

CLACKAMAS C800 RADIO GROUP

BOARD OF DIRECTORS MEETING

December 20, 2023 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 Don Johnson
2. Roll Call of Partners: (19/10)
 - City of Canby
 - City of Gladstone
 - City of Lake Oswego
 - City of Milwaukie
 - City of Molalla
 - City of Oregon City
 - City of Sandy
 - City of West Linn
 - Aurora Fire District
 - Canby Fire District
 - Clackamas Fire District
 - Colton Fire District
 - Estacada Fire District
 - Hoodland Fire District
 - Molalla Fire District
 - Sandy Fire District
 - Tualatin Valley Fire & Rescue
 - Clackamas County Sheriff
 - Clackamas County Health
3. *Approval of Minutes from September 20, 2023 Board Meeting - Chief Johnson
4. Public Comment - Chief Johnson
5. Communications - Mark Buchholz
6. *Financial Reports for October 2023 - Mark Buchholz
 - FY24 Partner/Member invoice payment progress
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
 - Radio Use Issues
 - Home button reprogramming
 - Streaming delay
 - 800 Voice Paging
 - DVRS update
 - Research regarding prior invoicing for work on the Hwy 224 sites
 - Sandy Fire District status review (voting) - Chief Johnson

9. New Business
 - FY 2022-23 Audit - Russ Ries, Auditor
10. Open Agenda
11. Next Board Meeting: **January 24, 2023**, 9:00am, at CCOM
12. Adjournment

* indicates action requested

CLACKAMAS C800 RADIO GROUP

BOARD OF DIRECTORS MEETING

Meeting Minutes of the November 15, 2023 Meeting

This meeting was held at CCOM and via ZOOM.

1. C800 Board Meeting Called to Order at 0900.

2. 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	Molalla Fire:
City of Milwaukie:	Sandy Fire District: Chief Phil Schneider
City of Molalla:	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: Bill Conway
Aurora Fire: AC Mike Corless	CCOM: Cheryl Bledsoe, Meg Neece
Canby Fire: Chief Jim Davis	WCCCA: Ron Polluconi, Mark Buchholz
Clackamas Fire: Chuck Karlik	Colton Fire:

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

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

4. Public Comment: Chief Don Johnson

- None

5. Communications: Mark Buchholz

- None

6. Accept Financial Report for October 2023: Mark Buchholz

- FY24 Partner/Member invoice payment progress is outlined in the packet
- Pending payments are expected from City of Canby as well as Canby Fire
- First submission through the ARPA process to cover the Motorola invoice. We expect this should occur in the next 30 days or so

7. Committee Reports

Executive Committee: Chief Don Johnson

- Meets every other Monday
- T3 audit moving into next phase of getting the committee together and adding in the attorney for C800 to advise on next steps as we are still not in agreement that the billing was correct

- There are a couple of agencies that have come forward stating they are not able to pay. Working on a path forward for them

Technical Committee/Radio System Management: Ron Polluconi

- Ron discussed the presentation that was shared with the group
- TDH is online, still have a couple things before completion, and batteries should go up next week
- USFS continues to work with us to get things wrapped up
- Member agency preventative maintenance has been moving along nicely. Many of the small to mid-sized agencies have been completed. Still have 2 Sheriffs Offices that will take some time this spring
- DVRS - pretty much everything is deployed for testing, just waiting to get direction back from the fire side to see if they are ready to go forward with what has been provided
- Several site PM's were completed in October and just wrapping up high sites. Have had some HVAC maintenance issues, generator failures, normal things found going into winter. Have found quite a few issues with building leaks. The older buildings were set up universally and they were not sealed well, causing water intrusion when the wind blows
- Hwy 224 sites are finished and online. So far, we are receiving good reports. USFS law enforcement side is happy with the coverage. Ron encouraged users to see how far they could go before switching to VHF, also keep in mind that whatever you say can be heard
- Streaming solution implemented that will allow law to put a longer delay than 15 min. However, all using delay must agree on same delay length. Fire talk groups using zero delay.
 - Captain Wurpes noted that we are ready and start a delay at 20 min. The group is in agreement
 - Chief O'Connor noted that he was on a wreck last week and the radio worked great up the mountain

