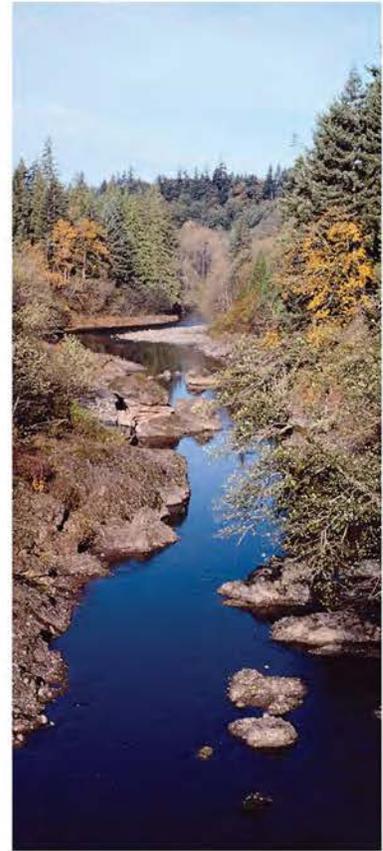




CLACKAMAS COUNTY, OREGON

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2013



CLACKAMAS COUNTY, OREGON

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2013

Prepared by:

Clackamas County Department of Finance
and the Office of the County Treasurer
Marc S. Gonzales, Director of Finance
David Bodway, Finance Manager
Christa Bosserman Wolfe, Audit Manager, CPA

**CLACKAMAS COUNTY, OREGON
TABLE OF CONTENTS**

	<u>Page</u>
<u>INTRODUCTORY SECTION:</u>	
Letter of Transmittal	i
Certificate of Achievement for Excellence in Financial Reporting	ix
Organization Chart - Clackamas County Elected Officials	x
Organization Chart – All Other Departments	xi
Principal Officials	xii
<u>FINANCIAL SECTION:</u>	
REPORT OF INDEPENDENT AUDITORS	1
MANAGEMENT’S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS:	
Statement of Net Position	15
Statement of Activities	16
Balance Sheet – Governmental Funds	17
Reconciliation of Statement of Governmental Funds Balance Sheet to Statement of Net Position	18
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds	19
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to Statement of Activities	20
Statement of Net Position – Proprietary Funds	21
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds	22
Statement of Cash Flows – Proprietary Funds	23
Statement of Fiduciary Net Position	25
Sheriff’s Office Retiree Medical Fund Statement of Changes in Plan Net Position	26
Notes to Basic Financial Statements	27
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual:	
General Fund	74
Community Health Fund	76
Community Development Fund	77
Sheriff Operations Fund	78
Schedule OPEB Funding Progress	79
Notes to Required Supplementary Information	80
SUPPLEMENTARY INFORMATION:	
Combining Balance Sheet – General Fund	81
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – General Fund	82

**CLACKAMAS COUNTY, OREGON
TABLE OF CONTENTS**

Page

FINANCIAL SECTION (Continued):

SUPPLEMENTARY INFORMATION (Continued):

Nonmajor Governmental Funds:	
Combining Balance Sheet	83
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Nonmajor Funds:	84
Nonmajor Special Revenue Funds – Fund Descriptions	
Combining Balance Sheet – Special Revenue Funds	89
Combining Statements of Revenues, Expenditures, and Changes in Fund Balances – Special Revenue Funds	94
Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual:	
Road Fund	99
Children, Youth & Families Fund	100
County Fair Fund	101
Community Corrections Fund	102
County School Fund	103
Building Codes Fund	104
Employer Contributions Reserve Fund	105
Dog Control Fund	106
Clackamas Mental Health Organization Fund	107
Community Solutions Fund	108
Resolution Services Fund	109
Health, Housing & Human Services Fund	110
Law Library Fund	111
Library Network Fund	112
Parks Fund	113
Business & Economic Development Fund	114
Planning Fund	115
Public Land Corner Preservation Fund	116
Social Services Fund	117
Code Enforcement and Sustainability Fund	118
Sunnyside Village Park Acquisition Fund	119
Sunnyside Village Park Road Frontage Construction Fund	120
Emergency Management Fund	121
Juvenile Fund	122
Transient Room Tax Fund	123
Transportation System Development Charge Fund	124
District Attorney Fund	125
Justice Court Fund	126
Public Safety Local Option Levy Fund	127
Property Management Fund	128
County Payments Account Project Fund	129
Joint Transportation System Development Charge Fund	130
Tourism Development Council Fund	131
Parks Trust Fund	132

**CLACKAMAS COUNTY, OREGON
TABLE OF CONTENTS (Continued)**

Page

FINANCIAL SECTION (Continued):

SUPPLEMENTARY INFORMATION (Continued):

Nonmajor Special Revenue Funds (Continued):

Schedules of Revenues, Other Financing Use and Changes in Fund Balance – Budget and Actual (Continued):	
Tax Title Land Fund	133
North Clackamas Parks and Recreation District Fund	134
North Clackamas Parks and Recreation District – Nutrition and Transportation Fund	135
North Clackamas Parks and Recreation District – Systems Development Charges District-Wide Fund	136
Systems Development Charges Zone 1 Fund	137
Systems Development Charges Zone 2 Fund	138
Systems Development Charges Zone 3 Fund	139
Clackamas County Enhanced Law Enforcement District Fund	140
Clackamas County Extension and 4-H Service District Fund	141
Library District of Clackamas County Fund	142

Nonmajor Debt Service Funds:

Nonmajor Debt Service Funds – Fund Descriptions	
Combining Balance Sheet	143
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	144
Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual:	
Clackamas Town Center Tax Increment Fund (Major Fund)	145
Local Improvement District September 15, 2000 Issue Fund	146
Public Service Building Debt Service Fund	147
Development Services Building Debt Service Fund	148
Public Safety Training Center Debt Service Fund	149
Sheriff Facilities Debt Service Fund	150
Clackamas County Development Agency – Clackamas Industrial Area Tax Increment Fund	151
North Clackamas Revitalization Area Tax Increment Fund	152
Schedules of Expenditures, and Changes in Fund Balance – Budget and Actual:	
North Clackamas Parks and Recreation District – Series 2010 Debt Service Fund	153
Series 2008 Debt Service Fund	154
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual:	
Estacada Area County Service District for Library Services Debt Service Fund	155

**CLACKAMAS COUNTY, OREGON
TABLE OF CONTENTS (Continued)**

Page

FINANCIAL SECTION (Continued):

SUPPLEMENTARY INFORMATION (Continued):

Nonmajor Capital Projects Funds:

Nonmajor Capital Projects Funds – Fund Descriptions	156
Combining Balance Sheet	156
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	157
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual:	
DTD Capital Projects Fund (Major Fund)	158

Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual:

Capital Projects Reserve Fund	159
Local Improvement District Capital Projects Fund	160
Clackamas Broadband Innovation Initiative Fund	161
Fleet Replacement Reserve Fund	162
Clackamas County Development Agency –	
Clackamas Town Center Development Area Fund	163
Clackamas Industrial Development Area Fund	164
Government Camp Development Area Fund	165
North Clackamas Revitalization Area Fund	166
North Clackamas Parks and Recreation District –	
Capital Projects Fund	167
Capital Asset Replacement Fund	168

Internal Service Funds:

Internal Service Funds – Fund Descriptions	
Combining Statement of Net Position	169
Combining Statement of Revenues, Expenses, and Changes in Net Position	170
Combining Statement of Cash Flows	171
Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual:	
Self-Insurance Fund	172
Risk Management Claims Fund	173
Cable Administration Fund	174
Records Management Fund	175
Facilities Management Fund	176
Electronic Services Fund	177
Central Dispatch Fund	178
Fleet Services Fund	179
Technology Services Fund	180
Sheriff's Office Retiree Medical Fund	181

**CLACKAMAS COUNTY, OREGON
TABLE OF CONTENTS (Continued)**

Page

FINANCIAL SECTION (Continued):

SUPPLEMENTARY INFORMATION (Continued):

Nonmajor Proprietary Funds:

Proprietary Funds – Fund Descriptions	
Combining Statement of Net Position	182
Combining Statement of Revenues, Expenses, and Changes in Net Position	183
Combining Statement of Cash Flows	184
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual:	
Clackamas County Service District No. 1 -	
Sanitary Sewer Fund	185
Sanitary Sewer System Development Charge Fund	186
Sanitary Sewer Construction Fund	187
Surface Water Fund	188
Surface Water System Development Charge Fund	189
Surface Water Construction Fund	190
Revenue Bond Fund	191
State Revolving Loan Debt Service Fund	192
Reconciliation of Revenues and Expenditures to Change in Net Position	193
Tri-City Service District -	
General Fund	194
System Development Charge Fund	195
Construction Fund	196
State Revolving Loan Debt Service Fund	197
Reconciliation of Revenues and Expenditures to Change in Net Position	198
Clackamas County Service District No. 5 Fund	199
Clackamas County Surface Water Management Agency of Clackamas County Fund	200
Stone Creek Golf Course Fund	201

**CLACKAMAS COUNTY, OREGON
TABLE OF CONTENTS**

Page

FINANCIAL SECTION (Continued):

SUPPLEMENTARY INFORMATION (Continued):

Trust and Agency Funds:	
Statement of Changes in Assets and Liability – Agency Fund	202
Other Financial Schedules:	
Schedules of Cash Receipts and Turnovers:	
Assessor – Tax Department	203
County Clerk	204
Sheriff - Civil and Criminal	205
Assessor – Tax Collector	206
Schedule of Cash Receipts and Disbursements - Treasurer	207
Schedule of Property Tax Transactions and Outstanding Balances	208

STATISTICAL SECTION:

Net Position by Component – Last Ten Fiscal Years	209
Changes in Net Position by Component – Last Ten Fiscal Years	210
Fund Balances, Governmental Funds (Modified Accrual Basis of Accounting) – Last Ten Fiscal Years	211
Changes in Fund Balances, Governmental Funds – Last Ten Fiscal Years	212
Assessed Value and Actual Value of Taxable Property – Last Ten Fiscal Years	213
Tax Revenues by Source, Governmental Funds – Last Ten Fiscal Years	214
Assessed Value and Estimated Actual Value of Taxable Property – Last Ten Fiscal Years	215
Direct and Overlapping Property Tax Rates – Year Ended June 30, 2013	216
Principal Property Tax Payers – June 30, 2013 and Nine Years Ago	217
Property Tax Levies and Collections – Last Ten Fiscal Years	218
Ratios of Outstanding Debt by Type – Last Ten Fiscal Years	219
Ratios of General Bonded Debt Outstanding – Last Ten Fiscal Years	220
Direct and Overlapping Debt – June 30, 2013	221
Legal Debt Margin – Last Ten Fiscal Years	222
Pledged Revenue Coverage – Last Ten Fiscal Years – Governmental Activities	223
Pledged-Revenue Coverage – Last Ten Fiscal Years – Business-type Activities	224
Demographic Statistics – Last Ten Fiscal Years	225
Principal Employers – June 30, 2011 and Nine Years Ago	226

**CLACKAMAS COUNTY, OREGON
TABLE OF CONTENTS**

Page

FINANCIAL SECTION (Continued):

STATISTICAL SECTION (Continued):

Full-time Equivalent Employees by Function/Program – Last Ten Fiscal Years	228
Operating Indicators by Function/Program – Last Ten Fiscal Years	229
Capital Asset Statistics by Function/Program – Last Ten Fiscal Years	230

AUDIT COMMENTS:

REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>OREGON MINIMUM AUDIT STANDARDS</i>	231
---	-----

CLACKAMAS COUNTY, OREGON

**GOVERNING BODY UNDER ORS 451.485
BOARD OF COUNTY COMMISSIONERS
CLACKAMAS COUNTY, OREGON**

Public Services Building
2051 Kaen Road
Oregon City, Oregon 97045

COMMISSIONERS AS OF JUNE 30, 2013

<u>Name</u>	<u>Term Expires</u>
John Ludlow, Chair Public Services Building	December 31, 2016
Jim Bernard, Commissioner Public Services Building	December 31, 2014
Paul Savas, Commissioner Public Services Building	December 31, 2014
Martha Schrader, Commissioner Public Services Building	December 31, 2016
Tootie Smith, Commissioner Public Services Building	December 31, 2016

ADMINISTRATIVE OFFICES

Clackamas County, Oregon
2051 Kaen Road
Oregon City, Oregon 97045

ACTING COUNTY ADMINISTRATOR

Steve Wheeler

LEGAL COUNSEL

Stephen Madkour
2051 Kaen Road
Oregon City, Oregon 97045

INTRODUCTORY SECTION



MARC GONZALES
DIRECTOR

DEPARTMENT OF FINANCE

PUBLIC SERVICES BUILDING

2051 KAEN ROAD | OREGON CITY, OR 97045

December 31, 2013

To the Board of County Commissioners and the
Citizens of Clackamas County, Oregon:

The Comprehensive Annual Financial Report (CAFR) of Clackamas County, Oregon (the County) for the year ended June 30, 2013 is hereby submitted as mandated by state statutes. These statutes require that Clackamas County issue annually a report on its financial position and activity, and that this report be audited by an independent firm of certified public accountants. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of Clackamas County governmental and business type activities. All disclosures necessary to enable the reader to gain an understanding of Clackamas County's activities have been included.

Clackamas County's management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

State statutes require an annual audit by independent certified public accountants. The accounting firm of Moss Adams, LLP, was selected to perform the audit for the year ended June 30, 2013. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act and related OMB Circular A-133. The auditor's report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report.

Clackamas County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act and the US Office of Management and Budget's Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Information related to this single audit, including a Schedule of Expenditures of Federal Awards, the report of the independent auditors on internal controls and compliance findings and questioned costs, and reports on the internal control over financial reporting and compliance with certain provisions of laws, regulations, contracts and grants are included in a separately issued report.

To the Board of County Commissioners and the
Citizens of Clackamas County, Oregon:
December 31, 2013

The financial reporting entity (the government) includes all the funds and account groups of the primary government (i.e., Clackamas County as legally defined, its blended component units and the Workforce Investment Council of Clackamas County, Inc., a discretely presented component unit). The blended component units are legally separate entities whose governing boards are comprised of the members of the Clackamas County Board of Commissioners (the Board) and for which the primary government is financially accountable with the exception of the Housing Authority of Clackamas County which has an additional member appointed. In addition, the Board appoints one member of the governing board of the discretely presented component unit (WICCO), which is a separate legal entity that meets the reporting requirements of GASB 61 for inclusion as a component unit.

Additional information about the County's operations and the County's financial condition at June 30, 2013 is contained in the Management Discussion and Analysis (MD&A) section of the CAFR. The reader's attention is directed to the MD&A, an important source of information which complements that contained in this letter of transmittal.

Profile of the Government

Clackamas County is one of the three counties comprising the Portland metropolitan area in northwest Oregon. Although the County originally contained the territorial capital for the Oregon Territory and had boundaries extending east to what is now Montana and Idaho and north into today's British Columbia, Canada, the County is now 1,879 square miles extending east to include Mount Hood, Oregon's tallest peak, south to the Willamette Valley, west to the Willamette River and north to include some parts of south Portland.

The population of the County is growing slowly since the start of the national recession which began in 2008. The County has an estimated population of 381,685 (an approximate 1.35% increase since it was measured in 2010 during the decennial U.S. Census) according to the Portland State University Population Research Center. Clackamas County remains one of the more developable parts of the state and of the Pacific Northwest. This is promoted by affordable housing prices in certain areas, and the availability of desirable building lots and an inventory of homes for sale in some relatively undeveloped cities such as Happy Valley and Damascus.

Clackamas County government provides a full range of services including but not limited to human services to the elderly and economically disadvantaged, public health and mental health services, planning and economic development, the construction and maintenance of highways, roads and streets, public safety, and park services.

Effective in January 2009, two additional commissioner positions were added to the Board, bringing the membership of the Board of County Commissioners to five seats. This change from the historical three-member Board was approved by voters in November 2007. John Ludlow ran for the seat as Board Chair in November 2012 and was elected to that position on the Board. Commissioner Paul Savas took his seat in January 2011 and his term expires in 2015. Commissioner Tootie Smith was elected in the November 2012 general election. Former County Commissioner Martha Schrader

To the Board of County Commissioners and the
Citizens of Clackamas County, Oregon:
December 31, 2013

was also returned to the Board by voters in the November election. Commissioner Jim Bernard completes the current Board roster. His term expires at the end of 2014.

The Chair, unlike in some other jurisdictions, does not have singular authority above or beyond that of the other Commissioners. The function of the Board Chair is to conduct Commission meetings and events, to represent the Board's position on issues, and to coordinate the agenda for the weekly business meetings.

Although County Commissioners are elected at large, this Board has assigned 'areas of outreach' for each Commissioner so that the County's diverse geographical regions will each be heard by one of the five Commissioner positions. That concept will be the subject of further Board discussion going forward.

Daily administrative functions are overseen by an appointed County Administrator, while the Board of Commissioners sets policy, adopts the annual budget and passes ordinances in accordance with state law. With the expected departure of Steve Wheeler, the County's former chief administrative officer on July 3, 2013, Clackamas County began a nationwide recruitment for a new County Administrator in the spring of 2013. The Board of Commissioners selected Donald Krupp to take the appointment as the new County executive, effective September 2013.

Also included in this report are the activities of the six other elected officials, who serve as department heads overseeing their respective functions. The Sheriff provides patrol, investigation, civil process, and corrections services; the District Attorney prosecutes criminal charges and maintains family support enforcement; the Treasurer is investor and custodian of County funds; the County Clerk conducts elections and maintains official records and the County Assessor is responsible for the valuation of property for taxation and the subsequent application of all levies in the County to those properties. With the 2009 creation of a Clackamas County Justice Court, which will hear traffic violation cases, small claims and other judicial matters once coming before the Circuit Court, an eleventh elected position was created. Justice Court Judge Karen Brisbin was appointed by the Governor and successfully ran for election in November 2010.

In accordance with Oregon Local Budget Law, the County utilizes a budget committee consisting of the Commissioners and an equal number of citizens to review the departmental budgets for each fiscal year. The Board appoints many other volunteers to citizen advisory and review committees to assist the County in providing needed and desired services.

Compensation for elected officials is recommended by the Compensation Board for Elected Officials as part of the annual budget process. The Budget Committee takes into consideration the recommendation of the Compensation Board and approves a level of compensation to be included in the budget and documented in the County's personnel management system. The Commissioners act on those recommendations to set elected officials' salary compensation as they adopt the County budget.

To the Board of County Commissioners and the
Citizens of Clackamas County, Oregon:
December 31, 2013

The Board of County Commissioners also serves as the governing body of the following entities:

- Clackamas County Development Agency, an Urban Renewal Agency;
- Clackamas County Enhanced Law Enforcement Service District;
- North Clackamas Parks and Recreation District;
- Clackamas County Service District No. 1, a sanitary sewer district;
- Clackamas County Service District No. 5, a street and highway lighting district;
- Tri-City Service District, a sanitary sewer district;
- Surface Water management Agency of Clackamas County;
- Clackamas County Extension and 4-H Service District;
- Library Services District of Clackamas County;
- The Estacada Area Service District for Library Services, and
- The Housing Authority of Clackamas County, providing housing services to individuals meeting federal criteria as low income residents.

Therefore, these activities have been included in the reporting entity. Business type activities are reported in a separate column in the basic financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial positions and results of operations from those of the primary government.

The County has included the activities of the Workforce Investment Council of Clackamas County (WICCO) as a discretely presented component unit. The County is not financially accountable for and does not exercise significant influence over the Hospital Facility Authority of Clackamas County, or Clackamas County Vector Control, related organizations. Thus the results of their activities have not been included in this report.

Budgeting Controls

The County maintains extensive budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget adopted by the County's Board of Commissioners. Activities of the General Fund, special revenue funds, enterprise funds, internal service funds, capital projects funds, fiduciary funds and debt service funds are included in the annual appropriated budget of the County.

The County's budget process begins in late fall of each calendar year with the generation of cost allocation numbers for central services to be distributed to operating departments.

The Budget Committee, comprised of the Commissioners and an equal number of citizen members appointed by the Commissioners, establishes expectations and budgetary policy targets for the upcoming budget season prior to January of each year. For the upcoming 2014-2015 budget process, the ten-member Budget Committee will consider the proposed budget submitted by the Budget Officer, Mr. Krupp.

To the Board of County Commissioners and the
Citizens of Clackamas County, Oregon:
December 31, 2013

The County issues its prospective budget calendar, holds a workshop to apprise departments of the requirements for the budget process, and allows time for departments to generate budget requests. Budgets are turned in to the Budget Office in March, are reviewed and analyzed, and are referred back to departments for updates, corrections and subsequent meetings with the Budget Officer.

The Budget Officer presents the recommended budget to the Budget Committee at the first public Committee meeting and the Committee examines and hears departmental presentations and testimony on the budgets over the ensuing weeks. The County budget, once approved and forwarded from the Committee to the Board of Commissioners for adoption, undergoes a public hearing and adoption process prior to June 30, so that the next fiscal year will have its budget in place as it commences.

The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by expenditure category or program organizational unit within an individual fund. The County also maintains an encumbrance accounting system as one method of maintaining budgetary control. Encumbered amounts lapse at year's end. However, outstanding encumbrances are re-appropriated as necessary as part of the following year's budget.

As demonstrated by the statements and schedules included in the financial section of this report, the County continues to meet its responsibility for sound financial management.

Local Economic Condition and Outlook

The State of Oregon, trailing the developments affecting the national economy, is now in a weakened but improving economic position with slowly moderating unemployment, gradual unfreezing of business credit, improvement in the national housing market, and other encouraging economic indicators. The November 2013 figures from Oregon's State Office of Economic Analysis (OEA) show Oregon's progress from December 2012's 27th among the 50 states in job growth to a rank of 26th at the end of calendar year 2013.

In 2012-13 factors affecting Oregon's counties with federally owned stands of salable timber include the anticipated end of the extended payments from the federal government to offset the loss of logging activities, which once provided revenues supporting those counties. In some southern and coastal counties with small tax bases and low property tax rates, these changes will continue to have catastrophic effects on local government response and staffing. Clackamas County will fare better, owing in part to early recognition that these dollars would cease to flow, giving time to prepare for the end of such payments. The General Fund made budgetary provisions for the reduction in Federal financial assistance referred to as 'timber dollars.'

The OEA reported in 2010 that the "technical recession in Oregon ended in Fall 2010 and that a 'jobless' recovery has taken hold". The prediction of only moderate growth in jobs through 2011 and continued weakness in housing prices has been borne out. 2012 saw steady and in some cases rising housing prices in the local Portland metro area, but statewide this market is still weaker than prior to 2008. The employment areas

To the Board of County Commissioners and the
Citizens of Clackamas County, Oregon:
December 31, 2013

recovering most rapidly include the professional and business services, leisure, and hospitality industries which account for 46 percent of all job gains across the state.

Clackamas County had passed through the end of the decade of steady growth in population and development as the recession of 2008-09 took hold. For *ad valorem* property taxation in the fiscal year beginning July 2012, taxable real estate assessed values (as calculated by County Assessor Bob Vroman) grew slightly to \$40 billion or 3.87 percent; this represents the County's first increase in the percentage of growth in assessed value since 2007. Real market property values did increase as of January 1, 2013 by 4.3 percent, reflecting pent up demand for housing which was accelerating owing to the end of the recession. For the next fiscal year which begins July 1, 2014, the Assessor is estimating a growth rate of approximately 3.0 percent in taxable assessed value.

Despite these encouraging conditions, Clackamas County continues to draw in its fiscal belt as it prepares the budget for the next fiscal period and forecasts the years beyond. With a still healthy General Fund as of the end of the 2012-13 fiscal year, with budgeted reserves and contingency amounts meeting levels prescribed by policy, and revenues expected to remain at acceptable levels in 2013-14, the county is proceeding cautiously and continuing to curtail discretionary expenditures.

The County's business base has changed over time from extractive industries to favor retail, warehousing, and tourism, with metals manufacturing, machinery and Christmas tree and berry agriculture continuing to hold an important place in the economic mix. The County's economic development efforts are yielding fruit, as new employers are being attracted to the County's industrial area and expanding urbanized areas. The caution to be noted is that these sectors of employment are among the most affected by the continuing "jobless recovery".

Long Term Planning Efforts and Major Initiatives

Clackamas County has been a cooperating partner in the years-long planning and execution of the MAX light rail system extension south from Portland and through Milwaukie to its terminus at Park Place on McLoughlin. The financial portion of the partnership culminated in a cash contribution of approximately \$20 million by the County toward the project costs, which was part of the local match for funding from the federal government. Since completing that transfer of funds, the County and the North Clackamas Park and Recreation District have struck several additional agreements with local public transit authority Tri-Met for project-related land transactions and intergovernmental cooperation.

In the summer of 2013, the County Commissioners followed through on the projected termination of the Clackamas Town Center Urban Renewal Area, which had been formed to create improvements to transform a blighted area at the County's northeastern urban edge into a thriving commercial area with modern transportation infrastructure. Value once generating tax increment funding will now be placed on the general tax rolls, benefiting general government, schools and public safety going forward.

To the Board of County Commissioners and the
Citizens of Clackamas County, Oregon:
December 31, 2013

In December of 2013 the County announced and celebrated the opening of A Safe Place Family Justice Center, bringing together County resources and non-profit agencies to provide a single-stop destination for those experiencing domestic violence and family distress. The Center will make available counseling, emergency assistance, and other services that provide those women and families with a secure and inter-cooperative set of available resources.

Relevant Financial Policies

The County has established targets for ending fund balances, which, coupled with austerity measures applied throughout the County government, have yielded annual increases in year-end fund balance in the County's General Fund over the last several years, even as increasing provisions for capital reserves have been budgeted and transferred. In the last ten years, GAAP basis General Fund ending balances have grown from \$23 million to over \$32.9 million at the end of fiscal 2012-13. This is primarily attributable to the County's focus on building reserves and resources available to fund contingencies, and to a lesser extent to the adoption of Governmental Accounting Standards Board Statement Number 54 requirements on financial reporting. The Commissioners approved a Contingency and Reserves budgeting policy in February 2012, setting targets for financial reserves in the General Fund at 10% of total annual budgeted revenue levels and Contingency targets at 5% of the same measure. The implementation of GASB 54 brought additional funds under the umbrella of the General Fund for financial reporting purposes, effective with the year ended June 30, 2011.

Cash temporarily idle during the year was invested in various instruments including general obligations of the United States Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, corporate debt instruments and bankers' acceptances, and the State Treasurer's investment pool. Investments of the County and other entrusted funds are made under the restrictions of Oregon law, and in accordance with the County's Investment Policy.

The County budgets for its Risk Management activities in an Internal Service fund. Risk Management is predicated on an actuarial study, which has assigned a probability of loss to unemployment, casualty, worker's compensation and liability claims. Resources are being accumulated in the Risk Management Fund to meet potential loss obligations. Third party coverage is maintained for certain casualty and liability losses.

Awards and Acknowledgements

Awards

The Government Finance Officers Association of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to Clackamas County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2012. That was the 20th year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

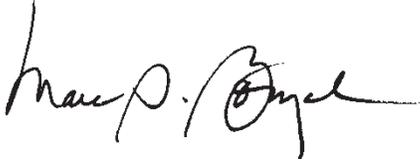
To the Board of County Commissioners and the
Citizens of Clackamas County, Oregon:
December 31, 2013

Acknowledgments

The preparation of the Comprehensive Annual Financial Report was made possible by the dedicated service of the entire staff of the Finance Department, and the contributions and cooperation of the entire staff of the County Treasurer's Office. Each contributing member of County staff has our sincere appreciation for their assistance in the preparation of this report.

Acknowledgment is also due to the Board of County Commissioners and County Administrator, whose leadership and support made the preparation of this report possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Marc S. Gonzales". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Marc S. Gonzales
Clackamas County Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

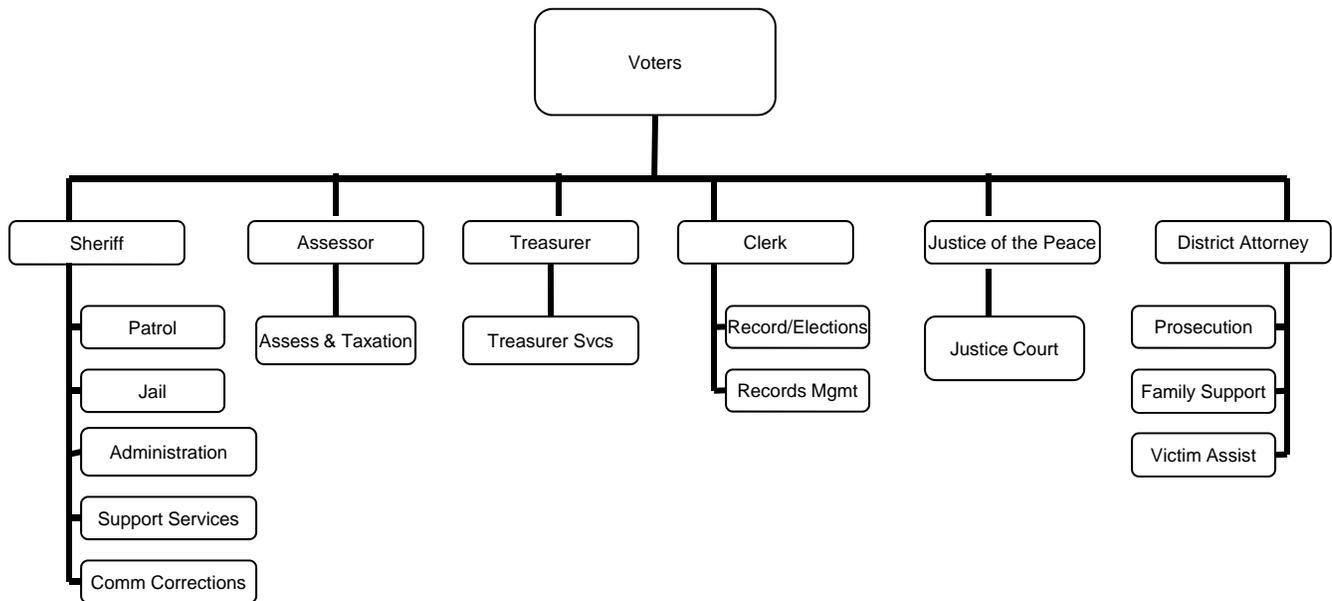
**Clackamas County
Oregon**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2012

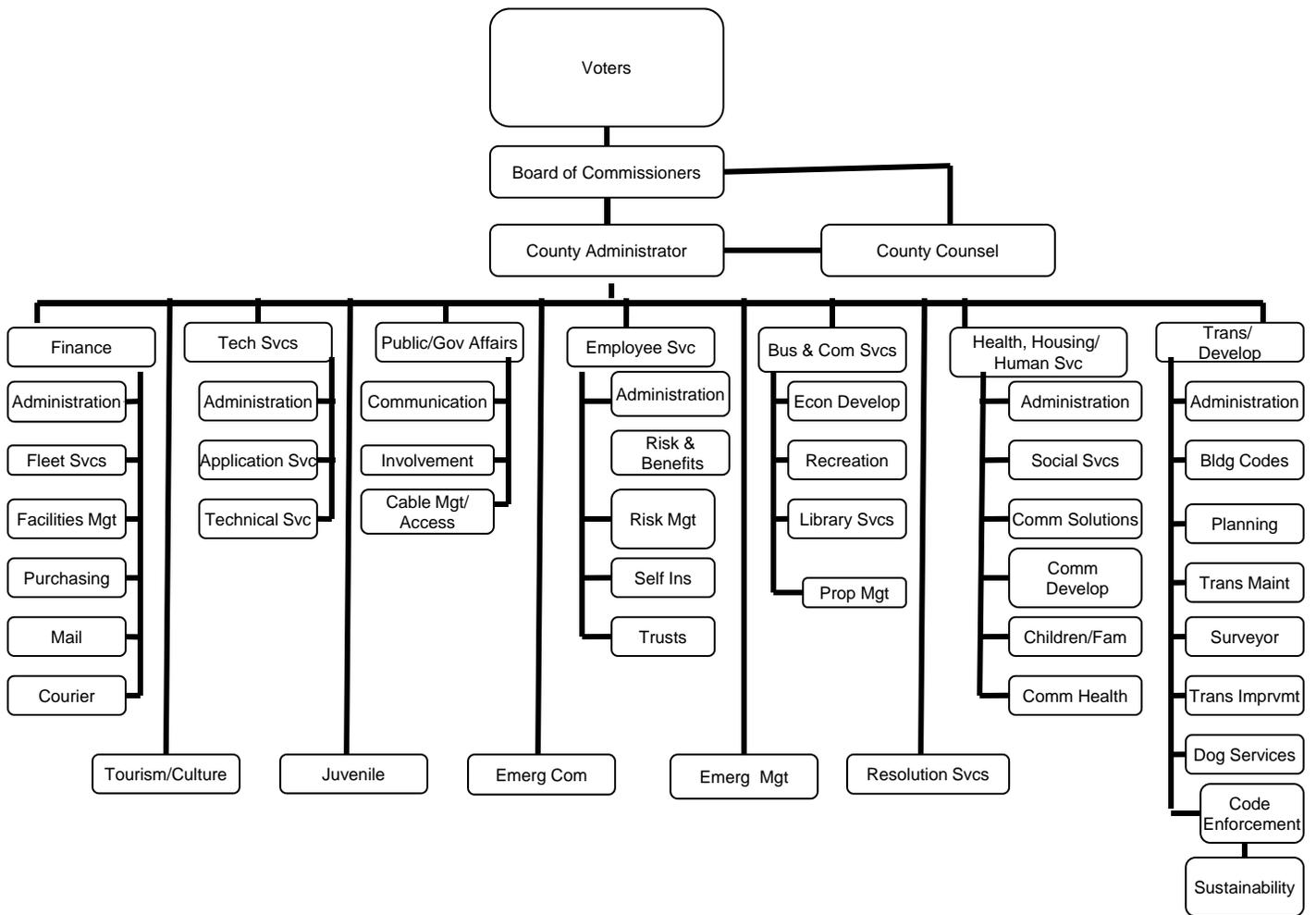
Executive Director/CEO

Clackamas County Elected Officials June 30, 2013



Clackamas County Departments

June 30, 2013



CLACKAMAS COUNTY, OREGON

PRINCIPAL OFFICIALS

JUNE 30, 2013

BOARD OF COUNTY COMMISSIONERS

<u>Title</u>	<u>Name</u>
Commissioner, Chair	John Ludlow
Commissioner	Jim Bernard
Commissioner	Paul Savas
Commissioner	Martha Schrader
Commissioner	Tootie Smith

OTHER ELECTED OFFICIALS

<u>Title</u>	<u>Name</u>
Assessor	Bob Vroman
County Clerk	Sherry Hall
District Attorney	John Foote
Sheriff	Craig Roberts
Treasurer	Shari A. Anderson
Justice Court Judge	Karen Brisbin

MANAGEMENT OFFICIALS

<u>Title</u>	<u>Name</u>
Acting County Administrator	Steve Wheeler
Finance Director	Marc Gonzales
Employee Services Director	Nancy Drury
Public and Government Affairs Director	Gary Schmidt
Human Services Director	Cindy Becker
Transportation and Development Acting Director	Barbara Cartmill
Water Environment Services Director	Michael Kuenzi
Business and Community Services Director	Gary Barth
Juvenile Director	Ellen Crawford
Emergency Management Director	Nancy Bush
County Counsel	Stephen Madkour
Technology Services Director	David Cummings
Communications Department (C-Com) Director	Bob Cozzie
Resolution Services Director	Lauren MacNeill
Tourism & Cultural Affairs Executive Director	Danielle Cowan
Library Director	Doris Grolbert
Community Corrections Captain	Chris Hoy

FINANCIAL SECTION

REPORT OF INDEPENDENT AUDITORS

Board of County Commissioners
Clackamas County, Oregon

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Clackamas County, Oregon (the County), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County'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 fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Workforce Investment Council of Clackamas County, Inc. (WICCO), which represents 100% of the assets, net position, and revenues of the discretely presented component unit of the County. Those financial statements were audited by other auditors, whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for WICCO, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

MOSS ADAMS_{LLP}

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Clackamas County, Oregon, as of June 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Correction of Errors

As described in Note 21 to the financial statements, the County restated its governmental activities' assets and net position, the County restated its Community Development Fund assets, liabilities and fund balance and the County restated its Non-Major Governmental Fund assets and fund balance, each as of June 30, 2012. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 14; the schedules of revenues, expenditures and changes in fund balance – budget and actual and related notes (the budgetary schedules) on pages 74 through 78; and the schedule of funding progress for other post-employment benefits on page 79 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the management's discussion and analysis and the schedule of funding progress for the other post-employment benefits described in the preceding paragraph in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries 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 the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The budgetary schedules described above are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The budgetary schedules 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 and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

MOSS ADAMS LLP*Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements, and other financial schedules, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, and other financial schedules are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has 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 and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, and other financial schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and statistical section 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.

Other Reporting Required by Government Auditing Standards*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2013 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Other Reporting Required by Minimum Standards for Audits of Oregon Municipal Corporations

In accordance with the Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 31, 2013, on our consideration of the County'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 provide an opinion on compliance.



For Moss Adams LLP
Eugene, Oregon
December 31, 2013

MANAGEMENT'S DISCUSSION AND ANALYSIS

**CLACKAMAS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

This discussion and analysis of the Clackamas County Comprehensive Annual Financial Report (CAFR) offers readers a narrative overview of financial activities for the fiscal year ended June 30, 2013. Please read it in conjunction with the accompanying transmittal letter, the basic financial statements, and the notes to the basic financial statements. All amounts, unless otherwise indicated, are expressed in thousands of dollars. Presentation in thousands has resulted in insignificant rounding differences between Management's Discussion and Analysis and audited statements found throughout the CAFR.

The County has twelve component units included in this presentation. They include eleven blended components, the Clackamas County Development Agency (CCDA), Clackamas County Enhanced Law Enforcement District (ELED), North Clackamas Park and Recreation District (NCPRD), Clackamas County Service District No. 1 (CCSD-1), a sanitary sewer district, Clackamas County Service District No. 5 (CCSD-5), a street and highway lighting district, Tri-City Service District (TCSD), a sanitary sewer district, Surface Water Management Agency of Clackamas County (SWMACC), the Housing Authority of Clackamas County, Oregon (HACC), the Estacada Area County Service District for Library Services (ESTLIB), the Clackamas County Extension and 4-H Service District (EXT4H), and the Library District of Clackamas County (LDCC). In addition, the Workforce Investment Council of Clackamas County, Inc. (WICCO) is included as discretely presented component unit.

FINANCIAL HIGHLIGHTS

- The assets of Clackamas County exceeded its liabilities at June 30, 2013 by \$1,055,197 (reported as net position). The net position consists of \$116,875 which is restricted for specific purposes and \$833,003 as the net investment in capital assets, leaving an unrestricted balance of \$105,319 as available resources.
- The total net position of Clackamas County increased by \$16,018 or 1.5% as compared against the prior fiscal year. Various reasons account for the increase in net position, which are discussed by management below.
- Total assets of Clackamas County increased by \$22,342 or 1.6% over the prior year, which represents increases in current assets of notes and loans receivable. Capital assets declined, due to dispositions.
- Total liabilities of Clackamas County increased by \$6,324 or 1.7% over the prior year. While current liabilities such as payable decreased significantly, long term liabilities such as bonded debt increased due to new issuances in the primary government and its component units.
- Property tax revenues increased by \$1,698 or 1.2% over the prior year as assessed values rose Clackamas County for the first time since 2008.
- Fines, fees, and charges for services revenues rose by \$97,874 or 33.7% compared to the prior year due to the economic recovery and increases in user rates.
- Operating and capital grants and contribution revenues rose by \$33,768 or 22.1% compared to the prior year due to the varying nature of grant revenue and contributed capital.

**CLACKAMAS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

FINANCIAL HIGHLIGHTS (Continued)

- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$184,153, an increase of \$6,277 or 3.5%.
- At the end of the current fiscal year, total fund balance for the General Fund was \$32,907, an increase of \$9,586 or 41% over the prior year due to continued fiscally conservative spending and increases in revenues. Of that fund balance, unassigned fund balance (available for spending) was \$32,904, or approximately 41.9% of total General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector business.

The *Statement of Net Position* presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *Statement of Activities* presents information showing how the County's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods, such as uncollected taxes and earned but unused vacation leave.

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (the governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (the business-type activities). The governmental activities of the County include the following: general government; public protection; public ways and facilities; health and human services; culture, education and recreation; and economic development. The business-type activities include the following: sanitary, sewer, and surface water management; housing assistance, golf recreation, and street lighting.

The government-wide financial statements can be found on pages 15 and 16 of this report.

**CLACKAMAS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

Fund financial statements. A fund is a self-balancing grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. The County adopts an annual appropriated budget for all funds, except for the agency fund. A budgetary comparison statement has been provided for each fund to demonstrate compliance with this budget.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities in the government-wide financial statements.

The County maintains sixty-three individual governmental funds for financial reporting purposes, of which six are classified as major-funds. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balance for the General Fund, Community Health Fund, Community Health Fund, Sheriff Operations Fund, Clackamas Town Center Tax Increment Fund and the DTD Capital Projects Fund, all of which are considered to be major funds. Data from the remaining governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. Six additional funds are budgeted for and maintained separately for management purposes, but are combined with the general fund for financial reporting purposes, as required by Governmental Accounting Standards Board Statement 54. Please see pages 81 through 82 of this report for information the combined General Fund.

The County adopts an annual appropriated budget for all funds. A budgetary comparison schedule has been provided for each fund to demonstrate compliance with this budget.

The basic governmental fund financial statements and respective reconciliations can be found on pages 17 through 20 of this report.

**CLACKAMAS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

Proprietary Funds. The County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its housing assistance, sewer operations, street lighting operations, and the golf course. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its risk management and self-insurance activities, communications and data processing, central dispatch, records management, cable television operations, equipment, fleet, and facilities management programs. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as government-wide financial statements, only in more detail. The enterprise fund financial statements provide aggregate information for the housing assistance, sewer operations, street lighting operations, and for its golf course funds. Internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the proprietary and internal service funds are provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 21 through 24 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support County programs. The accounting for fiduciary funds is similar to that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 25 and 26 of this report.

Notes to basic financial statements. The notes provide additional information that is essential to a full understanding of the financial data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found beginning on page 27 of this report.

Required supplementary information (RSI). In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, specifically budgetary comparison schedules for the General and major special revenue funds. Required supplementary information can be found on pages 74 through 80 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve as a useful indicator of the County's financial position. The County's total net position increased when compared to the prior year. This increase arises primarily in Business Type Activities, where general revenues exceeded program losses in the Statement of Activities and flows to the Statement of Net position, as shown on the following page.

**CLACKAMAS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

A condensed Statement of Net position at June 30, 2013 and 2012 follows, rounded and stated in thousands:

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>(Restated) 2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>(Restated) 2012</u>
Current and other assets	\$ 256,779	\$ 259,167	\$ 103,528	\$ 66,691	\$ 360,307	\$ 325,858
Capital assets, non-depreciable	418,673	428,468	21,158	48,516	439,831	476,984
Capital assets, depreciable	359,913	350,200	265,440	250,107	625,353	600,307
Total assets	<u>1,035,365</u>	<u>1,037,835</u>	<u>390,126</u>	<u>365,314</u>	<u>1,425,491</u>	<u>1,403,149</u>
Current liabilities	65,697	79,777	10,182	10,028	75,879	89,805
Liabilities due after one year	164,270	148,979	130,145	125,187	294,415	274,166
Total liabilities	<u>229,967</u>	<u>228,756</u>	<u>140,327</u>	<u>135,215</u>	<u>370,294</u>	<u>363,971</u>
Net position:						
Net investment in capital assets	657,261	651,389	175,742	176,056	833,003	827,445
Restricted:						
Capital projects	-	-	9,736	5,099	9,736	5,099
Culture, education and recreation	15,329	7,242	-	-	15,329	7,242
Debt service	38,066	33,915	1,838	7,498	39,904	41,413
Economic development	1,642	266	-	-	1,642	266
Health and human services	16,408	12,785	-	-	16,408	12,785
Public protection	2,714	3,714	-	-	2,714	3,714
Public ways and facilities	27,100	37,565	-	-	27,100	37,565
Unrestricted	46,878	62,203	62,483	41,446	109,361	103,649
Total net position	<u>\$ 805,398</u>	<u>\$ 809,079</u>	<u>\$ 249,799</u>	<u>\$ 230,099</u>	<u>\$ 1,055,197</u>	<u>\$ 1,039,178</u>

For governmental activities, total assets decreased slightly by \$2,470 or 0.2% during fiscal 2013, primarily due to the reductions cash and investments on hand. Total liabilities increased by \$1,212 or 0.5%, while current liabilities declined, long term increase due to a refunding of debt and a new debt issuance in the primary government.

Restricted net position decreased \$5,772 or 6.0% from the prior year. These assets are reported as restricted in the governmental fund financials and in the Statement of Net Position. Total net position for governmental activities decreased \$3,681 or 0.5% over the previous year. Current year decrease of net position is discussed below in the Statement of Activities section.

Business-type activities report an increase in total assets of \$24,812 or 6.8% during fiscal 2013, resulting primarily from a new loan receivable in the amount of \$29,415 on the Housing Authority's financials. Overall, liabilities increased slightly \$5,112 or 3.8% from the prior year, due to an increase in long term liabilities for the issuance of debt in Service District No. 1 and Housing Authority.

In fiscal year 2013, net position for the business-type activities increased by \$19,700 or 8.6% and revenues increased in all categories, except for operating grants and contributions, due to the end of a one-time economic stimulus grant. Net position increases are discussed in the following Statement of Activities section.

CLACKAMAS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

A condensed Statement of Activities for the years ended June 30, 2013 and 2012 follows rounded and stated in thousands:

	Governmental Activities		Business-Type Activities		Total	
	(Restated)				(Restated)	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program revenues:						
Fees, fines, charges for services	\$ 51,813	\$ 37,312	\$ 46,061	\$ 35,912	\$ 97,874	\$ 73,224
Operating grants and contributions	146,941	121,105	6,961	14,656	153,902	135,761
Capital grants and contributions	19,438	9,606	14,291	7,178	33,729	16,784
General revenues:						
Property taxes	145,177	143,479	-	-	145,177	143,479
Other taxes	3,198	2,894	-	-	3,198	2,894
Gain on disposal of assets	77	1,211	11,983	-	12,060	1,211
Investment earnings	898	1,012	818	620	1,716	1,632
Miscellaneous	6,162	2,669	7,171	1,926	13,333	4,595
Total revenues	<u>373,704</u>	<u>319,288</u>	<u>87,285</u>	<u>60,292</u>	<u>460,989</u>	<u>379,580</u>
Expenses:						
General government	35,501	34,657	-	-	35,501	34,657
Public protection	106,157	105,047	-	-	106,157	105,047
Public ways and facilities	70,989	78,734	-	-	70,989	78,734
Health and human services	112,216	78,482	-	-	112,216	78,482
Culture, education and recreation	35,246	32,242	-	-	35,246	32,242
Economic development	12,154	14,273	-	-	12,154	14,273
Interest and fiscal charges	5,122	6,291	-	-	5,122	6,291
Sanitary sewer and surface water	-	-	42,517	39,535	42,517	39,535
Housing assistance	-	-	20,742	19,870	20,742	19,870
Golf	-	-	2,413	2,268	2,413	2,268
Lighting	-	-	1,913	1,910	1,913	1,910
Total expenses	<u>377,385</u>	<u>349,726</u>	<u>67,585</u>	<u>63,583</u>	<u>444,970</u>	<u>413,309</u>
Increase in net assets before transfers	(3,681)	(30,438)	19,700	(3,291)	16,019	(33,729)
Transfers	-	-	-	-	-	-
Increase in net position	<u>(3,681)</u>	<u>(30,438)</u>	<u>19,700</u>	<u>(3,291)</u>	<u>16,019</u>	<u>(33,729)</u>
Net position, beginning of the year	809,079	837,024	230,099	233,390	1,039,178	1,070,414
Cummulative effect of correction of error (Note 21)	-	371	-	-	-	371
Reclassification fund type (Note 22)	-	2,122	-	-	-	2,122
Net position, beginning of the year (As restated)	<u>809,079</u>	<u>839,517</u>	<u>230,099</u>	<u>233,390</u>	<u>1,039,178</u>	<u>1,072,907</u>
Net position, ending of the year	<u>\$ 805,398</u>	<u>\$ 809,079</u>	<u>\$ 249,799</u>	<u>\$ 230,099</u>	<u>\$ 1,055,197</u>	<u>\$ 1,039,178</u>

For the governmental activities, 2013 total revenue increased \$54,416 or 17.0% compared to the prior year. Operating grants and contributions increased by \$25,836 or 21.3%, while capital grants and contributions increased by \$9,832 or 102.4%. The shifts are largely due to changes in various grants and state funding sources, as well as contributed capital assets, which are variable in nature. Fees, fines and charges for services increased by \$14,501 or 38.9%, as the housing market began to recover, yielding increases in building and permitting in the County. Property taxes increased by \$1,698 or 1.2% as assessed values rose for the first time since 2008. Transient lodging taxes showed growth of \$304 or 10.5% as travel increased this year due to the continuation of the recovery.

A decrease in investment earnings in the amount of \$114 or 11.3% resulted from the County safe-keeping funds in only the most conservative investments, per its investment policy, during the continued period of market instability and a decrease in cash available for investing.

**CLACKAMAS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

For the governmental activities, 2013 total expenses increased \$27,659 or 7.9% compared to the prior year. Increases were reported in General Government of \$844 or 2.4%, Public Protection of \$1,110 or 1.1%, Health and Human Services of \$33,374 or 43%, Culture, Education, and Recreation of \$3,004 or 9.3%. Decreases were reported in Public ways and facilities of \$7,745 or 9.8%, Economic Development of \$2,119 or 14.8%, and Interest and fiscal charges of \$1,169 or 18.6%. General Government increased only slightly compared to the prior year, keeping consistent with the goals of fiscal responsibility during the ongoing economic recovery. Public Protection expense increased primarily at the Sheriff's Office, from overtime costs directly attributed to staffing and response to the Clackamas Town Center shooting. Health and Human Services increased significantly due the opening of the new Sunnyside Health and Dental Clinic and the first full year of staffing/personnel costs for the clinic. Culture, Education, and Recreation expenditures increased due to additional library and educational services. Public Ways and Facilities expenditures decreased significantly due to the completion of several large infrastructure projects in the beginning of the fiscal year. Economic Development expenditures declined significantly due to Federal grants programs ending in both Community Solutions and Community Development. Interest and Fiscal Charges decreased due the refunding debt transaction undertaken by the primary government in order to save on future interest charges.

The 2012 governmental activities were restated for the correction of an error in the amount of \$371, as discussed in Note 21, page 69. This is the culmination of both property transactions in the primary government and component units for transfers of assets and property held for sale, as well as loans receivable in the primary government. In addition, the Sheriff's Medical Retiree Fund, as discussed in Note 22, page 72, in the amount of \$2,122, was previously presented as Fiduciary fund and is now presented as an Internal Service fund. These changes increased beginning Net Position for 2013.

For the business-type activities, 2013 total revenues increased \$26,993 or 44.8% compared to the prior year. Fees, fines and charges for services increased by \$10,149 or 28.3% within the Sanitary, Sewer and Surface Water activities due to increases in user rates. An increase in investment earnings in the amount of \$198 or 31.9% resulted from the County safe-keeping funds in only the most conservative investments, per its investment policy, during the continued period of market instability and record low interest rates. Operating grants and contributions decreased by \$7,695 or 52.5% while capital grants and contributions increased by \$7,113 or 99.1%, for a net decrease of \$582 or 0.3%. The shifts are largely due to changes in grant revenues within the Housing Assistance and Sanitary Sewer and Surface Water activities.

For the business-type activities, 2013 total expenses increased \$4,002 or 6.3% compared to the prior year. Increases of \$2,982 or 7.5% were reported in the Sanitary, Sewer and Surface Water activities, largely due to the interest payments on debt for the new treatment facilities. Increase of \$872 or 4.4% were reported for the Housing Assistance. Increases of \$145 or 6.4% were reported for Golf course activities, due to increases in facility management costs. Increases of \$3 or 0.2% were reported for Lighting activities, as costs for electricity remained relatively stable. Please see the Statement of Revenues, Expenses, and Changes in Net position, Proprietary Funds, for more detail relating to business type activities.

**CLACKAMAS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

FUND ANALYSIS

Major Fund Highlights

The primary fund of the County, the General Fund, ended the year of operations with a significant increase in fund balance of \$9,585 or 41.1%. Total revenues in the General Fund increased \$6,878 or 5.2% over the prior year, due primarily to increases in revenues across the board such. Major classifications such as property tax revenue increased by \$2,121 or 2.3% and charges for services increased by \$1,282 or 8.3%, while expenditures only increased by \$20,627 or 35.6% during the year.

The Community Health Fund reported an ending fund balance of \$2,082, which was a decrease of \$6,125 or 74.6% from the prior year ending fund balance. Revenues increased \$5,892 or 16.1% over prior year revenues, due to increases in charges for services, such as patient fee revenue. Expenditures increased overall by \$3,678 or 7.8% from the prior year and transfers in decreased by approximately \$2,547 or 44.5%. The changes are largely attributed to the Sunnyside Health and Dental Clinic and its first year of operations.

The Community Development Fund is a new major fund for the 2013 CAFR. The major revenue sources are intergovernmental grant funding for affordable housing projects, of which had a decrease of \$399 or 11.7% and charges for services which increased \$150 or 162.5% as compared to the prior year. Expenditures increased \$709 or 18.6% over the prior year. Changes in this fund are attributed to the housing projects and the revolving loan program.

The Sheriff Operations Fund reported an ending fund balance of \$2,025, which was a decrease of \$312 or 13.3%. Revenues increased by \$862 or 5.2%, mostly attributed to committed property tax funding. Expenditures overall increased \$1,849 or 3.2%, with the majority of the increase being attributed to additional personnel costs for the response to Clackamas Town Center Shooting.

The Clackamas Town Center Tax Increment Fund reported an ending fund balance of \$38,066, which was an increase of \$4,151 or 12.2% from the prior year mainly due to the fact that there were no transfers out to the Clackamas Town Center Development Area Fund this fiscal year. Total revenues increased by \$228 or 2.0% compared to the prior year due to the increase in assessed value for property taxes. The increase in expenditures of \$861 or 12.6% over the prior year expenditures represents principal and interest payments on related debt.

The DTD Capital Projects Fund reported an ending fund balance of \$1,214, which represents a decrease of \$1,713 or 58.5% from the prior year ending. Revenues increased \$4,015 or 94.4% over prior year revenues, due to an increase in State and Federal grant funding. Total expenditures increased by \$1,969 or 21.4% of prior year expenditures, for several large construction projects, including the Springwater Road-Carver Bridge replacement.

General Fund Budgetary Highlights

The General Fund budget was amended only minimally during the year. Budget amendments were small and limited in number, amounting to less than 1% of original budgeted revenue.

**CLACKAMAS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

General Fund Budgetary Highlights (Continued)

Total revenues in the General Fund exceeded budget by \$1,805 or 1.3%. Property taxes exceeded budget by \$1,060 or 1.1%, due to better than expected collections and increases in assessed values. Intergovernmental revenues exceeded budget by \$1,233 or 24.6% as grant revenues were higher than previously forecasted. Charges for service revenue exceeded budget by \$474 or 3.2% largely due to un-forecasted rental income. Licenses and permits revenue exceeded budget by \$118 or 7.4% due to better than expected collections. Fines, forfeitures and penalties were under budget by \$320 or 84.4% as collections vary and miscellaneous revenues were under budget \$761 or 4.4% due to lower than expected payroll reimbursements from component units for personal services.

Total expenditures in the General Fund were \$10,072 or 13.2% under budget. Overall, the General Fund experienced an increase in fund balance on the budgetary basis of \$6,884 or 44.4%. The General Fund adopts the budget by Department for budgeted expenditures. All Departments remained within budgeted expenditures and the only material variance was in Non-departmental, where expenditures were \$5,915 or 18.5% less than budgeted, as \$6,165 was budgeted contingency. Other Departments were under budget by the remainder, largely due to continued conservative fiscal spending.

CAPITAL ASSETS

As of June 30, 2013, governmental activities had invested \$788,586 in capital assets net of depreciation. This was a decrease of \$82 or 0.01% over the prior year. Infrastructure, net of depreciation, increased \$10,160 or 5.4% during the year. Construction in progress decreased \$11,881 or 20.3%, resulting from capital construction projects being completed and placed in service.

As of June 30, 2013, business type activities had invested \$286,598 in capital assets net of depreciation. This was a decrease of \$12,024 or 4.0% over the prior year. Construction in progress decreased \$30,041 or 95.9% resulting from capital construction projects being completed and placed in service. Accordingly, plants and line system net of depreciation increased \$19,625 or 8.4%.

Please see Note 1 for capital asset policy and Note 7 for capital asset activity. A condensed schedule of capital assets, net of depreciation, for June 30, 2013 and 2012 follows:

	Governmental Activities		Business-Type Activities		Total	
	(Restated)		2013	2012	2013	2012
	2013	2012				
Land and right of way	\$ 372,156	\$ 370,071	\$ 19,902	\$ 17,219	\$ 392,058	\$ 387,290
Construction in progress	46,517	58,398	1,256	31,297	47,773	89,695
Buildings and improvements	143,712	143,795	8,662	12,867	152,374	156,662
Equipment and vehicles	18,949	19,312	2,197	2,184	21,146	21,496
Plants and line system	-	-	253,601	233,976	253,601	233,976
Infrastructure	197,252	187,092	-	-	197,252	187,092
Street lighting poles	-	-	980	1,079	980	1,079
Total assets	<u>\$ 778,586</u>	<u>\$ 778,668</u>	<u>\$ 286,598</u>	<u>\$ 298,622</u>	<u>\$ 1,065,184</u>	<u>\$ 1,077,290</u>

**CLACKAMAS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

DEBT ADMINISTRATION

Under state law, the County has a debt limitation of approximately 2.0% of the total assessed value of taxable property in Clackamas County. At June 30, 2013 the County was well below the legal limitation imposed under state law. Please see Note 10 for additional detail relating to long-term debt. Following is a condensed schedule of long-term debt as of June 30, 2013 and 2012:

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Bonds payable						
Revenue bonds	\$ -	\$ 17,313	\$ 119,130	\$ 106,431	\$ 119,130	\$ 123,744
General obligation bonds	-	-	-	7,780	-	7,780
Full faith and credit obligations	126,340	101,135	4,070	4,355	130,410	105,490
Premiums	2,769	1,345	864	848	3,633	2,193
Discount	-	-	-	(144)	-	(144)
Deferred amount on refunding	(76)	(87)	(71)	(124)	(147)	(211)
Total bonds payable	<u>129,033</u>	<u>119,706</u>	<u>123,993</u>	<u>119,146</u>	<u>253,026</u>	<u>238,852</u>
Other long-term debt:						
Contracts, notes and loans payable	<u>18,497</u>	<u>19,842</u>	<u>10,099</u>	<u>9,983</u>	<u>28,596</u>	<u>29,825</u>
Total long-term debt	<u>\$ 147,530</u>	<u>\$ 139,548</u>	<u>\$ 134,092</u>	<u>\$ 129,129</u>	<u>\$ 281,622</u>	<u>\$ 268,677</u>

ECONOMIC FACTORS

Property taxes represent a significant revenue source for governmental activities. Approximately 93.4% of general revenues reported for the County as a whole in the Statement of Activities are property taxes. Approximately 38.9% of total revenues reported for governmental activities are property tax revenues. Property tax growth for the County and component units was 1.2%. Because the County is dependent upon taxes, it is appropriate to discuss the continued effect of Measure 50. The 1997 property tax limitation rolled back assessed values to 90 percent of 1995-96 levels, established permanent tax rates and limited assessed value growth for individual properties to 3 percent per year. Certain taxes, such as those levied to pay bonded debt, were exempted from Measure 50 reductions.

Many County programs, particularly the Health and Human Services, are supported largely by State of Oregon and Federal revenues. These revenues provided by the Federal budget and State income taxes which are dependent on a healthy economy and unemployment rates. Indicators at the State level are helpful in predicting future County revenues. During the third quarter of 2010, year over year employment growth resumed for the Portland metro area. As of the November of 2013, the Portland metro area had an unemployment rate of 6.7%, with an equivalent rate in Clackamas County, compared to the statewide rate of 7.3%, indicating faster recovery in the local area. This is the lowest rate in the last five years. Economic recovery from the Great Recession and the local unemployment rates will continue to impact the County's available funding sources, although positive trends seem to be on the rise.

The County continues to evaluate and balance available revenue against expenditures and service levels and to seek operating efficiencies. Management emphasizes sound financial and operational decision-making with a focus on strategic thinking and planning. Key objectives at present include focusing programs and services to promote the County's core mission and development of a financial plan that fosters sustainability for the next three to five years.

**CLACKAMAS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

FINANCIAL CONTACT

The financial statements are designed to present users (citizens, taxpayers, customers, investors and creditors) with a general overview of the County's finances and to demonstrate accountability. If you have any questions about the report or need additional financial information, please contact the Clackamas County Department of Finance at 2051 Kaen Road, Oregon City, Oregon 97045-4035.

BASIC FINANCIAL STATEMENTS

CLACKAMAS COUNTY, OREGON
STATEMENT OF NET POSITION
JUNE 30, 2013

	Governmental Activities	Business-Type Activities	Total Primary Government	Workforce Investment Council of Clackamas County, Inc.
ASSETS				
Cash and investments - unrestricted	\$ 191,997,654	\$ 37,480,544	\$ 229,478,198	\$ 50,805
Cash and investments - restricted	-	20,632,257	20,632,257	-
Taxes receivable	9,630,099	1,047	9,631,146	-
Accounts receivable, net	11,467,136	5,550,791	17,017,927	-
Assessments receivable including interest, net	617,947	8,422,966	9,040,913	-
Grants receivable	10,747,881	-	10,747,881	615,834
Notes and loans receivable	13,923,510	31,092,318	45,015,828	-
Internal balances	1,580,434	(1,580,434)	-	-
Other assets	1,097,719	634,647	1,732,366	13,257
Property held for sale	14,688,273	137,254	14,825,527	-
Unamortized bond issuance costs	1,028,059	1,157,129	2,185,188	-
Capital assets:			-	
Capital assets not being depreciated	418,673,450	21,158,136	439,831,586	-
Depreciable capital assets, net of depreciation	359,913,018	265,439,764	625,352,782	7,113
TOTAL ASSETS	1,035,365,180	390,126,419	1,425,491,599	687,009
LIABILITIES				
Accounts and claims payable	16,758,943	2,579,268	19,338,211	650,554
Accrued payroll	13,328,488	529,260	13,857,748	25,207
Deposits	1,024,570	95,202	1,119,772	-
Unearned revenue	16,503,869	93,285	16,597,154	-
Accrued interest payable	1,224,111	710,758	1,934,869	-
Other current liabilities	-	1,251,579	1,251,579	-
Noncurrent liabilities:				
Portion due or payable within one year:				
Compensated absences	9,958,646	62,371	10,021,017	-
Bonds payable	5,435,000	4,320,000	9,755,000	-
Loans and notes payable	1,463,559	540,578	2,004,137	-
Portion due or payable after one year:			-	
Compensated absences	1,359,284	187,116	1,546,400	-
Unearned revenue	-	437,200	437,200	-
Bonds payable	123,598,100	119,672,894	243,270,994	-
Loans and notes payable	17,033,394	9,557,948	26,591,342	-
Other postemployment benefits	22,279,130	289,551	22,568,681	-
TOTAL LIABILITIES	229,967,094	140,327,010	370,294,104	675,761
NET POSITION				
Net investment in capital assets	657,261,448	175,741,747	833,003,195	-
Restricted:				
Capital projects	-	9,736,073	9,736,073	-
Culture, education and recreation	15,328,934	-	15,328,934	-
Debt service	38,066,247	1,838,434	39,904,681	-
Economic development	1,642,318	-	1,642,318	-
Health and human services	16,407,911	-	16,407,911	-
Public protection	2,713,552	-	2,713,552	-
Public ways and facilities	27,100,151	-	27,100,151	-
Unrestricted	46,877,525	62,483,155	109,360,680	11,248
TOTAL NET POSITION	\$ 805,398,086	\$ 249,799,409	\$ 1,055,197,495	\$ 11,248

The notes to the basic financial statements are an integral part of this statement.

