

CLACKAMAS C800 RADIO GROUP

BOARD OF DIRECTORS MEETING

February 21, 2024 at 9:00AM

In person: CCOM, 2200 Kaen Rd, Oregon City

or Online via Zoom

1. Call the C800 Board of Directors meeting to Order - Chair Mahuna
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 January 24, 2024 Board Meeting - Chief Mahuna
4. Public Comment - Chief Mahuna
5. Communications - Mark Buchholz
6. *Financial Reports for January 2024 - Mark Buchholz
7. Committee Reports
 - Executive Committee - Chief Mahuna
 - Technical Committee - Ron Polluconi
 - Citizen Accountability - Chief Mahuna
8. Old Business
 - Radio System Management - Ron Polluconi
 - Remaining site construction update
 - DVRS update
 - Researching reports of loud audio from Canby Police and Milwaukie
 - Microwave backhaul maintenance
 - Annual Radio inventory locked in on March 1st - Mark Buchholz
9. New Business
 - a) Insuring C800 equipment at placed within other agency's facilities
 - b) *Staff Report - Approve Budget Committee Membership

10. Open Agenda
11. Next Board Meeting: March 20, 2024, 9:00am, at CCOM/online
12. Adjournment

* indicates action requested

CLACKAMAS C800 RADIO GROUP

BOARD OF DIRECTORS MEETING

Meeting Minutes of the January 24, 2023 Meeting

This meeting was held at CCOM and via Zoom.

1. C800 Board Meeting Called to Order at 1000.

2. The following were in attendance:

City of Canby: Chief Jorge Tro	Estacada Fire: Chief Ian O'Connor
City of Gladstone: Matthew Okerman	Hoodland Fire:
City of Lake Oswego: Chief Don Johnson, Chief George Burke, Tina Burgess, Sue Scobert	Molalla Fire: Lt. Mike Penunuri
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:
City of Sandy: Interim Chief Sean Lundry	Clackamas County Sheriff: Capt. Robert Wurpes
City of West Linn: Chief Peter Mahuna	Clackamas County Health:
Aurora Fire: AC Mike Corless	CCOM: Cheryl Bledsoe, Beth Spreadborough, Meg Neece
Canby Fire: Chief Jim Davis	WCCCA: Ron Polluconi, Mark Buchholz
Clackamas Fire: DC Brian Stewart, Chuck Karlik	Colton Fire: Proxy AC Mike Corless

3. Approval of Minutes – December 20, 2023 Board Meeting

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

4. Public Comment: Chief Don Johnson

- None

5. Communications: Mark Buchholz

- Mark let the group know that the final report from the auditor was included in the meeting packet. There was a question as to whether the report needed to be approved. Chief Stewart noted that for their fire board there are no requirements to approve it, but receipt is acknowledged. The group agrees and acknowledges the receipt and findings

6. Accept Financial Report for December 2023: Mark Buchholz

- Everything is on course. He noted on page 16 that we only have 2 outstanding revenue items and they should be resolved within the next couple of weeks
- Mark reminded the group that the budget included the \$900k anticipated sale of surplus equipment to Columbia county. If this doesn't transpire, it will impact our budget.
 - i. Chief Johnson asked when the \$900k would come into play for the individual agencies. Mark believes it will come into play next year (FY25). He feels that we should be able to push the last payments to Motorola into the next fiscal year. Chief

Johnson verified that agencies could get a bill if we don't settle this in 2025. Mark should be able to tell us more at the next meeting as he is preparing the FY24-25 budget

- ii. Mark also reminded the group that the equipment is losing value as time goes. Chief Tro asked if the equipment doesn't sell, could we get a breakdown of what it would cost each agency. Mark said he will prepare some information for the next meeting
- iii. Chief Corless noted that Marion County Sheriff's Office is looking to get on the 800 radio system, so there is a possibility they may be interested in the equipment. Chief Corless will get Mark the contact info

7. Committee Reports

Executive Committee: Mark Buchholz

- Working to retain legal counsel regarding possible overbilling issue. We should have a recommendation in the next week. Mark did note that if we were to recover funds from possible overbilling, those funds could offset some portion of the lost revenue if the sale of the surplus equipment is unsuccessful

