30	3,308.86	25%	9,893.14
7065 - Equipment Repair	25609.00	1883.23	1904.47	5,653.57	22%	19,955.43
Total Capital Maintenance & Repair	45874.00	3605.48	3733.75	10,848.08	24%	35,025.92
5300 · Media Licensing						
7059 · Music Library	660.00	55.00	55.00	165.00	25%	495.00
Total 5300 · Media Licensing	660.00	55.00	55.00	165.00	25%	495.00
Total 5000 · CAPITAL EXPENDITURES	600,000.00	36,262.66	40,120.83	116,069.04	19%	483,930.96
NET INCOME/LOSS	0.00	(36,262.66)	109,879.17	33,930.96		

Community Television of Santa Cruz County

Balance Sheet

As of September 30, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1021 Petty Cash Fund	141.30
1075 Checking - Santa Cruz County Bank	75,212.16
1080 Savings - Santa Cruz County Bank	243,327.40
1081 CDAR 1025929272	0.00
1082 CDAR 1025929809	0.00
1083 ICS Santa Cruz County Bank	251,069.88
1084 CDAR 1026064054	0.00
1085 CDAR 1026064062	0.00
1086 Schwab	1,112,389.07
Total Bank Accounts	\$1,682,139.81
Accounts Receivable	
1114 Temp A/R	0.00
1115 Accounts Receivable	178,307.06
1116 Grants Receivable	0.00
Total Accounts Receivable	\$178,307.06
Other Current Assets	
1117 A/R - Temp. Restricted	0.00
1125 County Reserve Acct. Restricted	0.00
1200 Prepaid Insurance	
1201 Health	0.00
1202 Accident	225.00
1203 Crime Coverage	0.00
1206 Workers Comp Deposit	658.21
1209 Liability / D&O (SLIP)	0.00
1210 Property Liability (SPIP)	9,327.75
Total 1200 Prepaid Insurance	10,210.96
1260 Prepaid Expenses	25,572.01
1300 PFG Common Stock	4,931.00
1400 Undeposited Funds	0.00
Repayment	
Health Insurance	0.00
Total Repayment	0.00
Total Other Current Assets	\$40,713.97
Total Current Assets	\$1,901,160.84
Fixed Assets	
1600 Production Equipment	1,323,471.84
1700 Accum Depr-Production Equipment	-1,107,756.25
Total 1600 Production Equipment	215,715.59

Community Television of Santa Cruz County

Balance Sheet

As of September 30, 2023

	TOTAL
1602 Board of Supervisors Equipment	0.00
1620 Office Furniture/Equipment	122,181.80
1720 Accum Depr-Furniture/Equipment	-120,741.54
Total 1620 Office Furniture/Equipment	1,440.26
1625 Leasehold Improvement	207,697.15
1725 Accum Depr-Leasehold Improv.	-162,208.48
Total 1625 Leasehold Improvement	45,488.67
1670 Broadcasting Equipment	28,933.89
Total Fixed Assets	\$291,578.41
TOTAL ASSETS	\$2,192,739.25
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 Accounts Payable	-20,852.46
Total Accounts Payable	\$ -20,852.46
Credit Cards	
2120 American Express	72.28
Total Credit Cards	\$72.28
Other Current Liabilities	
2110 Sales Tax Payable	0.07
2111 Sales Tax (Manual entry)	0.00
2140 Accrued Vacation	14,572.58
2150 PPP Loan	0.00
24000 Payroll Liabilities	1,034.98
CA PIT / SDI	497.95
CA SUI / ETT	-702.40
Federal Taxes (941/944)	2,496.96
Total 24000 Payroll Liabilities	3,327.49
Board of Equalization Payable	0.00
Direct Deposit Payable	0.00
Total Other Current Liabilities	\$17,900.14
Total Current Liabilities	\$ -2,880.04
Long-Term Liabilities	
2400 Business Equipment Loan 33736	0.00
2410 EIDL Loan	0.00
Total Long-Term Liabilities	\$0.00
Total Liabilities	\$ -2,880.04

Community Television of Santa Cruz County

Balance Sheet

As of September 30, 2023

	TOTAL
Equity	
3000 Opening Bal Equity	0.00
3015 Net Assets-Temp Restricted	0.00
3900 Retained Earnings	561,748.72
3905 Retained Earnings - Capital Reserves	1,597,698.33
Net Income	36,172.24
Total Equity	\$2,195,619.29
TOTAL LIABILITIES AND EQUITY	\$2,192,739.25

EQUITY:	
Capital Reserves.	\$1,291,131.23
Capital Reserves - Youth Grant	\$340,498.06
Operating Reserves.	\$ 50,510.52
Other Assets.	\$513,479.48
TOTAL.	\$2,082,441.76

Note:

Operating reserves are lower as we have not yet received the County capital funds of \$150K. These monies are reflected in A/R balance (Other Assets).

10/20/23
Community Television of Santa Cruz County
Executive Director's Report to the Board
Covering September 2023

1. Administration

Revenue

- In September, the coworking center earned \$11,911.
- The satellite is ahead of its projected goal for FY 23_24.
- We rented an office in the new area and added 2 new members this month.

- *Government Meeting Services*
 - CTV covered 15 government meetings in September.
- *Paid Production Services*

CTV has a new client. We will be covering presentations and programs for the Resource Center for Nonviolence throughout the year. They will appear on CTV.

2. Facilities & Equipment

CTV Building.

- We are getting estimates for new carpet.
 - Office 8 needs new carpet.
 - The open space needs some tiles replaced.
- We are getting estimates for a new sign on the street and a CTV sign on the front wall.

Studio

- Members held productions in the studio 2 times.
- A professional live stream event was held in the studio.

3. Outreach

Content Partnerships

- Congress Member Jimmy Panetta's round table event addressing storm recovery in Santa Cruz County appeared on CTV in September.
- The City of Santa Cruz Homelessness Response Action Plan Update is appearing on CTV as well.



Community Television
of Santa Cruz County

BOARD POLICIES

September 1, 2023

**325 Soquel Ave. • Santa Cruz • California • 95062
Phone: 831-425-8848**

BOARD OF DIRECTORS
COMMUNITY TELEVISION OF SANTA CRUZ COUNTY, INC.

POLICY 1 -
AGENDA PACKET PREPARATION CALENDAR

Adopted 11/25/96
Revised 3/13/04
Revised 10/26/06
Revised 07/01/12
Revised 09/25/16
Revised 09/01/21

The Board agenda packet is distributed ~~one week~~ in advance of the Board meeting to ensure materials are received by Board members and accessible to the public at least 72 hours in advance of the meeting. If the packet distribution day falls on a holiday or weekend day, the packet is distributed on the preceding business day.

Agenda items and written materials from individuals and organizations other than CTV staff must be submitted to the ~~Chair~~ of the Board, in final form, one week prior to the packet distribution day (two weeks prior to the Board meeting day), by 11:00 AM. The preferred form of submission is in commonly readable electronic format, such as Microsoft Word, Excel, .pdf, etc., sent to the Board at chairinfo@communitytv.org so that it is received by the deadline. If hard copy is submitted, it must be received at the offices of CTV by the deadline.