**CLACKAMAS COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013**

ACTIVITIES	Program Revenues				Net Revenue (Expense) and Changes in Net Position			Component Unit
	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-Type Activities	Totals	WICCO
Primary government:								
Governmental activities								
General government	\$ 35,501,324	\$ 12,487,891	\$ 7,943,101	\$ 533,734	\$ (14,536,598)	\$ -	\$ (14,536,598)	\$ -
Public protection	106,157,070	7,818,692	22,039,388	94,941	(76,204,049)	-	(76,204,049)	-
Public ways and facilities	70,988,614	5,712,890	25,132,518	11,488,211	(28,654,995)	-	(28,654,995)	-
Health and human services	112,216,170	18,604,446	76,430,893	427,770	(16,753,061)	-	(16,753,061)	-
Culture, education and recreation	35,246,149	6,767,172	5,470,216	6,892,951	(16,115,810)	-	(16,115,810)	-
Economic development	12,154,274	421,721	9,924,603	-	(1,807,950)	-	(1,807,950)	-
Interest and fiscal charges	5,121,341	-	-	-	(5,121,341)	-	(5,121,341)	-
Total government activities	<u>377,384,942</u>	<u>51,812,812</u>	<u>146,940,719</u>	<u>19,437,607</u>	<u>(159,193,804)</u>	<u>-</u>	<u>(159,193,804)</u>	<u>-</u>
Business-type activities								
Sanitary, sewer and surface water	42,517,046	25,953,699	4,720,246	13,833,466	-	1,990,365	1,990,365	-
Housing assistance	20,741,734	15,436,314	2,241,106	457,908	-	(2,606,406)	(2,606,406)	-
Golf	2,412,568	2,805,603	-	-	-	393,035	393,035	-
Lighting	1,913,372	1,865,553	-	-	-	(47,819)	(47,819)	-
Total business-type activities	<u>67,584,720</u>	<u>46,061,169</u>	<u>6,961,352</u>	<u>14,291,374</u>	<u>-</u>	<u>(270,825)</u>	<u>(270,825)</u>	<u>-</u>
Total primary government	<u>444,969,662</u>	<u>97,873,981</u>	<u>153,902,071</u>	<u>33,728,981</u>	<u>(159,193,804)</u>	<u>(270,825)</u>	<u>(159,464,629)</u>	<u>-</u>
Component unit:								
Workforce Investment Council of Clackamas County, Inc.	\$ 3,822,467	\$ -	\$ 3,821,931	\$ -	-	-	-	(536)
GENERAL REVENUES								
Property taxes levied for:								
General purposes					96,175,474	-	96,175,474	-
Public safety services					14,182,380	-	14,182,380	-
Parks and recreation operations					5,414,332	-	5,414,332	-
Education outreach services					1,807,670	-	1,807,670	-
Redevelopment districts, debt service					13,242,827	-	13,242,827	-
Library debt service					14,354,248	-	14,354,248	-
Transient lodging taxes					3,198,007	-	3,198,007	-
Gain on disposal of assets					77,484	11,982,898	12,060,382	-
Earnings on investments					898,167	817,629	1,715,796	-
Miscellaneous					6,062,273	7,270,210	13,332,483	-
Transfers					100,000	(100,000)	-	-
Total general revenues					<u>155,512,862</u>	<u>19,970,737</u>	<u>175,483,599</u>	<u>-</u>
CHANGE IN NET POSITION								
					<u>(3,680,942)</u>	<u>19,699,912</u>	<u>16,018,970</u>	<u>(536)</u>
NET POSITION, July 1, 2012 (Previously reported)								
					806,585,486	230,099,497	1,036,684,983	11,784
Cumulative effect of correction of error (Note 21)								
					371,121	-	371,121	-
Reclassification fund type (Note 22)								
					<u>2,122,421</u>	<u>-</u>	<u>2,122,421</u>	<u>-</u>
NET POSITION, July 1, 2012 (As restated)								
					<u>809,079,028</u>	<u>230,099,497</u>	<u>1,039,178,525</u>	<u>11,784</u>
NET POSITION, June 30, 2013								
					<u>\$ 805,398,086</u>	<u>\$ 249,799,409</u>	<u>\$ 1,055,197,495</u>	<u>\$ 11,248</u>

The notes to the basic financial statements are an integral part of this statement.

**CLACKAMAS COUNTY, OREGON
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2013**

	Special Revenue Funds				Debt Service Fund	Capital Projects Fund	Non-Major Governmental Funds	Totals
	General Fund	Community Health Fund	Community Development Fund	Sheriff Operations Fund	Clackamas Town Center Tax Increment Fund	DTD Capital Projects Fund		
ASSETS								
Cash and investments	\$ 34,469,654	\$ 6,813,040	\$ 459,653	\$ 913,186	\$ 38,053,247	\$ 3,989,736	\$ 91,176,631	\$ 175,875,147
Taxes receivable	6,408,452	-	-	-	787,852	-	2,433,795	9,630,099
Accounts receivable	593,916	6,276,173	-	186,988	-	38,022	4,131,505	11,226,604
Assessment receivable	-	-	-	-	-	-	617,947	617,947
Grants receivable	24,750	1,221,146	369,297	346,731	-	2,102,580	6,683,377	10,747,881
Notes and loans receivable, net	-	-	12,086,054	-	-	-	1,837,456	13,923,510
Due from other funds	1,098,255	-	111,592	3,668,649	-	160,153	1,531,479	6,570,128
Property held for sale	-	-	-	-	-	988,500	13,699,773	14,688,273
Prepaid items	3,180	25,149	582	32,749	-	-	425,259	486,919
Other assets	-	-	-	-	-	-	173,325	173,325
Interfund loan receivable	-	-	1,378,478	-	-	-	-	1,378,478
TOTAL ASSETS	<u>\$ 42,598,207</u>	<u>\$ 14,335,508</u>	<u>\$ 14,405,656</u>	<u>\$ 5,148,303</u>	<u>\$ 38,841,099</u>	<u>\$ 7,278,991</u>	<u>\$ 122,710,547</u>	<u>\$ 245,318,311</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Book overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 566,340	\$ 566,340
Accounts payable	769,283	2,191,636	110,571	235,774	-	1,315,369	6,471,156	11,093,789
Accrued payroll	3,104,934	1,685,866	58,690	2,887,000	-	-	4,332,279	12,068,769
Due to other funds	-	490,462	-	-	-	-	5,932,108	6,422,570
Deposits	114,384	2,983	-	-	-	-	907,203	1,024,570
Deferred revenue	5,702,586	7,882,592	288,424	-	774,852	4,749,766	10,590,687	29,988,907
TOTAL LIABILITIES	<u>9,691,187</u>	<u>12,253,539</u>	<u>457,685</u>	<u>3,122,774</u>	<u>774,852</u>	<u>6,065,135</u>	<u>28,799,773</u>	<u>61,164,945</u>
Fund balances:								
Nonspendable	3,180	25,149	582	32,749	-	988,500	14,125,032	15,175,192
Restricted	-	882,954	13,947,389	-	38,066,247	225,356	60,936,703	114,058,649
Committed	-	-	-	1,992,780	-	-	952,496	2,945,276
Assigned	-	1,173,866	-	-	-	-	17,927,458	19,101,324
Unassigned	32,903,840	-	-	-	-	-	(30,915)	32,872,925
TOTAL FUND BALANCES	<u>32,907,020</u>	<u>2,081,969</u>	<u>13,947,971</u>	<u>2,025,529</u>	<u>38,066,247</u>	<u>1,213,856</u>	<u>93,910,774</u>	<u>184,153,366</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 42,598,207</u>	<u>\$ 14,335,508</u>	<u>\$ 14,405,656</u>	<u>\$ 5,148,303</u>	<u>\$ 38,841,099</u>	<u>\$ 7,278,991</u>	<u>\$ 122,710,547</u>	<u>\$ 245,318,311</u>

The notes to the basic financial statements are an integral part of this statement.

CLACKAMAS COUNTY, OREGON
RECONCILIATION OF STATEMENT OF GOVERNMENTAL FUNDS
BALANCE SHEET TO STATEMENT OF NET POSITION
JUNE 30, 2013

TOTAL FUND BALANCE		\$ 184,153,366
Total net position shown in the Statement of Net Position is different because:		
Capital assets are not financial resources for budgetary purposes and therefore are not reported in the governmental funds.		771,560,047
A portion of the County's receivables are collected after year-end but they are not collected soon enough to be available as financial resources for the current year. The revenues related to these receivables are deferred and not reported in the governmental funds.		13,601,517
Compensated absences not payable in the current year are not recorded as governmental fund liabilities		(10,438,972)
Other postemployment benefits are not recognized as a governmental fund liability		(20,489,567)
Long-term assets, such as bond discount and issuance costs, are not reported as governmental fund assets and liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expense when it is due. These long-term assets and liabilities consist of :		
Bond issuance costs	\$ 1,028,059	
Accrued interest payable	(1,224,111)	
Bonds payable, net of bond premium	(129,033,100)	
Contracts, notes, and loans payable	<u>(18,496,953)</u>	
Total		(147,726,105)
Internal service funds are used by management to charge the costs of insurance, facilities management, risk management, and other services to individual funds. Their assets and liabilities are included in the Statement of Net Position.		<u>14,737,800</u>
TOTAL NET POSITION		<u><u>\$ 805,398,086</u></u>

The notes to the basic financial statements are an integral part of this statement.

CLACKAMAS COUNTY, OREGON
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2013

	Special Revenue Funds				Debt Service Fund	Capital Projects Fund	Non-Major Governmental Funds	Totals
	General Fund	Community Health Fund	Community Development Fund	Sheriff Operations Fund	Clackamas Town Center Tax Increment Fund	DTD Capital Projects Fund		
REVENUES:								
Property taxes	\$ 96,268,909	\$ -	\$ -	\$ 37	\$ 11,706,830	\$ -	\$ 37,108,990	\$ 145,084,766
Other taxes	-	-	-	-	-	-	3,198,007	3,198,007
Licenses and permits	2,175,583	762,422	-	518,845	-	-	12,994,992	16,451,842
Fines, forfeitures, and penalties	124,688	-	-	55,088	-	-	4,866,642	5,046,418
Special assessment collections	-	-	-	-	-	-	448,754	448,754
Interest	143,579	34,932	55,700	-	162,457	1,330	499,742	897,740
Intergovernmental	6,430,827	18,165,698	3,004,952	9,430,086	-	8,266,678	85,931,248	131,229,489
Charges for services	16,709,235	23,498,925	243,421	2,562,490	-	-	15,782,562	58,796,633
Contributions	28,259	12,956	-	54,197	-	-	1,047,342	1,142,754
Reimbursements	15,936,017	61,860	-	4,696,251	-	-	1,022,949	21,717,077
Miscellaneous	1,621,218	42,073	180	125,776	-	-	4,101,695	5,890,942
TOTAL REVENUES	139,438,315	42,578,866	3,304,253	17,442,770	11,869,287	8,268,008	167,002,923	389,904,422
EXPENDITURES:								
Current:								
General government	67,695,536	-	-	-	-	-	10,248,855	77,944,391
Public protection	-	-	-	59,833,840	-	-	50,402,869	110,236,709
Public ways and facilities	-	-	-	-	861,359	-	29,984,373	30,845,732
Health and human services	2,909,117	50,064,212	4,527,819	-	-	-	43,610,500	101,111,648
Economic development	2,878,633	-	-	-	-	-	6,261,706	9,140,339
Culture, education and recreation	4,706,665	-	-	-	-	-	26,214,765	30,921,430
Debt service:								
Principal	159,972	-	-	-	6,557,995	-	6,484,040	13,202,007
Interest and fiscal charges	84,331	-	-	-	298,389	-	4,968,275	5,350,995
Miscellaneous	-	-	-	-	-	-	354,715	354,715
Capital outlay	120,166	762,219	-	559,314	-	11,153,277	13,167,519	25,762,495
TOTAL EXPENDITURES	78,554,420	50,826,431	4,527,819	60,393,154	7,717,743	11,153,277	191,697,617	404,870,461
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	60,883,895	(8,247,565)	(1,223,566)	(42,950,384)	4,151,544	(2,885,269)	(24,694,694)	(14,966,039)
OTHER FINANCING SOURCES (USES):								
Issuance of debt	20,080,000	-	1,578,732	-	-	-	119,153	21,777,885
Issuance of refunding debt	-	-	-	-	-	-	18,875,000	18,875,000
Bond premium	-	-	-	-	-	-	1,580,221	1,580,221
Payment to escrow account for refunding	-	-	-	-	-	-	(20,100,572)	(20,100,572)
Proceeds from sale of capital assets	-	-	-	24,505	-	-	253,835	278,340
Transfers in	13,327,165	3,175,502	47,661	43,879,195	-	1,171,950	41,359,615	102,961,088
Transfers out	(84,705,298)	(1,052,969)	-	(1,265,458)	-	-	(17,105,121)	(104,128,846)
TOTAL OTHER FINANCING SOURCES (USES)	(51,298,133)	2,122,533	1,626,393	42,638,242	-	1,171,950	24,982,131	21,243,116
NET CHANGE IN FUND BALANCES	9,585,762	(6,125,032)	402,827	(312,142)	4,151,544	(1,713,319)	287,437	6,277,077
FUND BALANCE, June 30, 2012 (previously reported)	23,321,258	8,207,001	472,999	2,337,671	33,914,703	2,927,175	88,543,969	159,724,776
Cumulative effect of correction of error (Note 21)	-	-	13,072,145	-	-	-	5,079,368	18,151,513
FUND BALANCE, June 30, 2012 (as restated)	23,321,258	8,207,001	13,545,144	2,337,671	33,914,703	2,927,175	93,623,337	177,876,289
FUND BALANCE, JUNE 30, 2013	\$ 32,907,020	\$ 2,081,969	\$ 13,947,971	\$ 2,025,529	\$ 38,066,247	\$ 1,213,856	\$ 93,910,774	\$ 184,153,366

The notes to the basic financial statements are an integral part of this statement.

**CLACKAMAS COUNTY, OREGON
RECONCILIATION OF STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL
FUNDS TO STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013**

NET CHANGE IN FUND BALANCES	\$	6,277,077
The change in net position reported in the Statement of Activities is different because:		
Governmental funds report capital outlay as an expenditure. However, in the Statement of Activities the cost of those assets is capitalized. Their value is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	\$ 31,738,589	
Depreciation	<u>(26,868,489)</u>	4,870,100
Governmental funds do not report capital asset disposals. However, in the Statement of Activities the loss on capital asset disposals is expensed.		
Capital outlay disposals		(4,118,713)
Long-term debt principal payments are recorded as expenditures in the governmental funds and issuance of long-term debt is recorded as an other financing source. In the Statement of Activities issuance of long-term debt reduces net position and the payment of long-term debt principal increases net position.		
Issuance of debt		(20,080,000)
Issuance of refunding debt		(18,875,000)
Issuance of loans payable		(1,697,885)
Deferred refunding		75,905
Payment of long-term debt principal		31,062,995
Bond premium amortization		(1,424,107)
Cost of issuing new debt is recorded as an expenditure in the governmental funds but is capitalized and amortized over the life of the bonds in the Statement of Activities.		
Issuance costs and amortization		183,511
Contract principal payments are recorded as expenditures in the governmental funds and issuance of contracts are recorded as an other financing source. In the Statement of Activities issuance of contracts reduces net position and the payment of contract principal increases net position.		
Payment of loan and contract principal		1,344,589
In the Statement of Activities interest expense is accrued on long-term debt. In the governmental funds interest expense is only recognized when it is due.		
		(373,142)
Receivables that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. In the Statement of Activities they are recognized as revenue when levied or earned.		
		2,637,158
Compensated absences are recognized as expenditures in the governmental funds when they are paid. In the Statement of Activities compensated absences are recognized as expenses when they are earned.		
		(680,275)
OPEB expense not recognized on the governmental fund statements		
		(1,241,131)
Internal service funds are used by management to charge the costs of insurance, facilities management, risk management, and other services to individual funds. The net loss of internal service funds is reported as a governmental activity.		
		<u>(1,642,024)</u>
CHANGE IN NET POSITION	\$	<u>(3,680,942)</u>

The notes to the basic financial statements are an integral part of this statement.

CLACKAMAS COUNTY, OREGON
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2013

	Business Type Activities - Enterprise Funds					Governmental
	Clackamas County Service District No. 1	Tri-City Service District	Housing Authority of Clackamas County	Non-Major Enterprise Funds	Totals	Internal Service Funds
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 22,256,420	\$ 7,453,341	\$ 2,670,126	\$ 1,730,888	\$ 34,110,775	\$ 16,688,847
Investments	-	-	3,369,769	-	3,369,769	-
Accounts receivable, net	4,205,607	796,315	439,110	45,571	5,486,603	240,532
Taxes receivable	-	1,047	-	-	1,047	-
Assessments receivable	431,275	-	-	120,320	551,595	-
Due from other funds	-	146,251	-	-	146,251	59,647
Assets held for sale	-	-	137,254	-	137,254	-
Other assets	458,395	50,896	124,977	279	634,547	347,499
Total current assets	27,351,697	8,447,850	6,741,236	1,897,058	44,437,841	17,336,525
Restricted current assets:						
Cash and cash equivalents	-	-	4,585,001	-	4,585,001	-
Investments	-	-	210,391	-	210,391	-
Total restricted current assets	-	-	4,795,392	-	4,795,392	-
Total current assets	27,351,697	8,447,850	11,536,628	1,897,058	49,233,233	17,336,525
Noncurrent assets:						
Connection charges receivable	64,188	-	-	-	64,188	-
Assessments receivable	7,871,371	-	-	-	7,871,371	-
Notes and loans receivable	1,677,577	-	29,414,741	-	31,092,318	-
Other assets	-	-	100	-	100	-
Capital assets:						
Capital assets not being depreciated	4,413,767	4,328,068	2,938,492	9,477,809	21,158,136	537,385
Depreciable capital assets, net of depreciation	217,456,614	39,035,478	6,083,233	2,864,439	265,439,764	6,489,036
Unamortized bond issuance costs	1,143,358	-	-	13,771	1,157,129	-
Total noncurrent assets	232,626,875	43,363,546	38,436,566	12,356,019	326,783,006	7,026,421
Restricted noncurrent assets:						
Cash and cash equivalents	15,011,954	824,911	-	-	15,836,865	-
Total restricted noncurrent assets	15,011,954	824,911	-	-	15,836,865	-
TOTAL ASSETS	274,990,526	52,636,307	49,973,194	14,253,077	391,853,104	24,362,946
LIABILITIES						
Current liabilities:						
Accounts and claims payable	\$ 1,317,945	\$ 581,324	\$ 554,138	\$ 125,861	\$ 2,579,268	\$ 5,665,154
Accrued payroll	529,260	-	-	-	529,260	1,259,719
Due to other funds	300,140	-	-	48,067	348,207	5,249
Compensated absences	-	-	62,371	-	62,371	773,394
Deposits	-	-	95,202	-	95,202	-
Accrued interest payable	646,504	3,125	-	61,129	710,758	-
Unearned revenue	69,100	-	24,185	-	93,285	26,503
Other	544,960	-	706,619	-	1,251,579	-
Current portion of long-term debt:						
Bonds payable	4,025,000	-	-	295,000	4,320,000	-
Loans and notes payable	450,633	50,300	39,645	-	540,578	-
Total current liabilities	7,883,542	634,749	1,482,160	530,057	10,530,508	7,730,019
Noncurrent liabilities:						
Compensated absences	-	-	187,116	-	187,116	105,564
Unearned revenue	437,200	-	-	-	437,200	-
Bonds payable	99,239,553	-	16,658,341	3,775,000	119,672,894	-
Loans and notes payable	9,052,922	106,748	398,278	-	9,557,948	-
Other postemployment benefits	-	-	289,551	-	289,551	1,789,563
Interfund loan payable	-	-	1,378,478	-	1,378,478	-
Total noncurrent liabilities	108,729,675	106,748	18,911,764	3,775,000	131,523,187	1,895,127
TOTAL LIABILITIES	116,613,217	741,497	20,393,924	4,305,057	142,053,695	9,625,146
NET POSITION						
Net investment in capital assets	116,536,277	43,206,498	7,726,724	8,272,248	175,741,747	7,026,421
Restricted for capital projects	5,184,537	769,695	3,781,841	-	9,736,073	-
Restricted for debt service	1,783,218	55,216	-	-	1,838,434	-
Unrestricted	34,873,277	7,863,401	18,070,705	1,675,772	62,483,155	7,711,379
TOTAL NET POSITION	\$ 158,377,309	\$ 51,894,810	\$ 29,579,270	\$ 9,948,020	\$ 249,799,409	\$ 14,737,800

The notes to the basic financial statements are an integral part of this statement.

CLACKAMAS COUNTY, OREGON
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Business Type Activities - Enterprise Funds					Governmental
	Clackamas County Service District No. 1	Tri-City Service District	Housing Authority of Clackamas County	Non-Major Enterprise Funds	Totals	Internal Service Funds
OPERATING REVENUES:						
Charges for services	\$ 20,393,369	\$ 5,391,483	\$15,436,314	\$ 4,840,003	\$ 46,061,169	\$ 30,564,428
Intergovernmental revenue	4,008,490	711,756	2,241,106	-	6,961,352	1,776,350
Other	1,084,477	256,369	1,592,868	4,147,198	7,080,912	5,908,473
TOTAL OPERATING REVENUE	25,486,336	6,359,608	19,270,288	8,987,201	60,103,433	38,249,251
OPERATING EXPENSES:						
Claims	-	-	-	-	-	7,261,517
Labor and fringe benefits	7,773,485	2,226,661	-	55,637	10,055,783	16,859,818
Utilities	886,071	773,434	665,702	1,624,232	3,949,439	-
Supplies	872,686	745,411	-	2,781	1,620,878	14,542,606
Professional services	1,813,248	310,564	-	9,423	2,133,235	-
Other operating expenses	3,127,515	1,167,763	2,883,965	2,111,992	9,291,235	-
Administrative expenses	-	-	3,178,511	190,005	3,368,516	-
Housing assistance	-	-	12,218,658	-	12,218,658	-
Depreciation and amortization	15,257,264	3,001,195	1,240,728	256,834	19,756,021	2,326,182
TOTAL OPERATING EXPENSES	29,730,269	8,225,028	20,187,564	4,250,904	62,393,765	40,990,123
OPERATING INCOME (LOSS)	(4,243,933)	(1,865,420)	(917,276)	4,736,297	(2,290,332)	(2,740,872)
NONOPERATING INCOME (EXPENSE):						
Interest income	476,623	43,813	290,368	6,825	817,629	45,182
Interest expense	(4,442,436)	(7,190)	(554,170)	(187,159)	(5,190,955)	-
Gain (loss) on disposal of capital assets	(222,437)	(184,640)	12,392,295	(2,320)	11,982,898	(214,092)
Other	189,298	-	-	-	189,298	-
TOTAL NONOPERATING INCOME (EXPENSE)	(3,998,952)	(148,017)	12,128,493	(182,654)	7,798,870	(168,910)
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	(8,242,885)	(2,013,437)	11,211,217	4,553,643	5,508,538	(2,909,782)
Contributions	12,917,564	915,902	457,908	-	14,291,374	-
Transfers in	-	-	-	-	-	1,617,758
Transfers out	-	-	-	(100,000)	(100,000)	(350,000)
CHANGE IN NET POSITION	4,674,679	(1,097,535)	11,669,125	4,453,643	19,699,912	(1,642,024)
NET POSITION, JUNE 30, 2012 (Previously reported)	153,702,630	52,992,345	17,910,145	5,494,377	230,099,497	14,257,403
Reclassification (See Note 22)	-	-	-	-	-	2,122,421
NET POSITION, JUNE 30, 2012 (As restated)	153,702,630	52,992,345	17,910,145	5,494,377	230,099,497	16,379,824
NET POSITION, JUNE 30, 2013	\$ 158,377,309	\$ 51,894,810	\$29,579,270	\$ 9,948,020	\$249,799,409	\$ 14,737,800

The notes to the basic financial statements are an integral part of this statement.

**CLACKAMAS COUNTY, OREGON
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013**

	Business Type Activities - Enterprise Funds					Governmental
	Clackamas County Service District No. 1	Tri-City Service District	Authority of Clackamas County	Non-Major Enterprise Funds	Totals	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:						
Cash received for services	\$ -	\$ -	\$ -	\$ 6,910,114	\$ 6,910,114	\$ 36,493,918
Cash received from grants	-	-	14,976,088	-	14,976,088	1,796,350
Cash received from customers	23,834,820	5,861,570	3,091,761	2,029,187	34,817,338	-
Cash paid for claims and legal fees	-	-	-	-	-	(6,925,953)
Cash paid to suppliers for goods and services	(5,773,299)	(2,408,678)	(4,622,083)	(3,808,317)	(16,612,377)	(14,337,300)
Cash paid for housing subsidies	-	-	(12,218,658)	-	(12,218,658)	-
Cash paid to related entities for services	(9,699,708)	(2,822,575)	-	(154,654)	(12,676,937)	-
Cash paid to employees for services	-	-	(2,369,628)	-	(2,369,628)	(16,964,115)
Other operating revenue	1,068,949	256,369	1,592,869	18,713	2,936,900	-
NET CASH FROM OPERATING ACTIVITIES	9,430,762	886,686	450,349	4,995,043	15,762,840	62,900
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Principal paid on bonds, contracts and loans payable	(3,905,000)	(48,357)	(7,816,909)	(285,000)	(12,055,266)	-
Issuance of refunding bonds	-	-	6,214,000	-	6,214,000	-
Interest received on assessments and contracts	(69,839)	-	-	-	(69,839)	-
Interest paid on bonds, contracts and loans payable	(4,162,647)	(8,153)	(554,170)	(190,045)	(4,915,015)	-
Assessment and contract principal collected	(7,753,493)	-	-	-	(7,753,493)	-
Proceeds from loans	410,981	-	-	-	410,981	-
Collection of connection charges, grants, and property taxes	-	955,387	-	-	955,387	-
Grant revenue	161,926	-	-	-	161,926	-
Capital contributed	12,448,801	-	457,908	-	12,906,709	-
Acquisition of capital assets	(6,473,781)	(2,003,181)	(457,908)	(4,232,291)	(13,167,161)	(1,706,958)
Additions to restricted assets	-	-	(210,391)	-	(210,391)	-
Proceeds from sale of capital assets	-	-	373,649	-	373,649	-
Payments on notes payable	(194,756)	-	-	-	(194,756)	-
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(9,537,808)	(1,104,304)	(1,993,821)	(4,707,336)	(17,343,269)	(1,706,958)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Transfers from (to) other funds	-	-	-	(100,000)	(100,000)	1,267,758
Dispatchable power agreement	113,000	-	-	-	113,000	-
NET CASH FROM NONCAPITAL FINANCING ACTIVITIES	113,000	-	-	(100,000)	13,000	1,267,758
CASH FLOWS FROM INVESTING ACTIVITIES:						
Proceeds from long-term debt	-	-	10,965,741	-	10,965,741	-
Interest received on investments	469,050	47,299	290,368	6,795	813,512	45,182
Proceeds from the sale of investments	-	-	1,535,413	-	1,535,413	-
Transfer of capital	-	-	(10,764,841)	-	(10,764,841)	-
Purchases of investments	-	-	(1,005,723)	-	(1,005,723)	-
NET CASH FLOWS FROM INVESTING ACTIVITIES	469,050	47,299	1,020,958	6,795	1,544,102	45,182
NET CHANGE IN CASH AND CASH EQUIVALENTS	475,004	(170,319)	(522,514)	194,502	(23,327)	(331,118)
CASH AND CASH EQUIVALENTS, JUNE 30, 2012 (Previously reported)	36,793,370	8,448,571	7,777,641	1,536,386	54,555,968	14,892,257
Reclassification (Note 19)	-	-	-	-	-	2,127,708
CASH AND CASH EQUIVALENTS, JUNE 30, 2012 (As restated)	36,793,370	8,448,571	7,777,641	1,536,386	54,555,968	17,019,965
CASH AND CASH EQUIVALENTS, JUNE 30, 2013	37,268,374	8,278,252	7,255,127	1,730,888	54,532,641	16,688,847

The notes to the basic financial statements are an integral part of this statement.

CLACKAMAS COUNTY, OREGON
STATEMENT OF CASH FLOWS (Continued)
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Business Type Activities - Enterprise Funds				Governmental Activities	
	Clackamas County Service District No. 1	Tri-City Service District	Housing Authority of Clackamas County	Non-Major Enterprise Funds	Totals	Internal Service Funds
RECONCILIATION TO THE STATEMENT OF NET POSITION						
Current assets:						
Cash and cash equivalents	22,256,420	7,453,341	2,670,126	1,730,888	34,110,775	16,688,847
Restricted assets:						
Cash and cash equivalents	15,011,954	824,911	4,585,001	-	20,421,866	-
	<u>\$ 37,268,374</u>	<u>\$ 8,278,252</u>	<u>\$ 7,255,127</u>	<u>\$ 1,730,888</u>	<u>\$ 54,532,641</u>	<u>\$ 16,688,847</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES						
Operating income (loss)	\$ (4,243,933)	\$ (1,865,420)	\$ (917,276)	\$ 4,736,297	\$ (2,290,332)	\$ (2,740,872)
Adjustments to reconcile operating income (loss) to net cash from operating activities:						
Depreciation and amortization	15,257,264	3,001,194	1,240,728	256,834	19,756,020	2,326,182
Principal payments forgiven on deferred loans	-	-	(11,162)	-	(11,162)	-
Changes in assets and liabilities:						
Accounts and other receivables	(632,446)	(241,669)	211,483	(19,950)	(682,582)	(59,219)
Due from other funds	-	-	-	-	-	(25,332)
Other assets	(19,867)	(34,393)	(27,491)	(7,924)	(89,675)	(105,468)
Accounts and claims payable	(1,487,740)	26,974	(21,593)	4,275	(1,478,084)	360,889
Accrued payroll	14,399	-	-	-	14,399	191,154
Other current liabilities	543,085	-	16,399	-	559,484	29,053
Deposits	-	-	(29,026)	-	(29,026)	-
Compensated absences	-	-	16,208	-	16,208	58,491
Due to other funds	-	-	-	25,511	25,511	1,519
Deferred revenue	-	-	(27,921)	-	(27,921)	26,503
Total adjustments	<u>13,674,695</u>	<u>2,752,106</u>	<u>1,367,625</u>	<u>258,746</u>	<u>18,053,172</u>	<u>2,803,772</u>
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 9,430,762</u>	<u>\$ 886,686</u>	<u>\$ 450,349</u>	<u>\$ 4,995,043</u>	<u>\$ 15,762,840</u>	<u>\$ 62,900</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributions of capital from governments, developers, and customers	\$ 468,763	\$ 915,902	\$ -	\$ -	\$ 1,384,665	\$ -
Sale of capital assets financed by receivables	-	-	12,235,000	-	12,235,000	-
Principal payments forgiven on loans	-	-	11,162	-	11,162	-

The notes to the basic financial statements are an integral part of this statement.

**CLACKAMAS COUNTY, OREGON
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2013**

	<u>Agency Fund</u>
ASSETS	
Cash and investments	\$ 9,748,122
Property taxes receivable	<u>31,431,189</u>
Total assets	<u>41,179,311</u>
LIABILITIES	
Amounts held in trust	<u>41,179,311</u>
Total liabilities	<u>41,179,311</u>
NET POSITION HELD IN TRUST	<u><u>\$ -</u></u>

The notes to the basic financial statements are an integral part of this statement.

**CLACKAMAS COUNTY, OREGON
SHERIFF'S OFFICE RETIREE MEDICAL FUND
STATEMENT OF CHANGES IN PLAN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2013**

	Sheriff's Office Retiree Medical Fund
ADDITIONS:	
Contributions	\$ -
Miscellaneous income	-
TOTAL ADDITIONS	-
DEDUCTIONS:	
Benefit payments and withdrawals	-
CHANGE IN NET POSITION	-
NET POSITION HELD IN TRUST FOR PENSION BENEFITS - June 30, 2012 (Previously reported)	2,122,421
Reclassification (Note 22)	(2,122,421)
NET POSITION HELD IN TRUST FOR PENSION BENEFITS - June 30, 2012 (As restated)	-
NET POSITION HELD IN TRUST FOR PENSION BENEFITS - June 30, 2013	\$ -

The notes to the basic financial statements are an integral part of this statement.

NOTES TO BASIC FINANCIAL STATEMENTS

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Clackamas County, Oregon (“the County”) was established in 1843. A Board of County Commissioners (“BCC”) consisting of five members governs the County under provisions of Oregon Revised Statutes (ORS) 203.230.

In evaluating how to define the County for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the County was made by applying the criteria set forth by accounting principles generally accepted in the United States of America (“GAAP”). As required by the Governmental Accounting Standards Board (“GASB”) Statements No. 14 and 61, the basic financial statements include its blended component units, Clackamas County Development Agency, Clackamas County Enhanced Law Enforcement District, North Clackamas Parks and Recreation District, Clackamas County Service District No.1, Clackamas County Service District No. 5, Tri-City Service District, Surface Water Management Agency of Clackamas County, Housing Authority of Clackamas County, Oregon, Estacada Area County Service District for Library Services, Clackamas County Extension and 4-H Service District, and Library District of Clackamas County - as part of the County. The decision to blend the component units was reached due to County management’s responsibility of the operations of each component unit.

Workforce Investment Council of Clackamas County (“WICCO”) is a legally separate, tax exempt component unit of the County, and is shown as a discretely presented component unit as the nature and relationship with the County is significant and to exclude it would cause the County’s financial statements to be misleading. The BCC serves as the chief elected official of the County, and serves as the governing board for the blended component units. However, the County has no financial benefit or burden relationship with WICCO, County management has no operational responsibility for WICCO, services provided by WICCO are not entirely, or almost entirely, to the benefit of the County, and WICCO has no debt expected to be repaid by the County. As a result WICCO is a discretely presented component unit.

A description and function of each of the component units are as follows:

Clackamas County Development Agency

Clackamas County Development Agency was organized in December 1977 under the provisions of ORS Chapter 457 as the Urban Renewal Agency of the County responsible for implementing public improvement programs in the vicinity of the Clackamas Town Center Shopping Mall and in other industrial and recreational areas of the County.

Clackamas County Enhanced Law Enforcement District

Clackamas County Enhanced Law Enforcement District was organized under the provisions of ORS Chapter 451 to provide enhanced law enforcement services by contract with the Clackamas County Sheriff. The Clackamas County Enhanced Law Enforcement District is also authorized to construct, maintain, and operate appropriate service facilities to fulfill that purpose.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity (Continued)

North Clackamas Parks and Recreation District

North Clackamas Parks and Recreation District was organized under the provisions of ORS Chapter 451 to acquire, construct and maintain parks and recreation facilities.

Clackamas County Service District No. 1, Clackamas County Service District No. 5, Tri-City Service District and Surface Water Management Agency of Clackamas County:

These component units were organized under the provisions of ORS Chapter 451 to construct and operate sanitary sewer systems, facilities for lighting of streets and highways, and to improve water quality of the Tualatin River in various areas of the County.

Housing Authority of Clackamas County, Oregon

Housing Authority of Clackamas County ("HACC") was organized under provisions of ORS Chapter 456 to provide low-cost housing to individuals meeting criteria established by the U.S. Department of Housing and Urban Development ("HUD"). HUD subsidizes operations of HACC.

Estacada Area County Service District for Library Services

Estacada Area County Service District for Library Services was organized under provisions of ORS Chapter 451 to provide financing of capital construction and improvements for library services in that portion of the County located within the boundaries of the Estacada School District and for payment of debt incurred. The District entered into an intergovernmental agreement with the City of Estacada in which the City agreed to maintain and operate the library.

Clackamas County Extension and 4-H Service District

Clackamas County Extension and 4-H Service District was organized under provisions of ORS Chapter 451 to provide financing to Oregon State University educational agricultural extension programs in Clackamas County.

Library District of Clackamas County

Library District of Clackamas County was organized under provisions of ORS Chapter 451 to provide financial support to the library service providers of Clackamas County in order to operate city libraries.

Complete financial statements of the individual blended component units can be obtained from the Clackamas County Finance Department, 2051 Kaen Road, Oregon City, Oregon 97045.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity (Continued)

Workforce Investment Council of Clackamas County, Inc.

Workforce Investment Council of Clackamas County, Inc. ("WICCO") serves as the administrative entity for workforce grant funds in the County. WICCO programs include services to emerging, transitioning, and incumbent workers to decrease barriers to employment or advancement. WICCO is a legally separate entity, with a 501(c)(3) status, created due to the Workforce Investment Act of 1998 and for the administration of the WIA grants for Region 15. Although the BCC appoints the voting majority of the organization's board members and provides one County employee to serve on WICCO's audit committee, there is no financial benefit or burden relationship with the County. The BCC does not have the power to remove employees, modify budgets, influence day to day operations, or actively exercise approval of the budgets. However, the BCC does have the right to terminate WICCO, in accordance with section V.C.3c(iv) of the Memorandum of Agreement dated June 17, 2010. For this reason, WICCO is included in the basic financial statements as a discretely presented component unit. A copy of their financial statements and required supplementary information may be obtained by writing to Workforce Investment Council of Clackamas County, Inc., 365 Warner Milne Rd., #202, Oregon City, Oregon 97045.

Related Organization

Hospital Facilities Authority of Clackamas County

Hospital Facilities Authority of Clackamas County ("Authority") provides financing capability for hospital facilities in the County and other areas of the State of Oregon and is not included in the basic financial statements. Although the BCC appoints the governing officers of the Authority, the County is not financially accountable for the Authority. Resources to pay principal and interest on bonds issued by the Authority are provided by participating hospitals. The County has no budgetary approval authority over the Authority; the Authority has the power to issue bonds for its lawful purposes. Moreover, the County has no obligation to the Authority for its deficits or debts. Since neither the County nor the Authority own any assets or assume any liabilities associated with the repayment, there is no balance sheet disclosure or recognition with the County's financial statements.

Clackamas County Vector Control District

Clackamas County Vector Control District ("District") is responsible for the prevention, control or eradication of public health vectors and vector habitats within the District and for the control of predatory animals within the District. The District is not included in the basic financial statements. Although the BCC appoints the voting majority of the District's Board of Trustees and provides annual duties of supervision, no financial burden or benefit relationship exists between the District and the County. A copy of their financials may be obtained by writing to Clackamas County Vector Control District, 1102 Abernethy Road, Oregon City, Oregon, 97045.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation

Government-wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the County and its component units. These statements include the financial activities of the overall County, except fiduciary activities. Eliminations have been made to minimize the double counting of internal activities, except for services provided among funds (other than internal service funds). These statements distinguish between the governmental and business-type activities of the County and between the County and its discretely presented component unit. Governmental activities are typically financed through such sources as charges for services, property taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for each activity of its governmental programs and the County's business-type activities. Direct expenses are those that are specifically associated with an activity and, therefore, are clearly identifiable to that activity. Indirect expense allocations are included as part of program expenses in the Statement of Activities. Program revenues include fees, fines, and charges paid by the recipients of goods or services and grants and contributions that are restricted to meeting operational or capital requirements. Revenues that are not classified as program revenues, primarily including property taxes and interest earnings, are presented as general revenues.

Net position is reported as restricted when constraints placed on net position use are either externally restricted, imposed by creditors (such as through grantors, contributors or laws), or imposed through constitutional provisions or enabling resolutions.

Fund Financial Statements

The fund financial statements provide information about the County's funds including its fiduciary and blended governmental-type component units. Separate statements for each fund category - governmental, proprietary and fiduciary - are presented. The emphasis of fund financial statements is on major funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

- General Fund - This is the County's primary operating fund. It accounts for all revenues and expenditures, except those required to be accounted for in another fund.
- Community Health Fund - This fund accounts for the activities of the County which administers programs to meet the health needs of the community, including matters of mental health services, teen pregnancy, drug and alcohol abuse, prenatal care, and aging and low-income Medicaid patients. Federal and State grants and subsidies fund the bulk of these programs with County General Fund contributions as well as fees for services making up the balance.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

Fund Financial Statements (Continued)

- Community Development Fund - The Community Development Fund is the Division responsible for providing housing and improving the suitable living environment of low and moderate-income people and communities throughout Clackamas County. Utilizing federal funds primarily from the U.S. Department of Housing and Urban Development (HUD), the Division undertakes a variety of affordable housing, neighborhood improvement, community facility, public works, public services and historic preservation projects.
- Sheriff Operations Fund - This fund accounts for the Sheriff's Department patrol, investigation, jail operation, and civil processing services in both incorporated and unincorporated areas of the County, and the primary source of revenue is committee property taxes as well as a combination of fee revenue and grant agreements.
- Clackamas Town Center Tax Increment Fund – This fund accounts for property tax increment revenues for the Clackamas Town Center Urban Renewal District. When debt is outstanding this fund records the payment of principal and interest on long-term indebtedness for the District.
- DTD Capital Projects Fund - This fund accounts for all project related capital outlay within the Department of Transportation and Development, excluding projects which are funded by component units. Projects are predominantly infrastructure in nature and include road network upgrades and capacity improvements. The primary funding source is intergovernmental agreements.

The County reports the following major proprietary funds:

- Clackamas County Service District No.1 - This fund accounts for construction and operation of a sanitary sewer system in a particular area of Clackamas County, Oregon. Sewerage charges and connection charges are the primary revenue source.
- Tri-City Service District - This Fund accounts for operation of a sanitary sewerage system within the incorporated areas of the Cities of Oregon City, West Linn and portions of Gladstone. Sewerage charges and connection charges are the primary revenue source.
- Housing Authority of Clackamas County - This fund is primarily supported by federal programs and accounts for provision of low-cost housing to individuals meeting criteria established by the U.S. Department of Housing and Urban Development ("HUD").

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

Fund Financial Statements (Continued)

In addition, the County reports the following fund types:

- Special Revenue Funds - These funds account for revenues derived from specific tax or other earmarked revenue sources, including federal and state grant awards, which are restricted to finance particular functions or activities.
- Debt Service Funds - These funds account for the payment of principal and interest on urban renewal bonds and general obligation bonds. Revenue is mainly derived from property taxes, charges for services and collections on special assessments levied against property owners.
- Capital Project Funds - These funds account for revenue derived primarily from intergovernmental resources and transfers from other funds designated for the construction of specific projects.

Proprietary:

- Internal Service Funds - These funds account for dental and short-term disability, general liability, workers' compensation and unemployment self-insured programs, employee assistance programs, postemployment benefits, along with printing, communications, equipment, vehicle and facilities management programs provided to other departments on a cost-reimbursable basis.
- Enterprise Funds - These funds account for lighting, surface water management and golf operations.

Fiduciary:

- Agency Fund - This fund accounts for monies held on behalf of school districts, cities and special districts that use the County as a depository and for property taxes collected on behalf of other governments.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting

The government-wide financial statements, including the discretely presented component unit, WICCO, and the proprietary financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The fiduciary fund financial statements are reported on the accrual basis of accounting but do not have a measurement focus. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County receives value without giving equal value in exchange, include grants, entitlements and donations. On the accrual basis of accounting, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Accrued interest and note and contract receivables are recognized as earned. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied if received timely enough to pay the related payables at year-end.

Under terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Property taxes, interest, and certain intergovernmental revenues are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, compensated absences, and other post-employment benefits, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in the governmental funds and proceeds from long term debt and acquisitions under capital leases are reported as other financing sources.

The proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the funds' ongoing operations. The principal operating revenues are charges to customers for sales and services. Operating expenses include the costs of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

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

Cash and Investments

The cash balances of substantially all funds and blended component units are pooled and invested by the County Treasurer for the purpose of increasing interest earnings through investment activities. Investments with a remaining maturity of more than one year, at the time of purchase, are stated at fair value, which approximates cost. Fair value is determined by the quoted market price, if available; otherwise, the fair value is estimated based on the amount at which the investment could be exchanged in a current transaction between willing parties, other than in a forced liquidation sale. Investments in the State Treasurer's Local Government Investment Pool ("LGIP") are stated at cost, which approximates fair value and its share value. The individual funds' and component units' portion of the pool's fair value are presented as "Cash and Investments" in the basic financial statements. Earnings on pooled funds are paid or credited to each fund and component unit monthly based on the average daily balance of each participating fund or component unit.

The LGIP is administered by the Oregon State Treasury. The LGIP is an open-ended no-load diversified portfolio offered to any agency, political subdivision or public corporation of the State who by law is made the custodian of, or has control of, any fund. The LGIP is commingled with the State's short-term funds. In seeking to best serve local governments of Oregon, the Oregon Legislature established the Oregon Short-Term Fund Board, which is not registered with the U.S. Securities and Exchange Commission as an investment company. The purpose of the Board is to advise the Oregon State Treasury in the management and investment of the LGIP.

For purposes of the Statement of Cash Flows, cash and cash equivalents include all cash and investments held by the County Treasurer, since it has the general characteristics of a demand deposit (i.e. deposits of additional cash may be made at any time and cash may be withdrawn at any time without prior notice or penalty).

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receivables

All accounts, taxes, assessments, grants, notes and loans receivable are shown net of an allowance for uncollectable accounts.

The County levies, collects and distributes real and personal property taxes for all taxing jurisdictions within its boundaries. These taxes become a lien against the property as of July 1 each year and are payable in three installments, following the lien date, on November 15, February 15 and May 15. Discounts are allowed if the amount is paid by November 15 or February 15. Taxes unpaid and outstanding on May 15 are considered delinquent.

Capital Assets

Purchased or constructed capital assets, including property, plant and equipment, infrastructure (roads, bridges, drainage systems, and street lighting), right of ways and easements, are reported at cost or estimated historical cost in the government-wide financial statements. The County defines capital assets as assets with an initial cost of more than \$5,000 and an estimated life in excess of one year.

Additions or improvements that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Expenditures for equipment, vehicles, real property acquisitions, improvements, and infrastructure are recorded as capital outlay. Donated assets are recorded at their fair market value at the date of donation. Maintenance and repairs of a routine nature are charged to expenses/expenditures as incurred and are not capitalized.

Capital Assets (Continued)

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings and Improvements	20 to 50 years
Sewage Treatment Plants and Line System	20 to 50 years
Roads	10 to 20 years
Bridges	50 years
Drainage Systems	25 years
Street Lighting	20 years
Equipment	5 to 15 years
Vehicles	5 to 10 years
Software	5 years
Easements	stipulated life of the easements

WICCO capitalizes property and equipment at historical cost with a cost of \$500 or more and an estimated life of one year or more. Donated equipment is recorded at its fair market value at the time of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, which range from 3 to 7 years.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Intangible assets include purchased and internally developed software and easements of a stipulated life (non-permanent). These assets are stated at cost, less accumulated amortization. Amortization is provided using the straight-line method over the life.

Property Held for Sale

Excess land acquired in connection with urban development projects and held for sale, real property acquired for the purpose of sale to other governmental units and real property held for future parks and recreation are valued at the lower of cost or market.

Accounts and Claims Payable

Certain departments estimate payables based on expected claims to be paid using historical claims data.

Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave. All vacation pay is accrued when earned in the government-wide and proprietary fund financial statements. A liability and expenditure for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements. Payments of compensated absences are made by funds incurring salary costs. Expenditures for liquidating the liabilities are recorded in the General, Special Revenue, Capital Projects, Enterprise and Internal Service Funds. A portion of the balance of compensated absences, generally utilized within one year, is reported in the Statement of Net Position as current. The remaining balance is classified as long-term.

Long-term Debt

In the government-wide financial statements, long-term debt is reported as liabilities in the Statement of Net Position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the governmental fund financial statements, bond premiums and discounts are recognized as other financing sources (uses) when incurred. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pension Plan

Substantially all of the County's employees are participants in the Oregon Public Employees Retirement Fund ("OPERF"), a statewide cost sharing defined benefit pension plan. Contributions to OPERF are made on a current basis as required by the plan and are charged to expenses/expenditures.

Other Post-Employment Benefits ("OPEB") Obligations

The County's net OPEB Obligation is recognized as a liability and Annual Required Contribution ("ARC") is expensed, as determined by the County's actuary, in the government-wide financial statements and proprietary fund financial statements.

Contributions and in-kind donations

Contributions of cash, property or equipment received from other governments are credited to contribution revenue and recorded in the government wide financial statements.

Pollution Remediation Obligations

In fiscal year 2009 the County implemented GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*. Under this accounting standard, when the County determines a pollution remediation obligation exists and management is able to make a reasonable and supportable estimation of expected outlays, a long-term liability is recorded.

In the County's Government-wide and Proprietary Fund Financial Statements on a full accrual basis, pollution remediation costs are reported in the *Statement of Revenues, Expenses and Changes in Fund Net Position* as a program or operating expense (or as revenues for recoveries received after all remediation activities have been completed), special item or extraordinary item.

Fund Balance/Net Position

On the government-wide *Statement of Net Position*, the proprietary funds' *Statement of Net Position*, and the fiduciary funds' *Statement of Fiduciary Net Position*, net position is segregated into restricted and unrestricted balances. Restrictions are limitations on how the net position may be used. Restrictions may be placed on net position by an external party that provided the resources, by enabling legislation or by the nature of the asset. The *Net investment in capital assets* component of net position represents total capital assets less accumulated depreciation less debt directly related to capital assets. This amount is reported on the *Statement of Net Position* and in the financial statements for Proprietary Fund types.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Certain revenues derived from specific taxes or other earmarked revenue sources are considered restricted assets. Such revenues include dedicated property taxes, state gas tax, intergovernmental grants, and charges for services which are legally restricted to finance particular functions or activities. In addition, proceeds from general obligation bonds, revenue bonds, and full faith and credit bonds are restricted to support the specific purpose for which the debt was issued. Net position in these resources is reported as restricted on the *Statement of Net Position* and is recorded in separate funds supporting the specific function or operation.

In the financial statements, assets in excess of liabilities are presented as either fund balances or net position, depending on the measurement focus used for financial reporting in the fund.

The County believes the majority of its restricted net position is restricted by enabling legislation.

Governmental funds report assets in excess of liabilities as fund balances and will be reported in the classifications that comprise a hierarchy based on the extent that the County is bound to honor those constraints on the specific purposes for which amounts in those funds can be spent.

Fund balance is reported as *Non-spendable* when the resources cannot ever be spent, whether due to legal restrictions (such as corpus) or items not spendable in form such as land held for resale or prepaids.

Fund balance is reported as *Restricted* when the resources have legal externally enforceable restrictions, representing a spending constraint such as grants or contracts, fines and forfeitures, lender requirements, or laws and regulations of other governments.

Fund balance is reported as *Committed* when the Board of County Commissioners passes a resolution, the formal action of the County's highest decision-making level of authority, to establish a specific spending constraint on how the resources may be used. The Board can also modify or rescind the resolution through the passage of another formal resolution.

Fund balance is reported as *Assigned* by County policy when the County Administrator and Finance Director or designee assign portions of revenue sources or ending fund balance which are not determined to be non-spendable, restricted or committed by formal written notice. Authority is granted to the individuals by the Board of County Commissioners and such authority may only be established, modified or rescinded by the Board.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance (Continued)

Fund balance is reported as *Unassigned* for the General Fund when resources are not otherwise reported as non-spendable, restricted, committed, or assigned. This classification is also used to report any negative fund balance amounts in other governmental funds.

When both restricted and unrestricted fund balance is available for use, the purpose for which that is restricted, it is the County's policy to use restricted fund balance first, then unrestricted fund balance as needed. When unrestricted fund balance is spent, the County will consider that committed amounts will be reduced first, followed by assigned amounts, and then unassigned amounts last.

Fund balances by classification for the year ended June 30, 2013 were as follows:

	General Fund	Community Health Fund	Community Development Fund	Sheriff Operations Fund	Clackamas Town Center Tax Increment Fund	DTD Capital Projects Fund	Non-major Funds	Total
Fund balances:								
Nonspendable:								
Property held for sale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 988,500	\$ 13,699,912	\$ 14,688,412
Prepaid	3,180	25,149	582	32,749	-	-	425,120	486,780
Restricted for:								
Culture, education and recreation	-	-	-	-	-	-	15,328,934	15,328,934
Debt service	-	-	-	-	38,066,247	-	-	38,066,247
Economic development	-	-	-	-	-	-	1,642,318	1,642,318
Health and human services	-	882,954	13,947,389	-	-	-	1,577,568	16,407,911
Public protection	-	-	-	-	-	-	2,713,552	2,713,552
Public ways and facilities	-	-	-	-	-	225,356	39,674,331	39,899,687
Committed to:								
Public protection	-	-	-	1,992,780	-	-	952,496	2,945,276
Assigned to:								
Culture, education and recreation	-	-	-	-	-	-	238,272	238,272
Debt service	-	-	-	-	-	-	95,741	95,741
Economic development	-	-	-	-	-	-	382,355	382,355
Health and human services	-	1,173,866	-	-	-	-	5,515,609	6,689,475
Public protection	-	-	-	-	-	-	2,711,823	2,711,823
Public ways and facilities	-	-	-	-	-	-	8,983,658	8,983,658
Unassigned:	32,903,840	-	-	-	-	-	(30,915)	32,872,925
Total fund balances	<u>\$ 32,907,020</u>	<u>\$ 2,081,969</u>	<u>\$ 13,947,971</u>	<u>\$ 2,025,529</u>	<u>\$ 38,066,247</u>	<u>\$ 1,213,856</u>	<u>\$ 93,910,774</u>	<u>\$ 184,153,366</u>

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

Annual budgets are adopted on a basis consistent with ORS 294 – Local Budget Law and accounting principles generally accepted in the United States of America. All annual appropriations lapse at fiscal year-end.

The following funds had excess expenditures over appropriations for the fiscal year-end:

	<u>Amount</u>
General Fund	
County Courier	\$ 31,153
County School Fund	
Materials and services	87,392
Community Solutions Fund	
Capital outlay	26,503
Law Library Fund	
Personal services	6,907
Emergency Management Fund	
Capital outlay	25,650
Transient Room Tax Fund	
Materials and services	14,199
Transfers out	374,069
Justice Court Fund	
Materials and services	163,864
Public Service Building Debt Service Fund	
Debt service	561
Estacada Area County Service District for Library Services	
Debt Service Fund	
Miscellaneous	66
Government Camp Development Area Fund	
Materials and services	21,604
Technology Services Fund	
Personal services	108,286

Deficit Fund Balances/Net Position

The following funds had a deficit fund balance at year-end:

	<u>Amount</u>
Special Revenue Funds	
Dog Control Fund	\$ 24,729
Internal Service Funds	
Fleet Services Fund	12,734
Debt Service Funds	
Public Safety Training Center Debt Service Fund	94

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

3. CASH AND INVESTMENTS

Cash and investments are comprised of the following:

Deposits with financial institutions:	
Demand deposits	\$ 14,162,377
Money Market	28,395,066
Certificates of Deposit	2,790,000
Investments with fiscal agent	210,391
Investments	<u>214,300,743</u>
	<u><u>\$ 259,858,577</u></u>

Cash and investments are reflected in the basic financial statements as follows:

Cash and Investments - governmental activities	\$ 191,997,654
Cash and Investments - business-type activities	58,112,801
Statement of Fiduciary Net Position	<u>9,748,122</u>
	<u><u>\$ 259,858,577</u></u>

The County is restricted by State of Oregon statutes in the types of investments in which it may invest. Authorized investments include general obligations of the United States Government and its agencies, certain bonded obligations of Oregon municipalities, certain corporate indebtedness, bank repurchase agreements, and the State Treasurer's Local Government Investment Pool. As of June 30, 2013, and for the year then ended, the County was in compliance with the aforementioned State of Oregon statutes.

Cash for WICCO at June 30, 2013 consisted of demand deposits with financial institutions in the amount of \$50,805, which were covered by federal depository insurance.

Deposits

At year end, the carrying amount of the County's deposits with financial institutions was \$45,347,443 and the bank balance was \$45,412,156. As required by ORS, deposits in excess of federal depository insurance were held at qualified depositories for public funds. All qualified depositories for public funds are included in the multiple financial institution collateral pool that is maintained by and in the name of the office of the State Treasurer.

Policies

The County has adopted investment policies to address credit risk, concentration of credit risk, and custodial credit risk – deposits which mirror parameters for the investment of public funds set forth in the ORS.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

3. CASH AND INVESTMENTS (Continued)

Investments

Investments at June 30, 2013 are comprised of the following:

U.S. Government Agency obligations, effective yield 0.50% to 3.75%	\$ 107,864,799
State of Oregon Local Government Investment Pool	<u>106,435,944</u>
	<u><u>\$ 214,300,743</u></u>

Interest Rate Risk

As of June 30, 2013, the County had the following investments subject to duration. The county manages its exposure to fair value losses arising from increasing interest rates by managing the modified duration of its investment portfolio.

<u>Investment Type</u>	<u>Market Value</u>	<u>Modified Duration</u>
US Agencies, coupon	\$ 98,513,799	1.445
Other Agencies	5,351,000	1.824
US Treasury, discount	4,000,000	0.123
Local Government Investment Pool	<u>106,435,944</u>	-
Total fair value	<u><u>\$ 214,300,743</u></u>	
Portfolio modified duration		0.672

The County is in compliance with its interest rate disclosure policy, which minimizes the risk that the market value of securities in the County portfolio will fall due to change in general interest rates.

Credit Risk

ORS limit the types of investments that the County may have. The County is in compliance with these statutes at June 30, 2013. The County is also in compliance with its investment policy which requires the County to limit exposure to credit risk, concentrating its investments in the safest types of securities, diversifying the investment portfolio so that potential losses on individual securities will be minimized, actively monitoring the investment portfolio holdings for ratings changes, changing economic or market conditions, and pre-qualifying the financial institutions with which the County will do business.

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. Credit risk is measured by the assignment of a rating by a national statistical rating organization.

The State of Oregon Local Government Investment Pool is unrated. The majority of the U.S. Government Agency obligations are rated AAA and the remainder are unrated.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

3. CASH AND INVESTMENTS (Continued)

Custodial Credit Risk

Custodial credit risk on deposits is the risk that in the event of a bank failure, the County's deposits may not be returned. In order to minimize this risk, state statutes require banks holding public funds be member of the Public Funds Collateralization Program (PFCP), a multiple financial institution collateral pool created and administered by the Office of the State Treasurer. To qualify, participating banks must pledge collateral against any public fund deposit in excess of deposit insurance. The amount of collateral is set by the PFCP between 10% and 110% of each bank's public fund deposits. The required pledge percentage is based in part on an individual bank's net worth and level of capitalization. As of June 30, 2013, all of the County deposits are insured or collateralized or covered under the Oregon collateral program as mentioned above, and therefore, are not subject to custodial credit risk.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the government will not be able to recover the value of an investment or collateral securities in the possession of an outside party. The County's Investment Policy requires that broker/dealers meet certain qualifications and that investments are delivered to and held by a third-party custodian, who holds the securities in the County's name. As of June 30, 2013, all of the County deposits are insured or collateralized and therefore, are not subject to custodial credit risk.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Clackamas County Investment Policy, which limits the amount invested in any one issuer, as a percentage of total investments, is 50% for U.S. Agency securities and 25% for certificates of deposit. On June 30, 2013, the County did not hold any investments with any one issuer that exceeded these limits.

4. ASSESSMENTS RECEIVABLE

Assessments receivable, net of an allowance, represent uncollected amounts levied against benefited property for the cost of local improvements and are considered to be a lien on the property until paid. Substantially all assessments are collectible over a period of ten to twenty years and bear interest from 6.25% to 6.5%.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

5. NOTES AND LOANS RECEIVABLE

Notes and loans receivable at June 30, 2013, including the applicable allowance for uncollectible accounts are as follows:

	Gross Notes and Loans Receivable	Uncollectible Allowance Rate	Uncollectible Allowance	Notes and Loans Receivable, net
Governmental Activities:				
Owner-Occupied rehab loans receivable	\$ 4,661,414	31.03%	\$ 1,446,603	\$ 3,214,811
Multi-Family housing rehab or new construction loans receivable	12,234,529	41.00%	5,016,516	7,218,013
Homebuyer Assistance Program loans receivable	4,916,921	38.34%	1,885,214	3,031,707
Other loans receivable	458,978		-	458,978
Total notes and loans receivable	<u>\$ 22,271,843</u>		<u>\$ 8,348,333</u>	<u>\$ 13,923,510</u>
Business-Type Activities:				
Housing Authority of Clackamas County notes receivable	\$ 29,414,741	-	\$ -	\$ 29,414,741
Clackamas County Service District No. 1 notes receivable	1,677,577	-	-	1,677,577
	<u>\$ 31,092,318</u>		<u>\$ -</u>	<u>\$ 31,092,318</u>

Loans receivable

Loans receivable, net of an allowance, represent uncollected amounts of loans to qualified borrowers for rehabilitation and restoration of single and multi-family residences which are collateralized by real property. The loan loss allowance is comprised of historical evidence of past uncollectible amounts based upon each program offered.

