

CLACKAMAS C800 RADIO GROUP

BOARD OF DIRECTORS MEETING

March 20, 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 February 21, 2024 Board Meeting - Chief Mahuna
4. Public Comment - Chief Mahuna
5. Communications - Mark Buchholz
6. *Financial Reports for February 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
 - Insurance on C800 equipment when in other agency's facility
9. New Business
 - a) Review of Budget recommended by Budget Committee
 - b)

10. Open Agenda

11. Next Board Meeting: April 17, 2024, 9:00am, at CCOM/online

12. Adjournment

* indicates action requested

CLACKAMAS C800 RADIO GROUP

BOARD OF DIRECTORS MEETING

Meeting Minutes of the February 21, 2024 Meeting

This meeting was held in person 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 George Burke	Molalla Fire: Proxy
City of Milwaukie:	Sandy Fire District:
City of Molalla: Chief Chris Long	TVF&R: Eric Kennedy
City of Oregon City: Chief Shaun Davis	
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: Chief Josh Williams, AC Mike Corless	CCOM: Cheryl Bledsoe, Beth Spreadborough, Tony Collins, Meg Neece
Canby Fire: Chief Jim Davis	WCCCA: Mark Buchholz
Clackamas Fire: DC Brian Stewart, Chuck Karlik	Colton Fire: Proxy

3. Approval of Minutes – January 24, 2023 Board Meeting

Chief Jim Davis moved and Chief O'Connor seconded. Motion passed unanimously.

4. Public Comment: Chief Mahuna

5. Communications: Mark Buchholz

6. Accept Financial Report for January 2024: Mark Buchholz

- Mark pointed out the A/R aging report on page 12 and noted that there are still a couple of outstanding invoices from last year
- There is an invoice for \$849k, which is the ARPA grant funds which will show until the funds are recovered from the county
- The 2nd payment of \$558k has been made to Motorola, so it will be \$1.4M in ARPA funds that we will be receiving

7. Committee Reports

Executive Committee: Chief Mahuna

- Meetings are slowing as issues seem to be stabilizing

Technical Committee:

- No report at this time

Citizen Accountability: Chief Mahuna

- No updates at this time

8. Old Business

- Radio System Management: Mark Buchholz update for absent Ron Polluconi
 - i. Remaining site construction update
 - Working with Day wireless and Motorola to work through any final fixes
 - Hoping to have the majority of these wrapped up by June
 - ii. DVRS Update
 - Testing is complete
 - It is now in the hands of the agencies and how much they want to get involved. Having some issues with coordination frequency
 - Need to work on coordination for mutual aid efforts
 - iii. Researching reports of loud audio from Canby and Milwaukie PD
 - Have been researching this issue and found that there are some problems in the configuration of the backhaul network. There is a tremendous amount of coordination needed to confirm every segment is configured properly
 - Working with Motorola, M & I and IP Keys to get this figured out. It appears that some sites were brought up that didn't follow the same design, so depending on which segment gets used it is communicating with the next segment and switching back and forth between the paths. This is impacting audio, creating issues such as garbled transmissions
- Annual Radio inventory will be locked in on March 1st – Mark Buchholz
 - i. Inventory distributed on January 30th, we are working through any discrepancies
 - ii. Numbers as of March 1st will be used for FY25 budget
 - iii. One agency is going to remove 10 radios for the upcoming FY
 - iv. Ron will be developing a procedure for both adding and removing radios from the system. This will be presented at the next meeting for approval
 - v. Chief Mahuna noted that the radios going off the system will increase the cost per radio for other agencies

9. New Business

- Insurance on C800 equipment when placed within other agency's facilities
 - i. Hoodland Fire's USDD server was damaged by water leak. This server will need to be replaced and Hoodland has submitted a claim with SDIS. Still waiting to see if this will be covered by Hoodland or C800
 - ii. C800 did not identify USDD equipment at Fire stations on their insurance
 - iii. CCOM had similar water leak that damaged USDD controllers several years ago. This incident was reported to John when it occurred. He felt that everything looked ok and in working order and took no further action. Boards within the servers ended up corroding and damaged both controllers. This wasn't discovered until WCCCA's facility move forcing the primary servers to be shut down and transfer operations to the secondary servers at CCOM, and learning those controllers weren't working
 - iv. Devices were replaced on both cases
 - v. Issue at hand is for Board to decide who should insure the equipment, C800 or Agency?
 - Chief Tro noted that since it is our equipment, C800 should be insuring it
 - Eric asked if there would be a cost increase. Yes, there would be