Citizen Accountability: Chief Don Johnson

- None

8. Old Business

- Sandy Fire District status review (voting) – Chief Johnson
 - i. Mark discussed that the agreement between Sandy Fire and CFD1 is for 7 years. There is still a Sandy district. There will still be a vote for Sandy Fire for the remainder of the contract
 - Chief Mahuna asked if CFD1 will be the proxy. Mark noted that Chief Stewart is working on that

9. New Business

- Mark noted that we have retained the same audit firm and they have started on the audit for FY 23. Should be wrapped up in the next 30 days and presented at the Jan meeting
- Mark asked if the board would like to have the auditor come to present their findings
 - i. Chief Johnson asked for this to be set up

10. Open Agenda

- Captain Wurpes asked how soon the delay would be set up for the law radio channels. Ron will get that set up ASAP
- Chief Johnson noted that the Executive Committee has 100% confidence in what WCCCA has done for us since taking over

11. Next Board Meeting

Next meeting will be December 20, 2023 at 9:00am, Location: CCOM or Zoom

12. Adjournment - Meeting adjourned at 9:21 AM

- Motion was made by Captain Wurpes and seconded by Chief Corless. Motion passes unanimously

3:50 PM

12/13/23

Accrual Basis

Clackamas 800 Radio Group

Profit & Loss Budget vs. Actual

July through November 2023

	Jul - Nov 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	5,357.83	100.00	5,257.83	5,357.8%
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	3,710,758.42	4,870,211.00	-1,159,452.58	76.2%
Gross Profit	3,710,758.42	4,870,211.00	-1,159,452.58	76.2%
Expense				
605-00 · Site Rental	11,531.83	311,300.00	-299,768.17	3.7%
610-00 · Fuel/Generators	13,019.87	25,000.00	-11,980.13	52.1%
615-00 · HVAC Maintenance	12,425.47	50,000.00	-37,574.53	24.9%
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	38,698.42	25,000.00	13,698.42	154.8%
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	6,883.56	10,000.00	-3,116.44	68.8%
645-00 · Insurance	0.00	70,000.00	-70,000.00	0.0%
650-00 · Utilities	54,642.94	105,000.00	-50,357.06	52.0%
655-00 · Consultant Services	1,625.00	35,000.00	-33,375.00	4.6%
660-00 · WCCCA System Fees	540,081.00	1,080,162.00	-540,081.00	50.0%
665-00 · Radio Maintenance Fees				
665-01 · Radio Maintenance Service	21,515.37			
665-00 · Radio Maintenance Fees - Other	26,564.52	35,000.00	-8,435.48	75.9%
Total 665-00 · Radio Maintenance Fees	48,079.89	35,000.00	13,079.89	137.4%
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	5,839.76	9,600.00	-3,760.24	60.8%
680-00 · Audit Fees	6,950.00	7,500.00	-550.00	92.7%
685-00 · Miscellaneous Expenses	0.00	5,000.00	-5,000.00	0.0%
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	84,814.68	0.00	84,814.68	100.0%
703-012 · Building	53,434.68	0.00	53,434.68	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	303,759.67	0.00	303,759.67	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	0.00	0.00	0.00	0.0%
703-035 · Test Equipment	0.00	0.00	0.00	0.0%
703-036 · Fire Station Alerting	151,388.46			
Total 703-03 · Equipment	160,741.95	0.00	160,741.95	100.0%
703-00 · Capital Outlay - Other	0.00	4,422,533.00	-4,422,533.00	0.0%
Total 703-00 · Capital Outlay	1,333,725.89	4,422,533.00	-3,088,807.11	30.2%

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.

