

QLife Network

QualityLife Intergovernmental Agency

AGENDA

QLife Regular Board Meeting

Tuesday December 20, 2011 4PM
The Dalles City Hall, 313 Court Street
2nd Floor Conference Room

1. Call to Order
2. Roll Call
3. Approval of Agenda
4. Approval of October 26, 2011 QLife Regular Board Meeting Minutes
5. Financial Reports
 - a. Audit Report – Merina
 - b. October Financial Reports
 - c. List of Disbursements since Last Meeting
6. Reports
 - a. Wi Fi Expansion – Nolan Young
 - b. Aristo Operational Management Report – John Amery
 - i. Status of fiber order
 - ii. Status of RFP
 - iii. Other activities/issues
7. Next Meeting Dates:
 - a. Regular Board Meeting January 17, 2012 4pm
8. Adjourn

QLife Network

QualityLife Intergovernmental Agency

MINUTES

QLife Regular Board Meeting

Tuesday November 15, 2011 4PM
The Dalles City Hall, 313 Court Street
2nd Floor Conference Room

Tour of QLife Plant 4:10pm

Call to Order

President Ericksen called the meeting to order at 4:35pm

Roll Call

In attendance: Erick Larsen, Dan Spatz
Staff: Nolan Young, Keith Mobley, John Amery, Izetta Grossman

Approval of Agenda

It was moved by Spatz and seconded by Larson to approve the agenda as presented. Motion passed unanimously, 2 absent.

Approval of October 26, 2011 QLife Regular Board Meeting Minutes

It was moved by Larson and seconded by Spatz to approve the October 26, 2011 Meeting minutes. Motion passed unanimously, 2 absent.

Financial Reports

Young reviewed the October 2011 financials noting there were some miscoded bills that will be adjusted. Revenues are a little short of projection. Typographical error: Beginning Balance should read 104% of budget.

Reports

Aristo Operational Management Report – John Amery reported that there was a reported symptom on the west side, it was not confirmed a QLife issue. He said audit starting in December; scheduled cases opened and examined by year end. Larson asked if customers had been notified of potential service loss during this time. Amery said the Dec 10th work customers had been notified; not the Dec 17th scheduled work. Young asked what the anticipated cost of the audits was. Amery estimated \$5000 per day/2 days/2 crews. They would also do some work on the new MCCOG connection.

Young reported that Orton anticipated having the PO ready for the fiber purchase next week. And the RFP package ready for advertisement the week of Nov 28th.

Mobley reported working on the NorCor easement. QLife had an easement for the pole, but not for getting to the pole.

Ericksen congratulated Mobley on the Enduring Achievement Award presented at the Oregon Connections Convention.

Next Meeting Dates:

Regular Board Meeting December 20, 2011 4pm

Adjourn

Being no further business the meeting was adjourned at 4:43pm

Respectfully submitted:

Izetta Grossman, Recording Secretary

ATTEST:

Erick Larson

QLife Network
QualityLife Intergovernmental Agency

AGENDA STAFF REPORT

MEETING DATE	AGENDA LOCATION	AGENDA REPORT #

TO: QLife Board of Directors
FROM: Kate Mast, Finance Director
THRU: Nolan K. Young, City Manager
DATE: December 8, 2011

ISSUE: Presentation of FY 10/11 Audit by Merina & Company, LLC

BACKGROUND: Tonya Moffitt, of Merina & Company, LLC, will be presenting their audit findings to the Board at the regular QLife meeting at 4:00 PM on Tuesday, December 20, 2011. This audit was of the QLife books as of the June 30, 2011, the end of fiscal year 2010-2011.

The good news is that there were no material errors found in the QLife books for the fiscal year audited. There is no bad news.

BUDGET IMPLICATIONS: None.

ALTERNATIVES:

- A. **Staff Recommendation:** Move to accept the FY11/12 Audit as presented.

December 8, 2011

To the Board of Directors
QualityLife Intergovernmental Agency
The Dalles, Oregon

EXECUTIVE SUMMARY OF EXIT CONFERENCE

The purpose of this executive summary is to assist you in fulfilling your responsibilities for oversight of the Agency's financial reporting. This letter summarizes the results and conclusions of certain matters required to be communicated to those charged with governance. The full communication to those charged with governance as required by Statement of Auditing Standards 114 passed out to you with this letter.