CTV staff members shall advise the Board ~~Chair~~ by that deadline of any item they wish to be added to the Board meeting agenda and the proposed action to be taken on the item. Written materials for staff-submitted items must be approved by the Chair and received by the ~~Chair or Board Clerk~~, in final form, no later than 5:00 P.M. on the day preceding the packet distribution day (~~eight days prior to the Board meeting day~~), preferably in the format outlined above.

The agenda is set by the Chair of the Board after discussion with the Executive Director or designated staff. Items submitted by the deadline and approved by the Chair will be listed on the written agenda. Supporting materials received by the respective deadlines will be included in the agenda packet; Materials submitted after those deadlines due to emergency circumstances must be photocopied by the submitter for distribution to the Board and the public at the meeting. Submission in the aforementioned electronic formats is also encouraged for such late submissions, so that a complete archive may be maintained.

BOARD OF DIRECTORS
COMMUNITY TELEVISION OF SANTA CRUZ COUNTY, INC.

POLICY 2
PUBLIC COMMENT AT MEETINGS

Adopted in principle 9/23/93
Adopted 11/25/96

Any person may address the Board during its Public Comment period. Each presentation will be limited to three minutes and individuals may ~~s~~Speak only once during Public Comment. A maximum of ~~15~~fifteen minutes will be set aside for this period. If the period runs beyond ~~15~~fifteen minutes, the Board may, at its discretion, allow time at the end of the meeting for additional public comment. All comments must be directed to an item NOT listed on ~~the~~today's agenda and must be within the subject matter jurisdiction of the Board. Preference will be given to individuals who did not speak at the previous Board meeting. All speakers must address the entire Board and will not be permitted to engage in dialogue. Speakers are requested to ~~spell their name sign the sheet designated for that purpose~~ so that ~~¶~~ their names may accurately be reflected in the minutes of the meeting.

Regular Agenda Items: Members of the public may speak on any item on the agenda. Each presentation will be limited to three minutes. The maximum time devoted to public input on any item will be determined by the Chair.

The SEQUENCE of input on regular agenda items shall be as follows:

The presenter (staff, Board, or committee member) makes a report, presenting the item along with any recommendation. Board members ask questions (if any) of the presenter for clarification of the issue or recommendation.

The Chair invites public input. The Chair recognizes each speaker in turn, with a view to eliciting balanced comments reflecting all sides of an issue. The usual ~~s~~Speaking time is three minutes, but the Chair has the discretion to limit total public input time and, to ensure fairness if time is short, may limit each individual speaker's time to allow more speakers the opportunity to present their views. When the time limit is up, the Chair formally closes public input on the item.

The item returns to the Board for discussion and action. The Chair recognizes each Board member (who wishes to speak) in turn. Board members may ask questions of the public to clarify an issue or comment, but audience members should comment ONLY IF called upon by a Board member.

BOARD OF DIRECTORS ,
COMMUNITY TELEVISION OF SANTA CRUZ COUNTY, INC.

POLICY 3

CTV-SPONSORED EVENTS

Adopted 7/24/97

Revised 3/13/04

Revised 7/1/12

Community Television of Santa Cruz County may sponsor non-public sector productions, events, or activities by authorization of the Executive Director and/or by a majority vote of the Board.

Productions, events, or activities sponsored by CTV shall be organized by nonprofit, educational, or government entities.

Organizers of productions, events, or activities sponsored by CTV shall have the right to report this fact in their promotional materials and media.

BOARD OF DIRECTORS
COMMUNITY TELEVISION OF SANTA CRUZ COUNTY, INC.

POLICY 4

OPEN ACCESS TO PUBLIC MEETINGS

Adopted 7/24/97

Revised 7/1/12

Consistent with the mission statement of Community Television of Santa Cruz County, as well as the organization's Rules and Procedures, the Board of Directors supports and promotes full and complete open access to productions, events, and activities declared in advance to be public.

The Board defends the right of all members of the organization to attend productions, events, and activities declared in advance to be public.

Community Television of Santa Cruz County shall not enter into any agreement, contractual or otherwise, for use of any of the organization's resources with organizers of productions, events, and activities declared in advance to be public, if such organizers exclude without cause, consistent with CTV Rules and Procedures of the organization, any member or producer from attending said production, event, and activity.

BOARD OF DIRECTORS
COMMUNITY TELEVISION OF SANTA CRUZ COUNTY, INC.

POLICY 5
ON-AIR FUNDRAISING

Adopted 1/25/96
Revised 3/13/04
Revised 7/1/12

CTV shall permit locally based nonprofit fundraising by bona fide 501(c)(3) organizations, subject to the same restrictions that apply to other programming. The Executive Director may authorize such ~~fund~~ fundraising when deemed to be in the best interest of the organization.

BOARD OF DIRECTORS
COMMUNITY TELEVISION OF SANTA CRUZ COUNTY, INC.

POLICY 6

POLITICAL ELECTION PROGRAMMING

Adopted 2/22/96

Revised 3/13/04

Revised 7/1/12

Once an individual is a declared candidate for office, he or she may appear in **public access programming** on a first-come, first-served basis. The program producer (or submitter) is to inform the Programming Coordinator (or staff accepting the video for scheduling) in writing that the tape contains election-related material—either commentary, appearances by candidates (unless as part of the public information function of their office), or advocacy about a particular ballot issue. In this way, Community Television will attempt to give the program approximately the same exposure as other election programs, with the goal being that other programs of a similar nature (the same race, for example) will be granted the same amount of exposure and be cablecast in the same or similar time blocks established for such special cablecasts.

Appearances of incumbents in regularly-scheduled programs as part of government access programming on Channel 25 or 26 (for example, participating in a government agency meeting or appearing on a regular talk show as a **public information** function of their office) will not ordinarily be "counted" as public access election programming unless the Executive Director and/or the Board of Community Television determine(s) that the content of such programs warrants that the programs be redefined as public access programming.

If a complaint is received about a government access program cablecast on Channel 25 or 26, the Executive Director will immediately review the program and inform the Board of Directors about the complaint. A political programming review committee may be convened to determine the status of the program in question. In the interim, prior to determination, the program will be deemed a public access election program, in order to assure fairness to other candidates, and the staff of Community Television will schedule it as such.

Candidate forums will be considered public access programs unless produced or co-produced by the staff of Community Television as part of CTV's commitment to **government access programming**. All candidates must be given an equal opportunity to appear in such programs. CTV may co-produce independent election coverage with other nonprofits, chambers, political action groups, etc. The Executive Director will endeavor to ensure that a diversity of community groups is represented in each election period. Forums produced by independent community producers, or other non—profits, chambers, political action groups, etc, will be considered as **public access election programs** and will be scheduled as such.

