

# CLACKAMAS C800 RADIO GROUP

## BOARD OF DIRECTORS MEETING

October 20, 2021 / 9:00AM

**This will be a ZOOM Meeting**

Join Zoom Meeting

<https://clackamascounty.zoom.us/j/89006024138>

Phone in: (253)215-8782 Meeting ID: 890 0602 4138

1. Call the Board of Directors meeting to Order - Chair Chief Rick Huffman
2. Roll Call of Partners: (19/10)

|                        |                                      |                                  |
|------------------------|--------------------------------------|----------------------------------|
| a. City of Canby       | h. City of West Linn                 | o. Molalla Fire District         |
| b. City of Gladstone   | i. Aurora Fire District              | p. Sandy Fire District           |
| c. City of Lake Oswego | j. Canby Fire District               | q. Tualatin Valley Fire & Rescue |
| d. City of Milwaukie   | k. Clackamas County Fire District #1 | r. Clackamas County Sheriff      |
| e. City of Molalla     | l. Colton Fire District              | s. Clackamas County Health       |
| f. City of Oregon City | m. Estacada Fire District            |                                  |
| g. City of Sandy       | n. Hoodland Fire District            |                                  |
3. \*Approval of Minutes of August 18, 2021, and September 22, 2021, Board Meetings
4. Public Comment - Rick Huffman
5. Communications - John Hartsock
6. Financial Report - September 2021 - John Hartsock
7. Committee Reports
  - a. Executive Committee - Rick Huffman
  - b. Technical Committee - John Hartsock
  - c. Citizen Accountability - John Hartsock - Next Meeting December 15, 2021, Zoom
8. Old Business: (\* Action Item)
  - a. System Management: Ron Polluconi
  - b. System Upgrade/Replacement
    - i. Project Status / Procurement: Bjorn Morfin / John Hartsock
    - ii. Encryption Use / Direction: John Hartsock
    - iii. Project Cutover Plan: Ron Polluconi/John Hartsock
    - iv. 900 - 800 Paging: Ron Polluconi
    - v. Portable Radio antenna: Ron Polluconi

vi. DVRS - Repeaters: Gert Zoutendijk

9. New Business: (\* Action Item)

- a. **PSAP Questions / Concerns - CCOM / LOCOM**
- b. **\* Approval of Audit Agreement**
- c. **Next Board Meeting November 17, 2021 9:00A ZOOM**

10. Open Agenda

11. Adjournment

# **CLACKAMAS C800 RADIO GROUP**

## **BOARD OF DIRECTORS MEETING**

### **Meeting Minutes of the August 18, 2021 Meeting**

**This meeting was held via ZOOM.**

**1. C800 Board Meeting Called to Order at 0901.**

**2. The following were in attendance:**

|   |  |
|---|--|
| City of Gladstone: Chief Rick Huffman, Chief John Schmerber | Clackamas County: Brian Nava                               |
| City of Lake Oswego: Sue Scobert, Clayton Simon             | Clackamas County Sheriff: Capt. Robert Wurpes              |
| City of Molalla: Chief Frank Schoenfeld                     | Clackamas County Health: Bill Conway                       |
| City of Oregon City: Bill Kler                              | CCOM: Cheryl Bledsoe, Toni Sexton, Tony Collins, Meg Neece |
| Canby Fire: Chief Jim Davis                                 | WCCCA: Ron Polluconi                                       |
| Molalla Fire: Lt. Mike Penunuri                             | C800: John Hartsock, Bjorn Morfin                          |
| TVF&R: Asst. Chief Mark Havener                             | Skyland: Melissa Framiglio, Bitsy Ellis, Chad Dahlstrom    |

**3. Approval of Minutes – June 16, 2021 Board Meeting**

There was no quorum so the minutes were not voted on.

**4. Public Comment:** None.

Chad Dahlstrom said he was looking for updates on the possible site near Skyland Neighborhood Association and the Lake Oswego testing.

John said they are meeting with Lake Oswego later that morning. They will start testing and will have some results by next month's meeting.

Bitsy Ellis also wanted an update and looks forward to next month.

**5. Communications:** None.

**6. Financial Report – June 2021 / July 2021 - John Hartsock**

John reported that financials are being sent to the auditor to start the process. He did not have the July financials yet but they will be in next month's packet.

**7. Committee Reports**

**Executive Committee – Chief Rick Huffman:** No update.

**Technical Committee - John Hartsock:** They met on July 28. They went over the issues with new system with scheduling, console training, and CAD interfaces. They meet again the following week.

**Citizen Accountability - John Hartsock:** The next meeting will be September 15, 2021 via Zoom.

**8. Old Business:**

**System Management - Ron Polluconi:** Ron shared that they are almost finished with the microwave transition. They had a prolonged outage at Mt. Hood. The site is now fully restored. That is their last major cut over to the system.

There is now a risk with the new system blended with the old system. In order to get the new system together, they had to create some open loops. In many areas, they had redundant paths and now they no longer have those paths. They are now more at risk of an outage. It's not a substantial risk, but there is still a risk. They are anxious to get everything cut over so they are back to a protected state with the new microwave configuration.

All the repairs they had been planning for have been completed. They are preparing for the fall and winter season now.

### **System Upgrade/Replacement**

#### **Project Status/Procurement – Bjorn Morfin / John Hartsock:**

John shared that work continues on the three Hwy 224 sites. Memaloose is up, has power, and is cleaned up from the fire damage. Whalehead just started work on the fire damage that's anticipated to take two weeks. It will still be a while before it regains power. He expects power to return to the Oak Grove site from the end of the month to early October. They are installing antennas at these three sites. The work is progressing with the road access to the TD&H site. They hope to start construction at the end of the month.

He shared that the microwave vendor has the system up. There are two open segments that are not critical for some of the testing. Therefore, they have started testing along the Hwy 26 corridor. They use a contractor for their coverage testing and that timing won't line up until the end of August. Then they will then start some on-the-ground testing by the agencies. Motorola testing has been going well. However, Motorola lost two skilled employees that were technically essential; this has delayed the process. Fortunately, the WCCCA and other technicians have not had any disruptions due to the pandemic.

John shared his screen and showed the detailed schedule they are working on. Due to the cyber data breach last June, they had to re-create a database for all the subscriber radios. It will take at least three months to accomplish this. They did not lose the data, but it did have to be re-entered. Both the back-up and primary files were lost in the cyber-attack.

Captain Wurpes wanted to make sure they had a clear plan for training the deputies and dispatch centers. They will also need to navigate which features they will utilize or not. John replied that fortunately, that the radio screen looks very similar to what they have today. The centers are working together to come up with a training program.

Ron said they have "trained the trainers" about a year ago. The training staff at each dispatch center have been tasked with providing a unique training program for each center. They are working collaboratively to share training materials. The pandemic has caused delays in this process. He assured them that they have been working on an action plan. The dispatch centers are a critical area to focus on. They will be putting out training videos to the field personnel shortly. Once the testing is done, they can start physically cutting over and testing out encrypted and unencrypted channels.

Captain Wurpes asked about the features that they'll need to decide on? He wants to make sure the dispatchers are familiar with them. Ron replied that there are a number of features that could be implemented between the radio system and CAD. Many of the interfaces are in the developmental or implementation phase. They will outline what is available at cut-over and what the capabilities are. Future capabilities are more of a future decision they will discuss at as a group. He gave some examples.

Captain Wurpes asked about what Ron reported on earlier about how the system is currently not redundant. Are they one storm away from an outage? Ron said a severe weather cell could cause a temporary outage at some locations. They are not on thin ice, but they aren't far from it. John clarified that it wouldn't be a total system failure. There are many safeguards still in place.

John said that the current plan with encryption is that all the law enforcement groups are encrypted and fire isn't encrypted at the moment. This can be adjusted. The fire radios are all capable of encryption.

Chief Schmerber brought up the cut-over systems and that they would need to choose what to activate. Is there a difference between what fire and law would need? Should groups be formed to make those decisions? Ron replied that they will need to be clear what will be available at cut over—what interfaces and what capabilities. Fire and law will have things that each will want a little differently. They are working to get an implementation schedule from Central Square. Once this is received, they can share the timing with the group. It will be important to work with the CAD management and technical team, as well as the dispatch centers, to voice their needs and expectations so they can create a deployment schedule.

Sue felt that with the current situation with the pandemic, it's incredibly important to get the system up. She would rather bring a system up and then later review the "bells and whistles". She doesn't think they should focus on the features first and delay this any longer.

Cheryl said from a 9-1-1 perspective, some features should be decided now so that dispatchers can be trained. There are operational decisions that can't be made at the 9-1-1 level. They need to craft their training based on decisions that are made at the user level. John said by the end of this week, they hope to have a schedule and will sit down with the dispatch centers.

