

CLACKAMAS C800 RADIO GROUP

BOARD OF DIRECTORS MEETING

January 24, 2024 at 10:00AM

In person: CCOM, 2200 Kaen Rd, Oregon City
or Online via Zoom

1. Call the C800 Board of Directors meeting to Order - Chair Johnson
2. Roll Call of Partners: (19/10)

- | | | |
|------------------------|-----------------------------|-------------------------------|
| 1. City of Canby | 8. City of West Linn | 15. Molalla Fire District |
| 2. City of Gladstone | 9. Aurora Fire District | 16. Sandy Fire District |
| 3. City of Lake Oswego | 10. Canby Fire District | 17. Tualatin Valley Fire & R. |
| 4. City of Milwaukie | 11. Clackamas Fire District | 18. Clackamas County Sheriff |
| 5. City of Molalla | 12. Colton Fire District | 19. Clackamas County Health |
| 6. City of Oregon City | 13. Estacada Fire District | |
| 7. City of Sandy | 14. Hoodland Fire District | |

3. *Approval of Minutes from December 20, 2023 Board Meeting - Chief Johnson
4. Public Comment - Chief Johnson
5. Communications - Mark Buchholz
6. *Financial Reports for December 2023 - Mark Buchholz
7. Committee Reports
 - Executive Committee - Chief Johnson
 - Technical Committee - Ron Polluconi
 - Citizen Accountability - Chief Johnson
8. Old Business
 - Radio System Management - Ron Polluconi
 - Remaining site construction update
 - Home button reprogramming
 - 800 Voice Paging
 - DVRS update
 - Research regarding prior invoicing for work on the Hwy 224 sites
 -
9. New Business
 - a) Public Records Law Training Requirement

- b) Annual Radio inventory review
 - c) *Staff Report - Budget Calendar and appoint Budget Officer
 - d) Proposed meeting dates for 2024
 - e) *Staff Report - Board Nominations & Elections
- 10. Open Agenda
 - 11. Next Board Meeting: February 21, 2024, 9:00am, at CCOM
 - 12. Adjournment

* indicates action requested

CLACKAMAS C800 RADIO GROUP

BOARD OF DIRECTORS MEETING

Meeting Minutes of the December 20, 2023 Meeting

This meeting was held via ZOOM.

C800 Board Meeting Called to Order at 0900.

The following were in attendance:

City of Canby: Chief Jorge Tro	Estacada Fire: Chief Ian O'Connor
City of Gladstone: Chief John Schmerber	Hoodland Fire:
City of Lake Oswego: Chief Don Johnson, Chief George Burke, Tina Burgess, Sue Scobert	Molalla Fire: Chief Vince Stafford (Jim Davis Proxy)
City of Milwaukie:	Sandy Fire District: Chief Phil Schneider
City of Molalla: Chief Chris Long	TVF&R: Eric Kennedy
City of Oregon City: Chief Shaun Davis	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, Meg Neece
Canby Fire: Chief Jim Davis	WCCCA: Ron Polluconi, Mark Buchholz
Clackamas Fire: DC Brian Stewart, Chuck Karlik	Guest: Russ Ries, Auditor
Colton Fire:	

I. Approval of Minutes – November 15, 2023 Board Meeting

Motion by Chief Tro and second by Chief Corless to approve minutes as distributed. Motion passed unanimously.

II. Public Comment: Chief Don Johnson

- none

III. Communications: Mark Buchholz

- none

IV. Accept Financial Report for November 2023: Mark Buchholz

- FY24 Partner/Member invoice payment progress
- December has been very active working on the completion of the TDH radio site. We will see payments increase substantially in January as invoices come due
- We are in good shape to pay outstanding invoices as they come due for the remainder of this fiscal year
- Eric Kennedy asked about the collection from Clackamas Co.
 - i. Mark explained that this is the ARPA grant funding that is coordinated through the County for reimbursement of a portion of the radio system

V. Committee Reports

Executive Committee: Chief Don Johnson

Meet every other Monday

- Continued to go through the paperwork and payment details associated with T3 Construction. We continued research the possibility that C800 was overbilled. The executive Board has met with our attorney to share our findings and seek guidance of how to proceed.
 - Attorney Aikens advised that there may be a more subject specific attorney better suited for this type of work. We are pursuing that recommendation
 - This process is likely to take a long time
 - Chief Tro thanked Ron for his work and dedication researching this situation