Community Television recognizes the value of providing electoral candidates free access to the media. The organization is committed to provide as many cablecasts as possible of such election programming. Upon request, a log of replays of election programming will be made public for review by anyone concerned about fairness in scheduling. At the same time, the community must also understand that staff cannot schedule programs that are received at the last minute, ~~with~~ without adequate time for scheduling, and that CTV'S first-come, first-served policy implies that programs that are received first may receive a greater number of replays than programs received later. Community Television reserves the right to require three weeks' notice to schedule any videotape received.



Expectations of Board Members

Revised ~~October~~ ~~September~~ 29, 2023~~18~~

1. Regularly attend board meetings, committee meetings and functions such as special events. If a board member misses more than fifty percent of board meetings in a calendar year, such action shall be deemed a voluntary resignation from office.
2. Be a member in good standing of Community Television. Attend CTV orientations, board orientations and other board development activities. Follow all CTV Rules and Procedures.
3. Stay informed about CTV in order to be an advocate for the organization. Review organizational and programmatic reports. Prepare well for meetings and review all materials in advance.
4. Work assignments and supervision of staff are under the purview of the Executive Director, so it is important to understand and respect Board/staff relations. While it is appropriate for Board members to interact and communicate with staff, Board members shall refrain from making special requests of staff.
5. Maintain confidentiality regarding personnel matters and closed session meetings.
6. Comply with the terms of Article ~~IXVII~~ of the bylaws regarding conflict of interest and disclosure. Execute annual conflict of interest statement.
7. Demonstrate appropriate conduct. Do not engage in any behavior that would have a direct and / or substantial adverse effect on CTV. Act with integrity in dealings with other Board members and staff.
8. Assist the Board in carrying out its fiduciary responsibilities. Participate in the financial management of the organization, including adoption and oversight of the annual budget.
9. Participate in fundraising and outreach. Learn to cultivate and solicit funds. ~~Provide an annual gift in an amount that is meaningful to you.~~ Granting agencies expect all Board members to contribute to the organization.
10. Evaluate executive director and board annually. Develop tools to measure success. Show serious commitment to the functioning of the Board.

Name

Signature

Date

Community Television of Santa Cruz County

PUBLIC ACCESS RULES & PROCEDURES

September 2023 ~~February 2017~~

I. INTRODUCTION

A. Statement of Purpose

The purpose of this document is to clearly set forth the rules and procedures that govern the operation of Community Television of Santa Cruz County and to describe the procedures guiding the membership, training, program productions, channel use, and user responsibilities.

B. Definitions

The following categories of individuals and organizations are subject to the Rules and Procedures of CTV:

- **MEMBER:** An individual or organization who has paid yearly dues consistent with the Bylaws and these Rules and Procedures of CTV.
- **USER:** Anyone participating in any aspect of community access programming, including fee-based training, equipment and facilities use, and channel access. All USERS must also be ~~a~~ members at some level.
- **STAFF:** An individual paid by CTV a salary or an hourly wage on a full-time or part-time basis, consistent with terms determined by law and the Board of Directors of the organization,
- **CERTIFIED VOLUNTEER:** A USER who contributes time to the organization on a non-paid basis or receives in-kind volunteer hour "payment" for use as credit toward studio and equipment rental fees,
- **STUDIO SUPERVISOR:** A CERTIFIED VOLUNTEER who is trained and certified to open and close the studio for producers with valid studio reservations,

C. Responsibilities of USERS

All USERS are responsible for treating the equipment and facilities with respect and care, and for respecting the rights of others who use the community access resources. A USER cannot represent him or herself as a STAFF member or as acting on behalf of CTV unless authorized in writing by the Executive Director or designee.

A USER who reserves the studio or equipment is legally, financially and personally responsible for all aspects of the production, including content, use of facilities and equipment, any and all damages they incur as well as the actions of their crew and guests. USERS must sign an agreement indemnifying CTV from any legal action or other problems resulting from use of CTV equipment or cablecast of the program by CTV. There can be only one USER responsible for the studio or equipment.

II. ELIGIBILITY

A. Training, Equipment, and Facilities

Upon payment of class fees, individuals may enroll in CTV's basic training workshops. Only after certification of related proficiencies may individuals use CTV's facilities and equipment to produce local access programming for a fee.

B. Channel Time

Public Access channel time shall be made available on a first-come, first-served basis to individuals, organizations, institutions and other County residents. Any programming originating outside of the County requires a sponsor from within Santa Cruz County, and shall have lesser priority than programs produced locally.

C. Right to Refuse Service

The STAFF reserves the right to refuse service to any person whose actions hinder the activities of USERS or STAFF members. Persons hindering USERS or STAFF will be asked to leave the access facility and may be subject to sanctions (Section VI.B.)

D. Denial of Service

The Executive Director or designee may deny service to any MEMBER or USER consistent with rules specified in Section VI.B of these Rules and Procedures. Denial of service may be appealed in writing to the Governance Committee of the Board of Directors.

III. PROGRAM OWNERSHIP / DISTRIBUTION

A. Ownership/Copyright

1) Public Access Programs

Public access programs are required to grant an attribution, non-commercial, non-derivative (BY-NC-ND) Creative Commons license to CTV. However USERS retain ownership of the creative rights to the programs they produce, and may register and establish a copyright at their discretion.

2) For-Hire Productions

Works created for CTV, either through a contract, employment arrangement, or volunteer barter/training arrangement, including outreach productions, shall be the property of CTV.

B. Intent

Any program produced with CTV equipment at USER rates must be for Non

Commercial purposes only and must be submitted to the public access channel for air.

C. Acknowledgment of Access Facilities

All programs, in any form, produced with CTV equipment and facilities, must clearly acknowledge the provision of the equipment and facilities. The following wording is the minimum requirement in program credits:

"This program was produced utilizing the resources and facilities of
Community Television of Santa Cruz County.
www.communitytv.org"

D. In-House Distribution

By requesting access to equipment, facilities, and playback, USERS agree that CTV may use portions of their programs for non-commercial, promotional purposes or for purposes of entering in community programming festivals.

~~E. Dubbing~~

~~¶~~

~~Limited dubbing services are available to government agencies pursuant to contracts and available STAFF and equipment resources. ¶~~

~~¶~~

¶

IV. USE OF PUBLIC ACCESS EQUIPMENT AND FACILITIES

Specific hours for public access use of CTV facilities and equipment may be limited by the Executive Director or designee ~~and is listed on the CTV website.~~

Specific hours for educational and/or government access use of CTV facilities and equipment may be limited by the Executive Director or designee. ~~and is listed on the CTV website.~~

Check out times for equipment are listed on the CTV website. Failure to return any CTV equipment ~~on the date agreed within a maximum period of one week from the time of check-out~~ will result not only in imposition of sanctions outlined in Section VI of these Rules but may also result in filing of criminal charges, at the discretion of the Executive Director or designee. In no event shall CTV equipment leave the United States without the express prior written permission of the Executive Director or designee. Failure to comply will result in the imposition of sanctions as well as possible filing of criminal charges, at the discretion of the Executive Director or designee.

