

Blue Mountain Translator District

Board of Directors

December 8, 2017 Regular Meeting Board Packet

Blue Mountain Translator District 1

Table of Contents

Table of Contents	1
Board of Directors Agenda, December 8, 2017	2
4.b. Staff Report	3
5.b. Second Reading, Board Policies Regarding the Collection of Service Charge Fees for Property Entirely Surrounded by the District	5
6.a. Approval of Expenditures	8
6.c. Refund Considerations	9
6.d. Financial Policy Update	12
6.e. Advertising Authorization	15

Blue Mountain Translator District 2

Regular Meeting at 12:00 PM
Daniel Chaplin Building, Misener Conference Room
1001 4th Street
La Grande, OR 97850

Board of Directors Agenda, December 8, 2017

1. Call to Order and Roll Call Vote - 1:00
2. Declaration of Conflict of Interest - 1:00
3. Approval of Minutes - 5:00
 - a. Minutes for November 7, 2017 Regular Meeting of the Board of Directors - McHaddad
4. Reports - 10:00
 - a. Directors - Wallender
 - b. Staff - McHaddad
5. Old Business
 - a. T-Mobile Channel Displacement - McHaddad - 5:00
 - b. Second Reading, Board Policies Regarding the Collection of Service Charge Fees for Property Entirely Surrounded by the District - McHaddad 10:00
6. New Business
 - a. Approval of Expenditures - McHaddad - 5:00
 - b. Board Membership - McHaddad - 10:00
 - c. Refund Requests - McHaddad - 10:00
 - d. Financial Policy Update - McHaddad - 10:00
 - e. Advertising Authorization - McHaddad - 10:00
7. Communications from the Floor - 5:00
8. Public Comment - 10:00
9. Scheduling of Next Meeting and Adjournment - 5:00

Blue Mountain Translator District 3

4.b. Staff Report

				11/2	11/3	11/4
				10:00 AM - 3:00 PM		
11/5	11/6	11/7	11/8	11/9	11/10	11/11
	10:00 AM - 3:00 PM					
11/12	11/13	11/14	11/15	11/16	11/17	11/18
	10:00 AM - 3:00 PM					
11/19	11/20	11/21	11/22	11/23	11/24	11/25
	9:00 AM - 3:00 PM	9:00 AM - 3:00 PM	9:00 AM - 3:00 PM			
11/26	11/27	11/28	11/29	11/30	12/1	
	10:00 AM - 3:00 PM					

Media Communication

Discussed details of December meeting with Baker City Herald reporter Josh Dillen on November 21. Baker City Herald published Editorial regarding District billing policies on November 8. The Baker County Press published an article summarizing the November Board meeting on November 10. Requests for comment on the proposed Board Policies regarding the collection of fees for properties entirely surrounded by the District were published in the La Grande Observer and Baker City Herald in November.

External Government Communication

Engaged in brief discussions on local emergency services alerts with Union County Commissioner Jack Howard in November. Attended local budget workshop at the Oregon Department of Revenue on December 5. Discussed the channel repack with Senator Jeff Merkley's office on December 6.

External Nongovernment Communication

Attended steering meeting for Brent Clapp Media Services on November 18 as a private citizen. Discussed advertising opportunities with Brent Clapp Media Services and the Union County Chamber of Commerce on November 29.

**Blue Mountain Translator District
Profit & Loss Budget vs. Actual
July through November 2017**

	Jul - Nov 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Antenna Lease	0.00	540.00	-540.00
EONI	2,500.00	3,000.00	-500.00
OPB	1,000.00		
Oregon Wireless	2,800.00	4,800.00	-2,000.00
Tower Space - KVBLM FM	1,000.00		
XANA	2,800.00	4,800.00	-2,000.00
Total Lease	10,100.00	12,600.00	-2,500.00
Membership Income	46,984.98	86,860.00	-39,875.02
Powerline	1,000.00		
Refund	-1,300.00		
Taxes			
Baker County	5,988.11		
Union County	44,176.16		
Total Taxes	50,164.27		
Total Income	106,949.25	100,000.00	6,949.25
Expense			
Advertising	86.53	5,000.00	-4,913.47
Antenna Cost	0.00	700.00	-700.00
Consultant	1,820.43	5,000.00	-3,179.57
Election Cost	926.90	500.00	426.90
Equipment	3,582.53	10,000.00	-6,417.47
Fees	1,595.64	4,000.00	-2,404.36
Insurance	0.00	3,000.00	-3,000.00
Leases	0.00	2,000.00	-2,000.00
Membership Dues	85.00	500.00	-415.00
Office Supplies	162.21	500.00	-337.79
Phone & Internet	224.84	1,600.00	-1,375.16
Postage	1,955.09	5,000.00	-3,044.91
Power Usage (OTEC)			
Beaver Mt Bk	937.38		
Mt Fanny Co Primary Meter	8,101.78		
Mt Harris IM	1,117.95		
Reimbursed Electric	-1,274.38		
Power Usage (OTEC) - Other	0.00	4,200.00	-4,200.00
Total Power Usage (OTEC)	8,882.73	4,200.00	4,682.73
Professional Services	12,112.75	2,000.00	10,112.75
Rent Expense	1,227.00	2,700.00	-1,473.00
Repairs & Maintenance	0.00	400.00	-400.00
Technicians	0.00	16,000.00	-16,000.00
Wages			
Payroll Taxes	759.92	1,650.00	-890.08
Wages - Other	8,654.92	16,350.00	-7,695.08
Total Wages	9,414.84	18,000.00	-8,585.16
Workers Comp Insurance	561.75	600.00	-38.25
Total Expense	42,638.24	81,700.00	-39,061.76
Net Ordinary Income	64,311.01	18,300.00	46,011.01
Other Income/Expense			
Other Income			
Interest	14.79		
Total Other Income	14.79		
Net Other Income	14.79	0.00	14.79