Notes receivable

The Notes Receivable balance resulted from HACC's sale of the Easton Ridge Apartments to Easton Ridge LLC ("the Project") and is comprised of four main amounts. HACC loaned \$16,603,341 of proceeds from its 2013 Series A bond financing to the Project. The Project has agreed to pay HACC amounts equal to the principal and interest requirements on the 35 year 2013 Series A Bonds. The County has provided a contingent loan agreement in the event earnings from the Project and the principal and interest reserve fund are not sufficient to pay required annual amounts. HACC has also loaned the Project \$521,400 in HOME loan funds that HACC has borrowed from the County. The Project has agreed to pay HACC amounts equal to the principal and interest on the loan. HACC also loaned the Project \$55,000 of two year 2013 Series B construction loan bonds. The Project has agreed to pay HACC amounts equal to principal and interest on the B Bonds. This receivable will be retired with proceeds from Project equity investments upon project stabilization. Lastly, HACC has a mortgage loan to the Project in the amount of \$12,235,000 as part of the sale agreement. The mortgage will earn 3.1% interest on the outstanding balance beginning upon completion of the Project rehabilitation construction. Available excess revenues of the Project are to be used to repay interest and principal on the debt annually. The mortgage is contingent on available excess revenue of the Project and does not have specific payment amounts or repayment time terms. The asset sale is discussed in more detail in Note 19.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

6. PROPERTY HELD FOR SALE

Property held for sale activity for the year ended June 30, 2013 was as follows:

	(Restated) <u>June 30, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2013</u>
Governmental activities:				
DTD Capital Projects Fund	\$ 2,627,000	\$ -	\$ (1,638,500)	\$ 988,500
Non-major governmental fund	<u>13,420,533</u>	<u>474,249</u>	<u>(195,009)</u>	<u>13,699,773</u>
	<u>\$ 16,047,533</u>	<u>\$ 474,249</u>	<u>\$ (1,833,509)</u>	<u>\$ 14,688,273</u>
	<u>June 30, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2013</u>
Business-type activities:				
Housing Authority	<u>\$ 228,252</u>	<u>\$ -</u>	<u>\$ (90,998)</u>	<u>\$ 137,254</u>

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

7. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2013 was as follows:

	(Restated) June 30, 2012	Increases	Decreases	Transfers	June 30, 2013
Governmental activities:					
Capital assets not being depreciated and amortized:					
Land and right of way	\$ 370,070,711	\$ 5,627,462	\$ (3,446,639)	\$ (95,189)	\$ 372,156,345
Construction in progress	58,397,713	23,541,601	(92,921)	(35,329,288)	46,517,105
Total capital assets not being depreciated and amortized	428,468,424	29,169,063	(3,539,560)	(35,424,477)	418,673,450
Capital assets being depreciated and amortized:					
Intangibles	2,837,492	-	-	8,289,469	11,126,961
Buildings and improvements	200,211,088	437,695	(1,944,438)	8,212,220	206,916,565
Equipment	33,591,068	1,725,336	(1,148,068)	(4,560,132)	29,608,204
Vehicles	30,608,058	2,101,679	(1,985,261)	(1,920,085)	28,804,391
Infrastructure	375,485,910	11,774	-	25,403,005	400,900,689
Total capital assets being depreciated and amortized	642,733,616	4,276,484	(5,077,767)	35,424,477	677,356,810
Less accumulated depreciation and amortization for:					
Intangibles	(451,678)	(576,697)	-	(5,773,677)	(6,802,052)
Buildings and improvements	(56,415,654)	(7,890,777)	1,101,889	-	(63,204,542)
Equipment	(24,468,993)	(2,780,162)	999,101	2,559,706	(23,690,348)
Vehicles	(22,803,154)	(2,692,217)	2,183,532	3,213,971	(20,097,868)
Infrastructure	(188,394,134)	(15,254,848)	-	-	(203,648,982)
Total accumulated depreciation and amortization	(292,533,613)	(29,194,701)	4,284,522	-	(317,443,792)
Total capital assets being depreciated and amortized, net	350,200,003	(24,918,217)	(793,245)	35,424,477	359,913,018
Total capital assets, net	\$ 778,668,427	\$ 4,250,846	\$ (4,332,805)	\$ -	\$ 778,586,468
Business-type activities:					
Capital assets not being depreciated and amortized:					
Land and easements	\$ 17,219,132	\$ 2,479,628	\$ (1,005,000)	\$ 1,207,912	\$ 19,901,672
Construction in progress	31,296,907	9,235,284	(440,681)	(38,835,046)	1,256,464
Total capital assets not being depreciated and amortized	48,516,039	11,714,912	(1,445,681)	(37,627,134)	21,158,136
Capital assets being depreciated and amortized:					
Intangibles	1,842,380	-	-	-	1,842,380
Buildings and improvements	46,587,581	2,017,722	(11,502,739)	59,968	37,162,532
Equipment and vehicles	11,422,788	219,668	(1,317,020)	556,995	10,882,431
Street lighting poles	2,164,983	-	-	-	2,164,983
Plants and line system	362,876,682	441,947	(32,824)	37,010,171	400,295,976
Total capital assets being depreciated and amortized	424,894,414	2,679,337	(12,852,583)	37,627,134	452,348,302
Less accumulated depreciation and amortization for:					
Intangibles	(1,674,818)	(167,560)	-	-	(1,842,378)
Buildings and improvements	(33,721,184)	(875,559)	6,096,011	-	(28,500,732)
Equipment and vehicles	(9,405,816)	(428,303)	1,148,693	-	(8,685,426)
Street lighting poles	(1,085,066)	(99,475)	-	-	(1,184,541)
Plants and line system	(128,901,160)	(17,825,122)	30,821	-	(146,695,461)
Total accumulated depreciation and amortization	(174,788,044)	(19,396,019)	7,275,525	-	(186,908,538)
Total capital assets being depreciated and amortized, net	250,106,370	(16,716,682)	(5,577,058)	37,627,134	265,439,764
Total capital assets, net	\$ 298,622,409	\$ (5,001,770)	\$ (7,022,739)	\$ -	\$ 286,597,900

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

7. CAPITAL ASSETS (Continued)

Depreciation expense was charged as follows:

Governmental Activities:	
General Government	\$ 2,912,928
Public Protection	711,025
Public Ways and Facilities	23,103,647
Health and Human Services	753,566
Culture, Recreation, and Education	1,652,613
Economic Development	60,922
	<u>29,194,701</u>
	<u>\$ 29,194,701</u>
Business-type Activities:	
Sanitary Sewer and Surface Water	\$ 18,260,726
Housing Assistance	880,726
Golf	155,092
Street Lighting	99,475
	<u>19,396,019</u>
	<u>\$ 19,396,019</u>

At June 30, 2013, WICCO had property and equipment with a net value of \$7,113. Depreciation expense for the year ended June 30, 2013 was \$4,030.

8. SELF-INSURANCE CLAIMS PAYABLE

The County is exposed to various risks of loss up to various policy deductible amounts related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. The General Fund, essentially all major and non-major funds, and all blended component units participate in the self-insurance program. The participating funds and blended component units make payments to the self-insurance internal service funds based on historical cost information estimates of the amounts needed to pay prior year and current year claims, claim reserves, premiums, and administrative costs of the program. These interfund premiums are used to offset the amount of claims expenditure reported in the risk management fund. As of June 30, 2013, interfund premiums exceeded reimbursable expenditures. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are re-evaluated periodically to consider the effect of inflation, recent claim settlement trends (including frequency and amount of payouts), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

8. SELF-INSURANCE CLAIMS PAYABLE (Continued)

The County is fully self-insured for unemployment benefits and short-term disability benefits and partially self-insured for dental benefits, workers' compensation and general liability claims. General liability claims are limited by State statute to \$500,000 per occurrence. The County carries coverage in excess of \$1,000,000 with an outside insurer for workers' compensation claims. There have been no significant reductions in insurance coverage from the prior year and settled claims have not reached the level of commercial coverage in any of the past three fiscal years. The County provides for estimated losses to be incurred for reported and unreported general liability claims, workers' compensation and unemployment claims based on individual case estimates and historical data adjusted for current trends.

The claims liability of \$4,761,614 includes the effects of specific, incremental claim adjustment expenses/expenditures, salvage, and subrogation and other allocated or unallocated claim adjustment expenses/expenditures, if any. Liability claims have not exceeded the maximum amount of self-insurance per claimant in the past three years.

The General Fund, essentially all major and non-major funds, and all component units participate in the self-insurance program. The participating funds and component units make payments to the self-insurance internal service funds based on historical cost information estimates of the amounts needed to pay prior year and current year claims.

Changes in the total claims liability amount in fiscal 2011, 2012 and 2013 are as follows:

Year Ended June 30,	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	End of Year Liability
2011	4,098,767	5,698,020	5,553,246	4,243,541
2012	4,243,541	4,169,898	3,988,719	4,424,720
2013	4,424,720	4,513,008	4,176,114	4,761,614

This June 30, 2013 balance is included in the Statement of Net Position in accounts and claims payable.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

9. COMPENSATED ABSENCES

Compensated absences are paid by those funds that originally incurred the associated salaries and wages. Compensated absences activity for the year ended June 30, 2013 was as follows:

	Governmental Activities	Business-type Activities
Balance July 1, 2012	\$ 10,579,165	\$ 233,279
Additions	13,459,327	16,208
Payments	<u>(12,720,562)</u>	<u>-</u>
Balance June 30, 2013	<u>\$ 11,317,930</u>	<u>\$ 249,487</u>
Reported on Statement of Net Position as follows:		
Current portion	<u>\$ 9,958,646</u>	<u>\$ 62,371</u>
Long-term portion	<u>\$ 1,359,284</u>	<u>\$ 187,116</u>

10. LONG-TERM DEBT

Revenue Bonds

The County issues revenue bonds to finance major construction projects in business-type activities. The revenue bonds are not backed by the full faith and credit of the County, but rather, are secured by a pledge of certain revenues and receipts. Brief descriptions of outstanding revenue bonds are as follows:

Clackamas County Service District No. 1, Series 2002A and 2002B - Original issue amount of \$15,698,000 used to finance certain capital improvements to the District's sanitary sewage system. District's revenue from the sewer system is pledged as collateral. Under the revenue bonds agreements, the District has agreed to covenants that it will charge user rates and fees in connection with the operation of the sewer system which are adequate to cover annual debt service as required by the bond agreements. The District was in compliance with these covenants during June 30, 2013.

In prior years, the District defeased revenue bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. At June 30, 2013, \$2,135,000 of bonds outstanding is considered defeased.

The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$1,051,754 (net of \$133,246 of issuance costs). This difference, reported in the accompanying basic financial statements as a deferred charge on refunding, will be amortized through 2015 on the effective interest method. The District completed the advance refunding to reduce its total debt service payments over the next 20 years by \$712,249 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of \$616,241. Remaining

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

10. LONG-TERM DEBT (Continued)

Revenue Bonds (Continued)

annual principal and semi-annual interest payments are approximately \$389,000 per year with final payment scheduled on December 1, 2022.

Clackamas County Service District No. 1, Series 2009A - Original issue amount of \$38,460,000 used to finance certain capital improvements to the District's sanitary sewage system. Remaining annual principal and semi-annual interest payments are approximately \$2,600,000 per year with final payment scheduled on December 1, 2033. The District's revenue from the sewer system is pledged as collateral.

Clackamas County Service District No. 1, Series 2009B - Original issue amount of \$44,365,000 used to finance certain capital improvements to the District's sanitary sewage system. Remaining annual principal and semi-annual interest payments are approximately \$2,900,000 per year with final payment scheduled on December 1, 2034. The District's revenue from the sewer system is pledged as collateral.

Clackamas County Service District No. 1, Series 2010 - Original issue amount of \$23,710,000 used to finance certain capital improvements to the District's sanitary sewage system. Remaining annual principal and semi-annual interest payments are approximately \$1,500,000 per year with final payment scheduled on December 1, 2036. The District's revenue from the sewer system is pledged as collateral.

HACC Revenue Bonds, Series 1996 - Original issue amount of \$11,400,000 used to provide the funds to acquire and improve the Easton Ridge Apartments. The remaining \$7,440,000 of outstanding revenue bonds were defeased on March 6, 2013 from \$6,214,000 of proceeds from issuance of 2013 Series A revenue bonds, and \$1,226,000 of principal and interest reserves and excess revenues of the Project.

HACC Revenue Bonds, Series 2013A – HACC issued revenue bonds in the original amount of \$16,550,000 to finance the rehabilitation of the Easton Ridge Apartments (the Project). Remaining annual principal and semi-annual interest payments are approximately \$890,000 per year with final payment scheduled on September 1, 2049. The Project's assets, all net operating income and certain other revenues of HACC, are pledged as collateral.

Pursuant to the bond documents, HACC is subject to certain restrictive covenants related to the use of bond proceeds and other funds provided by operations of the Project. The contingent loan agreement with the County requires Easton Ridge LLC to maintain a 1.10 to 1.0 debt service coverage once the Project achieves stabilization. The operating agreement requires that in order to eliminate the operating deficit contribution requirement, HACC establish and collect rents sufficient to produce a Required Debt Service Coverage on the Series A bonds of at least 1.20 to 1 for two consecutive years, beginning at least three years after project stabilization. A failure to maintain the above ratios does not constitute a default.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

10. LONG-TERM DEBT (Continued)

Revenue Bonds (Continued)

HACC Construction Bonds, Series 2013B – HACC issued construction bonds for \$4,000,000 as part of the Easton Ridge rehabilitation. At June 30, 2013, \$55,000 was issued and outstanding. The loan is due March of 2015. Interest is at least 5.5%, payable monthly.

Revenue bonds outstanding at year-end are as follows:

<u>Business-Type Activities</u>	<u>Interest Rates</u>	<u>Ending Balance</u>
Revenue bonds:		
Clackamas County Service District No. 1, Series 2002A	3.000% to 4.875%	\$ 1,395,000
Clackamas County Service District No. 1, Series 2002B	2.000% to 3.650%	2,085,000
Clackamas County Service District No. 1, Series 2009A	2.000% to 4.700%	35,240,000
Clackamas County Service District No. 1, Series 2009B	2.250% to 5.000%	40,980,000
Clackamas County Service District No. 1, Series 2010	2.000% to 4.625%	22,825,000
HACC, Series 2013A	1.750% to 4.000%	16,550,000
HACC, Series 2013B	5.50% minimum	55,000
		<u>\$ 119,130,000</u>

Annual debt service requirements to maturity for revenue bonds are as follows:

Year Ending June 30	<u>Business-Type Activities Revenue Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2014	\$ 4,025,000	\$ 4,421,151
2015	4,200,000	4,600,420
2016	3,475,000	4,483,914
2017	3,575,000	4,380,537
2018	3,695,000	4,258,382
2019-2023	20,580,000	19,108,865
2024-2028	25,080,000	14,553,038
2029-2033	31,050,000	8,621,874
2034-2038	14,805,000	2,633,350
2039-2043	2,805,000	1,513,000
2044-2048	3,410,000	905,800
2049-2054	2,430,000	163,800
	<u>119,130,000</u>	<u>\$ 69,644,131</u>
Premium	864,034	
Less deferred amount on on refunding	(71,140)	
	<u>\$ 119,922,894</u>	

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

10. LONG-TERM DEBT (Continued)

Revenue Bonds (Continued)

Future pledged revenues for outstanding revenues bonds are as follows:

Purpose	Revenue Stream	For the Year Ending June 30, of Final Payments	Future	For the Year	For the Year
			Pledged Revenue Debt Outstanding	Ended June 30, 2013 Revenue	Ended June 30, 2013 Debt (P&I) Payments
CCSD#1 - Revenue Bonds 2002A	Sewer Fees	2023	\$ 1,395,000	\$ 24,401,859 *	\$ 207,450
CCSD#1 - Revenue Bonds 2002B	Sewer & Surface Water Fees	2015	2,085,000	-	1,082,155
CCSD#1 - Revenue Obligations 2009A	Sewer Fees	2035	35,240,000	-	2,418,968
CCSD#1 - Revenue Obligations 2009B	Sewer Fees	2036	40,980,000	-	2,877,450
CCSD#1 - Revenue Obligations 2010	Sewer Fees	2037	22,825,000	-	1,561,119
Total CCSD#1			<u>102,525,000</u>	<u>24,401,859</u>	<u>8,147,142</u>
HACC - Revenue Bonds 2013A	Project assets, net operating income	2049	31,845,000	1,321,575	627,600
Total			<u>\$ 134,370,000</u>	<u>\$ 25,723,434</u>	<u>\$ 8,774,742</u>

* Same revenue source pledged for multiple purposes.

Full Faith and Credit Bonds

The County issues full faith and credit bonds to finance major construction projects. The bonds are backed by the full faith and credit of the County, within the limitations of Article XI of the Oregon Constitution, and are to be repaid from existing revenue sources. Brief descriptions of outstanding full faith and credit bonds are as follows:

FFCO Bancroft Limited Tax Assessment Bond, 2000 Issue – Original issue amount of \$5,143,000 used to refinance costs of the County’s Altamont Local Improvement District Project. Remaining semi-annual payments are approximately \$223,388 until 2015, after which point they become approximately 128,700. Remaining principle payments are \$1,515,000 in 2015 and \$1,980,000 in 2020. The final payment is scheduled on May 1, 2020.

FFCO Series 2003 – Original issue amount of \$17,820,000 had an outstanding balance of \$16,440,000 at June 30, 2012, and the bonds were advance refunded during 2013 with the *FFCO Refunding Series 2012*.

FFCO Series 2004 - Original issue amount of \$5,040,000 had an outstanding balance of \$3,510,000 at June 30, 2012, and the bonds were advance refunded during 2013 with the *FFCO Refunding Series 2012*.

FFCO Series 2007 – Original issue amount of \$49,990,000 used to finance various County projects which include the Development Services Building, Central Utility Plant, Utilidor, Central Plaza, Road Projects, and Property Acquisition. Remaining annual principal and semi-annual interest payments are approximately \$3,769,000 per year with final payment scheduled on June 1, 2027.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

10. LONG-TERM DEBT (Continued)

Full Faith and Credit Bonds (Continued)

Clackamas County Development Agency Urban Renewal Bonds, Series 2007 – Original issue amount of \$35,333,000 were paid off during 2013 with the final principal payment of \$6,557,995.

North Clackamas Parks and Recreation District FFCO, Series 2008 – Original issue amount of \$8,000,000 used to acquire and develop approximately 32 acres of land in City of Happy Valley for District facilities. Remaining annual principal and semi-annual interest payments are approximately \$563,000 per year with final payment scheduled on December 1, 2027.

FFCO Series 2009 – Original issue amount of \$34,795,000 used to finance County projects, which include Sunnybrook Service Center Remodel, Clackamas County Jail Renovation and System Upgrades, Evidence Processing Facility, and Development Services Building Completion reimbursement. Remaining annual principal and semiannual interest payments are approximately \$2,609,000 per year with final payment scheduled on June 1, 2029.

North Clackamas Parks and Recreation District Limited Tax revenue Refunding Series 2010 – Original issue amount of \$5,660,000 used to refund all of the District's Limited Tax Revenue refunding Bonds, Series 2000. Remaining annual principal and semi-annual interest payments are approximately \$494,000 per year with final payment scheduled on March 1, 2025.

Clackamas County Series 2011 – Original issue amount of \$6,000,000 used to finance road and sewer projects, which include Public Improvements, Preservation and Rehabilitation, Development and Redevelopment, Housing Development, Below Market Interest Rate Loans and Incentives, Property Acquisition and Disposition, and Plan Administration. Remaining annual principal and semi-annual interest payments are approximately \$555,000 per year with final payment scheduled on January 15, 2026.

FFCO Refunding Series 2012 – Original issue amount of \$18,875,000 used to refund all or a portion of the Series 2003 and Series 2004 Obligations. Remaining annual principal and semi-annual interest payments are approximately \$1,358,000 per year with final payment scheduled on June 1, 2033.

FFCO Series 2012 – Original issue amount of \$20,080,000 used to finance the County's contribution for a portion of the TriMet Portland Milwaukie Light Rail extension. Remaining annual principal and semi-annual interest payments are approximately \$1,315,000 per year with final payment scheduled on July 1, 2027.

Stone Creek Golf Course Fund, FFCO Series 2003B – Original issue amount of \$6,355,000 used to finance acquisition of the Stone Creek golf course and related facilities. Remaining annual principal and semi-annual interest payments are approximately \$476,000 per year with final payment scheduled on September 1, 2023.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

10. LONG-TERM DEBT (Continued)

Full Faith and Credit Bonds (Continued)

Full Faith and Credit Bonds outstanding at year-end are as follows:

<u>Governmental Activities</u>	<u>Interest Rates</u>	<u>Ending Balance</u>
Full Faith and Credit Bonds:		
FFCO Bancroft Limited Tax Assessment Bond, 2000 Issue	5.100% to 6.500%	\$ 1,400,000
FFCO Series 2007	4.000% to 5.000%	39,320,000
NCPRD FFCO, Series 2008	3.000% to 4.000%	6,555,000
FFCO Series 2009	2.000% to 4.000%	30,185,000
NCPRD Limited Tax Revenue Refunding Series 2010	2.000% to 4.000%	4,720,000
Clackamas County Series 2011	4.40%	5,405,000
FFCO Refunding Series 2012	2.500% to 5.000%	18,675,000
FFCO PDX-Milwaukie Light Rail Project Series 2012	2.74%	20,080,000
		<u>\$ 126,340,000</u>
<u>Business-Type Activities</u>	<u>Interest Rates</u>	<u>Ending Balance</u>
Full Faith and Credit Bonds:		
Stone Creek Golf Course Fund, FFCO Series 2003B	2.000% to 4.750%	<u>\$ 4,070,000</u>

Annual debt service requirements to maturity for Full Faith and Credit bonds are as follows:

Year Ending June 30	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>FFC Bonds</u>		<u>FFC Bonds</u>	
	Principal	Interest	Principal	Interest
2014	\$ 5,435,000	\$ 4,950,034	\$ 295,000	\$ 173,488
2015	6,040,000	4,587,077	310,000	165,387
2016	6,285,000	4,370,068	320,000	151,987
2017	6,525,000	4,143,609	335,000	137,250
2018	6,785,000	3,883,471	350,000	121,838
2019-2023	40,110,000	14,722,494	2,010,000	348,994
2024-2028	46,340,000	6,263,627	450,000	10,688
2029-2033	8,820,000	703,756	-	-
	<u>126,340,000</u>	<u>\$ 43,624,136</u>	<u>4,070,000</u>	<u>\$ 1,109,632</u>
Premium	2,769,005		-	
Less deferred amount on refunding	(75,905)		-	
	<u>\$ 129,033,100</u>		<u>\$ 4,070,000</u>	

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

10. LONG-TERM DEBT (Continued)

Advance Refunding

On September 6, 2012, the County issued \$18,280,000 in Full Faith and Credit Refunding Bonds (Series 2012), which was used to advance refund all of the Series 2003 and Series 2004 bonds. Net proceeds of \$18,875,000 were used to purchase U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments on the portion refunded. As a result, the Series 2003 and Series 2004 bonds are considered defeased and the liability for those bonds has been removed from the governmental activities column of the statement of net position. The reacquisition price exceeded the net carrying amount of the old debt by \$2,890,000. The amount is being netted against the new debt and amortized over the remaining life of the new debt. The advance refunding was undertaken to reduce total debt service payments over the next 12 years by \$323,881 and resulted in an economic gain (difference between the present values of the old and net debt service payments) of \$277,698.

Loans and Contracts Payable

The County has the following loans and contracts payable.

ODOT Loan No. 0029 – Original issue amount of \$12,250,000 used to finance transportation projects. Remaining semi-annual interest payments and annual principal payments are approximately \$564,000 with final payment scheduled on May 15, 2020. The loan is payable from the pledged revenues from the Transportation System Development Charges.

ODOT Loan No. 0038 – Original issue amount of \$10,000,000 used to finance transportation projects. Remaining semi-annual interest payments and annual principal payments are approximately \$395,600 with final payment scheduled on November 15, 2024. The loan is payable from the pledged revenues from the Transportation System Development Charges.

Contracts Payable – North Station – Original issue amount of \$5,365,420 used to finance law enforcement facilities, known as the North Station. Remaining semi-annual interest payments and annual principal payments are approximately \$180,000 a year with final payment scheduled on June 1, 2026.

WES Contract Payable – Original issue amount of \$1,720,400 to purchase ownership interest of Brooks Building. Interest payments total approximately \$229,000 and may be paid annually with principal payment scheduled on December 31, 2022.

Clean Water State Revolving Fund, Loan Agreement No. R06224 – Original issue amount of \$4,000,000 used to finance the Wastewater Collector Sewers project. Remaining semi-annual principle payments are approximately \$100,000 a year with annual fees of approximately \$8,000 a year. The final payment is scheduled for June 1, 2031. Clackamas County Service District No. 1 has irrevocably pledged its Net Operating Revenues to pay the amounts due under this loan Agreement.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

10. LONG-TERM DEBT (Continued)

Loans and Contracts Payable (Continued)

Clean Water State Revolving Fund, Loan Agreement No. R22401 – Original issue amount of \$2,969,963 used to finance the Ultra-Violet Light Disinfection System for Kellogg Wastewater Treatment Plant. Remaining semi-annual principal and interest payments are approximately \$112,000 a year with annual fees averaging approximately \$1,075 a year. The final payment is scheduled for January 1, 2015. Clackamas County Service District No. 1 has pledged its Net Operating Revenues to pay the amounts due under this Loan Agreement.

Clean Water State revolving Fund, Loan Agreement No. R22403 - Original issue amount of \$8,800,100 used to finance the Wastewater Collector Sewers project. Remaining semi-annual principal and interest payments are approximately \$293,566 a year with annual fees averaging approximately \$24,472. The final payment is scheduled for December 31, 2031.

Tri-City Loan No. R92262 - Original issue amount of \$2,239,636 used to finance installation of de-chlorination equipment and chlorine gas scrubber at the Tri-City Water Pollution Control Facility. Remaining semi-annual interest payments and annual principal payments are approximately \$83,000 and annual fees averaging approximately \$1,188 a year. Final payment is scheduled on January 1, 2016. The loan is payable from pledged revenues from the Tri-City Service District.

HACC: Mortgage Notes Payable – Various original issue amounts totaling \$655,742 used to purchase low income housing. Remaining semi-annual interest payments and annual principal payments are approximately \$20,500 with final payments scheduled in fiscal year 2027. The mortgage notes are payable from rents received and the net cash flows from operations.

HACC: Loans Payable - Original issue amount of \$109,035 used for the purchase, construction, repair and improvement of property. Remaining semi-annual interest payments and annual principal payments are approximately \$19,500 with final payment scheduled in fiscal year 2025. The loans payable include amounts due to Farmers Home Administration and the State of Oregon. A certain portion of the loans from the state are forgiven yearly as long as HACC operates the facilities as low-income housing. If HACC stops operating the facilities as low income housing, the loans become payable when HACC sells the property. The Loan from Farmers Home Administration is collateralized by the property and is payable monthly over the next 14 years.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

10. LONG-TERM DEBT (Continued)

Loans and Contracts Payable (Continued)

Loans and Contracts Payable outstanding at year-end are as follows:

Year Ending June 30	Governmental Activities Loans and Notes Payable		Business-Type Activities Loans and Notes Payable	
	Principal	Interest	Principal	Interest
2014	\$ 1,463,559	\$ 646,677	\$ 540,578	\$ 485,032
2015	1,519,922	590,468	701,271	258,307
2016	1,574,345	535,916	503,174	236,078
2017	1,640,439	474,407	460,299	220,861
2018	1,702,934	410,822	464,458	206,781
2019-2023	7,787,859	1,141,502	2,321,752	851,929
2024-2028	2,807,895	166,125	2,531,097	527,897
2029-2033	-	-	2,485,476	169,677
Undetermined	-	-	90,421	-
	<u>\$ 18,496,953</u>	<u>\$ 3,965,917</u>	<u>\$ 10,098,526</u>	<u>\$ 2,956,562</u>

Annual debt service requirements to maturity for loans and contracts payable are as follows:

Governmental Activities	Interest Rates	Ending Balance
Loans and Notes:		
ODOT Loan Payable (Loan # 0029)	3.750%	\$ 6,909,864
ODOT Loan Payable (Loan # 0038)	3.650%	8,182,238
Loan Payable - North Station	4.300% to 5.600%	1,615,000
WES Note payable	4.325%	1,789,851
		<u>\$ 18,496,953</u>
Business-Type Activities	Interest Rates	Ending Balance
Loans and Notes:		
CCSD1 - Loan Agreement No. R06224	0.00%	\$ 2,071,071
CCSD1 - Loan Agreement No. R22401	4.11%	414,108
CCSD1 - Loan Agreement No. R22403	2.77%	7,018,376
Tri-City Service District Loan Payable	3.98%	157,048
HACC: Mortgage Notes Payable	5.000% to 11.000%	282,368
HACC: Loans Payable	0.000% to 11.000%	155,555
		<u>\$ 10,098,526</u>

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

10. LONG-TERM DEBT (Continued)

Conduit Debt

The County has issued conduit debt for the Hospital Facility Authority of Clackamas County. The aggregate outstanding amount is \$700,770,000 at June 30, 2013. The County has no obligation for repayment of this debt.

Changes in Noncurrent Liabilities:

<u>Governmental activities:</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Compensated absences	\$ 10,579,165	\$ 13,459,327	\$ 12,720,562	\$ 11,317,930	\$ 9,958,646
Bonds payable:					
Full faith and credit bonds	118,447,995	38,955,000	31,062,995	126,340,000	5,435,000
Issuance discounts, net of premiums	945,245	1,591,741	(156,114)	2,693,100	-
Total bonds payable	<u>119,393,240</u>	<u>40,546,741</u>	<u>30,906,881</u>	<u>129,033,100</u>	<u>5,435,000</u>
Loans and notes payable	19,841,542	69,451	1,414,040	18,496,953	1,463,559
Other postemployment benefits	21,008,943	3,331,237	2,061,050	22,279,130	-
	<u>\$ 170,822,890</u>	<u>\$ 57,406,756</u>	<u>\$ 47,102,533</u>	<u>\$ 181,127,113</u>	<u>\$ 16,857,205</u>
 <u>Business-type activities:</u>					
Compensated absences	\$ 233,279	\$ 16,208	\$ -	\$ 249,487	\$ 62,371
Bonds payable:					
Revenue bonds	114,210,000	16,605,000	11,685,000	119,130,000	4,025,000
Full faith and credit bonds	4,355,000	-	285,000	4,070,000	295,000
Issuance discounts, net of premiums	808,397	37,119	52,622	792,894	-
Total bonds payable	<u>119,373,397</u>	<u>16,642,119</u>	<u>12,022,622</u>	<u>123,992,894</u>	<u>4,320,000</u>
Loans and notes payable	9,978,488	482,052	362,014	10,098,526	540,578
Other postemployment benefits	277,014	27,576	15,039	289,551	-
	<u>\$ 129,862,178</u>	<u>\$ 17,167,955</u>	<u>\$ 12,399,675</u>	<u>\$ 134,630,458</u>	<u>\$ 4,922,949</u>

11. OPERATING LEASES

The County leases buildings and office equipment under non-cancelable operating leases. Rent expense amounted to approximately \$1,093,851 for the year ended June 30, 2013. Future payments are due as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2014	\$ 1,122,264
2015	827,328
2016	836,748
2017	663,914
2018	691,625
Thereafter	<u>5,287,727</u>
	<u>\$ 9,429,606</u>

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

11. OPERATING LEASES (Continued)

During the year, WICCO had a lease for office space. Rental expense for the year ended June 30, 2013 totaled \$48,816.

At June 30, 2013, the future minimum lease payments under this lease are as follows:

<u>Year</u>	<u>Amount</u>
2014	\$ 45,991
2015	46,025
2016	42,059
2017	42,159
2018	42,159
Thereafter	3,649
	<u>\$ 222,042</u>

12. DUE TO/FROM OTHER FUNDS AND INTERFUND LOANS

Interfund due to/from balances at June 30, 2013 are comprised of the following:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 1,098,255	\$ -
Community Health Fund	-	490,462
Community Development Fund	111,592	-
Sheriff Operations Fund	3,668,649	-
DTD Capital Projects Fund	160,153	-
Non-Major Governmental Funds	1,531,479	5,932,108
Internal Service Funds	59,647	5,249
Clackamas County Service District No. 1	-	300,140
Tri-City Service District	146,251	-
Non-Major Enterprise Funds	-	48,067
	<u>\$ 6,776,026</u>	<u>\$ 6,776,026</u>

Interfund balances consist of expenditures/expenses paid or incurred by a fund, but not yet reimbursed by other funds. Interfund loan balances at June 30, 2013 are comprised of the following:

	<u>Interfund Loan Receivable</u>	<u>Interfund Loan Payable</u>
Community Development Fund	\$ 1,378,478	\$ -
Housing Authority of Clackamas County	-	1,378,478
	<u>\$ 1,378,478</u>	<u>\$ 1,378,478</u>

- The Community Development Fund made to loans to HACC. The first is a \$857,078 loan construct and purchase low income housing units, no payments are required as long as HACC operates the facility as low-income housing. A second loan to HACC for \$521,400 bears one percent interest payable from excess cash from Easton Ridge LLC.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

13. TRANSFERS TO/FROM OTHER FUNDS

Transfers to/from other funds consisted of the following:

<u>Amount</u>	<u>Description</u>
\$ 43,879,195	From the General Fund to the County Sheriff Operations Fund for general operations.
2,894,261	From the General Fund to Community Health Fund for general operations.
47,661	From the General Fund to Community Development Fund for general operations.
36,223,583	From the General Fund to other governmental funds for general operations.
731,598	From the General Fund to internal service funds for general operations.
769,000	From the General Fund to other governmental funds for capital asset improvements.
379,298	From the Sheriff's Fund to other governmental funds for debt service.
886,160	From the Sheriff's Fund to the internal service funds for general operations.
1,052,969	From the Community Health Fund to other governmental funds for general operations.
1,171,950	From other governmental funds to DTD Capital Projects Fund for capital asset improvements.
13,891,514	Within other governmental funds for general operations.
2,201,657	Within other governmental funds for capital asset improvements.
350,000	From internal service funds to capital projects funds for capital asset improvements.
100,000	From Stone Creek Golf Course Fund to other governmental funds for general operations.
<u>\$ 104,578,846</u>	

Interfund transfers are shown as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds	\$ 102,961,088	\$ 104,128,846
Statement of Revenues, Expenses and Changes in Net Position - Enterprise Funds	-	100,000
Schedule of Revenues, Expenditures and Changes in Fund Balance - Internal Service Funds	<u>1,617,758</u>	<u>350,000</u>
	<u>\$ 104,578,846</u>	<u>\$ 104,578,846</u>

14. PENSION PLAN

Plan Descriptions/Funding Policies

The County is a participating employer in the Oregon Public Employee Retirement System (PERS), a multiple-employer defined benefit public employee pension plan, and maintains a defined contribution plan for the purpose of individual retirement savings through PERS. PERS is administered under ORS Chapter 238 and Internal Revenue Service 401(a) by the Public Employees Retirement Board (PERB). Benefits generally vest after five years of service. Retirement is allowed at age fifty-eight with unreduced benefits, but retirement is generally available after age fifty-five with reduced benefits. Retirement benefits based on salary and length of service are calculated using a formula and are payable in a lump sum or monthly using several payment options. PERS, a component unit of the State of Oregon, issues a comprehensive annual financial report, which may be obtained by writing to Oregon Public Employees Retirement System, P.O. Box 23700, Tigard, Oregon 97281, by calling (503) 598-7377, or by accessing the PERS web site at <http://www.oregon.gov/PERS/>.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

14. PENSION PLAN (Continued)

Plan Descriptions/Funding Policies (Continued)

County employees participate in one or more PERS retirement plans that provide pension, death, disability, and post-employment healthcare benefits to members or their beneficiaries:

- PERS (Public Employee Retirement System) is an cost sharing defined benefit pension plan provided to members who were hired prior to August 29, 2003. Employer contributions to PERS are required by state statute and are made at actuarially determined rates as adopted by the PERB. The County's PERS rate for fiscal year 2013 was 15.42% in accordance with the December 31, 2009 actuarial valuation. This rate included a combined factor for the Retiree Healthcare unfunded actuarial liability (UAL) totaling 0.59%.
- OPSRP (Oregon Public Service Retirement Plan) is a cost-sharing multiple-employer defined benefit and defined contribution pension plan created by the Oregon Legislative Assembly in 2003 as a successor plan for PERS. The defined benefit pension plan is provided to members who were hired on or after August 29, 2003. Employer contributions are required by state statute and are made at actuarially determined rates as adopted by the PERB. The annual required contribution rates for the OPSRP defined benefit pension plan during fiscal year 2013 were 11.99% for general service employees and 14.70% for police and fire employees. Similar to the PERS rate, these rates included a 0.50% factor for the UAL.
- The defined contribution pension plan (called the Individual Account Program or IAP) is provided to all members or their beneficiaries who are PERS or OPSRP eligible. State statutes require covered employees to contribute 6% of their annual covered salary to the IAP plan effective January 1, 2004. The County has currently elected to pay all of the employees' required IAP contributions. Although PERS members retain their existing PERS accounts, all current member contributions are deposited into the member's IAP.

PERS retirement benefits are based on final average salary and length of service. These retirement benefits are calculated using three methods: Full Formula, Formula Plus Annuity, and Money Match. PERS will use the method that produces the highest benefit amount. OPSRP pension benefits are calculated at 2.5 percent of final average salary multiplied by the number of years of retirement credit attributable to service. PERS also provides death and disability benefits. These benefit provisions and other requirements are established by State statutes. The rate of employer contributions to PERS is determined periodically by PERS based on actuarial valuations performed at least every two years. Contributions to PERS have been made based on the annual required contribution and were charged to expense/expenditures.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

14. PENSION PLAN (Continued)

Annual Pension Cost

All PERS participating employers are required by law to submit the contributions as adopted by the PERB. For the fiscal year ended June 30, 2013, the County's annual pension expenditures/expense of \$25,434,043 consisted of employer annual required contributions to the defined benefit pension plans of \$16,323,064 for PERS and \$9,110,979 for OPSRP. The required contribution was determined as part of the actuarial valuation at December 31, 2009 using the projected unit credit method. The fair market value method is used to determine the actuarial value of the plan's assets. Significant actuarial assumptions used in the valuation included: (a) rate of return on the future investment earnings of the assets of the System are assumed to accrue at an annual rate of 8.00% compounded annually; (b) a rate of return on the future investment earnings of the variable accounts are assumed to accrue at an annual rate of 8.25%, compounded annually; (c) projected annual rate of wage inflation of 3.75%, compounded annually, excluding merit or longevity increases; (d) healthcare cost inflation assumed at 7.00% in 2011, then declining to 4.50% in 2029; (e) consumer price inflation of 2.75% per year; (f) projected unit credit actuarial cost method is used with a twenty year closed amortization for Tier 1/Tier 2 (sixteen years for OPSRP UAL amortization) of the unfunded actuarial liability as a level percentage of combined valuation payroll; and (g) contribution rates for a rate pool are confined to a collar based on the prior Tier 1/Tier 2 pension contribution rate and the new contribution rate will not increase or decrease from the prior contribution rate by more than the greater of 3 percentage points or 20% of the current rate.

Funding Policy

The County is reporting its involvement in PERS as a participant cost-sharing plan. The County obtains a separate valuation report, and PERS maintains a calculation of the County's share of the plan's net position. However, management's understanding is the separate actuarial valuation and calculated portion of the plan's net position does not represent a legal claim to any portion of the plan's net position, nor meet the criteria to report as a participant in an agent multi-employer plan. The separate actuarial valuation and calculated balance of the County's share of the plan's net position is used by the plan's management as required to determine the County's annual required contributions under provisions of the plan.

HACC reports PERS pension information in separately issued component unit financial statements. The plan description, funding policy, and the annual pension cost actuarial assumptions are the same as reported above for the County except that Authority's annual required contribution rate net of retiree healthcare rate for fiscal 2013 was 13.58% for Tier 1/Tier 2 employees and 12.38% for OPSRP employees. For the years ended June 30, 2013, 2012 and 2011, the annual pension cost for HACC was approximately \$290,000, 287,000, and \$256,000, respectively, and was equal to the required and actual contributions.

WICCO makes employer-matching contributions, as permitted by section 403(b) of the Internal Revenue Code, up to 8 percent of the employee's salary. Pension contribution expense totaled approximately \$21,116 for the year ended June 30, 2013.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

15. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description

The County administers a single-employer defined benefit healthcare plan per the requirements of collective bargaining agreements. The plan provides the opportunity for postretirement healthcare insurance for eligible retirees and their spouses through the County's group health insurance plans, which cover both active and retired participants.

Funding Policy

The County has not established a trust fund to supplement the costs for the net OPEB obligation. The County does not pay any portion of the health insurance premium for PERS Tier 1/Tier 2 or OPSRP General Service retirees; however, the retired employee receives an implicit benefit of a lower healthcare premium, which is spread among the cost of active employee premiums. The County's regular healthcare benefit providers underwrite the retirees' policies. Retirees may not convert the benefit into an in-lieu payment to secure coverage under independent plans. At July 1, 2010, 333 Tier 1/Tier 2 and OPSRP General Service retirees that were receiving the post-employment healthcare benefit.

The County also provides post-employment healthcare benefits to retiring Peace Officer Association ("POA") and Command Officers ("CO"), who retire with a minimum of ten years of service with the County. The County contributes 100% of the monthly medical premium, which is paid as incurred. Retirees are responsible for the payment of annual deductibles, which vary according to the plan selected. The County funds premium costs by contributing 3.25% for all Sheriff's office covered employees, whether they are union or non-union. During fiscal 2013, benefit payments of \$629,217 were made to participants. At year-end, net position available for future premium costs in the Sheriff's Office Retiree Medical Fund amounted to \$2,421,242. The Sheriff's Office Retiree Medical Fund is not a legal trust arrangement holding resources solely for other postemployment benefits, and the resources within it are not eligible to be treated as other postemployment benefit plan net position. At June 30, 2013, there were 127 POA and CO retirees that were receiving the post-employment healthcare benefit.

Annual OPEB Cost and Net OPEB Obligation

The County's annual OPEB cost is calculated based on the annual required contribution ("ARC") of the employer, an amount actuarially determined in accordance with the guidelines of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

15. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Annual OPEB Cost and Net OPEB Obligation (Continued)

The following schedule shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's OPEB obligation to the plan:

Annual required contribution	\$ 3,723,304
Interest on net OPEB obligation	851,438
Adjustment to annual required contribution	<u>(1,215,929)</u>
Annual OPEB cost	3,358,813
Contributions made	<u>2,076,089</u>
Increase in net OPEB obligation	1,282,724
Net OPEB obligation - beginning this year	<u>21,285,957</u>
Net OPEB obligations - end of year	<u><u>\$ 22,568,681</u></u>

The County's annual OPEB cost, contribution, percentage of annual OPEB cost contributed to the plans, and the net OPEB obligation for fiscal years 2011 through 2013 were as follows:

	Annual OPEB Cost	Contribution	Percentage of OPEB Contributed	Net OPEB Obligation
June 30, 2011	\$ 6,031,429	\$ 2,070,713	34%	\$ 17,328,534
June 30, 2012	5,960,808	2,003,385	34%	21,285,957
June 30, 2013	3,358,813	2,076,089	62%	22,568,681

The following table shows the County's annual OPEB cost for the fiscal year ended June 30, 2013.

<u>Required Contribution</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage of ARC Contributed</u>
General County Only	\$ 1,125,182	55%
Sheriff's Dept. Only	<u>2,598,122</u>	55%
All County Total	<u><u>\$ 3,723,304</u></u>	55%

As of the most recent actuarial report, July 1, 2012, the actuarial accrued liability of benefits was \$33,444,999, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$33,444,999. The covered payroll (annual payroll of active employees covered by the plan) was \$122,161,698 resulting in a ratio of UAAL to covered payroll was 27%.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

15. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Annual OPEB Cost and Net OPEB Obligation (Continued)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility, consistent with the long-term perspective of the calculations.

In the most recently conducted actuarial evaluation (as of July 1, 2012), the entry age normal method was used. The discount rate is selected based on historical and expected returns on the County's short-term investment portfolio. A discount rate of 4.0% was used in the most recent actuarial valuation for the 30 year open period. The actuarial valuation assumes that healthcare costs are trending down from 6.90% to 4.50% in 2028 for the major medical component, which is representative of the overall plan. The salary increase is 3.75% per year and there is an inflation rate of 2.75%. The County's UAAL is being amortized using the level-dollar method with a rolling 30 year open amortization methodology.

Retirement Health Insurance Account

As a member of Oregon Public Employees Retirement System ("OPERS"), the County contributes to the Retirement Health Insurance Account ("RHIA") for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other post-employment benefit plan administered by OPERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. ORS 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA resides with the Oregon Legislature. The plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, P.O. Box 23700, Tigard, Oregon 97281-3700.

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan. A surviving spouse or dependent of a deceased PERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from PERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

**CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013**

15. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Retirement Health Insurance Account (Continued)

Participating employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, currently 0.59% of annual covered OPERF payroll and 0.50% of OPSRP payroll. The OPERS Board of Trustees sets the employer contribution rate based on the ARC of the employers, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The County's contributions to RHIA for the years ended June 30, 2011, 2012, and 2013 were \$214,500, \$215,650, and \$610,808, respectively, which equaled the required contributions each year.

16. COMMITMENTS AND CONTINGENCIES

The County has commitments under contractual agreements for various construction contracts amounting to approximately \$22,896,467.

The Clackamas County Development Agency has commitments under various construction contracts for approximately \$492,536.

Tri-City Service District is committed under contractual agreements for various construction contracts totaling approximately \$1,571,000. As of June 30, 2013, approximately \$663,000 of these contracts remain outstanding.

The Tri-City Service District entered into agreements with the cities of Oregon City, West Linn and Gladstone. Pertinent terms of these agreements are as follows:

- The Cities will process and review all permit applications for hookup and inspection; operate and maintain local collection facilities; bill and collect sewer user charges and connection charges.
- The Cities will collect and remit a contractual percentage of connection charges to the District.
- The Cities will bill and collect sewer user charges bimonthly according to the rate schedule provided by the District.
- Should the District fail to perform services outlined in these agreements, the Cities can terminate the agreement upon 30 days written notice.

In accordance with the terms of these agreements, the following fees and charges were earned by the District:

	2013	2012
Sewerage user fees	\$ 5,219,664	\$ 4,447,446
Connection charges	895,216	643,467
Pump station maintenance charges	6,274	4,688
	\$ 6,121,154	\$ 5,095,601

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

16. COMMITMENTS AND CONTINGENCIES (Continued)

Clackamas County Service District No. 1 has commitments under contractual agreements for various multi-year construction contracts amounting to approximately \$1,443,000.

HACC has construction and legal commitments under various contracts totaling approximately \$129,000, and a commitment to cover up to \$922,000 of operating deficits for Easton Ridge LLC for at least the next five years.

North Clackamas Parks and Recreation District has commitments under various contracts amounting for approximately \$75,989. This includes construction of the Hood View Park Playground, concept plans for Trillium Creek Park, and various other small contracts.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and State of Oregon governments. Any disallowed claims, including amounts already collected, could become a liability of the General Fund or other funds. Management believes amounts disallowed, if any, would not be material to the County.

The County is a defendant in various lawsuits. The likely outcome of these lawsuits is not determinable at this time; however, County management intends to defend these lawsuits vigorously and believes the likely outcome will not have a material adverse effect on the County's basic financial statements.

WICCO reimbursement claims under federal and state program grants are subject to audit and adjustment by grantor agencies. Any disallowed claims may become a liability of the organization.

17. RELATED PARTY TRANSACTIONS

WICCO has entered into grant and office space rental agreements with organizations whose management includes members of the WICCO Board of Directors. Payables to these organizations totaled \$631,487 and \$778,924 at June 30, 2013 and 2012, respectively. Expenses of \$3,047,960 and \$3,159,714 were incurred under grant and rental agreements with these organizations during the years ended June 30, 2013 and 2012, respectively.

Clackamas County Service District No.1 signed a sale agreement and note receivable with Clackamas County for the sale of the District's portion of the building located at 9101 SE Sunnybrook Boulevard. As of June 30, 2013 the balance of the note was \$1,560,428, plus accrued interest in the amount of \$238,663.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

18. MEASURES 37 AND 49

Measures 37 and 49, passed by the voters in 2004 and 2007 respectively, implemented certain land use policies and regulations affecting property owners within a governmental jurisdiction. These policies and regulations may require the County to compensate property owners for changes in land use rules or regulations enacted subsequent to the property owner acquiring title. Compensation may be financial or may entail allowing the property owner to develop their property under rules and regulations in existence prior to the passage of these measures. The County is continuing to resolve these issues, financial and/or development rights, and has not determined the impact, if any, on its financial statements.

19. HACC'S SALE OF EASTON RIDGE APARTMENTS

On March 6, 2013, HACC sold the Project to Easton Ridge LLC, a tax credit partnership for \$18,650,000 in order to substantially rehabilitate the Project. HACC earned a gain of \$12,109,644 on the sale. HACC sold \$16,550,000 of 35 year 2013 Series A Bonds, and borrowed \$55,000 of \$4,000,000 in issued two year 2013 Series B construction loan bonds. HACC received \$6,415,000 of the Series A Bond proceeds and used the principal and interest reserve and excess revenue to defease the \$7,440,000 of outstanding 1996 Series A Easton Ridge Revenue Bonds. HACC subsequently borrowed an additional \$521,400 in HOME funds from the County. These proceeds were loaned to the Project and along with a \$2,123,757 equity contribution from the tax credit partner will be used to rehabilitate the Project for approximately \$12 million. As part of the transaction, HACC accepted a \$12,235,000 third mortgage on the property.

HACC has a .01% equity interest in Easton Ridge LLC and is the managing partner. HACC has a \$922,000 operating deficit obligation until the Project earns a coverage ratio of 1.20 in two consecutive years beginning at least three years after project stabilization. HACC has the option to purchase the investor member's interest in the property in 15 years at the greater of the fair market value of the investor member's interest, or taxes attributable to the sale.

The key agreements include the Trust Indenture for the Series 2013A Revenue Bonds, the Operating Agreement between the Easton Ridge LLC tax credit partnership, the Loan Agreement between HACC and Easton Ridge LLC relating to the Series 2013A Revenue Bonds, the Loan Agreement between HACC and Easton Ridge LLC relating to the Series 2013B Revenue Bonds, and the Contingent Loan Agreement between HACC and the County.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

20. POLLUTION REMEDIATION

On July 19, 2012 the Oregon Department of Environmental Quality (DEG) issued a Consent Order to Clackamas County Service District No. 1 and Tri-City Service District. The purpose of the agreement was to: (a) protect the public health, safety, and welfare and the environment through the design and implementation of remedial measures on the Blue Heron site; (b) to facilitate productive reuse of the property; and (c) to provide Clackamas County Service District No. 1 and Tri-City Service District with protection from potential liabilities in accordance with applicable law. The Remedial Investigation and Risk Assessment have been completed and are awaiting DEQ review. The Feasibility Study is scheduled for completion in December 2013. At that time the Clackamas County Service District No. 1 and Tri-City Service District should be able to estimate remediation costs, as well as scheduling for the work. Clackamas County Service District No. 1 and Tri-City Service District budget these costs in fiscal year 2014-15.

21. RESTATEMENT OF ASSETS AND NET POSITION/FUND BALANCE

Governmental Activities

The County restated the Governmental Activities beginning net position by \$371,121 to correct the following prior year errors.

Loans Receivable:

Beginning net position increased by \$4,223,195 for the following correction to loans receivable:

- The County identified an additional amount of \$12,315,700 of loans outstanding from borrowers that were not reported in the prior year. Additional review of the Community Development loan program revealed that, for financial reporting purposes, loans previously excluded were truly collectible. An \$8,092,505 allowance for uncollectible loans of was established as of June 30, 2012. Recording the loans increased net position by \$4,223,195 as of June 30, 2012.

The loan receivable correction's effect for fiscal year-end June 30, 2012 was an increase in the change of net position of \$2,517,131.

Property Held for Sale and Capital Assets:

Beginning net position decreased by \$3,852,074 for the following corrections to property held for sale and capital assets:

- \$12,217,230 of property was reported as a capital asset used in fiscal year 2012 County operations, but was actively marketed with the intent to sell. This redevelopment property met the financial reporting requirements of property available for sale. Upon reclassifying the asset to property held for sale, the asset was revalued at the lower of cost or market and adjusted to \$6,696,141. This correction reducing the value of real property decreased net position by \$5,521,089 as of June 30, 2012.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

21. RESTATEMENT OF ASSETS AND NET POSITION/FUND BALANCE (Continued)

- \$1,669,015 of capital assets consisting of land and right of way and was owned by the County, but was omitted from the governmental activities financial statements, and increases net position by \$1,669,015 as of June 30, 2012. This correction includes a \$163,373 reclassification between land & right of way and construction in progress.
- \$1,616,593 of property held for sale was in use for County operations and not marketed. This property is reclassified to land & right of way, and this correction has no impact to net position as of June 30, 2012.

The corrections to property held for sale and capital assets have no impact to the change in net position for fiscal year end June 30, 2012.

In making the corrections, the following amounts were restated for the County's property held for sale, capital assets, and net position as of June 30, 2012.

	Governmental Activities		
	As Previously Reported	(Restated) June 30, 2012	Correction Amount
Notes and loans receivable, net	\$ 9,581,361	\$ 13,804,556	\$ 4,223,195
Property held for sale	10,968,165	16,047,713	5,079,548
Capital assets not being depreciated			
Land & right of way	\$ 378,838,960	\$ 370,070,711	\$ (8,768,249)
Construction in progress	58,561,086	58,397,713	(163,373)
Total capital assets not being depreciated	<u>\$ 437,400,046</u>	<u>\$ 428,468,424</u>	<u>\$ (8,931,622)</u>
Capital assets being depreciated and amortized, net	<u>350,200,003</u>	<u>350,200,003</u>	<u>-</u>
Total capital assets, net	<u>\$ 787,600,049</u>	<u>\$ 778,668,427</u>	<u>\$ (8,931,622)</u>
Net position:			
Net investment in capital assets	\$ 660,320,931	\$ 651,389,309	\$ (8,931,622)
Restricted	91,263,465	95,486,660	4,223,195
Unrestricted	<u>55,001,090</u>	<u>60,080,638</u>	<u>5,079,548</u>
Total net position	<u>\$ 806,585,486</u>	<u>\$ 806,956,607</u> *	<u>\$ 371,121</u>

* See Note 22 for reclassification of fund type as of June 30, 2012.

Community Development Fund

The County restated the Community Development Fund beginning fund balance by \$13,072,145 to correct the following prior year error.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

21. RESTATEMENT OF ASSETS AND NET POSITION/FUND BALANCE (Continued)

Loans Receivable:

Beginning fund balance of the Community Development Fund increased by \$13,072,145 for the correction to loans receivable. In addition to the \$4,223,195 loan receivable balance recorded as discussed above, the \$8,848,950 deferred contract receivable balance was restated to fund balance. Revenue was already recognized on the modified accrual basis when the County received federal loans, and therefore deferred contract receivable was restated to fund balance.

The correction to the Community Development Fund financial statements as of June 30, 2012 increases fund balance for fiscal year end June 30, 2012 by \$13,072,145. The correction's effect for fiscal year-end June 30, 2012 was a \$2,517,131 increase in the change in fund balance for the Community Development Fund. In making the correction, the following amounts were restated for the County's notes and loans receivable, net, deferred contract receivable and fund balance, as of June 30, 2012.

	Community Development Fund		
	As Previously Reported	(Restated) June 30, 2012	Correction Amount
Notes and loans receivable, net	\$ 9,581,361	\$ 13,804,556	\$ 4,223,195
Deferred contract receivable	8,848,950	-	(8,848,950)
Fund balance:			
Nonspendable	\$ 877,650	\$ 877,650	\$ -
Restricted	-	12,667,494	12,667,494
Unassigned	(404,651)	-	404,651
Total fund balance	<u>\$ 472,999</u>	<u>\$ 13,545,144</u>	<u>\$ 13,072,145</u>

Non-Major Governmental Funds

The County restated the Non-Major Governmental Fund beginning fund balance by \$5,079,368 to correct the following prior year errors.

Property Held for Sale and Capital Assets:

Beginning fund balance increased by \$5,079,368 for the following corrections to property held for sale and capital assets:

- \$12,217,230 of property was reported as a capital asset used in fiscal year 2012 County operations, but was actively marketed with the intent to sell. This redevelopment property met the financial reporting requirements of property available for sale. Upon reclassifying the asset to property held for sale, the asset was revalued at the lower of cost or market and adjusted to \$6,696,141. Including the asset in the Non-Major Governmental Fund's balance sheet increases fund balance by \$6,696,141 as of June 30, 2012.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

21. RESTATEMENT OF ASSETS AND NET POSITION/FUND BALANCE (Continued)

- \$1,616,773 of property was misclassified as property available for sale as of June 30, 2012. This property was actually used in fiscal year 2012 County operations, and met the County's accounting policies for capital assets. Removing the asset from the Non-Major Governmental Fund balance sheet decreases fund balance by \$1,616,773 as of June 30, 2012.

The correction to the Non-Major Governmental Fund financial statements as of June 30, 2012 has no impact to the net change in fund balance for fiscal year end June 30, 2012. In making the correction, the following amounts were restated for the Non-Major Governmental Fund's property held for sale and fund balance.

	As Previously Reported	Non-Major Funds (Restated) June 30, 2012	Correction Amount
Property held for sale	\$ 8,341,165	\$ 13,420,533	\$ 5,079,368
Fund balance:			
Nonspendable	\$ 8,348,237	\$ 13,427,605	\$ 5,079,368
Restricted	52,124,386	52,124,386	-
Committed	798,596	798,596	-
Assigned	27,274,290	27,274,290	-
Unassigned	(1,540)	(1,540)	-
Total fund balance	<u>\$ 88,543,969</u>	<u>\$ 93,623,337</u>	<u>\$ 5,079,368</u>

22. RECLASSIFICATION OF FUND TYPE

The Sheriff's Office Retiree Medical Fund is not a legal trust arrangement requiring the County to hold resources in trust solely for retiree health insurance premium payments, nor that such resources accumulated are legally restricted for this purpose. The County reclassified the Sheriff's Office Retiree Medical Fund to an internal service fund. This reclassification increased net position as of June 30, 2012 by \$2,122,421.

CLACKAMAS COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2013

23. SUBSEQUENT EVENTS

Clackamas County Service District No. 1 and Tri-City Service District are finalizing an IGA for maintenance and facilities management services with the County. It is estimated the two Districts will pay the County not more than \$266,000 for the fiscal year 2014.

There is an August 6, 2013 IGA between Clackamas County Service District No. 1 and North Clackamas Parks and Recreation District for the conveyance of a parcel of land in the Three Creeks area. The purchase price is \$0.00 with NCPRD receiving payments not to exceed \$56,600 for support of on-going enhancement and maintenance during fiscal year 2014.

On November 25, 2013, the County's Stone Creek Golf Course Fund, FFCO Series 2003B, bonds were called for full redemption in principal totaling \$3,775,000, and the County paid off the bonds in full.