3:50 PM

12/13/23

Accrual Basis

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

	Jul - Nov 23	Budget	\$ Over Budget	% of Budget
800-00 - Operating Contingency	0.00	50,000.00	-50,000.00	0.0%
Total Expense	2,095,564.55	6,367,495.00	-4,271,930.45	32.9%
Net Ordinary Income	1,615,193.87	-1,497,284.00	3,112,477.87	-107.9%
Net Income	1,615,193.87	-1,497,284.00	3,112,477.87	-107.9%

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12/13/23

Clackamas 800 Radio Group Profit & Loss Detail

Accrual Basis

November 2023

Type	Date	Num	Name	Memo	Class	Amount	Balance
Ordinary Income/Expense							
Income							
431-00 - Interest Income							
Deposit	11/30/2023			Interest		1,659.35	1,659.35
Total 431-00 - Interest Income						1,659.35	1,659.35
435-00 - Lease Revenue							
Invoice	11/15/2023	24-141	KATU	Site Use rental Goat Mtn. July...		1,949.26	1,949.26
General Journal	11/15/2023	AJE 78	KATU	To clear out overpayment fro...		4.24	1,953.50
Credit Memo	11/15/2023	24-142	KATU	To true up account for overpa...		-59.85	1,893.65
Total 435-00 - Lease Revenue						1,893.65	1,893.65
451-00 - Intergovernmental - Grant Funds							
Invoice	11/30/2023	24-143	Clackamas County - ARPA Grant Re...	ARPA Grant funding reimburs...		849,116.92	849,116.92
Total 451-00 - Intergovernmental - Grant Funds						849,116.92	849,116.92
Total Income						852,669.92	852,669.92
Gross Profit						852,669.92	852,669.92
Expense							
605-00 - Site Rental							
General Journal	11/01/2023	AJE 74		To record pre-paid November...		1,395.00	1,395.00
Total 605-00 - Site Rental						1,395.00	1,395.00
615-00 - HVAC Maintenance							
Bill	11/14/2023	189450	Hunter-Davissan, Inc.	Labor - Day Hill		157.00	157.00
Bill	11/14/2023	189450	Hunter-Davissan, Inc.	Gas surcharge - Day Hill		20.00	177.00
Bill	11/14/2023	189450	Hunter-Davissan, Inc.	Truck charge - Day Hill		45.00	222.00
Bill	11/14/2023	189451	Hunter-Davissan, Inc.	Labor - Sawtell		549.50	771.50
Bill	11/14/2023	189451	Hunter-Davissan, Inc.	Gas surcharge - Sawtell		20.00	791.50
Bill	11/14/2023	189451	Hunter-Davissan, Inc.	Truck charge - Sawtell		45.00	836.50
Bill	11/15/2023	189530	Hunter-Davissan, Inc.	Labor - Polivka		431.75	1,268.25
Bill	11/15/2023	189530	Hunter-Davissan, Inc.	Materials, Freight, Gas surch...		287.73	1,555.98
Bill	11/15/2023	189530	Hunter-Davissan, Inc.	Truck charge - Polivka		45.00	1,600.98