54 PM
06/17
h Basis

Blue Mountain Translator District
Profit & Loss Budget vs. Actual
July through November 2017

	<u>Jul - Nov 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Net Income	<u>64,325.80</u>	<u>18,300.00</u>	<u>46,025.80</u>

Blue Mountain Translator District Transaction Detail By Account July through November 2017

Lease	Type	Date	Num	Name	Memo	Paid Amount	Balance
EONI							
Deposit		07/14/2017	29340	Eastern Oregon Net	June 2017	250.00	250.00
Deposit		07/14/2017	29411	Eastern Oregon Net	July 2017	250.00	500.00
Deposit		08/25/2017		Eastern Oregon Net	Deposit	250.00	750.00
Deposit		09/25/2017		Eastern Oregon Net	Deposit	250.00	1,000.00
Deposit		10/17/2017		Eastern Oregon Net	Deposit	250.00	1,250.00
Deposit		10/20/2017		Eastern Oregon Net	11/1/13--10/31/16	1,000.00	2,250.00
Deposit		11/21/2017	29699	Eastern Oregon Net	Deposit	250.00	2,500.00
Total EONI						2,500.00	2,500.00
OPB							
Deposit		07/30/2017		OPB	Annual Power Line User Fee	1,000.00	1,000.00
Total OPB						1,000.00	1,000.00
Oregon Wireless							
Deposit		07/14/2017	4843	Oregon Wireless	Deposit	1,200.00	1,200.00
Deposit		09/12/2017		Oregon Wireless	Deposit	400.00	1,600.00
Deposit		10/10/2017		Oregon Wireless	Deposit	1,200.00	2,800.00
Total Oregon Wireless						2,800.00	2,800.00
Tower Space - KVBLM FM							
Deposit		10/10/2017		KVBLM FM		1,000.00	1,000.00
Total Tower Space - KVBLM FM						1,000.00	1,000.00
XANA							
Deposit		07/14/2017	9518	Xana Oregon LLC	July 2017	400.00	400.00
Deposit		07/14/2017	7671	Xana Oregon LLC	June 2017	400.00	800.00
Deposit		07/14/2017	7656	Xana Oregon LLC	May 2017	400.00	1,200.00
Deposit		08/07/2017		Xana Oregon LLC	Deposit	400.00	1,600.00
Deposit		10/02/2017		Xana Oregon LLC	Deposit	400.00	2,000.00
Deposit		10/10/2017		Xana Oregon LLC	Deposit	400.00	2,400.00
Deposit		11/02/2017	20860...	Xana Oregon LLC	Deposit	400.00	2,800.00
Total XANA						2,800.00	2,800.00
Total Lease						10,100.00	10,100.00
Membership Income							
Deposit		07/14/2017			Deposit	1,400.00	1,400.00
Deposit		07/20/2017			Deposit	500.00	1,900.00
Deposit		08/07/2017			Deposit	1,400.00	3,300.00
Deposit		08/09/2017			46 memberships 1 paid \$75 1 pai...	4,575.00	7,975.00
Deposit		08/25/2017			Deposit	31,046.00	39,021.00
Deposit		08/31/2017			Deposit	40.00	39,061.00
Deposit		09/12/2017			Deposit	820.00	39,881.00
Deposit		09/13/2017			Deposit	100.00	39,981.00

Blue Mountain Translator District Transaction Detail By Account July through November 2017

Type	Date	Num	Name	Memo	Paid Amount	Balance
Deposit	09/18/2017			Deposit	1,150.00	41,131.00
Deposit	09/21/2017			Deposit	250.00	41,381.00
Deposit	09/21/2017			Deposit Correction	99.00	41,480.00
Deposit	09/25/2017			Deposit	100.00	41,580.00
Deposit	10/02/2017			Marvin	100.00	41,680.00
Deposit	10/02/2017			McCoy	100.00	41,780.00
Deposit	10/02/2017			Spence Farms	100.00	41,880.00
Deposit	10/02/2017			Garthon	100.00	41,980.00
Deposit	10/02/2017			Sheehy	100.00	42,080.00
Deposit	10/02/2017			Kruse	100.00	42,180.00
Deposit	10/02/2017			Kirchan	100.00	42,280.00
Deposit	10/02/2017			Wachtel	100.00	42,380.00
Deposit	10/02/2017			Lowe	100.00	42,480.00
Deposit	10/02/2017			Hindleman	100.00	42,580.00
Deposit	10/02/2017			Ferring	100.00	42,680.00
Deposit	10/02/2017			Couch	8.33	42,688.33
Deposit	10/04/2017			Perkins	100.00	42,788.33
Deposit	10/04/2017			V Perkins	100.00	42,888.33
Deposit	10/04/2017			Noble	100.00	42,988.33
Deposit	10/04/2017			Trindle Trust	100.00	43,088.33
Deposit	10/04/2017			Kindree	100.00	43,188.33
Deposit	10/04/2017			O'Neal	100.00	43,288.33
Deposit	10/04/2017			Koontz	100.00	43,388.33
Deposit	10/04/2017			Grande Ronde Angus	100.00	43,488.33
Deposit	10/04/2017			Morgan	100.00	43,588.33
Deposit	10/04/2017			Reed	100.00	43,688.33
Deposit	10/04/2017			Smith	100.00	43,788.33
Deposit	10/04/2017			Ryman	100.00	43,888.33
Deposit	10/04/2017			Weem	25.00	43,913.33
Deposit	10/04/2017			Brown	100.00	44,013.33
Deposit	10/10/2017			Couch	8.33	44,021.66
Deposit	10/10/2017			Davidson	100.00	44,121.66
Deposit	10/10/2017			Geirssinger	100.00	44,221.66
Deposit	10/10/2017			Flynn	50.00	44,271.66
Deposit	10/10/2017			MaclLeod	100.00	44,371.66
Deposit	10/10/2017			Case AG Prop	100.00	44,471.66
Deposit	10/17/2017			Pierce	100.00	44,571.66
Deposit	10/17/2017			Scott, Bud	100.00	44,671.66
Deposit	10/17/2017			Emry	100.00	44,771.66
Deposit	10/17/2017			Cymton	100.00	44,871.66
Deposit	10/17/2017			Winkelman	100.00	44,971.66
Deposit	10/17/2017			Sandridge Agri	100.00	45,071.66
Deposit	10/30/2017			Flynn	100.00	45,171.66
Deposit	10/30/2017			Morton	66.66	45,238.32
Deposit	10/30/2017			Couch	8.33	45,246.65
Deposit	10/30/2017			Keplinger	100.00	45,346.65
Deposit	10/31/2017			Rebecca Stevahan	48.00	45,394.65
Deposit	11/02/2017			Deposit	100.00	45,494.65
Deposit	11/02/2017			Deposit	100.00	45,594.65