REQUIRED SUPPLEMENTARY INFORMATION

**CLACKAMAS COUNTY, OREGON
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes:				
Current	\$ 92,600,000	\$ 92,600,000	\$ 93,505,638	\$ 905,638
Delinquent	2,667,000	2,667,000	2,821,973	154,973
Total property taxes	<u>95,267,000</u>	<u>95,267,000</u>	<u>96,327,611</u>	<u>1,060,611</u>
Intergovernmental:				
Federal	172,500	1,155,341	1,308,910	153,569
State	3,859,000	3,859,000	4,936,334	1,077,334
Local	1,000	1,000	3,852	2,852
Total intergovernmental	<u>4,032,500</u>	<u>5,015,341</u>	<u>6,249,096</u>	<u>1,233,755</u>
Charges for services:				
Charges for services	6,679,901	6,714,901	6,833,920	119,019
Rentals	-	-	31,272	31,272
Charges to other County funds	5,348,935	5,448,935	5,224,457	(224,478)
Charges to others	<u>2,822,125</u>	<u>2,822,125</u>	<u>3,370,801</u>	<u>548,676</u>
Total charges for services	<u>14,850,961</u>	<u>14,985,961</u>	<u>15,460,450</u>	<u>474,489</u>
Licenses and permits:				
Licenses and permits	<u>1,610,000</u>	<u>1,610,000</u>	<u>1,728,701</u>	<u>118,701</u>
Total licenses and permits	<u>1,610,000</u>	<u>1,610,000</u>	<u>1,728,701</u>	<u>118,701</u>
Fines, forfeitures, and penalties:				
Fines, forfeitures, and penalties	<u>380,000</u>	<u>380,000</u>	<u>59,167</u>	<u>(320,833)</u>
Miscellaneous:				
Reimbursements	16,490,899	16,503,661	15,714,720	(788,941)
Interest	110,000	110,000	119,299	9,299
Other	<u>588,840</u>	<u>588,840</u>	<u>607,216</u>	<u>18,376</u>
Total miscellaneous	<u>17,189,739</u>	<u>17,202,501</u>	<u>16,441,235</u>	<u>(761,266)</u>
TOTAL REVENUES	<u>133,330,200</u>	<u>134,460,803</u>	<u>136,266,260</u>	<u>1,805,457</u>
EXPENDITURES:				
General government:				
County Administration	1,633,562	1,789,673	1,736,752	52,921
County Assessor	6,805,140	6,820,935	6,467,730	353,205
Board of County Commissioners	1,323,132	1,318,132	1,264,582	53,550
County Clerk	3,140,465	3,146,271	2,647,188	499,083
County Counsel	1,903,616	1,915,065	1,899,952	15,113
County Courier	90,895	90,895	122,048	(31,153)
Development Agency payroll	648,106	648,106	597,892	50,214
Department of Employee Services	2,679,823	2,705,763	2,517,360	188,403
Department of Finance	3,498,175	3,473,323	3,174,012	299,311

Continued

**CLACKAMAS COUNTY, OREGON
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES (continued):				
General government (continued):				
Mail Operations	601,929	601,929	464,941	136,988
Non-departmental	9,966,419	31,945,707	26,031,112	5,914,595
Parks District Payroll	4,450,969	4,450,969	4,154,172	296,797
Public and government affairs	2,038,245	2,099,772	1,988,914	110,858
Purchasing	817,338	819,507	740,918	78,589
Risk/benefits Administration	2,127,392	2,127,392	2,051,361	76,031
Water Environmental Services Payroll	10,707,680	10,707,680	10,566,090	141,590
County Surveyor	908,507	953,507	928,665	24,842
County Treasurer	621,804	627,337	617,035	10,302
TOTAL EXPENDITURES	53,963,197	76,241,963	67,975,408	8,266,555
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	79,367,003	58,218,840	68,290,852	10,072,012
OTHER FINANCING SOURCES (USES):				
Issuance of debt	-	20,080,000	20,080,000	-
Transfers in	3,201,909	3,163,359	3,058,155	(105,204)
Transfers out	(84,151,874)	(84,650,502)	(84,545,298)	105,204
TOTAL OTHER FINANCING SOURCES (USES)	(80,949,965)	(61,407,143)	(61,407,143)	-
NET CHANGE IN FUND BALANCE	(1,582,962)	(3,188,303)	6,883,709	10,072,012
FUND BALANCE, JUNE 30, 2012	13,888,843	15,494,184	15,494,184	-
FUND BALANCE, JUNE 30, 2013	\$ 12,305,881	\$ 12,305,881	22,377,893	\$ 10,072,012
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS):				
Property taxes susceptible to accrual, recognized as revenue on the US GAAP basis			964,637	
Certain governmental funds report a substantial portion of unrestricted inflows, and are reported in the General Fund on a GAAP basis:				
Employer Contributions Reserve Fund			2,286,019	
Dog Control Fund			(24,729)	
Health, Housing & Human Services Fund			299,858	
Library Network Fund			6,663,385	
Planning Fund			158,075	
Fleet Replacement Reserve Fund			181,882	
FUND BALANCE - US GAAP BASIS, June 30, 2013			\$ 32,907,020	

**CLACKAMAS COUNTY, OREGON
COMMUNITY HEALTH FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Federal	\$ 3,992,423	\$ 5,780,295	\$ 5,715,673	\$ (64,622)
State	25,162,297	14,211,357	11,115,528	(3,095,829)
Local	2,194,213	2,661,904	1,334,497	(1,327,407)
Total intergovernmental	31,348,933	22,653,556	18,165,698	(4,487,858)
Charges for services				
Charges for services	12,785,447	32,476,922	23,498,925	(8,977,997)
Total charges for services	12,785,447	32,476,922	23,498,925	(8,977,997)
Licenses and permits				
Licenses and permits	815,000	815,000	762,422	(52,578)
Total licenses and permits	815,000	815,000	762,422	(52,578)
Miscellaneous:				
Reimbursements	302,156	575,868	61,860	(514,008)
Interest	-	-	34,932	34,932
Contributions	62,000	62,000	12,956	(49,044)
Other	21,862	22,253	42,073	19,820
Total miscellaneous	386,018	660,121	151,821	(508,300)
TOTAL REVENUES	45,335,398	56,605,599	42,578,866	(14,026,733)
EXPENDITURES:				
Current:				
Health and human services:				
Personal services	29,200,418	28,523,762	26,232,990	2,290,772
Materials and services	23,360,035	24,567,484	23,831,222	736,262
Capital outlay	1,118,000	1,214,526	762,219	452,307
Contingency	7,602,338	12,257,103	-	12,257,103
TOTAL EXPENDITURES	61,280,791	66,562,875	50,826,431	15,736,444
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(15,945,393)	(9,957,276)	(8,247,565)	1,709,711
OTHER FINANCING SOURCES (USES):				
Transfers in	3,569,240	3,569,240	3,175,502	(393,738)
Transfers out	(1,012,477)	(1,820,482)	(1,052,969)	767,513
TOTAL OTHER FINANCING SOURCES (USES)	2,556,763	1,748,758	2,122,533	373,775
NET CHANGE IN FUND BALANCE	(13,388,630)	(8,208,518)	(6,125,032)	2,083,486
FUND BALANCE, JUNE 30, 2012	13,388,630	8,208,518	8,207,001	(1,517)
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 2,081,969	\$ 2,081,969

**CLACKAMAS COUNTY, OREGON
COMMUNITY DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Federal	\$ 5,154,878	\$ 4,981,881	\$ 2,701,582	\$ (2,280,299)
Local	1,200,000	1,200,000	303,370	(896,630)
Total intergovernmental	6,354,878	6,181,881	3,004,952	(3,176,929)
Charges for services:				
Charges for services	79,909	79,909	243,421	163,512
Total charges for services	79,909	79,909	243,421	163,512
Miscellaneous:				
Interest	40,000	40,000	55,700	15,700
Other	20,000	20,000	180	(19,820)
Total miscellaneous	60,000	60,000	55,880	(4,120)
TOTAL REVENUES	6,494,787	6,321,790	3,304,253	(3,017,537)
EXPENDITURES:				
Current:				
Economic development				
Personal services	948,751	948,751	936,117	12,634
Materials and services	6,293,700	6,293,700	3,591,702	2,701,998
TOTAL EXPENDITURES	7,242,451	7,242,451	4,527,819	2,714,632
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(747,664)	(920,661)	(1,223,566)	(302,905)
OTHER FINANCING SOURCES (USES):				
Issuance of debt	400,000	400,000	1,186,345	786,345
Transfers in	47,661	47,661	47,661	-
TOTAL OTHER FINANCING SOURCES (USES)	447,661	447,661	1,234,006	786,345
NET CHANGE IN FUND BALANCE	(300,003)	(473,000)	10,440	483,440
FUND BALANCE, JUNE 30, 2012	300,003	473,000	472,999	(1)
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 483,439	\$ 483,439
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS)				
Notes and receivable, net			12,086,054	
Interfund loan receivable			1,378,478	
FUND BALANCE - US GAAP BASIS, June 30, 2013			\$ 13,947,971	

**CLACKAMAS COUNTY, OREGON
SHERIFF OPERATIONS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes:				
Delinquent	\$ -	\$ -	\$ 37	\$ 37
Total property taxes	-	-	37	37
Intergovernmental:				
Federal	765,001	765,001	1,138,418	373,417
State	312,477	332,477	200,778	(131,699)
Local	8,295,000	8,329,500	8,090,890	(238,610)
Total intergovernmental	9,372,478	9,426,978	9,430,086	3,108
Charges for services:				
Charges for services	1,839,172	1,841,672	1,798,634	(43,038)
Internal county services	738,000	763,000	763,856	856
Total charges for services	2,577,172	2,604,672	2,562,490	(42,182)
Licenses and permits:				
Licenses and permits	256,150	256,150	518,845	262,695
Total licenses and permits	256,150	256,150	518,845	262,695
Fines, forfeitures, and penalties:				
Fines, forfeitures, and penalties	82,500	82,500	55,088	(27,412)
Total fines, forfeitures, and penalties	82,500	82,500	55,088	(27,412)
Miscellaneous:				
Reimbursements	4,616,442	4,616,442	4,696,251	79,809
Interest	5,000	5,000	-	(5,000)
Contributions	50,500	50,500	54,197	3,697
Other	88,406	88,406	125,776	37,370
Total miscellaneous	4,853,754	4,853,754	4,876,224	148,246
TOTAL REVENUES	17,142,054	17,224,054	17,442,770	344,492
EXPENDITURES:				
Current:				
Public protection				
Personal services	47,666,777	47,591,883	46,903,457	688,426
Materials and services	13,715,836	13,849,640	12,930,383	919,257
Capital outlay	660,109	668,645	559,314	109,331
TOTAL EXPENDITURES	62,042,722	62,110,168	60,393,154	1,717,014
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(44,900,668)	(44,886,114)	(42,950,384)	2,061,506
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of capital assets	62,500	62,500	24,505	(37,995)
Transfers in	44,318,749	43,879,195	43,879,195	-
Transfers out	(1,279,298)	(1,279,298)	(1,265,458)	13,840
TOTAL OTHER FINANCING SOURCES (USES)	43,101,951	42,662,397	42,638,242	(24,155)
NET CHANGE IN FUND BALANCE	(1,798,717)	(2,223,717)	(312,142)	2,037,351
FUND BALANCE, JUNE 30, 2012	1,892,123	2,317,123	2,337,671	20,548
FUND BALANCE, JUNE 30, 2013	\$ 93,406	\$ 93,406	\$ 2,025,529	\$ 2,057,899

**CLACKAMAS COUNTY, OREGON
REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2013**

Other Post-employment Benefit (OPEB) funding progress for Clackamas County is as follows:

Actuarial Valuation Date July 1,	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability (UAAL) (Asset)	Percent Funded	Covered Payroll	UAAL as a Percentage of Covered Payroll
2008	\$ -	\$ 50,916,000	\$ 50,916,000	0%	\$ 112,679,000	45%
2010	-	50,075,769	50,075,769	0%	112,936,313	44%
2012	-	33,444,999	33,444,999	0%	122,161,698	27%

**CLACKAMAS COUNTY, OREGON
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2013**

1. Adjustments from budgetary basis of accounting to GAAP

The County has certain governmental funds maintained for budgetary purposes that do not meet the definition of Special Revenue Funds or Capital Projects Funds for GAAP reporting purposes. At year-end, the ending fund balances for these funds fold in with the General Fund.

2. Stewardship, Compliance, and Accountability

The Board adopts a resolution authorizing appropriations for each fund, which establishes the level by which expenditures cannot legally exceed appropriations. Appropriations are established at the department level for the General Fund and at the principal object level for other funds - personal services, materials and services, capital outlay, debt service, transfers to other funds and operating contingency.

3. Appropriations and Budgetary Controls Description

In accordance with Oregon Revised Statutes, the County budgets all funds, except fiduciary funds and the Housing Authority, which legally does not require a budget. All budgetary schedules are presented on the budgetary basis, which requires adjustments to convert to the accrual basis of accounting (presented on the individual schedules). Expenditure budgets are appropriated by major department level or principal object level for each fund. These appropriations establish the legal level of control for each fund. Expenditure appropriations may not be legally over-expended, except in the case of reimbursable grant expenditures and trust monies that could not be reasonably estimated at the time the budget was adopted. After budget approval, the Board of Commissioners may approve supplemental appropriations and appropriation transfers between the levels of control if an occurrence, condition, or need exists which was not known at the time the budget was adopted. The County had two supplemental budgets during the year ended June 30, 2013. Both the original adopted budget and the revised budget comparisons are presented in the accompanying budgetary schedules. Appropriations lapse at the end of the fiscal year.

SUPPLEMENTARY INFORMATION

GOVERNMENTAL FUNDS REPORTED IN GENERAL FUND

The General Fund includes certain governmental funds maintained for budgetary purposes that do not meet the definition of Special Revenue Funds or Capital Projects Funds for GAAP reporting purposes. At year-end, the ending fund balance for these funds fold in with the General Fund. Those funds are as follows:

Employer Contributions Reserve Fund – The Employer Contribution Reserve fund was established to hold monies to be used to help offset increases in County contributions to the Public Employees Retirement System. Initial funding was provided by proceeds from the demutualization of two insurance providers, a refund of reserves held by the insurance company and interest earnings. The primary source of revenue is now transfers from the General Fund.

Dog Control Fund – The Dog Control Fund provides for recording revenues and expenditures to carry out the enforcement of all County and State laws relating to the control of dogs within the County. Resources are the result of fees assessed for dog licenses, kenneling and disposal services, and adoption of dogs from the shelter.

Health, Housing & Human Services Fund – The human services functions of Clackamas County are recorded in their respective funds to more closely track the revenues and expenditures associated with each program. Only the administrative costs of the Human Services Director and his staff who oversee and coordinate the various programs are recorded in this Fund.

Library Network Fund – The Library Network Fund receives receipts from property taxes received by the General Fund and transferred to the Law Library Network Fund. Proceeds from the levy are distributed to participating cities in the County as well as to the County Library and its branches to help fund operations of the branches, as well as maintenance of the County-wide library computer data network.

Planning Fund – The Planning Fund accounts for fees and expenditures to carry out long and short term planning activities throughout Clackamas County.

Fleet Replacement Fund – The Fleet Replacement Reserve Fund was established to account for funds collected for the replacement of vehicles once they reach the end of their useful lives. The primary source of revenue is transfers in of vehicle replacement fees collected through the Fleet Internal Service Fund's monthly charges to the primary government for services.

**CLACKAMAS COUNTY, OREGON
COMBINING BALANCE SHEET
GENERAL FUND
JUNE 30, 2013**

	General Fund	Employer Contributions Reserve Fund	Dog Control Fund	Health, Housing & Human Services Fund	Library Network Fund	Planning Fund	Fleet Replacement Reserve Fund	Total General Fund
ASSETS								
Cash and investments	\$ 24,524,249	\$ 2,286,019	\$ 177,613	\$ 350,318	\$ 6,714,078	\$ 235,495	\$ 181,882	\$ 34,469,654
Taxes receivable	6,408,452	-	-	-	-	-	-	6,408,452
Accounts receivable	559,249	-	1,909	-	5,789	26,969	-	593,916
Grants receivable	350	-	-	-	-	24,400	-	24,750
Due from other funds	903,832	-	-	-	192,815	1,608	-	1,098,255
Prepaid items	3,100	-	-	80	-	-	-	3,180
TOTAL ASSETS	\$ 32,399,232	\$ 2,286,019	\$ 179,522	\$ 350,398	\$ 6,912,682	\$ 288,472	\$ 181,882	\$ 42,598,207
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 626,125	\$ -	\$ 17,680	\$ 5,031	\$ 115,490	\$ 4,957	\$ -	\$ 769,283
Accrued payroll	2,728,287	-	71,891	45,509	133,807	125,440	-	3,104,934
Deposits	114,384	-	-	-	-	-	-	114,384
Deferred revenue	5,587,906	-	114,680	-	-	-	-	5,702,586
TOTAL LIABILITIES	9,056,702	-	204,251	50,540	249,297	130,397	-	9,691,187
Fund balances								
Non-spendable	3,100	-	-	80	-	-	-	3,180
Unassigned	23,339,430	2,286,019	(24,729)	299,778	6,663,385	158,075	181,882	32,903,840
TOTAL FUND BALANCES	23,342,530	2,286,019	(24,729)	299,858	6,663,385	158,075	181,882	32,907,020
TOTAL LIABILITIES AND FUND BALANCES	\$ 32,399,232	\$ 2,286,019	\$ 179,522	\$ 350,398	\$ 6,912,682	\$ 288,472	\$ 181,882	\$ 42,598,207

**CLACKAMAS COUNTY, OREGON
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013**

	General Fund	Employer Contributions Reserve Fund	Dog Control Fund	Health, Housing & Human Services Fund	Library Network Fund	Planning Fund	Fleet Replacement Reserve Fund	Total General Fund
REVENUES:								
Property taxes	\$ 96,268,909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,268,909
Licenses and permits	1,728,701	-	393,683	-	-	53,199	-	2,175,583
Fines, forfeitures, and penalties	59,167	-	7,402	-	58,119	-	-	124,688
Interest	119,299	7,550	-	2,496	13,633	-	601	143,579
Intergovernmental	6,249,096	-	-	-	9,850	171,881	-	6,430,827
Charges for services	15,460,450	-	38,028	648,701	4,405	557,651	-	16,709,235
Contributions	-	-	23,555	-	4,704	-	-	28,259
Reimbursements	15,714,720	-	-	-	221,297	-	-	15,936,017
Miscellaneous	607,212	-	14,006	-	1,000,000	-	-	1,621,218
TOTAL REVENUES	136,207,554	7,550	476,674	651,197	1,312,008	782,731	601	139,438,315
EXPENDITURES:								
Current:								
General government	67,695,536	-	-	-	-	-	-	67,695,536
Health and human services	-	-	1,724,136	1,184,981	-	-	-	2,909,117
Economic development	-	-	-	-	-	2,878,633	-	2,878,633
Culture, education and recreation	-	-	-	-	4,706,665	-	-	4,706,665
Debt service:								
Principal	159,972	-	-	-	-	-	-	159,972
Interest and fiscal charges	84,331	-	-	-	-	-	-	84,331
Capital outlay	35,569	-	-	-	84,597	-	-	120,166
TOTAL EXPENDITURES	67,975,408	-	1,724,136	1,184,981	4,791,262	2,878,633	-	78,554,420
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	68,232,146	7,550	(1,247,462)	(533,784)	(3,479,254)	(2,095,902)	601	60,883,895
OTHER FINANCING SOURCES (USES):								
Issuance of debt	20,080,000	-	-	-	-	-	-	20,080,000
Transfers in	3,058,155	-	1,218,955	662,621	6,080,920	2,306,514	-	13,327,165
Transfers out	(84,545,298)	-	-	(10,000)	-	(150,000)	-	(84,705,298)
TOTAL OTHER FINANCING SOURCES (USES)	(61,407,143)	-	1,218,955	652,621	6,080,920	2,156,514	-	(51,298,133)
NET CHANGE IN FUND BALANCES	6,825,003	7,550	(28,507)	118,837	2,601,666	60,612	601	9,585,762
FUND BALANCE, JUNE 30, 2012	16,517,527	2,278,469	3,778	181,021	4,061,719	97,463	181,281	23,321,258
FUND BALANCE, JUNE 30, 2013	\$ 23,342,530	\$ 2,286,019	\$ (24,729)	\$ 299,858	\$ 6,663,385	\$ 158,075	\$ 181,882	\$ 32,907,020

NON-MAJOR GOVERNMENTAL FUNDS

**CLACKAMAS COUNTY, OREGON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013**

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
ASSETS				
Cash and investments	\$ 53,454,215	\$ 3,354,467	\$ 34,367,949	\$ 91,176,631
Taxes receivable	2,337,821	95,974	-	2,433,795
Accounts receivable	4,076,817	-	54,688	4,131,505
Assessment receivable	-	600,000	17,947	617,947
Grants receivable	6,444,434	-	238,943	6,683,377
Notes and loans receivable	1,571,797	-	265,659	1,837,456
Due from other funds	828,766	673,744	28,969	1,531,479
Property held for sale	3,316,749	-	10,383,024	13,699,773
Prepaid items	422,512	-	2,747	425,259
Other assets	173,325	-	-	173,325
TOTAL ASSETS	\$ 72,626,436	\$ 4,724,185	\$ 45,359,926	\$ 122,710,547
LIABILITIES AND FUND BALANCES				
Liabilities:				
Book overdraft	\$ -	\$ 566,340	\$ -	\$ 566,340
Accounts payable	5,642,013	-	829,143	6,471,156
Accrued payroll	4,317,501	-	14,778	4,332,279
Due to other funds	4,893,041	664,438	374,629	5,932,108
Deposits	880,209	-	26,994	907,203
Deferred revenue	9,483,869	694,384	412,434	10,590,687
TOTAL LIABILITIES	25,216,633	1,925,162	1,657,978	28,799,773
Fund balances:				
Nonspendable	3,739,261	-	10,385,771	14,125,032
Restricted	33,900,714	2,703,470	24,332,519	60,936,703
Committed	952,496	-	-	952,496
Assigned	8,848,059	95,741	8,983,658	17,927,458
Unassigned	(30,727)	(188)	-	(30,915)
TOTAL FUND BALANCES	47,409,803	2,799,023	43,701,948	93,910,774
TOTAL LIABILITIES AND FUND BALANCES	\$ 72,626,436	\$ 4,724,185	\$ 45,359,926	\$ 122,710,547

CLACKAMAS COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
REVENUES:				
Property taxes	\$ 35,701,829	\$ 1,407,161	\$ -	\$ 37,108,990
Other taxes	3,198,007	-	-	3,198,007
Licenses and permits	12,994,992	-	-	12,994,992
Fines, forfeitures, and penalties	4,866,642	-	-	4,866,642
Special assessment collections	314,079	131,127	3,548	448,754
Interest	231,651	56,235	211,856	499,742
Intergovernmental	84,114,513	-	1,816,735	85,931,248
Charges for services	12,122,582	2,602,557	1,057,423	15,782,562
Contributions	185,983	861,359	-	1,047,342
Reimbursements	1,022,949	-	-	1,022,949
Miscellaneous	1,956,434	-	2,145,261	4,101,695
TOTAL REVENUES	156,709,661	5,058,439	5,234,823	167,002,923
EXPENDITURES:				
Current:				
General government	10,248,855	-	-	10,248,855
Public protection	50,402,869	-	-	50,402,869
Public ways and facilities	27,364,728	-	2,619,645	29,984,373
Health and human services	43,610,500	-	-	43,610,500
Economic development	6,261,706	-	-	6,261,706
Culture, education and recreation	26,214,765	-	-	26,214,765
Debt service:				
Principle	1,414,040	5,070,000	-	6,484,040
Interest and fiscal charges	701,041	4,267,234	-	4,968,275
Miscellaneous	-	354,715	-	354,715
Capital outlay	4,948,206	-	8,219,313	13,167,519
TOTAL EXPENDITURES	171,166,710	9,691,949	10,838,958	191,697,617
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,457,049)	(4,633,510)	(5,604,135)	(24,694,694)
OTHER FINANCING SOURCES (USES):				
Issuance of debt	119,153	-	-	119,153
Issuance of refunding debt	-	18,875,000	-	18,875,000
Bond premium	-	1,580,221	-	1,580,221
Payment to escrow account for refunding	-	(20,100,572)	-	(20,100,572)
Proceeds from sale of capital assets	253,835	-	-	253,835
Transfers in	32,724,365	5,314,593	3,320,657	41,359,615
Transfers out	(14,810,691)	-	(2,294,430)	(17,105,121)
TOTAL OTHER FINANCING SOURCES (USES)	18,286,662	5,669,242	1,026,227	24,982,131
NET CHANGE IN FUND BALANCE	3,829,613	1,035,732	(4,577,908)	287,437
FUND BALANCE, June 30, 2012 (previously reported)	40,702,847	1,763,291	46,077,831	88,543,969
Cummulative effect of correction of error (Note 21)	2,877,343	-	2,202,025	5,079,368
FUND BALANCE, June 30, 2012 (restated)	43,580,190	1,763,291	48,279,856	93,623,337
FUND BALANCE, JUNE 30, 2013	\$ 47,409,803	\$ 2,799,023	\$ 43,701,948	\$ 93,910,774

NONMAJOR SPECIAL REVENUE FUNDS

The Special Revenue Funds account for revenues derived from specific tax or other earmarked revenue sources, including federal and state grant awards, which are restricted to finance particular functions or activities. Funds included in this fund category are:

Road Fund - The Road Fund accounts for revenue and expenditures related to road construction, road maintenance, engineering, and bridge maintenance.

Children, Youth & Families Fund - The OFC Children and Families Fund administers funding and programs targeted at young people throughout Clackamas County. Resources are primarily from State legislation enacted to carry out children's programs throughout Oregon.

County Fair Fund - The County Fair Fund accounts for activities related to the annual Clackamas County Fair. Funding is derived from admission fees, exhibitor fees, and proceeds from the County transient room tax.

County School Fund - The County School Fund is the pass-through repository of the contributions to school districts in the County, as well as from a portion of the Mt. Hood Forest Reserves and Forest Products Severance Tax receipts. Monies collected in this fund are distributed to the school districts by the County Treasurer.

Community Corrections Fund - The Community Corrections Fund accounts for the activities of the parole and probations officers, the Residential Work Release Center, and the Electronic Surveillance Program, all components of the Community Corrections Division. This program, established by the Community Corrections Act of 1977, and funded by the County General Fund and State dollars, is intended to provide alternatives to imprisonment for nonviolent and other offenders.

Building Codes Fund - The Building Codes Fund was created to record receipts and expenditures related to building activity within the County. The Fund is entirely fee supported and is the third largest building permit issuing body in the State of Oregon.

Clackamas Mental Health Organization Fund - The fund accounts for revenues and expenditures related to the contract the County Community Health Division has with the Oregon Department of Human Services, Addictions and Mental Health Division to provide services as a Mental Health Organization ("MHO"). The MHO manages mental health benefits for Oregon health Plan enrollees in a five county service region (Clackamas, Gilliam, Hood River, Sherman, and Wasco Counties).

Community Solutions Fund – Community Solutions is the Division that provides a range of training services to persons wishing to re-renter the workforce, and those suffering job displacement. The Division also provides services to business operators who hire Community Solutions trainees to provide work experience. The primary funding source is federal dollars passed through the State of Oregon. Also accounted for in this fund is the weatherization program which provides low-income homeowners and renters with home energy conservation assistance.

NONMAJOR SPECIAL REVENUE FUNDS (Continued)

Resolution Services Fund - The Family Court Service Fund accounts for activities needed to provide counseling and mediation for couples and families through all phases of divorce proceedings. Funding is derived mainly from a portion of the County marriage license fee, as well as divorce filing fees.

Law Library Fund - The Law Library Fund exists to provide legal reference materials to Clackamas County citizens by way of a library located in the courthouse. Funding for the material purchases and staffing is received from a portion of legal fees assessed through court filings.

Parks Fund - The Parks Fund was established to account for costs related to the operation and maintenance of 19 county park sites including camp sites, picnic sites, ball fields, volleyball courts, boat ramps and marina, hiking trails and play structures available for public use. Revenues for the Fund are derived primarily from user fees, state grants for specific improvement projects, and reimbursements from the State for recreational vehicle fees and marine fuel taxes.

Business & Economic Development Fund - The Business and Economic Development Fund assists in the expansion and relocation of businesses, assists rural communities in their economic development efforts; increases the industrial land base; increases trade sector economic output; promotes a healthy business climate, serves as liaison and advocate for commercial enterprises and implements initiatives to expand the economic base of the County.

Public Land Corner Preservation Fund - The Public Land Corner Preservation Fund was created to account for fees assessed on property transactions in the County. Fees collected are used for monument restoration, the GIS system and engineering functions.

Social Services Fund - Programs funded by federal and state governments aimed at elderly, low income and indigent residents of the County are provided through this Fund. Included are fuel and emergency energy assistance programs, rent assistance, migrant assistance programs for casual agricultural laborers, the Area Agency on Aging (AAA) and many other emergency and nonemergency assistance functions using County staff and a huge force of volunteers. The funding for these efforts is a mix of federal, state and County General Fund dollars.

Code Enforcement and Sustainability Fund - The Code Enforcement and Sustainability Fund administers refuse collection franchises, recycling programs, plumbing and building code enforcement, and waste management ordinances in Clackamas County. Revenue is primarily from franchise fees and other enforcement fees, as well as joint grant funded special projects with METRO.

Sunnyside Village Park Acquisition Fund - The Sunnyside Village Park Acquisition Fund was established to account for development fees to be used to acquire parkland within Sunnyside Village.

Sunnyside Village Park Road Frontage Construction Fund - The Sunnyside Village Park Road Frontage Construction Fund was created to account for fees assessed to build roads adjacent to parks developed within Sunnyside Village.

NONMAJOR SPECIAL REVENUE FUNDS (Continued)

Emergency Management Fund – The Emergency Management Fund accounts for the operation of the Emergency Management Department. The Department is comprised of two divisions. The Emergency Management Division is responsible for planning and implementing prevention, mitigation, preparedness, response and recovery activities to prevent loss of life and minimize impacts from disasters. The Medical Examiner's Office Division is responsible for investigating deaths occurring under violent, questionable or unexplained circumstances.

Juvenile Fund - The Juvenile Fund provides counseling, detention, investigation and administrative support services to children whose conduct or circumstances bring them within the jurisdiction of the Juvenile Court.

Transient Room Tax Fund - The Transient Room Tax Fund was established to account for receipts from Countywide hotel and motel tax. The proceeds are then distributed to the County Fair Fund and the Associated Chambers of Commerce, to be used for the promotion of tourism and recreation in Clackamas County.

Transportation System Development Charge Fund - This fund was created to account for proceeds of the County's systems development charges. These charges fund transportation infrastructure capacity improvements. The charge is levied on all new building permit applicants, using a rating system designed to estimate the impact of the proposed structure's use of County roadway systems. This impact translates to a charge, the proceeds of which are held to help offset the costs of future roadway improvement projects which increase roadway capacity. Also funded are the costs of the Transportation System Development Charge Fund's administration.

District Attorney Fund - The District Attorney Fund provides staffing to represent the State of Oregon in all misdemeanor and felony criminal prosecution, administering the collection of child support and providing victim assistance services.

Justice Court Fund - The County Board of Commissioners (BCC) has established a Justice of the Peace District in Clackamas County to increase public access to courts and to promote traffic safety in the public interest. The Justice Court Fund accounts for the activities of this Clackamas County Justice Court.

Public Safety Local Option Levy Fund - This Fund accounts for revenues and expenditures generated by the public safety local option levy passed by voters in 2006. The revenue generated by this levy is dedicated to public safety and is used to pay for staff to reopen jail beds, add patrol positions and expand enforcement efforts to combat methamphetamine abuse and other crimes.

Property Management Fund - The Property Management Fund was created to account for revenues and expenditures associated with the use of County-owned facilities.

County Payments Account Project Fund - The County Payments Account Project Fund accounts for the revenues and expenditures related to the "Secure Rural Schools and Community Self-Determination Act of 2000".

Joint Transportation System Development Charge Fund - The Joint Transportation SDC Fund accounts for the collection of transportation system development fees for the purpose of constructing extra capacity improvements arising from new developments.

NONMAJOR SPECIAL REVENUE FUNDS (Continued)

Tourism Development Council Fund - The Tourism Development Council Fund accounts for the revenue and expenditures associated with the development of tourism in the County.

Parks Trust Fund - The Parks Trust Fund accounts for the intergovernmental sales of County owned timber and timberland. The fund does not meet the legal definition of a trust.

Tax Title Land Fund - The Tax Title Land Fund accounts for the proceeds from the sale of tax foreclosed property and to reimburse the Property Management Fund for costs incurred by the County prior to sale.

North Clackamas Parks and Recreation District Fund - The North Clackamas Parks and Recreation District Fund administers the construction or acquisition of parks and recreational facilities, provides recreational programs, and maintains new and existing parks and open spaces.

North Clackamas Parks and Recreation District Nutrition and Transportation Fund - The Nutrition and Transportation Fund was created to account for receipts from donations and fundraising activities and expenditures related to the District's programs of providing meals and transportation services to elderly citizens living in the District.

North Clackamas Parks and Recreation District System Development Charges District-Wide Fund - The Systems Development Charge Fund was created to account for the fees collected from new developments in the District to help defray the costs associated with building new capital facilities to meet the needs created by growth.

North Clackamas Parks and Recreation District System Development Charges Zone 1 Fund - This Fund was created to account for System Development Charges received for the area within the City of Milwaukie.

North Clackamas Parks and Recreation District System Development Charges Zone 2 Fund - This Fund was created to account for System Development Charges received for the area west of Interstate 205, not included in the City of Milwaukie.

North Clackamas Parks and Recreation District System Development Charges Zone 3 Fund - This Fund was created to account for System Development Charges received for the area east of Interstate 205.

Clackamas County Enhanced Law Enforcement District Fund - The Clackamas County Enhanced Law Enforcement District administers additional law enforcement services in the unincorporated urban area of Clackamas County.

Clackamas County Extension and 4-H Service District Fund - This fund was created to account for Oregon State University (OSU) educational agricultural extension programs in Clackamas County.

Library District of Clackamas County Fund - This fund was created to account for financial support provided to the library service providers of Clackamas County.

**CLACKAMAS COUNTY, OREGON
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013**

	Road Fund	Children, Youth & Families Fund	County Fair Fund	Community Corrections Fund	County School Fund	Building Codes Fund	Clackamas Mental Health Organization Fund	Community Solutions Fund	Resolution Services Fund
ASSETS									
Cash and investments	\$ 7,546,021	\$ 466,314	\$ 369,689	\$ 778,447	\$ 464	\$ 2,322,559	\$ 2,110,968	\$ -	\$ 166,689
Taxes receivable	-	-	-	-	-	-	-	-	-
Accounts receivable	167,498	181,964	52,275	17,750	-	215,162	78	-	8,640
Grants receivable	2,529,337	465,111	-	80,197	-	-	15,577	586,337	-
Notes and loans receivable	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	4,525	-	5,177	562,398	18,003	5,006
Property held for sale	2,877,343	-	-	-	-	-	-	-	-
Prepaid items	139	-	-	59,865	-	111,016	31,496	134,060	-
Other assets	-	-	-	-	-	-	160,024	13,301	-
Interfund loan receivable	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 13,120,338	\$ 1,113,389	\$ 421,964	\$ 940,784	\$ 464	\$ 2,653,914	\$ 2,880,541	\$ 751,701	\$ 180,335
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 1,169,850	\$ 455,716	\$ 9,841	\$ 46,857	\$ -	\$ 161,206	\$ 1,929,165	\$ 197,949	\$ 1,977
Accrued payroll	1,035,075	56,106	2,885	514,376	-	165,481	128,839	138,368	55,654
Due to other funds	60,498	-	-	-	-	-	-	-	-
Deposits	506,835	-	84,724	20	-	288,630	-	-	-
Deferred revenue	438,545	150,520	-	-	-	350,013	821,768	4,218	-
TOTAL LIABILITIES	3,210,803	662,342	97,450	561,253	-	965,330	2,879,772	340,535	57,631
Fund balances:									
Nonspendable	2,877,482	-	-	59,865	-	111,016	31,496	134,060	-
Restricted	7,032,053	-	324,514	-	464	1,577,568	-	-	-
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	451,047	-	319,666	-	-	-	277,106	122,704
Unassigned	-	-	-	-	-	-	(30,727)	-	-
TOTAL FUND BALANCES	9,909,535	451,047	324,514	379,531	464	1,688,584	769	411,166	122,704
TOTAL LIABILITIES AND FUND BALANCES	\$ 13,120,338	\$ 1,113,389	\$ 421,964	\$ 940,784	\$ 464	\$ 2,653,914	\$ 2,880,541	\$ 751,701	\$ 180,335

CLACKAMAS COUNTY, OREGON
COMBINING BALANCE SHEET (Continued)
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013

	Law Library Fund	Parks Fund	Business & Economic Development Fund	Public Land Corner Preservation Fund	Social Services Fund	Code Enforcement & Sustainability Fund	Sunnyside Village Park Acquisition Fund	Sunnyside Village Park Road Frontage Construction Fund	Emergency Management Fund
ASSETS									
Cash and investments	\$ 572,979	\$ 93,892	\$ 1,807,311	\$ 413,761	\$ 1,338,132	\$ 555,749	\$ 377,476	\$ 106	\$ 681,183
Taxes receivable	-	-	-	-	-	-	-	-	-
Accounts receivable	-	199,989	-	3,354	-	1,151	-	-	-
Grants receivable	-	43,540	-	-	1,776,030	-	-	-	196,492
Notes and contracts receivable	-	-	-	-	-	-	-	-	-
Due from other funds	-	398	-	-	-	-	-	-	-
Property held for sale	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	2,671	-	40,126	1,672	-	-	1,395
Other assets	-	-	-	-	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 572,979</u>	<u>\$ 337,819</u>	<u>\$ 1,809,982</u>	<u>\$ 417,115</u>	<u>\$ 3,154,288</u>	<u>\$ 558,572</u>	<u>\$ 377,476</u>	<u>\$ 106</u>	<u>\$ 879,070</u>
LIABILITIES AND FUND BALANCES									
Accounts payable	\$ 7,016	\$ 10,194	\$ 43,504	\$ 347	\$ 531,580	\$ 46,409	\$ -	\$ -	\$ 61,488
Accrued payroll	12,820	87,603	71,489	33,030	430,452	90,826	-	-	82,736
Due to other funds	-	-	50,000	10	37,477	-	22,500	-	-
Deposits	-	-	-	-	-	-	-	-	-
Deferred revenue	-	1,750	-	-	798,983	-	-	-	29,457
	<u>19,836</u>	<u>99,547</u>	<u>164,993</u>	<u>33,387</u>	<u>1,798,492</u>	<u>137,235</u>	<u>22,500</u>	<u>-</u>	<u>173,681</u>
Fund balances:									
Nonspendable	-	-	2,671	-	40,126	1,672	-	-	1,395
Restricted	553,143	-	1,642,318	383,728	-	-	354,976	106	-
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	238,272	-	-	1,315,670	419,665	-	-	703,994
Unassigned	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>553,143</u>	<u>238,272</u>	<u>1,644,989</u>	<u>383,728</u>	<u>1,355,796</u>	<u>421,337</u>	<u>354,976</u>	<u>106</u>	<u>705,389</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 572,979</u>	<u>\$ 337,819</u>	<u>\$ 1,809,982</u>	<u>\$ 417,115</u>	<u>\$ 3,154,288</u>	<u>\$ 558,572</u>	<u>\$ 377,476</u>	<u>\$ 106</u>	<u>\$ 879,070</u>

CLACKAMAS COUNTY, OREGON
COMBINING BALANCE SHEET (Continued)
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013

	Juvenile Fund	Transient Room Tax Fund	Transportation System Development Charge Fund	District Attorney Fund	Justice Court Fund	Public Safety Local Option Levy Fund	Property Management Fund	County Payments Account Project Fund	Joint Transportation System Development Charge Fund
ASSETS									
Cash and investments	\$ 2,458,236	\$ -	\$ 4,360,470	\$ 429,931	\$ 1,436,655	\$ 2,454,159	\$ 53,994	\$ 531,776	\$ 1,428,546
Taxes receivable	-	-	-	-	-	592,292	-	-	-
Accounts receivable	111,091	341,960	80,387	55,601	11,073	-	1,108	-	821,480
Grants receivable	240,739	-	-	474,781	-	36,293	-	-	-
Notes and contracts receivable	-	-	23,200	-	-	-	35,654	-	1,305,299
Due from other funds	-	-	-	-	-	4,725	50,000	-	-
Property held for sale	-	-	-	-	-	-	-	-	-
Prepaid items	6,331	-	-	19,641	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 2,816,397	\$ 341,960	\$ 4,464,057	\$ 979,954	\$ 1,447,728	\$ 3,087,469	\$ 140,756	\$ 531,776	\$ 3,555,325
LIABILITIES AND FUND BALANCES									
Accounts payable	\$ 95,693	\$ 129,779	\$ -	\$ 35,540	\$ 127,494	\$ 377	\$ 77	\$ 174,355	\$ 3,037
Accrued payroll	296,298	-	-	505,392	51,736	504,240	-	-	-
Due to other funds	-	-	65	-	-	-	-	-	65
Deposits	-	-	-	-	-	-	-	-	-
Deferred revenue	1,884,960	-	25,334	-	-	504,660	35,654	357,246	2,384,592
	<u>2,276,951</u>	<u>129,779</u>	<u>25,399</u>	<u>540,932</u>	<u>179,230</u>	<u>1,009,277</u>	<u>35,731</u>	<u>531,601</u>	<u>2,387,694</u>
Fund balances:									
Nonspendable	6,331	-	-	19,641	-	-	-	-	-
Restricted	-	212,181	4,438,658	-	-	2,078,192	-	-	1,167,631
Committed	533,115	-	-	419,381	-	-	-	-	-
Assigned	-	-	-	-	1,268,498	-	105,025	175	-
Unassigned	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>539,446</u>	<u>212,181</u>	<u>4,438,658</u>	<u>439,022</u>	<u>1,268,498</u>	<u>2,078,192</u>	<u>105,025</u>	<u>175</u>	<u>1,167,631</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,816,397	\$ 341,960	\$ 4,464,057	\$ 979,954	\$ 1,447,728	\$ 3,087,469	\$ 140,756	\$ 531,776	\$ 3,555,325

CLACKAMAS COUNTY, OREGON
COMBINING BALANCE SHEET (Continued)
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013

	Tourism Development Council Fund	Parks Trust Fund	Tax Title Land Fund	North Clackamas Parks and Recreation District Fund	North Clackamas Parks and Recreation District Nutrition and Transportation Fund	North Clackamas Parks and Recreation District System Development Charges Fund	North Clackamas Parks and Recreation District System Development Charges District- Wide Fund	North Clackamas Parks and Recreation District SDC Charge Zone 2 Fund	North Clackamas Parks and Recreation District SDC Charge Zone 3 Fund
ASSETS									
Cash and investments	\$ 938,619	\$ 5,457,024	\$ -	\$ 3,590,537	\$ 679,548	\$ 1,369,282	\$ 6,280	\$ 84,289	\$ 598,682
Taxes receivable	-	-	-	360,409	-	-	-	-	-
Accounts receivable	-	1,394,878	230	135,300	10,000	143,558	-	-	122,290
Grants receivable	-	-	-	-	-	-	-	-	-
Notes and contracts receivable	-	-	207,644	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Property held for sale	-	-	439,406	-	-	-	-	-	-
Prepaid items	1,570	-	-	12,530	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 940,189	\$ 6,851,902	\$ 647,280	\$ 4,098,776	\$ 689,548	\$ 1,512,840	\$ 6,280	\$ 84,289	\$ 720,972
LIABILITIES AND FUND BALANCES									
Accounts payable	\$ 55,547	\$ 25,983	\$ -	\$ 153,202	\$ 16,690	\$ -	\$ -	\$ -	\$ -
Accrued payroll	54,095	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	636,519	40,259	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	207,825	302,936	-	-	-	-	-
	<u>109,642</u>	<u>25,983</u>	<u>207,825</u>	<u>1,092,657</u>	<u>56,949</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:									
Nonspendable	1,570	-	439,406	12,530	-	-	-	-	-
Restricted	828,977	6,825,919	-	-	-	1,512,840	6,280	84,289	720,972
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	49	2,993,589	632,599	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	830,547	6,825,919	439,455	3,006,119	632,599	1,512,840	6,280	84,289	720,972
TOTAL LIABILITIES AND FUND BALANCES	\$ 940,189	\$ 6,851,902	\$ 647,280	\$ 4,098,776	\$ 689,548	\$ 1,512,840	\$ 6,280	\$ 84,289	\$ 720,972

CLACKAMAS COUNTY, OREGON
COMBINING BALANCE SHEET (Continued)
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013

	Clackamas County Enhanced Law Enforcement District Fund	Clackamas County Extension and 4- H Service District Fund	Library District of Clackamas County Fund	Total
ASSETS				
Cash and investments	\$ 3,699,726	\$ 2,924,533	\$ 1,350,188	53,454,215
Taxes receivable	355,515	115,998	913,607	2,337,821
Accounts receivable	-	-	-	4,076,817
Grants receivable	-	-	-	6,444,434
Notes and contracts receivable	-	-	-	1,571,797
Due from other funds	-	-	-	650,232
Property held for sale	-	-	-	3,316,749
Prepaid items	-	-	-	422,512
Other assets	-	-	-	173,325
Interfund loan receivable	-	-	-	-
TOTAL ASSETS	<u>\$ 4,055,241</u>	<u>\$ 3,040,531</u>	<u>\$ 2,263,795</u>	<u>\$ 72,447,902</u>
LIABILITIES AND FUND BALANCES				
Accounts payable	\$ -	\$ 151,140	\$ -	\$ 5,642,013
Accrued payroll	-	-	-	4,317,501
Due to other funds	3,673,123	-	193,991	4,714,507
Deposits	-	-	-	880,209
Deferred revenue	299,901	99,742	785,765	9,483,869
	<u>3,973,024</u>	<u>250,882</u>	<u>979,756</u>	<u>25,038,099</u>
Fund balances:				
Nonspendable	-	-	-	3,739,261
Restricted	82,217	2,789,649	1,284,039	33,900,714
Committed	-	-	-	952,496
Assigned	-	-	-	8,848,059
Unassigned	-	-	-	(30,727)
TOTAL FUND BALANCES	<u>82,217</u>	<u>2,789,649</u>	<u>1,284,039</u>	<u>47,409,803</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,055,241</u>	<u>\$ 3,040,531</u>	<u>\$ 2,263,795</u>	<u>\$ 72,447,902</u>

**CLACKAMAS COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013**

	Road Fund	Children, Youth & Families Fund	County Fair Fund	Community Corrections Fund	County School Fund	Building Codes Fund	Clackamas Mental Health Organization Fund	Community Solutions Fund	Resolution Services Fund
REVENUES:									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	4,921,099	-	-	21,860
Fines, forfeitures, and penalties	-	-	-	750,370	-	17,417	-	-	-
Special assessment collections	-	-	-	-	-	-	-	-	-
Interest	28,522	1,223	390	2,129	826	4,547	15,535	-	-
Intergovernmental	25,013,564	2,028,537	48,110	6,448,659	414,620	-	16,983,838	3,283,278	58,460
Charges for services	3,285,535	92,379	841,468	314,794	-	220,030	5,887	322,405	700,494
Contributions	-	800	-	-	-	-	-	-	-
Reimbursements	410,753	-	-	-	-	96,076	-	8,733	-
Miscellaneous	92,331	580	142,630	37,089	-	6,263	13,329	5,516	-
TOTAL REVENUES	28,830,705	2,123,519	1,032,598	7,553,041	415,446	5,265,432	17,018,589	3,619,932	780,814
EXPENDITURES:									
Current:									
General government	-	-	-	-	-	4,230,799	-	-	1,143,591
Public protection	-	-	-	11,039,340	-	-	-	-	-
Public ways and facilities	27,171,750	-	-	-	-	-	-	-	-
Health and human services	-	4,218,195	-	-	-	-	20,777,271	-	-
Economic development	-	-	-	-	-	-	-	4,413,083	-
Culture, education and recreation	-	-	1,405,528	-	629,577	-	-	-	-
Debt service:	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Capital outlay	2,939,266	-	22,538	-	-	-	-	26,503	-
TOTAL EXPENDITURES	30,111,016	4,218,195	1,428,066	11,039,340	629,577	4,230,799	20,777,271	4,439,586	1,143,591
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,280,311)	(2,094,676)	(395,468)	(3,486,299)	(214,131)	1,034,633	(3,758,682)	(819,654)	(362,777)
OTHER FINANCING SOURCES (USES):									
Issuance of debt	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	114,370	2,022,114	413,565	3,608,983	-	-	525,496	709,924	258,211
Transfers out	(869,581)	-	-	-	-	-	(281,241)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(755,211)	2,022,114	413,565	3,608,983	-	-	244,255	709,924	258,211
NET CHANGE IN FUND BALANCE	(2,035,522)	(72,562)	18,097	122,684	(214,131)	1,034,633	(3,514,427)	(109,730)	(104,566)
FUND BALANCE, JUNE 30, 2012 (previously reported)	9,067,714	523,609	306,417	256,847	214,595	653,951	3,515,196	520,896	227,270
Cummulative effect of correction of error (Note 21)	2,877,343	-	-	-	-	-	-	-	-
FUND BALANCE, JUNE 30, 2012 (restated)	11,945,057	523,609	306,417	256,847	214,595	653,951	3,515,196	520,896	227,270
FUND BALANCE, JUNE 30, 2013	\$ 9,909,535	\$ 451,047	\$ 324,514	\$ 379,531	\$ 464	\$ 1,688,584	\$ 769	\$ 411,166	\$ 122,704

CLACKAMAS COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (Continued)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Law Library Fund	Parks Fund	Business & Economic Development Fund	Public Land Corner Preservation Fund	Social Services Fund	Code Enforcement & Sustainability Fund	Sunnyside Village Park Acquisition Fund	Sunnyside Village Park Road Frontage Construction Fund	Emergency Management Fund
REVENUES:									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	450,313	8,851	-	-	1,231,283	16,855	-	-
Fines, forfeitures, and penalties	-	1,633	-	-	-	13,783	-	-	-
Special assessment collections	-	-	-	-	-	-	-	-	-
Interest	2,026	-	4,782	1,399	6,234	2,656	1,226	454	965
Intergovernmental	-	876,939	1,604,947	-	12,131,697	715,426	-	-	2,111,740
Charges for services	340,376	185,768	770,524	765,653	1,596,949	438,538	-	4,252	3,318
Contributions	-	50	-	-	21,946	-	-	-	-
Reimbursements	-	-	-	-	1,045	-	-	-	-
Miscellaneous	-	21,904	655	-	67,764	87,050	-	-	1,450
TOTAL REVENUES	342,402	1,536,607	2,389,759	767,052	13,825,635	2,488,736	18,081	4,706	2,117,473
EXPENDITURES:									
Current:									
General government	-	-	-	-	-	2,987,388	-	-	-
Public protection	449,092	-	-	-	-	-	-	-	2,671,950
Public ways and facilities	-	-	-	-	-	-	-	-	-
Health and human services	-	-	-	-	16,465,709	-	-	-	-
Economic development	-	-	1,848,623	-	-	-	-	-	-
Culture, education and recreation	-	2,122,554	-	749,654	-	-	22,500	141,313	-
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	245,658	-	-	-	69,989	-	-	721,866
TOTAL EXPENDITURES	449,092	2,368,212	1,848,623	749,654	16,465,709	3,057,377	22,500	141,313	3,393,816
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(106,690)	(831,605)	541,136	17,398	(2,640,074)	(568,641)	(4,419)	(136,607)	(1,276,343)
OTHER FINANCING SOURCES (USES):									
Issuance of debt	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	855,929	1,517,655	-	2,327,163	220,000	-	-	1,526,258
Transfers out	-	-	(1,580,655)	-	-	(150,000)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	855,929	(63,000)	-	2,327,163	70,000	-	-	1,526,258
NET CHANGE IN FUND BALANCE	(106,690)	24,324	478,136	17,398	(312,911)	(498,641)	(4,419)	(136,607)	249,915
FUND BALANCE, JUNE 30, 2012 (previously reported)	659,833	213,948	1,166,853	366,330	1,668,707	919,978	359,395	136,713	455,474
Cummulative effect of correction of error (Note 21)	-	-	-	-	-	-	-	-	-
FUND BALANCE, JUNE 30, 2012 (restated)	659,833	213,948	1,166,853	366,330	1,668,707	919,978	359,395	136,713	455,474
FUND BALANCE, JUNE 30, 2013	\$ 553,143	\$ 238,272	\$ 1,644,989	\$ 383,728	\$ 1,355,796	\$ 421,337	\$ 354,976	\$ 106	\$ 705,389

CLACKAMAS COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (Continued)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Juvenile Fund	Transient Room Tax Fund	Transportation System Development Charge Fund	District Attorney Fund	Justice Court Fund	Public Safety Local Option Levy Fund	Property Management Fund	County Payments Account Project Fund	Joint Transportation System Development Charge Fund
REVENUES:									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,862,330	\$ -	\$ -	\$ -
Other taxes	-	3,198,007	-	-	-	-	-	-	-
Licenses and permits	-	-	1,582,387	-	-	-	-	-	2,279,045
Fines, forfeitures, and penalties	568	-	-	-	4,082,871	-	-	-	-
Special assessment collections	-	-	23,540	-	-	-	-	-	290,539
Interest	-	2,443	11,005	-	8,049	10,583	2,877	175	26,259
Intergovernmental	1,955,740	-	195,621	1,990,968	48,460	92,679	-	1,453,853	-
Charges for services	57,650	-	8,991	123,716	-	-	207,500	-	17,500
Contributions	1,000	-	-	-	-	-	-	-	-
Reimbursements	6,342	-	-	-	-	-	-	-	-
Miscellaneous	9,539	-	854,111	131,510	3,820	-	-	-	-
TOTAL REVENUES	2,030,839	3,200,450	2,675,655	2,246,194	4,143,200	8,965,592	210,377	1,454,028	2,613,343
EXPENDITURES:									
Current:									
General government	-	-	-	-	-	-	225,116	1,454,461	-
Public protection	8,162,389	-	-	10,354,586	2,874,700	9,692,957	-	-	-
Public ways and facilities	-	-	94,385	-	-	-	-	-	98,593
Health and human services	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Culture, education and recreation	-	70,299	-	-	-	-	-	-	-
Debt service:									
Principal	-	-	479,386	-	-	-	-	-	849,654
Interest and fiscal charges	-	-	311,814	-	-	-	-	-	290,982
Capital outlay	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	8,162,389	70,299	885,585	10,354,586	2,874,700	9,692,957	225,116	1,454,461	1,239,229
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(6,131,550)	3,130,151	1,790,070	(8,108,392)	1,268,500	(727,365)	(14,739)	(433)	1,374,114
OTHER FINANCING SOURCES (USES):									
Issuance of debt	-	-	-	-	-	-	10,423	-	72,369
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	6,238,341	-	600,000	8,181,473	-	-	-	-	-
Transfers out	-	(3,444,641)	(302,369)	-	(763,725)	-	-	-	(600,000)
TOTAL OTHER FINANCING SOURCES (USES)	6,238,341	(3,444,641)	297,631	8,181,473	(763,725)	-	10,423	-	(527,631)
NET CHANGE IN FUND BALANCE	106,791	(314,490)	2,087,701	73,081	504,775	(727,365)	(4,316)	(433)	846,483
FUND BALANCE, JUNE 30, 2012 (previously reported)	432,655	526,671	2,350,957	365,941	763,723	2,805,557	109,341	608	321,148
Cummulative effect of correction of error (Note 21)	-	-	-	-	-	-	-	-	-
FUND BALANCE, JUNE 30, 2012 (restated)	432,655	526,671	2,350,957	365,941	763,723	2,805,557	109,341	608	321,148
FUND BALANCE, JUNE 30, 2013	\$ 539,446	\$ 212,181	\$ 4,438,658	\$ 439,022	\$ 1,268,498	\$ 2,078,192	\$ 105,025	\$ 175	\$ 1,167,631

CLACKAMAS COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (Continued)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Tourism Development Council Fund	Parks Trust Fund	Tax Title Land Fund	North Clackamas Parks and Recreation District Fund	North Clackamas Recreation District Nutrition and Transportation Fund	North Clackamas Parks and Recreation District System Development Charges District- Wide Fund	North Clackamas Parks and Recreation District System Development Charges Zone 1 Fund	North Clackamas Parks and Recreation District System Development Charges Zone 2 Fund	North Clackamas Parks and Recreation District System Development Charges Zone 3 Fund
REVENUES:									
Property taxes	\$ -	\$ -	\$ -	\$ 5,414,738	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	1,359,169	6,143	185,731	932,256
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Special assessment collections	-	-	-	-	-	-	-	-	-
Interest	2,982	8,861	9,671	17,428	3,242	14,857	15	533	3,189
Intergovernmental	56,669	5,862,493	-	379,486	345,625	-	-	-	-
Charges for services	-	-	-	1,818,855	-	-	-	-	-
Contributions	4,000	-	-	19,275	138,912	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-	-
Miscellaneous	29,638	-	428,152	10,723	12,380	-	-	-	-
TOTAL REVENUES	93,289	5,871,354	437,823	7,660,505	500,159	1,374,026	6,158	186,264	935,445
EXPENDITURES:									
Current:									
General government	-	-	207,500	-	-	-	-	-	-
Public protection	-	-	-	-	-	-	-	-	-
Public ways and facilities	-	-	-	-	-	-	-	-	-
Health and human services	-	-	-	1,499,181	650,144	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Culture, education and recreation	2,920,235	39,195	-	5,367,104	-	-	-	-	-
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	922,386	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,920,235	961,581	207,500	6,866,285	650,144	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,826,946)	4,909,773	230,323	794,220	(149,985)	1,374,026	6,158	186,264	935,445
OTHER FINANCING SOURCES (USES):									
Issuance of debt	-	-	36,361	-	-	-	-	-	-
Proceeds from sale of capital assets	-	253,835	-	-	-	-	-	-	-
Transfers in	3,256,361	-	-	348,522	-	-	-	-	-
Transfers out	-	(595,000)	-	(857,400)	(60,000)	(1,244,000)	(3,411)	(226,088)	(1,221,280)
TOTAL OTHER FINANCING SOURCES (USES)	3,256,361	(341,165)	36,361	(508,878)	(60,000)	(1,244,000)	(3,411)	(226,088)	(1,221,280)
NET CHANGE IN FUND BALANCE	429,415	4,568,608	266,684	285,342	(209,985)	130,026	2,747	(39,824)	(285,835)
FUND BALANCE, JUNE 30, 2012 (previously reported)	401,132	2,257,311	172,771	2,720,777	842,584	1,382,814	3,533	124,113	1,006,807
Cummulative effect of correction of error (Note 21)	-	-	-	-	-	-	-	-	-
FUND BALANCE, JUNE 30, 2012 (restated)	401,132	2,257,311	172,771	2,720,777	842,584	1,382,814	3,533	124,113	1,006,807
FUND BALANCE, JUNE 30, 2013	\$ 830,547	\$ 6,825,919	\$ 439,455	\$ 3,006,119	\$ 632,599	\$ 1,512,840	\$ 6,280	\$ 84,289	\$ 720,972

CLACKAMAS COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (Continued)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Clackamas County Enhanced Law Enforcement District Fund	Clackamas County Extension and 4- H Service District Fund	Library District of Clackamas County Fund	Total
REVENUES:				
Property taxes	\$ 5,318,338	\$ 1,802,124	\$ 14,304,299	\$ 35,701,829
Other taxes	-	-	-	3,198,007
Licenses and permits	-	-	-	12,994,992
Fines, forfeitures, and penalties	-	-	-	4,866,642
Special assessment collections	-	-	-	314,079
Interest	4,439	13,930	18,199	231,651
Intergovernmental	-	1,469	11,635	84,114,513
Charges for services	-	-	-	12,122,582
Contributions	-	-	-	185,983
Reimbursements	-	-	500,000	1,022,949
Miscellaneous	-	-	-	1,956,434
TOTAL REVENUES	<u>5,322,777</u>	<u>1,817,523</u>	<u>14,834,133</u>	<u>156,709,661</u>
EXPENDITURES:				
Current:				
General government	-	-	-	10,248,855
Public protection	5,157,855	-	-	50,402,869
Public ways and facilities	-	-	-	27,364,728
Health and human services	-	-	-	43,610,500
Economic development	-	-	-	6,261,706
Culture, education and recreation	-	1,432,834	11,313,972	26,214,765
Debt service:				
Principal	85,000	-	-	1,414,040
Interest and fiscal charges	98,245	-	-	701,041
Capital outlay	-	-	-	4,948,206
TOTAL EXPENDITURES	<u>5,341,100</u>	<u>1,432,834</u>	<u>11,313,972</u>	<u>171,166,710</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(18,323)</u>	<u>384,689</u>	<u>3,520,161</u>	<u>(14,457,049)</u>
OTHER FINANCING SOURCES (USES):				
Issuance of debt	-	-	-	119,153
Proceeds from sale of capital assets	-	-	-	253,835
Transfers in	-	-	-	32,724,365
Transfers out	-	-	(2,611,300)	(14,810,691)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(2,611,300)</u>	<u>18,286,662</u>
NET CHANGE IN FUND BALANCE	(18,323)	384,689	908,861	3,829,613
FUND BALANCE, JUNE 30, 2012 (previously reported)	100,540	2,404,960	375,178	40,702,847
Cummulative effect of correction of error (Note 21)	-	-	-	2,877,343
FUND BALANCE, JUNE 30, 2012 (restated)	<u>100,540</u>	<u>2,404,960</u>	<u>375,178</u>	<u>43,580,190</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 82,217</u>	<u>\$ 2,789,649</u>	<u>\$ 1,284,039</u>	<u>\$ 47,409,803</u>

**CLACKAMAS COUNTY, OREGON
ROAD FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Federal	\$ 1,610,491	\$ 2,382,770	\$ 2,524,547	\$ 141,777
State	21,787,000	22,391,236	21,748,235	(643,001)
Local	885,000	885,000	740,782	(144,218)
Total intergovernmental	<u>24,282,491</u>	<u>25,659,006</u>	<u>25,013,564</u>	<u>(645,442)</u>
Charges for services:				
Public ways and facilities	427,167	427,167	730,941	303,774
Internal county services	2,411,449	2,411,449	2,549,314	137,865
Rentals	-	-	5,280	5,280
Total charges for services	<u>2,838,616</u>	<u>2,838,616</u>	<u>3,285,535</u>	<u>446,919</u>
Fines, forfeitures, and penalties	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Miscellaneous:				
Total miscellaneous	<u>393,310</u>	<u>393,310</u>	<u>531,606</u>	<u>138,296</u>
TOTAL REVENUES	<u>27,515,417</u>	<u>28,891,932</u>	<u>28,830,705</u>	<u>(61,227)</u>
EXPENDITURES:				
Public ways and facilities:				
Personal services	15,722,531	16,394,810	15,977,282	417,528
Materials and services	13,454,095	13,554,095	11,194,468	2,359,627
Capital outlay	2,737,000	3,072,000	2,939,266	132,734
Contingency	<u>1,773,956</u>	<u>1,539,304</u>	<u>-</u>	<u>1,539,304</u>
TOTAL EXPENDITURES	<u>33,687,582</u>	<u>34,560,209</u>	<u>30,111,016</u>	<u>4,449,193</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(6,172,165)</u>	<u>(5,668,277)</u>	<u>(1,280,311)</u>	<u>4,387,966</u>

Continued

**CLACKAMAS COUNTY, OREGON
ROAD FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

OTHER FINANCING SOURCES (USES):				
Transfers in	114,370	114,370	114,370	-
Transfers out	<u>(2,513,808)</u>	<u>(2,513,808)</u>	<u>(869,581)</u>	<u>1,644,227</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,399,438)</u>	<u>(2,399,438)</u>	<u>(755,211)</u>	<u>1,644,227</u>
NET CHANGE IN FUND BALANCE	(8,571,603)	(8,067,715)	(2,035,522)	6,032,193
FUND BALANCE, JUNE 30, 2012	<u>9,571,603</u>	<u>9,067,715</u>	<u>9,067,714</u>	<u>(1)</u>
FUND BALANCE, JUNE 30, 2013	<u><u>\$ 1,000,000</u></u>	<u><u>\$ 1,000,000</u></u>	7,032,192	<u><u>\$ 6,032,192</u></u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS):				
Property held for sale			<u>2,877,343</u>	
FUND BALANCE - US GAAP BASIS, June 30, 2013			<u><u>\$ 9,909,535</u></u>	

**CLACKAMAS COUNTY, OREGON
CHILDREN, YOUTH & FAMILIES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Federal	\$ 460,519	\$ 508,777	\$ 918,735	\$ 409,958
State	1,282,065	1,582,814	1,099,323	(483,491)
Local	-	45,000	10,479	(34,521)
Total intergovernmental	<u>1,742,584</u>	<u>2,136,591</u>	<u>2,028,537</u>	<u>(108,054)</u>
Charges for services:				
Charges for services	-	-	9,379	9,379
Internal county services	<u>116,000</u>	<u>116,000</u>	<u>83,000</u>	<u>(33,000)</u>
Total charges for services	<u>116,000</u>	<u>116,000</u>	<u>92,379</u>	<u>(23,621)</u>
Miscellaneous:				
Interest	500	500	1,223	723
Contributions	2,200	2,200	800	(1,400)
Other	-	-	580	580
Total miscellaneous	<u>2,700</u>	<u>2,700</u>	<u>2,603</u>	<u>(97)</u>
TOTAL REVENUES	<u>1,861,284</u>	<u>2,255,291</u>	<u>2,123,519</u>	<u>(131,772)</u>
EXPENDITURES:				
Current:				
Health and human services				
Personal services	931,353	1,024,023	885,019	139,004
Materials and services	<u>3,640,328</u>	<u>3,908,969</u>	<u>3,333,176</u>	<u>575,793</u>
TOTAL EXPENDITURES	<u>4,571,681</u>	<u>4,932,992</u>	<u>4,218,195</u>	<u>714,797</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,710,397)</u>	<u>(2,677,701)</u>	<u>(2,094,676)</u>	<u>583,025</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>2,154,094</u>	<u>2,154,094</u>	<u>2,022,114</u>	<u>(131,980)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,154,094</u>	<u>2,154,094</u>	<u>2,022,114</u>	<u>(131,980)</u>
NET CHANGE IN FUND BALANCE	(556,303)	(523,607)	(72,562)	451,045
FUND BALANCE, JUNE 30, 2012	<u>556,303</u>	<u>523,607</u>	<u>523,609</u>	<u>2</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 451,047</u>	<u>\$ 451,047</u>

**CLACKAMAS COUNTY, OREGON
COUNTY FAIR FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
State	\$ 49,500	\$ 49,500	\$ 48,110	\$ (1,390)
Total intergovernmental	49,500	49,500	48,110	(1,390)
Charges for services:				
Concessions	265,000	265,000	249,566	(15,434)
Rentals	236,740	236,740	201,338	(35,402)
Admissions, parking and entry fees	445,500	445,500	390,564	(54,936)
Total charges for services	947,240	947,240	841,468	(105,772)
Miscellaneous:				
Interest	500	500	390	(110)
Sponsorships	120,000	120,000	128,431	8,431
Other	2,500	2,500	14,199	11,699
Total miscellaneous	123,000	123,000	143,020	20,020
TOTAL REVENUES	1,119,740	1,119,740	1,032,598	(87,142)
EXPENDITURES:				
Current:				
Culture, education and recreation				
Personal services	539,000	539,000	444,114	94,886
Materials and services	997,750	997,750	961,414	36,336
Capital outlay	71,900	71,900	22,538	49,362
Contingency	141,763	141,763	-	141,763
TOTAL EXPENDITURES	1,750,413	1,750,413	1,428,066	322,347
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(630,673)	(630,673)	(395,468)	235,205
OTHER FINANCING SOURCES (USES):				
Transfers in	413,565	413,565	413,565	-
TOTAL OTHER FINANCING SOURCES (USES)	413,565	413,565	413,565	-
NET CHANGE IN FUND BALANCE	(217,108)	(217,108)	18,097	235,205
FUND BALANCE, JUNE 30, 2012	217,108	217,108	306,417	89,309
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 324,514	\$ 324,514

