

CLACKAMAS C800 RADIO GROUP

BOARD OF DIRECTORS MEETING

January 18, 2023 at 9:00AM

Clackamas County Development Services Building (DSB) Room 119
150 Beavercreek Rd, Oregon City

Phone in: (605) 468-8804 Code: 316668

1. Call the C800 Board of Directors meeting to Order - Chair Jorge Tro
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 November 16, 2022, Board Meeting - Jorge Tro
4. Public Comment - Jorge Tro
5. Communications - Mark Buchholz
6. *Financial Reports for November & December 2022 - Mark Buchholz
7. Committee Reports
 - Executive Committee - Jorge Tro
 - Technical Committee - Ron Polluconi
 - Citizen Accountability - Don Johnson
8. Old Business
 - Radio System Management - Ron Polluconi
 - Remaining site construction update
 - Radio Use Issues
 - Home button reprogramming
 - Streaming delay
 - 800 Voice Paging
 - DVRS update
9. New Business
 - a. *2023 C800 Board Election of 2nd Vice Chair

b. *FY 2023-24 Budget Process and Appoint Mark Buchholz as Budget Officer

10. Open Agenda

11. Next Board Meeting: February 15, 2023 at 9:00am

12. Adjournment

CLACKAMAS C800 RADIO GROUP

BOARD OF DIRECTORS MEETING

Meeting Minutes of the November 16, 2022 Meeting

This meeting was at DSB Room 115

1. C800 Board Meeting Called to Order at 0902.

2. The following were in attendance:

| | |
|---|--|
| City of Canby: Chief Jorge Tro | Estacada Fire: Joe Smith |
| City of Gladstone: Chief John Schmerber | Hoodland Fire: |
| City of Lake Oswego: Lt. Clayton Simon, Tina Burgess, Sue Scobert | Molalla Fire: |
| City of Milwaukie: | Sandy Fire District: Chief Phil Schneider |
| City of Molalla: Chief Chris Long | TVF&R: Eric Kennedy |
| City of Oregon City: Chief Jim Band | Clackamas County: Jamie Poole |
| City of Sandy: | Clackamas County Sheriff: Capt. Robert Wurpes |
| City of West Linn: Chief Peter Mahuna | Clackamas County Health: Bill Conway |
| Aurora Fire: AC Mike Corless | CCOM: Cheryl Bledsoe, Toni Sexton, Tony Collins, Meg Neece |
| Canby Fire: Chief Jim Davis | WCCCA: Ron Polluconi |
| Clackamas Fire: DC Michael Carlsen | C800: Mark Buchholz |
| Colton Fire: | Guests: Jason Kester Day Wireless |

3. Approval of Minutes – September 21, 2022 Board Meeting

Chief Corless moved and Chief Carlsen seconded. Motion passed unanimously.

4. Public Comment: None.

5. Committee Reports

Executive Committee – Chief Jorge Tro:

- Bond Project Overview:
 - Continuing to meet weekly. Thank you to Clackamas County for securing \$2M in ARPA funds. \$1.5M went to the county's overage and then \$500k has been divided evenly across all partners. There is a new breakdown reflecting the updated amounts for all agencies that was sent out by Chief Johnson
 - Chief Tro shared an updated agency payment estimate with the group
 - Still working out details on how these funds will be received and reported from the county
 - Sale of equipment to Columbia 911 is looking like it will move forward. C800 is hoping to sell 3 towers with an estimated revenue of \$600k-\$1M

- T.D.H. tower will not be done this year. Ron let the group know that the USFS and Ski Bowl had some concerns about where it was going to be and they decided to close it down until we are out of the snow season
- Update on BOLI claim regarding prevailing wage for a project from Day Wireless employees. This was not thought to be a prevailing wage project at the time of execution, however BOLI ruled in favor of the employees. Day Wireless ended up having to pay out prevailing wage, which ended up being approx. \$400k. Motorola is asking C800 to pay about \$100k of this amount
 - Cheryl had put a placeholder in for this claim, so it is already part of the figures
 - Chief Davis asked what the Eboard recommends. Chief Tro explained that we have a good relationship with Motorola and suggest we may start with a counter offer at 25%. We all need to be on the same page
 - Mark briefed the WCCCA board about this possibility. The WCCCA board asked to meet with the C800 Board and the Newberg Board so that we are all on the same page. This is the first time this work has been classified as prevailing wage
 - Chief Davis made a motion to authorize the C800 Executive Board to make a counter offer of up to 25% of the prevailing wage. Chief Corless seconds
 - Chief Band discussed amending the motion to go in at 25% and giving the Eboard the flexibility of up to 33%
 - Chief Davis amended the motion to authorize the C800 Executive Board to make an initial counter offer of 25%, with the flexibility to go up to 33%. Chief Corless seconds
 - Mark clarified that this isn't a time crunch as they have already paid employees. Motorola is hoping C800 will pay a portion. If we wait for a couple of months and take the time to discuss, we may settle on a lower portion
 - Motion passes
- Project Budget Update: If you need any more info. on the new payment estimate, feel free to reach out to the Eboard The Eboard is going to try to meet with the individual agencies over the next couple of months to discuss the shortfall

Technical Committee – Ron Polluconi:

- Starting meetings again in Jan

Citizen Accountability – Chief Don Johnson:

- Keeping them updated on the project

6. Communications:

- A. Mark let the group know that the audit is underway

7. Financial Report – November 2022 – Mark Buchholz

Mark noted that the actual cash balance is about \$824k, so we have asked Motorola to hold on their milestone billing which is \$860k. We may be getting some payments for operating costs later in

November as well

8. Old Business:

System Management – Ron Polluconi

- Radio Use Issues: Very little input recently. Built some tools for audio level concerns. Allows them to go through recording systems to look at audio levels. They are then bringing officers in to see how they are using their equipment, which has been working well. Have shared these reports with the tech team at CCOM. Once we have a standard practice we will share that with the group. Found a large number of use issues and some assumptions about the way things work. A lot of these were use/practice issues vs. equipment issues. Officers are having to relearn some habits
- Home Button Reprogramming: Moving along rapidly, most of it has been over the air
- Streaming Delay: no change in current status. Do have a working control panel that will allow them to switch on and off the delay
- 800 MHz Voice Paging: Ready to ship, equipment should be here by the end of the month and then about 30-60 days to get it up and running. Both paging and messaging will be available with the new radios

System Upgrade/Replacement

Project Status/Procurement – Ron Polluconi: Just finished Whalehead site. They are currently plowing snow to get the microwave up and finished. Hwy224 should be up and running soon, however, they keep shutting down the road which has hampered progress

DVRS – repeaters – Ron Polluconi: Consensus on the simplex side of it as far as what frequencies they need to use. They will be putting together a document that will be sent off to FutureComm to determine if this is a program that will work for us

Cheryl added that the work Ron is doing with the radio volumes is very helpful as our dispatchers are still hearing a lot of variance between users and agencies. Cheryl asked that if they are hearing of any issues of radio volume among your staff, please engage Ron's radio shop to remedy the issue

Eric asked what Ron would say the top 3 best practices or activities are that are improving audio. Ron noted a couple of things that have changed:

- LE would use their PTT button on the radio and as Ron demonstrated where you press your button is where the audio is, ie. if you push the button on your radio that is where the audio is and if you push the button on your accessory your audio will be there. This is modifiable so that no matter where you press the button the microphone will be in the accessory. Even if it's quiet audio at least you will be heard if the microphone is damaged. This will be up to each agency to decide if they want to implement this feature
- There are some agencies that allow their officers to purchase their own accessories, which means some of the accessories are less than optimal. There are times when water gets into the microphone port creating an audio issue
- Another issue is that officers aren't waiting for the tone before speaking. If their accessory is too low on their chest or shoulder it won't pick up the audio as well. Instead of having a single earpiece with the microphone on the lapel, they are looking at another option that has the microphone in the earpiece
- Some users don't care for the long antennae, so when they go into the building they lose reception and become garbled