- We have completed our audit of the financial statements and related disclosures of QualityLife Intergovernmental Agency. We issued our report, which contain "clean opinions" on December 8, 2011.
- Agency:
 - Our opinion on the Agency's financial statements is limited to the basic financial statements, supplementary information, and audit comments.
 - The introductory section of the report has not been audited by us and, accordingly, we expressed no opinion on that data.

Required Communications to Those Charged with Governance

- There were no restrictions on our audit scope.
- There were no disagreements with management.
- There were no significant difficulties incurred during the course of the audit.
- There were no new significant policies adopted or changes from policies previously adopted.
- Management judgments and accounting estimates were found to be appropriate in the circumstances. Estimates included depreciation.
- We did not find any transactions entered into by the Agency during the year that lack authoritative guidance.
- There were material misstatements that were corrected for proper presentation of the financial statements.

Adjustments included recording the activity for capital assets and note receivable.

- In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. There were no such consultations with other accountants.

Report Required by Oregon State Regulation

- The Independent Auditors Report Required by Oregon State Regulation is located on page 12.
- We tested the following in connection with Oregon Minimum Standards:
 - Collateral
 - Indebtedness
 - Insurance and Fidelity Bonds
 - Programs Funded from Outside Sources
 - Investments
 - Public Contracts and Purchasing

We appreciate the opportunity to have been of service and look forward to working with you in the future. If you have any questions now or in the future please do not hesitate to contact us.



Tonya Moffitt, CPA
Partner
Merina & Company, LLP

December 8, 2011

To the Board of Directors
QualityLife Intergovernmental Agency
The Dalles, OR

We have audited the financial statements of the business-type activities of QualityLife Intergovernmental Agency for the year ended June 30, 2011. Professional standards (for Certified Public Accountants) require that we provide you with the following information about our responsibilities under general accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 31, 2011. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Agency are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2011. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Agency's financial statements was:

Management's estimate of the accumulated depreciation is based on historical cost and straight-line depreciation. We evaluated the key factors and assumptions used to develop the accumulated depreciation amount in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The Agency relies on Merina & Company, LLP to propose audit adjustments that are necessary for recording capital assets, accumulated depreciation, and notes receivable activity for proper presentation of the financial statements. Some of these proposed audit adjustments are material misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 8, 2011.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We noted no other audit findings or issues during our audit.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information in Documents Containing Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the

prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of QualityLife Intergovernmental Agency and is not intended to be and should not be used by anyone other than these specified parties.

If you should have any questions or comments, we will be pleased to discuss this report with you at your convenience.

Very truly yours,

A handwritten signature in cursive script that reads "Merina & Company".

Merina & Company, LLP
Certified Public Accountants and Consultants

TO: Qlife Board
 Nolan Young, City Manager

FR: Kate Mast, Finance Director

RE: Financial Report for QLIFE – **November 2011**

BANKING:

QLife monies are deposited into a separate bank checking account. We opened a Money Market Account in December 2008 that we transfer excess funds into when possible to earn interest.

The information below is a comparison of budget to actual revenues and expenditures for the month just ended by fund. This information is not audited, but is reviewed by the Finance Department for clarity and budget compliance.

42% of the year has passed.

Each fund exceptions narrative has four possible paragraphs; 1 - is the beginning balance, 2 - is new revenues, 3 - is expenditures and 4 - if present, is budget changes.

Operations (600):

BUDGET COMPARISONS

	<u>July 1, 2011 through November 31, 2011</u>			
	Budget	Actual	Percentage	
Beginning Balance	\$ 120,000	\$ 120,561	100.0%	* see below
Revenues	\$ 583,800	\$ 260,597	44.6%	
Expenditures	\$ 296,174	\$ 75,142	25.4%	
Transfers to Capital/Debt Fund	\$ 407,626	\$ 185,285	45.5%	
Cash at Month End	\$ 77,895.85			

Exceptions:

- 1) Beginning Balance: * *The Beginning Balance figures used here have been audited.*
- 2) Revenues: We have received \$35,437 in E-Rate revenues.

