

# CLACKAMAS C800 RADIO GROUP

## BOARD OF DIRECTORS MEETING AGENDA

December 6, 2017 / 10:30AM

Meeting to be held at: Public Service Building Room 369B -

2051 Kaen Rd Oregon City, OR

Call In 800-704-9804 / Access Code: 345832#

1. Call the Board of Directors meeting to Order - Chair Captain James Rhodes
2. Roll Call of Partners: (18/10)
  - a. City of Canby
  - b. City of Gladstone
  - c. City of Lake Oswego
  - d. City of Milwaukie
  - e. City of Molalla
  - f. City of Oregon City
  - g. City of Sandy
  - h. City of West Linn
  - i. Canby Fire District
  - j. Clackamas Fire District #1
  - k. Colton Fire District
  - l. Estacada Fire District
  - m. Hoodland Fire District
  - n. Molalla Fire District
  - o. Sandy Fire District
  - p. Tualatin Valley Fire & Rescue
  - q. Clackamas County Sheriff
  - r. Clackamas County Health
3. \*Approval of Minutes of: October 18, 2017 Board Meeting
4. Public Comment
5. Communications
6. Financial Report - John Hartsock
7. Committee Reports
  - a. Executive Committee - James Rhodes
  - b. Technical - John Hartsock
  - c. Citizen Accountability - John Hartsock - Next Meeting December 20, 2017
8. Old Business: (\* Action Item)
  - a. System Management: Ron Polluconi
  - b. System Upgrade/Replacement
    - i. Project Status / Procurement - John Hartsock
    - ii. Radio Stipend Update - John Hartsock
    - iii. Directions for the New Radio System / Features / Encryption - Ron Polluconi
    - iv. Fire Station Alerting - Ron Polluconi
    - v. Paging - Ron Polluconi

9. New Business: (\* Action Item)

- a. \* Acting as the Local Contract Review Board make a sole source determination and Award a Contract to Microwave Networks Inc.
- b. **Next Board Meeting January 10, 2018 10:30A @ CCOM - EOC**

10. Open Agenda

11. Adjournment

# **CLACKAMAS C800 RADIO GROUP**

## **Board of Directors Meeting**

### **Meeting Minutes of the October 18, 2017 Board Meeting**

Location: CCOM/EOC - 22200 Kaen Rd, Oregon City, OR

1. **C800 Board Meeting Called to Order:** The C800 Board of Directors meeting was called to order at 10:30 am by Chair Captain James Rhodes.
2. **The following were in attendance:**

City of Gladstone / Deputy Chief Randy Hopperstad  
City of Lake Oswego / Sue Scobert  
City of Milwaukie /  
City of Molalla / Chief Rod Lucich  
City of Oregon City / Chief Jim Band  
City of Sandy / Chief Ernie Roberts  
City of West Linn / Capt Neil Hennelly  
Clackamas Fire / Deputy Chief Ryan Hari / Div. Chief David Scheirman / Amanda Neelands  
Sandy Fire / Chief Phil Schneider  
CCSO / Undersheriff Matt Ellington/ Capt. James Rhodes  
Clackamas County Public Health / Jack NuHall

Clackamas County / Laurel Butman / Brian Nava  
CCDM / Jamie Hays  
CCOM / Mark Spross / Cheryl Bledsoe  
Motorola Solutions / Brad Steiner / Andrew Chyterbok  
Day Wireless / Randy Kruger / Kerm McPherson / Jami Sanderson  
MAJCS / Mike Fletcher  
C800/WCCCA / John Hartsock / Ron Polluconi  
Skylands NA / Daniel Kearns

3. **Approval of Minutes – September 13, 2017 Board Meeting:** Neil Hennelly made a motion to approve the minutes as submitted and second was made by Jim Band. A unanimous vote was cast to approve the minutes.
4. **Public Comment:** None
5. **Communications:** None
6. **Financial Report – John Hartsock:** Budget report delayed due to payments to Motorola, should have them this week and will send them out. Nothing unusual to report and budget is on track.
7. **Committee Reports:**
  - a. Executive Committee – James Rhodes
    - i. Did not meet.
  - b. Technical – John Hartsock
    - i. Did not meet due to CAD issues. Plan to meet in November.
  - c. Citizen Accountability Committee – John Hartsock
    - i. Will meet on December 20, 2017.

## **8. Old Business:**

- a. System Management
  - i. New technician coming on soon for system expansion.
  - ii. Working with PGE on site sharing. Looking at leveraging our Oak Grove and Memaloose sites.
  - iii. Finished pre-winter work at Timberline. Found two damaged structural members that are now on order from Day Wireless. May have been caused by severe ice damage.
  - iv. Fueled up generators at Goat and Timberline for winter with snow sneaking up fast.
  - v. Fiber installed between C800 and ODOT building on Goat Mountain.
- b. System Upgrade/Replacement – Ron Polluconi
  - i. Project Procurement – John Hartsock
    - 1. Monitoring system for the propane tanks will help eliminate drive time and is equipped with an alarm to alert for leaks.
    - 2. Wood deck on the bridge at Crutcher. We have approval from land owner.
    - 3. Land use application at Wilsonville has been approved with the introduction of the issue at the public hearing taking longer than the approval.
    - 4. Mobilized construction on the Damascus site and started tree removal.
    - 5. Oak Lodge Water District approved a revised lease cost of \$25,000 per year down from \$72,000.
    - 6. Starting to get subscriber counts down and will be coming to Board with amounts soon.
    - 7. Oregon Tualatin Valley Amateur Radio Club requested and was granted a lease extension at Goat Mountain.
    - 8. Need to develop common radio templates and decide on encryption.
  - ii. Project Status – John Hartsock
    - 1. See above.

## **9. New Business:**

- a. \*Approval of Resolution 02-17 authorizing the use of Oregon LGIP for Investment of C800's funds.
  - i. A motion was made by Jim Band and seconded by Neil Henley and a unanimous vote was cast to approve Resolution 02-17 authorizing the use of Oregon LGIP for investment of C800 funds.
- b. \*Award of Contract to Alternate Power Systems for propane tank monitoring.
  - i. A motion was made by Jim Band and seconded by Neil Henley and a unanimous vote was cast to approve the contract with Alternate Power Systems for propane tank monitoring.
- c. \*Award of Contract for Replacement of the Crutcher Bench Bridge.

i. A motion was made by Jim Band and seconded by Neil Henley and a unanimous vote was cast to approve the contract for replacement of the Crutcher Bench Bridge.

**d. Next Board Meeting – December 6, 2017 10:30am at TBD**

**10. Open Agenda:** None

**11. Adjournment:** Meeting was adjourned at 11:06 am by Chair Captain James Rhodes.



10:53 AM

11/01/17

Accrual Basis

# Clackamas 800 Radio Group

## Profit & Loss Budget vs. Actual

### July through September 2017

	Jul - Sep 17	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
401-00 · Beginning Fund Balance	0.00	334,113.00	-334,113.00	0.0%
405-00 · Members Contracts	61,770.00	61,770.00	0.00	100.0%
410-00 · Partners Fees	955,913.00	965,483.00	-9,570.00	99.0%
415-00 · Mobile Data Devices	0.00	0.00	0.00	0.0%
420-00 · Partners Debt Service Zone Cont	93,689.00	93,689.00	0.00	100.0%
421-00 · Partner Debt Service Microwave	0.00	0.00	0.00	0.0%
430-00 · Subscriber Radio Payments	4,182.96			
431-00 · Interest Income	5.82	100.00	-94.18	5.8%
435-00 · Lease Revenue	11,155.00	45,000.00	-33,845.00	24.8%
440-00 · Miscellaneous Income	0.00	1,000.00	-1,000.00	0.0%
450-00 · Intergovernmental-Clackamas Co	1,490,978.40	39,200,000.00	-37,709,021.60	3.8%
455-00 · Bond Interest Income	0.00	550,000.00	-550,000.00	0.0%
<b>Total Income</b>	<b>2,617,694.18</b>	<b>41,251,155.00</b>	<b>-38,633,460.82</b>	<b>6.3%</b>
<b>Gross Profit</b>	<b>2,617,694.18</b>	<b>41,251,155.00</b>	<b>-38,633,460.82</b>	<b>6.3%</b>
<b>Expense</b>				
605-00 · Site Rental	99,224.68	211,702.00	-112,477.32	46.9%
610-00 · Fuel/Generators	0.00	1,500.00	-1,500.00	0.0%
615-00 · HVAC Maintenance	4,389.73	9,000.00	-4,610.27	48.8%
620-00 · Landscape Maintenance	4,710.00	6,000.00	-1,290.00	78.5%
621-00 · Office Supplies	0.00	3,000.00	-3,000.00	0.0%
622-00 · Bad Debt Expense	0.00	0.00	0.00	0.0%
625-00 · Generator Maintenance	0.00	9,000.00	-9,000.00	0.0%
630-00 · UPS Maintenance	0.00	5,000.00	-5,000.00	0.0%
635-00 · Battery Maintenance	0.00	5,000.00	-5,000.00	0.0%
645-00 · Insurance	1,290.90	29,000.00	-27,709.10	4.5%
650-00 · Utilities	12,687.60	75,000.00	-62,312.40	16.9%
655-00 · Consultant Services	10,212.85	30,000.00	-19,787.15	34.0%
657-00 · Regional Radio Expense	0.00	1,500.00	-1,500.00	0.0%
660-00 · WCCCA System Fees	347,702.00	679,394.00	-331,692.00	51.2%
665-00 · Radio Maintenance Fees	39,449.49	40,000.00	-550.51	98.6%
667-00 · Radio Replacement Project	0.00	0.00	0.00	0.0%
670-00 · Legal Services	1,843.77	6,000.00	-4,156.23	30.7%
675-00 · Financial Services	1,779.31	8,000.00	-6,220.69	22.2%
680-00 · Audit Fees	5,600.00	8,000.00	-2,400.00	70.0%
683-00 · Capital Reserve	0.00	100,000.00	-100,000.00	0.0%
685-00 · Miscellaneous Expenses	2,079.49	3,500.00	-1,420.51	59.4%
686-00 · Meeting Expenses	106.24	2,500.00	-2,393.76	4.2%
703-00 · Capital Outlay				
703-01 · Buildings & Land Improvement				
703-011 · Land Improvement	276,740.29			
703-012 · Building	187,207.36			
703-013 · Tower	178,712.00			
703-014 · Generator	106,270.00			
<b>Total 703-01 · Buildings &amp; Land Improvement</b>	<b>748,929.65</b>			
703-02 · Radio Backbone				
703-021 · Simulcast / Master Site	3,231,985.75			
703-022 · Subscriber Radios	3,306,191.40			
<b>Total 703-02 · Radio Backbone</b>	<b>6,538,177.15</b>			
703-06 · Warranty/Upgrade				
703-026 · Prepaid LT Warranty/Upgrade	5,812,058.44			
<b>Total 703-06 · Warranty/Upgrade</b>	<b>5,812,058.44</b>			
703-00 · Capital Outlay - Other	0.00	39,200,000.00	-39,200,000.00	0.0%
<b>Total 703-00 · Capital Outlay</b>	<b>13,099,165.24</b>	<b>39,200,000.00</b>	<b>-26,100,834.76</b>	<b>33.4%</b>
795-00 · Debt Service	93,688.22	94,000.00	-311.78	99.7%
800-00 · Operating Contingency	0.00	50,000.00	-50,000.00	0.0%
<b>Total Expense</b>	<b>13,723,929.52</b>	<b>40,577,096.00</b>	<b>-26,853,166.48</b>	<b>33.8%</b>
<b>Net Ordinary Income</b>	<b>-11,106,235.34</b>	<b>674,059.00</b>	<b>-11,780,294.34</b>	<b>-1,647.7%</b>
<b>Net Income</b>	<b>-11,106,235.34</b>	<b>674,059.00</b>	<b>-11,780,294.34</b>	<b>-1,647.7%</b>

These financial statements omit the statement of cash flows and substantially all disclosures required by 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 on them.

10:55 AM

11/01/17

Accrual Basis

# Clackamas 800 Radio Group Profit & Loss Detail

September 2017

Type	Date	Num	Name	Memo	Class	Amount	Balance
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>430-00 · Subscriber Radio Payments</b>							
Deposit	09/27/2017		Ford Motor Company	To pay for Canby's radio	16 Canby	4,182.96	4,182.96
Total 430-00 · Subscriber Radio Payments						4,182.96	4,182.96
<b>431-00 · Interest Income</b>							
Deposit	09/30/2017			Interest		3.83	3.83
Total 431-00 · Interest Income						3.83	3.83
<b>435-00 · Lease Revenue</b>							
Deposit	09/25/2017		FBI	Deposit		130.00	130.00
Deposit	09/25/2017		FBI	Deposit		130.00	260.00
Total 435-00 · Lease Revenue						260.00	260.00
<b>450-00 · Intergovernmental-Clackamas Co</b>							
Deposit	09/15/2017		Clackamas County - Bond Related	Deposit		482,648.20	482,648.20
Total 450-00 · Intergovernmental-Clackamas Co						482,648.20	482,648.20
Total Income						487,094.99	487,094.99
Gross Profit						487,094.99	487,094.99
<b>Expense</b>							
<b>605-00 · Site Rental</b>							
Bill	09/01/2017	C8002...	Oak Lodge Water District			71,277.54	71,277.54
Bill	09/01/2017	Lease ...	Zimmer Family Limited Partnership	Canby Lease	16 Canby	3,000.00	74,277.54
Bill	09/19/2017	LSE 13...	Weyerhaeuser Company			24,947.14	99,224.68
Total 605-00 · Site Rental						99,224.68	99,224.68
<b>615-00 · HVAC Maintenance</b>							
Bill	09/21/2017	126480	Hunter-Davisson		07 Pete's	340.00	340.00
Bill	09/21/2017	126481	Hunter-Davisson		06 Mtn View	340.00	680.00
Bill	09/21/2017	126482	Hunter-Davisson		05 Mount Scott	340.00	1,020.00
Bill	09/21/2017	126483	Hunter-Davisson		19 Redland Road	340.00	1,360.00
Bill	09/21/2017	126484	Hunter-Davisson			340.00	1,700.00
Bill	09/26/2017	126614	Hunter-Davisson			688.53	2,388.53
Bill	09/26/2017	126701	Hunter-Davisson			340.00	2,728.53
Bill	09/26/2017	126719	Hunter-Davisson			340.00	3,068.53
Bill	09/28/2017	126700	Hunter-Davisson			340.00	3,408.53
Bill	09/28/2017	126702	Hunter-Davisson			340.00	3,748.53
Total 615-00 · HVAC Maintenance						3,748.53	3,748.53
<b>620-00 · Landscape Maintenance</b>							
Bill	09/19/2017	17-0697	Valley View Landworks			4,710.00	4,710.00
Total 620-00 · Landscape Maintenance						4,710.00	4,710.00
<b>645-00 · Insurance</b>							
Bill	09/13/2017		SDAO			1,098.90	1,098.90
Total 645-00 · Insurance						1,098.90	1,098.90
<b>650-00 · Utilities</b>							
Check	09/01/2017	EFT	PGE			494.38	494.38
Check	09/06/2017	EFT	PGE			431.86	926.24
Check	09/11/2017	EFT	PGE			195.36	1,121.60
Check	09/13/2017	EFT	PGE			355.68	1,477.28
Check	09/14/2017	EFT	PGE			322.87	1,800.15
Check	09/14/2017	EFT	PGE			455.82	2,255.97
Check	09/14/2017	EFT	PGE			494.82	2,750.79
Check	09/20/2017	EFT	PGE			506.04	3,256.83
Check	09/28/2017	EFT	PGE			253.99	3,510.82
Check	09/28/2017	EFT	PGE			419.45	3,930.27
Total 650-00 · Utilities						3,930.27	3,930.27
<b>655-00 · Consultant Services</b>							
Bill	09/01/2017	C800 2...	Consistent Image Web Design			100.00	100.00
Bill	09/11/2017	C800 2...	Consistent Image Web Design	AUG 2017		100.00	200.00
Bill	09/30/2017	C800-2...	Consistent Image Web Design			100.00	300.00
Bill	09/30/2017		Hartssock Project Mgmt.			2,473.97	2,773.97
Total 655-00 · Consultant Services						2,773.97	2,773.97
<b>665-00 · Radio Maintenance Fees</b>							
Bill	09/01/2017	444481	Day Wireless Systems Inc.			1,620.00	1,620.00
General Journal	09/15/2017	50	Day Wireless Systems Inc.	To correct exp acct on PM bill		2,000.00	3,620.00
General Journal	09/15/2017	50	Day Wireless Systems Inc.	To correct exp acct on PM bill		14,375.99	17,995.99
Bill	09/15/2017	485137	Tessco Incorporated			2,363.23	20,359.22
Bill	09/27/2017	1889450	Microwave Networks Inc.			1,979.00	22,338.22
Total 665-00 · Radio Maintenance Fees						22,338.22	22,338.22
<b>667-00 · Radio Replacement Project</b>							
General Journal	09/15/2017	50	Day Wireless Systems Inc.	To correct exp acct on PM bill		-2,000.00	-2,000.00
General Journal	09/15/2017	50	Day Wireless Systems Inc.	To correct exp acct on PM bill		-14,375.99	-16,375.99
Total 667-00 · Radio Replacement Project						-16,375.99	-16,375.99