Technical Committee: Ron Polluconi

- Met and had a presentation, nothing more to report

Citizen Accountability: Chief Don Johnson

- Nothing to report

8. Old Business

- Radio System Management: Ron Polluconi
 - i. Remaining site construction update
 - DEA has asked for a lease at Mt Scott. We already have FBI and DOJ, they will use the existing DOJ cabinet
 - Have some cleanup at 224 and a large issue at Goat Mtn. that will be addressed in the next budget
 - ii. Home Button Reprogramming
 - None
 - Cheryl asked if the reprogramming is done. Ron said if they are active they have been reprogrammed. She noted that Canby PD is specifically loud. Milwaukie is also loud. Ron will look into this
 - iii. Storm Update
 - Had an audio issue, there is a switch that was unplugged. They rebooted and almost immediately started having some issues, seems to be centralized to OC
 - The wind with the storms knocked a microwave off. Lost TDH for only 15min due to ice
 - Chief Stewart asked about the microwave that is out and what impacts it is having on the system. Ron explained that it is one leg of protection. All of the sites have a minimum of 2 legs of protection, so if one leg is out it builds back until it reaches redundancy
 - Had a lot of power outages between 224 and Timberline
 - Working to plow out the roads so that we can get fuel trucks in. Used about 30% of the fuel during the outages
 - iv. DVRS Update

- All units are out for evaluation and haven't heard anything thus far. Waiting for feedback
- Hillsboro is buying more units
- Chief Johnson noted that the occurrence is so rare, they would need to do specific testing at different sites
- Chief Johnson asked if there is anything they can do to move it forward. Ron explained that they are ready to go and deploy any agencies that are ready. Chief Johnson will let Ron know if they are ready to go

9. New Business

- Public Records Law Training Requirement
 - i. House Bill 2805 passed and went into effect 1/1/24. Requires mandatory public meeting training for all members of a public body with expenditures of \$1M. Must receive training once during term of office. Mark expects that State will be sending out training information. C800 will need to track this for each Board member
- Annual Radio inventory review
 - i. Mark let the group know staff would be sending each agency their current radio inventory authorized on the system by February 1. He asked that each agency verify their inventory and respond back with any changes/corrections before the end of February. This inventory and radio count will be locked in on March 1st to be used as the official numbers for the FY25 budget cost allocation
- Staff Report – Budget Calendar and appoint Budget Officer
 - i. Mark is anticipating that only one budget meeting in March (3/13) will be necessary for the Budget Committee to reach approval on a recommended budget. A second meeting is scheduled just in case. A Public Hearing on the Budget will occur in April, followed by Board approval. Any budget updates or adjustments will be done at the June meeting when the Board will officially adopt the FY25 Budget
 - Chief Johnson mention that each agency may appoint a member of the public to participate on the Budget Committee. Mark will send out a reminder email following this meeting. Will need to have names and email submitted prior to the next Board meeting on February 21st.
 - ii. Chief Davis made a motion to approve Mark Buchholz as the C800 Budget Officer and approve the proposed FY25 budget calendar as presented in the Board Packet. Second by Chief Tro. Motion carried
- Proposed Board meeting dates for 2024 were shared and will be posted on website
- Staff Report – Board Nominations & Elections
 - i. Chief Manuna will move to Chair
 - ii. Chief Stewart will move to First Vice Chair
 - iii. Chief Mahuna nominated Chris Long as 2nd Vice Chair. Chief Corless seconded. Motion carries
 - iv. Captain Wurpes made the motion to move all positions forward as outlined above. Chief Shaun Davis seconded. Motion carried