**CLACKAMAS COUNTY, OREGON
COMMUNITY CORRECTIONS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Federal	\$ 312,902	\$ 331,902	\$ 287,972	\$ (43,930)
State	6,058,192	6,058,192	6,039,687	(18,505)
Local	110,000	110,000	121,000	11,000
Total intergovernmental	<u>6,481,094</u>	<u>6,500,094</u>	<u>6,448,659</u>	<u>(51,435)</u>
Charges for services:				
Client fees	138,750	138,750	143,523	4,773
Other	161,500	161,500	171,271	9,771
Total charges for services	<u>300,250</u>	<u>300,250</u>	<u>314,794</u>	<u>14,544</u>
Fines, forfeitures, and penalties:				
Fines, forfeitures, and penalties	913,000	913,000	750,370	(162,630)
Total fines, forfeitures, and penalties	<u>913,000</u>	<u>913,000</u>	<u>750,370</u>	<u>(162,630)</u>
Miscellaneous:				
Interest	7,500	7,500	2,129	(5,371)
Other	10,025	10,025	37,089	27,064
Total miscellaneous	<u>17,525</u>	<u>17,525</u>	<u>39,218</u>	<u>21,693</u>
TOTAL REVENUES	<u>7,711,869</u>	<u>7,730,869</u>	<u>7,553,041</u>	<u>(177,828)</u>
EXPENDITURES:				
Current:				
Public protection				
Personal services	8,352,831	8,711,811	8,444,213	267,598
Materials and services	2,772,912	2,852,803	2,595,127	257,676
Capital outlay	9,000	9,000	-	9,000
TOTAL EXPENDITURES	<u>11,134,743</u>	<u>11,573,614</u>	<u>11,039,340</u>	<u>534,274</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,422,874)</u>	<u>(3,842,745)</u>	<u>(3,486,299)</u>	<u>356,446</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	3,189,112	3,608,983	3,608,983	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,189,112</u>	<u>3,608,983</u>	<u>3,608,983</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(233,762)	(233,762)	122,684	356,446
FUND BALANCE, JUNE 30, 2012	<u>233,762</u>	<u>233,762</u>	<u>256,847</u>	<u>23,085</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 379,531</u>	<u>\$ 379,531</u>

**CLACKAMAS COUNTY, OREGON
COUNTY SCHOOL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Federal	\$ -	\$ 327,590	\$ 316,669	\$ (10,921)
State	-	-	97,951	97,951
Total intergovernmental	-	327,590	414,620	87,030
Miscellaneous:				
Interest	-	-	826	826
Total miscellaneous	-	-	826	826
TOTAL REVENUES	-	327,590	415,446	87,856
EXPENDITURES:				
Current:				
Culture, education and recreation				
Materials and services	1,300	542,185	629,577	(87,392)
TOTAL EXPENDITURES	1,300	542,185	629,577	(87,392)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,300)	(214,595)	(214,131)	464
NET CHANGE IN FUND BALANCE	(1,300)	(214,595)	(214,131)	464
FUND BALANCE, JUNE 30, 2012	1,300	214,595	214,595	-
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 464	\$ 464

**CLACKAMAS COUNTY, OREGON
BUILDING CODES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services:				
Client fees	\$ 25,200	\$ 25,200	\$ 50,617	\$ 25,417
Charges to other County funds	80,000	80,000	169,413	89,413
Total charges for services	<u>105,200</u>	<u>105,200</u>	<u>220,030</u>	<u>114,830</u>
Licenses and permits:				
Building	1,416,000	1,416,000	2,198,546	782,546
Mobile home	15,200	15,200	15,505	305
Plumbing	601,000	601,000	809,105	208,105
Electrical	1,467,000	1,467,000	1,538,063	71,063
Other	335,600	335,600	359,880	24,280
Total licenses and permits	<u>3,834,800</u>	<u>3,834,800</u>	<u>4,921,099</u>	<u>1,086,299</u>
Fines, forfeitures, and penalties:				
Fines, forfeitures, and penalties	40,000	40,000	17,417	(22,583)
Total fines, forfeitures, and penalties	<u>40,000</u>	<u>40,000</u>	<u>17,417</u>	<u>(22,583)</u>
Miscellaneous:				
Reimbursements	54,800	54,800	96,076	41,276
Interest	2,000	2,000	4,547	2,547
Other	11,000	11,000	6,263	(4,737)
Total miscellaneous	<u>67,800</u>	<u>67,800</u>	<u>106,886</u>	<u>39,086</u>
TOTAL REVENUES	<u>4,047,800</u>	<u>4,047,800</u>	<u>5,265,432</u>	<u>1,217,632</u>
EXPENDITURES:				
Current:				
General government				
Personal services	2,703,660	2,848,660	2,761,421	87,239
Materials and services	1,327,900	1,477,900	1,469,378	8,522
Contingency	302,439	375,192	-	375,192
TOTAL EXPENDITURES	<u>4,333,999</u>	<u>4,701,752</u>	<u>4,230,799</u>	<u>470,953</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(286,199)</u>	<u>(653,952)</u>	<u>1,034,633</u>	<u>1,688,585</u>
NET CHANGE IN FUND BALANCE	(286,199)	(653,952)	1,034,633	1,688,585
FUND BALANCE, JUNE 30, 2012	286,199	653,952	653,951	(1)
FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,688,584</u>	<u>\$ 1,688,584</u>

**CLACKAMAS COUNTY, OREGON
EMPLOYER CONTRIBUTIONS RESERVE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous:				
Interest	\$ -	\$ -	\$ 7,550	\$ 7,550
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>7,550</u>	<u>7,550</u>
NET CHANGE IN FUND BALANCE	-	-	7,550	7,550
FUND BALANCE, JUNE 30, 2012	<u>2,272,953</u>	<u>2,272,953</u>	<u>2,278,469</u>	<u>5,516</u>
FUND BALANCE, JUNE 30, 2013	<u><u>\$ 2,272,953</u></u>	<u><u>\$ 2,272,953</u></u>	<u><u>\$ 2,286,019</u></u>	<u><u>\$ 13,066</u></u>

**CLACKAMAS COUNTY, OREGON
DOG CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services:				
Charges for services	\$ 1,500	\$ 1,500	\$ 6,955	\$ 5,455
Shelter fees	40,000	40,000	31,073	(8,927)
Total charges for services	41,500	41,500	38,028	(3,472)
Licenses and permits:				
Animal licenses	375,000	375,000	352,190	(22,810)
Adoption fees	49,500	49,500	41,493	(8,007)
Total licenses and permits	424,500	424,500	393,683	(30,817)
Fines, forfeitures, and penalties:				
Fines, forfeitures, and penalties	12,000	12,000	7,402	(4,598)
Total fines, forfeitures, and penalties	12,000	12,000	7,402	(4,598)
Miscellaneous:				
Interest	150	150	-	(150)
Contributions	125,000	125,000	23,555	(101,445)
Other	21,000	21,000	14,006	(6,994)
Total miscellaneous	146,300	146,300	37,561	(94,733)
TOTAL REVENUES	624,300	624,300	476,674	(133,620)
EXPENDITURES:				
Current:				
Health and human services				
Personal services	1,067,896	1,145,266	1,087,056	58,210
Materials and services	659,724	684,724	637,080	47,644
Contingency	16,891	16,891	-	16,891
TOTAL EXPENDITURES	1,744,511	1,846,881	1,724,136	122,745
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,120,211)	(1,222,581)	(1,247,462)	(10,875)
OTHER FINANCING SOURCES (USES):				
Transfers in	1,119,789	1,218,955	1,218,955	-
TOTAL OTHER FINANCING SOURCES (USES)	1,119,789	1,218,955	1,218,955	-
NET CHANGE IN FUND BALANCE	(422)	(3,626)	(28,507)	(10,875)
FUND BALANCE, JUNE 30, 2012	572	3,776	3,778	2
FUND BALANCE, JUNE 30, 2013	\$ 150	\$ 150	\$ (24,729)	\$ (10,873)

**CLACKAMAS COUNTY, OREGON
CLACKAMAS MENTAL HEALTH ORGANIZATION FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Federal	\$ -	\$ 734,892	\$ 1,325,840	\$ 590,948
State	14,719,275	16,916,687	15,657,998	(1,258,689)
Total intergovernmental	14,719,275	17,651,579	16,983,838	(667,741)
Charges for services:				
Internal county services	-	-	5,887	5,887
Total charges for services	-	-	5,887	5,887
Miscellaneous:				
Other	-	-	13,329	13,329
Interest	-	-	15,535	15,535
Total miscellaneous	-	-	28,864	28,864
TOTAL REVENUES	14,719,275	17,651,579	17,018,589	(632,990)
EXPENDITURES:				
Current:				
Health and human services				
Personal services	2,344,048	3,010,907	2,613,821	397,086
Materials and services	17,209,194	19,215,842	18,163,450	1,052,392
Contingency	2,503,056	367,263	-	367,263
TOTAL EXPENDITURES	22,056,298	22,594,012	20,777,271	1,816,741
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(7,337,023)	(4,942,433)	(3,758,682)	1,183,751
OTHER FINANCING SOURCES (USES):				
Transfers in	281,852	1,089,857	525,496	(564,361)
Transfers out	(674,979)	(674,979)	(281,241)	393,738
TOTAL OTHER FINANCING SOURCES (USES)	(393,127)	414,878	244,255	(170,623)
NET CHANGE IN FUND BALANCE	(7,730,150)	(4,527,555)	(3,514,427)	1,013,128
FUND BALANCE, JUNE 30, 2012	7,730,150	4,527,555	3,515,196	(1,012,359)
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 769	\$ 769

**CLACKAMAS COUNTY, OREGON
COMMUNITY SOLUTIONS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Federal	\$ 1,288,207	\$ 1,489,207	\$ 1,029,214	\$ (459,993)
State	745,558	745,558	2,062,029	1,316,471
Local	1,435,256	1,435,256	192,035	(1,243,221)
Total intergovernmental	3,469,021	3,670,021	3,283,278	(386,743)
Charges for services:				
Charges to other County funds	72,648	72,648	322,405	249,757
Total charges for services	72,648	72,648	322,405	249,757
Miscellaneous:				
Reimbursements	-	-	8,733	8,733
Other	-	-	5,516	5,516
Total miscellaneous	-	-	14,249	19,765
TOTAL REVENUES	3,541,669	3,742,669	3,619,932	(117,221)
EXPENDITURES:				
Current:				
Economic development				
Personal services	2,907,245	2,895,539	2,793,891	101,648
Materials and services	1,891,354	2,104,060	1,619,192	484,868
Capital outlay	-	-	26,503	(26,503)
TOTAL EXPENDITURES	4,798,599	4,999,599	4,439,586	560,013
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,256,930)	(1,256,930)	(819,654)	442,792
OTHER FINANCING SOURCES (USES):				
Transfers in	709,924	709,924	709,924	-
TOTAL OTHER FINANCING SOURCES (USES)	709,924	709,924	709,924	-
NET CHANGE IN FUND BALANCE	(547,006)	(547,006)	(109,730)	442,792
FUND BALANCE, JUNE 30, 2012	547,006	547,006	520,896	(26,110)
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 411,166	\$ 416,682

**CLACKAMAS COUNTY, OREGON
RESOLUTION SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
State	\$ 42,000	\$ 42,000	\$ 47,510	\$ 5,510
Local	24,000	24,000	10,950	(13,050)
Total intergovernmental	66,000	66,000	58,460	(7,540)
Charges for services:				
Charges for services	178,746	178,746	92,419	(86,327)
Client fees	106,100	106,100	112,164	6,064
Conciliation fees	497,870	497,870	482,459	(15,411)
Other	6,000	6,000	13,452	7,452
Total charges for services	788,716	788,716	700,494	(88,222)
Licenses and permits:				
Marriage license fees	22,000	22,000	21,860	(140)
Total licenses and permits	22,000	22,000	21,860	(140)
Miscellaneous:				
Other	925	925	-	(925)
Total miscellaneous	925	925	-	(925)
TOTAL REVENUES	877,641	877,641	780,814	(96,827)
EXPENDITURES:				
Current:				
General government				
Personal services	971,728	950,939	847,427	103,512
Materials and services	303,185	328,185	296,164	32,021
TOTAL EXPENDITURES	1,274,913	1,279,124	1,143,591	135,533
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(397,272)	(401,483)	(362,777)	38,706
OTHER FINANCING SOURCES (USES):				
Transfers in	245,440	258,211	258,211	-
TOTAL OTHER FINANCING SOURCES (USES)	245,440	258,211	258,211	-
NET CHANGE IN FUND BALANCE	(151,832)	(143,272)	(104,566)	38,706
FUND BALANCE, JUNE 30, 2012	151,832	143,272	227,270	83,998
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 122,704	\$ 122,704

**CLACKAMAS COUNTY, OREGON
HEALTH, HOUSING & HUMAN SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services:				
Charges to other County funds	\$ 375,797	\$ 609,312	\$ 648,701	\$ 39,389
Total charges for services	375,797	609,312	648,701	39,389
Miscellaneous:				
Interest	-	-	2,496	2,496
Total miscellaneous	-	-	2,496	2,496
TOTAL REVENUES	375,797	609,312	651,197	41,885
EXPENDITURES:				
Current:				
Health and human services				
Personal services	751,993	775,757	736,586	39,171
Materials and services	400,421	667,197	448,395	218,802
TOTAL EXPENDITURES	1,152,414	1,442,954	1,184,981	257,973
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(776,617)	(833,642)	(533,784)	299,858
OTHER FINANCING SOURCES (USES):				
Transfers in	495,857	662,621	662,621	-
Transfers out	(10,000)	(10,000)	(10,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	485,857	652,621	652,621	-
NET CHANGE IN FUND BALANCE	(290,760)	(181,021)	118,837	299,858
FUND BALANCE, JUNE 30, 2012	290,760	181,021	181,021	-
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 299,858	\$ 299,858

**CLACKAMAS COUNTY, OREGON
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services:				
Court fees	\$ 356,564	\$ 356,564	\$ 336,391	\$ (20,173)
Other	5,000	5,000	3,985	(1,015)
Total charges for services	<u>361,564</u>	<u>361,564</u>	<u>340,376</u>	<u>(21,188)</u>
Miscellaneous:				
Interest	1,750	1,750	2,026	276
Total miscellaneous	<u>1,750</u>	<u>1,750</u>	<u>2,026</u>	<u>276</u>
TOTAL REVENUES	<u>363,314</u>	<u>363,314</u>	<u>342,402</u>	<u>(20,912)</u>
EXPENDITURES:				
Current:				
Public protection				
Personal services	188,992	188,992	195,899	(6,907)
Materials and services	313,774	313,774	253,193	60,581
Contingency	220,000	220,000	-	220,000
TOTAL EXPENDITURES	<u>722,766</u>	<u>722,766</u>	<u>449,092</u>	<u>273,674</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(359,452)</u>	<u>(359,452)</u>	<u>(106,690)</u>	<u>252,762</u>
NET CHANGE IN FUND BALANCE	(359,452)	(359,452)	(106,690)	252,762
FUND BALANCE, JUNE 30, 2012	<u>531,960</u>	<u>659,833</u>	<u>659,833</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 172,508</u>	<u>\$ 300,381</u>	<u>\$ 553,143</u>	<u>\$ 252,762</u>

**CLACKAMAS COUNTY, OREGON
LIBRARY NETWORK FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
State	\$ 9,000	\$ 9,000	\$ 9,845	\$ 845
Local	-	-	5	5
Total intergovernmental	9,000	9,000	9,850	850
Charges for services:				
Charges for services	3,500	3,500	4,405	905
Total charges for services	3,500	3,500	4,405	905
Fines, forfeitures, and penalties:				
Fines, forfeitures, and penalties	60,000	60,000	58,119	(1,881)
Total fines, forfeitures, and penalties	60,000	60,000	58,119	(1,881)
Miscellaneous:				
Reimbursements	178,450	178,450	221,297	42,847
Interest	5,500	5,500	13,633	8,133
Contributions	5,000	5,000	4,704	(296)
Other	-	-	1,000,000	1,000,000
Total miscellaneous	188,950	188,950	1,239,634	1,050,684
TOTAL REVENUES	261,450	261,450	1,312,008	1,050,558
EXPENDITURES:				
Current:				
Culture, education and recreation				
Personal services	2,614,978	2,624,637	2,099,752	524,885
Materials and services	7,373,105	7,643,015	2,606,913	5,036,102
Capital outlay	-	297,000	84,597	212,403
Contingency	24,134	261,594	-	261,594
TOTAL EXPENDITURES	10,012,217	10,826,246	4,791,262	6,034,984
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(9,750,767)	(10,564,796)	(3,479,254)	7,085,542
OTHER FINANCING SOURCES (USES):				
Transfers in	6,458,834	6,503,074	6,080,920	(422,154)
TOTAL OTHER FINANCING SOURCES (USES)	6,458,834	6,503,074	6,080,920	(422,154)
NET CHANGE IN FUND BALANCE	(3,291,933)	(4,061,722)	2,601,666	6,663,388
FUND BALANCE, JUNE 30, 2012	3,291,933	4,061,722	4,061,719	(3)
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 6,663,385	\$ 6,663,385

**CLACKAMAS COUNTY, OREGON
PARKS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Federal	\$ 34,000	\$ 130,988	\$ 140,582	\$ 9,594
State	403,775	511,670	555,363	43,693
Local	107,041	182,041	180,994	(1,047)
Total intergovernmental	<u>544,816</u>	<u>824,699</u>	<u>876,939</u>	<u>52,240</u>
Charges for services:				
Charges for services	54,490	54,490	178,839	124,349
Internal county services	15,000	15,000	4,363	(10,637)
Rentals	99,780	99,780	2,566	(97,214)
Total charges for services	<u>169,270</u>	<u>169,270</u>	<u>185,768</u>	<u>16,498</u>
Licenses and permits:				
Licenses and permits	<u>377,500</u>	<u>377,500</u>	<u>450,313</u>	<u>72,813</u>
Total licenses and permits	<u>377,500</u>	<u>377,500</u>	<u>450,313</u>	<u>72,813</u>
Fines, forfeitures, and penalties:				
Fines, forfeitures, and penalties	<u>-</u>	<u>-</u>	<u>1,633</u>	<u>1,633</u>
Total fines, forfeitures, and penalties	<u>-</u>	<u>-</u>	<u>1,633</u>	<u>1,633</u>
Miscellaneous:				
Contributions	2,500	2,500	50	(2,450)
Other	15,200	15,200	21,904	6,704
Total miscellaneous	<u>17,700</u>	<u>17,700</u>	<u>21,954</u>	<u>4,254</u>
TOTAL REVENUES	<u>1,109,286</u>	<u>1,389,169</u>	<u>1,536,607</u>	<u>147,438</u>
EXPENDITURES:				
Current:				
Culture, education and recreation				
Personal services	1,179,543	1,268,227	1,188,299	79,928
Materials and services	904,597	950,867	934,255	16,612
Capital outlay	207,459	488,759	245,658	243,101
Contingency	150,000	130,000	-	130,000
TOTAL EXPENDITURES	<u>2,441,599</u>	<u>2,837,853</u>	<u>2,368,212</u>	<u>469,641</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,332,313)</u>	<u>(1,448,684)</u>	<u>(831,605)</u>	<u>617,079</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>1,172,313</u>	<u>1,254,784</u>	<u>855,929</u>	<u>(398,855)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,172,313</u>	<u>1,254,784</u>	<u>855,929</u>	<u>(398,855)</u>
NET CHANGE IN FUND BALANCE	(160,000)	(193,900)	24,324	218,224
FUND BALANCE, JUNE 30, 2012	<u>160,000</u>	<u>193,900</u>	<u>213,948</u>	<u>20,048</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 238,272</u>	<u>\$ 238,272</u>

**CLACKAMAS COUNTY, OREGON
BUSINESS & ECONOMIC DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
State	\$ 1,500,000	\$ 1,500,000	\$ 1,604,947	\$ 104,947
Total intergovernmental	1,500,000	1,500,000	1,604,947	104,947
Charges for services:				
Charges to other County funds	770,524	770,524	770,524	-
Total charges for services	770,524	770,524	770,524	-
Licenses and permits:				
Licenses and permits	1,000	1,000	8,851	7,851
Total licenses and permits	1,000	1,000	8,851	7,851
Miscellaneous:				
Interest	320	320	4,782	4,462
Other	8,550	8,550	655	(7,895)
Total miscellaneous	8,870	8,870	5,437	(3,433)
TOTAL REVENUES	2,280,394	2,280,394	2,389,759	109,365
EXPENDITURES:				
Current:				
Economic development				
Personal services	1,319,715	1,319,715	1,160,273	159,442
Materials and services	1,114,064	1,198,125	688,350	509,775
Contingency	433,186	433,186	-	433,186
TOTAL EXPENDITURES	2,866,965	2,951,026	1,848,623	1,102,403
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(586,571)	(670,632)	541,136	1,211,768
OTHER FINANCING SOURCES (USES):				
Transfers in	1,517,655	1,517,655	1,517,655	-
Transfers out	(1,580,655)	(1,580,655)	(1,580,655)	-
TOTAL OTHER FINANCING SOURCES (USES)	(63,000)	(63,000)	(63,000)	-
NET CHANGE IN FUND BALANCE	(649,571)	(733,632)	478,136	1,211,768
FUND BALANCE, JUNE 30, 2012	649,571	733,632	1,166,853	433,221
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 1,644,989	\$ 1,644,989

**CLACKAMAS COUNTY, OREGON
PLANNING FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
State	\$ 42,000	\$ 42,000	\$ 42,000	\$ -
Local	137,000	137,000	129,881	(7,119)
Total intergovernmental	179,000	179,000	171,881	(7,119)
Charges for services:				
Charges for services	371,659	386,659	361,765	(24,894)
Internal county services	134,500	134,500	195,886	61,386
Total charges for services	506,159	521,159	557,651	36,492
Licenses and permits:				
Licenses and permits	18,000	27,000	53,199	26,199
Total licenses and permits	18,000	27,000	53,199	26,199
TOTAL REVENUES	703,159	727,159	782,731	55,572
EXPENDITURES:				
Current:				
Economic development				
Personal services	2,027,251	2,068,712	2,051,998	16,714
Materials and services	906,432	906,432	826,635	79,797
Contingency	5,990	5,990	-	5,990
TOTAL EXPENDITURES	2,939,673	2,981,134	2,878,633	102,501
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,236,514)	(2,253,975)	(2,095,902)	158,073
OTHER FINANCING SOURCES (USES):				
Transfers in	2,306,514	2,306,514	2,306,514	-
Transfers out	(150,000)	(150,000)	(150,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	2,156,514	2,156,514	2,156,514	-
NET CHANGE IN FUND BALANCE	(80,000)	(97,461)	60,612	158,073
FUND BALANCE, JUNE 30, 2012	80,000	97,461	97,463	2
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 158,075	\$ 158,075

**CLACKAMAS COUNTY, OREGON
PUBLIC LAND CORNER PRESERVATION FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services:				
Charges for services	\$ 613,000	\$ 628,000	\$ 765,653	\$ 137,653
Charges to other County funds	5,000	5,000	-	(5,000)
Total charges for services	<u>618,000</u>	<u>633,000</u>	<u>765,653</u>	<u>132,653</u>
Licenses and permits:				
Licenses and permits	8,000	8,000	-	(8,000)
Total licenses and permits	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>(8,000)</u>
Miscellaneous:				
Interest	2,000	2,000	1,399	(601)
Other	3,000	3,000	-	(3,000)
Total miscellaneous	<u>5,000</u>	<u>5,000</u>	<u>1,399</u>	<u>(3,601)</u>
TOTAL REVENUES	<u>631,000</u>	<u>646,000</u>	<u>767,052</u>	<u>121,052</u>
EXPENDITURES:				
Current:				
Culture, education and recreation				
Personal services	535,632	555,632	544,460	11,172
Materials and services	173,384	228,384	205,194	23,190
Contingency	216,084	228,314	-	228,314
TOTAL EXPENDITURES	<u>925,100</u>	<u>1,012,330</u>	<u>749,654</u>	<u>262,676</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(294,100)</u>	<u>(366,330)</u>	<u>17,398</u>	<u>383,728</u>
NET CHANGE IN FUND BALANCE	(294,100)	(366,330)	17,398	383,728
FUND BALANCE, JUNE 30, 2012	<u>294,100</u>	<u>366,330</u>	<u>366,330</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 383,728</u>	<u>\$ 383,728</u>

**CLACKAMAS COUNTY, OREGON
SOCIAL SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Federal	\$ 3,782,953	\$ 4,066,229	\$ 3,928,916	\$ (137,313)
State	7,317,082	8,139,051	7,730,646	(408,405)
Local	927,902	962,824	472,135	(490,689)
Total intergovernmental	<u>12,027,937</u>	<u>13,168,104</u>	<u>12,131,697</u>	<u>(1,036,407)</u>
Charges for services:				
Internal county services	1,636,359	1,606,948	1,596,949	(9,999)
Total charges for services	<u>1,636,359</u>	<u>1,606,948</u>	<u>1,596,949</u>	<u>(9,999)</u>
Miscellaneous:				
Reimbursements	-	-	1,045	1,045
Interest	-	-	6,234	6,234
Contributions	15,000	15,000	21,946	6,946
Other	-	-	67,764	67,764
Total miscellaneous	<u>15,000</u>	<u>15,000</u>	<u>96,989</u>	<u>81,989</u>
TOTAL REVENUES	<u>13,679,296</u>	<u>14,790,052</u>	<u>13,825,635</u>	<u>(964,417)</u>
EXPENDITURES:				
Current:				
Health and human services				
Personal services	7,129,298	7,256,454	6,889,242	367,212
Materials and services	10,189,245	11,484,478	9,576,467	1,908,011
Capital outlay	55,500	55,500	-	55,500
Contingency	13,244	13,244	-	13,244
TOTAL EXPENDITURES	<u>17,387,287</u>	<u>18,809,676</u>	<u>16,465,709</u>	<u>2,343,967</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,707,991)</u>	<u>(4,019,624)</u>	<u>(2,640,074)</u>	<u>1,379,550</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	2,398,335	2,398,335	2,327,163	(71,172)
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,398,335</u>	<u>2,398,335</u>	<u>2,327,163</u>	<u>(71,172)</u>
NET CHANGE IN FUND BALANCE	(1,309,656)	(1,621,289)	(312,911)	1,308,378
FUND BALANCE, JUNE 30, 2012	<u>1,846,325</u>	<u>2,133,714</u>	<u>1,668,707</u>	<u>(465,007)</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 536,669</u>	<u>\$ 512,425</u>	<u>\$ 1,355,796</u>	<u>\$ 843,371</u>

**CLACKAMAS COUNTY, OREGON
CODE ENFORCEMENT & SUSTAINABILITY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Federal	\$ 212,283	\$ 398,481	\$ 398,481	\$ -
Local	315,478	355,478	316,945	(38,533)
Total intergovernmental	527,761	753,959	715,426	(38,533)
Charges for services:				
Charges for services	657,400	657,400	438,538	(218,862)
Total charges for services	657,400	657,400	438,538	(218,862)
Licenses and permits:				
Licenses and permits	1,363,800	1,363,800	1,231,283	(132,517)
Total licenses and permits	1,363,800	1,363,800	1,231,283	(132,517)
Fines, forfeitures, and penalties:				
Fines, forfeitures, and penalties	10,000	10,000	13,783	3,783
Total fines, forfeitures, and penalties	10,000	10,000	13,783	3,783
Miscellaneous:				
Interest	5,000	5,000	2,656	(2,344)
Other	100,000	100,000	87,050	(12,950)
Total miscellaneous	105,000	105,000	89,706	(15,294)
TOTAL REVENUES	2,663,961	2,890,159	2,488,736	(401,423)
EXPENDITURES:				
Current:				
General government				
Personal services	1,582,839	1,650,839	1,626,058	24,781
Materials and services	1,251,910	1,529,279	1,361,330	167,949
Capital outlay	181,000	98,000	69,989	28,011
Contingency	760,515	602,021	-	602,021
TOTAL EXPENDITURES	3,776,264	3,880,139	3,057,377	822,762
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,112,303)	(989,980)	(568,641)	421,339
OTHER FINANCING SOURCES (USES):				
Transfers in	220,000	220,000	220,000	-
Transfers out	(100,000)	(150,000)	(150,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	120,000	70,000	70,000	-
NET CHANGE IN FUND BALANCE	(992,303)	(919,980)	(498,641)	421,339
FUND BALANCE, JUNE 30, 2012	992,303	919,980	919,978	(2)
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 421,337	\$ 421,337

**CLACKAMAS COUNTY, OREGON
SUNNYSIDE VILLAGE PARK ACQUISITION FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Licenses and permits:				
Licenses and permits	\$ 60,000	\$ 70,000	\$ 16,855	\$ (53,145)
Total licenses and permits	60,000	70,000	16,855	(53,145)
Miscellaneous:				
Interest	200	200	1,226	1,026
Total miscellaneous	200	200	1,226	1,026
TOTAL REVENUES	60,200	70,200	18,081	(52,119)
EXPENDITURES:				
Current:				
Culture, education and recreation				
Materials and services	403,063	429,594	22,500	407,094
TOTAL EXPENDITURES	403,063	429,594	22,500	407,094
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(342,863)	(359,394)	(4,419)	354,975
NET CHANGE IN FUND BALANCE	(342,863)	(359,394)	(4,419)	354,975
FUND BALANCE, JUNE 30, 2012	342,863	359,394	359,395	1
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 354,976	\$ 354,976

CLACKAMAS COUNTY, OREGON
SUNNYSIDE VILLAGE PARK ROAD FRONTAGE CONSTRUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services:				
Charges for services	\$ 2,400	\$ 4,300	\$ 4,252	\$ (48)
Total charges for services	2,400	4,300	4,252	(48)
Miscellaneous:				
Interest	300	300	454	154
Total miscellaneous	300	300	454	154
TOTAL REVENUES	2,700	4,600	4,706	106
EXPENDITURES:				
Current:				
Culture, education and recreation:				
Payments to other governments	135,234	141,313	141,313	-
TOTAL EXPENDITURES	135,234	141,313	141,313	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(132,534)	(136,713)	(136,607)	106
NET CHANGE IN FUND BALANCE	(132,534)	(136,713)	(136,607)	106
FUND BALANCE, JUNE 30, 2012	132,534	136,713	136,713	-
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 106	\$ 106

**CLACKAMAS COUNTY, OREGON
EMERGENCY MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Federal	\$ 1,281,077	\$ 2,440,304	\$ 2,055,008	\$ (385,296)
Local	-	-	56,732	56,732
Total intergovernmental	<u>1,281,077</u>	<u>2,440,304</u>	<u>2,111,740</u>	<u>(328,564)</u>
Charges for services:				
Charges for services	<u>27,200</u>	<u>27,200</u>	<u>3,318</u>	<u>(23,882)</u>
Total charges for services	<u>27,200</u>	<u>27,200</u>	<u>3,318</u>	<u>(23,882)</u>
Miscellaneous:				
Interest	-	-	965	965
Contributions	9,800	9,800	-	(9,800)
Other	-	-	1,450	1,450
Total miscellaneous	<u>9,800</u>	<u>9,800</u>	<u>2,415</u>	<u>(7,385)</u>
TOTAL REVENUES	<u>1,318,077</u>	<u>2,477,304</u>	<u>2,117,473</u>	<u>(359,831)</u>
EXPENDITURES:				
Current:				
Public protection				
Personal services	1,389,365	1,430,439	1,309,209	121,230
Materials and services	1,151,083	1,960,310	1,362,741	597,569
Capital outlay	<u>366,216</u>	<u>696,216</u>	<u>721,866</u>	<u>(25,650)</u>
TOTAL EXPENDITURES	<u>2,906,664</u>	<u>4,086,965</u>	<u>3,393,816</u>	<u>693,149</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,588,587)</u>	<u>(1,609,661)</u>	<u>(1,276,343)</u>	<u>333,318</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>1,505,184</u>	<u>1,526,258</u>	<u>1,526,258</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,505,184</u>	<u>1,526,258</u>	<u>1,526,258</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(83,403)</u>	<u>(83,403)</u>	<u>249,915</u>	<u>333,318</u>
FUND BALANCE, JUNE 30, 2012	<u>527,275</u>	<u>527,275</u>	<u>455,474</u>	<u>(71,801)</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 443,872</u>	<u>\$ 443,872</u>	<u>\$ 705,389</u>	<u>\$ 261,517</u>

**CLACKAMAS COUNTY, OREGON
JUVENILE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Federal	\$ 385,345	\$ 486,828	\$ 158,734	\$ (328,094)
State	1,049,474	1,049,474	1,742,167	692,693
Local	47,064	79,300	54,839	(24,461)
Total intergovernmental	<u>1,481,883</u>	<u>1,615,602</u>	<u>1,955,740</u>	<u>340,138</u>
Charges for services:				
Charges to other County funds	246,084	254,084	30,350	(223,734)
Other	14,400	14,400	27,300	12,900
Total charges for services	<u>260,484</u>	<u>268,484</u>	<u>57,650</u>	<u>(210,834)</u>
Fines, forfeitures, and penalties:				
Fines, forfeitures, and penalties	9,000	9,000	568	(8,432)
Total fines, forfeitures, and penalties	<u>9,000</u>	<u>9,000</u>	<u>568</u>	<u>(8,432)</u>
Miscellaneous:				
Reimbursements	-	-	6,342	6,342
Contributions	-	-	1,000	1,000
Other	2,000	2,000	9,539	7,539
Total miscellaneous	<u>2,000</u>	<u>2,000</u>	<u>16,881</u>	<u>14,881</u>
TOTAL REVENUES	<u>1,753,367</u>	<u>1,895,086</u>	<u>2,030,839</u>	<u>135,753</u>
EXPENDITURES:				
Current:				
Public protection				
Personal services	4,798,544	4,892,174	4,744,374	147,800
Materials and services	3,559,606	3,668,902	3,418,015	250,887
Capital outlay	5,000	5,000	-	5,000
TOTAL EXPENDITURES	<u>8,363,150</u>	<u>8,566,076</u>	<u>8,162,389</u>	<u>403,687</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(6,609,783)</u>	<u>(6,670,990)</u>	<u>(6,131,550)</u>	<u>539,440</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	6,213,970	6,238,341	6,238,341	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>6,213,970</u>	<u>6,238,341</u>	<u>6,238,341</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(395,813)	(432,649)	106,791	539,440
FUND BALANCE, JUNE 30, 2012	<u>395,813</u>	<u>432,649</u>	<u>432,655</u>	<u>6</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 539,446</u>	<u>\$ 539,446</u>

**CLACKAMAS COUNTY, OREGON
TRANSIENT ROOM TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Other taxes:				
Hotel and motel occupancy tax	\$ 2,805,000	\$ 2,805,000	\$ 3,198,007	\$ 393,007
Miscellaneous:				
Interest	1,000	1,000	2,443	1,443
Total miscellaneous	1,000	1,000	2,443	1,443
TOTAL REVENUES	2,806,000	2,806,000	3,200,450	394,450
EXPENDITURES:				
Current:				
Culture, education and recreation				
Materials and services	56,100	56,100	70,299	(14,199)
TOTAL EXPENDITURES	56,100	56,100	70,299	(14,199)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,749,900	2,749,900	3,130,151	380,251
OTHER FINANCING SOURCES (USES):				
Transfers out	(3,070,572)	(3,070,572)	(3,444,641)	(374,069)
TOTAL OTHER FINANCING SOURCES (USES)	(3,070,572)	(3,070,572)	(3,444,641)	(374,069)
NET CHANGE IN FUND BALANCE	(320,672)	(320,672)	(314,490)	6,182
FUND BALANCE, JUNE 30, 2012	320,672	320,672	526,671	205,999
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 212,181	\$ 212,181

**CLACKAMAS COUNTY, OREGON
TRANSPORTATION SYSTEM DEVELOPMENT CHARGE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
State	\$ -	\$ -	\$ 195,621	\$ 195,621
Total intergovernmental	-	-	195,621	195,621
Charges for services:				
Charges for services	7,163	7,163	8,991	1,828
Total charges for services	7,163	7,163	8,991	1,828
Licenses and permits:				
Licenses and permits	620,000	620,000	1,582,387	962,387
Total licenses and permits	620,000	620,000	1,582,387	962,387
Miscellaneous:				
Other	-	-	300	300
Interest	12,000	12,000	11,005	(995)
Land sale proceeds	300,000	300,000	853,811	553,811
Special assessment collections	8,423	8,423	23,540	15,117
Total miscellaneous	320,423	320,423	888,656	568,233
TOTAL REVENUES	947,586	947,586	2,675,655	1,728,069
EXPENDITURES:				
Current:				
Public ways and facilities				
Materials and services	133,741	175,801	94,385	81,416
Debt Service:				
Principal	791,200	791,200	791,200	-
Contingency	2,747,710	2,517,710	-	2,517,710
TOTAL EXPENDITURES	3,672,651	3,484,711	885,585	2,599,126
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,725,065)	(2,537,125)	1,790,070	4,327,195
OTHER FINANCING SOURCES (USES):				
Issuance of debt	50,000	50,000	-	(50,000)
Transfers in	600,000	600,000	600,000	-
Transfers out	(233,830)	(463,830)	(302,369)	161,461
TOTAL OTHER FINANCING SOURCES (USES)	416,170	186,170	297,631	111,461
NET CHANGE IN FUND BALANCE	(2,308,895)	(2,350,955)	2,087,701	4,438,656
FUND BALANCE, JUNE 30, 2012	2,308,895	2,350,955	2,350,957	2
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 4,438,658	\$ 4,438,658

**CLACKAMAS COUNTY, OREGON
DISTRICT ATTORNEY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Federal	\$ 1,238,854	\$ 1,198,854	\$ 1,303,324	\$ 104,470
State	624,622	624,622	687,644	63,022
Total intergovernmental	<u>1,863,476</u>	<u>1,823,476</u>	<u>1,990,968</u>	<u>167,492</u>
Charges for services:				
Charges for services	54,559	54,559	25,000	(29,559)
Other	-	-	98,716	98,716
Total charges for services	<u>54,559</u>	<u>54,559</u>	<u>123,716</u>	<u>69,157</u>
Miscellaneous:				
Other	442,000	442,000	131,510	(310,490)
Total miscellaneous	<u>442,000</u>	<u>442,000</u>	<u>131,510</u>	<u>(310,490)</u>
TOTAL REVENUES	<u>2,360,035</u>	<u>2,320,035</u>	<u>2,246,194</u>	<u>(73,841)</u>
EXPENDITURES:				
Current:				
Public protection				
Personal services	8,326,368	8,590,986	8,357,022	233,964
Materials and services	2,266,415	2,276,466	1,997,564	278,902
TOTAL EXPENDITURES	<u>10,592,783</u>	<u>10,867,452</u>	<u>10,354,586</u>	<u>512,866</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(8,232,748)</u>	<u>(8,547,417)</u>	<u>(8,108,392)</u>	<u>439,025</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	8,077,922	8,181,473	8,181,473	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>8,077,922</u>	<u>8,181,473</u>	<u>8,181,473</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(154,826)	(365,944)	73,081	439,025
FUND BALANCE, JUNE 30, 2012	<u>154,826</u>	<u>365,944</u>	<u>365,941</u>	<u>(3)</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 439,022</u>	<u>\$ 439,022</u>

**CLACKAMAS COUNTY, OREGON
JUSTICE COURT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Federal	\$ -	\$ -	\$ 48,460	\$ 48,460
Total intergovernmental	-	-	48,460	48,460
Fines, forfeitures, and penalties	\$ 3,892,850	\$ 3,892,850	\$ 4,082,871	\$ 190,021
Miscellaneous:				
Interest	2,000	2,000	8,049	6,049
Other	5,150	5,150	3,820	(1,330)
Total miscellaneous	7,150	7,150	11,869	4,719
TOTAL REVENUES	3,900,000	3,900,000	4,143,200	243,200
EXPENDITURES:				
Current:				
Public protection				
Personal services	867,207	867,207	822,538	44,669
Materials and services	1,888,298	1,888,298	2,052,162	(163,864)
Contingency	1,144,495	1,144,495	-	1,144,495
TOTAL EXPENDITURES	3,900,000	3,900,000	2,874,700	1,025,300
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	1,268,500	1,268,500
OTHER FINANCING SOURCES (USES):				
Transfers out	(907,479)	(763,725)	(763,725)	-
TOTAL OTHER FINANCING SOURCES (USES)	(907,479)	(763,725)	(763,725)	-
NET CHANGE IN FUND BALANCE	(907,479)	(763,725)	504,775	1,268,500
FUND BALANCE, JUNE 30, 2012	907,479	763,725	763,723	(2)
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 1,268,498	\$ 1,268,498

**CLACKAMAS COUNTY, OREGON
PUBLIC SAFETY LOCAL OPTION LEVY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes:				
Current	\$ 8,971,475	\$ 8,971,475	\$ 8,567,696	\$ (403,779)
Deliquent	287,650	287,650	295,125	7,475
Total property taxes	<u>9,259,125</u>	<u>9,259,125</u>	<u>8,862,821</u>	<u>(396,304)</u>
Intergovernmental:				
Federal	-	-	92,679	92,679
Total intergovernmental	<u>-</u>	<u>-</u>	<u>92,679</u>	<u>92,679</u>
Miscellaneous:				
Interest	23,000	23,000	10,583	(12,417)
Total miscellaneous	<u>23,000</u>	<u>23,000</u>	<u>10,583</u>	<u>(12,417)</u>
TOTAL REVENUES	<u>9,282,125</u>	<u>9,282,125</u>	<u>8,966,083</u>	<u>(316,042)</u>
EXPENDITURES:				
Current:				
Public protection				
Personal services	8,024,282	8,024,282	8,018,135	6,147
Materials and services	1,733,081	1,757,941	1,674,822	83,119
Contingency	864,738	611,447	-	611,447
TOTAL EXPENDITURES	<u>10,622,101</u>	<u>10,393,670</u>	<u>9,692,957</u>	<u>700,713</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,339,976)</u>	<u>(1,111,545)</u>	<u>(726,874)</u>	<u>384,671</u>
NET CHANGE IN FUND BALANCE	<u>(1,339,976)</u>	<u>(1,111,545)</u>	<u>(726,874)</u>	<u>384,671</u>
FUND BALANCE, JUNE 30, 2012	<u>2,945,867</u>	<u>2,717,436</u>	<u>2,717,434</u>	<u>(2)</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 1,605,891</u>	<u>\$ 1,605,891</u>	1,990,560	<u>\$ 384,669</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS):				
Property taxes susceptible to accrual, recognized as revenue on the US GAAP basis			<u>87,632</u>	
FUND BALANCE - US GAAP BASIS, June 30, 2013			<u>\$ 2,078,192</u>	

**CLACKAMAS COUNTY, OREGON
PROPERTY MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services:				
Charges for services	\$ 268,854	\$ 268,854	\$ 207,500	\$ (61,354)
Total charges for services	268,854	268,854	207,500	(61,354)
Miscellaneous:				
Interest	3,200	3,200	2,877	(323)
Total miscellaneous	3,200	3,200	2,877	(323)
TOTAL REVENUES	272,054	272,054	210,377	(61,677)
EXPENDITURES:				
Current:				
General government				
Personal services	101,637	101,637	93,461	8,176
Materials and services	236,130	236,130	131,655	104,475
Contingency	33,941	33,941	-	33,941
TOTAL EXPENDITURES	371,708	371,708	225,116	146,592
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(99,654)	(99,654)	(14,739)	84,915
OTHER FINANCING SOURCES (USES):				
Issuance of debt	9,500	9,500	10,423	923
TOTAL OTHER FINANCING SOURCES (USES)	9,500	9,500	10,423	923
NET CHANGE IN FUND BALANCE	(90,154)	(90,154)	(4,316)	85,838
FUND BALANCE, JUNE 30, 2012	90,154	90,154	109,341	19,187
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 105,025	\$ 105,025

**CLACKAMAS COUNTY, OREGON
COUNTY PAYMENTS ACCOUNT PROJECT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Federal	\$ -	\$ 188,852	\$ 1,448,493	\$ 1,259,641
Local	-	-	5,360	5,360
Total intergovernmental	-	188,852	1,453,853	1,265,001
Miscellaneous:				
Interest	10,000	10,000	175	(9,825)
Total miscellaneous	10,000	10,000	175	(9,825)
TOTAL REVENUES	10,000	198,852	1,454,028	1,255,176
EXPENDITURES:				
Current:				
General government				
Materials and services	2,009,123	2,197,975	1,454,461	743,514
TOTAL EXPENDITURES	2,009,123	2,197,975	1,454,461	743,514
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,999,123)	(1,999,123)	(433)	1,998,690
NET CHANGE IN FUND BALANCE	(1,999,123)	(1,999,123)	(433)	1,998,690
FUND BALANCE, JUNE 30, 2012	1,999,123	1,999,123	608	(1,998,515)
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 175	\$ 175

CLACKAMAS COUNTY, OREGON
JOINT TRANSPORTATION SYSTEM DEVELOPMENT CHARGE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
State	\$ 600,000	\$ 600,000	\$ -	\$ (600,000)
Total intergovernmental	600,000	600,000	-	(600,000)
Charges for services:				
Charges for services	21,000	21,000	17,500	(3,500)
Total charges for services	21,000	21,000	17,500	(3,500)
Licenses and permits:				
Licenses and permits	613,240	613,240	2,279,045	1,665,805
Total licenses and permits	613,240	613,240	2,279,045	1,665,805
Miscellaneous:				
Interest	3,000	3,000	26,259	23,259
Land sale proceeds	75,000	75,000	-	(75,000)
Special assessment collections	316,524	316,524	290,539	(25,985)
Total miscellaneous	394,524	394,524	316,798	(77,726)
TOTAL REVENUES	1,628,764	1,628,764	2,613,343	984,579
EXPENDITURES:				
Current:				
Public ways and facilities:				
Materials and services	107,044	137,044	98,593	38,451
Debt Service:				
Principal	1,140,636	1,140,636	1,140,636	-
Contingency	-	176,061	-	176,061
TOTAL EXPENDITURES	1,247,680	1,453,741	1,239,229	214,512
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	381,084	175,023	1,374,114	1,199,091
OTHER FINANCING SOURCES (USES):				
Issuance of debt	-	-	72,369	72,369
Transfers in	103,830	103,830	-	(103,830)
Transfers out	(600,000)	(600,000)	(600,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	(496,170)	(496,170)	(527,631)	(31,461)
NET CHANGE IN FUND BALANCE	(115,086)	(321,147)	846,483	1,167,630
FUND BALANCE, JUNE 30, 2012	115,086	321,147	321,148	1
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 1,167,631	\$ 1,167,631

**CLACKAMAS COUNTY, OREGON
TOURISM DEVELOPMENT COUNCIL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Local	\$ 258,438	\$ 258,438	\$ 56,669	\$ (201,769)
Total intergovernmental	258,438	258,438	56,669	(201,769)
Miscellaneous:				
Interest	1,500	1,500	2,982	1,482
Contributions	6,000	6,000	4,000	(2,000)
Other	15,000	15,000	29,638	14,638
Total miscellaneous	22,500	22,500	36,620	14,120
TOTAL REVENUES	280,938	280,938	93,289	(187,649)
EXPENDITURES:				
Current:				
Culture, education and recreation				
Personal services	850,989	850,989	833,200	17,789
Materials and services	2,523,104	2,523,104	2,087,035	436,069
Contingency	295,000	295,000	-	295,000
TOTAL EXPENDITURES	3,669,093	3,669,093	2,920,235	748,858
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,388,155)	(3,388,155)	(2,826,946)	561,209
OTHER FINANCING SOURCES (USES):				
Transfers in	2,882,292	2,882,292	3,256,361	374,069
TOTAL OTHER FINANCING SOURCES (USES)	2,882,292	2,882,292	3,256,361	374,069
NET CHANGE IN FUND BALANCE	(505,863)	(505,863)	429,415	935,278
FUND BALANCE, JUNE 30, 2012	505,863	505,863	401,132	(104,731)
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 830,547	\$ 830,547

**CLACKAMAS COUNTY, OREGON
PARKS TRUST FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Federal	\$ 1,011,760	\$ 1,011,760	\$ 5,862,493	\$ 4,850,733
Total intergovernmental	1,011,760	1,011,760	5,862,493	4,850,733
Miscellaneous:				
Interest	7,500	7,500	8,861	1,361
Total miscellaneous	7,500	7,500	8,861	1,361
TOTAL REVENUES	1,019,260	1,019,260	5,871,354	4,852,094
EXPENDITURES:				
Current:				
Culture, education and recreation				
Materials and services	77,000	77,000	30,597	46,403
Capital outlay	1,192,500	1,113,370	922,386	190,984
Contingency	770,053	770,053	-	770,053
Payments to other governments	230,010	230,010	8,598	221,412
TOTAL EXPENDITURES	2,269,563	2,190,433	961,581	1,228,852
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,250,303)	(1,171,173)	4,909,773	6,080,946
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of capital assets	164,000	164,000	253,835	89,835
Transfers out	(914,725)	(993,855)	(595,000)	398,855
TOTAL OTHER FINANCING SOURCES (USES)	(750,725)	(829,855)	(341,165)	488,690
NET CHANGE IN FUND BALANCE	(2,001,028)	(2,001,028)	4,568,608	6,569,636
FUND BALANCE, JUNE 30, 2012	2,231,038	2,231,038	2,257,311	26,273
FUND BALANCE, JUNE 30, 2013	\$ 230,010	\$ 230,010	\$ 6,825,919	\$ 6,595,909

**CLACKAMAS COUNTY, OREGON
TAX TITLE LAND FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous:				
Interest	\$ 10,100	\$ 10,100	\$ 9,671	\$ (429)
Sale of foreclosed property	188,137	188,137	136,810	(51,327)
Total miscellaneous	198,237	198,237	146,481	(51,756)
TOTAL REVENUES	198,237	198,237	146,481	(51,756)
EXPENDITURES:				
Current:				
General government				
Materials and services	268,854	268,854	207,500	61,354
TOTAL EXPENDITURES	268,854	268,854	207,500	61,354
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(70,617)	(70,617)	(61,019)	9,598
OTHER FINANCING SOURCES:				
Issuance of debt	48,000	48,000	36,361	(11,639)
TOTAL OTHER FINANCING SOURCES (USES)	48,000	48,000	36,361	(11,639)
NET CHANGE IN FUND BALANCE	(22,617)	(22,617)	(24,658)	(2,041)
FUND BALANCE, JUNE 30, 2012	22,617	22,617	24,707	2,090
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	49	\$ 49
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS):				
Property held for sale			439,406	
FUND BALANCE - US GAAP BASIS, June 30, 2013			\$ 439,455	

CLACKAMAS COUNTY, OREGON
NORTH CLACKAMAS PARKS AND RECREATION DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes:				
Property taxes	\$ 5,335,902	\$ 5,335,902	\$ 5,409,981	\$ 74,079
Total property taxes	5,335,902	5,335,902	5,409,981	74,079
Intergovernmental:				
Federal	900	900	-	(900)
Local	348,642	369,942	379,486	9,544
Total intergovernmental	349,542	370,842	379,486	8,644
Charges for services:				
Charges for services	1,782,899	1,836,999	1,818,855	(18,144)
Total charges for services	1,782,899	1,836,999	1,818,855	(18,144)
Miscellaneous:				
Other	34,000	34,000	10,723	(23,277)
Interest	12,000	12,000	17,428	5,428
Contributions	12,000	12,000	19,275	7,275
Total miscellaneous	58,000	58,000	47,426	(10,574)
TOTAL REVENUES	7,526,343	7,601,743	7,655,748	54,005
EXPENDITURES:				
Current:				
Administration	1,075,733	1,107,733	964,248	143,485
Park services	1,680,569	1,680,569	1,573,710	106,859
Program services	987,534	1,041,634	987,474	54,160
Milwaukie Center	674,299	699,299	653,654	45,645
Aquatic Park	1,777,457	1,777,457	1,682,667	94,790
Community relations	338,602	338,602	265,085	73,517
Planning and development	409,671	409,671	345,750	63,921
Natural Resources	481,802	503,102	393,697	109,405
Contingency	1,557,154	1,500,154	-	1,500,154
TOTAL EXPENDITURES	8,982,821	9,058,221	6,866,285	2,191,936
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,456,478)	(1,456,478)	789,463	2,245,941
OTHER FINANCING SOURCES (USES):				
Transfers in	348,522	348,522	348,522	-
Transfers out	(857,400)	(857,400)	(857,400)	-
TOTAL OTHER FINANCING SOURCES (USES)	(508,878)	(508,878)	(508,878)	-
NET CHANGE IN FUND BALANCE	(1,965,356)	(1,965,356)	280,585	2,245,941
FUND BALANCE, JUNE 30, 2012	1,965,356	1,965,356	2,668,061	702,705
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	2,948,646	\$ 2,948,646
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS)				
Property taxes susceptible to accrual, recognized as revenue on the US GAAP basis			57,473	
FUND BALANCE - US GAAP BASIS, June 30, 2013			\$ 3,006,119	

CLACKAMAS COUNTY, OREGON
NORTH CLACKAMAS PARKS AND RECREATION DISTRICT NUTRITION AND TRANSPORTATION FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
State	\$ 54,000	\$ 54,000	\$ -	\$ (54,000)
Local	236,300	236,300	345,625	109,325
Total intergovernmental	290,300	290,300	345,625	55,325
Miscellaneous:				
Other	11,800	11,800	12,380	580
Interest	800	800	3,242	2,442
Contributions	127,600	127,600	138,912	11,312
Total miscellaneous	140,200	140,200	154,534	14,334
TOTAL REVENUES	430,500	430,500	500,159	69,659
EXPENDITURES:				
Current:				
Health and human services				
Nutrition division	690,478	695,478	650,144	45,334
Contingency	534,129	529,129	-	529,129
TOTAL EXPENDITURES	1,224,607	1,224,607	650,144	574,463
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(794,107)	(794,107)	(149,985)	644,122
OTHER FINANCING SOURCES (USES):				
Transfers out	(60,000)	(60,000)	(60,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	(60,000)	(60,000)	(60,000)	-
NET CHANGE IN FUND BALANCE	(854,107)	(854,107)	(209,985)	644,122
FUND BALANCE, JUNE 30, 2012	854,107	854,107	842,584	(11,523)
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 632,599	\$ 632,599

**CLACKAMAS COUNTY, OREGON
NORTH CLACKAMAS PARKS AND RECREATION DISTRICT
SYSTEM DEVELOPMENT CHARGES DISTRICT-WIDE
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Licenses and permits:				
Licenses and permits	\$ 800,000	\$ 800,000	\$ 1,359,169	\$ 559,169
Total licenses and permits	800,000	800,000	1,359,169	559,169
Miscellaneous:				
Interest	5,500	5,500	14,857	9,357
Total miscellaneous	5,500	5,500	14,857	9,357
TOTAL REVENUES	805,500	805,500	1,374,026	568,526
EXPENDITURES:				
General government:				
Contingency	562,685	562,685	-	562,685
TOTAL EXPENDITURES	562,685	562,685	-	562,685
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	242,815	242,815	1,374,026	1,131,211
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,244,000)	(1,244,000)	(1,244,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,244,000)	(1,244,000)	(1,244,000)	-
NET CHANGE IN FUND BALANCE	(1,001,185)	(1,001,185)	130,026	1,131,211
FUND BALANCE, JUNE 30, 2012	1,001,185	1,001,185	1,382,814	381,629
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 1,512,840	\$ 1,512,840

**CLACKAMAS COUNTY, OREGON
NORTH CLACKAMAS PARKS AND RECREATION DISTRICT
SYSTEM DEVELOPMENT CHARGES ZONE 1 FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Licenses and permits:				
Licenses and permits	\$ 2,000	\$ 2,000	\$ 6,143	\$ 4,143
Total licenses and permits	2,000	2,000	6,143	4,143
Miscellaneous:				
Interest	-	-	15	15
Total miscellaneous	-	-	15	15
TOTAL REVENUES	2,000	2,000	6,158	4,158
OTHER FINANCING SOURCES (USES):				
Transfers out	(3,411)	(3,411)	(3,411)	-
TOTAL OTHER FINANCING SOURCES (USES)	(3,411)	(3,411)	(3,411)	-
NET CHANGE IN FUND BALANCE	(1,411)	(1,411)	2,747	4,158
FUND BALANCE, JUNE 30, 2012	1,411	1,411	3,533	2,122
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 6,280	\$ 6,280

**CLACKAMAS COUNTY, OREGON
NORTH CLACKAMAS PARKS AND RECREATION DISTRICT
SYSTEM DEVELOPMENT CHARGES ZONE 2 FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Licenses and permits:				
Licenses and permits	\$ 100,000	\$ 100,000	\$ 185,731	\$ 85,731
Total licenses and permits	100,000	100,000	185,731	85,731
Miscellaneous:				
Interest	1,200	1,200	533	(667)
Total miscellaneous	1,200	1,200	533	(667)
TOTAL REVENUES	101,200	101,200	186,264	85,064
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	101,200	101,200	186,264	85,064
OTHER FINANCING SOURCES (USES):				
Transfers out	(226,088)	(226,088)	(226,088)	-
TOTAL OTHER FINANCING SOURCES (USES)	(226,088)	(226,088)	(226,088)	-
NET CHANGE IN FUND BALANCE	(124,888)	(124,888)	(39,824)	85,064
FUND BALANCE, JUNE 30, 2012	124,888	124,888	124,113	(775)
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 84,289	\$ 84,289

**CLACKAMAS COUNTY, OREGON
NORTH CLACKAMAS PARKS AND RECREATION DISTRICT
SYSTEM DEVELOPMENT CHARGES ZONE 3 FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Licenses and permits:				
Licenses and permits	\$ 400,000	\$ 400,000	\$ 932,256	\$ 532,256
Total licenses and permits	400,000	400,000	932,256	532,256
Miscellaneous:				
Interest	800	800	3,189	2,389
Total miscellaneous	800	800	3,189	2,389
TOTAL REVENUES	400,800	400,800	935,445	534,645
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	400,800	400,800	935,445	534,645
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,221,280)	(1,221,280)	(1,221,280)	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,221,280)	(1,221,280)	(1,221,280)	-
NET CHANGE IN FUND BALANCE	(820,480)	(820,480)	(285,835)	534,645
FUND BALANCE, JUNE 30, 2012	820,480	820,480	1,006,807	186,327
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 720,972	\$ 720,972

CLACKAMAS COUNTY, OREGON
CLACKAMAS COUNTY ENHANCED LAW ENFORCEMENT DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes:				
Property taxes	\$ 5,313,499	\$ 5,313,499	\$ 5,314,713	\$ 1,214
Total property taxes	5,313,499	5,313,499	5,314,713	1,214
Miscellaneous:				
Interest	7,000	7,000	4,439	(2,561)
Total miscellaneous	7,000	7,000	4,439	(2,561)
TOTAL REVENUES	5,320,499	5,320,499	5,319,152	(1,347)
EXPENDITURES:				
Current:				
Public protection				
Materials and services	5,185,803	5,185,803	5,157,855	27,948
Debt Service:				
Principal	85,000	85,000	85,000	-
Interest and fiscal charges	98,245	98,245	98,245	-
TOTAL EXPENDITURES	5,369,048	5,369,048	5,341,100	27,948
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(48,549)	(48,549)	(21,948)	26,601
NET CHANGE IN FUND BALANCE	(48,549)	(48,549)	(21,948)	26,601
FUND BALANCE, JUNE 30, 2012	48,549	48,549	48,551	2
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	26,603	\$ 26,603
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS):				
Property taxes susceptible to accrual, recognized as revenue on the US GAAP basis			55,614	
FUND BALANCE - US GAAP BASIS, June 30, 2013			\$ 82,217	

CLACKAMAS COUNTY, OREGON
CLACKAMAS COUNTY EXTENSION AND 4-H SERVICE DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes:				
Property taxes	\$ 1,778,000	\$ 1,778,000	\$ 1,801,285	\$ 23,285
Total property taxes	1,778,000	1,778,000	1,801,285	23,285
Intergovernmental:				
Federal forest reserve timber sales	-	-	1,469	1,469
Total intergovernmental	-	-	1,469	1,469
Miscellaneous:				
Interest	6,000	6,000	13,930	7,930
Total miscellaneous	6,000	6,000	13,930	7,930
TOTAL REVENUES	1,784,000	1,784,000	1,816,684	32,684
EXPENDITURES:				
Current:				
Education				
Materials and services	1,365,702	1,565,702	1,432,834	132,868
Contingency	317,203	117,203	-	117,203
TOTAL EXPENDITURES	1,682,905	1,682,905	1,432,834	250,071
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	101,095	101,095	383,850	282,755
NET CHANGE IN FUND BALANCE	101,095	101,095	383,850	282,755
FUND BALANCE, JUNE 30, 2012	1,898,905	1,898,905	2,389,543	490,638
FUND BALANCE, JUNE 30, 2013	\$ 2,000,000	\$ 2,000,000	2,773,393	\$ 773,393
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS):				
Property taxes susceptible to accrual, recognized as revenue on the US GAAP basis			16,256	
FUND BALANCE - US GAAP BASIS, June 30, 2013			\$ 2,789,649	

**CLACKAMAS COUNTY, OREGON
LIBRARY DISTRICT OF CLACKAMAS COUNTY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes:				
Property taxes	\$ 13,857,336	\$ 13,857,336	\$ 13,949,515	\$ 92,179
Deliquent	272,143	272,143	348,194	76,051
Total property taxes	<u>14,129,479</u>	<u>14,129,479</u>	<u>14,297,709</u>	<u>168,230</u>
Intergovernmental:				
Federal forest reserve timber sales	-	-	11,635	11,635
Total intergovernmental	<u>-</u>	<u>-</u>	<u>11,635</u>	<u>11,635</u>
Miscellaneous:				
Reimbursements	-	-	500,000	500,000
Interest	1,000	1,000	18,199	17,199
Total miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>518,199</u>	<u>517,199</u>
TOTAL REVENUES	<u>14,130,479</u>	<u>14,130,479</u>	<u>14,827,543</u>	<u>697,064</u>
EXPENDITURES:				
Current:				
Education				
Payments to other governments	11,136,591	11,332,679	11,313,972	18,707
Contingency	-	18,273	-	18,273
TOTAL EXPENDITURES	<u>11,136,591</u>	<u>11,350,952</u>	<u>11,313,972</u>	<u>36,980</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,993,888</u>	<u>2,779,527</u>	<u>3,513,571</u>	<u>734,044</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(2,998,873)	(3,033,454)	(2,611,300)	422,154
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,998,873)</u>	<u>(3,033,454)</u>	<u>(2,611,300)</u>	<u>422,154</u>
NET CHANGE IN FUND BALANCE	(4,985)	(253,927)	902,271	1,156,198
FUND BALANCE, JUNE 30, 2012	<u>4,985</u>	<u>253,927</u>	<u>253,926</u>	<u>(1)</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>1,156,197</u>	<u>\$ 1,156,197</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS)				
Property taxes susceptible to accrual, recognized as revenue on the US GAAP basis			<u>127,842</u>	
FUND BALANCE - US GAAP BASIS, June 30, 2013			<u>\$ 1,284,039</u>	

DEBT SERVICE FUNDS

These funds account for the payment of principal and interest on urban renewal bonds, general obligation, and Bancroft improvement bonds. Revenue is mainly derived from property taxes, charges for services, and collections on special assessments levied against property owners. Funds included in this fund category are:

MAJOR DEBT SERVICE FUND

- Clackamas Town Center Tax Increment Fund

NONMAJOR DEBT SERVICE FUNDS

- Local Improvement District September 15, 2000 Issue Fund
- Public Service Building Debt Service Fund
- Development Services Building Debt Service Fund
- Public Safety Training Center Debt Service Fund
- Sheriff Facilities Debt Service Fund
- Clackamas County Debt Service Fund
- Clackamas County Development Agency:
 - Clackamas Town Center Tax Increment Fund (Major Fund)
 - Clackamas Industrial Area Tax Increment Fund
 - Government Camp Tax Increment Fund
 - North Clackamas Revitalization Area Tax Increment Fund
- North Clackamas Parks and Recreation District:
 - Series 2010 Debt Service Fund
 - Series 2008 Debt Service Fund
- Estacada Area County Service District for Library Services Debt Service Fund