These financial statements omit the statement of cash flows and substantially all disclosures required by 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 on them.



10:55 AM

11/01/17

Accrual Basis

# Clackamas 800 Radio Group Profit & Loss Detail

September 2017

Type	Date	Num	Name	Memo	Class	Amount	Balance
<b>670-00 · Legal Services</b>							
Bill	09/03/2017	12001	Eakins, Eileen			881.35	881.35
Total 670-00 · Legal Services						881.35	881.35
<b>675-00 · Financial Services</b>							
Bill	09/05/2017	74910...	Talbot, Korvola & Warwick, LLP			680.00	680.00
Deposit	09/27/2017		Clackamas County Bank	Wire transfer fee		20.00	700.00
Check	09/30/2017			Service Charge		14.95	714.95
Total 675-00 · Financial Services						714.95	714.95
<b>680-00 · Audit Fees</b>							
Bill	09/01/2017	35540	Jarrard, Seibert, Pollard & Co. LLC			1,500.00	1,500.00
Bill	09/30/2017	35609	Jarrard, Seibert, Pollard & Co. LLC			4,100.00	5,600.00
Total 680-00 · Audit Fees						5,600.00	5,600.00
<b>703-00 · Capital Outlay</b>							
<b>703-01 · Buildings &amp; Land Improvement</b>							
<b>703-011 · Land Improvement</b>							
Bill	09/01/2017	Email	Allen R. (Skip) Greene	City of Canby reimbursement	16 Canby	700.00	700.00
Bill	09/01/2017	447-17	Canby Utility		16 Canby	1,545.66	2,245.66
Bill	09/03/2017	23985	Forensic Building Consultants		12 Crutcher Ben...	750.00	2,995.66
Bill	09/04/2017	16063-3	McKay Consulting		04 Wilsonville T...	700.00	3,695.66
Bill	09/04/2017	17023-3	McKay Consulting		03 Damascus	800.00	4,495.66
Bill	09/05/2017	151175	KPFF Inc.		12 Crutcher Ben...	2,600.00	7,095.66
Bill	09/27/2017	9003560	Don Cushing Associates, Inc		23 Goat Mountain	71.00	7,166.66
Bill	09/27/2017	9003570	Don Cushing Associates, Inc		12 Crutcher Ben...	1,904.00	9,070.66
Bill	09/27/2017	9003569	Don Cushing Associates, Inc		18 Highland Butte	699.00	9,769.66
Bill	09/27/2017	9003571	Don Cushing Associates, Inc		13 Tom Dick an...	1,623.00	11,392.66
Bill	09/27/2017	9003561	Don Cushing Associates, Inc		11 Brightwood	1,510.00	12,902.66
Bill	09/27/2017	9003568	Don Cushing Associates, Inc		26	749.00	13,651.66
Bill	09/27/2017	9003566	Don Cushing Associates, Inc		17 Estacada_D...	1,070.00	14,721.66
Bill	09/27/2017	9003562	Don Cushing Associates, Inc		05 Mount Scott	1,208.00	15,929.66
Bill	09/27/2017	9003563	Don Cushing Associates, Inc		06 Mtn View	1,156.00	17,085.66
Bill	09/27/2017	9003564	Don Cushing Associates, Inc		07 Pete's	1,293.00	18,378.66
Bill	09/27/2017	9003565	Don Cushing Associates, Inc		08 Polivka	3,857.00	22,235.66
Bill	09/27/2017	9003567	Don Cushing Associates, Inc		19 Redland Road	1,270.00	23,505.66
Bill	09/27/2017	7329	Securasite LLC		40 All	2,937.50	26,443.16
Bill	09/27/2017	7330	Securasite LLC		40 All	156.60	26,599.76
Bill	09/27/2017	7339	Securasite LLC		16 Canby	186.34	26,786.10
Bill	09/27/2017	7340	Securasite LLC		16 Canby	1,031.25	27,817.35
Bill	09/27/2017	7331	Securasite LLC		01 Carver	262.50	28,079.85
Bill	09/27/2017	7332	Securasite LLC		01 Carver	35.64	28,115.49
Bill	09/27/2017	7347	Securasite LLC		12 Crutcher Ben...	218.75	28,334.24
Bill	09/27/2017	7334	Securasite LLC		03 Damascus	1,312.50	29,646.74
Bill	09/27/2017	7335	Securasite LLC		03 Damascus	81.94	29,728.68
Bill	09/27/2017	7337	Securasite LLC		09 Sandy	28.62	29,757.30
Bill	09/27/2017	7338	Securasite LLC		09 Sandy	537.50	30,294.80
Bill	09/27/2017	7336	Securasite LLC		04 Wilsonville T...	187.50	30,482.30
Bill	09/28/2017	9003572	Don Cushing Associates, Inc		16 Canby	413.00	30,895.30
Bill	09/28/2017	9003573	Don Cushing Associates, Inc		09 Sandy	702.00	31,597.30
Bill	09/28/2017	9003574	Don Cushing Associates, Inc		04 Wilsonville T...	413.00	32,010.30
Bill	09/29/2017	7345	Securasite LLC		20 Angel Falls	112.86	32,123.16
Bill	09/29/2017	7346	Securasite LLC		20 Angel Falls	2,031.25	34,154.41
Bill	09/29/2017	7344	Securasite LLC		18 Highland Butte	200.00	34,354.41
Bill	09/29/2017	7341	Securasite LLC		25 Lake Osweg...	31.32	34,385.73
Bill	09/29/2017	7342	Securasite LLC		25 Lake Osweg...	368.75	34,754.48
Bill	09/30/2017	7351	Securasite LLC		17 Estacada_D...	125.00	34,879.48
Bill	09/30/2017	7352	Securasite LLC		14 Lenhart	125.00	35,004.48
Bill	09/30/2017	7353	Securasite LLC		05 Mount Scott	125.00	35,129.48
Bill	09/30/2017	7349	Securasite LLC		08 Polivka	1.00	35,130.48
Bill	09/30/2017	7350	Securasite LLC		08 Polivka	18.20	35,148.68
Bill	09/30/2017	7348	Securasite LLC		13 Tom Dick an...	93.75	35,242.43
Total 703-011 · Land Improvement						35,242.43	35,242.43
<b>703-012 · Building</b>							
Bill	09/22/2017	16077...	Pamplin Media Group		11 Brightwood	88.36	88.36
Total 703-012 · Building						88.36	88.36
<b>703-013 · Tower</b>							
Bill	09/18/2017	434741	Sabre Industries Inc.		16 Canby	34,411.00	34,411.00
Bill	09/22/2017	435150	Sabre Industries Inc.		09 Sandy	46,615.00	81,026.00
Bill	09/25/2017	435449	Sabre Industries Inc.		03 Damascus	55,446.00	136,472.00
Bill	09/25/2017	435448	Sabre Industries Inc.		04 Wilsonville T...	42,240.00	178,712.00
Total 703-013 · Tower						178,712.00	178,712.00
<b>703-014 · Generator</b>							
Bill	09/01/2017	2953	Alternative Power Systems, LLC		24 Sawtell Fire ...	2,770.00	2,770.00
Total 703-014 · Generator						2,770.00	2,770.00
Total 703-01 · Buildings & Land Improvement						216,812.79	216,812.79
<b>703-02 · Radio Backbone</b>							
<b>703-021 · Simulcast / Master Site</b>							
Bill	09/22/2017	41241...	Motorola Solutions		40 All	2,907,934.65	2,907,934.65
Bill	09/22/2017	41241...	Motorola Solutions		40 All	324,051.10	3,231,985.75
Total 703-021 · Simulcast / Master Site						3,231,985.75	3,231,985.75

These financial statements omit the statement of cash flows and substantially all disclosures required by 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 on them.

10:55 AM

11/01/17

Accrual Basis

# Clackamas 800 Radio Group Profit & Loss Detail

September 2017

Type	Date	Num	Name	Memo	Class	Amount	Balance
<b>703-022 · Subscriber Radios</b>							
Bill	09/01/2017		Sandy Fire Dist.		09 Sandy	31,185.00	31,185.00
Bill	09/01/2017	63017	Sonny Communications Inc		33 Hoodland	9,352.50	40,537.50
Bill	09/07/2017	13178...	Motorola Solutions		16 Canby	4,182.96	44,720.46
Bill	09/27/2017	41241...	Motorola Solutions		40 All	3,235,976.94	3,280,697.40
Total 703-022 · Subscriber Radios						3,280,697.40	3,280,697.40
Total 703-02 · Radio Backbone						6,512,683.15	6,512,683.15
<b>703-06 · Warranty/Upgrade</b>							
<b>703-026 · Prepaid LT Warranty/Upgrade</b>							
Bill	09/22/2017	41241...	Motorola Solutions		40 All	5,812,058.44	5,812,058.44
Total 703-026 · Prepaid LT Warranty/Upgrade						5,812,058.44	5,812,058.44
Total 703-06 · Warranty/Upgrade						5,812,058.44	5,812,058.44
Total 703-00 · Capital Outlay						12,541,554.38	12,541,554.38
Total Expense						12,670,199.26	12,670,199.26
Net Ordinary Income						-12,183,104.27	-12,183,104.27
<b>Net Income</b>						<b>-12,183,104.27</b>	<b>-12,183,104.27</b>

These financial statements omit the statement of cash flows and substantially all disclosures required by 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 on them.

10:55 AM

## Clackamas 800 Radio Group

11/01/17

## Trial Balance

Accrual Basis

As of September 30, 2017

	Sep 30, 17	
	Debit	Credit
115-00 · Cash/Checking Account	332,792.57	
11000 · Accounts Receivable	749,833.00	
120-00 · Member Fees Receivable	0.00	
12000 · Undeposited Funds	0.00	
150-00 · Prepaid Expenses	0.00	
160-00 · Buildings and Towers	10,522,952.20	
165-00 · Radio Backbone	2,520,898.80	
166-00 · Equipment	704,983.00	
167-00 · Work In Progress	0.00	
169-00 · CIP	778,580.95	
175-00 · Accumulated Depreciation		8,371,321.47
201-00 · Accounts Payable		12,547,341.99
201-02 · Other Accounts Payable	0.00	
250-00 · N/P - CCB (Microwave)	0.00	
210-00 · Reimb due Clackamas County	0.00	
300-01 · GLTDAG	0.00	
300-00 · Fund Balance	0.00	
310-00 · Investment in Fixed Assets		6,156,093.48
320-00 · Retained Earnings, Prior	358,481.08	
405-00 · Members Contracts		61,770.00
410-00 · Partners Fees		955,913.00
420-00 · Partners Debt Service Zone Cont		93,689.00
430-00 · Subscriber Radio Payments		4,182.96
431-00 · Interest Income		5.82
435-00 · Lease Revenue		11,155.00
450-00 · Intergovernmental-Clackamas Co		1,490,978.40
605-00 · Site Rental	99,224.68	
615-00 · HVAC Maintenance	4,389.73	
620-00 · Landscape Maintenance	4,710.00	
645-00 · Insurance	1,290.90	
650-00 · Utilities	12,687.60	
655-00 · Consultant Services	10,212.85	
660-00 · WCCCA System Fees	347,702.00	
665-00 · Radio Maintenance Fees	39,449.49	
667-00 · Radio Replacement Project	0.00	
670-00 · Legal Services	1,843.77	
675-00 · Financial Services	1,779.31	
680-00 · Audit Fees	5,600.00	
685-00 · Miscellaneous Expenses	2,079.49	
686-00 · Meeting Expenses	106.24	
703-00 · Capital Outlay:703-01 · Buildings & Land Improvement:703-011 · Land Improvement	276,740.29	
703-00 · Capital Outlay:703-01 · Buildings & Land Improvement:703-012 · Building	187,207.36	
703-00 · Capital Outlay:703-01 · Buildings & Land Improvement:703-013 · Tower	178,712.00	
703-00 · Capital Outlay:703-01 · Buildings & Land Improvement:703-014 · Generator	106,270.00	
703-00 · Capital Outlay:703-02 · Radio Backbone:703-021 · Simulcast / Master Site	3,231,985.75	
703-00 · Capital Outlay:703-02 · Radio Backbone:703-022 · Subscriber Radios	3,306,191.40	
703-00 · Capital Outlay:703-06 · Warranty/Upgrade:703-026 · Prepaid LT Warranty/Upgrade	5,812,058.44	
795-00 · Debt Service	93,688.22	
<b>TOTAL</b>	<b>29,692,451.12</b>	<b>29,692,451.12</b>

These financial statements omit the statement of cash flows and substantially all disclosures required by 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 on them.