Ron agreed and said there are a lot of new people that need to be brought up to speed and receive the proper training. This has been in the works since 2016.

Discussion followed.

John said they will discuss today and put a plan together. They will get it turned on as early as they can.

Chief Davis voiced his concerns over outages or possible outages during a high fire season. When they had a fire off of 99E, they had the same critical issues this year as they did last year. They already have communication problems on 27-28. John said they will do the best they can and do it as quickly as they can.

Cheryl said there needs to be a timeline that includes operational decisions, a training plan, a go-live plan and a public information plan.

## **9. New Business (\*Action Item)**

No New Business.

### **Next Board Meeting**

Next meeting will be September 22, 2021 at 9:00AM Location: Zoom

## **10. Open Agenda**

Chief Davis asked where they were at with the pay back of the funds with the forest service? John said for the damage to the buildings at Memaloose and Whalehead, they applied for FEMA funds and the insurance carrier. Insurance is going to reimburse them. They have been tracking the costs to clear roads to get to those sites. The Forest Service felt these costs were their responsibility and will reimburse for those. They need to get PGE on those sites so they can get paid back from PGE. They hope to get paid back in September.

## **11. Adjournment - Meeting adjourned at 9:44 AM**



# CLACKAMAS C800 RADIO GROUP

## BOARD OF DIRECTORS MEETING

### Meeting Minutes of the September 22, 2021, Meeting

This meeting was held via ZOOM.

**1. C800 Board Meeting Called to Order at 0904.**

**2. The following were in attendance:**

|   |  |
|---|--|
| City of Gladstone: Chief John Schmerber, BC Tighe Vroman          | Clackamas County Sheriff: Capt. Robert Wurpes              |
| City of Lake Oswego: Chief Don Johnson, Chief Dale Jorgenson      | Clackamas County Health: Bill Conway                       |
| City of Sandy: Chief Ernie Roberts                                | Clackamas County: Brian Nava, Jamie Poole                  |
| City of West Linn: Chief Peter Mahuna                             | CCOM: Cheryl Bledsoe, Toni Sexton, Tony Collins, Meg Neece |
| Canby Fire: Chief Jim Davis                                       | WCCCA: Ron Polluconi, Jennifer Reese, Mark Bucholtz        |
| Clackamas Fire: Chief Michael Carlsen, Jessamyn Ode, DeAnn Cordes | C800: John Hartsock, Bjorn Morfin                          |
| Molalla Fire: Chief Vince Stafford                                | Skyland: Melissa Framiglio, Debbie Klein, Roger Allen      |
| Sandy Fire District: Chief Phil Schneider                         | C Simon  |

**3. Approval of Minutes – June 16, 2021 Board Meeting**

Bill Conway moved and Chief Schmerber seconded. Motion passed unanimously.

**4. Public Comment:** None.

**5. Communications:** None.

**6. Financial Report – July / August 2021 - John Hartsock**

John reported that they are tracking on budget and had nothing unusual to report.

Chief Johnson asked if they needed to approve the financial reports? John said it hasn't been the practice in the past, but they can certainly change that. John, Chief Johnson, and Chief Huffman will discuss outside of the meeting.

**7. Committee Reports**

**Executive Committee – Chief Rick Huffman:** John said there was no meeting. Nothing to report.

**Technical Committee - John Hartsock:** The committee met on Aug. 25 and discussed site issues. Ron shared the details about the lack of loop protection, as he shared with this board last month. They discussed the requests from Dump Stoppers (forestry department of the county) and Canby Public Works about potentially getting radios on the system. They also spoke about CAD tone alerts, the use of Broadcastify, and a low volume issue in Molalla that is being worked on by the technicians.

Chief Stafford asked if the low volume issues were police or fire? Ron said it was reported on the fire side. They checked levels and did some testing but did not find anything definitive. He encouraged people to let them know about any areas where they are experiencing this issue.

**Citizen Accountability - John Hartsock:** They met on Sept. 15 and had a discussion regarding the project budget. They went over project status and the system cut over update. They also discussed the Skyland Road lease which he will add and discuss under new business at this meeting. Next Meeting is December 15, 2021 via Zoom.

#### 8. Old Business:

**System Management - Ron Polluconi:** Ron reported that they've unfortunately had several issues. They had tried to cut over the T1s but they discovered that some of them had connections that weren't linear between Washington County and Clackamas County. They were improperly mapped on the microwave networks documentation. They repeated this process on Monday after the issues were fixed and it went great; those cut overs have occurred. He reminded the group that they are running those T1s open-ended and that there is currently no redundancy.

They have cut the Simulcast over which could affect a few counties that border Washington County. They had some distortion and they have been trying to troubleshoot and isolate those issues.

Ron said they are working on some custom ice shields that they are installing at Goat Mountain to protect the microwave dishes. This custom fabrication will hopefully stave off issues and damage from another ice storm.

They are working to prepare all sites for fall and winter.

#### System Upgrade/Replacement

##### **Project Status/Procurement – Bjorn Morfin / John Hartsock:**

Bjorn reported that Memaloose is done and powered up. Whalehead and Oak Grove are complete at the site level. They are still working pulling power down the mountain from Whalehead. There is less than a mile to go and he expects it to be complete by late October. TD&H is on schedule for completion in late October.

John said the microwave backbone is complete. They don't have the link between Oak Grove and TD&H yet and they hope this will happen by early October. Site radio system installation is complete except for the Hwy 224 sites. Radios are installed at Memaloose. They will be installing radios at Whalehead the following week, with the Oak Grove installation after. System is targeted for turn-on on Dec. 8.

They are still waiting to hear from the USFS on their claim for road clearing work from the Riverside Fire. This funding is not available from FEMA because it's not on county roads but USFS roads. They still need to finish work at Whalehead and Oak Grove so they can bill PGE.

**Project Cut Over Plan – Ron Polluconi:** Ron explained that they've put together a cut over plan. Since there are a lot of new people since this project began, he did a review of the project and its background.

Population served is over 1 million citizens with the land area covered by the system being over 2700 sq miles. The system incorporates four 911 Call and Emergency Dispatch Centers and 48 communications sites. The system is interconnected by 55 MPLS Routed Digital Microwave Links. This system supports over 27,000 P25 Public Safety and Public Services radios. Ron went over maps showing the coverage for Portable and Mobile radio.

Ron noted that many people have been asking him about encryption. All radios are encryption enabled to support interoperable communication with other WCN system users as well as regional and state partners. To date, all law enforcement talk groups (channels) are encrypted. Ron did not get a license with Broadcastify because they don't allow anything other than dispatch talk groups to be streamed. He is seeking other options. For fire and medical services, only two TVF&R talk groups



are encrypted to support joint operations in an encrypted environment. All other talk groups are open and can be streamed if they are recorded. There is no compromise in audio quality, delay, or change in coverage for encryption. WCN has incorporated the highest level of non-military encryption available. He emphasized the importance of getting radios shut off as quickly as possible if they get lost or stolen.

Ron then went into why the cut over has been held up. The original plan was to have the new WCN system online and cut over within three years. The fires in Clackamas County massively affected the work due to the actual fires and the smoke and they lost about three months of work. The ice storm did a tremendous amount of damage to the microwave system and a couple mobile systems. This also resulted in no access to the sites for construction and tower work. With the supply chain issues, the parts needed to fix this damage were severely delayed and set the project back another five months. They were also hit with ransomware attack on the radio management server which was another three-month delay. Finally, they experienced at least two months of delays because of the COVID-19 restrictions and illnesses/quarantines with the tower crews.

Ron shared a slide going over the revised timeline for the cut over with the goal being December 8, 2021. They are creating training videos for all radio users. They will also be providing a detailed step by step process training mid-September for radio users, dispatch centers, and partner agencies.

**900 - 800 MHz Paging (voice) - Ron Polluconi:** John advised that all the sites are installed, except for the Hwy 224 sites. Ron said there is a new capability in the 800 paging servers that will allow them to use voice and data and can be used as a scanner. He further explained how the P25 system would tie into the paging system.

**Portable Radio Antenna - Ron Polluconi:** John said new antennas are getting distributed and installed. Ron said Chief Schneider will get getting some soon.

**DVRS – repeaters – Ron Polluconi:** Ron said Gert Zoutendijk was getting the groups back together to determine best practices and provide direction. They will be ready to engage with Future-Com and Day Wireless. Both Fire Defense Boards (Washington/Clackamas) can get together and provide direction. Then they will meet with CCOM / LOCOM and explain how the deployment will go.

Chief Johnson said that if anyone has DVRS systems or boxes and they aren't sure what to do with them, his Fire Marshal knows the systems and can help with those questions. People can connect with Chief Johnson if they have questions.