A. Certification

Public Access ~~equipment~~, privileges and facilities are available only to certified USERS. Certification is available in the following way:

B. Studio, Field and Edit Certification

CTV will offer three certification programs for USERS in studio, field and editing. Classes will be updated as media and technology tools change. Once a certification program has been completed, USERS will be assessed and authorized to use CTV's equipment in each of the program designations and will be charged applicable fees for the rental of any CTV equipment.

Certified Public Access USERS, who have not been active in the last two years may be required to retake the class to update their certification. All class registration shall be handled through the CTV website.

C. Equipment and Facilities Available

USERS are authorized to use any Public Access equipment and facilities for which they are certified and as equipment is available. The USER will be charged based on the fee schedule posted on the website.

D. Scheduling Equipment and Facilities

Equipment and facilities are available to certified USERS on a first-come, first-served basis at a rate determined by CTV.

All equipment reservations must be completed through the CTV website. Fees must be paid through the website or at the facility before equipment can be dispensed. ~~Users wishing to pay with cash or check must do so at the scheduled pickup time during regular business hours.~~

The studio can be reserved ~~with the volunteer coordinator~~ for any open time on the schedule. ~~If the studio schedule is consistently full, CTV may use a lottery system to fairly allocate studio time.~~ CTV reserves the right to make changes to the schedule at any time based on operations and organizational needs.

A minimum of 4 hours will be charged for each 30-minute or longer studio production. USERS will be charged in-full at the time of making the reservation.

1) Field Equipment

A typical Field Equipment check-out is 3 ~~or 5~~ days, with exceptions for higher priced equipment.

2) Studio Use

~~The studio is available for rent on a first-come first-served basis. (For~~

the current rate to use the studio, see posted fee schedule on the CTV website.)

The studio is opened and closed by a STUDIO SUPERVISOR. No USERS are allowed in the studio before the STUDIO SUPERVISOR invites them in, regardless of the time of the reservation. The main purpose of the STUDIO SUPERVISOR is to guarantee the security of the facility. No USER is allowed into the coworking space during the hours of the studio reservation if the community coordinator is not present. No equipment or furniture can be removed from the coworking space. Reservations for the studio must include a STUDIO SUPERVISOR who has agreed to perform this task before the reservation is made.

If the demand is such that no slots are available, the studio use schedule will be set on a quarterly basis using a lottery system. In this system, certified studio USERS in good standing are invited to participate in the lottery. All attempts will be made to give each participant a slot on the schedule until all slots are full.

3) Editing Equipment

The hourly rate to use CTV's editing lab is posted on the website. All reservations must be made via CTV's online reservation system and will be charged in full at the time of the reservation. Editing time may be reserved up to four weeks in advance-

4) The Compliance and Check-Out Contracts

The individual Public Access USER is required to complete a Compliance Contract and a Check-Out Contract before using CTV equipment or facilities. In signing the forms, the USER agrees to be fully responsible for and indemnify CTV for all damage to or loss of any community access equipment or facilities caused by neglect, abuse, theft, or other causes that occur while such equipment and facilities are assigned to the individual USER. The USER signing the Check-Out Contract and the designated crew members listed on the Contract are the only persons authorized to operate the equipment.

5) Equipment Testing and Availability

At the time of check-out, the USER is responsible for determining that portable equipment is in good working order. CTV requires that the USER set up and test all equipment before leaving. Any malfunctions must be noted on the Check-Out Contract. USER assumes responsibility for any equipment damage not noted on the Check-Out Contract. **Once the contract is signed, responsibility for operation of**

the equipment is placed on the USER and no refunds will be issued.

In the unlikely event that equipment is not available for checkout to a USER credit will be given to that USERS account or substitute equipment will be provided.

65) Canceling a Reservation

USERS who have reserved equipment or facilities they cannot use are asked to notify STAFF as soon as possible so that these resources may be reassigned to other USERS. Notification of any cancellation is required prior to the reservation time. There is no penalty for cancellations made more than 48 hours before the reservation time. If USERS cancel reservations for rental equipment and studio use with less than 48 hours notice refunds will not be issued.

76) Equipment Check-In

The USER is required to return all equipment at the check-in time specified on the Check-Out Contract. Failure to return the equipment at or before the specified time is subject to sanctions outlined under Section VI.B.2.

Equipment Testing

At the time of check-in, the USER is responsible for determining that portable equipment is in good working order. CTV requires that the USER set up and test all equipment during the check-in process.

The USER is responsible for assuring that all equipment is undamaged, and in working order. The user and is liable for repair or replacement costs resulting from any damage or losses that occur while the Check-Out Contract is in effect. USER will be obligated to pay a fine equal to the daily equipment rental rate for each day following check-in that equipment is either damaged or missing parts. Consistent with the Check-Out Contract, the fine will accumulate until either:

1. the missing part is returned
2. the damaged equipment is repaired, or
3. the compensation is received by STAFF for the missing or broken part(s).

87) Periods of Availability

The schedule of availability for all equipment is posted on and controlled by the CTV website. All reservations must be made by the USER on the CTV website. CERTIFIED VOLUNTEERS and STAFF cannot make reservations for USERS.

8) Equipment Malfunctions/Unavailability

~~Equipment must be checked for functionality by the USER before the Check-Out Contract is signed. Once the contract is signed, responsibility for operation of the equipment is placed on the USER and no refunds will be issued. In the unlikely event that equipment is not available for checkout to a USER credit will be given to that USERS account or substitute equipment will be provided.~~

9) Equipment/Facilities Use by Minors

Certified USERS under age 18 must have an adult co-signer who is a Santa Cruz County resident in order to use CTV equipment and facilities. The adult and minor shall both co-sign the Check-Out Contract; the adult accepts full responsibility for loss or damage to equipment on behalf of the minor.

Unless the Executive Director or designee determines otherwise, adult-co-signer must accompany underage USER during equipment check-out and check-in as well as during all equipment use. Adult co-signer must attend an orientation meeting prior to ~~equipment check-out or~~ facilities use.

10) Eating/Drinking/Smoking in Facilities

Smoking or use of alcoholic beverages or controlled substances is not allowed within any of the access facilities. No food or drink is allowed in any control room or editing suite at any time. Exceptions to this rule, with respect to alcoholic beverages, may be granted by the Executive Director or designee for authorized special events or parties.

V. CHANNEL ACCESS

A. Channel Assignment

Public, educational, or government access programming shall be scheduled by STAFF for cablecast on the appropriate access channel(s). In some cases, programs may be scheduled on more than one access channel. For example, a public access program produced by youth might also be appropriate for cablecast on an educational access channel.

B. Submitting and Scheduling Access Programs

Public Access USERS may submit completed Public ~~A-~~access programs and must complete a Compliance Contract online ~~and physically sign the contract.~~ STAFF may need to schedule programs a minimum of two weeks in advance of cablecast in order to include them in TV listings. Any program with the proper signed forms can be uploaded to the CTV ~~Google Drive~~ ~~Connect service.~~ Instructions for uploading to the service are available on the CTV website.

