

### Clackamas County Proposed Fiber Ring and Environmental Features

#### Anchor Institutions

-  County Courthouse
-  City Halls
-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  Library
-  Aquatic Park
-  County/Other Facilities

#### Fiber Ring

-  Aerial
-  Last Mile
-  Underground

#### FEMA 2008

-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands



  
**CLACKAMAS COUNTY**  
GEOGRAPHIC INFORMATION SYSTEMS  
DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.

**CLACKAMAS COUNTY, OREGON**

Comprehensive Annual  
Financial Report

Year Ended June 30, 2007

Prepared by the Clackamas County Finance Department  
Marc S. Gonzales, Finance Director  
Phyllis West, Finance Manager  
Dena Turner, Audit Manager

**CLACKAMAS COUNTY, OREGON**

**BOARD OF COUNTY COMMISSIONERS  
CLACKAMAS COUNTY, OREGON**

2051 Kaen Road  
Oregon City, Oregon 97045

**COMMISSIONERS AS OF JUNE 30, 2007**

<u>Name</u>	<u>Term Expires</u>
Martha Schrader, Chair Public Services Building 2051 Kaen Road Oregon City, Oregon 97045	December 31, 2008
Lynn Peterson, Vice Chair Public Services Building 2051 Kaen Road Oregon City, Oregon 97045	December 31, 2010
Bill Kennemer, Commissioner Public Services Building 2051 Kaen Road Oregon City, Oregon 97045	December 31, 2008

**ADMINISTRATIVE OFFICES**

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

**COUNTY ADMINISTRATOR**

Jonathan A. Mantay

**LEGAL COUNSEL**

Steven Lounsbury  
2051 Kaen Road  
Oregon City, Oregon 97045

# CLACKAMAS COUNTY, OREGON

## TABLE OF CONTENTS

	<u>Page</u>
<b><u>INTRODUCTORY SECTION:</u></b>	
Letter of Transmittal	i
Certificate of Achievement for Excellence in Financial Reporting	x
Organization Chart - Clackamas County Elected Officials	xi
Organization Chart – All Other Departments	xii
Principal Officials	xiii
<b><u>FINANCIAL SECTION:</u></b>	
<b>INDEPENDENT AUDITOR’S REPORT</b>	<b>1</b>
<b>MANAGEMENT’S DISCUSSION AND ANALYSIS</b>	<b>3</b>
<b>BASIC FINANCIAL STATEMENTS:</b>	
Statement of Net Assets	15
Statement of Activities	16
Balance Sheet – Governmental Funds	17
Reconciliation of Governmental Funds Balance Sheet to Statement of Net Assets	18
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	19
Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to Statement of Activities	20
Statement of Fund Net Assets – Proprietary Funds	21
Statement of Revenues, Expenses, and Changes in Fund Net Assets – Proprietary Funds	22
Statement of Cash Flows – Proprietary Funds	23
Statement of Net Assets – Fiduciary Funds	25
Statement of Changes in Plan Net Assets – Pension Trust Fund	26
Notes to Basic Financial Statements	27
<b>REQUIRED SUPPLEMENTARY INFORMATION:</b>	
Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:	
General Fund	62
Community Health Fund	64
Sheriff Operations Fund	65
Community Development Fund	66

**CLACKAMAS COUNTY, OREGON**

**TABLE OF CONTENTS**

	<b><u>Page</u></b>
<b><u>FINANCIAL SECTION (Continued):</u></b>	
<b>SUPPLEMENTARY INFORMATION:</b>	
Nonmajor Governmental Funds:	
Combining Balance Sheet	67
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	68
Nonmajor Special Revenue Funds:	
Combining Balance Sheet	69
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	74
Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:	
Road Fund	79
OFC Children and Families Fund	80
Clackamas County Fair Fund	81
Community Corrections Fund	82
County School Fund	83
Development Services Fund	84
Dog Control Fund	85
Community Solutions Fund	86
Family Court Service Fund	87
Human Services Administration Fund	88
Law Library Fund	89
Library Network Fund	90
Parks Fund	91
Planning Fund	92
Public Health Fund	93
Public Land Corner Preservation Fund	94
Social Services Fund	95
Community Environment Fund	96
Sunnyside Village Park Acquisition Fund	97
Sunnyside Village Park Road Frontage Construction Fund	98
Juvenile Fund	99
Transient Room Tax Fund	100
Transportation System Development Charge Fund	101
District Attorney Fund	102
Mental Health Fund	103
Property Management Fund	104
Employer Contribution Reserve Fund	105
County Payments Account Project Fund	106
Joint Transportation SDC Fund	107

**CLACKAMAS COUNTY, OREGON**

**TABLE OF CONTENTS**

**Page**

**FINANCIAL SECTION (Continued):**

**SUPPLEMENTARY INFORMATION (Continued):**

Nonmajor Special Revenue Funds (Continued):

Schedules of Revenues, Expenditures and Changes in Fund Balance –

Budget and Actual:

Tax Title Land Fund 108

Parks Trust Fund 109

Tourism Development Council Fund 110

North Clackamas Parks and Recreation District Fund 111

North Clackamas Parks and Recreation District -

Nutrition and Transportation Fund 112

Schedules of Revenues, Other Financing Use and

Changes in Fund Balance – Budget and Actual:

North Clackamas Parks and Recreation District -

Systems Development Charge Fund 113

Systems Development Charge Zone 1 Fund 114

Systems Development Charge Zone 2 Fund 115

Systems Development Charge Zone 3 Fund 116

Schedule of Revenues, Expenditures and Changes in Fund Balance –

Budget and Actual:

Clackamas County Enhanced Law Enforcement District Fund 117

Non Major Debt Service Funds:

Combining Balance Sheet 118

Combining Statement of Revenues, Expenditures, and Changes in Fund  
Balances (Deficit) 119

Schedule of Revenues, Expenditures and Changes in Fund Balance –

Budget and Actual:

Local Improvement District Debt Service Fund

September 15, 2000 Issue 120

Schedule of Revenues, Expenditures and Changes in Fund Balance

(Deficit) – Budget and Actual:

800 MHZ Radio System Debt Service Fund 121

Schedule of Revenues, Expenditures and Changes in Fund Balance –

Budget and Actual:

Public Service Building Debt Service Fund 122

**CLACKAMAS COUNTY, OREGON**

**TABLE OF CONTENTS**

	<b><u>Page</u></b>
<b><u>FINANCIAL SECTION (Continued):</u></b>	
<b>SUPPLEMENTARY INFORMATION (Continued):</b>	
Non Major Debt Service Funds (Continued):	
Schedule of Expenditures, Other Financing Sources and Changes in Fund Balance (Deficit) – Budget and Actual:	
Public Safety Training Center Debt Service Fund	123
Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:	
Clackamas County Development Agency –	
Clackamas Industrial Area Tax Increment Fund	124
Government Camp Tax Increment Fund	125
North Clackamas Parks and Recreation District –	
Series 2000 Debt Service Fund	126
Estacada Area County Service District for Library Services	
Debt Service Fund	127
Nonmajor Capital Projects Funds:	
Combining Balance Sheet	128
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficit)	129
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:	
Local Improvement District Capital Projects Fund	130
Schedule of Revenues and Changes in Fund Balance – Budget and Actual:	
TDC Visitor Information Reserve Fund	131
Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:	
Clackamas County Development Agency –	
Clackamas Industrial Development Area Fund	132
Government Camp Development Area Fund	133
Schedule of Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance – Budget and Actual:	
Clackamas County Development Agency –	
North Clackamas Revitalization Area Fund	134
Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:	
North Clackamas Parks and Recreation District –	
Capital Projects Fund	135
Fixed Asset Reserve Fund	136
Enterprise Fund:	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:	
Stone Creek Golf Course Fund	137

# CLACKAMAS COUNTY, OREGON

## TABLE OF CONTENTS

	<u>Page</u>
<b><u>FINANCIAL SECTION (Continued):</u></b>	
<b>SUPPLEMENTARY INFORMATION (Continued):</b>	
Internal Service Funds:	
Combining Statement of Net Assets	138
Combining Statement of Revenues, Expenses and Changes in Net Assets	139
Combining Statement of Cash Flows	140
Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:	
Self-Insurance Fund	141
Risk Management Claims Fund	142
Employee Assistance Program Fund	143
Cable Administration Fund	144
Records Management Fund	145
Facilities Management Fund	146
Electronic Services Fund	147
Central Dispatch Fund	148
Fleet Services Fund	149
Schedule of Other Financing Uses and Changes in Fund Balance – Budget and Actual:	
Equipment Maintenance Fund	150
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:	
Information Services	151
Trust and Agency Funds:	
Statement of Assets and Liability – Agency Fund	152
Statement of Changes in Assets and Liability – Agency Fund	153
Statement of Net Assets – Pension Trust Fund	154
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:	
Sheriff’s Office Retiree Medical Trust Fund	155
Major Funds Budgetary Schedules:	
Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:	
Clackamas Count Development Agency –	
Clackamas Town Center Tax Increment Fund	156
Clackamas Town Center Development Area Fund	157
DTD Capital Projects Fund	158
Capital Projects Reserve Fund	159

**CLACKAMAS COUNTY, OREGON**

**TABLE OF CONTENTS**

	<b><u>Page</u></b>
<b><u>FINANCIAL SECTION (Continued):</u></b>	
<b>SUPPLEMENTARY INFORMATION (Continued):</b>	
Other Financial Schedules:	
Schedules of Cash Receipts and Turnovers:	
Assessor	160
County Clerk	161
Sheriff - Civil and Criminal	162
Tax Collector	163
Schedule of Cash Receipts and Disbursements - Treasurer	164
Schedule of Property Tax Transactions and Outstanding Balances	165
<b><u>STATISTICAL SECTION:</u></b>	
Net Assets by Component – Last Six Fiscal Years	166
Changes in Net Assets by Component – Last Five Fiscal Years	167
Fund Balances of Governmental Funds (modified accrual basis of accounting) – Last Six Fiscal Years	168
Changes in Fund Balances of Governmental Funds – Last Six Fiscal Years	169
Assessed Value and Actual Value of Taxable Property – Last Ten Fiscal Years	170
Direct and Overlapping Property Tax Rates – Year Ended June 30, 2007	171
Principal Property Tax Payers – June 30, 2007 and Nine Years Ago	172
Property Tax Levies and Collections – Last Ten Fiscal Years	173
Ratios of Outstanding Debt by Type – Last Ten Fiscal Years	174
Ratios of General Bonded Debt Outstanding – Last Ten Fiscal Years	175
Direct and Overlapping Debt – June 30, 2007	176
Legal Debt Margin – Last Ten Fiscal Years	177
Pledged Revenue Coverage – Last Ten Fiscal Years	178
Demographic Statistics – Last Ten Fiscal Years	179
Principal Employers – June 30, 2007 and Nine Years Ago	180
Full-time Equivalent Employees by Function/Program – Last Four Fiscal Years	181
Operating Indicators by Function/Program – Last Five Fiscal Years	182
Capital Asset Statistics by Function/Program – Last Five Fiscal Years	183
<b><u>AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS</u></b>	<b>184</b>

## **INTRODUCTORY SECTION**



**Marc Gonzales**  
Director

**DEPARTMENT OF FINANCE**

**PUBLIC SERVICES BUILDING**  
2051 KAEN ROAD | OREGON CITY, OR 97045

January 28, 2008

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

The Comprehensive Annual Financial Report (CAFR) of Clackamas County, Oregon for the year ended June 30, 2007 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 generally accepted accounting principles. 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 Talbot, Korvola and Warwick, LLP, was selected to perform the audit for the year ended June 30, 2007. 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 of 1984 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. The auditor's reports related specifically to the single audit are included in a separate report.

To the Board of County Commissioners and the  
citizens of Clackamas County, Oregon:  
January 28, 2008

Clackamas County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 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 independent auditor's reports 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 single audit report.

The financial reporting entity (the government) includes all the funds and account groups of the primary government (i.e., Clackamas County as legally defined and its blended component units), as well as all of its business type activities. Component units are legally separate entities for which the primary government is financially accountable.

Additional information about the County's operations and the County's financial condition at June 30, 2007 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. With a population estimated at July 1, 2007 by the Portland State University Population Research Center at 372,270 (a 1.4% increase since measured in 2006) and growing, the County is one of the more rapidly developing parts of the state and of the Pacific Northwest. This is promoted by affordable house prices in certain areas, and the availability of desirable building lots in others which are being acquired and built upon 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 and streets, and park services.

To the Board of County Commissioners and the  
citizens of Clackamas County, Oregon:  
January 28, 2008

The County currently has three elected commissioners, each serving four-year terms and elected at large. This structure will change effective in January 2009, when two additional commissioners will join the Board.

November of 2007 saw the passage, with strong voter approval, of a ballot measure creating a new format for the Clackamas County Board of Commissioners. The measure followed the recommendations contained in a formal report from a citizen panel that reviewed the governance structure of the County.

Under the measure passed this fall, the Board's membership will expand to five members with an elected Chair and four Commissioners. The citizen panel that developed the recommended structure, and the Board of Commissioners in referring the ordinance, envisioned the Chair and Commissioners serving on a full-time basis and being compensated equally.

The Chair, unlike in some other jurisdictions, does not have 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.

Today, with the rapid development of Clackamas County, the Board is expected to have a full-time workload and employment status. However, the ordinance passed by the voters directs the Board to re-examine board governance issues, including the full-time or part-time nature of the positions, in the spring of 2011.

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. The County's chief administrative officer, Jonathan A. Mantay, joined Clackamas County on December 17, 2001.

Also included in this report are the activities of the five 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 Assessor is responsible for the valuation of property for taxation and the subsequent application of all levies in the County to those properties.

The formerly elected County Surveyor oversees public land corners and reviews proposals for land partitions and subdivisions; this position was changed from elected to appointive by action of the Board of County Commissioners, effective January 1, 2003. The Surveyor's Office now operates within the Department of Transportation and Development.

To the Board of County Commissioners and the  
citizens of Clackamas County, Oregon:  
January 28, 2008

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.

The Board of County Commissioners also serves as the governing body of

- the service districts providing surface water management, sewage treatment and lighting services;
- Clackamas County Development Agency, an Urban Renewal Agency;
- Clackamas County Enhanced Law Enforcement Service District;
- North Clackamas Parks and Recreation District;
- 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 is not financially accountable for and does not exercise significant influence over the Hospital Facility Authority of Clackamas County, a related organization. Thus the results of its activities have not been included in this report.

### *Budgeting Controls*

In addition, 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, trust and agency 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 internal services to be distributed to operating departments.

To the Board of County Commissioners and the  
citizens of Clackamas County, Oregon:  
January 28, 2008

The Budget Committee, comprised of the Commissioners and three citizen members appointed by the Commissioners, establishes expectations and policy targets for the upcoming budget season prior to January of each year. 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 early March, 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.

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 generally are re-appropriated 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*

After a series of budgetary seasons with a fragile economy, the State of Oregon is now in a more robust economic position than at any time since 2001. Emerging from the nationwide 2003-04 recession in fiscal year 2004-05, the state of Oregon re-established unemployment at more normal levels and has resumed forward economic progress. An indicator of this fiscal health is the return in 2007 of \$1.071 billion of income tax proceeds to Oregon taxpayers under the State's income tax kicker law, which requires tax rebates for any taxes received beyond 102% of projected receipts. According to the State economist's measures, the unemployment rate has declined from a peak of 8.5% in mid-2003 to 5.2% by November 2007. This however lagged behind the employment recovery in most of the rest of the United States.

As measured by the State Economist's Office in November 2007, Clackamas County's unemployment level maintained below Oregon's statewide averages, 4.6% versus the statewide average of 5.2%. This is the third lowest unemployment percentage rate in the state of Oregon. Amy Vander Vliet, Regional State Economist, wrote in her January 2008 report that Clackamas County "*is the metro's fastest growing county, fueled by an expanding population and strength in trade and professional and business services. Its manufacturing sector has bucked national and state trends by adding hundreds of jobs,*

To the Board of County Commissioners and the  
citizens of Clackamas County, Oregon:  
January 28, 2008

*thanks in part to ongoing demand in aerospace- and defense-related industries. As measured by nonfarm jobs, Clackamas represents 15 percent of Portland's economy and has accounted for nearly 30 percent of its recent job growth."*

The County's business base has changed over time 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.

Clackamas County has passed through the end of a decade of steady growth in population and development. Leading into the fiscal year beginning July 2007, real estate assessed values (as calculated by County Assessor Bob Vroman) grew to nearly \$32.66 billion, by a countywide average of 6.19%; this represents a strong holding pattern in both valuation growth and the general economy. The Portland metro area and Clackamas County both experienced in 2007 the unusual phenomenon of slowing real estate sales concurrent with little downward impact on home prices.

There are pockets of intensive building activity in the County, with particular focus to the south of the City of Happy Valley in the Sunnyside corridor stretching east toward Mount Hood. Future expansion is also expected in the adjacent, newly incorporated City of Damascus area. However, developable lands in the County that do not impinge on primary and secondary farmland or more fragile areas such as wetlands are becoming rarer. The strictures under Oregon's land use planning laws on building on such lands are now more than ever under re-consideration. In fact, November 2004's election brought potentially large-scale changes to the land use law system, as described below.

In the November 2004 general election, voters in the state approved Ballot Measure 37 (M37), which put into place a statutory requirement for the state and all local governments to either a) compensate landowners for claims for property value amounts lost as a result of land use regulation constraints, or b) waive the regulation that the claims are based on. Under M37 as passed, the County would be responsible for paying amounts to landowners if the regulation in question cannot be waived. Presently the County, as is the case with most local governments in Oregon, has made no provision for sequestering funds dedicated to payment of M37 claims.

Clackamas County was a hotbed of Measure 37 claim activity, and in the two years culminating in a filing deadline which passed on December 4, 2006, approximately 1,000 claims for compensation have been filed with Clackamas County. This reflects the large amount of undeveloped land in the County, a high interest in potential release from land use restrictions on private lands, and a growing pressure for the State legislature to make decisions about the applicability of M37's provisions for the state's future. The 2007 Legislative Assembly did in fact take action of a sort, referring to the electorate Measure 49, intended to clarify and correct some provisions of the M37 provisions.

To the Board of County Commissioners and the  
citizens of Clackamas County, Oregon:  
January 28, 2008

Passed by voters in November 2007, the new law takes out some controversial elements of Measure 37 such as the ability to convert large tracts of privately held forest lands to development property. Under Measure 49, landowners may develop up to three home sites (10 home sites if loss of prior land value can be demonstrated) on lands freed for development under Measure 37. The Measure 49 language is considered by many observers to be nearly as opaque as the language of the measure it replaced.

### **Long Term Planning Efforts and Major Initiatives**

The County has undertaken over 50 large scale projects, from business retention and recruitment to expansion of the educational opportunities available through programs linking community colleges and universities in the Portland area, from transportation system improvements through our fastest growing communities to employee succession planning for the baby-boom retirement wave, as budgetary priorities in the 2007-08 fiscal year.

The November 2004 general election brought the successful passage of a measure establishing Oregon's first new city in 22 years, Damascus. This city is entirely located within Clackamas County and will require intense cooperation between the new city and the County as the city's services structure is established.

In the same election, a new Library District, using the boundaries of the Estacada School District, was approved to provide a capital program for the construction of a library to serve the Estacada city and environs. The County coordinated the general obligation debt issuance activities of the District and moved the capital financing process forward in 2005. The building was completed and opened in summer 2006.

The County's Facilities Master Plan was developed by a joint committee of private citizens and County department heads. The plan detailed the research and public comment on consolidation and placement of much of the County's administrative, justice and public service offices.

The County has completed the first building in the envisioned complex. This Public Services Building (PSB), completed and opened in July 2004, brought together 17 departments to make services more conveniently accessible to citizens. The centrally located building was primarily financed by converting the lease rentals paid for those departments' previous space to future debt service payments on the bonds issued for construction. The PSB was designed and built as an energy-efficient and environmentally low-impact facility to create a model for the rest of the buildings to be constructed under the Facilities Master Plan. It will set the tone for the future development of the area, and will enhance economic development in that portion of Oregon City.

Today, the County is in the midst of construction of the second new building at the campus to house development related services such as Planning, Building Permits, and

To the Board of County Commissioners and the  
citizens of Clackamas County, Oregon:  
January 28, 2008

Assessment and Taxation. Approval of the Master Plan by the City of Oregon City was obtained in Spring 2006. Associated with that building project are a Central Utility Plant and an underground utility corridor or “Utilidor” which will serve the entire campus as new buildings come on line, creating a central source for heating and cooling and providing a highway for data and telephone communication connections linking all campus buildings. The Central Utility Plant is nearing completion and the Utilidor has been completed. In Spring of 2008 the Central Plaza of the Campus will be under construction as well.

Additionally, the Board of Commissioners has committed resources toward a modernized Adult Detention Facility to replace the aging Jail operated by County Sheriff Craig Roberts and his staff. Design concepts and siting efforts at the Red Soils campus property are underway, aimed at opening a new facility by September 2010.

Clackamas County is executing its Hamlets and Villages program, to allow for orderly development and pathways toward urbanization for identified areas desiring local control over the future provision of urban services. Additionally, Clackamas County has undertaken a joint planning effort with surrounding cities and areas to create additional public amenities for recreation and culture. In pursuit of this, talks are ongoing with Happy Valley, the City of Milwaukie, the County Library system and the North Clackamas Parks and Recreation District to develop ball fields and community centers as well as new library facilities.

#### *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 fund balance in the County’s General Fund, even as increasing provisions for capital reserves have been budgeted and transferred. In the last five years, General Fund ending balances have grown from \$7.1 million to over \$16 million.

The County’s policymakers have also declined to “back-fill” state funded services, in times when the state legislature cuts funding, as the County’s ability to fund such services as mental and public health clinics with significant reductions in state funding is not feasible.

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.

To the Board of County Commissioners and the  
citizens of Clackamas County, Oregon:  
January 28, 2008

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, 2006. This was the 15<sup>th</sup> consecutive 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.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to conform to the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

### **Acknowledgments**

The preparation of the Comprehensive Annual Financial Report on a timely basis 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,



Marc S. Gonzales  
Finance Director

# 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, 2006

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



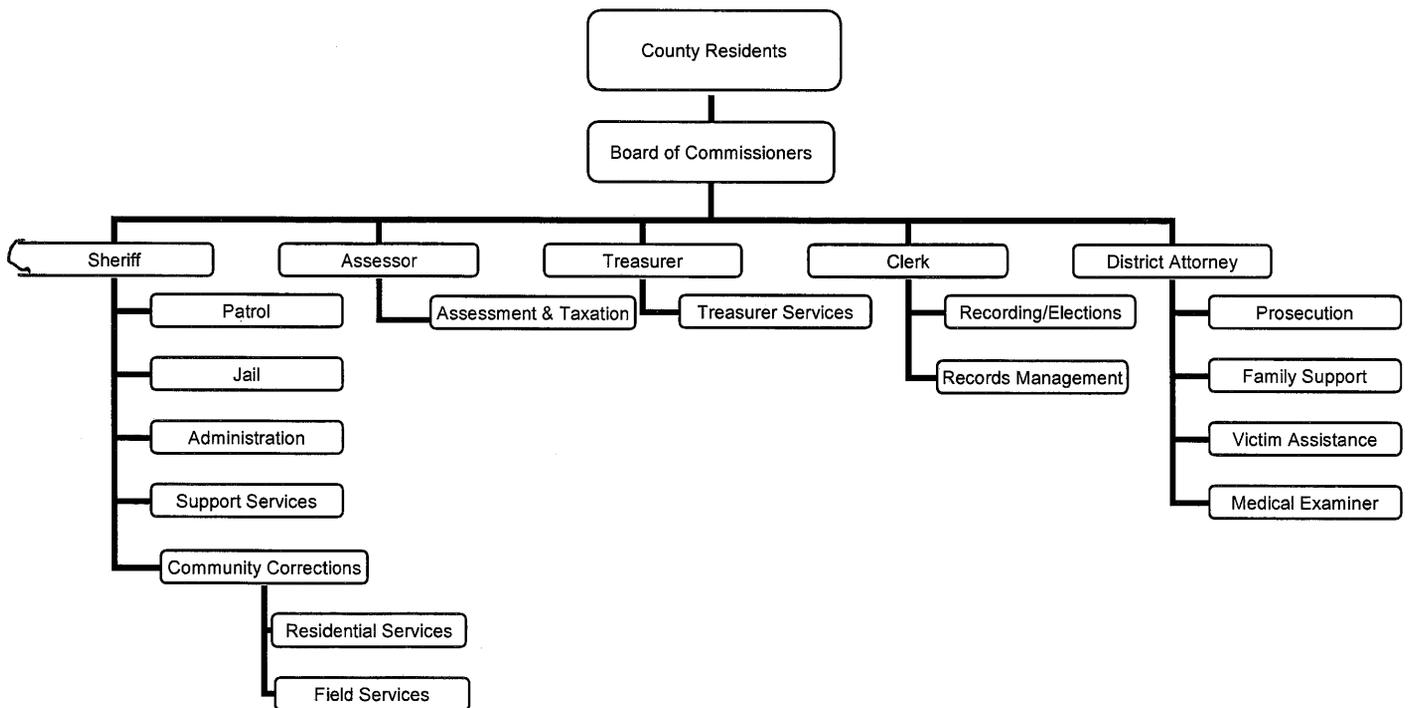
A handwritten signature in black ink, appearing to read "Ronald J. Hawn".

President

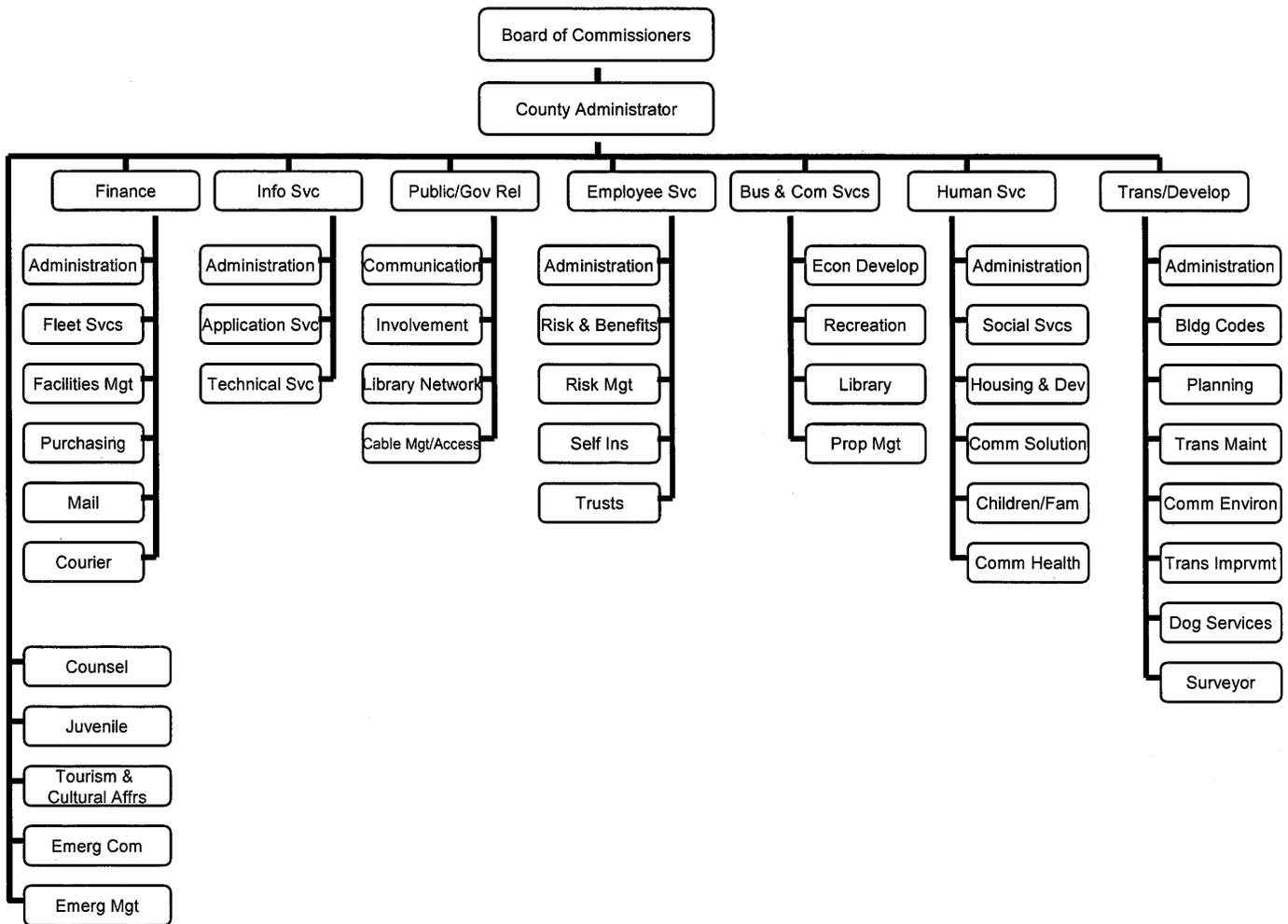
A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director

# Clackamas County Elected Officials



# All Other Departments



**CLACKAMAS COUNTY, OREGON**

**PRINCIPAL OFFICIALS**

**JUNE 30, 2007**

**BOARD OF COUNTY COMMISSIONERS**

<b><u>Title</u></b>	<b><u>Name</u></b>
Commissioner, Chair	Martha Schrader
Vice Chair	Lynn Peterson
Commissioner	Bill Kennemer

**OTHER ELECTED OFFICIALS**

<b><u>Title</u></b>	<b><u>Name</u></b>
Assessor	Ray Erland
County Clerk	Sherry Hall
District Attorney	John Foote
Sheriff	Craig Roberts
Treasurer	Shari A. Anderson

**MANAGEMENT OFFICIALS**

<b><u>Title</u></b>	<b><u>Name</u></b>
County Administrator	Jonathan A. Mantay
Finance Director	Marc Gonzales
Employee Services Director	Nancy Drury
Public and Governmental Relations Director	BJ Smith
Human Services Administrator	Gary DiCenzo
Transportation and Development Director	Cam Gilmour
Water Environment Services Director	Michael Kuenzi
Business and Community Services Juvenile Director	Dan Zinzer
Homeland Security Director	Doug Poppen
County Counsel	Dana Robinson
	Steven Lounsbury

**FINANCIAL SECTION**



4800 S.W. Macadam, Suite 400 • Portland, Oregon 97239-3973  
503/274-2849 • Fax 503/274-2853

## **INDEPENDENT AUDITOR'S REPORT**

January 28, 2008

Board of County Commissioners  
Clackamas County, Oregon,  
Oregon City, Oregon

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clackamas County, Oregon (the County), as of and for the year ended June 30, 2007, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these basic financial statements based on our audit.

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 basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Clackamas County, Oregon as of June 30, 2007, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2008, on our consideration of the County's internal control over financial reporting and 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 the internal control over financial reporting or on compliance. That report is an integral part

## INDEPENDENT AUDITOR'S REPORT (Continued)

Board of County Commissioners  
Clackamas County, Oregon  
January 28, 2008

of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's Discussion and Analysis as listed in the Table of Contents is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of this required supplementary information. However, we did not audit the information and express no opinion on it.

The Required Supplementary Information (budgetary comparison information for the General and major special revenue funds) as listed in the Table of Contents is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. This budgetary comparison information for these funds has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Supplementary Information as listed in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The accompanying Introductory and Statistical Sections, as listed in the Table of Contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

**TALBOT, KORVOLA & WARWICK, LLP**  
Certified Public Accountants

By   
Timothy R. Gillette, Partner

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**CLACKAMAS COUNTY, OREGON**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2007**

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, 2007. 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 nine component units included in this presentation. They include the Clackamas County Development Agency (CCDA), Clackamas County Enhanced Law Enforcement District (CCELED) 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), and the Estacada Area County Service District for Library Services (EACSDLS).

**FINANCIAL HIGHLIGHTS**

- The assets of Clackamas County exceeded its liabilities at June 30, 2007 by \$959,059 (reported as net assets). Of this amount, \$6,170 is restricted for future years' debt payments and \$24,646 is restricted for property acquisition and development projects.
- Total net assets, before a restatement of \$2,586, increased by \$26,586 or 2.9% in fiscal year 2007. The restatement, an increase of 0.2% in governmental net assets and an increase of 0.4% in business-type net assets as of as of July 1, 2006, is discussed in-depth as note 15 of the Notes to Basic Financial Statements starting on page 60. Various reasons account for the fiscal year 2007 increase in net assets which are discussed by management below.
- In governmental activities, revenue from fees, fines and charges for services increased by \$4,109 or 10.1% over the prior year as the economy improved and business activity increased. Intergovernmental revenue increased by \$6,789 or 6.7% over the previous year as the County continues to actively pursue various state and federal grants to help fund an increasing array of services. Capital grants and contributions decreased by \$1,510 or 3.0% as various phases of road and infrastructure construction financed by these sources were completed. The county also received \$5,074 in revenue from the sale of surplus land during fiscal year 2007.
- Property tax revenues increased by \$2,264 or 2.4% over the prior year. Tax base expansion, due to new construction and the annual 3% increase in taxable value for individual properties, allowed under Measure 50, was offset by the termination of the CCDA's tax levy in the Clackamas Industrial Area at the end of fiscal year 2006.
- Interest and investment earnings for governmental activities increased by \$2,610 or 32.6% over the prior year due to a higher rate of return on investments.
- General government expenses for governmental activities increased by \$608 or 1.6% from the prior year.

## CLACKAMAS COUNTY, OREGON

### MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

JUNE 30, 2007

#### **FINANCIAL HIGHLIGHTS (Continued)**

- Net assets for business-type activities, before a restatement of \$836 as referenced above, increased by \$13,128 or 6.7% in fiscal year 2007. Please see above for a referral to an explanation of the restatement.
- Total assets for business-type activities increased by \$12,540 or 5.5% over the prior year and total liabilities decreased by \$1,423 or 4.4% in fiscal year 2007.
- As of the close of the current fiscal year, the County's governmental funds, after a restatement amounting to an increase of \$6,684, or 3.8% to the July 1, 2006 fund balance, reported combined ending fund balances of \$194,959, an increase of \$13,786 or 7.6%. Please see above for a referral to an explanation of the restatement.
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$15,388, or approximately 32.8% 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 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 Assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets 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 assets changed during the fiscal year. All changes in net assets 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 general government, public safety and justice, health and social services, roads and bridges, recreation, and libraries. The business-type activities include housing and development, sanitation, surface water, 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)

JUNE 30, 2007

#### **OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)**

**Fund financial statements.** A fund is a 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. 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-one individual governmental funds, and budgetary statements are provided for two additional funds closed as of June 30, 2006. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Community Health Fund, Sheriff Operations Fund, Community Development Fund, Clackamas Town Center Development Area Fund, Clackamas Town Center Tax Increment Fund, DTD Capital Projects Fund, and the Capital Projects Reserve 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.

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

*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 low-income housing, sanitary and sewer operations, and the County's 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, employee assistance programs, printing, communications and data processing, equipment, fleet, and facilities management programs. Because these services predominantly benefit governmental rather than business-type

**CLACKAMAS COUNTY, OREGON**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

**JUNE 30, 2007**

**OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)**

**Fund financial statements (Continued).** *Proprietary Funds* (Continued). 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. Internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is 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 the 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 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 62 through 66 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net assets may serve as a useful indicator of the County's financial position. The County's net assets increased moderately over the restated balance at the beginning of the current fiscal year. This increase arises primarily in the excess of program and general revenues over expense in the Statement of Activities and flows to the Statement of Net Assets, as shown below.

**CLACKAMAS COUNTY, OREGON**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

**JUNE 30, 2007**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

A condensed Statement of Net Assets at June 30, 2007 and 2006 follows:

**Clackamas County's Net Assets**

	Governmental Activities		Business-Type Activities		Total	
	2007	2006 (As restated)	2007	2006 (As restated)	2007	2006 (As restated)
Current and other assets	\$ 324,644	\$ 269,884	\$ 54,314	\$ 53,248	\$ 378,958	\$ 323,132
Capital assets, non-depreciable	394,652	343,387	28,915	22,652	423,567	366,039
Capital assets, depreciable	276,203	247,121	157,791	152,580	433,994	399,701
Total assets	<u>995,499</u>	<u>860,392</u>	<u>241,020</u>	<u>228,480</u>	<u>1,236,519</u>	<u>1,088,872</u>
Current liabilities	121,128	76,081	5,762	4,416	126,890	80,497
Liabilities due after one year	125,119	48,517	25,451	27,386	150,570	75,903
Total liabilities	<u>246,247</u>	<u>124,598</u>	<u>31,213</u>	<u>31,802</u>	<u>277,460</u>	<u>156,400</u>
Net assets:						
Invested in capital assets, net of related debt	611,805	547,021	159,130	146,119	770,935	693,140
Restricted:						
Debt service	427	45	5,753	1,152	6,180	1,197
Acquisition and development	24,646	24,393	-	-	24,646	24,393
Unrestricted	112,374	164,335	44,924	49,407	157,298	213,742
Total net assets	<u>\$ 749,252</u>	<u>\$ 735,794</u>	<u>\$ 209,807</u>	<u>\$ 196,678</u>	<u>\$ 959,059</u>	<u>\$ 932,472</u>

For governmental activities, total assets increased \$135,107 or 15.7 % during fiscal 2007, owing primarily to increases in cash and investments, land held for resale, and capital assets.

Total net assets for governmental activities, after a restatement increase of \$1,750 at July 1, 2006, increased \$13,459 or 1.8% over the previous year. As previously mentioned, for an in-depth discussion of this restatement, please see note 15 of the Notes to Basic Financial Statements on pages 60 and 61 of this report. Current year growth of net assets is discussed below in the Statement of Activities section.

Business-type activities report an increase in total assets of \$12,540 or 5.5% during fiscal 2007, resulting primarily from increases in cash and capital assets. Land, easement and construction in progress increased \$6,263 or 27.6%, while capital assets net of depreciation increased \$5,211 or 3.4%. Overall, liabilities decreased \$589 or 1.9% from the prior year, with an increase in current liabilities, and a decrease in long-term liabilities that reflects payments made on long-term debt.

**CLACKAMAS COUNTY, OREGON**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

**JUNE 30, 2007**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

Total net assets for business-type activities, after a restatement increase of \$836 at July 1, 2006, increased \$13,129 or 6.7% over the previous year. Please see above for a referral to an explanation of the restatement. Net asset increases are discussed in the following Statement of Activities section.

A condensed Statement of Activities for the years ended June 30, 2007 and 2006 follows:

**Clackamas County's Changes in Net Assets**

	Governmental Activities		Business Type Activities		Total	
	2007	2006 (As restated)	2007	2006 (As restated)	2007	2006 (As restated)
Revenues:						
Program revenues:						
Fees, fines, charges for services	\$ 44,914	\$ 40,806	\$ 28,266	\$ 26,591	\$ 73,180	\$ 67,397
Operating grants and contributions	108,282	101,493	12,781	13,580	121,063	115,073
Capital grants and contributions	49,343	50,853	13,291	9,161	62,634	60,014
General revenues:						
Property taxes	96,090	93,826	-	-	96,090	93,826
Other taxes	4,687	4,190	-	-	4,687	4,190
Gain on disposal of assets	1,255	-	-	-	1,255	-
Investment earnings	10,604	7,994	2,538	1,710	13,142	9,704
Miscellaneous	5,896	4,894	438	39	6,334	4,933
Total revenues	<u>321,071</u>	<u>304,056</u>	<u>57,314</u>	<u>51,081</u>	<u>378,385</u>	<u>355,137</u>
Expenses:						
General government	38,683	38,075	-	-	38,683	38,075
Public protection	80,570	71,664	-	-	80,570	71,664
Public ways and facilities	73,100	31,873	-	-	73,100	31,873
Health and sanitation	79,053	73,582	-	-	79,053	73,582
Culture and recreation	11,935	11,079	-	-	11,935	11,079
Education	9,363	8,948	-	-	9,363	8,948
Economic development	13,900	11,764	-	-	13,900	11,764
Interest and fiscal charges	1,340	773	-	-	1,340	773
Sanitary sewer and surface water	-	-	22,381	21,086	22,381	21,086
Housing assistance	-	-	17,569	18,081	17,569	18,081
Golf	-	-	2,354	2,038	2,354	2,038
Lighting	-	-	1,551	1,460	1,551	1,460
Total expenses	<u>307,944</u>	<u>247,758</u>	<u>43,855</u>	<u>42,665</u>	<u>351,799</u>	<u>290,423</u>
Increase in net assets before transfers	13,127	56,298	13,459	8,416	26,586	64,714
Transfers	331	690	(331)	(690)	-	-
Increase in net assets	13,458	56,988	13,128	7,726	26,586	64,714
Net assets, beginning of year	735,794	678,806	196,679	188,953	932,473	867,759
Net assets, end of year	<u>\$ 749,252</u>	<u>\$ 735,794</u>	<u>\$ 209,807</u>	<u>\$ 196,679</u>	<u>\$ 959,059</u>	<u>\$ 932,473</u>

## CLACKAMAS COUNTY, OREGON

### MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

JUNE 30, 2007

#### **GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

For governmental activities, percentage growth in expenses was greater than percentage growth in revenues. Total revenue increased \$ 17,014 or 5.6% over the prior year. Growth of \$6,789 or 6.7% was reported in operating grants and contributions due, in part, to increased funding in State mental health and public health programs. Capital grants and contributions decreased by \$1,510 or 3.0% due to the completion of phases of large infrastructure projects. Growth in property taxes receipts of \$2,263 or 2.4% and investment earnings in the amount of \$2,610 or 32.6% were related to the improved state and local economy and a significant increase in interest rates during fiscal year 2007. In addition, miscellaneous revenue increased by \$1,002 or 20.4% during the current year.

For governmental activities, total 2007 expenses increased \$60,186 or 24.3%. Increases were reported in General Government of \$608 or 1.6%, Public Protection of \$8,906 or 12.4%, Public Ways and Facilities of \$41,227 or 129.3%, Health and Sanitation of \$5,471 or 7.4%, Culture and Recreation of \$856 or 7.7%, Education of \$415 or 4.6%, Economic Development of \$2,136 or 18.1%, and Interest and Fiscal Charges of \$567 or 73.3%. Public Protection expense increased primarily at the Sheriff's Office, with growth in personnel costs and Homeland Security. Public Ways and Facilities expense increased as major work continued on a number of projects to improve access and transportation opportunities for the County's citizens. In Health and Sanitation the largest increases were in mental and public health services provided in County clinics. Culture and Recreation expense increased as the County operated new sports fields and continued to improve existing facilities in the NCPRD. Economic Development expense increased due to redevelopment projects in the Clackamas Town Center area. In Interest and Fiscal Charges the costs associated with new issues led to a significant increase in expense.

For business-type activities, percentage growth in revenues was greater than percentage growth in expenses. The excess of program revenues over program expenses was \$9,658 in Sanitary Sewer and Surface Water, which was an increase of \$3,703 or 62.2% over the prior year. The excess of program revenues over program expenses was \$728 in Golf, which was a decrease of \$489 or 40.2% over the prior year. The excess of program revenues over program expenses was \$462 in Lighting, which was an increase of \$455 or 6500.0% over the prior year. Earnings on investments amounted to \$2,538, which was an increase of \$828 or 48.4% over the prior year. Offsetting these increases to net assets was a deficit in the Housing Assistance program of \$365; however, this deficit was down \$982 or 72.9% from the prior year. Transfers out to governmental activities were \$331, which was a decrease of \$359 or -52.0% from the prior year. Please see the Statement of Revenues, Expenses, and Changes in Net Assets, Proprietary Funds, for more detail relating to business-type activities.

#### **FUND ANALYSIS**

The primary fund of the County, the General Fund, ended a year of operations with a decrease in fund balance of \$2,035 or 11.6%. Total revenues in the General Fund increased \$6,337 or 5.5% over the prior year, due primarily to increases in property taxes of \$4,708 or 6.5%, interest of \$496 or 80.3%, charges for services of \$672 or 5.3%, and miscellaneous of \$748 or 6.2%.

**CLACKAMAS COUNTY, OREGON**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

**JUNE 30, 2007**

**FUND ANALYSIS (Continued)**

Expenditure increases of \$4,261 or 10.0% during the year were primarily in County administration and departments, the operations under the various elected officials, the Parks District payroll, and the Water Environment Services payroll.

The Community Health Fund, formed by combining the operations of the Mental Health Fund and the Public Health fund, reported an ending fund balance of \$1,500, which was an increase of \$528 or 54.3% from the prior year ending fund balance of the Mental Health Fund. The June 30, 2006 fund balances of the Mental and Public Health Funds were transferred into the Community Health Fund as of July 1, 2006. Revenues increased \$7,308 or 13.7% over prior year combined revenues, with growth in State funding for children's mental health services, residential facilities for developmentally disabled adults and children, and for low-income patients of the County's clinics. Expenditure growth of \$6,932 or 12.6% of prior years combined expenditures kept pace with revenue growth. Growth was 10.5% in personal services with the addition of several full-time staff positions and 15.4% in materials and services related to programs for children, the developmentally disabled, and services to low-income patients.

The Sheriff Operations Fund experienced a decrease in fund balance of \$2,297 or 58.4%. Revenues declined by \$913 or 7.2%, with decreases in Homeland Security funding as grant projects were completed. This was partially offset by an increase in the recovery of costs on local intergovernmental contracts of \$380 or 8.3%. Expenditures grew at a rate of 8.0% or \$3,966, with increases in all departments except for Clackamas County Enhanced Law Enforcement District (CCELED) and Emergency Management. The Jail saw the largest increase, \$1,955 or 13.7%, as operations have been expanded to open all jail beds and significantly reduce the need for early release of inmates. Also noteworthy is the increase for the second year in a row of transfers from the General Fund of \$571 or 1.5% to keep jail beds open until Sheriff's Levy funds are available in 2008.

The Community Development Fund reports an ending fund balance of zero, which is unchanged from 2006, as designated revenues are matched to expenditures. The expenditures in the fund increased by \$1,800 or 45.2% from the prior year's level due to the timing of several major community projects.

The Clackamas Town Center (CTC) Development Area Fund experienced a decrease in fund balance of \$14,627 or 42.0% for the prior year's ending balance even after an increase of fund balance of \$5,309 or 18% due to a restatement at July 1, 2006. As previously mentioned, for an in-depth discussion of this restatement, please see note 15 of the Notes to Basic Financial Statements on pages 60 and 61 of this report. There was also a transfer in from the CTC Tax Increment Fund of \$10,000. Revenues for the CTC Development Area Fund increased by \$1,411 or 160.5% from prior year; however expenditures for the Highways and Streets program and capital outlay increased by \$25,458 due to a major expansion of the facilities at and around the Clackamas Town Center.

**CLACKAMAS COUNTY, OREGON**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

**JUNE 30, 2007**

**FUND ANALYSIS (Continued)**

The fund balance of the DTD Capital Projects Fund increased \$857 or 793.5% over 2006. Revenues, chiefly development charges and State transportation monies, increased by \$14,427 or 208.0%. Expenditures, chiefly road construction in the Sunset Corridor, decreased by \$2,740 or 11.8% as phases of various projects were completed.

The Capital Projects Reserve Fund, not a major fund in 2006, had an increase in fund balance of \$34,305 or 1,178.9% over the prior year. This fund was the recipient of the proceeds of the sale of \$49,990, excluding premium, in full faith and credit bonds during the year and a transfer of \$4,347 from the General Fund. Expenditures increased by \$ 14,896 or 181.3% over the prior year, with the majority going to fund construction of the Development Services Building.

Of the nonmajor funds, significant increases in fund balance occurred in the Transportation System Development Charge Fund of \$1,219 or 8.5%, the North Clackamas Parks and Recreation SDC Charge Zone 3 Fund of \$1,703 or 774.1%, the Clackamas Industrial Area Tax Increment Fund of \$1,333 or 4.9%, and the Government Camp Development Area Fund of \$3,126 or 324.3%.

Among the nonmajor special revenue funds, only the Joint Transportation SDC Fund and the NCPRD Systems Development Charge Fund experienced significant decreases, with the former declining \$1,680 or 21.0% because of road maintenance and debt payments and the latter declining \$1,223 or 72.2% because of transfers out.

There were no significant decreases in fund balances for nonmajor debt service funds or nonmajor capital projects funds.

**General Fund Budgetary Highlights**

The General Fund budget was amended only minimally during the year. Budgeted transfers were amended to the District Attorney's Fund, Community Health Fund, and the Fleet Services Fund. The non-departmental contingency budget was increased by \$879 or 45.0%. Other budget amendments were small and limited in number.

Total revenues in the General Fund were under budget by \$1,910 or 1.5%. Property taxes and charges for services exceeded budget by \$451 or 0.6% and \$67 or 0.5%, respectively. Intergovernmental federal revenues were under budget due to the timing of Homeland Security projects and below budget activity among subrecipients of Workforce Investment Act funds. Miscellaneous revenues were under budget \$1,061 or 7.0% due to lower than expected payroll reimbursements from component units also reporting below budget personnel expense. Positive expenditure variances were in all general government categories except the County Surveyor, which exceed budget by an immaterial amount. Total expenditures in the General Fund were \$13,371 or 22.2% under budget. Overall the General Fund experienced a decrease in fund balance on the budgetary basis of \$2,286 or 13.4%.

**CLACKAMAS COUNTY, OREGON**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

**JUNE 30, 2007**

**CAPITAL ASSETS**

Governmental activities as of June 30, 2007 had invested \$670,855 in capital assets net of depreciation. This was an increase of \$80,347 or 13.6% over the prior year. Roads infrastructure net of depreciation increased \$20,136 or 11.8% during the year. \$12,421 in depreciation was recorded for the roads network. Road right-of-ways increased \$10,596 during the year. Construction in progress increased \$35,162, with the majority of this for Sunnyside Road improvements and the Development Services Building. Many smaller projects throughout the County account for the balance of additions to construction in progress.

For business-type activities, capital assets net of depreciation increased \$11,473 or 6.5% over the prior year. Construction in progress increased \$6,241 as more projects were started. Plants and line system net of depreciation increased \$6,033. Accumulated depreciation increased \$7,824. Please see Note 1 for capital asset policy and Note 4 for capital asset activity.

A condensed schedule of capital assets, net of depreciation, for June 30, 2007 and 2006 follows:

	Governmental Activities		Business Type Activities		Total	
	2007	2006 (As restated)	2007	2006	2007	2006 (As restated)
Land and right of way	\$ 331,638	\$ 315,536	\$ 16,121	\$ 16,098	\$ 347,759	\$ 331,634
Construction in progress	63,013	27,851	12,795	6,554	75,808	34,405
Buildings and improvements	51,720	46,473	17,509	18,794	69,229	65,267
Equipment and vehicles	19,470	19,110	920	791	20,390	19,901
Plants and line systems	-	-	138,028	131,995	138,028	131,995
Bridges	13,379	9,945	-	-	13,379	9,945
Roads	190,231	170,095	-	-	190,231	170,095
Street lighting poles	-	-	1,333	1,001	1,333	1,001
Drainage systems	1,404	1,498	-	-	1,404	1,498
Total	<u>\$ 670,855</u>	<u>\$ 590,508</u>	<u>\$ 186,706</u>	<u>\$ 175,233</u>	<u>\$ 857,561</u>	<u>\$ 765,741</u>

**DEBT ADMINISTRATION**

During fiscal year 2007 the County issued general obligation bonds in the amount of \$49,990 to finance construction of the Development Services Building on the County's Red Soils governmental campus. The County Development Agency issued tax increment revenue bonds in the amount of \$35,333 to fund the County's portion of the Interstate 205 Light Rail project. Under state law, the County has a debt limitation of 2% of the total assessed value of taxable property in Clackamas County. At June 30, 2007 the County was well below the legal limitation imposed under state law. Please see Note 7 for additional detail relating to long-term debt.

## CLACKAMAS COUNTY, OREGON

### MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

JUNE 30, 2007

#### **DEBT ADMINISTRATION (Continued)**

Following is a condensed schedule of long-term debt as of June 30, 2007 and 2006:

	Governmental Activities		Business Type Activities		Total	
	2007	2006	2007	2006	2007	2006
Bonds payable:						
Revenue bonds	\$ 42,058	\$ 7,070	\$ 9,790	\$ 10,730	\$ 51,848	\$ 17,800
General obligation bonds	20,910	22,595	9,425	9,670	30,335	32,265
Full faith and credit obligations	54,500	4,690	5,645	5,885	60,145	10,575
Bancroft tax assessment bonds	1,400	1,400	320	320	1,720	1,720
Premiums	231	71	-	-	231	71
Discount	-	-	(193)	(202)	(193)	(202)
Deferred amount on refunding	-	-	(545)	(634)	(545)	(634)
Total bonds payable	119,099	35,826	24,442	25,769	143,541	61,595
Other long-term debt:						
Contracts, notes and loans payable	13,785	14,496	2,805	3,041	16,590	17,537
Capital leases	79	282	-	-	79	282
Total long-term debt	<u>\$ 132,963</u>	<u>\$ 50,604</u>	<u>\$ 27,247</u>	<u>\$ 28,810</u>	<u>\$ 160,210</u>	<u>\$ 79,414</u>

#### **ECONOMIC FACTORS**

Property taxes represent a significant revenue source for governmental activities. Approximately 81.1 percent of general revenues reported for the County as a whole in the Statement of Activities are property taxes. Approximately 27 percent of total revenues reported for governmental activities are property tax revenues. 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.

Property tax growth for the County and component units was 1.8 percent for the year, with results varying depending upon the district. The Enhanced Law Enforcement District reported tax growth of \$404 or 9.9 percent, due to growth in assessed value resulting from the revitalization of the Clackamas Town Center area. The Clackamas County Development Agency reported a decrease in tax revenue of \$4,248 or 30.6 percent, due to returning \$48,000 in assessed value to the overlapping tax districts and the termination of the Clackamas Industrial Area tax levy.

Many County programs, particularly Human Services and Community Corrections, are supported largely by Oregon State revenues, which in turn are income tax based and dependent on a healthy employment picture. Indicators at the State level are helpful in predicting future County revenues. Year over year employment growth has been above 2.0 percent since the second quarter of 2004 and growth has been reported for 15 consecutive quarters. This has led to State income tax collections rising markedly for the two year State budgetary period, ending June 30, 2007. Tax collections exceeded budget projections for the two year period by more than two percent, which triggered Oregon's unique Kicker Law. In December 2007 over \$1 billion was rebated to Oregon taxpayers. The Oregon State Office of Economic Analysis forecasts employment to rise through 2008.

**CLACKAMAS COUNTY, OREGON**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

**JUNE 30, 2007**

**ECONOMIC FACTORS (Continued)**

Citizens passed the Sheriff's Office Levy of November 2006. This measure allows taxes in excess of the tax base for a five year fiscal period from 2008 through 2012. Money raised by the measure will open existing jail beds, increase the number of patrol deputies, and fund greater enforcement for methamphetamine related crimes.