## **9. New Business (\*Action Item)**

**\* Approval of Purchase Order to Raven Electronics, Reno, Nevada in the amount of \$43,160.** John explained that this is a technical issue with the original design of the Motorola system. This issue became evident during the fires last year. After some research, they found that Motorola didn't have a fix but an independent company, Raven, did.

Ron explained that they are tying all their conventional resources together with the Raven product. This will allow them to do field selection. They'll be able to tie those together from site to site or within the site.

John said they did not go through Motorola for this because Motorola items tend to be expensive and there was an issue of timing. Motorola will be providing a credit though.

Chief Davis asked what is the credit? Where does this come out of the budget? John said it would be a credit from Motorola and it would be reducing the backbone costs.

Chief Davis asked what was the credit amount? John said they don't have an exact number but it's around \$50,000

**Chief Stafford of Molalla moved, and Chief Mahuna of West Linn moved to approve a purchase order in the amount of \$43,160 to Raven Electronics, Reno, Nevada for controller hardware and software to affect interoperable communications with non-trunking system radio equipment. Motion passed.**

**\*Request for the Board to terminate the lease on the Lindquist property (Skyland).** This is a 10-year lease that was started in 2016. This was an alternative to the Cooks Butte site. They have not filed the site due to significant neighbor concerns. On Aug. 25, they received a note from Mr. Lindquist, the landowner, that he would not renew the lease on at the end of the term (June 2026). On Aug. 29, Mr. Lindquist emailed and said he's been getting a lot of pressure from the neighborhood, and he wants to terminate the lease.

John took this to the Citizen's Accountability Committee on Sept. 15<sup>th</sup>. After much discussion, they recommended that the C800 Board terminate the lease.

Chief Davis asked how much C800 will be writing off? John said it's about \$250,000.

Chief Davis asked, so they are out \$250,000? John confirmed. They had completed full geotechnical design services and have a set of plans to build there.

**Chief Johnson of Lake Oswego made the motion and Chief Roberts of Sandy seconded to terminate the lease. Motion passed.**

#### **Next Board Meeting**

Next meeting will be October 20, 2021, at 9:00 AM via Zoom

#### **10. Open Agenda**

Chief Davis asked if they could put a drop-dead date on getting the money from PGE?

John said it should be next month. They are able to get their equipment up there, but there is not permanent power up there yet. At the latest, he would guess November. He will bill them in October.

#### **11. Adjournment** - Meeting adjourned at 9:52 AM

10:05 AM

10/06/21

Accrual Basis

# Clackamas 800 Radio Group

## Profit & Loss Budget vs. Actual

### July through September 2021

|  | Jul - Sep 21        | Budget               | \$ Over Budget        | % of Budget  |
|--|---------------------|----------------------|-----------------------|--------------|
| <b>Ordinary Income/Expense</b>                         |                     |                      |                       |              |
| <b>Income</b>  |                     |                      |                       |              |
| 401-00 · Beginning Fund Balance                        | 0.00                | 7,367,420.00         | -7,367,420.00         | 0.0%         |
| 405-00 · Members Contracts                             | 76,320.00           | 76,320.00            | 0.00                  | 100.0%       |
| 410-00 · Partners Fees                                 | 1,201,920.00        | 1,201,920.00         | 0.00                  | 100.0%       |
| 420-00 · Partners Debt Service Zone Cont               | 0.00                | 0.00                 | 0.00                  | 0.0%         |
| 421-00 · Partner Debt Service Microwave                | 0.00                | 0.00                 | 0.00                  | 0.0%         |
| 430-00 · Subscriber Radio Payments                     | 0.00                | 750,000.00           | -750,000.00           | 0.0%         |
| 431-00 · Interest Income                               | 41.06               | 500.00               | -458.94               | 8.2%         |
| 435-00 · Lease Revenue                                 | 8,154.44            | 85,265.00            | -77,110.56            | 9.6%         |
| 440-00 · Miscellaneous Income                          | 228,664.89          | 500.00               | 228,164.89            | 45,733.0%    |
| 450-00 · Intergovernmental-Clackamas Co                | 2,704,854.46        | 6,000,000.00         | -3,295,145.54         | 45.1%        |
| 455-00 · Bond Interest Income                          | 0.00                | 0.00                 | 0.00                  | 0.0%         |
| <b>Total Income</b>                                    | <b>4,219,954.85</b> | <b>15,481,925.00</b> | <b>-11,261,970.15</b> | <b>27.3%</b> |
| <b>Gross Profit</b>                                    | <b>4,219,954.85</b> | <b>15,481,925.00</b> | <b>-11,261,970.15</b> | <b>27.3%</b> |
| <b>Expense</b>   |                     |                      |                       |              |
| 605-00 · Site Rental                                   | 69,327.59           | 253,051.00           | -183,723.41           | 27.4%        |
| 610-00 · Fuel/Generators                               | 18,684.90           | 12,500.00            | 6,184.90              | 149.5%       |
| 615-00 · HVAC Maintenance                              | 4,513.53            | 23,000.00            | -18,486.47            | 19.6%        |
| 620-00 · Landscape Maintenance                         | 0.00                | 19,780.00            | -19,780.00            | 0.0%         |
| 621-00 · Office Supplies                               | 0.00                | 750.00               | -750.00               | 0.0%         |
| 622-00 · Bad Debt Expense                              | 0.00                | 0.00                 | 0.00                  | 0.0%         |
| 625-00 · Generator Maintenance                         | 525.00              | 20,400.00            | -19,875.00            | 2.6%         |
| 630-00 · UPS Maintenance                               | 0.00                | 3,200.00             | -3,200.00             | 0.0%         |
| 635-00 · Battery Maintenance                           | 0.00                | 12,000.00            | -12,000.00            | 0.0%         |
| 640-00 · Building Maintenance                          | 1,560.42            | 5,000.00             | -3,439.58             | 31.2%        |
| 645-00 · Insurance                                     | 0.00                | 62,700.00            | -62,700.00            | 0.0%         |
| 650-00 · Utilities                                     | 23,715.54           | 95,000.00            | -71,284.46            | 25.0%        |
| 655-00 · Consultant Services                           | 6,433.53            | 64,000.00            | -57,566.47            | 10.1%        |
| 657-00 · Regional Radio Expense                        | 0.00                | 1,500.00             | -1,500.00             | 0.0%         |
| 660-00 · WCCCA System Fees                             | 444,325.50          | 888,651.00           | -444,325.50           | 50.0%        |
| 665-00 · Radio Maintenance Fees                        | 4,467.18            | 60,000.00            | -55,532.82            | 7.4%         |
| 667-00 · Radio Replacement Project                     | 0.00                | 0.00                 | 0.00                  | 0.0%         |
| 668-00 · Fire Sta Alerting Oper. Expense               | 0.00                | 75,370.00            | -75,370.00            | 0.0%         |
| 670-00 · Legal Services                                | 200.00              | 2,500.00             | -2,300.00             | 8.0%         |
| 675-00 · Financial Services                            | 1,736.00            | 7,800.00             | -6,064.00             | 22.3%        |
| 680-00 · Audit Fees                                    | 0.00                | 8,500.00             | -8,500.00             | 0.0%         |
| 683-00 · Capital Reserve                               | 0.00                | 150,000.00           | -150,000.00           | 0.0%         |
| 685-00 · Miscellaneous Expenses                        | 4,243.93            | 6,500.00             | -2,256.07             | 65.3%        |
| 686-00 · Meeting Expenses                              | 0.00                | 2,500.00             | -2,500.00             | 0.0%         |
| <b>703-00 · Capital Outlay</b>                         |                     |                      |                       |              |
| <b>703-01 · Buildings &amp; Land Improvement</b>       |                     |                      |                       |              |
| 703-011 · Land Improvement                             | 2,804,557.87        |                      |                       |              |
| 703-012 · Building                                     | 71,213.37           |                      |                       |              |
| 703-014 · Generator                                    | 6,530.00            |                      |                       |              |
| <b>Total 703-01 · Buildings &amp; Land Improvement</b> | <b>2,882,301.24</b> |                      |                       |              |
| <b>703-02 · Radio Backbone</b>                         |                     |                      |                       |              |
| 703-021 · Simulcast / Master Site                      | 27,850.04           |                      |                       |              |
| 703-022 · Subscriber Radios                            | 950.00              |                      |                       |              |
| 703-024 · Paging                                       | 12,526.15           |                      |                       |              |
| <b>Total 703-02 · Radio Backbone</b>                   | <b>41,326.19</b>    |                      |                       |              |
| <b>703-03 · Equipment</b>                              |                     |                      |                       |              |
| 703-031 · Security System                              | 350,999.54          |                      |                       |              |
| 703-032 · DC Power                                     | 10,919.18           |                      |                       |              |
| 703-034 · Microwave                                    | 152,775.53          |                      |                       |              |
| <b>Total 703-03 · Equipment</b>                        | <b>514,694.25</b>   |                      |                       |              |
| <b>703-00 · Capital Outlay - Other</b>                 | <b>0.00</b>         | <b>6,000,000.00</b>  | <b>-6,000,000.00</b>  | <b>0.0%</b>  |
| <b>Total 703-00 · Capital Outlay</b>                   | <b>3,438,321.68</b> | <b>6,000,000.00</b>  | <b>-2,561,678.32</b>  | <b>57.3%</b> |

These financial statements omit all disclosures required by accounting principles generally accepted in the United States of America. Management has not recorded current capital assets, accumulated depreciation, and depreciation expense and certain receivables, which is a known departure from accounting principles generally accepted in the United States of America. In addition, these statements omit the statement of cash flows, which is a known departure from accounting principles generally accepted in the United States of America. These financial statements have not been subjected to an audit, review, or compilation engagement, and therefore no assurance is provided.