10. Next Board Meeting

Next meeting will be February 21, 2024 at 9:00am Location: CCOM or Zoom

11. Adjournment – Chief Stewart made the motion to adjourn. Chief Corless seconded. Meeting adjourned at 10:34am

Clackamas 800 Radio Group

Profit & Loss Budget vs. Actual

July 2023 through January 2024

	Jul '23 - Jan 24	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	7,611.22	100.00	7,511.22	7,611.2%
435-00 · Lease Revenue				
435-01 · Lease Revenue from PGE	178,333.33	178,333.00	0.33	100.0%
435-00 · Lease Revenue - Other	1,893.65	89,177.00	-87,283.35	2.1%
Total 435-00 · Lease Revenue	180,226.98	267,510.00	-87,283.02	67.4%
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	3,891,345.14	4,870,211.00	-978,865.86	79.9%
Gross Profit	3,891,345.14	4,870,211.00	-978,865.86	79.9%
Expense				
605-00 · Site Rental	264,351.41	311,300.00	-46,948.59	84.9%
610-00 · Fuel/Generators	15,657.82	25,000.00	-9,342.18	62.6%
615-00 · HVAC Maintenance	21,182.19	50,000.00	-28,817.81	42.4%
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	47,749.09	25,000.00	22,749.09	191.0%
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	66,279.00	70,000.00	-3,721.00	94.7%
650-00 · Utilities	73,158.87	105,000.00	-31,841.13	69.7%
655-00 · Consultant Services	1,825.00	35,000.00	-33,175.00	5.2%
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	37,122.78	35,000.00	2,122.78	106.1%
Total 665-00 · Radio Maintenance Fees	58,638.15	35,000.00	23,638.15	167.5%
668-00 · Fire Sta Alerting Oper. Expense	9,478.50	92,500.00	-83,021.50	10.2%
670-00 · Legal Services	2,330.00	3,000.00	-670.00	77.7%
675-00 · Financial Services	9,364.77	9,600.00	-235.23	97.5%
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	0.00	3,506.30	100.0%
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	1,412,387.72	0.00	1,412,387.72	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	1,427,547.72	0.00	1,427,547.72	100.0%
703-03 · Equipment				
703-031 · Security System	9,353.49	0.00	9,353.49	100.0%
703-032 · DC Power	36,383.58	0.00	36,383.58	100.0%
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	204,231.43	0.00	204,231.43	100.0%
703-00 · Capital Outlay - Other	0.00	4,422,533.00	-4,422,533.00	0.0%
Total 703-00 · Capital Outlay	2,023,053.39	4,422,533.00	-2,399,479.61	45.7%

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.

Clackamas 800 Radio Group
Profit & Loss Budget vs. Actual
July 2023 through January 2024

	Jul '23 - Jan 24	Budget	\$ Over Budget	% of Budget
800-00 · Operating Contingency	0.00	50,000.00	-50,000.00	0.0%
Total Expense	3,456,388.38	6,367,495.00	-2,911,106.62	54.3%
Net Ordinary Income	434,956.76	-1,497,284.00	1,932,240.76	-29.0%
Net Income	434,956.76	-1,497,284.00	1,932,240.76	-29.0%