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 with growth in the fund balance of the General Fund.

**BASIC FINANCIAL STATEMENTS**

**CLACKAMAS COUNTY, OREGON**

**STATEMENT OF NET ASSETS**

**JUNE 30, 2007**

	<u>Governmental Activities</u>	<u>Business Type Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and investments	\$ 278,699,893	\$ 50,896,407	\$ 329,596,300
Taxes receivable	4,013,223	2,706	4,015,929
Accounts receivable, net	4,201,373	2,493,091	6,694,464
Assessments receivable including interest, net	1,012,255	1,717,964	2,730,219
Grants receivable	10,737,584	-	10,737,584
Notes and contracts receivable	8,524,759	75,165	8,599,924
Internal balances	1,671,423	(1,671,423)	-
Other assets	1,131,537	203,240	1,334,777
Land held for resale	13,962,938	-	13,962,938
Unamortized bond discount and issuance cost	689,446	334,935	1,024,381
Intangible assets, net	-	262,120	262,120
Capital assets:			
Land, easement and construction in progress	394,651,718	28,915,523	423,567,241
Other, net of accumulated depreciation	276,203,164	157,790,739	433,993,903
<b>TOTAL ASSETS</b>	<b>995,499,313</b>	<b>241,020,467</b>	<b>1,236,519,780</b>
<b>LIABILITIES</b>			
Accounts and claims payable	18,918,144	2,155,156	21,073,300
Accrued payroll	8,605,549	340,988	8,946,537
Deposits	1,766,110	146,932	1,913,042
Unearned revenue	38,630,275	264,031	38,894,306
Accrued interest payable	546,788	143,386	690,174
Due to other governments	35,333,000	-	35,333,000
Retainage payable	1,261,660	-	1,261,660
Other current liabilities	-	766,840	766,840
Long-term liabilities:			
Portion due or payable within one year:			
Compensated absences	6,370,000	15,000	6,385,000
Bonds payable	8,845,527	1,693,484	10,539,011
Contracts, notes and loans payable	811,808	235,542	1,047,350
Capital leases payable	38,628	-	38,628
Portion due or payable after one year:			
Compensated absences	1,852,343	134,640	1,986,983
Bonds payable	110,253,759	22,748,347	133,002,106
Contracts, notes and loans payable	12,973,136	2,569,192	15,542,328
Capital leases payable	40,059	-	40,059
<b>TOTAL LIABILITIES</b>	<b>246,246,786</b>	<b>31,213,538</b>	<b>277,460,324</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	611,805,327	159,129,951	770,935,278
Restricted:			
Debt service	426,882	5,753,170	6,180,052
Acquisition and development	24,646,482	-	24,646,482
Unrestricted	112,373,836	44,923,808	157,297,644
<b>TOTAL NET ASSETS</b>	<b>\$ 749,252,527</b>	<b>\$ 209,806,929</b>	<b>\$ 959,059,456</b>

See notes to basic financial statements.

**CLACKAMAS COUNTY, OREGON**

**STATEMENT OF ACTIVITIES**

**YEAR ENDED JUNE 30, 2007**

ACTIVITIES	Expenses	Program Revenues			Net Revenue (Expense) and Change in Net Assets		
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business Type Activities	Total
<b>GOVERNMENTAL</b>							
General government	\$ 38,680,291	\$ 11,053,069	\$ 15,788,575	\$ -	\$ (11,838,647)	\$ -	\$ (11,838,647)
Public protection	80,570,742	5,343,663	13,467,163	-	(61,759,916)	-	(61,759,916)
Public ways and facilities	73,100,383	19,755,386	1,701,092	49,343,155	(2,300,750)	-	(2,300,750)
Health and sanitation	79,053,114	3,516,311	65,778,433	-	(9,758,370)	-	(9,758,370)
Culture and recreation	11,934,872	5,208,118	1,693,810	-	(5,032,944)	-	(5,032,944)
Education	9,363,440	601	1,656,259	-	(7,706,580)	-	(7,706,580)
Economic development	13,900,062	36,800	8,196,510	-	(5,666,752)	-	(5,666,752)
Interest and fiscal charges	1,340,350	-	-	-	(1,340,350)	-	(1,340,350)
<b>Total governmental activities</b>	<b>307,943,254</b>	<b>44,913,948</b>	<b>108,281,842</b>	<b>49,343,155</b>	<b>(105,404,309)</b>	<b>-</b>	<b>(105,404,309)</b>
<b>BUSINESS TYPE ACTIVITIES</b>							
Sanitary sewer and surface water	22,381,344	19,805,710	-	12,233,498	-	9,657,864	9,657,864
Housing assistance	17,568,579	3,789,950	12,781,069	632,480	-	(365,080)	(365,080)
Golf	2,354,071	3,081,996	-	-	-	727,925	727,925
Lighting	1,551,296	1,588,399	-	425,000	-	462,103	462,103
<b>Total business type activities</b>	<b>43,855,290</b>	<b>28,266,055</b>	<b>12,781,069</b>	<b>13,290,978</b>	<b>-</b>	<b>10,482,812</b>	<b>10,482,812</b>
<b>TOTAL</b>	<b>\$ 351,798,544</b>	<b>\$ 73,180,003</b>	<b>\$ 121,062,911</b>	<b>\$ 62,634,133</b>	<b>(105,404,309)</b>	<b>10,482,812</b>	<b>(94,921,497)</b>
<b>GENERAL REVENUES:</b>							
Property taxes levied for:							
General purposes					77,524,523	-	77,524,523
Public protection					4,475,172	-	4,475,172
Culture and recreation					4,331,039	-	4,331,039
Redevelopment districts					9,640,220	-	9,640,220
Library debt service					118,840	-	118,840
Other taxes not restricted to specific programs					4,687,290	-	4,687,290
Gain on disposal of assets					1,255,320	-	1,255,320
Earnings on investments					10,603,701	2,537,852	13,141,553
Miscellaneous					5,895,715	437,888	6,333,603
<b>TRANSFERS</b>					<b>330,593</b>	<b>(330,593)</b>	<b>-</b>
<b>TOTAL GENERAL REVENUES AND TRANSFERS</b>					<b>118,862,413</b>	<b>2,645,147</b>	<b>121,507,560</b>
<b>CHANGE IN NET ASSETS</b>					<b>13,458,104</b>	<b>13,127,959</b>	<b>26,586,063</b>
<b>NET ASSETS, July 1, 2006, as previously reported</b>					<b>734,044,349</b>	<b>195,842,797</b>	<b>929,887,146</b>
<b>RESTATEMENT</b>					<b>1,750,074</b>	<b>836,173</b>	<b>2,586,247</b>
<b>NET ASSETS, June 30, 2006, as restated</b>					<b>735,794,423</b>	<b>196,678,970</b>	<b>932,473,393</b>
<b>NET ASSETS, June 30, 2007</b>					<b>\$ 749,252,527</b>	<b>\$ 209,806,929</b>	<b>\$ 959,059,456</b>

See notes to basic financial statements.

**CLACKAMAS COUNTY, OREGON**

**GOVERNMENTAL FUNDS**

**BALANCE SHEET**

**JUNE 30, 2007**

	General Fund	Community Health Fund	Sheriff Operations Fund	Community Development Fund	Clackamas Town Center Tax Increment Fund	Clackamas Town Center Development Area Fund	DTD Capital Projects Fund	Capital Projects Reserve Fund	Non-Major Funds	Total
<b>ASSETS</b>										
Cash and investments	\$ 13,846,131	\$ 6,375,412	\$ 3,259,222	\$ 1,881,210	\$ 55,581,095	\$ 12,729,900	\$ 27,166,046	\$ 39,125,064	\$ 105,312,806	\$ 265,276,886
Taxes receivable	3,241,566	-	-	-	316,061	-	-	-	455,596	4,013,223
Accounts receivable	1,353,787	389,429	176,153	-	-	1,544	833,314	7,022	1,175,708	3,936,957
Assessments receivable	-	-	-	-	-	-	-	-	1,012,255	1,012,255
Grants receivable	779,356	2,750,387	376,800	843,344	-	28,527	1,277,491	201,693	4,479,986	10,737,584
Notes and contracts receivable	-	-	-	7,511,620	-	-	-	-	539,343	8,050,963
Due from other funds	2,548,041	94,407	224,330	3,256	-	6,373	2,886,663	-	4,350,088	10,113,158
Interfund loans receivable	180,000	-	-	664,681	-	4,000,000	-	-	450,000	5,294,681
Other assets	66,965	117,046	11,061	-	-	575	-	-	639,907	835,554
Land held for resale	-	-	-	-	-	7,538,817	263,097	-	6,161,024	13,962,938
<b>TOTAL ASSETS</b>	<b>\$ 22,015,846</b>	<b>\$ 9,726,681</b>	<b>\$ 4,047,566</b>	<b>\$ 10,904,111</b>	<b>\$ 55,897,156</b>	<b>\$ 24,305,736</b>	<b>\$ 32,426,611</b>	<b>\$ 39,333,779</b>	<b>\$ 124,576,713</b>	<b>\$ 323,234,199</b>
<b>LIABILITIES AND FUND BALANCES</b>										
<b>Liabilities:</b>										
Book overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,152,522	\$ 2,152,522
Accounts payable	1,166,027	4,109,850	345,223	348,519	-	2,830,599	1,329,815	1,766,616	4,075,412	15,972,061
Accrued payroll	2,531,255	1,011,965	1,814,008	31,691	-	-	-	-	2,522,668	7,911,587
Due to other governments	-	-	-	-	35,333,000	-	-	-	-	35,333,000
Retainage payable	-	-	-	-	-	1,067,771	65,699	128,190	-	1,261,660
Due to other funds	83,901	95,214	252,815	11,277	-	249,134	1,281,388	69,843	6,853,181	8,896,753
Interfund loan payable	-	-	-	-	-	-	-	-	4,630,000	4,630,000
Deposits	48,424	2,983	-	-	-	400	-	-	1,701,066	1,752,873
Deferred revenue	2,618,238	3,006,577	-	2,336,323	252,566	-	28,783,945	153,597	5,036,937	42,188,183
Deferred revenue - contracts	-	-	-	8,176,301	-	-	-	-	-	8,176,301
<b>TOTAL LIABILITIES</b>	<b>6,447,845</b>	<b>8,226,589</b>	<b>2,412,046</b>	<b>10,904,111</b>	<b>35,585,566</b>	<b>4,147,904</b>	<b>31,460,847</b>	<b>2,118,246</b>	<b>26,971,786</b>	<b>128,274,940</b>
<b>Fund balances:</b>										
Reserved for land held for resale	-	-	-	-	-	7,538,817	-	-	-	7,538,817
Reserved for loan receivable	180,000	-	-	664,681	-	4,000,000	-	-	450,000	5,294,681
Unreserved	15,388,001	1,500,092	1,635,520	(664,681)	20,311,590	8,619,015	965,764	37,215,533	-	84,970,834
Unreserved reported in non-major funds:										
Special revenue funds	-	-	-	-	-	-	-	-	58,169,073	58,169,073
Debt service funds	-	-	-	-	-	-	-	-	29,561,132	29,561,132
Capital project funds	-	-	-	-	-	-	-	-	9,424,722	9,424,722
<b>TOTAL FUND BALANCES</b>	<b>15,568,001</b>	<b>1,500,092</b>	<b>1,635,520</b>	<b>-</b>	<b>20,311,590</b>	<b>20,157,832</b>	<b>965,764</b>	<b>37,215,533</b>	<b>97,604,927</b>	<b>194,959,259</b>
	<b>\$ 22,015,846</b>	<b>\$ 9,726,681</b>	<b>\$ 4,047,566</b>	<b>\$ 10,904,111</b>	<b>\$ 55,897,156</b>	<b>\$ 24,305,736</b>	<b>\$ 32,426,611</b>	<b>\$ 39,333,779</b>	<b>\$ 124,576,713</b>	<b>\$ 323,234,199</b>

See notes to basic financial statements.

**CLACKAMAS COUNTY, OREGON**

**RECONCILIATION OF GOVERNMENTAL FUNDS  
BALANCE SHEET TO STATEMENT OF NET ASSETS**

**JUNE 30, 2007**

<b>TOTAL FUND BALANCE</b>		<b>\$ 194,959,259</b>
Total net assets in the Statement of Activities is different because:		
Capital assets are not financial resources and therefore are not reported in the governmental funds		665,991,511
A portion of the County's receivables are collected after year-end, but are not available soon enough to pay for the current year's operations, and therefore are not reported as revenue in the governmental funds.		11,742,568
Compensated absences not payable in the current year are not recorded as governmental fund liabilities.		(7,628,261)
Long-term 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 expenditure when due. These liabilities consist of:		
Accrued interest payable	\$ (546,788)	
Bonds payable	(118,868,000)	
Bond premium	(231,286)	
Bond issuance cost	689,446	
Contracts, notes and loans payable	(13,784,944)	
Capital leases payable	(78,687)	
Total long-term assets and liabilities		(132,820,259)
Accrued interest receivable on notes and contracts receivable is recognized as revenue when collected in the governmental funds and as earned in the Statement of Net Assets.		473,796
Internal service funds are used by management to charge the costs of insurance, risk management, facilities management, dispatch and other services to individual funds. Their assets and liabilities are included in the Statement of Net Assets.		<u>16,533,913</u>
<b>TOTAL NET ASSETS</b>		<b><u><u>\$ 749,252,527</u></u></b>

CLACKAMAS COUNTY, OREGON

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2007

	General Fund	Community Health Fund	Sheriff Operations Fund	Community Development Fund	Clackamas Town Center Tax Increment Fund	Clackamas Town Center Development Area Fund	DTD Capital Projects Fund	Capital Projects Reserve Fund	Non-Major Funds	Total
<b>REVENUES:</b>										
Property taxes	\$ 77,198,631	\$ -	\$ -	\$ -	\$ 7,715,884	\$ -	\$ -	\$ -	\$ 10,967,507	\$ 95,882,022
Other taxes	1,919,660	-	-	-	-	-	-	-	2,767,630	4,687,290
Licenses and permits	1,362,109	645,220	162,564	-	-	-	2,871,990	-	17,140,852	22,182,735
Fines, forfeitures, and penalties	749,869	-	42,207	-	-	-	-	-	934,481	1,726,557
Special assessment collections	-	-	-	-	-	-	-	-	167,894	167,894
Interest	1,114,360	330,587	197,485	49,686	1,050,128	1,160,960	-	630,839	5,352,070	9,886,115
Intergovernmental	13,924,678	49,343,239	6,065,826	4,897,351	-	47,462	6,425,355	1,553,494	58,637,277	140,894,682
Charges for services	13,251,619	9,672,429	1,454,955	329	-	844,608	10,854,627	50,000	15,069,804	51,198,371
Land sale proceeds	-	-	-	-	-	163,134	-	-	4,910,915	5,074,049
Miscellaneous	12,878,112	484,211	3,794,695	796,227	22,838	74,028	1,211,924	685,198	3,023,518	22,970,751
<b>TOTAL REVENUES</b>	<b>122,399,038</b>	<b>60,475,686</b>	<b>11,717,732</b>	<b>5,743,593</b>	<b>8,788,850</b>	<b>2,290,192</b>	<b>21,363,896</b>	<b>2,919,531</b>	<b>118,971,948</b>	<b>354,670,466</b>
<b>EXPENDITURES:</b>										
Current:										
General government	45,314,304	-	-	-	-	-	-	-	8,085,087	53,399,391
Public protection	-	-	53,248,794	-	-	-	-	-	31,388,152	84,636,946
Public ways and facilities	-	-	-	-	35,333,000	1,434,184	-	845,767	34,490,710	72,103,661
Health and sanitation	-	63,951,831	-	-	-	-	-	-	22,821,130	86,772,961
Economic development	-	-	-	5,782,921	-	-	-	-	10,397,215	16,180,136
Culture and recreation	-	-	-	-	-	-	-	-	10,928,928	10,928,928
Education	1,501,783	-	-	-	-	-	-	-	7,766,324	9,268,107
Debt service:										
Principal	53,135	-	-	-	-	-	-	-	2,868,318	2,921,453
Interest and fiscal charges	-	-	-	-	-	-	-	-	2,353,319	2,353,319
Capital outlay	-	-	161,971	-	-	25,483,289	20,506,428	22,267,543	17,360,079	85,779,310
<b>TOTAL EXPENDITURES</b>	<b>46,869,222</b>	<b>63,951,831</b>	<b>53,410,765</b>	<b>5,782,921</b>	<b>35,333,000</b>	<b>26,917,473</b>	<b>20,506,428</b>	<b>23,113,310</b>	<b>148,459,262</b>	<b>424,344,212</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>75,529,816</b>	<b>(3,476,145)</b>	<b>(41,693,033)</b>	<b>(39,328)</b>	<b>(26,544,150)</b>	<b>(24,627,281)</b>	<b>857,468</b>	<b>(20,193,779)</b>	<b>(29,487,314)</b>	<b>(69,673,746)</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Bond sale proceeds	-	-	-	-	35,333,000	-	-	50,152,576	-	85,485,576
Transfers in	1,080,069	4,976,237	39,396,061	39,328	-	10,000,000	-	4,346,631	39,491,501	99,329,827
Transfers out	(78,644,450)	-	-	-	(10,000,000)	-	-	-	(12,711,330)	(101,355,780)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(77,564,381)</b>	<b>4,976,237</b>	<b>39,396,061</b>	<b>39,328</b>	<b>25,333,000</b>	<b>10,000,000</b>	<b>-</b>	<b>54,499,207</b>	<b>26,780,171</b>	<b>83,459,623</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(2,034,565)</b>	<b>1,500,092</b>	<b>(2,296,972)</b>	<b>-</b>	<b>(1,211,150)</b>	<b>(14,627,281)</b>	<b>857,468</b>	<b>34,305,428</b>	<b>(2,707,143)</b>	<b>13,785,877</b>
<b>FUND BALANCE, July 1, 2006, as previously reported</b>	<b>17,602,566</b>	<b>-</b>	<b>3,932,492</b>	<b>-</b>	<b>21,522,740</b>	<b>29,476,314</b>	<b>108,296</b>	<b>2,910,105</b>	<b>98,936,662</b>	<b>174,489,175</b>
<b>RESTATEMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,308,799</b>	<b>-</b>	<b>-</b>	<b>1,375,408</b>	<b>6,684,207</b>
<b>FUND BALANCE, July 1, 2006, as restated</b>	<b>17,602,566</b>	<b>-</b>	<b>3,932,492</b>	<b>-</b>	<b>21,522,740</b>	<b>34,785,113</b>	<b>108,296</b>	<b>2,910,105</b>	<b>100,312,070</b>	<b>181,173,382</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ 15,568,001</b>	<b>\$ 1,500,092</b>	<b>\$ 1,635,520</b>	<b>\$ -</b>	<b>\$ 20,311,590</b>	<b>\$ 20,157,832</b>	<b>\$ 965,764</b>	<b>\$ 37,215,533</b>	<b>\$ 97,604,927</b>	<b>\$ 194,959,259</b>

See notes to basic financial statements.  
19

**CLACKAMAS COUNTY, OREGON**

**RECONCILIATION OF STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL  
FUNDS TO STATEMENT OF ACTIVITIES**

**YEAR ENDED JUNE 30, 2007**

<b>NET CHANGE IN FUND BALANCES</b>		<b>\$ 13,785,877</b>
The change in net assets in the Statement of Activities is different because:		
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	\$ 104,034,887	
Depreciation	<u>(18,222,601)</u>	85,812,286
Disposal of capital assets.		(5,482,322)
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 but (increases) reduces the liability in the Statement of Net Assets.		
Debt issued		(85,323,000)
Debt principal repaid		2,210,000
Bond premium		(160,167)
The 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		
		255,704
The net effect of principal payments on contracts and capital leases that are recorded as expenditures in the governmental fund, but reduce the liability in the Statement of Net Assets.		
		748,702
In the Statement of Activities interest is accrued on long-term debt and capital leases, whereas in the governmental funds it is recorded as an interest expenditure when due.		
		(250,729)
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.		
		344,185
Compensated absences are recognized as an expenditure in the governmental funds when they are paid. In the Statement of Activities compensated absences are recognized as an expense when earned.		
		(192,363)
Internal service funds are used by management to charge the costs of insurance, risk management, facilities management, dispatch and other services to individual funds. The net income of internal service funds is reported as a governmental activity.		
		<u>1,709,931</u>
<b>CHANGE IN NET ASSETS</b>		<b><u>\$ 13,458,104</u></b>

See notes to basic financial statements.

**CLACKAMAS COUNTY, OREGON**

**PROPRIETARY FUNDS**

**STATEMENT OF FUND NET ASSETS**

**JUNE 30, 2007**

	Business Type Activities - Enterprise Funds			
	Clackamas County Service District No. 1	Clackamas County Service District No. 5	Tri-City Service District	Surface Water Management Agency of Clackamas County
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 8,206,202	\$ 983,976	\$ 9,525,906	\$ 166,499
Investments	20,304,286	-	-	-
Accounts receivable, net	1,186,030	-	848,608	46,618
Taxes receivable	-	-	2,706	-
Assessments receivable	51,268	64,424	-	-
Due from other funds	14,140	-	-	-
Other assets	66,118	-	10,876	539
Current assets - unrestricted	<u>29,828,044</u>	<u>1,048,400</u>	<u>10,388,096</u>	<u>213,656</u>
Restricted assets:				
Cash and investments	2,439,378	-	60,939	-
Interest receivable	83,112	-	-	-
Current assets - restricted	<u>2,522,490</u>	<u>-</u>	<u>60,939</u>	<u>-</u>
Total current assets	<u>32,350,534</u>	<u>1,048,400</u>	<u>10,449,035</u>	<u>213,656</u>
Noncurrent assets:				
Connection charges receivable	114,779	-	-	-
Assessments receivable	1,008,440	-	-	-
Contracts receivable	75,165	-	-	-
Capital assets, net	109,000,270	1,332,750	47,452,272	88,233
Intangible assets, net	-	-	262,120	-
Unamortized bond discount and issuance costs	69,109	-	-	-
Noncurrent assets - unrestricted	<u>110,267,763</u>	<u>1,332,750</u>	<u>47,714,392</u>	<u>88,233</u>
Restricted assets:				
Assessments receivable	510,720	-	-	-
Total noncurrent assets	<u>110,778,483</u>	<u>1,332,750</u>	<u>47,714,392</u>	<u>88,233</u>
<b>TOTAL ASSETS</b>	<u>143,129,017</u>	<u>2,381,150</u>	<u>58,163,427</u>	<u>301,889</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts and claims payable	947,482	75,206	698,325	6,433
Accrued payroll	340,988	-	-	-
Due to other funds	665,301	24,988	-	-
Due to enterprise funds	-	-	-	-
Compensated absences	-	-	-	-
Deposits	-	-	-	-
Accrued interest payable	57,775	-	8,369	-
Deferred revenue	254,407	-	-	-
Current portion bonds payable	1,193,484	-	-	-
Current portion of contracts, notes and loans payable	158,909	-	39,708	-
Current portion of capital lease payable	-	-	-	-
Other current liabilities	2,000	-	-	-
Total current liabilities	<u>3,620,346</u>	<u>100,194</u>	<u>746,402</u>	<u>6,433</u>
Noncurrent liabilities:				
Compensated absences	-	-	-	-
Bonds payable	8,371,444	-	-	-
Contracts, notes and loans payable	1,313,279	-	380,853	-
Capital lease payable	-	-	-	-
Interfund loan payable	-	-	-	-
Total long-term liabilities	<u>9,684,723</u>	<u>-</u>	<u>380,853</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>13,305,069</u>	<u>100,194</u>	<u>1,127,255</u>	<u>6,433</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	98,032,263	1,332,750	47,031,711	88,233
Restricted for debt service	2,439,378	-	60,939	-
Unreserved (deficit)	29,352,307	948,206	9,943,522	207,223
<b>TOTAL NET ASSETS</b>	<u>\$ 129,823,948</u>	<u>\$ 2,280,956</u>	<u>\$ 57,036,172</u>	<u>\$ 295,456</u>

See notes to basic financial statements.

Business Type Activities - Enterprise Funds		Governmental Type Activity	
Housing Authority of Clackamas County	Stone Creek Golf Course Fund	Totals	Internal Service Funds
\$ 629,240	\$ 333,025	\$ 19,844,848	\$ 15,575,529
4,083,896	-	24,388,182	-
297,056	-	2,378,312	264,416
-	-	2,706	-
-	-	115,692	-
-	-	14,140	582,630
125,707	-	203,240	295,984
<u>5,135,899</u>	<u>333,025</u>	<u>46,947,120</u>	<u>16,718,559</u>
4,163,060	-	6,663,377	-
-	-	83,112	-
<u>4,163,060</u>	<u>-</u>	<u>6,746,489</u>	
<u>9,298,959</u>	<u>333,025</u>	<u>53,693,609</u>	<u>16,718,559</u>
-	-	114,779	-
-	-	1,008,440	-
-	-	75,165	-
21,364,443	7,468,294	186,706,262	4,863,371
-	-	262,120	-
244,544	21,282	334,935	-
<u>21,608,987</u>	<u>7,489,576</u>	<u>188,501,701</u>	<u>4,863,371</u>
-	-	510,720	-
<u>21,608,987</u>	<u>7,489,576</u>	<u>189,012,421</u>	<u>4,863,371</u>
<u>30,907,946</u>	<u>7,822,601</u>	<u>242,706,030</u>	<u>21,581,930</u>
425,278	2,432	2,155,156	2,949,500
-	-	340,988	693,962
-	330,593	1,020,882	792,293
-	-	-	-
15,000	-	15,000	460,246
146,932	-	146,932	18,180
-	77,242	143,386	-
9,624	-	264,031	-
255,000	245,000	1,693,484	-
36,925	-	235,542	-
-	-	-	-
764,840	-	766,840	-
<u>1,653,599</u>	<u>655,267</u>	<u>6,782,241</u>	<u>4,914,181</u>
134,640	-	134,640	133,836
8,977,953	5,398,950	22,748,347	-
875,060	-	2,569,192	-
-	-	-	-
664,681	-	664,681	-
<u>10,652,334</u>	<u>5,398,950</u>	<u>26,116,860</u>	<u>133,836</u>
<u>12,305,933</u>	<u>6,054,217</u>	<u>32,899,101</u>	<u>5,048,017</u>
10,799,368	1,845,626	159,129,951	4,863,371
3,252,853	-	5,753,170	-
4,549,792	(77,242)	44,923,808	11,670,542
<u>\$ 18,602,013</u>	<u>\$ 1,768,384</u>	<u>\$ 209,806,929</u>	<u>\$ 16,533,913</u>

**CLACKAMAS COUNTY, OREGON**

**PROPRIETARY FUNDS**

**STATEMENT OF REVENUES, EXPENSES, AND  
AND CHANGES IN FUND NET ASSETS**

**YEAR ENDED JUNE 30, 2007**

	Business Type Activities - Enterprise Funds			
	Clackamas County Service District No. 1	Clackamas County Service District No. 5	Tri-City Service District	Surface Water Management Agency of Clackamas County
<b>OPERATING REVENUES:</b>				
Charges for services	\$ 14,017,979	\$ 1,588,399	\$ 4,331,488	\$ 155,369
Intergovernmental revenue	-	-	-	-
Other	1,240,558	-	49,189	11,127
<b>TOTAL OPERATING REVENUES</b>	<b>15,258,537</b>	<b>1,588,399</b>	<b>4,380,677</b>	<b>166,496</b>
<b>OPERATING EXPENSES:</b>				
Claims	-	-	-	-
Labor and fringe benefits	8,185,401	-	2,257,715	108,667
Utilities	641,688	1,346,509	620,226	-
Supplies	318,995	-	512,508	5,729
Professional services	959,139	-	130,185	13,163
Other operating expenses	214,759	-	373,265	70,409
Administrative expenses	499,577	111,760	-	-
Housing assistance	-	-	-	-
Depreciation and amortization expense	3,872,590	93,027	2,029,924	2,267
<b>TOTAL OPERATING EXPENSES</b>	<b>14,692,149</b>	<b>1,551,296</b>	<b>5,923,823</b>	<b>200,235</b>
<b>OPERATING INCOME (LOSS)</b>	<b>566,388</b>	<b>37,103</b>	<b>(1,543,146)</b>	<b>(33,739)</b>
<b>NONOPERATING INCOME (EXPENSE):</b>				
Interest income	1,683,992	50,182	432,080	10,107
Interest expense	(463,053)	-	(19,321)	-
Loss on Disposal of Capital Assets	-	-	(872,339)	-
Other	(210,424)	-	244,538	-
<b>TOTAL NONOPERATING INCOME (EXPENSE)</b>	<b>1,010,515</b>	<b>50,182</b>	<b>(215,042)</b>	<b>10,107</b>
<b>INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS</b>	<b>1,576,903</b>	<b>87,285</b>	<b>(1,758,188)</b>	<b>(23,632)</b>
<b>CONTRIBUTIONS</b>	<b>11,295,003</b>	<b>425,000</b>	<b>938,495</b>	<b>-</b>
<b>TRANSFERS IN</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS OF CAPITAL ASSETS TO GOVERNMENTAL FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET ASSETS</b>	<b>12,871,906</b>	<b>512,285</b>	<b>(819,693)</b>	<b>(23,632)</b>
NET ASSETS, July 1, 2006 as previously reported	116,952,042	1,768,671	57,855,865	319,088
<b>RESTATEMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET ASSETS, July 1, 2006, as restated</b>	<b>116,952,042</b>	<b>1,768,671</b>	<b>57,855,865</b>	<b>319,088</b>
<b>NET ASSETS, June 30, 2007</b>	<b>\$ 129,823,948</b>	<b>\$ 2,280,956</b>	<b>\$ 57,036,172</b>	<b>\$ 295,456</b>

See notes to basic financial statements.

Business Type Activities - Enterprise Funds			Governmental Type Activity
Housing Authority of Clackamas County	Stone Creek Golf Course Fund	Totals	Internal Service Funds
\$ 3,438,319	\$ 3,081,996	\$ 26,613,550	\$ 28,397,342
12,781,069	-	12,781,069	839,549
351,631	-	1,652,505	342,325
16,571,019	3,081,996	41,047,124	29,579,216
-	-	-	6,064,332
-	-	10,551,783	12,590,307
512,138	-	3,120,561	10,772,569
-	-	837,232	-
151,806	2,018,145	3,272,438	-
2,333,682	30,514	3,022,629	-
2,343,106	-	2,954,443	-
9,841,405	-	9,841,405	-
1,766,759	71,573	7,836,140	1,342,534
16,948,896	2,120,232	41,436,631	30,769,742
(377,877)	961,764	(389,507)	(1,190,526)
355,110	6,381	2,537,852	605,435
(619,683)	(233,839)	(1,335,896)	-
-	-	(872,339)	-
193,350	-	227,464	(7,040)
(71,223)	(227,458)	557,081	598,395
(449,100)	734,306	167,574	(592,131)
632,480	-	13,290,978	-
-	-	-	2,550,571
-	(330,593)	(330,593)	(194,025)
-	-	-	(54,484)
183,380	403,713	13,127,959	1,709,931
17,582,460	1,364,671	195,842,797	14,823,982
836,173	-	836,173	-
18,418,633	1,364,671	196,678,970	14,823,982
\$ 18,602,013	\$ 1,768,384	\$ 209,806,929	\$ 16,533,913

**CLACKAMAS COUNTY, OREGON**

**PROPRIETARY FUNDS**

**STATEMENT OF CASH FLOWS**

**YEAR ENDED JUNE 30, 2007**

	Business Type Activities - Enterprise Funds			
	Clackamas County Service District No. 1	Clackamas County Service District No. 5	Tri-City Service District	Surface Water Management Agency of Clackamas County
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received for services	\$ -	\$ -	\$ -	\$ -
Cash received from grants	-	-	-	-
Cash received from customers	14,013,849	1,579,666	4,203,532	120,389
Cash paid for claims and legal fees	-	-	-	-
Cash paid to suppliers for goods and services	(1,745,671)	(1,349,316)	(1,069,133)	(205,950)
Cash paid for housing subsidies	-	-	-	-
Cash paid to related entities for services	-	-	-	-
Cash paid to employees for services	(8,187,989)	(100,390)	(2,257,715)	-
Other operating revenue	1,223,775	-	49,189	11,127
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>5,303,964</b>	<b>129,960</b>	<b>925,873</b>	<b>(74,434)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Principal paid on bonds, contracts and loans payable	(1,092,574)	-	(38,174)	-
Interest received on assessments and contracts	631,036	-	-	-
Grant revenue	-	-	-	-
Payment on capital lease	-	-	-	-
Bond payments	-	-	-	-
Interest paid on bonds, contracts, and loans payable	(476,513)	-	(20,081)	-
Assessment and contract principal collected	649,581	-	-	-
Bond issuance costs	-	-	-	-
Bond premiums	-	-	-	-
Collection of connection charges, grants and property taxes	-	-	919,036	-
Capital contributed	2,489,895	-	-	-
Acquisition of capital assets	(8,853,544)	-	(2,328,786)	-
Proceeds from the sale of capital assets	-	-	-	-
Additions to restricted cash and investments	-	-	-	-
Mortgage principal collected	-	-	1,469	-
<b>NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(6,652,119)</b>	<b>-</b>	<b>(1,466,536)</b>	<b>-</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Advances (payment) to other service districts and related entities	(9,903,471)	-	-	-
Transfers from other funds	-	-	-	-
Checks issued in excess of deposits	-	-	-	-
Borrowings from other funds	-	-	-	-
<b>NET CASH FROM NONCAPITAL FINANCING ACTIVITIES</b>	<b>(9,903,471)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments	1,025,098	50,182	453,998	10,972
Proceeds from sale of investment securities	20,452,329	-	-	-
Purchases of investments	(18,349,655)	-	-	-
<b>NET CASH FROM INVESTING ACTIVITIES</b>	<b>3,127,772</b>	<b>50,182</b>	<b>453,998</b>	<b>10,972</b>
<b>NET CHANGE IN CASH AND INVESTMENTS</b>	<b>(8,123,854)</b>	<b>180,142</b>	<b>(86,665)</b>	<b>(63,462)</b>
<b>CASH AND INVESTMENTS, July 1, 2006</b>	<b>18,769,434</b>	<b>803,834</b>	<b>9,673,510</b>	<b>229,961</b>
<b>CASH AND INVESTMENTS, June 30, 2007</b>	<b>\$ 10,645,580</b>	<b>\$ 983,976</b>	<b>\$ 9,586,845</b>	<b>\$ 166,499</b>
<b>RECONCILIATION TO STATEMENT OF NET ASSETS</b>				
Current assets:				
Cash and investments	\$ 8,206,202	\$ 983,976	\$ 9,525,906	\$ 166,499
Restricted assets:				
Cash and investments	2,439,378	-	60,939	-
	<b>\$ 10,645,580</b>	<b>\$ 983,976</b>	<b>\$ 9,586,845</b>	<b>\$ 166,499</b>

See notes to basic financial statements.

Business Type Activities - Enterprise Funds			Governmental Type Activity
Housing Authority of Clackamas County	Stone Creek Golf Course Fund	Totals	Internal Service Funds
\$ 3,335,351	\$ 3,081,996	\$ 6,417,347	\$ 29,325,721
12,741,659	-	12,741,659	839,549
-	-	19,917,436	-
-	-	-	(6,041,476)
(4,230,219)	(1,953,554)	(10,553,843)	(11,328,410)
(9,249,560)	-	(9,249,560)	-
(1,789,327)	-	(1,789,327)	(12,103,268)
-	-	(10,546,094)	-
437,034	-	1,721,125	-
<u>1,244,938</u>	<u>1,128,442</u>	<u>8,658,743</u>	<u>692,116</u>
(290,857)	-	(1,421,605)	-
-	-	631,036	-
-	-	-	-
-	-	-	(165,965)
-	(240,000)	(240,000)	-
(609,833)	(235,439)	(1,341,866)	-
-	-	649,581	-
-	1,252	1,252	-
-	62	62	-
-	-	919,036	-
632,480	-	3,122,375	-
(702,542)	-	(11,884,872)	(1,420,926)
430,376	-	430,376	-
(1,233,672)	-	(1,233,672)	-
-	-	1,469	-
<u>(1,774,048)</u>	<u>(474,125)</u>	<u>(10,366,828)</u>	<u>(1,586,891)</u>
-	-	(9,903,471)	-
-	-	-	2,356,546
-	-	-	(144,194)
-	(330,593)	(330,593)	-
<u>-</u>	<u>(330,593)</u>	<u>(10,234,064)</u>	<u>2,212,352</u>
355,110	6,381	1,901,741	605,435
208,982	-	20,661,311	-
-	-	(18,349,655)	-
<u>564,092</u>	<u>6,381</u>	<u>4,213,397</u>	<u>605,435</u>
34,982	330,105	(7,728,752)	1,923,012
<u>594,258</u>	<u>2,920</u>	<u>30,073,917</u>	<u>13,652,517</u>
<u>\$ 629,240</u>	<u>\$ 333,025</u>	<u>\$ 22,345,165</u>	<u>\$ 15,575,529</u>
\$ 629,240	\$ 333,025	\$ 19,844,848	\$ 15,575,529
-	-	2,500,317	-
<u>\$ 629,240</u>	<u>\$ 333,025</u>	<u>\$ 22,345,165</u>	<u>\$ 15,575,529</u>

**CLACKAMAS COUNTY, OREGON**  
**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS (Continued)**  
**YEAR ENDED JUNE 30, 2007**

	Business Type Activities -		
	Clackamas County Service District No. 1	Clackamas County Service District No. 5	Tri-City Service District
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ 566,388	\$ 37,103	\$ (1,543,146)
Adjustments to reconcile operating income (loss) to net cash from operating activities:			
Depreciation and amortization	3,872,590	93,027	2,029,924
Changes in assets and liabilities:			
Accounts receivable	(47,807)	(8,733)	(127,956)
Due from other funds	-	-	-
Other assets	12,739	-	(1,581)
Accounts and claims payable	550,620	220	568,632
Accrued payroll	340,988	-	-
Other current liabilities	(15,860)	-	-
Deposits	-	-	-
Compensated absences	-	-	-
Due to other funds	-	8,343	-
Deferred revenue	24,306	-	-
Total adjustments	4,737,576	92,857	2,469,019
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>\$ 5,303,964</b>	<b>\$ 129,960</b>	<b>\$ 925,873</b>
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Contributions of capital from governments, developers and customers	\$ 8,468,757	\$ 425,000	\$ -
New assessments levied and contracts issued	\$ 336,351	\$ -	\$ -
Principal payments forgiven on loans	\$ -	\$ -	\$ -
Transfer of capital assets to governmental funds	\$ -	\$ -	\$ -

See notes to basic financial statements.

Enterprise Funds				Governmental Type Activity
Surface Water Management Agency of Clackamas County Fund	Housing Authority of The County of Clackamas Fund	Stone Creek Golf Course Fund	Totals	Internal Service Funds
\$ (33,739)	\$ (377,877)	\$ 961,764	\$ (389,507)	\$ (1,190,526)
2,267	1,766,759	71,573	7,836,140	1,342,534
(34,979)	(56,975)	-	(276,450)	(99,435)
-	-	-	-	683,028
1,726	(20,046)	214,166	207,004	(76,688)
(9,709)	(786,931)	2,432	325,264	(85,995)
-	-	-	340,988	516,457
-	764,840	-	748,980	-
-	379	-	379	-
-	(2,170)	-	(2,170)	(29,408)
-	-	(121,493)	(113,150)	(366,228)
-	(43,041)	-	(18,735)	(1,623)
(40,695)	1,622,815	166,678	9,048,250	1,882,642
\$ (74,434)	\$ 1,244,938	\$ 1,128,442	\$ 8,658,743	\$ 692,116
\$ -	\$ -	\$ -	\$ 8,893,757	\$ -
\$ -	\$ -	\$ -	\$ 336,351	\$ -
\$ -	\$ 11,162	\$ -	\$ 11,162	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 54,484

**CLACKAMAS COUNTY, OREGON**

**FIDUCIARY FUNDS**

**STATEMENT OF NET ASSETS**

**JUNE 30, 2007**

	<u>Pension Trust Fund</u>	<u>Agency Fund</u>
<b>ASSETS</b>		
Cash and investments	\$ 458,317	\$ 13,326,492
Property taxes receivable	-	15,364,101
Total assets	<u>458,317</u>	<u>28,690,593</u>
<b>LIABILITIES</b>		
Due to other funds	2,604	-
Amounts held in trust	-	28,690,593
Total liabilities	<u>2,604</u>	<u>28,690,593</u>
<b>NET ASSETS HELD IN TRUST FOR PENSION BENEFITS</b>	<u>\$ 455,713</u>	<u>\$ -</u>

See notes to basic financial statements.

**CLACKAMAS COUNTY, OREGON**

**PENSION TRUST FUND**

**STATEMENT OF CHANGES IN PLAN NET ASSETS**

**YEAR ENDED JUNE 30, 2007**

<b>ADDITIONS:</b>	
Contributions	\$ 519,367
Interest income	16,881
	<hr/>
<b>TOTAL ADDITIONS</b>	<b>536,248</b>
	<hr/>
<b>DEDUCTIONS:</b>	
Benefit payments and withdrawals	408,856
	<hr/>
<b>CHANGE IN NET ASSETS</b>	<b>127,392</b>
<b>NET ASSETS HELD IN TRUST FOR PENSION BENEFITS- July 1, 2006</b>	<b>328,321</b>
	<hr/>
<b>NET ASSETS HELD IN TRUST FOR PENSION BENEFITS- June 30, 2007</b>	<b>\$ 455,713</b>
	<hr/> <hr/>

See notes to basic financial statements.

**NOTES TO BASIC FINANCIAL STATEMENTS**

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2007**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

Clackamas County, Oregon (the County) was established in 1843. A Board of County Commissioners consisting of three members governs the County under provisions of ORS 203.230.

The accompanying basic financial statements present the activities of the County and its blended component units. These legally separate 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, and Estacada Area County Service District for Library Services – are reported as part of the County because the governing body of the County, the Board of Clackamas County Commissioners (the Board), is also the governing body of each component unit and because of the significance of their operational or financial relationships with the County.

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

**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, OREGON

### NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2007

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### Reporting Entity (Continued)

**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 (HACC)**

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

##### **Estacada Area County Service District for Library Services**

The Estacada Area County Service District for Library Services was organized under the provisions of ORS Chapter 451 to provide financing of capital construction and improvements for library services in that portion of Clackamas County located within the boundaries of the Estacada School District and for payment of the 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.

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

##### Related Organization

##### **Hospital Facilities Authority of Clackamas County**

The Hospital Facilities Authority of Clackamas County (Authority) provides a 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 Board 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 the 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.

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Basis of Presentation**

**Government-wide Financial Statements**

The Statement of Net Assets 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. These statements distinguish between the governmental and business activities of the County. Governmental activities are financed through charges for services, property taxes, intergovernmental revenues, and other nonexchange transactions. 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 assets are reported as restricted when constraints placed on net asset 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 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.

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Basis of Presentation (Continued)**

**Fund Financial Statements (Continued)**

- 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.
- 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.
- Community Development Fund – This fund accounts for Community Development Block Grants and other resources used to stimulate improvements in communities' infrastructure and provides low interest home improvement loans.
- Clackamas Town Center Development Area Fund – This fund accounts for project related capital outlay and the Highways and Streets Program in the Clackamas Town Center Urban Renewal District. Activities are predominantly infrastructure in nature and include road network upgrades and capacity improvements.
- Clackamas Town Center Tax Increment Fund – This fund, when debt is outstanding, accounts for the payment of principal and interest on long-term indebtedness for the Clackamas Town Center Urban Renewal 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.
- Capital Projects Reserve Fund – The Capital Projects Reserve Fund was established to accumulate resources for new facilities and improvements to County buildings.

## CLACKAMAS COUNTY, OREGON

### NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2007

#### 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, along with printing, communications, equipment, vehicle and facilities management programs provided to other departments on a cost-reimbursable basis.
- Enterprise Funds - Housing Authority of Clackamas County, Clackamas County Service District No. 1, Tri-City Service District, Clackamas County Service District No. 5, Surface Water Management Agency of Clackamas County and Stone Creek Golf Course. These funds account for low income housing, sanitary and sewer operations, and the County's golf course operations.

##### Fiduciary:

- Pension Trust Fund - This fund accounts for the accumulation of resources to be used for payments of postemployment benefits. Operations of the plan do not meet the definitions of other post-employment benefits as defined by GASB #43.
- Agency Fund - These funds account 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, 2007

#### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

##### **Measurement Focus and Basis of Accounting**

Government-wide and 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. Nonexchange transactions, in which the County receives value without giving equal value in exchange, include property taxes, 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 is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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 assets 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 and interest 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 and claims and judgments and compensated absences, 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, 2007**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Measurement Focus and Basis of Accounting (Continued)**

For purposes of the government-wide and proprietary fund financial statements the County follows private-sector standards of accounting and financial reporting issued on or before November 30, 1989, unless those pronouncements conflict with or contradict the guidance of Governmental Accounting Standards Board pronouncements. The County has elected not to follow subsequent private-sector guidance.

**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 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 amortized cost, which approximates fair value. 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. The purpose of the Board is to advise the Oregon State Treasury in the management and investment of the LGIP.

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Cash and Investments (Continued)**

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).

**Receivables**

All accounts, property taxes, assessments, grants, notes and contracts 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**

Capital assets which include property, plant and equipment, as well as infrastructure (bridges, roads, and drainage systems) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial cost of more than \$5,000 and an estimated life of one year or more. Land and right of ways with an initial cost of less than \$5,000 are also included as capital assets.

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 furniture and equipment, real property acquisitions, improvements and infrastructure are recorded as capital outlay expenditures in the governmental funds. 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.

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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
• Office equipment	4 to 15 years
• Vehicles	2 to 10 years
• Bridges	50 years
• Roads	20 years
• Drainage systems	25 years
• Street lighting poles	20 years
• Sewerage treatment plant and line system	20 to 50 years

Office equipment and vehicles of the County are estimated to have a salvage value of 10% of the assets' original cost.

**Land Held for Resale**

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

**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 the General Fund and various internal service funds. A portion of the balance of compensated absences, generally utilized within one year, is reported in the Statement of Net Assets as current. The remaining balance is classified as long-term.

## CLACKAMAS COUNTY, OREGON

### NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2007

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### Long-term Debt

In the government-wide financial statements, long-term debt is reported as liabilities in the Statement of Net Assets. 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, discounts and bond issuance costs are recognized as other financing sources (uses) as offsets to the bond sale proceeds 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.

##### Pension Plan

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

##### Self-Insurance

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. Amounts are paid to the Internal Service Fund by all other funds and component units to pay premiums, claims, claim reserves, and administrative costs of the program.

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

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Self-Insurance (Continued)**

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.

**Fund Equity**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. In the Statement of Net Assets, governmental and business-type activities report restrictions of Net Assets for amounts that are legally restricted by outside parties for use for a specific purpose.

**Budget**

The County is required by state law to budget substantially all funds. The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Appropriations are established at the department level for the General Fund, Road Fund, Planning Fund, and Sheriff Operations 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 - are the levels of control established by the resolution.

The detail budget document, however, is required to contain more specific, detailed information for the above mentioned expenditure categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. The Board of County Commissioners at a regular Board meeting may adopt supplemental budgets of less than 10% of the fund's original budget. A supplemental budget greater than 10% of the fund's original budget requires hearings before the public, publication in newspapers and approval by the Board. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control with approval by the Board. The Board adopted four supplemental budgets and made several appropriation transfers during the year. Appropriations lapse as of year-end.

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Budget (Continued)**

The following table summarizes the County's over-expenditure of appropriations for the year ended June 30, 2007:

General Fund	
County Surveyor	\$ 2,166
Road Fund	
Traffic Maintenance	85,654
Library Network Fund:	
Personal services	9,414
Capital Outlay	9,666
Parks Fund:	
Personal Services	43,662
Public Health	
Transfers Out	5
Juvenile Fund	
Materials and services	200,598
Mental Health	
Transfers Out	971,871
Tourism Development Council Fund	
Personal Services	2,161
800 MHz Radio System Debt Service Fund	
Interest	43,846
North Clackamas Parks and Recreation District - Series 2000 Debt Service Fund	
Debt Service	3,397
Clackamas County Development Agency - North Clackamas Revitalization Area Fund	
Materials and Services	98,535
Stone Creek Golf Course Fund	
Materials and services	50,659
Transfer out	125,545
Electronic Services Fund	
Personal Services	7,355
Central Dispatch Fund	
Personal Services	126,287
Equipment Maintenance Fund	
Transfers Out	101,133
Sheriff's Office Retiree Medical Fund	
Materials and Services	54,703

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Budget (Continued)**

At June 30, 2007, the County had deficit fund balances of \$374,515 in the Public Safety Training Center Debt Service Fund and \$239,135, arising from a long-term interfund loan, in the Clackamas County Development Agency – North Clackamas Revitalization Area Fund.

The financial summary did not include a classified statement of all indebtedness authorized but not incurred, as required by ORS 294.386.

**2. CASH AND INVESTMENTS**

Cash and investments are comprised of the following:

Deposits with financial institutions:	
Demand deposits	\$ 1,799,394
Money Market	125,878,243
Certificate of Deposit	188,000
Deposits with fiscal agent	2,082,232
Investments	<u>213,433,240</u>
	<u>\$ 343,381,109</u>

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

Cash and Investments - governmental activities	\$ 278,699,893
Cash and Investments - business-type activities	50,896,407
Statement of Fiduciary Net Assets	<u>13,784,809</u>
	<u>\$ 343,381,109</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, 2007, and for the year then ended, the County was in compliance with the aforementioned State of Oregon statutes.

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**2. CASH AND INVESTMENTS (Continued)**

**Deposits**

At year end, the carrying amount of the County's deposits with financial institutions was \$127,865,637 and the bank balance was \$131,426,497. Of the bank balance, \$488,000 was covered by federal depository insurance, \$50,375,000 was covered by collateral certificates of participation issued by depository institutions in compliance with Oregon Revised Statutes, and the remaining bank balance of \$80,563,497 was uninsured and uncollateralized as of June 30, 2007. Oregon Revised Statutes require depository institutions to maintain on deposit with a collateral pool manager securities having a value not less than 25% of the outstanding collateral certificates of participation issued by the pool manager.

**Investments**

Investments at June 30, 2007 are comprised of the following:

U.S. Government Agency obligations, effective yield 2.56% to 5.37%	\$ 92,855,287
Corporate bonds	<u>32,265,841</u>
	125,121,128
State of Oregon Local Government Investment Pool	<u>88,312,112</u>
	<u>\$ 213,433,240</u>

**Interest Rate Risk**

As a means to limit exposure to fair value loss arising from interest rates, the County's investment policy requires structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, investing operating funds primarily in shorter-term securities or short-term investment pools, and by diversifying the portfolio by maturity dates to mitigate the impact of reinvestment risk. Investment maturity limitations for the County's investments are as follows:

<u>Maturity</u>	<u>Allowable Policy</u>	<u>Actual at June 30, 2007</u>
Less than 1 days	Minimum of 25%	64.3 %
Less than 12 months	No Limit	19.9
12 months to 18 months	Maximum of 25%	11.3
18 months to 36 months	Maximum of 20%	4.5

**Credit Risk**

Oregon Revised Statutes limits the types of investments that the County may have. The County is in compliance with these statutes at June 30, 2007. 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

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**2. CASH AND INVESTMENTS (Continued)**

**Credit Risk (Continued)**

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 nationally statistical rating organization

The State of Oregon Local Government Investment Pool is unrated. Approximately \$75 million of U.S. Government Agency obligations are rated Aaa and the remainder are unrated. Other investments held at June 30, 2007, are categorized by rating as follows:

<u>Corporate Bonds</u>		<u>Moody's Investor Service</u>
Allstate Life Global	\$ 5,794,048	Aa2
Fifth Third Bank	4,905,351	Aa2
HSBC Finance Corp	2,000,000	A1
JP Morgan Chase & Co	4,958,060	Aaa
LA County California Met Trans Authority	2,500,000	Aaa
Merrill Lynch	3,554,664	A1
Morgan Stanley	5,246,420	Aa3
National Fuel Gas	3,032,298	Aaa
Oregon State Municipal	275,000	Aa2
	<u>\$ 32,265,841</u>	

**Custodial Credit Risk**

Custodial risk is the risk that, in the event of failure of the counterparty, the County will not be able to recover the value of its investments that are in the possession of an outside party. All deposits and money market accounts with financial institutions are subject to custodial credit risk due to the collateralization requirements under the Oregon Revised Statutes. At June 30, 2007, \$80,563,497 is subject to custodial credit risk.