- 3) Expenditures:
 - a. The Advertising line item has been overspent by \$255.90 due to expenses incurred for sponsoring the Connect Oregon Conference.
 - b. The \$35,437 received in E-Rate reimbursements was sent to the appropriate public customer.
- 4) Budget Changes: No budget changes have been made to this fund this fiscal year.

CAPITAL (601):

BUDGET COMPARISONS

	<u>July 1, 2011 through November, 2011</u>		
	Budget	Actual	Percentage
Beginning Balance	\$ 249,473	\$ 259,625	104% * see below
Transfers In	\$ 407,626	\$ 185,285	45.5%
Revenues	\$ 81,000	\$ 10,686	13.2%
M&S / Capital Outlay / Other	\$ 593,137	\$ 57,156	9.6%
Debt Expenditures	\$ 144,962	\$ 76,331	52.7%
Cash at Month End	\$ 290,719.44		

Exceptions:

- 1) Beginning Balance: * *The Beginning Balance figures used here have been audited.*
- 2) Revenues:
- 3) Expenditures: The Buildings line item expenses are for the LSN co-location room. LSN is paying for 50% of those costs.
- 4) Budget Changes: No budget changes have been made to this fund this fiscal year.

City of The Palles

FUND 600 QUALITYLIFE AGENCY FUND

ACCOUNT	DESCRIPTION	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
300	BEGINNING BALANCE								
300	00 00	10,000	120,561.28	1206	50,000	120,561.28	241	120,000	561.28-
300	**	10,000	120,561.28	1206	50,000	120,561.28	241	120,000	561.28-
300	***	10,000	120,561.28		50,000	120,561.28		120,000	561.28-
340	CHARGES FOR SERVICES								
344	UTILITY SERVICES								
10 00	UTILITY SERVICE CHARGES	42,787	41,075.00	96	213,935	202,075.00	95	513,450	311,375.00
15 00	LSN CREDITS	2,291	5,500.00	240	11,455	22,000.00	192	27,500	5,500.00
20 00	CONNECT CHARGES	187	900.00	481	935	900.00	96	2,250	1,350.00
344	**	45,265	47,475.00	105	226,325	224,975.00	99	543,200	318,225.00
340	***	45,265	47,475.00		226,325	224,975.00		543,200	318,225.00
360	OTHER REVENUES								
361	INTEREST REVENUES								
00 00	INTEREST REVENUES	50	18.80	38	250	184.53	74	600	415.47
361	**	50	18.80	38	250	184.53	74	600	415.47
369	OTHER MISC REVENUES								
00 00	OTHER MISC REVENUES	0	.00		0	.00		0	.00
20 00	E-RATE REIMBURSEMENT	3,333	35,437.68	1063	16,665	35,437.68	213	40,000	4,562.32
369	**	3,333	35,437.68	1063	16,665	35,437.68	213	40,000	4,562.32
360	***	3,383	35,456.48		16,915	35,622.21		40,600	4,977.79
390	OTHER FINANCING SOURCES								
392	SALE OF FIXED ASSETS								
00 00	SALE OF FIXED ASSETS	0	.00		0	.00		0	.00
392	**	0	.00		0	.00		0	.00
390	***	0	.00		0	.00		0	.00
FUND TOTAL QUALITYLIFE AGENCY FUND		58,648	203,492.76		293,240	381,158.49		703,800	322,641.51