10:05 AM

10/06/21

Accrual Basis

**Clackamas 800 Radio Group**  
**Profit & Loss Budget vs. Actual**  
 July through September 2021

|                                      | Jul - Sep 21        | Budget               | \$ Over Budget        | % of Budget   |
|--------------------------------------|---------------------|----------------------|-----------------------|---------------|
| 795-00 · Debt Service                | 0.00                | 0.00                 | 0.00                  | 0.0%          |
| 800-00 · Operating Contingency       | 0.00                | 125,000.00           | -125,000.00           | 0.0%          |
| 999-00 · Unappropriated End Fund Bal | 0.00                | 7,582,223.00         | -7,582,223.00         | 0.0%          |
| <b>Total Expense</b>                 | <b>4,018,054.80</b> | <b>15,481,925.00</b> | <b>-11,463,870.20</b> | <b>26.0%</b>  |
| <b>Net Ordinary Income</b>           | <b>201,900.05</b>   | <b>0.00</b>          | <b>201,900.05</b>     | <b>100.0%</b> |
| <b>Net Income</b>                    | <b>201,900.05</b>   | <b>0.00</b>          | <b>201,900.05</b>     | <b>100.0%</b> |

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10:05 AM

10/06/21

Accrual Basis

# Clackamas 800 Radio Group Profit & Loss Detail

September 2021

| Type   | Date       | Num      | Name                                 | Memo                             | Class | Amount     | Balance    |
|--|------------|----------|--------------------------------------|----------------------------------|-------|------------|------------|
| <b>Ordinary Income/Expense</b>                 |            |          |                                      |                                  |       |            |            |
| <b>Income</b>                                  |            |          |                                      |                                  |       |            |            |
| <b>431-00 · Interest Income</b>                |            |          |                                      |                                  |       |            |            |
| Deposit  | 09/30/2021 |          |                                      | Interest                         |       | 17.78      | 17.78      |
| Total 431-00 · Interest Income                 |            |          |                                      |                                  |       | 17.78      | 17.78      |
| <b>435-00 · Lease Revenue</b>                  |            |          |                                      |                                  |       |            |            |
| Deposit  | 09/24/2021 |          | FBI                                  | Deposit                          |       | 130.00     | 130.00     |
| Deposit  | 09/24/2021 |          | FBI                                  | Deposit                          |       | 130.00     | 260.00     |
| Deposit  | 09/24/2021 |          | FBI                                  | Deposit                          |       | 130.00     | 390.00     |
| Total 435-00 · Lease Revenue                   |            |          |                                      |                                  |       | 390.00     | 390.00     |
| <b>440-00 · Miscellaneous Income</b>           |            |          |                                      |                                  |       |            |            |
| Invoice  | 09/01/2021 | 19-364   | CCOM - Clackamas County Commu...     | Furnish four (10) Grab and G...  |       | 109,610.00 | 109,610.00 |
| Total 440-00 · Miscellaneous Income            |            |          |                                      |                                  |       | 109,610.00 | 109,610.00 |
| <b>450-00 · Intergovernmental-Clackamas Co</b> |            |          |                                      |                                  |       |            |            |
| Deposit  | 09/22/2021 |          | Clackamas County - Bond Related      | Reimbursement request #57, ...   |       | 627,563.76 | 627,563.76 |
| Total 450-00 · Intergovernmental-Clackamas Co  |            |          |                                      |                                  |       | 627,563.76 | 627,563.76 |
| Total Income                                   |            |          |                                      |                                  |       | 737,581.54 | 737,581.54 |
| Gross Profit                                   |            |          |                                      |                                  |       | 737,581.54 | 737,581.54 |
| <b>Expense</b>                                 |            |          |                                      |                                  |       |            |            |
| <b>605-00 · Site Rental</b>                    |            |          |                                      |                                  |       |            |            |
| Bill   | 09/30/2021 |          | Focus Commercial, Inc.               |                                  |       | 1,195.00   | 1,195.00   |
| Total 605-00 · Site Rental                     |            |          |                                      |                                  |       | 1,195.00   | 1,195.00   |
| <b>610-00 · Fuel/Generators</b>                |            |          |                                      |                                  |       |            |            |
| Bill   | 09/27/2021 | INV02... | WCCCA                                |                                  |       | 6,746.42   | 6,746.42   |
| Total 610-00 · Fuel/Generators                 |            |          |                                      |                                  |       | 6,746.42   | 6,746.42   |
| <b>615-00 · HVAC Maintenance</b>               |            |          |                                      |                                  |       |            |            |
| Bill   | 09/15/2021 | 167933   | Hunter-Davissan, Inc.                |                                  |       | 360.00     | 360.00     |
| Total 615-00 · HVAC Maintenance                |            |          |                                      |                                  |       | 360.00     | 360.00     |
| <b>640-00 · Building Maintenance</b>           |            |          |                                      |                                  |       |            |            |
| Bill   | 09/27/2021 | INV02... | WCCCA                                |                                  |       | 913.79     | 913.79     |
| Total 640-00 · Building Maintenance            |            |          |                                      |                                  |       | 913.79     | 913.79     |
| <b>650-00 · Utilities</b>                      |            |          |                                      |                                  |       |            |            |
| Check  | 09/01/2021 | EFT      | PGE                                  |                                  |       | 411.73     | 411.73     |
| Check  | 09/01/2021 | EFT      | PGE                                  |                                  |       | 461.50     | 873.23     |
| Check  | 09/02/2021 | EFT      | PGE                                  |                                  |       | 32.30      | 905.53     |
| Check  | 09/03/2021 | EFT      | PGE                                  |                                  |       | 232.72     | 1,138.25   |
| Check  | 09/07/2021 | EFT      | PGE                                  |                                  |       | 551.64     | 1,689.89   |
| Check  | 09/07/2021 | EFT      | PGE                                  |                                  |       | 236.81     | 1,926.70   |
| Check  | 09/08/2021 | EFT      | PGE                                  |                                  |       | 291.32     | 2,218.02   |
| Check  | 09/09/2021 | EFT      | PGE                                  |                                  |       | 511.95     | 2,729.97   |
| Check  | 09/10/2021 | EFT      | NW Natural                           |                                  |       | 15.99      | 2,745.96   |
| Check  | 09/13/2021 | EFT      | PGE                                  |                                  |       | 356.76     | 3,102.72   |
| Check  | 09/14/2021 | EFT      | Comcast                              |                                  |       | 148.30     | 3,251.02   |
| Check  | 09/16/2021 | EFT      | PGE                                  |                                  |       | 522.78     | 3,773.80   |
| Check  | 09/17/2021 | EFT      | PGE                                  |                                  |       | 135.63     | 3,909.43   |
| Check  | 09/17/2021 | EFT      | PGE                                  |                                  |       | 408.60     | 4,318.03   |
| Check  | 09/17/2021 | EFT      | PGE                                  |                                  |       | 440.12     | 4,758.15   |
| Check  | 09/17/2021 | EFT      | PGE                                  |                                  |       | 608.53     | 5,366.68   |
| Check  | 09/17/2021 | EFT      | PGE                                  |                                  |       | 673.76     | 6,040.44   |
| Check  | 09/20/2021 | EFT      | PGE                                  |                                  |       | 214.53     | 6,254.97   |
| Check  | 09/21/2021 | EFT      | PGE                                  |                                  |       | 616.50     | 6,871.47   |
| Check  | 09/23/2021 | EFT      | PGE                                  |                                  |       | 249.00     | 7,120.47   |
| Check  | 09/23/2021 | EFT      | PGE                                  |                                  |       | 608.57     | 7,729.04   |
| Check  | 09/23/2021 | EFT      | Canby Utility                        | 190236                           |       | 155.25     | 7,884.29   |
| Total 650-00 · Utilities                       |            |          |                                      |                                  |       | 7,884.29   | 7,884.29   |
| <b>655-00 · Consultant Services</b>            |            |          |                                      |                                  |       |            |            |
| Bill   | 09/07/2021 | CIWD-... | Consistent Image Web Design          |                                  |       | 100.00     | 100.00     |
| Bill   | 09/30/2021 | 21-9-30  | Hartssock Project Mgmt.              |                                  |       | 6,333.53   | 6,433.53   |
| Total 655-00 · Consultant Services             |            |          |                                      |                                  |       | 6,433.53   | 6,433.53   |
| <b>660-00 · WCCCA System Fees</b>              |            |          |                                      |                                  |       |            |            |
| Bill   | 09/14/2021 | INV02... | WCCCA                                |                                  |       | 222,162.75 | 222,162.75 |
| Total 660-00 · WCCCA System Fees               |            |          |                                      |                                  |       | 222,162.75 | 222,162.75 |
| <b>670-00 · Legal Services</b>                 |            |          |                                      |                                  |       |            |            |
| General Journal                                | 09/06/2021 | AJE 19   | Northwest Local Government Legal ... | To void prior period check#34... |       | -100.00    | -100.00    |
| Total 670-00 · Legal Services                  |            |          |                                      |                                  |       | -100.00    | -100.00    |
| <b>675-00 · Financial Services</b>             |            |          |                                      |                                  |       |            |            |
| Check  | 09/23/2021 | EFT      | Clackamas County Bank                | Stop pay on check# 3406          |       | 26.00      | 26.00      |
| Check  | 09/30/2021 |          |                                      | Service Charge                   |       | 20.00      | 46.00      |
| Bill   | 09/30/2021 | 161914   | Talbot, Korvola & Warwick, LLP       |                                  |       | 550.00     | 596.00     |
| Total 675-00 · Financial Services              |            |          |                                      |                                  |       | 596.00     | 596.00     |