Technical Committee: Ron Polluconi

- Continuing to meet regularly

Citizen Accountability: Chief Don Johnson

- Chief Johnson is going to give them a written update due to lack of participation

VI. Old Business

- Radio System Management: Ron Polluconi
 - i. Remaining site construction update
 - Final microwave link is up and stable
 - All of the dry testing for TDH site is completed and it exceeded expectations
 - Have two gates being installed; Memaloose, Oak Grove Butte. This will give us some additional security against people getting up to the sites
 - Drainage on the backside of Hwy-26 ridgeline behind Ski Bowl has been fully validated
 - The two coverage routes identified to complete that edge of the forest have been completed and the radio techs have received positive feedback
 - ii. Home Button Reprograming
 - Now going through preventative maintenance. Not under any time constraints, but would like to get everyone completed by the end of the fiscal year
 - iii. Streaming Delay
 - This has been set at 20 mins for law enforcement for any talk-group wanting to be streamed after a delay
 - The vendor has now met their commitment
 - No feedback as of now
 - Chief Burke asked about streaming delay and wanted to clarify that those that want streaming delay are turned on. All agencies have been updated
 - iv. 800 Voice Paging
 - Equip is sitting waiting
 - v. DVRS Update
 - Waiting for fire to finish their evaluations
 - Lake Oswego PD has requested a test system

- Fire is working to lead this project
- vi. Problems with shelters
 - Have discovered some seams that appear to be buckling and starting to see some wet wood and dry rot. We have sealed things up and did some additional testing. Still having trouble pinpointing how the water is getting in. Have contacted the manufacturer and they are investigating. We do have a 10yr warranty. The repairs that we are making are between \$2k and \$8k
- o Sandy Fire District status review (voting) – Chief Johnson
 - i. Chief Schneider discussed Sandy being a voting partner. CFD1 has written up a proposal for the mtg tonight and it looks like they will remain a voting partner

VII. New Business

VIII. FY 2022-23 Audit – Russ Ries

- o Russ presented the results of the financial audit as found in the documents emailed to the Board on 12/19/23
- o C800 is receiving an unmodified, clean audit for fiscal year ending 06/30/23
- o DC Stewart asked Russ how the staff was working with them. Russ discussed the SAS114 letter in regards to any issues with management engaging in the audit. There were no issues, this year went very well and records were in great shape. The tracking controls have been tightened, no additional disclosure needed
- o Mark commented on page 10 in the audit regarding fund balance and the fact that it is often thought of as extra money between revenue and expenditures. We are not in that situation as we have ‘non-spendable’ funds from resulting from system maintenance expense that we pre-paid and from lease revenue we received that was pre-paid which is being amortized over the remainder of the term(s). We are still working to right size and cover our future expenses
- o Chief Johnson added that we are going to have to do a different type of audit next year as required when receiving federal ARPA grant funds. Chief Johnson asked if Russ’ firm would be able to complete this. Russ confirmed that yes, they would be eligible to do the “single audit” which has some additional independence requirements placed upon the audit firms. This would be a compliance audit and the findings would be issued under a single report. Findings are sent to the Federal Clearing House by the auditing firm
 - i. It is anticipated that there will only be three transactions associated with the ARPA grant funds reimbursement
- **Radio Counts**
 - o Chief Johnson – discussed that our rate model is based on how many radios are on the system currently. Everyone is going to get their radio counts by Feb. 1st and will need to have them confirmed and returned by March 1st. You will then be billed based on the number on the system
 - o Mark noted that this is a really good time to confirm your radio inventory
- Budget development for next fiscal year will begin soon. As an ORS 190, budget law indicates the budget committee be made up of the board members and an associated citizen representative (if available) identified by each Board Member
 - o If you would like to add someone, this is the time to identify them so that we can get them added. Dave Austin has agreed to stay on the committee
 - o As part of the budget process, we would like to get a skilled city budget person to also participate and review the budget, replacing Toby LaFrance of Milwaukie