PSAP Questions / Concerns – CCOM/LOCOM

- None

9. New Business (*Action Item)

- A. Chief Davis noted that the medic units aren't able to talk to the hospitals, they are having to call in on their cell phones. Ron explained that they had turned Goat Mountain off, but it should be turned back on. He will look into this

Next Board Meeting

Next meeting will be December 14, 2022 at 9:00AM Location: TBD

10. Open Agenda

- A. Chief Tro let the group know that at the next meeting we will open nominations for 2nd Vice Chair, so please think about nominations
- B. Chief Tro offered to stay on as past Chair to get through bond project if the Eboard would like

11. Adjournment - Meeting adjourned at 9:35 AM



11300 SE Fuller Rd
Milwaukie, Oregon 97222
(503) 466-3783

Board of Directors Action Request

To: C800 Board of Directors
From: Mark Buchholz, Executive Director
Date: January 18, 2023
Re: Board Election

REQUEST: It is hereby requested that the C800 Board of Directors elect a Second Vice Chair.

ISSUE: In accordance with the C800 By-Laws, the C800 Board of Directors shall elect a Second Vice Chair at their January meeting.

The current Chair is Chief Jorge Tro whose term is complete upon the close of this meeting. The First Vice Chair, Chief Don Johnson, will become chair as of the close of this meeting (January 18, 2023). The current Second Vice Chair, Chief Peter Mahuna, will become First Vice Chair as of the close of this meeting. The Board needs to elect a new Second Vice Chair.

POLICY IMPLICATIONS: None

FINANCIAL: None

LEGAL: None

RECOMMENDATION: It is hereby recommended that the C800 Board of Directors elect a Second Vice Chair.

12:22 PM

12/09/22

Accrual Basis

Clackamas 800 Radio Group

Profit & Loss Budget vs. Actual

July through November 2022

| | Jul - Nov 22 | Budget | \$ Over Budget | % of Budget |
|--|---------------------|---------------------|----------------------|----------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 401-00 · Beginning Fund Balance | 0.00 | 53,539.00 | -53,539.00 | 0.0% |
| 405-00 · Members Contracts | 73,920.00 | 76,320.00 | -2,400.00 | 96.9% |
| 410-00 · Partners Fees | 1,215,144.69 | 1,198,080.00 | 17,064.69 | 101.4% |
| 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 | 6,669.39 | 1,065,007.00 | -1,058,337.61 | 0.6% |
| 431-00 · Interest Income | 36.69 | 500.00 | -463.31 | 7.3% |
| 435-00 · Lease Revenue | 12,637.82 | 92,423.00 | -79,785.18 | 13.7% |
| 440-00 · Miscellaneous Income | 0.00 | 350,000.00 | -350,000.00 | 0.0% |
| 450-00 · Intergovernmental-Clackamas Co | 0.00 | 4,757,863.00 | -4,757,863.00 | 0.0% |
| Total Income | 1,308,408.59 | 7,593,732.00 | -6,285,323.41 | 17.2% |
| Gross Profit | 1,308,408.59 | 7,593,732.00 | -6,285,323.41 | 17.2% |
| Expense | | | | |
| 605-00 · Site Rental | 39,214.56 | 263,147.00 | -223,932.44 | 14.9% |
| 610-00 · Fuel/Generators | 8,708.84 | 25,000.00 | -16,291.16 | 34.8% |
| 615-00 · HVAC Maintenance | 10,251.70 | 60,000.00 | -49,748.30 | 17.1% |
| 620-00 · Landscape Maintenance | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| 621-00 · Office Supplies | 161.82 | 900.00 | -738.18 | 18.0% |
| 622-00 · Bad Debt Expense | 0.00 | 0.00 | 0.00 | 0.0% |
| 625-00 · Generator Maintenance | 5,953.53 | 25,000.00 | -19,046.47 | 23.8% |
| 630-00 · UPS Maintenance | 2,646.00 | 4,000.00 | -1,354.00 | 66.2% |
| 635-00 · Battery Maintenance | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 640-00 · Building Maintenance | 13,179.85 | 10,000.00 | 3,179.85 | 131.8% |
| 645-00 · Insurance | 0.00 | 78,000.00 | -78,000.00 | 0.0% |
| 650-00 · Utilities | 43,101.74 | 105,000.00 | -61,898.26 | 41.0% |
| 655-00 · Consultant Services | 4,600.00 | 35,000.00 | -30,400.00 | 13.1% |
| 657-00 · Regional Radio Expense | 0.00 | 0.00 | 0.00 | 0.0% |
| 660-00 · WCCCA System Fees | 481,590.50 | 963,181.00 | -481,590.50 | 50.0% |
| 665-00 · Radio Maintenance Fees | 7,460.48 | 35,000.00 | -27,539.52 | 21.3% |
| 667-00 · Radio Replacement Project | 0.00 | 0.00 | 0.00 | 0.0% |
| 668-00 · Fire Sta Alerting Oper. Expense | 0.00 | 95,000.00 | -95,000.00 | 0.0% |
| 670-00 · Legal Services | 3,575.00 | 2,000.00 | 1,575.00 | 178.8% |
| 675-00 · Financial Services | 9,269.00 | 7,800.00 | 1,469.00 | 118.8% |
| 680-00 · Audit Fees | 0.00 | 7,500.00 | -7,500.00 | 0.0% |
| 685-00 · Miscellaneous Expenses | 7,203.08 | 5,000.00 | 2,203.08 | 144.1% |
| 686-00 · Meeting Expenses | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 703-00 · Capital Outlay | | | | |
| 703-01 · Buildings & Land Improvement | | | | |
| 703-011 · Land Improvement | 116,705.76 | | | |
| 703-012 · Building | 25,880.71 | | | |
| 703-013 · Tower | 13,695.00 | | | |
| Total 703-01 · Buildings & Land Improvement | 156,281.47 | | | |
| 703-02 · Radio Backbone | | | | |
| 703-021 · Simulcast / Master Site | 43,293.53 | | | |
| 703-022 · Subscriber Radios | 4,891.98 | | | |
| 703-023 · Console Equipment | 10,285.00 | | | |
| 703-024 · Paging | 4,652.40 | | | |
| Total 703-02 · Radio Backbone | 63,122.91 | | | |
| 703-03 · Equipment | | | | |
| 703-031 · Security System | 1,571.26 | | | |
| 703-032 · DC Power | 14,960.79 | | | |
| 703-034 · Microwave | 7,565.50 | | | |
| 703-035 · Test Equipment | 72.00 | | | |
| Total 703-03 · Equipment | 24,169.55 | | | |
| 703-00 · Capital Outlay - Other | 0.00 | 5,822,870.00 | -5,822,870.00 | 0.0% |
| Total 703-00 · Capital Outlay | 243,573.93 | 5,822,870.00 | -5,579,296.07 | 4.2% |
| 999-00 · Unappropriated End Fund Bal | 0.00 | 23,333.00 | -23,333.00 | 0.0% |
| Total Expense | 880,490.03 | 7,593,731.00 | -6,713,240.97 | 11.6% |
| Net Ordinary Income | 427,918.56 | 1.00 | 427,917.56 | 42,791,856.0% |
| Net Income | 427,918.56 | 1.00 | 427,917.56 | 42,791,856.0% |

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.