**3. 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, 2007**

**4. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2007, was as follows:

	Balance July 1, 2006	Reclassifications and restatement as of July 1, 2006	Restated Balance July 1, 2006	Increases	Decreases	Transfers	Balance June 30, 2007
<b>Governmental activities:</b>							
Capital assets not being depreciated:							
Land and improvements	\$ 20,458,756	\$ 482,551	\$ 20,941,307	\$ 2,716,481	\$ (2,698,102)	\$ -	\$ 20,959,686
Land - rights of way	300,083,155	(5,487,883)	294,595,272	17,718,804	(1,635,350)	-	310,678,726
Construction in progress	27,851,460	-	27,851,460	52,073,459	(35,933)	(16,875,680)	63,013,306
Total capital assets not being depreciated	348,393,371	(5,005,332)	343,388,039	72,508,744	(4,369,385)	(16,875,680)	394,651,718
Capital assets being depreciated:							
Buildings and improvements	72,017,421	157,719	72,175,140	6,461,299	(552,036)	1,763,854	79,848,257
Equipment	22,489,705	-	22,489,705	1,787,006	(335,989)	234,796	24,175,518
Vehicles	30,048,477	-	30,048,477	2,579,056	(1,329,433)	-	31,298,100
Bridges	12,052,423	-	12,052,423	1,873,664	-	1,809,595	15,735,682
Roads	282,158,250	(86,520)	282,071,730	20,246,045	(756,958)	13,067,435	314,628,252
Drainage systems	1,984,033	-	1,984,033	-	-	-	1,984,033
Total capital assets being depreciated	420,750,309	71,199	420,821,508	32,947,070	(2,974,416)	16,875,680	467,669,842
Less accumulated depreciation for:							
Buildings and improvements	(25,702,123)	-	(25,702,123)	(2,746,542)	320,230	-	(28,128,435)
Equipment	(12,613,831)	-	(12,613,831)	(2,137,620)	289,858	-	(14,461,593)
Vehicles	(20,815,690)	-	(20,815,690)	(1,916,355)	1,189,866	-	(21,542,179)
Bridges	(2,107,183)	-	(2,107,183)	(249,325)	-	-	(2,356,508)
Roads	(111,976,845)	-	(111,976,845)	(12,420,646)	-	-	(124,397,491)
Drainage systems	(485,825)	-	(485,825)	(94,647)	-	-	(580,472)
Total accumulated depreciation	(173,701,497)	-	(173,701,497)	(19,565,135)	1,799,954	-	(191,466,678)
Total capital assets being depreciated, net	247,048,812	71,199	247,120,011	13,381,935	(1,174,462)	16,875,680	276,203,164
Total capital assets, net	\$ 595,442,183	\$ (4,934,133)	\$ 590,508,050	\$ 85,890,679	\$ (5,543,847)	\$ -	\$ 670,854,882

	Balance July 1, 2006	Increases	Decreases	Transfers	Balance June 30, 2007
<b>Business-type activities:</b>					
Capital assets not being depreciated:					
Land and easements	\$ 16,098,150	\$ -	\$ (39,603)	\$ 62,068	\$ 16,120,615
Construction in progress	6,554,160	11,067,125	(1,161,312)	(3,665,065)	12,794,908
Total capital assets not being depreciated	22,652,310	11,067,125	(1,200,915)	(3,602,997)	28,915,523
Capital assets being depreciated:					
Buildings and improvements	43,824,856	420,531	(104,429)	-	44,140,958
Equipment and vehicles	9,374,361	137,043	(154,026)	341,340	9,698,718
Street lighting poles	1,502,983	425,000	-	-	1,927,983
Plants and line system	210,383,203	8,468,757	-	3,261,657	222,113,617
Total capital assets being depreciated	265,085,403	9,451,331	(258,455)	3,602,997	277,881,276
Less accumulated depreciation for:					
Buildings and improvements	(25,031,367)	(1,689,901)	90,310	-	(26,630,958)
Equipment and vehicles	(8,583,609)	(343,015)	147,665	-	(8,778,959)
Street lighting poles	(502,205)	(93,027)	-	-	(595,232)
Plants and line system	(78,387,732)	(5,697,656)	-	-	(84,085,388)
Total accumulated depreciation	(112,504,913)	(7,823,599)	237,975	-	(120,090,537)
Total capital assets being depreciated, net	152,580,490	1,627,732	(20,480)	3,602,997	157,790,739
Total capital assets, net	\$ 175,232,800	\$ 12,694,857	\$ (1,221,395)	\$ -	\$ 186,706,262

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**4. CAPITAL ASSETS (Continued)**

Depreciation expense was charged as follows:

<b>Governmental activities:</b>	
General government	\$ 1,729,694
Public protection	637,232
Public ways and facilities	13,383,829
Health and sanitation	130,814
Culture and recreation	903,402
Economic development	2,772,509
Education	7,655
	<u>\$ 19,565,135</u>
<b>Business-type activities:</b>	
Sanitary, sewer and surface water	\$ 5,904,781
Housing assistance	1,754,218
Golf	71,573
Street lighting	93,027
	<u>\$ 7,823,599</u>

**5. SELF-INSURANCE CLAIMS PAYABLE**

The County is self-insured for unemployment benefits and short-term disability benefits and partially self-insured for dental benefits, workers' compensation and general liability claims. The claims liability of \$2,298,268 includes the effects of specific, incremental claim adjustment expenses/expenditures, salvage, and subrogation and other allocated or unallocated claim adjustment expenses/expenditures, if any.

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 2005, 2006 and 2007 are as follows:

June 30,	Liability	Estimates	Payments	Liability
2005	\$ 2,018,459	\$ 3,827,688	\$ 3,735,377	\$ 2,110,770
2006	2,110,770	3,692,914	3,597,908	2,205,776
2007	2,205,776	3,013,352	2,920,860	2,298,268

This June 30, 2007 balance is included in the Statement of Net Assets in accounts and claims payable.

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**6. COMPENSATED ABSENCES**

Compensated absences activity for the year ended June 30, 2007 was as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Balance July 1, 2006	\$ 8,059,388	\$ 151,810
Additions	7,262,955	149,640
Payments	<u>(7,121,750)</u>	<u>(151,810)</u>
Balance June 30, 2007	<u>\$ 8,222,343</u>	<u>\$ 149,640</u>
Reported on Statement of Net Assets as follows:		
Current portion	<u>\$ 6,370,000</u>	<u>\$ 15,000</u>
Long-term portion	<u>\$ 1,852,343</u>	<u>\$ 134,640</u>

**7. LONG-TERM DEBT**

**Bonds Payable**

The County and its component units have issued refunding bonds, to refund previously issued bonds with a higher interest rate, and Bancroft Improvement Bonds to construct certain infrastructure improvements. The refunding bonds will be paid from general property tax revenues and the Bancroft Improvement Bonds from assessments paid by the affected property owners. Should the property owners be unable to pay their assessments to retire the bonds the County and its component units may levy general property taxes to provide for the repayment. The full faith and credit obligations were issued to construct the Development Services Building. This obligation will be paid from general property tax revenues. Clackamas County Development Agency issued urban renewal bonds with the proceeds to be transferred to Tri-met for the construction of Light Rail. This obligation will be paid from tax increment revenues.

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**7. LONG-TERM DEBT (Continued)**

**Bonds Payable (Continued)**

Bonds payable transactions for the year are as follows:

	<u>Original Amount</u>	<u>Outstandig July 1, 2006</u>	<u>Increases</u>	<u>Decreases</u>	<u>Outstanding June 30, 2007</u>
<b>Governmental activities:</b>					
North Clackamas Parks and Recreation					
District Limited Tax Revenue Refunding					
Series 2000; interest 5.05%-6%	\$ 8,560,000	\$ 7,070,000	\$ -	\$ 345,000	\$ 6,725,000
General Obligation Bancroft Improvement					
Bonds 2000 Issue; interest 5.00%	9,550,000	3,115,000	-	1,515,000	1,600,000
General Obligation Bancroft Improvement					
Bonds 2003 Issue; interest 3.5%-4.25%	17,820,000	17,610,000	-	135,000	17,475,000
Full Faith and Credit Obligation Bancroft					
Limited Tax Assessment Bonds 2000					
Issue; interest 5.10%-6.5%	5,143,000	1,400,000	-	-	1,400,000
Full Faith and Credit Obligation					
Bonds 2004 Issue; interest 4.1%-4.75%	5,040,000	4,690,000	-	180,000	4,510,000
Full Faith and Credit Obligation					
Bonds 2007 Issue; interest 4.0%-5.0%	49,990,000	-	49,990,000	-	49,990,000
Clackamas County Development Agency					
Series 2007 Issue; interest 4.55%	35,333,000	-	35,333,000	-	35,333,000
Estacada Area County Service District for Library Services					
General Obligation Bonds 2005 Issue; interest 3%-4.43%	1,900,000	1,870,000	-	35,000	1,835,000
		35,755,000	85,323,000	2,210,000	118,868,000
Premiums		71,119	162,576	(2,409)	231,286
		<u>\$ 35,826,119</u>	<u>\$ 85,485,576</u>	<u>\$ 2,207,591</u>	119,099,286
Current portion					8,845,527
Long-term portion					<u>\$ 110,253,759</u>
	<u>Original Amount</u>	<u>Outstanding July 1, 2006</u>	<u>Decreases</u>	<u>Outstanding June 30, 2007</u>	
<b>Business-type activities:</b>					
Clackamas County Service District No. 1:					
Bancroft improvement bonds; interest rates from 6.40%					
to 10.05%; payable first from assessments to benefited					
properties and second from general property tax revenue	\$ 5,564,424	\$ 320,424	\$ -	\$ -	\$ 320,424
Revenue bonds; interest rates 2.0% to 6.5%; payable					
from monthly sewer surface water fees collected from					
customers connected to and benefited by the system	15,698,000	10,730,000	940,000	9,790,000	9,790,000
Less deferred amount on refunding		(634,556)	(89,060)	(545,496)	(545,496)
		<u>10,415,868</u>	<u>850,940</u>	<u>9,564,928</u>	9,564,928
Stone Creek Golf Course Fund					
Full Faith and Credit Obligations					
Bonds 2003 Issue, Interest 2% - 4.75%; payable					
from charges for services	6,355,000	5,885,000	240,000	5,645,000	5,645,000
Less unamortized discount		(1,112)	(62)	(1,050)	(1,050)
		<u>5,883,888</u>	<u>239,938</u>	<u>5,643,950</u>	5,643,950
Housing Authority of Clackamas County					
General obligation bonds; interest rates 3.75% to					
5.90%; payable from monthly rental income	13,505,000	9,670,000	245,000	9,425,000	9,425,000
Less unamortized discount		(201,897)	(9,850)	(192,047)	(192,047)
		<u>9,468,103</u>	<u>235,150</u>	<u>9,232,953</u>	9,232,953
		<u>\$ 25,767,859</u>	<u>\$ 1,326,028</u>	<u>\$ 24,441,831</u>	24,441,831

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**7. LONG-TERM DEBT (Continued)**

**Bonds Payable (Continued)**

Current and future maturities at June 30 for the business-type activities are summarized as follows:

Current maturities - face value	\$ 1,795,424
Less deferred amount in refunding	<u>(101,940)</u>
	<u>\$ 1,693,484</u>
Future Maturities - face value	\$ 23,385,000
Less deferred amount in refunding and discount	<u>(636,653)</u>
	<u>\$ 22,748,347</u>

Future maturities of bond principal and interest at June 30, 2007, are as follows:

**Governmental activities:**

Fiscal Year	North Clackamas Parks and Recreation District Limited Tax Revenue Refunding Bonds Series 2000		General Obligation Bancroft Improvement Bonds 2000 Issue		Full Faith and Credit Obligation Bancroft Limited Tax Assessment Bonds 2000 Issue	
	Principal	Interest	Principal	Interest	Principal	Interest
	2008	\$ 365,000	\$ 388,558	\$ 1,600,000	\$ 40,000	\$ -
2009	385,000	368,848	-	-	-	91,000
2010	405,000	347,865	-	-	-	91,000
2011	430,000	325,388	-	-	-	91,000
2012	450,000	301,308	-	-	-	91,000
2013-2017	2,675,000	1,088,888	-	-	-	455,000
2018-2020	2,015,000	245,983	-	-	1,400,000	273,000
	<u>\$ 6,725,000</u>	<u>\$ 3,066,838</u>	<u>\$ 1,600,000</u>	<u>\$ 40,000</u>	<u>\$ 1,400,000</u>	<u>\$ 1,183,000</u>

Fiscal Year	Bancroft Improvement Bonds 2003 Issue		Full Faith and Credit Obligation Series 2004		General Obligation Series 2005	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	\$ 160,000	\$ 706,015	\$ 185,000	\$ 189,115	\$ 45,000	\$ 77,900
2009	180,000	700,415	195,000	183,656	50,000	76,438
2010	205,000	694,115	200,000	176,740	55,000	74,813
2011	230,000	686,940	205,000	169,740	60,000	72,888
2012	260,000	678,890	215,000	162,360	65,000	70,788
2013-2017	1,795,000	3,239,895	1,230,000	676,745	425,000	312,014
2018-2022	2,820,000	2,844,750	1,550,000	390,340	625,000	203,578
2023-2027	4,230,000	2,169,300	730,000	52,411	510,000	44,208
2028-2032	6,100,000	1,131,250	-	-	-	-
2033	1,495,000	63,538	-	-	-	-
	<u>\$ 17,475,000</u>	<u>\$ 12,915,108</u>	<u>\$ 4,510,000</u>	<u>\$ 2,001,107</u>	<u>\$ 1,835,000</u>	<u>\$ 932,627</u>

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**7. LONG-TERM DEBT (Continued)**

**Bonds Payable (Continued)**

Fiscal Year	Clackamas County Development Agency Urban Renewal Bonds Series 2007		Full Faith and Credit Obligation Series 2007		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
	2008	\$ 5,275,527	\$ 1,580,857	\$ 1,215,000	\$ 2,555,814	\$ 8,845,527
2009	5,488,768	1,367,615	1,750,000	2,023,681	8,048,768	4,811,653
2010	5,738,508	1,117,876	1,815,000	1,953,681	8,418,508	4,456,090
2011	5,999,610	856,774	1,890,000	1,881,081	8,814,610	4,083,811
2012	6,272,592	583,792	1,960,000	1,805,481	9,222,592	3,693,618
2013-2017	6,557,995	298,389	11,065,000	7,785,606	23,747,995	13,856,537
2018-2022	-	-	13,565,000	5,120,163	21,975,000	9,077,813
2023-2027	-	-	16,730,000	1,970,313	22,200,000	4,236,232
2028-2032	-	-	-	-	6,100,000	1,131,250
2033	-	-	-	-	1,495,000	63,538
	<u>\$ 35,333,000</u>	<u>\$ 5,805,303</u>	<u>\$ 49,990,000</u>	<u>\$ 25,095,820</u>	118,868,000	<u>\$ 51,039,800</u>
Premium					231,286	
					<u>\$ 119,099,286</u>	

**Business-type activities:**

Fiscal Year	Clackamas County Service District No. 1				Stone Creek Golf Course Fund	
	Bancroft Improvement Bonds		Revenue Bonds		Full Faith and Credit Obligation Series 2003	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	\$ 320,424	\$ 12,176	\$ 975,000	\$ 336,988	\$ 245,000	\$ 228,969
2009	-	-	1,010,000	302,425	250,000	223,088
2010	-	-	1,035,000	268,700	255,000	216,138
2011	-	-	1,065,000	234,906	265,000	208,006
2012	-	-	1,095,000	198,366	275,000	198,888
2013-2017	-	-	3,770,000	446,083	1,545,000	820,845
2018-2022	-	-	700,000	118,616	1,925,000	439,126
2023-2027	-	-	140,000	3,413	885,000	41,764
	<u>\$ 320,424</u>	<u>\$ 12,176</u>	<u>\$ 9,790,000</u>	<u>\$ 1,909,497</u>	<u>\$ 5,645,000</u>	<u>\$ 2,376,824</u>

Fiscal Year	The Housing Authority of Clackamas County General Obligation Bonds			
	Bonds		Total	
	Principal	Interest	Principal	Interest
2008	\$ 255,000	\$ 545,310	\$ 1,795,424	\$ 1,123,443
2009	270,000	530,085	1,530,000	1,055,598
2010	290,000	513,845	1,580,000	998,683
2011	305,000	496,590	1,635,000	939,502
2012	325,000	478,320	1,695,000	875,574
2013-2017	1,925,000	2,078,110	7,240,000	3,345,038
2018-2022	2,585,000	1,422,639	5,210,000	1,980,381
2023-2027	3,470,000	536,311	4,495,000	581,488
	<u>\$ 9,425,000</u>	<u>\$ 6,601,210</u>	25,180,424	<u>\$ 10,899,707</u>

Deferred amount on refunding  
Unamortized discount

(545,496)  
(193,097)

\$ 24,441,831

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**7. LONG-TERM DEBT (Continued)**

**Bonds Payable (Continued)**

The Housing Authority of Clackamas County general obligation bonds are subject to certain debt covenants, relating to net revenues subject to statutory limitations and debt service reserves. The most restrictive of these covenants requires that the Authority establish and collect rents sufficient to produce a ratio of Adjusted Net Operating Income, as defined, to maximum annual debt service on the Series A bonds of at least 1.45 to 1 and a ratio of Adjusted Net Operating Income to maximum annual debt service on the Series A bonds and any additional bonds of 1.1 to 1. The Series A coverage ratio for fiscal year 2007 is 1.46. A failure to maintain the above ratios however, does not constitute a default.

Under the revenue bond agreements Clackamas County Service District No. 1 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 the year ended June 30, 2007.

In prior years, the North Clackamas Parks and Recreation District defeased certain general obligation bonds by placing the proceeds of new bonds in irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust accounts' assets and the liabilities for the defeased bonds are not included in the basic financial statements. At June 30, 2007, \$5,145,000 of bonds outstanding are considered defeased.

In prior years, the Clackamas County Service District No. 1 defeased certain general obligation bonds by placing the proceeds of new bonds in irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust accounts' assets and the liabilities for the defeased bonds are not included in the basic financial statements. At June 30, 2007, \$7,130,000 of bonds outstanding are considered defeased.

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**7. LONG-TERM DEBT (Continued)**

**Loans and Contracts Payable**

Loans and contracts payable transactions for the year ended June 30, 2007 are as follows:

<b>Governmental activities:</b>	<u>Outstanding July 1, 2006</u>	<u>Decreases</u>	<u>Outstanding June 30, 2007</u>
Loan payable; interest 3.75%	\$ 12,127,500	\$ (558,760)	\$ 11,568,740
Contracts payable; interest 4.3% - 5.6%	2,208,455	(113,135)	2,095,320
Clackamas County Development Agency: Contract payable; interest 1%	<u>160,442</u>	<u>(39,558)</u>	<u>120,884</u>
	<u>\$ 14,496,397</u>	<u>\$ (711,453)</u>	<u>\$ 13,784,944</u>
 Current portion			 \$ 811,808
 Long-term portion			 <u>12,973,136</u>
			 <u>\$ 13,784,944</u>
 <b>Business-type activities:</b>			
	<u>Outstanding July 1, 2006</u>	<u>Decreases</u>	<u>Outstanding June 30, 2007</u>
Clackamas County Service District No. 1: Contract payable to City of Portland for sewer rights; interest at 7.5% and to the Oregon Department of Environmental Quality for construction of sewerage facilities; interest at 4.11% plus administrative fees	<u>\$ 1,624,762</u>	<u>\$ (152,574)</u>	<u>\$ 1,472,188</u>
Tri-City Service District: Loan payable to the Oregon Department of Environmental Quality for construction of sewerage facilities; interest 2.99% to 3.98% plus administrative fees	<u>458,735</u>	<u>(38,174)</u>	<u>420,561</u>
Housing Authority of Clackamas County: Mortgage notes payable; collateralized by properties and paid from rental income; interest 5.0% to 11.0%	685,131	(29,280)	655,851
Loan payable to the Farmers Home Administration and the State of Oregon interest 0% to 11.0%	<u>272,711</u>	<u>(16,577)</u>	<u>256,134</u>
	<u>957,842</u>	<u>(45,857)</u>	<u>911,985</u>
	<u>\$ 3,041,339</u>	<u>\$ (236,605)</u>	<u>\$ 2,804,734</u>
 Current portion			 \$ 235,542
 Long-term portion			 <u>2,569,192</u>
			 <u>\$ 2,804,734</u>

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**7. LONG-TERM DEBT (Continued)**

**Loans and Contracts Payable (Continued)**

Future maturities for loans and contracts payable are as follows:

**Governmental activities:**

Fiscal Year	Loans Payable		Contracts Payable		Contract Payable to Oregon Housing and Community Services Department	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	\$ 706,811	\$ 433,828	\$ 65,000	\$ 117,880	\$ 39,997	\$ 1,211
2009	733,314	407,322	65,000	114,370	40,395	813
2010	760,809	379,823	70,000	110,860	40,492	407
2011	789,344	351,293	75,000	107,080	-	-
2012	818,944	321,692	80,000	102,805	-	-
2013-2017	4,579,064	1,124,115	460,000	441,635	-	-
2018-2022	3,180,454	241,461	610,000	292,610	-	-
2023-2027	-	-	630,000	93,670	-	-
Not determined	-	-	40,320	-	-	-
	<u>\$ 11,568,740</u>	<u>\$ 3,259,534</u>	<u>\$ 2,095,320</u>	<u>\$ 1,380,910</u>	<u>\$ 120,884</u>	<u>\$ 2,431</u>
	Total					
	Principal	Interest				
2008	811,808	552,919				
2009	838,709	522,505				
2010	871,301	491,090				
2011	864,344	458,373				
2012	898,944	424,497				
2013-2017	5,039,064	1,565,750				
2018-2022	3,790,454	534,071				
2023-2027	630,000	93,670				
Not determined	40,320	-				
	<u>\$ 13,784,944</u>	<u>\$ 4,642,875</u>				

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**7. LONG-TERM DEBT (Continued)**

**Loans and Contracts Payable (Continued)**

**Business-type activities:**

Fiscal Year	Clackamas County Service District No. 1 Contract Payable		Tri-City Service District Loan Payable		Housing Authority of Clackamas County Mortgage Notes Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	\$ 158,909	\$ 58,891	\$ 39,708	\$ 16,347	\$ 31,557	\$ 50,166
2009	165,507	52,292	41,304	14,751	34,126	46,553
2010	172,379	45,420	42,965	13,091	34,947	43,332
2011	179,537	38,263	44,692	11,364	34,609	40,678
2012	186,992	30,808	46,488	9,567	37,382	37,896
2013-2017	608,864	44,535	205,404	18,817	238,195	138,194
2018-2022	-	-	-	-	164,013	53,195
2023-2027	-	-	-	-	81,022	8,626
Undetermined	-	-	-	-	-	-
	<u>\$ 1,472,188</u>	<u>\$ 270,209</u>	<u>\$ 420,561</u>	<u>\$ 83,937</u>	<u>\$ 655,851</u>	<u>\$ 418,640</u>

Fiscal Year	Housing Authority of Clackamas County Loans Payable		Total	
	Principal	Interest	Principal	Interest
2008	\$ 5,368	\$ 1,064	\$ 235,542	\$ 126,468
2009	5,422	1,010	246,359	114,606
2010	5,476	956	255,767	102,799
2011	5,531	901	264,369	91,206
2012	5,587	845	276,449	79,116
2013-2017	28,787	3,372	1,081,250	204,918
2018-2022	30,263	1,897	194,276	55,092
2023-2027	12,304	410	93,326	9,036
Undetermined	157,396	-	157,396	-
	<u>\$ 256,134</u>	<u>\$ 10,455</u>	<u>\$ 2,804,734</u>	<u>\$ 783,241</u>

Under the terms of the agreements with the State of Oregon, a certain portion of the mortgage notes payable is forgiven yearly as long as the Housing Authority of Clackamas County operates the dwellings as low income housing. If the Authority ceases to operate these dwellings as low-income housing, the loans become payable when the property is sold.

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**7. LONG-TERM DEBT (Continued)**

**Capital Leases Payable**

The County has entered into various lease agreements for financing the acquisition of equipment with an original cost of \$ 186,490.

Capital lease transactions for the year are as follows:

Outstanding July 1, 2006	Decreases	Outstanding June 30, 2007
<u>\$ 281,901</u>	<u>\$ 203,214</u>	<u>\$ 78,687</u>

Reported on Statement of Net Assets as follows:

Current portion	\$ 38,628
Long-term portion	<u>40,059</u>
	<u>\$ 78,687</u>

Future minimum lease obligations and the net present value of these minimum lease payments are as follows:

<u>Fiscal Year</u>	<u>Governmental Funds</u>
2008	\$ 41,165
2009	41,165
Total minimum lease payments	<u>82,330</u>
Less amounts representing interest	<u>(3,643)</u>
Present value of minimum lease payments	<u>\$ 78,687</u>

**Conduit Debt**

The County has issued conduit debt for the Hospital Facility Authority of Clackamas County. The aggregate outstanding amount is approximately \$127,000,000 at June 30, 2007. The County has no obligation for repayment of this debt.

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**8. OPERATING LEASES**

The County leases buildings and office equipment under non-cancelable operating leases. Rent expense amounted to approximately \$1,300,000 for the year ended June 30, 2007. Future payments are due as follows:

Fiscal Year	Amount
2007	\$ 1,217,358
2008	949,542
2009	490,833
2010	231,123
2011	159,612
	<u>\$ 3,048,468</u>

**9. DUE TO/FROM OTHER FUNDS AND INTERFUND LOANS**

Interfund due to/from balances are comprised of the following:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General	\$ 2,548,041	\$ 83,901
Community Health	94,407	95,214
Sherrif Operations	224,330	252,815
Community Development	3,256	11,277
Clackamas Town Center Development Area	6,373	249,134
DTD Capital Projects	2,886,663	1,281,388
Capital Projects Reserve	-	69,843
Non Major	4,350,088	6,853,181
Internal Service	582,630	792,293
Stone Creek	-	330,593
Clackamas County Service District No. 1	14,140	665,301
Clackamas County Service District No. 5	-	24,988
	<u>\$ 10,709,928</u>	<u>\$ 10,709,928</u>

Interfund balances consist of temporary overdrafts of commingled cash and investments and for services received or provided.

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**9. DUE TO/FROM OTHER FUNDS AND INTERFUND LOANS (Continued)**

Interfund loan balances are comprised of the following:

	<u>Interfund Loan Receivable</u>	<u>Interfund Loan Payable</u>
General Fund	\$ 180,000	\$ -
Community Development Fund	664,681	-
Clackamas Town Center Development Area Fund	4,000,000	-
Clackamas Industrial Area Tax Increment Fund	450,000	-
Non-Major Funds	-	4,630,000
Housing Authority of Clackamas County	-	664,681
	<u>\$ 5,294,681</u>	<u>\$ 5,294,681</u>

Future maturities of interfund loans are as follows:

Fiscal Year	General Fund		Community Development Fund		Clackamas Town Center Development Fund	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	\$ 32,802	\$ 7,907	\$ -	\$ -	\$ 4,000,000	\$ -
2009	34,328	6,381	-	-	-	-
2010	35,926	4,784	-	-	-	-
2011	37,597	3,112	-	-	-	-
2012	39,347	1,363	-	-	-	-
Undetermined	-	-	664,681	-	-	-
	<u>\$ 180,000</u>	<u>\$ 23,547</u>	<u>\$ 664,681</u>	<u>\$ -</u>	<u>\$ 4,000,000</u>	<u>\$ -</u>

Fiscal Year	Clackamas Industrial Area Tax Increment Fund		Total	
	Principal	Interest	Principal	Interest
2008	\$ -	\$ 22,950	\$ 4,032,802	\$ 30,857
2009	35,700	22,860	70,028	29,241
2010	37,514	21,046	73,440	25,830
2011	39,419	19,141	77,016	22,253
2012	337,367	17,138	376,714	18,501
Undetermined	-	-	664,681	-
	<u>\$ 450,000</u>	<u>\$ 103,135</u>	<u>\$ 5,294,681</u>	<u>\$ 126,682</u>

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**10. TRANSFERS TO/FROM OTHER FUNDS**

Transfers to/from other funds consisted of the following:

<u>Amount</u>	<u>Description</u>
\$ 28,501,523	From the General Fund to other governmental funds for general operations.
39,396,061	From the General Fund to the County Sheriff Operations Fund for general operations.
39,328	From the General Fund to the Community Development Fund for general operations.
4,004,361	From the General Fund to Community Health Fund for grant matching.
2,356,546	From the General Fund to the Internal Service Funds for general operations.
4,346,631	From the General Fund to the Capital Project Reserve Fund for capital asset improvements.
1,080,069	From the Library Network Fund to the General Fund for operations at County Library branches.
971,876	From other governmental funds to Community Health for general operations.
10,000,000	From Clackamas Town Center Tax Increment Fund to Clackamas Town Center Development Area Fund for infrastructure development.
330,593	From Stonecreek Golf Course Fund to other governmental funds for operations and maintenance.
194,025	Within Internal Service Funds for operations.
2,000,000	Within other governmental funds for infrastructure development.
8,659,385	Within other governmental funds for general operations.
<u>\$ 101,880,398</u>	Total

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	\$ 99,329,827	\$ 101,355,780
Statement of Revenues, Expenses and Changes in Net Assets - Proprietary Funds	2,550,571	524,618
	<u>\$ 101,880,398</u>	<u>\$ 101,880,398</u>

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**11. PENSION PLAN**

**Plan Description**

The County contributes to the Oregon Public Employees Retirement System (PERS) and to the Oregon Public Service Retirement Plan (OPSRP). PERS is an agent multi-employer defined benefit public employee retirement system. OPSRP is a hybrid retirement plan with two components: the Pension Program (defined benefit; established and maintained as a tax-qualified governmental defined benefit plan) and the Individual Account Program (defined contribution; established and maintained as a tax-qualified governmental defined contribution plan). A defined benefit plan is benefit-based and uses predictable criteria such as a pension determined by salary multiplied by length of service multiplied by a factor. A defined contribution plan has no guarantee. OPSRP is administered by PERS. PERS acts as a common investment and administrative agent for political subdivisions in the State of Oregon. PERS is administered under Oregon Revised Statute (ORS ) Chapter 238. ORS Chapter 238.620 establishes the Public Employees Retirement Board as the governing body of PERS. The authority to establish and amend the benefit provisions of the plan rests with the Oregon Legislature.

The 2003 Oregon Legislature passed PERS reform legislation and essentially created a new retirement plan for employees hired on or after August 29, 2003. These employees become members of the Oregon Public Service Retirement Plan (OPSRP). OPSRP is administered by PERS.

Benefits generally vest after five years of continuous 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 also provides death and disability benefits. These benefit provisions and other requirements are established by state statutes.

The State of Oregon PERS 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 or by calling 1-888-320-7377.

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**11. PENSION PLAN (Continued)**

**Funding Policy**

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 historically been made based on the annual required contribution and were charged to expense/expenditures.

The County's annual required contribution rate for fiscal 2007 was 18.9% of covered employees' salaries. The employee contribution rate is 6%. The County's required contribution rate will change to 15.2% for Tier 1/Tier 2 employees, 15.97% for OPSRP General Service employees and 18.98% for 19.24% OPSRP Police and Fire employees as of July 1, 2007, as a result of a December 31, 2005 actuarial valuation.

**Annual Pension Cost**

For fiscal 2007, 2006 and 2005 the County's actual annual pension cost was approximately \$18,124,000, \$16,724,000, and \$10,931,000, respectively, and was equal to the annual required contributions. The required contribution was determined as part of the actuarial valuation at December 31, 2004 using the entry age actuarial cost method. 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% compounded annually; (b) projected annual rate of wage inflation of 4%, compounded annually, excluding merit or longevity increases; (c) healthcare cost inflation assumed at 8% in 2005, then declining by .50% per year until the rate of 5% is reached in 2011; (d) consumer price inflation of 3% per year; (e) twenty-three year closed amortization of the unfunded actuarial liability as a level percentage of projected annual payroll; and (f) a rate of return on the future investment earnings of the Variable Accounts are assumed to accrue at an annual rate of 8.5%, compounded annually. Beginning in 2000, the actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of investments over a five-year period.

No obligation for retirees is attributed to the County as PERS pools the risk related to retired employees among all employers. PERS assumes the obligation for benefits from the individual entity, as a whole, when benefits become payable.

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**11. PENSION PLAN (Continued)**

**Annual Pension Cost (Continued)**

PERS Funding Progress

Actuarial Valuation Date December 31,	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability (Asset)	Percent Funded	Covered Payroll	UAAL as a Percentage of Covered Payroll
2005	\$ 500,228,000	\$ 547,033,000	\$ 46,805,000	91%	\$ 95,195,000	49%
2004	442,161,000	518,232,000	76,071,000	85	93,550,000	81
2003	409,337,000	471,992,000	62,655,000	87	85,889,000	73

The Housing Authority of Clackamas County 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. For the years ended June 30, 2007, 2006 and 2005, the annual pension cost for the Authority was approximately \$293,000 \$319,000, and \$165,000, respectively, and was equal to the required and actual contributions.

Actuarial Valuation Date December 31,	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability (Asset)	Percent Funded	Covered Payroll	UAAL as a Percentage of Covered Payroll
2005	\$ 10,380,725	\$ 10,258,891	\$ (121,834)	101%	\$ 1,734,000	(7)%
2004	8,992,000	9,847,000	856,000	91	1,734,000	49
2003	7,616,000	8,789,000	1,172,000	87	1,696,400	69

**12. POST-RETIREMENT HEALTH CARE BENEFITS**

**Plan Description**

The County provides post-retirement health care benefits to retiring Peace Officer Association members and retiring Command Officer personnel. Medical insurance is provided as follows: (1) retirees with ten to fourteen years of service receive one year of coverage for each year of service with the Sheriff's Department, or until the retiree is eligible for Medicare; (2) retirees with fifteen or more years of service with the Department receive benefits until age 65 or Medicare-eligible; (3) employees who become disabled while employed and who qualify for PERS disability retirement benefits - the medical plan is continued during the period of disability for a period not to exceed 29 months. Currently, 93 retirees meet eligibility requirements for medical coverage.

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**12. POST-RETIREMENT HEALTH CARE BENEFITS (Continued)**

**Contributions**

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% for all Sheriff's office covered employees, whether they are union or non-union. During fiscal 2007, benefit payments of \$408,856 were made to participants. At year-end, net assets available for future premium costs in the Pension Trust Fund amounted to \$455,713.

**13. COMMITMENTS AND CONTINGENCIES**

Clackamas County has commitments under contractual agreements for various construction contracts amounting to approximately \$77,411,000 at June 30, 2007.

The Clackamas County Development Agency has commitments under various contracts for the construction of improvements totaling approximately \$4,649,000 at June 30, 2007.

Tri-City Service District has commitments under contractual agreements for various construction contracts totaling approximately \$901,000.

Clackamas County Service District No. 1 is committed under contractual agreements for various construction contracts amounting to approximately \$3,498,000.

Housing Authority of Clackamas County has commitments under various contracts for the construction of improvements totaling approximately \$320,000 at June 30, 2007.

North Clackamas Parks and Recreation District has commitments under various construction contracts amounting to approximately \$870,000 at June 30, 2007.

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.

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**13. COMMITMENTS AND CONTINGENCIES (Continued)**

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.

**14. MEASURE 37**

Measure 37 (the Measure), effective December 2, 2004, implemented certain land use policies and regulations affecting property owners within a governmental jurisdiction. Under the Measure, the County is required to compensate property owners for the reduction in the fair market value of their property that results from County land use rules or regulations or release the property owner from said rules and regulations. To avail themselves of these remedies, property owners must establish landownership of the subject property prior to the land use rules and regulations being placed on the property. A number of issues relating to the proper interpretations of Measure 37 are currently in litigation around the State.

The County has received many claims under this Measure which must be processed within 180 days of being filed. County policy is to waive regulations when a claim is valid rather than paying compensation. At the present time, the County has not determined the financial impact of these claims, if any, on its financial position.

Effective December 6, 2007, Measure 37 was modified by Measure 49, which gives eligible landowners, including many of those who filed Measure 37 claims, the right to build a limited number of homes as compensation for land use regulations imposed after they acquired their properties. At the present time, the County has not determined the financial or land use impact of Measure 49.

**15. RESTATEMENTS**

The Housing Authority of Clackamas County was notified by HUD that they no longer had to recognize funds received in advance of expenditures as unearned revenue. As a result, the Authority has restated its June 30, 2006 net assets by \$836,173 to recognize income previously classified as unearned revenue.

**CLACKAMAS COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2007**

**15. RESTATEMENTS (Continued)**

As of July 1, 2007, the Clackamas County Development Agency identified the need for restatements and reclassification of capital assets and land held for resale. Purchases of land for road network projects were initially classified as right of way. Approximately \$5.2 million of land - right of way was reclassified as land held for resale. In addition to the reclassification, approximately \$100,000 of land held for resale was in the title of Clackamas County rather than the Agency and approximately \$1.5 million of land held for resale and \$200,000 of buildings had not previously been recorded on the Agency's books. The following table summarizes the restatements and reclassifications related to the Clackamas County Development agency:

	<u>Assets not previously recorded</u>	<u>Reclassifications</u>	<u>Total</u>
Land held for resale	\$ 1,541,928	\$ 5,142,279	\$ 6,684,207
Land	-	482,551	482,551
Land - right of way	50,426	(5,538,309)	(5,487,883)
Buildings	157,720	-	157,720
Drainage	-	(86,520)	(86,520)
	<u>\$ 1,750,074</u>	<u>\$ -</u>	<u>\$ 1,750,074</u>

**REQUIRED SUPPLEMENTARY INFORMATION**

**CLACKAMAS COUNTY, OREGON**

**GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-  
BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Property taxes:				
Current	\$ 72,720,844	\$ 74,800,000	\$ 75,088,825	\$ 288,825
Delinquent	1,875,500	1,875,500	2,038,152	162,652
	<u>74,596,344</u>	<u>76,675,500</u>	<u>77,126,977</u>	<u>451,477</u>
Other taxes	<u>1,694,500</u>	<u>1,694,500</u>	<u>1,919,660</u>	<u>225,160</u>
License and permits	<u>1,205,000</u>	<u>1,205,000</u>	<u>1,362,109</u>	<u>157,109</u>
Fines, forfeitures, and penalties	<u>664,000</u>	<u>664,000</u>	<u>749,869</u>	<u>85,869</u>
Intergovernmental:				
Federal	12,530,567	12,683,247	9,756,034	(2,927,213)
State	3,051,375	3,051,375	4,141,144	1,089,769
Local	25,000	25,000	27,500	2,500
	<u>15,606,942</u>	<u>15,759,622</u>	<u>13,924,678</u>	<u>(1,834,944)</u>
Charges for services:				
Charges to others	4,679,524	4,679,524	4,146,143	(533,381)
Charges to other County funds	8,504,679	8,504,679	9,105,476	600,797
	<u>13,184,203</u>	<u>13,184,203</u>	<u>13,251,619</u>	<u>67,416</u>
Miscellaneous:				
Reimbursements	13,659,530	13,760,780	12,449,951	(1,310,829)
Interest	650,000	650,000	1,114,360	464,360
Other	643,600	643,600	428,161	(215,439)
	<u>14,953,130</u>	<u>15,054,380</u>	<u>13,992,472</u>	<u>(1,061,908)</u>
<b>TOTAL REVENUES</b>	<u>121,904,119</u>	<u>124,237,205</u>	<u>122,327,384</u>	<u>(1,909,821)</u>
<b>EXPENDITURES:</b>				
Current:				
General government:				
County Administration	1,356,511	1,436,803	1,304,129	132,674
County Assessor	5,592,186	5,592,186	5,088,250	503,936
Board of County Commissioners	826,703	826,703	797,636	29,067
County Clerk	2,919,768	2,919,768	2,556,519	363,249
County Counsel	1,892,553	1,992,553	1,765,987	226,566
County Courier	87,794	87,794	77,760	10,034
Development Agency payroll	838,840	838,840	613,528	225,312
Department of Employee Services	2,328,255	2,328,255	2,261,987	66,268
Department of Finance	3,788,456	3,788,456	3,178,744	609,712
Mail operations	638,313	638,313	533,443	104,870

**CLACKAMAS COUNTY, OREGON**

**GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-  
BUDGET AND ACTUAL (Continued)**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>EXPENDITURES (Continued):</b>				
Current (Continued):				
General government (Continued):				
Non-departmental	\$ 11,921,229	\$ 11,628,575	\$ 5,675,521	\$ 5,953,054
Parks District payroll	2,731,216	2,731,216	2,429,233	301,983
Public and government relations	1,549,513	1,604,221	1,384,607	219,614
Purchasing	698,918	698,918	688,705	10,213
Risk/benefits administration	1,571,130	1,571,130	1,563,872	7,258
Water Environmental Services payroll	9,566,210	9,566,210	9,022,402	543,808
Workforce Investment Act	4,923,494	4,923,494	3,649,340	1,274,154
Emergency management	3,181,633	3,334,313	1,175,517	2,158,796
County Surveyor	925,729	925,729	927,895	(2,166)
County Treasurer	567,761	567,761	559,162	8,599
	<u>57,906,212</u>	<u>58,001,238</u>	<u>45,254,237</u>	<u>12,747,001</u>
Culture and recreation:				
Arts and cultural affairs	122,730	122,730	113,202	9,528
County Library	2,115,956	2,115,956	1,501,783	614,173
	<u>2,238,686</u>	<u>2,238,686</u>	<u>1,614,985</u>	<u>623,701</u>
<b>TOTAL EXPENDITURES</b>	<u>60,144,898</u>	<u>60,239,924</u>	<u>46,869,222</u>	<u>13,370,702</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>61,759,221</u>	<u>63,997,281</u>	<u>75,458,162</u>	<u>11,460,881</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	1,080,685	1,098,685	1,080,069	(18,616)
Transfers out	(76,738,390)	(78,994,450)	(78,824,450)	170,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(75,657,705)</u>	<u>(77,895,765)</u>	<u>(77,744,381)</u>	<u>151,384</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(13,898,484)</u>	<u>(13,898,484)</u>	<u>(2,286,219)</u>	<u>11,612,265</u>
<b>FUND BALANCE-BUDGETARY BASIS, July 1, 2006</b>	<u>13,898,484</u>	<u>13,898,484</u>	<u>17,025,742</u>	<u>3,127,258</u>
<b>FUND BALANCE-BUDGETARY BASIS, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>14,739,523</u>	<u>\$ 14,739,523</u>
<b>ADJUSTMENT TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS:</b>				
Transfer out reclassified as an interfund loan			180,000	
Property taxes susceptible to accrual recognized as revenue on the generally accepted accounting principles basis			<u>648,478</u>	
<b>FUND BALANCE - GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS, June 30, 2007</b>			<u>\$ 15,568,001</u>	

**CLACKAMAS COUNTY, OREGON**

**COMMUNITY HEALTH FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
License and permits	\$ 651,008	\$ 651,008	\$ 645,220	\$ (5,788)
Intergovernmental:				
Federal	4,944,023	4,967,933	4,078,431	(889,502)
State	41,643,478	46,296,738	43,599,709	(2,697,029)
Local	2,284,367	2,312,767	1,665,099	(647,668)
	<u>48,871,868</u>	<u>53,577,438</u>	<u>49,343,239</u>	<u>(4,234,199)</u>
Charges for services	<u>10,225,717</u>	<u>10,225,717</u>	<u>9,672,429</u>	<u>(553,288)</u>
Miscellaneous:				
Reimbursements	872,187	872,187	441,080	(431,107)
Interest	50,000	50,000	330,587	280,587
Other	29,250	29,250	43,131	13,881
	<u>951,437</u>	<u>951,437</u>	<u>814,798</u>	<u>(136,639)</u>
<b>TOTAL REVENUES</b>	<u>60,700,030</u>	<u>65,405,600</u>	<u>60,475,686</u>	<u>(4,929,914)</u>
<b>EXPENDITURES:</b>				
Current:				
Health and sanitation:				
Personal services	26,018,371	25,954,135	23,675,627	2,278,508
Materials and services	36,478,000	42,447,806	40,209,926	2,237,880
Capital outlay	67,961	67,961	66,278	1,683
Contingency	2,954,392	2,954,392	-	2,954,392
	<u>65,518,724</u>	<u>71,424,294</u>	<u>63,951,831</u>	<u>7,472,463</u>
<b>TOTAL EXPENDITURES</b>	<u>65,518,724</u>	<u>71,424,294</u>	<u>63,951,831</u>	<u>7,472,463</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(4,818,694)</u>	<u>(6,018,694)</u>	<u>(3,476,145)</u>	<u>2,542,549</u>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	<u>2,804,361</u>	<u>4,004,361</u>	<u>4,976,237</u>	<u>971,876</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(2,014,333)</u>	<u>(2,014,333)</u>	<u>1,500,092</u>	<u>3,514,425</u>
<b>FUND BALANCE, July 1, 2006</b>	<u>2,014,333</u>	<u>2,014,333</u>	<u>-</u>	<u>(2,014,333)</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500,092</u>	<u>\$ 1,500,092</u>

**CLACKAMAS COUNTY, OREGON**

**SHERIFF OPERATIONS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Taxes	\$ 300	\$ 300	\$ -	\$ (300)
Intergovernmental:				
Federal	1,458,372	1,480,372	959,827	(520,545)
State	98,800	188,800	175,096	(13,704)
Local	4,472,744	4,475,924	4,930,903	454,979
	<u>6,029,916</u>	<u>6,145,096</u>	<u>6,065,826</u>	<u>(79,270)</u>
License and permits	75,000	91,584	162,564	70,980
Charges for services	1,118,900	1,193,972	1,454,955	260,983
Fines and forfeitures	14,500	14,500	42,207	27,707
Miscellaneous:				
Interest	-	-	197,485	197,485
Reimbursements	3,937,111	4,232,539	3,704,363	(528,176)
Other	28,200	45,300	90,332	45,032
	<u>3,965,311</u>	<u>4,277,839</u>	<u>3,992,180</u>	<u>(285,659)</u>
<b>TOTAL REVENUES</b>	<u>11,203,927</u>	<u>11,723,291</u>	<u>11,717,732</u>	<u>(5,559)</u>
<b>EXPENDITURES:</b>				
Current:				
Public protection - Sheriff:				
Administration	2,488,058	2,673,926	2,585,909	88,017
Civil	2,976,603	3,014,177	2,873,821	140,356
Data processing	1,067,312	1,067,312	968,534	98,778
Investigation	5,274,818	5,284,818	4,946,317	338,501
Jail	16,438,036	16,587,596	16,230,934	356,662
Law Enforcement District	3,775,111	3,775,111	3,521,431	253,680
Marine board	536,660	558,660	523,997	34,663
Operations	18,887,075	19,021,437	18,760,669	260,768
Public Safety Training Center	1,234,149	1,234,149	778,704	455,445
Emergency Management	138,769	138,769	126,305	12,464
Records	2,316,696	2,296,696	2,094,144	202,552
	<u>55,133,287</u>	<u>55,652,651</u>	<u>53,410,765</u>	<u>2,241,886</u>
<b>TOTAL EXPENDITURES</b>	<u>55,133,287</u>	<u>55,652,651</u>	<u>53,410,765</u>	<u>2,241,886</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(43,929,360)</u>	<u>(43,929,360)</u>	<u>(41,693,033)</u>	<u>2,236,327</u>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	39,396,061	39,396,061	39,396,061	-
<b>NET CHANGE IN FUND BALANCE</b>	<u>(4,533,299)</u>	<u>(4,533,299)</u>	<u>(2,296,972)</u>	<u>2,236,327</u>
<b>FUND BALANCE, July 1, 2006</b>	<u>4,533,299</u>	<u>4,533,299</u>	<u>3,932,492</u>	<u>(600,807)</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,635,520</u>	<u>\$ 1,635,520</u>

**CLACKAMAS COUNTY, OREGON**

**COMMUNITY DEVELOPMENT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-  
BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental:				
Federal	\$ 8,185,161	\$ 8,185,161	\$ 3,729,583	\$ (4,455,578)
Local	900,000	900,000	1,167,768	267,768
	<u>9,085,161</u>	<u>9,085,161</u>	<u>4,897,351</u>	<u>(4,187,810)</u>
Charges for services	<u>111,490</u>	<u>111,490</u>	<u>329</u>	<u>(111,161)</u>
Miscellaneous				
Interest	-	-	49,686	49,686
Loan repayments	1,050,000	1,050,000	524,328	(525,672)
Other	-	-	271,899	271,899
	<u>1,050,000</u>	<u>1,050,000</u>	<u>845,913</u>	<u>(204,087)</u>
<b>TOTAL REVENUES</b>	<u>10,246,651</u>	<u>10,246,651</u>	<u>5,743,593</u>	<u>(4,503,058)</u>
<b>EXPENDITURES:</b>				
Personal services	833,836	833,836	716,242	117,594
Materials and services	8,652,143	8,652,143	5,066,679	3,585,464
Capital outlay	800,000	800,000	-	800,000
	<u>10,285,979</u>	<u>10,285,979</u>	<u>5,782,921</u>	<u>4,503,058</u>
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	<u>(39,328)</u>	<u>(39,328)</u>	<u>(39,328)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	<u>39,328</u>	<u>39,328</u>	<u>39,328</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, July 1, 2006</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SUPPLEMENTARY INFORMATION**

**NON-MAJOR GOVERNMENTAL FUNDS**

**CLACKAMAS COUNTY, OREGON**

**NONMAJOR GOVERNMENTAL FUNDS**

**COMBINING BALANCE SHEET**

**JUNE 30, 2007**

	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and investments	\$ 67,440,262	\$ 29,724,925	\$ 8,147,619	\$ 105,312,806
Property taxes receivable	364,741	90,855	-	455,596
Accounts receivable	950,855	192,673	32,180	1,175,708
Assessments receivable	1,928	975,000	35,327	1,012,255
Grants receivable	4,426,356	-	53,630	4,479,986
Notes and contracts receivable	539,343	-	-	539,343
Due from other funds	4,350,088	-	-	4,350,088
Land held for resale	-	-	6,161,024	6,161,024
Other assets	639,907	-	-	639,907
Interfund loan receivable	-	450,000	-	450,000
<b>TOTAL ASSETS</b>	<b>\$ 78,713,480</b>	<b>\$ 31,433,453</b>	<b>\$ 14,429,780</b>	<b>\$ 124,576,713</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Book overdraft	\$ 1,778,007	\$ 374,515	\$ -	\$ 2,152,522
Accounts payable	3,785,013	3,616	286,783	4,075,412
Accrued payroll	2,522,668	-	-	2,522,668
Due to other funds	6,624,776	-	228,405	6,853,181
Deposits	1,696,523	-	4,543	1,701,066
Deferred revenue	3,957,420	1,044,190	35,327	5,036,937
Interfund loans payable	180,000	-	4,450,000	4,630,000
<b>TOTAL LIABILITIES</b>	<b>20,544,407</b>	<b>1,422,321</b>	<b>5,005,058</b>	<b>26,971,786</b>
Fund balances:				
Reserved for loan receivable	-	450,000	-	450,000
Undesignated	58,169,073	29,561,132	9,424,722	97,154,927
<b>TOTAL FUND BALANCES</b>	<b>58,169,073</b>	<b>30,011,132</b>	<b>9,424,722</b>	<b>97,604,927</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 78,713,480</b>	<b>\$ 31,433,453</b>	<b>\$ 14,429,780</b>	<b>\$ 124,576,713</b>

**CLACKAMAS COUNTY, OREGON**

**NONMAJOR GOVERNMENTAL FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES**

**YEAR ENDED JUNE 30, 2007**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>REVENUES:</b>				
Property taxes	\$ 8,746,207	\$ 2,221,300	\$ -	\$ 10,967,507
Other taxes	2,767,630	-	-	2,767,630
Licenses and permits	17,140,852	-	-	17,140,852
Fines, forfeitures, and penalties	934,481	-	-	934,481
Special assessment collections	-	147,606	20,288	167,894
Interest	3,272,333	1,408,677	671,060	5,352,070
Intergovernmental	56,772,282	-	1,864,995	58,637,277
Charges for services	12,255,228	2,814,576	-	15,069,804
Land sale proceeds	-	-	4,910,915	4,910,915
Miscellaneous	2,979,508	193	43,817	3,023,518
<b>TOTAL REVENUES</b>	<b>104,868,521</b>	<b>6,592,352</b>	<b>7,511,075</b>	<b>118,971,948</b>
<b>EXPENDITURES:</b>				
Current:				
General government	8,085,087	-	-	8,085,087
Public protection	31,388,152	-	-	31,388,152
Public ways and facilities	33,432,861	-	1,057,849	34,490,710
Health and sanitation	22,821,130	-	-	22,821,130
Economic development	10,397,215	-	-	10,397,215
Culture and recreation	10,928,928	-	-	10,928,928
Education	7,766,324	-	-	7,766,324
Debt service:				
Principal	618,760	2,210,000	39,558	2,868,318
Interest and fiscal charges	702,996	1,650,323	-	2,353,319
Capital outlay	1,716,290	-	15,643,789	17,360,079
<b>TOTAL EXPENDITURES</b>	<b>127,857,743</b>	<b>3,860,323</b>	<b>16,741,196</b>	<b>148,459,262</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(22,989,222)</b>	<b>2,732,029</b>	<b>(9,230,121)</b>	<b>(29,487,314)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	33,400,222	765,000	5,326,279	39,491,501
Transfers out	(10,378,008)	(2,000,000)	(333,322)	(12,711,330)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>23,022,214</b>	<b>(1,235,000)</b>	<b>4,992,957</b>	<b>26,780,171</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>32,992</b>	<b>1,497,029</b>	<b>(4,237,164)</b>	<b>(2,707,143)</b>
<b>FUND BALANCE, July 1, 2006, as previously reported</b>	<b>58,136,081</b>	<b>28,514,103</b>	<b>12,286,478</b>	<b>98,936,662</b>
<b>Restatement</b>	<b>-</b>	<b>-</b>	<b>1,375,408</b>	<b>1,375,408</b>
<b>FUND BALANCES, July 1, 2006</b>	<b>58,136,081</b>	<b>28,514,103</b>	<b>13,661,886</b>	<b>100,312,070</b>
<b>FUND BALANCES, June 30, 2007</b>	<b>\$ 58,169,073</b>	<b>\$ 30,011,132</b>	<b>\$ 9,424,722</b>	<b>\$ 97,604,927</b>

## **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.

**OFC Children and 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.

**Clackamas 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.

**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.

**County School Fund** – The County School Fund is the pass-through repository for 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.

**Development Services Fund** – The Development Services 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.

**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.

## **NONMAJOR SPECIAL REVENUE FUNDS (Continued)**

**Community Solutions Fund** – Community Solutions is the Division that provides a range of training services to persons wishing to re-enter 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.

**Family Court Service 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.

**Human Services Administration 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.

**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.

**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 eleven 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.

**Parks Fund** – The Parks Fund was established to account for costs related to the operation and maintenance of seven county parks and four boat ramps available for public use. In addition, the Parks Fund maintains an inventory of tax-foreclosed property within the County. 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.

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

## **NONMAJOR SPECIAL REVENUE FUNDS (Continued)**

**Public Health Fund** – The public Health Fund was closed in the current year. Activities that were previously recorded in this Fund are now accounted for in the Community Health Fund.

**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.

**Community Environment Fund** – The Community Environment 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.

**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.

## **NONMAJOR SPECIAL REVENUE FUNDS (Continued)**

**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 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.

**Mental Health Fund** – The Mental Health Fund was closed in the current year. Activities that were previously recorded in this fund are now accounted for in the Community Health Fund.

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

**Employer Contribution Reserve Fund** – The Employer Contribution Reserve Fund accounts for funds set aside for the future provision of PERS obligations.