- Chief Stewart added that he feels the responsibility should lie on whoever is housing the equipment
- The agency will need to identify who owns the equipment
- Chief J. Davis asked if every fire station has C800 equipment. Mark confirmed that yes, every fire station that has USDD tap outs
- Chief Stewart added that they already have coverage on their policy, so if C800 were to add additional coverage they would be double paying
- Mark said there are 3 choices: do nothing; C800 specifically identify each piece of equipment and its location; Agency cover using some sort of umbrella policy
- Cheryl added that at CCOM the county doesn't allow us to cover equipment on the county policy that doesn't belong to CCOM
- Chief Mahuna suggested that we take this back to our agencies and figure out what type of insurance agencies have and bring it back to the next meeting for a vote
- Erik asked what the insured value of the tap out would be. Mark believes approx. \$20k per server
- Chief Stewart asked to get a quote for additional coverage through the existing agency
- Staff Report – Approve Budget Committee Membership
 - i. Dave Austin as citizen rep for Lake O
 - ii. Matt Zook from OC is on the meeting invite as Finance professional.
 - iii. Estacada Fire has identified their finance person to be their rep.
 - iv. Motion was made by Chief Mahuna that we add Dave Austin to the C800 budget committee. Chief Shaun Davis seconded. Motion carries
 - v. Budget committee meeting is the Wednesday prior to our next board meeting, 3/13/24
 - vi. Chief Schmerber asked if it is ok for someone else from their agency to attend the meetings. Mark stated yes, everyone is welcome to attend

10. Open Agenda

- No topics

11. Next Board Meeting

Next meeting will be March 20, 2024 at 0900 at CCOM/Zoom

12. Adjournment - Meeting adjourned at 9:39 AM



Portland General Electric
121 SW Salmon Street • Portland, Oregon 97204
portlandgeneral.com

March 11, 2024

Clackamas 800 Radio
5900 NE Pinefarm Ct
Hillsboro, OR 97124

Account number: 5268212424

For service at: 45200 SE Highway 224, Estacada, OR, 97023

Hello,

Oak Grove Butte

We have made an adjustment to your bill because service was being billed at a secondary rate instead of a primary rate. This correction will be reflected on your next bill.

You received multiple bills with this information:

1/29/2024	2/27/2024	3840	kWh	\$665.57
12/27/2023	1/29/2024	4080	kWh	\$695.46
11/27/2023	12/27/2023	4320	kWh	\$656.34
10/26/2023	11/27/2023	4560	kWh	\$691.70
9/27/2023	10/26/2023	4200	kWh	\$632.10
8/25/2023	9/27/2023	5040	kWh	\$750.37
7/26/2023	8/25/2023	4680	kWh	\$699.69
7/9/2023	7/26/2023	2520	kWh	\$377.32
6/7/2023	7/9/2023	4680	kWh	\$700.40
5/8/2023	6/7/2023	4320	kWh	\$648.32
4/7/2023	5/8/2023	4320	kWh	\$648.32
3/9/2023	4/7/2023	3600	kWh	\$541.14

Your bill(s) should have been:

1/29/2024	2/27/2024	3840	kWh	\$2,611.14
12/27/2023	1/29/2024	4080	kWh	\$2,579.00
11/27/2023	12/27/2023	4320	kWh	\$2,238.11
10/26/2023	11/27/2023	4560	kWh	\$2,255.40
9/27/2023	10/26/2023	4200	kWh	\$2,229.45
8/25/2023	9/27/2023	5040	kWh	\$2,283.43
7/26/2023	8/25/2023	4680	kWh	\$2,259.51
7/9/2023	7/26/2023	2520	kWh	\$1,270.28
6/7/2023	7/9/2023	4680	kWh	\$2,263.84
5/8/2023	6/7/2023	4320	kWh	\$2,236.49
4/7/2023	5/8/2023	4320	kWh	\$2,236.49
3/9/2023	4/7/2023	3600	kWh	\$2,047.32