1427 Vicki D Cooley
2954 Martha Jane Spratling

Blue Mountain Translator District Transaction Detail By Account July through November 2017

Type	Date	Num	Name	Memo	Paid Amount	Balance
Deposit	11/02/2017	17346	Warren W Esty	Deposit	70.00	45,664.65
Deposit	11/06/2017	2537	John Gaarstand	Deposit	100.00	45,764.65
Deposit	11/06/2017	8430	Charles A Bleker III	Deposit	100.00	45,864.65
Deposit	11/06/2017	2389	Robin L Maille	Deposit	100.00	45,964.65
Deposit	11/06/2017	5312	Del Ray Hill	Deposit	25.00	45,989.65
Deposit	11/06/2017	3559	C. L Flynn	Deposit	25.00	46,014.65
Deposit	11/06/2017	5305	Del Ray Hill	Deposit	25.00	46,039.65
Deposit	11/06/2017	1691	Robert Kavanaugh	Deposit	66.00	46,105.65
Deposit	11/08/2017	3407	Kathryn Brown	Deposit	100.00	46,205.65
Deposit	11/08/2017	5319	Del Ray Hill	Deposit	25.00	46,230.65
Deposit	11/14/2017	25483...	Gary Sullivan	Deposit	30.00	46,260.65
Deposit	11/20/2017	3883	Patrick Nearing DMD	Deposit	100.00	46,360.65
Deposit	11/21/2017	1118	All American Inn Or...	Deposit	100.00	46,460.65
Deposit	11/21/2017	5073	Joan Ferdun Couch	Deposit	8.33	46,468.98
Deposit	11/29/2017	11132	Rebecca Lafwahn	Deposit	16.00	46,484.98
Deposit	11/29/2017	21396...	Xana Oregon LLC	Deposit	400.00	46,884.98
Deposit	11/30/2017	3120	Seymour Maynard B...	Deposit	100.00	46,984.98
Total Membership Income					46,984.98	46,984.98
Powerline	07/14/2017	9518	Xana Oregon LLC	Powerline	1,000.00	1,000.00
Total Powerline					1,000.00	1,000.00
Refund	09/21/2017	10052	Michele Cooper	Cooper, Michele - Baker County	-100.00	-100.00
Check	11/28/2017	10068	Lynne E Zwanziger	Refund	-100.00	-200.00
Check	11/28/2017	10069	Robert P Clemens	Refund	-100.00	-300.00
Check	11/28/2017	10070	Barney Brooks	Refund	-200.00	-500.00
Check	11/28/2017	10071	John C Courtney	Refund	-100.00	-600.00
Check	11/28/2017	10072	David Thiestfeld	Refund	-700.00	-700.00
Check	11/28/2017	10073	Steven James	Refund	-200.00	-900.00
Check	11/28/2017	10074	Robert B Coulter	Refund	-100.00	-1,000.00
Check	11/28/2017	10075	Douglas Ross	Refund	-100.00	-1,100.00
Check	11/28/2017	10076	Nazarene Church of...	Refund	-100.00	-1,200.00
Check	11/28/2017	10077	Colton FC Ranches ...	Refund	-100.00	-1,300.00
Total Refund					-1,300.00	-1,300.00
Taxes						
Baker County						
Deposit	07/14/2017	22846	Baker County	Deposit	66.46	66.46
Deposit	07/14/2017	22868	Baker County	Deposit	67.83	134.29
Deposit	08/07/2017		Baker County	Deposit	74.52	208.81
Deposit	09/18/2017		Baker County	Deposit	83.74	292.55
Deposit	10/10/2017			Deposit	40.50	333.05
Deposit	11/06/2017	22964	Treasurer of Baker ...	Deposit	2,576.72	2,909.77
Deposit	11/14/2017	22985	Treasurer of Baker ...	Deposit	2,874.00	5,783.77