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02/16/24

Accrual Basis

Clackamas 800 Radio Group Profit & Loss Detail

January 2024

Type	Date	Num	Name	Memo	Class	Amount	Balance
Ordinary Income/Expense							
Income							
431-00 · Interest Income							
Deposit	01/31/2024			Interest		665.43	665.43
Total 431-00 · Interest Income						665.43	665.43
435-00 · Lease Revenue							
435-01 · Lease Revenue from PGE							
General Journal	01/01/2024	AJE 60		To record as income the curr...		178,333.33	178,333.33
Total 435-01 · Lease Revenue from PGE						178,333.33	178,333.33
Total 435-00 · Lease Revenue						178,333.33	178,333.33
Total Income						178,998.76	178,998.76
Gross Profit						178,998.76	178,998.76
Expense							
605-00 · Site Rental							
General Journal	01/01/2024	AJE 82		To record pre-paid January re...		1,495.00	1,495.00
Total 605-00 · Site Rental						1,495.00	1,495.00
615-00 · HVAC Maintenance							
Bill	01/11/2024	190954	Hunter-Davisson, Inc.	Labor - Memaloose		577.50	577.50
Bill	01/11/2024	190954	Hunter-Davisson, Inc.	Gas & Truck charge - Memal...		65.00	642.50
Bill	01/29/2024	191456	Hunter-Davisson, Inc.	Labor & materials for A/C co...		5,457.93	6,100.43
Bill	01/31/2024	191731	Hunter-Davisson, Inc.	BARD mat sensor & motor m...		2,316.29	8,416.72
Total 615-00 · HVAC Maintenance						8,416.72	8,416.72
625-00 · Generator Maintenance							
Bill	01/01/2024	i11376	Alternative Power Systems, LLC	STM replacement board & lab...		974.42	974.42
Bill	01/01/2024	4680A	Power Systems Plus	Replace battery & fuse for ch...		873.00	1,847.42
Total 625-00 · Generator Maintenance						1,847.42	1,847.42
645-00 · Insurance							
Bill	01/01/2024	39P34...	Special Districts Insurance Services	Liability insurance for 2024		66,279.00	66,279.00
Total 645-00 · Insurance						66,279.00	66,279.00
650-00 · Utilities							
Check	01/12/2024	EFT	Comcast			500.00	500.00
Check	01/16/2024	EFT	Comcast			435.57	935.57
Check	01/17/2024	EFT	NW Natural			16.60	952.17
Check	01/18/2024	EFT	PGE			165.92	1,118.09
Check	01/18/2024	EFT	PGE			363.29	1,481.38
Check	01/18/2024	EFT	PGE			364.81	1,846.19
Check	01/18/2024	EFT	PGE			395.10	2,241.29
Check	01/18/2024	EFT	PGE			460.91	2,702.20
Check	01/18/2024	EFT	PGE			459.54	3,161.74
Check	01/18/2024	EFT	PGE			518.96	3,680.70
Check	01/18/2024	EFT	PGE			757.66	4,438.36
Check	01/18/2024	EFT	PGE			827.62	5,265.98
Check	01/19/2024	EFT	PGE			290.50	5,556.48
Check	01/19/2024	EFT	PGE			356.58	5,913.06
Check	01/19/2024	EFT	PGE			373.66	6,286.72
Check	01/19/2024	EFT	PGE			383.82	6,670.54
Check	01/19/2024	EFT	PGE			386.04	7,056.58
Check	01/19/2024	EFT	PGE			514.99	7,571.57
Check	01/22/2024	EFT	PGE			33.31	7,604.88
Check	01/22/2024	EFT	PGE			280.76	7,885.64
Check	01/22/2024	EFT	PGE			325.24	8,210.88
Check	01/22/2024	EFT	PGE			656.34	8,867.22
Check	01/23/2024	EFT	PGE			313.57	9,180.79
Check	01/23/2024	EFT	PGE			429.42	9,610.21
Check	01/26/2024	EFT	Canby Utility	190236		158.97	9,769.18
Total 650-00 · Utilities						9,769.18	9,769.18
655-00 · Consultant Services							
Bill	01/31/2024	CIWD-...	Consistent Image Web Design	Monthly web maintenance - J...		100.00	100.00
Total 655-00 · Consultant Services						100.00	100.00
665-00 · Radio Maintenance Fees							
Bill	01/02/2024	90354...	Zetron	Radio Repair - Timberline		856.63	856.63
Total 665-00 · Radio Maintenance Fees						856.63	856.63
668-00 · Fire Sta Alerting Oper. Expense							
Bill	01/01/2024	52629...	US Digital Designs, Inc.	Gateway server pair and freig...		9,478.50	9,478.50
Total 668-00 · Fire Sta Alerting Oper. Expense						9,478.50	9,478.50
670-00 · Legal Services							
Bill	01/01/2024	13629	Northwest Local Government Legal ...	Meetings & Analysis of emails...		1,320.00	1,320.00
Bill	01/31/2024	13663	Northwest Local Government Legal ...	Legal re: T3		680.00	2,000.00
Total 670-00 · Legal Services						2,000.00	2,000.00

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10:23 AM

02/16/24

Accrual Basis

Clackamas 800 Radio Group Profit & Loss Detail

January 2024

Type	Date	Num	Name	Memo	Class	Amount	Balance
675-00 · Financial Services							
Check	01/31/2024			Service Charge		382.13	382.13
Total 675-00 · Financial Services						382.13	382.13
703-00 · Capital Outlay							
703-02 · Radio Backbone							
703-021 · Simulcast / Master Site							
Bill	01/24/2024	11871...	Motorola Solutions	System - Milestone billing #4	40 All	558,323.45	558,323.45
Total 703-021 · Simulcast / Master Site						558,323.45	558,323.45
Total 703-02 · Radio Backbone						558,323.45	558,323.45
703-03 · Equipment							
703-032 · DC Power							
Bill	01/01/2024	INV80...	Day Wireless Systems Inc.	48V Battery Installation	14 Lenhart	2,108.52	2,108.52
Bill	01/01/2024	INV80...	Day Wireless Systems Inc.	Balance of Timberline 48V ba...	15 Timberline	500.00	2,608.52
Bill	01/01/2024	INV80...	Day Wireless Systems Inc.	Installation of 48V battery sys...	24 Sawtell Fire ...	2,018.53	4,627.05
Bill	01/01/2024	INV80...	Day Wireless Systems Inc.	Installation of 48V battery sys...	21 Oak Grove B...	10,646.11	15,273.16
Bill	01/01/2024	INV80...	Day Wireless Systems Inc.	Installation of 48V battery	20 Angel Falls/...	10,646.11	25,919.27
Bill	01/01/2024	INV80...	Day Wireless Systems Inc.	Installation of 48V battery sys...	22 Whale Head	4,507.13	30,426.40
Bill	01/01/2024	INV80...	Day Wireless Systems Inc.	48V battery install	03 Damascus	3,978.59	34,404.99
Bill	01/01/2024	INV80...	Day Wireless Systems Inc.	48V battery and plant installat...	23 Goat Mountain	1,978.59	36,383.58
Total 703-032 · DC Power						36,383.58	36,383.58
Total 703-03 · Equipment						36,383.58	36,383.58
Total 703-00 · Capital Outlay						594,707.03	594,707.03
Total Expense						695,331.61	695,331.61
Net Ordinary Income						-516,332.85	-516,332.85
Net Income						-516,332.85	-516,332.85

