



August 15, 2024

BCC Agenda Date/Item: \_\_\_\_\_

Board of County Commissioners  
 Acting as the governing body of Water Environment Services  
 Clackamas County

**Approval of a FY 2023-24 Report in Lieu of Audit Form for Clackamas County Service District No. 1. Filing fee is \$20.00. Funding is through WES’ Sanitary Sewer and Surface Water Operating Funds. No County General Funds are involved.**

<b>Previous Board Action/Review</b>	<ul style="list-style-type: none"> <li>August 17, 2023, Agenda Item V.A, Approval of FY 2022-23 Report in Lieu of Audit Form; September 22, 2022, Agenda Item VI.E, Approval of FY 2021-22 Report in Lieu of Audit Form; reports in prior years were signed by the Chair as an administrative procedure.</li> <li>Presented at Issues – August 14, 2024.</li> </ul>		
<b>Performance Clackamas</b>	1. Build Public Trust through Good Government		
<b>Counsel Review</b>	Yes	<b>Procurement Review</b>	No
<b>Contact Person</b>	Erin Blue	<b>Contact Phone</b>	503-742-4585

**EXECUTIVE SUMMARY:** 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. The agreement that formed WES integrated the operations and assets of the three separate service districts’ into one entity, and all financial activity now occurs under the umbrella of WES, which is audited as a single entity.

The underlying service districts continue to exist as partner entities, and while CCSD No. 1 (the district) has no financial activity and is no longer required to complete an annual audit, the district is still subject to Municipal Audit Law and 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.

For Filing Use Only

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, which occurred on June 30, 2024.

**RECOMMENDATION:** Staff recommends that the Board of County Commissioners, acting as the governing body of Clackamas County Service District No. 1, authorize the Chair to execute the Report in Lieu of Audit form for Clackamas County Service District No. 1, thereby meeting reporting requirements for FY 2023-24.

Respectfully submitted,



Ron Wierenga  
Deputy Director, WES

Attachment: Report in Lieu of Audit form for Clackamas County Service District No .1



# Oregon Secretary of State – Audits Division

## Report in Lieu of Audit

Print blank copy	Reset form
Print filled form	Save form

<b>Fiscal year reported (MM/DD/YYYY):</b> <input type="checkbox"/> Final report — municipality dissolved	<b>Municipal customer number*:</b>
First day*: 07/01/2023      Last day*: 06/30/2024	1417

**Name of municipality (use the official legal name)\*:**  
 Clackamas County Service District No. 1

**Mailing address**  New or change of address

Street or P.O. box\*: 150 Beaver Creek Road, #430

City*: Oregon City	County*: Clackamas	ZIP code*: 97045
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**Registered agent (ORS 198.340)**  New registered agent

<b>Name:</b>	<b>Address (street/city/state/ZIP code):</b>
Jane Vetto	2051 Kaen Road, Oregon City, Oregon 97045

**Officers\***

Name:	Title:	Address (street/city/state/ZIP code):
Tootie Smith	Chair	2051 Kaen Road, Oregon City, Oregon 97045
Paul Savas	Commissioner	2051 Kaen Road, Oregon City, Oregon 97045
Martha Schrader	Commissioner	2051 Kaen Road, Oregon City, Oregon 97045
Mark Shull & Ben West	Commissioner	2051 Kaen Road, Oregon City, Oregon 97045

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

Name of company\*: Liberty Mutual Insurance Company

Name of person(s) covered\*: Brian Nava - Treasurer

Amount of coverage (should equal or exceed total receipts/revenues [Part A total]\*): \$500,000

**Account balances**

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

<b>Cash</b> (from banks, credit unions, county/state investment pools, etc.):	\$0
<b>Other assets</b> (from land, buildings, equipment, vehicles, etc.):	\$0
<b>Accounts payable</b> (e.g., to rents, payroll, utilities):	\$0
<b>Long-term debt</b> (from bonds, loans, leases or other outstanding debt):	\$0

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.

<b>Elected official's signature:</b>	<b>Date (MM/DD/YYYY)*:</b>	<b>Title*:</b>
		Chair
<b>Elected official's printed name*:</b>		<b>Phone number*:</b>
Tootie Smith		(503) 655-8581

<b>Fiscal year reported (MM/DD/YYYY):</b>	<b>Municipal customer number*:</b>
First day*: 07/01/2023      Last day*: 06/30/2024	1417

## **i** Budgeted and actual transactions

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

<b>Part A:</b> Revenues/receipts	General operating fund		Fund:		Fund:		Totals (actual columns only)
	Budget	Actual	Budget	Actual	Budget	Actual	
Property taxes							\$0
Charges for services							\$0
Assessments							\$0
Grants (state and federal)							\$0
Long-term debt proceeds							\$0
Other revenues							\$0
<b>Part A total:</b>							<b>\$0</b>

<b>Part B:</b> Expenditures/disbursements	General operating fund		Fund:		Fund:		Totals (actual columns only)
	Budget	Actual	Budget	Actual	Budget	Actual	
Personal services							\$0
Material and services							\$0
Capital outlay							\$0
Debt service							\$0
Contingencies							\$0
Other expenditures							\$0
<b>Part B total*:</b>							<b>\$0</b>

## **i** Part C: Transfers between funds

Transfer-in							
Transfer-out							

## Report summary

Enter total expenditures/disbursements (Part B total <sup>†</sup> )	\$0
Filing fee (see table, right)	\$20.00

## Filing fee (per ORS 297.285)

Total expenditures (Part B total <sup>†</sup> )	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](mailto: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).*

Save form

Submit via email

Print filled form