**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 SDC 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.

**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.

**Parks Trust Fund** – The Parks Trust Fund accounts for the sale of County owned timber and timberland.

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

## **NONMAJOR SPECIAL REVENUE FUNDS (Continued)**

**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 SDC Charge 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 SDC Charge 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 SDC Charge 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 SDC Charge 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, OREGON**

**NONMAJOR SPECIAL REVENUE FUNDS**

**COMBINING BALANCE SHEET**

**JUNE 30, 2007**

	Road Fund	OFC Children And Families Fund	Clackamas County Fair Fund	Community Corrections Fund	County School Fund	Development Services Fund	Subtotal from Page 70	Subtotal from Page 71	Subtotal from Page 72	Subtotal from Page 73	Total
<b>ASSETS</b>											
Cash and investments	\$ 12,516,283	\$ 33,189	\$ 269,036	\$ 3,088,447	\$ 12,138	\$ 6,298,754	\$ 2,734,319	\$ 21,900,663	\$ 13,611,117	\$ 6,976,316	\$ 67,440,262
Property taxes receivable	-	-	-	-	-	-	-	-	-	364,741	364,741
Assessments receivable	1,928	-	-	-	-	-	-	-	-	-	1,928
Accounts receivable	211,305	3,600	10,159	95,535	-	56,684	199,886	372,162	-	1,524	950,855
Grants receivable	102,106	797,729	-	12,755	-	-	1,100,639	2,413,127	-	-	4,426,356
Notes and contracts receivable	-	-	-	-	-	-	-	-	539,343	-	539,343
Due from other funds	637,007	21,281	-	28,800	-	1,751	1,616,237	495,494	1,495,464	54,054	4,350,088
Other assets	-	-	-	44,799	-	30,365	237,949	32,724	294,070	-	639,907
<b>TOTAL ASSETS</b>	<b>\$ 13,468,629</b>	<b>\$ 855,799</b>	<b>\$ 279,195</b>	<b>\$ 3,270,336</b>	<b>\$ 12,138</b>	<b>\$ 6,387,554</b>	<b>\$ 5,889,030</b>	<b>\$ 25,214,170</b>	<b>\$ 15,939,994</b>	<b>\$ 7,396,635</b>	<b>\$ 78,713,480</b>
<b>LIABILITIES AND FUND BALANCES</b>											
Liabilities:											
Book overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,778,007	\$ -	\$ -	\$ -	\$ 1,778,007
Accounts payable	1,107,000	278,425	18,006	199,187	-	347,299	232,609	1,105,286	397,416	99,785	3,785,013
Accrued payroll	553,462	31,617	3,314	306,629	-	185,426	452,257	969,891	20,072	-	2,522,668
Due to other funds	793,525	232,344	-	96,394	-	36,190	183,131	1,666,600	2,581,144	1,035,448	6,624,776
Interfund loan payable	-	-	180,000	-	-	-	-	-	-	-	180,000
Deposits	600,847	-	33,125	20	-	218	1,795	-	956,335	104,183	1,696,523
Deferred revenue	1,928	197,877	-	-	-	-	397,778	1,245,782	1,818,969	295,086	3,957,420
<b>TOTAL LIABILITIES</b>	<b>3,056,762</b>	<b>740,263</b>	<b>234,445</b>	<b>602,230</b>	<b>-</b>	<b>569,133</b>	<b>3,045,577</b>	<b>4,987,559</b>	<b>5,773,936</b>	<b>1,534,502</b>	<b>20,544,407</b>
Fund balances:											
Unreserved:											
Undesignated	10,411,867	115,536	44,750	2,668,106	12,138	5,818,421	2,843,453	20,226,611	10,166,058	5,862,133	58,169,073
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 13,468,629</b>	<b>\$ 855,799</b>	<b>\$ 279,195</b>	<b>\$ 3,270,336</b>	<b>\$ 12,138</b>	<b>\$ 6,387,554</b>	<b>\$ 5,889,030</b>	<b>\$ 25,214,170</b>	<b>\$ 15,939,994</b>	<b>\$ 7,396,635</b>	<b>\$ 78,713,480</b>

**CLACKAMAS COUNTY, OREGON**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (Continued)**

**JUNE 30, 2007**

	Dog Control Fund	Community Solutions Fund	Family Court Service Fund	Human Services Administration Fund	Law Library Fund	Library Network Fund	Parks Fund	Planning Fund	Subtotal to Page 69
<b>ASSETS</b>									
Cash and investments	\$ 285,722	\$ -	\$ 137,196	\$ 502,182	\$ 549,911	\$ 156,218	\$ -	\$ 1,103,090	\$ 2,734,319
Accounts receivable	3,715	64,244	36,015	1	28,559	2,620	42,911	21,821	199,886
Grants receivable	-	1,021,069	-	1,598	-	-	59,851	18,121	1,100,639
Due from other funds	362	104,557	18,801	484	-	-	1,407,641	84,392	1,616,237
Other assets	-	234,870	-	-	-	3,079	-	-	237,949
<b>TOTAL ASSETS</b>	<b>\$ 289,799</b>	<b>\$ 1,424,740</b>	<b>\$ 192,012</b>	<b>\$ 504,265</b>	<b>\$ 578,470</b>	<b>\$ 161,917</b>	<b>\$ 1,510,403</b>	<b>\$ 1,227,424</b>	<b>\$ 5,889,030</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Liabilities:									
Book overdraft	\$ -	\$ 514,936	\$ -	\$ -	\$ -	\$ -	\$ 1,263,071	\$ -	\$ 1,778,007
Accounts payable	4,711	73,975	9,778	508	12,094	3,358	80,103	48,082	232,609
Accrued payroll	36,801	142,360	23,061	16,549	3,347	27,432	61,050	141,657	452,257
Due to other funds	2,884	46,490	1,353	605	274	4,613	106,179	20,733	183,131
Deposits	-	-	-	-	-	1,795	-	-	1,795
Deferred revenue	166,036	228,794	-	-	-	-	-	2,948	397,778
<b>TOTAL LIABILITIES</b>	<b>210,432</b>	<b>1,006,555</b>	<b>34,192</b>	<b>17,662</b>	<b>15,715</b>	<b>37,198</b>	<b>1,510,403</b>	<b>213,420</b>	<b>3,045,577</b>
Fund balances:									
Unreserved:									
Undesignated	79,367	418,185	157,820	486,603	562,755	124,719	-	1,014,004	2,843,453
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 289,799</b>	<b>\$ 1,424,740</b>	<b>\$ 192,012</b>	<b>\$ 504,265</b>	<b>\$ 578,470</b>	<b>\$ 161,917</b>	<b>\$ 1,510,403</b>	<b>\$ 1,227,424</b>	<b>\$ 5,889,030</b>

**CLACKAMAS COUNTY, OREGON**

**NONMAJOR SPECIAL REVENUE FUNDS**

**COMBINING BALANCE SHEET (Continued)**

**JUNE 30, 2007**

	Public Land Corner Preservation Fund	Social Services Fund	Community Environment Fund	Sunnyside Village Park Acquisition Fund	Sunnyside Village Park Road Frontage Construction Fund	Juvenile Fund	Transient Room Tax Fund	Transportation System Development Charge Fund	District Attorney Fund	Subtotal to Page 69
<b>ASSETS</b>										
Cash and investments	\$ 1,907,494	\$ 304,828	\$ 1,680,206	\$ 298,770	\$ 113,542	\$ 644,464	\$ 170,345	\$ 16,258,626	\$ 522,388	\$ 21,900,663
Accounts receivable	-	114	8,493	-	-	9,008	324,119	24,375	6,053	372,162
Grants receivable	-	1,669,050	6,168	-	-	105,963	-	-	631,946	2,413,127
Due from other funds	4,500	93,640	46,188	-	-	145,002	7,025	199,139	-	495,494
Other assets	-	19,870	540	-	-	6,474	-	-	5,840	32,724
<b>TOTAL ASSETS</b>	<b>\$ 1,911,994</b>	<b>\$ 2,087,502</b>	<b>\$ 1,741,595</b>	<b>\$ 298,770</b>	<b>\$ 113,542</b>	<b>\$ 910,911</b>	<b>\$ 501,489</b>	<b>\$ 16,482,140</b>	<b>\$ 1,166,227</b>	<b>\$ 25,214,170</b>
<b>LIABILITIES AND FUND BALANCES</b>										
Liabilities:										
Accounts payable	\$ 6,416	\$ 768,148	\$ 43,991	\$ -	\$ -	\$ 180,765	\$ -	\$ -	\$ 105,966	\$ 1,105,286
Accrued payroll	46,733	355,528	48,401	-	-	173,372	-	3,834	342,023	969,891
Due to other funds	6,068	67,648	29,757	-	-	57,520	501,489	943,080	61,038	1,666,600
Deferred revenue	-	738,163	73,566	-	-	260,549	-	-	173,504	1,245,782
<b>TOTAL LIABILITIES</b>	<b>59,217</b>	<b>1,929,487</b>	<b>195,715</b>	<b>-</b>	<b>-</b>	<b>672,206</b>	<b>501,489</b>	<b>946,914</b>	<b>682,531</b>	<b>4,987,559</b>
Fund balances:										
Unreserved:										
Undesignated	1,852,777	158,015	1,545,880	298,770	113,542	238,705	-	15,535,226	483,696	20,226,611
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,911,994</b>	<b>\$ 2,087,502</b>	<b>\$ 1,741,595</b>	<b>\$ 298,770</b>	<b>\$ 113,542</b>	<b>\$ 910,911</b>	<b>\$ 501,489</b>	<b>\$ 16,482,140</b>	<b>\$ 1,166,227</b>	<b>\$ 25,214,170</b>

**CLACKAMAS COUNTY, OREGON**

**NONMAJOR SPECIAL REVENUE FUNDS**

**COMBINING BALANCE SHEET (Continued)**

**JUNE 30, 2007**

	Mental Health Fund	Property Management Fund	Employer Contribution Reserve Fund	County Payments Account Project Fund	Joint Transportation SDC Fund	Tax Title Land Fund	Parks Trust Fund	Tourism Development Council Fund	Subtotal to Page 69
<b>ASSETS</b>									
Cash and investments	\$ -	\$ 400,368	\$ 1,297,325	\$ 1,145,325	\$ 7,449,463	\$ 171,058	\$ 2,511,554	\$ 636,024	\$ 13,611,117
Notes and contracts receivable	-	-	-	-	-	539,343	-	-	539,343
Due from other funds	-	2,717	-	-	1,001,189	-	-	491,558	1,495,464
Other assets	-	-	-	-	-	294,070	-	-	294,070
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 403,085</b>	<b>\$ 1,297,325</b>	<b>\$ 1,145,325</b>	<b>\$ 8,450,652</b>	<b>\$ 1,004,471</b>	<b>\$ 2,511,554</b>	<b>\$ 1,127,582</b>	<b>\$ 15,939,994</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Liabilities:									
Accounts payable	\$ -	\$ 2,022	\$ -	\$ 77,796	\$ -	\$ -	\$ -	\$ 317,598	\$ 397,416
Accrued payroll	-	6,639	-	-	-	-	-	13,433	20,072
Due to other funds	-	228,778	-	81,973	1,204,753	-	1,061,362	4,278	2,581,144
Deposits	-	-	-	-	940,211	16,124	-	-	956,335
Deferred revenue	-	-	-	985,556	-	833,413	-	-	1,818,969
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>237,439</b>	<b>-</b>	<b>1,145,325</b>	<b>2,144,964</b>	<b>849,537</b>	<b>1,061,362</b>	<b>335,309</b>	<b>5,773,936</b>
Fund balances:									
Unreserved:									
Undesignated	-	165,646	1,297,325	-	6,305,688	154,934	1,450,192	792,273	10,166,058
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ 403,085</b>	<b>\$ 1,297,325</b>	<b>\$ 1,145,325</b>	<b>\$ 8,450,652</b>	<b>\$ 1,004,471</b>	<b>\$ 2,511,554</b>	<b>\$ 1,127,582</b>	<b>\$ 15,939,994</b>

**CLACKAMAS COUNTY, OREGON**

**NONMAJOR SPECIAL REVENUE FUNDS**

**COMBINING BALANCE SHEET (Continued)**

**JUNE 30, 2007**

	North Clackamas Parks and Recreation District Fund	North Clackamas Parks and Recreation District Nutrition and Transportation Fund	North Clackamas Parks and Recreation District Systems Development Charge Fund	North Clackamas Parks and Recreation SDC Charge Zone 1 Fund	North Clackamas Parks and Recreation SDC Charge Zone 2 Fund	North Clackamas Parks and Recreation SDC Charge Zone 3 Fund	Clackamas County Enhanced Law Enforcement District Fund	Subtotal to Page 69
<b>ASSETS</b>								
Cash and investments	\$ 3,371,491	\$ 295,400	\$ 471,340	\$ 52,665	\$ 357,979	\$ 1,923,584	\$ 503,857	\$ 6,976,316
Property taxes receivable	174,851	-	-	-	-	-	189,890	364,741
Accounts receivable	1,524	-	-	-	-	-	-	1,524
Due from other funds	50,424	3,630	-	-	-	-	-	54,054
<b>TOTAL ASSETS</b>	<b>\$ 3,598,290</b>	<b>\$ 299,030</b>	<b>\$ 471,340</b>	<b>\$ 52,665</b>	<b>\$ 357,979</b>	<b>\$ 1,923,584</b>	<b>\$ 693,747</b>	<b>\$ 7,396,635</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Accounts payable	\$ 91,806	\$ 7,979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,785
Deposits	104,183	-	-	-	-	-	-	104,183
Due to other funds	888,999	79,849	-	-	-	-	66,600	1,035,448
Deferred revenue	139,882	-	-	-	-	-	155,204	295,086
<b>TOTAL LIABILITIES</b>	<b>1,224,870</b>	<b>87,828</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>221,804</b>	<b>1,534,502</b>
Fund balances:								
Unreserved:								
Undesignated	2,373,420	211,202	471,340	52,665	357,979	1,923,584	471,943	5,862,133
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,598,290</b>	<b>\$ 299,030</b>	<b>\$ 471,340</b>	<b>\$ 52,665</b>	<b>\$ 357,979</b>	<b>\$ 1,923,584</b>	<b>\$ 693,747</b>	<b>\$ 7,396,635</b>

**CLACKAMAS COUNTY, OREGON**

**NONMAJOR SPECIAL REVENUE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES**

**YEAR ENDED JUNE 30, 2007**

	Road Fund	OFC Children And Families Fund	Clackamas County Fair Fund	Community Corrections Fund	County School Fund	Development Services Fund	Subtotal from Page 75	Subtotal from Page 76	Subtotal from Page 77	Subtotal from Page 78	Total
<b>REVENUES:</b>											
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,746,207	\$ 8,746,207
Other taxes	-	-	-	-	-	-	-	2,767,630	-	-	2,767,630
Licenses and permits	-	-	-	-	-	5,580,282	815,814	5,176,621	2,849,078	2,719,057	17,140,852
Fines, forfeitures, and penalties	-	-	-	867,157	601	11,329	-	55,394	-	-	934,481
Interest	532,210	12,299	4,597	167,969	10,464	271,386	212,504	924,087	781,312	355,505	3,272,333
Intergovernmental	22,948,632	3,293,354	46,456	5,801,607	1,656,259	-	5,702,100	14,697,093	1,895,137	731,644	56,772,282
Charges for services	3,987,360	86,418	690,525	483,113	-	1,869	2,914,891	2,516,344	323,106	1,251,602	12,255,228
Miscellaneous	177,945	23,830	132,439	13,415	-	5,938	136,158	1,063,270	1,200,068	226,445	2,979,508
<b>TOTAL REVENUES</b>	<b>27,646,147</b>	<b>3,415,901</b>	<b>874,017</b>	<b>7,333,261</b>	<b>1,667,324</b>	<b>5,870,804</b>	<b>9,781,467</b>	<b>27,200,439</b>	<b>7,048,701</b>	<b>14,030,460</b>	<b>104,868,521</b>
<b>EXPENDITURES:</b>											
Current:											
General government	-	-	-	-	-	5,520,268	784,478	-	1,780,341	-	8,085,087
Public protection	-	-	-	9,520,048	-	-	-	17,728,895	-	4,139,209	31,388,152
Public ways and facilities	27,120,787	-	-	-	-	-	-	2,366,441	3,945,633	-	33,432,861
Health and sanitation	-	3,613,609	-	-	-	-	1,619,627	16,114,725	-	1,473,169	22,821,130
Economic development	-	-	-	-	-	-	10,397,215	-	-	-	10,397,215
Culture and recreation	-	-	1,351,617	-	-	-	2,539,213	1,232,649	2,557,384	3,248,065	10,928,928
Education	-	-	-	-	1,666,111	-	6,100,213	-	-	-	7,766,324
Debt service:											
Principal	-	-	-	-	-	-	-	-	558,760	60,000	618,760
Interest and fiscal charges	-	-	-	-	-	-	-	-	581,876	121,120	702,996
Capital outlay	891,999	-	51,642	105,310	-	68,100	538,961	60,278	-	-	1,716,290
<b>TOTAL EXPENDITURES</b>	<b>28,012,786</b>	<b>3,613,609</b>	<b>1,403,259</b>	<b>9,625,358</b>	<b>1,666,111</b>	<b>5,588,368</b>	<b>21,979,707</b>	<b>37,502,988</b>	<b>9,423,994</b>	<b>9,041,563</b>	<b>127,857,743</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(366,639)</b>	<b>(197,708)</b>	<b>(529,242)</b>	<b>(2,292,097)</b>	<b>1,213</b>	<b>282,436</b>	<b>(12,198,240)</b>	<b>(10,302,549)</b>	<b>(2,375,293)</b>	<b>4,988,897</b>	<b>(22,989,222)</b>
<b>OTHER FINANCING SOURCES (USES):</b>											
Transfers in	-	197,040	485,620	2,269,785	-	-	13,166,760	14,124,893	2,987,418	168,706	33,400,222
Transfers out	-	-	-	-	-	-	(1,080,074)	(3,014,716)	(2,033,233)	(4,249,985)	(10,378,008)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>197,040</b>	<b>485,620</b>	<b>2,269,785</b>	<b>-</b>	<b>-</b>	<b>12,086,686</b>	<b>11,110,177</b>	<b>954,185</b>	<b>(4,081,279)</b>	<b>23,022,214</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(366,639)</b>	<b>(668)</b>	<b>(43,622)</b>	<b>(22,312)</b>	<b>1,213</b>	<b>282,436</b>	<b>(111,554)</b>	<b>807,628</b>	<b>(1,421,108)</b>	<b>907,618</b>	<b>32,992</b>
<b>FUND BALANCES, July 1, 2006</b>	<b>10,778,506</b>	<b>116,204</b>	<b>88,372</b>	<b>2,690,418</b>	<b>10,925</b>	<b>5,535,985</b>	<b>2,955,007</b>	<b>19,418,983</b>	<b>11,587,166</b>	<b>4,954,515</b>	<b>58,136,081</b>
<b>FUND BALANCES, June 30, 2007</b>	<b>\$ 10,411,867</b>	<b>\$ 115,536</b>	<b>\$ 44,750</b>	<b>\$ 2,668,106</b>	<b>\$ 12,138</b>	<b>\$ 5,818,421</b>	<b>\$ 2,843,453</b>	<b>\$ 20,226,611</b>	<b>\$ 10,166,058</b>	<b>\$ 5,862,133</b>	<b>\$ 58,169,073</b>

**CLACKAMAS COUNTY, OREGON**

**NONMAJOR SPECIAL REVENUE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (Continued)**

**YEAR ENDED JUNE 30, 2007**

	Dog Control Fund	Community Solutions Fund	Family Court Service Fund	Human Services Administration Fund	Law Library Fund	Library Network Fund	Parks Fund	Planning Fund	Public Health Fund	Subtotal to Page 74
<b>REVENUES:</b>										
Licenses and permits	\$ 501,613	\$ -	\$ 25,670	\$ -	\$ -	\$ -	\$ 230,888	\$ 57,643	\$ -	\$ 815,814
Interest	11,272	-	-	104,435	22,371	74,426	-	-	-	212,504
Intergovernmental	-	4,545,524	39,290	1,598	-	14,594	637,098	463,996	-	5,702,100
Charges for services	58,121	611,791	614,985	2,221	332,279	-	260,848	1,034,646	-	2,914,891
Miscellaneous	3,725	100,563	-	-	-	11,531	20,317	22	-	136,158
<b>TOTAL REVENUES</b>	<b>574,731</b>	<b>5,257,878</b>	<b>679,945</b>	<b>108,254</b>	<b>354,650</b>	<b>100,551</b>	<b>1,149,151</b>	<b>1,556,307</b>	<b>-</b>	<b>9,781,467</b>
<b>EXPENDITURES:</b>										
Current:										
General government	-	-	784,478	-	-	-	-	-	-	784,478
Health and sanitation	1,176,821	-	-	442,806	-	-	-	-	-	1,619,627
Economic development	-	5,852,938	-	-	-	-	-	4,544,277	-	10,397,215
Culture and recreation	-	-	-	-	-	-	2,539,213	-	-	2,539,213
Education	-	-	-	-	339,898	5,760,315	-	-	-	6,100,213
Capital outlay	51,126	43,776	-	-	-	9,666	434,393	-	-	538,961
<b>TOTAL EXPENDITURES</b>	<b>1,227,947</b>	<b>5,896,714</b>	<b>784,478</b>	<b>442,806</b>	<b>339,898</b>	<b>5,769,981</b>	<b>2,973,606</b>	<b>4,544,277</b>	<b>-</b>	<b>21,979,707</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(653,216)</b>	<b>(638,836)</b>	<b>(104,533)</b>	<b>(334,552)</b>	<b>14,752</b>	<b>(5,669,430)</b>	<b>(1,824,455)</b>	<b>(2,987,970)</b>	<b>-</b>	<b>(12,198,240)</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Transfers in	706,506	614,364	100,000	484,706	100,000	6,785,000	1,824,455	2,551,729	-	13,166,760
Transfers out	-	-	-	-	-	(1,080,069)	-	-	(5)	(1,080,074)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>706,506</b>	<b>614,364</b>	<b>100,000</b>	<b>484,706</b>	<b>100,000</b>	<b>5,704,931</b>	<b>1,824,455</b>	<b>2,551,729</b>	<b>(5)</b>	<b>12,086,686</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>53,290</b>	<b>(24,472)</b>	<b>(4,533)</b>	<b>150,154</b>	<b>114,752</b>	<b>35,501</b>	<b>-</b>	<b>(436,241)</b>	<b>(5)</b>	<b>(111,554)</b>
<b>FUND BALANCES (DEFICIT), July 1, 2006</b>	<b>26,077</b>	<b>442,657</b>	<b>162,353</b>	<b>336,449</b>	<b>448,003</b>	<b>89,218</b>	<b>-</b>	<b>1,450,245</b>	<b>5</b>	<b>2,955,007</b>
<b>FUND BALANCES, June 30, 2007</b>	<b>\$ 79,367</b>	<b>\$ 418,185</b>	<b>\$ 157,820</b>	<b>\$ 486,603</b>	<b>\$ 562,755</b>	<b>\$ 124,719</b>	<b>\$ -</b>	<b>\$ 1,014,004</b>	<b>\$ -</b>	<b>\$ 2,843,453</b>

**CLACKAMAS COUNTY, OREGON**

**NONMAJOR SPECIAL REVENUE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (Continued)**

**YEAR ENDED JUNE 30, 2007**

	Public Land Corner Preservation Fund	Social Services Fund	Community Environment Fund	Sunnyside Village Park Acquisition Fund	Sunnyside Village Park Road Frontage Construction Fund	Juvenile Fund	Transient Room Tax Fund	Transportation System Development Charge Fund	District Attorney Fund	Subtotal to Page 74
<b>REVENUES:</b>										
Other taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,767,630	\$ -	\$ -	\$ 2,767,630
Licenses and permits	54,450	-	1,106,842	21,926	4,067	-	-	3,989,336	-	5,176,621
Fines, forfeitures, and penalties	-	-	14,720	-	-	40,674	-	-	-	55,394
Interest	87,325	14,131	76,627	12,604	4,947	-	9,331	719,122	-	924,087
Intergovernmental	-	12,693,624	343,595	-	-	206,277	-	-	1,453,597	14,697,093
Charges for services	1,074,390	529,039	184,618	-	-	490,150	-	216,506	21,641	2,516,344
Miscellaneous	4,817	17,677	530	-	-	437,986	-	260,229	342,031	1,063,270
<b>TOTAL REVENUES</b>	<b>1,220,982</b>	<b>13,254,471</b>	<b>1,726,932</b>	<b>34,530</b>	<b>9,014</b>	<b>1,175,087</b>	<b>2,776,961</b>	<b>5,185,193</b>	<b>1,817,269</b>	<b>27,200,439</b>
<b>EXPENDITURES:</b>										
Current:										
Public protection	-	-	-	-	-	6,556,183	-	1,600,000	9,572,712	17,728,895
Public ways and facilities	-	-	-	-	-	-	-	2,366,441	-	2,366,441
Health and sanitation	-	14,347,143	1,767,582	-	-	-	-	-	-	16,114,725
Culture and recreation	1,172,266	-	-	2,900	-	-	57,483	-	-	1,232,649
Capital outlay	38,720	-	21,558	-	-	-	-	-	-	60,278
<b>TOTAL EXPENDITURES</b>	<b>1,210,986</b>	<b>14,347,143</b>	<b>1,789,140</b>	<b>2,900</b>	<b>-</b>	<b>6,556,183</b>	<b>57,483</b>	<b>3,966,441</b>	<b>9,572,712</b>	<b>37,502,988</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>9,996</b>	<b>(1,092,672)</b>	<b>(62,208)</b>	<b>31,630</b>	<b>9,014</b>	<b>(5,381,096)</b>	<b>2,719,478</b>	<b>1,218,752</b>	<b>(7,755,443)</b>	<b>(10,302,549)</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Transfers in	-	1,020,958	148,278	-	-	5,226,721	-	-	7,728,936	14,124,893
Transfers out	-	-	-	-	-	-	(3,014,716)	-	-	(3,014,716)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>1,020,958</b>	<b>148,278</b>	<b>-</b>	<b>-</b>	<b>5,226,721</b>	<b>(3,014,716)</b>	<b>-</b>	<b>7,728,936</b>	<b>11,110,177</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>9,996</b>	<b>(71,714)</b>	<b>86,070</b>	<b>31,630</b>	<b>9,014</b>	<b>(154,375)</b>	<b>(295,238)</b>	<b>1,218,752</b>	<b>(26,507)</b>	<b>807,628</b>
<b>FUND BALANCES, July 1, 2006</b>	<b>1,842,781</b>	<b>229,729</b>	<b>1,459,810</b>	<b>267,140</b>	<b>104,528</b>	<b>393,080</b>	<b>295,238</b>	<b>14,316,474</b>	<b>510,203</b>	<b>19,418,983</b>
<b>FUND BALANCES, June 30, 2007</b>	<b>\$ 1,852,777</b>	<b>\$ 158,015</b>	<b>\$ 1,545,880</b>	<b>\$ 298,770</b>	<b>\$ 113,542</b>	<b>\$ 238,705</b>	<b>\$ -</b>	<b>\$ 15,535,226</b>	<b>\$ 483,696</b>	<b>\$ 20,226,611</b>

**CLACKAMAS COUNTY, OREGON**

**NONMAJOR SPECIAL REVENUE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (Continued)**

**YEAR ENDED JUNE 30, 2007**

	Mental Health Fund	Property Management Fund	Employer Contribution Reserve Fund	County Payments Account Project Fund	Joint Transportation SDC Fund	Tax Title Land Fund	Parks Trust Fund	Tourism Development Council Fund	Subtotal to Page 74
<b>REVENUES:</b>									
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ 2,849,078	\$ -	\$ -	\$ -	\$ 2,849,078
Interest	-	25,731	57,794	50,499	500,874	64,841	54,446	27,127	781,312
Intergovernmental	-	-	-	1,024,358	-	-	817,516	53,263	1,895,137
Charges for services	-	269,106	-	-	-	-	54,000	-	323,106
Miscellaneous	-	146,441	-	-	56,274	290,093	703,763	3,497	1,200,068
<b>TOTAL REVENUES</b>	<b>-</b>	<b>441,278</b>	<b>57,794</b>	<b>1,074,857</b>	<b>3,406,226</b>	<b>354,934</b>	<b>1,629,725</b>	<b>83,887</b>	<b>7,048,701</b>
<b>EXPENDITURES:</b>									
Current:									
General government	-	504,492	992	1,074,857	-	200,000	-	-	1,780,341
Public ways and facilities	-	-	-	-	3,945,633	-	-	-	3,945,633
Culture and recreation	-	-	-	-	-	-	-	2,557,384	2,557,384
Debt service:									
Principal	-	-	-	-	558,760	-	-	-	558,760
Interest and fiscal charges	-	-	-	-	581,876	-	-	-	581,876
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>504,492</b>	<b>992</b>	<b>1,074,857</b>	<b>5,086,269</b>	<b>200,000</b>	<b>-</b>	<b>2,557,384</b>	<b>9,423,994</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>(63,214)</b>	<b>56,802</b>	<b>-</b>	<b>(1,680,043)</b>	<b>154,934</b>	<b>1,629,725</b>	<b>(2,473,497)</b>	<b>(2,375,293)</b>
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfers in	-	-	-	-	-	-	-	2,987,418	2,987,418
Transfers out	(971,871)	-	-	-	-	-	(1,061,362)	-	(2,033,233)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(971,871)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,061,362)</b>	<b>2,987,418</b>	<b>954,185</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(971,871)</b>	<b>(63,214)</b>	<b>56,802</b>	<b>-</b>	<b>(1,680,043)</b>	<b>154,934</b>	<b>568,363</b>	<b>513,921</b>	<b>(1,421,108)</b>
<b>FUND BALANCES, July 1, 2006</b>	<b>971,871</b>	<b>228,860</b>	<b>1,240,523</b>	<b>-</b>	<b>7,985,731</b>	<b>-</b>	<b>881,829</b>	<b>278,352</b>	<b>11,587,166</b>
<b>FUND BALANCES, June 30, 2007</b>	<b>\$ -</b>	<b>\$ 165,646</b>	<b>\$ 1,297,325</b>	<b>\$ -</b>	<b>\$ 6,305,688</b>	<b>\$ 154,934</b>	<b>\$ 1,450,192</b>	<b>\$ 792,273</b>	<b>\$ 10,166,058</b>

**CLACKAMAS COUNTY, OREGON**

**NONMAJOR SPECIAL REVENUE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (Continued)**

**YEAR ENDED JUNE 30, 2007**

	North Clackamas Parks and Recreation District Fund	North Clackamas Parks and Recreation District Nutrition and Transportation Fund	North Clackamas Parks and Recreation District Systems Development Charge Fund	North Clackamas Parks and Recreation SDC Charge Zone 1 Fund	North Clackamas Parks and Recreation SDC Charge Zone 2 Fund	North Clackamas Parks and Recreation SDC Charge Zone 3 Fund	Clackamas County Enhanced Law Enforcement District Fund	Subtotal to Page 74
<b>REVENUES:</b>								
Property taxes	\$ 4,299,108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,447,099	\$ 8,746,207
Licenses and permits	-	-	644,530	5,194	214,422	1,854,911	-	2,719,057
Interest	170,709	9,068	40,266	2,418	12,731	44,425	75,888	355,505
Intergovernmental	442,834	288,810	-	-	-	-	-	731,644
Charges for services	1,251,602	-	-	-	-	-	-	1,251,602
Miscellaneous	91,741	132,977	-	-	-	-	1,727	226,445
<b>TOTAL REVENUES</b>	<b>6,255,994</b>	<b>430,855</b>	<b>684,796</b>	<b>7,612</b>	<b>227,153</b>	<b>1,899,336</b>	<b>4,524,714</b>	<b>14,030,460</b>
<b>EXPENDITURES:</b>								
Current:								
Public protection	-	-	-	-	-	-	4,139,209	4,139,209
Health and sanitation	1,082,688	390,481	-	-	-	-	-	1,473,169
Culture and recreation	3,248,065	-	-	-	-	-	-	3,248,065
Debt service:								
Principal	-	-	-	-	-	-	60,000	60,000
Interest and fiscal charges	-	-	-	-	-	-	121,120	121,120
<b>TOTAL EXPENDITURES</b>	<b>4,330,753</b>	<b>390,481</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,320,329</b>	<b>9,041,563</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>1,925,241</b>	<b>40,374</b>	<b>684,796</b>	<b>7,612</b>	<b>227,153</b>	<b>1,899,336</b>	<b>204,385</b>	<b>4,988,897</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Transfers in	132,116	36,590	-	-	-	-	-	168,706
Transfers out	(2,140,074)	(6,000)	(1,907,911)	-	-	(196,000)	-	(4,249,985)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(2,007,958)</b>	<b>30,590</b>	<b>(1,907,911)</b>	<b>-</b>	<b>-</b>	<b>(196,000)</b>	<b>-</b>	<b>(4,081,279)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(82,717)</b>	<b>70,964</b>	<b>(1,223,115)</b>	<b>7,612</b>	<b>227,153</b>	<b>1,703,336</b>	<b>204,385</b>	<b>907,618</b>
<b>FUND BALANCES, July 1, 2006</b>	<b>2,456,137</b>	<b>140,238</b>	<b>1,694,455</b>	<b>45,053</b>	<b>130,826</b>	<b>220,248</b>	<b>267,558</b>	<b>4,954,515</b>
<b>FUND BALANCES, June 30, 2007</b>	<b>\$ 2,373,420</b>	<b>\$ 211,202</b>	<b>\$ 471,340</b>	<b>\$ 52,665</b>	<b>\$ 357,979</b>	<b>\$ 1,923,584</b>	<b>\$ 471,943</b>	<b>\$ 5,862,133</b>

**CLACKAMAS COUNTY, OREGON**

**ROAD FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues:				
Federal	\$ 4,578,400	\$ 4,578,400	\$ 4,698,268	\$ 119,868
State	16,778,000	16,778,000	17,013,150	235,150
Local	191,376	191,376	1,237,214	1,045,838
	<u>21,547,776</u>	<u>21,547,776</u>	<u>22,948,632</u>	<u>1,400,856</u>
Charges for services:				
General government	3,371,898	3,371,898	3,229,334	(142,564)
Highways and streets	1,171,056	1,171,056	758,026	(413,030)
	<u>4,542,954</u>	<u>4,542,954</u>	<u>3,987,360</u>	<u>(555,594)</u>
Miscellaneous:				
Reimbursements	120,000	509,700	98,684	(411,016)
Interest	250,000	250,000	532,210	282,210
Other	105,600	105,600	79,261	(26,339)
	<u>475,600</u>	<u>865,300</u>	<u>710,155</u>	<u>(155,145)</u>
<b>TOTAL REVENUES</b>	<u>26,566,330</u>	<u>26,956,030</u>	<u>27,646,147</u>	<u>690,117</u>
<b>EXPENDITURES:</b>				
Transportation maintenance	19,691,387	21,614,399	14,030,308	7,584,091
Roads administration	1,492,758	1,349,146	1,311,977	37,169
Engineering	5,730,159	6,092,159	5,100,202	991,957
Traffic maintenance	1,902,159	2,013,601	2,099,255	(85,654)
Bridge maintenance	1,060,092	1,100,092	959,315	140,777
	<u>29,876,555</u>	<u>32,169,397</u>	<u>23,501,057</u>	<u>8,668,340</u>
<b>TOTAL EXPENDITURES</b>	<u>29,876,555</u>	<u>32,169,397</u>	<u>23,501,057</u>	<u>8,668,340</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(3,310,225)</u>	<u>(5,213,367)</u>	<u>4,145,090</u>	<u>9,358,457</u>
<b>OTHER FINANCING USES:</b>				
Transfers out	<u>(4,640,139)</u>	<u>(5,565,139)</u>	<u>(4,511,729)</u>	<u>1,053,410</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(7,950,364)</u>	<u>(10,778,506)</u>	<u>(366,639)</u>	<u>10,411,867</u>
<b>FUND BALANCE, July 1, 2006</b>	<u>7,950,364</u>	<u>10,778,506</u>	<u>10,778,506</u>	<u>-</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,411,867</u>	<u>\$ 10,411,867</u>

**CLACKAMAS COUNTY, OREGON**

**OFC CHILDREN AND FAMILIES FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues:				
Federal	\$ 639,903	\$ 653,900	\$ 581,093	\$ (72,807)
State	2,648,900	2,648,900	2,637,261	(11,639)
Local	75,000	75,000	75,000	-
	<u>3,363,803</u>	<u>3,377,800</u>	<u>3,293,354</u>	<u>(84,446)</u>
Charges for services	<u>112,750</u>	<u>112,750</u>	<u>86,418</u>	<u>(26,332)</u>
Miscellaneous:				
Other	2,100	20,100	23,830	3,730
Interest	10,000	10,000	12,299	2,299
	<u>12,100</u>	<u>30,100</u>	<u>36,129</u>	<u>6,029</u>
<b>TOTAL REVENUES</b>	<u>3,488,653</u>	<u>3,520,650</u>	<u>3,415,901</u>	<u>(104,749)</u>
<b>EXPENDITURES:</b>				
Personal services	776,127	785,726	708,401	77,325
Materials and services	3,029,419	3,051,817	2,905,208	146,609
Contingency	24,474	24,474	-	24,474
<b>TOTAL EXPENDITURES</b>	<u>3,830,020</u>	<u>3,862,017</u>	<u>3,613,609</u>	<u>248,408</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(341,367)</u>	<u>(341,367)</u>	<u>(197,708)</u>	<u>143,659</u>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	<u>197,040</u>	<u>197,040</u>	<u>197,040</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(144,327)</u>	<u>(144,327)</u>	<u>(668)</u>	<u>143,659</u>
<b>FUND BALANCE, July 1, 2006</b>	<u>144,327</u>	<u>144,327</u>	<u>116,204</u>	<u>(28,123)</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115,536</u>	<u>\$ 115,536</u>

**CLACKAMAS COUNTY, OREGON**

**CLACKAMAS COUNTY FAIR FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenue:				
Video lottery funds	\$ 46,000	\$ 46,000	\$ 46,456	\$ 456
Charges for services:				
Concessions	230,000	230,000	245,718	15,718
Rentals	197,000	197,000	211,020	14,020
Admissions, parking and entry fees	423,000	423,000	413,787	(9,213)
	<u>\$850,000</u>	<u>\$850,000</u>	<u>870,525</u>	<u>20,525</u>
Miscellaneous:				
Sponsorships	120,000	120,000	131,110	11,110
Interest	4,000	4,000	4,597	597
Other	500	500	1,329	829
	<u>124,500</u>	<u>124,500</u>	<u>137,036</u>	<u>12,536</u>
<b>TOTAL REVENUES</b>	<u>1,020,500</u>	<u>1,020,500</u>	<u>1,054,017</u>	<u>33,517</u>
<b>EXPENDITURES:</b>				
Personal services	543,960	543,960	515,360	28,600
Materials and services	785,500	1,121,120	836,257	284,863
Capital outlay	560,212	300,212	51,642	248,570
Contingency	75,620	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>1,965,292</u>	<u>1,965,292</u>	<u>1,403,259</u>	<u>562,033</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(944,792)	(944,792)	(349,242)	595,550
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	835,620	835,620	485,620	(350,000)
<b>NET CHANGE IN FUND BALANCE</b>	(109,172)	(109,172)	136,378	245,550
<b>FUND BALANCE, July 1, 2006</b>	109,172	109,172	88,372	(20,800)
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	224,750	<u>\$ 224,750</u>
<b>ADJUSTMENT TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS:</b>				
Interfund loan recognized as a payable on the generally accepted accounting principles basis			(180,000)	
<b>FUND BALANCE - GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS, June 30, 2007</b>			<u>\$ 44,750</u>	

**CLACKAMAS COUNTY, OREGON**

**COMMUNITY CORRECTIONS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues:				
Federal	\$ 843,570	\$ 843,570	\$ 348,889	\$ (494,681)
State	5,265,976	5,265,976	5,257,610	(8,366)
Local	16,250	16,250	195,108	178,858
	<u>6,125,796</u>	<u>6,125,796</u>	<u>5,801,607</u>	<u>(324,189)</u>
Charges for services:				
Client fees	306,850	306,850	347,669	40,819
Other	208,500	208,500	135,444	(73,056)
	<u>515,350</u>	<u>515,350</u>	<u>483,113</u>	<u>(32,237)</u>
Fines and forfeitures	<u>662,000</u>	<u>662,000</u>	<u>867,157</u>	<u>205,157</u>
Miscellaneous:				
Interest	20,000	20,000	167,969	147,969
Other	3,300	3,300	13,415	10,115
	<u>23,300</u>	<u>23,300</u>	<u>181,384</u>	<u>158,084</u>
<b>TOTAL REVENUES</b>	<u>7,326,446</u>	<u>7,326,446</u>	<u>7,333,261</u>	<u>6,815</u>
<b>EXPENDITURES:</b>				
Personal services	7,618,536	7,549,903	7,121,413	428,490
Materials and services	2,850,525	2,967,811	2,398,635	569,176
Capital outlay	40,000	173,347	105,310	68,037
Contingency	977,726	795,726	-	795,726
<b>TOTAL EXPENDITURES</b>	<u>11,486,787</u>	<u>11,486,787</u>	<u>9,625,358</u>	<u>1,861,429</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(4,160,341)</u>	<u>(4,160,341)</u>	<u>(2,292,097)</u>	<u>1,868,244</u>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	<u>2,269,785</u>	<u>2,269,785</u>	<u>2,269,785</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(1,890,556)</u>	<u>(1,890,556)</u>	<u>(22,312)</u>	<u>1,868,244</u>
<b>FUND BALANCE, July 1, 2006</b>	<u>1,890,556</u>	<u>1,890,556</u>	<u>2,690,418</u>	<u>799,862</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,668,106</u>	<u>\$ 2,668,106</u>

**CLACKAMAS COUNTY, OREGON**

**COUNTY SCHOOL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Intergovernmental revenues:				
Federal	\$ 1,575,650	\$ 1,631,796	\$ 1,656,259	\$ 24,463
Fines and forfeitures	750	750	601	(149)
Miscellaneous:				
Interest	5,000	10,000	10,464	464
<b>TOTAL REVENUES</b>	1,581,400	1,642,546	1,667,324	24,778
<b>EXPENDITURES:</b>				
Materials and services	1,638,854	1,700,000	1,666,111	33,889
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	(57,454)	(57,454)	1,213	58,667
<b>FUND BALANCE, July 1, 2006</b>	57,454	57,454	10,925	(46,529)
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,138</u>	<u>\$ 12,138</u>

**CLACKAMAS COUNTY, OREGON**

**DEVELOPMENT SERVICES FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Licenses and permits:				
Building	\$ 3,355,000	\$ 3,355,000	\$ 2,950,142	\$ (404,858)
Mobile home	47,500	47,500	51,699	4,199
Plumbing	747,000	747,000	831,743	84,743
Electrical	1,461,000	1,461,000	1,379,733	(81,267)
Other	268,500	268,500	366,965	98,465
	<u>5,879,000</u>	<u>5,879,000</u>	<u>5,580,282</u>	<u>(298,718)</u>
Charges for services	<u>-</u>	<u>-</u>	<u>1,869</u>	<u>1,869</u>
Fines and forfeitures	<u>12,000</u>	<u>12,000</u>	<u>11,329</u>	<u>(671)</u>
Miscellaneous:				
Interest	95,000	95,000	271,386	176,386
Other	8,250	8,250	5,938	(2,312)
	<u>103,250</u>	<u>103,250</u>	<u>277,324</u>	<u>174,074</u>
<b>TOTAL REVENUES</b>	<u>5,994,250</u>	<u>5,994,250</u>	<u>5,870,804</u>	<u>(123,446)</u>
<b>EXPENDITURES:</b>				
Personal services	4,820,263	4,820,263	4,232,022	588,241
Materials and services	1,620,339	1,620,339	1,288,246	332,093
Capital outlay	131,000	131,000	68,100	62,900
Contingency	1,792,074	1,792,074	-	1,792,074
Reserve for future expenditures	3,000,804	3,000,804	-	3,000,804
	<u>11,364,480</u>	<u>11,364,480</u>	<u>5,588,368</u>	<u>5,776,112</u>
<b>TOTAL EXPENDITURES</b>	<u>11,364,480</u>	<u>11,364,480</u>	<u>5,588,368</u>	<u>5,776,112</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	<u>(5,370,230)</u>	<u>(5,370,230)</u>	<u>282,436</u>	<u>5,652,666</u>
<b>FUND BALANCE, July 1, 2006</b>	<u>5,370,230</u>	<u>5,370,230</u>	<u>5,535,985</u>	<u>165,755</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,818,421</u>	<u>\$ 5,818,421</u>

**CLACKAMAS COUNTY, OREGON**

**DOG CONTROL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Licenses and permits:				
Animal licenses	\$ 480,000	\$ 480,000	\$ 476,779	\$ (3,221)
Adoption fees	23,000	23,000	24,834	1,834
	<u>503,000</u>	<u>503,000</u>	<u>501,613</u>	<u>(1,387)</u>
Charges for services:				
Shelter fees	60,500	60,500	58,121	(2,379)
Other	40,000	40,000	-	(40,000)
	<u>100,500</u>	<u>100,500</u>	<u>58,121</u>	<u>(42,379)</u>
Miscellaneous:				
Contributions and donations	1,000	1,000	1,920	920
Interest	900	900	11,272	10,372
Reimbursements	600	600	684	84
Other	3,000	3,000	1,121	(1,879)
	<u>5,500</u>	<u>5,500</u>	<u>14,997</u>	<u>9,497</u>
<b>TOTAL REVENUES</b>	<u>609,000</u>	<u>609,000</u>	<u>574,731</u>	<u>(34,269)</u>
<b>EXPENDITURES:</b>				
Personal services	877,741	877,741	845,184	32,557
Materials and services	381,135	381,135	331,637	49,498
Capital Outlay	57,500	57,500	51,126	6,374
<b>TOTAL EXPENDITURES</b>	<u>1,316,376</u>	<u>1,316,376</u>	<u>1,227,947</u>	<u>88,429</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(707,376)</u>	<u>(707,376)</u>	<u>(653,216)</u>	<u>54,160</u>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	706,506	706,506	706,506	-
<b>NET CHANGE IN FUND BALANCE</b>	<u>(870)</u>	<u>(870)</u>	<u>53,290</u>	<u>54,160</u>
<b>FUND BALANCE, July 1, 2006</b>	<u>870</u>	<u>870</u>	<u>26,077</u>	<u>25,207</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,367</u>	<u>\$ 79,367</u>

**CLACKAMAS COUNTY, OREGON**

**COMMUNITY SOLUTIONS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues:				
Federal	\$ 637,341	\$ 1,387,341	\$ 1,266,582	\$ (120,759)
State	1,011,523	1,144,523	1,089,096	(55,427)
Local	1,712,345	2,870,133	2,189,846	(680,287)
	<u>3,361,209</u>	<u>5,401,997</u>	<u>4,545,524</u>	<u>(856,473)</u>
Charges for services:				
Internal county services	478,897	478,897	574,934	96,037
Education and training	33,250	33,250	36,857	3,607
	<u>512,147</u>	<u>512,147</u>	<u>611,791</u>	<u>99,644</u>
Miscellaneous:				
Contributions and Donations	2,000	2,000	1,908	(92)
Other	68,400	68,400	98,655	30,255
	<u>70,400</u>	<u>70,400</u>	<u>100,563</u>	<u>30,163</u>
<b>TOTAL REVENUES</b>	<u>3,943,756</u>	<u>5,984,544</u>	<u>5,257,878</u>	<u>(726,666)</u>
<b>EXPENDITURES:</b>				
Personal services	2,900,727	3,380,315	2,945,561	434,754
Materials and services	2,044,800	3,586,000	2,907,377	678,623
Capital outlay	60,000	80,000	43,776	36,224
<b>TOTAL EXPENDITURES</b>	<u>5,005,527</u>	<u>7,046,315</u>	<u>5,896,714</u>	<u>1,149,601</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(1,061,771)</u>	<u>(1,061,771)</u>	<u>(638,836)</u>	<u>422,935</u>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	614,364	614,364	614,364	-
<b>NET CHANGE IN FUND BALANCE</b>	<u>(447,407)</u>	<u>(447,407)</u>	<u>(24,472)</u>	<u>422,935</u>
<b>FUND BALANCE, July 1, 2006</b>	<u>447,407</u>	<u>447,407</u>	<u>442,657</u>	<u>(4,750)</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 418,185</u>	<u>\$ 418,185</u>

**CLACKAMAS COUNTY, OREGON**

**FAMILY COURT SERVICE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues:				
Local	\$ 24,398	\$ 39,290	\$ 39,290	\$ -
Licenses and permits:				
Marriage license fees	25,000	25,000	25,670	670
Charges for services:				
Conciliation fees	422,312	422,312	447,720	25,408
Client fees	73,250	73,250	88,597	15,347
Other	47,659	68,386	78,668	10,282
	543,221	563,948	614,985	51,037
<b>TOTAL REVENUES</b>	<b>592,619</b>	<b>628,238</b>	<b>679,945</b>	<b>51,707</b>
<b>EXPENDITURES:</b>				
Personal services	578,192	588,358	550,289	38,069
Materials and services	213,173	238,626	234,189	4,437
Contingency	14,269	14,269	-	14,269
<b>TOTAL EXPENDITURES</b>	<b>805,634</b>	<b>841,253</b>	<b>784,478</b>	<b>56,775</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(213,015)</b>	<b>(213,015)</b>	<b>(104,533)</b>	<b>108,482</b>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	100,000	100,000	100,000	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>(113,015)</b>	<b>(113,015)</b>	<b>(4,533)</b>	<b>108,482</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>113,015</b>	<b>113,015</b>	<b>162,353</b>	<b>49,338</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 157,820</b>	<b>\$ 157,820</b>

**CLACKAMAS COUNTY, OREGON**

**HUMAN SERVICES ADMINISTRATION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues:				
Local	\$ -	\$ -	\$ 1,598	\$ 1,598
Charges for services:				
General government and others	-	-	2,221	2,221
Miscellaneous:				
Interest	15,000	15,000	104,435	89,435
<b>TOTAL REVENUES</b>	<b>15,000</b>	<b>15,000</b>	<b>108,254</b>	<b>93,254</b>
<b>EXPENDITURES:</b>				
Personal services	377,627	377,627	353,953	23,674
Materials and services	150,023	150,023	88,853	61,170
Capital outlay	90,000	90,000	-	90,000
Contingency	87,317	87,317	-	87,317
<b>TOTAL EXPENDITURES</b>	<b>704,967</b>	<b>704,967</b>	<b>442,806</b>	<b>262,161</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES FUND BALANCE</b>	<b>(689,967)</b>	<b>(689,967)</b>	<b>(334,552)</b>	<b>355,415</b>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	484,706	484,706	484,706	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>(205,261)</b>	<b>(205,261)</b>	<b>150,154</b>	<b>355,415</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>205,261</b>	<b>205,261</b>	<b>336,449</b>	<b>131,188</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 486,603</b>	<b>\$ 486,603</b>

**CLACKAMAS COUNTY, OREGON**

**LAW LIBRARY FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Charges for services:				
Court fees	\$ 336,188	\$ 336,188	\$ 330,113	\$ (6,075)
Other	4,800	4,800	2,166	(2,634)
	<u>340,988</u>	<u>340,988</u>	<u>332,279</u>	<u>(8,709)</u>
Miscellaneous:				
Interest	10,632	10,632	22,371	11,739
<b>TOTAL REVENUES</b>	<u>351,620</u>	<u>351,620</u>	<u>354,650</u>	<u>3,030</u>
<b>EXPENDITURES:</b>				
Personal services	126,301	126,301	113,339	12,962
Materials and services	251,918	251,918	226,559	25,359
Capital outlay	102,477	102,477	-	102,477
Contingency	26,000	26,000	-	26,000
Reserve for future expenditures	393,297	393,297	-	393,297
<b>TOTAL EXPENDITURES</b>	<u>899,993</u>	<u>899,993</u>	<u>339,898</u>	<u>560,095</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(548,373)	(548,373)	14,752	563,125
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	100,000	100,000	100,000	-
<b>NET CHANGE IN FUND BALANCE</b>	(448,373)	(448,373)	114,752	563,125
<b>FUND BALANCE, July 1, 2006</b>	<u>448,373</u>	<u>448,373</u>	<u>448,003</u>	<u>(370)</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 562,755</u>	<u>\$ 562,755</u>

**CLACKAMAS COUNTY, OREGON**

**LIBRARY NETWORK FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues:				
Local	\$ 28,640	\$ 28,640	\$ 14,594	\$ (14,046)
Charges for services	3,000	3,000	-	(3,000)
Miscellaneous:				
Interest	11,000	11,000	74,426	63,426
Reimbursements	28,619	28,619	11,531	(17,088)
	39,619	39,619	85,957	46,338
<b>TOTAL REVENUES</b>	<b>71,259</b>	<b>71,259</b>	<b>100,551</b>	<b>29,292</b>
<b>EXPENDITURES:</b>				
Personal services	602,161	602,161	611,575	(9,414)
Materials and services	5,150,136	5,150,136	5,148,740	1,396
Capital outlay	-	-	9,666	(9,666)
Contingency	70,277	70,277	-	70,277
<b>TOTAL EXPENDITURES</b>	<b>5,822,574</b>	<b>5,822,574</b>	<b>5,769,981</b>	<b>52,593</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(5,751,315)</b>	<b>(5,751,315)</b>	<b>(5,669,430)</b>	<b>81,885</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	6,785,000	6,785,000	6,785,000	-
Transfers out	(1,098,685)	(1,098,685)	(1,080,069)	18,616
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>5,686,315</b>	<b>5,686,315</b>	<b>5,704,931</b>	<b>18,616</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(65,000)</b>	<b>(65,000)</b>	<b>35,501</b>	<b>100,501</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>65,000</b>	<b>65,000</b>	<b>89,218</b>	<b>24,218</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 124,719</b>	<b>\$ 124,719</b>

**CLACKAMAS COUNTY, OREGON**

**PARKS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues:				
Federal	\$ 202,262	\$ 202,262	\$ 158,259	\$ (44,003)
State	497,300	497,300	444,382	(52,918)
Local	25,000	25,000	34,457	9,457
	<u>724,562</u>	<u>724,562</u>	<u>637,098</u>	<u>(87,464)</u>
Licenses and permits	<u>182,400</u>	<u>182,400</u>	<u>230,888</u>	<u>48,488</u>
Charges for services	<u>252,624</u>	<u>252,624</u>	<u>260,848</u>	<u>8,224</u>
Miscellaneous:				
Contributions and donations	-	-	2,907	2,907
Other	<u>11,200</u>	<u>11,200</u>	<u>17,410</u>	<u>6,210</u>
	<u>11,200</u>	<u>11,200</u>	<u>20,317</u>	<u>9,117</u>
<b>TOTAL REVENUES</b>	<u>1,170,786</u>	<u>1,170,786</u>	<u>1,149,151</u>	<u>(21,635)</u>
<b>EXPENDITURES:</b>				
Personal services	1,255,103	1,255,103	1,298,765	(43,662)
Materials and services	1,223,797	1,298,797	1,240,448	58,349
Capital outlay	<u>699,000</u>	<u>624,000</u>	<u>434,393</u>	<u>189,607</u>
<b>TOTAL EXPENDITURES</b>	<u>3,177,900</u>	<u>3,177,900</u>	<u>2,973,606</u>	<u>204,294</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(2,007,114)	(2,007,114)	(1,824,455)	182,659
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	<u>2,007,114</u>	<u>2,007,114</u>	<u>1,824,455</u>	<u>(182,659)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE, July 1, 2006</b>	-	-	-	-
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COUNTY, OREGON**