# Clackamas 800 Radio Group

## Balance Sheet

As of September 30, 2017

	Sep 30, 17
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
115-00 · Cash/Checking Account	332,792.57
Total Checking/Savings	332,792.57
Accounts Receivable	
11000 · Accounts Receivable	749,833.00
Total Accounts Receivable	749,833.00
Total Current Assets	1,082,625.57
Fixed Assets	
160-00 · Buildings and Towers	10,522,952.20
165-00 · Radio Backbone	2,520,898.80
166-00 · Equipment	704,983.00
169-00 · CIP	778,580.95
175-00 · Accumulated Depreciation	-8,371,321.47
Total Fixed Assets	6,156,093.48
<b>TOTAL ASSETS</b>	<b>7,238,719.05</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
201-00 · Accounts Payable	12,547,341.99
Total Accounts Payable	12,547,341.99
Total Current Liabilities	12,547,341.99
Total Liabilities	12,547,341.99
Equity	
310-00 · Investment in Fixed Assets	6,156,093.48
320-00 · Retained Earnings, Prior	-358,481.08
Net Income	-11,106,235.34
Total Equity	-5,308,622.94
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>7,238,719.05</b>

10:41 AM

11/01/17

**Clackamas 800 Radio Group**  
**A/R Aging Detail**  
**As of September 30, 2017**

Type	Date	Num	Name	Due Date	Aging	Open Balance
<b>Current</b>						
Total Current						
<b>1 - 30</b>						
Total 1 - 30						
<b>31 - 60</b>						
Total 31 - 60						
<b>61 - 90</b>						
Invoice	07/24/2017	17-103	Canby FD	07/24/2017	68	32,604.00
Invoice	07/24/2017	17-105	Clackamas County Sheriff	07/24/2017	68	330,352.00
Invoice	07/24/2017	17-106	Clackamas County FD #1	07/24/2017	68	151,032.00
Invoice	07/24/2017	17-111	Hoodland Fire District	07/24/2017	68	18,076.00
Invoice	07/24/2017	17-114	Lake Oswego	07/24/2017	68	33,060.00
Invoice	07/24/2017	17-116	City of Milwaukie	07/24/2017	68	20,010.00
Invoice	07/24/2017	17-120	Sandy Fire	07/24/2017	68	34,042.00
Invoice	07/24/2017	17-122	West Linn	07/24/2017	68	38,357.00
Invoice	07/24/2017	17-123	West Linn	07/24/2017	68	18,705.00
Invoice	07/24/2017	17-125	Boring Water	07/24/2017	68	870.00
Invoice	07/24/2017	17-129	Clackamas County - Transportation Eng	07/24/2017	68	8,265.00
Invoice	07/24/2017	17-132	Clackamas County - Juvenile Dept	07/24/2017	68	1,740.00
Invoice	07/24/2017	17-133	Happy Valley	07/24/2017	68	4,785.00
Invoice	07/24/2017	17-134	Clackamas River Water District	07/24/2017	68	6,960.00
Invoice	07/24/2017	17-136	Sunrise Water	07/24/2017	68	5,220.00
Invoice	07/24/2017	17-137	Willamette Shore Trolley	07/24/2017	68	435.00
Invoice	07/24/2017	17-138	ODOT	07/24/2017	68	4,295.00
Total 61 - 90						708,808.00
<b>&gt; 90</b>						
Invoice	12/27/2016	16-201	Clackamas County - Juvenile Dept	12/27/2016	277	1,680.00
Invoice	12/27/2016	16-203	Clackamas River Water District	12/27/2016	277	6,720.00
Invoice	12/27/2016	16-211	West Linn	12/27/2016	277	32,625.00
Total > 90						41,025.00
<b>TOTAL</b>						<b>749,833.00</b>

These financial statements omit the statement of cash flows and substantially all disclosures required by 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 on them.



# Clackamas 800 Radio Group

## Profit & Loss Budget vs. Actual

### July through October 2017

	Jul - Oct 17	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
401-00 · Beginning Fund Balance	0.00	334,113.00	-334,113.00	0.0%
405-00 · Members Contracts	61,770.00	61,770.00	0.00	100.0%
410-00 · Partners Fees	946,343.00	965,483.00	-19,140.00	98.0%
415-00 · Mobile Data Devices	0.00	0.00	0.00	0.0%
420-00 · Partners Debt Service Zone Cont	93,689.00	93,689.00	0.00	100.0%
421-00 · Partner Debt Service Microwave	0.00	0.00	0.00	0.0%
430-00 · Subscriber Radio Payments	4,182.96			
431-00 · Interest Income	9.34	100.00	-90.66	9.3%
435-00 · Lease Revenue	11,155.00	45,000.00	-33,845.00	24.8%
440-00 · Miscellaneous Income	0.00	1,000.00	-1,000.00	0.0%
450-00 · Intergovernmental-Clackamas Co	891,248.10	39,200,000.00	-38,308,751.90	2.3%
455-00 · Bond Interest Income	0.00	550,000.00	-550,000.00	0.0%
<b>Total Income</b>	<b>2,008,397.40</b>	<b>41,251,155.00</b>	<b>-39,242,757.60</b>	<b>4.9%</b>
<b>Gross Profit</b>	<b>2,008,397.40</b>	<b>41,251,155.00</b>	<b>-39,242,757.60</b>	<b>4.9%</b>
<b>Expense</b>				
605-00 · Site Rental	34,547.14	211,702.00	-177,154.86	16.3%
610-00 · Fuel/Generators	0.00	1,500.00	-1,500.00	0.0%
615-00 · HVAC Maintenance	6,442.17	9,000.00	-2,557.83	71.6%
620-00 · Landscape Maintenance	4,710.00	6,000.00	-1,290.00	78.5%
621-00 · Office Supplies	0.00	3,000.00	-3,000.00	0.0%
622-00 · Bad Debt Expense	0.00	0.00	0.00	0.0%
625-00 · Generator Maintenance	0.00	9,000.00	-9,000.00	0.0%
630-00 · UPS Maintenance	0.00	5,000.00	-5,000.00	0.0%
635-00 · Battery Maintenance	0.00	5,000.00	-5,000.00	0.0%
645-00 · Insurance	1,290.90	29,000.00	-27,709.10	4.5%
650-00 · Utilities	21,537.71	75,000.00	-53,462.29	28.7%
655-00 · Consultant Services	12,391.34	30,000.00	-17,608.66	41.3%
657-00 · Regional Radio Expense	0.00	1,500.00	-1,500.00	0.0%
660-00 · WCCCA System Fees	347,702.00	679,394.00	-331,692.00	51.2%
665-00 · Radio Maintenance Fees	39,449.49	40,000.00	-550.51	98.6%
667-00 · Radio Replacement Project	0.00	0.00	0.00	0.0%
670-00 · Legal Services	2,243.77	6,000.00	-3,756.23	37.4%
675-00 · Financial Services	1,799.31	8,000.00	-6,200.69	22.5%
680-00 · Audit Fees	5,600.00	8,000.00	-2,400.00	70.0%
683-00 · Capital Reserve	0.00	100,000.00	-100,000.00	0.0%
685-00 · Miscellaneous Expenses	2,179.49	3,500.00	-1,320.51	62.3%
686-00 · Meeting Expenses	106.24	2,500.00	-2,393.76	4.2%
703-00 · Capital Outlay				
703-01 · Buildings & Land Improvement				
703-011 · Land Improvement	290,829.07			
703-012 · Building	187,207.36			
703-013 · Tower	183,658.60			
703-014 · Generator	189,970.00			
<b>Total 703-01 · Buildings &amp; Land Improvement</b>	<b>851,665.03</b>			
703-02 · Radio Backbone				
703-021 · Simulcast / Master Site	3,241,197.67			
703-022 · Subscriber Radios	3,306,191.40			
<b>Total 703-02 · Radio Backbone</b>	<b>6,547,389.07</b>			
703-06 · Warranty/Upgrade				
703-026 · Prepaid LT Warranty/Upgrade	5,812,058.44			
<b>Total 703-06 · Warranty/Upgrade</b>	<b>5,812,058.44</b>			
703-00 · Capital Outlay - Other	-69,000.00	39,200,000.00	-39,269,000.00	-0.2%
<b>Total 703-00 · Capital Outlay</b>	<b>13,142,112.54</b>	<b>39,200,000.00</b>	<b>-26,057,887.46</b>	<b>33.5%</b>
795-00 · Debt Service	93,688.22	94,000.00	-311.78	99.7%
800-00 · Operating Contingency	0.00	50,000.00	-50,000.00	0.0%
<b>Total Expense</b>	<b>13,715,800.32</b>	<b>40,577,096.00</b>	<b>-26,861,295.68</b>	<b>33.8%</b>
<b>Net Ordinary Income</b>	<b>-11,707,402.92</b>	<b>674,059.00</b>	<b>-12,381,461.92</b>	<b>-1,736.9%</b>
<b>Net Income</b>	<b>-11,707,402.92</b>	<b>674,059.00</b>	<b>-12,381,461.92</b>	<b>-1,736.9%</b>

These financial statements omit the statement of cash flows and substantially all disclosures required by 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 on them.

# Clackamas 800 Radio Group Profit & Loss Detail

October 2017

Type	Date	Num	Name	Memo	Class	Amount	Balance
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>410-00 · Partners Fees</b>							
Credit Memo	10/31/2017	17-143	Lake Oswego	Lake Oswego Public Works R...		-9,570.00	-9,570.00
Total 410-00 · Partners Fees						-9,570.00	-9,570.00
<b>431-00 · Interest Income</b>							
Deposit	10/31/2017			Interest		3.52	3.52
Total 431-00 · Interest Income						3.52	3.52
<b>450-00 · Intergovernmental-Clackamas Co</b>							
Deposit	10/17/2017		Clackamas County - Bond Related	Bond reimbursement: August ...		78,247.90	78,247.90
Total 450-00 · Intergovernmental-Clackamas Co						78,247.90	78,247.90
Total Income						68,681.42	68,681.42
Gross Profit						68,681.42	68,681.42
<b>Expense</b>							
<b>605-00 · Site Rental</b>							
Bill	10/01/2017	Sandy I...	Darren E. McAra		09 Sandy	3,000.00	3,000.00
Bill	10/02/2017	Lease ...	Nicholas Albert & McKenzie Marie C...	Damascus Lease	03 Damascus	3,600.00	6,600.00
Total 605-00 · Site Rental						6,600.00	6,600.00
<b>615-00 · HVAC Maintenance</b>							
Bill	10/01/2017	126501	Hunter-Davisson			340.00	340.00
Bill	10/01/2017	126980	Hunter-Davisson			1,032.44	1,372.44
Bill	10/01/2017	126882	Hunter-Davisson			340.00	1,712.44
Bill	10/01/2017	126893	Hunter-Davisson			340.00	2,052.44
Total 615-00 · HVAC Maintenance						2,052.44	2,052.44
<b>650-00 · Utilities</b>							
Check	10/03/2017		PGE			480.56	480.56
Check	10/05/2017	EFT	PGE			466.93	947.49
Check	10/10/2017	EFT	PGE			174.56	1,122.05
Check	10/12/2017	EFT	PGE			387.40	1,509.45
Check	10/13/2017	EFT	PGE			341.88	1,851.33
Check	10/13/2017	EFT	PGE			502.86	2,354.19
Check	10/13/2017	EFT	PGE			521.95	2,876.14
Bill	10/18/2017		Reliance Connects Inc.			4,831.38	7,707.52
Check	10/19/2017	EFT	PGE			545.37	8,252.89
Check	10/27/2017	EFT	PGE			223.24	8,476.13
Check	10/27/2017	EFT	PGE			373.98	8,850.11
Total 650-00 · Utilities						8,850.11	8,850.11
<b>655-00 · Consultant Services</b>							
Bill	10/31/2017		Hartsock Project Mgmt.			2,178.49	2,178.49
Total 655-00 · Consultant Services						2,178.49	2,178.49
<b>670-00 · Legal Services</b>							
Bill	10/01/2017	12020	Eakins, Eileen			400.00	400.00
Total 670-00 · Legal Services						400.00	400.00
<b>675-00 · Financial Services</b>							
Check	10/31/2017			Service Charge		20.00	20.00
Total 675-00 · Financial Services						20.00	20.00
<b>685-00 · Miscellaneous Expenses</b>							
Bill	10/09/2017	ARO17...	ORCPP			100.00	100.00
Total 685-00 · Miscellaneous Expenses						100.00	100.00
<b>703-00 · Capital Outlay</b>							
<b>703-01 · Buildings &amp; Land Improvement</b>							
<b>703-011 · Land Improvement</b>							
Bill	10/09/2017	154416	KPFF Inc.		12 Crutcher Ben...	2,900.00	2,900.00
Bill	10/17/2017	7385	Securasite LLC		01 Carver	93.75	2,993.75
Bill	10/17/2017	7384	Securasite LLC		16 Canby	343.75	3,337.50
Bill	10/17/2017	7383	Securasite LLC		16 Canby	21.60	3,359.10
Bill	10/17/2017	7380	Securasite LLC		03 Damascus	993.75	4,352.85
Bill	10/17/2017	7379	Securasite LLC		03 Damascus	41.58	4,394.43
Bill	10/17/2017	7377	Securasite LLC		02 Skyland	131.25	4,525.68
Bill	10/17/2017	7375	Securasite LLC		08 Polivka	75.00	4,600.68
Bill	10/17/2017	7386	Securasite LLC		40 All	221.40	4,822.08
Bill	10/17/2017	7387	Securasite LLC		40 All	3,646.25	8,468.33
Bill	10/17/2017	7382	Securasite LLC		09 Sandy	175.00	8,643.33
Bill	10/17/2017	7378	Securasite LLC		10 View Acres	83.70	8,727.03
Bill	10/17/2017	7376	Securasite LLC		10 View Acres	718.75	9,445.78
Bill	10/17/2017	7381	Securasite LLC		04 Wilsonville T...	575.00	10,020.78
Bill	10/19/2017	16254	Black Mountain Consulting		12 Crutcher Ben...	750.00	10,770.78
Bill	10/19/2017	16253	Black Mountain Consulting		18 Highland Butte	750.00	11,520.78
Bill	10/31/2017		Bureau of Labor and Industries	Damascus Radio Site	03 Damascus	450.00	11,970.78
Bill	10/31/2017		Bureau of Labor and Industries	13 sites	08 Polivka	1,300.00	13,270.78
Bill	10/31/2017		Bureau of Labor and Industries	Sandy Radio Site	09 Sandy	295.00	13,565.78

These financial statements omit the statement of cash flows and substantially all disclosures required by 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 on them.