12:23 PM

12/09/22

Accrual Basis

Clackamas 800 Radio Group Profit & Loss Detail

November 2022

| Type | Date | Num | Name | Memo | Class | Amount | Balance |
|---|------------|----------|---------------------------------------|-----------------------------------|-------|-------------|-------------|
| Ordinary Income/Expense | | | | | | | |
| Income | | | | | | | |
| 405-00 · Members Contracts | | | | | | | |
| Credit Memo | 11/22/2022 | 22-150 | Clackamas County - Transportation ... | Member Voice Radios | | -480.00 | -480.00 |
| Total 405-00 · Members Contracts | | | | | | -480.00 | -480.00 |
| 430-00 · Subscriber Radio Payments | | | | | | | |
| Credit Memo | 11/29/2022 | 22-151 | Clackamas County Dog Services | Total List Price | | -42,925.00 | -42,925.00 |
| Credit Memo | 11/29/2022 | 22-151 | Clackamas County Dog Services | Less: Discount@48% | | 20,604.00 | -22,321.00 |
| Credit Memo | 11/29/2022 | 22-151 | Clackamas County Dog Services | Less: Radio Stipend | | 13,638.85 | -8,682.15 |
| Credit Memo | 11/29/2022 | 22-152 | Clackamas County - Transportation ... | Total List Price | | -272,375.00 | -281,057.15 |
| Credit Memo | 11/29/2022 | 22-152 | Clackamas County - Transportation ... | Less: Discount@48% | | 130,740.00 | -150,317.15 |
| Credit Memo | 11/29/2022 | 22-152 | Clackamas County - Transportation ... | Less: Radio Stipend | | 51,827.63 | -98,489.52 |
| Credit Memo | 11/29/2022 | 22-152 | Clackamas County - Transportation ... | Less: Previous Payment Appli... | | 89,751.00 | -8,738.52 |
| Total 430-00 · Subscriber Radio Payments | | | | | | -8,738.52 | -8,738.52 |
| 431-00 · Interest Income | | | | | | | |
| Deposit | 11/30/2022 | | | Interest | | 6.71 | 6.71 |
| Total 431-00 · Interest Income | | | | | | 6.71 | 6.71 |
| Total Income | | | | | | -9,211.81 | -9,211.81 |
| Gross Profit | | | | | | -9,211.81 | -9,211.81 |
| Expense | | | | | | | |
| 605-00 · Site Rental | | | | | | | |
| Bill | 11/30/2022 | Decem... | Focus Commercial, Inc. | Radio shop space lease | | 1,255.00 | 1,255.00 |
| Total 605-00 · Site Rental | | | | | | 1,255.00 | 1,255.00 |
| 610-00 · Fuel/Generators | | | | | | | |
| Bill | 11/28/2022 | INV02... | WCCCA | Ferrellgas 2028669950 | | 885.93 | 885.93 |
| Bill | 11/28/2022 | INV02... | WCCCA | Ferrellgas 2028669151 | | 343.24 | 1,229.17 |
| Bill | 11/28/2022 | INV02... | WCCCA | Ferrellgas 1120876083 | | 781.44 | 2,010.61 |
| Bill | 11/28/2022 | INV02... | WCCCA | Ferrellgas 2028977140 | | 758.69 | 2,769.30 |
| Bill | 11/28/2022 | INV02... | WCCCA | Ferrellgas 2028977637 | | 650.48 | 3,419.78 |
| Bill | 11/28/2022 | INV02... | WCCCA | Ferrellgas 2028427057 | | 1,569.79 | 4,989.57 |
| Bill | 11/28/2022 | INV02... | WCCCA | Ferrellgas 2028669082 | | 868.23 | 5,857.80 |
| Bill | 11/28/2022 | INV02... | WCCCA | Home Depot 40011045285 | | 40.94 | 5,898.74 |
| Bill | 11/28/2022 | INV02... | WCCCA | Builders First Source 64447552 | | 9.73 | 5,908.47 |
| Bill | 11/28/2022 | INV02... | WCCCA | Home Depot 40176310908 | | 27.22 | 5,935.69 |
| Total 610-00 · Fuel/Generators | | | | | | 5,935.69 | 5,935.69 |
| 615-00 · HVAC Maintenance | | | | | | | |
| Bill | 11/16/2022 | INV17... | Hunter-Davisson, Inc. | Install factory economizer bla... | | 1,482.24 | 1,482.24 |
| Total 615-00 · HVAC Maintenance | | | | | | 1,482.24 | 1,482.24 |
| 625-00 · Generator Maintenance | | | | | | | |
| Bill | 11/01/2022 | INV17... | Hunter-Davisson, Inc. | A/C - preventative maintenance | | 370.00 | 370.00 |
| Bill | 11/01/2022 | INV17... | Hunter-Davisson, Inc. | A/C preventative maintenance | | 370.00 | 740.00 |
| Total 625-00 · Generator Maintenance | | | | | | 740.00 | 740.00 |
| 640-00 · Building Maintenance | | | | | | | |
| Bill | 11/08/2022 | 33242 | Northwest Fire Suppression, Inc. | Parts and labor to repair alar... | | 2,968.00 | 2,968.00 |
| Total 640-00 · Building Maintenance | | | | | | 2,968.00 | 2,968.00 |
| 650-00 · Utilities | | | | | | | |
| Check | 11/01/2022 | EFT | PGE | | | 31.87 | 31.87 |
| Check | 11/02/2022 | EFT | PGE | | | 341.24 | 373.11 |
| Check | 11/03/2022 | EFT | PGE | | | 344.91 | 718.02 |
| Check | 11/03/2022 | EFT | PGE | | | 491.58 | 1,209.60 |
| Check | 11/04/2022 | EFT | PGE | | | 438.25 | 1,647.85 |
| Check | 11/07/2022 | EFT | PGE | | | 213.70 | 1,861.55 |
| Check | 11/09/2022 | EFT | PGE | | | 266.03 | 2,127.58 |
| Check | 11/14/2022 | EFT | Comcast | | | 163.30 | 2,290.88 |
| Check | 11/15/2022 | EFT | PGE | | | 440.12 | 2,731.00 |
| Check | 11/15/2022 | EFT | NW Natural | | | 16.08 | 2,747.08 |
| Check | 11/16/2022 | EFT | PGE | | | 135.55 | 2,882.63 |
| Check | 11/16/2022 | EFT | PGE | | | 304.18 | 3,186.81 |
| Check | 11/16/2022 | EFT | PGE | | | 600.79 | 3,787.60 |
| Check | 11/16/2022 | EFT | PGE | | | 312.32 | 4,099.92 |
| Check | 11/16/2022 | EFT | PGE | | | 323.35 | 4,423.27 |
| Check | 11/17/2022 | EFT | PGE | | | 320.99 | 4,744.26 |
| Check | 11/17/2022 | EFT | PGE | | | 383.02 | 5,127.28 |
| Check | 11/18/2022 | EFT | PGE | | | 76.14 | 5,203.42 |
| Check | 11/18/2022 | EFT | PGE | | | 817.37 | 6,020.79 |
| Check | 11/22/2022 | EFT | PGE | | | 355.17 | 6,375.96 |
| Check | 11/22/2022 | EFT | PGE | | | 469.65 | 6,845.61 |
| Check | 11/25/2022 | EFT | Canby Utility | 190236 | | 167.03 | 7,012.64 |
| Total 650-00 · Utilities | | | | | | 7,012.64 | 7,012.64 |
| 655-00 · Consultant Services | | | | | | | |
| Bill | 11/30/2022 | CIWD-... | Consistent Image Web Design | Website | | 100.00 | 100.00 |
| Total 655-00 · Consultant Services | | | | | | 100.00 | 100.00 |