**CLACKAMAS COUNTY, OREGON
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2013**

	Local Improvement District September 15, 2000 Issue Fund	Public Service Building Debt Service Fund	Development Services Building Debt Service Fund	Public Safety Training Center Debt Service Fund	Sheriff Facilities Debt Service Fund	Clackamas County Debt Service Fund	Clackamas County Development Agency	North Clackamas Parks and Recreation District		Estacada Area County Service District for Library Services Debt Service Fund	Total
								North	North		
								Clackamas Parks and Recreation District Series 2010 Debt Service Fund	Clackamas Parks and Recreation District Series 2008 Debt Service Fund		
ASSETS											
Cash and Investments	\$ 386,711	\$ 665,366	\$ -	\$ -	\$ 2,960	\$ -	\$ 2,081,257	\$ 95,741	\$ 108,550	\$ 13,882	\$ 3,354,467
Taxes receivable	-	-	-	-	-	-	95,706	-	-	268	95,974
Assessment receivable	600,000	-	-	-	-	-	-	-	-	-	600,000
Due from other funds	-	-	9,306	-	-	664,438	-	-	-	-	673,744
TOTAL ASSETS	<u>\$ 986,711</u>	<u>\$ 665,366</u>	<u>\$ 9,306</u>	<u>\$ -</u>	<u>\$ 2,960</u>	<u>\$ 664,438</u>	<u>\$ 2,176,963</u>	<u>\$ 95,741</u>	<u>\$ 108,550</u>	<u>\$ 14,150</u>	<u>\$ 4,724,185</u>
LIABILITIES AND FUND BALANCES											
Liabilities:											
Book overdraft	\$ -	\$ -	\$ 4,622	\$ 94	\$ -	\$ 561,624	\$ -	\$ -	\$ -	\$ -	\$ 566,340
Due to other funds	-	664,438	-	-	-	-	-	-	-	-	664,438
Deferred revenue	600,000	-	-	-	-	-	94,127	-	-	257	694,384
TOTAL LIABILITIES	<u>600,000</u>	<u>664,438</u>	<u>4,622</u>	<u>94</u>	<u>-</u>	<u>561,624</u>	<u>94,127</u>	<u>-</u>	<u>-</u>	<u>257</u>	<u>1,925,162</u>
Fund balances (deficit):											
Restricted	386,711	928	4,684	94	2,960	102,814	2,082,836	-	108,550	13,893	2,703,470
Assigned	-	-	-	-	-	-	-	95,741	-	-	95,741
Unassigned	-	-	-	(188)	-	-	-	-	-	-	(188)
TOTAL FUND BALANCES (DEFICIT)	<u>386,711</u>	<u>928</u>	<u>4,684</u>	<u>(94)</u>	<u>2,960</u>	<u>102,814</u>	<u>2,082,836</u>	<u>95,741</u>	<u>108,550</u>	<u>13,893</u>	<u>2,799,023</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 986,711</u>	<u>\$ 665,366</u>	<u>\$ 9,306</u>	<u>\$ -</u>	<u>\$ 2,960</u>	<u>\$ 664,438</u>	<u>\$ 2,176,963</u>	<u>\$ 95,741</u>	<u>\$ 108,550</u>	<u>\$ 14,150</u>	<u>\$ 4,724,185</u>

**CLACKAMAS COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013**

	Local Improvement District September 15, 2000 Issue Fund	Public Service Building Debt Service Fund	Development Services Building Debt Service Fund	Public Safety Training Center Debt Service Fund	Sheriff Facilities Debt Service Fund	Clackamas County Debt Service Fund	Clackamas County Development Agency	North Clackamas Parks and Recreation District		Estacada Area County Service District for Library Services Debt Service Fund	Total
							North Clackamas Revitalization Area Tax Increment Fund	North Clackamas Parks and Recreation District Series 2010 Debt Service Fund	North Clackamas Parks and Recreation District Series 2008 Debt Service Fund		
REVENUES:											
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,407,061	\$ -	\$ -	\$ 100	\$ 1,407,161
Special assessment collections	131,127	-	-	-	-	-	-	-	-	-	131,127
Contributions	-	-	-	-	861,359	-	-	-	-	-	861,359
Interest	1,280	1,167	2,153	-	589	-	50,013	352	589	92	56,235
Charges for services	-	295,362	1,642,757	-	-	664,438	-	-	-	-	2,602,557
TOTAL REVENUES	132,407	296,529	1,644,910	-	861,948	664,438	1,457,074	352	589	192	5,058,439
EXPENDITURES:											
Public ways and facilities											
Debt Service											
Principal	-	290,000	2,040,000	225,000	1,365,000	200,000	305,000	325,000	320,000	-	5,070,000
Interest and fiscal charges	91,000	10,150	1,727,081	18,524	1,262,000	496,722	251,169	168,350	242,238	-	4,267,234
Miscellaneous	-	-	-	-	-	354,649	-	-	-	66	354,715
TOTAL EXPENDITURES	91,000	300,150	3,767,081	243,524	2,627,000	1,051,371	556,169	493,350	562,238	66	9,691,949
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	41,407	(3,621)	(2,122,171)	(243,524)	(1,765,052)	(386,933)	900,905	(492,998)	(561,649)	126	(4,633,510)
OTHER FINANCING SOURCES (USES):											
Issuance of refunding debt	-	-	-	-	-	18,875,000	-	-	-	-	18,875,000
Bond premium	-	-	-	-	-	1,580,221	-	-	-	-	1,580,221
Transfers in	-	-	2,110,444	244,200	1,762,851	135,098	-	500,000	562,000	-	5,314,593
Payment to escrow account for refunding	-	-	-	-	-	(20,100,572)	-	-	-	-	(20,100,572)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	2,110,444	244,200	1,762,851	489,747	-	500,000	562,000	-	5,669,242
NET CHANGE IN FUND BALANCE	41,407	(3,621)	(11,727)	676	(2,201)	102,814	900,905	7,002	351	126	1,035,732
FUND BALANCE, JUNE 30, 2012	345,304	4,549	16,411	(770)	5,161	-	1,181,931	88,739	108,199	13,767	1,763,291
FUND BALANCE, JUNE 30, 2013	\$ 386,711	\$ 928	\$ 4,684	\$ (94)	\$ 2,960	\$ 102,814	\$ 2,082,836	\$ 95,741	\$ 108,550	\$ 13,893	\$ 2,799,023

CLACKAMAS COUNTY, OREGON
CLACKAMAS TOWN CENTER TAX INCREMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes:				
Property taxes	\$ 12,104,855	\$ 12,104,855	\$ 11,812,190	\$ (292,665)
Total Property Taxes	<u>12,104,855</u>	<u>12,104,855</u>	<u>11,812,190</u>	<u>(292,665)</u>
Miscellaneous:				
Interest	100,000	100,000	162,457	62,457
Total miscellaneous	<u>100,000</u>	<u>100,000</u>	<u>162,457</u>	<u>62,457</u>
TOTAL REVENUES	<u>12,204,855</u>	<u>12,204,855</u>	<u>11,974,647</u>	<u>(230,208)</u>
EXPENDITURES:				
Current:				
Public ways and facilities:				
Contingency	10,100,000	10,100,000	-	10,100,000
Debt Service:				
Principal	7,072,592	7,072,592	7,057,995	14,597
Interest and fiscal charges	683,792	683,792	659,748	24,044
TOTAL EXPENDITURES	<u>17,856,384</u>	<u>17,856,384</u>	<u>7,717,743</u>	<u>10,138,641</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,651,529)</u>	<u>(5,651,529)</u>	<u>4,256,904</u>	<u>9,908,433</u>
NET CHANGE IN FUND BALANCE	(5,651,529)	(5,651,529)	4,256,904	9,908,433
FUND BALANCE, JUNE 30, 2012	<u>33,598,455</u>	<u>33,598,455</u>	<u>33,796,343</u>	<u>197,889</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 27,946,926</u>	<u>\$ 27,946,926</u>	38,053,247	<u>\$ 10,106,322</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS)				
Property taxes susceptible to accrual, recognized as revenue on the US GAAP basis			<u>13,000</u>	
FUND BALANCE - US GAAP BASIS, June 30, 2013			<u>\$ 38,066,247</u>	

CLACKAMAS COUNTY, OREGON
LOCAL IMPROVEMENT DISTRICT SEPTEMBER 15, 2000 ISSUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous:				
Interest	\$ 600	\$ 600	\$ 1,280	\$ 680
Special assessment collections	125,000	125,000	131,127	6,127
Total miscellaneous	125,600	125,600	132,407	6,807
TOTAL REVENUES	125,600	125,600	132,407	6,807
EXPENDITURES:				
Public ways and facilities:				
Debt Service:				
Interest and fiscal charges	470,908	470,908	91,000	379,908
TOTAL EXPENDITURES	470,908	470,908	91,000	379,908
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(345,308)	(345,308)	41,407	386,715
NET CHANGE IN FUND BALANCE	(345,308)	(345,308)	41,407	386,715
FUND BALANCE, JUNE 30, 2012	345,308	345,308	345,304	(4)
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 386,711	\$ 386,711

**CLACKAMAS COUNTY, OREGON
PUBLIC SERVICE BUILDING DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services:				
Charges for services	\$ 959,790	\$ 295,352	\$ 295,362	\$ 10
Total charges for services	959,790	295,352	295,362	10
Miscellaneous:				
Interest	200	200	1,167	967
Total miscellaneous	200	200	1,167	967
TOTAL REVENUES	959,990	295,552	296,529	977
EXPENDITURES:				
Public ways and facilities:				
Debt Service:				
Principal	290,000	290,000	290,000	-
Interest and fiscal charges	674,027	9,589	10,150	(561)
TOTAL EXPENDITURES	964,027	299,589	300,150	(561)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,037)	(4,037)	(3,621)	416
NET CHANGE IN FUND BALANCE	(4,037)	(4,037)	(3,621)	416
FUND BALANCE, JUNE 30, 2012	4,037	4,037	4,549	512
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 928	\$ 928

**CLACKAMAS COUNTY, OREGON
DEVELOPMENT SERVICES BUILDING DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services:				
Charges for services	\$ 1,642,075	\$ 1,642,075	\$ 1,642,757	\$ 682
Total charges for services	1,642,075	1,642,075	1,642,757	682
Miscellaneous:				
Interest	1,200	1,200	2,153	953
Total miscellaneous	1,200	1,200	2,153	953
TOTAL REVENUES	1,643,275	1,643,275	1,644,910	1,635
EXPENDITURES:				
Debt Service:				
Principal	2,040,000	2,040,000	2,040,000	-
Interest and fiscal charges	1,727,081	1,727,081	1,727,081	-
TOTAL EXPENDITURES	3,767,081	3,767,081	3,767,081	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,123,806)	(2,123,806)	(2,122,171)	1,635
OTHER FINANCING SOURCES (USES):				
Transfers in	2,110,444	2,110,444	2,110,444	-
TOTAL OTHER FINANCING SOURCES (USES)	2,110,444	2,110,444	2,110,444	-
NET CHANGE IN FUND BALANCE	(13,362)	(13,362)	(11,727)	1,635
FUND BALANCE, JUNE 30, 2012	13,362	13,362	16,411	3,049
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 4,684	\$ 4,684

**CLACKAMAS COUNTY, OREGON
PUBLIC SAFETY TRAINING CENTER DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES:				
Debt Service:				
Principal	225,000	225,000	225,000	-
Interest and fiscal charges	154,298	19,200	18,524	676
TOTAL EXPENDITURES	<u>533,596</u>	<u>263,400</u>	<u>243,524</u>	<u>1,475</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(533,596)</u>	<u>(263,400)</u>	<u>(243,524)</u>	<u>1,352</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	379,298	244,200	244,200	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>379,298</u>	<u>244,200</u>	<u>244,200</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(154,298)	(19,200)	676	1,352
FUND BALANCE, JUNE 30, 2012	<u>-</u>	<u>-</u>	<u>(770)</u>	<u>(770)</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ (154,298)</u>	<u>\$ (19,200)</u>	<u>\$ (94)</u>	<u>\$ 582</u>

**CLACKAMAS COUNTY, OREGON
SHERIFF FACILITIES DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous:				
Interest	\$ 300	\$ 300	\$ 589	\$ 289
Contributions	861,359	861,359	861,359	-
Total miscellaneous	861,659	861,659	861,948	289
TOTAL REVENUES	861,659	861,659	861,948	289
EXPENDITURES:				
Public ways and facilities:				
Debt Service:				
Principal	1,365,000	1,365,000	1,365,000	-
Interest and fiscal charges	1,262,000	1,262,000	1,262,000	-
TOTAL EXPENDITURES	2,627,000	2,627,000	2,627,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,765,341)	(1,765,341)	(1,765,052)	289
OTHER FINANCING SOURCES (USES):				
Transfers in	1,762,851	1,762,851	1,762,851	-
TOTAL OTHER FINANCING SOURCES (USES)	1,762,851	1,762,851	1,762,851	-
NET CHANGE IN FUND BALANCE	(2,490)	(2,490)	(2,201)	289
FUND BALANCE, JUNE 30, 2012	2,490	2,490	5,161	2,671
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 2,960	\$ 2,960

**CLACKAMAS COUNTY, OREGON
CLACKAMAS COUNTY DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services:				
Charges for services	-	664,438	664,438	-
Total charges for services	-	664,438	664,438	-
TOTAL REVENUES	-	664,438	664,438	(390)
EXPENDITURES:				
Current:				
Debt Service:				
Principal	-	200,000	200,000	-
Interest and fiscal charges	-	599,536	496,722	102,814
Bond miscellaneous charges	-	-	354,649	(354,649)
TOTAL EXPENDITURES	-	799,536	1,051,371	(251,835)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(135,098)	(386,933)	(252,225)
OTHER FINANCING SOURCES (USES):				
Issuance of refunding debt	-	-	20,455,221	20,455,221
Transfers in	-	135,098	135,098	-
Payment to escrow account for refunding	-	-	(20,100,572)	(20,100,572)
TOTAL OTHER FINANCING SOURCES (USES)	-	135,098	489,747	354,649
NET CHANGE IN FUND BALANCE	-	-	102,814	102,424
FUND BALANCE, JUNE 30, 2012	-	-	-	-
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 102,814	\$ 102,424

* The over-budget variance does not constitute a budgetary violation, as the resolution approving the issuance of the bond and related refunding covers the bond costs and payment to the refunding agent.

CLACKAMAS COUNTY, OREGON
NORTH CLACKAMAS REVITALIZATION AREA TAX INCREMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 1,324,857	\$ 1,324,857	\$ 1,418,706	\$ 93,849
Interest	30,000	30,000	50,013	20,013
TOTAL REVENUES	<u>1,354,857</u>	<u>1,354,857</u>	<u>1,468,719</u>	<u>113,862</u>
EXPENDITURES:				
Current:				
Public ways and facilities:				
Contingency	399,089	399,089	-	399,089
Debt Service:				
Principal	305,000	305,000	305,000	-
Interest and fiscal charges	251,240	251,240	251,169	71
TOTAL EXPENDITURES	<u>955,329</u>	<u>955,329</u>	<u>556,169</u>	<u>399,160</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>399,528</u>	<u>399,528</u>	<u>912,550</u>	<u>513,022</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,500,000)	(1,500,000)	-	1,500,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>-</u>	<u>1,500,000</u>
NET CHANGE IN FUND BALANCE	(1,100,472)	(1,100,472)	912,550	2,013,022
FUND BALANCE, JUNE 30, 2012	<u>1,100,472</u>	<u>1,100,472</u>	<u>1,168,707</u>	<u>68,235</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ -</u>	2,081,257	<u>\$ 2,081,257</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS):				
Property taxes susceptible to accrual, recognized as revenue on the US GAAP basis			1,579	
FUND BALANCE - US GAAP BASIS, June 30, 2013			<u>\$ 2,082,836</u>	

CLACKAMAS COUNTY, OREGON
NORTH CLACKAMAS PARKS AND RECREATION DISTRICT SERIES 2010 DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous:				
Interest	\$ 250	\$ 250	\$ 352	\$ 102
Total miscellaneous	250	250	352	102
TOTAL REVENUES	250	250	352	102
EXPENDITURES:				
Debt Service:				
Principal	325,000	325,000	325,000	-
Interest and fiscal charges	171,000	171,000	168,350	2,650
TOTAL EXPENDITURES	496,000	496,000	493,350	2,650
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(495,750)	(495,750)	(492,998)	2,752
OTHER FINANCING SOURCES (USES):				
Transfers in	500,000	500,000	500,000	-
TOTAL OTHER FINANCING SOURCES (USES)	500,000	500,000	500,000	-
NET CHANGE IN FUND BALANCE	4,250	4,250	7,002	2,752
FUND BALANCE, JUNE 30, 2012	88,942	88,942	88,739	(203)
FUND BALANCE, JUNE 30, 2013	\$ 93,192	\$ 93,192	\$ 95,741	\$ 2,549

CLACKAMAS COUNTY, OREGON
NORTH CLACKAMAS PARKS AND RECREATION DISTRICT SERIES 2008 DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous:				
Interest	10	10	589	579
Total miscellaneous	10	10	589	579
TOTAL REVENUES	10	10	589	579
EXPENDITURES:				
Debt Service:				
Principal	320,000	320,000	320,000	-
Interest and fiscal charges	243,000	243,000	242,238	762
TOTAL EXPENDITURES	563,000	563,000	562,238	762
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(562,990)	(562,990)	(561,649)	1,341
OTHER FINANCING SOURCES (USES):				
Transfers in	562,000	562,000	562,000	-
TOTAL OTHER FINANCING SOURCES (USES)	562,000	562,000	562,000	-
NET CHANGE IN FUND BALANCE	(990)	(990)	351	1,341
FUND BALANCE, JUNE 30, 2012	108,918	108,918	108,199	(719)
FUND BALANCE, JUNE 30, 2013	\$ 107,928	\$ 107,928	\$ 108,550	\$ 622

CLACKAMAS COUNTY, OREGON
ESTACADA AREA COUNTY SERVICE DISTRICT FOR LIBRARY SERVICES DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes:				
Property taxes	\$ -	\$ -	\$ 324	\$ 324
Total taxes	-	-	324	324
Miscellaneous:				
Interest	-	-	92	92
Total miscellaneous	-	-	92	92
TOTAL REVENUES	-	-	416	416
EXPENDITURES:				
Current:				
Public ways and facilities:				
Miscellaneous	-	-	66	(66)
TOTAL EXPENDITURES	-	-	66	(66)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	350	350
NET CHANGE IN FUND BALANCE	-	-	350	350
FUND BALANCE, JUNE 30, 2012	-	-	13,526	-
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	13,876	\$ 350
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS):				
Property taxes susceptible to accrual, recognized as revenue on the US GAAP basis			17	
FUND BALANCE - US GAAP BASIS, June 30, 2013			\$ 13,893	

CAPITAL PROJECTS FUNDS

The Capital Projects Funds account for revenue derived primarily from sale of bonds, grants and transfers from other funds. Funds included in this fund category are:

MAJOR CAPITAL PROJECTS FUND

- DTD Capital Projects Fund

NONMAJOR CAPITAL PROJECTS FUNDS

- Capital Projects Reserve Fund
- Local Improvement District Capital Projects Fund
- Clackamas Broadband Innovation Initiative Fund
- Fleet Replacement Reserve Fund
- Clackamas County Development Agency:
 - Clackamas Town Center Development Area Fund
 - Clackamas Industrial Development Area Fund
 - Government Camp Development Area Fund
 - North Clackamas Revitalization Area Fund
- North Clackamas Parks and Recreation District:
 - Capital Projects Fund
 - Capital Asset Replacement Fund

**CLACKAMAS COUNTY, OREGON
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2013**

	Clackamas County Development Agency						North Clackamas Parks and Recreation District		Total	
	Capital Projects Reserve Fund	Local Improvement Districts Capital Projects Fund	Clackamas Broadband Innovation Initiative Fund	Clackamas Town Center Development Area Fund	Clackamas Industrial Development Area Fund	Government Camp Development Area Fund	North Clackamas Revitalization Area Fund	Capital Projects Fund		Capital Asset Replacement Fund
ASSETS										
Cash and investments	\$ 8,715,123	\$ 526,767	\$ 385,987	\$ 13,217,636	\$ 4,386,910	\$ 1,235,523	\$ 1,968,739	\$ 2,849,631	\$ 1,081,633	\$ 34,367,949
Accounts receivable	11,506	-	750	36,670	300	-	-	5,462	-	54,688
Assessment receivable	-	17,947	-	-	-	-	-	-	-	17,947
Grants receivable	-	-	173,574	-	-	-	65,369	-	-	238,943
Due from other funds	-	-	-	-	-	4,537	-	24,432	-	28,969
Property held for sale	-	-	-	4,493,235	5,889,789	-	-	-	-	10,383,024
Prepaid items	-	-	2,747	-	-	-	-	-	-	2,747
Contracts receivable	-	-	-	-	-	-	265,659	-	-	265,659
TOTAL ASSETS	\$ 8,726,629	\$ 544,714	\$ 563,058	\$ 17,747,541	\$ 10,276,999	\$ 1,240,060	\$ 2,299,767	\$ 2,879,525	\$ 1,081,633	\$ 45,359,926
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable	\$ 563,519	\$ -	\$ 99,955	\$ 3,320	\$ 37,687	\$ 74,109	\$ 12,905	\$ 13,060	\$ 24,588	\$ 829,143
Due to other funds	-	-	2,252	175,728	14,368	-	166,501	-	15,780	374,629
Accrued payroll	-	-	14,778	-	-	-	-	-	-	14,778
Deposits	-	-	-	7,500	19,494	-	-	-	-	26,994
Deferred revenue	-	17,947	-	-	-	-	394,487	-	-	412,434
TOTAL LIABILITIES	563,519	17,947	116,985	186,548	71,549	74,109	573,893	13,060	40,368	1,657,978
Fund balances:										
Nonspendable	-	-	2,747	4,493,235	5,889,789	-	-	-	-	10,385,771
Restricted	849,635	-	341,175	13,067,758	4,315,661	1,165,951	1,725,874	2,866,465	-	24,332,519
Assigned	7,313,475	526,767	102,151	-	-	-	-	-	1,041,265	8,983,658
TOTAL FUND BALANCES	8,163,110	526,767	446,073	17,560,993	10,205,450	1,165,951	1,725,874	2,866,465	1,041,265	43,701,948
TOTAL LIABILITIES AND FUND BALANCES	\$ 8,726,629	\$ 544,714	\$ 563,058	\$ 17,747,541	\$ 10,276,999	\$ 1,240,060	\$ 2,299,767	\$ 2,879,525	\$ 1,081,633	\$ 45,359,926

CLACKAMAS COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Clackamas County Development Agency						North Clackamas Parks and Recreation District		Total	
	Capital Projects Reserve Fund	Local Improvement Districts Capital Projects Fund	Clackamas Broadband Innovation Initiative Fund	Clackamas Town Center Development Area Fund	Clackamas Industrial Development Area Fund	Government Camp Development Area Fund	North Clackamas Revitalization Area Fund	Capital Projects Fund		Capital Asset Replacement Fund
REVENUES:										
Intergovernmental	\$ -	\$ -	\$ 1,593,198	\$ -	\$ -	\$ 3,938	\$ 61,172	\$ 158,427	\$ -	\$ 1,816,735
Special assessment collections	-	3,548	-	-	-	-	-	-	-	3,548
Charges for services	376,430	-	35,259	481,921	-	-	-	163,813	-	1,057,423
Interest	107,113	1,730	2,068	52,979	22,314	6,004	9,052	6,636	3,960	211,856
Miscellaneous	1,299,803	-	88,250	446,914	172,296	2,264	4,450	-	131,284	2,145,261
TOTAL REVENUES	1,783,346	5,278	1,718,775	981,814	194,610	12,206	74,674	328,876	135,244	5,234,823
EXPENDITURES:										
Current:										
Public ways and facilities	-	-	218,080	-	-	-	-	-	-	218,080
Personal services	-	-	153,012	866,288	266,335	150,613	373,324	-	8,872	2,401,565
Materials and services	582,925	196	1,956,908	15,987	1,136,824	332,664	148,341	-	917,006	8,219,313
Capital outlay	3,417,948	-	-	-	-	-	-	293,635	925,878	10,838,958
TOTAL EXPENDITURES	4,000,873	196	2,328,000	882,275	1,403,159	483,277	521,665	293,635	925,878	10,838,958
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,217,527)	5,082	(609,225)	99,539	(1,208,549)	(471,071)	(446,991)	35,241	(790,634)	(5,604,135)
OTHER FINANCING SOURCES (USES):										
Transfers in	919,000	-	200,000	-	-	-	-	1,794,257	407,400	3,320,657
Transfers out	(2,294,430)	-	-	-	-	-	-	-	-	(2,294,430)
TOTAL OTHER FINANCING SOURCES (USES)	(1,375,430)	-	200,000	-	-	-	-	1,794,257	407,400	1,026,227
NET CHANGE IN FUND BALANCE	(3,592,957)	5,082	(409,225)	99,539	(1,208,549)	(471,071)	(446,991)	1,829,498	(383,234)	(4,577,908)
FUND BALANCE, June 30, 2012 (previously reported)	11,756,067	521,685	855,298	17,461,454	9,211,974	1,637,022	2,172,865	1,036,967	1,424,499	46,077,831
Cumulative effect of correction of error (Note 21)	-	-	-	-	2,202,025	-	-	-	-	2,202,025
FUND BALANCE, JUNE 30, 2012 (As restated)	11,756,067	521,685	855,298	17,461,454	11,413,999	1,637,022	2,172,865	1,036,967	1,424,499	48,279,856
FUND BALANCE, JUNE 30, 2013	\$ 8,163,110	\$ 526,767	\$ 446,073	\$ 17,560,993	\$ 10,205,450	\$ 1,165,951	\$ 1,725,874	\$ 2,866,465	\$ 1,041,265	\$ 43,701,948

**CLACKAMAS COUNTY, OREGON
 DTD CAPITAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental				
Federal	\$ 2,555,881	\$ 2,413,811	\$ 2,229,978	\$ (183,833)
State	5,599,663	5,599,663	5,969,614	369,951
Local	-	-	68,175	68,175
Total intergovernmental	<u>8,155,544</u>	<u>8,013,474</u>	<u>8,267,767</u>	<u>254,293</u>
Licenses and permits				
Licenses and permits	-	-	(1,088)	(1,088)
Total licenses and permits	<u>-</u>	<u>-</u>	<u>(1,088)</u>	<u>(1,088)</u>
Miscellaneous				
Interest	55,704	55,704	1,330	(54,374)
Total miscellaneous	<u>55,704</u>	<u>55,704</u>	<u>1,330</u>	<u>(54,374)</u>
TOTAL REVENUES	<u>8,211,248</u>	<u>8,069,178</u>	<u>8,268,009</u>	<u>198,831</u>
EXPENDITURES:				
Capital outlay	10,991,249	11,221,249	9,570,498	1,650,751
Contingency	21,915	21,915	-	21,915
TOTAL EXPENDITURES	<u>11,013,164</u>	<u>11,243,164</u>	<u>9,570,498</u>	<u>1,672,666</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,801,916)</u>	<u>(3,173,986)</u>	<u>(1,302,489)</u>	<u>1,871,497</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of capital assets	-	-	55,720	55,720
Transfers in	2,643,808	2,873,808	1,171,950	(1,701,858)
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,643,808</u>	<u>2,873,808</u>	<u>1,227,670</u>	<u>(1,646,138)</u>
NET CHANGE IN FUND BALANCE	(158,108)	(300,178)	(74,819)	225,359
FUND BALANCE, JUNE 30, 2012	<u>158,108</u>	<u>300,178</u>	<u>300,175</u>	<u>(3)</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ -</u>	225,356	<u>\$ 225,356</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS):				
Property held for sale reclassified as an asset on the US GAAP basis			<u>988,500</u>	
FUND BALANCE - US GAAP BASIS, June 30, 2013			<u>\$ 1,213,856</u>	

**CLACKAMAS COUNTY, OREGON
CAPITAL PROJECTS RESERVE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services:				
Charges to other County funds	\$ -	\$ 376,430	\$ 376,430	\$ -
Total charges for services	-	376,430	376,430	-
Miscellaneous:				
Other	4,500	4,500	198,031	193,531
Reimbursements	2,043,530	2,600,000	913,353	(1,686,647)
Interest	40,000	40,000	107,113	67,113
Contributions	150,000	150,000	188,419	38,419
Total miscellaneous	2,238,030	2,794,500	1,406,916	(1,387,584)
TOTAL REVENUES	2,238,030	3,170,930	1,783,346	(1,387,584)
EXPENDITURES:				
Current:				
Public ways and facilities				
Materials and services	306,835	406,835	206,495	200,340
Capital outlay	8,547,093	8,155,170	3,417,948	4,737,222
Payments to other governments	-	1,226,065	376,430	849,635
Contingency	250,529	250,529	-	250,529
TOTAL EXPENDITURES	9,104,457	10,038,599	4,000,873	6,037,726
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(6,866,427)	(6,867,669)	(2,217,527)	4,650,142
OTHER FINANCING SOURCES (USES):				
Transfers in	919,000	919,000	919,000	-
Transfers out	(2,294,430)	(2,294,430)	(2,294,430)	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,375,430)	(1,375,430)	(1,375,430)	-
NET CHANGE IN FUND BALANCE	(8,241,857)	(8,243,099)	(3,592,957)	4,650,142
FUND BALANCE, JUNE 30, 2012	12,362,875	12,364,117	11,756,067	(608,050)
FUND BALANCE, JUNE 30, 2013	\$ 4,121,018	\$ 4,121,018	\$ 8,163,110	\$ 4,042,092

**CLACKAMAS COUNTY, OREGON
LOCAL IMPROVEMENT DISTRICTS CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous:				
Interest	\$ 1,000	\$ 1,000	\$ 1,730	\$ 730
Assessment principal	230	230	2,002	1,772
Assessment interest	100	100	1,546	1,446
TOTAL REVENUES	<u>1,330</u>	<u>1,330</u>	<u>5,278</u>	<u>3,948</u>
EXPENDITURES:				
Current:				
Public ways and facilities:				
Materials and services	100,250	100,250	196	100,054
Contingency	421,866	421,866	-	421,866
TOTAL EXPENDITURES	<u>522,116</u>	<u>522,116</u>	<u>196</u>	<u>521,920</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(520,786)</u>	<u>(520,786)</u>	<u>5,082</u>	<u>525,868</u>
NET CHANGE IN FUND BALANCE	(520,786)	(520,786)	5,082	525,868
FUND BALANCE, JUNE 30, 2012	<u>520,786</u>	<u>520,786</u>	<u>521,685</u>	<u>899</u>
FUND BALANCE, JUNE 30, 2013	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 526,767</u></u>	<u><u>\$ 526,767</u></u>

CLACKAMAS COUNTY, OREGON
CLACKAMAS BROADBAND INNOVATION INITIATIVE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Federal	\$ 2,123,461	\$ 2,123,461	\$ 1,593,198	\$ (530,263)
Total intergovernmental	2,123,461	2,123,461	1,593,198	(530,263)
Charges for services:				
Charges for services	-	-	35,259	35,259
Total charges for services	-	-	35,259	35,259
Miscellaneous:				
Other	-	-	88,250	88,250
Interest	500	500	2,068	1,568
Total miscellaneous	500	500	90,318	89,818
TOTAL REVENUES	2,123,961	2,123,961	1,718,775	(405,186)
EXPENDITURES:				
Current:				
Public ways and facilities				
Personal services	268,626	268,626	218,080	50,546
Materials and services	202,465	202,465	153,012	49,453
Capital outlay	2,714,336	2,714,336	1,956,908	757,428
TOTAL EXPENDITURES	3,185,427	3,185,427	2,328,000	857,427
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,061,466)	(1,061,466)	(609,225)	452,241
OTHER FINANCING SOURCES (USES):				
Transfers in	200,000	200,000	200,000	-
TOTAL OTHER FINANCING SOURCES (USES)	200,000	200,000	200,000	-
NET CHANGE IN FUND BALANCE	(861,466)	(861,466)	(409,225)	452,241
FUND BALANCE, JUNE 30, 2012	861,466	861,466	855,298	(6,168)
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 446,073	\$ 446,073

**CLACKAMAS COUNTY, OREGON
FLEET REPLACEMENT RESERVE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous:				
Interest	\$ 200	\$ 200	\$ 601	\$ 401
TOTAL REVENUES	<u>200</u>	<u>200</u>	<u>601</u>	<u>401</u>
NET CHANGE IN FUND BALANCE	200	200	601	401
FUND BALANCE, JUNE 30, 2012	<u>180,724</u>	<u>180,724</u>	<u>181,281</u>	<u>557</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 180,924</u>	<u>\$ 180,924</u>	<u>\$ 181,882</u>	<u>\$ 958</u>

**CLACKAMAS COUNTY, OREGON
CLACKAMAS TOWN CENTER DEVELOPMENT AREA FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Local	\$ 125,000	\$ 125,000	\$ -	\$ (125,000)
Intergovernmental revenues	125,000	125,000	-	(125,000)
Charges for services:				
Charges for services	390,000	390,000	481,921	91,921
Total charges for services	390,000	390,000	481,921	91,921
Miscellaneous:				
Interest	-	-	52,979	52,979
Other	229,000	229,000	446,914	217,914
Miscellaneous	619,000	619,000	928,835	309,835
TOTAL REVENUES	744,000	744,000	981,814	237,814
EXPENDITURES:				
Current:				
Public ways and facilities				
Materials and services	1,616,433	1,616,433	866,288	750,145
Capital outlay	10,033,377	10,033,377	3,885	10,029,492
Contingency	530,486	530,486	-	530,486
TOTAL EXPENDITURES	12,180,296	12,180,296	870,173	11,310,123
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(11,436,296)	(11,436,296)	111,641	11,547,937
NET CHANGE IN FUND BALANCE	(11,436,296)	(11,436,296)	111,641	11,547,937
FUND BALANCE, JUNE 30, 2012	11,436,296	11,436,296	12,956,117	1,519,821
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	13,067,758	\$ 13,067,758
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS):				
Property held for sale			4,493,235	
FUND BALANCE - US GAAP BASIS, June 30, 2013			\$ 17,560,993	

CLACKAMAS COUNTY, OREGON
CLACKAMAS INDUSTRIAL DEVELOPMENT AREA FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous:				
Other	\$ 159,246	\$ 159,246	\$ 172,296	\$ 13,050
Interest	7,500	7,500	22,314	14,814
Total miscellaneous	<u>166,746</u>	<u>166,746</u>	<u>194,610</u>	<u>27,864</u>
TOTAL REVENUES	<u>166,746</u>	<u>166,746</u>	<u>194,610</u>	<u>27,864</u>
EXPENDITURES:				
Current:				
Public ways and facilities:				
Materials and services	466,320	466,320	266,335	199,985
Contingency	654,092	654,092	-	654,092
Capital outlay	2,977,050	2,977,050	1,136,824	1,840,226
TOTAL EXPENDITURES	<u>4,097,462</u>	<u>4,097,462</u>	<u>1,403,159</u>	<u>2,694,303</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,930,716)</u>	<u>(3,930,716)</u>	<u>(1,208,549)</u>	<u>2,722,167</u>
NET CHANGE IN FUND BALANCE	(3,930,716)	(3,930,716)	(1,208,549)	2,722,167
FUND BALANCE, JUNE 30, 2012	<u>4,430,716</u>	<u>4,430,716</u>	<u>5,524,210</u>	<u>1,093,494</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 500,000</u>	<u>\$ 500,000</u>	4,315,661	<u>\$ 3,815,661</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS):				
Property held for sale			<u>5,889,789</u>	
FUND BALANCE - US GAAP BASIS, June 30, 2013			<u>\$ 10,205,450</u>	

**CLACKAMAS COUNTY, OREGON
GOVERNMENT CAMP DEVELOPMENT AREA FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
State	\$ -	\$ -	\$ 3,938	\$ 3,938
Total intergovernmental	-	-	3,938	3,938
Miscellaneous:				
Interest	3,000	3,000	6,004	3,004
Other	12	12	2,264	2,252
Total miscellaneous	3,012	3,012	8,268	5,256
TOTAL REVENUES	3,012	3,012	12,206	9,194
EXPENDITURES:				
Current:				
Public ways and facilities:				
Materials and services	129,009	129,009	150,613	(21,604)
Capital outlay	1,091,500	1,091,500	332,664	758,836
Contingency	172,410	172,410	-	172,410
TOTAL EXPENDITURES	1,392,919	1,392,919	483,277	909,642
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,389,907)	(1,389,907)	(471,071)	918,836
NET CHANGE IN FUND BALANCE	(1,389,907)	(1,389,907)	(471,071)	918,836
FUND BALANCE, JUNE 30, 2012	1,389,907	1,389,907	1,637,022	247,115
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 1,165,951	\$ 1,165,951

**CLACKAMAS COUNTY, OREGON
NORTH CLACKAMAS REVITALIZATION AREA FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
State	\$ -	\$ -	\$ 61,172	\$ 61,172
Total intergovernmental	-	-	61,172	61,172
Miscellaneous:				
Other	-	-	4,450	4,450
Interest	2,000	2,000	9,052	7,052
Total miscellaneous	2,000	2,000	13,502	11,502
TOTAL REVENUES	2,000	2,000	74,674	72,674
EXPENDITURES:				
Current:				
Public ways and facilities:				
Materials and services	821,461	821,461	373,324	448,137
Contingency	157,538	157,538	-	157,538
Capital outlay	2,410,000	2,410,000	148,341	2,261,659
TOTAL EXPENDITURES	3,388,999	3,388,999	521,665	2,867,334
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,386,999)	(3,386,999)	(446,991)	2,940,008
OTHER FINANCING SOURCES (USES):				
Transfers in	1,500,000	1,500,000	-	(1,500,000)
TOTAL OTHER FINANCING SOURCES (USES)	1,500,000	1,500,000	-	(1,500,000)
NET CHANGE IN FUND BALANCE	(1,886,999)	(1,886,999)	(446,991)	1,440,008
FUND BALANCE, JUNE 30, 2012	1,886,999	1,886,999	2,172,865	285,866
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 1,725,874	\$ 1,725,874

**CLACKAMAS COUNTY, OREGON
NORTH CLACKAMAS PARKS AND RECREATION DISTRICT -
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Local	\$ 1,230,000	\$ 1,230,000	\$ 158,427	\$ (1,071,573)
Total intergovernmental	1,230,000	1,230,000	158,427	(1,071,573)
Charges for services:				
Charges for services	538,297	538,297	163,813	(374,484)
Total charges for services	538,297	538,297	163,813	(374,484)
Miscellaneous:				
Interest	1,000	1,000	6,636	5,636
Total miscellaneous	1,000	1,000	6,636	5,636
TOTAL REVENUES	1,769,297	1,769,297	328,876	(1,440,421)
EXPENDITURES:				
Public ways and facilities:				
Capital outlay	2,573,297	2,573,297	293,635	2,279,662
Contingency	1,921,937	1,921,937	-	1,921,937
TOTAL EXPENDITURES	4,495,234	4,495,234	293,635	4,201,599
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,725,937)	(2,725,937)	35,241	2,761,178
OTHER FINANCING SOURCES (USES):				
Transfers in	1,794,257	1,794,257	1,794,257	-
TOTAL OTHER FINANCING SOURCES (USES)	1,794,257	1,794,257	1,794,257	-
NET CHANGE IN FUND BALANCE	(931,680)	(931,680)	1,829,498	2,761,178
FUND BALANCE, JUNE 30, 2012	931,680	931,680	1,036,967	105,287
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 2,866,465	\$ 2,866,465

**CLACKAMAS COUNTY, OREGON
NORTH CLACKAMAS PARKS AND RECREATION DISTRICT -
CAPITAL ASSET REPLACEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous:				
Interest	\$ 1,500	\$ 1,500	\$ 3,960	\$ 2,460
Reimbursements	-	-	-	-
Other	121,031	121,031	131,284	10,253
	<u>122,531</u>	<u>122,531</u>	<u>135,244</u>	<u>12,713</u>
Total miscellaneous	122,531	122,531	135,244	12,713
	<u>122,531</u>	<u>122,531</u>	<u>135,244</u>	<u>12,713</u>
TOTAL REVENUES				
	<u>122,531</u>	<u>122,531</u>	<u>135,244</u>	<u>12,713</u>
EXPENDITURES:				
Current:				
Public ways and facilities:				
Materials and services	25,000	25,000	8,872	16,128
Capital outlay	974,552	974,552	917,006	57,546
Contingency	958,105	958,105	-	958,105
	<u>1,957,657</u>	<u>1,957,657</u>	<u>925,878</u>	<u>1,031,779</u>
TOTAL EXPENDITURES				
	<u>1,957,657</u>	<u>1,957,657</u>	<u>925,878</u>	<u>1,031,779</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>(1,835,126)</u>	<u>(1,835,126)</u>	<u>(790,634)</u>	<u>1,044,492</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	407,400	407,400	407,400	-
	<u>407,400</u>	<u>407,400</u>	<u>407,400</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)				
	<u>407,400</u>	<u>407,400</u>	<u>407,400</u>	<u>-</u>
NET CHANGE IN FUND BALANCE				
	<u>(1,427,726)</u>	<u>(1,427,726)</u>	<u>(383,234)</u>	<u>1,044,492</u>
FUND BALANCE, JUNE 30, 2012				
	<u>1,427,726</u>	<u>1,427,726</u>	<u>1,424,499</u>	<u>(3,227)</u>
FUND BALANCE, JUNE 30, 2013				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,041,265</u>	<u>\$ 1,041,265</u>

INTERNAL SERVICE FUNDS

The Internal Service Funds account for services and activities provided by the County for other units within and outside the County. Funds included in this category are:

- Self-Insurance Funds:
 - Self-Insurance Fund - accounts for the dental and short-term disability self-insured programs, employee assistance and wellness activities, and flexible spending accounts for health care and dependent care expenses.
 - Risk Management Claims Fund - accounts for the general liability self-insured program, workers' compensation self-insured program, and unemployment liability self-insured program.

- Other Internal Service Funds - account for administration and services, such as printing, communications, equipment, vehicle and facilities management, provided to other County funds and other governmental agencies. These funds are as follows:
 - Cable Administration Fund
 - Records Management Fund
 - Facilities Management Fund
 - Electronic Services Fund
 - Central Dispatch Fund
 - Fleet Services Fund
 - Technology Services Fund
 - Sheriff's Office Retiree Medical Fund

CLACKAMAS COUNTY, OREGON
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2013

	Self-Insurance Fund	Risk Management Claims Fund	Cable Administration Fund	Records Management Fund	Facilities Management Fund	Electronic Services Fund	Central Dispatch Fund	Fleet Services Fund	Technology Services Fund	Sheriff's Office Retiree Medical Fund	Totals
ASSETS											
Current assets:											
Cash and investments	\$ 3,467,190	\$ 5,125,473	\$ 812,400	\$ 262,859	\$ 797,470	\$ 1,028,792	\$ 1,099,409	\$ 172,441	\$ 1,496,284	\$ 2,426,529	\$ 16,688,847
Accounts receivable	1,991	6,528	84,606	3,066	14,136	36,647	7,839	38,726	46,993	-	240,532
Due from other funds	-	4,443	-	-	6,842	35,097	-	13,265	-	-	59,647
Other assets	8,052	154,354	4,171	-	-	13	173,823	-	7,086	-	347,499
Total current assets	3,477,233	5,290,798	901,177	265,925	818,448	1,100,549	1,281,071	224,432	1,550,363	2,426,529	17,336,525
Noncurrent assets:											
Capital assets:											
Capital assets not being depreciated	-	-	-	-	63,885	-	-	-	473,500	-	537,385
Depreciable capital assets, net of depreciation	-	-	171,987	5,529	203,015	696,895	304,899	2,654,427	2,452,284	-	6,489,036
Total noncurrent assets	-	-	171,987	5,529	266,900	696,895	304,899	2,654,427	2,925,784	-	7,026,421
TOTAL ASSETS	\$ 3,477,233	\$ 5,290,798	\$ 1,073,164	\$ 271,454	\$ 1,085,348	\$ 1,797,444	\$ 1,585,970	\$ 2,878,859	\$ 4,476,147	\$ 2,426,529	\$ 24,362,946
LIABILITIES AND FUND BALANCES											
Current liabilities:											
Accounts payable	\$ 14,027	\$ 174,504	\$ 124,553	\$ 9,205	\$ 307,797	\$ 85,842	\$ 18,774	\$ 120,869	\$ 42,682	5,287	903,540
Accrued payroll	243,983	9,392	21,061	25,885	172,741	45,037	316,626	57,935	367,059	-	1,259,719
Compensated absences current	-	-	40,578	9,653	97,140	40,214	210,777	51,352	323,680	-	773,394
Claims payable	248,393	4,513,221	-	-	-	-	-	-	-	-	4,761,614
Deferred revenue	-	-	-	-	-	-	-	-	26,503	-	26,503
Due to other funds	149	-	-	-	-	-	-	-	5,100	-	5,249
Total current liabilities	506,552	4,697,117	186,192	44,743	577,678	171,093	546,177	230,156	765,024	5,287	7,730,019
Noncurrent liabilities:											
Compensated absences noncurrent	-	-	5,539	1,317	13,259	5,489	28,770	7,010	44,180	-	105,564
Other postemployment benefits	-	-	39,257	42,540	315,467	85,380	533,930	102,741	670,248	-	1,789,563
Total noncurrent liabilities	-	-	44,796	43,857	328,726	90,869	562,700	109,751	714,428	-	1,895,127
TOTAL LIABILITIES	506,552	4,697,117	230,988	88,600	906,404	261,962	1,108,877	339,907	1,479,452	5,287	9,625,146
NET POSITION											
Net investment in capital assets	-	-	171,987	5,529	266,900	696,895	304,899	2,654,427	2,925,784	-	7,026,421
Unrestricted	2,970,681	593,681	670,189	177,325	(87,956)	838,587	172,194	(115,475)	70,911	2,421,242	7,711,379
TOTAL NET POSITION	\$ 2,970,681	\$ 593,681	\$ 842,176	\$ 182,854	\$ 178,944	\$ 1,535,482	\$ 477,093	\$ 2,538,952	\$ 2,996,695	\$ 2,421,242	\$ 14,737,800

CLACKAMAS COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Self-Insurance Fund	Risk Management Claims Fund	Cable Administration Fund	Records Management Fund	Facilities Management Fund	Electronic Services Fund	Central Dispatch Fund	Fleet Services Fund	Technology Services Fund	Sheriff's Office Retiree Medical Fund	Total
OPERATING REVENUES:											
Intergovernmental	\$ -	\$ -	\$ 335,477	\$ -	\$ -	\$ -	\$ 1,397,750	\$ -	\$ 43,123	\$ -	\$ 1,776,350
Charges for services	277,092	3,931,878	5,657	656,502	5,275,833	2,490,042	4,315,997	3,606,734	10,004,693	-	30,564,428
Contributions	-	-	-	-	-	-	-	-	-	884,156	884,156
Miscellaneous	2,318,206	8,695	124,358	37,071	2,270,079	-	13,535	6,579	209,450	36,344	5,024,317
TOTAL OPERATING REVENUE:	2,595,298	3,940,573	465,492	693,573	7,545,912	2,490,042	5,727,282	3,613,313	10,257,266	920,500	38,249,251
OPERATING EXPENSES:											
Claims	2,871,711	4,389,806	-	-	-	-	-	-	-	-	7,261,517
Labor and fringe benefits	-	-	354,044	375,509	2,856,035	767,987	4,833,856	930,154	6,067,986	629,217	16,814,788
OPEB expense	-	-	-	-	11,080	-	8,306	8,097	17,547	-	45,030
Supplies	-	-	412,081	259,057	4,863,582	1,573,150	898,721	2,894,578	3,641,437	-	14,542,606
Depreciation and amortization	-	-	19,381	5,691	47,265	768,544	144,817	812,810	527,674	-	2,326,182
TOTAL OPERATING EXPENSE:	2,871,711	4,389,806	785,506	640,257	7,777,962	3,109,681	5,885,700	4,645,639	10,254,644	629,217	40,990,123
OPERATING INCOME (LOSS)	(276,413)	(449,233)	(320,014)	53,316	(232,050)	(619,639)	(158,418)	(1,032,326)	2,622	291,283	(2,740,872)
NONOPERATING INCOME (EXPENSE):											
Loss on disposal of capital assets	-	-	(32,804)	-	(17,972)	(656)	(4,506)	(60,115)	(98,039)	-	(214,092)
Interest income	9,079	16,908	1,864	-	-	2,545	3,068	-	4,180	7,538	45,182
TOTAL NONOPERATING INCOME (EXPENSE)	9,079	16,908	(30,940)	-	(17,972)	1,889	(1,438)	(60,115)	(93,859)	7,538	(168,910)
INCOME (LOSS) BEFORE OTHER FINANCING SOURCES (USES)	(267,334)	(432,325)	(350,954)	53,316	(250,022)	(617,750)	(159,856)	(1,092,441)	(91,237)	298,821	(2,909,782)
OTHER FINANCING SOURCES (USES):											
Transfers in	-	-	667,728	-	8,037	-	-	886,160	55,833	-	1,617,758
Transfers out	-	-	(200,000)	-	-	-	-	-	(150,000)	-	(350,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	467,728	-	8,037	-	-	886,160	(94,167)	-	1,267,758
CHANGE IN NET POSITION	(267,334)	(432,325)	116,774	53,316	(241,985)	(617,750)	(159,856)	(206,281)	(185,404)	298,821	(1,642,024)
NET POSITION, JUNE 30, 2012											
(Previously reported)	3,238,015	1,026,006	725,402	129,538	420,929	2,153,232	636,949	2,745,233	3,182,099	-	14,257,403
Reclassification (Note 22)	-	-	-	-	-	-	-	-	-	2,122,421	2,122,421
NET POSITION, JUNE 30, 2012 (As restated)	3,238,015	1,026,006	725,402	129,538	420,929	2,153,232	636,949	2,745,233	3,182,099	2,122,421	16,379,824
NET POSITION, JUNE 30, 2013	\$ 2,970,681	\$ 593,681	\$ 842,176	\$ 182,854	\$ 178,944	\$ 1,535,482	\$ 477,093	\$ 2,538,952	\$ 2,996,695	\$ 2,421,242	\$ 14,737,800

**CLACKAMAS COUNTY, OREGON
STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013**

	Self-Insurance Fund	Risk Management Claims Fund	Cable Administration Fund	Record Management Fund	Facilities Management Fund	Electronic Services Fund	Central Dispatch Fund	Fleet Services Fund	Technology Services Fund	Sheriff's Office Retiree Medical Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:											
Cash received for services	\$ 2,792,410	\$ 3,919,277	\$ 123,831	\$ 691,544	\$ 7,533,780	\$ 2,479,072	\$ 4,158,307	\$ 3,595,646	\$ 10,279,551	\$ 920,500	\$ 36,493,918
Cash paid for claims and legal fees	(2,887,179)	(4,038,774)	-	-	-	-	-	-	-	-	(6,925,953)
Cash paid to suppliers for goods and services	-	-	(336,367)	(250,334)	(4,868,550)	(740,545)	(902,127)	(2,874,795)	(3,735,365)	(629,217)	(14,337,300)
Cash paid to employees for services	-	(19,478)	(348,373)	(397,859)	(2,841,873)	(1,593,398)	(4,783,708)	(931,252)	(6,048,174)	-	(16,964,115)
Operating grant	-	-	335,477	-	-	-	1,417,750	-	43,123	-	1,796,350
NET CASH FROM OPERATING ACTIVITIES	(94,769)	(138,975)	(225,432)	43,351	(176,643)	145,129	(109,778)	(210,401)	539,135	291,283	62,900
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:											
Acquisition of capital assets	-	-	(119,259)	-	(91,200)	(317,391)	(94,296)	(771,910)	(312,902)	-	(1,706,958)
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES	-	-	(119,259)	-	(91,200)	(317,391)	(94,296)	(771,910)	(312,902)	-	(1,706,958)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:											
Transfers from other funds	-	-	667,728	-	8,037	-	-	886,160	55,833	-	1,617,758
Transfers to other funds	-	-	(200,000)	-	-	-	-	-	(150,000)	-	(350,000)
NET CASH FROM NONCAPITAL FINANCING ACTIVITIES	-	-	467,728	-	8,037	-	-	886,160	(94,167)	-	1,267,758
CASH FLOWS FROM INVESTING ACTIVITIES:											
Interest received on investments	9,079	16,908	1,864	-	-	2,545	3,068	-	4,180	7,538	45,182
NET CASH FLOWS FROM INVESTING ACTIVITIES	9,079	16,908	1,864	-	-	2,545	3,068	-	4,180	7,538	45,182
NET CHANGE IN CASH AND CASH EQUIVALENTS	(85,690)	(122,067)	124,901	43,351	(259,806)	(169,717)	(201,006)	(96,151)	136,246	298,821	(331,118)
CASH AND CASH EQUIVALENTS, JUNE 30, 2012											
(Previously reported)	3,552,880	5,247,540	687,499	219,508	1,057,276	1,198,509	1,300,415	268,592	1,360,038	-	14,892,257
Reclassification (Note 22)	-	-	-	-	-	-	-	-	-	2,127,708	2,127,708
CASH AND CASH EQUIVALENTS, JUNE 30, 2012											
(As restated)	3,552,880	5,247,540	687,499	219,508	1,057,276	1,198,509	1,300,415	268,592	1,360,038	2,127,708	17,019,965
CASH AND CASH EQUIVALENTS, JUNE 30, 2013	\$ 3,467,190	\$ 5,125,473	\$ 812,400	\$ 262,859	\$ 797,470	\$ 1,028,792	\$ 1,099,409	\$ 172,441	\$ 1,496,284	\$ 2,426,529	\$ 16,688,847
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES											
Operating income (loss)	\$ (276,413)	\$ (449,233)	\$ (320,014)	\$ 53,316	\$ (232,050)	\$ (619,639)	\$ (158,418)	\$ (1,032,326)	\$ 2,622	\$ 291,283	\$ (2,740,872)
Adjustments to reconcile operating income (loss) to net cash from operating activities:											
Depreciation and amortization	-	# -	# 19,381	# 5,691	47,265	768,544	144,817	812,810	527,674	-	2,326,182
Changes in assets and liabilities:											
Accounts receivable	(1,991)	(6,528)	(6,070)	(2,029)	(11,720)	(8,020)	643	(6,897)	(36,607)	-	(79,219)
Grants receivable	-	-	-	-	-	-	20,000	-	-	-	20,000
Due from other funds	-	(2,725)	224	-	951	(15,347)	-	(10,770)	2,335	-	(25,332)
Other assets	(8,052)	(8,008)	(338)	-	2,224	12,397	(171,868)	-	68,177	-	(105,468)
Accounts payable	(5,365)	-	75,714	8,723	(4,968)	27,442	(3,406)	19,783	(93,928)	-	23,995
Accrued payroll	207,049	(19,478)	(1,084)	(12,021)	3,882	(4,517)	27,667	1,474	(11,818)	-	191,154
Compensated absences	-	-	8,122	(704)	10,280	(10,746)	22,481	(2,572)	31,630	-	58,491
Claims payable	(10,103)	346,997	-	-	-	-	-	-	-	-	336,894
OP&B liability	-	-	(1,367)	(9,625)	11,080	(4,985)	8,306	8,097	17,547	-	29,053
Deferred Revenue	-	-	-	-	-	-	-	-	26,503	-	26,503
Due to other funds	106	-	-	-	(3,587)	-	-	-	5,000	-	1,519
Total adjustments	181,644	310,258	94,582	(9,965)	55,407	764,768	48,640	821,925	536,513	-	2,803,772
NET CASH FROM OPERATING ACTIVITIES	\$ (94,769)	\$ (138,975)	\$ (225,432)	\$ 43,351	\$ (176,643)	\$ 145,129	\$ (109,778)	\$ (210,401)	\$ 539,135	\$ 291,283	\$ 62,900

**CLACKAMAS COUNTY, OREGON
SELF-INSURANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services:				
Charges to other County funds	\$ 266,900	\$ 266,900	\$ 277,092	\$ 10,192
Total charges for services	266,900	266,900	277,092	10,192
Miscellaneous:				
Reimbursements	269,520	269,520	194,185	(75,335)
Interest	5,827	5,827	9,079	3,252
Other	2,189,423	2,189,423	2,124,021	(65,402)
Total miscellaneous	2,464,770	2,464,770	2,327,285	(137,485)
TOTAL REVENUES	2,731,670	2,731,670	2,604,377	(127,293)
EXPENDITURES:				
Current:				
Materials and services	2,925,525	2,925,525	2,881,814	43,711
Contingency	3,269,579	3,269,579	-	3,269,579
TOTAL EXPENDITURES	6,195,104	6,195,104	2,881,814	3,313,290
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,463,434)	(3,463,434)	(277,437)	3,185,997
NET CHANGE IN FUND BALANCE	(3,463,434)	(3,463,434)	(277,437)	3,185,997
FUND BALANCE, JUNE 30, 2012	3,721,930	3,721,930	3,496,511	(225,419)
FUND BALANCE, JUNE 30, 2013	\$ 258,496	\$ 258,496	3,219,074	\$ 2,960,578
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS):				
Claims payable			(248,393)	
NET POSITION, as of June 30, 2013			\$ 2,970,681	

**CLACKAMAS COUNTY, OREGON
RISK MANAGEMENT CLAIMS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services:				
Charges to other County funds	\$ 4,149,127	\$ 4,149,127	\$ 3,931,878	\$ (217,249)
Total charges for services	4,149,127	4,149,127	3,931,878	(217,249)
Miscellaneous:				
Interest	14,391	14,391	16,908	2,517
Other	1,500	1,500	8,695	7,195
Total miscellaneous	15,891	15,891	25,603	9,712
TOTAL REVENUES	4,165,018	4,165,018	3,957,481	(207,537)
EXPENDITURES:				
Current:				
Materials and services	4,156,585	4,156,585	4,018,649	137,936
Contingency	4,288,483	4,288,483	-	4,288,483
TOTAL EXPENDITURES	8,445,068	8,445,068	4,018,649	4,426,419
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,280,050)	(4,280,050)	(61,168)	4,218,882
NET CHANGE IN FUND BALANCE	(4,280,050)	(4,280,050)	(61,168)	4,218,882
FUND BALANCE, JUNE 30, 2012	6,053,464	6,053,464	5,168,070	(885,394)
FUND BALANCE, JUNE 30, 2013	\$ 1,773,414	\$ 1,773,414	5,106,902	\$ 3,333,488
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS):				
Claims payable			(4,513,221)	
NET POSITION, as of June 30, 2013			\$ 593,681	

**CLACKAMAS COUNTY, OREGON
CABLE ADMINISTRATION FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Local	\$ 331,000	\$ 331,000	\$ 335,477	\$ 4,477
Total intergovernmental	331,000	331,000	335,477	4,477
Charges for services:				
Charges for services	1,100	1,100	5,657	4,557
Total charges for services	1,100	1,100	5,657	4,557
Miscellaneous:				
Reimbursements	-	-	124,358	124,358
Interest	610	610	1,864	1,254
Total miscellaneous	610	610	126,222	125,612
TOTAL REVENUES	332,710	332,710	467,356	134,646
EXPENDITURES:				
Current:				
Personal services	389,806	391,906	355,411	36,495
Materials and services	568,284	636,674	394,975	241,699
Capital outlay	290,000	310,000	136,365	173,635
TOTAL EXPENDITURES	1,248,090	1,338,580	886,751	451,829
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(915,380)	(1,005,870)	(419,395)	586,475
OTHER FINANCING SOURCES (USES):				
Transfers in	665,628	667,728	667,728	-
Transfers out	(200,000)	(200,000)	(200,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	465,628	467,728	467,728	-
NET CHANGE IN FUND BALANCE	(449,752)	(538,142)	48,333	586,475
FUND BALANCE, JUNE 30, 2012	546,044	662,866	661,113	(1,753)
FUND BALANCE, JUNE 30, 2013	\$ 96,292	\$ 124,724	709,446	\$ 584,722
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS)				
Other post employment benefits			(39,257)	
Invested in capital assets			171,987	
NET POSITION, as of June 30, 2013			\$ 842,176	

**CLACKAMAS COUNTY, OREGON
RECORDS MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services:				
Charges to other County funds	\$ 593,833	\$ 593,833	\$ 566,309	\$ (27,524)
Other	77,000	77,000	90,193	13,193
Total charges for services	<u>670,833</u>	<u>670,833</u>	<u>656,502</u>	<u>(14,331)</u>
Miscellaneous:				
Other	-	-	(65)	(65)
Reimbursements	61,488	61,488	37,136	(24,352)
Total miscellaneous	<u>61,488</u>	<u>61,488</u>	<u>37,071</u>	<u>(24,417)</u>
TOTAL REVENUES	<u>732,321</u>	<u>732,321</u>	<u>693,573</u>	<u>(38,748)</u>
EXPENDITURES:				
Current:				
Personal services	481,800	481,800	385,134	96,666
Materials and services	271,393	271,393	259,057	12,336
Contingency	166,956	150,153	-	150,153
TOTAL EXPENDITURES	<u>920,149</u>	<u>903,346</u>	<u>644,191</u>	<u>259,155</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(187,828)</u>	<u>(171,025)</u>	<u>49,382</u>	<u>220,407</u>
NET CHANGE IN FUND BALANCE	(187,828)	(171,025)	49,382	220,407
FUND BALANCE, JUNE 30, 2012	<u>187,828</u>	<u>171,025</u>	<u>170,483</u>	<u>(542)</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ -</u>	219,865	<u>\$ 219,865</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS):				
Other postemployment benefits			(42,540)	
Invested in capital assets			5,529	
NET POSITION, as of June 30, 2013			<u>\$ 182,854</u>	

**CLACKAMAS COUNTY, OREGON
FACILITIES MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services:				
Charges to other County funds	\$ 5,167,990	\$ 5,167,990	\$ 5,222,079	\$ 54,089
Other	-	-	53,754	53,754
Total charges for services	<u>5,167,990</u>	<u>5,167,990</u>	<u>5,275,833</u>	<u>107,843</u>
Miscellaneous:				
Reimbursements	2,252,848	2,252,848	2,261,512	8,664
Other	<u>6,000</u>	<u>6,000</u>	<u>8,567</u>	<u>2,567</u>
Total miscellaneous	<u>2,258,848</u>	<u>2,258,848</u>	<u>2,270,079</u>	<u>11,231</u>
TOTAL REVENUES	<u>7,426,838</u>	<u>7,426,838</u>	<u>7,545,912</u>	<u>119,074</u>
EXPENDITURES:				
Current:				
Personal services	2,881,676	2,889,713	2,856,035	33,678
Materials and services	5,277,230	5,277,230	4,954,572	322,658
Capital outlay	17,000	17,000	210	16,790
Contingency	<u>80,989</u>	<u>80,989</u>	<u>-</u>	<u>80,989</u>
TOTAL EXPENDITURES	<u>8,256,895</u>	<u>8,264,932</u>	<u>7,810,817</u>	<u>454,115</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(830,057)</u>	<u>(838,094)</u>	<u>(264,905)</u>	<u>573,189</u>
OTHER FINANCING SOURCES:				
Transfers in	-	8,037	8,037	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>8,037</u>	<u>8,037</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(830,057)	(830,057)	(256,868)	573,189
FUND BALANCE, JUNE 30, 2012	<u>830,057</u>	<u>830,057</u>	<u>484,379</u>	<u>(345,678)</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ -</u>	227,511	<u>\$ 227,511</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS):				
Other postemployment benefits			(315,467)	
Invested in capital assets			<u>266,900</u>	
NET POSITION, as of June 30, 2013			<u>\$ 178,944</u>	