**PLANNING FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues:				
Federal	\$ 89,127	\$ 89,127	\$ 27,306	\$ (61,821)
State	430,081	430,081	95,169	(334,912)
Local	316,911	316,911	341,521	24,610
	<u>836,119</u>	<u>836,119</u>	<u>463,996</u>	<u>(372,123)</u>
Licenses and permits	<u>31,000</u>	<u>31,000</u>	<u>57,643</u>	<u>26,643</u>
Charges for services	<u>1,091,707</u>	<u>1,091,707</u>	<u>1,034,646</u>	<u>(57,061)</u>
Miscellaneous:				
Reimbursements	200	200	-	(200)
Other	200	200	22	(178)
	<u>400</u>	<u>400</u>	<u>22</u>	<u>(378)</u>
<b>TOTAL REVENUES</b>	<u>1,959,226</u>	<u>1,959,226</u>	<u>1,556,307</u>	<u>(402,919)</u>
<b>EXPENDITURES:</b>				
Land use and environmental planning	4,450,750	4,741,757	3,561,231	1,180,526
Business development	<u>1,241,049</u>	<u>1,241,049</u>	<u>983,046</u>	<u>258,003</u>
<b>TOTAL EXPENDITURES</b>	<u>5,691,799</u>	<u>5,982,806</u>	<u>4,544,277</u>	<u>1,438,529</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(3,732,573)</u>	<u>(4,023,580)</u>	<u>(2,987,970)</u>	<u>1,035,610</u>
<b>OTHER FINANCING SOURCE:</b>				
Transfers in	<u>2,551,729</u>	<u>2,551,729</u>	<u>2,551,729</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(1,180,844)</u>	<u>(1,471,851)</u>	<u>(436,241)</u>	<u>1,035,610</u>
<b>FUND BALANCE, July 1, 2006</b>	<u>1,180,844</u>	<u>1,471,851</u>	<u>1,450,245</u>	<u>(21,606)</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,014,004</u>	<u>\$ 1,014,004</u>

**CLACKAMAS COUNTY, OREGON**

**PUBLIC HEALTH FUND**

**SCHEDULE OF OTHER FINANCING USES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	\$ -	\$ -	\$ (5)	\$ (5)
<b>NET CHANGE IN FUND BALANCE</b>	-	-	(5)	(5)
<b>FUND BALANCE, July 1, 2006</b>	-	-	5	5
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COUNTY, OREGON**

**PUBLIC LAND CORNER PRESERVATION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Charges for services	<u>\$ 1,210,000</u>	<u>\$ 1,210,000</u>	<u>\$ 1,074,390</u>	<u>\$ (135,610)</u>
Miscellaneous:				
Other	5,000	5,000	4,817	(183)
Interest	<u>35,000</u>	<u>35,000</u>	<u>87,325</u>	<u>52,325</u>
	<u>40,000</u>	<u>40,000</u>	<u>92,142</u>	<u>52,142</u>
Licenses and permits	<u>50,000</u>	<u>50,000</u>	<u>54,450</u>	<u>4,450</u>
<b>TOTAL REVENUES</b>	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,220,982</u>	<u>(79,018)</u>
<b>EXPENDITURES:</b>				
Personal services	1,130,051	1,130,051	1,027,284	102,767
Materials and services	169,067	169,067	144,982	24,085
Capital outlay	65,000	65,000	38,720	26,280
Contingency	<u>1,802,218</u>	<u>1,802,218</u>	<u>-</u>	<u>1,802,218</u>
<b>TOTAL EXPENDITURES</b>	<u>3,166,336</u>	<u>3,166,336</u>	<u>1,210,986</u>	<u>1,955,350</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	(1,866,336)	(1,866,336)	9,996	1,876,332
<b>FUND BALANCE, July 1, 2006</b>	<u>1,866,336</u>	<u>1,866,336</u>	<u>1,842,781</u>	<u>(23,555)</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,852,777</u>	<u>\$ 1,852,777</u>

**CLACKAMAS COUNTY, OREGON**

**SOCIAL SERVICES FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues:				
Federal	\$ 3,857,105	\$ 4,034,455	\$ 3,493,090	\$ (541,365)
State	8,339,948	9,128,645	7,639,019	(1,489,626)
Local	1,600,854	1,593,867	1,561,515	(32,352)
	<u>13,797,907</u>	<u>14,756,967</u>	<u>12,693,624</u>	<u>(2,063,343)</u>
Licenses and permits	<u>20,430</u>	<u>20,430</u>	<u>-</u>	<u>(20,430)</u>
Charges for services	<u>333,764</u>	<u>397,848</u>	<u>529,039</u>	<u>131,191</u>
Miscellaneous:				
Contributions and donations	15,500	15,500	3,266	(12,234)
Interest	-	-	14,131	14,131
Other	223,508	223,508	14,411	(209,097)
	<u>239,008</u>	<u>239,008</u>	<u>31,808</u>	<u>(207,200)</u>
<b>TOTAL REVENUES</b>	<u>14,391,109</u>	<u>15,414,253</u>	<u>13,254,471</u>	<u>(2,159,782)</u>
<b>EXPENDITURES:</b>				
Personal services	8,672,359	9,067,509	8,304,300	763,209
Materials and services	6,918,403	7,569,186	6,042,843	1,526,343
Contingency	28,244	28,244	-	28,244
<b>TOTAL EXPENDITURES</b>	<u>15,619,006</u>	<u>16,664,939</u>	<u>14,347,143</u>	<u>2,317,796</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(1,227,897)</u>	<u>(1,250,686)</u>	<u>(1,092,672)</u>	<u>158,014</u>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	<u>1,020,958</u>	<u>1,020,958</u>	<u>1,020,958</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(206,939)</u>	<u>(229,728)</u>	<u>(71,714)</u>	<u>158,014</u>
<b>FUND BALANCE, July 1, 2006</b>	<u>206,939</u>	<u>229,728</u>	<u>229,729</u>	<u>1</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 158,015</u>	<u>\$ 158,015</u>

**CLACKAMAS COUNTY, OREGON**

**COMMUNITY ENVIRONMENT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental				
Local	\$ 377,745	\$ 377,745	\$ 343,595	\$ (34,150)
Licenses and permits	941,000	941,000	1,106,842	165,842
Charges for services	212,271	212,271	184,618	(27,653)
Fines and forfeits	10,000	10,000	14,720	4,720
Miscellaneous:				
Interest	28,000	28,000	76,627	48,627
Other	1,000	1,000	530	(470)
	29,000	29,000	77,157	48,157
<b>TOTAL REVENUES</b>	<b>1,570,016</b>	<b>1,570,016</b>	<b>1,726,932</b>	<b>156,916</b>
<b>EXPENDITURES:</b>				
Personal services	1,109,424	1,109,424	1,058,968	50,456
Materials and services	1,123,446	1,123,446	708,614	414,832
Capital outlay	24,000	24,000	21,558	2,442
Reserve for future expenditures	626,558	626,558	-	626,558
Contingency	229,942	229,942	-	229,942
<b>TOTAL EXPENDITURES</b>	<b>3,113,370</b>	<b>3,113,370</b>	<b>1,789,140</b>	<b>1,324,230</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,543,354)</b>	<b>(1,543,354)</b>	<b>(62,208)</b>	<b>1,481,146</b>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	148,278	148,278	148,278	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,395,076)</b>	<b>(1,395,076)</b>	<b>86,070</b>	<b>1,481,146</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>1,395,076</b>	<b>1,395,076</b>	<b>1,459,810</b>	<b>64,734</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,545,880</b>	<b>\$ 1,545,880</b>

**CLACKAMAS COUNTY, OREGON**

**SUNNYSIDE VILLAGE PARK ACQUISITION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Licenses and permits	\$ 4,000	\$ 4,000	\$ 21,926	\$ 17,926
Miscellaneous:				
Interest	4,000	4,000	12,604	8,604
<b>TOTAL REVENUES</b>	8,000	8,000	34,530	26,530
<b>EXPENDITURES:</b>				
Materials and services	270,937	270,937	2,900	268,037
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	(262,937)	(262,937)	31,630	294,567
<b>FUND BALANCE, July 1, 2006</b>	262,937	262,937	267,140	4,203
<b>FUND BALANCE, June 30, 2007</b>	\$ -	\$ -	\$ 298,770	\$ 298,770

**CLACKAMAS COUNTY, OREGON**

**SUNNYSIDE VILLAGE PARK ROAD FRONTAGE CONSTRUCTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Licenses and permits	\$ 2,000	\$ 2,000	\$ 4,067	\$ 2,067
Miscellaneous:				
Interest	2,500	2,500	4,947	2,447
<b>TOTAL REVENUES</b>	4,500	4,500	9,014	4,514
<b>EXPENDITURES:</b>				
Capital outlay	107,927	107,927	-	107,927
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	(103,427)	(103,427)	9,014	112,441
<b>FUND BALANCE, July 1, 2006</b>	103,427	103,427	104,528	1,101
<b>FUND BALANCE, June 30, 2007</b>	\$ -	\$ -	\$ 113,542	\$ 113,542

**CLACKAMAS COUNTY, OREGON**

**JUVENILE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues:				
Federal	\$ 31,142	\$ 52,525	\$ 110,464	\$ 57,939
State	313,543	370,075	95,813	(274,262)
	<u>344,685</u>	<u>422,600</u>	<u>206,277</u>	<u>(216,323)</u>
Charges for services	<u>458,047</u>	<u>458,047</u>	<u>490,150</u>	<u>32,103</u>
Fines and forfeits	<u>8,000</u>	<u>8,000</u>	<u>40,674</u>	<u>32,674</u>
Miscellaneous:				
Reimbursements	-	-	428,628	428,628
Other	1,000	1,000	9,358	8,358
	<u>1,000</u>	<u>1,000</u>	<u>437,986</u>	<u>436,986</u>
<b>TOTAL REVENUES</b>	<u>811,732</u>	<u>889,647</u>	<u>1,175,087</u>	<u>285,440</u>
<b>EXPENDITURES:</b>				
Personal services	4,079,060	4,085,092	3,927,179	157,913
Materials and services	2,356,523	2,428,406	2,629,004	(200,598)
<b>TOTAL EXPENDITURES</b>	<u>6,435,583</u>	<u>6,513,498</u>	<u>6,556,183</u>	<u>(42,685)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(5,623,851)	(5,623,851)	(5,381,096)	242,755
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	<u>5,226,721</u>	<u>5,226,721</u>	<u>5,226,721</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(397,130)	(397,130)	(154,375)	242,755
<b>FUND BALANCE, July 1, 2006</b>	<u>397,130</u>	<u>397,130</u>	<u>393,080</u>	<u>(4,050)</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 238,705</u>	<u>\$ 238,705</u>

**CLACKAMAS COUNTY, OREGON**

**TRANSIENT ROOM TAX FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Taxes:				
Hotel and motel occupancy tax	\$ 2,720,000	\$ 2,795,000	\$ 2,767,630	\$ (27,370)
Miscellaneous:				
Interest	5,000	9,000	9,331	331
<b>TOTAL REVENUES</b>	2,725,000	2,804,000	2,776,961	(27,039)
<b>EXPENDITURES:</b>				
Materials and services	54,500	60,000	57,483	2,517
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	2,670,500	2,744,000	2,719,478	(24,522)
<b>OTHER FINANCING USES:</b>				
Transfers out	(2,670,500)	(3,039,238)	(3,014,716)	24,522
<b>NET CHANGE IN FUND BALANCE</b>	-	(295,238)	(295,238)	-
<b>FUND BALANCE, July 1, 2006</b>	-	295,238	295,238	-
<b>FUND BALANCE, June 30, 2007</b>	\$ -	\$ -	\$ -	\$ -

**CLACKAMAS COUNTY, OREGON**

**TRANSPORTATION SYSTEM DEVELOPMENT CHARGE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Licenses and permits	\$ 2,200,000	\$ 2,200,000	\$ 3,989,336	\$ 1,789,336
Charges for services	7,000	7,000	216,506	209,506
Miscellaneous:				
Interest	260,000	260,000	719,122	459,122
Proceeds from the sale of capital assets	-	-	260,229	260,229
	260,000	260,000	979,351	719,351
<b>TOTAL REVENUES</b>	<b>2,467,000</b>	<b>2,467,000</b>	<b>5,185,193</b>	<b>2,718,193</b>
<b>EXPENDITURES:</b>				
Personal services	100,239	100,239	96,301	3,938
Materials and services	117,547	1,717,547	1,682,684	34,863
Contingency	11,711,409	10,282,382	-	10,282,382
<b>TOTAL EXPENDITURES</b>	<b>11,929,195</b>	<b>12,100,168</b>	<b>1,778,985</b>	<b>10,321,183</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(9,462,195)</b>	<b>(9,633,168)</b>	<b>3,406,208</b>	<b>13,039,376</b>
<b>OTHER FINANCING USES:</b>				
Transfers out	(4,183,306)	(4,683,306)	(2,187,456)	2,495,850
<b>NET CHANGE IN FUND BALANCE</b>	<b>(13,645,501)</b>	<b>(14,316,474)</b>	<b>1,218,752</b>	<b>15,535,226</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>13,645,501</b>	<b>14,316,474</b>	<b>14,316,474</b>	<b>-</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,535,226</b>	<b>\$ 15,535,226</b>

**CLACKAMAS COUNTY, OREGON**

**DISTRICT ATTORNEY FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues:				
State	\$ 2,148,760	\$ 2,148,760	\$ 1,453,597	\$ (695,163)
Charges for services	47,512	47,512	21,641	(25,871)
Miscellaneous:				
Other	190,150	190,150	342,031	151,881
<b>TOTAL REVENUES</b>	<b>2,386,422</b>	<b>2,386,422</b>	<b>1,817,269</b>	<b>(569,153)</b>
<b>EXPENDITURES:</b>				
Personal services	7,813,549	7,903,549	7,594,986	308,563
Materials and services	2,381,075	2,381,075	1,977,726	403,349
<b>TOTAL EXPENDITURES</b>	<b>10,194,624</b>	<b>10,284,624</b>	<b>9,572,712</b>	<b>711,912</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(7,808,202)</b>	<b>(7,898,202)</b>	<b>(7,755,443)</b>	<b>142,759</b>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	7,638,936	7,728,936	7,728,936	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>(169,266)</b>	<b>(169,266)</b>	<b>(26,507)</b>	<b>142,759</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>169,266</b>	<b>169,266</b>	<b>510,203</b>	<b>340,937</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 483,696</b>	<b>\$ 483,696</b>

**CLACKAMAS COUNTY, OREGON**

**MENTAL HEALTH FUND**

**SCHEDULE OF OTHER FINANCING SOURCES (USES) AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>OTHER FINANCING USES:</b>				
Transfers out	\$ -	\$ -	\$ (971,871)	\$ (971,871)
<b>NET CHANGE IN FUND BALANCE</b>	-	-	(971,871)	(971,871)
<b>FUND BALANCE, July 1, 2006</b>	-	-	971,871	971,871
<b>FUND BALANCE, June 30, 2007</b>	\$ -	\$ -	\$ -	\$ -

**CLACKAMAS COUNTY, OREGON**

**PROPERTY MANAGEMENT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Charges for services	\$ 268,436	\$ 268,436	\$ 269,106	\$ 670
Miscellaneous:				
Interest	10,000	10,000	25,730	15,730
Proceeds from sale of capital assets	34,676	34,676	146,442	111,766
<b>TOTAL REVENUES</b>	<b>313,112</b>	<b>313,112</b>	<b>441,278</b>	<b>128,166</b>
<b>EXPENDITURES:</b>				
Personal services	153,794	153,794	153,129	665
Materials and services	391,625	391,625	351,363	40,262
Capital outlay	25,000	25,000	-	25,000
<b>TOTAL EXPENDITURES</b>	<b>570,419</b>	<b>570,419</b>	<b>504,492</b>	<b>65,927</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	<b>(257,307)</b>	<b>(257,307)</b>	<b>(63,214)</b>	<b>194,093</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>257,307</b>	<b>257,307</b>	<b>228,860</b>	<b>(28,447)</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,646</b>	<b>\$ 165,646</b>

**CLACKAMAS COUNTY, OREGON**

**EMPLOYER CONTRIBUTION RESERVE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Miscellaneous:				
Interest	\$ 35,000	\$ 35,000	\$ 57,794	\$ 22,794
<b>EXPENDITURES:</b>				
Materials and services	992	992	992	-
Reserve for future expenditures	1,253,231	1,253,231	-	1,253,231
<b>TOTAL EXPENDITURES</b>	<b>1,254,223</b>	<b>1,254,223</b>	<b>992</b>	<b>1,253,231</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	<b>(1,219,223)</b>	<b>(1,219,223)</b>	<b>56,802</b>	<b>1,276,025</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>1,219,223</b>	<b>1,219,223</b>	<b>1,240,523</b>	<b>21,300</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,297,325</b>	<b>\$ 1,297,325</b>

**CLACKAMAS COUNTY, OREGON**

**COUNTY PAYMENTS ACCOUNT PROJECT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues:				
Federal	\$ 2,546,935	\$ 2,546,935	\$ 1,024,358	\$ (1,522,577)
Miscellaneous:				
Interest	25,000	25,000	50,499	25,499
<b>TOTAL REVENUES</b>	2,571,935	2,571,935	1,074,857	(1,497,078)
<b>EXPENDITURES:</b>				
Materials and services	2,571,935	2,571,935	1,074,857	1,497,078
<b>EXCESS OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE, July 1, 2006</b>	-	-	-	-
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COUNTY, OREGON**

**JOINT TRANSPORTATION SDC FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Licenses and permits	\$ 4,000,000	\$ 4,000,000	\$ 2,849,078	\$ (1,150,922)
Miscellaneous:				
Reimbursements	-	-	56,274	56,274
Interest	55,000	55,000	500,874	445,874
<b>TOTAL REVENUES</b>	<b>4,055,000</b>	<b>4,055,000</b>	<b>3,406,226</b>	<b>(648,774)</b>
<b>EXPENDITURES:</b>				
Materials and services	56,576	56,576	43,428	13,148
Debt Service	1,140,636	1,140,636	1,140,636	-
Contingency	5,620,310	4,620,310	-	4,620,310
<b>TOTAL EXPENDITURES</b>	<b>6,817,522</b>	<b>5,817,522</b>	<b>1,184,064</b>	<b>4,633,458</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(2,762,522)</b>	<b>(1,762,522)</b>	<b>2,222,162</b>	<b>3,984,684</b>
<b>OTHER FINANCING USES</b>				
Transfers out	(6,345,131)	(7,345,131)	(3,902,205)	3,442,926
<b>NET CHANGE IN FUND BALANCE</b>	<b>(9,107,653)</b>	<b>(9,107,653)</b>	<b>(1,680,043)</b>	<b>7,427,610</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>9,107,653</b>	<b>9,107,653</b>	<b>7,985,731</b>	<b>(1,121,922)</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,305,688</b>	<b>\$ 6,305,688</b>

**CLACKAMAS COUNTY, OREGON**

**TAX TITLE LAND FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Miscellaneous:				
Sale of foreclosed property	\$ 170,000	\$ 170,000	\$ 290,093	\$ 120,093
Interest	30,000	30,000	64,841	34,841
<b>TOTAL REVENUES</b>	200,000	200,000	354,934	154,934
<b>EXPENDITURES:</b>				
Materials and services	200,000	200,000	200,000	-
<b>EXCESS OF REVENUE OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	-	-	154,934	154,934
<b>FUND BALANCE, July 1, 2006</b>	-	-	-	-
<b>FUND BALANCE, June 30, 2007</b>	\$ -	\$ -	\$ 154,934	\$ 154,934

**CLACKAMAS COUNTY, OREGON**

**PARKS TRUST FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues:				
State	\$ 150,000	\$ 150,000	\$ -	\$ (150,000)
Federal forest reserve timber sales	500,000	500,000	817,516	317,516
	<u>650,000</u>	<u>650,000</u>	<u>817,516</u>	<u>167,516</u>
Charges for services	<u>50,000</u>	<u>50,000</u>	<u>54,000</u>	<u>4,000</u>
Miscellaneous:				
Interest	10,000	10,000	54,446	44,446
Proceeds from sale of capital assets	75,000	75,000	703,763	628,763
	<u>85,000</u>	<u>85,000</u>	<u>758,209</u>	<u>673,209</u>
<b>TOTAL REVENUES</b>	<u>785,000</u>	<u>785,000</u>	<u>1,629,725</u>	<u>844,725</u>
<b>EXPENDITURES:</b>				
Contingency	920,789	920,789	-	920,789
Reserve for future expenditures	300,000	300,000	-	300,000
<b>TOTAL EXPENDITURES</b>	<u>1,220,789</u>	<u>1,220,789</u>	<u>-</u>	<u>1,220,789</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(435,789)	(435,789)	1,629,725	2,065,514
<b>OTHER FINANCING USES:</b>				
Transfers out	<u>(1,369,566)</u>	<u>(1,369,566)</u>	<u>(1,061,362)</u>	<u>308,204</u>
<b>NET CHANGE IN FUND BALANCE</b>	(1,805,355)	(1,805,355)	568,363	2,373,718
<b>FUND BALANCE, July 1, 2006</b>	<u>1,805,355</u>	<u>1,805,355</u>	<u>881,829</u>	<u>(923,526)</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,450,192</u>	<u>\$ 1,450,192</u>

**CLACKAMAS COUNTY, OREGON**

**TOURISM DEVELOPMENT COUNCIL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 44,000	\$ 44,000	\$ 53,263	\$ 9,263
Miscellaneous:				
Interest	7,000	7,000	27,127	20,127
Other	205,000	205,000	3,497	(201,503)
	<u>212,000</u>	<u>212,000</u>	<u>30,624</u>	<u>(181,376)</u>
<b>TOTAL REVENUES</b>	<u>256,000</u>	<u>256,000</u>	<u>83,887</u>	<u>(172,113)</u>
<b>EXPENDITURES:</b>				
Personal services	329,786	336,986	339,147	(2,161)
Materials and services	2,178,918	2,612,918	2,218,237	394,681
Reserve for future expenditures	200,000	200,000	-	200,000
Contingency	826,568	763,006	-	763,006
	<u>3,535,272</u>	<u>3,912,910</u>	<u>2,557,384</u>	<u>1,355,526</u>
<b>TOTAL EXPENDITURES</b>	<u>3,535,272</u>	<u>3,912,910</u>	<u>2,557,384</u>	<u>1,355,526</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(3,279,272)	(3,656,910)	(2,473,497)	1,183,413
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	2,634,336	3,011,974	2,987,418	(24,556)
<b>NET CHANGE IN FUND BALANCE</b>	(644,936)	(644,936)	513,921	1,158,857
<b>FUND BALANCE, July 1, 2006</b>	644,936	644,936	278,352	(366,584)
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 792,273</u>	<u>\$ 792,273</u>

**CLACKAMAS COUNTY, OREGON**

**NORTH CLACKAMAS PARKS AND RECREATION DISTRICT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 4,117,000	\$ 4,117,000	\$ 4,292,913	\$ 175,913
Charges for services	1,269,500	1,269,500	1,251,602	(17,898)
Intergovernmental	447,113	447,113	442,833	(4,280)
Interest	65,000	65,000	170,709	105,709
Donations	135,600	135,600	91,741	(43,859)
<b>TOTAL REVENUES</b>	<b>6,034,213</b>	<b>6,034,213</b>	<b>6,249,798</b>	<b>215,585</b>
<b>EXPENDITURES:</b>				
Administration	828,706	828,706	564,507	264,199
Maintenance services	673,543	673,543	595,095	78,448
Program services	512,749	512,749	506,922	5,827
Milwaukie Center	631,899	631,899	596,287	35,612
Aquatic Park	1,610,455	1,610,455	1,477,652	132,803
Planning and development	665,951	665,951	590,290	75,661
Contingency	1,494,957	1,494,957	-	1,494,957
<b>TOTAL EXPENDITURES</b>	<b>6,418,260</b>	<b>6,418,260</b>	<b>4,330,753</b>	<b>2,087,507</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(384,047)</b>	<b>(384,047)</b>	<b>1,919,045</b>	<b>2,303,092</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	97,116	97,116	132,116	35,000
Transfers out	(1,639,074)	(2,140,074)	(2,140,074)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,541,958)</b>	<b>(2,042,958)</b>	<b>(2,007,958)</b>	<b>35,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,926,005)</b>	<b>(2,427,005)</b>	<b>(88,913)</b>	<b>2,338,092</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>1,926,005</b>	<b>2,427,005</b>	<b>2,427,364</b>	<b>359</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>2,338,451</b>	<b>\$ 2,338,451</b>
<b>ADJUSTMENT TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS:</b>				
Property taxes susceptible to accrual, recognized as revenue on the generally accepted accounting principles basis			34,969	
<b>FUND BALANCE - GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS, June 30, 2007</b>			<b>\$ 2,373,420</b>	

**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**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 239,560	\$ 239,560	\$ 288,810	\$ 49,250
Interest	3,800	3,800	9,068	5,268
Donations	161,575	161,575	132,977	(28,598)
<b>TOTAL REVENUES</b>	<b>404,935</b>	<b>404,935</b>	<b>430,855</b>	<b>25,920</b>
<b>EXPENDITURES:</b>				
Nutrition division	330,902	330,902	272,546	58,356
Transportation division	124,144	124,144	117,935	6,209
Contingency	101,385	101,385	-	101,385
<b>TOTAL EXPENDITURES</b>	<b>556,431</b>	<b>556,431</b>	<b>390,481</b>	<b>165,950</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(151,496)</b>	<b>(151,496)</b>	<b>40,374</b>	<b>191,870</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	36,590	36,590	36,590	-
Transfers out	(6,000)	(6,000)	(6,000)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>30,590</b>	<b>30,590</b>	<b>30,590</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(120,906)</b>	<b>(120,906)</b>	<b>70,964</b>	<b>191,870</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>120,906</b>	<b>120,906</b>	<b>140,238</b>	<b>19,332</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 211,202</b>	<b>\$ 211,202</b>

**CLACKAMAS COUNTY, OREGON**

**NORTH CLACKAMAS PARKS AND RECREATION DISTRICT -  
SYSTEMS DEVELOPMENT CHARGE FUND**

**SCHEDULE OF REVENUES, OTHER FINANCING USE AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Licenses and permits	\$ 550,000	\$ 550,000	\$ 644,530	\$ 94,530
Interest	50,000	50,000	40,266	(9,734)
<b>TOTAL REVENUES</b>	600,000	600,000	684,796	84,796
<b>OTHER FINANCING USE:</b>				
Transfers out	(2,397,275)	(2,397,275)	(1,907,911)	489,364
<b>NET CHANGE IN FUND BALANCE</b>	(1,797,275)	(1,797,275)	(1,223,115)	574,160
<b>FUND BALANCE, July 1, 2006</b>	1,797,275	1,797,275	1,694,455	(102,820)
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 471,340</u>	<u>\$ 471,340</u>

**CLACKAMAS COUNTY, OREGON**

**NORTH CLACKAMAS PARKS AND RECREATION DISTRICT -  
SYSTEMS DEVELOPMENT CHARGE ZONE 1 FUND**

**SCHEDULE OF REVENUES, OTHER FINANCING USE AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Licenses and permits	\$ 10,000	\$ 10,000	\$ 5,194	\$ (4,806)
Interest	2,500	2,500	2,418	(82)
<b>TOTAL REVENUES</b>	12,500	12,500	7,612	(4,888)
<b>OTHER FINANCING USE:</b>				
Transfers out	(58,303)	(58,303)	-	58,303
<b>NET CHANGE IN FUND BALANCE</b>	(45,803)	(45,803)	7,612	53,415
<b>FUND BALANCE, July 1, 2006</b>	45,803	45,803	45,053	(750)
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,665</u>	<u>\$ 52,665</u>

CLACKAMAS COUNTY, OREGON

NORTH CLACKAMAS PARKS AND RECREATION DISTRICT -  
SYSTEMS DEVELOPMENT CHARGE ZONE 2 FUND

SCHEDULE OF REVENUES, OTHER FINANCING USE AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2007

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Licenses and permits	\$ 75,000	\$ 75,000	\$ 214,422	\$ 139,422
Interest	3,000	3,000	12,731	9,731
<b>TOTAL REVENUES</b>	78,000	78,000	227,153	149,153
<b>OTHER FINANCING USE:</b>				
Transfers out	(181,609)	(181,609)	-	181,609
<b>NET CHANGE IN FUND BALANCE</b>	(103,609)	(103,609)	227,153	330,762
<b>FUND BALANCE, July 1, 2006</b>	103,609	103,609	130,826	27,217
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 357,979</u>	<u>\$ 357,979</u>

**CLACKAMAS COUNTY, OREGON**

**NORTH CLACKAMAS PARKS AND RECREATION DISTRICT -  
SYSTEMS DEVELOPMENT CHARGE ZONE 3 FUND**

**SCHEDULE OF REVENUES, OTHER FINANCING USE AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Licenses and permits	\$ 85,000	\$ 85,000	\$ 1,854,911	\$ 1,769,911
Interest	7,500	7,500	44,425	36,925
<b>TOTAL REVENUES</b>	92,500	92,500	1,899,336	1,806,836
<b>OTHER FINANCING USES:</b>				
Transfers out	(299,856)	(299,856)	(196,000)	103,856
<b>NET CHANGE IN FUND BALANCE</b>	(207,356)	(207,356)	1,703,336	1,910,692
<b>FUND BALANCE, July 1, 2006</b>	207,356	207,356	220,248	12,892
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,923,584</u>	<u>\$ 1,923,584</u>

**CLACKAMAS COUNTY, OREGON**

**CLACKAMAS COUNTY ENHANCED LAW ENFORCEMENT DISTRICT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Taxes	\$ 4,053,982	\$ 4,053,982	\$ 4,448,543	\$ 394,561
Interest	78,000	78,000	75,888	(2,112)
Miscellaneous	-	-	1,727	1,727
<b>TOTAL REVENUES</b>	<u>4,131,982</u>	<u>4,131,982</u>	<u>4,526,158</u>	<u>394,176</u>
<b>EXPENDITURES:</b>				
Materials and services	4,454,356	4,454,356	4,139,209	315,147
Debt service*	186,300	186,300	181,120	5,180
<b>TOTAL EXPENDITURES</b>	<u>4,640,656</u>	<u>4,640,656</u>	<u>4,320,329</u>	<u>320,327</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	(508,674)	(508,674)	205,829	714,503
<b>FUND BALANCE, July 1, 2006</b>	<u>508,674</u>	<u>508,674</u>	<u>231,428</u>	<u>(277,246)</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	437,257	<u>\$ 437,257</u>
<b>ADJUSTMENT TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS:</b>				
Property taxes susceptible to accrual recognized as revenue on the generally accepted accounting principles basis			<u>34,686</u>	
<b>FUND BALANCE - Generally accepted accounting principles basis - June 30, 2007</b>			<u>\$ 471,943</u>	

\*Appropriated as materials and services

### **NONMAJOR DEBT SERVICE FUNDS**

These funds account for the payment of principal and interest on urban renewal bonds, and general obligation 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:

- Local Improvement District September 15, 2000 Issue Fund
- 800 MHZ Radio System Debt Service Fund
- Public Service Building Debt Service Fund
- Public Safety Training Center Debt Service Fund
- Clackamas County Development Agency:
  - Clackamas Industrial Area Tax Increment Fund
  - Government Camp Tax Increment Fund
- North Clackamas Parks and Recreation District Revenue Bonds 2000 Series Debt Service Fund
- Estacada Area County Service District for Library Services Debt Service Fund

**CLACKAMAS COUNTY, OREGON**  
**NONMAJOR DEBT SERVICE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2007**

	Local Improvement District Debt Service Funds September 15, 2000 Issue Fund	800 MHZ Radio Debt Service Fund	Public Service Building Debt Service Fund	Public Service Training Center Debt Service Fund	Clackamas County Development Agency		North Clackamas Parks and Recreation District	Estacada Area County Service District For Library Services Debt Service	Total
					Clackamas Industrial Area Tax Increment Fund	Government Camp Tax Increment Fund	Revenue Bonds 2000 Series Debt Service Fund	Debt Service Fund	
<b>ASSETS</b>									
Cash and investments	\$ 101,958	\$ 65,702	\$ 10,111	\$ -	\$ 28,362,908	\$ 1,127,341	\$ 45,392	\$ 11,513	\$ 29,724,925
Property taxes receivable	-	-	-	-	-	86,584	-	4,271	90,855
Accounts receivable	-	192,673	-	-	-	-	-	-	192,673
Assessments receivable	975,000	-	-	-	-	-	-	-	975,000
Interfund loan receivable	-	-	-	-	450,000	-	-	-	450,000
<b>TOTAL ASSETS</b>	<b>\$ 1,076,958</b>	<b>\$ 258,375</b>	<b>\$ 10,111</b>	<b>\$ -</b>	<b>\$ 28,812,908</b>	<b>\$ 1,213,925</b>	<b>\$ 45,392</b>	<b>\$ 15,784</b>	<b>\$ 31,433,453</b>
<b>LIABILITIES AND FUND BALANCES (DEFICIT)</b>									
Liabilities:									
Book overdraft	\$ -	\$ -	\$ -	\$ 374,515	\$ -	\$ -	\$ -	\$ -	\$ 374,515
Accounts payable	-	-	-	-	-	-	-	3,616	3,616
Deferred revenue	975,000	-	-	-	-	69,190	-	-	1,044,190
<b>TOTAL LIABILITIES</b>	<b>975,000</b>	<b>-</b>	<b>-</b>	<b>374,515</b>	<b>-</b>	<b>69,190</b>	<b>-</b>	<b>3,616</b>	<b>1,422,321</b>
Fund balances (Deficit):									
Reserved for loan receivable	-	-	-	-	450,000	-	-	-	450,000
Unreserved:									
Undesignated	101,958	258,375	10,111	(374,515)	28,362,908	1,144,735	45,392	12,168	29,561,132
<b>TOTAL FUND BALANCES (DEFICIT)</b>	<b>101,958</b>	<b>258,375</b>	<b>10,111</b>	<b>(374,515)</b>	<b>28,812,908</b>	<b>1,144,735</b>	<b>45,392</b>	<b>12,168</b>	<b>30,011,132</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)</b>	<b>\$ 1,076,958</b>	<b>\$ 258,375</b>	<b>\$ 10,111</b>	<b>\$ -</b>	<b>\$ 28,812,908</b>	<b>\$ 1,213,925</b>	<b>\$ 45,392</b>	<b>\$ 15,784</b>	<b>\$ 31,433,453</b>

**CLACKAMAS COUNTY, OREGON**

**NONMAJOR DEBT SERVICE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (DEFICIT)**

**YEAR ENDED JUNE 30, 2007**

	Local Improvement District Debt Service Funds September 15, 2000 Issue Fund	800 MHZ Radio Debt Service Fund	Public Service Building Debt Service Fund	Public Safety Training Center Debt Service Fund	Clackamas County Development Agency Clackamas Industrial Area Tax Increment Fund	Clackamas County Development Agency Government Camp Tax Increment Fund	North Clackamas Parks and Recreation District Revenue Bonds 2000 Series Debt Service Fund	Estacada Area County Service District For Library Services Debt Service Fund	Total
<b>REVENUES:</b>									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,103,144	\$ -	\$ 118,156	\$ 2,221,300
Assessment principal and interest	147,606	-	-	-	-	-	-	-	147,606
Interest	4,289	-	10,841	-	1,333,395	58,076	-	2,076	1,408,677
Charges for services	-	1,984,814	829,762	-	-	-	-	-	2,814,576
Miscellaneous	-	-	-	-	-	-	-	193	193
<b>TOTAL REVENUES</b>	<b>151,895</b>	<b>1,984,814</b>	<b>840,603</b>	<b>-</b>	<b>1,333,395</b>	<b>2,161,220</b>	<b>-</b>	<b>120,425</b>	<b>6,592,352</b>
<b>EXPENDITURES:</b>									
Debt service:									
Principal	-	1,515,000	135,000	180,000	-	-	345,000	35,000	2,210,000
Interest	91,000	161,721	710,740	194,515	-	-	413,397	78,950	1,650,323
<b>TOTAL EXPENDITURES</b>	<b>91,000</b>	<b>1,676,721</b>	<b>845,740</b>	<b>374,515</b>	<b>-</b>	<b>-</b>	<b>758,397</b>	<b>113,950</b>	<b>3,860,323</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>60,895</b>	<b>308,093</b>	<b>(5,137)</b>	<b>(374,515)</b>	<b>1,333,395</b>	<b>2,161,220</b>	<b>(758,397)</b>	<b>6,475</b>	<b>2,732,029</b>
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfers in	-	-	10,000	-	-	-	755,000	-	765,000
Transfers out	-	-	-	-	-	(2,000,000)	-	-	(2,000,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>(2,000,000)</b>	<b>755,000</b>	<b>-</b>	<b>(1,235,000)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>60,895</b>	<b>308,093</b>	<b>4,863</b>	<b>(374,515)</b>	<b>1,333,395</b>	<b>161,220</b>	<b>(3,397)</b>	<b>6,475</b>	<b>1,497,029</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>41,063</b>	<b>(49,718)</b>	<b>5,248</b>	<b>-</b>	<b>27,479,513</b>	<b>983,515</b>	<b>48,789</b>	<b>5,693</b>	<b>28,514,103</b>
<b>FUND BALANCE (DEFICIT), June 30, 2007</b>	<b>\$ 101,958</b>	<b>\$ 258,375</b>	<b>\$ 10,111</b>	<b>\$ (374,515)</b>	<b>\$ 28,812,908</b>	<b>\$ 1,144,735</b>	<b>\$ 45,392</b>	<b>\$ 12,168</b>	<b>\$ 30,011,132</b>

**CLACKAMAS COUNTY, OREGON**

**LOCAL IMPROVEMENT DISTRICT DEBT SERVICE FUND - SEPTEMBER 15, 2000 ISSUE**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Assessment principal	\$ 934,000	\$ 934,000	\$ 147,606	\$ (786,394)
Miscellaneous:				
Interest	40,000	40,000	4,289	(35,711)
<b>TOTAL REVENUES</b>	<b>974,000</b>	<b>974,000</b>	<b>151,895</b>	<b>(822,105)</b>
<b>EXPENDITURES:</b>				
Debt service:				
Principal	887,950	887,950	-	887,950
Interest and fiscal charges	130,000	130,000	91,000	39,000
<b>TOTAL EXPENDITURES</b>	<b>1,017,950</b>	<b>1,017,950</b>	<b>91,000</b>	<b>926,950</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	<b>(43,950)</b>	<b>(43,950)</b>	<b>60,895</b>	<b>104,845</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>43,950</b>	<b>43,950</b>	<b>41,063</b>	<b>(2,887)</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 101,958</b>	<b>\$ 101,958</b>

**CLACKAMAS COUNTY, OREGON**

**800 MHZ RADIO SYSTEM DEBT SERVICE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Charges to other governments	\$ 1,632,875	\$ 1,632,875	\$ 1,984,814	\$ 351,939
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	1,515,000	1,515,000	1,515,000	-
Interest	117,875	117,875	161,721	(43,846)
<b>TOTAL EXPENDITURES</b>	<b>1,632,875</b>	<b>1,632,875</b>	<b>1,676,721</b>	<b>(43,846)</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>308,093</b>	<b>308,093</b>
<b>FUND BALANCE (DEFICIT), July 1, 2006</b>	<b>-</b>	<b>-</b>	<b>(49,718)</b>	<b>(49,718)</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 258,375</b>	<b>\$ 258,375</b>

**CLACKAMAS COUNTY, OREGON**

**PUBLIC SERVICE BUILDING DEBT SERVICE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Rents and royalties	\$ 828,683	\$ 828,683	\$ 829,762	\$ 1,079
Interest	5,000	5,000	10,841	5,841
<b>TOTAL REVENUES</b>	<b>833,683</b>	<b>833,683</b>	<b>840,603</b>	<b>6,920</b>
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	135,000	135,000	135,000	-
Interest	710,740	710,740	710,740	-
<b>TOTAL EXPENDITURES</b>	<b>845,740</b>	<b>845,740</b>	<b>845,740</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(12,057)</b>	<b>(12,057)</b>	<b>(5,137)</b>	<b>6,920</b>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	10,000	10,000	10,000	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>(2,057)</b>	<b>(2,057)</b>	<b>4,863</b>	<b>6,920</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>2,057</b>	<b>2,057</b>	<b>5,248</b>	<b>3,191</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,111</b>	<b>\$ 10,111</b>

**CLACKAMAS COUNTY, OREGON**

**PUBLIC SAFETY TRAINING CENTER DEBT SERVICE FUND**

**SCHEDULE OF EXPENDITURES, OTHER FINANCING SOURCES  
AND CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	\$ 175,000	\$ 180,000	\$ 180,000	\$ -
Interest	199,765	194,515	194,515	-
<b>TOTAL EXPENDITURES</b>	374,765	374,515	374,515	-
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	374,765	374,515	-	(374,515)
<b>NET CHANGE IN FUND BALANCE</b>	-	-	(374,515)	(374,515)
<b>FUND BALANCE, July 1, 2006</b>	-	-	-	-
<b>FUND BALANCE (DEFICIT), June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (374,515)</u>	<u>\$ (374,515)</u>

**CLACKAMAS COUNTY, OREGON**

**CLACKAMAS COUNTY DEVELOPMENT AGENCY -  
CLACKAMAS INDUSTRIAL AREA TAX INCREMENT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ 20,299	\$ 20,299
Interest	375,000	375,000	1,333,395	958,395
<b>TOTAL REVENUES</b>	375,000	375,000	1,353,694	978,694
<b>EXPENDITURES:</b>				
Reserve for future expenditures	26,362,832	26,362,832	-	(26,362,832)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(25,987,832)	(25,987,832)	1,353,694	(25,384,138)
<b>OTHER FINANCING USES:</b>				
Transfers out	(450,000)	(450,000)	(450,000)	-
<b>NET CHANGE IN FUND BALANCE</b>	(26,437,832)	(26,437,832)	903,694	(25,384,138)
<b>FUND BALANCE, July 1, 2006</b>	26,437,832	26,437,832	27,459,214	1,021,382
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	28,362,908	<u>\$ (24,362,756)</u>
<b>ADJUSTMENT TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS:</b>				
Transfers out reclassified as an interfund loan receivable			450,000	
<b>FUND BALANCE - GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS, June 30, 2007</b>			<u>\$ 28,812,908</u>	

**CLACKAMAS COUNTY, OREGON**

**CLACKAMAS COUNTY DEVELOPMENT AGENCY -  
GOVERNMENT CAMP TAX INCREMENT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 1,480,215	\$ 1,480,215	\$ 2,093,921	\$ 613,706
Interest	45,000	45,000	58,076	13,076
<b>TOTAL REVENUES</b>	1,525,215	1,525,215	2,151,997	626,782
<b>EXPENDITURES:</b>				
Reserve for future expenditures	315,715	315,715	-	(315,715)
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	1,209,500	1,209,500	2,151,997	311,067
<b>OTHER FINANCING USES:</b>				
Transfers out	(2,000,000)	(2,000,000)	(2,000,000)	-
<b>NET CHANGE IN FUND BALANCE</b>	(790,500)	(790,500)	151,997	942,497
<b>FUND BALANCE, July 1, 2006</b>	790,500	790,500	975,344	184,844
<b>FUND BALANCE, June 30, 2007</b>	\$ -	\$ -	1,127,341	\$ 1,127,341
<b>ADJUSTMENT TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS:</b>				
Property taxes susceptible to accrual recognized as revenue on the generally accepted accounting principles basis			17,394	
<b>FUND BALANCE - GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS, June 30, 2007</b>			\$ 1,144,735	

**CLACKAMAS COUNTY, OREGON**

**NORTH CLACKAMAS PARKS AND RECREATION DISTRICT -  
SERIES 2000 DEBT SERVICE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest	\$ 2,500	\$ 2,500	\$ -	\$ (2,500)
<b>EXPENDITURES:</b>				
Debt service	755,000	755,000	758,397	(3,397)
Contingency	46,862	46,862	-	46,862
<b>TOTAL EXPENDITURES</b>	<b>801,862</b>	<b>801,862</b>	<b>758,397</b>	<b>43,465</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(799,362)</b>	<b>(799,362)</b>	<b>(758,397)</b>	<b>40,965</b>
<b>OTHER FINANCING SOURCE:</b>				
Transfers in	755,000	755,000	755,000	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>(44,362)</b>	<b>(44,362)</b>	<b>(3,397)</b>	<b>40,965</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>44,362</b>	<b>44,362</b>	<b>48,789</b>	<b>4,427</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,392</b>	<b>\$ 45,392</b>

**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**

**YEAR ENDED JUNE 30, 2007**

	<u>Budget</u> Original and Final	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>			
Taxes	\$ 113,200	\$ 117,501	\$ 4,301
Miscellaneous	-	193	193
Interest	<u>325</u>	<u>2,076</u>	<u>1,751</u>
<b>TOTAL REVENUES</b>	<u>113,525</u>	<u>119,770</u>	<u>6,245</u>
<b>EXPENDITURES:</b>			
Debt Service:			
Principal	35,000	35,000	-
Interest	<u>78,950</u>	<u>78,950</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>113,950</u>	<u>113,950</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	(425)	5,820	6,245
<b>FUND BALANCE, July 1, 2006</b>	<u>425</u>	<u>5,693</u>	<u>5,268</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>11,513</u>	<u>\$ 11,513</u>
<b>ADJUSTMENT TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS:</b>			
Property taxes susceptible to accrual, recognized as revenue on the generally accepted accounting principles basis		<u>655</u>	
<b>FUND BALANCE - GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS - June 30, 2007</b>		<u>\$ 12,168</u>	

### **NONMAJOR CAPITAL PROJECTS FUNDS**

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

- Local Improvement District Capital Projects Fund
- TDC Visitor Information Reserve Fund
- Clackamas County Development Agency:
  - Clackamas Industrial Development Area Fund
  - Government Camp Development Area Fund
  - North Clackamas Revitalization Area Fund
- North Clackamas Parks and Recreation District:
  - Capital Projects Fund
  - Fixed Asset Reserve Fund

**CLACKAMAS COUNTY, OREGON**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2007**

	Local	Clackamas		North	North		Total
	Improvement	Clackamas	Government	Clackamas	Capital	Fixed Asset	
	District	Industrial	Camp	Clackamas	Projects	Reserve	
	Capital	Development	Development	Revitalization	Fund	Fund	
	Projects	Area	Area	Area			
	Fund	Fund	Fund	Fund			
<b>ASSETS</b>							
Cash and investments	\$ 466,472	\$ 1,932,482	\$ 4,144,445	\$ 211,168	\$ 1,033,155	\$ 359,897	\$ 8,147,619
Accounts receivable	-	5,651	-	-	26,529	-	32,180
Assessments receivable	35,327	-	-	-	-	-	35,327
Grants receivable	-	53,630	-	-	-	-	53,630
Land held for resale	-	6,161,024	-	-	-	-	6,161,024
<b>TOTAL ASSETS</b>	<b>\$ 501,799</b>	<b>\$ 8,152,787</b>	<b>\$ 4,144,445</b>	<b>\$ 211,168</b>	<b>\$ 1,059,684</b>	<b>\$ 359,897</b>	<b>\$ 14,429,780</b>
<b>LIABILITIES AND FUND BALANCES (DEFICIT)</b>							
Liabilities:							
Accounts payable	\$ -	\$ 24,675	\$ 38,069	\$ 303	\$ 222,364	\$ 1,372	\$ 286,783
Due to other funds	59	63,108	15,893	-	41,090	108,255	228,405
Interfund loan payable	-	4,000,000	-	450,000	-	-	4,450,000
Deferred revenue	35,327	-	-	-	-	-	35,327
Deposits	-	4,543	-	-	-	-	4,543
<b>TOTAL LIABILITIES</b>	<b>35,386</b>	<b>4,092,326</b>	<b>53,962</b>	<b>450,303</b>	<b>263,454</b>	<b>109,627</b>	<b>5,005,058</b>
Fund balances (deficit):							
Unreserved	466,413	4,060,461	4,090,483	(239,135)	796,230	250,270	9,424,722
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)</b>	<b>\$ 501,799</b>	<b>\$ 8,152,787</b>	<b>\$ 4,144,445</b>	<b>\$ 211,168</b>	<b>\$ 1,059,684</b>	<b>\$ 359,897</b>	<b>\$ 14,429,780</b>

**CLACKAMAS COUNTY, OREGON**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES (DEFICIT)**  
**YEAR ENDED JUNE 30, 2007**

	Local Improvement District Capital Projects Fund	TDC Visitor Information Reserve Fund	Clackamas Industrial Development Area Fund	Clackamas County Development Agency Government Camp Development Area Fund	North Clackamas Revitalization Area Fund	North Clackamas Parks and Recreation District Capital Projects Fund	Fixed Asset Reserve Fund	Total
<b>REVENUES:</b>								
Intergovernmental	\$ -	\$ -	\$ 53,630	\$ 1,600,000	\$ -	\$ 211,365	\$ -	\$ 1,864,995
Assessment principal and interest	20,288	-	-	-	-	-	-	20,288
Interest	22,319	-	403,901	160,961	-	66,721	17,158	671,060
Land sale proceeds	-	-	4,910,915	-	-	-	-	4,910,915
Miscellaneous	-	-	40,677	-	-	2,500	640	43,817
<b>TOTAL REVENUES</b>	<b>42,607</b>	<b>-</b>	<b>5,409,123</b>	<b>1,760,961</b>	<b>-</b>	<b>280,586</b>	<b>17,798</b>	<b>7,511,075</b>
<b>EXPENDITURES:</b>								
Public ways and facilities	6,218	-	546,365	242,987	239,135	-	23,144	1,057,849
Debt service	-	-	-	39,558	-	-	-	39,558
Capital outlay	-	-	11,841,954	352,092	-	3,221,648	228,095	15,643,789
<b>TOTAL EXPENDITURES</b>	<b>6,218</b>	<b>-</b>	<b>12,388,319</b>	<b>634,637</b>	<b>239,135</b>	<b>3,221,648</b>	<b>251,239</b>	<b>16,741,196</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>36,389</b>	<b>-</b>	<b>(6,979,196)</b>	<b>1,126,324</b>	<b>(239,135)</b>	<b>(2,941,062)</b>	<b>(233,441)</b>	<b>(9,230,121)</b>
<b>OTHER FINANCING SOURCES:</b>								
Transfers in	-	-	-	2,000,000	-	3,226,279	100,000	5,326,279
Transfers out	-	(333,322)	-	-	-	-	-	(333,322)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(333,322)</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>3,226,279</b>	<b>100,000</b>	<b>4,992,957</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>36,389</b>	<b>(333,322)</b>	<b>(6,979,196)</b>	<b>3,126,324</b>	<b>(239,135)</b>	<b>285,217</b>	<b>(133,441)</b>	<b>(4,237,164)</b>
<b>FUND BALANCE, July 1, 2006, as previously reported</b>	<b>430,024</b>	<b>333,322</b>	<b>9,664,249</b>	<b>964,159</b>	<b>-</b>	<b>511,013</b>	<b>383,711</b>	<b>12,286,478</b>
<b>RESTATEMENT</b>	<b>-</b>	<b>-</b>	<b>1,375,408</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,375,408</b>
<b>FUND BALANCE, July 1, 2006, as restated</b>	<b>430,024</b>	<b>333,322</b>	<b>11,039,657</b>	<b>964,159</b>	<b>-</b>	<b>511,013</b>	<b>383,711</b>	<b>13,661,886</b>
<b>FUND BALANCE (DEFICIT), June 30, 2007</b>	<b>\$ 466,413</b>	<b>\$ -</b>	<b>\$ 4,060,461</b>	<b>\$ 4,090,483</b>	<b>\$ (239,135)</b>	<b>\$ 796,230</b>	<b>\$ 250,270</b>	<b>\$ 9,424,722</b>

**CLACKAMAS COUNTY, OREGON**

**LOCAL IMPROVEMENT DISTRICT CAPITAL PROJECTS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Assessment principal	\$ 25,000	\$ 25,000	\$ 20,288	\$ (4,712)
Assessment interest	3,000	3,000	1,860	(1,140)
	28,000	28,000	22,148	(5,852)
Miscellaneous:				
Interest	15,000	15,000	20,459	5,459
<b>TOTAL REVENUES</b>	<b>43,000</b>	<b>43,000</b>	<b>42,607</b>	<b>(393)</b>
<b>EXPENDITURES:</b>				
Materials and services	231,636	231,636	6,218	225,418
Contingency	252,633	252,633	-	252,633
<b>TOTAL EXPENDITURES</b>	<b>484,269</b>	<b>484,269</b>	<b>6,218</b>	<b>478,051</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	<b>(441,269)</b>	<b>(441,269)</b>	<b>36,389</b>	<b>477,658</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>441,269</b>	<b>441,269</b>	<b>430,024</b>	<b>(11,245)</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 466,413</b>	<b>\$ 466,413</b>

**CLACKAMAS COUNTY, OREGON**

**TDC VISITOR INFORMATION RESERVE FUND**

**SCHEDULE OF REVENUES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>OTHER FINANCING SOURCES:</b>				
Transfers out	<u>\$ (324,456)</u>	<u>\$ (333,356)</u>	<u>\$ (333,322)</u>	<u>\$ 34</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(324,456)</u>	<u>(333,356)</u>	<u>(333,322)</u>	<u>34</u>
<b>FUND BALANCE, July 1, 2006</b>	<u>324,456</u>	<u>333,356</u>	<u>333,322</u>	<u>(34)</u>
<b>FUND BALANCE, June 30, 2007</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**CLACKAMAS COUNTY, OREGON**

**CLACKAMAS COUNTY DEVELOPMENT AGENCY -  
CLACKAMAS INDUSTRIAL DEVELOPMENT AREA FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ 53,630	\$ 53,630
Interest	200,000	200,000	403,901	203,901
Land sale proceeds	4,000,000	4,000,000	4,910,915	910,915
Miscellaneous	13,000	13,000	40,677	27,677
<b>TOTAL REVENUES</b>	<b>4,213,000</b>	<b>4,213,000</b>	<b>5,409,123</b>	<b>1,196,123</b>
<b>EXPENDITURES:</b>				
Materials and services	782,500	782,500	546,365	236,135
Capital outlay	8,250,000	12,250,000	11,841,954	408,046
Contingency	1,572,883	1,572,883	-	1,572,883
Reserve for future expenditures	7,000,000	7,000,000	-	7,000,000
<b>TOTAL EXPENDITURES</b>	<b>17,605,383</b>	<b>21,605,383</b>	<b>12,388,319</b>	<b>9,217,064</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(13,392,383)</b>	<b>(17,392,383)</b>	<b>(6,979,196)</b>	<b>10,413,187</b>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	-	4,000,000	4,000,000	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>(13,392,383)</b>	<b>(13,392,383)</b>	<b>(2,979,196)</b>	<b>10,413,187</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>13,392,383</b>	<b>13,392,383</b>	<b>9,664,249</b>	<b>(3,728,134)</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>6,685,053</b>	<b>\$ 6,685,053</b>
<b>ADJUSTMENT TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS:</b>				
Land held for resale			1,375,408	
Transfer in reclassified as an interfund loan payable			(4,000,000)	
<b>FUND BALANCE - GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS, June 30, 2007</b>			<b>\$ 4,060,461</b>	

**CLACKAMAS COUNTY, OREGON**

**CLACKAMAS COUNTY DEVELOPMENT AGENCY -  
GOVERNMENT CAMP DEVELOPMENT AREA FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ 1,600,000	\$ 1,600,000
Interest	35,000	35,000	160,961	125,961
<b>TOTAL REVENUES</b>	<b>35,000</b>	<b>35,000</b>	<b>1,760,961</b>	<b>1,725,961</b>
<b>EXPENDITURES:</b>				
Materials and services	356,400	356,400	282,545	73,855
Capital outlay	2,573,500	2,573,500	352,092	2,221,408
Reserve for future expenditures	75,000	75,000	-	75,000
Contingency	153,967	153,967	-	153,967
<b>TOTAL EXPENDITURES</b>	<b>3,158,867</b>	<b>3,158,867</b>	<b>634,637</b>	<b>2,524,230</b>
<b>EXCESS (DEFICIENCY) OF EXPENDITURES OVER REVENUES</b>	<b>(3,123,867)</b>	<b>(3,123,867)</b>	<b>1,126,324</b>	<b>4,250,191</b>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	2,000,000	2,000,000	2,000,000	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,123,867)</b>	<b>(1,123,867)</b>	<b>3,126,324</b>	<b>4,250,191</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>1,123,867</b>	<b>1,123,867</b>	<b>964,159</b>	<b>(159,708)</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,090,483</b>	<b>\$ 4,090,483</b>

**CLACKAMAS COUNTY, OREGON**

**CLACKAMAS COUNTY DEVELOPMENT AGENCY -  
NORTH CLACKAMAS REVITALIZATION AREA FUND**

**SCHEDULE OF EXPENDITURES, OTHER FINANCING SOURCES (USES)  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>EXPENDITURES:</b>				
Materials and services	\$ 140,600	\$ 140,600	\$ 239,135	\$ (98,535)
Contingency	61,400	61,400	-	61,400
<b>TOTAL EXPENDITURES</b>	<u>202,000</u>	<u>202,000</u>	<u>239,135</u>	<u>(37,135)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	450,000	450,000	450,000	-
Transfers out	<u>(248,000)</u>	<u>(248,000)</u>	<u>-</u>	<u>248,000</u>
<b>TOTAL OTHER FINANCING SOURCES (USES):</b>	<u>202,000</u>	<u>202,000</u>	<u>450,000</u>	<u>248,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	210,865	210,865
<b>FUND BALANCE, July 1, 2006</b>	-	-	-	-
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	210,865	<u>\$ 210,865</u>
<b>ADJUSTMENT TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS:</b>				
Transfers in reclassified as interfund loan payable			<u>(450,000)</u>	
<b>FUND BALANCE (DEFICIT) - GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS, June 30, 2007</b>			<u>\$ (239,135)</u>	

**CLACKAMAS COUNTY, OREGON**

**NORTH CLACKAMAS PARKS AND RECREATION DISTRICT -  
CAPITAL PROJECTS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 1,982,555	\$ 1,982,555	\$ 211,365	\$ (1,771,190)
Interest	-	-	66,721	66,721
Donations	-	-	2,500	2,500
<b>TOTAL REVENUES</b>	<b>1,982,555</b>	<b>1,982,555</b>	<b>280,586</b>	<b>(1,701,969)</b>
<b>EXPENDITURES:</b>				
Capital outlay	6,127,609	6,628,609	3,221,648	3,406,961
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(4,145,054)</b>	<b>(4,646,054)</b>	<b>(2,941,062)</b>	<b>1,704,992</b>
<b>OTHER FINANCING SOURCE:</b>				
Transfers in	3,593,411	4,094,411	3,226,279	(868,132)
<b>NET CHANGE IN FUND BALANCE</b>	<b>(551,643)</b>	<b>(551,643)</b>	<b>285,217</b>	<b>836,860</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>551,643</b>	<b>551,643</b>	<b>511,013</b>	<b>(40,630)</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 796,230</b>	<b>\$ 796,230</b>

**CLACKAMAS COUNTY, OREGON**

**NORTH CLACKAMAS PARKS AND RECREATION DISTRICT -  
FIXED ASSET RESERVE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest	\$ 12,000	\$ 12,000	\$ 17,158	\$ 5,158
Donations	-	-	640	640
<b>TOTAL REVENUES</b>	<u>12,000</u>	<u>12,000</u>	<u>17,798</u>	<u>5,798</u>
<b>EXPENDITURES:</b>				
Materials and services	50,000	50,000	23,144	26,856
Capital outlay	443,113	443,113	228,095	215,018
<b>TOTAL EXPENDITURES</b>	<u>493,113</u>	<u>493,113</u>	<u>251,239</u>	<u>241,874</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(481,113)	(481,113)	(233,441)	247,672
<b>OTHER FINANCING SOURCE:</b>				
Transfers in	100,000	100,000	100,000	-
<b>NET CHANGE IN FUND BALANCE</b>	(381,113)	(381,113)	(133,441)	247,672
<b>FUND BALANCE, July 1, 2006</b>	<u>381,113</u>	<u>381,113</u>	<u>383,711</u>	<u>2,598</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,270</u>	<u>\$ 250,270</u>

## **ENTERPRISE FUND**

**Stone Creek Golf Course Fund** – The Stone Creek Golf Course Fund accounts for the operation of the County owned golf course.