IX. Open Agenda

- Annual Executive Board election for second vice-chair - Chief Johnson discussed appointing a new law representative for the next year, as we have historically alternated. This will be added on the agenda for January
- Mark reiterated that the budget committee will be every agency as well as any citizen reps
- CCOM has requested we swap time slots and they take the 0900 hour for the meeting next month. Meg will send Outlook invites shortly after this meeting for 1000

X. Next Board Meeting

Next meeting will be January 24, 2024 at 10:00AM. Location: CCOM & Zoom

XI. Adjournment - Meeting adjourned at 1001 AM



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

December 20, 2023

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

We have audited the financial statements of the governmental activities and major fund of Clackamas 800 Radio Group for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 28, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Clackamas 800 Radio Group are described in Note A to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2023. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Clackamas 800 Radio Group's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Clackamas 800 Radio Group's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consists 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

The budgetary comparison schedule presented as Supplementary Information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting 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 in our opinion is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of Clackamas 800 Radio Group and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

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

Clackamas 800 Radio Group

Profit & Loss Budget vs. Actual

July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
401-00 · Beginning Fund Balance	0.00	-1,141,177.00	1,141,177.00	0.0%
405-00 · Members Contracts	223,709.00	226,914.00	-3,205.00	98.6%
410-00 · Partners Fees	2,616,864.00	1,476,864.00	1,140,000.00	177.2%
430-00 · Subscriber Radio Payments	0.00	0.00	0.00	0.0%
431-00 · Interest Income	6,945.79	100.00	6,845.79	6,945.8%
435-00 · Lease Revenue				
435-01 · Lease Revenue from PGE	0.00	178,333.00	-178,333.00	0.0%
435-00 · Lease Revenue - Other	1,893.65	89,177.00	-87,283.35	2.1%
Total 435-00 · Lease Revenue	1,893.65	267,510.00	-265,616.35	0.7%
440-00 · Miscellaneous Income	13,817.02	2,900,000.00	-2,886,182.98	0.5%
445-00 · Additional Revenue	0.00	1,140,000.00	-1,140,000.00	0.0%
451-00 · Intergovernmental - Grant Funds	849,116.92			
Total Income	3,712,346.38	4,870,211.00	-1,157,864.62	76.2%
Gross Profit	3,712,346.38	4,870,211.00	-1,157,864.62	76.2%
Expense				
605-00 · Site Rental	262,856.41	311,300.00	-48,443.59	84.4%
610-00 · Fuel/Generators	15,657.82	25,000.00	-9,342.18	62.6%
615-00 · HVAC Maintenance	12,765.47	50,000.00	-37,234.53	25.5%
620-00 · Landscape Maintenance	19,032.00	20,000.00	-968.00	95.2%
621-00 · Office Supplies	0.00	900.00	-900.00	0.0%
625-00 · Generator Maintenance	45,901.67	25,000.00	20,901.67	183.6%
630-00 · UPS Maintenance	2,698.92	4,000.00	-1,301.08	67.5%
635-00 · Battery Maintenance	0.00	5,000.00	-5,000.00	0.0%
640-00 · Building Maintenance	21,443.77	10,000.00	11,443.77	214.4%
645-00 · Insurance	0.00	70,000.00	-70,000.00	0.0%
650-00 · Utilities	63,389.69	105,000.00	-41,610.31	60.4%
655-00 · Consultant Services	1,725.00	35,000.00	-33,275.00	4.9%
660-00 · WCCCA System Fees	810,121.50	1,080,162.00	-270,040.50	75.0%
665-00 · Radio Maintenance Fees				
665-01 · Radio Maintenance Service	21,515.37			
665-00 · Radio Maintenance Fees - Other	36,266.15	35,000.00	1,266.15	103.6%
Total 665-00 · Radio Maintenance Fees	57,781.52	35,000.00	22,781.52	165.1%
668-00 · Fire Sta Alerting Oper. Expense	0.00	92,500.00	-92,500.00	0.0%
670-00 · Legal Services	330.00	3,000.00	-2,670.00	11.0%
675-00 · Financial Services	8,982.64	9,600.00	-617.36	93.6%
680-00 · Audit Fees	7,450.00	7,500.00	-50.00	99.3%
685-00 · Miscellaneous Expenses	2,574.00	5,000.00	-2,426.00	51.5%
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	93,142.28	0.00	93,142.28	100.0%
703-012 · Building	132,621.65	0.00	132,621.65	100.0%
703-013 · Tower	162,004.01	0.00	162,004.01	100.0%
703-014 · Generator	3,506.30			
Total 703-01 · Buildings & Land Improvement	391,274.24	0.00	391,274.24	100.0%
703-02 · Radio Backbone				
703-021 · Simulcast / Master Site	854,064.27	0.00	854,064.27	100.0%
703-022 · Subscriber Radios	0.00	0.00	0.00	0.0%
703-023 · Console Equipment	0.00	0.00	0.00	0.0%
703-024 · Paging	15,160.00	0.00	15,160.00	100.0%
Total 703-02 · Radio Backbone	869,224.27	0.00	869,224.27	100.0%
703-03 · Equipment				
703-031 · Security System	9,353.49	0.00	9,353.49	100.0%
703-032 · DC Power	0.00	0.00	0.00	0.0%
703-034 · Microwave	7,105.90	0.00	7,105.90	100.0%
703-035 · Test Equipment	0.00	0.00	0.00	0.0%
703-036 · Fire Station Alerting	151,388.46			
Total 703-03 · Equipment	167,847.85	0.00	167,847.85	100.0%
703-00 · Capital Outlay - Other	0.00	4,422,533.00	-4,422,533.00	0.0%
Total 703-00 · Capital Outlay	1,428,346.36	4,422,533.00	-2,994,186.64	32.3%