**Blue Mountain Translator District
Transaction Detail By Account
July through November 2017**

Type	Date	Num	Name	Memo	Paid Amount	Balance
Deposit	11/21/2017	22782	Treasurer of Baker ...	Deposit	204.34	5,988.11
Total Baker County					5,988.11	5,988.11
Union County						
Deposit	07/14/2017	57980	Union County Asses...	Deposit	285.03	285.03
Deposit	07/14/2017	58012	Union County Asses...	Deposit	31.63	316.66
Deposit	08/07/2017		Union County Asses...	Deposit	122.89	439.55
Deposit	08/25/2017		Union County Asses...	Deposit	167.44	606.99
Deposit	10/10/2017			Deposit	168.95	775.94
Deposit	10/30/2017			Deposit	324.60	1,100.54
Deposit	11/06/2017	58178	Union County Asses...	Deposit	7,107.33	8,207.87
Deposit	11/14/2017	58210	Union County Asses...	Deposit	7,502.16	15,710.03
Deposit	11/21/2017	23006	Union County Asses...	Deposit	9,867.91	25,577.94
Deposit	11/21/2017	58250	Union County Asses...	Deposit	18,598.22	44,176.16
Total Union County					44,176.16	44,176.16
Total Taxes					50,164.27	50,164.27
Advertising						
Check	08/11/2017	10033	Statewide Publishn ...	Blue Book	-86.53	-86.53
Total Advertising					-86.53	-86.53
Consultant						
Check	08/31/2017	10038	Chaves Consulting, ...	Modify program create bulk in dis...	-90.00	-90.00
Check	08/31/2017	10038	Chaves Consulting, ...	Complete step 10 of yearly proce...	-45.00	-135.00
Check	08/31/2017	10038	Chaves Consulting, ...	Create Acct Receivable report	-22.50	-157.50
Check	08/31/2017	10038	Chaves Consulting, ...	Final edits and test bill prints bef...	-22.50	-180.00
Check	08/31/2017	10038	Chaves Consulting, ...	Services provided in July regardi...	-270.00	-450.00
Check	11/29/2017	10078	Chaves Consulting, ...	Bill Printing and processing	-637.05	-1,087.05
Check	11/29/2017	10078	Chaves Consulting, ...	1 page inserts	-530.88	-1,617.93
Check	11/29/2017	10079	Chaves Consulting, ...	Add transaction date field	-112.50	-1,730.43
Check	11/29/2017	10079	Chaves Consulting, ...	Assessor list and backup	-90.00	-1,820.43
Total Consultant					-1,820.43	-1,820.43
Election Cost						
Check	08/10/2017	10029	Baker County	May 16, 2017 Special Election	-345.90	-345.90
Check	08/31/2017	10039	Union County Asses...	Update records	-400.00	-745.90
Check	08/31/2017	10039	Union County Asses...	36 maps	-180.00	-925.90
Check	08/31/2017	10039	Union County Asses...	Rebidding fee	-1.00	-926.90
Total Election Cost					-926.90	-926.90
Equipment						
Check	10/27/2017	10061	Tim Wallender	Magic Jack	-107.53	-107.53
Check	11/28/2017	10065	RS Technology	Digital TV channel tuned receiver...	-3,475.00	-3,582.53

Blue Mountain Translator District
Transaction Detail By Account
July through November 2017

Type	Date	Num	Name	Memo	Paid Amount	Balance
Total Equipment						
					-3,582.53	-3,582.53
Fees						
Check	07/20/2017		Umpqua Bank	Service Charge	-20.00	-20.00
Check	08/20/2017			Service Charge	-132.00	-152.00
Check	09/06/2017	10040	John Hancock Life I...	Access Permit - Mtn Harris	-240.00	-392.00
Check	09/06/2017	10041	Hancock Timberland...	Access Permit - Mtn Harris	-756.00	-1,148.00
Check	09/06/2017	10042	System Global Timb...	Access Permit - Mtn Harris	-60.00	-1,208.00
Check	09/06/2017	10043	Golden Pond Trimbe...	Access Permit - Mtn Harris	-144.00	-1,352.00
Check	09/20/2017			Service Charge	-20.00	-1,372.00
Check	10/20/2017			Service Charge	-20.00	-1,392.00
Check	10/27/2017	10059	Special Districts Ins ...	SDAO Membership Dues	-143.64	-1,535.64
Check	11/21/2017			Service Charge	-20.00	-1,555.64
Check	11/22/2017	10063	Secretary of State	In Lieu filing fee	-40.00	-1,595.64
Total Fees						
					-1,595.64	-1,595.64
Membership Dues						
Check	08/31/2017	10036	BCU	August- July Membership	-85.00	-85.00
Total Membership Dues						
					-85.00	-85.00
Office Supplies						
Check	08/31/2017	10037	Ryder Bros Stationery	Ink Cartridges & pens	-108.77	-108.77
Check	09/21/2017	10044	Ryder Bros Stationery	Invoice # 105982	-15.49	-124.26
Check	09/21/2017	10049	Payroll & Accountin...	Quickbooks Checks	-37.95	-162.21
Total Office Supplies						
					-162.21	-162.21
Phone & Internet						
Check	08/10/2017	10030	EONI	Hosting & Domain Name Registr...	-119.40	-119.40
Check	09/21/2017	10053	Walmart	Prepaid phone card	-105.44	-224.84
Total Phone & Internet						
					-224.84	-224.84
Postage						
Check	09/21/2017	10049	Payroll & Accountin...	Postage for month of February 2...	-1.47	-1.47
Check	11/29/2017	10078	Chaves Consulting, ...	Postage Fee	-1,953.62	-1,955.09
Total Postage						
					-1,955.09	-1,955.09
Power Usage (OTEC)						
Beaver Mt Bk						
Check	07/05/2017	ACH	Oregon Trail Electric		-181.76	-181.76
Check	08/08/2017	AW	Oregon Trail Electric	6/8-17-7/9/17	-220.99	-402.75
Check	09/04/2017	AW	Oregon Trail Electric	7/9-8/9/17	-273.70	-676.45
Check	10/02/2017	AW	Oregon Trail Electric	Beaver Mt Bak	-260.93	-937.38
Total Beaver Mt Bk						
					-937.38	-937.38
Mt Fanny Co Primary Meter						

Blue Mountain Translator District Transaction Detail By Account July through November 2017