**CLACKAMAS COUNTY, OREGON**

**STONE CREEK GOLF COURSE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Charges for services:	<u>\$ 2,688,000</u>	<u>\$ 2,688,000</u>	<u>\$ 2,846,996</u>	<u>\$ 158,996</u>
Interest	<u>10,000</u>	<u>10,000</u>	<u>6,381</u>	<u>(3,619)</u>
<b>TOTAL REVENUES</b>	<u>2,698,000</u>	<u>2,698,000</u>	<u>2,853,377</u>	<u>155,377</u>
<b>EXPENDITURES:</b>				
Materials and services	1,998,000	1,998,000	2,048,659	(50,659)
Debt service				
Principal	245,000	245,000	240,000	5,000
Interest	<u>249,952</u>	<u>249,952</u>	<u>234,125</u>	<u>15,827</u>
<b>TOTAL EXPENDITURES</b>	<u>2,492,952</u>	<u>2,492,952</u>	<u>2,522,784</u>	<u>(29,832)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	205,048	205,048	330,593	125,545
<b>OTHER FINANCING SOURCES:</b>				
Transfers out	<u>(205,048)</u>	<u>(205,048)</u>	<u>(330,593)</u>	<u>(125,545)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE, July 1, 2006</b>	-	-	-	-
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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.
  - Employee Assistance Program Fund - accounts for the confidential counseling for the behavioral health problems of employees and dependents.
- 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
  - Equipment Maintenance Fund
  - Information Services Fund

CLACKAMAS COUNTY, OREGON

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF NET ASSETS

JUNE 30, 2007

	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	Information Services Fund	Totals
<b>ASSETS</b>										
Current assets:										
Cash and investments	\$ 4,713,863	\$ 4,875,920	\$ 519,145	\$ 203,116	\$ 1,012,284	\$ 1,371,886	\$ 630,718	\$ 973,427	\$ 1,275,170	\$ 15,575,529
Accounts receivable	179	77,694	9,800	21,625	8,591	30,999	88,695	5,295	21,538	264,416
Due from other funds	455	87,401	236	858	49,567	231,193	14,234	162,001	36,685	582,630
Other assets	1,335	96,897	3,833	7,208	-	1,532	165,068	-	20,111	295,984
<b>TOTAL CURRENT ASSETS</b>	<b>4,715,832</b>	<b>5,137,912</b>	<b>533,014</b>	<b>232,807</b>	<b>1,070,442</b>	<b>1,635,610</b>	<b>898,715</b>	<b>1,140,723</b>	<b>1,353,504</b>	<b>16,718,559</b>
Noncurrent assets:										
Capital assets:										
Equipment, net	-	-	137,591	98,336	130,234	675,453	410,060	2,608,237	803,460	4,863,371
<b>TOTAL ASSETS</b>	<b>4,715,832</b>	<b>5,137,912</b>	<b>670,605</b>	<b>331,143</b>	<b>1,200,676</b>	<b>2,311,063</b>	<b>1,308,775</b>	<b>3,748,960</b>	<b>2,156,964</b>	<b>21,581,930</b>
<b>LIABILITIES</b>										
Current liabilities:										
Accounts payable	-	108,027	34,475	6,386	226,802	104,976	14,196	31,025	125,345	651,232
Accrued payroll	117,393	25,125	14,703	21,637	70,974	29,303	171,254	39,888	203,685	693,962
Compensated absences payable	-	-	19,939	8,391	36,802	29,682	144,561	25,379	195,492	460,246
Claims payable	298,268	2,000,000	-	-	-	-	-	-	-	2,298,268
Deposits	-	-	-	-	-	-	18,180	-	-	18,180
Due to other funds	404,467	239,637	4,948	2,441	82,636	7,226	11,027	4,206	35,705	792,293
<b>TOTAL CURRENT LIABILITIES</b>	<b>820,128</b>	<b>2,372,789</b>	<b>74,065</b>	<b>38,855</b>	<b>417,214</b>	<b>171,187</b>	<b>359,218</b>	<b>100,498</b>	<b>560,227</b>	<b>4,914,181</b>
Noncurrent liabilities:										
Compensated absences payable	-	-	5,798	2,440	10,702	8,631	42,038	7,380	56,847	133,836
<b>TOTAL LIABILITIES</b>	<b>820,128</b>	<b>2,372,789</b>	<b>79,863</b>	<b>41,295</b>	<b>427,916</b>	<b>179,818</b>	<b>401,256</b>	<b>107,878</b>	<b>617,074</b>	<b>5,048,017</b>
<b>NET ASSETS</b>										
Invested in capital assets, net of related debt										
Unrestricted	3,895,704	2,765,123	453,151	191,512	642,526	1,455,792	497,459	1,032,845	736,430	11,670,542
<b>TOTAL NET ASSETS</b>	<b>\$ 3,895,704</b>	<b>\$ 2,765,123</b>	<b>\$ 590,742</b>	<b>\$ 289,848</b>	<b>\$ 772,760</b>	<b>\$ 2,131,245</b>	<b>\$ 907,519</b>	<b>\$ 3,641,082</b>	<b>\$ 1,539,890</b>	<b>\$ 16,533,913</b>

**CLACKAMAS COUNTY, OREGON**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN NET ASSETS**  
**YEAR ENDED JUNE 30, 2007**

	Self- Insurance Fund	Risk Management Claims Fund	Employee Assistance Program Fund	Cable Administration Fund	Records Management Fund	Facilities Management Fund	Electronic Services Fund	Central Dispatch Fund	Fleet Services Fund	Equipment Maintenance Fund	Information Services Fund	Totals
<b>OPERATING REVENUES:</b>												
Charges for services	\$ 2,462,212	\$ 4,311,570	\$ 256	\$ 6,300	\$ 768,325	\$ 5,140,068	\$ 2,247,850	\$ 3,516,848	\$ 1,303,287	\$ -	\$ 8,640,626	\$ 28,397,342
Intergovernmental revenue	-	-	-	42,074	-	-	-	780,075	-	-	17,400	839,549
Miscellaneous	221,948	24,841	-	-	-	2,307	3,032	9,143	3,504	-	77,550	342,325
<b>TOTAL OPERATING REVENUES</b>	<b>2,684,160</b>	<b>4,336,411</b>	<b>256</b>	<b>48,374</b>	<b>768,325</b>	<b>5,142,375</b>	<b>2,250,882</b>	<b>4,306,066</b>	<b>1,306,791</b>	<b>-</b>	<b>8,735,576</b>	<b>29,579,216</b>
<b>OPERATING EXPENSES:</b>												
Claims	2,414,120	3,559,989	90,223	-	-	-	-	-	-	-	-	6,064,332
Labor and fringe benefits	-	-	-	343,403	436,918	1,413,544	645,912	4,111,485	776,934	-	4,862,111	12,590,307
Supplies	-	-	-	376,038	257,941	3,811,751	1,297,843	731,693	843,351	-	3,453,952	10,772,569
Depreciation and amortization expense	-	-	-	23,650	21,168	9,839	122,723	167,646	671,943	-	325,565	1,342,534
<b>TOTAL OPERATING EXPENSES</b>	<b>2,414,120</b>	<b>3,559,989</b>	<b>90,223</b>	<b>743,091</b>	<b>716,027</b>	<b>5,235,134</b>	<b>2,066,478</b>	<b>5,010,824</b>	<b>2,292,228</b>	<b>-</b>	<b>8,641,628</b>	<b>30,769,742</b>
<b>OPERATING INCOME (LOSS)</b>	<b>270,040</b>	<b>776,422</b>	<b>(89,967)</b>	<b>(694,717)</b>	<b>52,298</b>	<b>(92,759)</b>	<b>184,404</b>	<b>(704,758)</b>	<b>(985,437)</b>	<b>-</b>	<b>93,948</b>	<b>(1,190,526)</b>
<b>NONOPERATING INCOME (LOSS):</b>												
Gain (loss) on disposal of capital assets	-	-	-	-	(3,275)	-	(2,640)	-	(1,125)	-	-	(7,040)
Interest income	203,624	191,879	-	22,704	-	-	47,867	40,398	33,143	-	65,820	605,435
<b>NONOPERATING INCOME</b>	<b>203,624</b>	<b>191,879</b>	<b>-</b>	<b>22,704</b>	<b>(3,275)</b>	<b>-</b>	<b>45,227</b>	<b>40,398</b>	<b>32,018</b>	<b>-</b>	<b>65,820</b>	<b>598,395</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>473,664</b>	<b>968,301</b>	<b>(89,967)</b>	<b>(672,013)</b>	<b>49,023</b>	<b>(92,759)</b>	<b>229,631</b>	<b>(664,360)</b>	<b>(953,419)</b>	<b>-</b>	<b>159,768</b>	<b>(592,131)</b>
<b>OTHER FINANCING SOURCES (USES):</b>												
Transfers in	-	-	-	693,546	-	-	-	298,000	1,524,025	-	35,000	2,550,571
Transfers out	-	-	-	-	-	-	-	-	-	(194,025)	-	(194,025)
Transfers of capital assets to governmental fund	-	-	-	-	-	-	-	-	(54,484)	-	-	(54,484)
<b>OTHER FINANCING SOURCES (USES):</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>693,546</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>298,000</b>	<b>1,469,541</b>	<b>(194,025)</b>	<b>35,000</b>	<b>2,302,062</b>
<b>CHANGE IN NET ASSETS</b>	<b>473,664</b>	<b>968,301</b>	<b>(89,967)</b>	<b>21,533</b>	<b>49,023</b>	<b>(92,759)</b>	<b>229,631</b>	<b>(366,360)</b>	<b>516,122</b>	<b>(194,025)</b>	<b>194,768</b>	<b>1,709,931</b>
<b>NET ASSETS, July 1, 2006</b>	<b>3,422,040</b>	<b>1,796,822</b>	<b>89,967</b>	<b>569,209</b>	<b>240,825</b>	<b>865,519</b>	<b>1,901,614</b>	<b>1,273,879</b>	<b>3,124,960</b>	<b>194,025</b>	<b>1,345,122</b>	<b>14,823,982</b>
<b>NET ASSETS, June 30, 2007</b>	<b>\$ 3,895,704</b>	<b>\$ 2,765,123</b>	<b>\$ -</b>	<b>\$ 590,742</b>	<b>\$ 289,848</b>	<b>\$ 772,760</b>	<b>\$ 2,131,245</b>	<b>\$ 907,519</b>	<b>\$ 3,641,082</b>	<b>\$ -</b>	<b>\$ 1,539,890</b>	<b>\$ 16,533,913</b>

**CLACKAMAS COUNTY, OREGON**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2007**

	Self- Insurance Fund	Risk Management Claims Fund	Employee Assistance Program Fund	Cable Administration Fund	Records Management Fund	Facilities Management Fund	Electronic Services Fund	Central Dispatch Fund	Fleet Services Fund	Equipment Maintenance Fund	Information Services Fund	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>												
Cash received for services	\$ 2,683,730	\$ 4,243,552	\$ 256	\$ 16,307	\$ 760,598	\$ 5,103,598	\$ 2,460,164	\$ 3,658,681	\$ 1,718,352	\$ -	\$ 8,680,483	\$ 29,325,721
Cash paid for claims and legal fees	(2,434,168)	(3,488,852)	(118,456)	-	-	-	-	-	-	-	-	(6,041,476)
Cash paid to suppliers for goods and services	-	-	-	(360,660)	(265,665)	(3,916,922)	(1,237,872)	(819,296)	(1,122,299)	-	(3,605,696)	(11,328,410)
Cash paid to employees for services	(60,112)	25,125	-	(332,081)	(418,418)	(1,343,543)	(620,490)	(3,925,363)	(761,922)	-	(4,666,464)	(12,103,268)
Operating grant	-	-	-	42,074	-	-	-	780,075	-	-	17,400	839,549
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>189,450</b>	<b>779,825</b>	<b>(118,200)</b>	<b>(634,360)</b>	<b>76,515</b>	<b>(156,867)</b>	<b>601,802</b>	<b>(305,903)</b>	<b>(165,869)</b>	<b>-</b>	<b>425,723</b>	<b>692,116</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>												
Transfers from(to) other funds	-	-	-	693,546	-	-	-	298,000	1,185,806	144,194	35,000	2,356,546
<b>NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>693,546</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>298,000</b>	<b>1,185,806</b>	<b>144,194</b>	<b>35,000</b>	<b>2,356,546</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>												
Acquisition of capital assets	-	-	-	-	(46,080)	(53,565)	(96,752)	(16,162)	(984,993)	-	(223,374)	(1,420,926)
Checks issued in excess of deposits	-	-	-	-	-	-	-	-	-	(144,194)	-	(144,194)
Payment on capital leases	-	-	-	-	-	-	-	-	(13,996)	-	(151,969)	(165,965)
<b>NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(46,080)</b>	<b>(53,565)</b>	<b>(96,752)</b>	<b>(16,162)</b>	<b>(998,989)</b>	<b>(144,194)</b>	<b>(375,343)</b>	<b>(1,731,085)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>												
Interest received on investments	203,624	191,879	-	22,704	-	-	47,867	40,398	33,143	-	65,820	605,435
<b>NET CHANGE IN CASH AND INVESTMENTS</b>	<b>393,074</b>	<b>971,704</b>	<b>(118,200)</b>	<b>81,890</b>	<b>30,435</b>	<b>(210,432)</b>	<b>552,917</b>	<b>16,333</b>	<b>54,091</b>	<b>-</b>	<b>151,200</b>	<b>1,923,012</b>
<b>CASH AND INVESTMENTS, July 1, 2006</b>	<b>4,320,789</b>	<b>3,904,216</b>	<b>118,200</b>	<b>437,255</b>	<b>172,681</b>	<b>1,222,716</b>	<b>818,969</b>	<b>614,385</b>	<b>919,336</b>	<b>-</b>	<b>1,123,970</b>	<b>13,652,517</b>
<b>CASH AND INVESTMENTS, June 30, 2007</b>	<b>\$ 4,713,863</b>	<b>\$ 4,875,920</b>	<b>\$ -</b>	<b>\$ 519,145</b>	<b>\$ 203,116</b>	<b>\$ 1,012,284</b>	<b>\$ 1,371,886</b>	<b>\$ 630,718</b>	<b>\$ 973,427</b>	<b>\$ -</b>	<b>\$ 1,275,170</b>	<b>\$ 15,575,529</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES:</b>												
Operating income (loss)	\$ 270,040	\$ 776,422	\$ (89,967)	\$ (694,717)	\$ 52,298	\$ (92,759)	\$ 184,404	\$ (704,758)	\$ (985,437)	\$ -	\$ 93,948	\$ (1,190,526)
Adjustments to reconcile operating income (loss) to net cash from operating activities:												
Depreciation and amortization	-	-	-	23,650	21,168	9,839	122,723	167,646	671,943	-	325,565	1,342,534
Changes in assets and liabilities:												
Accounts receivable	25	(69,207)	-	7,075	(9,068)	3,729	2,834	(19,313)	2,763	-	(18,273)	(99,435)
Due from other funds	(455)	(23,652)	-	471	1,341	(42,506)	206,448	152,003	408,798	-	(19,420)	683,028
Other assets	(1,335)	(31,404)	-	2,451	(7,208)	824	(191)	(25,016)	-	-	(14,809)	(76,688)
Accounts payable	(298)	(15,843)	-	11,990	818	13,053	57,829	(50,228)	(77,414)	-	(118,394)	(178,487)
Accrued payroll	(60,112)	25,125	-	14,703	21,637	70,974	29,303	171,254	39,888	-	203,685	516,457
Compensated absences	-	-	-	(3,371)	(3,137)	(973)	(3,881)	14,868	(24,876)	-	(8,038)	(29,408)
Claims payable	(39,508)	132,000	-	-	-	-	-	-	-	-	-	92,492
Deferred Revenue	-	-	-	-	-	-	(1,623)	-	-	-	-	(1,623)
Due to other funds	21,093	(13,616)	(28,233)	3,388	(1,334)	(119,048)	3,956	(12,359)	(201,534)	-	(18,541)	(366,228)
Total adjustments	(80,590)	3,403	(28,233)	60,357	24,217	(64,108)	417,398	398,855	819,568	-	331,775	1,882,642
Net cash from operating activities	\$ 189,450	\$ 779,825	\$ (118,200)	\$ (634,360)	\$ 76,515	\$ (156,867)	\$ 601,802	\$ (305,903)	\$ (165,869)	\$ -	\$ 425,723	\$ 692,116
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITY:</b>												
Transfers of balances between internal service funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (338,219)	\$ 338,219	\$ -	\$ -
Transfers of assets to other governmental funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,484	\$ -	\$ -	\$ 54,484

**CLACKAMAS COUNTY, OREGON**

**SELF-INSURANCE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Charges for services:				
Charges to other County funds	<u>\$ 2,440,534</u>	<u>\$ 2,440,534</u>	<u>\$ 2,462,212</u>	<u>\$ 21,678</u>
Miscellaneous:				
Reimbursements	251,349	251,349	217,181	(34,168)
Other	-	-	4,767	4,767
Interest	<u>52,952</u>	<u>52,952</u>	<u>203,624</u>	<u>150,672</u>
	<u>304,301</u>	<u>304,301</u>	<u>425,572</u>	<u>121,271</u>
<b>TOTAL REVENUES</b>	<u>2,744,835</u>	<u>2,744,835</u>	<u>2,887,784</u>	<u>142,949</u>
<b>EXPENDITURES:</b>				
Materials and services	3,113,558	3,113,558	2,453,628	659,930
Reserve for future expenditures	337,776	337,776	-	337,776
Contingency	<u>2,880,819</u>	<u>2,880,819</u>	<u>-</u>	<u>2,880,819</u>
<b>TOTAL EXPENDITURES</b>	<u>6,332,153</u>	<u>6,332,153</u>	<u>2,453,628</u>	<u>3,878,525</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	(3,587,318)	(3,587,318)	434,156	4,021,474
<b>FUND BALANCE, July 1, 2006</b>	<u>3,587,318</u>	<u>3,587,318</u>	<u>3,759,816</u>	<u>172,498</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,193,972</u>	<u>\$ 4,193,972</u>

**CLACKAMAS COUNTY, OREGON**

**RISK MANAGEMENT CLAIMS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Charges for services:				
Charges to other County funds	\$ 4,240,000	\$ 4,240,000	\$ 4,311,570	\$ 71,570
Miscellaneous:				
Other	143,135	143,135	-	(143,135)
Interest	77,026	77,026	191,879	114,853
Reimbursement	100,939	100,939	24,841	(76,098)
	321,100	321,100	216,720	(104,380)
<b>TOTAL REVENUES</b>	<b>4,561,100</b>	<b>4,561,100</b>	<b>4,528,290</b>	<b>(32,810)</b>
<b>EXPENDITURES:</b>				
Materials and services	3,597,302	3,597,302	3,427,989	169,313
Contingency	4,801,308	4,801,308	-	4,801,308
Reserve for future expenditures	1,627,303	1,627,303	-	1,627,303
<b>TOTAL EXPENDITURES</b>	<b>10,025,913</b>	<b>10,025,913</b>	<b>3,427,989</b>	<b>6,597,924</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	<b>(5,464,813)</b>	<b>(5,464,813)</b>	<b>1,100,301</b>	<b>6,565,114</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>5,464,813</b>	<b>5,464,813</b>	<b>3,664,822</b>	<b>(1,799,991)</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,765,123</b>	<b>\$ 4,765,123</b>

**CLACKAMAS COUNTY, OREGON**

**EMPLOYEE ASSISTANCE PROGRAM FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Charges for services:				
Charges to other County funds	\$ 93,568	\$ 93,568	\$ 256	\$ (93,312)
<b>EXPENDITURES:</b>				
Materials and services	<u>205,029</u>	<u>205,029</u>	<u>90,223</u>	<u>114,806</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	(111,461)	(111,461)	(89,967)	21,494
<b>FUND BALANCE, July 1, 2006</b>	<u>111,461</u>	<u>111,461</u>	<u>89,967</u>	<u>(21,494)</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COUNTY, OREGON**

**CABLE ADMINISTRATION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUE:</b>				
Charges for services	\$ 1,000	\$ 1,000	\$ 6,300	\$ 5,300
Intergovernmental revenue:				
Local	48,000	48,000	42,074	(5,926)
Miscellaneous				
Interest	6,804	6,804	22,694	15,890
<b>TOTAL REVENUES</b>	<b>55,804</b>	<b>55,804</b>	<b>71,078</b>	<b>15,264</b>
<b>EXPENDITURES:</b>				
Personal services	350,103	350,103	343,403	6,700
Materials and services	411,341	411,341	370,414	40,927
Capital outlay	29,000	29,000	5,624	23,376
Contingency	8,797	8,797	-	8,797
Reserve for future expenditures	267,893	267,893	-	267,893
<b>TOTAL EXPENDITURES</b>	<b>1,067,134</b>	<b>1,067,134</b>	<b>719,441</b>	<b>347,693</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,011,330)</b>	<b>(1,011,330)</b>	<b>(648,363)</b>	<b>362,967</b>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	693,546	693,546	693,546	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>(317,784)</b>	<b>(317,784)</b>	<b>45,183</b>	<b>362,967</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>317,784</b>	<b>317,784</b>	<b>407,968</b>	<b>90,184</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 453,151</b>	<b>\$ 453,151</b>

**CLACKAMAS COUNTY, OREGON**

**RECORDS MANAGEMENT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Charges for services:				
Charges to other County funds	\$ 509,265	\$ 509,265	529,617	\$ 20,352
Charges to others	201,426	201,426	238,708	37,282
<b>TOTAL REVENUES</b>	<b>710,691</b>	<b>710,691</b>	<b>768,325</b>	<b>57,634</b>
<b>EXPENDITURES:</b>				
Personal services	457,982	457,982	436,918	21,064
Materials and services	298,252	298,252	257,941	40,311
Capital outlay	55,000	55,000	46,080	8,920
Contingency	45,521	45,521	-	45,521
<b>TOTAL EXPENDITURES</b>	<b>856,755</b>	<b>856,755</b>	<b>740,939</b>	<b>115,816</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	<b>(146,064)</b>	<b>(146,064)</b>	<b>27,386</b>	<b>173,450</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>146,064</b>	<b>146,064</b>	<b>164,126</b>	<b>18,062</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 191,512</b>	<b>\$ 191,512</b>

**CLACKAMAS COUNTY, OREGON**

**FACILITIES MANAGEMENT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental				
Local	\$ 186,840	\$ 186,840	\$ -	\$ (186,840)
Charges for services:				
Charges to other County funds	4,953,688	4,953,688	5,130,495	176,807
Charges to others	170,820	170,820	9,573	(161,247)
	<u>5,124,508</u>	<u>5,124,508</u>	<u>5,140,068</u>	<u>15,560</u>
Miscellaneous:				
Other	45,000	45,000	2,307	(42,693)
<b>TOTAL REVENUES</b>	<u>5,356,348</u>	<u>5,356,348</u>	<u>5,142,375</u>	<u>(213,973)</u>
<b>EXPENDITURES:</b>				
Personal services	1,333,965	1,433,965	1,413,544	20,421
Materials and services	4,040,403	4,375,101	3,811,751	563,350
Capital outlay	-	139,452	53,565	85,887
Contingency	210,480	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>5,584,848</u>	<u>5,948,518</u>	<u>5,278,860</u>	<u>669,658</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	(228,500)	(592,170)	(136,485)	455,685
<b>FUND BALANCE, July 1, 2006</b>	<u>228,500</u>	<u>592,170</u>	<u>779,011</u>	<u>186,841</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 642,526</u>	<u>\$ 642,526</u>

**CLACKAMAS COUNTY, OREGON**

**ELECTRONIC SERVICES FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Charges for services:				
Charges to other County funds	\$ 1,700,000	\$ 1,700,000	\$ 2,103,977	\$ 403,977
Charges to others	300,000	300,000	143,873	(156,127)
	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,247,850</u>	<u>247,850</u>
Miscellaneous:				
Interest	11,000	11,000	47,867	36,867
Other	500	500	3,032	2,532
	<u>11,500</u>	<u>11,500</u>	<u>50,899</u>	<u>39,399</u>
<b>TOTAL REVENUES</b>	<u>2,011,500</u>	<u>2,011,500</u>	<u>2,298,749</u>	<u>287,249</u>
<b>EXPENDITURES:</b>				
Personal services	638,557	638,557	645,912	(7,355)
Materials and services	1,554,270	1,554,270	1,297,842	256,428
Capital outlay	802,017	802,017	96,753	705,264
Contingency	15,898	15,898	-	15,898
	<u>3,010,742</u>	<u>3,010,742</u>	<u>2,040,507</u>	<u>970,235</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	(999,242)	(999,242)	258,242	1,257,484
<b>FUND BALANCE, July 1, 2006</b>	<u>999,242</u>	<u>999,242</u>	<u>1,197,550</u>	<u>198,308</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,455,792</u>	<u>\$ 1,455,792</u>

**CLACKAMAS COUNTY, OREGON**

**CENTRAL DISPATCH FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues:				
State	\$ 915,700	\$ 915,700	\$ 761,856	\$ (153,844)
Local	17,157	17,157	18,219	1,062
	<u>932,857</u>	<u>932,857</u>	<u>780,075</u>	<u>(152,782)</u>
Charges for services:				
Charges to other County funds	1,864,195	1,864,195	1,866,712	2,517
Charges to others	1,650,136	1,650,136	1,650,136	-
	<u>3,514,331</u>	<u>3,514,331</u>	<u>3,516,848</u>	<u>2,517</u>
Miscellaneous:				
Interest	14,000	14,000	40,398	26,398
Other	6,000	6,000	9,143	3,143
	<u>20,000</u>	<u>20,000</u>	<u>49,541</u>	<u>29,541</u>
<b>TOTAL REVENUES</b>	<u>4,467,188</u>	<u>4,467,188</u>	<u>4,346,464</u>	<u>(120,724)</u>
<b>EXPENDITURES:</b>				
Personal services	3,985,198	3,985,198	4,111,485	(126,287)
Materials and services	756,990	756,990	731,693	25,297
Capital outlay	30,000	30,000	16,162	13,838
Contingency	141,787	141,787	-	141,787
Reserve for future expenditures	291,934	291,934	-	291,934
	<u>5,205,909</u>	<u>5,205,909</u>	<u>4,859,340</u>	<u>346,569</u>
<b>TOTAL EXPENDITURES</b>	<u>5,205,909</u>	<u>5,205,909</u>	<u>4,859,340</u>	<u>346,569</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(738,721)	(738,721)	(512,876)	225,845
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	298,000	298,000	298,000	-
	<u>298,000</u>	<u>298,000</u>	<u>298,000</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(440,721)	(440,721)	(214,876)	225,845
<b>FUND BALANCE, July 1, 2006</b>	<u>440,721</u>	<u>440,721</u>	<u>712,335</u>	<u>271,614</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 497,459</u>	<u>\$ 497,459</u>

**CLACKAMAS COUNTY, OREGON**

**FLEET SERVICES FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Charges for services:				
Charges to other County funds	\$ 1,266,198	\$ 1,266,198	\$ 1,289,658	\$ 23,460
Charges to others	91,293	91,293	13,629	(77,664)
	<u>1,357,491</u>	<u>1,357,491</u>	<u>1,303,287</u>	<u>(54,204)</u>
Miscellaneous:				
Other	20,860	20,860	36,647	15,787
<b>TOTAL REVENUES</b>	<u>1,378,351</u>	<u>1,378,351</u>	<u>1,339,934</u>	<u>(38,417)</u>
<b>EXPENDITURES:</b>				
Personal services	890,021	890,021	776,934	113,087
Materials and services	647,484	864,484	843,012	21,472
Capital outlay	1,639,376	2,002,376	999,328	1,003,048
Contingency	214,721	214,721	-	214,721
<b>TOTAL EXPENDITURES</b>	<u>3,391,602</u>	<u>3,971,602</u>	<u>2,619,274</u>	<u>1,352,328</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(2,013,251)	(2,593,251)	(1,279,340)	1,313,911
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	750,000	1,330,000	1,431,133	(101,133)
<b>NET CHANGE IN FUND BALANCE</b>	(1,263,251)	(1,263,251)	151,793	1,212,778
<b>FUND BALANCE, July 1, 2006</b>	<u>1,263,251</u>	<u>1,263,251</u>	<u>881,052</u>	<u>(382,199)</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,032,845</u>	<u>\$ 830,579</u>

**CLACKAMAS COUNTY, OREGON**

**EQUIPMENT MAINTENANCE FUND**

**SCHEDULE OF OTHER FINANCING USES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>OTHER FINANCING USES:</b>				
Transfers out	\$ -	\$ -	\$ (101,133)	\$ (101,133)
<b>NET CHANGE IN FUND BALANCE</b>	-	-	(101,133)	(101,133)
<b>FUND BALANCE, July 1, 2006</b>	-	-	101,133	101,133
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COUNTY, OREGON**

**INFORMATION SERVICES**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues:				
State	\$ 35,000	\$ 35,000	\$ 17,400	\$ (17,600)
Charges for services:				
Charges to other County funds	7,678,203	7,678,203	8,559,619	881,416
Charges to others	936,562	986,562	81,007	(905,555)
	8,614,765	8,664,765	8,640,626	(24,139)
Miscellaneous:				
Interest	-	-	65,820	65,820
Reimbursements	72,072	118,910	77,529	(41,381)
Other	-	-	21	21
	72,072	118,910	143,370	24,460
<b>TOTAL REVENUES</b>	<b>8,721,837</b>	<b>8,818,675</b>	<b>8,801,396</b>	<b>(17,279)</b>
<b>EXPENDITURES:</b>				
Personal services	4,750,528	4,935,366	4,862,111	73,255
Materials and services	3,607,252	3,802,252	3,453,567	348,685
Capital outlay	410,145	397,145	375,728	21,417
Contingency	253,423	253,423	-	253,423
Reserve for future expenditures	25,000	25,000	-	25,000
<b>TOTAL EXPENDITURES</b>	<b>9,046,348</b>	<b>9,413,186</b>	<b>8,691,406</b>	<b>721,780</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(324,511)</b>	<b>(594,511)</b>	<b>109,990</b>	<b>704,501</b>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	35,000	35,000	35,000	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>(289,511)</b>	<b>(559,511)</b>	<b>144,990</b>	<b>704,501</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>289,511</b>	<b>559,511</b>	<b>591,440</b>	<b>31,929</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 736,430</b>	<b>\$ 736,430</b>

## **TRUST AND AGENCY FUNDS**

**Agency Fund** – This Fund represents accounts held by the Clackamas County Treasurer as fiscal agent for cities, school districts, other governments and organizations located within Clackamas County.

**Pension Trust Fund** – Sheriff's Office Retiree Medical Fund – This fund provides post-retirement health care benefits to retiring Peace Officers Association members and retiring Command Officers.

CLACKAMAS COUNTY, OREGON

AGENCY FUND

STATEMENT OF  
ASSETS AND LIABILITY

JUNE 30, 2007

**ASSETS:**

Cash and investments	\$ 13,326,492
Property taxes receivable	<u>15,364,101</u>

**TOTAL ASSETS**

\$ 28,690,593

**LIABILITY:**

Amounts held in trust	<u>\$ 28,690,593</u>
-----------------------	----------------------

**CLACKAMAS COUNTY, OREGON**

**AGENCY FUND**

**STATEMENT OF CHANGES IN ASSETS AND LIABILITY**

**JUNE 30, 2007**

	<u>Balance</u> <u>July 1, 2006</u>	<u>Additions</u>	<u>Balance</u> <u>June 30, 2007</u>
<b>ASSETS:</b>			
Cash and investments	\$ 11,416,667	\$ 1,909,825	\$ 13,326,492
Property taxes receivable	<u>14,379,660</u>	<u>984,441</u>	<u>15,364,101</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 25,796,327</u></u>	<u><u>\$ 2,894,266</u></u>	<u><u>\$ 28,690,593</u></u>
<b>LIABILITY:</b>			
Amounts held in trust	<u><u>\$ 25,796,327</u></u>	<u><u>\$ 2,894,266</u></u>	<u><u>\$ 28,690,593</u></u>

**CLACKAMAS COUNTY, OREGON**

**PENSION TRUST FUND**

**STATEMENT OF NET ASSETS**

**JUNE 30, 2007**

**ASSETS:**

Cash and investments \$ 458,317

**LIABILITY:**

Accounts payable 2,604

**NET ASSETS HELD IN TRUST**

**\$ 455,713**

**CLACKAMAS COUNTY, OREGON**

**SHERIFF'S OFFICE RETIREE MEDICAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Contributions	\$ 529,076	\$ 529,076	\$ 519,367	\$ (9,709)
Miscellaneous:				
Interest	5,376	5,376	16,881	11,505
<b>TOTAL REVENUES</b>	<u>534,452</u>	<u>534,452</u>	<u>536,248</u>	<u>1,796</u>
<b>EXPENDITURES:</b>				
Materials and services	354,153	354,153	408,856	(54,703)
Contingency	211,078	211,078	-	211,078
Reserve for future expenditures	316,619	316,619	-	316,619
<b>TOTAL EXPENDITURES</b>	<u>881,850</u>	<u>881,850</u>	<u>408,856</u>	<u>472,994</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	(347,398)	(347,398)	127,392	474,790
<b>FUND BALANCE, July 1, 2006</b>	<u>347,398</u>	<u>347,398</u>	<u>328,321</u>	<u>(19,077)</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 455,713</u>	<u>\$ 455,713</u>

**MAJOR FUNDS BUDGETARY SCHEDULES**

**CLACKAMAS COUNTY, OREGON**

**CLACKAMAS COUNTY DEVELOPMENT AGENCY -  
CLACKAMAS TOWN CENTER TAX INCREMENT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 7,715,416	\$ 7,715,416	\$ 7,693,160	\$ (22,256)
Interest	250,000	250,000	1,050,128	800,128
Miscellaneous	-	-	22,838	22,838
<b>TOTAL REVENUES</b>	<u>7,965,416</u>	<u>7,965,416</u>	<u>8,766,126</u>	<u>800,710</u>
<b>EXPENDITURES:</b>				
Materials and services	360,000	360,000	-	360,000
Debt service:				
Principal payments	6,000,000	6,000,000	-	6,000,000
Interest and fiscal charges	966,794	966,794	-	966,794
Reserve for future expenditures	6,420,568	6,420,568	-	6,420,568
<b>TOTAL EXPENDITURES</b>	<u>13,747,362</u>	<u>13,747,362</u>	<u>-</u>	<u>13,747,362</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(5,781,946)</u>	<u>(5,781,946)</u>	<u>8,766,126</u>	<u>14,548,072</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Bond proceeds	36,000,000	36,000,000	35,333,000	(667,000)
Transfers out	(70,000,000)	(70,000,000)	(10,000,000)	60,000,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(34,000,000)</u>	<u>(34,000,000)</u>	<u>25,333,000</u>	<u>59,333,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(39,781,946)</u>	<u>(39,781,946)</u>	<u>34,099,126</u>	<u>73,881,072</u>
<b>FUND BALANCE, July 1, 2006</b>	<u>39,781,946</u>	<u>39,781,946</u>	<u>21,481,969</u>	<u>(18,299,977)</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>55,581,095</u>	<u>\$ 55,581,095</u>
<b>ADJUSTMENT TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS:</b>				
Contracts payable with current financial resources have been accrued in the governmental fund statements			(35,333,000)	
Property taxes susceptible to accrual recognized as revenue on the generally accepted accounting principles basis			63,495	
<b>FUND BALANCE - GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS, June 30, 2007</b>			<u>\$ 20,311,590</u>	

**CLACKAMAS COUNTY, OREGON**

**CLACKAMAS COUNTY DEVELOPMENT AGENCY -  
CLACKAMAS TOWN CENTER DEVELOPMENT AREA FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive Negative
	Original	Final		
<b>REVENUES:</b>				
Interest	\$ 100,000	\$ 100,000	\$ 1,160,960	\$ 1,060,960
Intergovernmental	425,000	425,000	47,462	(377,538)
Fees and permits	-	-	844,608	844,608
Land sale proceeds	-	-	163,134	163,134
Miscellaneous	40,000	40,000	74,028	34,028
<b>TOTAL REVENUES</b>	<u>565,000</u>	<u>565,000</u>	<u>2,290,192</u>	<u>1,725,192</u>
<b>EXPENDITURES:</b>				
Materials and services	1,674,104	1,674,104	1,434,184	239,920
Capital outlay	66,344,000	62,344,000	25,225,289	37,118,711
Contingency	4,276,953	4,276,953	-	4,276,953
Reserve for future expenditures	5,000,000	5,000,000	-	5,000,000
<b>TOTAL EXPENDITURES</b>	<u>77,295,057</u>	<u>73,295,057</u>	<u>26,659,473</u>	<u>46,635,584</u>
<b>EXCESS (DEFICIENCY) OF EXPENDITURES OVER REVENUES</b>	<u>(76,730,057)</u>	<u>(72,730,057)</u>	<u>(24,369,281)</u>	<u>48,360,776</u>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	70,248,000	70,248,000	10,000,000	(60,248,000)
Transfers out	-	(4,000,000)	(4,000,000)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>70,248,000</u>	<u>66,248,000</u>	<u>6,000,000</u>	<u>(60,248,000)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(6,482,057)</u>	<u>(6,482,057)</u>	<u>(18,369,281)</u>	<u>(11,887,224)</u>
<b>FUND BALANCE, July 1, 2006</b>	<u>6,482,057</u>	<u>6,482,057</u>	<u>26,988,296</u>	<u>20,506,239</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>8,619,015</u>	<u>\$ 8,619,015</u>
<b>ADJUSTMENT TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS:</b>				
Land held for resale			7,538,817	
Transfers out reclassified as interfund loan receivable			<u>4,000,000</u>	
<b>FUND BALANCE - GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS, June 30, 2007</b>			<u>\$ 20,157,832</u>	

**CLACKAMAS COUNTY, OREGON**

**DTD CAPITAL PROJECTS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
License and permits	\$ -	\$ -	\$ 2,871,990	\$ 2,871,990
Intergovernmental:				
Federal	1,663,566	1,663,566	493,171	(1,170,395)
State	23,348,307	21,048,307	5,361,753	(15,686,554)
Local	-	-	570,431	570,431
	<u>25,011,873</u>	<u>22,711,873</u>	<u>6,425,355</u>	<u>(16,286,518)</u>
Charges for services	-	-	253,237	253,237
Miscellaneous:				
Reimbursements	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,211,924</u>	<u>(88,076)</u>
<b>TOTAL REVENUES</b>	<b>26,311,873</b>	<b>24,011,873</b>	<b>10,762,506</b>	<b>(13,249,367)</b>
<b>EXPENDITURES:</b>				
Capital outlay	<u>41,480,449</u>	<u>41,605,449</u>	<u>20,506,428</u>	<u>21,099,021</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(15,168,576)</b>	<b>(17,593,576)</b>	<b>(9,743,922)</b>	<b>7,849,654</b>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	<u>15,168,576</u>	<u>17,593,576</u>	<u>10,601,390</u>	<u>(6,992,186)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>857,468</b>	<b>857,468</b>
<b>FUND BALANCE, July 1, 2006</b>	<b>-</b>	<b>-</b>	<b>108,296</b>	<b>108,296</b>
<b>FUND BALANCE, June 30, 2007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 965,764</b>	<b>\$ 965,764</b>

**CLACKAMAS COUNTY, OREGON**

**CAPITAL PROJECTS RESERVE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2007**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenue:				
Federal	\$ 1,475,503	\$ 1,567,431	\$ 882,007	\$ (685,424)
Local	-	-	671,487	671,487
	<u>1,475,503</u>	<u>1,567,431</u>	<u>1,553,494</u>	<u>(13,937)</u>
Charges for services	-	-	50,000	50,000
Miscellaneous:				
Interest	225,000	225,000	630,839	405,839
Other	475,000	475,000	685,198	210,198
	<u>700,000</u>	<u>700,000</u>	<u>1,316,037</u>	<u>616,037</u>
<b>TOTAL REVENUES</b>	<u>2,175,503</u>	<u>2,267,431</u>	<u>2,919,531</u>	<u>652,100</u>
<b>EXPENDITURES:</b>				
Materials and services	3,756,561	8,756,561	1,215,146	7,541,415
Capital outlay	35,109,065	39,515,653	21,898,164	17,617,489
Contingency	500,000	500,000	-	500,000
Reserve for future expenditures	13,500,000	13,500,000	-	13,500,000
	<u>52,865,626</u>	<u>62,272,214</u>	<u>23,113,310</u>	<u>39,158,904</u>
<b>TOTAL EXPENDITURES</b>	<u>52,865,626</u>	<u>62,272,214</u>	<u>23,113,310</u>	<u>39,158,904</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(50,690,123)</u>	<u>(60,004,783)</u>	<u>(20,193,779)</u>	<u>39,811,004</u>
<b>OTHER FINANCING SOURCES:</b>				
Bond proceeds	40,500,000	49,814,660	50,152,576	337,916
Transfers in	4,346,631	4,346,631	4,346,631	-
	<u>44,846,631</u>	<u>54,161,291</u>	<u>54,499,207</u>	<u>337,916</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>44,846,631</u>	<u>54,161,291</u>	<u>54,499,207</u>	<u>337,916</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(5,843,492)</u>	<u>(5,843,492)</u>	<u>34,305,428</u>	<u>40,148,920</u>
<b>FUND BALANCE, July 1, 2006</b>	<u>5,843,492</u>	<u>5,843,492</u>	<u>2,910,105</u>	<u>(2,933,387)</u>
<b>FUND BALANCE, June 30, 2007</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,215,533</u>	<u>\$ 37,215,533</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

SCHEDULE OF CASH RECEIPTS AND TURNOVERS

YEAR ENDED JUNE 30, 2007

Cash on hand, July 1, 2006	\$	75
Receipts:*		
Printouts and miscellaneous		<u>111,607</u>
Total receipts and cash on hand		111,682
Turnovers to County Treasurer		<u>(111,607)</u>
Cash on hand, June 30, 2007	\$	<u><u>75</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

YEAR ENDED JUNE 30, 2007

Cash on hand, July 1, 2006	\$	560
Receipts:*		
Recording Fees		3,373,842
County Clerk Lien		26,910
Assessment and taxation		1,023,012
Family Violence		64,700
OLIS fees		113,668
Clerk fees		108,820
Survey Collection Fee		1,650
OLCC		13,060
Overpayment Clerk Recording		5,972
Elections		2,050
Land Corner		987,734
Family Court Services		25,880
		<hr/>
Total receipts and cash on hand		5,747,858
Turnovers to County Treasurer		<hr/> (5,747,298)
Cash on hand, June 30, 2007	\$	<hr/> <hr/> 560

\*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 TURNS

YEAR ENDED JUNE 30, 2007

Cash on hand, July 1, 2006	\$	20
Receipts:*		
Sheriff's fees		129,961
Concealed weapons charges		160,760
Extradition reimbursement		3,609
Other		1,496
		<hr/>
Total receipts and cash on hand		295,846
Turnovers to County Treasurer and other agencies		<hr/>
		(295,826)
Cash on hand, June 30, 2007	\$	<hr/> <hr/> 20

\*Departmental cash receipts include agency fund collections which are not recognized as revenue of County operating funds.

CLACKAMAS COUNTY, OREGON

TAX COLLECTOR

SCHEDULE OF CASH RECEIPTS AND TURNOVERS

YEAR ENDED JUNE 30, 2007

Cash on hand, July 1, 2006	\$	800
Receipts:*		
Property tax applied to property tax rolls		458,794,822
Interest received on taxes		<u>1,528,077</u>
Total receipts and cash on hand		460,323,699
Turnovers to County Treasurer		<u>(460,322,899)</u>
Cash on hand, June 30, 2007	\$	<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

YEAR ENDED JUNE 30, 2007

Cash on hand, July 1, 2006	
Cash	\$ 478,065
Investments	<u>285,195,825</u>
Total cash and investments	<u>285,673,890</u>
Receipts:	
Taxes collected*	458,794,822
Other collections **	<u>2,965,433,067</u>
Total receipts	<u>3,424,227,889</u>
Disbursements:	
Taxes distributed to taxing districts	459,797,347
Other distributions**	<u>2,914,565,366</u>
Total disbursements	<u>3,374,362,713</u>
Cash and investments, June 30, 2007	
Cash (book overdraft)	(716,058)
Investments	<u>336,255,125</u>
	<u>\$ 335,539,067</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.

**CLACKAMAS COUNTY, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS  
AND OUTSTANDING BALANCES**

**YEAR ENDED JUNE 30, 2007**

<u>Fiscal Year</u>	<u>July 1, 2006</u>	<u>Levy</u>	<u>Discounts</u>	<u>Interest</u>	<u>Adjustments</u>	<u>Collections</u>	<u>Receivable June 30, 2007</u>
2006-07	\$ -	\$ 473,731,084	\$ (11,445,870)	\$ 232,249	\$ (819,230)	\$ (448,793,446)	\$ 12,904,787
2005-06	10,922,262	-	-	528,160	(79,099)	(7,832,724)	3,538,599
2004-05	3,195,881	-	-	299,974	(90,063)	(1,802,445)	1,603,347
2003-04	1,675,888	-	-	287,022	(58,658)	(1,254,452)	649,800
2002-03	887,927	-	-	127,770	(250,225)	(494,424)	271,048
2001-02 and prior	1,397,739	-	-	52,902	(892,784)	(145,409)	412,448
	<u>18,079,697</u>	<u>-</u>	<u>-</u>	<u>1,295,828</u>	<u>(1,370,829)</u>	<u>(11,529,454)</u>	<u>6,475,242</u>
	<u>\$ 18,079,697</u>	<u>\$ 473,731,084</u>	<u>\$ (11,445,870)</u>	<u>\$ 1,528,077</u>	<u>\$ (2,190,059)</u>	<u>\$ (460,322,900)</u>	<u>\$ 19,380,029</u>

Taxes receivable classified by fund:

General Fund	\$ 3,241,566
Special Revenue Funds:	
Clackamas County Enhanced Law Enforcement District Fund	189,890
North Clackamas Parks and Recreation District Fund	174,851
Debt Service Funds:	
Clackamas County Development Agency	
Clackamas Town Center Debt Service Fund	316,061
Government Camp Debt Service Fund	86,584
Estacada Area County Service District for Library Services	4,271
Enterprise Funds:	
Tri-City Service District	2,706
Agency Fund	<u>15,364,100</u>
	<u>\$ 19,380,029</u>

**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, and required 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 present 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.

**Sources:** Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Report for the relevant year.

## FINANCIAL TRENDS

**CLACKAMAS COUNTY, OREGON**

**NET ASSETS BY COMPONENT**

**LAST SIX FISCAL YEARS**

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
<b>Governmental activities:</b>						
Invested in capital assets, net of related debt	\$ 424,428,985	\$ 434,203,055	\$ 471,468,673	\$ 503,352,274	\$ 547,021,582	\$ 611,805,327
Restricted:						
Debt service	22,631,901	2,413,376	2,438,975	1,367,671	45,382	426,882
Acquisition and development	-	826,011	704,839	1,418,606	24,392,787	24,646,482
Total restricted	22,631,901	3,239,387	3,143,814	2,786,277	24,438,169	25,073,364
Unrestricted	114,899,515	153,346,130	150,270,248	170,917,721	164,334,672	112,373,836
Total governmental activities net assets	561,960,401	590,788,572	624,882,735	677,056,272	735,794,423	749,252,527
<b>Business-type activities:</b>						
Invested in capital assets, net of related debt	123,928,865	135,163,235	139,880,451	144,275,649	146,118,932	159,129,951
Restricted for debt service	1,711,342	1,711,342	1,125,308	1,227,736	1,151,569	5,753,170
Unrestricted	41,367,612	34,739,271	39,220,569	43,449,860	49,408,469	44,923,808
Total business-type activities net assets	167,007,819	171,613,848	180,226,328	188,953,245	196,678,970	209,806,929
<b>Primary government:</b>						
Invested in capital assets, net of related debt	548,357,850	569,366,290	611,349,124	647,627,923	693,140,514	770,935,278
Restricted:						
Debt service	24,343,243	4,124,718	3,564,283	2,595,407	1,196,951	6,180,052
Acquisition and development	-	826,011	704,839	1,418,606	24,392,787	24,646,482
Total restricted	24,343,243	4,950,729	4,269,122	4,014,013	25,589,738	30,826,534
Unrestricted	156,267,127	188,085,401	189,490,817	214,367,581	213,743,141	157,297,644
Total primary government net assets	\$ 728,968,220	\$ 762,402,420	\$ 805,109,063	\$ 866,009,517	\$ 932,473,393	\$ 959,059,456

Source: Clackamas County Comprehensive Annual Financial Report.