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, depreciation expense, certain receivables and leases under GASB-87, 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.

11:55 AM

01/16/24

Accrual Basis

Clackamas 800 Radio Group
Profit & Loss Budget vs. Actual
 July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
800-00 · Operating Contingency	0.00	50,000.00	-50,000.00	0.0%
Total Expense	2,761,056.77	6,367,495.00	-3,606,438.23	43.4%
Net Ordinary Income	951,289.61	-1,497,284.00	2,448,573.61	-63.5%
Net Income	951,289.61	-1,497,284.00	2,448,573.61	-63.5%

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11:56 AM

01/16/24

Clackamas 800 Radio Group Profit & Loss Detail

Accrual Basis

December 2023

Type	Date	Num	Name	Memo	Class	Amount	Balance
Ordinary Income/Expense							
Income							
431-00 · Interest Income							
Deposit	12/31/2023			Interest		1,587.96	1,587.96
Total 431-00 · Interest Income						1,587.96	1,587.96
Total Income						1,587.96	1,587.96
Gross Profit						1,587.96	1,587.96
Expense							
605-00 · Site Rental							
General Journal	12/01/2023	AJE 77		To record pre-paid December...		1,395.00	1,395.00
Bill	12/01/2023		Weyerhaeuser Company	Annual lease fee. Remaining ...		955.16	2,350.16
Bill	12/01/2023		Weyerhaeuser Company	Annual lease fee. Term: July ...		33,778.60	36,128.76
Bill	12/01/2023		Oak Lodge Water District	View Acres. Term July 1, 202...		26,275.25	62,404.01
Bill	12/01/2023	BF060...	USDA Forest Service	Lease at Memaloose		11,519.18	73,923.19
Bill	12/01/2023	BF060...	USDA Forest Service	Lease at Oak Grove Butte		671.97	74,595.16
Bill	12/01/2023	BF060...	USDA Forest Service	Lease at Timberline		11,519.18	86,114.34
Bill	12/21/2023		McKenzie Family Land Holdings, LLC	Barton		12,520.16	98,634.50
Bill	12/21/2023		Nicholas Albert & McKenzie Marie C...	Damascus		17,710.18	116,344.68
Bill	12/21/2023		City of Wilsonville	Wilsonville Tank		13,911.29	130,255.97
Bill	12/21/2023		BBS Property Management	Pete's Mtn.		23,816.64	154,072.61
Bill	12/21/2023		Boring Water District	Polivka		12,746.39	166,819.00
Bill	12/21/2023		Brenda L. Tinjum	Sandy		3,689.62	170,508.62
Bill	12/21/2023		Darren E. McAra	Sandy		3,689.62	174,198.24
Bill	12/21/2023		Tami McAra	Sandy		3,689.62	177,887.86
Bill	12/21/2023		Robert Lux	Sandy		3,689.63	181,577.49
Bill	12/21/2023		Zimmer Family Limited Partnership	Canby		14,758.49	196,335.98
Bill	12/21/2023		Cascade Utilities Inc.	Day Hill		33,339.96	229,675.94
Bill	12/21/2023		Staats, David	Redland		21,648.64	251,324.58
Total 605-00 · Site Rental						251,324.58	251,324.58
610-00 · Fuel/Generators							
Bill	12/01/2023	11247...	Ferrellgas	Goat Mtn		1,232.86	1,232.86
Bill	12/01/2023	20348...	Ferrellgas	Wilsonville		1,405.09	2,637.95