DVDs and other forms of physical media will not be accepted for playback on CTV channels. Series USERS will receive their own [URL for upload](#) ~~Connect Service login~~ to facilitate the scheduling process. CTV retains the right to change program scheduling at any time.

1) Compliance Contract and Playback Request Form (online)

Any program submitted for scheduling must be accompanied by a signed Compliance Contract and Playback Request Form. Any programming submitted by a minor must have an adult co-signer. The party signing the Compliance Contract assumes liability for program content and warrants that the program does not contain any of the following:

- a. any advertising or material that promotes any commercial product or service or lottery, or programs labeled as "paid political announcements";
- b. any unlawful use of copyrighted material; (If the submitter is not the copyright holder of the program, he or she must provide evidence, in writing, of permission to cablecast on our channels on an unlimited basis.)
- c. any material that is libelous, slanderous or otherwise defamatory of character; or material that is an unlawful invasion of privacy;
- d. any material that violates state or federal law relating to obscenity;
- e. any material that violates state or federal law relating to "hate speech";
- f. any direct solicitation or appeal for funds, except as permitted by the Board of Directors of CTV;
- g. any material that violates local, state or federal laws.

2) Potentially Objectionable Program Content

CTV requires that USERS provide notice to cable viewers in the event that their program contains potentially objectionable content.

Potentially objectionable content includes:

- excessive profane language
- excessive nudity
- explicit sexual activity
- extreme physical violence or degradation
- graphic depiction of medical procedures
- hate speech

If any program includes any of the aforementioned elements, a viewer advisory must be included immediately prior to the beginning of the program stating:

"The following program contains material that some viewers may find objectionable or inappropriate."

The viewer advisory must be read aloud and displayed on screen for 15 seconds. Responsibility for including the viewer advisory rests with the program's or local sponsor. Programs with viewer advisories will be scheduled between 11:00 PM and 5:00 AM. For programs with potentially objectionable content, a USER or local sponsor who submits the program without a viewer advisory is subject to the sanctions (VI.B.1.)

3) Scheduling Priorities

In scheduling programs on the Public Access channels, first priority is given to programs produced within Santa Cruz County. Second priority is given to programs that are produced elsewhere but have a sponsor from Santa Cruz County.

4) Series Programs

A Public Access USER who submits programming on a regular basis will be granted a series time slot after three programs are submitted for cablecast in compliance with the provisions outlined in the Compliance Contract. Such Public access USER must produce one new program per month to maintain the series slot. More than one series time slot may be granted based on channel time availability.

5) Live Programs

Any evening studio slot available to Public Access USERS will be optionally available as live. The USER must **indicate that the show is to be live on the reservation form and submit it online** ~~notify the Volunteer Coordinator~~ at least 72 hours in advance ~~if they want the show to be cablecast live.~~

C. Technical Standards

Programs submitted for cablecast must meet CTV technical standards per the compliance contract.

D. Acknowledgment of Program Sponsors and Program Sponsorship Guidelines

The policies and procedures detailed in this section (V. D.) may be waived in specific cases by the Executive Director or designee for due cause, but shall otherwise be followed. In cases where these policies and procedures are suspended, supporting documentation shall detail the reasons for such suspension. A Public access USER or provider is required to submit any request for a waiver in writing in advance for review by STAFF.

An ~~access~~ USER may give credit to any sponsoring individual, company, or organization that underwrites any of the program's production costs.

Sponsorship: Sponsorship is defined as a contribution (money, goods or services) made by an individual, company or organization toward the cost of a production.

CTV encourages local USERS to solicit outside sponsorship support, in order to help underwrite the highest quality programs possible. CTV will permit program funders or sponsors to receive acknowledgment of their support of non-commercial cable programming on local access channels. CTV recommends coordination with the Executive Director or designee in securing sponsors, to help prevent multiple USERS from approaching the same sponsor for funding.

Permitted:

- A fifteen (15)-second announcement per sponsor at beginning or end of program
- Factual information about the sponsor, including: location, product name, and description of services. Credits may contain a phone number or website address.
- A single fifteen (15)-second request for sponsorship at the end of the program.

Prohibited:

- Calls to action such as "buy, try, consider, or call this or that"
- Comparative statements, qualitative adjectives or any subjective evaluations, such as "the best pizza"
- Music or audio elements not in keeping with the overall tone of the program

Sample sponsorship acknowledgments:

- "This program was made possible by a grant from xxx"
- "Local presentation of xxx was made possible by xxx"
- "This program has been brought to you by xxx"
- "We'd like to thank xxx for their contribution making this program possible"

Total sponsorship acknowledgments may be no longer than three minutes per hour of programming, or one and a half minutes per half-hour.

To recognize contributions or donations, CTV may acknowledge sponsors between regularly scheduled and special programs during program breaks.

E. Reimbursement of Sponsorship Funds

If studio or field equipment is paid for with CERTIFIED VOLUNTEER hours, and if there is any sponsorship agreement, CTV shall receive fifteen percent (15%) of only those sponsorship funds totaling over one hundred dollars (\$100) per production (exclusive of goods and services).



F. Sponsorship Credits – Programs Not Produced by CTV

In addition, if a program not produced by CTV (e.g. produced by a USER) contains sponsorship credits, the USER/provider must provide STAFF with signed agreements from each credited sponsor with the following information:

- USER/provider's Name
- Name of program
- Amount of payment (exclusive of goods and services)
- *The following statement:*

"I understand that any financial or other support that I have given to the above USER/provider is for support of the program listed. I understand further that the USER/provider is not an agent or representative of CTV and that the program I am supporting is strictly the USER's responsibility and expression. I understand that I may receive a sponsorship credit, but will not receive commercial advertising including the promotion of products or services."

- Name of sponsor (individual or business)
- Signature of sponsor
- Date of signature

Appropriate signed agreements must be provided prior to the telecast of any show with sponsorship credits.

Failure of a USER to have a sponsorship agreement in place is a major violation.

G. Community Announcements

CTV accepts non-commercial announcements from community groups and organizations for display on the CTV channels. Guidelines for community announcements are available online. All submissions must be made online.

VI. —RULE VIOLATIONS / SANCTIONS / LOSS OF PRIVILEGES

These RULES and PROCEDURES have been established to ensure that the community access equipment and facilities remain available and in good working order. Any Public access USER or STAFF member may report rule violations to the Executive Director or designee. Upon verifying that a rule violation has occurred, the Executive Director or designee will issue a written statement to the USER describing the rule violation and sanctions. Sanctions will become effective immediately upon receipt of this statement. CTV reserves the right to refuse service and revoke privileges for the below violations.