Total 615-00 - HVAC Maintenance						1,600.98	1,600.98
625-00 - Generator Maintenance							
Bill	11/01/2023	Oct22-...	Reliance Connects Inc.	Goat Mtn.		5,318.57	5,318.57
Bill	11/30/2023	June-O...	Reliance Connects Inc.	Goat Mtn.		3,398.40	8,716.97
Total 625-00 - Generator Maintenance						8,716.97	8,716.97
630-00 - UPS Maintenance							
Bill	11/13/2023	FS23-1...	DC Group, Inc.	Maintenance contract		2,698.92	2,698.92
Total 630-00 - UPS Maintenance						2,698.92	2,698.92
640-00 - Building Maintenance							
Bill	11/13/2023	3056	Lexicom Wireless	Building maintenance - Whal...		6,835.65	6,835.65
Total 640-00 - Building Maintenance						6,835.65	6,835.65
650-00 - Utilities							
Check	11/14/2023	EFT	NW Natural			16.60	16.60
Check	11/17/2023	EFT	PGE			319.84	336.44
Check	11/20/2023	EFT	PGE			160.48	496.92
Check	11/20/2023	EFT	PGE			344.61	841.53
Check	11/20/2023	EFT	PGE			376.09	1,217.62
Check	11/20/2023	EFT	PGE			421.68	1,639.30
Check	11/20/2023	EFT	PGE			430.21	2,069.51
Check	11/20/2023	EFT	PGE			475.25	2,544.76
Check	11/20/2023	EFT	PGE			508.91	3,053.67
Check	11/20/2023	EFT	PGE			530.48	3,584.15
Check	11/20/2023	EFT	PGE			713.28	4,297.43
Check	11/20/2023	EFT	PGE			975.17	5,272.60
Check	11/21/2023	EFT	PGE			32.50	5,305.10
Check	11/21/2023	EFT	PGE			238.15	5,543.25
Check	11/21/2023	EFT	PGE			272.30	5,815.55
Check	11/21/2023	EFT	PGE			309.16	6,124.71
Check	11/21/2023	EFT	PGE			352.07	6,476.78
Check	11/21/2023	EFT	PGE			358.91	6,835.69
Check	11/21/2023	EFT	PGE			363.59	7,199.28
Check	11/21/2023	EFT	PGE			456.97	7,656.25
Check	11/21/2023	EFT	PGE			632.10	8,288.35
Check	11/22/2023	EFT	PGE			270.26	8,558.61
Check	11/22/2023	EFT	PGE			423.01	8,981.62
Check	11/24/2023	EFT	Canby Utility	190236		146.59	9,128.21
Total 650-00 - Utilities						9,128.21	9,128.21
655-00 - Consultant Services							
Bill	11/14/2023	IV0007...	Pye-Barker Fire & Safety, LLC	Annual fire suppression inspe...		1,175.00	1,175.00
Bill	11/30/2023	CIWD-...	Consistent Image Web Design	November 2023 monthly web ...		100.00	1,275.00
Total 655-00 - Consultant Services						1,275.00	1,275.00
665-00 - Radio Maintenance Fees							
Bill	11/14/2023	3854	Lexicom Wireless	Temporary shelter repair, Ant...		518.31	518.31
Bill	11/27/2023	3861	Lexicom Wireless	Supply and install SC system...		3,933.18	4,451.49
Total 665-00 - Radio Maintenance Fees						4,451.49	4,451.49

