



August 17, 2023

BCC Agenda Date/Item: _____

Board of County Commissioners
 Acting as the Governing Body of
 Tri-City Service District
 Clackamas County

Approval of FY 2022-23 Report in Lieu of Audit Form for Tri-City Service District. Filing fee is \$20.00. Funding is through WES’ Sanitary Sewer Operating funds. No County General Funds are involved.

Previous Board Action/Review	September 22, 2022, Approval of FY 2021-22 Report in Lieu of Audit Form; reports in prior years were signed by the Chair as an administrative procedure. Presented at Issues – August 15, 2023.		
Performance Clackamas	1. Build Public Trust through Good Government		
Counsel Review	Yes	Procurement Review	No
Contact Person	Erin Blue	Contact Phone	503-742-4585

EXECUTIVE SUMMARY: Prior to the formation of Water Environment Services (“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 TCSD has no financial activity and is no longer required to complete an annual audit, it 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.

The Form for TCSD 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, 2023.

RECOMMENDATION: Staff recommends that the Board of County Commissioners, acting as the governing body of Tri-City Service District, authorize the Chair to

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execute the Report in Lieu of Audit form for Tri-City Service District, thereby meeting reporting requirements for FY 2022-23.

Respectfully submitted,



Ron Wierenga
Assistant Director, WES

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*: 07/01/2022	Last day*: 06/30/2023
1448	

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

Tri-City Service District

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

Registered agent (ORS 198.340) New registered agent

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

Cash (from banks, credit unions, county/state investment pools, etc.): \$0

Other assets (from land, buildings, equipment, vehicles, etc.): \$0

Accounts payable (e.g., to rents, payroll, utilities): \$0

Long-term debt (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.

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

Fiscal year reported (MM/DD/YYYY):	Municipal customer number*:
First day*: 07/01/2022 Last day*: 06/30/2023	1448

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							\$0
Charges for services							\$0
Assessments							\$0
Grants (state and federal)							\$0
Long-term debt proceeds							\$0
Other revenues							\$0
Part A total:							\$0

Part 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
Part B total*:							\$0

Part C: Transfers between funds

Transfer-in							
Transfer-out							

Report summary

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

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).