**CLACKAMAS COUNTY, OREGON**

**CHANGES IN NET ASSETS BY COMPONENT**

**LAST FIVE FISCAL YEARS**

	Fiscal Year				
	2003	2004	2005	2006	2007
<b>Expenses:</b>					
Governmental activities:					
General government	\$ 48,381,405	\$ 54,053,967	\$ 55,171,599	\$ 38,075,303	\$ 38,680,291
Public protection	56,330,982	57,141,585	58,904,924	71,664,119	80,570,742
Public ways and facilities	30,105,695	30,832,826	27,933,991	30,122,609	73,100,383
Health and sanitation	70,886,010	64,216,382	68,064,573	73,581,911	79,053,114
Culture and recreation	18,249,115	15,234,625	14,611,717	11,078,611	11,934,872
Education	1,561,744	1,593,123	1,594,934	8,948,454	9,363,440
Economic development	9,596,207	9,313,178	10,150,409	11,764,126	13,900,062
Interest and fiscal charges	1,367,224	1,958,119	2,466,489	773,286	1,340,350
Total governmental activities expenses	<u>236,478,382</u>	<u>234,343,805</u>	<u>238,898,636</u>	<u>246,008,419</u>	<u>307,943,254</u>
Business-type activities:					
Sanitary sewer and surface water	18,115,843	20,703,664	20,965,008	21,086,158	22,381,344
Housing assistance	18,172,109	17,603,724	17,973,717	18,080,512	17,568,579
Golf	-	1,916,556	1,799,130	2,038,131	2,354,071
Lighting	1,146,425	1,198,256	1,326,095	1,459,985	1,551,296
Total business-type activities expenses	<u>37,434,377</u>	<u>41,422,200</u>	<u>42,063,950</u>	<u>42,664,786</u>	<u>43,855,290</u>
Total primary government expenses	<u>273,912,759</u>	<u>275,766,005</u>	<u>280,962,586</u>	<u>288,673,205</u>	<u>351,798,544</u>
<b>Program Revenues:</b>					
Governmental activities:					
Fees, fines and charges for services:					
General government	21,154,929	21,611,991	17,554,963	11,386,546	11,053,069
Public protection	6,077,736	5,173,960	4,515,305	4,821,133	5,343,663
Public ways and facilities	13,142,411	15,355,978	17,358,323	18,557,929	19,755,386
Health and sanitation	5,730,271	4,442,701	1,867,135	2,719,679	3,516,311
Culture and recreation	4,811,802	3,129,533	3,165,325	3,288,571	5,208,118
Education	2,036,819	230	-	530	601
Economic development	188	1,295,660	784	31,609	36,800
Operating grants and contributions	96,327,109	91,179,886	99,983,285	101,493,004	108,281,842
Capital grants and contributions	21,075,360	28,451,957	41,597,009	50,853,114	49,343,155
Total governmental activities program revenues	<u>170,356,625</u>	<u>170,641,896</u>	<u>186,042,129</u>	<u>193,152,115</u>	<u>202,538,945</u>
Business-type activities:					
Fees, fines and charges for services:					
Sanitary sewer and surface water	16,238,401	17,935,059	18,300,436	18,913,320	19,805,710
Housing assistance	3,329,346	3,197,303	3,208,314	4,378,854	3,789,950
Golf	-	1,507,560	2,689,585	2,668,640	3,081,996
Lighting	849,096	1,269,911	1,296,236	1,466,608	1,588,399
Operating grants and contributions	13,764,697	12,799,743	13,378,521	12,743,936	12,781,069
Capital grants and contributions	6,219,170	11,986,626	11,583,066	9,161,143	13,290,978
Total business-type activities program revenues	<u>40,400,710</u>	<u>48,696,202</u>	<u>50,456,158</u>	<u>49,332,501</u>	<u>54,338,102</u>
Total primary government program revenues	<u>210,757,335</u>	<u>219,338,098</u>	<u>236,498,287</u>	<u>242,484,616</u>	<u>256,877,047</u>
<b>Net (Expense)/Revenue:</b>					
Governmental activities	(66,121,757)	(63,701,909)	(52,856,507)	(52,856,304)	(105,404,309)
Business-type activities	2,966,333	7,274,002	8,392,208	6,667,715	10,482,812
Total primary government net expense	<u>(63,155,424)</u>	<u>(56,427,907)</u>	<u>(44,464,299)</u>	<u>(46,188,589)</u>	<u>(94,921,497)</u>

Source: Clackamas County Comprehensive Annual Financial Report

Continued...

**CLACKAMAS COUNTY, OREGON**

**CHANGES IN NET ASSETS BY COMPONENT (CONTINUED)**

**LAST FIVE FISCAL YEARS**

	Fiscal Year				
	2003	2004	2005	2006	2007
<b>General Revenues and Other Changes in Net Assets:</b>					
Governmental activities:					
Property taxes levied for:					
General purposes	\$ 63,693,058	\$ 66,094,935	\$ 68,944,051	\$ 72,281,361	\$ 77,524,523
Public protection	4,047,623	3,833,926	3,957,674	4,070,522	4,475,172
Culture and recreation	3,051,410	3,175,276	3,293,561	3,467,569	4,331,039
Redevelopment districts	12,333,137	12,617,228	12,961,222	13,888,120	9,640,220
Library debt service	-	-	-	118,371	118,840
Other taxes not restricted to specific programs	3,470,099	3,550,383	3,808,461	4,189,740	4,687,290
Gain on disposal of assets	-	-	-	-	1,255,320
Earnings on investments	2,874,516	2,494,578	3,780,955	7,993,974	10,603,701
Miscellaneous	5,480,085	6,254,844	7,541,432	4,894,356	5,895,715
Transfers	-	(225,098)	742,688	690,442	330,593
Total governmental activities	<u>94,949,928</u>	<u>97,796,072</u>	<u>105,030,044</u>	<u>111,594,455</u>	<u>118,862,413</u>
Business-type activities:					
Earnings on investments	925,549	833,442	1,166,121	1,709,673	2,537,852
Miscellaneous	714,147	279,938	(88,723)	38,779	437,888
Transfers	-	225,098	(742,688)	(690,442)	(330,593)
Total business-type activities	<u>1,639,696</u>	<u>1,338,478</u>	<u>334,710</u>	<u>1,058,010</u>	<u>2,645,147</u>
Total primary government	<u>96,589,624</u>	<u>99,134,550</u>	<u>105,364,754</u>	<u>112,652,465</u>	<u>121,507,560</u>
<b>Change In Net Assets:</b>					
Governmental activities	28,828,171	34,094,163	52,173,537	58,738,151	13,458,104
Business-type activities	4,606,029	8,612,480	8,726,918	7,725,725	13,127,959
Total primary government	<u>\$ 33,434,200</u>	<u>\$ 42,706,643</u>	<u>\$ 60,900,455</u>	<u>\$ 66,463,876</u>	<u>\$ 26,586,063</u>

Source: Clackamas Comprehensive Annual Financial Report

**CLACKAMAS COUNTY, OREGON**

**FUND BALANCES, GOVERNMENTAL FUNDS**

**LAST SIX FISCAL YEARS**

(Modified Accrual Basis of Accounting)

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
<b>General Fund</b>						
Reserved for interfund loans	\$ 140,000	\$ 100,532	\$ 19,734	\$ -	\$ -	\$ 180,000
Unreserved	7,483,559	10,944,068	16,267,367	13,258,985	17,602,566	15,388,001
Total general fund	<u>\$ 7,623,559</u>	<u>\$ 11,044,600</u>	<u>\$ 16,287,101</u>	<u>\$ 13,258,985</u>	<u>\$ 17,602,566</u>	<u>\$ 15,568,001</u>
<b>All Other Governmental Funds</b>						
Reserved for interfund loans	\$ 432,706	\$ 432,706	\$ -	\$ -	\$ -	\$ 5,114,681
Reserved for land held for resale	-	2,458,290	2,458,290	2,416,979	9,172,226	7,538,817
Unreserved, reported in:						
Special revenue funds	32,780,659	33,762,439	38,491,808	52,077,301	62,068,572	60,640,004
Capital projects funds	54,052,806	52,363,774	28,163,582	32,743,402	42,293,175	56,225,034
Debt service funds	23,816,360	37,130,329	50,194,284	59,973,917	50,036,843	49,872,722
Total all other governmental funds	<u>\$ 111,082,531</u>	<u>\$ 126,147,538</u>	<u>\$ 119,307,964</u>	<u>\$ 147,211,599</u>	<u>\$ 163,570,816</u>	<u>\$ 179,391,258</u>

Source: Clackamas County Comprehensive Annual Financial Report

**CLACKAMAS COUNTY, OREGON**

**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**

**LAST SIX FISCAL YEARS**

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
<b>Revenues</b>						
Property taxes	\$ 82,014,538	\$83,780,556	\$89,144,952	\$89,728,183	\$ 94,062,977	\$ 95,882,022
Other taxes	3,339,205	3,470,099	3,550,751	3,808,691	4,190,496	4,687,290
Licenses and permits	8,276,285	9,690,647	10,266,911	13,478,901	18,662,697	22,182,735
Fines, forfeitures, and penalties	1,136,226	1,375,761	1,421,624	1,653,118	1,621,100	1,726,557
Special assessment collections	1,073,073	1,318,069	721,047	1,435,875	180,875	167,894
Intergovernmental	116,113,290	116,737,524	115,666,645	133,217,205	135,970,662	140,894,682
Interest	4,370,626	2,661,562	2,286,086	3,495,847	7,140,163	9,886,115
Charges for services	35,142,605	40,116,122	33,753,750	37,478,326	37,104,108	51,198,371
Land sale proceeds	-	-	-	410,787	-	5,074,049
Miscellaneous	9,794,507	18,651,912	19,110,667	20,268,258	19,515,787	22,970,751
<b>Total revenues</b>	<b>261,260,355</b>	<b>277,802,252</b>	<b>275,922,433</b>	<b>304,975,191</b>	<b>318,448,865</b>	<b>354,670,466</b>
<b>Expenditures</b>						
General government	37,271,604	56,748,939	57,204,684	63,208,285	48,546,386	53,399,391
Public protection	58,375,195	58,623,420	59,656,115	63,142,007	76,150,044	84,636,946
Public ways and facilities	23,406,378	22,433,024	21,122,959	19,740,834	21,558,250	72,103,661
Health and sanitation	89,316,920	81,917,887	75,247,300	72,801,292	79,370,502	86,772,961
Culture and recreation	17,257,123	15,997,260	14,377,523	15,764,544	9,954,777	10,928,928
Education	1,592,108	1,561,744	1,593,123	1,594,934	8,991,249	9,268,107
Economic development	-	-	-	10,168,139	13,913,912	16,180,136
Debt service:						
Principal	2,625,553	2,337,097	1,945,202	4,910,709	4,197,072	2,921,453
Interest and fiscal charges	1,630,056	1,367,215	1,887,862	2,438,701	2,364,409	2,353,319
Capital outlay	24,936,324	33,416,399	48,139,120	33,611,001	37,241,635	85,779,310 *
<b>Total expenditures</b>	<b>256,411,261</b>	<b>274,402,985</b>	<b>281,173,888</b>	<b>287,380,446</b>	<b>302,288,236</b>	<b>424,344,212</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>4,849,094</b>	<b>3,399,267</b>	<b>(5,251,455)</b>	<b>17,594,745</b>	<b>16,160,629</b>	<b>(69,673,746)</b>
<b>Other Financing Sources (Uses)</b>						
Issuance of bonded debt	-	17,574,642	6,328,727	1,920,472	-	85,485,576
Issuance of contract payable	402,496	-	186,490	5,200,000	7,127,500	-
Loss on land held for resale	-	(306,799)	-	-	-	-
Transfers to other governments	-	-	-	-	(1,837,566)	-
Transfers in	64,454,193	72,832,176	73,517,844	98,052,553	116,698,991	99,329,827
Transfers out	(64,927,312)	(75,013,238)	(76,378,679)	(97,892,251)	(117,446,756)	(101,355,780)
<b>Total other financing sources (uses)</b>	<b>(70,623)</b>	<b>15,086,781</b>	<b>3,654,382</b>	<b>7,280,774</b>	<b>4,542,169</b>	<b>83,459,623</b>
<b>Net change in fund balances</b>	<b>\$ 4,778,471</b>	<b>\$18,486,048</b>	<b>\$ (1,597,073)</b>	<b>\$24,875,519</b>	<b>\$ 20,702,798</b>	<b>\$ 13,785,877</b>
Debt service as a percentage of non-capital expenditures	1.8%	1.5%	1.6%	2.9%	2.5%	1.6%

Note:

(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 \$18,255,557 of donated capital assets that are reported on the Statement of Net Assets.

Source: Clackamas County Comprehensive Annual Financial Report

REVENUE CAPACITY

**CLACKAMAS COUNTY, OREGON**

**ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY**

**LAST TEN FISCAL YEARS**

<u>Fiscal Year Ended June 30,</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Mobile Homes</u>	<u>Public Utility Property</u>	<u>Less: Tax-Exempt Property</u>
1998	\$ 17,637,338,230	\$ 613,890,920	\$ 265,748,400	\$ 565,437,990	\$ N/A
1999	18,510,880,670	616,301,370	272,068,000	602,165,680	N/A
2000	19,701,253,370	669,821,740	278,157,150	684,147,160	N/A
2001	21,031,289,551	699,425,894	286,015,171	739,846,366	N/A
2002	22,171,983,788	717,109,831	283,708,811	826,814,281	N/A
2003	23,385,420,466	714,745,665	236,103,897	817,180,464	N/A
2004	24,596,451,902	718,446,579	220,200,803	841,655,964	N/A
2005	25,791,723,246	726,739,679	202,816,302	896,188,608	N/A
2006	29,956,429,544	801,657,096	223,859,689	964,730,855	2,892,471,273
2007	31,926,055,480	768,823,297	205,335,047	923,821,160	3,072,401,495

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 page 163. A range of rates is reported for each year, with urban rates at the low end and rural rates at the high end. Services to rural areas have been determined to be more costly.
- (3) Tax-exempt property has not been reported separately in prior years and is not available at this time. Total taxable assessed value for all years is reported net of tax-exempt property.

N/A Not available

Source: Clackamas County Department of Assessment and Taxation

Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Cash Value	Assessed Value as a Percentage of Actual Value
\$ 19,082,415,540	\$ 2.4033 - 2.9689	\$ 24,895,683,240	76.65 %
20,001,415,720	2.4042 - 2.9661	26,109,138,580	76.61
21,333,379,420	2.4042 - 2.9648	28,101,486,020	75.92
22,756,576,982	2.4042 - 2.9724	29,609,986,094	76.85
23,999,616,711	2.4042 - 2.9707	30,953,135,346	77.54
25,153,450,492	2.3402 - 2.8262	32,639,996,764	77.06
26,376,755,248	2.3387 - 2.8214	34,220,258,939	77.08
27,617,467,835	2.3270 - 2.8235	36,857,601,161	74.93
29,054,205,911	2.0386 - 2.8129	41,228,796,488	70.47
30,751,633,489	1.4900 - 2.8683	48,637,676,395	63.23

**CLACKAMAS COUNTY, OREGON**  
**DIRECT AND OVERLAPPING PROPERTY TAX RATES**  
**YEAR ENDED JUNE 30, 2007**  
(Rate per \$1,000 of Assessed Value)

Clackamas County:	
Rural	\$ 2.0809 - 2.8683
City	2.0016 - 2.4042
Component units:	
Clackamas County Enhanced Law Enforcement District	0.6759
North Clackamas Parks and Recreation District	0.5125
Clackamas County Development Agency	.4583 - 1.0677
Estacada Area County Service District for Library Services	0.1287
City rates:	
Barlow	0.5894
Canby	3.3159
Canby local option	0.3042
Damascus	3.3000
Estacada	2.6749
Estacada exempt bond	0.6414
Gladstone	4.4902
Gladstone local option	0.9900
Happy Valley	0.6710
Happy Valley local option	1.3800
Lake Oswego (outside and inside school district)	4.5884 - 4.8066
Lake Oswego exempt bond	0.7274
Milwaukie	3.9898
Milwaukie exempt bond	0.1742
Molalla	5.3058
Molalla exempt bond	0.2775
Oregon City	4.8259
Oregon City exempt bond	0.1883
Portland	4.2350
Portland local option 2002	0.7388
Portland fire/police pension	2.0708
Portland exempt bond	0.1903
Sandy	3.7651
Tualatin	1.9432
Tualatin exempt bond	0.1008
Tualatin exempt bond 2005	0.0803
West Linn	2.1200
West Linn local option	0.7550
West Linn exempt bond	0.3876
Wilsonville	2.1437
Wilsonville exempt bond	0.1802
School districts rates, inclusive of local option levies	4.0159 - 6.3684
Community college/educational service district rates, including local option levies	.1307 - .5481
Educational exempt bonds rates	.0949 - 3.6123
Fire districts	.7833 - 2.6385
Urban renewal, other than Clackamas County Development Agency	.1328 - 3.1807
Other special district rates	.0038 - 1.4774

Notes:

- (1) Overlapping rates are those of local governments that apply to property owners within County geographical boundaries. Not all overlapping rates apply to all County property owners.
- (2) Property tax levies may only be approved by a majority vote in elections in which a majority of voters cast a ballot. In November elections of even numbered years a majority vote in favor of a tax levy is sufficient to enact a levy, regardless of voter turnout.
- (3) Rates noted as exempt bond rates are excluded from property tax limitations noted in (1) above.

Source: Clackamas County Department of Assessment and Taxation

CLACKAMAS COUNTY, OREGON

PRINCIPAL PROPERTY TAX PAYERS

JUNE 30, 2007 AND NINE YEARS AGO

Taxpayer	2007		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
Portland General Electric	\$ 449,880,000	1	1.46 %
Fred Meyer Stores Inc.	167,969,972	2	.55
Northwest Natural Gas Company	163,588,300	3	.53
General Growth Properties Inc.	125,736,307	4	.41
PCC Structural Inc.	73,980,978	5	.24
Qwest Corporation/U.S. West in 1998	66,642,900	6	.22
Xerox Corporation	66,073,152	7	.21
Deloitte and Touche LLP	60,087,059	8	.20
Safeway Stores Inc.	55,209,480	9	.18
Verizon Northwest Inc.	52,760,700	10	.17
Clackamas Assoc LTD Partnership			
Tektronix Inc.			
Precision Castparts Corporation			
Mentor Graphics Corporation			
Wilmington Trust Co.			
State of Oregon PERS			
GTE NW Incorporated			
Total	<u>\$ 1,281,928,848</u>		<u>4.17 %</u>

Source: Clackamas County Department of Assessment and Taxation

1998

<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total District Taxable Assessed Value</u>
\$ 252,860,300	1	1.33 %
76,719,400	4	.40
77,781,580	3	.41
92,813,370	2	.49
57,421,070	5	.30
55,873,080	6	.29
55,464,310	7	.29
52,902,250	8	.28
50,320,520	9	.26
<u>39,538,490</u>	10	<u>.21</u>
<u>\$ 811,694,370</u>		<u>4.26 %</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
1998	\$ 49,406,292	\$ 46,383,751	93.9 %	\$ 1,877,439	\$ 48,261,190	97.7 %
1999	51,945,774	50,002,541	96.3	1,141,247	51,143,788	98.5
2000	55,006,249	51,458,416	93.6	2,083,618	53,542,034	97.3
2001	58,473,601	54,515,118	93.2	2,096,727	56,611,845	96.8
2002	61,526,413	57,457,564	93.4	2,117,493	59,575,057	96.8
2003	65,152,983	61,115,297	93.8	1,904,213	63,019,510	96.7
2004	67,766,126	63,837,062	94.2	1,566,891	65,403,953	96.5
2005	71,044,659	67,156,042	94.5	1,267,305	68,423,347	96.3
2006	74,286,644	70,569,735	95.0	1,715,562	72,285,297	97.3
2007	79,339,667	75,124,257	94.7	-	75,124,257	94.7

Note:

(1) Excludes Component Units.

(2) Collections in subsequent years are estimated for 1998 and 1999 due to a lack of historical information. Estimate is based upon historical collection rates in component units for which historical information is available.

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	Limited Tax Assessment Bonds	Full Faith and Credit Obligation	North Clackamas Parks Limited Tax Revenue Refunding Bonds	Loans and Contracts Payable	Capital Leases Payable
1998	\$ 10,345,000	\$ 50,513,530	\$ 710,000	\$ -	\$ -	\$ 10,307,312	\$ -
1999	10,271,616	43,453,530	585,000	-	-	9,640,000	-
2000	8,560,000	24,457,282	515,000	-	8,560,000	9,370,000	3,109,154
2001	18,110,000	-	5,550,000	-	8,560,000	2,575,000	2,288,549
2002	8,840,000	-	5,080,000	-	8,290,000	2,789,209	1,233,365
2003	25,387,416	-	5,030,000	-	8,005,000	2,617,225	849,757
2004	23,990,502	-	4,980,000	5,040,000	7,710,000	2,481,270	781,310
2005	24,354,060	-	2,680,000	4,865,000	7,400,000	7,510,347	536,453
2006	22,666,119	-	1,400,000	4,690,000	7,070,000	14,496,397	281,901
2007	20,978,710	35,333,000	1,400,000	54,662,576	6,725,000	13,784,944	78,687

**Note:**

(1) Details regarding the County's outstanding debt can be found in the Basic Financial Statements at Note 7.

(2) Per capita and percentage of personal income is based on the population of the entire County as reported on page 171.

(3) Water Environment Services debt includes Clackamas County Service District No. 1 and Tri-City Service District debt.

N/A: Not available

Source: Clackamas County Finance Department

Business-Type Activities

Housing Authority General Obligation 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	Water Environment Services General Obligation Bonds	Total	Percentage of Personal Income	Per Capita
\$ 14,599,319	\$ 2,968,114	\$ -	\$ 3,569,805	\$ 11,855,000	\$ 2,195,424	\$ 10,125,000	\$ 117,188,504	1.15 %	\$ 369
14,313,239	2,883,216	-	3,349,411	11,435,000	1,800,424	8,075,000	105,806,436	0.97	327
12,792,085	1,313,177	-	3,118,815	10,995,000	1,415,424	6,005,000	90,210,937	0.75	276
12,149,682	1,250,260	-	2,929,681	10,535,000	1,045,424	3,905,000	68,898,596	0.57	204
13,433,169	1,200,563	-	2,773,844	12,748,000	690,424	1,770,000	58,848,574	0.49	171
11,123,553	1,095,646	-	2,611,578	13,188,000	350,424	-	70,258,599	0.57	200
9,899,116	1,045,040	6,355,000	2,442,618	12,415,000	335,424	-	77,475,280	0.59	219
9,688,253	1,000,784	6,120,000	2,206,687	11,595,000	320,424	-	78,277,008	N/A	220
9,468,103	957,842	5,885,000	2,083,497	10,095,444	320,424	-	79,414,727	N/A	216
9,232,953	911,985	5,643,950	1,892,749	9,244,504	320,424	-	160,209,482	N/A	430

**CLACKAMAS COUNTY, OREGON**  
**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**

Governmental Activities				
Fiscal Year	General Obligation Bonds	Clackamas County Development Agency Redevelopment & Urban Renewal Bonds	Full Faith and Credit Obligation	North Clackamas Parks Limited Tax Revenue Refunding Bonds
1998	\$ 10,345,000	\$ 50,513,530	\$ -	\$ -
1999	10,271,616	43,453,530	-	-
2000	8,560,000	24,457,282	-	8,560,000
2001	18,110,000	-	-	8,560,000
2002	8,840,000	-	-	8,290,000
2003	25,387,416	-	-	8,005,000
2004	23,990,502	-	5,040,000	7,710,000
2005	24,354,060	-	4,865,000	7,400,000
2006	22,666,119	-	4,690,000	7,070,000
2007	20,978,710	35,333,000	54,662,576	6,725,000

Source: Clackamas County Finance Department

Business-type Activities

Housing Authority General Obligation Bonds	Stone Creek Golf Full Faith and Credit Bonds	Service District No. 1 Revenue Bonds	Water Environment Services General Obligation Bonds	Total	Percentage of Actual Taxable Value of Property	Per Capita
\$ 14,599,319	\$ -	\$ 11,855,000	\$ 10,125,000	\$ 97,437,849	0.51 %	\$ 307
14,313,239	-	11,435,000	8,075,000	87,548,385	0.44	271
12,792,085	-	10,995,000	6,005,000	71,369,367	0.33	218
12,149,682	-	10,535,000	3,905,000	53,259,682	0.23	157
13,433,169	-	12,748,000	1,770,000	45,081,169	0.19	131
11,123,553	-	13,188,000	-	57,703,969	0.23	164
9,899,116	6,355,000	12,415,000	-	65,409,618	0.25	185
9,688,253	6,120,000	11,595,000	-	64,022,313	0.23	180
9,468,103	5,885,000	10,095,444	-	59,874,666	0.21	163
9,232,953	5,643,950	9,244,504	-	141,820,693	0.46	381

**CLACKAMAS COUNTY, OREGON**

**DIRECT AND OVERLAPPING DEBT**

**JUNE 30, 2007**

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
<b>Debt repaid with property taxes</b>			
Oak Lodge Water District #4	\$ 1,505,000	100.0000 %	\$ 1,505,000
Colton Water District #11	123,207	100.0000	123,207
Clackamas County Rural Fire Protection District #1	6,370,000	99.8837	6,362,592
Monitor Rural Fire Protection District #1	105,000	90.3226	94,839
Colton Rural Fire Protection District #70	190,000	100.0000	190,000
Sandy Rural Fire Protection District #72	350,000	100.0000	350,000
Clackamas County School District 3J (West Linn-Wilsonville)	125,412,238	98.2801	123,255,273
Clackamas County School District 7J (Lake Oswego)	78,050,000	98.7358	77,063,292
Clackamas County School District #12 (North Clackamas)	310,126,142	100.0000	310,126,142
Clackamas County School District #62 (Oregon City)	60,665,000	100.0000	60,665,000
Clackamas County School District #108 (Estacada)	23,075,000	100.0000	23,075,000
Clackamas County School District #115 (Gladstone)	47,706,673	100.0000	47,706,673
Clackamas County School District #86 (Canby)	67,375,000	100.0000	67,375,000
Clackamas County School District #35 (Molalla River)	2,695,000	100.0000	2,695,000
Clackamas Community College	42,810,000	100.0000	42,810,000
City of Estacada	21,978	100.0000	21,978
City of Lake Oswego	27,875,000	94.4757	26,335,101
City of Milwaukie	1,665,000	99.3705	1,654,519
City of Molalla	646,277	100.0000	646,277
City of Oregon City	3,105,000	100.0000	3,105,000
City of West Linn	9,130,000	100.0000	9,130,000
City of Wilsonville	230,000	89.1286	204,996
Silverton Rural Fire Protection District	2,295,000	5.3489	122,757
Marion County School District 4J (Silver Falls)	55,605,000	10.4597	5,816,116
Metro	226,593,256	19.8407	44,957,688
Tri-Metropolitan Transportation District	68,900,000	19.1601	13,201,309
Multnomah County School District 28J (Centennial)	37,923,445	7.4106	2,810,355
Multnomah County School District 51J (Riverdale)	10,705,669	5.0413	539,705
Multnomah County School District 10J (Gresham-Barlow)	60,840,000	18.0702	10,993,910
Multnomah County School District 10J (Orient 6 Bond)	533,148	44.2121	235,716
Portland Community College	63,430,000	5.9610	3,781,062
City of Portland	68,535,000	0.1916	131,313
Tualatin Valley Fire & Rescue District	2,850,000	15.8314	451,195
Washington County School District 23J (Tigard-Tualatin)	106,015,000	2.6547	2,814,380
Washington County School District 88J (Sherwood)	134,261,600	7.2912	9,789,282
City of Tualatin	12,110,000	11.6375	1,409,301
Yamhill County School District 29J (Newberg)	60,375,000	2.0192	1,219,092
Sunrise Water Authority	820,000	100.0000	820,000
Estacada Library District	1,835,000	100.0000	1,835,000
Clackamas County School District #4 (Dickie Prairie)	200,000	100.0000	200,000
Clackamas County School District #4 (UH4 Bond)	2,280,000	100.0000	2,280,000

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
<b>Other debt</b>			
North Clackamas Parks and Recreation District	\$ 6,725,000	100.0000 %	\$ 6,725,000
Clackamas County Service District #1	320,424	100.0000	320,424
Clackamas County Rural Fire Protection District #1	20,335,000	99.8837	20,311,350
Clackamas County School District 3J (West Linn-Wilsonville)	42,180,000	98.2801	41,454,546
Clackamas County School District 7J (Lake Oswego)	46,987,616	98.7358	46,393,599
Clackamas County School District #12 (North Clackamas)	108,904,272	100.0000	108,904,272
Clackamas County School District #62 (Oregon City)	45,990,000	100.0000	45,990,000
Clackamas County School District #108 (Estacada)	12,695,000	100.0000	12,695,000
Clackamas County School District #115 (Gladstone)	15,817,149	100.0000	15,817,149
Clackamas County School District #86 (Canby)	34,416,608	100.0000	34,416,608
Clackamas County School District #35 (Molalla River)	22,590,210	100.0000	22,590,210
Clackamas Community College	54,040,000	100.0000	54,040,000
City of Estacada	1,250,874	100.0000	1,250,874
City of Gladstone	2,560,000	100.0000	2,560,000
City of Milwaukie	4,285,000	99.3705	4,258,026
City of Oregon City	16,895,000	100.0000	16,895,000
City of West Linn	3,410,000	100.0000	3,410,000
City of Wilsonville	7,560,000	89.1286	6,738,122
Northwest Regional Educational Service District	8,050,000	0.7135	57,437
Marion County School District 4J (Silver Falls)	15,754,542	10.4597	1,647,878
Port of Portland	73,754,811	24.3826	17,983,341
Metro	77,800,000	19.8407	15,436,065
Tri-Metropolitan Transportation District	164,795,000	19.1601	31,574,887
Multnomah County School District 1J (Portland)	484,835,673	0.0865	419,383
Multnomah County School District 28J (Centennial)	665,000	7.4106	49,280
Multnomah County School District 51J (Riverdale)	1,640,000	5.0413	82,677
Multnomah County School District 10J (Gresham-Barlow)	58,798,177	18.0702	10,624,948
Multnomah Educational Service District	37,615,000	1.7235	648,295
Mt Hood Community College	56,153,333	16.8686	9,472,281
Portland Community College	199,770,000	5.9610	11,908,290
City of Portland	631,407,234	0.1916	1,209,776
Willamette Educational Service District	22,452,967	0.6568	147,471
Tualatin Valley Fire & Rescue District	20,000,000	15.8314	3,166,280
Washington County School District 23J (Tigard-Tualatin)	6,532,004	2.6547	173,405
Washington County School District 88J (Sherwood)	13,235,583	7.2912	965,033
Yamhill County School District 29J (Newberg)	33,088,736	2.0192	668,128
Clackamas County Educational Service District	27,515,000	99.4831	27,372,775
Clackamas County School District #46 (Oregon Trail)]	715,000	100.0000	715,000
Subtotal overlapping debt			1,486,995,879
<b>County direct debt</b>			<u>136,495,693</u>
<b>Total direct and overlapping debt</b>			<u><u>\$ 1,623,491,572</u></u>

**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.

Source: Municipal Debt Advisory Commission, State of Oregon, Office of the County Treasurer

**CLACKAMAS COUNTY, OREGON**

**LEGAL DEBT MARGIN**

**LAST TEN FISCAL YEARS**

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Debt limit	\$ 497,913,665	\$ 522,182,772	\$ 562,029,720	\$ 592,199,722
Total net debt applicable to limit	<u>85,582,849</u>	<u>76,113,385</u>	<u>51,814,367</u>	<u>34,164,682</u>
Legal debt margin	<u>\$ 412,330,816</u>	<u>\$ 446,069,387</u>	<u>\$ 510,215,353</u>	<u>\$ 558,035,040</u>
Total net debt applicable to the limit as a percentage of debt limit	17.19%	14.58%	9.22%	5.77%

Note:

(1) ORS 287.054 provides ". . . the aggregate amount of general obligation bonded indebtedness of counties shall not at any time exceed two percent of the true cash value of all taxable property in the County."

(2) Debt reported as applicable to limit includes all Primary Government general obligation bonded debt.

Source: Clackamas County Finance Department

<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
\$ 619,062,707	\$ 647,399,935	\$ 684,405,179	\$ 737,152,023	\$ 824,575,930	\$ 972,753,528
<u>24,043,169</u>	<u>36,510,969</u>	<u>33,889,618</u>	<u>34,042,313</u>	<u>32,134,222</u>	<u>114,580,765</u>
<u>\$ 595,019,538</u>	<u>\$ 610,888,966</u>	<u>\$ 650,515,561</u>	<u>\$ 703,109,710</u>	<u>\$ 792,441,708</u>	<u>\$ 858,172,763</u>
3.88%	5.64%	4.95%	4.62%	3.90%	11.78%

**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	
1998	\$ 228,430	\$ -	\$ 228,430	\$ 798,014	\$ 86,013	0.26 %
1999	103,368	-	103,368	125,000	31,910	0.66
2000	90,034	-	90,034	70,000	24,970	0.95
2001	874,686	-	874,686	108,000	261,920	2.36
2002	1,077,295	-	1,077,295	110,000	336,908	2.41
2003	1,335,080	-	1,335,080	135,000	331,706	2.86
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

**General County Loan Payable to Oregon Department of Transportation**

	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

**Clackamas County Service District No. 1 Bancroft Improvement Special Assessment Bonds**

	Assessment Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
1998	\$ 123,629	\$ -	\$ 123,629	\$ 410,000	\$ 165,552	0.21
1999	61,389	-	61,389	395,000	139,137	0.11
2000	24,894	-	24,894	385,000	113,122	0.05
2001	14,762	-	14,762	370,000	87,631	0.03
2002	458,412	-	458,412	355,000	62,945	1.10
2003	875,776	-	875,776	340,000	149,039	1.79
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

Note:

(1) Contract 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.

Source: Clackamas County Finance Department

## ECONOMIC AND DEMOGRAPHIC INFORMATION

**CLACKAMAS COUNTY, OREGON**

**DEMOGRAPHIC STATISTICS**

**LAST TEN FISCAL YEARS**

<u>Year</u>	<u>Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income (1)</u>	<u>Portland Metropolitan Area Unemployment Rate (2)</u>
1998	317,700	\$ 10,219,774	\$ 32,168	4.2
1999	323,600	10,895,288	33,669	4.5
2000	326,850	11,948,655	36,557	4.0
2001	338,391	12,052,811	35,618	5.9
2002	345,150	12,179,653	35,288	7.8
2003	350,850	12,473,770	35,553	7.9
2004	353,450	13,110,874	37,094	6.8
2005	356,250	14,153,456	39,729	6.0
2006	367,040	N/A	N/A	5.0
2007	372,270	N/A	N/A	5.0

Notes:

(1) Data is for calendar years.

(2) Includes Clackamas, Multnomah, Washington and Yamhill Counties in Oregon.

N/A: Not available

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

CLACKAMAS COUNTY, OREGON

PRINCIPAL EMPLOYERS

JUNE 30, 2007 AND NINE YEARS AGO

<u>Employer</u>	<u>2007</u>			<u>1998</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total</u>
Intel Corp.	16,740	1	.02 %	10,300	1	.01 %
Providence Health System	14,639	2	.01	5,220	5	.01
Oregon Health & Sciences University	11,500	3	.01	3,893	9	.00
Fred Meyer Stores	8,500	4	.01	9,065	2	.01
Kaiser Foundation Health Plan of the Northwest	8,221	5	.01	6,900	3	.01
Legacy Health System	8,196	6	.01	4,402	7	.00
City of Portland	7,996	7	.01			
Nike Inc.	7,648	8	.01			
State of Oregon	7,180	9	.01			
Beaverton School District	5,000	10	.00			
U.S. Bancorp				5,322	4	.01
Tektronix Inc.				5,000	6	.01
Freightliner Corp.				4,000	8	.00
Safeway, Inc., Portland Division				3,668	10	.00
<b>Total</b>	<b>95,620</b>		<b>0.10 %</b>	<b>57,770</b>		<b>0.08 %</b>

Source: Statistics are the latest available data published December 2006 and roughly nine years earlier at January 1998. Data is from the Portland Business Journal Book of Lists which ranked Portland Metropolitan Area employers. 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**

**LAST FOUR FISCAL YEARS**

Function/Program	2004	2005	2006	2007
General government				
County commissioners & administration	11.8	11.8	11.3	13.8
Assessor	57.5	57.5	57.5	57.5
Information services	48.3	49.3	51.3	52.3
Building services and surveyor	46.5	50.0	54.0	55.5
Finance	38.6	39.3	39.8	39.1
Facilities management	14.0	14.0	14.0	16.0
County clerk	28.0	28.0	28.0	28.0
Employee services	28.4	30.6	30.8	32.8
Other	35.3	37.5	38.7	39.4
Total general government	308.4	318.0	325.4	334.4
Public protection				
Homeland security and dispatch	48.0	45.0	47.0	50.0
Juvenile court services	45.0	47.0	47.5	47.5
Sheriff	352.4	377.0	362.5	382.1
Community corrections	78.8	85.3	87.3	87.3
District attorney	81.0	81.0	83.0	86.0
Total public protection	605.2	635.3	627.3	652.9
Public ways and facilities				
Roads	125.9	124.9	118.9	119.9
Engineering	40.1	39.3	40.1	40.8
Total public ways and facilities	166.0	164.2	159.0	160.7
Health and sanitation				
Community health	264.6	284.6	300.2	309.6
Social services	122.8	127.7	124.9	114.2
Community environment	12.3	12.3	12.4	12.4
Dog services	10.8	12.0	12.0	13.0
Milwaukie Center	9.7	9.2	9.2	9.7
Other	12.0	12.0	13.0	13.0
Total health and sanitation	432.2	457.8	471.7	471.8
Culture and recreation				
Public land corner	11.5	11.5	12.5	12.5
Parks and forester	35.3	33.9	32.0	31.5
County fair and tourism	10.0	11.0	11.3	11.0
Total culture and recreation	56.8	56.4	55.8	55.0
Education				
Library	15.5	16.3	13.3	11.0
Library network	5.6	5.6	6.6	6.8
Total education	21.1	21.9	19.9	17.8
Economic development				
Planning	32.1	31.6	33.1	33.1
Community development	9.0	9.0	9.0	12.9
Community solutions	46.5	38.9	42.8	47.8
Development Agency	8.0	66.0	6.0	9.0
Other	5.5	4.0	4.0	5.0
Total economic development	101.1	149.5	94.9	107.8
Solid waste	100.0	104.0	105.0	105.0
Housing assistance	44.5	42.5	39.0	43.0
Golf	-	-	-	-
Lighting	1.0	1.0	1.0	-
<b>Total</b>	<b>1,836.3</b>	<b>1,950.6</b>	<b>1,899.0</b>	<b>1,948.4</b>

Note:

(1) Reported full-time equivalent employees are budgeted employees per final budgets at each year-end. Budgeted employees approximate actual.

Source: Clackamas County Finance Department

## OPERATING INFORMATION

**CLACKAMAS COUNTY, OREGON**

**OPERATING INDICATORS BY FUNCTION/PROGRAM**

**LAST FIVE FISCAL YEARS**

Function/Program	2003	2004	2005	2006	2007
<b>General government:</b>					
Building services:					
Residential plans reviewed within 15 business days	98%	96%	96%	98%	99%
Treasurer:					
Total return on investments	2.12%	2.05%	2.72%	3.87%	4.50%
Emergency communications:					
Law enforcement calls dispatched	217,025	234,012	247,907	237,339	244,000
Emergency medical calls dispatched	N/A	17,817	18,204	18,845	19,500
9-1-1 calls answered within 10 seconds	97%	99%	96%	96%	97%
<b>Public protection:</b>					
Sheriff:					
Arrests booked into jail	9,662	10,726	10,247	10,109	10,752
Domestic violence reports	1,012	920	898	865	736
Driving under influence arrests	674	531	556	592	713
Traffic citations	20,146	19,109	20,627	19,942	17,691
District attorney:					
Family support payments collected (millions)	\$ 16.9	\$ 17.7	\$ 17.8	\$ 18.1	\$ 18.2
Juvenile:					
Youth without new crime within one year of case closing	71%	76%	72%	80%	76%
Community corrections:					
Work crew community service hours	46,352	44,640	39,704	44,785	45,000
Work release clients free from arrest within one year of program completion	71%	75%	77%	91%	91%
<b>Public ways and facilities:</b>					
Transportation Improvement:					
Projects in planning, design or construction	28	38	55	41	49
<b>Health and sanitation:</b>					
Social services:					
Households receiving lifespan respite services	402	293	315	483	560
Households receiving energy assistance	5,739	5,725	5,766	6,127	5,940
Community health:					
Public health appointments, uninsured and underinsured	N/A	32,142	34,146	36,791	39,989
Community environment:					
Regional solid waste recovery rate (DEQ measured)	54%	57%	58%	59%	60%
Dog services:					
Animals licensed	23,322	25,300	19,384	17,751	18,000
Milwaukie Center:					
Social service units provided	16,945	15,451	12,249	13,777	13,000
Meals on Wheels and on-site meals served	68,691	65,176	65,805	66,983	67,800
<b>Culture and recreation:</b>					
Forest Management:					
Forest acres reforested or improved	18	220	125	55	100
Tourism:					
Visitor spending in millions in Clackamas County	\$ 312.1	\$ 322.1	\$ 366.8	\$ 388.3	\$ 405.0
County fair attendance	140,275	140,124	140,550	140,750	144,136
North Clackamas Parks and Recreation District:					
Swim lesson participants	2,744	3,000	3,643	3,612	3,900
Open swim patrons	151,967	142,000	149,389	155,054	150,000
<b>Education:</b>					
Library:					
Items in library collection	169,532	171,678	170,000	165,207	160,414
Items checked out	1,041,082	1,061,812	1,098,328	991,364	937,898
<b>Economic development</b>					
Business and economic development:					
Location proposals to outside companies	55	62	20	30	25
Acres of shovel ready industrial land added to inventory	N/A	225	100	38	-
<b>Sanitary sewer and surface water</b>					
Tri-City Service District					
Sanitary sewer flows (million gallons/day)	8.99	8.73	8.32	10.07	9.01
Sanitary sewer treatment capacity (million gallons/day)	11.00	11.00	11.00	11.00	11.00
Clackamas County Service District No. 1					
Sanitary sewer flows (million gallons/day)	9.70	8.48	8.31	8.72	8.67
Sanitary sewer treatment capacity (million gallons/day)	10.13	10.13	10.13	10.13	10.13
<b>Housing assistance</b>					
Rental assistance monthly vouchers provided	18,782	17,675	18,228	17,743	18,197
<b>Golf</b>					
Rounds of golf played at Stone Creek Golf Course (18 holes)	N/A	55,100	56,000	57,000	57,000

Note:

(1) Many of the 2007 numbers have been taken from estimates reported in 2008 budgetary documents

N/A : Not available

Source: Clackamas County Finance Department

CLACKAMAS COUNTY, OREGON

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST FIVE FISCAL YEARS

<u>Function/Program</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>General government</b>					
Facilities management:					
Building space maintained in square feet	778,086	849,179	865,133	876,005	963,849
Emergency communications :					
Dispatching stations	13	13	13	13	14
<b>Public protection</b>					
Sheriff:					
Stations	2	2	2	2	2
Jail beds available	350	350	350	350	350
Active patrol vehicles	118	118	118	118	118
Community corrections:					
Work release beds	80	80	80	80	80
Juvenile:					
Shelter beds	14	14	14	14	14
Detention beds	14	14	14	14	14
<b>Public ways and facilities</b>					
Roads:					
Miles of road treated with asphalt, overlay, base and crack treatment	253	244	175	153	134
Road miles maintained	1,423	1,420	1,422	1,413	1,406
<b>Health and sanitation</b>					
Community health:					
County owned clinics	3	3	3	3	3
Leased clinics	3	3	3	3	3
Interview rooms	24	24	24	24	24
Exam rooms	31	31	31	31	31
Social services:					
Client interview rooms	7	7	7	7	7
<b>Culture and recreation</b>					
Parks:					
Parks maintained	49	50	53	53	53
Boat ramps	7	7	7	7	7
Baseball fields	7	7	7	7	9
Soccer fields	3	3	3	3	7
<b>Education</b>					
Library network:					
Library computer workstations supported throughout County area	425	438	443	450	460
<b>Sanitary sewer and surface water</b>					
Tri-City Service District					
Sanitary sewer pump stations	5	5	5	5	5
Sanitary sewer miles of pipe	6.1	6.1	6.1	6.1	6.1
Clackamas County Service District No. 1					
Sanitary sewer pump stations	11	11	12	12	12
Sanitary sewer miles of pipe	254.9	261.9	275.9	281.9	301
<b>Housing assistance</b>					
Rental unit months leased to low income tenants	10,350	10,361	10,399	10,473	10,185
<b>Lighting</b>					
Service District No. 5 owned streetlights	441	438	443	450	460

Source: Clackamas County Finance Department

**AUDIT COMMENTS AND DISCLOSURES  
REQUIRED BY STATE REGULATIONS**

**AUDIT COMMENTS AND DISCLOSURES  
REQUIRED BY STATE REGULATIONS**

Oregon Administrative Rules 162-10-050 through 162-10-320 incorporated in the *Minimum Standards for Audits of Oregon Municipal Corporations*, prescribed by the Secretary of State in cooperation with the Oregon State Board of Accountancy, enumerate the financial statements, schedules, and comments and disclosures required in audit reports. The required statements and schedules are set forth in the preceding sections of this report. Required comments and disclosures related to the audit of such statements and schedules are set forth in the following pages.



4800 S.W. Macadam, Suite 400 • Portland, Oregon 97239-3973  
503/274-2849 • Fax 503/274-2853

## **AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS**

January 28, 2008

Board of County Commissioners of Clackamas County  
Oregon City, Oregon

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clackamas County, Oregon (the County), as of and for the year ended June 30, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated January 28, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

### **INTERNAL CONTROL OVER FINANCIAL REPORTING**

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

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We believe the following to be a significant deficiency in internal control over financial reporting.

A review of accounts payable and accrued liabilities was not performed by the County. The County failed to remove a payable at year end that was "paid off" through reduced revenues from the State in fiscal year 2007. Additionally, the County failed to record three material accounts payable transactions and failed to adjust an incorrect accrued liability.

**AUDIT COMMENTS AND DISCLOSURES  
REQUIRED BY STATE REGULATIONS (Continued)**

Page 2

**INTERNAL CONTROL OVER FINANCIAL REPORTING (Continued)**

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control. We believe the following to be material weaknesses in internal control over financial reporting.

The County's finance department prepares financial statements for the use of management and the Board to achieve the County's operational goals and objectives. The County appears to lack the expertise to independently prepare the financial statements consistent with requirements for reporting under accounting principles generally accepted in the United States of America.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses.

**ACCOUNTING RECORDS**

We found the County's accounting records to be adequate for audit purposes.

**ADEQUACY OF COLLATERAL SECURING DEPOSITORY BALANCES**

Oregon Revised Statutes (ORS) Chapter 295 requires that each depository throughout the period of its possession of public fund deposits shall maintain on deposit with its custodians, at its own expense, securities having a value not less than 25% of the certificates of participation issued by the pool manager for funds in excess of those insured by the Federal Deposit Insurance Corporation. The County was in compliance with ORS Chapter 295 for the year ended June 30, 2007.

**INVESTMENTS**

Our review of deposit and investment balances indicated that, during the year ended June 30, 2007, the County was in compliance with ORS Chapter 294 as it pertains to investment of public funds.

**LEGAL REQUIREMENTS RELATING TO DEBT**

The debt of the County is in compliance with the limitation imposed by ORS Statutes. We noted no defaults in principal, interest, sinking fund, or redemption provisions with respect to any bonded debt.

**AUDIT COMMENTS AND DISCLOSURES  
REQUIRED BY STATE REGULATIONS (Continued)**

Page 4

**BUDGET COMPLIANCE**

The County appears to be in compliance with Local Budget Law (ORS 294.305 to 294.520) in the preparation, adoption and execution of its budget and tax levy for the year ended June 30, 2007 and the preparation and adoption of its budget for the year ending June 30, 2008, with the following exceptions:

The financial summary did not include a classified statement of all indebtedness authorized but not incurred, as required by ORS 294.386.

Expenditures exceeded appropriations in the following funds:

**GENERAL FUND:**

County Surveyor \$ 2,166

**SPECIAL REVENUE FUNDS:**

Road Fund  
    – Traffic Maintenance 85,654  
Library Network Fund  
    – Personal Services 9,414  
    – Capital Outlay 9,666  
Parks Fund – Personal Services 43,662  
Juvenile Fund – Materials and Services 200,598  
Tourism Development Council Fund – Personal Services 2,161  
Public Health – Transfers Out 5  
Mental Health – Transfers Out 971,871

**DEBT SERVICE FUNDS:**

800 MHZ Radio System Debt Service Fund – Interest 43,846  
North Clackamas Parks and Recreation District – Series 2000 Debt Service  
    – Debt Service 3,397

**CAPITAL PROJECT FUNDS:**

Clackamas County Development Agency - North Clackamas Revitalization  
Area Fund – Materials & Services 98,535

**ENTERPRISE FUND:**

Stone Creek Golf Course Fund  
    – Materials & Services 50,659  
    – Transfers Out 125,545

**INTERNAL SERVICE FUNDS:**

Central Dispatch Fund – Personal Services 126,287  
Equipment Maintenance Fund – Transfers Out 101,133  
Electronic Services Fund – Personal Services 7,355

**AGENCY FUND:**

Sheriff's Office Retiree Medical Fund – Materials and Services 54,703

The following funds had a deficit fund balance as of June 30, 2007:

Public Safety Training Center Debt Service Fund 374,515  
Clackamas County Development Agency - North Clackamas Revitalization  
Area Fund (arising from a long-term interfund transfer) 239,135

A description of the budgeting process is included in the notes to the basic financial statements.

**AUDIT COMMENTS AND DISCLOSURES  
REQUIRED BY STATE REGULATIONS (Continued)**

Page 4

**INSURANCE POLICIES AND FIDELITY BONDS**

We have reviewed the County's insurance and fidelity bond coverage at June 30, 2007. We ascertained that such policies appeared to be in force and in compliance with legal requirements relating to insurance and fidelity bond coverage. We are not competent by training to comment on the adequacy of the insurance policies covering the County-owned property at June 30, 2007.

**PUBLIC CONTRACTS**

The County's procedures for awarding public contracts were reviewed and found to be in accordance with ORS Chapter 279.

**PROGRAMS FUNDED FROM OUTSIDE SOURCES**

Our reports on compliance and internal control over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards* and compliance with requirements applicable to each major program and internal control over compliance and other matters in accordance with OMB A-133 and the Schedule of Expenditures of Federal Awards are contained in a separate report dated January 28, 2008.

**FINANCIAL REPORTING REQUIREMENTS**

We have reviewed financial reports and other data relating to programs funded wholly or partially by other governmental agencies. This data, filed with other governmental agencies, is in agreement with and supported by the accounting records.

**HIGHWAY FUNDS**

The County's procedures for utilizing gas tax funds were reviewed and found to be in accordance with ORS Chapter 294.

\* \* \* \* \*

This report is intended solely for the information of the Board of Commissioners, management, and the Oregon Secretary of State Audits Division, federal awarding agencies and pass through entities and is not intended to be and should not be used by anyone other than these specified parties.

**TALBOT, KORVOLA & WARWICK, LLP**  
Certified Public Accountants

By   
Timothy R. Gillette, Partner

**Department Mission/Purpose**

The mission of the Technology Services Department is to provide high-quality, reliable, innovative and cost-effective technology services to County citizens, leaders and staff so they can meet their goals and deliver results to the public.

**General Overview of Programs**

The Technology Services Department provides technology to the County. It is organized in the program areas of Administrative Services, Application Services, Technical Services and Electronic Services.

*Administrative Services* provides management oversight and general administrative support services for the department including senior management, budgeting, procurement, project management, personnel, record keeping and other required administrative/management support services.

*Application Services* provides support for the varied application systems used by County departments so they can perform their business tasks at the highest level of efficiency possible and offer their services at the highest levels of quality and capacity possible. This program includes the geographic information system (GIS), applications support and development, document management and Web services. A Division of Application Services also supports the countywide PeopleSoft financial and human resources system.

*Technical Services* supports and maintains the County's technical infrastructure and services. These services represent the core of the County's technology investment and are crucial to the business operations of the County. They include desktop PC support, server administration, the call center, security, central operations, data storage, wireless / network communication, license maintenance and other related services.

*Electronic Services* maintains the telecommunications infrastructure for the County including cell phones, pagers, land line, wiring, voice mail and voice network administration. They also support radios, video conferencing, video security and wireless PDAs.

**Management Goals & Objectives**

- Further development of the Continuation of Operation Plan. Enhanced design of infrastructure for redundancy and quick recovery of critical systems. Work in conjunction with facilities and County departments in development of County Relocation Plan. Develop IS Business Continuation Plan to include offsite options, remote access, resource priorities and enhanced redundancy.
- Plan and coordinate new mandated Federal Communications Commission frequency rules, 800 MHz re-banding and narrow-banding of frequencies below 512 MHz.
- Expand the remote access capabilities; implement new secure fob access system.
- Expand wireless personnel hardware and software communications support for individual users.
- Enhance County communication / training capabilities with expanded Video Conferencing, Video Streaming, pod casting, news feeds and other web based utilities.
- Implement initial phase of the data center in the Development Services Building for County critical infrastructure and services redundancy to maintain highest possible performance and availability.
- Implement countywide technology asset procurement and tracking system.
- Complete installation of new Time and Labor System and integrate into the County labor allocation systems.
- Upgrade PeopleSoft Human Resource System to version 9.0.

- Expand and enhance the countywide centralized document management system. Introduce new web based interface. Integration into web based applications. Emphasis on integration of imaging into business functions and ability to utilize other data sources.
- Continually update and enhance the countywide GIS data set, introduce new GIS internet applications such as Restaurant Reviews and expand the development of applications integrated with GIS.
- Establish the County consortium and expand the County Communications Program with partner agencies to increase connectivity, reduce costs, increase performance and reliability. Complete the ODOT fiber connection between Red Soils and Oregon City as well as the fiber connection to Clackamas ESD.
- Develop and deploy enhanced application hosting via new Citrix and Virtual Machine platforms. Result is increased performance, reliability, applications supported and remote access while reducing costs.
- Design and implement a new County Intranet web site with enhanced capabilities and resources. Introduce new news subscription service to allow citizens / agencies receive personalized information from the County.
- Expand Call Center support hours and services, improve on phone services. Implement new Call Center tracking system with capability for user tracking of requests.
- Implement new EOC Process Management System. Establish procedures for technical activation and support of EOC during emergencies.
- Install new Enterprise Voice Server to manage most of the Red Soils telecommunications services.
- Develop central County Master Address Database to provide consolidated, single source information to key sources as Sheriff, C-COM and Public Health.
- Expand the use of the web content management on the web including new templates and new designs. Expand web technologies for better communication and access to County services via the County's Internet Site.
- Implement countywide personal computer / thin client replacement plan.
- Complete standardization to Office 2003 and prepare for migration to Office 2007.
- Implement new County digital closed circuit security video system.
- Installation of technology in new Development Services Building. Relocation of technical equipment.
- Complete the Technology plan for new Adult Detention Facility.
- Install required equipment and complete relocation of Dog Control facility.