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12/09/22

Accrual Basis

Clackamas 800 Radio Group Profit & Loss Detail

November 2022

| Type | Date | Num | Name | Memo | Class | Amount | Balance |
|--|------------|-----------|--------------------------------------|------------------------------------|--------------------|--------------------|--------------------|
| 670-00 · Legal Services | | | | | | | |
| Bill | 11/30/2022 | 13295 | Northwest Local Government Legal ... | Legal service regarding donat... | | 1,265.00 | 1,265.00 |
| Total 670-00 · Legal Services | | | | | | 1,265.00 | 1,265.00 |
| 675-00 · Financial Services | | | | | | | |
| Check | 11/30/2022 | | | Service Charge | | 20.00 | 20.00 |
| Bill | 11/30/2022 | 163707 | Talbot, Korvola & Warwick, LLP | November monthly bookkeepi... | | 550.00 | 570.00 |
| Bill | 11/30/2022 | 163707 | Talbot, Korvola & Warwick, LLP | Additional time and support | | 238.00 | 808.00 |
| Total 675-00 · Financial Services | | | | | | 808.00 | 808.00 |
| 685-00 · Miscellaneous Expenses | | | | | | | |
| Bill | 11/07/2022 | 22-0344 | Smart Services PDX | Snow plowing and tree clearin... | | 7,050.00 | 7,050.00 |
| Total 685-00 · Miscellaneous Expenses | | | | | | 7,050.00 | 7,050.00 |
| 703-00 · Capital Outlay | | | | | | | |
| 703-01 · Buildings & Land Improvement | | | | | | | |
| 703-011 · Land Improvement | | | | | | | |
| Bill | 11/01/2022 | INV74... | Day Wireless Systems Inc. | 315 Excavator cat rental | 13 Tom Dick an... | 7,272.73 | 7,272.73 |
| Bill | 11/01/2022 | INV74... | Day Wireless Systems Inc. | Labor | 13 Tom Dick an... | 6,300.00 | 13,572.73 |
| Bill | 11/01/2022 | INV74... | Day Wireless Systems Inc. | Tower materials | 13 Tom Dick an... | 57,094.30 | 70,667.03 |
| Bill | 11/01/2022 | INV74... | Day Wireless Systems Inc. | Labor | 13 Tom Dick an... | 4,305.00 | 74,972.03 |
| Bill | 11/08/2022 | C800-2... | Bryce Foster | Construction project support | 40 All | 2,800.00 | 77,772.03 |
| Bill | 11/08/2022 | C800-2... | Bryce Foster | Mileage | 40 All | 251.25 | 78,023.28 |
| Bill | 11/08/2022 | 10342 | Securasite LLC | Project manager September ... | 40 All | 96.88 | 78,120.16 |
| Bill | 11/09/2022 | 10343 | Securasite LLC | Hourly work September proje... | 40 All | 2,156.25 | 80,276.41 |
| Bill | 11/09/2022 | 6079 | T3 Construction LLC | Land clearing and after fire re... | 22 Whale Head | 5,300.00 | 85,576.41 |
| Bill | 11/09/2022 | 6081 | T3 Construction LLC | 2 forest service gates | 20 Angel Falls/... | 9,000.00 | 94,576.41 |
| Total 703-011 · Land Improvement | | | | | | 94,576.41 | 94,576.41 |
| 703-012 · Building | | | | | | | |
| Bill | 11/09/2022 | 6078 | T3 Construction LLC | Fencing | 22 Whale Head | 12,000.00 | 12,000.00 |
| Bill | 11/09/2022 | 6080 | T3 Construction LLC | Yard storage - 9 months @ 1... | 13 Tom Dick an... | 13,500.00 | 25,500.00 |
| Total 703-012 · Building | | | | | | 25,500.00 | 25,500.00 |
| Total 703-01 · Buildings & Land Improvement | | | | | | 120,076.41 | 120,076.41 |
| 703-02 · Radio Backbone | | | | | | | |
| 703-022 · Subscriber Radios | | | | | | | |
| Bill | 11/01/2022 | 16184... | Motorola Solutions | APX6500 Enhanced | 28 LOCOM | 4,891.98 | 4,891.98 |
| Total 703-022 · Subscriber Radios | | | | | | 4,891.98 | 4,891.98 |
| Total 703-02 · Radio Backbone | | | | | | 4,891.98 | 4,891.98 |
| 703-03 · Equipment | | | | | | | |
| 703-032 · DC Power | | | | | | | |
| Bill | 11/01/2022 | INV74... | Day Wireless Systems Inc. | Additional inverter CO# 13 | 20 Angel Falls/... | 6,667.52 | 6,667.52 |
| Bill | 11/01/2022 | INV74... | Day Wireless Systems Inc. | Additional inverter CO# 13 | 21 Oak Grove B... | 6,667.52 | 13,335.04 |
| Total 703-032 · DC Power | | | | | | 13,335.04 | 13,335.04 |
| 703-034 · Microwave | | | | | | | |
| Bill | 11/30/2022 | 1893947 | Microwave Networks Inc. | Dehydrators | 13 Tom Dick an... | 7,565.50 | 7,565.50 |
| Total 703-034 · Microwave | | | | | | 7,565.50 | 7,565.50 |
| Total 703-03 · Equipment | | | | | | 20,900.54 | 20,900.54 |
| Total 703-00 · Capital Outlay | | | | | | 145,868.93 | 145,868.93 |
| Total Expense | | | | | | 174,485.50 | 174,485.50 |
| Net Ordinary Income | | | | | | -183,697.31 | -183,697.31 |
| Net Income | | | | | | -183,697.31 | -183,697.31 |

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12/09/22

Accrual Basis

Clackamas 800 Radio Group

Trial Balance

As of November 30, 2022

| | Nov 30, 22 | |
|---------------------------------------|----------------------|----------------------|
| | Debit | Credit |
| 115-00 · Cash/Checking Account | 794,332.84 | |
| 11000 · Accounts Receivable | 989,515.10 | |
| 120-00 · Member Fees Receivable | 0.00 | |
| 12000 · Undeposited Funds | 20,390.66 | |
| 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 | 51,212,885.21 | |
| 175-00 · Accumulated Depreciation | | 11,881,375.50 |
| 180-00 · Deferred O/F-P25 Maintenance | 5,812,058.44 | |
| 201-00 · Accounts Payable | | 167,452.86 |
| 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 | |
| 280-00 · Prepaid Lease Income | | 2,065,694.44 |
| 300-00 · Fund Balance | 0.00 | |
| 300-01 · GLTDAG | 0.00 | |
| 310-00 · Investment in Fixed Assets | | 53,862,036.66 |
| 320-00 · Retained Earnings, Prior | | 4,955,231.18 |
| 405-00 · Members Contracts | | 73,920.00 |
| 410-00 · Partners Fees | | 1,215,144.69 |
| 430-00 · Subscriber Radio Payments | | 6,669.39 |
| 431-00 · Interest Income | | 36.69 |
| 435-00 · Lease Revenue | | 12,637.82 |
| 605-00 · Site Rental | 39,214.56 | |
| 610-00 · Fuel/Generators | 8,708.84 | |
| 615-00 · HVAC Maintenance | 10,251.70 | |
| 621-00 · Office Supplies | 161.82 | |
| 625-00 · Generator Maintenance | 5,953.53 | |
| 630-00 · UPS Maintenance | 2,646.00 | |
| 640-00 · Building Maintenance | 13,179.85 | |
| 650-00 · Utilities | 43,101.74 | |
| 655-00 · Consultant Services | 4,600.00 | |
| 660-00 · WCCCA System Fees | 481,590.50 | |
| 665-00 · Radio Maintenance Fees | 7,460.48 | |
| 670-00 · Legal Services | 3,575.00 | |
| 675-00 · Financial Services | 9,269.00 | |
| 685-00 · Miscellaneous Expenses | 7,203.08 | |
| 686-00 · Meeting Expenses | 0.00 | |
| 703-011 · Land Improvement | 116,705.76 | |
| 703-012 · Building | 25,880.71 | |
| 703-013 · Tower | 13,695.00 | |
| 703-021 · Simulcast / Master Site | 43,293.53 | |
| 703-022 · Subscriber Radios | 4,891.98 | |
| 703-023 · Console Equipment | 10,285.00 | |
| 703-024 · Paging | 4,652.40 | |
| 703-031 · Security System | 1,571.26 | |
| 703-032 · DC Power | 14,960.79 | |
| 703-034 · Microwave | 7,565.50 | |
| 703-035 · Test Equipment | 72.00 | |
| TOTAL | 74,240,199.23 | 74,240,199.23 |