392% increase

11:12 AM

03/11/24

Accrual Basis

Clackamas 800 Radio Group

Profit & Loss Budget vs. Actual

July 2023 through February 2024

	Jul '23 - Feb 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	8,077.33	100.00	7,977.33	8,077.3%
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	72,168.19	89,177.00	-17,008.81	80.9%
Total 435-00 · Lease Revenue	250,501.52	267,510.00	-17,008.48	93.6%
440-00 · Miscellaneous Income	13,817.03	2,900,000.00	-2,886,182.97	0.5%
445-00 · Additional Revenue	0.00	1,140,000.00	-1,140,000.00	0.0%
451-00 · Intergovernmental - Grant Funds	1,407,440.37			
Total Income	4,520,409.25	4,870,211.00	-349,801.75	92.8%
Gross Profit	4,520,409.25	4,870,211.00	-349,801.75	92.8%
Expense				
605-00 · Site Rental	265,846.41	311,300.00	-45,453.59	85.4%
610-00 · Fuel/Generators	15,657.82	25,000.00	-9,342.18	62.6%
615-00 · HVAC Maintenance	23,100.00	50,000.00	-26,900.00	46.2%
620-00 · Landscape Maintenance	23,532.00	20,000.00	3,532.00	117.7%
621-00 · Office Supplies	0.00	900.00	-900.00	0.0%
625-00 · Generator Maintenance	50,057.18	25,000.00	25,057.18	200.2%
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	26,463.19	10,000.00	16,463.19	264.6%
645-00 · Insurance	66,279.00	70,000.00	-3,721.00	94.7%
650-00 · Utilities	84,326.03	105,000.00	-20,673.97	80.3%
655-00 · Consultant Services	1,925.00	35,000.00	-33,075.00	5.5%
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	58,542.78	35,000.00	23,542.78	167.3%
Total 665-00 · Radio Maintenance Fees	80,058.15	35,000.00	45,058.15	228.7%
668-00 · Fire Sta Alerting Oper. Expense	9,478.50	92,500.00	-83,021.50	10.2%
670-00 · Legal Services	3,185.00	3,000.00	185.00	106.2%
675-00 · Financial Services	11,621.63	9,600.00	2,021.63	121.1%
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	1,447,445.72	0.00	1,447,445.72	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	1,462,605.72	0.00	1,462,605.72	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	2,058,111.39	4,422,533.00	-2,364,421.61	46.5%

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 **Page 1** 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.

11:12 AM

03/11/24

Accrual Basis

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

	Jul '23 - Feb 24	Budget	\$ Over Budget	% of Budget
800-00 - Operating Contingency	0.00	50,000.00	-50,000.00	0.0%
Total Expense	3,542,485.72	6,367,495.00	-2,825,009.28	55.6%
Net Ordinary Income	977,923.53	-1,497,284.00	2,475,207.53	-65.3%
Net Income	977,923.53	-1,497,284.00	2,475,207.53	-65.3%