Type	Date	Num	Name	Memo	Paid Amount	Balance
Check	07/05/2017	ACH	Oregon Trail Electric		-1,405.45	-1,405.45
Check	08/08/2017	AW	Oregon Trail Electric	6/8/17-7/9/17	-1,499.11	-2,904.56
Check	09/05/2017	AW	Oregon Trail Electric	Mt Fanny Co Primary MTR	-1,584.25	-4,488.81
Check	10/02/2017	AW	Oregon Trail Electric	Mt Fanny Co Primary MTR	-1,473.57	-5,962.38
Check	11/06/2017	AW	Oregon Trail Electric	Mt Fanny Co Primary MTR	-1,699.19	-7,661.57
Check	11/06/2017	AW	Oregon Trail Electric	Beaver Mt Bkl	-209.78	-7,871.35
Check	11/06/2017	AW	Oregon Trail Electric	Mt Harris IM	-230.43	-8,101.78
Total Mt Fanny Co Primary Meter					-8,101.78	-8,101.78
Mt Harris IM						
Check	07/05/2017	ACH	Oregon Trail Electric		-227.73	-227.73
Check	08/08/2017	AW	Oregon Trail Electric	6/8/17-7/9/17	-268.95	-496.68
Check	09/04/2017	AW	Oregon Trail Electric	7/9/17-8/9/17	-306.06	-802.74
Check	10/02/2017	AW	Oregon Trail Electric	Mt Harris IM	-315.21	-1,117.95
Total Mt Harris IM					-1,117.95	-1,117.95
Reimbursed Electric						
Deposit	07/14/2017	9156	ecova	Otec	120.21	120.21
Deposit	08/07/2017		Ameresco Axis	Otec	22.79	143.00
Deposit	08/25/2017		Ameresco	Otec	23.30	166.30
Deposit	08/25/2017		Ameresco	Otec	22.71	189.01
Deposit	08/25/2017		Ameresco	Otec	22.92	211.93
Deposit	08/25/2017		Ameresco	Otec	23.43	235.36
Deposit	08/25/2017		ecova	Otec	604.41	839.77
Deposit	10/10/2017		NW Pipeline	NW Pipeline	121.32	961.09
Deposit	10/10/2017		Ameresco	Ameresco	23.38	984.47
Deposit	10/17/2017		Ecova	Ecova	110.42	1,094.89
Deposit	10/20/2017		Ameresco	Ameresco	20.81	1,115.70
Deposit	11/02/2017		Ameresco	Deposit	20.31	1,136.01
Deposit	11/14/2017	39876... 92799...	Ameresco ecova	Deposit	138.37	1,274.38
Total Reimbursed Electric					1,274.38	1,274.38
Total Power Usage (OTEC)					-8,882.73	-8,882.73
Professional Services						
Check	09/21/2017	10049	Payroll & Accountin...	Set up Quickbooks, January & F...	-150.00	-150.00
Check	09/21/2017	10050	Payroll & Accountin...	1st qtr payroll reports	-70.00	-220.00
Check	09/21/2017	10050	Payroll & Accountin...	2nd qtr payroll reports	-70.00	-290.00
Check	09/21/2017	10051	Payroll & Accountin...	April 2017 payroll services	-82.00	-372.00
Check	09/21/2017	10051	Payroll & Accountin...	March & April 2017 Bookkeeping...	-180.00	-552.00
Check	10/27/2017	10060	Baum Smith LLC	Conference with Alex	-280.00	-832.00
Check	11/28/2017	10064	Hatfield & Dawson ...	Channel Interference studies and...	-4,950.00	-5,782.00
Check	11/28/2017	10065	RS Technology	Sort out new channel numbers	-1,232.50	-7,014.50
Check	11/28/2017	10066	RS Technology	Trips to LaGrande reset decoder	-2,485.00	-9,499.50
Check	11/28/2017	10067	RS Technology	Engineering Services - Septemb...	-2,613.25	-12,112.75

Blue Mountain Translator District Transaction Detail By Account July through November 2017

Type	Date	Num	Name	Memo	Paid Amount	Balance
Total Professional Services						
					-12,112.75	-12,112.75
Rent Expense						
Check	08/01/2017	AW	Baker City	August 2017	-125.00	-125.00
Check	08/10/2017	10031	Chaves Consulting, ...	May, June & July 2017	-600.00	-725.00
Check	09/01/2017	AW	Baker City	September 2017	-125.00	-850.00
Check	09/21/2017	10054	C's Storage Unit	Storage unit Prorated Sept, Oct ...	-57.00	-907.00
Check	09/29/2017	AW	Baker City	October 2017	-125.00	-1,032.00
Check	11/01/2017	AW	Baker City	November 2017	-125.00	-1,157.00
Check	11/30/2017	10081	C's Storage Unit	Storage unit Nov & Dec	-70.00	-1,227.00
Total Rent Expense					-1,227.00	-1,227.00
Wages						
Payroll Taxes						
Check	07/18/2017	10027	United States Treas...	2nd qtr 2017	-296.86	-296.86
Check	07/18/2017	10028	Oregon Dept of Rev...	Suta 2nd qtr 2017	-46.56	-343.42
Check	07/18/2017	10028	Oregon Dept of Rev...	2nd qtr wbf	-4.17	-347.59
Check	10/21/2017	10057	United States Treas...	3RD QTR 2017	-351.85	-699.44
Check	10/21/2017	10058	Oregon Dept of Rev...	Suta 3rd qtr 2017	-55.19	-754.63
Check	10/21/2017	10058	Oregon Dept of Rev...	3rd qtr wbf	-5.29	-759.92
Total Payroll Taxes					-759.92	-759.92
Wages - Other						
Check	07/18/2017	10026	Donald E White	Payroll Period 6/26-7/14/2017	-780.00	-780.00
Check	07/18/2017	10027	United States Treas...	2nd qtr 2017	-296.86	-1,076.86
Check	07/18/2017	10028	Oregon Dept of Rev...	Employee wbf	-4.17	-1,081.03
Check	08/31/2017	10034	Nicholas T Crescn	N Creson 7/26-8/25/17	-753.38	-1,834.41
Check	08/31/2017	10035	Andrew A MchHaddad	A MchHaddad 7/26-8/25/17	-1,626.00	-3,460.41
Check	09/29/2017	10055	Andrew A MchHaddad	A MchHaddad 8/26-9/25/17	-1,440.00	-4,900.41
Check	10/18/2017	10056	Nicholas T Crescn	N Creson 8/26-9/9/17	-594.50	-5,494.91
Check	10/21/2017	10057	United States Treas...	3RD QTR 2017	-732.72	-6,227.63
Check	10/21/2017	10058	Oregon Dept of Rev...	Employee wbf	-5.29	-6,232.92
Check	10/31/2017	10062	Andrew A MchHaddad	A MchHaddad 9/26-10/25/17	-1,260.00	-7,492.92
Check	11/30/2017	10080	Andrew A MchHaddad	A MchHaddad 10/26-11/25/17	-1,162.00	-8,654.92
Total Wages - Other					-8,654.92	-8,654.92
Total Wages					-9,414.84	-9,414.84
Workers Comp Insurance						
Check	09/21/2017	10045	Special Districts - ns...	Cust # 02-0050438	-561.75	-561.75
Total Workers Comp Insurance					-561.75	-561.75
Interest						
Deposit	07/31/2017			Interest	2.08	2.08
Deposit	07/31/2017			Interest	0.89	2.97
Deposit	08/31/2017			Interest	2.07	5.04
Deposit	08/31/2017			Interest	0.93	5.97