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Clackamas 800 Radio Group

Balance Sheet

As of November 30, 2022

| | Nov 30, 22 |
|---------------------------------------|----------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 115-00 · Cash/Checking Account | 794,332.84 |
| Total Checking/Savings | 794,332.84 |
| Accounts Receivable | |
| 11000 · Accounts Receivable | 989,515.10 |
| Total Accounts Receivable | 989,515.10 |
| Other Current Assets | |
| 12000 · Undeposited Funds | 20,390.66 |
| Total Other Current Assets | 20,390.66 |
| Total Current Assets | 1,804,238.60 |
| 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 | 51,212,885.21 |
| 175-00 · Accumulated Depreciation | -11,881,375.50 |
| Total Fixed Assets | 53,862,036.66 |
| Other Assets | |
| 180-00 · Deferred O/F-P25 Maintenance | 5,812,058.44 |
| Total Other Assets | 5,812,058.44 |
| TOTAL ASSETS | 61,478,333.70 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 201-00 · Accounts Payable | 167,452.86 |
| Total Accounts Payable | 167,452.86 |
| Total Current Liabilities | 167,452.86 |
| Long Term Liabilities | |
| 280-00 · Prepaid Lease Income | 2,065,694.44 |
| Total Long Term Liabilities | 2,065,694.44 |
| Total Liabilities | 2,233,147.30 |
| Equity | |
| 310-00 · Investment in Fixed Assets | 53,862,036.66 |
| 320-00 · Retained Earnings, Prior | 4,955,231.18 |
| Net Income | 427,918.56 |
| Total Equity | 59,245,186.40 |
| TOTAL LIABILITIES & EQUITY | 61,478,333.70 |

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12/09/22

Clackamas 800 Radio Group
A/R Aging Detail
As of November 30, 2022

| Type | Date | Num | Name | Due Date | Aging | Open Balance |
|----------------|------------|-----------|---------------------------------------|------------|-------|-------------------|
| Current | | | | | | |
| Total Current | | | | | | |
| 1 - 30 | | | | | | |
| Total 1 - 30 | | | | | | |
| 31 - 60 | | | | | | |
| Invoice | 10/17/2022 | 22-149 | Canby FD | 10/17/2022 | 44 | 46,080.00 |
| Total 31 - 60 | | | | | | 46,080.00 |
| 61 - 90 | | | | | | |
| Total 61 - 90 | | | | | | |
| > 90 | | | | | | |
| Invoice | 05/19/2022 | 2019-2042 | Aurora Fire District | 05/19/2022 | 195 | 225,592.97 |
| Invoice | 05/19/2022 | 2019-2049 | Colton Fire | 05/19/2022 | 195 | 138,058.86 |
| Invoice | 05/19/2022 | 2019-2051 | Happy Valley | 05/19/2022 | 195 | 42,213.21 |
| Invoice | 05/19/2022 | 2019-2054 | Lake Oswego Lake Corporation | 05/19/2022 | 195 | 8,171.56 |
| Invoice | 05/19/2022 | 2019-2060 | Clackamas County - Motor Carrier | 05/19/2022 | 195 | 17,647.97 |
| Credit Memo | 05/19/2022 | 2019-2064 | Wilsonville - PW / Transit | 05/19/2022 | 195 | -2,727.77 |
| Credit Memo | 05/27/2022 | 2019-2061 | Clackamas County Community College | 05/25/2022 | 189 | -675.18 |
| Invoice | 06/01/2022 | 2019-2068 | Aurora Fire District | 06/01/2022 | 182 | 31,912.76 |
| Invoice | 06/01/2022 | 2019-2069 | Colton Fire | 06/01/2022 | 182 | 18,348.55 |
| Credit Memo | 06/01/2022 | 2019-2072 | Molalla RFPD | 06/01/2022 | 182 | -50,861.31 |
| Invoice | 06/01/2022 | 2019-2074 | Canby FD | 06/01/2022 | 182 | 58,909.91 |
| Invoice | 06/08/2022 | 2019-2039 | Hoodland Fire District | 06/08/2022 | 175 | 215,885.66 |
| Invoice | 07/01/2022 | 22-101 | Aurora Fire District | 07/01/2022 | 152 | 30,720.00 |
| Invoice | 07/01/2022 | 22-105 | Clackamas County FD #1 | 07/01/2022 | 152 | 174,240.00 |
| Invoice | 07/01/2022 | 22-106 | Colton Fire | 07/01/2022 | 152 | 20,640.00 |
| Invoice | 07/01/2022 | 22-126 | Clackamas County - District Attorney | 07/01/2022 | 152 | 1,440.00 |
| Invoice | 07/01/2022 | 22-130 | Clackamas County - Transportation Eng | 07/01/2022 | 152 | 13,920.00 |
| Payment | 07/01/2022 | 120213592 | KATU | | | -2.09 |
| Total > 90 | | | | | | 943,435.10 |
| TOTAL | | | | | | 989,515.10 |