9:38 AM

11/17/17

Accrual Basis

# Clackamas 800 Radio Group Profit & Loss Detail

October 2017

Type	Date	Num	Name	Memo	Class	Amount	Balance
Bill	10/31/2017		Bureau of Labor and Industries	Canby Radio Site	10 View Acres	250.00	13,815.78
Bill	10/31/2017		Bureau of Labor and Industries	Wilsonville Radio Site	04 Wilsonville T...	273.00	14,088.78
Total 703-011 · Land Improvement						14,088.78	14,088.78
<b>703-013 · Tower</b>							
Bill	10/20/2017	57246	Rohn Products LLC		06 Mtn View	2,000.00	2,000.00
Bill	10/31/2017	596222	Day Wireless Systems Inc.		40 All	2,946.60	4,946.60
Total 703-013 · Tower						4,946.60	4,946.60
<b>703-014 · Generator</b>							
Bill	10/06/2017	1194a	Power Systems Plus Inc.		04 Wilsonville T...	7,225.00	7,225.00
Bill	10/06/2017	1193a	Power Systems Plus Inc.		03 Damascus	7,225.00	14,450.00
Bill	10/06/2017	1195a	Power Systems Plus Inc.		09 Sandy	7,225.00	21,675.00
Bill	10/06/2017	1196a	Power Systems Plus Inc.		16 Canby	7,225.00	28,900.00
Bill	10/06/2017	1202a	Power Systems Plus Inc.		05 Mount Scott	7,225.00	36,125.00
Bill	10/06/2017	1204a	Power Systems Plus Inc.		07 Pete's	7,225.00	43,350.00
Bill	10/06/2017	1205a	Power Systems Plus Inc.		08 Polivka	7,225.00	50,575.00
Bill	10/06/2017	1206a	Power Systems Plus Inc.		11 Brightwood	6,475.00	57,050.00
Bill	10/06/2017	1207a	Power Systems Plus Inc.		12 Crutcher Ben...	6,475.00	63,525.00
Bill	10/06/2017	1208a	Power Systems Plus Inc.		14 Lenhart	6,475.00	70,000.00
Bill	10/06/2017	1209a	Power Systems Plus Inc.		18 Highland Butte	6,475.00	76,475.00
Bill	10/06/2017	1203A	Power Systems Plus Inc.		06 Mtn View	7,225.00	83,700.00
Total 703-014 · Generator						83,700.00	83,700.00
Total 703-01 · Buildings & Land Improvement						102,735.38	102,735.38
<b>703-02 · Radio Backbone</b>							
<b>703-021 · Simulcast / Master Site</b>							
Bill	10/17/2017	552876	TX RX Systems Inc. (Bird)		23 Goat Mountain	9,211.92	9,211.92
Total 703-021 · Simulcast / Master Site						9,211.92	9,211.92
Total 703-02 · Radio Backbone						9,211.92	9,211.92
Total 703-00 · Capital Outlay						111,947.30	111,947.30
Total Expense						132,148.34	132,148.34
Net Ordinary Income						-63,466.92	-63,466.92
<b>Net Income</b>						<b>-63,466.92</b>	<b>-63,466.92</b>

These financial statements omit the statement of cash flows and substantially all disclosures required by 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 on them.

## Clackamas 800 Radio Group

## Trial Balance

As of October 31, 2017

	Oct 31, 17	
	Debit	Credit
115-00 · Cash/Checking Account		12,050,104.73
11000 · Accounts Receivable	559,331.00	
120-00 · Member Fees Receivable	0.00	
12000 · Undeposited Funds	0.00	
150-00 · Prepaid Expenses	0.00	
160-00 · Buildings and Towers	10,956,645.15	
165-00 · Radio Backbone	2,520,898.80	
166-00 · Equipment	704,983.00	
167-00 · Work In Progress	0.00	
169-00 · CIP	1,735,311.52	
175-00 · Accumulated Depreciation		9,659,400.62
201-00 · Accounts Payable		37,409.61
201-02 · Other Accounts Payable	0.00	
250-00 · N/P - CCB (Microwave)	0.00	
210-00 · Reimb due Clackamas County	0.00	
300-01 · GLTDAG	0.00	
300-00 · Fund Balance	0.00	
310-00 · Investment in Fixed Assets		6,258,437.85
320-00 · Retained Earnings, Prior		179,219.58
405-00 · Members Contracts		61,770.00
410-00 · Partners Fees		946,343.00
420-00 · Partners Debt Service Zone Cont		93,689.00
430-00 · Subscriber Radio Payments		4,182.96
431-00 · Interest Income		9.34
435-00 · Lease Revenue		11,155.00
450-00 · Intergovernmental-Clackamas Co		891,248.10
605-00 · Site Rental	34,547.14	
615-00 · HVAC Maintenance	6,442.17	
620-00 · Landscape Maintenance	4,710.00	
645-00 · Insurance	1,290.90	
650-00 · Utilities	21,537.71	
655-00 · Consultant Services	12,391.34	
660-00 · WCCCA System Fees	347,702.00	
665-00 · Radio Maintenance Fees	39,449.49	
667-00 · Radio Replacement Project	0.00	
670-00 · Legal Services	2,243.77	
675-00 · Financial Services	1,799.31	
680-00 · Audit Fees	5,600.00	
685-00 · Miscellaneous Expenses	2,179.49	
686-00 · Meeting Expenses	106.24	
703-00 · Capital Outlay		69,000.00
703-00 · Capital Outlay:703-01 · Buildings & Land Improvement:703-011 · Land Improvement	290,829.07	
703-00 · Capital Outlay:703-01 · Buildings & Land Improvement:703-012 · Building	187,207.36	
703-00 · Capital Outlay:703-01 · Buildings & Land Improvement:703-013 · Tower	183,658.60	
703-00 · Capital Outlay:703-01 · Buildings & Land Improvement:703-014 · Generator	189,970.00	
703-00 · Capital Outlay:703-02 · Radio Backbone:703-021 · Simulcast / Master Site	3,241,197.67	
703-00 · Capital Outlay:703-02 · Radio Backbone:703-022 · Subscriber Radios	3,306,191.40	
703-00 · Capital Outlay:703-06 · Warranty/Upgrade:703-026 · Prepaid LT Warranty/Upgrade	5,812,058.44	
795-00 · Debt Service	93,688.22	
<b>TOTAL</b>	<b>30,261,969.79</b>	<b>30,261,969.79</b>

## Clackamas 800 Radio Group

## Balance Sheet

As of October 31, 2017

	Oct 31, 17
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
115-00 · Cash/Checking Account	-12,050,104.73
Total Checking/Savings	-12,050,104.73
Accounts Receivable	
11000 · Accounts Receivable	559,331.00
Total Accounts Receivable	559,331.00
Total Current Assets	-11,490,773.73
Fixed Assets	
160-00 · Buildings and Towers	10,956,645.15
165-00 · Radio Backbone	2,520,898.80
166-00 · Equipment	704,983.00
169-00 · CIP	1,735,311.52
175-00 · Accumulated Depreciation	-9,659,400.62
Total Fixed Assets	6,258,437.85
<b>TOTAL ASSETS</b>	<b>-5,232,335.88</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
201-00 · Accounts Payable	37,409.61
Total Accounts Payable	37,409.61
Total Current Liabilities	37,409.61
Total Liabilities	37,409.61
Equity	
310-00 · Investment in Fixed Assets	6,258,437.85
320-00 · Retained Earnings, Prior	179,219.58
Net Income	-11,707,402.92
Total Equity	-5,269,745.49
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>-5,232,335.88</b>

9:38 AM  
11/17/17

**Clackamas 800 Radio Group**  
**A/R Aging Detail**  
**As of October 31, 2017**

Type	Date	Num	Name	Due Date	Aging	Open Balance
<b>Current</b>						
Total Current						
<b>1 - 30</b>						
Total 1 - 30						
<b>31 - 60</b>						
Total 31 - 60						
<b>61 - 90</b>						
Total 61 - 90						
<b>&gt; 90</b>						
Invoice	12/27/2016	16-203	Clackamas River Water District	12/27/2016	308	6,720.00
Invoice	12/27/2016	16-211	West Linn	12/27/2016	308	32,625.00
General Journal	06/30/2017	AJE 3	Misc AR Audit Adjustments			677,978.20
General Journal	07/01/2017	AJE 3R	Misc AR Audit Adjustments			-677,978.20
Invoice	07/24/2017	17-103	Canby FD	07/24/2017	99	32,604.00
Invoice	07/24/2017	17-105	Clackamas County Sheriff	07/24/2017	99	330,352.00
Invoice	07/24/2017	17-111	Hoodland Fire District	07/24/2017	99	18,076.00
Invoice	07/24/2017	17-116	City of Milwaukie	07/24/2017	99	20,010.00
Invoice	07/24/2017	17-120	Sandy Fire	07/24/2017	99	34,042.00
Invoice	07/24/2017	17-122	West Linn	07/24/2017	99	38,357.00
Invoice	07/24/2017	17-123	West Linn	07/24/2017	99	18,705.00
Invoice	07/24/2017	17-125	Boring Water	07/24/2017	99	870.00
Invoice	07/24/2017	17-129	Clackamas County - Transportation Eng	07/24/2017	99	8,265.00
Invoice	07/24/2017	17-132	Clackamas County - Juvenile Dept	07/24/2017	99	1,740.00
Invoice	07/24/2017	17-133	Happy Valley	07/24/2017	99	4,785.00
Invoice	07/24/2017	17-134	Clackamas River Water District	07/24/2017	99	6,960.00
Invoice	07/24/2017	17-136	Sunrise Water	07/24/2017	99	5,220.00
Total > 90						559,331.00
<b>TOTAL</b>						<b>559,331.00</b>

These financial statements omit the statement of cash flows and substantially all disclosures required by 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 on them.

**CLACKAMAS 800 RADIO GROUP**  
**AUDIT REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2017**

**CLACKAMAS 800 RADIO GROUP**

YEAR ENDED JUNE 30, 2017

**TABLE OF CONTENTS**

	<b>Page</b>
INDEPENDENT AUDITORS' REPORT	2-3
FINANCIAL SECTION	
Management's Discussion and Analysis	4-6
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Fund & Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position	9
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Fund & Reconciliation of the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities	10
Notes to Basic Financial Statements	11-17
REQUIRED SUPPLEMENTARY INFORMATION	
Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	18
Notes to Supplementary Information	19
REPORTS ON LEGAL AND OTHER REGULATORY REQUIREMENTS	
Independent Auditors' Report Required By Oregon State Regulations	20-21

**CLACKAMAS 800 RADIO GROUP**  
**CLACKAMAS COUNTY, OREGON**

JUNE 30, 2017

Chief Jeff Jolley  
City of Gladstone

Chief Jim Davis  
Canby Fire District

Chief Bret Smith  
City of Canby

Capt. James Rhodes, Chair  
Clackamas County

Leslie Taylor  
City of Lake Oswego

Chief Gary Anderson  
Colton Fire

Assistant Chief Mark Havener  
Tualatin Valley Fire & Rescue

Chief Steve Bartol, 2<sup>nd</sup> Vice Chair  
City of Milwaukie

SFF Joe Schwab  
Hoodland Fire

Chief Rod Lucich  
City of Molalla

Chief Vance Stafford  
Molalla Fire District

Chief Jim Band  
City of Oregon City

Deputy Chief Ryan Haki  
1<sup>st</sup> Vice Chair  
Clackamas Fire District #1

Chief Earnie Roberts  
City of Sandy

Chief Bob Morrissey  
Estacada Fire District

Capt. Neil Hennelly  
City of West Linn

Chief Phil Schneider  
Sandy Fire District

Philip Mason  
Clackamas County Health

Administration

John Hartsock, Manager

Address

11300 SE Fuller Road  
Milwaukie, Oregon 97772





## **INDEPENDENT AUDITORS' REPORT**

Board of Directors  
Clackamas 800 Radio Group  
Clackamas County, Oregon

We have audited the accompanying financial statements of the governmental activities and major fund of the Clackamas 800 Radio Group ("Group") as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Group's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the Group as of June 30, 2017, and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although a part of the basic



operational, economic, or historical context. We have applied certain limited procedures to the Management's Discussion, as listed in the table of contents, in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about 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 do not express an opinion or provide any assurance on Management's Discussion and Analysis, as listed in the table of contents, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison schedules presented as Required Supplementary Information, as listed in the table of contents, have 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 are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Group's financial statements. The other information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

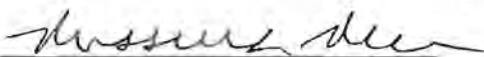
The listing of board members, located before the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

#### **Report on Other Legal and Regulatory Requirements**

In accordance with *Minimum Standards for Audits of Oregon Municipal Corporations*, we have also issued our report dated October 10, 2017, on our consideration of Clackamas 800 Radio Group's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to consider an opinion on compliance.

JARRARD, SEIBERT, POLLARD & COMPANY, LLC  
Certified Public Accountants

West Linn, Oregon  
October 10, 2017

By   
Russell T. Ries, Partner

**CLACKAMAS 800 RADIO GRUP  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2017**

This discussion and analysis presents the highlights of financial activities and financial position for the Clackamas 800 Radio Group (C800). The analysis focuses on significant financial issues, major financial activities and resulting changes in financial position, budget changes and variances from the budget, and specific issues related to funds and the economic factors affecting C800.

Management's Discussion and Analysis focuses on current year activities and resulting changes. Please read it in conjunction with C800's financial statements.

## **REPORT LAYOUT**

C800's annual financial report consists of several sections. Taken together they provide a comprehensive financial look at the organization. The components of the report include the following:

- **Management's Discussion and Analysis:** This section of the report provides financial highlights, overview and economic factors affecting C800.
- **Basic Financial Statements** includes Statement of Net Position, Statement of Activities, Fund Financial Statements and the notes to the financial statements. Statements of Net Position and Activities focus on an entity-wide presentation using the accrual basis of accounting. They are designed to be more corporate-like in that all activities are consolidated into a total for C800.
  - The Statement of Net Position focuses on resources available for future operations. In simple terms, this statement presents a snapshot view of the assets C800 owns, the liabilities it owes and the net difference. The net difference is further separated into amounts restricted for specific purposes and unrestricted amounts.
  - The Statement of Activities focuses on gross and net costs of C800 programs and the extent to which such programs rely upon partner income and other revenues. This statement summarizes and simplifies the user's analysis to determine the extent to which programs are self-supporting and/or subsidized by general revenues.
  - Fund Financial Statements focus separately on major governmental funds. Governmental fund statements follow the more traditional presentation of financial statements. Notes to the Financial Statements provide additional disclosures required by governmental accounting standards and provide information to assist the reader in understanding C800's financial condition.