A. Rule Violations

1) Major Violations

- a. Failure to submit a program produced with Public access equipment and/or facilities for initial cablecast on a CTV

channel;

- b. Abuse or vandalism of equipment and facilities;
- c. Return of equipment in damaged or unworkable condition, beyond normal wear and tear, or failure to return equipment through intent, negligence, loss or theft;
- d. Use of equipment and facilities for a purpose not related to production of a program for Public access cablecast;
- e. Removal of equipment from the access center without proper check-out procedures and/or without signing a Check-Out Contract;
- f. Reserving ~~or checking out equipment or~~ facilities for use by a non-certified USER or a USER on suspension;
- g. Breach of any of the warranties of the Compliance Contract and Playback Request Form;
- h. Unauthorized attempted equipment maintenance or disassembly;
- i. Smoking or use of alcohol or controlled substances within any access facility;
- j. A Public access USER who represents himself or herself as "STAFF";
- k. Threatening and/or verbally abusing STAFF, VOLUNTEERS, **STUDIO SUPERVISORS** or USERS at the CTV facilities, including conduct or disruptive behavior such as yelling at, using profanity toward, or attempting to intimidate STAFF, VOLUNTEERS, or USERS, or deliberately sabotaging any project or the success of CTV as an organization. Any behavior constituting sexual or other harassment as defined by CTV's Prohibition of Harassment Policy will be included under this violation;
- l. Submitting a program with potentially objectionable content without a viewer advisory;
- m. Making changes to the lights in the facility; ~~without certification or designated volunteer supervisor presence~~
- n. Using the ladder in the facility without designated volunteer supervisor presence;
- o. Appearing nude or semi-nude (genitals uncovered) in a public

space at the CTV facilities;

- p. Exhibiting behavior that could be unsafe to themselves or others. Appearing, in the judgment of STAFF, to be under the influence of drugs or alcohol;
- q. Bringing animals (other than cats or dogs) on CTV premises without the prior approval of the Executive Director or designee;
- r. Removal of CTV equipment from the United States;
- s. Failure to have appropriate signed sponsorship agreements in place prior to the telecast of any show with sponsorship credits;
- t. Failure to pay the full amount for equipment and studio rentals.
- u. Use of CTV's equipment or facilities without reserving and paying for their use.
- v. Utilizing CTV's furnishings on sets.
- w. Storing furniture or set pieces in the studio.
- x. USERS being in the studio without a STUDIO SUPERVISOR present or without the STUDIO SUPERVISOR's permission.

2) Minor Violations

- a. Failure to cancel an equipment or facilities reservation prior to the reservation time;
- b. Late return of equipment, without an authorized extension;
- c. Failure to vacate studio or editing facilities before the next scheduled USER's start time;
- d. Return of dirty equipment, cables or cords.
- e. Leaving trash or debris in studio, editing facilities, or kitchen;
- f. Operation of equipment or use of facilities in an incorrect, unsafe, or inappropriate manner that might result in damage, including leaving doors to the facility open or leaving props and/or furniture in inappropriate or unsafe places within the facility;



- ~~g.~~ Reserving or checking out equipment for another USER unless specified and approved in advance;
- j. Misconduct (e.g., "horseplay," etc.) at CTV facility of a less serious nature than that defined in VI.A.1(l) above;
- k. Unauthorized equipment use by non-certified crew;
- l. Use of CTV's equipment or facilities without reserving and paying for their use.
- m. Utilizing CTV's furnishings on sets.
- n. Storing furniture or set pieces in the studio.

B. Sanctions

1) Major Violations

A major rule violation results in immediate suspension from use of equipment, facilities, and series time slots. If the Executive Director or designee, in his or her discretion, determines that a major violation has occurred, the USER shall be suspended for up to 90 days. Upon review by the Governance Committee, the length of time of suspension may be modified. Where damage to or loss of equipment and/or facilities has occurred, suspension is in effect until full compensation is made or until an installment payment contract is signed with CTV. There are no written warnings prior to suspension in cases of major violations.

If, in the judgment of the Executive Director or designee, the behavior of a USER consistently impedes either STAFF or USERS from carrying out the mission of CTV as described in the CTV Bylaws, the Executive Director or designee may impose a 90-day suspension, subject to the appeal process described below in section D.

2) Minor Violations

Minor violations remain on record for twelve months. A minor violation will result in the following actions:

- Written warning for the first minor violation
- Final written warning for the second minor violation
- Suspension from equipment and facilities for the third minor violation

An initial suspension from equipment and facilities is for up to 90 days; subsequent suspensions are for up to one year each and require recertification. Upon review by the Governance Committee on a formal appeal, the length of time of suspension may be modified.

C. Equipment Damage and Loss

If equipment is damaged or lost while under contract to a Public Access USER, the USER will have equipment privileges suspended until full compensation is made or until an installment payment contract is signed with CTV; installment schedules will be determined on a case-by-case basis and will require a minimum monthly payment of \$25. In the event that a USER fails to meet the terms of repayment, the USER shall be suspended from all equipment and facilities privileges. The case may be appealed to the Governance Committee of the Board of Directors of CTV.

D. Appeal of Sanctions

A USER may appeal any sanctions by making a written statement to the Governance Committee. If suspension from equipment and facilities use is imposed, the suspension will remain in effect throughout the appeal process. When requested to do so by the Governance Committee, the Executive Director or designee will investigate the circumstances surrounding the sanction and will return a written report to the USER and the Governance Committee within two weeks. The USER may continue the appeal process by submitting a written statement to the full Board of Directors within the next two weeks. The Board will consider the appeal at its next regularly scheduled meeting pursuant to Brown Act meeting notice requirements.

E. Expulsion from the Organization

If a USER has been suspended from use of equipment and facilities due to major violations for a period of time totaling six (6) or more months, upon recommendation by the Executive Director or designee the Board of Directors by a majority vote may expel said USER from the organization.

VII. STAFF PRODUCTIONS

A. Professional Productions

STAFF may provide professional paid productions for a limited number of programs that serve to spotlight and promote use of the access channels or serve community needs. Selection of subject and content for these programs shall be based on the following criteria:

- 1) The programs may be produced at low cost and in cooperation with public agencies or community organizations located in the Santa Cruz County area, at the discretion of the Executive Director or designee.
- 2) The content of outreach productions shall be of community interest or benefit to jurisdiction(s) within the Santa Cruz County area.
- 3) Outreach productions may serve special needs through involving particular population(s) (e.g., seniors, youth, hearing-impaired, Spanish speakers).
- 4) The number and frequency of productions shall be conditioned upon budget as well as available STAFF time and resources. Production crews

may include VOLUNTEERS from the CTV training program.

5) All STAFF productions and transacted revenues shall be pre-approved by the Executive Director or designee and be included in all organizational financial reporting.

When a STAFF production is not possible, STAFF will then inform community representatives about the access training program and encourage them to receive training in order to produce their own community access programming.

B. Government and Educational Access Programs

STAFF may provide paid production services for programs serving the specific needs of local government and educational institutions. Selection of subject and content for these programs shall be based on contracts with said agencies.