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11:12 AM

03/11/24

Accrual Basis

Clackamas 800 Radio Group Profit & Loss Detail

February 2024

Type	Date	Num	Name	Memo	Class	Amount	Balance
Ordinary Income/Expense							
Income							
431-00 - Interest Income							
Deposit	02/29/2024			Interest		466.11	466.11
Total 431-00 - Interest Income						466.11	466.11
435-00 - Lease Revenue							
Invoice	02/23/2024	24-145	ODOT	Agreement #29899: Site Use ...		5,091.05	5,091.05
Invoice	02/23/2024	24-147	Pano AI, Inc	Site Use Rental: Linhart Butte.		2,879.68	7,970.73
Invoice	02/23/2024	24-147	Pano AI, Inc	Site Use Rental: Sawtell.		2,978.97	10,949.70
Invoice	02/23/2024	24-147	Pano AI, Inc	Site Use Rental: Brightwood.		2,575.44	13,525.14
Invoice	02/23/2024	24-147	Pano AI, Inc	Site Use Rental: Memaloose.		7,472.59	20,997.73
Invoice	02/23/2024	24-147	Pano AI, Inc	Site Use Rental: Whale Head.		7,472.59	28,470.32
Invoice	02/23/2024	24-147	Pano AI, Inc	Site Use Rental: Oak Grove B...		7,472.59	35,942.91
Invoice	02/23/2024	24-147	Pano AI, Inc	Site Use Rental: Timberline.		2,500.43	38,443.34
Invoice	02/23/2024	24-148	Pano AI, Inc	PREVIOUSLY PAID ...		0.00	38,443.34
Invoice	02/23/2024	24-148	Pano AI, Inc	PREVIOUSLY PAID ...		0.00	38,443.34
Invoice	02/23/2024	24-148	Pano AI, Inc	Site Use Rental: Brightwood.		2,500.43	40,943.77
Invoice	02/23/2024	24-148	Pano AI, Inc	Site Use Rental: Memaloose.		7,254.94	48,198.71
Invoice	02/23/2024	24-148	Pano AI, Inc	Site Use Rental: Whale Head.		7,254.94	55,453.65
Invoice	02/23/2024	24-148	Pano AI, Inc	Site Use Rental: Oak Grove B...		7,254.94	62,708.59
Invoice	02/23/2024	24-148	Pano AI, Inc	Site Use Rental: Timberline.		1,231.74	63,940.33
Invoice	02/23/2024	24-149	Pano AI, Inc	PREVIOUSLY PAID ...		0.00	63,940.33
Invoice	02/23/2024	24-149	Pano AI, Inc	PREVIOUSLY PAID ...		0.00	63,940.33
Invoice	02/23/2024	24-149	Pano AI, Inc	Site Use Rental: Brightwood.		1,231.74	65,172.07
Invoice	02/23/2024	24-149	Pano AI, Inc	Site Use Rental: Memaloose.		1,800.23	66,972.30
Invoice	02/23/2024	24-149	Pano AI, Inc	Site Use Rental: Whale Head.		1,800.23	68,772.53
Invoice	02/23/2024	24-149	Pano AI, Inc	Site Use Rental: Oak Grove B...		1,800.23	70,572.76
Credit Memo	02/23/2024	24-150	Pano AI, Inc	Credit for overpayment on the...		-26.28	70,546.48
Credit Memo	02/23/2024	24-150	Pano AI, Inc	Credit for overpayment on the...		-35.51	70,510.97
Invoice	02/23/2024	24-145	ODOT	Less credit for previous amou...		-290.78	70,220.19
Invoice	02/26/2024	24-152	ODOT	Site Use Rental: Pete's Mount...		2,995.81	73,216.00
Invoice	02/26/2024	24-152	ODOT	Less credit for previous amou...		-2,941.46	70,274.54
Total 435-00 - Lease Revenue						70,274.54	70,274.54
440-00 - Miscellaneous Income							
Deposit	02/29/2024			Bill.com - account verification		0.01	0.01
Total 440-00 - Miscellaneous Income						0.01	0.01
451-00 - Intergovernmental - Grant Funds							
Invoice	02/28/2024	24-143	Clackamas County - ARPA Grant Re...	Motorola Contract milestone ...		849,116.92	849,116.92
Invoice	02/28/2024	24-143	Clackamas County - ARPA Grant Re...	Motorola Contract milestone ...		558,323.45	1,407,440.37
Credit Memo	02/28/2024	24-143	Clackamas County - ARPA Grant Re...	ARPA Grant funding reimburs...		-849,116.92	558,323.45
Total 451-00 - Intergovernmental - Grant Funds						558,323.45	558,323.45
Total Income						629,064.11	629,064.11
Gross Profit						629,064.11	629,064.11
Expense							
605-00 - Site Rental							
General Journal	02/01/2024	AJE 84		To record pre-paid February r...		1,495.00	1,495.00
Total 605-00 - Site Rental						1,495.00	1,495.00
615-00 - HVAC Maintenance							
Bill	02/06/2024	30740...	Mt. Hood Skibowl	Transportation to troubleshoo...		500.00	500.00
Bill	02/16/2024	191884	Hunter-Davison, Inc.	Labor, Materials, Truck Charg...		1,417.81	1,917.81
Total 615-00 - HVAC Maintenance						1,917.81	1,917.81
620-00 - Landscape Maintenance							
Bill	02/01/2024	44	Bell Excabating & Logging LLC	Clear debris from road to tow...		4,500.00	4,500.00
Total 620-00 - Landscape Maintenance						4,500.00	4,500.00
625-00 - Generator Maintenance							
Bill	02/09/2024	4773A	Power Systems Plus	Replaced block heater, labor ...		458.25	458.25
Bill	02/09/2024	4774A	Power Systems Plus	Exhaust Wrap, labor & trip fe...		1,549.84	2,008.09
Bill	02/24/2024	4805A	Power Systems Plus	Labor & trip fee to diagnose g...		300.00	2,308.09
Total 625-00 - Generator Maintenance						2,308.09	2,308.09
640-00 - Building Maintenance							
Bill	02/15/2024	3901	Lexicom Wireless	Additional labor and materials...		2,509.71	2,509.71
Bill	02/15/2024	3902	Lexicom Wireless	Additional labor and materials...		2,509.71	5,019.42
Total 640-00 - Building Maintenance						5,019.42	5,019.42