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Clackamas 800 Radio Group

Trial Balance

As of January 31, 2024

	Jan 31, 24	
	Debit	Credit
115-00 · Cash/Checking Account	657,882.88	
11000 · Accounts Receivable	939,325.62	
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		614,659.17
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		1,709,027.78
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		7,611.22
435-00 · Lease Revenue		1,893.65
435-01 · Lease Revenue from PGE		178,333.33
440-00 · Miscellaneous Income		13,817.02
451-00 · Intergovernmental - Grant Funds		849,116.92
605-00 · Site Rental	264,351.41	
610-00 · Fuel/Generators	15,657.82	
615-00 · HVAC Maintenance	21,182.19	
620-00 · Landscape Maintenance	19,032.00	
625-00 · Generator Maintenance	47,749.09	
630-00 · UPS Maintenance	2,698.92	
640-00 · Building Maintenance	21,443.77	
645-00 · Insurance	66,279.00	
650-00 · Utilities	73,158.87	
655-00 · Consultant Services	1,825.00	
660-00 · WCCCA System Fees	810,121.50	
665-00 · Radio Maintenance Fees	37,122.78	
665-01 · Radio Maintenance Service	21,515.37	
668-00 · Fire Sta Alerting Oper. Expense	9,478.50	
670-00 · Legal Services	2,330.00	
675-00 · Financial Services	9,364.77	
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	1,412,387.72	
703-024 · Paging	15,160.00	
703-031 · Security System	9,353.49	
703-032 · DC Power	36,383.58	
703-034 · Microwave	7,105.90	
703-036 · Fire Station Alerting	151,388.46	
TOTAL	91,908,723.87	91,908,723.87

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Clackamas 800 Radio Group

Balance Sheet

As of January 31, 2024

	Jan 31, 24
ASSETS	
Current Assets	
Checking/Savings	
115-00 · Cash/Checking Account	657,882.88
Total Checking/Savings	657,882.88
Accounts Receivable	
11000 · Accounts Receivable	939,325.62
Total Accounts Receivable	939,325.62
Other Current Assets	
150-00 · Prepaid Expenses	1,495.04
Total Other Current Assets	1,495.04
Total Current Assets	1,598,703.54
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	71,077,300.99
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
201-00 · Accounts Payable	614,659.17
Total Accounts Payable	614,659.17
Other Current Liabilities	
290-00 · Operating Lease < 1 year	113,349.00
Total Other Current Liabilities	113,349.00
Total Current Liabilities	728,008.17
Long Term Liabilities	
280-00 · Prepaid Lease Income	1,709,027.78
295-00 · Operating Lease > 1 year	4,659,161.00
Total Long Term Liabilities	6,368,188.78
Total Liabilities	7,096,196.95
Equity	
310-00 · Investment in Fixed Assets	53,862,036.66
320-00 · Retained Earnings, Prior	9,684,110.62
Net Income	434,956.76
Total Equity	63,981,104.04
TOTAL LIABILITIES & EQUITY	71,077,300.99

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10:24 AM

02/16/24

Clackamas 800 Radio Group

A/R Aging Detail

As of January 31, 2024

	Type	Date	Num	Name	Due Date	Aging	Open Balance
Current							
Total Current							
1 - 30							
Total 1 - 30							
31 - 60							
Total 31 - 60							
61 - 90							
	Credit Memo	11/15/2023	24-142	KATU	11/15/2023	77	-59.85
	Invoice	11/30/2023	24-143	Clackamas County - ARPA Grant Related	11/30/2023	62	849,116.92
Total 61 - 90							849,057.07
> 90							
	Invoice	06/01/2022	2019-2069	Colton Fire	06/01/2022	609	18,348.55
	Invoice	07/01/2022	22-106	Colton Fire	07/01/2022	579	20,640.00
	Invoice	07/01/2023	24-125	Clackamas County - Community Corrections	07/01/2023	214	32,050.00
	Invoice	07/01/2023	24-130	Clackamas County - Transportation Eng	07/01/2023	214	19,230.00
Total > 90							90,268.55
TOTAL							939,325.62

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