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3:53 PM

12/13/23

Clackamas 800 Radio Group Profit & Loss Detail

Accrual Basis

November 2023

Type	Date	Num	Name	Memo	Class	Amount	Balance
675-00 - Financial Services							
Check	11/14/2023			Service Charge		395.48	395.48
Bill	11/30/2023	165230	Talbot, Korvola & Warwick, LLP	October bookkeeping		550.00	945.48
Total 675-00 - Financial Services						945.48	945.48
680-00 - Audit Fees							
Bill	11/30/2023	46874	Jarrard, Seibert, Pollard & Co. LLC	Progress billing on FY 06-30-...		4,450.00	4,450.00
Total 680-00 - Audit Fees						4,450.00	4,450.00
703-00 - Capital Outlay							
703-01 - Buildings & Land Improvement							
703-011 - Land Improvement							
Bill	11/01/2023	794862	Day Wireless Systems Inc.	Labor	13 Tom Dick an...	32,198.83	32,198.83
Bill	11/01/2023	794862	Day Wireless Systems Inc.	Change order #4. Additional c...	13 Tom Dick an...	7,272.73	39,471.56
Bill	11/01/2023	794862	Day Wireless Systems Inc.	Change order #5. Missing tow...	13 Tom Dick an...	1,558.45	41,030.01
Bill	11/01/2023	794862	Day Wireless Systems Inc.	Power run	13 Tom Dick an...	26,130.48	67,160.49
Bill	11/28/2023	9005133	Don Cushing Associates, Inc	Revise site plan per USFS P...	13 Tom Dick an...	2,800.00	69,960.49
Total 703-011 - Land Improvement						69,960.49	69,960.49
703-012 - Building							
Bill	11/01/2023	786083	Day Wireless Systems Inc.	Tower materials	13 Tom Dick an...	35,988.43	35,988.43
Bill	11/01/2023	786083	Day Wireless Systems Inc.	Labor	13 Tom Dick an...	15,695.00	51,683.43
Bill	11/16/2023	81438A	IES Commercial Inc.	Electrical design	13 Tom Dick an...	1,380.00	53,063.43
Total 703-012 - Building						53,063.43	53,063.43
703-013 - Tower							
Bill	11/01/2023	790639	Day Wireless Systems Inc.	Tower materials	13 Tom Dick an...	51,298.14	51,298.14
Bill	11/01/2023	790639	Day Wireless Systems Inc.	Labor	13 Tom Dick an...	72,700.00	123,998.14
Bill	11/01/2023	798509	Day Wireless Systems Inc.	Electrical materials	13 Tom Dick an...	1,193.02	125,191.16
Bill	11/01/2023	798509	Day Wireless Systems Inc.	Change order #2. Fence	13 Tom Dick an...	20,945.00	146,136.16
Bill	11/01/2023	798509	Day Wireless Systems Inc.	Power run	13 Tom Dick an...	15,867.85	162,004.01
Total 703-013 - Tower						162,004.01	162,004.01
Total 703-01 - Buildings & Land Improvement						285,027.93	285,027.93
703-02 - Radio Backbone							
703-021 - Simulcast / Master Site							
Bill	11/01/2023	B881	Power Systems Plus	Punch blocks	40 All	4,947.35	4,947.35
Bill	11/02/2023	11871...	Motorola Solutions	Installation of Equipment - Mil...	40 All	849,116.92	854,064.27
Total 703-021 - Simulcast / Master Site						854,064.27	854,064.27
Total 703-02 - Radio Backbone						854,064.27	854,064.27
703-03 - Equipment							
703-036 - Fire Station Alerting							
Bill	11/01/2023	contract	Equature	Final system acceptance pay...	26 CCOM	151,388.46	151,388.46
Total 703-036 - Fire Station Alerting						151,388.46	151,388.46
Total 703-03 - Equipment						151,388.46	151,388.46
Total 703-00 - Capital Outlay						1,290,480.66	1,290,480.66
Total Expense						1,331,978.36	1,331,978.36
Net Ordinary Income						-479,308.44	-479,308.44
Net Income						-479,308.44	-479,308.44

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12/13/23

Accrual Basis

Clackamas 800 Radio Group
Trial Balance
As of November 30, 2023

	Nov 30, 23	
	Debit	Credit
115-00 · Cash/Checking Account	2,152,779.16	
11000 · Accounts Receivable	1,267,674.62	
120-00 · Member Fees Receivable	0.00	
12000 · Undeposited Funds	241,897.66	
150-00 · Prepaid Expenses	1,395.04	
160-00 · Buildings and Towers	51,236,022.15	
165-00 · Radio Backbone	15,573,723.80	
166-00 · Equipment	8,719,412.00	
167-00 · Work In Progress	0.00	
169-00 · CIP	0.00	
175-00 · Accumulated Depreciation		13,650,513.50
190-00 · Leased Assets	5,041,399.00	
195-00 · Accumulated Amortization		228,252.00
180-00 · Deferred O/F-P25 Maintenance	6,081,616.00	
201-00 · Accounts Payable		1,321,131.67
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		138,523.00
280-00 · Prepaid Lease Income		1,887,361.11
295-00 · Operating Lease > 1 year		4,772,510.00
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		12,840,397.62
405-00 · Members Contracts		223,709.00
410-00 · Partners Fees		2,616,864.00
431-00 · Interest Income		5,357.83
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	11,531.83	
610-00 · Fuel/Generators	13,019.87	
615-00 · HVAC Maintenance	12,425.47	
620-00 · Landscape Maintenance	19,032.00	
625-00 · Generator Maintenance	38,698.42	
630-00 · UPS Maintenance	2,698.92	
640-00 · Building Maintenance	6,883.56	
650-00 · Utilities	54,642.94	
655-00 · Consultant Services	1,625.00	
660-00 · WCCCA System Fees	540,081.00	
665-00 · Radio Maintenance Fees	26,564.52	
665-01 · Radio Maintenance Service	21,515.37	
670-00 · Legal Services	330.00	
675-00 · Financial Services	5,839.76	
680-00 · Audit Fees	6,950.00	
703-011 · Land Improvement	84,814.68	
703-012 · Building	53,434.68	
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	
703-036 · Fire Station Alerting	151,388.46	
TOTAL	92,411,483.98	92,411,483.98