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11:12 AM

03/11/24

Accrual Basis

Clackamas 800 Radio Group Profit & Loss Detail

February 2024

Type	Date	Num	Name	Memo	Class	Amount	Balance
650-00 - Utilities							
Check	02/14/2024	EFT	Comcast			175.67	175.67
Check	02/16/2024	EFT	NW Natural			20.82	196.49
Check	02/21/2024	EFT	PGE			36.18	232.67
Check	02/21/2024	EFT	PGE			200.12	432.79
Check	02/21/2024	EFT	PGE			304.33	737.12
Check	02/21/2024	EFT	PGE			349.12	1,086.24
Check	02/21/2024	EFT	PGE			353.99	1,440.23
Check	02/21/2024	EFT	PGE			367.06	1,807.29
Check	02/21/2024	EFT	PGE			375.26	2,182.55
Check	02/21/2024	EFT	PGE			376.76	2,559.31
Check	02/21/2024	EFT	PGE			394.33	2,953.64
Check	02/21/2024	EFT	PGE			435.89	3,389.53
Check	02/21/2024	EFT	PGE			442.74	3,832.27
Check	02/21/2024	EFT	PGE			444.48	4,276.75
Check	02/21/2024	EFT	PGE			461.20	4,737.95
Check	02/21/2024	EFT	PGE			548.60	5,286.55
Check	02/21/2024	EFT	PGE			568.62	5,855.17
Check	02/21/2024	EFT	PGE			607.53	6,462.70
Check	02/21/2024	EFT	PGE			695.46	7,158.16
Check	02/21/2024	EFT	PGE			941.81	8,099.97
Check	02/21/2024	EFT	PGE			967.73	9,067.70
Check	02/21/2024	EFT	PGE			1,017.30	10,085.00
Check	02/21/2024	EFT	PGE			391.24	10,476.24
Check	02/21/2024	EFT	PGE			541.92	11,018.16
Check	02/23/2024	EFT	Canby Utility	190236		149.00	11,167.16
Total 650-00 - Utilities						11,167.16	11,167.16
655-00 - Consultant Services							
Bill	02/29/2024	CIWD-...	Consistent Image Web Design	Monthly Web Maintenance - ...		100.00	100.00
Total 655-00 - Consultant Services						100.00	100.00
665-00 - Radio Maintenance Fees							
Bill	02/01/2024	10384	GenCore Candeo Ltd	Support and Maintenance on ...		21,420.00	21,420.00
Total 665-00 - Radio Maintenance Fees						21,420.00	21,420.00
670-00 - Legal Services							
Bill	02/29/2024	13670	Northwest Local Government Legal ...	Re: T3 Contract Dispute		855.00	855.00
Total 670-00 - Legal Services						855.00	855.00
675-00 - Financial Services							
Bill	02/09/2024	165412	Talbot, Korvola & Warwick, LLP	January monthly bookkeeping		550.00	550.00
Bill	02/09/2024	165412	Talbot, Korvola & Warwick, LLP	Additional check run		125.00	675.00
Bill	02/09/2024	165412	Talbot, Korvola & Warwick, LLP	Prep & filing of 2023 1099's		510.75	1,185.75
Check	02/14/2024			Service Charge		251.11	1,436.86
Bill	02/29/2024	165582	Talbot, Korvola & Warwick, LLP	February monthly bookkeeping		550.00	1,986.86
Bill	02/29/2024	165582	Talbot, Korvola & Warwick, LLP	Lease contracts & modificatio...		270.00	2,256.86
Total 675-00 - Financial Services						2,256.86	2,256.86
703-00 - Capital Outlay							
703-02 - Radio Backbone							
703-021 - Simulcast / Master Site							
Bill	02/01/2024	10412	GenCore Candeo Ltd	Hardware & Secondary DPD...	40 All	17,058.00	17,058.00
Bill	02/19/2024	80159	MCM Technology, LLC	Custom Application Develop...	40 All	18,000.00	35,058.00
Total 703-021 - Simulcast / Master Site						35,058.00	35,058.00
Total 703-02 - Radio Backbone						35,058.00	35,058.00
Total 703-00 - Capital Outlay						35,058.00	35,058.00
Total Expense						86,097.34	86,097.34
Net Ordinary Income						542,966.77	542,966.77
Net Income						542,966.77	542,966.77