This discussion and analysis presents the highlights of financial activities and financial position for the Clackamas 800 Radio Group (C800). The analysis focuses on significant financial issues, major financial activities and resulting changes in financial position, budget changes and variances from the budget, and specific issues related to funds and the economic factors affecting C800.

## **FINANCIAL ANALYSIS**

The 2016-2017 revenues (including special items) show a 20.87% increase primarily due to replacement project bond funding.

Operating expenses decreased overall by \$1,510,997 or 39.33%. This was due to Motorola radios acquired during 2016.

C800 is funded by user fees on a per radio device basis. The allocation is developed by assembling all of the budgeted costs, and then dividing that number by the number of radios to develop the per radio cost. The budget is based on actual costs from the previous year with estimated increases in fixed costs such as utilities, and estimates of other anticipated expenses such as radio maintenance.

## **SIGNIFICANT TRANSACTIONS AND CHANGES IN INDIVIDUAL FUNDS**

General Fund balance increased during FY 2016-2017 primarily due to replacement project bond funding.

The current year revenue from the partners was sufficient to cover current year operating costs (excluding capital outlay related to construction in progress).

## **VARIATIONS BETWEEN ORIGINAL AND FINAL BUDGET**

The General Funds' final adopted budget was \$15,529,000 more than the original budget amount and is comprised of:

- \$422,400 to retire long-term debt.
- \$15,077,000 in additional capital outlay due to replacement project bond funding.

General Fund expenditures came in at \$13,964,000 less than the final budget, and significant differences between final adopted budget and actual expenditures include the following:

- Appropriations exceeded capital outlay expenditures by \$13,747,000.

## **CAPITAL ASSET ACTIVITY**

At June 30, 2017, the Group had approximately \$6,260,000 invested in capital assets.

The total increase in investment in capital assets for the current fiscal year was \$507,390. The governmental type capital assets increase of \$1,390,424 (radio replacement project/construction in progress) was offset by the depreciation expense of \$1,288,079.

## **LONG TERM DEBT ACTIVITY**

At the end of the current fiscal year, the Group had no debt outstanding. Also, see Note 5 for information on an intergovernmental agreement that involves debt.

## CONDENSED FINANCIAL INFORMATION

	June 30, 2017	June 30, 2016	Increase/ Decrease
Current assets (cash/receivables)	\$ 772,020	\$ 137,210	\$ 634,810
Fixed assets, net of depreciation	<u>6,258,438</u>	<u>6,156,093</u>	<u>102,345</u>
Total assets	7,030,458	6,293,003	737,155
Other liabilities	592,800	115,882	476,918
Long-term liabilities	<u>-</u>	<u>405,045</u>	<u>(405,045)</u>
Total liabilities	592,800	520,927	71,873
Net position			
Investment in capital assets	6,258,438	5,751,048	507,390
Unrestricted	<u>179,220</u>	<u>21,328</u>	<u>157,892</u>
Total Net Position	<u>\$ 6,437,658</u>	<u>\$ 5,772,376</u>	<u>\$ 665,282</u>
Revenues			
Program Revenue			
Charges for service:			
Partner fees	\$ 952,268	\$ 864,200	\$ 88,068
Mobile data devices	-	1,427,063	(1,427,063)
Other revenues	148,012	145,705	2,307
General Revenues:			
Miscellaneous	18,154	41,209	(23,055)
Special Item:			
Replacement project bond funding	<u>1,876,970</u>	<u>-</u>	<u>1,876,970</u>
Total revenues	2,995,404	2,478,177	517,227
Public safety	<u>2,330,122</u>	<u>3,841,119</u>	<u>(1,510,997)</u>
Total expenditures	2,330,122	3,841,119	(1,510,997)
Increase (decrease) in Net Position	<u>\$ 665,282</u>	<u>\$ (1,362,942)</u>	<u>\$ 2,082,224</u>

## FINANCIAL CONTACT

C800's financial statements are designed to present radio system users with a general overview of C800's finances and to demonstrate C800's accountability. If you have questions about the report or need additional financial information, please contact John Hartsock, Manager Clackamas 800 Radio Group, c/o Fire District #1, 11300 SE Fuller Road, Milwaukie, OR 97222.

**CLACKAMAS 800 RADIO GROUP**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2017**

	<u>Governmental Activities</u>
<b>ASSETS:</b>	
Cash and cash equivalents	\$       6,499
Receivables	765,521
Capital assets:	
Construction in progress	1,735,312
Depreciable assets (net of depreciation)	<u>4,523,126</u>
Total assets	7,030,458
 <b>LIABILITIES AND NET POSITION:</b>	
Liabilities	
Accounts payable	<u>592,800</u>
 <b>NET POSITION</b>	
Invested in capital assets	6,258,438
Unrestricted	<u>179,220</u>
 Total net position	<u><u>\$   6,437,658</u></u>

(See accompanying notes to basic financial statements)

**CLACKAMAS 800 RADIO GROUP  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

		<u>Program Revenues</u>		<u>Net (Expense) Revenues and Changes in Net Position</u>
<u>Program Activities</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Capital Grants and Contributions</u>	<u>Total Governmental Activities</u>
Governmental Activities				
Public Safety	\$ 2,330,122	\$ 1,100,280	\$ -	\$ (1,229,842)
General Revenues				
Lease revenue				18,142
Investment earnings				12
Special item – replacement project bond funding				1,876,970
Total general revenues and special items				1,895,124
CHANGE IN NET POSITION				665,282
NET POSITION, beginning				5,772,376
NET POSITION, ending				\$ 6,437,658
Reconciliation of Net Change in Fund Balance to Net Change in Net Position on the Statement of Activities				
Net Change in Fund Balance				\$ 157,892
Repayment of note principal is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the Statement of Net Assets				405,045
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the capital assets:				
Capital assets purchased and capitalized				1,390,424
Depreciation expense				(1,288,079)
Net Change in Net Position				\$ 665,282

(See accompanying notes to basic financial statements)

**CLACKAMAS 800 RADIO GROUP  
GOVERNMENTAL FUND  
BALANCE SHEET  
JUNE 30, 2017**

	General <u>Fund</u>
<b>ASSETS:</b>	
Cash and cash equivalents	\$ 6,499
Receivables	<u>765,521</u>
Total assets	<u>\$ 772,020</u>
 <b>LIABILITIES AND FUND BALANCE</b>	
Liabilities	
Accounts payable	\$ 592,800
 <b>FUND BALANCE</b>	
Unassigned	<u>179,220</u>
 Total liabilities and fund balance	 <u>\$ 772,020</u>
 <b>Reconciliation of total fund balance to net assets on the Statement of Net Position:</b>	
Total fund balance	\$ 179,220
Capital assets used in governmental activities, net of accumulated depreciation are not financial resources and, therefore are not reported in the fund.	<u>6,258,438</u>
Total Net Position	<u>\$ 6,437,658</u>

(See accompanying notes to basic financial statements)



**CLACKAMAS 800 RADIO GROUP**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2017**

	General Fund
REVENUES:	
Partners Debt Service Appointment	\$ 148,012
Partners Fees/Contracts	952,268
Miscellaneous	18,142
Interest on Investments	12
Total Revenues	<u>1,118,434</u>
EXPENDITURES:	
WCCCA Fees	567,119
Site Rental	166,487
Utilities	56,092
Insurance	23,273
Office Supplies	1,900
Fuel/Generators	-
HVAC Maintenance	7,976
Landscape Maintenance	3,810
Generator Maintenance	10,026
UPS Maintenance	5,963
Battery Maintenance	-
Miscellaneous Costs	8,134
Consultant Services	30,677
Radio Maintenance Fees	36,514
Legal Services	4,456
Financial Services	7,837
Audit Fees	6,175
Regional Radio	-
Radio Replacement Project	-
Total Materials and Services	<u>936,439</u>
Debt Service	510,650
Capital Outlay	1,390,423
Capital Reserves	-
Total Expenditures	<u>2,837,512</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,719,078)
Special Item:	
Replacement Project Bond Funding	<u>1,876,970</u>
Net Change in Fund Balance	157,892
FUND BALANCE, beginning	<u>21,328</u>
FUND BALANCE, ending	<u>\$ 179,220</u>

(See accompanying notes to basic financial statements)



**CLACKAMAS 800 RADIO GROUP  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2017**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

**Reporting Entity**

The Clackamas 800 Radio Group (the "Group") financial reporting entity is composed solely of the primary government. In determining the financial reporting entity, the Group complies with the provisions of GASB. There are no other entities for which the Group has responsibility, exercises control, is financially accountable for, and has a financial benefit or burden relationship.

The Group is governed by a Board of Directors, consisting of eighteen members. Clackamas County has issued bonded debt for the purpose of upgrade and expansion of the public safety communication system throughout Clackamas County for the benefit of the Group's partners. The Group collects fees for debt service and operations from its participating partners. Upon the Clackamas County bonded debt obligation being paid off, the County has assigned the radio system infrastructure to the Group. The towers and radio backbone are reported as capital assets of the Group.

**Measurement Focus, Basis of Accounting and Basis of Presentation**

**Government-Wide Financial Statements (GWFS)**

The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole. The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Non-exchange Transactions."

Program Revenues included in the Statement of Activities derive directly from the program itself or from parties outside the Group's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Group's general revenues.

The Group reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function.

**Fund Financial Statements**

The accounts of the Group are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum numbers of funds are maintained consistent with legal and managerial requirements.

**CLACKAMAS 800 RADIO GROUP  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2017**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):**

**Governmental Fund Types**

Governmental funds are used to account for the Group's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the liability is incurred.

Revenues susceptible to accrual are interest, state, county and local shared revenue and federal and state grants. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The Group reports the following governmental fund:

**General Fund**

This fund accounts for all financial resources and expenditures of the Group. The principal revenue source is from reimbursements from the partners.

**Radio Group Operations**

Generally accepted accounting principles (GAAP) allow a choice of funds and accounting measurement focus. Governmental fund accounting is allowed where determination of financial position and changes in financial position is the measurement focus. Proprietary fund accounting is allowed where the intent of the governing body is that the costs and expenses, including depreciation, of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The Governing Board of the Group measures the operation of its emergency communication service by determining financial position and changes in financial position, and therefore uses governmental fund accounting.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

**CLACKAMAS 800 RADIO GROUP**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2017**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):**

**Cash and Cash Equivalents**

For financial reporting purposes, the Group considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

**Capital Assets**

Capital assets, which include land, buildings, equipment and construction in progress, are reported in the government wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated life in excess of one year. Capital assets are recorded at historical cost or estimated historical cost. Donated Capital assets are recorded at their estimated fair market value on the date donated. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following useful lives: Buildings – 50 years and Equipment 5 to 20 years.

**Net Position**

Net position is comprised of the various net earnings from operations, nonoperating revenues, expenses and contributions of capital. Net position is classified in the following three categories:

Net Investment in Capital Assets – consists of all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position – consists of external constraints placed on asset use by creditors, grantors, contributors, laws or regulations of other governments or constraints through constitutional provisions or enabling legislation.

Unrestricted net position – consists of all other assets not included in the other categories previously mentioned.

**Fund Equity**

In March 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications – nonspendable, restricted, committed, assigned, and unassigned.

**CLACKAMAS 800 RADIO GROUP  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2017**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):**

- Nonspendable fund balance represents amounts that are not in a spendable form.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Authority to classify portions of ending fund balance as Assigned has been given to the Manager and Finance Director.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

When both restricted and unrestricted resources are available for use, it is the Group's policy to use restricted resources first and then unrestricted resources as they are needed.

**New Pronouncements**

During 2017, the Group implemented the following GASB pronouncement:

**Summary of Statement No. 77**

**Tax Abatement Disclosures**

(Issued 08/15)

This Statement requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues. Disclosure of information about the nature and magnitude of tax abatements will make these transactions more transparent to financial statement users. As a result, users will be better equipped to understand (1) how tax abatements affect a government's future ability to raise resources and meet its financial obligations and (2) the impact those abatements have on a government's financial position and economic condition.

**NOTE B - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, BUDGETARY INFORMATION:**

Clackamas 800 Radio Group is organized as an intergovernmental entity under ORS 190.010 and is exempt from the provisions of Oregon Budget Law. However, the Group does prepare a budget which is reflected in the budgetary Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual.



**CLACKAMAS 800 RADIO GROUP**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2017**

**NOTE C – CASH AND INVESTMENTS:**

Cash consisted of:

Deposits with a Financial Institution:

Demand Deposits, Non-interest

bearing - Checking \$ 6,499

Investments

Oregon Revised Statutes (294.035) and Group policy authorize the authority to invest in obligations of the U.S. Treasury and agencies, time certificates of deposit, bankers' acceptances, repurchase agreements, and the State of Oregon Local Government Investment Pool. Such investments are stated at cost, increased by accretion of discounts and reduced by amortization of premiums, both computed by the straight-line method, which approximates fair value. The Group had no investments at June 30, 2017.

Interest Rate Risk

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. The Group does not have any investments.

Credit Risk

Oregon Revised Statutes does not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE.

Custodial Credit Risk

At year-end, the Group's net carrying amount of deposits was \$6,499 and the bank balance was \$6,499. Of these deposits, \$6,499 was covered by federal depository insurance and the remainder is collateralized by the Oregon Public Funds Collateralization Program (PFCP). Oregon Revised Statutes and District policy require depository institutions to maintain on deposit, with the collateral pool manager, securities having a value not less than 10% of their quarter-end public fund deposits if they are well capitalized, 25% of their quarter-end public fund deposits if they are adequately capitalized, or 110% of their quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. Currently all banks are required to post 100% collateral.

**NOTE D – CAPITAL ASSETS:**

The changes in capital assets for the fiscal year ended June 30, 2017 are as follows:

	<u>July 1, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2017</u>
Governmental Activities:				
Non-depreciable assets:				
Construction In Process	\$ 788,581	\$ 1,380,424	\$ 433,693	\$ 1,735,312
Depreciable assets:				
Radio Backbone	2,520,899	-	-	2,520,899
Buildings and towers	10,522,952	433,693	-	10,956,645
Equipment	<u>704,983</u>	<u>-</u>	<u>-</u>	<u>704,983</u>
	13,748,834	433,693	-	14,182,527

**CLACKAMAS 800 RADIO GROUP  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2017**

**NOTE D – CAPITAL ASSETS (Continued):**

Accumulated Depreciation:				
Radio Backbone	928,753	132,679	-	1,061,432
Buildings and towers	7,263,726	1,084,902	-	8,348,627
Equipment	<u>178,843</u>	<u>70,498</u>	-	<u>249,342</u>
	<u>8,371,322</u>	<u>1,288,079</u>	-	<u>9,659,401</u>
Net Capital Assets	<u>\$ 6,156,093</u>			<u>\$ 6,258,438</u>

Commitments under construction contracts approximated \$2,100,000 at June 30, 2017.