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01/13/23

Accrual Basis

Clackamas 800 Radio Group

Profit & Loss Budget vs. Actual

July through December 2022

| | Jul - Dec 22 | Budget | \$ Over Budget | % of Budget |
|--|---------------------|---------------------|----------------------|----------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 401-00 · Beginning Fund Balance | 0.00 | 53,539.00 | -53,539.00 | 0.0% |
| 405-00 · Members Contracts | 73,920.00 | 76,320.00 | -2,400.00 | 96.9% |
| 410-00 · Partners Fees | 1,215,144.69 | 1,198,080.00 | 17,064.69 | 101.4% |
| 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 | 11,561.37 | 1,065,007.00 | -1,053,445.63 | 1.1% |
| 431-00 · Interest Income | 44.39 | 500.00 | -455.61 | 8.9% |
| 435-00 · Lease Revenue | 13,609.82 | 92,423.00 | -78,813.18 | 14.7% |
| 440-00 · Miscellaneous Income | 0.00 | 350,000.00 | -350,000.00 | 0.0% |
| 450-00 · Intergovernmental-Clackamas Co | 0.00 | 4,757,863.00 | -4,757,863.00 | 0.0% |
| Total Income | 1,314,280.27 | 7,593,732.00 | -6,279,451.73 | 17.3% |
| Gross Profit | 1,314,280.27 | 7,593,732.00 | -6,279,451.73 | 17.3% |
| Expense | | | | |
| 605-00 · Site Rental | 209,666.94 | 263,147.00 | -53,480.06 | 79.7% |
| 610-00 · Fuel/Generators | 8,708.84 | 25,000.00 | -16,291.16 | 34.8% |
| 615-00 · HVAC Maintenance | 10,251.70 | 60,000.00 | -49,748.30 | 17.1% |
| 620-00 · Landscape Maintenance | 16,820.00 | 20,000.00 | -3,180.00 | 84.1% |
| 621-00 · Office Supplies | 161.82 | 900.00 | -738.18 | 18.0% |
| 622-00 · Bad Debt Expense | 0.00 | 0.00 | 0.00 | 0.0% |
| 625-00 · Generator Maintenance | 5,953.53 | 25,000.00 | -19,046.47 | 23.8% |
| 630-00 · UPS Maintenance | 5,558.98 | 4,000.00 | 1,558.98 | 139.0% |
| 635-00 · Battery Maintenance | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 640-00 · Building Maintenance | 17,410.05 | 10,000.00 | 7,410.05 | 174.1% |
| 645-00 · Insurance | 0.00 | 78,000.00 | -78,000.00 | 0.0% |
| 650-00 · Utilities | 57,860.82 | 105,000.00 | -47,139.18 | 55.1% |
| 655-00 · Consultant Services | 4,700.00 | 35,000.00 | -30,300.00 | 13.4% |
| 657-00 · Regional Radio Expense | 0.00 | 0.00 | 0.00 | 0.0% |
| 660-00 · WCCCA System Fees | 722,385.75 | 963,181.00 | -240,795.25 | 75.0% |
| 665-00 · Radio Maintenance Fees | 7,460.48 | 35,000.00 | -27,539.52 | 21.3% |
| 667-00 · Radio Replacement Project | 0.00 | 0.00 | 0.00 | 0.0% |
| 668-00 · Fire Sta Alerting Oper. Expense | 0.00 | 95,000.00 | -95,000.00 | 0.0% |
| 670-00 · Legal Services | 3,575.00 | 2,000.00 | 1,575.00 | 178.8% |
| 675-00 · Financial Services | 10,217.00 | 7,800.00 | 2,417.00 | 131.0% |
| 680-00 · Audit Fees | 5,250.00 | 7,500.00 | -2,250.00 | 70.0% |
| 685-00 · Miscellaneous Expenses | 10,389.18 | 5,000.00 | 5,389.18 | 207.8% |
| 686-00 · Meeting Expenses | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 703-00 · Capital Outlay | | | | |
| 703-01 · Buildings & Land Improvement | | | | |
| 703-011 · Land Improvement | 116,705.76 | | | |
| 703-012 · Building | 25,880.71 | | | |
| 703-013 · Tower | 13,695.00 | | | |
| Total 703-01 · Buildings & Land Improvement | 156,281.47 | | | |
| 703-02 · Radio Backbone | | | | |
| 703-021 · Simulcast / Master Site | 56,512.06 | | | |
| 703-022 · Subscriber Radios | 4,891.98 | | | |
| 703-023 · Console Equipment | 10,285.00 | | | |
| 703-024 · Paging | 4,652.40 | | | |
| Total 703-02 · Radio Backbone | 76,341.44 | | | |
| 703-03 · Equipment | | | | |
| 703-031 · Security System | 1,571.26 | | | |
| 703-032 · DC Power | 14,960.79 | | | |
| 703-034 · Microwave | 7,565.50 | | | |
| 703-035 · Test Equipment | 72.00 | | | |
| Total 703-03 · Equipment | 24,169.55 | | | |
| 703-00 · Capital Outlay - Other | 0.00 | 5,822,870.00 | -5,822,870.00 | 0.0% |
| Total 703-00 · Capital Outlay | 256,792.46 | 5,822,870.00 | -5,566,077.54 | 4.4% |
| 999-00 · Unappropriated End Fund Bal | 0.00 | 23,333.00 | -23,333.00 | 0.0% |
| Total Expense | 1,353,162.55 | 7,593,731.00 | -6,240,568.45 | 17.8% |
| Net Ordinary Income | -38,882.28 | 1.00 | -38,883.28 | -3,888,228.0% |
| Net Income | -38,882.28 | 1.00 | -38,883.28 | -3,888,228.0% |