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10:05 AM

10/06/21

Accrual Basis

# Clackamas 800 Radio Group Profit & Loss Detail

September 2021

| Type   | Date       | Num       | Name                         | Memo | Class               | Amount             | Balance            |
|--|------------|-----------|------------------------------|------|---------------------|--------------------|--------------------|
| <b>703-00 · Capital Outlay</b>                   |            |           |                              |      |                     |                    |                    |
| <b>703-01 · Buildings &amp; Land Improvement</b> |            |           |                              |      |                     |                    |                    |
| <b>703-011 · Land Improvement</b>                |            |           |                              |      |                     |                    |                    |
| Bill   | 09/07/2021 | 9814      | Securasite LLC               |      | 16 Canby            | 125.00             | 125.00             |
| Bill   | 09/07/2021 | 9813      | Securasite LLC               |      | 04 Wilsonville T... | 262.50             | 387.50             |
| Bill   | 09/10/2021 | 9818      | Securasite LLC               |      | 40 All              | 1,594.62           | 1,982.12           |
| Bill   | 09/10/2021 | 9817      | Securasite LLC               |      | 40 All              | 8,045.00           | 10,027.12          |
| Bill   | 09/22/2021 | 9836      | Securasite LLC               |      | 40 All              | 464.10             | 10,491.22          |
| Bill   | 09/22/2021 | 9835      | Securasite LLC               |      | 40 All              | 7,237.50           | 17,728.72          |
| Bill   | 09/30/2021 | 18001...  | Todd Hess Building Company   |      | 40 All              | 71,806.58          | 89,535.30          |
| Bill   | 09/30/2021 | 5546      | T3 Construction LLC          |      | 04 Wilsonville T... | 675,000.00         | 764,535.30         |
| Total 703-011 · Land Improvement                 |            |           |                              |      |                     | 764,535.30         | 764,535.30         |
| <b>703-012 · Building</b>                        |            |           |                              |      |                     |                    |                    |
| Bill   | 09/14/2021 | P2106...  | Thermo Bond Buildings LLC    |      | 20 Angel Falls/...  | 23,873.00          | 23,873.00          |
| Bill   | 09/30/2021 | 18001...  | Todd Hess Building Company   |      | 40 All              | 46,714.29          | 70,587.29          |
| Total 703-012 · Building                         |            |           |                              |      |                     | 70,587.29          | 70,587.29          |
| <b>703-014 · Generator</b>                       |            |           |                              |      |                     |                    |                    |
| Bill   | 09/28/2021 | B897      | Power Systems Plus           |      | 22 Whale Head       | 1,940.00           | 1,940.00           |
| Bill   | 09/28/2021 | 3224A     | Power Systems Plus           |      | 21 Oak Grove B...   | 2,650.00           | 4,590.00           |
| Total 703-014 · Generator                        |            |           |                              |      |                     | 4,590.00           | 4,590.00           |
| Total 703-01 · Buildings & Land Improvement      |            |           |                              |      |                     | 839,712.59         | 839,712.59         |
| <b>703-02 · Radio Backbone</b>                   |            |           |                              |      |                     |                    |                    |
| <b>703-021 · Simulcast / Master Site</b>         |            |           |                              |      |                     |                    |                    |
| Bill   | 09/30/2021 |           | Redefyne Moving              |      | 40 All              | 2,500.00           | 2,500.00           |
| Total 703-021 · Simulcast / Master Site          |            |           |                              |      |                     | 2,500.00           | 2,500.00           |
| <b>703-024 · Paging</b>                          |            |           |                              |      |                     |                    |                    |
| Bill   | 09/01/2021 | SI-520... | Lile International Companies |      | 40 All              | 576.00             | 576.00             |
| Bill   | 09/29/2021 | 1989      | Lexicom Wireless             |      | 21 Oak Grove B...   | 2,478.00           | 3,054.00           |
| Total 703-024 · Paging                           |            |           |                              |      |                     | 3,054.00           | 3,054.00           |
| Total 703-02 · Radio Backbone                    |            |           |                              |      |                     | 5,554.00           | 5,554.00           |
| <b>703-03 · Equipment</b>                        |            |           |                              |      |                     |                    |                    |
| <b>703-032 · DC Power</b>                        |            |           |                              |      |                     |                    |                    |
| Bill   | 09/01/2021 | INV68...  | Day Wireless Systems Inc.    |      | 05 Mount Scott      | 119.16             | 119.16             |
| Bill   | 09/01/2021 | INV65...  | Day Wireless Systems Inc.    |      | 40 All              | 3,657.50           | 3,776.66           |
| Total 703-032 · DC Power                         |            |           |                              |      |                     | 3,776.66           | 3,776.66           |
| <b>703-034 · Microwave</b>                       |            |           |                              |      |                     |                    |                    |
| Bill   | 09/28/2021 | 1986      | Lexicom Wireless             |      | 12 Crutcher Ben...  | 1,472.00           | 1,472.00           |
| Bill   | 09/30/2021 | 1992      | Lexicom Wireless             |      | 12 Crutcher Ben...  | 2,200.00           | 3,672.00           |
| Total 703-034 · Microwave                        |            |           |                              |      |                     | 3,672.00           | 3,672.00           |
| Total 703-03 · Equipment                         |            |           |                              |      |                     | 7,448.66           | 7,448.66           |
| Total 703-00 · Capital Outlay                    |            |           |                              |      |                     | 852,715.25         | 852,715.25         |
| Total Expense                                    |            |           |                              |      |                     | 1,098,907.03       | 1,098,907.03       |
| Net Ordinary Income                              |            |           |                              |      |                     | -361,325.49        | -361,325.49        |
| <b>Net Income</b>                                |            |           |                              |      |                     | <b>-361,325.49</b> | <b>-361,325.49</b> |