On May 17, 2016 voters approved Bond Measure 3-476 authorizing Clackamas County to issue general obligation bonds totaling \$59 million to construct a new P25 open source digital radio system.

**NOTE E – ZONE CONTROLLER AGREEMENT:**

The Radio Group and Washington County Communications Agency jointly acquired a new SMARTX Zone Controller in 2011-2012. The equipment was financed by Washington County through a seven year equipment lease purchase debt offering. WCCCA and C800 shall pay their portions, 66% and 34%, respectively, of this financing. C800 will pay Washington County \$93,688 a year until 2018-2019. When Washington County makes the last payment in October of 2018 the asset ownership will transfer to WCCCA and C800. The debt is the responsibility of Washington County.

**NOTE F – RISK MANAGEMENT:**

The Group is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. The Group purchases commercial insurance to minimize its exposure to these risks. Settled claims have not exceeded this commercial coverage.

**NOTE G – LONG-TERM DEBT:**

Long-term liabilities at June 30, 2017 consisted of the following:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Commercial loan	<u>\$ 405,045</u>	<u>\$ -</u>	<u>\$(405,045)</u>	<u>\$ -</u>	<u>\$ -</u>

The Group had an outstanding loan that was secured by a security interest in the Group's microwave radio equipment and generally required monthly principal and interest payments (7.00%). Bond Measure 3-476 funds were used to extinguish this debt during 2017.

**CLACKAMAS 800 RADIO GROUP  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2017**

**NOTE H – OPERATING LEASE COMMITMENTS:**

The Group has commitments to lease certain radio site locations. Future minimum rental commitments for the leases as of June 30, 2017 are as follows:

2018	\$ 213,429
2019	195,273
2020	202,335
2021	209,680
2022	87,329
Thereafter	<u>435,394</u>
	<u>\$1,343,440</u>

**NOTE I – INTERGOVERNMENTAL AGREEMENT:**

Clackamas County Public Safety Radio System Replacement Project Bond Funding

The Agreement defines the respective roles and responsibilities of Clackamas County and C800 with respect to the Public Safety Radio System Replacement Project and any subsequent activities related to the bond funding. As the entity responsible for the bond funding, the County will retain management control and oversight of all bond related expenditures and compliance with laws, policies, debt covenants, and procedures, and C800 covenants to comply with the same. Once completed, the Project will replace and enhance the current county-wide two-way 800MHz radio system. The Project also includes an allowance for helping agencies purchase subscriber radio equipment, such as portable, mobile, and/or control station radios as needed by the personnel of the individual agencies comprising C800 to utilize the system. Construction is anticipated to be completed with the radio system in service by the end of June 2019. The cost of the Project is projected not to exceed \$59,000,000, including financing-related costs. The County's role is to provide overall oversight and fiscal administration of the bonds. C800's role is to provide responsible project management of the public safety radio system upgrade and radio replacement elements through its Board and assigned staff representatives. Requests by C800 for bond disbursement to reimburse Project expenses that are within the agreed upon scope, cost, and timeline of the Project require joint approval by the County Lead and Finance Director. C800 will own all assets purchased or constructed with bond proceeds and will account for such assets in its accounting records.

## **REQUIRED SUPPLEMENTARY INFORMATION**



**CLACKAMAS 800 RADIO GROUP**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2017**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>				
Partners Debt Service Appt.	\$ 146,077	\$ 146,077	\$ 148,012	\$ 1,935
Partners Fees/Contracts	981,420	949,620	952,268	(2,648)
Miscellaneous	45,368	45,368	18,142	(27,226)
Interest on Investments	100	100	12	(88)
Total revenues	<u>1,172,965</u>	<u>1,141,165</u>	<u>1,118,434</u>	<u>(22,731)</u>
<b>EXPENDITURES:</b>				
WCCCA Fees	565,777	565,777	567,119	(1,342)
Site Rental	146,294	181,494	166,487	15,007
Utilities	58,500	81,600	56,092	25,508
Insurance	27,000	27,000	23,273	3,727
Office Supplies	3,500	3,500	1,900	1,600
Fuel/Generators	2,500	2,500	-	2,500
HVAC Maintenance	4,500	10,500	7,976	2,524
Landscape Maintenance	7,000	8,000	3,810	4,190
Generator Maintenance	12,000	12,000	10,026	1,974
UPS Maintenance	5,000	5,000	5,963	(963)
Battery Maintenance	10,000	10,000	-	10,000
Miscellaneous Costs	1,318	8,500	8,134	366
Consultant Services	25,000	26,000	30,677	(4,677)
Radio Maintenance Fees	80,000	80,000	36,514	43,486
Legal Services	8,000	10,000	4,456	5,544
Financial Services	7,000	10,000	7,837	2,163
Audit Fees	7,000	8,000	6,175	1,825
Regional Radio	1,500	1,500	-	1,500
Radio Replacement Project	50,000	-	-	-
Total Materials & Services	<u>1,021,889</u>	<u>1,051,371</u>	<u>936,439</u>	<u>114,932</u>
Operation Contingency	45,000	45,000	-	45,000
Debt Service	146,076	568,489	510,650	57,839
Capital Outlay	10,000	15,037,000	1,390,423	13,646,577
Capital Reserves	50,000	100,000	-	100,000
Total Expenditures	<u>1,272,965</u>	<u>16,801,860</u>	<u>2,837,512</u>	<u>13,964,348</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(100,000)	(15,660,695)	(1,719,078)	13,941,617
Special Item:				
Replacement Project Bond Funding	-	66,165,794	1,876,970	(64,288,824)
Net change in Fund Balance	(100,000)	50,505,099	157,892	(50,347,207)
FUND BALANCE, Beginning	<u>100,000</u>	<u>21,328</u>	<u>21,328</u>	<u>-</u>
FUND BALANCE, Ending	<u>\$ -</u>	<u>\$ 50,526,427</u>	<u>\$ 179,220</u>	<u>\$ (50,347,207)</u>

**CLACKAMAS 800 RADIO GROUP  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2017**

**NOTE A – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY:**

Budgetary Information

The District prepares its annual operating budget under the provisions of the Oregon Municipal Budget Law. In accordance with those provisions, the following process is used to adopt the annual budget:

Local Budget law process requires that certain, specific actions must happen as a local government prepares its annual budget. The process can be broken down into four phases.

**Phase 1** begins the process. The budget officer puts together a proposed budget. The budget officer must prepare the proposed budget in a format designed by the Department of Revenue. The format meets the requirements set out in the statutes.

**Phase 2** is when the budget committee approves the budget. The budget committee reviews the proposed budget, listens to comments from citizens, and then approves the budget. Special public notices are required before the budget committee's first meeting.

**Phase 3** includes adopting the budget and, when appropriate, certifying property taxes to the county tax assessor. This phase includes a special hearing of the government body and specific public notices, including a summary of the approved budget. Special forms must also be used to notify the county assessor of the local government's property tax levy.

**Phase 4** occurs during the fiscal year when the local government is operating under the adopted budget. This phase includes changes to the adopted budget. Changes to the adopted budget must be made before additional money is spent or money is spent for a different purpose than described in the adopted budget.

The level of control at which expenditures may not legally exceed appropriations is the object category level by department within a fund. The Budget Act recognizes the following object categories as the minimum legal level of control by department within a fund:

- Personal Services
- Material and Supplies
- Capital Reserves
- Capital Outlay
- Debt Service
- Operating Contingency

All transfers of appropriations between departments and supplemental appropriations require Board approval. The Director may transfer appropriations between object categories within a department without Board approval. Supplemental appropriations must also be filed with the Office of State Auditor and inspector.

Basis of Accounting

The budget is prepared on the modified cash basis of accounting. Revenues and expenditures are reported when they result from cash transactions.

**INDEPENDENT AUDITOR'S REPORT  
REQUIRED BY OREGON STATE REGULATIONS**



**INDEPENDENT AUDITOR'S REPORT  
REQUIRED BY OREGON STATE REGULATIONS**

We have audited the basic financial statements of Clackamas 800 Radio Group, as of and for the year ended June 30, 2017, and have issued our report thereon dated October 10, 2017. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

**Compliance**

As part of obtaining reasonable assurance about whether Clackamas 800 Radio Group's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- Deposit of public funds with financial institutions (ORS Chapter 295).**
- Indebtedness limitations, restrictions and repayment.**
- Budgets legally required (ORS Chapter 294).**
- Insurance and fidelity bonds in force or required by law.**
- Authorized investment of surplus funds (ORS Chapter 294).**
- Public contracts and purchasing (ORS Chapter 279A, 279B, 279C).**

In connection with our testing nothing came to our attention that caused us to believe the Clackamas 800 Radio Group was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

**OAR 162-10-0230 Internal Control**

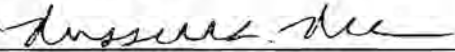
In planning and performing our audit, we considered Clackamas 800 Radio Group's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Clackamas 800 Radio Group's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Clackamas 800 Radio Group's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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

JARRARD, SEIBERT, POLLARD & COMPANY, LLC  
Certified Public Accountants  
West Linn, Oregon