**CLACKAMAS COUNTY, OREGON
ELECTRONIC SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services:				
Charges to other County funds	\$ 2,163,036	\$ 2,163,036	\$ 2,383,924	\$ 220,888
Other	100,000	100,000	106,118	6,118
Total charges for services	<u>2,263,036</u>	<u>2,263,036</u>	<u>2,490,042</u>	<u>227,006</u>
Miscellaneous:				
Interest	3,000	3,000	2,545	(455)
Total miscellaneous	<u>3,000</u>	<u>3,000</u>	<u>2,545</u>	<u>(455)</u>
TOTAL REVENUES	<u>2,266,036</u>	<u>2,266,036</u>	<u>2,492,587</u>	<u>226,551</u>
EXPENDITURES:				
Current:				
Personal services	806,426	806,426	772,972	33,454
Materials and services	1,769,423	1,769,423	1,580,226	189,197
Capital outlay	221,906	731,807	310,315	421,492
TOTAL EXPENDITURES	<u>2,797,755</u>	<u>3,307,656</u>	<u>2,663,513</u>	<u>644,143</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(531,719)</u>	<u>(1,041,620)</u>	<u>(170,926)</u>	<u>870,694</u>
NET CHANGE IN FUND BALANCE	(531,719)	(1,041,620)	(170,926)	870,694
FUND BALANCE, JUNE 30, 2012	<u>587,599</u>	<u>1,097,500</u>	<u>1,094,893</u>	<u>(2,607)</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 55,880</u>	<u>\$ 55,880</u>	923,967	<u>\$ 868,087</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS):				
Other postemployment benefits			(85,380)	
Invested in capital assets			<u>696,895</u>	
NET POSITION, as of June 30, 2013			<u>\$ 1,535,482</u>	

**CLACKAMAS COUNTY, OREGON
CENTRAL DISPATCH FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
Federal	\$ -	\$ 86,970	\$ 145,097	\$ 58,127
State	1,231,855	1,231,855	1,220,491	(11,364)
Local	16,560	16,560	32,162	15,602
Total intergovernmental	<u>1,248,415</u>	<u>1,335,385</u>	<u>1,397,750</u>	<u>62,365</u>
Charges for services:				
Rentals	1,800	1,800	1,800	-
Charges to other County funds	2,175,022	2,175,022	2,176,164	1,142
Other	2,153,636	2,153,636	2,138,033	(15,603)
Total charges for services	<u>4,330,458</u>	<u>4,330,458</u>	<u>4,315,997</u>	<u>(14,461)</u>
Miscellaneous:				
Interest	4,200	4,200	3,068	(1,132)
Other	12,000	12,000	13,535	1,535
Total miscellaneous	<u>16,200</u>	<u>16,200</u>	<u>16,603</u>	<u>403</u>
TOTAL REVENUES	<u>5,595,073</u>	<u>5,682,043</u>	<u>5,730,350</u>	<u>48,307</u>
EXPENDITURES:				
Current:				
Personal services	4,893,796	4,893,796	4,833,856	59,940
Materials and services	889,479	964,479	941,047	23,432
Capital outlay	20,000	106,970	51,970	55,000
Contingency	100,000	25,000	-	25,000
TOTAL EXPENDITURES	<u>5,903,275</u>	<u>5,990,245</u>	<u>5,826,873</u>	<u>163,372</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(308,202)</u>	<u>(308,202)</u>	<u>(96,523)</u>	<u>211,679</u>
NET CHANGE IN FUND BALANCE	(308,202)	(308,202)	(96,523)	211,679
FUND BALANCE, JUNE 30, 2012	<u>1,086,065</u>	<u>1,086,065</u>	<u>802,647</u>	<u>(283,418)</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 777,863</u>	<u>\$ 777,863</u>	706,124	<u>\$ (71,739)</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS)				
Other postemployment benefits			(533,930)	
Invested in capital assets			<u>304,899</u>	
NET POSITION, as of June 30, 2013			<u>\$ 477,093</u>	

**CLACKAMAS COUNTY, OREGON
FLEET SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services:				
Charges to other County funds	\$ 4,678,449	\$ 4,678,449	\$ 3,533,175	\$ (1,145,274)
Other	82,000	82,000	73,559	(8,441)
Total charges for services	<u>4,760,449</u>	<u>4,760,449</u>	<u>3,606,734</u>	<u>(1,153,715)</u>
Miscellaneous:				
Other	23,000	23,000	6,579	(16,421)
Total miscellaneous	<u>23,000</u>	<u>23,000</u>	<u>6,579</u>	<u>(16,421)</u>
TOTAL REVENUES	<u>4,783,449</u>	<u>4,783,449</u>	<u>3,613,313</u>	<u>(1,170,136)</u>
EXPENDITURES:				
Current:				
Personal services	1,007,455	1,007,455	930,154	77,301
Materials and services	3,695,653	4,025,653	2,999,613	1,026,040
Capital outlay	1,055,500	725,500	691,035	34,465
Contingency	25,000	25,000	-	25,000
TOTAL EXPENDITURES	<u>5,783,608</u>	<u>5,783,608</u>	<u>4,620,802</u>	<u>1,162,806</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,000,159)</u>	<u>(1,000,159)</u>	<u>(1,007,489)</u>	<u>(7,330)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	900,000	900,000	886,160	(13,840)
TOTAL OTHER FINANCING SOURCES (USES)	<u>900,000</u>	<u>900,000</u>	<u>886,160</u>	<u>(13,840)</u>
NET CHANGE IN FUND BALANCE	(100,159)	(100,159)	(121,329)	(21,170)
FUND BALANCE, JUNE 30, 2012	<u>100,159</u>	<u>100,159</u>	<u>108,595</u>	<u>8,436</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>(12,734)</u>	<u>\$ (12,734)</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS):				
Other postemployment benefits			(102,741)	
Invested in capital assets			<u>2,654,427</u>	
NET POSITION, as of June 30, 2013			<u>\$ 2,538,952</u>	

**CLACKAMAS COUNTY, OREGON
TECHNOLOGY SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental:				
State	\$ 35,000	\$ 35,000	\$ 43,123	\$ 8,123
Total intergovernmental	35,000	35,000	43,123	8,123
Charges for services:				
Charges to other County funds	9,470,582	9,539,514	9,543,823	4,309
Other	320,000	320,000	460,870	140,870
Total charges for services	9,790,582	9,859,514	10,004,693	145,179
Miscellaneous:				
Reimbursements	257,166	257,166	195,148	(62,018)
Interest	-	-	4,180	4,180
Other	-	-	14,302	14,302
Total miscellaneous	257,166	257,166	213,630	(43,536)
TOTAL REVENUES	10,082,748	10,151,680	10,261,446	109,766
EXPENDITURES:				
Current:				
Personal services	5,818,867	5,959,700	6,067,986	(108,286)
Materials and services	3,731,825	3,994,625	3,620,981	373,644
Capital outlay	350,000	420,000	333,358	86,642
Contingency	150,000	150,000	-	150,000
TOTAL EXPENDITURES	10,050,692	10,524,325	10,022,325	502,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	32,056	(372,645)	239,121	611,766
OTHER FINANCING SOURCES (USES):				
Transfers in	35,000	55,833	55,833	-
Transfers out	(150,000)	(150,000)	(150,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	(115,000)	(94,167)	(94,167)	-
NET CHANGE IN FUND BALANCE	(82,944)	(466,812)	144,954	611,766
FUND BALANCE, JUNE 30, 2012	158,944	542,812	596,205	53,393
FUND BALANCE, JUNE 30, 2013	\$ 76,000	\$ 76,000	741,159	\$ 665,159
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS)				
Other postemployment benefits			(670,248)	
Invested in capital assets			2,925,784	
NET POSITION, as of June 30, 2013			\$ 2,996,695	

**CLACKAMAS COUNTY, OREGON
SHERIFF'S OFFICE RETIREEE MEDICAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous:				
Reimbursements	\$ -	\$ -	\$ 36,344	\$ 36,344
Interest	11,711	11,711	7,538	(4,173)
Contributions	959,027	959,027	884,156	(74,871)
Total miscellaneous	970,738	970,738	928,038	(42,700)
TOTAL REVENUES	970,738	970,738	928,038	(42,700)
EXPENDITURES:				
Current:				
Materials and services	452,318	677,918	629,217	48,701
Contingency	2,860,523	2,634,923	-	2,634,923
TOTAL EXPENDITURES	3,312,841	3,312,841	629,217	2,683,624
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,342,103)	(2,342,103)	298,821	2,640,924
NET CHANGE IN FUND BALANCE	(2,342,103)	(2,342,103)	298,821	2,640,924
FUND BALANCE, JUNE 30, 2012	2,342,103	2,342,103	2,122,421	(219,682)
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ 2,421,242	\$ 2,421,242

CLACKAMAS COUNTY, OREGON
COMBINING STATEMENT OF NET ASSETS
NON-MAJOR PROPRIETARY FUNDS
JUNE 30, 2013

	Clackamas County Service District No. 5	Surface Water Management Agency of Clackamas County	Stone Creek Golf Course Fund	Total Non-Major Enterprise Funds
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 1,094,286	\$ 218,643	\$ 417,959	\$ 1,730,888
Accounts receivable, net	4,821	10,161	30,589	45,571
Assessments receivable	120,320	-	-	120,320
Other assets	-	279	-	279
Total current assets	<u>1,219,427</u>	<u>229,083</u>	<u>448,548</u>	<u>1,897,058</u>
Noncurrent assets:				
Capital assets:				
Capital assets not being depreciated	-	-	9,477,809	9,477,809
Depreciable capital assets, net of depreciation	980,441	74,628	1,809,370	2,864,439
Unamortized bond issuance costs	-	-	13,771	13,771
Total noncurrent assets	<u>980,441</u>	<u>74,628</u>	<u>11,300,950</u>	<u>12,356,019</u>
TOTAL ASSETS	<u><u>\$ 2,199,868</u></u>	<u><u>\$ 303,711</u></u>	<u><u>\$ 11,749,498</u></u>	<u><u>\$ 14,253,077</u></u>
LIABILITIES				
Current liabilities:				
Accounts and claims payable	\$ 85,674	\$ 10,187	\$ 30,000	\$ 125,861
Due to other funds	46,973	1,094	-	48,067
Accrued interest payable	-	-	61,129	61,129
Current portion of long-term debt:				
Bonds payable	-	-	295,000	295,000
Total current liabilities	<u>132,647</u>	<u>11,281</u>	<u>386,129</u>	<u>530,057</u>
Noncurrent liabilities:				
Bonds payable	-	-	3,775,000	3,775,000
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>3,775,000</u>	<u>3,775,000</u>
TOTAL LIABILITIES	<u>132,647</u>	<u>11,281</u>	<u>4,161,129</u>	<u>4,305,057</u>
NET POSITION				
Net investment in capital assets	980,441	74,628	7,217,179	8,272,248
Restricted for debt service	-	-	-	-
Unrestricted	1,086,780	217,802	371,190	1,675,772
TOTAL NET POSITION	<u><u>\$ 2,067,221</u></u>	<u><u>\$ 292,430</u></u>	<u><u>\$ 7,588,369</u></u>	<u><u>\$ 9,948,020</u></u>

CLACKAMAS COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
NON-MAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Clackamas County Service District No. 5	Surface Water Management Agency of Clackamas County	Stone Creek Golf Course Fund	Total Non-Major Enterprise Funds
OPERATING REVENUES:				
Charges for services	\$ 1,865,553	\$ 168,847	\$ 2,805,603	\$ 4,840,003
Other	-	18,713	4,128,485	4,147,198
TOTAL OPERATING REVENUES	<u>1,865,553</u>	<u>187,560</u>	<u>6,934,088</u>	<u>8,987,201</u>
OPERATING EXPENSES:				
Labor and fringe benefits	-	55,637	-	55,637
Utilities	1,623,892	340	-	1,624,232
Supplies	-	2,781	-	2,781
Professional services	-	9,423	-	9,423
Other operating expenses	-	41,675	2,070,317	2,111,992
Administrative expenses	190,005	-	-	190,005
Depreciation and amortization	99,475	2,267	155,092	256,834
TOTAL OPERATING EXPENSES	<u>1,913,372</u>	<u>112,123</u>	<u>2,225,409</u>	<u>4,250,904</u>
OPERATING INCOME (LOSS)	<u>(47,819)</u>	<u>75,437</u>	<u>4,708,679</u>	<u>4,736,297</u>
NONOPERATING INCOME (EXPENSE):				
Interest income	4,655	1,126	1,044	6,825
Interest expense	-	-	(187,159)	(187,159)
Loss on disposal of capital assets	-	-	(2,320)	(2,320)
TOTAL NONOPERATING INCOME (EXPENSE)	<u>4,655</u>	<u>1,126</u>	<u>(188,435)</u>	<u>(182,654)</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>(43,164)</u>	<u>76,563</u>	<u>4,520,244</u>	<u>4,553,643</u>
Transfers out	-	-	(100,000)	(100,000)
CHANGE IN NET POSITION	<u>(43,164)</u>	<u>76,563</u>	<u>4,420,244</u>	<u>4,453,643</u>
NET POSITION, June 30, 2012	<u>2,110,385</u>	<u>215,867</u>	<u>3,168,125</u>	<u>5,494,377</u>
NET POSITION, June 30 2013	<u>\$ 2,067,221</u>	<u>\$ 292,430</u>	<u>\$ 7,588,369</u>	<u>\$ 9,948,020</u>

CLACKAMAS COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Clackamas County Service District No. 5	Surface Water Management Agency of Clackamas County	Stone Creek Golf Course Fund	Total Non-Major Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	\$ -	\$ -	\$ 6,910,114	\$ 6,910,114
Cash received from customers	1,852,404	176,783	-	2,029,187
Cash paid to suppliers for goods and services	(1,628,760)	(117,497)	(2,062,060)	(3,808,317)
Cash paid to related entities for services	(154,654)	-	-	(154,654)
Other operating revenue	-	18,713	-	18,713
NET CASH FROM OPERATING ACTIVITIES	68,990	77,999	4,848,054	4,995,043
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principle paid on bonds payable	-	-	(285,000)	(285,000)
Interest paid on bonds payable	-	-	(190,045)	(190,045)
Acquisition of capital assets	-	-	(4,232,291)	(4,232,291)
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES	-	-	(4,707,336)	(4,707,336)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers to other funds	-	-	(100,000)	(100,000)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	4,655	1,096	1,044	6,795
NET CHANGE IN CASH AND CASH EQUIVALENTS	73,645	79,095	41,762	194,502
CASH AND CASH EQUIVALENTS, June 30, 2012	1,020,641	139,548	376,197	1,536,386
CASH AND CASH EQUIVALENTS, June 30, 2013	\$ 1,094,286	\$ 218,643	\$ 417,959	\$ 1,730,888
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES				
Operating income (loss)	\$ (47,819)	\$ 75,437	\$ 4,708,679	\$ 4,736,297
Adjustments to reconcile operating income to net cash from operating activities:				
Depreciation and amortization	99,475	2,267	155,092	256,834
Changes in assets and liabilities:				
Accounts and other receivables	(3,912)	7,936	(23,974)	(19,950)
Other assets	(9,237)	(2)	1,315	(7,924)
Accounts payable	(4,868)	2,201	6,942	4,275
Due to other funds	35,351	(9,840)	-	25,511
Total adjustments	116,809	2,562	139,375	258,746
NET CASH FROM OPERATING ACTIVITIES	\$ 68,990	\$ 77,999	\$ 4,848,054	\$ 4,995,043

**CLACKAMAS COUNTY, OREGON
SERVICE DISTRICT NO.1
SANITARY SEWER FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Monthly service charges	\$ 16,533,045	\$ 16,533,045	\$ 16,886,601	\$ 353,556
Operation payments by cities	3,964,464	3,964,464	4,008,490	44,026
Assessments collected	40,000	40,000	1,163,253	1,123,253
Sewer hookup fees	10,000	10,000	-	(10,000)
Sewer hookup contract payment	-	-	70,193	70,193
Special connection charges	220,000	220,000	53,080	(166,920)
Interest on investments	28,430	28,430	103,363	74,933
Miscellaneous	750,000	750,000	1,069,470	319,470
TOTAL REVENUES	21,545,939	21,545,939	23,354,450	1,808,511
EXPENDITURES:				
Materials and services	11,743,659	11,743,659	10,841,365	902,294
Contingency	2,174,366	2,174,366	-	2,174,366
TOTAL EXPENDITURES	13,918,025	13,918,025	10,841,365	3,076,660
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	7,627,914	7,627,914	12,513,085	4,885,171
OTHER FINANCING SOURCES (USES):				
Transfers to other funds				
Revenue Bond Fund	(7,559,964)	(7,559,964)	(7,559,962)	(2)
State Revolving Loan Debt Service Fund	(220,362)	(220,362)	(219,080)	(1,282)
Sanitary sewer construction fund	(5,000,000)	(5,000,000)	(4,000,000)	(1,000,000)
TOTAL OTHER FINANCING SOURCES (USES)	(12,780,326)	(12,780,326)	(11,779,042)	(1,001,284)
NET CHANGE IN FUND BALANCE	(5,152,412)	(5,152,412)	734,043	3,883,887
FUND BALANCE, JUNE 30, 2012 (previously reported)	9,134,390	9,134,390	6,039,642	(3,094,748)
Restatement *	-	-	(3,449,821)	(3,449,821)
FUND BALANCE, JUNE 30, 2012 (As restated)	9,134,390	9,134,390	2,589,821	(6,544,569)
FUND BALANCE, JUNE 30, 2013	\$ 3,981,978	\$ 3,981,978	\$ 3,323,864	\$ 789,139
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS):				
Mortgage connection receivable			88,005	
Capital assets, net			203,570,338	
Prepaid expenses			16,650	
Customer credits			(413,600)	
Bonds receivable			1,187,086	
Interest receivable			661,992	
Due to other entities			(428,557)	
Bond issuance cost			297,748	
Bond assessments receivable			8,050,389	
Contracts receivable			1,677,577	
Other long term liabilities			(437,200)	
Other			(64,100)	
NET POSITION - US GAAP BASIS, June 30, 2013			\$ 220,854,056	

* Beginning Fund Balance was restated to reflect refinement of budgetary basis.

CLACKAMAS COUNTY, OREGON
SERVICE DISTRICT NO.1
SANITARY SEWER SYSTEM DEVELOPMENT CHARGE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Connection charges	\$ 2,501,400	\$ 2,501,400	\$ 3,268,592	\$ 767,192
Interest	22,613	22,613	27,067	4,454
TOTAL REVENUES	<u>2,524,013</u>	<u>2,524,013</u>	<u>3,295,659</u>	<u>771,646</u>
EXPENDITURES:				
Capital outlay	2,497,000	2,497,000	2,497,000	-
Contingency	624,250	624,250	-	624,250
TOTAL EXPENDITURES	<u>3,121,250</u>	<u>3,121,250</u>	<u>2,497,000</u>	<u>624,250</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(597,237)</u>	<u>(597,237)</u>	<u>798,659</u>	<u>1,395,896</u>
NET CHANGE IN FUND BALANCE	<u>(597,237)</u>	<u>(597,237)</u>	<u>798,659</u>	<u>1,395,896</u>
FUND BALANCE, JUNE 30, 2012 (previously reported)	9,134,390	9,134,390	4,450,911	(4,683,479)
Restatement *	-	-	(1,204,615)	(1,204,615)
FUND BALANCE, JUNE 30, 2012 (As restated)	<u>9,134,390</u>	<u>9,134,390</u>	<u>3,246,296</u>	<u>(5,888,094)</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 8,537,153</u>	<u>\$ 8,537,153</u>	<u>\$ 4,044,955</u>	<u>\$ (4,492,198)</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS)				
Interest receivable			5,461	
NET POSITION - US GAAP BASIS, June 30, 2013			<u>\$ 4,050,416</u>	

* Beginning Fund Balance was restated to reflect refinement of budgetary basis.

**CLACKAMAS COUNTY, OREGON
SERVICE DISTRICT NO.1
SANITARY SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Interest	\$ 29,007	\$ 29,007	\$ 80,751	\$ 51,744
Miscellaneous	55,000	55,000	180,530	125,530
TOTAL REVENUES	<u>84,007</u>	<u>84,007</u>	<u>261,281</u>	<u>177,274</u>
EXPENDITURES:				
Capital outlay	5,674,395	6,074,395	3,712,085	2,362,310
Contingency	1,418,599	1,018,599	-	1,018,599
TOTAL EXPENDITURES	<u>7,092,994</u>	<u>7,092,994</u>	<u>3,712,085</u>	<u>3,380,909</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(7,008,987)</u>	<u>(7,008,987)</u>	<u>(3,450,804)</u>	<u>3,558,183</u>
OTHER FINANCING SOURCES (USES):				
Loan proceeds / grant	1,000,000	1,000,000	482,052	(517,948)
Transfers from Sanitary Sewer Fund	5,000,000	5,000,000	4,000,000	1,000,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>6,000,000</u>	<u>6,000,000</u>	<u>4,482,052</u>	<u>482,052</u>
NET CHANGE IN FUND BALANCE	<u>(1,008,987)</u>	<u>(1,008,987)</u>	<u>1,031,248</u>	<u>4,040,235</u>
FUND BALANCE, JUNE 30, 2012 (previously reported)	5,801,429	5,801,429	8,207,328	2,405,899
Restatement *	-	-	3,543,419	3,543,419
FUND BALANCE, JUNE 30, 2012 (As restated)	<u>5,801,429</u>	<u>5,801,429</u>	<u>11,750,747</u>	<u>5,949,318</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 4,792,442</u>	<u>\$ 4,792,442</u>	<u>\$ 12,781,995</u>	<u>\$ 9,989,553</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS)				
Interest receivable			<u>7,255</u>	
NET POSITION - US GAAP BASIS, June 30, 2013			<u>\$ 12,789,250</u>	

* Beginning Fund Balance was restated to reflect refinement of budgetary basis.

**CLACKAMAS COUNTY, OREGON
SERVICE DISTRICT NO.1
SURFACE WATER FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Monthly service charges	\$ 3,934,701	\$ 3,934,701	\$ 3,920,412	\$ (14,289)
Interest	13,359	13,359	15,919	2,560
Grants	150,000	150,000	195,367	45,367
Miscellaneous	125,000	125,000	197,052	72,052
TOTAL REVENUES	4,223,060	4,223,060	4,328,750	105,690
EXPENDITURES:				
Materials and services	4,496,308	4,496,308	3,762,305	734,003
Contingency	449,631	449,631	-	449,631
TOTAL EXPENDITURES	4,945,939	4,945,939	3,762,305	1,183,634
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(722,879)	(722,879)	566,445	1,289,324
OTHER FINANCING SOURCES (USES):				
Transfer to other funds:				
Revenue Bond Fund	(379,728)	(379,728)	(379,728)	-
TOTAL OTHER FINANCING SOURCES (USES)	(379,728)	(379,728)	(379,728)	-
NET CHANGE IN FUND BALANCE	(1,102,607)	(1,102,607)	186,717	1,289,324
FUND BALANCE, JUNE 30, 2012 (Previously reported)	2,671,865	2,671,865	2,880,057	208,192
Restatement *	-	-	(114,946)	(114,946)
FUND BALANCE, JUNE 30, 2012 (As restated)	2,671,865	2,671,865	2,765,111	93,246
FUND BALANCE, JUNE 30, 2013	\$ 1,569,258	\$ 1,569,258	\$ 2,951,828	\$ 1,382,570
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS)				
Due from NCSA general fund			124,015	
Capital assets, net			18,300,042	
Interest receivable			2,773	
NET POSITION - US GAAP BASIS, June 30, 2013			\$ 21,378,658	

* Beginning Fund Balance was restated to reflect refinement of budgetary basis.

CLACKAMAS COUNTY, OREGON
SERVICE DISTRICT NO.1
SURFACE WATER SYSTEM DEVELOPMENT CHARGE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Connection charges	\$ 77,695	\$ 77,695	\$ 95,013	\$ 17,318
Interest	7,571	7,571	6,840	(731)
TOTAL REVENUES	<u>85,266</u>	<u>85,266</u>	<u>101,853</u>	<u>16,587</u>
EXPENDITURES:				
Capital outlay	700,000	700,000	-	700,000
Contingency	175,000	175,000	-	175,000
TOTAL EXPENDITURES	<u>875,000</u>	<u>875,000</u>	<u>-</u>	<u>875,000</u>
NET CHANGE IN FUND BALANCE	(789,734)	(789,734)	101,853	891,587
FUND BALANCE, JUNE 30, 2012 (Previously reported)	1,514,281	1,514,281	1,130,369	(383,912)
Restatement *	-	-	(1,920)	(1,920)
FUND BALANCE, JUNE 30, 2012 (As restated)	<u>1,514,281</u>	<u>1,514,281</u>	<u>1,128,449</u>	<u>(385,832)</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 724,547</u>	<u>\$ 724,547</u>	<u>\$ 1,230,302</u>	<u>\$ 505,755</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS)				
Interest receivable			<u>1,187</u>	
NET POSITION - US GAAP BASIS, June 30, 2013			<u>\$ 1,231,489</u>	

* Beginning Fund Balance was restated to reflect refinement of budgetary basis.

**CLACKAMAS COUNTY, OREGON
SERVICE DISTRICT NO.1
SURFACE WATER CONSTRUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Interest	\$ 24,819	\$ 24,819	\$ 30,350	\$ 5,531
TOTAL REVENUES	<u>24,819</u>	<u>24,819</u>	<u>30,350</u>	<u>5,531</u>
EXPENDITURES:				
Capital outlay	2,651,000	2,651,000	408,574	2,242,426
Contingency	662,750	662,750	-	662,750
TOTAL EXPENDITURES	<u>3,313,750</u>	<u>3,313,750</u>	<u>408,574</u>	<u>2,905,176</u>
NET CHANGE IN FUND BALANCE	(3,288,931)	(3,288,931)	(378,224)	2,910,707
FUND BALANCE, JUNE 30, 2012 (Previously reported)	4,963,533	4,963,533	5,285,269	321,736
Restatement *	-	-	103,936	103,936
FUND BALANCE, JUNE 30, 2012 (As restated)	<u>4,963,533</u>	<u>4,963,533</u>	<u>5,389,205</u>	<u>425,672</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 1,674,602</u>	<u>\$ 1,674,602</u>	<u>\$ 5,010,981</u>	<u>\$ 3,336,379</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS)				
Interest receivable			<u>4,893</u>	
NET POSITION - US GAAP BASIS, June 30, 2013			<u>\$ 5,015,874</u>	

* Beginning Fund Balance was restated to reflect refinement of budgetary basis.

**CLACKAMAS COUNTY, OREGON
SERVICE DISTRICT NO.1
REVENUE BOND FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Collection of assessment interest	\$ 9,000	\$ 9,000	\$ 47,773	\$ 38,773
Interest	45,672	45,672	80,395	34,723
TOTAL REVENUES	<u>54,672</u>	<u>54,672</u>	<u>128,168</u>	<u>73,496</u>
EXPENDITURES:				
Debt service:				
Principal	3,905,000	3,905,000	3,905,000	-
Interest	4,242,142	4,242,142	4,242,142	-
TOTAL EXPENDITURES	<u>8,147,142</u>	<u>8,147,142</u>	<u>8,147,142</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(8,092,470)</u>	<u>(8,092,470)</u>	<u>(8,018,974)</u>	<u>73,496</u>
OTHER FINANCING SOURCES (USES):				
Transfer from other funds:				
Sanitary Sewer Fund	7,559,964	7,559,964	7,559,962	(2)
Surface Water Fund	379,728	379,728	379,728	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>7,939,692</u>	<u>7,939,692</u>	<u>7,939,690</u>	<u>(2)</u>
NET CHANGE IN FUND BALANCE	(152,778)	(152,778)	(79,284)	73,494
FUND BALANCE, JUNE 30, 2012 (Previously reported)	9,134,390	9,134,390	9,085,700	(48,690)
Restatement *	-	-	(436,138)	(436,138)
FUND BALANCE, JUNE 30, 2012 (As restated)	<u>9,134,390</u>	<u>9,134,390</u>	<u>8,649,562</u>	<u>(484,828)</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 8,981,612</u>	<u>\$ 8,981,612</u>	<u>\$ 8,570,278</u>	<u>\$ (411,334)</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS)				
Due from NCSA B&I			(1,187,086)	
Capitalized bond issuance cost			845,610	
Long term debt			(99,243,745)	
Happy Valley lien			237,479	
Bonds payable			(4,020,808)	
Interest payable			(348,650)	
Interest receivable			8,259	
NET POSITION - US GAAP BASIS, June 30, 2013			<u>\$ (95,138,663)</u>	

* Beginning Fund Balance was restated to reflect refinement of budgetary basis.

CLACKAMAS COUNTY, OREGON
SERVICE DISTRICT NO.1
STATE REVOLVING LOAN DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Interest	\$ 6,570	\$ 6,570	\$ 7,656	\$ 1,086
TOTAL REVENUES	<u>6,570</u>	<u>6,570</u>	<u>7,656</u>	<u>1,086</u>
EXPENDITURES:				
Debt service:				
Principal	194,756	194,756	194,756	-
Interest	25,606	25,606	24,325	1,281
TOTAL EXPENDITURES	<u>220,362</u>	<u>220,362</u>	<u>219,081</u>	<u>1,281</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(213,792)</u>	<u>(213,792)</u>	<u>(211,425)</u>	<u>2,367</u>
OTHER FINANCING SOURCES (USES):				
Transfer from Sanitary Sewer Fund	220,362	220,362	219,080	1,282
TOTAL OTHER FINANCING SOURCES (USES)	<u>220,362</u>	<u>220,362</u>	<u>219,080</u>	<u>1,282</u>
NET CHANGE IN FUND BALANCE	6,570	6,570	7,655	3,649
FUND BALANCE, JUNE 30, 2012 (Previously reported)	1,314,058	1,314,058	1,321,589	7,531
Restatement *	-	-	(9,023)	(9,023)
FUND BALANCE, JUNE 30, 2012 (As restated)	<u>1,314,058</u>	<u>1,314,058</u>	<u>1,312,566</u>	<u>(1,492)</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 1,320,628</u>	<u>\$ 1,320,628</u>	<u>\$ 1,320,221</u>	<u>\$ 11,180</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS)				
Bonds payable			(9,503,555)	
Interest payable			(297,853)	
Interest receivable			1,278	
NET POSITION - US GAAP BASIS, June 30, 2013			<u>\$ (8,479,909)</u>	

* Beginning Fund Balance was restated to reflect refinement of budgetary basis.

**CLACKAMAS COUNTY, OREGON
SERVICE DISTRICT NO.1
RECONCILIATION OF REVENUES AND EXPENDITURES
TO CHANGE IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2013**

	Actual
Budgetary Basis	
Revenues	30,665,752
Expenditures	42,408,457
Net change in fund balance	(11,742,705)
 Add (deduct) items to reconcile to change in net position on an enterprise fund reporting basis:	
Payment of bond principal	3,395,000
Expenditures capitalized	21,022,604
Depreciation and amortization expense	(14,655,083)
State loan repayment	186,992
Construction expenses and disposals	(1,589,567)
Contributions from governments, developers and customers	1,096,708
Capitalized interest	916,196
Amortization of deferred amount in refunding	(63,710)
Amortization of issuance costs	(23,950)
 Change in net position, June 30, 2013	 <u><u>\$ (1,457,515)</u></u>

**CLACKAMAS COUNTY, OREGON
TRI-CITY SERVICE DISTRICT
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Sewer user charges	\$ 5,488,921	\$ 5,488,921	\$ 5,391,484	\$ (97,437)
Interest	20,595	20,595	26,436	5,841
Pump station operation charges	7,000	7,000	6,274	(726)
Intergovernmental revenue	250,000	250,000	711,756	461,756
Miscellaneous	200,000	200,000	252,824	52,824
TOTAL REVENUES	<u>5,966,516</u>	<u>5,966,516</u>	<u>6,388,774</u>	<u>422,258</u>
EXPENDITURES:				
Materials and services	6,278,385	6,278,385	5,282,274	996,111
Contingency	627,839	627,839	-	627,839
TOTAL EXPENDITURES	<u>6,906,224</u>	<u>6,906,224</u>	<u>5,282,274</u>	<u>1,623,950</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(939,708)</u>	<u>(939,708)</u>	<u>1,106,500</u>	<u>2,046,208</u>
OTHER FINANCING SOURCES (USES):				
Transfer to State Revolving Loan Fund	(56,960)	(56,960)	(56,028)	(932)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(56,960)</u>	<u>(56,960)</u>	<u>(56,028)</u>	<u>(932)</u>
NET CHANGE IN FUND BALANCE	(996,668)	(996,668)	1,050,472	2,045,276
FUND BALANCE, JUNE 30, 2012 (Previously reported)	4,119,009	4,119,009	4,720,299	601,290
Restatement *	-	-	(74,889)	(74,889)
FUND BALANCE, JUNE 30, 2012 (As restated)	<u>4,119,009</u>	<u>4,119,009</u>	<u>4,645,410</u>	<u>526,401</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 3,122,341</u>	<u>\$ 3,122,341</u>	<u>\$ 5,695,882</u>	<u>\$ 2,571,677</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS)				
Capital assets, net			43,363,546	
Interest receivable			4,703	
NET POSITION - US GAAP BASIS, June 30, 2013			<u>\$ 49,064,131</u>	

* Beginning Fund Balance was restated to reflect refinement of budgetary basis.

**CLACKAMAS COUNTY, OREGON
 TRI-CITY SERVICE DISTRICT
 SYSTEM DEVELOPMENT CHARGE FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Connection charges	\$ 474,700	\$ 474,700	\$ 915,901	\$ 441,201
Interest	5,404	5,404	8,262	2,858
TOTAL REVENUES	<u>480,104</u>	<u>480,104</u>	<u>924,163</u>	<u>444,059</u>
EXPENDITURES:				
Capital outlay	1,000,000	1,000,000	918,166	81,834
Contingency	250,000	250,000	-	250,000
TOTAL EXPENDITURES	<u>1,250,000</u>	<u>1,250,000</u>	<u>918,166</u>	<u>331,834</u>
NET CHANGE IN FUND BALANCE	(769,896)	(769,896)	5,997	775,893
FUND BALANCE, JUNE 30, 2012 (Previously reported)	1,080,868	1,080,868	1,306,264	225,396
Restatement *	-	-	(456,685)	(456,685)
FUND BALANCE, JUNE 30, 2012 (As restated)	<u>1,080,868</u>	<u>1,080,868</u>	<u>849,579</u>	<u>(231,289)</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 310,972</u>	<u>\$ 310,972</u>	<u>\$ 855,576</u>	<u>\$ 544,604</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS)				
Interest receivable			<u>1,072</u>	
NET POSITION - US GAAP BASIS, June 30, 2013			<u>\$ 856,648</u>	

* Beginning Fund Balance was restated to reflect refinement of budgetary basis.

**CLACKAMAS COUNTY, OREGON
TRI-CITY SERVICE DISTRICT
CONSTRUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous revenue	\$ -	\$ -	\$ 1,500	\$ 1,500
Interest	14,631	14,631	12,282	(2,349)
TOTAL REVENUES	<u>14,631</u>	<u>14,631</u>	<u>13,782</u>	<u>(849)</u>
EXPENDITURES:				
Capital outlay	2,057,000	2,057,000	1,274,958	782,042
Contingency	483,840	483,840	-	483,840
TOTAL EXPENDITURES	<u>2,540,840</u>	<u>2,540,840</u>	<u>1,274,958</u>	<u>1,265,882</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,526,209)</u>	<u>(2,526,209)</u>	<u>(1,261,176)</u>	<u>1,265,033</u>
OTHER FINANCING SOURCES (USES):				
Transfer from General Fund	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(2,526,209)	(2,526,209)	(1,261,176)	1,265,033
FUND BALANCE, JUNE 30, 2012 (Previously reported)	2,926,209	2,926,209	3,773,230	847,021
Restatement *	-	-	(434,838)	(434,838)
FUND BALANCE, JUNE 30, 2012 (As restated)	<u>2,926,209</u>	<u>2,926,209</u>	<u>3,338,392</u>	<u>412,183</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 2,077,216</u>	<u>\$ 1,677,216</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS)				
Interest receivable			1,719	
NET POSITION - US GAAP BASIS, June 30, 2013			<u>\$ 2,078,935</u>	

* Beginning Fund Balance was restated to reflect refinement of budgetary basis.

**CLACKAMAS COUNTY, OREGON
 TRI-CITY SERVICE DISTRICT
 STATE REVOLVING LOAN DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Interest	\$ 289	\$ 289	\$ 319	\$ 30
TOTAL REVENUES	<u>289</u>	<u>289</u>	<u>319</u>	<u>30</u>
EXPENDITURES:				
Debt service:				
Principal	48,357	48,357	48,357	-
Interest	8,606	8,606	8,153	453
TOTAL EXPENDITURES	<u>56,963</u>	<u>56,963</u>	<u>56,510</u>	<u>453</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(56,674)</u>	<u>(56,674)</u>	<u>(56,191)</u>	<u>483</u>
OTHER FINANCING SOURCES (USES):				
Transfer from General Fund	56,960	56,960	56,028	932
TOTAL OTHER FINANCING SOURCES (USES)	<u>56,960</u>	<u>56,960</u>	<u>56,028</u>	<u>932</u>
NET CHANGE IN FUND BALANCE	286	286	(163)	1,415
FUND BALANCE, JUNE 30, 2012 (Previously reported)	57,839	57,839	58,724	885
Restatement *	-	-	(3,346)	(3,346)
FUND BALANCE, JUNE 30, 2012 (As restated)	<u>57,839</u>	<u>57,839</u>	<u>55,378</u>	<u>(2,461)</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 58,125</u>	<u>\$ 58,125</u>	<u>\$ 55,215</u>	<u>\$ (1,046)</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS)				
Notes and loans payable			(157,048)	
Interest payable			(3,125)	
Interest receivable			54	
NET POSITION - US GAAP BASIS, June 30, 2013			<u>\$ (104,904)</u>	

* Beginning Fund Balance was restated to reflect refinement of budgetary basis.

**CLACKAMAS COUNTY, OREGON
 TRI-CITY SERVICE DISTRICT
 RECONCILIATION OF REVENUES, EXPENDITURES AND
 TO CHANGE IN NET POSITION
 FOR THE YEAR ENDED JUNE 30, 2013**

	Actual
Budgetary Basis	
Revenues	\$ 7,383,066
Expenditures	7,587,936
Net change in fund balance	(204,870)
 Add (deduct) items to reconcile to change in net position:	
Depreciation and amortization expense	(3,001,195)
Expenditures capitalized	2,251,562
Gain (loss) on disposal of capital assets	(184,640)
Due from other Service District for capital asset	89,965
Payment of state loan principal	(48,357)
 Change in net position, June 30, 2013	 \$ (1,097,535)

CLACKAMAS COUNTY, OREGON
CLACKAMAS COUNTY SERVICE DISTRICT NO. 5 FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Street lighting assessments	\$ 1,832,722	\$ 1,832,722	\$ 1,863,120	\$ 30,398
Interest	4,000	4,000	4,655	655
TOTAL REVENUES	<u>1,836,722</u>	<u>1,836,722</u>	<u>1,867,775</u>	<u>31,053</u>
EXPENDITURES:				
Materials and services	1,908,390	1,908,390	1,813,897	94,493
Contingency	192,893	192,893	-	192,893
TOTAL EXPENDITURES	<u>2,101,283</u>	<u>2,101,283</u>	<u>1,813,897</u>	<u>287,386</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND NET CHANGE IN FUND BALANCE	(264,561)	(264,561)	53,878	318,439
FUND BALANCE, JUNE 30, 2012	<u>888,620</u>	<u>888,620</u>	<u>912,582</u>	<u>23,962</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 624,059</u>	<u>\$ 624,059</u>	966,460	<u>\$ 342,401</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS)				
Street lighting assessments receivable			120,320	
Capital assets			2,164,983	
Accumulated depreciation			<u>(1,184,542)</u>	
NET POSITION, as of June 30, 2013			<u>\$ 2,067,221</u>	

**CLACKAMAS COUNTY, OREGON
CLACKAMAS COUNTY SURFACE WATER MANAGEMENT
AGENCY OF CLACKAMAS COUNTY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Surface water management charges	\$ 171,976	\$ 171,976	\$ 168,848	\$ (3,128)
Interest	596	596	1,096	500
Miscellaneous	13,000	13,000	18,713	5,713
TOTAL REVENUES	<u>185,572</u>	<u>185,572</u>	<u>188,657</u>	<u>3,085</u>
EXPENDITURES:				
Materials and services	258,420	258,420	109,855	148,565
Contingency	25,842	25,842	-	25,842
TOTAL EXPENDITURES	<u>284,262</u>	<u>284,262</u>	<u>109,855</u>	<u>174,407</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND NET CHANGE IN FUND BALANCE	(98,690)	(98,690)	78,802	177,492
FUND BALANCE, JUNE 30, 2012 (previously reported)	6,273	6,273	120,715	(114,442)
Cumulative effect of correction of error (see Note X)	-	-	18,079	18,079
FUND BALANCE, JUNE 30, 2012	<u>6,273</u>	<u>6,273</u>	<u>138,794</u>	<u>(96,363)</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ (92,417)</u>	<u>\$ (92,417)</u>	217,596	<u>\$ 310,013</u>
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS)				
Capital assets net of accumulated depreciation			74,628	
Interest receivable			206	
NET POSITION, as of June 30, 2013			<u>\$ 292,430</u>	

**CLACKAMAS COUNTY, OREGON
STONE CREEK GOLF COURSE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services:				
Charges for services	\$ 2,750,000	\$ 2,750,000	\$ 2,805,603	\$ 55,603
Total charges for services	2,750,000	2,750,000	2,805,603	55,603
Miscellaneous:				
Interest	800	800	1,044	244
Total miscellaneous	800	800	1,044	244
TOTAL REVENUES	2,750,800	2,750,800	2,806,647	55,847
EXPENDITURES:				
Current:				
Materials and services	2,193,165	2,193,165	2,070,316	122,849
Capital outlay	77,500	137,500	103,806	33,694
Debt Service:				
Principal	285,000	285,000	285,000	-
Interest and fiscal charges	188,831	188,831	188,731	100
TOTAL EXPENDITURES	2,830,660	3,010,554	2,647,853	362,701
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(79,860)	(259,754)	158,794	418,548
OTHER FINANCING SOURCES (USES):				
Transfers out	(100,000)	(100,000)	(100,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	(100,000)	(100,000)	(100,000)	-
NET CHANGE IN FUND BALANCE	(179,860)	(359,754)	58,794	418,548
FUND BALANCE, JUNE 30, 2012	179,860	359,754	359,754	-
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	418,548	\$ 418,548
ADJUSTMENT TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (US GAAP BASIS):				
Capital assets			11,287,179	
Bond issuance costs			13,771	
Accrued interest			(61,129)	
Bonds payable			(4,070,000)	
NET POSITION, as of June 30, 2012			\$ 7,588,369	

AGENCY FUND

**CLACKAMAS COUNTY, OREGON
 AGENCY FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITY
 FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Balance June 30, 2012</u>	<u>Additions (Reductions)</u>	<u>Balance June 30, 2013</u>
ASSETS:			
Cash and cash equivalents	\$ 9,748,122	\$ -	\$ 9,748,122
Property taxes receivable	<u>32,456,641</u>	<u>(1,025,452)</u>	<u>31,431,189</u>
TOTAL ASSETS	<u><u>\$ 42,204,763</u></u>	<u><u>\$ (1,025,452)</u></u>	<u><u>\$ 41,179,311</u></u>
LIABILITY:			
Amounts held in trust	<u><u>\$ 42,204,763</u></u>	<u><u>\$ (1,025,452)</u></u>	<u><u>\$ 41,179,311</u></u>

OTHER FINANCIAL SCHEDULES

Other financial schedules include the County's cash receipts and turnovers by the various elected officials and property tax transactions.

**CLACKAMAS COUNTY, OREGON
ASSESSOR-TAX DEPARTMENT
SCHEDULE OF CASH RECEIPTS AND TURNOVERS
FOR THE YEAR ENDED JUNE 30, 2013**

Cash on hand, June 30, 2012		<u>\$ 100</u>
Receipts*		
Miscellaneous		111,479
Oregon DCBS fees		<u>19,750</u>
Total receipts and cash on hand		131,229
Turnovers to County Treasurer		<u>(131,229)</u>
Cash on hand, June 30, 2012		<u><u>\$ 100</u></u>

* Departmental cash receipts include agency fund collections which are not recognized as revenue of County operating funds.

**CLACKAMAS COUNTY, OREGON
COUNTY CLERK
SCHEDULE OF CASH RECEIPTS AND TURNOVERS
FOR THE YEAR ENDED JUNE 30, 2013**

Cash on hand, June 30, 2012		<u>\$ 560</u>
Receipts*		
Family Violence		54,200
Assessment/Tax State		798,950
OLIS Fees		88,772
Housing Alliance		1,253,524
Recording Fees		2,785,120
County Clerk Lien		38,770
DOJ Mediation		4,370
Clerks Fees		272,158
OLCC		12,435
Overpayment Clerk Recording		7,694
Overpayment OLCC		35
Survey Collection Fee		375
Family Court Services		21,680
Land Corner		752,146
GIS		<u>421,669</u>
Total receipts		<u>6,511,898</u>
Total receipts and cash on hand		6,512,458
Turnovers to County Treasurer		<u>(6,511,898)</u>
Cash on hand, June 30, 2013		<u><u>\$ 560</u></u>

* Departmental cash receipts include agency fund collections which are not recognized as revenue of County operating funds.

**CLACKAMAS COUNTY, OREGON
SHERIFF - CIVIL AND CRIMINAL
SCHEDULE OF CASH RECEIPTS AND TURNOVERS
FOR THE YEAR ENDED JUNE 30, 2013**

Cash on hand, June 30, 2012	<u>\$</u>	50
Receipts*		
Sheriff's fees		274,144
Uncollected NSF checks		-
Concealed weapons permits		442,030
ATF Application Fees		5,355
Convenience Fees		12,455
NSF Check Replacement		95
Attorney ID badge		<u>15,075</u>
Total receipts		<u>749,154</u>
Total receipts and cash on hand		749,204
Turnovers to County Treasurer		<u>(749,154)</u>
Cash on hand, June 30, 2013	<u>\$</u>	<u>50</u>

* Departmental cash receipts include agency fund collections which are not recognized as revenue of County operating funds.

**CLACKAMAS COUNTY, OREGON
ASSESSOR-TAX COLLECTOR
SCHEDULE OF CASH RECEIPTS AND TURNOVERS
FOR THE YEAR ENDED JUNE 30, 2013**

Cash on hand, June 30, 2012	<u>\$ 800</u>
Receipts*	
Property taxes applied to property tax rolls	609,869,254
Interest received on taxes	<u>3,174,776</u>
Total receipts and cash on hand	613,044,830
Turnovers to County Treasurer	<u>(613,044,030)</u>
Cash on hand, June 30, 2013	<u><u>\$ 800</u></u>

* Departmental cash receipts include agency fund collections which are not recognized as revenue of County operating funds.

**CLACKAMAS COUNTY, OREGON
TREASURER
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2013**

Cash on hand, June 30, 2012	
Cash	\$ 9,700,134
Investments	244,460,614
Total cash and investments	<u>254,160,748</u>
Receipts:	
Taxes collected *	609,869,254
Other collections **	2,530,540,807
Total receipts	<u>3,140,410,061</u>
Disbursements:	
Taxes distributed to taxing districts	612,719,260
Other distributions **	2,534,522,012
Total distributions	<u>3,147,241,272</u>
Cash on hand, June 30, 2013	
Cash	3,195,811
Investments	244,133,725
Total cash and investments	<u>\$ 247,329,536</u>

* Includes collections for timber, yield and other taxes which are not part of the tax roll

** Includes primarily receipts and disbursements of non-County agency funds

**SCHEDULE OF PROPERTY TAX TRANSACTIONS
AND OUTSTANDING BALANCES
FOR THE YEAR ENDED JUNE 30, 2013**

Fiscal Year	Receivable June 30, 2012	Levy	Discounts	Interest	Adjustments	Collections	Receivable June 30, 2013
2012-13	\$ -	\$ 629,332,557	\$ (15,723,574)	\$ 287,655	\$ (1,909,167)	\$ (593,387,761)	\$ 18,599,710
2011-12	20,408,221		17,740	742,035	(782,916)	(9,876,980)	10,508,100
2010-11	10,413,144		10,135	701,997	(545,102)	(3,862,326)	6,717,848
2009-10	6,874,075		748	902,468	(82,551)	(3,889,533)	3,805,207
2008-09	2,005,296		552	426,123	(38,455)	(1,744,674)	648,842
2007-08	370,616		284	51,747	(28,040)	(147,539)	247,068
and prior	632,720		-	62,751	(25,740)	(135,218)	534,513
	<u>40,704,072</u>	<u>-</u>	<u>29,459</u>	<u>2,887,121</u>	<u>(1,502,804)</u>	<u>(19,656,270)</u>	<u>22,461,578</u>
	<u>\$ 40,704,072</u>	<u>\$ 629,332,557</u>	<u>\$ (15,694,115)</u>	<u>\$ 3,174,776</u>	<u>\$ (3,411,971)</u>	<u>\$ (613,044,031)</u>	<u>\$ 41,061,288</u>

Taxes receivable classified by fund:

Governmental Funds:	
General Fund	\$ 6,408,452
Special Revenue Funds:	
North Clackamas Parks and Recreation District Fund	360,409
Clackamas County Extension and 4-H Service District Fund	115,998
Clackamas County Enhanced Law Enforcement District Fund	355,515
Library District of Clackamas County Fund	913,607
Public Safety Local Option Levy Fund	592,292
Debt Service Funds:	
Clackamas Town Center Tax Increment Fund	787,852
North Clackamas Revitalization Tax Increment Fund	95,706
Estacada Area County Service District for Library Services Debt Service Fund	268
Total governmental funds	<u>9,630,099</u>
Agency Fund	<u>31,431,189</u>
Total taxes receivable	<u>\$ 41,061,288</u>

(This page intentionally left blank)

STATISTICAL SECTION

STATISTICAL INFORMATION SECTION (UNAUDITED)

This part of Clackamas County's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, required, and supplementary information says about the County's overall financial health. This section contains the following tables and information:

- **Financial Trends** - These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.
- **Revenue Capacity** - These schedules contain information to help the reader assess the County's most significant local revenue source.
- **Debt Capacity** - These schedules contain information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.
- **Economic and Demographic Information** - These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.
- **Operating Information** - These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

FINANCIAL TRENDS

CLACKAMAS COUNTY, OREGON
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	Fiscal Year			
	2004	2005	2006	2007
Governmental activities:				
Net investment in capital assets	\$ 471,468,673	\$ 503,352,274	\$ 547,021,582	\$ 611,805,327
Restricted:				
Culture, education and recreation	2,438,975	1,367,671	45,382	426,882
Debt service	704,839	1,418,606	24,392,787	24,646,482
Economic development	-	-	-	-
Health and human services	-	-	-	-
Public protection	-	-	-	-
Public ways and facilities	-	-	-	-
Total restricted	<u>3,143,814</u>	<u>2,786,277</u>	<u>24,438,169</u>	<u>25,073,364</u>
Unrestricted	<u>150,270,248</u>	<u>170,917,721</u>	<u>164,334,672</u>	<u>112,373,836</u>
Total governmental activities net position	<u>624,882,735</u>	<u>677,056,272</u>	<u>735,794,423</u>	<u>749,252,527</u>
Business-type activities:				
Net investment in capital assets	139,880,451	144,275,649	146,118,932	159,129,951
Restricted for capital projects	-	-	-	-
Restricted for debt service	1,125,308	1,227,736	1,151,569	5,753,170
Unrestricted	<u>39,220,569</u>	<u>43,449,860</u>	<u>49,408,469</u>	<u>44,923,808</u>
Total business-type activities net position	<u>180,226,328</u>	<u>188,953,245</u>	<u>196,678,970</u>	<u>209,806,929</u>
Primary government:				
Net investment in capital assets	611,349,124	647,627,923	693,140,514	770,935,278
Restricted:				
Capital projects	-	-	-	-
Culture, education and recreation	2,438,975	1,367,671	45,382	426,882
Debt service	1,830,147	2,646,342	25,544,356	30,399,652
Economic development	-	-	-	-
Health and human services	-	-	-	-
Public protection	-	-	-	-
Public ways and facilities	-	-	-	-
Total restricted	<u>4,269,122</u>	<u>4,014,013</u>	<u>25,589,738</u>	<u>30,826,534</u>
Unrestricted	<u>189,490,817</u>	<u>214,367,581</u>	<u>213,743,141</u>	<u>157,297,644</u>
Total primary government net position	<u>\$ 805,109,063</u>	<u>\$ 866,009,517</u>	<u>\$ 932,473,393</u>	<u>\$ 959,059,456</u>

Note:

- (1) Restricted net position changed considerably in 2011 with the implementation of GASB 54. These assets are reported as restricted in the governmental fund financials and in the Statement of Net Position

Fiscal Year

2008	2009	2010	2011	(Restated) 2012	2013
\$ 608,482,281	\$ 659,772,975	\$ 649,766,443	\$ 687,574,117	\$ 651,389,309	\$ 657,261,448
276,177	597,898	414,596	3,210,579	7,242,328	15,238,934
24,194,094	11,409,316	3,200,924	32,999,312	33,914,703	38,066,247
-	-	-	870,117	265,851	1,642,318
-	-	-	18,800,268	12,784,653	16,407,911
-	-	-	5,391,316	3,713,655	2,713,552
-	-	-	40,772,538	37,565,470	27,100,151
<u>24,470,271</u>	<u>12,007,214</u>	<u>3,615,520</u>	<u>102,044,130</u>	<u>95,486,660</u>	<u>101,169,113</u>
<u>156,786,010</u>	<u>143,761,955</u>	<u>180,497,371</u>	<u>47,406,149</u>	<u>62,203,059</u>	<u>46,877,525</u>
789,738,562	815,542,144	833,879,334	837,024,396	809,079,028	805,308,086
170,268,221	184,085,331	181,466,748	194,372,885	176,056,157	175,741,747
-	-	-	-	5,099,093	9,736,073
4,572,482	6,822,250	10,298,042	12,150,365	7,498,061	1,838,434
<u>43,599,401</u>	<u>29,407,923</u>	<u>35,031,195</u>	<u>26,866,842</u>	<u>41,446,186</u>	<u>62,483,155</u>
218,440,104	220,315,504	226,795,985	233,390,092	230,099,497	249,799,409
778,750,502	843,858,306	831,233,191	881,947,002	827,445,466	833,003,195
-	-	-	-	5,099,093	9,736,073
276,177	597,898	414,596	3,210,579	7,242,328	15,238,934
28,766,576	18,231,566	13,498,966	45,149,677	41,412,764	39,904,681
-	-	-	870,117	265,851	1,642,318
-	-	-	18,958,246	8,561,458	16,407,911
-	-	-	5,391,316	3,713,655	2,713,552
-	-	-	40,772,538	37,565,470	27,100,151
<u>29,042,753</u>	<u>18,829,464</u>	<u>13,913,562</u>	<u>114,352,473</u>	<u>103,860,619</u>	<u>112,743,620</u>
<u>200,385,411</u>	<u>173,169,878</u>	<u>215,528,566</u>	<u>74,272,991</u>	<u>103,649,245</u>	<u>109,360,680</u>
<u>\$ 1,008,178,666</u>	<u>\$ 1,035,857,648</u>	<u>\$ 1,060,675,319</u>	<u>\$ 1,070,572,466</u>	<u>\$ 1,034,955,330</u>	<u>\$ 1,055,107,495</u>

CLACKAMAS COUNTY, OREGON
CHANGES IN NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	Fiscal Year		
	2004	2005	2006
Expenses:			
Governmental activities:			
General government	\$ 54,053,967	\$ 55,171,599	\$ 38,075,303
Public protection	57,141,585	58,904,924	71,664,119
Public ways and facilities	30,832,826	27,933,991	30,122,609
Health and human services	64,216,382	68,064,573	73,581,911
Culture, education and recreation	16,827,748	16,206,651	20,027,065
Economic development	9,313,178	10,150,409	11,764,126
Interest and fiscal charges	1,958,119	2,466,489	773,286
Total governmental activities expenses	<u>234,343,805</u>	<u>238,898,636</u>	<u>246,008,419</u>
Business-type activities:			
Sanitary sewer and surface water	20,703,664	20,965,008	21,086,158
Housing assistance	17,603,724	17,973,717	18,080,512
Golf	1,916,556	1,799,130	2,038,131
Lighting	1,198,256	1,326,095	1,459,985
Total business-type activities expenses	<u>41,422,200</u>	<u>42,063,950</u>	<u>42,664,786</u>
Total primary government expenses	<u>275,766,005</u>	<u>280,962,586</u>	<u>288,673,205</u>
Program Revenues:			
Governmental activities:			
Fees, fines and charges for services:			
General government	21,611,991	17,554,963	11,386,546
Public protection	5,173,960	4,515,305	4,821,133
Public ways and facilities	15,355,978	17,358,323	18,557,929
Health and human services	4,442,701	1,867,135	2,719,679
Culture and recreation	3,129,763	3,165,325	3,289,101
Economic development	1,295,660	784	31,609
Operating grants and contributions	91,179,886	99,983,285	101,493,004
Capital grants and contributions	28,451,957	41,597,009	50,853,114
Total governmental activities program revenues	<u>170,641,896</u>	<u>186,042,129</u>	<u>193,152,115</u>
Business-type activities:			
Fees, fines and charges for services:			
Sanitary sewer and surface water	17,935,059	18,300,436	18,913,320
Housing assistance	3,197,303	3,208,314	4,378,854
Golf	1,507,560	2,689,585	2,668,640
Lighting	1,269,911	1,296,236	1,466,608
Operating grants and contributions	12,799,743	13,378,521	12,743,936
Capital grants and contributions	11,986,626	11,583,066	9,161,143
Total business-type activities program revenues	<u>48,696,202</u>	<u>50,456,158</u>	<u>49,332,501</u>
Total primary government program revenues	<u>219,338,098</u>	<u>236,498,287</u>	<u>242,484,616</u>
Net (Expense)/Revenue:			
Governmental activities	(63,701,909)	(52,856,507)	(52,856,304)
Business-type activities	7,274,002	8,392,208	6,667,715
Total primary government net expense	<u>\$ (56,427,907)</u>	<u>\$ (44,464,299)</u>	<u>\$ (46,188,589)</u>

							Fiscal Year						
2007		2008		2009		2010		2011		2012		2013	
\$	38,680,291	\$	40,152,015	\$	39,437,471	\$	30,792,322	\$	29,841,086	\$	34,656,701	\$	35,501,324
	80,570,742		88,172,022		90,072,845		95,813,535		102,841,008		105,047,885		106,157,070
	73,100,383		40,228,623		42,676,670		39,637,140		47,527,645		78,733,877		70,988,614
	79,053,114		62,921,860		66,267,791		63,100,622		69,900,694		78,481,825		112,216,170
	21,298,312		18,781,560		21,285,307		36,080,618		32,027,317		32,242,487		35,246,149
	13,900,062		15,494,522		21,453,399		19,953,064		23,226,832		14,272,764		12,154,274
	1,340,350		6,198,736		5,538,161		6,508,874		6,138,140		6,291,662		5,121,341
	<u>307,943,254</u>		<u>271,949,338</u>		<u>286,731,644</u>		<u>291,886,175</u>		<u>311,502,722</u>		<u>349,727,201</u>		<u>377,384,942</u>
	22,381,344		24,773,913		27,643,961		26,750,566		30,721,215		39,534,958		42,517,046
	17,568,579		18,504,232		18,814,352		19,519,879		20,756,649		19,869,594		20,741,734
	2,354,071		2,321,301		2,412,046		2,409,546		2,184,935		2,267,792		2,412,568
	1,551,296		1,676,281		1,787,553		1,822,051		1,906,006		1,910,166		1,913,372
	<u>43,855,290</u>		<u>47,275,727</u>		<u>50,657,912</u>		<u>50,502,042</u>		<u>55,568,805</u>		<u>63,582,510</u>		<u>67,584,720</u>
	<u>351,798,544</u>		<u>319,225,065</u>		<u>337,389,556</u>		<u>342,388,217</u>		<u>367,071,527</u>		<u>413,309,711</u>		<u>444,969,662</u>
	11,053,069		11,945,557		13,781,168		9,576,700		9,868,437		10,708,665		12,487,891
	5,343,663		4,171,464		2,389,926		3,289,355		6,693,013		6,749,184		7,818,692
	19,755,386		6,894,044		2,689,321		3,026,370		2,197,316		6,995,565		5,712,890
	3,516,311		8,167,104		6,234,479		6,368,148		6,801,013		5,740,178		18,604,446
	5,208,719		5,552,995		4,935,674		6,085,262		5,650,312		6,631,143		6,767,172
	36,800		618,525		999,833		565,113		247,154		487,422		421,721
	108,281,842		112,138,677		110,471,203		109,951,385		129,875,034		121,105,130		147,040,719
	49,343,155		31,966,004		32,631,510		29,125,090		7,197,147		9,605,942		19,437,607
	<u>202,538,945</u>		<u>181,454,370</u>		<u>174,133,114</u>		<u>167,987,423</u>		<u>168,529,426</u>		<u>168,023,229</u>		<u>218,291,138</u>
	19,805,710		20,495,448		22,141,681		26,110,532		26,619,292		27,579,725		25,953,699
	3,789,950		14,489,369		14,491,172		15,396,386		3,851,284		3,908,792		15,436,314
	3,081,996		2,801,556		2,779,987		2,634,586		2,589,337		2,648,174		2,805,603
	1,588,399		1,722,537		1,672,749		1,612,122		1,825,815		1,774,918		1,865,553
	12,781,069		3,006,230		2,573,136		3,123,527		19,914,975		14,655,884		6,961,352
	13,290,978		9,827,894		5,922,432		5,920,910		6,026,412		7,177,585		14,291,374
	<u>54,338,102</u>		<u>52,343,034</u>		<u>49,581,157</u>		<u>54,798,063</u>		<u>60,827,115</u>		<u>57,745,078</u>		<u>67,313,895</u>
	<u>256,877,047</u>		<u>233,797,404</u>		<u>223,714,271</u>		<u>222,785,486</u>		<u>229,356,541</u>		<u>225,768,307</u>		<u>285,605,033</u>
	(105,404,309)		(90,494,968)		(112,598,530)		(123,898,752)		(142,973,296)		(181,703,972)		(159,093,804)
	10,482,812		5,067,307		(1,076,755)		4,296,021		5,258,310		(5,837,432)		(270,825)
\$	<u>(94,921,497)</u>	\$	<u>(85,427,661)</u>	\$	<u>(113,675,285)</u>	\$	<u>(119,602,731)</u>	\$	<u>(137,714,986)</u>	\$	<u>(187,541,404)</u>	\$	<u>(159,364,629)</u>

CLACKAMAS COUNTY, OREGON
CHANGES IN NET POSITION BY COMPONENT (Continued)
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	Fiscal Year		
	2004	2005	2006
General Revenues and Other Changes in Net Position:			
Governmental activities:			
Property taxes levied for:			
General purposes	\$ 66,094,935	\$ 68,944,051	\$ 72,281,361
Public safety services	3,833,926	3,957,674	4,070,522
Parks and recreation operations	3,175,276	3,293,561	3,467,569
Education outreach services	-	-	-
Redevelopment districts, debt service	12,617,228	12,961,222	13,888,120
Library debt service	-	-	118,371
Transient lodging taxes	3,550,383	3,808,461	4,189,740
Gain on disposal of assets	-	-	-
Earnings on investments	2,494,578	3,780,955	7,993,974
Miscellaneous	6,254,844	7,541,432	4,894,356
Transfers	(225,098)	742,688	690,442
Total governmental activities	<u>97,796,072</u>	<u>105,030,044</u>	<u>111,594,455</u>
Business-type activities:			
Earnings on investments	833,442	1,166,121	1,709,673
Gain on disposal of assets			
Miscellaneous	279,938	(88,723)	38,779
Transfers	225,098	(742,688)	(690,442)
Total business-type activities	<u>1,338,478</u>	<u>334,710</u>	<u>1,058,010</u>
Total primary government	<u>99,134,550</u>	<u>105,364,754</u>	<u>112,652,465</u>
Change In Net Position:			
Governmental activities	34,094,163	52,173,537	58,738,151
Business-type activities	8,612,480	8,726,918	7,725,725
Total primary government	<u>\$ 42,706,643</u>	<u>\$ 60,900,455</u>	<u>\$ 66,463,876</u>

		Fiscal Year											
		2007	2008	2009	2010	2011	2012	2013					
\$	77,524,523	\$	81,960,906	\$	86,209,854	\$	91,474,314	\$	91,648,852	\$	95,255,385	\$	96,175,474
	4,475,172		12,507,284		12,990,053		8,587,078		13,827,366		14,116,452		14,182,380
	4,331,039		4,645,560		4,914,473		5,076,968		5,168,112		5,347,036		5,414,332
	-		-		-		-		1,722,033		1,779,460		1,807,670
	9,640,220		9,801,576		11,493,853		19,770,673		13,508,355		12,851,079		13,242,827
	118,840		114,941		120,112		12,441,775		13,144,675		14,129,358		14,354,248
	4,687,290		4,951,117		4,849,472		4,393,971		2,683,197		2,894,387		3,198,007
	1,255,320		1,887,760		264,644		2,744,206		562,325		1,210,766		77,484
	10,603,701		10,043,884		4,448,353		1,964,976		1,174,272		1,011,863		898,167
	5,895,715		3,776,380		1,389,387		1,942,724		2,679,171		2,668,882		6,062,273
	330,593		207,317		-		239,042		-		-		100,000
	<u>118,862,413</u>		<u>129,896,725</u>		<u>126,680,201</u>		<u>148,635,727</u>		<u>146,118,358</u>		<u>151,264,668</u>		<u>155,512,862</u>
	2,537,852		2,524,996		1,308,965		819,767		509,879		620,485		817,629
	437,888		1,548,189		1,343,190		1,603,735		825,918		1,926,352		11,982,898
	(330,593)		(207,317)		-		(239,042)		-		-		7,270,210
	<u>2,645,147</u>		<u>3,865,868</u>		<u>2,652,155</u>		<u>2,184,460</u>		<u>1,335,797</u>		<u>2,546,837</u>		<u>19,970,737</u>
	<u>121,507,560</u>		<u>133,762,593</u>		<u>129,332,356</u>		<u>150,820,187</u>		<u>147,454,155</u>		<u>153,811,505</u>		<u>175,483,599</u>
	13,458,104		39,401,757		14,081,671		24,736,975		3,145,062		(30,439,304)		(3,680,942)
	13,127,959		8,933,175		1,575,400		6,480,481		6,594,107		(3,290,595)		19,699,912
\$	<u>26,586,063</u>	\$	<u>48,334,932</u>	\$	<u>15,657,071</u>	\$	<u>31,217,456</u>	\$	<u>9,739,169</u>	\$	<u>(33,729,899)</u>	\$	<u>16,018,970</u>

**CLACKAMAS COUNTY, OREGON
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)**

	Fiscal Year				
	2004	2005	2006	2007	2008
General Fund					
Reserved for interfund loans	\$ 19,734	\$ -	\$ -	\$ 180,000	\$ 147,198
Unreserved	16,267,367	13,258,985	17,602,566	15,388,001	17,834,993
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Unassigned	-	-	-	-	-
Total General Fund	\$ 16,287,101	\$ 13,258,985	\$ 17,602,566	\$ 15,568,001	\$ 17,982,191
All Other Governmental Funds					
Reserved	\$ 2,458,290	\$ 2,416,979	\$ 9,172,226	\$ 12,653,498	\$ 14,091,622
Special revenue funds:					
Unreserved	38,491,808	52,077,301	62,068,572	60,640,004	69,392,311
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Capital project funds:					
Unreserved	28,163,582	32,743,402	42,293,175	56,225,034	27,907,257
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Assigned	-	-	-	-	-
Debt service funds:					
Unreserved	50,194,284	59,973,917	50,036,843	49,872,722	37,019,036
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total all other governmental funds	\$ 119,307,964	\$ 147,211,599	\$ 163,570,816	\$ 179,391,258	\$ 148,410,226

Notes:

(1) Fund balance classifications changed considerably in 2011 with the implementation of GASB 54.