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Accrual Basis

Clackamas 800 Radio Group

Balance Sheet

As of November 30, 2023

	Nov 30, 23
ASSETS	
Current Assets	
Checking/Savings	
115-00 · Cash/Checking Account	2,152,779.16
Total Checking/Savings	2,152,779.16
Accounts Receivable	
11000 · Accounts Receivable	1,267,674.62
Total Accounts Receivable	1,267,674.62
Other Current Assets	
12000 · Undeposited Funds	241,897.66
150-00 · Prepaid Expenses	1,395.04
Total Other Current Assets	243,292.70
Total Current Assets	3,663,746.48
Fixed Assets	
160-00 · Buildings and Towers	51,236,022.15
165-00 · Radio Backbone	15,573,723.80
166-00 · Equipment	8,719,412.00
175-00 · Accumulated Depreciation	-13,650,513.50
190-00 · Leased Assets	
195-00 · Accumulated Amortization	-228,252.00
190-00 · Leased Assets - Other	5,041,399.00
Total 190-00 · Leased Assets	4,813,147.00
Total Fixed Assets	66,691,791.45
Other Assets	
180-00 · Deferred O/F-P25 Maintenance	6,081,616.00
Total Other Assets	6,081,616.00
TOTAL ASSETS	76,437,153.93
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
201-00 · Accounts Payable	1,321,131.67
Total Accounts Payable	1,321,131.67
Other Current Liabilities	
290-00 · Operating Lease < 1 year	138,523.00
Total Other Current Liabilities	138,523.00
Total Current Liabilities	1,459,654.67
Long Term Liabilities	
280-00 · Prepaid Lease Income	1,887,361.11
295-00 · Operating Lease > 1 year	4,772,510.00
Total Long Term Liabilities	6,659,871.11
Total Liabilities	8,119,525.78
Equity	
310-00 · Investment in Fixed Assets	53,862,036.66
320-00 · Retained Earnings, Prior	12,840,397.62
Net Income	1,615,193.87
Total Equity	68,317,628.15
TOTAL LIABILITIES & EQUITY	76,437,153.93

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Clackamas 800 Radio Group
A/R Aging Detail
 As of November 30, 2023

Type	Date	Num	Name	Due Date	Aging	Open Balance
Current						
Invoice	11/30/2023	24-143	Clackamas County - ARPA Grant Related	11/30/2023		849,116.92
Total Current						849,116.92
1 - 30						
Credit Memo	11/15/2023	24-142	KATU	11/15/2023	15	-59.85
Total 1 - 30						-59.85
31 - 60						
Total 31 - 60						
61 - 90						
Total 61 - 90						
> 90						
Invoice	06/01/2022	2019-2069	Colton Fire	06/01/2022	547	18,348.55
Invoice	07/01/2022	22-106	Colton Fire	07/01/2022	517	20,640.00
Invoice	07/01/2023	24-102	Aurora Fire District	07/01/2023	152	81,546.00
Invoice	07/01/2023	24-103	Canby FD	07/01/2023	152	135,194.00
Invoice	07/01/2023	24-108	Colton Fire	07/01/2023	152	58,715.00
Invoice	07/01/2023	24-110	City of Gladstone - Fire	07/01/2023	152	31,793.00
Invoice	07/01/2023	24-124	Clackamas County - Code Enforcement	07/01/2023	152	3,846.00
Invoice	07/01/2023	24-125	Clackamas County - Community Corrections	07/01/2023	152	32,050.00
Invoice	07/01/2023	24-130	Clackamas County - Transportation Eng	07/01/2023	152	19,230.00
General Journal	07/01/2023	AJE 80	Sandy Fire			17,255.00
Total > 90						418,617.55
TOTAL						1,267,674.62

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