FUND 600 QUALITYLIFE AGENCY FUND		DEPT/DIV 6000 QLIIFE/		*****CURRENT*****		*****YEAR-TO-DATE*****		*****		*****	
BA ELE OBJ	ACCOUNT	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDCY
SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDCY
66	EXPENSE-ACCOUNT										
660	FINANCIAL OPERATIONS										
02	MATERIALS & SERVICES										
31	10 ADMINISTRATIVE	1666	.00	0	8330	3589.52	43	.00	20000	16410.48	18
15	COUNTY	416	.00	0	2080		0	.00	5000	5000.00	0
20	OUTSIDE PLANT MAINTENANCE	2333	10696.38	459	11865	11306.46	97	.00	28000	16693.54	40
90	OTHER SERVICES	0	.00	0	0	.00	0	.00	0	.00	0
32	10 AUDIT	416	.00	0	2080	2000.00	96	.00	5000	3000.00	40
20	LEGAL SERVICES	500	555.00	111	2500	5100.00	204	.00	6000	900.00	85
34	10 ENGINEERING SERVICES	1000	2056.23	206	5000	4503.75	90	.00	12000	7496.25	38
30	NETWORK SYSTEM MANAGEMENT	4833	690.00	14	24165	690.00	3	.00	58000	57310.00	1
50	SPECIAL STUDIES & REPORTS	833	.00	0	4165	.00	0	.00	10000	10000.00	0
43	10 BUILDINGS AND GROUNDS	166	.00	0	830	371.50	45	.00	2000	1628.50	19
25	NETWORK EQUIPMENT	383	.00	0	1915	2469.35	129	.00	4600	2130.65	54
87	UTILITIES LOCATES	83	.00	0	415	.00	0	.00	1000	1000.00	0
44	10 OFFICE SPACE RENTAL	437	.00	0	2185	1311.00	60	.00	5244	3933.00	25
52	10 LIABILITY	458	.00	0	2290	.00	0	.00	5500	5500.00	0
30	PROPERTY	25	.00	0	125	.00	0	.00	300	300.00	0
53	20 POSTAGE	16	51.21	320	80	51.21	64	.00	200	148.79	26
30	TELEPHONE	30	30.00	100	150	150.00	100	.00	360	210.00	42
40	LEGAL NOTICES	33	.00	0	165	.00	0	.00	400	400.00	0
54	00 ADVERTISING	83	236.80	285	415	1259.90	303	.00	1000	255.90	126
57	10 PERMIT	33	.00	0	165	.00	0	.00	400	400.00	0
58	10 TRAVEL, FOOD & LODGING	33	45.51	138	165	45.51	28	.00	400	354.49	11
50	TRAINING AND CONFERENCES	16	.00	0	80	.00	0	.00	200	200.00	0
70	MEMBERSHIPS/DUES/SUBSCRIP	16	.00	0	80	25.00	31	.00	200	175.00	13
80	SCHOLARSHIPS	166	.00	0	830	.00	0	.00	2000	2000.00	0
60	10 OFFICE SUPPLIES	16	.00	0	80	9.57	12	.00	200	190.43	5
69	50 MISCELLANEOUS EXPENSES	41	.00	0	205	245.12	120	.00	500	254.88	49
60	POLE CONNECTION FEES	666	.00	0	3330	1750.00	53	.00	8000	6250.00	22
70	RIGHT OF WAY FEES	1222	1218.75	100	6110	4830.00	79	.00	14670	9840.00	33
80	ASSETS <\$5000	0	.00	0	0	.00	0	.00	0	.00	0
02	** MATERIALS & SERVICES	15920	15106.30	95	79600	39703.89	50	.00	191174	151470.11	21
03	CAPITAL OUTLAY										
74	20 TELECOMMUNICATIONS EQUIP	1666	.00	0	8330	.00	0	.00	20000	20000.00	0
78	50 FIXED ASSET RECLASS ACCT	0	.00	0	0	.00	0	.00	0	.00	0
03	** CAPITAL OUTLAY	1666	.00	0	8330	.00	0	.00	20000	20000.00	0
05	OTHER										
87	00 DEPRECIATION EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
05	** OTHER	0	.00	0	0	.00	0	.00	0	.00	0
660	** FINANCIAL OPERATIONS	17586	15106.30	86	87930	39703.89	45	.00	211174	171470.11	19
66	** EXPENSE-ACCOUNT	17586	15106.30	86	87930	39703.89	45	.00	211174	171470.11	19
DIV	6000 TOTAL *****	17586	15106.30	86	87930	39703.89	45	.00	211174	171470.11	19
DEPT	60 TOTAL *****	17586	15106.30	86	87930	39703.89	45	.00	211174	171470.11	19