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10/06/21

Accrual Basis

## Clackamas 800 Radio Group

## Trial Balance

As of September 30, 2021

|   | Sep 30, 21           |                      |
|---|----------------------|----------------------|
|   | Debit                | Credit               |
| 115-00 · Cash/Checking Account          | 2,313,419.53         |                      |
| 11000 · Accounts Receivable             | 479,534.39           |                      |
| 120-00 · Member Fees Receivable         | 0.00                 |                      |
| 12000 · Undeposited Funds               | 0.00                 |                      |
| 150-00 · Prepaid Expenses               | 0.00                 |                      |
| 160-00 · Buildings and Towers           | 10,956,645.15        |                      |
| 165-00 · Radio Backbone                 | 2,520,898.80         |                      |
| 166-00 · Equipment                      | 1,052,983.00         |                      |
| 167-00 · Work In Progress               | 0.00                 |                      |
| 169-00 · CIP                            | 44,120,952.67        |                      |
| 175-00 · Accumulated Depreciation       |                      | 11,582,838.71        |
| 180-00 · Deferred O/F-P25 Maintenance   | 5,812,058.44         |                      |
| 201-00 · Accounts Payable               |                      | 1,103,141.38         |
| 201-02 · Other Accounts Payable         | 0.00                 |                      |
| 202-00 · Partner Prepayment             | 0.00                 |                      |
| 210-00 · Reimb due Clackamas County     | 0.00                 |                      |
| 250-00 · N/P - CCB (Microwave)          | 0.00                 |                      |
| 300-00 · Fund Balance                   | 0.00                 |                      |
| 300-01 · GLTDAG                         | 0.00                 |                      |
| 310-00 · Investment in Fixed Assets     |                      | 47,068,640.91        |
| 320-00 · Retained Earnings, Prior       |                      | 7,299,970.93         |
| 405-00 · Members Contracts              |                      | 76,320.00            |
| 410-00 · Partners Fees                  |                      | 1,201,920.00         |
| 431-00 · Interest Income                |                      | 41.06                |
| 435-00 · Lease Revenue                  |                      | 8,154.44             |
| 440-00 · Miscellaneous Income           |                      | 228,664.89           |
| 450-00 · Intergovernmental-Clackamas Co |                      | 2,704,854.46         |
| 605-00 · Site Rental                    | 69,327.59            |                      |
| 610-00 · Fuel/Generators                | 18,684.90            |                      |
| 615-00 · HVAC Maintenance               | 4,513.53             |                      |
| 625-00 · Generator Maintenance          | 525.00               |                      |
| 640-00 · Building Maintenance           | 1,560.42             |                      |
| 650-00 · Utilities                      | 23,715.54            |                      |
| 655-00 · Consultant Services            | 6,433.53             |                      |
| 660-00 · WCCCA System Fees              | 444,325.50           |                      |
| 665-00 · Radio Maintenance Fees         | 4,467.18             |                      |
| 670-00 · Legal Services                 | 200.00               |                      |
| 675-00 · Financial Services             | 1,736.00             |                      |
| 685-00 · Miscellaneous Expenses         | 4,243.93             |                      |
| 703-011 · Land Improvement              | 2,804,557.87         |                      |
| 703-012 · Building                      | 71,213.37            |                      |
| 703-014 · Generator                     | 6,530.00             |                      |
| 703-021 · Simulcast / Master Site       | 27,850.04            |                      |
| 703-022 · Subscriber Radios             | 950.00               |                      |
| 703-024 · Paging                        | 12,526.15            |                      |
| 703-031 · Security System               | 350,999.54           |                      |
| 703-032 · DC Power                      | 10,919.18            |                      |
| 703-034 · Microwave                     | 152,775.53           |                      |
| <b>TOTAL</b>                            | <b>71,274,546.78</b> | <b>71,274,546.78</b> |

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10:07 AM

10/06/21

Accrual Basis

## Clackamas 800 Radio Group

## Balance Sheet

As of September 30, 2021

|                                       | Sep 30, 21           |
|---------------------------------------|----------------------|
| <b>ASSETS</b>                         |                      |
| Current Assets                        |                      |
| Checking/Savings                      |                      |
| 115-00 · Cash/Checking Account        | 2,313,419.53         |
| Total Checking/Savings                | 2,313,419.53         |
| Accounts Receivable                   |                      |
| 11000 · Accounts Receivable           | 479,534.39           |
| Total Accounts Receivable             | 479,534.39           |
| Total Current Assets                  | 2,792,953.92         |
| Fixed Assets                          |                      |
| 160-00 · Buildings and Towers         | 10,956,645.15        |
| 165-00 · Radio Backbone               | 2,520,898.80         |
| 166-00 · Equipment                    | 1,052,983.00         |
| 169-00 · CIP                          | 44,120,952.67        |
| 175-00 · Accumulated Depreciation     | -11,582,838.71       |
| Total Fixed Assets                    | 47,068,640.91        |
| Other Assets                          |                      |
| 180-00 · Deferred O/F-P25 Maintenance | 5,812,058.44         |
| Total Other Assets                    | 5,812,058.44         |
| <b>TOTAL ASSETS</b>                   | <b>55,673,653.27</b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                      |
| Liabilities                           |                      |
| Current Liabilities                   |                      |
| Accounts Payable                      |                      |
| 201-00 · Accounts Payable             | 1,103,141.38         |
| Total Accounts Payable                | 1,103,141.38         |
| Total Current Liabilities             | 1,103,141.38         |
| Total Liabilities                     | 1,103,141.38         |
| Equity                                |                      |
| 310-00 · Investment in Fixed Assets   | 47,068,640.91        |
| 320-00 · Retained Earnings, Prior     | 7,299,970.93         |
| Net Income                            | 201,900.05           |
| Total Equity                          | 54,570,511.89        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>55,673,653.27</b> |

|                          |                  |
|--------------------------|------------------|
| current month Equity     | 54,570,511.890   |
| prior month Equity       | - 54,931,837.380 |
| Total                    | = -361,325.490   |
| current month net income | 201,900.050      |
| prior month net income   | - 563,225.540    |
| Total                    | = -361,325.490   |

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10:07 AM

10/06/21

## Clackamas 800 Radio Group

## A/R Aging Detail

As of September 30, 2021

| Type           | Date       | Num    | Name                                     | Due Date   | Aging | Open Balance      |
|----------------|------------|--------|--|------------|-------|-------------------|
| <b>Current</b> |            |        |  |            |       |                   |
| Total Current  |            |        |  |            |       |                   |
| <b>1 - 30</b>  |            |        |  |            |       |                   |
| Total 1 - 30   |            |        |  |            |       |                   |
| <b>31 - 60</b> |            |        |  |            |       |                   |
| Total 31 - 60  |            |        |  |            |       |                   |
| <b>61 - 90</b> |            |        |  |            |       |                   |
| Total 61 - 90  |            |        |  |            |       |                   |
| <b>&gt; 90</b> |            |        |  |            |       |                   |
| Invoice        | 10/29/2020 | 19-313 | Canby FD                                 | 10/29/2020 | 336   | 104,409.39        |
| Invoice        | 01/05/2021 | 19-319 | Colton Fire                              | 01/05/2021 | 268   | 6,347.50          |
| Invoice        | 01/05/2021 | 19-320 | Colton Fire                              | 01/05/2021 | 268   | 3,977.50          |
| Invoice        | 07/01/2021 | 19-326 | Canby FD                                 | 07/01/2021 | 91    | 46,080.00         |
| Invoice        | 07/01/2021 | 19-327 | Canby Police                             | 07/01/2021 | 91    | 29,280.00         |
| Invoice        | 07/01/2021 | 19-329 | Clackamas County FD #1                   | 07/01/2021 | 91    | 168,000.00        |
| Invoice        | 07/01/2021 | 19-330 | Colton Fire                              | 07/01/2021 | 91    | 18,720.00         |
| Invoice        | 07/01/2021 | 19-331 | Estacada RFD                             | 07/01/2021 | 91    | 27,360.00         |
| Invoice        | 07/01/2021 | 19-348 | Wilsonville - PW / Transit               | 07/01/2021 | 91    | 30,240.00         |
| Invoice        | 07/01/2021 | 19-350 | Clackamas County Community College       | 07/01/2021 | 91    | 1,920.00          |
| Invoice        | 07/01/2021 | 19-351 | Clackamas County - Code Enforcement      | 07/01/2021 | 91    | 2,880.00          |
| Invoice        | 07/01/2021 | 19-352 | Clackamas County - Community Corrections | 07/01/2021 | 91    | 24,000.00         |
| Invoice        | 07/01/2021 | 19-357 | Clackamas County - Transportation Eng    | 07/01/2021 | 91    | 14,400.00         |
| Invoice        | 07/01/2021 | 19-358 | Clackamas River Water District           | 07/01/2021 | 91    | 1,920.00          |
| Total > 90     |            |        |  |            |       | 479,534.39        |
| <b>TOTAL</b>   |            |        |  |            |       | <b>479,534.39</b> |

These financial statements omit all disclosures required by accounting principles generally accepted in the United States of America. Management has not recorded current capital assets, accumulated depreciation, and depreciation expense and certain receivables, which is a known departure from accounting principles generally accepted in the United States of America. In addition, these statements omit the statement of cash flows, which is a known departure from accounting principles generally accepted in the United States of America. These financial statements have not been subjected to an audit, review, or compilation engagement, and therefore no assurance is provided. Page 1



# RADIO PROJECT STATUS

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## Emergency Communication System Upgrade