Total 610-00 · Fuel/Generators						2,637.95	2,637.95
615-00 · HVAC Maintenance							
Bill	12/20/2023	190409	Hunter-Davisson, Inc.	Preventative maintenance - G...		340.00	340.00
Total 615-00 · HVAC Maintenance						340.00	340.00
625-00 · Generator Maintenance							
Bill	12/01/2023	4621A	Power Systems Plus	Labor for coolant flush; annua...		1,239.27	1,239.27
Bill	12/01/2023	4622A	Power Systems Plus	Modbus - TDH, initial startup		5,054.75	6,294.02
Bill	12/21/2023	4684A	Power Systems Plus	Labor: Install new thermostat ...		150.00	6,444.02
Bill	12/21/2023	4684A	Power Systems Plus	Annual Service - Mt. Scott		540.00	6,984.02
Bill	12/21/2023	4684A	Power Systems Plus	Parts: Install new thermostat ...		69.23	7,053.25
Bill	12/21/2023	4684A	Power Systems Plus	Trip fee - Mt. Scott		150.00	7,203.25
Total 625-00 · Generator Maintenance						7,203.25	7,203.25
640-00 · Building Maintenance							
Bill	12/18/2023	3875	Lexicom Wireless	Installation of C800 provided ...		6,918.00	6,918.00
Bill	12/27/2023	INV03...	WCCCA	Maintenance parts		174.73	7,092.73
Bill	12/31/2023	3884	Lexicom Wireless	Repairs at 2 buildings - Goat ...		7,467.48	14,560.21
Total 640-00 · Building Maintenance						14,560.21	14,560.21
650-00 · Utilities							
Check	12/13/2023	EFT	NW Natural			16.62	16.62
Check	12/19/2023	EFT	PGE			242.24	258.86
Check	12/19/2023	EFT	PGE			303.75	562.61
Check	12/19/2023	EFT	PGE			303.75	866.36
Check	12/19/2023	EFT	PGE			320.65	1,187.01
Check	12/19/2023	EFT	PGE			329.33	1,516.34
Check	12/19/2023	EFT	PGE			332.71	1,849.05
Check	12/19/2023	EFT	PGE			336.29	2,185.34
Check	12/19/2023	EFT	PGE			339.59	2,524.93
Check	12/19/2023	EFT	PGE			368.60	2,893.53
Check	12/19/2023	EFT	PGE			426.66	3,320.19
Check	12/19/2023	EFT	PGE			432.49	3,752.68
Check	12/19/2023	EFT	PGE			434.13	4,186.81
Check	12/19/2023	EFT	PGE			444.37	4,631.18
Check	12/19/2023	EFT	PGE			485.38	5,116.56
Check	12/19/2023	EFT	PGE			703.91	5,820.47
Check	12/19/2023	EFT	PGE			785.00	6,605.47
Check	12/19/2023	EFT	PGE			155.76	6,761.23
Check	12/20/2023	EFT	PGE			33.44	6,794.67
Check	12/20/2023	EFT	PGE			304.47	7,099.14
Check	12/20/2023	EFT	PGE			691.70	7,790.84
Check	12/22/2023	EFT	PGE			330.21	8,121.05
Check	12/22/2023	EFT	PGE			469.33	8,590.38
Check	12/29/2023	EFT	Canby Utility	190236		156.37	8,746.75
Total 650-00 · Utilities						8,746.75	8,746.75
655-00 · Consultant Services							
Bill	12/31/2023	CIWD-...	Consistent Image Web Design	Monthly web maintenance - D...		100.00	100.00
Total 655-00 · Consultant Services						100.00	100.00

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, depreciation expense, certain receivables and leases under GASB-87, 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.