Blue Mountain Translator District
Transaction Detail By Account
 July through November 2017

Type	Date	Num	Name	Memo	Paid Amount	Balance
Deposit	09/30/2017			Interest	2.01	7.98
Deposit	09/30/2017			Interest	0.90	8.88
Deposit	10/31/2017			Interest	2.08	10.96
Deposit	10/31/2017			Interest	0.92	11.88
Deposit	11/30/2017			Interest	2.01	13.89
Deposit	11/30/2017			Interest	0.90	14.79
Total Interest					14.79	14.79
TOTAL					64,325.80	64,325.80

Blue Mountain Translator District
Balance Sheet
As of November 30, 2017

	<u>Nov 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
Acct# 1700	23,737.50
Umpqua - Restricted Line 9338	21,794.80
Umpqua Checking 2523	112,021.65
Umpqua Money Market 9311	48,903.85
Total Checking/Savings	<u>206,457.80</u>
Total Current Assets	<u>206,457.80</u>
TOTAL ASSETS	<u>206,457.80</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	1,736.44
Total Other Current Liabilities	<u>1,736.44</u>
Total Current Liabilities	<u>1,736.44</u>
Total Liabilities	1,736.44
Equity	
Opening Balance Equity	102,905.81
Retained Earnings	37,489.75
Net Income	64,325.80
Total Equity	<u>204,721.36</u>
TOTAL LIABILITIES & EQUITY	<u>206,457.80</u>

Blue Mountain Translator District 15

5.b. Second Reading, Board Policies Regarding the Collection of Service Charge Fees for Property Entirely Surrounded by the District

ORS 354.690 authorizes translator districts to collect service charge fees from the owners of properties entirely surrounded by a district. The following proposed policies regarding the collection of service charge fees for property entirely surrounded by the district were drafted by staff and reviewed by counsel:

- A. The District broadcasts television signals through a translator on a regular basis. If any person residing on or occupying property located in an area entirely surrounded by the District intentionally receives and uses those signals, the owner of that property is liable to the District for a service charge. The owner of the property shall be deemed to have contracted with the District for use of the translator signals.¹
- B. The District shall prepare a verified report for every property entirely surrounded by the District every five years which shall disclose that the property has been physically inspected and that there are reasonable grounds to believe that the property is intentionally receiving and using the signal. The report shall include the following information:
 - a. The date when the property was inspected;
 - b. The reasons to believe the property is intentionally receiving and using the signal;
and
 - c. Whether the property has been billed in the past.²
- C. The District shall notify each owner of property it has determined is liable for a service

¹ ORS 354.690 (2).

² ORS 354.690 (3).

Blue Mountain Translator District 16

charge at least 30 days prior to imposition of any service charge. The notice shall be by mail and shall include a written declaration which the owner may verify by signing and returning to the District office stating that the owner is exempt from the service charge for one of the following reasons:

- a. The property already receives adequate regional television signals from another source and is not using District signals;
 - b. The property is so situated as to preclude use of the signals; or
 - c. A television is not used on the property and there are no plans to do so.³
- D. A verified declaration returned to the District under Policy C shall exempt the property in question and shall be valid for one year from its signing, unless the owner of the property informs the District of a change of circumstances which should subject the owner to a service charge.⁴
- E. The District Board of Directors may enter into an agreement with the owner of property that is not within the District for the payment of service charges for use of the translator signals of the District when:
- a. The electors of the District, at an election called for that purpose, have authorized the District Board of Directors to make such agreements; and
 - b. The property is within a city that is surrounded by the District and is served by a community antenna system regulated by the Federal Communications Commission.⁵

³ ORS 354.690 (4).

⁴ ORS 354.690 (6).

⁵ ORS 354.690 (8).

Blue Mountain Translator District 17

The following amendments have been drafted by staff as a result of public comment and reviewed by counsel. The Board of Directors may integrate any of the individual suggested amendments into the body of the proposed Board Policies:

A.a. If the property visibly displays the capability to receive adequate regional television signals from another source, the District shall not consider other reasonable grounds to believe that the property is intentionally receiving and using the signal.

F. If the District does not receive a verified declaration under Policy C within 30 days of mailing the verified report and service charge letter, the District shall mail a second letter to the property owner. The District shall not mail a verified report and service charge letter 60 days prior to the completion of the LB-50 for the Member Tax Year.