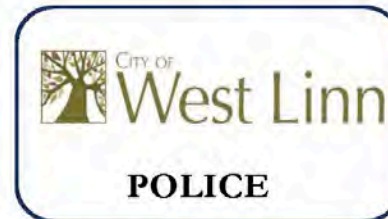
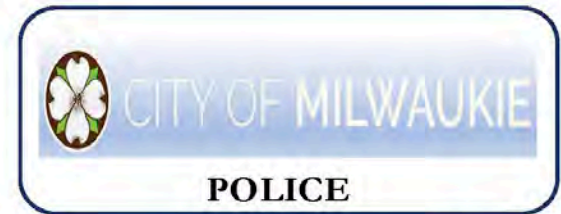
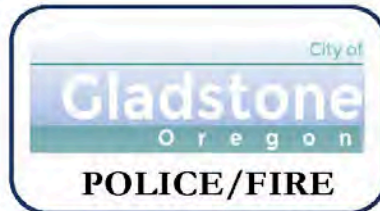
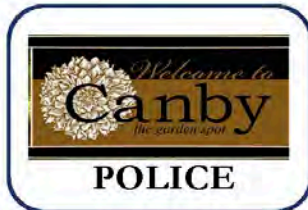
C800 Project Leader: John Hartsock

WCCCA Project Leader: Ron Polluconi

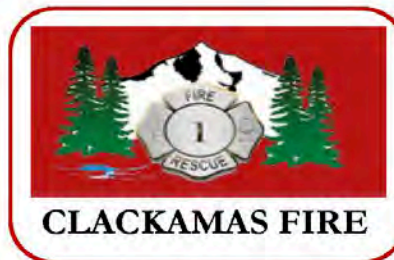
C800 Project Manager: Bjorn Morfin

Date: October 20, 2021



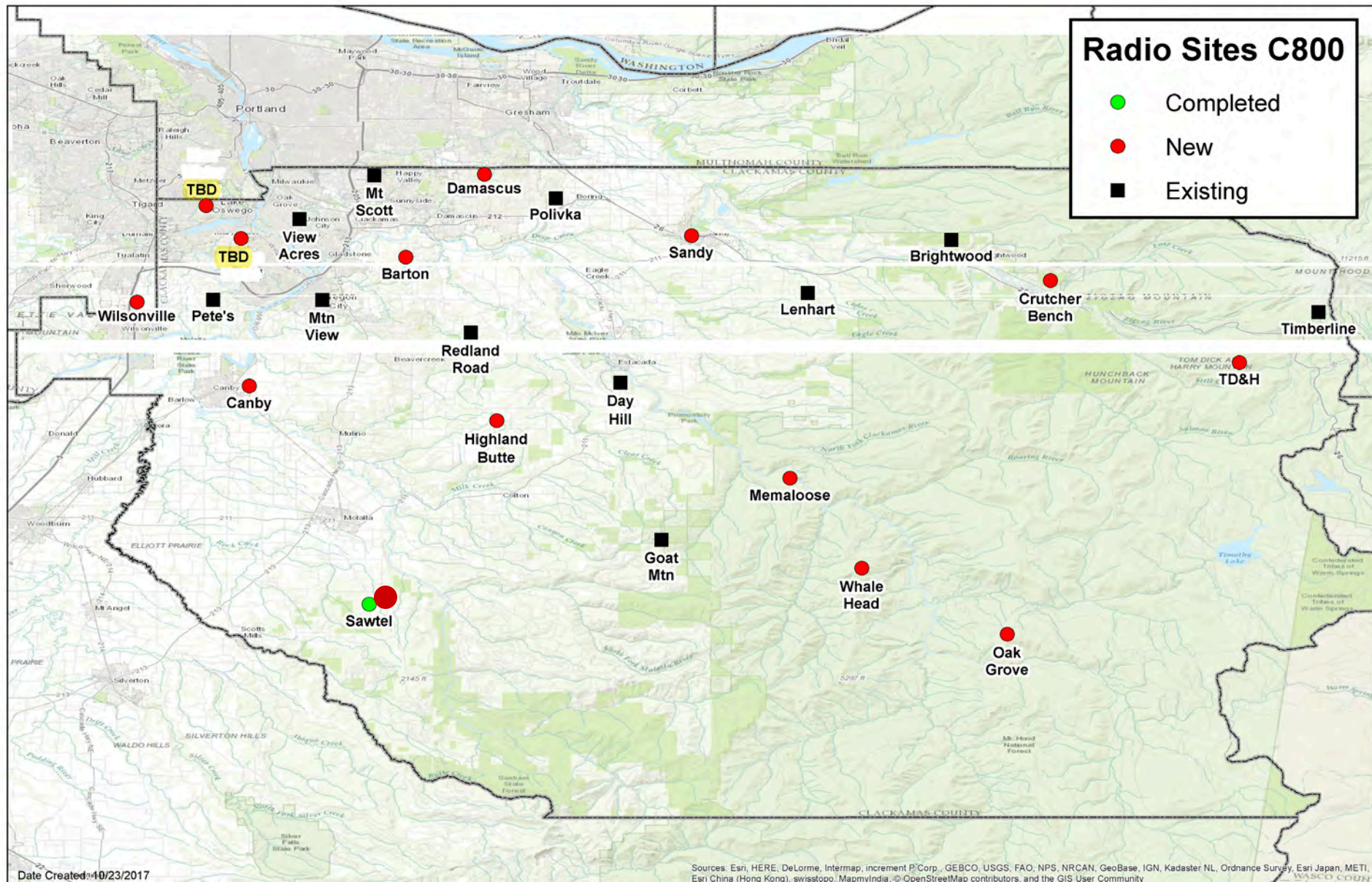


## THE EIGHTEEN PUBLIC SAFETY AGENCIES THAT MAKE UP CLACKAMAS 800 RADIO GROUP





# C800 Site Locations



# Project Status Summary

Microwave backbone, except for the Hwy 224 portion, is complete and operational. The Hwy 224 sites Memaloose / Whalehead / Oak Grove Butte are complete. The final site, Tom Dick & Harry, will not be completed until spring as Ski Bowl has shut our work down. We are going to temporarily tie the Oak Grove site to the Timberline to complete the microwave backbone.

Site radio system installation is complete except for the Tom Dick and Harry site which will be completed in the spring.. System acceptance testing is anticipated to be complete by October 31.

System is targeted for turn on or cut over on December 8, 2021.

We are awaiting information from the USFS on our claim for road clearing from the Riverside fire last year.

The tower foundation is complete at Tom Dick & Harry. Ski Bowl as outlined above, has shut our work down and it will resume in the spring.





# C800 Radio System Upgrade Budget <sup>(1)</sup>

Project: **C800 Radio System Upgrade**  
 Date Original: 10/1/2015 Date Updated: **October 1, 2021**  
 Project Manager: Bjorn Morfin

| Item  | Budget            | Original Encumbrance | Additional Encumbrance / Change Order | Estimate to Complete | Percent Complete | Estimated Total   | (Over) Under Budget | Expended             |
|---|-------------------|----------------------|---------------------------------------|----------------------|------------------|-------------------|---------------------|----------------------|
| <b>Soft Cost</b>  |                   |                      |                                       |                      |                  |                   |                     |                      |
| Site Acquisition Consulting - Quest                                     | 60,000            | 25,000               | 45,000                                | (2,930)              | 100.00%          | 67,070            | (7,070)             | 67,069.81            |
| Site Acquisition Consulting / Permits - Securacite                      | 320,000           | 321,250              | 257,654                               | 0                    | 97.15%           | 578,904           | (258,904)           | 562,426.11           |
| Site Planning A&E - Cushing/Capital/Cundiff/Forensic/KPFF/SD C/ToddHess | 725,000           | 692,391              | 468,930                               | (230,000)            | 98.46%           | 931,321           | (206,321)           | 917,006.70           |
| Geotechnical / Environmental Consulting - Black Mtn                     | 250,000           | 443,670              | 60,000                                | 0                    | 98.58%           | 503,670           | (253,670)           | 496,515.22           |
| Survey - McKay  | 75,000            | 129,835              | 0                                     | 0                    | 92.02%           | 129,835           | (54,835)            | 119,475.00           |
| USFS Land Use Fees  | 15,000            | 10,000               | 40,000                                | 5,000                | 89.94%           | 55,000            | (40,000)            | 49,465.23            |
| Land Use Fees   | 25,000            | 9,400                | 0                                     | 0                    | 99.35%           | 9,400             | 15,600              | 9,339.00             |
| Plan Check / Permit Cost  | 60,000            | 10,000               | 0                                     | 0                    | 95.25%           | 10,000            | 50,000              | 9,525.20             |
| Printing  | 2,500             | 0                    | 0                                     | 500                  | 0.00%            | 500               | 2,000               | 0.00                 |
| Bid Advertising   | 3,500             | 1,300                | 0                                     | 250                  | 92.22%           | 1,550             | 1,950               | 1,429.43             |
| Testing & Inspection (In Site Const)                                    | 40,000            | 2,700                | 0                                     | 0                    | 97.18%           | 2,700             | 37,300              | 2,623.75             |
| Project Management  | 300,000           | 438,000              | 320,000                               | 0                    | 98.84%           | 758,000           | (458,000)           | 749,243.16           |
| Legal Fees  | 30,000            | 21,000               | 0                                     | 5,000                | 80.92%           | 26,000            | 4,000               | 21,038.74            |
| Licensing   | 20,000            | 69,000               | 0                                     | 5,000                | 93.10%           | 74,000            | (54,000)            | 68,890.50            |
| Miscellaneous   | 30,000            | 88,000               | 25,000                                | 2,000                | 96.93%           | 115,000           | (85,000)            | 111,465.38           |
| <b>Sub-Total Soft Cost</b>  | <b>1,956,000</b>  | <b>2,261,546</b>     | <b>1,216,584</b>                      | <b>(215,180)</b>     | <b>97.63%</b>    | <b>3,262,950</b>  | <b>(1,306,950)</b>  | <b>3,185,513</b>     |
| <b>Construction Cost</b>  |                   |                      |                                       |                      |                  |                   |                     |                      |
| Site Construction   | 8,895,000         | 12,596,753           | 7,900,000                             | 500,000              | 97.29%           | 20,996,753        | (12,101,753)        | 20,428,716.73        |
| Buildings   | 1,350,000         | 2,018,663            | 90,000                                | 0                    | 100.02%          | 2,108,663         | (758,663)           | 2,109,008.57         |
| Towers  | 660,000           | 1,383,357            | 255,000                               | 0                    | 99.96%           | 1,638,357         | (978,357)           | 1,637,701.31         |
| Generator   | 500,000           | 513,196              | 150,000                               | 20,000               | 97.62%           | 683,196           | (183,196)           | 666,904.31           |
| 48VDC   | 1,065,000         | 1,443,767            | 0                                     | 0                    | 91.79%           | 1,443,767         | (378,767)           | 1,325,283.63         |
| Lake Oswego Antenna   | 18,000            | 17,500               | 0                                     | 0                    | 100.07%          | 17,500            | 500                 | 17,511.75            |
| <b>Sub-Total Construction Cost</b>                                      | <b>12,488,000</b> | <b>17,973,236</b>    | <b>8,395,000</b>                      | <b>520,000</b>       | <b>97.39%</b>    | <b>26,888,236</b> | <b>(14,400,236)</b> | <b>26,185,126.30</b> |