FUND 600 QUALITYLIFE AGENCY FUND		DEPT/DIV 9500 OTHER USES/		*****CURRENT*****		*****YEAR-TO-DATE*****		*****		*****	
BA ELE OBJ	ACCOUNT	BUDGET	ACTUAL	\$EXP	BUDGET	ACTUAL	\$EXP	ENCUMBER.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDCY
SUB	DESCRIPTION										
81 91	QLIFE CAPITAL FUND	33968	37056.91	109	169840	185284.55	109	.00	407626	222341.45	46
83 10	ESD E-RATE	3333	35437.68	1063	156665	35437.68	213	.00	40000	4562.32	89
05 **	OTHER	37301	72494.59	194	186505	220722.23	118	.00	447626	226903.77	49
06	CONTINGENCY / UAFB										
88 00	CONTINGENCY	3750	.00	0	18750	.00	0	.00	45000	45000.00	0
89 00	UNAPROPRIATED ENDING BAL	0	.00	0	0	.00	0	.00	0	.00	0
06 **	CONTINGENCY / UAFB	3750	.00	0	18750	.00	0	.00	45000	45000.00	0
600 **	** FINANCIAL OPERATIONS	41051	72494.59	177	205255	220722.23	108	.00	492626	271903.77	45
60 **	** EXPENSE-ACCOUNT	41051	72494.59	177	205255	220722.23	108	.00	492626	271903.77	45
DIV 9500	TOTAL *****	41051	72494.59	177	205255	220722.23	108	.00	492626	271903.77	45
DEPT 95	TOTAL *****	41051	72494.59	177	205255	220722.23	108	.00	492626	271903.77	45
FUND 600	TOTAL *****	58637	87600.89	149	293185	260426.12	89	.00	703800	443373.88	37

City of The Dalles

FUND 501 QLIPE CAPITAL FUND

ACCOUNT	DESCRIPTION	***** ESTIMATED	***** CURRENT ACTUAL	***** %REV	***** ESTIMATED	***** %REV	***** YEAR-TO-DATE ACTUAL	***** %REV	***** ANNUAL ESTIMATE	***** UNREALIZED BALANCE
300	BEGINNING BALANCE									
300	00 00	20,789	259,624.85	1249	103,945	259,624.85	250	249,473	249,473	10,151.85-
300	**	20,789	259,624.85	1249	103,945	259,624.85	250	249,473	249,473	10,151.85-
300	***	20,789	259,624.85		103,945	259,624.85		249,473	249,473	10,151.85-
330	INTERGOVERNMENTAL REVENUE									
331	FEDERAL REVENUES	0	.00		0	.00		0	0	.00
331	FEDERAL GRANTS-MISC	0	.00		0	.00		0	0	.00
331	**	0	.00		0	.00		0	0	.00
331	***	0	.00		0	.00		0	0	.00
340	CHARGES FOR SERVICES									
344	UTILITY SERVICES	2,583	9,712.54	376	12,915	10,686.34	83	31,000	31,000	20,313.66
344	CONNECT CHARGES	2,583	9,712.54	376	12,915	10,686.34	83	31,000	31,000	20,313.66
344	**	2,583	9,712.54	376	12,915	10,686.34	83	31,000	31,000	20,313.66
344	***	2,583	9,712.54		12,915	10,686.34		31,000	31,000	20,313.66
360	OTHER REVENUES									
369	OTHER MISC REVENUES	0	.00		0	.00		0	0	.00
369	OTHER MISC REVENUES	4,166	.00		20,830	.00		50,000	50,000	50,000.00
369	ENTERPRISE ZONE PAYMENT	4,166	.00		20,830	.00		50,000	50,000	50,000.00
369	**	4,166	.00		20,830	.00		50,000	50,000	50,000.00
369	***	4,166	.00		20,830	.00		50,000	50,000	50,000.00
390	OTHER FINANCING SOURCES									
391	OPERATING TRANSFERS IN	0	.00		0	.00		0	0	.00
391	IF PMT FROM OTHER FUNDS	33,968	37,056.91	109	169,840	185,284.55	109	407,626	407,626	222,341.45
391	QLIFE OPERATING FUND	33,968	37,056.91	109	169,840	185,284.55	109	407,626	407,626	222,341.45
391	**	33,968	37,056.91	109	169,840	185,284.55	109	407,626	407,626	222,341.45
393	PROCEEDS- LT LIABILITIES	0	.00		0	.00		0	0	.00
393	LOAN/BOND PROCEEDS	0	.00		0	.00		0	0	.00
393	**	0	.00		0	.00		0	0	.00
393	***	0	.00		0	.00		0	0	.00
390	OTHER FINANCING SOURCES	33,968	37,056.91		169,840	185,284.55		407,626	407,626	222,341.45
	FUND TOTAL QLIPE CAPITAL FUND	61,506	306,394.30		307,530	455,595.74		738,099	738,099	282,503.26

