

Blue Mountain Translator District
Board of Directors Regular Meeting & Supplemental Budget Hearing
January 12, 2020

Regular Meeting: 5:00PM
Conference Number: 617-675-4444
Meeting ID: 606 064 900 8058#
Google Meet URL: <https://meet.google.com/mfv-sdcg-crn>

Agenda

1. Call to Order and Roll Call Vote
2. Declaration of Conflict of Interest
3. Reports
 - a. Director Report
 - b. Staff Report: Employees and Contractors
4. Old Business
 - a. Safety
 - b. Contract Review Board
 - c. 2019-2020 Audit
5. New Business
 - a. EOAlive.TV Collaboration
 - b. Expenditures
 - c. Meeting Minutes
 - d. Supplemental Budget
 - e. 2021 Goal Session
6. Public Comment
7. Scheduling of Next Meeting and Adjournment

4.b. Contract Review Board

Staff Summary - Oregon Wireless Contract

The Board will review potential changes to the renewed contract with Cavin Wireless contract and potentially approve the document. Following the 12/8/20 Board meeting, RS Technology advised a contract provision that all transmit antennas be placed above 7 feet from the ground.

4.c. 2019-2020 Audit

Staff Summary

Connected Professional Accountants, LLC will review the audit of the 2019-2020 fiscal year. The Audit has been provided to all members of the Board.

Staff comments on the audit include:

- CPA staff were excellent to collaborate with during the process. They helped expose administrative deficiencies that will be targeted for correction prior to the next audit.
- The Executive Director will set a goal of correcting all identified deficiencies prior to the next audit to ensure clean results as applicable.
- More than 3 firms were contacted to provide services and equipment for BMTD's local channel efforts. However, at the time the RFP was approved, this information was not notated in official documentation. CPA confirms that failing to notate this is the error, and this error will not be repeated during future RFP processes.
- The District has no policies governing debit card use. Audit comments suggest that the use of the debit card, which has only occurred to pay bills that have been authorized by the Board, has violated these nonexistent policies. The document references Board Policies Regarding Finances C.E.: "District bookkeeper may not spend over \$100 on any one transaction without board approval. Not to exceed 3 emergency occurrences per month." As written, the \$100 limit applies solely to expenses paid by the District's bookkeeper, currently Payroll & Accounting Services, PC. The bookkeeper does not have access to the debit card and has never made a payment with it. Several expenditures above \$100 have been paid with the debit card, all of which were previously authorized by the Board without a mandate regarding method of payment. This was discussed with La Grande CPA staff prior to the completion of the audit document.
- Debit card receipts are retained in the office by the Executive Director. At the end of the fiscal year, no request was made to forward receipts to Payroll & Accounting Services, PC. The audit document suggests that receipts are not retained at all, even though debit receipts from the 2019-2020 fiscal year may be provided by staff on request to any individual or entity. This was discussed with La Grande CPA staff prior to the completion of the audit document.

5.a. EOAlive.TV Collaboration

Staff Summary

Brent Clapp Productions owner Brent Clapp of Island City will discuss potential areas of collaboration with the Board of Directors, including the use of the playout system to operate an over-the-top streaming service and broadcast of content on BMTD's noncommercial over-the-air and over-the-top streaming channel.

5.b. Expenditures

Payee	Expenditure	Requirement	Amount
Chaves Consulting	Annual Hosting Fees	Consultant	\$700.80
Connected Professional Accountants, LLC	2019-2020 Audit	Professional Services	\$10,150.00
O TEC	Beaver Mtn. Power	Power	\$225.25
O TEC	Mt. Fanny Power	Power	\$233.24
O TEC	Mt. Haris Power	Power	\$1,6701.74
Payroll & Accounting Services, PC	Accounting Services	Professional Services	\$1,766.25
SDIS	Liability Insurance	Insurance	\$3,003.00

5.c. Meeting Minutes

Staff Summary

The following meeting minutes are presented for approval:

- 12/8/20 Regular Meeting

5.d. Supplemental Budget

Staff Summary

Two large expenses have been requested by the Board of Directors that were not incorporated during the budget-writing cycle: conducting an audit of the 2019-2020 fiscal year, and HR complaint resolution services arranged through the Special Districts Association of Oregon. The District also incurred legal expenses that were not authorized by the Board of Directors. Additionally, the District received a grant to fund the installation of an office surveillance system. As a result, a supplemental budget must be adopted by the Board of Directors to finance these expenditures.