Staff Note: Public comment submitted by members of the public via phone and participation at the previous Board meeting asked that the District attempt to communicate with the owners of properties entirely surrounded by the District prior to sending out a service charge letter. An amendment reflecting these comments was drafted and reviewed by counsel. The Board will not be reviewing this amendment on the advice of counsel. Members of the public interested in modifying ORS 354.690 (4) to permit communication with property owners prior to sending a service charge letter are encouraged to contact their state legislators.

Blue Mountain Translator District 18

6.a. Approval of Expenditures

Recipient	Expenditure	Purpose	Authorization
C's Storage	\$70.00	November Rent & Late Fee + Decmber Rent	11/30/17
Baker City	\$125.00	December Rent	12/01/17 - automatic payment.
Baum Smith LLC	\$100.00	Board Policy Review. Benefit accrual research.	Needed
Oregon Trail Electric Co-Operative	\$150.61	Power Billing	11/15/17 - automatic payment.
Oregon Trail Electric Co-Operative	\$187.30		
Oregon Trail Electric Co-Operative	\$1,701.23		
RS Technology	\$2,485.00	Engineering services, August 2017	11/28/17
RS Technology	\$2,613.25	Engineering services, September 2017	11/28/17
RS Technology	\$4,707.50	Engineering services, October 2017	11/28/17
US Forest Service	\$3,30.24	2018 Special Use Permit, Mt. Fanny	Needed
US Forest Service	\$318.95	2018 Special Use Permit, Beaver Mountain	Needed

6.c. Refund Considerations

Errant Translator District Fee Investigation Summary

As requested by the Board of Directors, staff discussed the matter of errant translator district fees with Chaves Consulting, Inc. and the Baker County Assessor. When the first errant translator district fee complaints were made known to the staff, user error was immediately identified as the cause of certain errant fees. Glitches in the database software, as well as possible human error in the Baker County Assessor's office, were both considered as possible causes of errant translator district fees. Upon consultation with Chaves Consulting and the Baker County Assessor, the District is able to conclude that user error by current and former District employees resulted in the application of errant translator district fees to 2017-2018 property taxes.

A previous employee of the District failed to properly organize and file service charge letters. All 2017 Member Tax Year service charge letters in the District office were discovered and filed by November 2, 2017. Furthermore, several property owners affirmed to the District that they made a good faith effort to return their service charge letters in the mail, but these letters are not present in the District office. This may be the result of the actions of this former employee.

Going back further than 2017, several years of user error and poor maintenance of the District's software by former employees compounded difficulties in providing the Baker County Assessor with the delinquent property list for 2017-2018 property taxes. The list of properties prepared by the County Assessor every year is compiled based on the list of properties served by the District the previous year. Previous District employees did not maintain the database on an annual basis, resulting in improper application of the fee to certain properties.

The LB-50 filed for the 2017 Member Tax Year was poorly prepared by District staff, resulting in multiple errant applications of translator district fees to 2017-2018 property taxes. Both LB-50's compiled for Baker and Union Counties are required to include lists of delinquent properties, but the forms were returned late, and multiple delinquent property lists were delivered to both County Assessors by staff. The original delinquent property list, provided to the Assessor on July 17, included a delinquent property list that had been assembled without entering the exemption forms received by the District. Following changes in staffing, the District began preparing corrected delinquent property lists. A staff oversight resulted in several lists being compiled and sent to the Assessors of both Counties, with changes made in one case on behalf of both Assessors and in all other cases as a result of the discovery of new exemption letters in the District Office. The final lists were prepared on August 29, 2017. Corrected LB-50's were completed and submitted by the District's accounting service the following week.

The District apologizes for the errant application of translator district fees on 2017-2018 property taxes. The District does not hold the Assessors of Baker and Union County, Chaves Consulting Inc., or A&S Tax Service LLC responsible for the application of these errant

Blue Mountain Translator District 20

translator district fees. The Board of Directors is committed to ensuring that fees are properly applied in the future.

Missing Letter Requests

Owners of properties in Baker and Union Counties with the following reference numbers received the translator district fee on their 2017-2018 Property Taxes. All property owners have affirmed that they made a good faith effort to ensure that the District received their exemption letters. Staff recommendation: Refund \$100.00 to each property owner.

- 1-007200
- 1-008568
- 1-008592
- 1-009244
- 1-018462
- 1-016093
- 31-001501
- 31-006712
- 31-012688
- 31-014120
- 31-016147
- 31-018668
- 31-069666

New Property Owner Requests

Owners of properties in Baker and Union Counties with the following reference numbers received the translator district fee on their 2017-2018 Property Taxes. These properties were purchased after June 15, 2016 and the previous property owners or tenants did not return their service charge letters to the District. Staff recommendation: Refund \$100.00 to each property owner except as noted.

- 1-015121
- 1-017127
- 31-001501
- 31-002270
- 31-013510
- 31-010835 (\$300.00)

Blue Mountain Translator District 21

Other Refund Requests

1-016447

Property owner did not return the service charge letter claiming an exemption for Member Tax Year 2017. The property owner requests a refund.

31-005823

This property is entirely surrounded by the District. The property owner claims that a verified report detailing physical inspection and signal use ability was not provided with the service charge letter for Member Tax Year 2017. The property owner also claims that there is no antenna on the property. The property owner requests a refund. Staff recommendation: Refund \$100.00 to property owner.

31-006712

The property owner claims to have made a good faith effort to return his service charge letter for Member Tax Year 2016. The District is not in possession of his service charge letter. The property owner claims that a previous employee of the District was unwilling to resolve this claim. Staff recommendation: Refund \$100.00 to property owner.