BA	OBJ	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDT
DEPT/DIV 6000 OLIVE/			*****CURRENT*****			*****YEAR-TO-DATE*****						
DEPT	DIV	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDT
66		EXPENSE-ACCOUNT										
660		FINANCIAL OPERATIONS										
02		MATERIALS & SERVICES										
34	10	ENGINEERING SERVICES	833	716.25	86	4165	716.25	17	.00	10000	9283.75	7
70		CUSTOMER CONNECT COSTS	333	.00	0	1665	.00	0	.00	4000	4000.00	0
90		OTHER SERVICES	0	.00	0	0	.00	0	.00	0	.00	0
43	86	LINE MNTNCE & SUPPLIES	166	.00	0	830	.00	0	.00	2000	2000.00	0
57	10	PERMIT	0	.00	0	0	.00	0	.00	0	.00	0
02	**	MATERIALS & SERVICES	1332	716.25	54	6660	716.25	11	.00	16000	15283.75	5
03		CAPITAL OUTLAY										
72	20	BUILDINGS	583	10696.38	1835-	2915	6684.71	229	.00	7000	315.29	96
74	10	COMPUTER EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
20		TELECOMMUNICATIONS EQUIP	10003	28025.00	280	50015	32846.50	66	.00	120038	87191.50	27
76	10	PRIMARY	5817	.00	0	29085	.00	0	.00	69815	69815.00	0
20		SECONDARY	2708	4122.98	152	13540	16832.94	124	9847.00	32500	5820.06	82
30		POLE MAKE READY COSTS	416	.00	0	2080	75.00	4	.00	5000	4925.00	2
03	**	CAPITAL OUTLAY	19527	21451.60	110	97635	56439.15	58	9847.00	234353	168066.85	28
04		DEBT SERVICE										
79	50	LOAN PRINCIPAL PAYMENTS	8840	8317.55	94	44200	56398.41	128	.00	106090	49691.59	53
51		CRB PRINCIPAL PAYMENTS	0	.00	0	0	.00	0	.00	0	.00	0
60		LOAN INTEREST PAYMENTS	3239	3176.56	98	16195	19932.85	123	.00	38872	18939.15	51
90		LOAN RESERVE-FUT DEBT PAY	0	.00	0	0	.00	0	.00	0	.00	0
04	**	DEBT SERVICE	12079	11494.11	95	60395	76331.26	126	.00	144962	68630.74	53
660	**	FINANCIAL OPERATIONS	32938	33661.96	102	164690	133486.66	81	9847.00	395315	251981.34	36
66	**	EXPENSE-ACCOUNT	32938	33661.96	102	164690	133486.66	81	9847.00	395315	251981.34	36
DIV	6000	TOTAL *****	32938	33661.96	102	164690	133486.66	81	9847.00	395315	251981.34	36
DEPT	60	TOTAL *****	32938	33661.96	102	164690	133486.66	81	9847.00	395315	251981.34	36