By   
Russell T. Ries, Partner

October 10, 2017





# PROJECT STATUS

---

## Emergency Communication System Upgrade (ECSU)

C800 Project Leader: John Hartsock

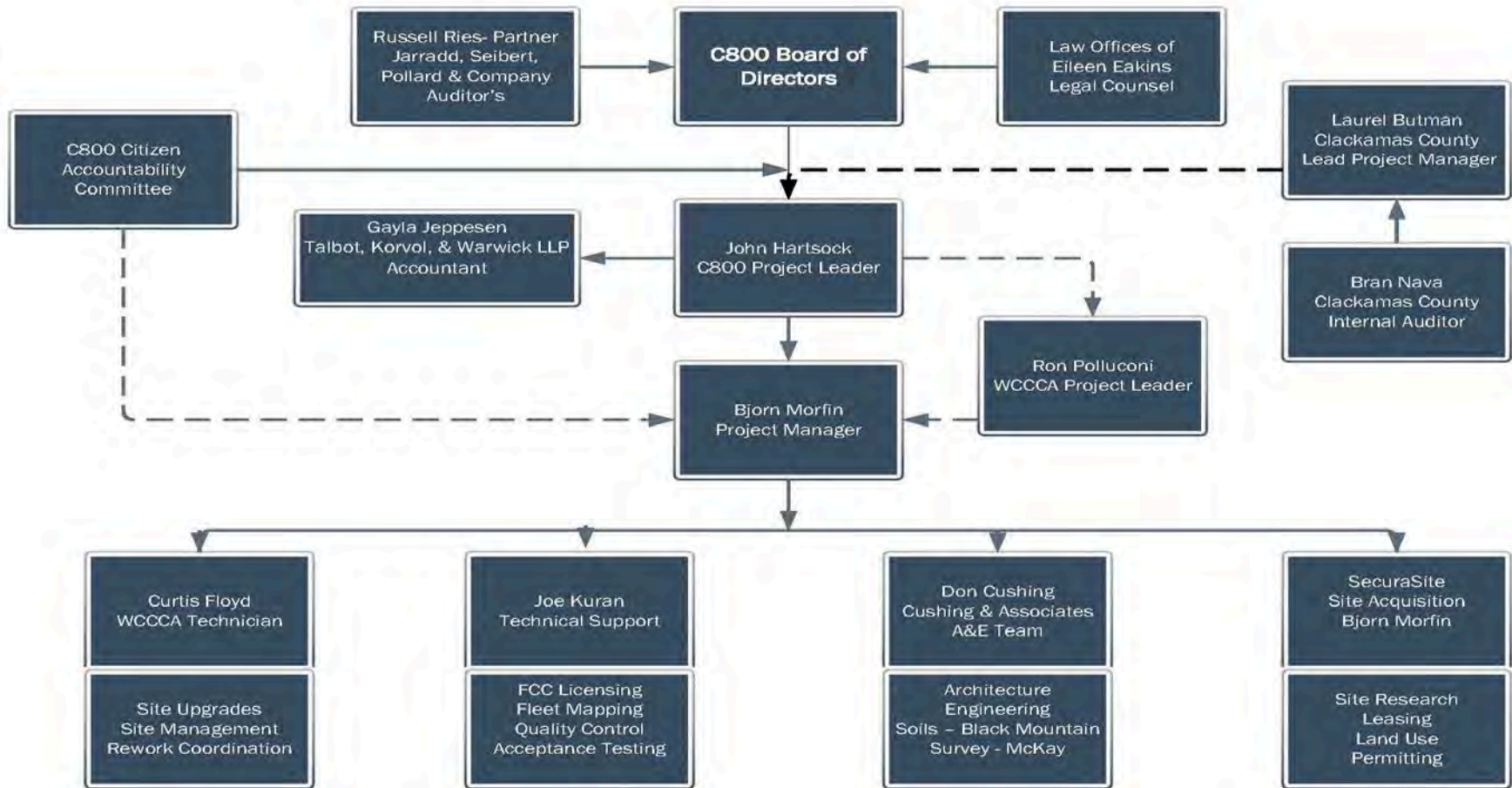
WCCCA Project Leader: Ron Polluconi

Project Manager: Ken Seymour – WCCCA/C800 Contractor

Date: December 1, 2017



# C800 ECSU Project Team





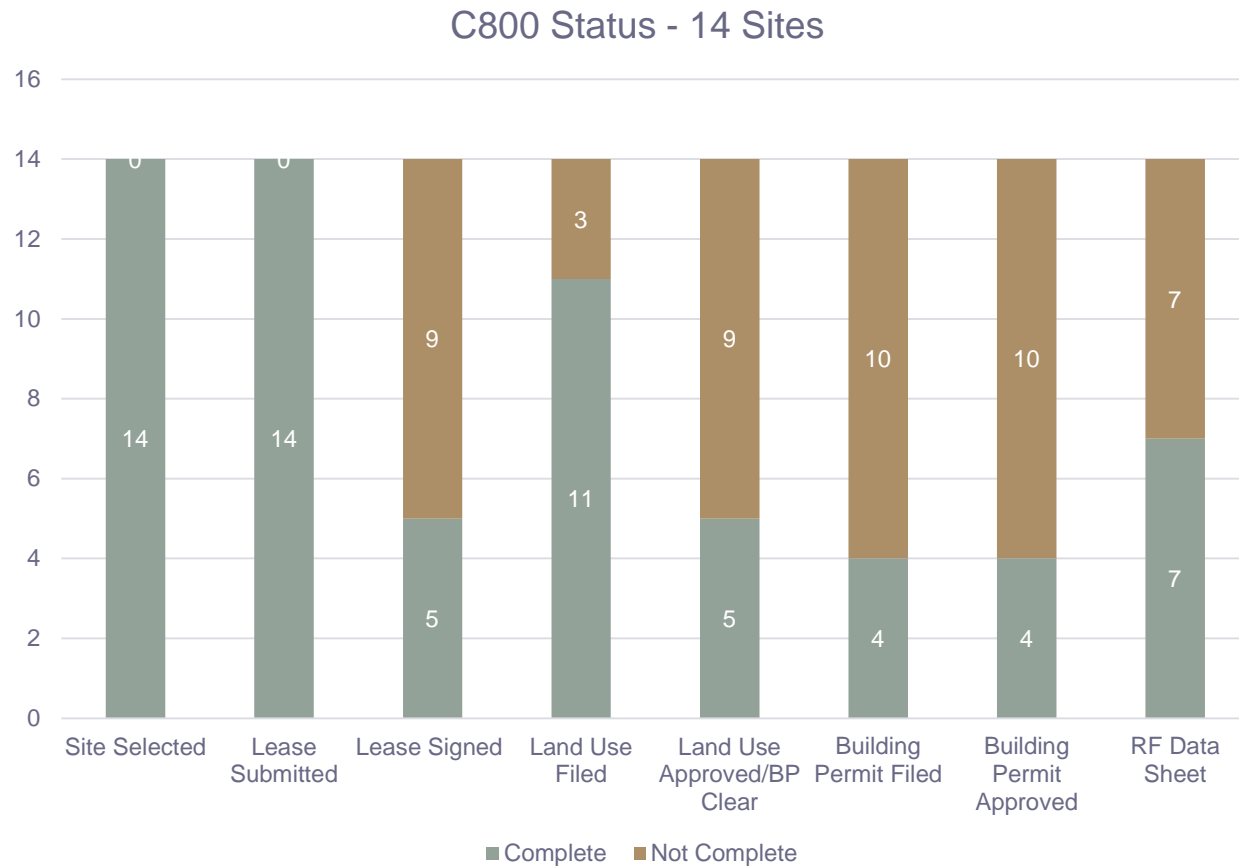
# Project Status Summary

	C800
<ul style="list-style-type: none"><li>New Site Acquisition &amp; Design:</li></ul>	<ul style="list-style-type: none"><li><b>Barton (Carver):</b> Site Acquisition (SA) awaiting signed lease</li><li><b>Cooks Butte / Kerr Parkway Water Tank:</b> City is reviewing lease agreement – meeting with City Council Dec 5, 2017</li><li><b>Damascus:</b> Construction underway site clearing.</li><li><b>Wilsonville:</b> Land use approved. Drawings being submitted for building permit. Construction has been awarded.</li><li><b>Sandy:</b> Building permit available – Construction has been awarded and to begin soon.</li><li><b>Canby:</b> Building permit available – Construction has been awarded and to begin soon.</li></ul>

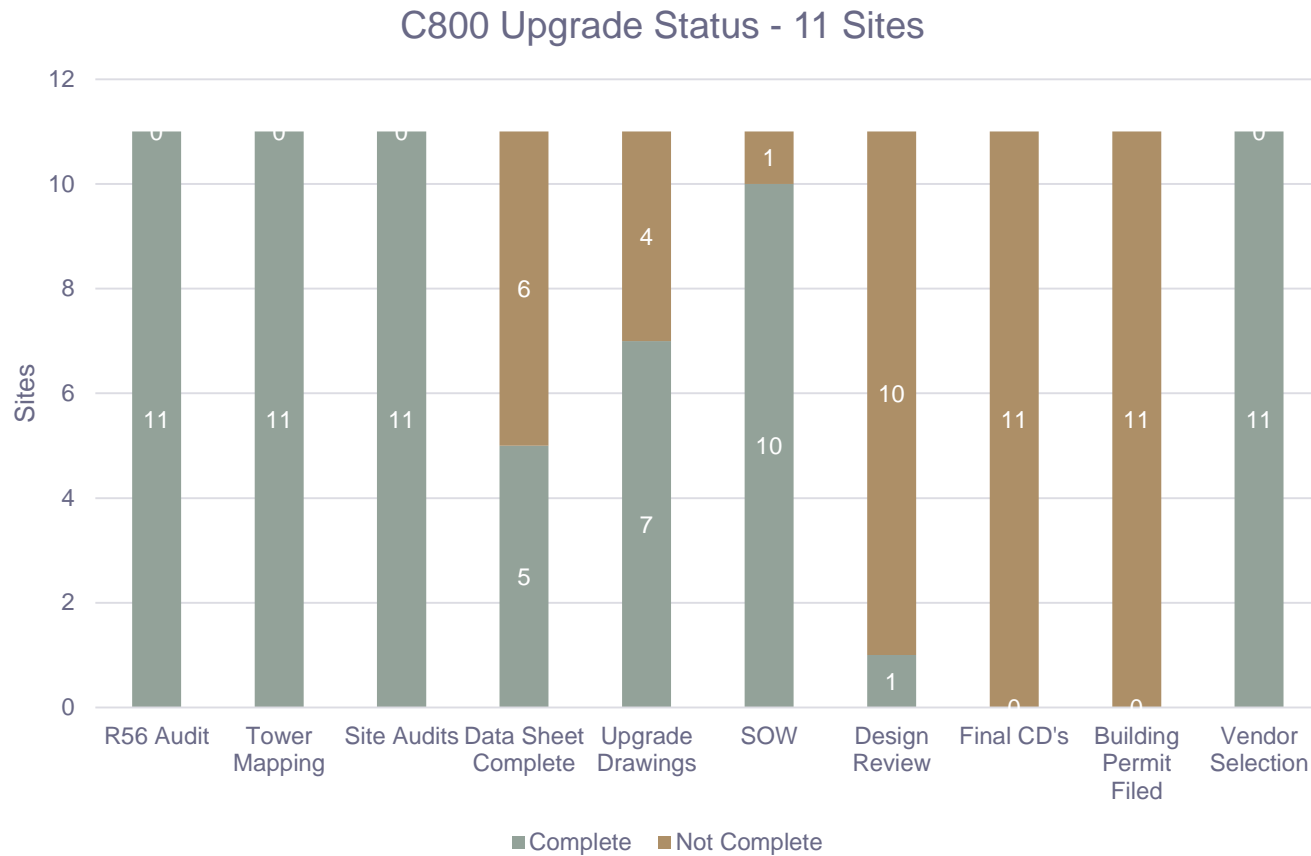
# Project Status Summary

	C800
<ul style="list-style-type: none"> <li>New Site Acquisition &amp; Design:</li> <li>Existing Site Design</li> </ul>	<ul style="list-style-type: none"> <li><b>Crutcher Bench (BLM):</b> Awaiting BLM approval of NEPA work and lease approval – anticipated January 2, 2018</li> <li><b>Highland Butte (BLM):</b> Awaiting BLM approval of NEPA work and lease approval – anticipated January 2, 2018</li> <li><b>Tom Dick &amp; Harry (USFS):</b> NEPA work underway - awaiting USFS review.</li> <li><b>Angel Falls (USFS) Changed to Memaloose:</b> NEPA work underway - awaiting USFS review.</li> <li><b>Oak Grove Butte (USFS):</b> NEPA work underway - awaiting USFS review. .</li> <li><b>Whale Head (USFS):</b> NEPA work underway - awaiting USFS review.</li> <li>Design Build Firm – Todd Hess Building Company – design underway anticipate Building Dept. submittal mid December construction anticipate in January 2018.</li> </ul>

# Site Acquisition Status – C800



# Site Upgrade Status – C800



# Project Schedule

- New Site Design & Construction complete: August 2018
- Existing Sites Upgrade complete: June 2018
- System Operational Date: November 2019



# C800 Radio System Upgrade Budget <sup>(1)</sup>

Project:	<b>C800 Radio System Upgrade</b>		
Date Original:	10/1/2015	Date Updated:	October 31, 2017
Project Manager:	Bjorn Morfin		

Item	Budget	Original Encumbrance	Additional Encumbrance / Change Order	Estimate to Complete	Percent Complete	Estimated Total	(Over) Under Budget	Expended
<b>Soft Cost</b>								
Site Acquisition Consulting - Quest	60,000	30,000	40,000	0	95.81%	70,000	(10,000)	67,069.81
Site Acquisition Consulting / Permits - Securasite	320,000	268,500	50,000	0	58.66%	318,500	1,500	186,818.26
Site Planning A&E - Cushing/Capital	725,000	317,178	312,822	50,000	70.82%	680,000	45,000	481,606.79
Geotechnical+13:45 / Environmental Consulting - Black Mtn	250,000	89,100	128,356	30,000	43.40%	247,456	2,544	107,401.00
Survey - McKay	75,000	50,160		20,000	56.34%	70,160	4,840	39,530.00
USFS Land Use Fees	15,000	10,000		2,500	78.27%	12,500	2,500	9,783.81
Land Use Fees	25,000	8,379		20,000	29.53%	28,379	(3,379)	8,379.00
Plan Check / Permit Cost	60,000	5,800		50,000	10.32%	55,800	4,200	5,756.56
Printing	2,500			2,500	0.00%	2,500	0	0.00
Bid Advertising	3,500	60		3,400	12.85%	3,460	40	444.77
Materials Testing & Inspection	40,000	1,200	2,500	35,000	6.78%	38,700	1,300	2,623.75
Project Management	300,000	80,000	202,000	25,000	30.93%	307,000	(7,000)	94,961.75
Legal Fees	30,000	12,000	10,000	8,000	42.63%	30,000	0	12,787.60
Licensing	20,000			20,000	23.68%	20,000	0	4,735.00
Miscellaneous	30,000	6,800	2,000	4,000	57.90%	12,800	17,200	7,410.88
<b>Sub-Total Soft Cost</b>	<b>1,956,000</b>	<b>879,177</b>	<b>747,678</b>	<b>270,400</b>	<b>54.25%</b>	<b>1,897,255</b>	<b>58,745</b>	<b>1,029,309</b>
<b>Construction Cost</b>								
Site Construction	8,895,000	402,439		8,492,561	4.47%	8,895,000	0	397,977.59
Buildings	1,350,000	986,718		363,282	27.46%	1,350,000	0	370,756.60
Towers	660,000	511,282		148,718	27.52%	660,000	0	181,658.60
Generator	500,000	428,750		75,000	37.71%	503,750	(3,750)	189,970.00
48VDC	1,065,000			1,065,000	5.99%	1,065,000	0	63,816.00
Lake Oswego Antenna	18,000	17,500	0	0	100.07%	17,500	500	17,511.75
Existing Sites	100,000	6,400		93,600	6.40%	100,000	0	6,400.00
<b>Sub-Total Construction Cost</b>	<b>12,588,000</b>	<b>2,353,089</b>	<b>0</b>	<b>10,238,161</b>	<b>9.75%</b>	<b>12,591,250</b>	<b>(3,250)</b>	<b>1,228,090.54</b>

# C800 Radio System Upgrade Budget (2)

Project:	<b>C800 Radio System Upgrade</b>	
Date Original:	10/1/2015	Date Updated: October 31, 2017
Project Manager:	Bjorn Morfin	

Item	Budget	Original Encumbrance	Additional Encumbrance / Change Order	Estimate to Complete	Percent Complete	Estimated Total	(Over) Under Budget	Expended
<b>Equipment Costs</b>								
Simulcast Equipment	20,726,000	\$19,571,566.00		1,000,000	15.76%	20,571,566	154,434	3,241,197.67
Master Site Equipment	in Simulcast			0		0		0.00
Console	in Simulcast			0		0		0.00
Back up Dispatch	in Simulcast			0		0		0.00
Spares	1,200,000			1,200,000	0.00%	1,200,000	0	0.00
Paging	373,000			373,000	0.00%	373,000	0	0.00
Subscriber Radios	5,000,000	2,151,904	8,542,935	(5,694,840)	107.76%	4,999,999	1	5,387,881.54
Unified Push to Talk	in Simulcast			188,000	0.00%	188,000		0.00
Asset Management	119,000			119,000	0.00%	119,000	0	0.00
Post Warranty / System Refresh	5,800,000	5,812,085		0	100.00%	5,812,085	(12,085)	5,812,058.44
Test Equipment	100,000			100,000	0.00%	100,000	0	0.00
Microwave	3,368,000	406,169		2,961,831	14.47%	3,368,000	0	487,448.01
Security System	1,364,000			1,364,000	0.08%	1,364,000	0	1,079.96
<b>Subtotal Equipment Costs</b>	<b>38,050,000</b>	<b>27,941,724</b>	<b>8,542,935</b>	<b>1,610,991</b>	<b>39.19%</b>	<b>38,095,650</b>	<b>142,350</b>	<b>14,929,666</b>
Bond Cost	300,000	290,372		0	100.00%	290,372	9,628	290,372
<b>Subtotal Project Cost</b>	<b>52,894,000</b>	<b>31,464,362</b>	<b>9,290,613</b>	<b>12,119,552</b>	<b>33.05%</b>	<b>52,874,527</b>	<b>207,473</b>	<b>17,477,437</b>
<b>Contingency</b>	<b>6,106,612</b>			<b>6,106,612</b>	<b>0.00%</b>	<b>6,106,612</b>	<b>0</b>	
<b>Total Project Cost</b>	<b>59,000,612</b>	<b>31,464,362</b>	<b>9,290,613</b>	<b>18,226,164</b>	<b>29.63%</b>	<b>58,981,140</b>	<b>207,473</b>	<b>17,477,436.94</b>