31-011188

The property owner received the translator district fee on their 2016-2017 Property Taxes. These property was purchased after June 15, 2015 and the previous property owner did not return their service charge letters to the District. The property owner claims that a representative of the District had assured that a refund request would be considered at the Board's December 2016 meeting, but they did not receive further correspondence from the District. Staff recommendation: Refund \$100.00 to property owner.

31-901318

Property owner claims that they did not receive a service charge letter for Member Tax Year 2017. The property owner requests a refund. Staff recommendation: Refund \$100.00 to property owner.

Blue Mountain Translator District 22

6.d. Financial Policy Update

Staff have prepared housekeeping amendments to these existing Board Policies to ensure consistent formatting with existing Board Policies. In addition, the Board will review a new policy change suggested by the Secretary/Treasurer.

Board Policies Regarding Finances

- A. Accounting and Budgeting
 - a. The district prepares and adopts an annual budget that incorporates all general fund resources, grant funds, other revenue sources, cash on hand, savings, debt service funds, expenses, transfers, reserve funds, and investments.
 - b. The district uses fund accounting procedures and practices for budgeting, bookkeeping, and financial reporting. This includes rollovers when necessary.
 - c. The budget will be presented to the board by end of fiscal year. With board approval the budget will then be published.
- B. Transaction Reports
 - a. The district bookkeeping or district secretary/treasurer prepares a monthly
 - b. transaction report or equivalent (i.e., general ledger report, profit and loss statement, QuickBooks report) as directed by the board.
 - c. The transaction report contains a listing of all transactions conducted since the last report, including a minimum of the following items:
 - i. Check numbers, dates, amounts, payees, and purposes of all checks written.
 - ii. Deposits, dates, depositors, and purposes of deposits.
 - iii. Summary of general journal entries, deductions, charges, and transfers. No misc category is to be used.
 - iv. Interest of other earnings received.
 - v. Loan interest and principal paid (if applicable)
 - d. The board reviews transaction reports, monthly bank statements, and bank
 - e. reconciliations at each meeting.
 - f. The transaction report is attached to and made part of the minutes at each regular board meeting.
- C. Accounts
 - a. A new account will only be opened with board approval. This will also include designation of signers on the account.
 - b. Documentation of the board decision for new account and signers must be written in meeting minutes and presented at following meeting.
 - c. No signer can cash checks made payable to BMTD.
 - d. No signer can take less cash from a BMTD deposit.

Blue Mountain Translator District 23

- e. District bookkeeper may not spend over \$100 on any one transaction without board approval. Not to exceed 3 emergency occurrences per month.
- D. Checks and Payables
- a. The district will designate individuals to sign checks and make financial transactions up to the limits established by the board.
 - b. 2. All district checks must bear authorized signatures of two bonded, unrelated persons.
 - c. No district check may be signed with a blank payee line or amount.
 - d. No debit cards are allowed since they do not require two signatures.
 - e. All persons signing checks shall review and approve all supporting documentation for each check prior to signing.
- E. Deposits
- a. The district maintains a prenumbered receipt book or deposit ledger. Receipts are issued for all funds received as soon as funds are received.
 - b. All cash or check receipts shall be endorsed upon receipt, recorded and deposited in a timely manner.
 - c. At a minimum, funds are deposited at the end of the week to keep cash from being kept in the office over the weekend.
 - d. All bank deposit slips are reconciled to receipts.
 - e. All checks are endorsed immediately upon receipt.
- F. Internal Financial Controls
- a. The district board will designate an individual to periodically review on a quarterly bases all financial records for assurance they are consistent with the district's bookkeeping entries and financial reports. For example:
 - i. Bank checking and savings statements.The district will review statements for missing checks shown by asterisks, unusual items or amounts not listed on transaction reports, direct deposits, transfers, non-check withdrawals, and bank charges. Canceled checks will be reviewed for appropriate bank stamp and signatures.
 - b. Blank checks are not signed.
 - c. Bank statements are mailed to the board office manager or treasurer's home.
 - d. All checks (canceled or voided) are kept for reconciliation purposes.
- G. Audit Report or Review
- a. Annual audits or reviews are performed and discussed with the board.
 - b. The board will review the audit report including sections identifying areas of material weakness and recommend corrective actions.
 - c. The board takes official action at a board meeting to address concerns and recommendations identified in the audit.
 - d. The audit will be performed by a certified accountant chosen and voted on by the board at end of every fiscal year.
- H. File Management
- a. Statements and invoices are filed referencing check number, date paid, account
 - b. number or grant number. Check stubs or copies of checks are attached to statements.

Blue Mountain Translator District 24

- c. The district maintains copies of all paid bills, invoices, deposits, bank statements, grant agreements and documentation, contracts, and loan information.
- I. Security
 - a. Appropriate staff and board are bonded.
 - b. The district uses lockable, fireproof file cabinets for cash, checks, back-up media, contracts, and other important financial documents.
 - c. 3. All blank checks and receipts, cash boxes, and credit cards are properly safe guarded to ensure that only authorized persons have access.
 - d. 4. Only printed checks are used.
 - e. 5. Passwords and security procedures exist to access computers, files, and financial information. Must be kept in a locked file cabinet at the district office.
 - f. 6. Petty cash funds are not used.

Proposed Amendment

C.f. Staff may not seek reimbursements for expenditures made on behalf of the District without prior authorization from the Board of Directors. Exceptions may be made for up to 3 emergency transactions not exceeding \$100 per month following written notification to the Board of Directors.

Blue Mountain Translator District 25

6.e. Advertising Authorization

Advertising Entity	Advertisement	Cost
Brent Clapp Media Services	Production of 5 15-second Facebook videos explaining frequently asked-questions about the District.	\$625.00
Union County Chamber of Commerce	The Chamber is preparing a “community map” of Union County businesses. For the displayed price, the Chamber will place a marker on the Mt. Fanny tower site noting the District’s presence.	\$395.00