# C800 Radio System Upgrade Budget (2)

|                  |                                  |               |                        |
|------------------|----------------------------------|---------------|------------------------|
| Project:         | <b>C800 Radio System Upgrade</b> |               |                        |
| Date Original:   | 10/1/2015                        | Date Updated: | <b>October 1, 2021</b> |
| Project Manager: | Bjorn Morfin                     |               |                        |

| Item                            | Budget            | Original Encumbrance | Additional Encumbrance / Change Order | Estimate to Complete | Percent Complete | Estimated Total   | (Over) Under Budget | Expended             |
|---------------------------------|-------------------|----------------------|---------------------------------------|----------------------|------------------|-------------------|---------------------|----------------------|
| <b>Equipment Costs</b>          |                   |                      |                                       |                      |                  |                   |                     |                      |
| Simulcast Equipment             | 20,726,000        | 19,993,440           | 2,672,000                             | 0                    | 88.84%           | 22,665,440        | (1,939,440)         | 20,136,368.57        |
| Paging                          | 373,000           | 269,228              | 50,000                                | 75,000               | 98.69%           | 394,228           | (21,228)            | 389,074.36           |
| Subscriber Radios               | 5,000,000         | 9,409,958            | 295,032                               | (5,000,000)          | 79.55%           | 4,704,990         | 295,010             | 3,743,015.56         |
| Asset Management                | 119,000           | 203,197              |                                       | 25,000               | 0.00%            | 228,197           | (109,197)           | 0.00                 |
| Post Warranty / System Refresh  | 5,800,000         | 5,812,058            |                                       | 0                    | 100.00%          | 5,812,058         | (12,058)            | 5,812,058.44         |
| Test Equipment                  | 100,000           |                      |                                       | 100,000              | 0.00%            | 100,000           | 0                   | 0.00                 |
| Microwave                       | 3,368,000         | 2,671,467            | 875,000                               | 0                    | 95.34%           | 3,546,467         | (178,467)           | 3,381,096.94         |
| Security System                 | 1,364,000         | 440,540              |                                       | 50,000               | 74.38%           | 490,540           | 873,460             | 364,860.22           |
| Fire Station Alerting           | 0                 | 1,697,407            | 43,000                                | 0                    | 99.87%           | 1,740,407         | (1,740,407)         | 1,738,143.84         |
| <b>Subtotal Equipment Costs</b> | <b>36,850,000</b> | <b>40,497,295</b>    | <b>3,935,032</b>                      | <b>(4,750,000)</b>   | <b>89.62%</b>    | <b>39,682,327</b> | <b>(2,832,327)</b>  | <b>35,564,618</b>    |
| Bond Cost                       | 300,000           | 290,372              | 33,200                                | 0                    | 104.08%          | 323,572           | (23,572)            | 336,781              |
| <b>Subtotal Project Cost</b>    | <b>51,594,000</b> | <b>61,022,448</b>    | <b>13,579,816</b>                     | <b>(4,445,180)</b>   | <b>93.04%</b>    | <b>70,157,084</b> | <b>(18,563,084)</b> | <b>65,272,038</b>    |
| <b>Additional Proceeds</b>      | <b>6,528,981</b>  |                      |                                       |                      |                  |                   | <b>6,528,981</b>    |                      |
| <b>Adjusted Project Costs</b>   | <b>58,122,981</b> | <b>61,022,448</b>    | <b>13,579,816</b>                     | <b>(4,445,180)</b>   | <b>93.04%</b>    | <b>70,157,084</b> | <b>(12,034,103)</b> |                      |
| <b>Contingency</b>              | <b>7,406,000</b>  |                      |                                       |                      |                  |                   | <b>7,406,000</b>    |                      |
| <b>Total Project Cost</b>       | <b>65,528,981</b> | <b>61,022,448</b>    | <b>13,579,816</b>                     | <b>(4,445,180)</b>   | <b>93.04%</b>    | <b>70,157,084</b> | <b>(4,628,103)</b>  | <b>65,272,038.05</b> |

|                            |                   |                           |
|----------------------------|-------------------|---------------------------|
| <b>Bond Proceeds</b>       | 5,845,000         | Taxable                   |
|                            | 53,155,000        | Non Taxable               |
|                            | <b>59,000,000</b> |                           |
| <b>Additional Proceeds</b> | 3,853,981         | Subscriber Radio Payments |
|                            | 2,675,000         | PGE Payment               |
|                            | <b>6,528,981</b>  |                           |
| <b>Total Proceeds</b>      | <b>65,528,981</b> |                           |

|                              |                    |
|------------------------------|--------------------|
| <b>Premium Bond Proceeds</b> | <b>7,165,794</b>   |
| <b>Interest Income</b>       | <b>1,032,112</b>   |
| <b>Additional Funds</b>      | <b>8,197,906</b>   |
| <b>County oversight fees</b> | <b>(100,000)</b>   |
| <b>Total Available</b>       | <b>8,097,906</b>   |
| <b>Draw Feb 18, 2021</b>     | <b>(4,500,000)</b> |
| <b>Balance</b>               | <b>3,597,906</b>   |





Tom Dick and Harry





**Jarrard, Seibert,  
Pollard & Co. LLC**

Certified Public Accountants

1800 Blankenship Rd., Suite 450  
West Linn, OR 97068-4198  
503-723-7600 503-723-5100 FAX

COPY

September 29, 2021

To the Board of Directors  
Clackamas 800 Radio Group  
Clackamas County, Oregon

We are pleased to confirm our understanding of the services we are to provide Clackamas 800 Radio Group for the year ended June 30, 2021. We will audit the financial statements of the governmental activities and major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Clackamas 800 Radio Group as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Clackamas 800 Radio Group's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Clackamas 800 Radio Group's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

1. Management's Discussion and Analysis

We have also been engaged to report on supplementary information that accompanies Clackamas 800 Radio Group's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Schedule of Revenue, Expenditures and Changes in Fund Balance – Budget and Actual



## **Audit Objective**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Clackamas 800 Radio Group's financial statements. Our report will be addressed to the Board of Directors of Clackamas 800 Radio Group. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

## **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility, as auditors, is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.



## **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

## **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Clackamas 800 Radio Group's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

## **Other Services**

We will also prepare the financial statements of Clackamas 800 Radio Group in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

## **Management Responsibilities**

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.



You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Engagement Administration Fees, and Other**

We expect to begin our audit in September, 2021 and to issue our reports no later than November, 2021. Russell T. Ries is the engagement partner and is responsible for supervising the engagement and sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$6,875. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Clackamas 800 Radio Group and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

  
Jarrard, Seibert, Pollard and Company, LLC  
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of Clackamas 800 Radio Group.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_