Premium 7,165,794

Bond Proceeds	5,845,000	Taxable
	53,155,000	Non Taxable
	<b>59,000,000</b>	

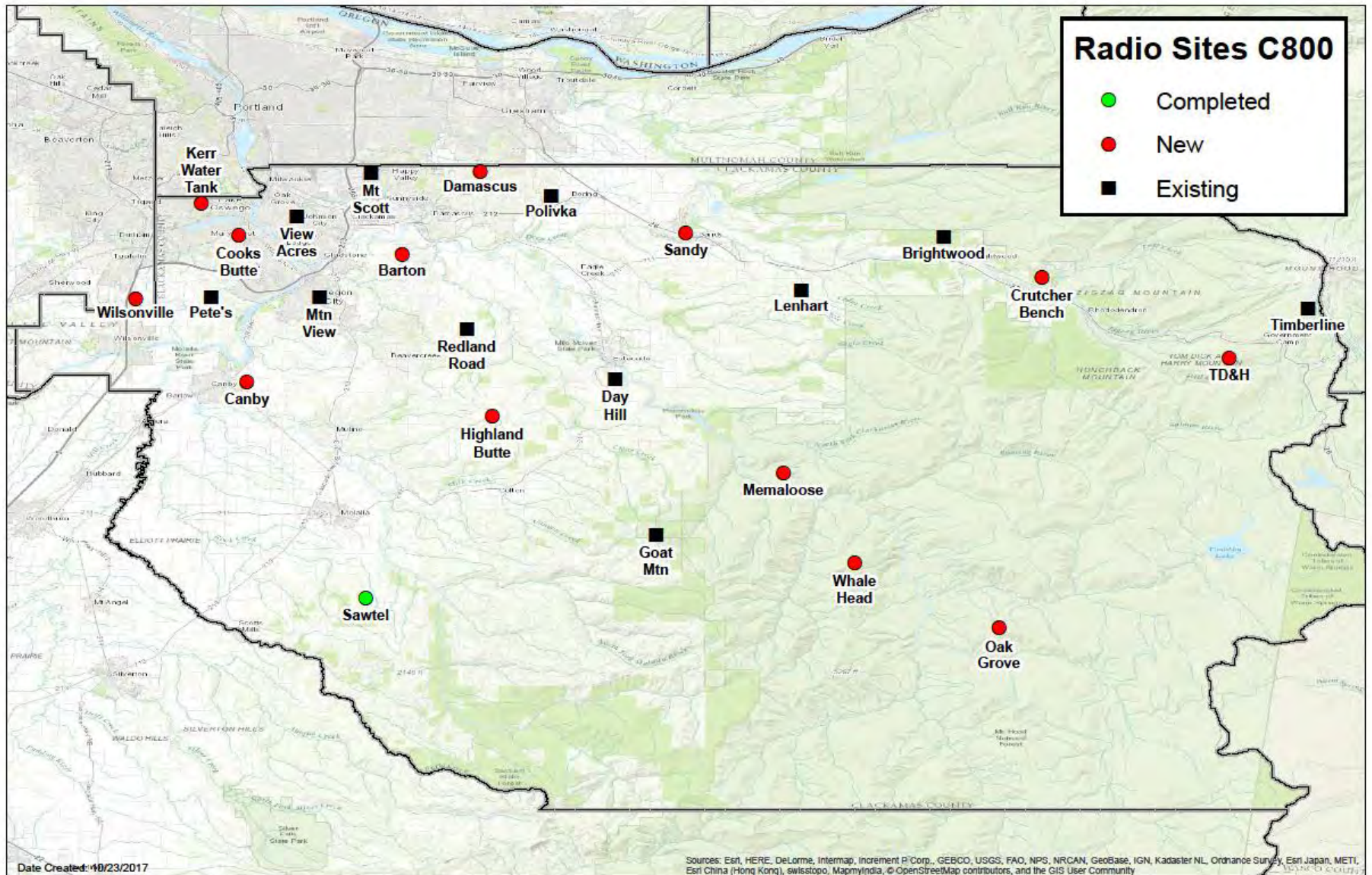
# Q1'18 Quarterly Outlook

	<b>C800</b>
<ul style="list-style-type: none"> <li>Procurement</li> </ul>	<ul style="list-style-type: none"> <li>Release shelters and towers for Crutchers Bench, Highland Butte, Barton, Cooks Butte and Kerr Rd sites</li> <li>Bid Highland Butte / Crutcher's projects</li> </ul>
<ul style="list-style-type: none"> <li>Leases &amp; Land Use Applications</li> </ul>	<ul style="list-style-type: none"> <li>Proceed with site plans on Cooks Butte and Kerr Rd Water Tank location</li> <li>Expect approval of Highland Butte &amp; Crutcher's Bench BLM applications - move forward with Geotech and soils tests</li> <li>Obtain lease and start design on Barton site</li> </ul>
<ul style="list-style-type: none"> <li>Existing Site &amp; Building Upgrades</li> </ul>	<ul style="list-style-type: none"> <li>Submit upgrade plans for civil work relating to shelter/generator foundation upgrades, doors, electrical, and related site compound renovations for permits. Obtain final pricing for work and begin construction.</li> </ul>



# Appendix C

## C800 Site Locations



# What's Happening With the Communications Upgrade Project? September 27, 2017

The Clackamas County Board of Commissioners on behalf of Clackamas 800 Radio Group (C800) referred a Capital Construction Bond Measure to replace the countywide emergency radio communications system to the voters in the May 2016 election. The measure received a 71% approval.

**PROJECT SUMMARY:** To create an efficient, dependable public safety radio communications system that works in all parts of Clackamas County!



When the public calls 9-1-1 for help, Clackamas County's emergency communications dispatchers utilize the C800 radio system to dispatch all fire/rescue, law enforcement, and ambulance providers countywide. Although the current system built in 2000 has worked for decades, manufacturers no longer make key parts and the communications towers are not designed to withstand the earthquakes predicted for Oregon.

### **The project includes:**

- ❖ Converting the emergency radio system to current digital technology;
- ❖ Expand coverage to county areas that currently have none by adding 6 communication sites;
- ❖ Improve in-building coverage, so radios can function within hospitals, schools, and other large structures by adding 7 communication sites;
- ❖ Improve reliability during major disasters in part by improving 13 existing communication sites;
- ❖ Replace approximately 1000 analog radios countywide;

### **The Partnership:**

Clackamas 800 Radio Group partnered with Washington County Consolidated Communications Agency (WCCCA) for the development of the existing system 20 years ago, and now the new system. This has been a very successful partnership producing economies of scale, operating efficiencies, and an excellent level of service for both counties public safety providers, residents, and businesses.

The City of Newberg has joined the partnership – WCCCA / C800 / City of Newberg or WCN.



## What's happened since the May 2016 voter approval:

- ❖ Preliminary system design continued
- ❖ Site acquisition efforts were commenced with four of the new sites leased / two BLM and four USFS sites under consideration through the Federal Government land use process / two sites under discussion with the City of Lake Oswego / one site with lease negotiations being finalized.
- ❖ The bonds to provide funding were sold in December of 2016
- ❖ A citizen oversight advisory committee has been established and meets quarterly
- ❖ Site designs completed for four sites three of which have been permitted for construction and one in the process
- ❖ Communications buildings for the 13 new sites have been competitively bid and awarded.
- ❖ Communications towers for the 13 new sites have been competitively bid and awarded.
- ❖ Contract for the design and upgrades to the 13 existing sites has been competitively advertised and awarded
- ❖ Contract for the construction of four of the new sites has been competitively advertised and awarded
- ❖ A Request for Qualifications for the radio equipment has been developed / issued and responded to / and a vendor determined – that being Motorola Solutions, Inc
- ❖ A contract for the radio equipment was negotiated with Motorola Solutions and approved in September.
- ❖ Motorola Solutions, per their commitment, has demonstrated to the C800 Board that the pricing received was equal to or better than that provided to adjacent jurisdictions including: City of Portland / CRESA / City of Salem.





# COMMUNICATION SYSTEM UPGRADE PROJECT

## Project Memorandum

**Date:** November 28, 2017

**To:**

**From:** Ron Polluconi / John Hartsock

**Re:** Sole Source Determination for Microwave Networks Inc (MNI).

### **Request:**

It is hereby requested that the WCCCA and C800 Board of Directors, acting as their respective Local Contract Review Board, make a sole source determination pursuant to Oregon Revised Statute (ORS) 279B.075 and Oregon Administrative Rule (OAR) 125-247-0275 for procuring additions to the existing Microwave Networks Inc. (MNI) microwave communication system. This system interconnects the four (4) PSAP'S (Public Safety Answering Points) and all public safety communications sites within Washington, Clackamas counties and the City of Newberg. Further that the Board's authorizes WCCCA /C800 to enter into a contract with MNI for path studies and related engineering, and to obtain final pricing to furnish and install the required microwave equipment. WCCCA / C800 staff will obtain Board approval for the procurement of the equipment and installation once pricing terms and conditions are negotiated.

### **Subject of the Contract:**

Obtain path studies and related engineering to obtain final pricing for installation

### **Background/History:**

In July of 2015, WCCCA/C800 Board's authorized a sole source procurement of Microwave Networks Incorporated (MNI) microwave equipment to upgrade 23 existing paths with current technology by 2016. This upgrade was 100% compatible with prior WCCCA/C800 projects that replaced 5 failed microwave paths with current technology supplied by MNI. Utilizing MNI equipment for this upgrade project guaranteed 100% compatibility with existing MNI equipment. Finally, the use of MNI equipment and services resulted in a cost savings of nearly \$300,000. This upgrade was installed in 2016 – 2017 and completed in April 2017. The total value of this project was \$1,234,665 (funded by WCCCA, C800, and FY2015 Homeland Security Grant)

### **Application:**

This sole source justification applies to the analysis and engineering to create Microwave path studies, engineering reports, microwave system design and reconfiguration of existing equipment in support of the new communications sites currently in design and or under construction for the Communications Systems upgrade project (see attached Scope of work for specifics).

**Type of Contract:**

It is WCCCA/C800's and Newberg's (WCN) intent to enter into a fixed price contract for specific services to expand the communications system as described in detail on the attached quote and Scope of Work.

**Cost:**

The estimated cost of the microwave path studies and engineering services is \$195,426.

WCN will fund the project costs with the proceeds of recently approved general obligation bonds (WCCCA/C800) and city funding (Newberg).

This work is limited to the attached Scope of Work.

This work is planned and budgeted as a part of the Microwave upgrade phase of the overall WCN joint project.

This study will include the 28 existing sites and dispatch centers as well as the 22 new/additional sites, and the three (3) links between WCN and CRESA, the City of Salem and METCOM.

**Findings:****Market Research Overall finding.**

WCN intends to leverage the investment made in MNI technologies in the years of 2015/2016 and the related project funds of \$1,234,665 to the degree possible.

The proposed study not only provides the technical data necessary to design the new Microwave system but will also provide the costs associated with the upgrade, as may be required, of existing equipment as well as the procurement of new equipment.

**Pursuant to ORS 279B.075 (2)(a): Provide findings supporting your determination that the efficient utilization of existing goods requires the acquisition of compatible goods or services from only one source:**

Microwave Networks is being recommended as the sole source for this phase of the project as they are the current supplier and integrator of our existing upgraded equipment. They guarantee the new designs of paths and equipment will be 100% compatible with the existing WCN MNI systems.

**Recommendation:**

It is hereby recommended that the WCCCA and C800 Board of Directors, acting as their respective Local Contract Review Board, make a sole source determination pursuant to Oregon Revised Statute (ORS) 279B.075 and Oregon Administrative Rule (OAR) 125-247-0275 for procuring additions to the existing Microwave Networks Inc. (MNI) microwave communication system. This system interconnects the four (4) PSAP'S (Public Safety Answering Points) and all public safety communications sites within Washington, Clackamas counties and the City of Newberg. Further that the Board's authorizes WCCCA /C800 to enter into a contract with MNI for path studies and related engineering, and to obtain final pricing to furnish and install the required microwave equipment. WCCCA / C800 staff will obtain Board approval for the procurement of the equipment and installation once pricing terms and conditions are negotiated.

## **Path Survey SOW**

### *Typical Path Survey Procedures & Scope of Work*

1. Acquire site coordinates and proposed path design from customer.
  - a. Create preliminary path profiles (Using NED 1-Arc Second or better terrain data)
  - b. Estimate tree heights for the general area for preliminary antenna heights
  - c. Determine preliminary antenna sizes based on proposed equipment
  - d. Cross check site data with FCC Antenna Structure Registration (If Available)
  - e. Note preliminary information to customer.
2. Perform physical path survey
  - a. Site Information
    - i. Acquire accurate latitude and longitude of site using DGPS or PPGPS
      1. (Accurate to one meter horizontally)
    - ii. Acquire accurate ground elevation using Surveyors Reference Maps
      1. (Accurate to 2' elevation AMSL)
    - iii. Measure tower data using a surveyors transit and laser measuring devices
      1. (Accurate to 1' vertical AGL)
    - iv. Acquire digital photographs;
      1. General Site Pictures
      2. Wave-guide entry ports
      3. Existing wave-guide mount types
      4. Posted data at the site (Such as contact and FCC registration data)
      5. Overall structure pictures
      6. Pertinent antenna and obstruction data on the structure.
      7. Far-field pictures of the structure
    - v. Determine near-field obstructions to the structure.
      1. (Accurate to 5' vertical - Vegetation)
      2. (Accurate to 1' vertical – Manmade)
    - vi. Any pertinent data that would effect installation
      1. Road type
      2. Access type
      3. Limitations
      4. Size of the Communications Building
      5. Distance of the Building to the Antenna Structure
  - b. Path Information
    - i. Acquire digital pictures for azimuth (if not obstructed)
    - ii. Traverse path using a DGPS or PPGPS receiver and computer elevation maps
    - iii. Note pertinent obstructions and terrain that may affect path performance
    - iv. Measure obstructions using laser DME and theodolite.
      1. (Accurate to 5' vertical - Vegetation)
      2. (Accurate to 1' vertical – Manmade)
    - v. Acquire digital pictures of any pertinent obstruction data.

- c. Determine desired path design criteria from customer.
  - d. Create path profile from measured data.
  - e. Determine antenna heights based on provided or agreed upon clearance criteria.
  - f. Determine if antenna structures provide for the proposed antenna heights
  - g. Adjust antenna heights based on information provided on the structures.
  - h. Compile report to include the following data;
    - i. General Report
      - 1. Elevation grid map of the system
      - 2. Hwy map and atlas of the system
      - 3. Site antenna heights, transmission line lengths, and frequency summary
      - 4. DGPS or PPGPS readings and UTM conversions
      - 5. General scope of work
      - 6. Proposed equipment summary
      - 7. Method of survey
      - 8. Path design criteria
      - 9. Specific path and site data over-view
      - 10. Conclusions and contact information
    - ii. Site Data
      - 1. Site Topographical Map (7.5 Minute USGS Quadrangle)
      - 2. Site description
      - 3. Geodetic coordinates
      - 4. FCC ASR data (for coordination and licensing)
      - 5. FAA slope calculations and registered data
      - 6. Access information
      - 7. Equipment shelter information
      - 8. Antenna structure information
      - 9. Proposed antenna information
      - 10. Structural elevation drawing
      - 11. Outside plat drawing (Site Survey Pricing)
      - 12. Inside floor plan drawing (Site Survey Pricing)
      - 13. Site photographs
    - iii. Path Data
      - 1. Path profile
      - 2. Path calculations and reliability worksheets
      - 3. Antenna clearance report – clearance above terrain obstructions.
      - 4. Antenna orientation report – up-tilt, azimuths, etc.
  - i. Create soft-copy of report with all data used to compile the report and report in MS Word format.
  - j. Bind report in 3-Ring binders with soft-copy CD in each report
3. Delivery