11:56 AM

01/16/24

Clackamas 800 Radio Group Profit & Loss Detail

Accrual Basis

December 2023

Type	Date	Num	Name	Memo	Class	Amount	Balance
660-00 · WCCCA System Fees							
Bill	12/01/2023	3015	WCCCA	Q3 radio access billing		270,040.50	270,040.50
Total 660-00 · WCCCA System Fees						270,040.50	270,040.50
665-00 · Radio Maintenance Fees							
Bill	12/01/2023	90352...	Zetron	900 MHz paging - materials &...		856.63	856.63
Bill	12/12/2023	804625	Day Wireless Systems Inc.	Labor to remove & reinstall fe...		8,845.00	9,701.63
Total 665-00 · Radio Maintenance Fees						9,701.63	9,701.63
675-00 · Financial Services							
Check	12/31/2023			Service Charge		392.88	392.88
Bill	12/31/2023	165291	Talbot, Korvola & Warwick, LLP	December bookkeeping		550.00	942.88
Bill	12/31/2023	165291	Talbot, Korvola & Warwick, LLP	Audit support for FYE 06-30-2...		2,200.00	3,142.88
Total 675-00 · Financial Services						3,142.88	3,142.88
680-00 · Audit Fees							
Bill	12/31/2023	46962	Jarrard, Seibert, Pollard & Co. LLC	Audit progress on FYE 06-30-...		500.00	500.00
Total 680-00 · Audit Fees						500.00	500.00
685-00 · Miscellaneous Expenses							
Bill	12/01/2023	2024 D...	SDAO	2024 Membership dues		2,574.00	2,574.00
Total 685-00 · Miscellaneous Expenses						2,574.00	2,574.00
703-00 · Capital Outlay							
703-01 · Buildings & Land Improvement							
703-011 · Land Improvement							
Bill	12/18/2023	3874	Lexicom Wireless	Supply and install equipment ...	20 Angel Falls/...	5,818.00	5,818.00
Bill	12/31/2023	C800-2...	Bryce Foster	Project support	13 Tom Dick an...	2,300.00	8,118.00
Bill	12/31/2023	C800-2...	Bryce Foster	Mileage	13 Tom Dick an...	209.60	8,327.60
Total 703-011 · Land Improvement						8,327.60	8,327.60
703-012 · Building							
Bill	12/12/2023	804624	Day Wireless Systems Inc.	Custom anchoring of generat...	13 Tom Dick an...	20,401.00	20,401.00
Bill	12/21/2023	INV80...	Day Wireless Systems Inc.	Tower materials	13 Tom Dick an...	5,449.73	25,850.73
Bill	12/21/2023	INV80...	Day Wireless Systems Inc.	Labor	13 Tom Dick an...	30,780.00	56,630.73
Bill	12/21/2023	INV80...	Day Wireless Systems Inc.	Change order #3, additional tr...	13 Tom Dick an...	6,233.77	62,864.50
Bill	12/21/2023	INV80...	Day Wireless Systems Inc.	Change order #6, install missi...	13 Tom Dick an...	4,935.07	67,799.57
Bill	12/21/2023	INV80...	Day Wireless Systems Inc.	Power run	13 Tom Dick an...	11,387.40	79,186.97
Total 703-012 · Building						79,186.97	79,186.97
Total 703-01 · Buildings & Land Improvement						87,514.57	87,514.57
703-03 · Equipment							
703-034 · Microwave							
Bill	12/01/2023	1894808	Microwave Networks Inc.	Completion of installation	13 Tom Dick an...	7,105.90	7,105.90
Total 703-034 · Microwave						7,105.90	7,105.90
Total 703-03 · Equipment						7,105.90	7,105.90
Total 703-00 · Capital Outlay						94,620.47	94,620.47
Total Expense						665,492.22	665,492.22
Net Ordinary Income						-663,904.26	-663,904.26
Net Income						-663,904.26	-663,904.26