FUND 601 Q LIFE CAPITAL FUND		DEPT/DIV 9500 OTHER USES/		*****CURRENT*****		*****YEAR-TO-DATE*****		*****		ANNUAL		UNENCUMB.	
SA ELE OBJ	ACCOUNT	BUDGET	ACTUAL	\$EXP	BUDGET	ACTUAL	\$EXP	ENCUMBR.	BUDGET	BALANCE	BUDGET	BALANCE	%
SUB	DESCRIPTION												BDRG
60	Q LIFE FUND												
600	OTHER USES												
05	OTHER												
84	15 RSRV FOR SVS IMPROVEMENTS	11123	.00	0	55615	.00	0	.00	133479	133479.00	0	0	0
20	RSRV FOR CO EXPANSION	3333	.00	0	16665	.00	0	.00	40000	40000.00	0	0	0
05	** OTHER	14456	.00	0	72280	.00	0	.00	173479	173479.00	0	0	0
600	** ** OTHER USES	14456	.00	0	72280	.00	0	.00	173479	173479.00	0	0	0
60	** ** Q LIFE FUND	14456	.00	0	72280	.00	0	.00	173479	173479.00	0	0	0
66	EXPENSE-ACCOUNT												
660	FINANCIAL OPERATIONS												
05	OTHER												
84	30 FOR DEET RETIREMENT	11500	.00	0	57500	.00	0	.00	138000	138000.00	0	0	0
05	** OTHER	11500	.00	0	57500	.00	0	.00	138000	138000.00	0	0	0
06	CONTINGENCY / UAFB												
88	00 CONTINGENCY	2608	.00	0	13040	.00	0	.00	31305	31305.00	0	0	0
89	00 UNAPPROPRIATED ENDING BAL	0	.00	0	0	.00	0	.00	0	.00	0	0	0
06	** CONTINGENCY / UAFB	2608	.00	0	13040	.00	0	.00	31305	31305.00	0	0	0
660	** ** FINANCIAL OPERATIONS	14108	.00	0	70540	.00	0	.00	169305	169305.00	0	0	0
66	** ** EXPENSE-ACCOUNT	14108	.00	0	70540	.00	0	.00	169305	169305.00	0	0	0
DIV	9500 TOTAL *****	28564	.00	0	142820	.00	0	.00	342784	342784.00	0	0	0
DEPT	95 TOTAL *****	28564	.00	0	142820	.00	0	.00	342784	342784.00	0	0	0
FUND	601 TOTAL *****	61502	33661.96	55	307510	133486.66	43	9847.00	738099	594765.34	19		

QLIFE - LISTING OF FINANCIAL TRANSACTIONS

FUND:	<u>OPERATING 600</u>		
FISCAL YEAR:	2011-12		
PERIOD DETAIL	FROM:	11/10/2011 TO:	12/14/2011
Revenue:	Billed on	Nov 20th	41,075.00
		NRC	10,612.54
	QLife Monthly Billings	BILLING DONE ON THE 20TH	
TOTAL:			51,687.54
Expenditures:			
Keith Mobley	Legal services		420.00
City of The Dalles	ROW fees		1,000.05
Commstructures	Engineering		431.25
District 21	E Rate Reimbursment		30,278.40
ESD	E Rate Reimbursment		5,159.28
Gorge.net	Phone		30.00
TOTAL:			37,318.98

FUND:	<u>CAPITAL 601</u>		
FISCAL YEAR:	2011-12		
PERIOD DETAIL	FROM:	11/10/2011 TO:	12/14/2011
Revenue:			
TOTAL:			
Expenditures:			
Columbia River Bank	Commercial Loan/Interest		11,494.11
Mt. Hood Econ Alliance	Loan Payment		3,683.30
Commstructures	MCCOG		238.75
Cable Organizer	Redundancy parts		161.09
RAL	Ports/switch/XFP slots		7,200.00
City of The Dalles	WI FI Phase I and II		28,025.00
HD Utilities	PO: 989030 Redund		9,847.00
NorthSky	Commodore		4,773.77
TOTAL:			65,423.02

LSN CREDITS

5500

Aristo
Technical Management Report
By
John Amery
12/12/2011

1. Generator Upgrade – **Postpone project until after bisector/redundancy**

2. Issues with fiber on West side of loop

- Initial audited segments have show that problem still exists.
- We need to re-evaluate total potential risk.
- Have scheduled audits (December 10th (rescheduled to Jan 7th), and December 17th)
- Customer has noticed increasing loss on a segment, but has not confirmed it is on Qlife's portion.

3. Easement for access to fiber by Norcor

- Working on easement for fiber located behind locked gate by Norcor.

4. Damaged fiber found in audit

- Fix Scheduled (December 10th) (rescheduled to Jan 7th).

5. Move internal patch panels in City Hall to new rack

- Move of first Panel scheduled during maintenance outage (Dec. 10th)(rescheduled to Jan 7th).
- Installed new raceways for safe fiber interconnections at City Hall.