- 1) The programs may be produced in cooperation with government and educational bodies located in Santa Cruz County.
- 2) Priority will be given to jurisdictions served by Comcast and Charter.
- 3) Requests by government and educational bodies for production support will be assessed and accepted in the following order of priority:
 - a. Outreach productions, as described in Section VII.A.3.
 - b. Simple documentation of community speakers and events, with limited editing, according to the established CTV rate schedule.
 - c. Scripted, edited programs, according to the established CTV rate schedule.

VIII. PUBLIC NOTIFICATION OF COMMUNITY ACCESS RULES AND PROCEDURES

Copies of the CTV Rules and Procedures shall be made available online and upon request.

IX. AMENDMENT OF THE COMMUNITY ACCESS RULES AND PROCEDURES

The CTV Rules and Procedures may be amended at any meeting of the Board of Directors where a quorum is present.

X. NON-DISCRIMINATION

Community Television shall ensure that no individual is discriminated against with regard to membership, services, access to information, or any activity of Community Television because of race, national origin, gender, age, sexual orientation, religion, physical disability, political affiliation, or economic status; and shall promote access to the Cable Television System and other media for

those who historically have been denied media access. This section of the Rules and Procedures does not guarantee a right to any person or organization to have any program distributed over the channels governed by Community Television.

Last Revised: ~~February 2017~~ September 2023



Community Television
of Santa Cruz County

FINANCIAL POLICIES & PROCEDURES

October 2023~~16~~

325 Soquel Ave. - Santa Cruz - California 95062
Phone: 831-425-8848

**Community Television of Santa Cruz County
FINANCIAL POLICIES & PROCEDURES**

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I. INTRODUCTION

It is the policy of Community Television of Santa Cruz County, Inc, to operate the organization in a sound and prudent fiscal manner consistent with the regulations for nonprofit organizations and according to general accounting principles.

The Board of Directors shall provide for the policies and procedures to assure internal controls, proper division of responsibilities, and financial accountability.

The original policies ~~were developed by the original Chief Financial Officer [a.k.a. Treasurer] of Community Television working with an independent accountant, were reviewed by members of the Finance Committee, and were ratified by the Board of Directors on May 19, 1994.~~

All employees and members of the Board of Directors are expected to use good judgment, to adhere to high ethical standards, and to act in such a manner as to avoid any actual or potential conflict of interest.

II. RESPONSIBILITIES

Financial duties and responsibilities ~~shall be~~ ~~are~~ separated so that no one person has sole control over cash receipts, disbursements, payroll, the signing of checks, and reconciliations.

1. The Board of Directors

All financial policies, procedures, and activities of Community Television of Santa Cruz County, Inc. (CTV), are under the management or direction of the Board of Directors. The Board of Directors approves financial policy, delegates administration of the policies to the staff, and reviews the operation and activities. The Board of Directors shall elect a Treasurer and appoint a Finance Committee to carry out the financial policies and procedures of the organization.

2. The Executive Director

Under the supervision of the Treasurer and the Finance Committee, the Executive Director has the responsibility for the financial management of the organization, subject to the established policies and procedures.

3. The Treasurer

Acting under the supervision of the Board of Directors, the Treasurer (the Chief Financial Officer of the Corporation) shall have charge and custody of, and be responsible for, all the funds of the organization. The Treasurer shall be responsible for keeping or causing to be kept accurate financial records of the organization. He or she shall deposit, or cause to be deposited, all monies in bank accounts as designated by the Board of Directors. The Treasurer shall disburse or cause to be disbursed the funds of the organization based upon proper source documents for such disbursements.

The Treasurer shall present the Board of Directors with reports on the financial status of the organization on a monthly basis. The Treasurer shall serve as a voting member and Chair of the Finance Committee.

4. The Finance Committee of the Board of Directors

The Finance Committee shall work with the Executive Director and others in the preparation of an annual budget and present the budget to the Board of Directors for approval. The Finance Committee shall meet quarterly to review the financial state of the organization, and shall report to the Board of Directors whether the organization is meeting its projected budgetary goals and shall make necessary recommendations. The Finance Committee shall make recommendations regarding selection and fees paid for accountancy services and auditing. It shall also review and recommend approval of the annual audit.

III. POLICIES AND PROCEDURES

1. Fiscal Year

The fiscal year of the organization shall be July 1 to June 30.

2. Annual Budget

An annual budget will be presented to the Board of Directors for its approval no later than the 15th of May preceding beginning of the fiscal year. The budget will cover the period from July 1 to June 30. The budget will be presented in ~~two~~ ^{three} parts: Operating Budget ~~and~~, Capital Budget ~~and Cash Flow Projections~~. The Annual Budget will be formatted and follow such other guidelines as are required by the City and County of Santa Cruz.

3. Receipts

All receipts shall be deposited into the appropriate bank accounts within ten working days. One individual within the organization, other than the person responsible for preparing bank deposit forms, shall be responsible for the opening of mail ~~and recording all funds received in a Daily Cash Receipts Log~~. This individual shall also be responsible for ~~scanning~~ ^{stamping} all checks, ~~“For Deposit Only.”~~ The bank deposit forms shall be prepared by an individual other than the person responsible for opening the mail ~~and maintaining the Daily Cash Receipts Log~~.

Copies shall be made of all checks or money orders received, as well as deposit slips. ~~The deposit slips shall be recorded in the Daily Cash Receipts Log.~~ The Treasurer and Executive Director (or their designee) shall periodically reconcile the ~~check scans and receipts / invoices~~ ^{Daily Cash Receipts Log} against the bank deposits.

4. Budget Management

The Executive Director is responsible for managing the operating and capital budgets, and is authorized to make transfers within major expense categories. ~~as follows:~~ ^{The Executive Director shall seek Board authorization for transfers between major expense categories.}

~~a. **7500-763200 STAFF DEVELOPMENT & FUNDRAISING and OPERATING SALARIES & BENEFITS PERSONNEL SERVICES SERIES**~~

~~Personnel Services (7500 and 7600 series) is controlled by the overall total appropriation for the series. However, savings engendered by hiring a regular employee below the position's specified salary range must be approved by the Board of Directors.~~

~~b. **6100-7400 & 7700-792000 SUPPLIES AND SERVICES SERIES**~~

~~Supplies and Services (6100-7400 & 7700-79200) is controlled by the overall total appropriation for the series.~~

~~c. **1600-1700 FIXED ASSETS**~~

~~Fixed assets (equipment, etc.) are controlled by the dollar amount allocated for each item. During the start-up phase of the Corporation, which ended on December 31, 1995, the Executive Director, with the approval of the Corporation Chair, was authorized to make transfers among equipment and furniture items in order to obtain the best packages for the Corporation.~~

~~Transfers between major expense categories must be approved by the Board of Directors.~~

5. Disbursements

Upon approval of the annual budget, all disbursement shall be authorized by the Executive Director when presented with an invoice, check request form, or reimbursement form. The Executive Director is not authorized to make expenditures over \$10,000 for items other than personnel that are not clearly identified in the Annual Budget, including but not limited to:

- a. Borrow or obtain credit in any amount greater than \$10,000 or execute any guaranty greater than \$10,000;
- b. Expend funds for capital equipment in excess of budgeted expenditures for any fiscal year;
- c. Execute any contract or make any commitment for the purchase or sale of Employer's assets in excess of \$10,000 per month;
- d. Execute any lease of real or personal property for greater than \$10,000 per year;
- e. Exercise any discretionary authority over the management of any employee welfare or pension plan benefit, or arrange the disposition of assets of any such plan.