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Clackamas 800 Radio Group

Trial Balance

As of December 31, 2023

	Dec 31, 23	
	Debit	Credit
115-00 · Cash/Checking Account	747,773.23	
11000 · Accounts Receivable	1,033,679.62	
120-00 · Member Fees Receivable	0.00	
12000 · Undeposited Funds	0.00	
150-00 · Prepaid Expenses	1,495.04	
160-00 · Buildings and Towers	51,370,567.15	
165-00 · Radio Backbone	15,627,302.80	
166-00 · Equipment	8,732,747.00	
167-00 · Work In Progress	0.00	
169-00 · CIP	0.00	
175-00 · Accumulated Depreciation		16,918,530.50
190-00 · Leased Assets	5,041,399.00	
195-00 · Accumulated Amortization		456,504.00
180-00 · Deferred O/F-P25 Maintenance	6,081,616.00	
201-00 · Accounts Payable		104,237.34
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	
290-00 · Operating Lease < 1 year		113,349.00
280-00 · Prepaid Lease Income		1,887,361.11
295-00 · Operating Lease > 1 year		4,659,161.00
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		9,684,110.62
405-00 · Members Contracts		223,709.00
410-00 · Partners Fees		2,616,864.00
431-00 · Interest Income		6,945.79
435-00 · Lease Revenue		1,893.65
440-00 · Miscellaneous Income		13,817.02
451-00 · Intergovernmental - Grant Funds		849,116.92
605-00 · Site Rental	262,856.41	
610-00 · Fuel/Generators	15,657.82	
615-00 · HVAC Maintenance	12,765.47	
620-00 · Landscape Maintenance	19,032.00	
625-00 · Generator Maintenance	45,901.67	
630-00 · UPS Maintenance	2,698.92	
640-00 · Building Maintenance	21,443.77	
650-00 · Utilities	63,389.69	
655-00 · Consultant Services	1,725.00	
660-00 · WCCCA System Fees	810,121.50	
665-00 · Radio Maintenance Fees	36,266.15	
665-01 · Radio Maintenance Service	21,515.37	
670-00 · Legal Services	330.00	
675-00 · Financial Services	8,982.64	
680-00 · Audit Fees	7,450.00	
685-00 · Miscellaneous Expenses	2,574.00	
703-011 · Land Improvement	93,142.28	
703-012 · Building	132,621.65	
703-013 · Tower	162,004.01	
703-014 · Generator	3,506.30	
703-021 · Simulcast / Master Site	854,064.27	
703-024 · Paging	15,160.00	
703-031 · Security System	9,353.49	
703-034 · Microwave	7,105.90	
703-036 · Fire Station Alerting	151,388.46	
TOTAL	91,397,636.61	91,397,636.61

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Clackamas 800 Radio Group

Balance Sheet

As of December 31, 2023

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
115-00 · Cash/Checking Account	747,773.23
Total Checking/Savings	747,773.23
Accounts Receivable	
11000 · Accounts Receivable	1,033,679.62
Total Accounts Receivable	1,033,679.62
Other Current Assets	
150-00 · Prepaid Expenses	1,495.04
Total Other Current Assets	1,495.04
Total Current Assets	1,782,947.89
Fixed Assets	
160-00 · Buildings and Towers	51,370,567.15
165-00 · Radio Backbone	15,627,302.80
166-00 · Equipment	8,732,747.00
175-00 · Accumulated Depreciation	-16,918,530.50
190-00 · Leased Assets	
195-00 · Accumulated Amortization	-456,504.00
190-00 · Leased Assets - Other	5,041,399.00
Total 190-00 · Leased Assets	4,584,895.00
Total Fixed Assets	63,396,981.45
Other Assets	
180-00 · Deferred O/F-P25 Maintenance	6,081,616.00
Total Other Assets	6,081,616.00
TOTAL ASSETS	71,261,545.34
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
201-00 · Accounts Payable	104,237.34
Total Accounts Payable	104,237.34
Other Current Liabilities	
290-00 · Operating Lease < 1 year	113,349.00
Total Other Current Liabilities	113,349.00
Total Current Liabilities	217,586.34
Long Term Liabilities	
280-00 · Prepaid Lease Income	1,887,361.11
295-00 · Operating Lease > 1 year	4,659,161.00
Total Long Term Liabilities	6,546,522.11
Total Liabilities	6,764,108.45
Equity	
310-00 · Investment in Fixed Assets	53,862,036.66
320-00 · Retained Earnings, Prior	9,684,110.62
Net Income	951,289.61
Total Equity	64,497,436.89
TOTAL LIABILITIES & EQUITY	71,261,545.34