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11:11 AM

03/11/24

Accrual Basis

Clackamas 800 Radio Group

Trial Balance

As of February 29, 2024

	Feb 29, 24	
	Debit	Credit
115-00 · Cash/Checking Account	56,235.14	
11000 · Accounts Receivable	1,535,873.61	
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		66,592.65
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		8,077.33
435-00 · Lease Revenue		72,168.19
435-01 · Lease Revenue from PGE		178,333.33
440-00 · Miscellaneous Income		13,817.03
451-00 · Intergovernmental - Grant Funds		1,407,440.37
605-00 · Site Rental	265,846.41	
610-00 · Fuel/Generators	15,657.82	
615-00 · HVAC Maintenance	23,100.00	
620-00 · Landscape Maintenance	23,532.00	
625-00 · Generator Maintenance	50,057.18	
630-00 · UPS Maintenance	2,698.92	
640-00 · Building Maintenance	26,463.19	
645-00 · Insurance	66,279.00	
650-00 · Utilities	84,326.03	
655-00 · Consultant Services	1,925.00	
660-00 · WCCCA System Fees	810,121.50	
665-00 · Radio Maintenance Fees	58,542.78	
665-01 · Radio Maintenance Service	21,515.37	
668-00 · Fire Sta Alerting Oper. Expense	9,478.50	
670-00 · Legal Services	3,185.00	
675-00 · Financial Services	11,621.63	
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	1,447,445.72	
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	91,989,721.46	91,989,721.46

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11:12 AM

03/11/24

Accrual Basis

Clackamas 800 Radio Group

Balance Sheet

As of February 29, 2024

	Feb 29, 24
ASSETS	
Current Assets	
Checking/Savings	
115-00 · Cash/Checking Account	56,235.14
Total Checking/Savings	56,235.14
Accounts Receivable	
11000 · Accounts Receivable	1,535,873.61
Total Accounts Receivable	1,535,873.61
Other Current Assets	
150-00 · Prepaid Expenses	1,495.04
Total Other Current Assets	1,495.04
Total Current Assets	1,593,603.79
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	71,072,201.24
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
201-00 · Accounts Payable	66,592.65
Total Accounts Payable	66,592.65
Other Current Liabilities	
290-00 · Operating Lease < 1 year	113,349.00
Total Other Current Liabilities	113,349.00
Total Current Liabilities	179,941.65
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	6,548,130.43
Equity	
310-00 · Investment in Fixed Assets	53,862,036.66
320-00 · Retained Earnings, Prior	9,684,110.62
Net Income	977,923.53
Total Equity	64,524,070.81
TOTAL LIABILITIES & EQUITY	71,072,201.24

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11:12 AM

03/11/24

Clackamas 800 Radio Group

A/R Aging Detail

As of February 29, 2024

Type	Date	Num	Name	Due Date	Aging	Open Balance
Current						
Total Current						
1 - 30						
Invoice	02/23/2024	24-145	ODOT	02/23/2024	6	4,800.27
Invoice	02/23/2024	24-147	Pano AI, Inc	02/23/2024	6	33,352.29
Invoice	02/23/2024	24-148	Pano AI, Inc	02/23/2024	6	25,496.99
Invoice	02/23/2024	24-149	Pano AI, Inc	02/23/2024	6	6,632.43
Credit Memo	02/23/2024	24-150	Pano AI, Inc	02/23/2024	6	-61.79
Invoice	02/26/2024	24-152	ODOT	02/26/2024	3	54.35
Invoice	02/28/2024	24-143	Clackamas County - ARPA Grant Related	02/28/2024	1	1,407,440.37
Total 1 - 30						1,477,714.91
31 - 60						
Total 31 - 60						
61 - 90						
Total 61 - 90						
> 90						
Invoice	06/01/2022	2019-2069	Colton Fire	06/01/2022	638	18,348.55
Invoice	07/01/2022	22-106	Colton Fire	07/01/2022	608	20,640.00
Invoice	07/01/2023	24-130	Clackamas County - Transportation Eng	07/01/2023	243	19,230.00
Credit Memo	11/15/2023	24-142	KATU	11/15/2023	106	-59.85
Total > 90						58,158.70
TOTAL						1,535,873.61

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