Expenditures over \$10,000 must be approved by the Board of Directors, on the recommendation of the Finance Committee. All invoices, check request forms, or reimbursement requests shall be examined by the preparer of checks, and by those signing checks, for reasonableness and appropriateness.

6. Checks and Bank Accounts

All CTV bank accounts shall be established by the Treasurer as authorized by the Board of Directors. Checks will require ~~two the~~ signatures ~~one physical and one electronic by two individuals of two individuals~~, one of whom must be an officer of the Board, and the other of whom may be the Executive Director, ~~or, in the absence of the Executive Director, the Assistant Director~~. Checks presented for signature by authorized individuals must be accompanied by supporting documentation. Duplicate copies of checks shall be attached to the documentation for review by the Bookkeeper and permanent recording.

Bank reconciliation will be reviewed by the executive director and/or treasurer, and the bookkeeper monthly. The bookkeeper will reconcile monthly. When possible, someone other than the person posting transactions should reconcile bank accounts. Someone who doesn't reconcile should always review the reports. The Executive Director will approve reconciliation reports by signing and dating the report in the upper right hand corner.

7. Bookkeeping Services

CTV shall insure that a bookkeeper shall be responsible for preparing monthly financial reports, reconciling all checking accounts and the Daily Cash Receipts Log, and maintaining general ledgers, depreciation records, and other financial documents for the organization.

8. Payroll Services

CTV shall be responsible for generating payroll checks on a twice-monthly basis, making all appropriate withholding transfers, benefit payments, and quarterly state and federal tax deposits, and providing appropriate accounting records. Paychecks must be signed by either the Executive Director or the Treasurer of the Corporation unless the funds are directly deposited.

9. Petty Cash

Petty cash expenditures will be used for small non-recurring purchases not appropriate for a purchase order. All petty cash expenditures require receipts and must be approved by the Executive Director. The Petty Cash Fund shall be set at ~~\$2100~~, but may be adjusted upward to \$500 by the Executive Director, with the approval of the Treasurer.

10. Contracts

All contracts and agreements for legal, professional consulting, leases, and accounting services in excess of \$10,000, and all contracts for services provided by any Board member, shall be approved by the Board of Directors upon recommendation of the Finance Committee. New insurance policies and contracts for financial audits must be approved by the Board of Directors.

Payment will be made upon receipt of invoice from the contractor and approval of the Executive Director. All contracts must be signed by the Executive Director.

11. Purchase Orders

Purchase orders are issued if requested by the vendor or for emergency purposes. All purchase orders must be signed by the Executive Director.

12. Competitive Pricing

Items costing more than \$6,000 shall require at least three price quotes if possible unless there is only a sole source for the item.

13. Reimbursements

Expense reimbursements to staff for all travel and other expenses will be made only when authorization for the travel and other expenses has been given in advance by the Executive Director. Mileage reimbursement to an employee using his or her own vehicle will be computed at the rate currently approved by the Internal Revenue Service. No reimbursement will be made for everyday commuting expenses to and from home and office.

A detailed report listing miles, dates, and destination must be submitted by the employee to the Executive Director prior to issuing of payment to the employee. Employees using their personal vehicles for CTV business must provide proof of insurance prior to their first use as a condition of reimbursement and are required to maintain appropriate insurance throughout their employment with CTV. Other expense reimbursements must be submitted on an appropriate form and be accompanied by receipts. Reimbursement for meals, lodging, and other expenses shall conform to rates set in the CTV Personnel Manual.

Volunteers may be reimbursed for actual expenses and mileage according to the same schedule, provided authorization has come in writing from the Executive Director prior to the activity that may require the reimbursement.

14. Financial Reports

Current monthly Financial Reports will be presented to the Board of Directors at each Board meeting by the Treasurer. The financial reports presented will be an Income Statement and Budget comparison and Balance Sheet.

15. Annual Biennial Compilation Audit

CTV shall contract with an independent public accountant or public accounting firm for an annual compilation biennial audit within two months of the end of the fiscal year. The biennial audit annual compilation, along with an audit management letter, shall be reviewed by the Treasurer and Finance Committee and presented to the Board of Directors for approval. The audited financial report and all books of accounts shall be open to inspection by any member of the Board of Directors at all reasonable times.

16. Fixed Asset Accounting Policy

A depreciation schedule listing all fixed assets acquired will be maintained. Items depreciated will be items purchased for \$1,000 or more. Items under \$1,000 shall be expensed. Depreciation shall be on a straight-line basis over the estimated useful life followed by the Internal Revenue Service.

17. Compensation

Directors shall serve without compensation except that they shall be allowed reasonable advancement or reimbursement for expenses incurred in the performance of their regular duties.

Directors may not be compensated for rendering services to the organization in any capacity other than Director unless such other compensation is reasonable and fully disclosed in advance to, and authorized by, the Board of Directors.

18. Non-Liability of Directors

The Directors shall not be personally liable for the debts, liabilities, or other obligations of the organization.

19. Prohibition Against Association Profits and Assets

No member, Director, officer, employee, or other person connected with the organization, or any private individual, shall receive at any time any of the net earnings or profit from the operations of this organization; provided, however, that this provision shall not prevent payment to any such person of reasonable compensation for services performed for the organization in effecting any of its public purposes, provided that such compensation is otherwise permitted by and is fixed by resolution of the Board of Directors. Upon the dissolution of the organization, after all debts have been satisfied, such assets then remaining shall be distributed in a manner consistent with the Agreement with the City and County of Santa Cruz.

20. Credit Cards and Online Accounts.

The Executive Director will approve all credit / debit card and online account reports by signing and dating the upper right hand corner.

21. Monthly Checklist

The compliance checklist must be filled out and signed monthly by the Executive Director and Treasurer.

Monthly Checklist

Procedure	E.D.	Treas.
Bank reconciliation complete and initialed.		
All check requests approved (initialed).		
Petty cash reconciled (initialed).		
Balance sheet reviewed and approved.		
Profit and Loss sheet reviewed and approved.		
All checks compared to check requests.		
Invoices reviewed.		
Credit card report reviewed and approved / initialed.		
Online statements reviewed and approved / initialed.		
Deposits reviewed and approved.		
Regular government income received.		
Monthly payables paid.		

These Financial Policies and Procedures may be amended by the Board of Directors by majority action.

Last Revised: 10/16/2016