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01/13/23

Clackamas 800 Radio Group Profit & Loss Detail

Accrual Basis

December 2022

| Type | Date | Num | Name | Memo | Class | Amount | Balance |
|---|------------|----------|---------------------------------------|-------------------------------------|-------|------------|------------|
| Ordinary Income/Expense | | | | | | | |
| Income | | | | | | | |
| 410-00 · Partners Fees | | | | | | | |
| Invoice | 12/12/2022 | 22-154 | Molalla RFPD | Partner Voice Radios | | 28,800.00 | 28,800.00 |
| Invoice | 12/12/2022 | 22-154 | Molalla RFPD | Partner Voice Radios - For 3 r... | | 1,440.00 | 30,240.00 |
| Invoice | 12/12/2022 | 22-154 | Molalla RFPD | Partner Voice Radios - correc... | | 2,880.00 | 33,120.00 |
| Credit Memo | 12/12/2022 | 22-155 | Molalla RFPD | To re-credit back partial credit... | | -33,120.00 | 0.00 |
| Total 410-00 · Partners Fees | | | | | | 0.00 | 0.00 |
| 430-00 · Subscriber Radio Payments | | | | | | | |
| Invoice | 12/09/2022 | 22-153 | Lake Oswego | APX6500 Enhanced 7/800 M... | | 4,891.98 | 4,891.98 |
| Total 430-00 · Subscriber Radio Payments | | | | | | 4,891.98 | 4,891.98 |
| 431-00 · Interest Income | | | | | | | |
| Deposit | 12/31/2022 | | | Interest | | 7.70 | 7.70 |
| Total 431-00 · Interest Income | | | | | | 7.70 | 7.70 |
| 435-00 · Lease Revenue | | | | | | | |
| Deposit | 12/21/2022 | | FBI | Deposit | | 648.00 | 648.00 |
| Deposit | 12/28/2022 | | FBI | Deposit | | 324.00 | 972.00 |
| Total 435-00 · Lease Revenue | | | | | | 972.00 | 972.00 |
| Total Income | | | | | | 5,871.68 | 5,871.68 |
| Gross Profit | | | | | | 5,871.68 | 5,871.68 |
| Expense | | | | | | | |
| 605-00 · Site Rental | | | | | | | |
| Bill | 12/01/2022 | | McKenzie Family Land Holdings, LLC | Barton | | 12,155.50 | 12,155.50 |
| Bill | 12/01/2022 | | Nicholas Albert & McKenzie Marie C... | Damascus | | 17,194.35 | 29,349.85 |
| Bill | 12/01/2022 | | City of Wilsonville | Wilsonville Tank | | 13,506.11 | 42,855.96 |
| Bill | 12/01/2022 | | BBS Property Management | Pete's Mtn | | 23,349.65 | 66,205.61 |
| Bill | 12/01/2022 | | Boring Water District | Polivka | | 12,496.46 | 78,702.07 |
| Bill | 12/01/2022 | | Oak Lodge Water District | View Acres | | 0.00 | 78,702.07 |
| Bill | 12/01/2022 | | Zimmer Family Limited Partnership | Canby | | 14,328.63 | 93,030.70 |
| Bill | 12/01/2022 | | Cascade Utilities Inc. | Day Hill | | 32,368.89 | 125,399.59 |
| Bill | 12/01/2022 | | Staats, David | Redland | | 21,224.16 | 146,623.75 |
| Bill | 12/01/2022 | | Robert Lux | Sandy | | 3,582.15 | 150,205.90 |
| Bill | 12/01/2022 | | Brenda L. Tinjum | Sandy | | 3,582.16 | 153,788.06 |
| Bill | 12/01/2022 | | Tami McAra | Sandy | | 3,582.16 | 157,370.22 |
| Bill | 12/01/2022 | | Darren E. McAra | Sandy | | 3,582.16 | 160,952.38 |
| Bill | 12/01/2022 | | H Ski Corporation / MHSB | Tom, Dick & Harry | | 9,500.00 | 170,452.38 |
| Total 605-00 · Site Rental | | | | | | 170,452.38 | 170,452.38 |
| 620-00 · Landscape Maintenance | | | | | | | |
| Bill | 12/01/2022 | 22-0216 | Smart Services PDX | All sites | | 16,820.00 | 16,820.00 |
| Total 620-00 · Landscape Maintenance | | | | | | 16,820.00 | 16,820.00 |
| 630-00 · UPS Maintenance | | | | | | | |
| Bill | 12/01/2022 | 3945A | Power Systems Plus | Memaloose: Labor, travel. up... | | 767.69 | 767.69 |
| Bill | 12/20/2022 | 3931A | Power Systems Plus | Sawtell: Labor, replaced intak... | | 587.97 | 1,355.66 |
| Bill | 12/20/2022 | 3931A | Power Systems Plus | Sawtell: Labor, Travel | | 1,217.16 | 2,572.82 |
| Bill | 12/20/2022 | 3931A | Power Systems Plus | Sawtell: Parts | | 340.16 | 2,912.98 |
| Total 630-00 · UPS Maintenance | | | | | | 2,912.98 | 2,912.98 |
| 640-00 · Building Maintenance | | | | | | | |
| Bill | 12/31/2022 | INV75... | Day Wireless Systems Inc. | Troubleshooting dish | | 1,650.00 | 1,650.00 |
| Bill | 12/31/2022 | TTSIN... | Transtector | Memaloose: replacement mo... | | 2,580.20 | 4,230.20 |
| Total 640-00 · Building Maintenance | | | | | | 4,230.20 | 4,230.20 |
| 650-00 · Utilities | | | | | | | |
| Check | 12/02/2022 | EFT | PGE | | | 32.26 | 32.26 |
| Check | 12/02/2022 | EFT | PGE | | | 302.09 | 334.35 |
| Check | 12/02/2022 | EFT | PGE | | | 334.68 | 669.03 |
| Check | 12/02/2022 | EFT | PGE | | | 920.32 | 1,589.35 |
| Check | 12/05/2022 | EFT | PGE | | | 321.66 | 1,911.01 |
| Check | 12/06/2022 | EFT | PGE | | | 311.14 | 2,222.15 |
| Check | 12/06/2022 | EFT | PGE | | | 414.69 | 2,636.84 |
| Check | 12/07/2022 | EFT | PGE | | | 385.63 | 3,022.47 |
| Check | 12/08/2022 | EFT | PGE | | | 213.03 | 3,235.50 |
| Check | 12/12/2022 | EFT | PGE | | | 257.78 | 3,493.28 |
| Check | 12/14/2022 | EFT | NW Natural | | | 16.68 | 3,509.96 |
| Check | 12/14/2022 | EFT | Comcast | | | 163.30 | 3,673.26 |
| Check | 12/15/2022 | EFT | PGE | | | 445.97 | 4,119.23 |
| Check | 12/16/2022 | EFT | PGE | | | 159.06 | 4,278.29 |
| Check | 12/16/2022 | EFT | PGE | | | 312.83 | 4,591.12 |
| Check | 12/16/2022 | EFT | PGE | | | 319.94 | 4,911.06 |
| Check | 12/16/2022 | EFT | PGE | | | 341.49 | 5,252.55 |
| Check | 12/16/2022 | EFT | PGE | | | 684.06 | 5,936.61 |
| Check | 12/19/2022 | EFT | PGE | | | 311.53 | 6,248.14 |
| Check | 12/19/2022 | EFT | PGE | | | 398.80 | 6,646.94 |
| Check | 12/20/2022 | EFT | PGE | | | 335.71 | 6,982.65 |
| Check | 12/20/2022 | EFT | PGE | | | 702.49 | 7,685.14 |
| Check | 12/22/2022 | EFT | PGE | | | 357.13 | 8,042.27 |
| Check | 12/22/2022 | EFT | PGE | | | 484.34 | 8,526.61 |
| Bill | 12/27/2022 | Jun-Sept | Reliance Connects Inc. | Goat Mountain: power June-S... | | 3,292.55 | 11,819.16 |
| Check | 12/30/2022 | EFT | Canby Utility | | | 145.01 | 11,964.17 |
| Bill | 01/13/2023 | INV95... | Alpha Technologies | | | 2,553.06 | 14,517.23 |

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01/13/23

Accrual Basis

Clackamas 800 Radio Group Profit & Loss Detail

December 2022

| Type | Date | Num | Name | Memo | Class | Amount | Balance |
|--|------------|-----------|-------------------------------------|------------------------------------|----------------|--------------------|--------------------|
| Bill | 12/31/2022 | INV02... | WCCCA | Ferrellgas 1120974710 | | 785.14 | 13,038.20 |
| Bill | 12/31/2022 | INV02... | WCCCA | Ferrellgas 2029635108 | | 1,720.88 | 14,759.08 |
| Total 650-00 · Utilities | | | | | | 14,759.08 | 14,759.08 |
| 655-00 · Consultant Services | | | | | | | |
| Bill | 12/31/2022 | CIWD... | Consistent Image Web Design | Monthly web maintenance | | 100.00 | 100.00 |
| Total 655-00 · Consultant Services | | | | | | 100.00 | 100.00 |
| 660-00 · WCCCA System Fees | | | | | | | |
| Bill | 12/31/2022 | INV02... | WCCCA | 3rd Qtr C800 Access FY 22/23 | | 240,795.25 | 240,795.25 |
| Total 660-00 · WCCCA System Fees | | | | | | 240,795.25 | 240,795.25 |
| 675-00 · Financial Services | | | | | | | |
| Check | 12/31/2022 | | | Service Charge | | 20.00 | 20.00 |
| Bill | 12/31/2022 | 163824 | Talbot, Korvola & Warwick, LLP | December bookkeeping | | 550.00 | 570.00 |
| Bill | 12/31/2022 | 163824 | Talbot, Korvola & Warwick, LLP | Additional time & support: 2n... | | 378.00 | 948.00 |
| Total 675-00 · Financial Services | | | | | | 948.00 | 948.00 |
| 680-00 · Audit Fees | | | | | | | |
| Bill | 12/01/2022 | 44885 | Jarrard, Seibert, Pollard & Co. LLC | Progress billing for services o... | | 4,000.00 | 4,000.00 |
| Bill | 12/01/2022 | 45013 | Jarrard, Seibert, Pollard & Co. LLC | Progress billing for services o... | | 1,250.00 | 5,250.00 |
| Total 680-00 · Audit Fees | | | | | | 5,250.00 | 5,250.00 |
| 685-00 · Miscellaneous Expenses | | | | | | | |
| Bill | 12/01/2022 | AIE177... | Government Ethics Commission | Annual billing 07/01/22 - 06/3... | | 548.83 | 548.83 |
| Bill | 12/01/2022 | | SDAO | 2023 membership dues | | 2,637.27 | 3,186.10 |
| Total 685-00 · Miscellaneous Expenses | | | | | | 3,186.10 | 3,186.10 |
| 703-00 · Capital Outlay | | | | | | | |
| 703-02 · Radio Backbone | | | | | | | |
| 703-021 · Simulcast / Master Site | | | | | | | |
| Bill | 12/01/2022 | INV74... | Day Wireless Systems Inc. | Installation of battery syatem ... | 05 Mount Scott | 2,108.53 | 2,108.53 |
| Bill | 12/30/2022 | INV75... | Day Wireless Systems Inc. | Decomm | 06 Mtn View | 2,860.00 | 4,968.53 |
| Bill | 12/30/2022 | INV75... | Day Wireless Systems Inc. | Decomm | 08 Polivka | 8,250.00 | 13,218.53 |
| Total 703-021 · Simulcast / Master Site | | | | | | 13,218.53 | 13,218.53 |
| Total 703-02 · Radio Backbone | | | | | | 13,218.53 | 13,218.53 |
| Total 703-00 · Capital Outlay | | | | | | 13,218.53 | 13,218.53 |
| Total Expense | | | | | | 472,672.52 | 472,672.52 |
| Net Ordinary Income | | | | | | -466,800.84 | -466,800.84 |
| Net Income | | | | | | -466,800.84 | -466,800.84 |