Fiscal Year					
2009	2010	2011	2012	2013	
\$ 112,870	\$ -	\$ -	\$ -	\$ -	
13,984,412	21,201,273	-	-	-	
-	-	-	767	3,180	
-	-	157,978	-	-	
-	-	23,206,107	23,320,491	32,903,840	
<u>\$ 14,097,282</u>	<u>\$ 21,201,273</u>	<u>\$ 23,364,085</u>	<u>\$ 23,321,258</u>	<u>\$ 32,907,020</u>	
\$ 13,766,206	\$ 13,681,040	\$ -	\$ -	\$ -	
45,587,544	53,393,539	-	-	-	
-	-	113,090	1,032,786	3,739,261	
-	-	40,057,446	30,253,631	33,900,714	
-	-	4,189,868	3,136,267	952,496	
-	-	18,937,549	17,702,485	8,848,059	
-	-	(1,316,252)	(404,651)	(30,727)	
17,241,293	50,215,762	-	-	-	
-	-	10,613,143	10,820,101	10,385,771	
-	-	28,971,806	25,330,300	24,332,519	
-	-	7,513,831	12,854,605	8,983,658	
36,427,539	30,678,868	-	-	-	
-	-	252,278	-	-	
-	-	32,999,312	35,679,534	2,703,470	
-	-	393,801	-	95,741	
-	-	-	(1,540)	(188)	
<u>\$ 113,022,582</u>	<u>\$ 147,969,209</u>	<u>\$ 142,725,872</u>	<u>\$ 136,403,518</u>	<u>\$ 93,910,774</u>	

CLACKAMAS COUNTY, OREGON
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	Fiscal Year				
	2004	2005	2006	2007	2008
Revenues					
Property taxes	\$ 89,144,952	\$ 89,728,183	\$ 94,062,977	\$ 95,882,022	\$ 107,667,803
Transient lodging taxes	3,550,751	3,808,691	4,190,496	4,687,290	4,951,117
Licenses and permits	10,266,911	13,478,901	18,662,697	22,182,735	15,332,627
Fines, forfeitures, and penalties	1,421,624	1,653,118	1,621,100	1,726,557	1,722,852
Special assessment collections	721,047	1,435,875	180,875	167,894	155,239
Interest	2,286,086	3,495,847	7,140,163	9,886,115	133,182,832
Intergovernmental	115,666,645	133,217,205	135,970,662	140,894,682	9,319,838
Charges for services	33,753,750	37,478,326	37,104,108	51,198,371	51,654,909
Land sale proceeds	-	410,787	-	5,074,049	314,634
Contributions	-	-	-	-	-
Reimbursements	-	-	-	-	-
Miscellaneous	19,110,667	20,268,258	19,515,787	22,970,751	21,565,888
Total revenues	<u>275,922,433</u>	<u>304,975,191</u>	<u>318,448,865</u>	<u>354,670,466</u>	<u>345,867,739</u>
Expenditures					
General government	57,204,684	63,208,285	48,546,386	53,399,391	51,170,376
Public protection	59,656,115	63,142,007	76,150,044	84,636,946	89,864,349
Public ways and facilities	21,122,959	19,740,834	21,558,250	72,103,661	37,102,593
Health and human services	75,247,300	72,801,292	79,370,502	86,772,961	73,508,338
Economic development	-	10,168,139	13,913,912	16,180,136	7,613,070
Culture, education and recreation	15,970,646	17,359,478	18,946,026	20,197,035	29,258,876
Debt service:					
Principal	1,945,202	4,910,709	4,197,072	2,921,453	9,657,334
Interest and fiscal charges	1,887,862	2,438,701	2,364,409	2,353,319	6,182,175
Capital outlay	48,139,120	33,611,001	37,241,635	85,779,310	80,735,011
Total expenditures*	<u>281,173,888</u>	<u>287,380,446</u>	<u>302,288,236</u>	<u>424,344,212</u>	<u>385,092,122</u>
Excess (deficiency) of revenues over expenditures	<u>(5,251,455)</u>	<u>17,594,745</u>	<u>16,160,629</u>	<u>(69,673,746)</u>	<u>(39,224,383)</u>
Other Financing Sources (Uses)					
Proceeds from refunding bonds, net	-	-	-	-	-
Payment to refunding bond paying agent	-	-	-	-	-
Loan proceeds	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	2,270,821
Issuance of bonded debt	6,328,727	1,920,472	-	85,485,576	8,017,998
Bond premium	-	-	-	-	-
Issuance of contract payable	186,490	5,200,000	7,127,500	-	-
Loss on land held for resale	-	-	-	-	-
Transfers to other governments	-	-	(1,837,566)	-	-
Transfers in	73,517,844	98,052,553	116,698,991	99,329,827	117,462,308
Transfers out	(76,378,679)	(97,892,251)	(117,446,756)	(101,355,780)	(118,177,864)
Total other financing sources (uses)	<u>3,654,382</u>	<u>7,280,774</u>	<u>4,542,169</u>	<u>83,459,623</u>	<u>9,573,263</u>
Net change in fund balances	<u>\$ (1,597,073)</u>	<u>\$ 24,875,519</u>	<u>\$ 20,702,798</u>	<u>\$ 13,785,877</u>	<u>\$ (29,651,120)</u>
Debt service as a percentage of non-capital expenditures	1.64%	2.90%	2.48%	1.56%	5.20%

Notes:

- (1) 2005 was the first year in which program expenditures for Economic Development were reported in the County CAFR. Economic development expenditures occurred in other years but were not reported separately.

* Does not include donated capital assets that are reported on the Statement of Net Position.

		Fiscal Year				
		2009	2010	2011	2012	2013
\$	114,250,789	\$ 135,467,934	\$ 139,482,609	\$ 141,890,873	\$ 145,084,766	
	4,849,472	4,393,971	2,683,197	2,894,387	3,198,007	
	11,855,613	10,730,404	10,400,040	14,384,978	16,451,842	
	1,677,521	2,226,108	4,662,230	4,416,833	5,046,418	
	148,856	136,824	132,710	164,077	448,754	
	4,134,140	1,964,976	1,174,272	1,011,863	897,740	
	128,042,891	140,076,368	142,470,963	132,014,776	131,229,489	
	42,169,928	41,696,868	46,253,435	43,215,672	58,796,633	
	573,421	-	-	-	-	
	-	-	-	228,678	1,142,754	
	-	-	-	-	21,717,077	
	24,283,575	23,129,397	23,900,433	22,347,016	5,890,942	
	<u>331,986,206</u>	<u>359,822,850</u>	<u>371,159,889</u>	<u>362,569,153</u>	<u>389,904,422</u>	
	56,387,816	54,260,476	53,620,469	53,855,213	77,944,391	
	95,029,528	97,759,730	105,780,518	107,590,481	110,236,709	
	30,441,051	25,102,696	35,018,008	26,817,772	30,845,732	
	76,709,014	70,296,434	78,272,103	86,055,271	101,111,648	
	19,485,414	28,634,613	20,592,690	14,045,952	9,140,339	
	23,501,524	24,194,631	30,391,047	31,083,440	30,921,430	
	9,458,139	13,130,928	12,580,292	13,254,352	13,804,803	
	5,698,873	6,036,329	5,673,005	5,454,437	5,102,914	
	57,637,726	45,913,599	37,244,196	32,333,238	25,762,495	
	<u>374,349,085</u>	<u>365,329,436</u>	<u>379,172,328</u>	<u>370,490,156</u>	<u>404,870,461</u>	
	<u>(42,362,879)</u>	<u>(5,506,586)</u>	<u>(8,012,439)</u>	<u>(7,921,003)</u>	<u>(14,966,039)</u>	
	-	5,820,100	-	-	18,875,000	
	-	(5,711,099)	-	-	(20,100,572)	
	5,000,000	39,795,000	-	-	-	
	1,098,845	1,221,011	562,325	1,210,766	278,340	
	-	2,744,206	6,000,000	-	21,777,885	
	-	-	-	-	1,580,221	
	-	-	-	1,720,400	-	
	(977,164)	-	-	-	-	
	-	-	-	-	-	
	117,578,846	112,820,395	115,434,721	111,794,604	102,961,088	
	(118,838,317)	(114,141,939)	(116,965,133)	(113,270,342)	(104,128,846)	
	<u>3,862,210</u>	<u>42,547,674</u>	<u>5,031,913</u>	<u>1,455,428</u>	<u>21,243,116</u>	
\$	<u>(38,500,669)</u>	<u>\$ 37,041,088</u>	<u>\$ (2,980,526)</u>	<u>\$ (6,465,575)</u>	<u>\$ 6,277,077</u>	
	4.79%	6.00%	5.34%	5.46%	4.99%	

(This page intentionally left blank)

REVENUE CAPACITY

CLACKAMAS COUNTY, OREGON
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	Real Property	Manufactured Structures	Personal Property	Utilities	Less: Tax-Exempt Property (3)
2004	\$ 24,596,451,902	\$ 220,200,803	\$ 718,446,579	\$ 841,655,964	\$ N/A
2005	25,791,723,246	202,816,302	726,739,679	896,188,608	N/A
2006	29,956,429,544	223,859,689	801,657,096	964,730,855	2,892,471,273
2007	31,926,055,480	205,335,047	768,823,297	923,821,160	3,072,401,495
2008	33,947,928,598	201,283,980	780,241,341	973,990,260	3,247,473,499
2009	35,913,611,262	198,795,056	837,758,184	1,005,929,080	3,438,163,153
2010	37,522,116,479	190,358,012	926,844,136	1,187,192,173	3,764,590,489
2011	38,740,686,945	154,775,252	895,025,553	1,216,349,414	3,929,241,373
2012	39,928,324,861	148,526,706	818,891,277	1,251,475,694	4,111,167,741
2013	40,981,612,909	148,722,654	842,924,659	1,223,574,640	4,328,790,568

Source: Clackamas County Department of Assessment and Taxation

Notes:

- (1) A property tax limitation measure became effective in fiscal 1998. The measure limited taxes on each property by reducing the 1997-98 assessed value of each property to 90% of its 1995-96 value. The measure also limits future growth of taxable value to 3% per year with certain exceptions as well as establishing permanent tax rates for Oregon's local taxing districts, which replaces the former tax base amounts of the district.
- (2) The total direct tax rate reported is for Clackamas County. Component unit tax rates are reported in the schedule of direct and overlapping rates on pages 2004 & 2004a. Because taxpayers pay city or rural rates, based on their respective tax code area, the total direct tax rate is a weighted average of city/rural rates. Services to rural areas have been determined to be more costly.
- (3) Tax-exempt property for 2004-2005 is not available (N/A) at this time. Total taxable assessed valued for all years is reported net of tax-exempt property.

Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Cash Value	Assessed Value as a Percentage of Actual Cash Value
\$ 26,376,755,248	\$ 2.66	\$ 34,220,258,939	77.08 %
27,617,467,835	2.66	36,857,601,161	74.93
29,054,205,911	2.66	41,228,796,488	70.47
30,751,633,489	2.66	48,637,676,395	63.23
32,655,970,680	2.91	57,192,695,090	57.10
34,517,930,429	2.91	60,008,391,125	57.52
36,061,920,311	2.91	54,457,966,568	66.22
37,077,595,791	2.91	48,903,531,566	75.82
38,036,050,797	2.91	45,749,213,790	83.14
38,868,044,294	2.91	44,029,803,115	88.28

CLACKAMAS COUNTY, OREGON
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

Fiscal Year Ended June 30,	Property Taxes	Transient Lodging Taxes	Total Taxes
2004	\$ 89,145	\$ 2,027	\$ 91,172
2005	89,728	2,222	91,950
2006	94,063	2,446	96,509
2007	95,882	2,768	98,650
2008	107,668	3,062	110,730
2009	114,251	2,657	116,908
2010	135,468	2,430	137,898
2011	139,483	2,683	142,166
2012	141,891	2,894	144,785
2013	145,084	3,198	148,282

Notes:

- 1) Budgeted Resources

(This page intentionally left blank)

CLACKAMAS COUNTY, OREGON
DIRECT AND OVERLAPPING PROPERTY TAX RATES
(Last Ten Fiscal Years)
YEAR ENDED JUNE 30, 2013
(Rate per \$1,000 of Assessed Value)

Year	Clackamas County Direct Rates			Overlapping Rates				
	General Operations	Safety Local Option	Total Direct Rate	County Component Units	Cities	Schools	College/ESD	Fire
2004	2.66	-	2.66	0.43	2.47	6.97	1.06	1.41
2005	2.66	-	2.66	0.43	2.40	6.81	1.09	1.55
2006	2.66	-	2.66	0.43	2.46	6.83	1.08	1.69
2007	2.66	-	2.66	0.41	2.46	6.69	1.04	1.67
2008	2.66	0.25	2.91	0.38	2.40	6.93	1.06	1.68
2009	2.66	0.25	2.91	0.39	2.31	6.92	1.06	1.81
2010	2.66	0.25	2.91	0.86	2.40	7.13	1.06	1.83
2011	2.66	0.25	2.91	0.86	2.39	7.09	1.05	1.82
2012	2.66	0.25	2.91	0.86	2.40	7.24	1.03	1.83
2013	2.66	0.25	2.91	0.86	2.42	7.20	1.05	1.82

<u>Other Special</u>	<u>Total Direct & Overlapping Rate</u>	<u>Total Direct & Overlapping Range</u>
0.36	15.36	9.32-19.68
0.39	15.33	9.29-19.52
0.42	15.57	8.71-19.56
0.40	15.33	8.68-20.11
0.55	15.91	8.94-19.64
0.52	15.92	8.95-20.14
0.55	16.74	8.29-20.83
0.53	16.65	7.74-20.85
0.44	16.71	7.34-20.35
0.23	16.49	9.98-20.91

**CLACKAMAS COUNTY, OREGON
PRINCIPAL PROPERTY TAX PAYERS
JUNE 30, 2013 AND NINE YEARS AGO**

Taxpayer	2013		Percentage of Total District Taxable Assessed Value
	Taxable Assessed Value	Rank	
Portland General Electric	\$ 566,072,000	1	1.46 %
Shorenstein Properties LLC	259,666,511	2	0.67
General Growth Properties Inc.	206,270,722	3	0.53
Fred Meyer Stores Inc.	189,345,766	4	0.49
Northwest Natural Gas Company	174,185,600	5	0.45
Comcast Corporation	158,767,400	6	0.41
Xerox Corporation	96,258,950	7	0.25
PCC Structurals Inc.	86,534,203	8	0.22
Blount Inc	67,624,977	9	0.17
Mentor Graphics Corp	58,704,930	10	0.15
Deloitte & Touche LLP			
Qwest Corporation			
Verizon Northwest Inc.			
Total	<u>\$ 1,863,431,059</u>		<u>4.80 %</u>

Source: Clackamas County Department of Assessment and Taxation

2004

<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total District Taxable Assessed Value</u>
\$ 392,002,000	1	1.49 %
114,731,887	4	.43
165,133,150	2	.63
123,072,200	3	.47
68,553,268	7	.26
66,009,007	8	.25
55,816,548	10	.21
94,706,679	5	.36
94,366,352	6	.36
55,873,210	9	.21
<u>\$ 1,230,264,301</u>		<u>4.67 %</u>

**CLACKAMAS COUNTY, OREGON
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2004	\$ 67,766,126	\$ 63,837,062	94.2 %	\$ 1,647,870	\$ 65,484,932	96.6 %
2005	71,044,659	67,156,042	94.5	1,512,019	68,668,061	96.7
2006	74,286,644	70,569,735	95.0	2,259,747	72,829,482	98.0
2007	79,339,667	75,124,257	94.7	2,202,209	77,326,466	97.5
2008	91,903,807	86,387,265	94.0	3,308,965	89,696,230	97.6
2009	96,647,780	89,978,400	93.1	4,482,889	94,461,289	97.7
2010	100,804,719	94,470,625	93.7	3,316,468	97,787,093	97.0
2011	103,507,849	96,905,699	93.6	2,621,227	99,526,926	96.2
2012	106,207,214	99,833,289	94.0	1,693,945	101,527,234	95.6
2013	107,907,265	101,835,491	94.4	-	101,835,491	94.4

Source: Clackamas County Department of Assessment and Taxation

DEBT CAPACITY

CLACKAMAS COUNTY, OREGON
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Governmental Activities										
Fiscal Year	General Obligation Bonds	Clackamas County Development Agency Redevelopment Bonds	Clackamas County Bancroft Limited Tax Assessment Bonds	Clackamas County Full Faith and Credit Obligation	Clackamas County Full Faith and Credit Refunding Bonds	Clackamas County Full Faith and Credit Financing Agreement	North Clackamas Parks Limited Tax Revenue Refunding Bonds	North Clackamas Parks Full Faith and Credit Obligation	Loans and Contracts Payable	
2004	\$ 4,743,086	\$ -	\$ 4,980,000	\$ 24,287,416	\$ -	\$ -	\$ 7,710,000	\$ -	\$ 2,481,270	
2005	5,128,558	-	2,680,000	24,090,502	-	-	7,400,000	-	7,510,347	
2006	3,487,531	-	1,400,000	23,868,588	-	-	7,070,000	-	14,496,397	
2007	1,852,036	35,333,000	1,400,000	73,789,250	-	-	6,725,000	-	13,784,944	
2008	1,807,388	30,057,474	1,400,000	70,617,974	-	-	6,360,000	8,000,000	12,932,816	
2009	1,740,000	24,568,705	1,400,000	68,290,000	-	-	5,975,000	7,785,000	17,954,578	
2010	-	18,830,197	1,400,000	100,230,000	-	-	-	13,150,000	21,343,961	
2011	-	18,830,587	1,400,000	96,620,000	-	-	-	12,550,000	19,669,841	
2012	-	12,267,995	1,400,000	92,860,000	-	-	-	11,920,000	18,121,142	
2013	-	5,405,000	1,400,000	70,596,283	20,215,715	20,080,000	-	11,336,101	18,496,953	

Source: Clackamas County Finance Department

Notes:

- (1) Details regarding the County's outstanding debt can be found in the Basic Financial Statements at Note 10.
- (2) Per capita and percentage of personal income is based on the population of the entire County as reported in the Demographics Section
- (3) Water Environment Services debt includes Clackamas County Service District No. 1 and Tri-City Service District debt.

N/A: Not available

Business-Type Activities

Capital Leases Payable	Housing Authority Easton Ridge Revenue Bonds	Housing Authority Loans and Contracts Payable	Stone Creek Golf Full Faith and Credit Bonds	Sanitary Sewer & Surface Water Loans and Contracts Payable	Service District No. 1 Revenue Bonds	Service District No. 1 Bancroft Improvement Bonds	Total Primary Government	Percentage of Personal Income	Per Capita
\$ 781,310	\$ 9,899,116	\$ 1,045,040	\$ 6,355,000	\$ 2,442,618	\$ 12,415,000	\$ 335,424	\$ 77,475,280	0.59 %	219
536,453	9,688,253	1,000,784	6,120,000	2,206,687	11,595,000	320,424	78,277,008	0.55	220
281,901	9,468,103	957,842	5,885,000	2,083,497	10,095,444	320,424	79,414,727	0.52	216
78,687	9,232,953	911,985	5,643,950	1,892,749	9,244,504	320,424	160,209,482	0.98	430
40,059	8,987,803	719,531	5,399,012	1,694,133	8,371,444	-	156,387,634	0.93	415
-	8,727,653	673,509	5,149,074	1,487,321	46,006,975	-	189,757,815	1.14	500
-	8,447,503	626,918	4,894,136	1,850,243	89,486,843	-	260,259,801	1.52	682
-	7,932,653	531,635	4,629,198	6,866,161	110,522,460	-	279,552,535	1.61	739
-	7,637,203	485,753	4,354,260	6,632,682	107,154,050	-	262,833,085	NA	689
-	16,658,341	437,923	4,070,000	9,660,603	103,264,554	-	281,621,473	NA	732

CLACKAMAS COUNTY, OREGON
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	General Obligation Bonds	Total General Bonded Debt Outstanding	Less: Amounts Available in Debt Service Fund
2004	\$ 540,000	\$ 540,000	\$ 63,014
2005	2,315,000	2,315,000	42,828
2006	2,190,000	2,190,000	11,151
2007	2,155,000	2,155,000	(93,861)
2008	1,790,000	1,790,000	38,015
2009	1,740,000	1,740,000	186,478
2010	-	-	-
2011	-	-	-
2012	-	-	-
2013	-	-	-

Source: Clackamas County Finance Department

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements

1) See the Schedule of Assessed Value and Actual Value of Taxable Property for actual taxable value of property.

2) Population Data can be found in the Schedule of Demographic Statistics.

	<u>Total</u>	<u>Percentage of Actual Taxable Value of Property</u>	<u>Per Capita</u>
\$	476,986	0.00%	1
	2,272,172	0.01%	6
	2,178,849	0.01%	6
	2,248,861	0.01%	6
	1,751,985	0.01%	5
	1,553,522	0.00%	4
	-	-	-
	-	-	-
	-	-	-
	-	-	-

**CLACKAMAS COUNTY, OREGON
DIRECT AND OVERLAPPING DEBT
JUNE 30, 2013**

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
City of Canby	\$ 11,220,000	100.00 %	\$ 11,220,000
City of Happy Valley	4,170,000	100.00	4,170,000
City of Lake Oswego	31,726,913	94.12	29,860,958
City of Molalla	275,000	100.00	275,000
City of Oregon City	1,425,000	100.00	1,425,000
City of Portland	125,555,000	0.14	173,391
City of Sandy	1,060,000	100.00	1,060,000
City of Tualatin	8,005,000	15.12	1,210,676
City of West Linn	19,415,000	100.00	19,415,000
Clackamas Community College	27,365,000	100.00	27,365,000
Clackamas County Education Service District	2,093,395	99.45	2,081,867
Clackamas County Rural Fire Protection District 1	1,790,000	99.76	1,785,749
Clackamas County School District 108 (Estacada)	32,335,000	100.00	32,335,000
Clackamas County School District 115 (Gladstone)	50,968,230	100.00	50,968,230
Clackamas County School District 12 (North Clackamas)	341,589,382	100.00	341,589,382
Clackamas County School District 35 (Molalla River)	17,155,630	100.00	17,155,458
Clackamas County School District 3J (West Linn-Wilsonville)	198,367,238	98.55	195,495,475
Clackamas County School District 46 (Oregon Trail)]	111,350,487	100.00	111,350,487
Clackamas County School District 62 (Oregon City)	86,200,000	100.00	86,200,000
Clackamas County School District 7J (Lake Oswego)	102,979,109	98.81	101,757,777
Clackamas County School District 86 (Canby)	82,430,881	100.00	82,430,881
Marion County School District 4J (Silver Falls)	54,584,450	8.12	4,433,022
Metro	248,275,000	18.15	45,062,409
Mt Hood Community College	26,100,000	16.26	4,242,633
Multnomah County School District 10J (Gresham-Barlow)	92,204,188	18.71	17,253,248
Multnomah County School District 1J (Portland)	587,997,948	0.07	428,063
Multnomah County School District 28J (Centennial)	31,001,858	6.78	2,101,895
Multnomah County School District 51J (Riverdale)	26,523,197	5.48	1,454,638
Oak Lodge Water District	215,000	100.00	215,000
Portland Community College	176,450,000	5.37	9,477,306
Silverton Rural Fire Protection District	940,000	5.12	48,159
South Clackamas Transport District	170,000	100.00	170,000
Tualatin Valley Fire & Rescue District	45,050,000	15.78	7,107,043
Washington County School District 23J (Tigard-Tualatin)	122,453,239	5.13	6,281,851
Washington County School District 88J (Sherwood)	115,473,374	6.61	7,627,709
Willamette Educational Service District	1,625,000	0.60	9,735
Yamhill County School District 29J (Newberg)	79,309,811	1.79	1,422,580
Other Debt			
City of Canby	\$ 14,050,000	100.00 %	\$ 14,050,000
City of Estacada	1,157,771	100.00	1,157,771
City of Gladstone	1,935,000	100.00	1,935,000
City of Lake Oswego	102,850,000	94.12	96,801,083
City of Milwaukie	4,060,000	99.00	4,019,400

CLACKAMAS COUNTY, OREGON
DIRECT AND OVERLAPPING DEBT (Continued)
JUNE 30, 2013

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Other Debt (Continued)			
City of Oregon City	\$ 15,510,000	100.00 %	\$ 15,510,000
City of Portland	544,079,030	0.14	751,373
City of Sandy	3,270,000	100.00	3,270,000
City of Wilsonville	46,460,000	87.69	40,741,146
Clackamas Community College	47,495,000	100.00	47,495,000
Clackamas County Educational Service District	24,895,000	99.45	24,757,903
Clackamas County Rural Fire Protection District #1	19,275,000	99.76	19,229,222
Metro	34,570,000	18.15	6,274,524
Mt Hood Community College	44,801,649	16.26	7,282,642
Multnomah Educational Service District	33,780,000	1.56	528,488
North Clackamas Parks and Recreation District	11,275,000	100.00	11,275,000
Northwest Regional Educational Service District	5,490,000	1.06	58,370
Oak Lodge Sanitary District 2	21,360,000	100.00	21,360,000
Port of Portland	68,077,306	22.46	15,289,006
Portland Community College	339,660,000	5.37	18,243,478
Tualatin Valley Fire & Rescue District	14,000,000	15.78	2,208,626
Willamette Educational Service District	18,992,280	0.60	113,783
Subtotal overlapping debt			1,592,005,535
County direct debt			<u>281,621,473</u>
Total direct and overlapping debt			<u><u>\$ 1,873,627,008</u></u>

Source: Municipal Debt Advisory Commission, State of Oregon, Office of the County Treasurer

Note:

- (1) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the County. The State of Oregon provides overlapping debt data based on real market valuation of properties for each jurisdiction.

**CLACKAMAS COUNTY, OREGON
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(amounts expressed in thousands)**

	2004	2005	2006	2007
Clackamas County:				
ORS 287A.100 provides a debt limit on general obligation bonds of 2% of the real market value of all taxable property within the County's legal boundaries. This became effective January 1, 2008 superseding ORS 297.054.				
Real market value	\$ 34,220,259	\$ 36,857,601	\$ 41,228,796	\$ 48,637,676
Debt limit rate	2.00%	2.00%	2.00%	2.00%
Debt limit	<u>684,405</u>	<u>737,152</u>	<u>824,576</u>	<u>972,754</u>
Less general obligation debt at June 30	185	1,995	1,870	1,835
Legal debt margin	<u>\$ 684,220</u>	<u>\$ 735,157</u>	<u>\$ 822,706</u>	<u>\$ 970,919</u>
Total net debt applicable to the limit as a percentage of debt limit	0.03%	0.27%	0.23%	0.19%

ORS 287A.105 provides a debt limit on revenue/full faith and credit bonds of 1% of the real market value of all taxable property within the County's boundaries. This became effective January 1, 2008 superseding ORS 287.053.

Real market value	\$ 34,220,259	\$ 36,857,601	\$ 41,228,796	\$ 48,637,676
Debt limit rate	1.00%	1.00%	1.00%	1.00%
Debt limit	<u>342,203</u>	<u>368,576</u>	<u>412,288</u>	<u>486,377</u>
Less full faith and credit obligation debt at June 30	57,955	53,250	49,440	96,770
Legal debt margin	<u>\$ 284,248</u>	<u>\$ 315,326</u>	<u>\$ 362,848</u>	<u>\$ 389,607</u>
Total net debt applicable to the limit as a percentage of debt limit	16.94%	14.45%	11.99%	19.90%

Service District #1:

ORS 451.545 provides a debt limit on general obligation bonds of 13% of the real market value of all taxable property within the agencies legal boundaries

Clackamas County Service District #1

Real market value	\$ 5,815,094	\$ 6,349,041	\$ 7,258,966	\$ 8,725,660
Debt limit rate	13.00%	13.00%	13.00%	13.00%
Debt limit	<u>755,962</u>	<u>825,375</u>	<u>943,666</u>	<u>1,134,336</u>
Less general obligation debt at June 30	335	320	320	320
Legal debt margin	<u>\$ 755,627</u>	<u>\$ 825,055</u>	<u>\$ 943,346</u>	<u>\$ 1,134,016</u>
Total net debt applicable to the limit as a percentage of debt limit	0.04%	0.04%	0.03%	0.03%

Source; Clackamas County Finance Division

2008	2009	2010	2011	2012	2013
\$ 57,192,695	\$ 60,008,391	\$ 54,457,967	\$ 48,903,532	\$ 45,749,214	\$ 44,029,803
2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
<u>1,143,854</u>	<u>1,200,168</u>	<u>1,089,159</u>	<u>978,071</u>	<u>914,984</u>	<u>880,596</u>
1,790	1,740	-	-	-	-
<u>\$ 1,142,064</u>	<u>\$ 1,198,428</u>	<u>\$ 1,089,159</u>	<u>\$ 978,071</u>	<u>\$ 914,984</u>	<u>\$ 880,596</u>
0.16%	0.14%	0.00%	0.00%	0.00%	0.00%

\$ 57,192,695	\$ 60,008,391	\$ 54,457,967	\$ 48,903,532	\$ 45,749,214	\$ 44,029,803
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
<u>571,927</u>	<u>600,084</u>	<u>544,580</u>	<u>489,035</u>	<u>457,492</u>	<u>440,298</u>
<u>100,745</u>	<u>97,500</u>	<u>128,285</u>	<u>123,305</u>	<u>118,315</u>	<u>113,125</u>
<u>\$ 471,182</u>	<u>\$ 502,584</u>	<u>\$ 416,295</u>	<u>\$ 365,730</u>	<u>\$ 339,177</u>	<u>\$ 327,173</u>
17.62%	16.25%	23.56%	25.21%	25.86%	25.69%

\$ 10,181,943	\$ 10,868,802	\$ 9,754,775	\$ 8,834,786	\$ 8,187,186	\$ 7,998,198
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%
<u>1,323,653</u>	<u>1,412,944</u>	<u>1,268,121</u>	<u>1,148,522</u>	<u>1,064,334</u>	<u>1,039,766</u>
-	-	-	-	-	-
<u>\$ 1,323,653</u>	<u>\$ 1,412,944</u>	<u>\$ 1,268,121</u>	<u>\$ 1,148,522</u>	<u>\$ 1,064,334</u>	<u>\$ 1,039,766</u>
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**CLACKAMAS COUNTY, OREGON
PLEGDED REVENUE COVERAGE
LAST TEN FISCAL YEARS
Governmental Activities**

Limited Tax Assessment Bonds

Fiscal Year	Assessment Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2004	\$ 737,150	\$ -	\$ 737,150	\$ 110,000	\$ 325,098	1.69
2005	1,409,025	-	1,409,025	2,390,000	248,644	0.53
2006	200,286	-	200,286	1,375,000	176,199	0.13
2007	186,112	-	186,112	-	91,000	2.05
2008	156,579	-	156,579	-	91,000	1.72
2009	146,695	-	146,695	-	91,000	1.61
2010	138,498	-	138,498	-	91,000	1.52
2011	130,978	-	130,978	-	91,000	1.44
2012	126,059	-	126,059	-	91,000	1.39
2013	132,407	-	132,407	-	91,000	1.46

General County Loan Payable to Oregon Department of Transportation (1)

	State and County Transportation Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2006	\$ 25,329,155	\$ 20,513,248	\$ 4,815,907	\$ -	\$ 254,414	18.93
2007	23,851,232	21,939,506	1,911,726	681,260	459,376	1.68
2008	21,330,519	21,655,244	(324,725)	706,808	433,828	(0.28)
2009	17,991,258	18,920,695	(929,437)	733,314	522,816	(0.74)
2010	17,725,425	21,072,650	(3,367,225)	1,222,867	708,969	(1.74)
2011	19,952,908	20,007,577	(54,669)	1,231,568	700,268	(0.03)
2012	25,352,296	18,533,276	6,819,020	1,276,786	655,049	3.53
2013	25,609,141	23,087,019	2,522,122	1,334,372	597,464	1.31

Clackamas County Services District No. 1 Bancroft Improvement Special Assessment Bonds (2)

	Assessment Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2004	\$ 755,777	\$ -	\$ 755,777	\$ 113,000	\$ 135,096	3.05
2005	20,940	-	20,940	15,000	25,106	0.52
2006	20,222	-	20,222	-	24,352	0.83
2007	19,744	-	19,744	-	24,352	0.81
2008	5,169	-	5,169	320,424	12,177	0.02
2009	-	-	-	-	-	-
2010	-	-	-	-	-	-
2011	-	-	-	-	-	-
2012	-	-	-	-	-	-
2013	-	-	-	-	-	-

Source: Clackamas County Finance Department

Notes:

- (1) Loan payable by General County to Oregon Department of Transportation is payable from highway taxes and system development charges. Operating expenses netted against revenue above include roads department maintenance costs and operating expenses of the Joint Transportation SDC Fund and the Transportation System Development Charge Fund.

(This page intentionally left blank)

**CLACKAMAS COUNTY, OREGON
 PLEDGED-REVENUE COVERAGE
 LAST TEN FISCAL YEARS
 Business-type Activities**

Fiscal Year Ended June 30,	Service District No. 1 - Revenue Bonds						Coverage
	Assessment Revenue	Less Operating Expenses	Net Available Revenue	Debt Service			
				Prindcipal	Interest		
2004	\$ 18,456,606	\$ 9,797,606	\$ 8,659,000	\$ 773,000	\$ 512,752	6.7 %	
2005	20,753,645	9,204,407	11,549,238	820,000	471,876	8.9	
2006	20,984,297	10,446,877	10,537,420	865,000	427,651	8.2	
2007	20,029,957	10,973,250	9,056,707	940,000	379,188	6.9	
2008	21,251,386	11,624,034	9,627,352	975,000	336,988	7.3	
2009	20,311,508	12,829,468	7,482,040	1,010,000	302,426	5.7	
2010	23,776,171	13,317,079	10,459,092	1,445,000	3,079,747	2.3	
2011	27,983,443	13,704,474	14,278,969	3,070,000	3,516,324	2.2	
2012	27,804,057	13,872,327	13,931,730	3,395,000	4,755,286	1.7	
2013	29,493,605	14,735,251	14,758,354	3,905,000	4,242,142	1.8	

Source: Clackamas County Finance

Notes:

(1) Details regarding Clackamas County's outstanding debt can be found in the notes to the basic financial statements.

(2) All Bancroft bonded debt for Clackamas County Service District #1 was paid as of 06/30/08.

Service District No. 1 - State Revolving Fund Loans				Service District No. 1 - Bancroft Bonds			
Net Available Revenue	Debt Service		Coverage	Net Available Revenue	Debt Service		Coverage
	Principal	Interest			Principal	Interest	
\$ 7,373,248	\$ 135,044	\$ 92,657	32.4 %	\$ 7,145,547	\$ 15,000	\$ 26,613	171.7 %
10,257,362	140,651	86,360	45.2	10,030,351	15,000	25,106	250.1
9,244,769	146,491	79,802	40.9	9,018,476	-	24,352	370.3
7,737,519	152,574	72,972	34.3	7,511,973	-	24,352	308.5
8,315,364	158,909	65,858	37.0	8,090,597	320,424	12,177	24.3
6,169,614	165,507	58,449	27.5	5,945,658	-	-	-
5,934,345	172,379	48,371	26.9	5,713,595	-	-	-
7,692,645	179,537	40,236	35.0	7,472,872	-	-	-
5,781,444	187,002	34,314	26.1	5,560,128	-	-	-
6,611,212	194,756	24,324	30.2	6,392,132	-	-	-

**CLACKAMAS COUNTY, OREGON
 PLEDGED-REVENUE COVERAGE
 LAST TEN FISCAL YEARS
 Business-type Activities**

Fiscal Year Ended June 30,	Stone Creek Golf Course-Full Faith & Credit Obligation Series 2003 (2)					
	Operating Income	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2004	\$ 1,507,560	\$ 1,910,041	\$ (402,481)	\$ -	\$ -	- %
2005	2,689,585	1,953,721	735,864	235,000	361,073	1.23
2006	2,668,640	2,038,131	630,509	235,000	238,875	1.33
2007	3,081,996	2,120,232	961,764	240,000	234,125	2.03
2008	2,801,556	2,092,856	708,700	245,000	228,445	1.50
2009	2,779,987	2,189,727	590,260	250,000	223,088	1.25
2010	2,634,586	2,194,644	439,942	255,000	216,138	0.93
2011	2,592,245	1,978,486	613,759	265,000	208,006	1.30
2012	2,651,842	2,025,659	626,183	275,000	198,888	1.32
2013	2,806,647	2,035,261	771,386	285,000	188,731	1.63

Notes:

- (1) Details regarding Clackamas County's outstanding debt can be found in the notes to the basic financial statements.
- (2) Stone Creek Golf Course-Bonds issued September 2003-Nonmajor proprietary fund
- (3) Housing Authority-Revenue Bonds -major proprietary fund

Housing Authority of Clackamas County-(Revenue Bonds)(3)

	Operating Income	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
\$	1,723,501	\$ 1,327,998	\$ 395,503	\$ 1,235,000	\$ 655,158	0.21 %
	1,666,708	1,315,561	351,147	220,000	642,683	0.41
	1,692,644	1,324,741	367,903	230,000	570,770	0.46
	1,896,958	1,310,002	586,956	245,000	558,891	0.73
	1,966,499	1,378,341	588,158	255,000	545,310	0.73
	1,921,967	1,428,865	493,102	270,000	530,085	0.62
	1,908,076	1,372,879	535,197	290,000	513,845	0.67
	2,025,185	1,265,170	760,015	505,000	496,590	0.76
	2,057,729	1,331,069	726,660	325,000	488,239	0.89
	1,321,575	961,903	359,672	-	-	NA

ECONOMIC AND DEMOGRAPHIC INFORMATION

**CLACKAMAS COUNTY, OREGON
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS**

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income (1)	Portland Metropolitan Area Unemployment Rate (2)
2004	353,450	\$ 13,110,874	\$ 37,094	6.8
2005	356,250	14,153,456	39,729	6.0
2006	367,040	15,187,381	41,378	5.0
2007	372,270	16,366,851	43,965	5.0
2008	376,660	16,875,498	44,803	5.4
2009	379,845	16,578,715	43,646	9.3
2010	381,775	17,162,313	44,954	10.7
2011	378,485	17,378,139	45,915	9.9
2012	381,685	N/A	N/A	8.5
2013	384,924	N/A	N/A	7.8

Sources: Center for Population Research and Census, School of Urban and Public Affairs,
Portland State University
Department of Human Resources, State of Oregon, Employment Division

Notes:

(1) Data is for calendar years for Clackamas County from Bureau of Economic Analysis

(2) Includes Clackamas, Multnomah, Washington and Yamhill Counties in Oregon.

N/A: Not available

**CLACKAMAS COUNTY, OREGON
PRINCIPAL EMPLOYERS (1)
JUNE 30, 2013 AND NINE YEARS AGO**

Employer	2013			2004		
	Employees	Rank	Percentage of Total (2)	Employees	Rank	Percentage of Total (2)
Intel Corp.	16,250	1	.02 %	14,510	1	.02 %
Providence Health System	14,389	2	.01	13,475	2	.01
U.S. Federal Govt.	13,900	3	.01			
Oregon Health & Sciences University	13,733	4	.01	11,500	3	.01
Fred Meyer Stores	10,389	5	.01	9,492	4	.01
Legacy Health System	9,662	6	.01	7,816	6	.01
Kaiser Foundation Health Plan of the Northwest	9,195	7	.01	8,051	5	.01
City of Portland	8,951	8	.01			
State of Oregon	7,559	9	.01			
Nike Inc.	7,000	10	.01	4,500	9	.00
Tektronix				4,301	10	.00
Safeway, Inc., Portland Division				6,000	7	.01
Multnomah County				4,801	8	.01
Total	<u>111,028</u>		<u>0.11 %</u>	<u>84,446</u>		<u>0.09 %</u>

Sources:

(1) Statistics are the latest available data published in the Portland Business Journal *Book of Lists 2013*, and *Book of Lists 2004*. The Business Journal Book of Lists ranks Portland Metropolitan Area employers.

(2) Total Portland Metropolitan Area employment used to calculate percentages is from the Oregon Employment Department.

CLACKAMAS COUNTY, OREGON
FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION/PROGRAM (1)
LAST TEN FISCAL YEARS (3)

Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General government										
County commissioners & administration	11.8	11.8	11.3	13.8	13.8	14.1	15.1	15.4	15.4	15.4
Assessor	57.5	57.5	57.5	57.5	57.5	57.5	57.5	57.5	57.5	57.5
Information services	48.3	49.3	51.3	52.3	52.8	53.3	50.3	51.6	52.3	52.3
Building services and surveyor (7)	46.5	50.0	54.0	55.5	57.5	56.5	52.5	30.3	29.3	30.5
Finance	38.6	39.3	39.8	39.1	39.1	39.1	39.5	39.5	38.5	37.5
Facilities management (8)	14.0	14.0	14.0	16.0	16.0	20.0	20.0	27.0	27.0	27.0
County clerk	28.0	28.0	28.0	28.0	28.0	27.0	25.0	23.5	24.5	23.5
Employee services	28.4	30.6	30.8	32.8	33.6	33.9	34.6	35.4	34.4	34.7
Other	35.3	37.5	38.7	39.4	43.6	45.5	46.2	43.4	43.4	43.6
Total General government	308.4	318.0	325.4	334.4	341.9	346.9	340.7	323.6	322.2	322.1
Public protection (2)										
Homeland security and dispatch	48.0	45.0	47.0	50.0	50.0	51.0	51.0	52.0	52.0	50.0
Juvenile court services	45.0	47.0	47.5	47.5	48.5	48.5	48.0	49.0	49.4	49.5
Justice court (4)	N/A	N/A	N/A	N/A	N/A	1.3	6.0	8.0	10.5	10.5
Sheriff (9)	352.4	377.0	362.5	382.1	434.3	444.8	448.5	450.0	429.3	432.0
Community corrections	78.8	85.3	87.3	87.3	105.5	105.5	105.5	99.5	100.5	88.5
District attorney	81.0	81.0	83.0	86.0	90.2	90.5	88.6	87.7	86.0	81.5
Total Public protection	605.2	635.3	627.3	652.9	728.5	741.6	747.6	746.2	727.7	712.0
Public ways and facilities										
Roads	125.9	124.9	118.9	119.9	106.9	106.9	107.9	106.9	107.0	110.0
Engineering	40.1	39.3	40.1	40.8	47.8	45.0	45.0	48.7	48.0	48.0
Total Public ways and facilities	166.0	164.2	159.0	160.7	154.7	151.9	152.9	155.6	155.0	158.0
Health and sanitation										
Community health (5)(9) (10)	264.6	284.6	300.2	309.6	300.5	271.4	254.7	261.4	310.7	340.6
Social services (6)	122.8	127.7	124.9	114.2	117.4	118.3	64.1	70.3	74.6	82.0
Community environment	12.3	12.3	12.4	12.4	13.9	13.8	14.1	15.3	15.8	14.8
Dog services	10.8	12.0	12.0	13.0	13.0	13.0	13.0	13.0	15.6	13.6
Milwaukie Center	9.7	9.2	9.2	9.7	9.7	9.7	9.5	9.0	10.3	10.4
Other	12.0	12.0	13.0	13.0	12.5	12.3	11.0	15.8	16.5	16.0
Total health and sanitation	432.2	457.8	471.7	471.9	467.0	438.5	366.3	384.8	443.5	477.5
Culture and recreation										
Public land corner	11.5	11.5	12.5	12.5	12.5	10.5	10.5	8.5	8.5	4.5
Parks and forester	35.3	33.9	32.0	31.5	34.6	37.8	40.9	39.7	38.7	39.8
County fair and tourism	10.0	11.0	11.3	11.0	10.0	10.0	10.0	12.0	14.0	14.0
Total culture and recreation	56.8	56.4	55.8	55.0	57.1	58.3	61.4	60.2	61.2	58.3
Education										
Library	15.5	16.3	13.3	11.0	11.0	10.5	10.0	10.0	11.0	11.0
Library network	5.6	5.6	6.6	6.8	6.8	6.8	7.0	9.0	10.0	9.0
Total education	21.1	21.9	19.9	17.8	17.8	17.3	17.0	19.0	21.0	20.0
Economic development										
Planning (7)	32.1	31.6	33.1	33.1	33.1	29.1	28.2	21.3	21.0	18.0
Community development (6)	9.0	9.0	9.0	12.9	13.0	13.0	13.0	9.0	9.0	10.0
Community solutions	46.5	38.9	42.8	47.8	59.1	60.9	58.1	58.5	36.7	38.0
Development Agency	8.0	66.0	6.0	9.0	9.0	9.0	8.0	8.0	8.0	6.0
Other	5.5	4.0	4.0	5.0	5.3	6.0	6.0	9.0	10.3	9.0
Total economic development	101.1	149.5	94.9	107.8	119.5	118.0	113.3	105.8	85.0	81.0
Solid waste	100.0	104.0	105.0	105.0	110.0	113.0	113.0	109.0	109.0	108.6
Housing assistance	44.5	42.5	39.0	43.0	39.0	40.0	37.0	38.0	36.0	40.0
Lighting	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	1,836.3	1,950.6	1,899.0	1,948.5	2,035.5	2,025.5	1,949.3	1,942.2	1,960.6	1,977.4

Source: Clackamas County Finance Department

Notes:

- (1) Reported full-time equivalent employees are budgeted employees per final budgets at each year-end. Budgeted employees approximate actual.
- (2) Local option law enforcement levy passed by the voters in 2006 provided funding for additional sheriff positions.
- (3) Information was not kept in this format prior to 2004 therefore it was not available to disclose.
- (4) Clackamas County Justice Court start-up began just prior to 2009-2010 fiscal year.
- (5) Closed portion of Sandy Health Clinic in fiscal year 2008-2009.
- (6) of FY 2009-2010. Veterans Services staff were moved from Community Development to Social Services in 2010-2011.
- (7) The significant downturn in housing and construction has resulted in reductions in building and planning.
- (8) Additional facilities staff were hired to work on federally funded grant activities.
- (9) Loss of 20+ Sheriff positions and opening of two new clinics-Center Stone and Sunnyside FY 2011.
- (10) Additional staff added to public health clinics.

(This page intentionally left blank)

OPERATING INFORMATION

**CLACKAMAS COUNTY, OREGON
OPERATING INDICATORS BY FUNCTION/PROGRAM (3)
LAST TEN FISCAL YEARS**

Function/Program	2004	2005	2006	2007
General government:				
Building services:				
Residential plans reviewed within 15 business days	96%	96%	98%	99%
Treasurer:				
Total return on investments	2.05%	2.72%	3.87%	5.05%
Emergency communications:				
Law enforcement calls dispatched	234,012	247,907	237,339	244,675
Emergency medical calls dispatched	17,817	18,204	18,845	16,738
9-1-1 calls answered within 10 seconds	99%	96%	96%	96%
Public protection:				
Sheriff:				
Arrests booked into jail	10,726	10,247	10,109	10,752
Domestic violence reports	920	898	865	736
Driving under influence arrests	531	556	592	713
Traffic citations	19,109	20,627	19,942	17,691
District attorney:				
Family support payments collected (millions)	\$ 17.7	\$ 17.8	\$ 18.1	\$ 18.9
Juvenile:				
Youth without new crime within one year of case closing	75.5%	72.0%	78.2%	76.4%
Community corrections:				
Work crew community service hours	44,640	39,704	44,785	49,204
Work release clients free from arrest within one year of program completion	75%	75%	68%	71%
Public ways and facilities:				
Transportation Improvement:				
Projects in planning, design or construction	38	55	41	49
Health and sanitation:				
Social services:				
Households receiving lifespan respite services (5)	293	315	483	560
Households receiving energy assistance	5,725	5,766	6,127	6,516
Community health:				
Public health appointments, uninsured and underinsured (6)	32,142	34,146	36,791	39,989
Community environment:				
Regional solid waste recovery rate (DEQ measured)	57.0%	58.0%	59.0%	55.3%
Dog services:				
Animals licensed	25,300	19,384	17,751	18,000
Milwaukie Center:				
Social service units provided (needs a note!)	15,451	13,777	17,859	15,277
Meals on Wheels and on-site meals served	65,176	65,805	66,983	73,777
Culture and recreation:				
Forest Management:				
Forest acres reforested or improved	220	125	55	100
Tourism:				
Visitor spending in Clackamas County (millions) (4)	\$ 322.1	\$ 366.8	\$ 383.9	\$ 411.9
County fair attendance (7)	140,275	138,140	141,180	143,076
North Clackamas Parks and Recreation District:				
Swim lesson participants	3,000	3,643	3,612	4,292
Aquatic park total customers served (3)	231,189	240,928	245,928	238,703
Education:				
Library:				
Items in library collection	171,678	170,000	165,207	160,414
Items checked out	1,061,812	1,098,328	991,364	937,898
Economic development				
Business and economic development:				
Location proposals to outside companies	62	20	30	25
Acres of shovel ready industrial land added to inventory	225	100	38	-
Sanitary sewer and surface water				
Tri-City Service District				
Sanitary sewer flows (million gallons/day)	8.73	8.32	10.07	9.01
Sanitary sewer treatment capacity (million gallons/day)	11.00	11.00	11.00	11.00
Clackamas County Service District No. 1				
Sanitary sewer flows (million gallons/day)	8.48	8.31	8.72	8.67
Sanitary sewer treatment capacity (million gallons/day)	10.13	10.13	10.13	10.13
Housing assistance				
Rental assistance monthly vouchers provided	17,675	18,228	17,743	18,197
Golf				
Rounds of golf played at Stone Creek Golf Course (18 holes)	55,100	56,000	57,000	57,000

Source: Clackamas County Finance Department

Notes:

- (1) N/A Numbers were not available.
- (2) 2009 numbers are actuals or based on budget document estimates.
- (3) Measurement has changed for Aquatic Park from open swim patrons to total customers served. The Aquatic Park provides open swim, swim lessons, lap swim, big surf, aquatic exercise, swim team and rental opportunities. This number more accurately reflects operational outcomes.
- (4) Tourism dollars spent data is not available until the end of the year. 2009 estimate of 435.7 (million) fell short due to the economic downturn. Actual was 384.0 (million).
- (5) Change in data reporting yields action outcomes
- (6) This measurement was discontinued in 2008
- (7) County Fair attendance totals were updated to actuals for each fiscal year (e.g. August 2011 attendance is reflected in FY 2011-2012)

2008 (2)	2009	2010	2011	2012	2013
98%	98%	90%	94%	95%	95%
4.45%	2.51%	1.09%	0.64%	0.61%	0.51%
240,863	249,310	225,224	230,323	221,650	238,403
17,799	18,351	16,966	17,040	19,166	20,613
97%	97%	98%	99.7%	99.8%	99.9%
9,836	9,267	8,718	10,163	14,152	15,061
732	732	639	620	589	579
887	789	730	833	713	614
19,023	19,387	17,605	17,382	15,420	15,973
\$ 19.7	\$ 19.3	\$ 19.8	\$ 20.2	\$ 20.3	\$ 20.7
77.4%	76.4%	77.2%	80.40%	81.00%	80.40%
53,777	50,878	43,046	39,964	33,346	43,050
69%	75%	71%	69%	75%	78%
46	45	29	36	35	28
630	588	616	166	183	133
6,445	7,953	7,314	5,884	4,926	5,127
N/A	N/A	N/A	N/A	N/A	N/A
56.0%	56.5%	57.9%	59.3%	59.3%	N/A
15,357	13,969	13,229	13,661	14,803	20,935
13,783	16,657	15,675	6,006	6,186	6,718
75,821	72,870	66,903	66,903	65,752	66,299
-	-	130	50	62	90
\$ 440.7	384.0	\$ 411.0	466.0	N/A	N/A
144,136	112,450	123,365	128,675	134,124	125,397
4,347	4,306	4,481	4,593	5,303	4,247
251,056	246,857	245,905	312,909	271,638	250,863
165,519	168,023	159,743	174,771	144,401	152,525
1,048,304	981,207	866,505	942,121	943,370	1,001,941
20	56	32	11	7	8
25	36	0	0	130.4	0
8.93	7.93	9.82	10.66	9.49	9.80
11.00	11.00	11.00	11.00	11.00	11.90
8.73	7.88	7.90	8.86	8.61	7.93
10.13	10.13	10.13	10.13	10.13	10.13
18,548	18,561	19,361	18,885	19,052	18,883
58,300	58,300	55,646	54,435	55,176	57,669

**CLACKAMAS COUNTY, OREGON
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	2004	2005	2006	2007
General government				
Facilities management:				
Building space maintained in square feet	849,179	865,133	876,005	963,849
Emergency communications :				
Dispatching stations	13	13	13	14
Public protection				
Sheriff:				
Stations	2	2	2	2
Jail beds available	350	350	350	350
Active patrol vehicles	118	118	118	118
Community corrections:				
Work release beds	80	80	80	80
Juvenile:				
Shelter beds	14	14	14	14
Detention beds	14	14	14	14
Public ways and facilities				
Roads:				
Miles of road treated with asphalt, overlay, base and crack treatment	244	175	153	134
Road miles maintained	1,420	1,422	1,413	1,406
Health and sanitation				
Community health:				
County owned clinics	3	3	3	3
Leased clinics	3	3	3	3
Interview rooms	24	24	24	24
Exam rooms	31	31	31	31
Social services:				
Client interview rooms	7	7	7	7
Culture and recreation				
Parks:				
Parks maintained	50	53	53	53
Boat ramps	7	7	7	7
Baseball fields	7	7	7	9
Soccer fields	3	3	3	3
Education				
Library network:				
Library computer workstations supported throughout County area	438	443	450	460
Sanitary sewer and surface water				
Tri-City Service District				
Sanitary sewer pump stations	4	4	4	4
Sanitary sewer miles of pipe (1)	21.24	21.24	21.24	21.24
Clackamas County Service District No. 1				
Sanitary sewer pump stations	11	12	12	12
Sanitary sewer miles of pipe	261.9	275.9	281.9	301
Housing assistance				
Rental unit months leased to low income tenants	10,361	10,399	10,473	10,185
Lighting				
Service District No. 5 owned streetlights	438	443	450	460

Source: Clackamas County Finance Department

Note:

(1) In 2009-2010 this chart was revised to reflect new miles of pipe data for the Tri-City Service District

2008	2009	2010	2011	2012	2013
1,144,614	1,088,308	1,160,881	1,155,271	1,176,655	1,001,079
14	14	14	14	14	14
3	3	3	3	3	3
434	434	434	434	434	434
128	143	149	150	171	176
114	114	114	114	114	114
11	14	14	14	14	12
14	14	14	14	12	12
89	90	40	104	106	73
1,406	1,407	1,396	1,395	1,395	1,397
3	3	3	3	3	3
2	2	1	3	3	3
19	19	17	17	17	17
29	23	23	27	45	45
7	7	7	7	7	7
73	78	79	71	73	74
7	7	7	7	7	6
9	13	14	14	14	14
3	4	6	6	6	6
460	475	475	475	475	475
4	4	4	4	4	4
21.24	21.24	21.24	21.24	21.26	21.26
12	16	16	16	16	17
308	317	317	317	327	347
10,438	10,192	10,425	10,511	10,149	9,470
477	519	535	535	535	537

**REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE AND
ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *OREGON AUDITING STANDARDS***

**REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE AND
 ON INTERNAL CONTROL OVER FINANCIAL REPORTING
 BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
 ACCORDANCE WITH OREGON AUDITING STANDARDS**

Board of Commissioners
 Clackamas County, Oregon

We have audited the basic financial statements of Clackamas County (“the County”) as of and for the year ended June 30, 2013 and have issued our report thereon dated December 31, 2013. Our report included an emphasis of matter paragraph regarding the County’s correction of certain errors by restating its governmental activities’ assets and net position, its Community Development Fund assets, liabilities and fund balance and its Non-Major Governmental Fund assets and fund balance, each as of June 30, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the provisions of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

Compliance

As part of obtaining reasonable assurance about whether the County’s basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grants, including provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules OAR 162-10-000 to 162-10-330, as set forth below, noncompliance with which could have a direct and material effect on the determination of financial statement amounts:

- The use of approved depositories to secure the deposit of public funds.
- The requirements relating to debt.
- The requirements relating to the preparation, adoption and execution of the annual budgets for fiscal years 2013 and 2014.
- The requirements relating to insurance and fidelity bond coverage.
- The appropriate laws, rules and regulations pertaining to programs funded wholly or partially by other governmental agencies.
- The requirements pertaining to the use of revenue from taxes on motor vehicle use fuel funds.
- The statutory requirements pertaining to the investment of public funds.
- The requirements pertaining to the awarding of public contracts and the construction of public improvements.

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. Except as discussed below, the results of our test disclosed no instances of noncompliance that are required to be reported under Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State.

MOSS ADAMS_{LLP}

Excess of Expenditures over Appropriations

As described in Note 2, *Stewardship, Compliance and Accountability*, the results of testing indicated 12 instances of non-compliance related to excess expenditures over appropriations.

Deficit Fund Balances/Net Position

As described in Note 2, *Stewardship, Compliance and Accountability*, the County reported deficit fund balances in two of its governmental funds and one of its internal service funds.

Noncompliance with a Federally Funded Program

We found instances of noncompliance with requirements of, and which are required to be reported in accordance with, OMB Circular A-133. These findings are presented in the schedule of findings and questioned costs and presented under separate cover along with other required reports under OMB Circular A-133 and the Single Audit Act.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting (internal control) 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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control 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. However, as described in the schedule of findings and questioned costs, we identified a certain deficiencies in internal control that we consider to be material weaknesses.

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. We consider the deficiencies described in the schedule of findings and questioned costs as 2013-001 and 2013-002 to be material weaknesses.

MOSS ADAMS_{LLP}

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State, in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



For Moss Adams LLP
Eugene, Oregon
December 31, 2013