



September 22, 2022

Board of County Commissioners
 Clackamas County

Approval of FY 2021-22 Report in Lieu of Audit Forms for Tri-City Service District. No fiscal impact. County General Funds are not involved.

Purpose/Outcome	Approval of FY 2021-22 Report in Lieu of Audit Forms for Tri-City Service District. No fiscal impact. County General Funds are not involved.
Dollar Amount and Fiscal Impact	\$20.00 filing fee.
Funding Source	WES Operating funds involved. County General Funds are not involved.
Duration	Annual audit reporting requirement for 2021-22 fiscal year.
Previous Board Action/Review	Briefed at Issues 09/20/2022 Chair has signed in prior years as an administrative procedure.
Strategic Plan Alignment	<ol style="list-style-type: none"> 1. This report supports WES’ strategic priority to ensure WES customers will continue to benefit from a well-managed utility. 2. This report aligns with the County’s strategic priority to build public trust through good government by providing financial reporting responsibility and transparency.
Counsel Review	Date of Counsel review: September 15, 2022 Name of County Counsel performing review: Amanda Keller
Procurement Review	<ol style="list-style-type: none"> 1. Was the item processed through Procurement? No 2. If no, provide brief explanation: Report in Lieu of Audit forms are not required to go through Procurement.
Contact Person	Erin Blue, WES Finance Manger, 971-808-7533
Contract No.	N/A

BACKGROUND:

Prior to the formation of WES as an intergovernmental entity under Oregon Revised Statutes Chapter 190, WES’ three underlying service districts (Clackamas County Service District No. 1 (“CCSD No.1”), Tri-City Service District (“TCSD”), and Surface Water Management Agency of Clackamas County (“SWMACC”)) were each required to complete and file annual audits as special districts under Oregon Municipal Audit Law. While the agreement that formed WES integrated the operations and assets of the three separate service districts’ into one entity, the underlying service district continue to exist as partner entities. With the transfer of all assets and operations held by the service districts to WES, all financial activity now occurs under the umbrella of WES, which is audited as a single entity.

As TCSD (the district) has no financial activity themselves, it is no longer required to complete an annual audit; however, the district is still subject to Municipal Audit Law and each is required to complete and submit a Report in Lieu of Audit Form (the "Form"). The Form summarizes financial activity for the prior fiscal year and ensures that WES and the underlying service districts maintain compliance with Municipal Audit Law.

The Form for the district is completed by entering all 0's ("zeroes") to reflect no financial activity. Per Municipal Audit Law, the Form must be signed by an officer of the municipality and submitted with the required filing fee within 90 days of the end of the municipality's fiscal year.

RECOMMENDATION:

Staff recommends that the Board of County Commissioners, acting as the governing body of Tri-City Service District, authorize the Chair to execute the Report in Lieu of Audit form for Tri-City Service District, thereby meeting reporting requirements for FY 2021-22.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Greg Geist", with a long horizontal flourish extending to the right.

Greg Geist
Director, Water Environment Services

Attachment: Report in Lieu of Audit form for Tri-City Service District



Oregon Secretary of State – Audits Division

Report in Lieu of Audit

Fiscal year reported (MM/DD/YYYY):	<input type="checkbox"/> Final report — municipality dissolved	Municipal customer number*:
First day*:	Last day*:	

Name of municipality (use the official legal name)*:

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Mailing address New or change of address

Street or P.O. box*:		
City*:	County*:	ZIP code*:

Registered agent (ORS 198.340) New registered agent

Name:	Address (street/city/state/ZIP code):

Officers*

Name:	Title:	Address (street/city/state/ZIP code):

Fidelity or faithful performance bond (ORS 297.435 (2)(c))

Name of company*:
Name of person(s) covered*:
Amount of coverage (should <i>equal or exceed</i> total receipts/revenues [Part A total])*:

Account balances

Please list the balances, per your accounting records, as of the last day of the year reported:

Cash (from banks, credit unions, county/state investment pools, etc.): _____

Other assets (from land, buildings, equipment, vehicles, etc.): _____

Accounts payable (e.g., to rents, payroll, utilities): _____

Long-term debt (from bonds, loans, leases or other outstanding debt): _____

By checking this box*, I hereby certify that the information contained in this report is true and correct to the best of my knowledge and belief. Sign (or type, if submitted electronically) the name of the publicly elected official responsible for the information described in this report.

Elected official's signature:	Date (MM/DD/YYYY)*:	Title*:
Elected official's printed name*:		Phone number*:

Fiscal year reported (MM/DD/YYYY):	Municipal customer number*:
First day*:	Last day*:

Budgeted and actual transactions

Note: Budget columns are required if your organization is subject to the requirements of Local Budget Law (ORS 294).

Part A: Revenues/receipts	General operating fund		Fund:		Fund:		Totals (actual columns only)
	Budget	Actual	Budget	Actual	Budget	Actual	
Property taxes							
Charges for services							
Assessments							
Grants (state and federal)							
Long-term debt proceeds							
Other revenues							
Part A total:							

Part B: Expenditures/disbursements	General operating fund		Fund:		Fund:		Totals (actual columns only)
	Budget	Actual	Budget	Actual	Budget	Actual	
Personal services							
Material and services							
Capital outlay							
Debt service							
Contingencies							
Other expenditures							
Part B total*:							

Part C: Transfers between funds

Transfer-in							
Transfer-out							

Report summary

Enter total expenditures/disbursements (Part B total [†])	
Filing fee (see table, right)	\$20.0

Filing fee (per ORS 297.285)

Total expenditures (Part B total [†])	Filing fee
\$0–\$50,000	\$20
\$50,001–\$150,000	\$40

Filing instructions

This report is due within 90 days from the end of your fiscal year. Save a copy for your records. Please submit the completed report and required filing fee to the following address or email:

Secretary of State — Business Services Division

255 Capitol Street NE, Suite 180

Salem, OR 97310

MunicipalFilings.SOS@oregon.gov

*This is a required field.

[†]If total expenditures/disbursements (Part B total, above) exceed \$150,000, the municipality must have an audit or review for this fiscal year (per ORS 297.435).

COVER SHEET

- New Agreement/Contract
- Amendment/Change/Extension to _____
- Other _____

Originating County Department: _____

Other party to contract/agreement: _____

Description:

After recording please return to: _____

- County Admin
- Procurement

If applicable, complete the following: _____

Board Agenda Date/Item Number: _____