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Accrual Basis

Clackamas 800 Radio Group

Trial Balance

As of December 31, 2022

| | Dec 31, 22 | |
|---------------------------------------|----------------------|----------------------|
| | Debit | Credit |
| 115-00 · Cash/Checking Account | 737,401.18 | |
| 11000 · Accounts Receivable | 717,676.14 | |
| 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 | 51,212,885.21 | |
| 175-00 · Accumulated Depreciation | | 11,881,375.50 |
| 180-00 · Deferred O/F-P25 Maintenance | 5,812,058.44 | |
| 201-00 · Accounts Payable | | 285,092.42 |
| 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 | |
| 280-00 · Prepaid Lease Income | | 2,065,694.44 |
| 300-00 · Fund Balance | 0.00 | |
| 300-01 · GLTDAG | 0.00 | |
| 310-00 · Investment in Fixed Assets | | 53,862,036.66 |
| 320-00 · Retained Earnings, Prior | | 4,955,231.18 |
| 405-00 · Members Contracts | | 73,920.00 |
| 410-00 · Partners Fees | | 1,215,144.69 |
| 430-00 · Subscriber Radio Payments | | 11,561.37 |
| 431-00 · Interest Income | | 44.39 |
| 435-00 · Lease Revenue | | 13,609.82 |
| 605-00 · Site Rental | 209,666.94 | |
| 610-00 · Fuel/Generators | 8,708.84 | |
| 615-00 · HVAC Maintenance | 10,251.70 | |
| 620-00 · Landscape Maintenance | 16,820.00 | |
| 621-00 · Office Supplies | 161.82 | |
| 625-00 · Generator Maintenance | 5,953.53 | |
| 630-00 · UPS Maintenance | 5,558.98 | |
| 640-00 · Building Maintenance | 17,410.05 | |
| 650-00 · Utilities | 57,860.82 | |
| 655-00 · Consultant Services | 4,700.00 | |
| 660-00 · WCCCA System Fees | 722,385.75 | |
| 665-00 · Radio Maintenance Fees | 7,460.48 | |
| 670-00 · Legal Services | 3,575.00 | |
| 675-00 · Financial Services | 10,217.00 | |
| 680-00 · Audit Fees | 5,250.00 | |
| 685-00 · Miscellaneous Expenses | 10,389.18 | |
| 686-00 · Meeting Expenses | 0.00 | |
| 703-011 · Land Improvement | 116,705.76 | |
| 703-012 · Building | 25,880.71 | |
| 703-013 · Tower | 13,695.00 | |
| 703-021 · Simulcast / Master Site | 56,512.06 | |
| 703-022 · Subscriber Radios | 4,891.98 | |
| 703-023 · Console Equipment | 10,285.00 | |
| 703-024 · Paging | 4,652.40 | |
| 703-031 · Security System | 1,571.26 | |
| 703-032 · DC Power | 14,960.79 | |
| 703-034 · Microwave | 7,565.50 | |
| 703-035 · Test Equipment | 72.00 | |
| TOTAL | 74,363,710.47 | 74,363,710.47 |

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Clackamas 800 Radio Group

Balance Sheet

As of December 31, 2022

| | Dec 31, 22 |
|---------------------------------------|----------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 115-00 · Cash/Checking Account | 737,401.18 |
| Total Checking/Savings | 737,401.18 |
| Accounts Receivable | |
| 11000 · Accounts Receivable | 717,676.14 |
| Total Accounts Receivable | 717,676.14 |
| Total Current Assets | 1,455,077.32 |
| 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 | 51,212,885.21 |
| 175-00 · Accumulated Depreciation | -11,881,375.50 |
| Total Fixed Assets | 53,862,036.66 |
| Other Assets | |
| 180-00 · Deferred O/F-P25 Maintenance | 5,812,058.44 |
| Total Other Assets | 5,812,058.44 |
| TOTAL ASSETS | 61,129,172.42 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 201-00 · Accounts Payable | 285,092.42 |
| Total Accounts Payable | 285,092.42 |
| Total Current Liabilities | 285,092.42 |
| Long Term Liabilities | |
| 280-00 · Prepaid Lease Income | 2,065,694.44 |
| Total Long Term Liabilities | 2,065,694.44 |
| Total Liabilities | 2,350,786.86 |
| Equity | |
| 310-00 · Investment in Fixed Assets | 53,862,036.66 |
| 320-00 · Retained Earnings, Prior | 4,955,231.18 |
| Net Income | -38,882.28 |
| Total Equity | 58,778,385.56 |
| TOTAL LIABILITIES & EQUITY | 61,129,172.42 |

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Clackamas 800 Radio Group
A/R Aging Detail
As of December 31, 2022

| Type | Date | Num | Name | Due Date | Aging | Open Balance |
|----------------|------------|-----------|------------------------------------|------------|-------|-------------------|
| Current | | | | | | |
| Total Current | | | | | | |
| 1 - 30 | | | | | | |
| Invoice | 12/09/2022 | 22-153 | Lake Oswego | 12/09/2022 | 22 | 4,891.98 |
| Invoice | 12/12/2022 | 22-154 | Molalla RFPD | 12/12/2022 | 19 | 33,120.00 |
| Credit Memo | 12/12/2022 | 22-155 | Molalla RFPD | 12/12/2022 | 19 | -33,120.00 |
| Total 1 - 30 | | | | | | 4,891.98 |
| 31 - 60 | | | | | | |
| Total 31 - 60 | | | | | | |
| 61 - 90 | | | | | | |
| Total 61 - 90 | | | | | | |
| > 90 | | | | | | |
| Invoice | 05/19/2022 | 2019-2042 | Aurora Fire District | 05/19/2022 | 226 | 225,592.97 |
| Invoice | 05/19/2022 | 2019-2051 | Happy Valley | 05/19/2022 | 226 | 42,213.21 |
| Invoice | 05/19/2022 | 2019-2054 | Lake Oswego Lake Corporation | 05/19/2022 | 226 | 7,497.36 |
| Credit Memo | 05/19/2022 | 2019-2064 | Wilsonville - PW / Transit | 05/19/2022 | 226 | -2,727.77 |
| Credit Memo | 05/27/2022 | 2019-2061 | Clackamas County Community College | 05/25/2022 | 220 | -675.18 |
| Invoice | 06/01/2022 | 2019-2068 | Aurora Fire District | 06/01/2022 | 213 | 31,912.76 |
| Invoice | 06/01/2022 | 2019-2069 | Colton Fire | 06/01/2022 | 213 | 18,348.55 |
| Credit Memo | 06/01/2022 | 2019-2072 | Molalla RFPD | 06/01/2022 | 213 | -50,861.31 |
| Invoice | 06/08/2022 | 2019-2039 | Hoodland Fire District | 06/08/2022 | 206 | 215,885.66 |
| Invoice | 07/01/2022 | 22-101 | Aurora Fire District | 07/01/2022 | 183 | 30,720.00 |
| Invoice | 07/01/2022 | 22-105 | Clackamas County FD #1 | 07/01/2022 | 183 | 174,240.00 |
| Invoice | 07/01/2022 | 22-106 | Colton Fire | 07/01/2022 | 183 | 20,640.00 |
| Payment | 07/01/2022 | 120213592 | KATU | | | -2.09 |
| Total > 90 | | | | | | 712,784.16 |
| TOTAL | | | | | | 717,676.14 |

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