Recent Expenditure Breakdowns:

- Audit by Connected Professional Accountants, LLC: \$10,150.00
- Legal expenses related to HR complaint resolution: \$837.50
- Estimated additional legal expenses related to HR complaint resolution: \$2,500.00
- Estimated expenses from HR Answers: \$2,500.00

\$15,000.00 will be appropriated from the "Reserved for Future Expenditure" Resource in the General Fund, and a \$667 grant will be appropriated. These funds will be appropriated in the General Fund as follows:

- \$667.00 will be added to Engineering/Equipment/Capital Outlay for the office surveillance system.
- \$10,000.00 be added to Administration/Professional Services/Materials & Services for the 2019-2020 Fiscal Year Audit.
- \$2,500.00 will be added to Administration/Professional Services/Materials & Services for HR complaint resolution services from HR Answers.
- \$2,500.00 will be added to Administration/Professional Services/Materials & Services for legal fees associated related to HR complaint resolution services from HR Answers.

Resolution 2020-10: Adopting the Fiscal Year 2020-2021 Supplemental Budget and Making Appropriations

Be it resolved that the Board of Directors of the Blue Mountain Translator District of Baker and Union Counties hereby adopts the supplemental budget for the fiscal year 2020-2021 in the sum of \$427,789.

Be it resolved that the General Fund amounts for the fiscal year beginning July 1, 2020 and for the purposes shown below are hereby supplemented as follows:

General Fund			
Administration		Engineering	
Personnel Services	\$31,000.00	Personnel Services	\$20,000.00
Materials & Services	\$85,000.00	Materials & Services	\$18,500.00
		Capital Outlay	\$20,667.00
LPTV Station			
Personnel Services	\$10,000.00		
Materials & Services	\$6,000.00		
Capital Outlay	\$10,000.00		
Operating Contingency		\$10,000.00	
Reserved for Future Expenditure		\$17,550.00	
Unappropriated Ending Fund Balance		\$100,000.00	
TOTAL		\$328,717.00	

The above was approved this 12 day of January, 2020.

 Tim Wallender, Board President

5.e. 2021 Goal Session

Staff Summary

The District has a set of regular administrative tasks and opportunities throughout the year, including processing service charges and writing the budget. Budget priorities for the 2020-2021 fiscal year were not all identified prior to drafting the budget. The Board and staff will discuss goals for 2021 that can be incorporated into the 2021-2022 fiscal year. Current suggested goals are as follows, but not limited to what is included below:

- Purchase new transmitter for use on Mt. Fanny and repair the old transmitter for use as a spare. (Pre-existing Plan)
- Repair exposed portions of the Mt. Fanny powerline. (McHaddad)
- Transition K31GN-D or K23DB-D to a low power TV station. (McHaddad)
- Complete emergency alert installation project on Mt. Fanny. (McHaddad)
- Conduct an audit of the 2020-2021 fiscal year. (McHaddad)
- Review recommendations in the 2019-2020 fiscal year audit and correct all errors prior to the end of the 2020-2021 fiscal year. Some errors in the 2019-2020 audit document cannot be repaired by the end of the 2020-2021 fiscal year as they were repeated prior to the document, so they will be targeted for correction for the 2021-2022 fiscal year. (McHaddad)
- Fill RFP 2020-3 by March. If unfilled, create a new position responsible for performing the work of the RFP to begin in July 2020. (McHaddad)
- Increase executive director hours to full time and increase compensation. (Sheahan)