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11:57 AM

01/16/24

Clackamas 800 Radio Group

A/R Aging Detail

As of December 31, 2023

Type	Date	Num	Name	Due Date	Aging	Open Balance
Current						
Total Current						
1 - 30						
Total 1 - 30						
31 - 60						
Credit Memo	11/15/2023	24-142	KATU	11/15/2023	46	-59.85
Invoice	11/30/2023	24-143	Clackamas County - ARPA Grant Related	11/30/2023	31	849,116.92
Total 31 - 60						849,057.07
61 - 90						
Total 61 - 90						
> 90						
Invoice	06/01/2022	2019-2069	Colton Fire	06/01/2022	578	18,348.55
Invoice	07/01/2022	22-106	Colton Fire	07/01/2022	548	20,640.00
Invoice	07/01/2023	24-108	Colton Fire	07/01/2023	183	58,715.00
Invoice	07/01/2023	24-110	City of Gladstone - Fire	07/01/2023	183	31,793.00
Invoice	07/01/2023	24-124	Clackamas County - Code Enforcement	07/01/2023	183	3,846.00
Invoice	07/01/2023	24-125	Clackamas County - Community Corrections	07/01/2023	183	32,050.00
Invoice	07/01/2023	24-130	Clackamas County - Transportation Eng	07/01/2023	183	19,230.00
Total > 90						184,622.55
TOTAL						1,033,679.62

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5900 NE Pinefarm Court
Hillsboro, Oregon 97124
(503) 466-3783

Board of Directors Action Request

To: Board of Directors
From: Mark Buchholz
Date: January 24, 2024
Re: Budget Officer and Calendar

REQUEST: Appoint Budget Officer and adopt FY 2024-25 Budget Calendar.

ISSUE: Establishment of the FY 2024-25 budget calendar and Budget Officer.

FINANCIAL: None

LEGAL: None

RECOMMENDATION: It is hereby recommended that the C800 Board of Directors appoint Mark Buchholz as Budget Officer and adopt the FY 2024-25 budget calendar as proposed below:

February 26, 2024	Publish 1 st Notice of Budget Committee Meeting
March 1, 2024	Agency Radio Count locked in for FY 2024-25 rates
March 4, 2024	Publish 2 nd Notice of Budget Committee Meeting
March 13, 2024	Budget Committee Meeting
March 18, 2024	Budget Committee Meeting #2 (if necessary)
March 20, 2024	First presentation of the Budget to the Board
April 2, 2024	Publish Notice of Budget Hearing
April 17, 2024	Public Budget Hearing / Budget Approval
June 19, 2024	Possible year-end re-appropriations and Final Budget Adoption

2024 Proposed C800 Meeting Dates

Meeting times are 0900, unless otherwise noted.

January	C800 Board – Jan. 24 th 1000
February	C800 Board – Feb. 21 st
March	C800 Budget Committee – Mar. 13 th C800 Board – Mar. 20 th
April	C800 Board – Apr. 17 th
May	C800 Board – May 15 th
June	C800 Board – June 19 th
July	C800 Board – July 17 th
August	No meeting
September	C800 Board – Sep. 18 th
October	C800 Board – Oct. 16 th
November	C800 Board – Nov. 20 th
December	C800 Board – Dec. 18 th



5900 NE Pinefarm Court
Hillsboro, Oregon
(503) 466-3783

Board of Directors Action Request

To: C800 Board of Directors
From: Mark Buchholz
Date: January 24, 2024
Re: Board Election

REQUEST: C800 Board of Directors approve the promotion of the existing Executive Board and 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 Don Johnson whose term is complete upon the close of this meeting. The First Vice Chair, Chief Peter Mahuna, will become chair as of the close of this meeting (January 24, 2024). The current Second Vice Chair, Assistant Chief Brian Stewart, 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 approve the promotion of the existing Executive Board and elect a Second Vice Chair.