**Program and Activity Structure: Technology Services**

<b>Program</b>	<b>Activity</b>	<b>Accounting</b>		<b>Amount</b>
<b>Administrative Services</b>		Fund 747		
Total	Technology Services Administration Activity		Org 0216	<u>\$1,274,927</u> \$1,274,927
<b>Application Services</b>		Fund 747		
Total	Application/Web Development and Support		Org 0226	\$1,392,402
	PeopleSoft Support Services		Org 0228	\$1,089,761
	Document Management		Org 0230	\$ 247,649
	Geographic Information Services		Org 0256	<u>\$1,669,888</u>
				<u>\$4,399,700</u>
<b>Technical Services</b>		Fund 746 & 747		
Total	Technical Infrastructure & Desktop Support	Fund 747	Org 0227	\$3,661,748
	Network Support Services	Fund 747	Org 0229	\$ 884,539
	Electronic Support Services	Fund 746	Org 1223	<u>\$2,765,753</u>
				<u>\$7,312,040</u>
<b>Department Total</b>				<b><u>\$12,986,667</u></b>

**Department Mission/Purpose**

The mission of the Technology Services Department is to provide high-quality, reliable, innovative and cost-effective technology services to County citizens, leaders and staff so they can meet their goals and deliver results to the public.

**General Overview of Programs**

The Technology Services Department provides all levels of technology to the County. It is organized in the program areas of Administrative Services, Application Services, Technical Services and Electronic Services.

*Administrative Services* provides management oversight and general administrative support services for the department including senior management, policies and standards, budgeting, procurement, project management, personnel, record keeping and other required administrative/management support services.

*Application Services* provides support for the varied application systems used by County departments so they can perform their business tasks at the highest level of efficiency possible and offer their services at the highest levels of quality and capacity possible. This program includes the geographic information system (GIS), applications support and development, document management and Web services. A Division of Application Services also supports the countywide PeopleSoft financial, human resources and time keeping system.

*Technical Services* supports and maintains the County's technical infrastructure and services. These services represent the core of the County's technology investment and are crucial to the business operations of the County. They include desktop PC support, server administration, the call center, security, central operations, data storage, wireless / network communication, license maintenance and other related services.

*Electronic Services* maintains the telecommunications infrastructure for the County including cell phones, pagers, land line, wiring, voice mail and voice network administration. They also support radios, video conferencing, video security, cable TV infrastructure, access control systems and wireless PDAs.

<b>Goals and Performance Measures</b>	Prior Year 06-07	Actual 07-08	Estimated 08-09	Projected 09-10
<b>Application Services</b>				
<b>Goal 1: Enhance functionality and utilization of internet resources</b>				
Number of applications / web pages supported. (Note – reduction is due to webpage redesign for more efficiency and better process to remove old pages)	NA/26,000	44/14,947	50/16,500	62/17,700
<b>Goal 2: Expand data available and supported by GIS</b>				
Number of parcels / data layers maintained in the GIS database	NA	94,000/58	110,000/65	115,000/60
<b>Goal 3: Enhance PeopleSoft (accounting and human resources information system) resource availability for staff utilization</b>				
PeopleSoft availability during business hours	95%	96%	96%	96%
<b>Goal 4: Expand utilization and integration of imaging services</b>				
Number of documents managed in the imaging system (Note–this is not individual images but complete multi-image docs)	N/A	1,123,500	1,850,000	2,300,000

<b>Goals and Performance Measures</b>	Prior Year 06-07	Actual 07-08	Estimated 08-09	Projected 09-10
<b>Application Services</b>				
<b>Technical Services</b>				
<b>Goal 1: Expand support and range of technical devices for County utilization</b>				
Number of PCs supported (Note-Includes reduction in DHS clinics and Social Services in 09)	2162	2202	2110	2,150
<b>Goal 2: Enhance data storage options, reliability and availability</b>				
Size of the storage area network. (in TB = 1,000,000 MB) (Note - this is for files & data, does not include video storage)	11	27	41	60+
<b>Goal 3: Enhance reliability and performance of the network</b>				
Network bandwidth to the internet. (in Megabit / sec)	13	13	23	40
<b>Goal 4: Provide efficient and secure E-mail services to the County</b>				
Number of SPAM messages blocked / month	~41,000	~60,000	>350,000	>450,000
<b>Electronic Services</b>				
<b>Goal 1: Expand communications options &amp; services for County</b>				
Number of telecommunications devices / virtual machine boxes supported	6,600	6,600	6,800	6,800
<b>Goal 2: Provide comprehensive video security system to County facilities</b>				
Number of cameras supported	0	34	~150	~350

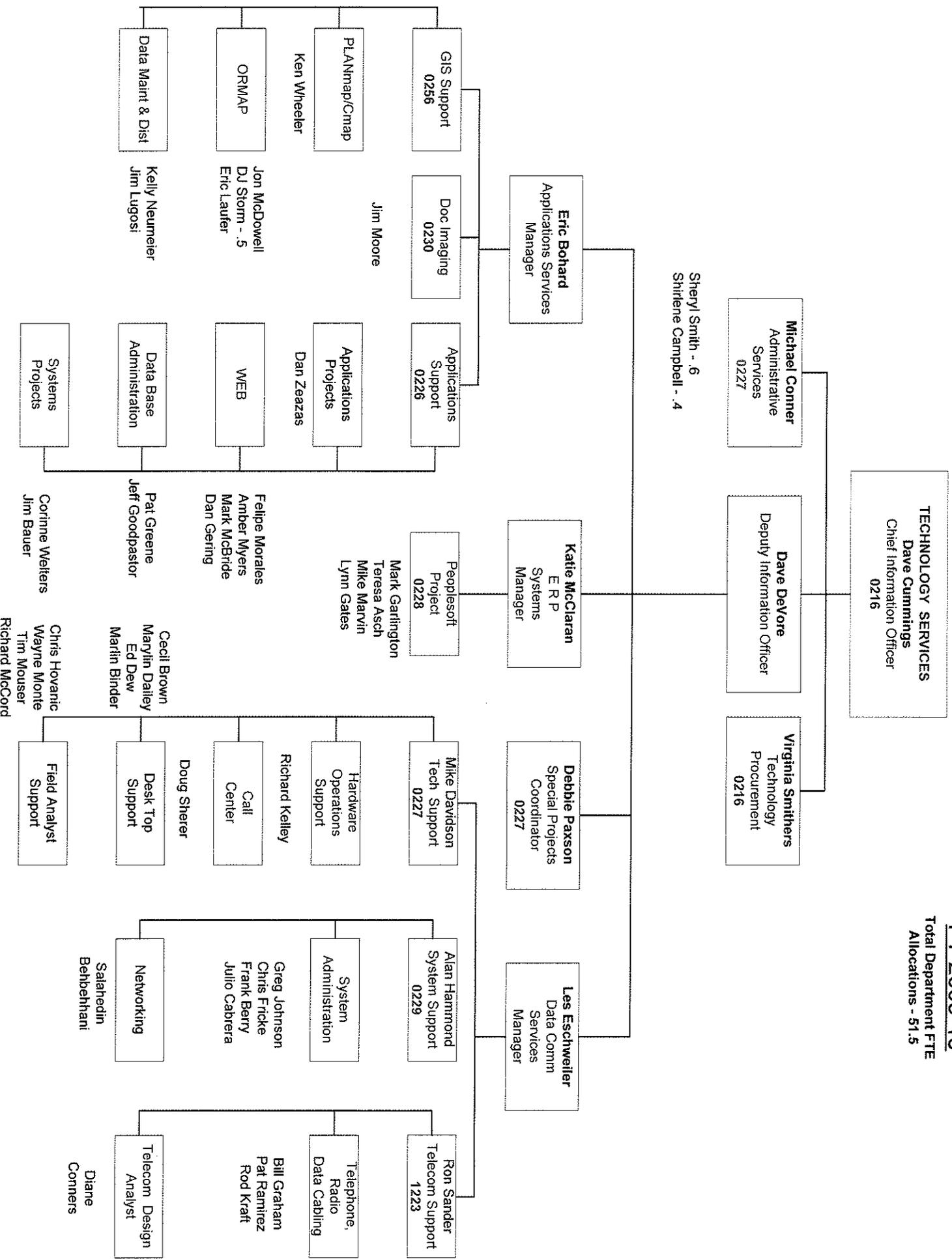
**Program and Activity Structure: Technology Services**

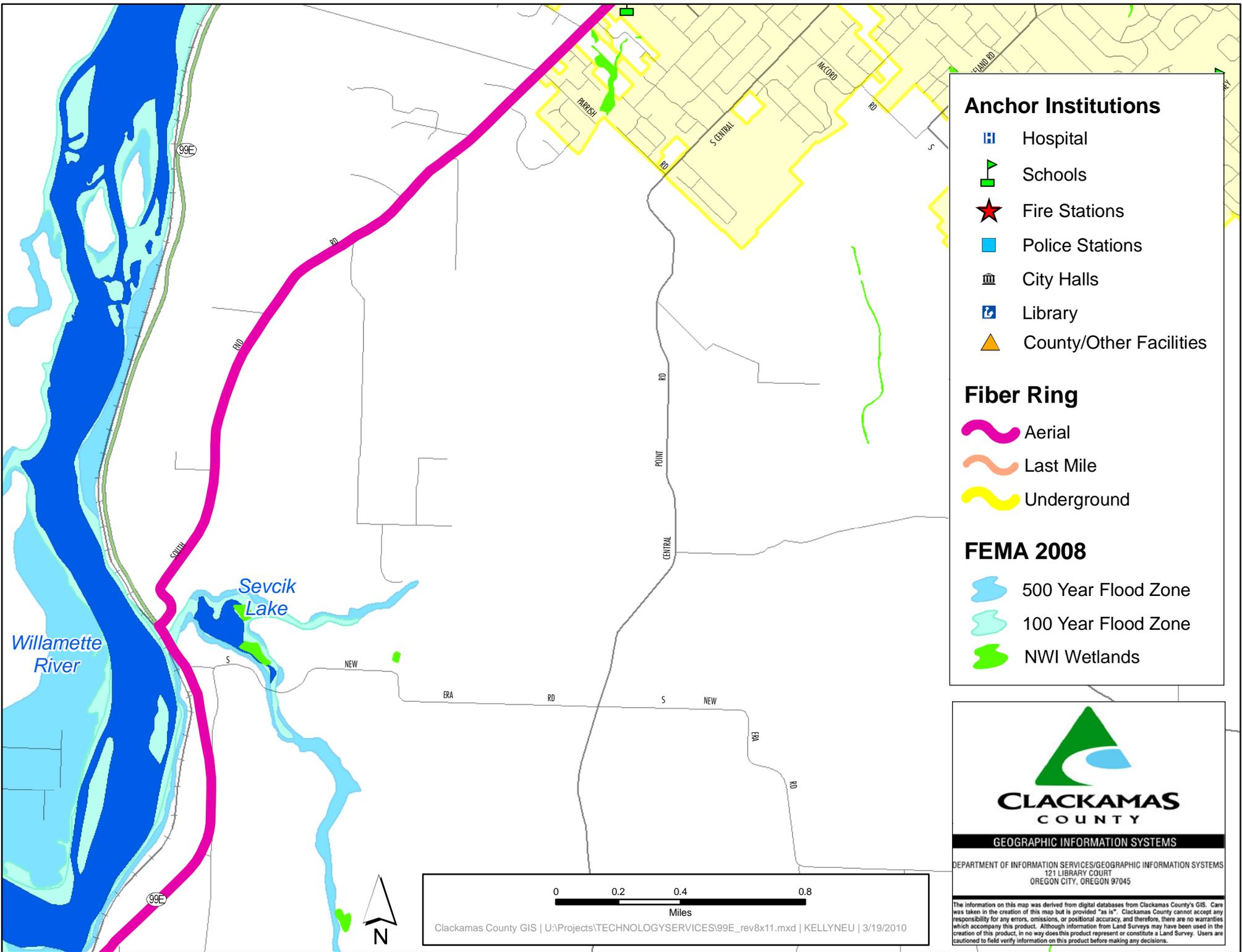
<b>Program</b>	<b>Activity</b>	<b>Accounting</b>		<b>Amount</b>
<b>Administrative Services</b>		Fund 747		
Total	Technology Services Administration Activity		Org 0216	<u>\$1,499,631</u> \$1,499,631
<b>Application Services</b>		Fund 747		
Total	Application/Web Development and Support		Org 0226	\$1,359,281
	PeopleSoft Support Services		Org 0228	\$1,115,648
	Document Management		Org 0230	\$ 243,301
	Geographic Information Services		Org 0256	<u>\$1,107,099</u>
				\$3,825,329
<b>Technical Services</b>		Fund 746 & 747		
Total	Technical Infrastructure & Desktop Support	Fund 747	Org 0227	\$3,645,574
	Network Support Services	Fund 747	Org 0229	\$ 880,426
	Electronic Support Services	Fund 746	Org 1223	<u>\$2,642,116</u>
				\$7,168,116
<b>Department Total</b>				<b><u>\$12,493,076</u></b>

(FY08 12,986,667 -3.8%)

**FY 2009-10**

Total Department FTE  
Allocations - 51.5





### Anchor Institutions

-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  City Halls
-  Library
-  County/Other Facilities

### Fiber Ring

-  Aerial
-  Last Mile
-  Underground

### FEMA 2008

-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands



**CLACKAMAS COUNTY**

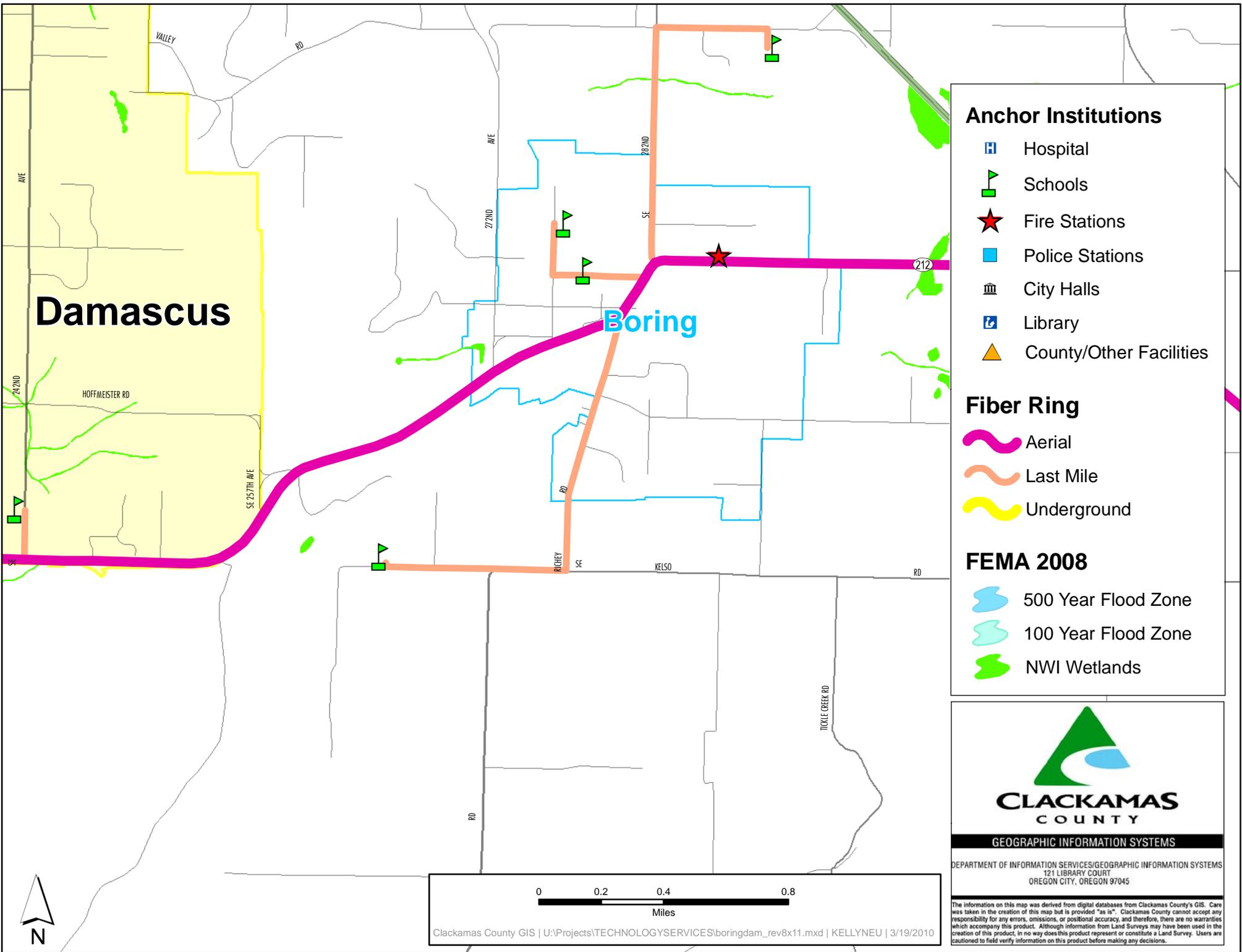
GEOGRAPHIC INFORMATION SYSTEMS

DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

0 0.2 0.4 0.8  
Miles

Clackamas County GIS | U:\Projects\TECHNOLOGYSERVICES\99E\_rev8x11.mxd | KELLYNEU | 3/19/2010

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties, which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.



### Anchor Institutions

-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  City Halls
-  Library
-  County/Other Facilities

### Fiber Ring

-  Aerial
-  Last Mile
-  Underground

### FEMA 2008

-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands



**CLACKAMAS COUNTY**

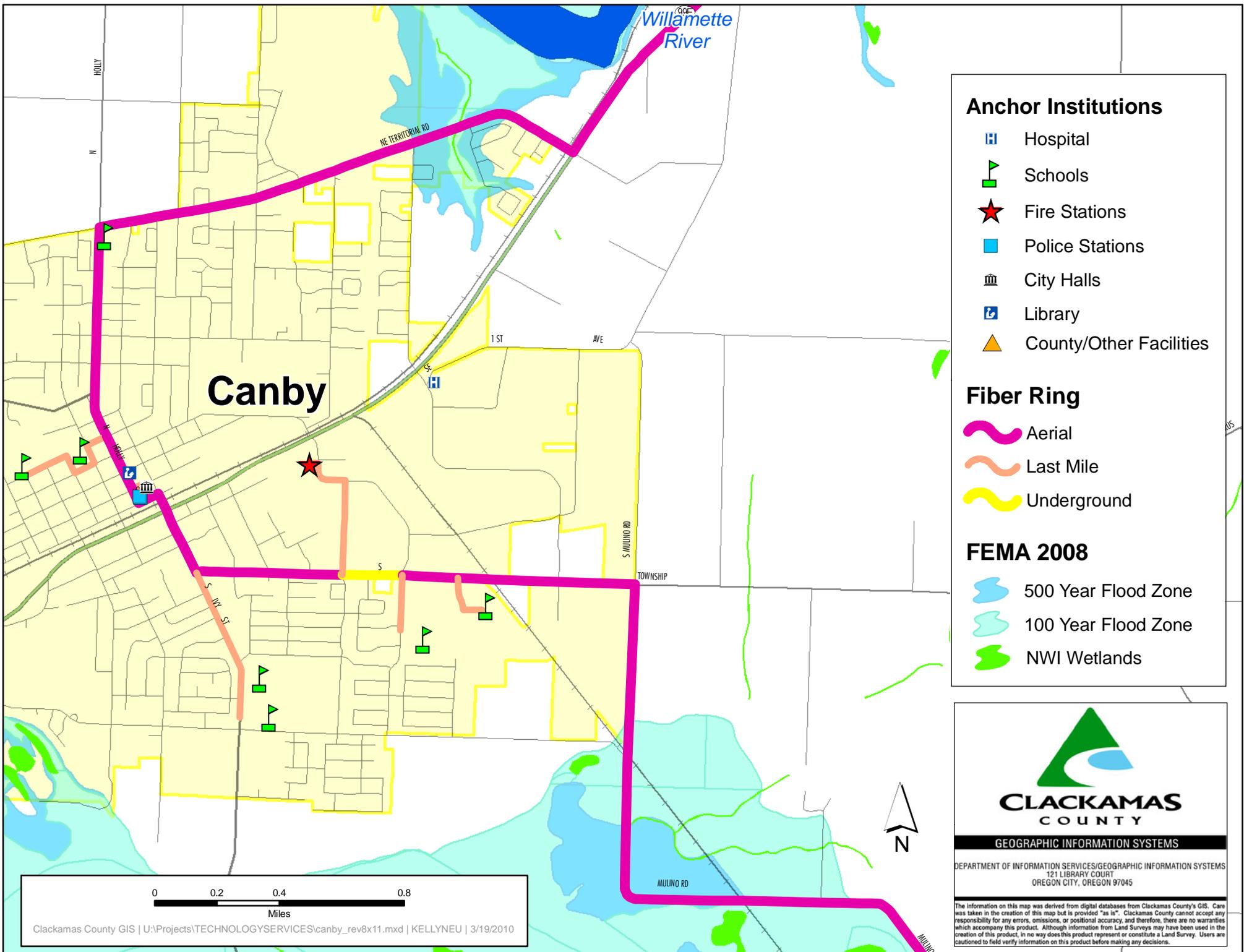
GEOGRAPHIC INFORMATION SYSTEMS

DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

0 0.2 0.4 0.8  
Miles

Clackamas County GIS | U:\Projects\TECHNOLOGYSERVICES\BoringDam\_rev8x11.mxd | KELLYNEU | 3/19/2010

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.



### Anchor Institutions

-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  City Halls
-  Library
-  County/Other Facilities

### Fiber Ring

-  Aerial
-  Last Mile
-  Underground

### FEMA 2008

-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands



**CLACKAMAS COUNTY**

GEOGRAPHIC INFORMATION SYSTEMS

DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

0 0.2 0.4 0.8  
Miles

Clackamas County GIS | U:\Projects\TECHNOLOGYSERVICES\canby\_rev8x11.mxd | KELLYNEU | 3/19/2010

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties, which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.

### Anchor Institutions

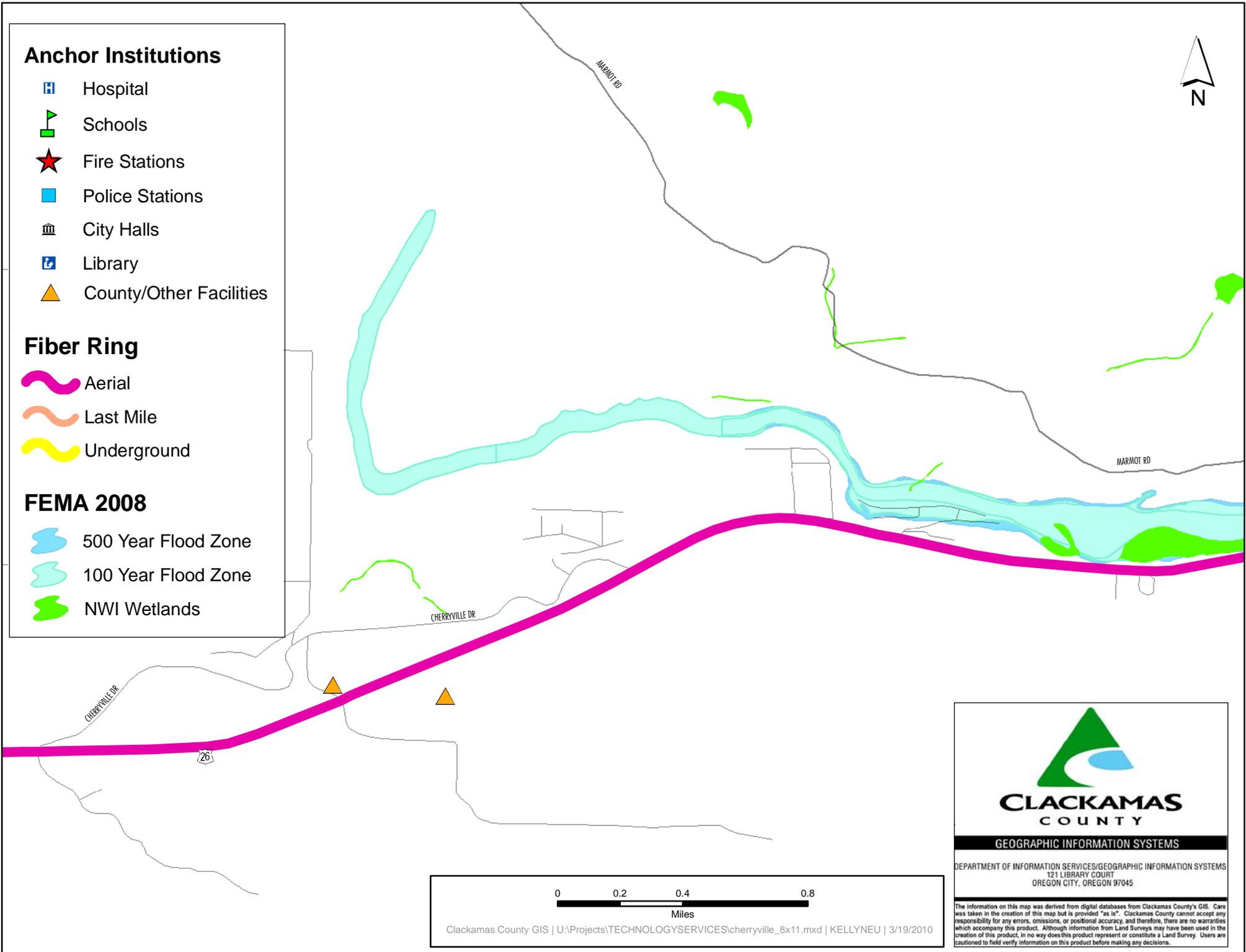
-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  City Halls
-  Library
-  County/Other Facilities

### Fiber Ring

-  Aerial
-  Last Mile
-  Underground

### FEMA 2008

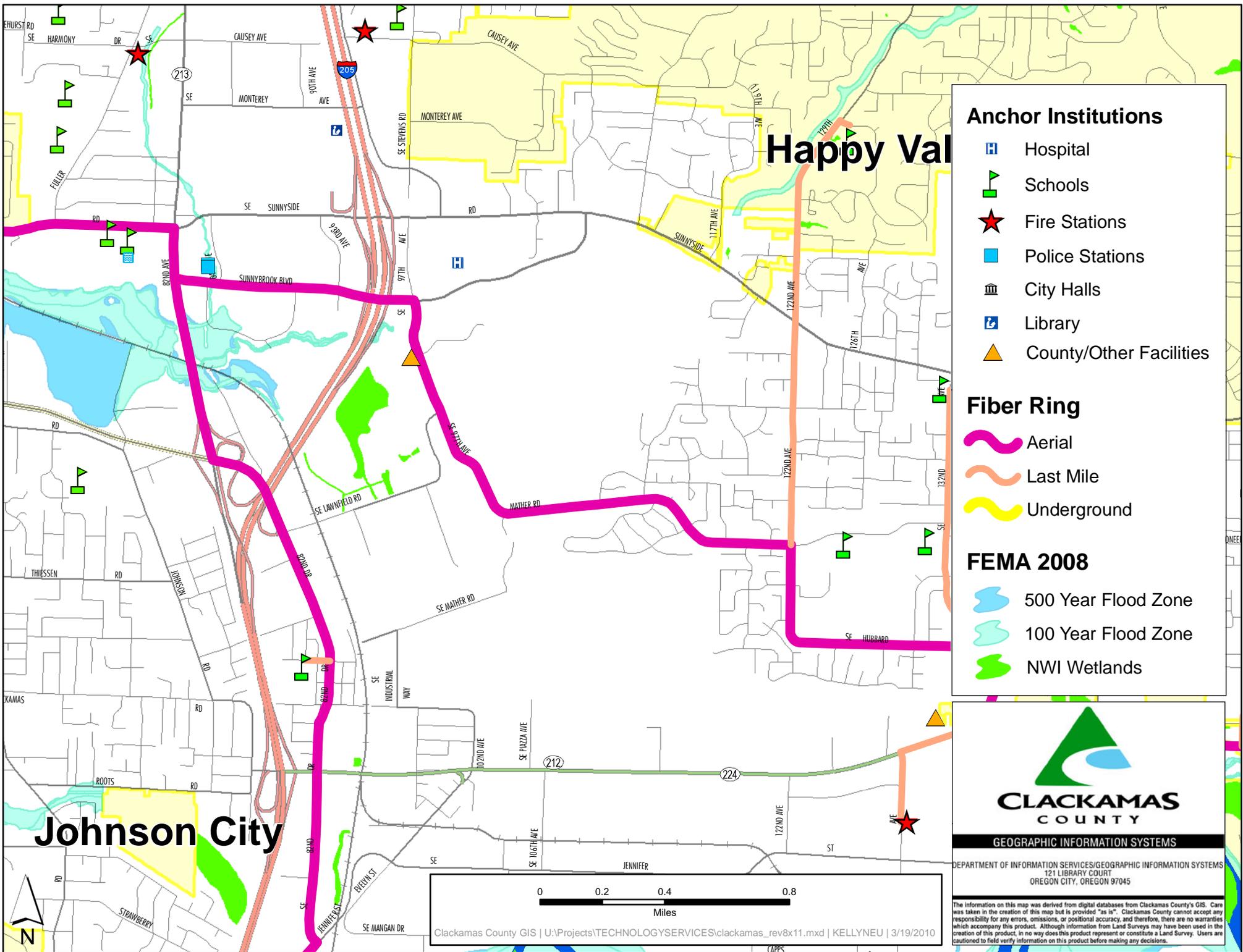
-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands



**CLACKAMAS COUNTY**  
GEOGRAPHIC INFORMATION SYSTEMS  
DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

0 0.2 0.4 0.8  
Miles  
Clackamas County GIS | U:\Projects\TECHNOLOGYSERVICES\cherryville\_8x11.mxd | KELLYNEU | 3/19/2010

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.



### Anchor Institutions

-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  City Halls
-  Library
-  County/Other Facilities

### Fiber Ring

-  Aerial
-  Last Mile
-  Underground

### FEMA 2008

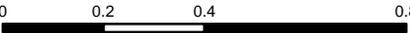
-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands



**CLACKAMAS COUNTY**

GEOGRAPHIC INFORMATION SYSTEMS

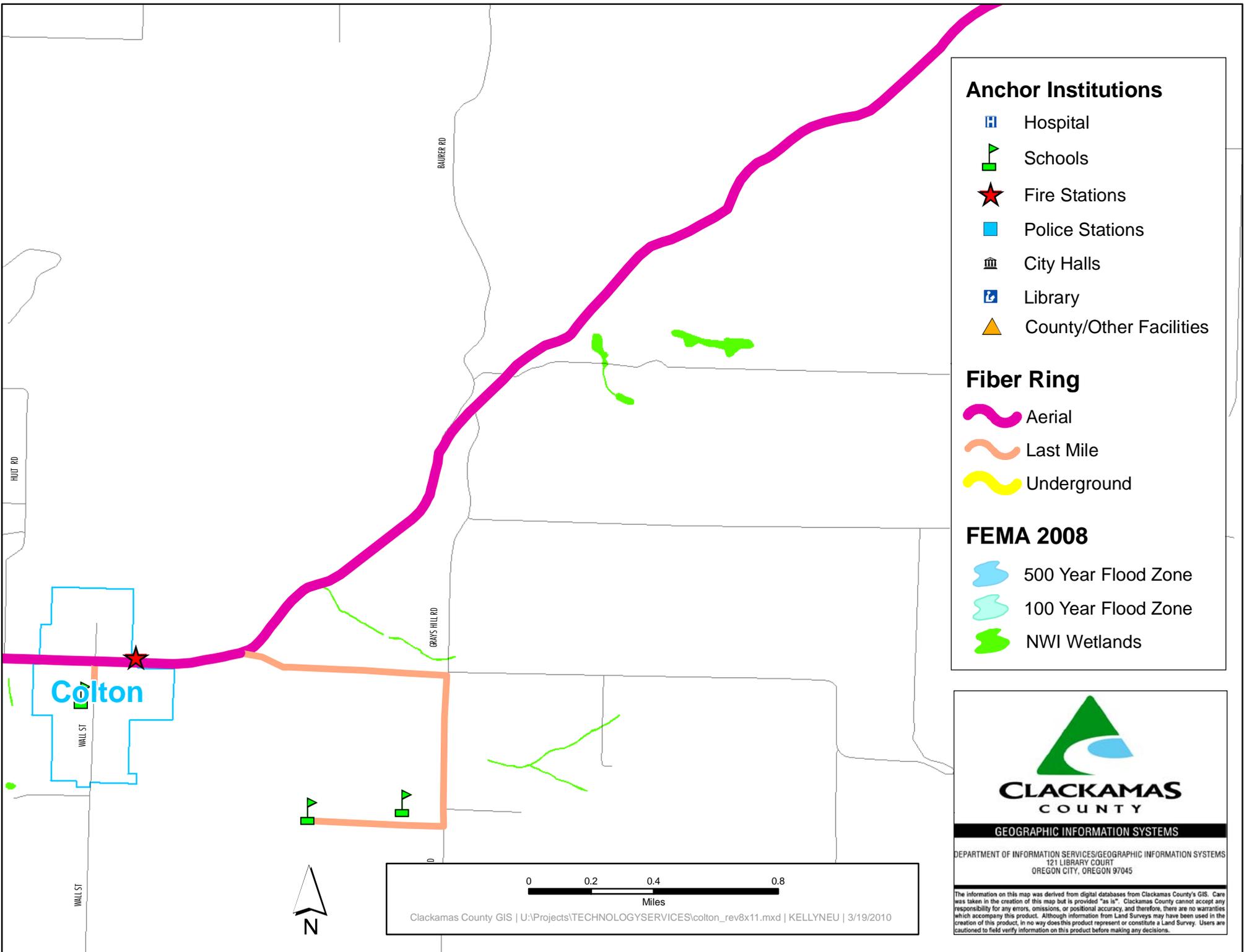
DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

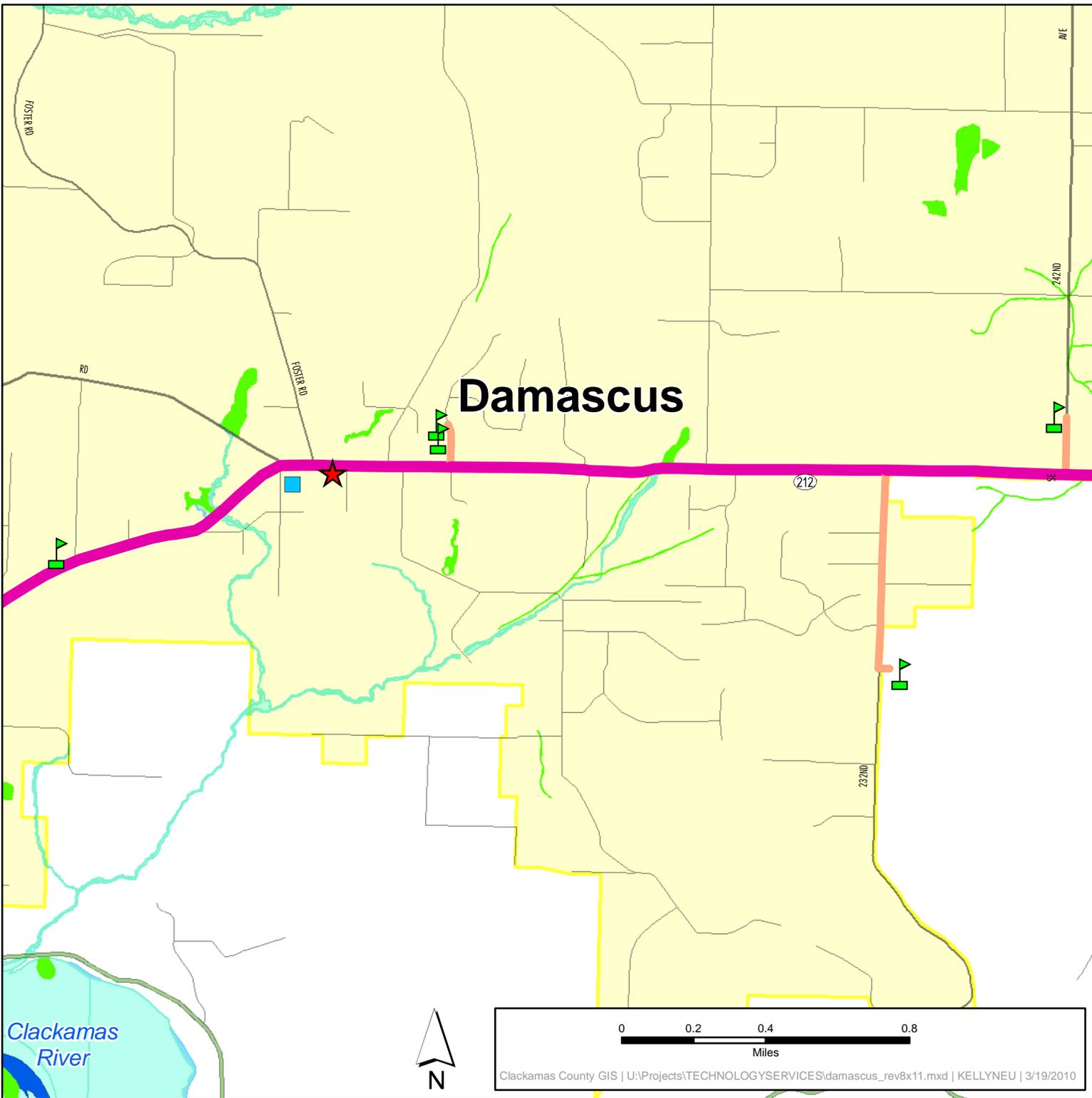


0 0.2 0.4 0.8  
Miles

Clackamas County GIS | U:\Projects\TECHNOLOGYSERVICES\clackamas\_rev8x11.mxd | KELLYNEU | 3/19/2010

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.





**Anchor Institutions**

-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  City Halls
-  Library
-  County/Other Facilities

**Fiber Ring**

-  Aerial
-  Last Mile
-  Underground

**FEMA 2008**

-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands



**CLACKAMAS COUNTY**

GEOGRAPHIC INFORMATION SYSTEMS

DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045



0 0.2 0.4 0.8  
Miles

Clackamas County GIS | U:\Projects\TECHNOLOGYSERVICES\damascus\_rev8x11.mxd | KELLYNEU | 3/19/2010

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.



**CLACKAMAS  
COUNTY**

**GEOGRAPHIC INFORMATION SYSTEMS**

DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.

### Anchor Institutions

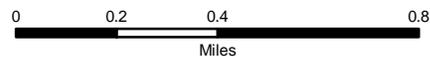
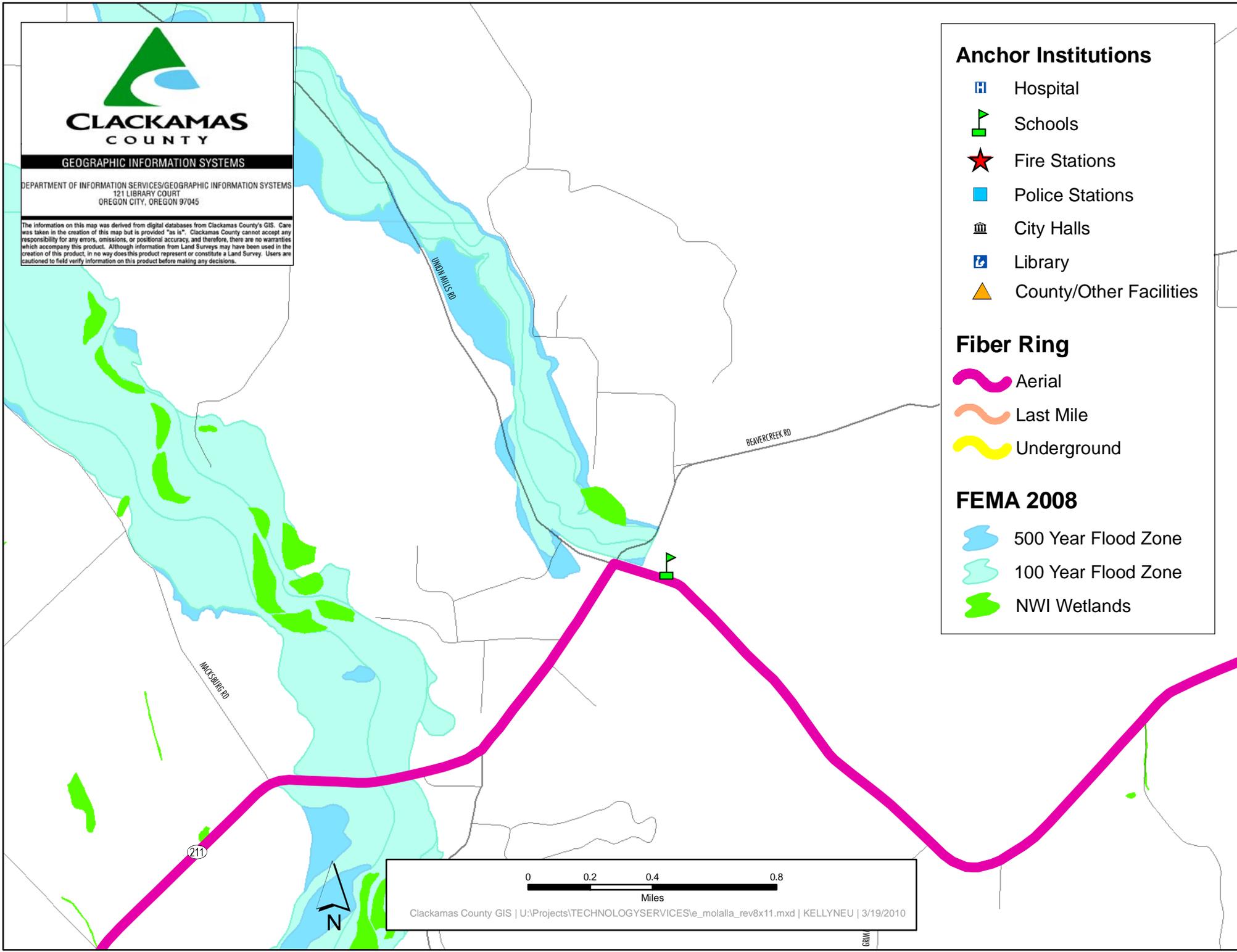
-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  City Halls
-  Library
-  County/Other Facilities

### Fiber Ring

-  Aerial
-  Last Mile
-  Underground

### FEMA 2008

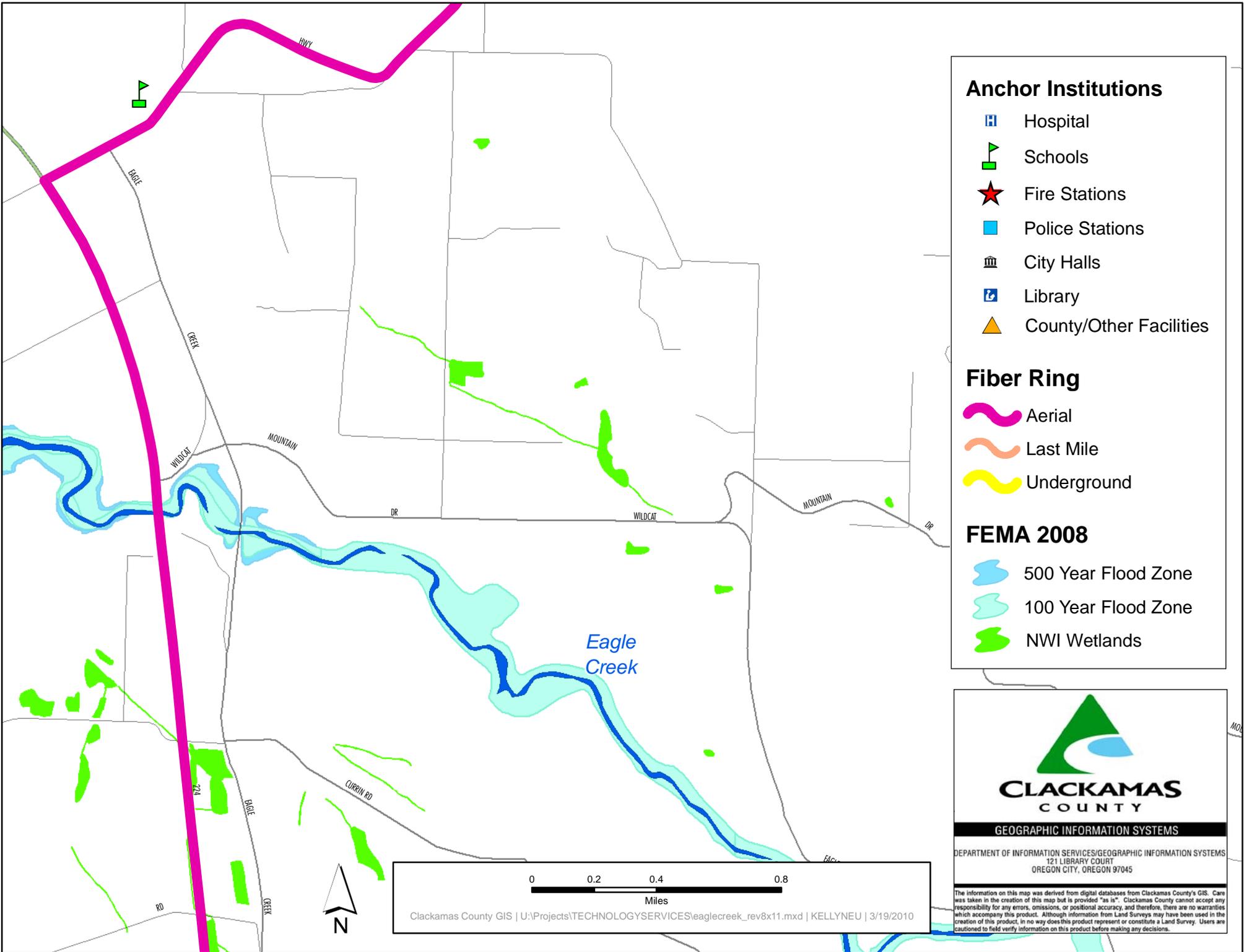
-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands



Clackamas County GIS | U:\Projects\TECHNOLOGYSERVICES\molalla\_rev8x11.mxd | KELLYNEU | 3/19/2010



GPIM



### Anchor Institutions

-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  City Halls
-  Library
-  County/Other Facilities

### Fiber Ring

-  Aerial
-  Last Mile
-  Underground

### FEMA 2008

-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands



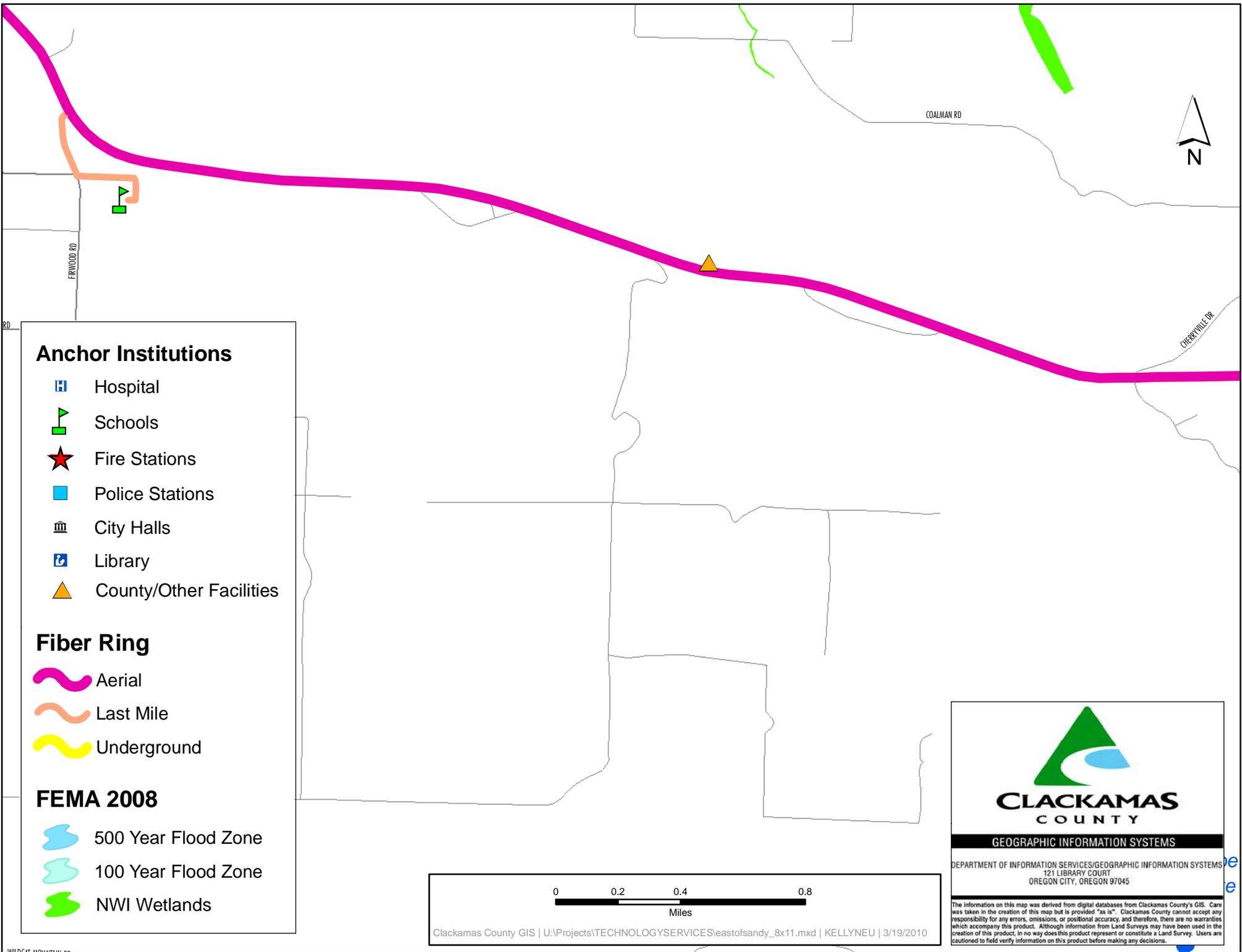
**CLACKAMAS COUNTY**  
GEOGRAPHIC INFORMATION SYSTEMS

DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.

0 0.2 0.4 0.8  
Miles

Clackamas County GIS | U:\Projects\TECHNOLOGYSERVICES\seaglecreek\_rev8x11.mxd | KELLYNEU | 3/19/2010



**Anchor Institutions**

-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  City Halls
-  Library
-  County/Other Facilities

**Fiber Ring**

-  Aerial
-  Last Mile
-  Underground

**FEMA 2008**

-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands



**CLACKAMAS COUNTY**

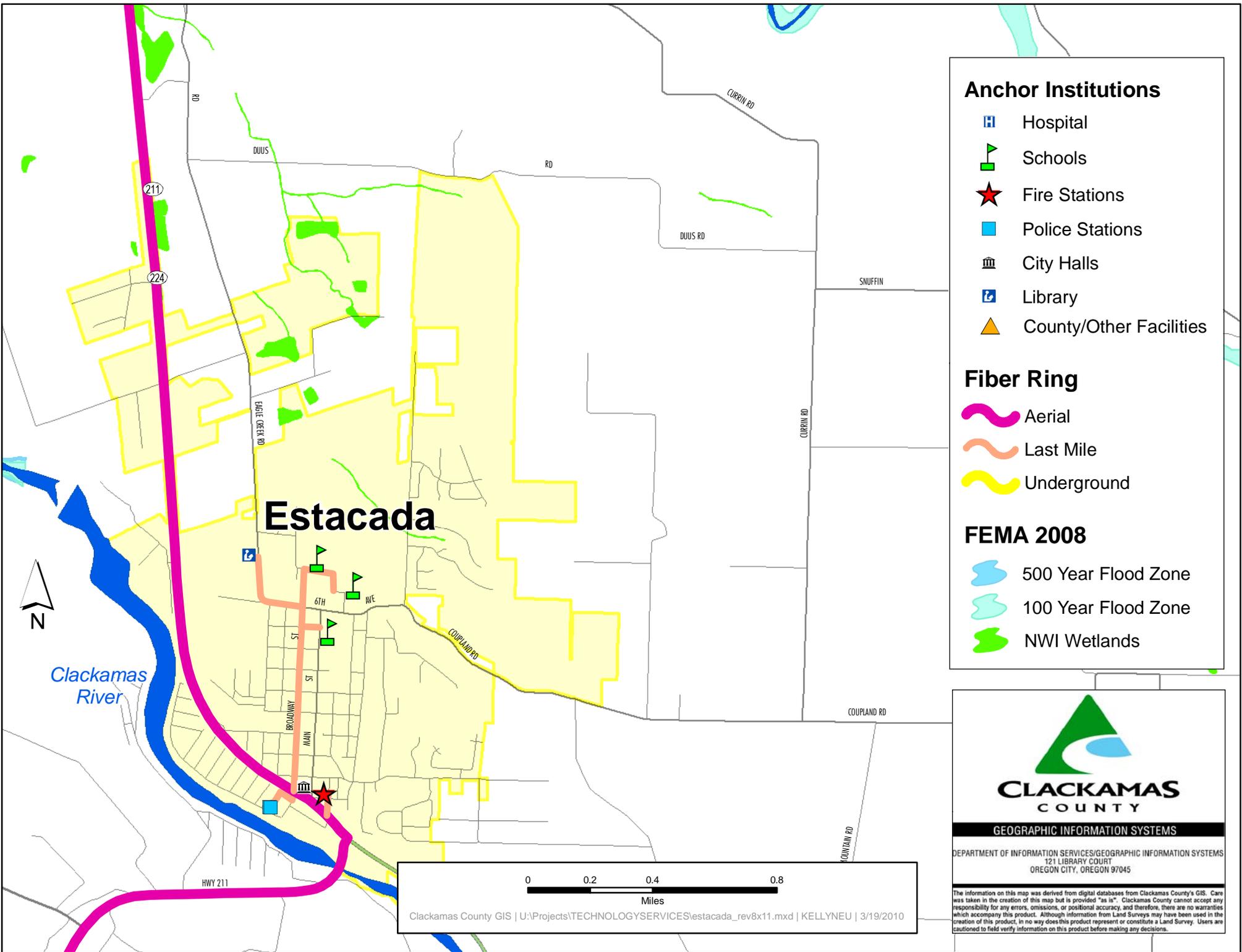
GEOGRAPHIC INFORMATION SYSTEMS

DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

0 0.2 0.4 0.8  
Miles

Clackamas County GIS | U:\Projects\TECHNOLOGYSERVICES\eastofsandy\_8x11.mxd | KELLYNEU | 3/19/2010

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.



**Anchor Institutions**

- Hospital
- Schools
- Fire Stations
- Police Stations
- City Halls
- Library
- County/Other Facilities

**Fiber Ring**

- Aerial
- Last Mile
- Underground

**FEMA 2008**

- 500 Year Flood Zone
- 100 Year Flood Zone
- NWI Wetlands

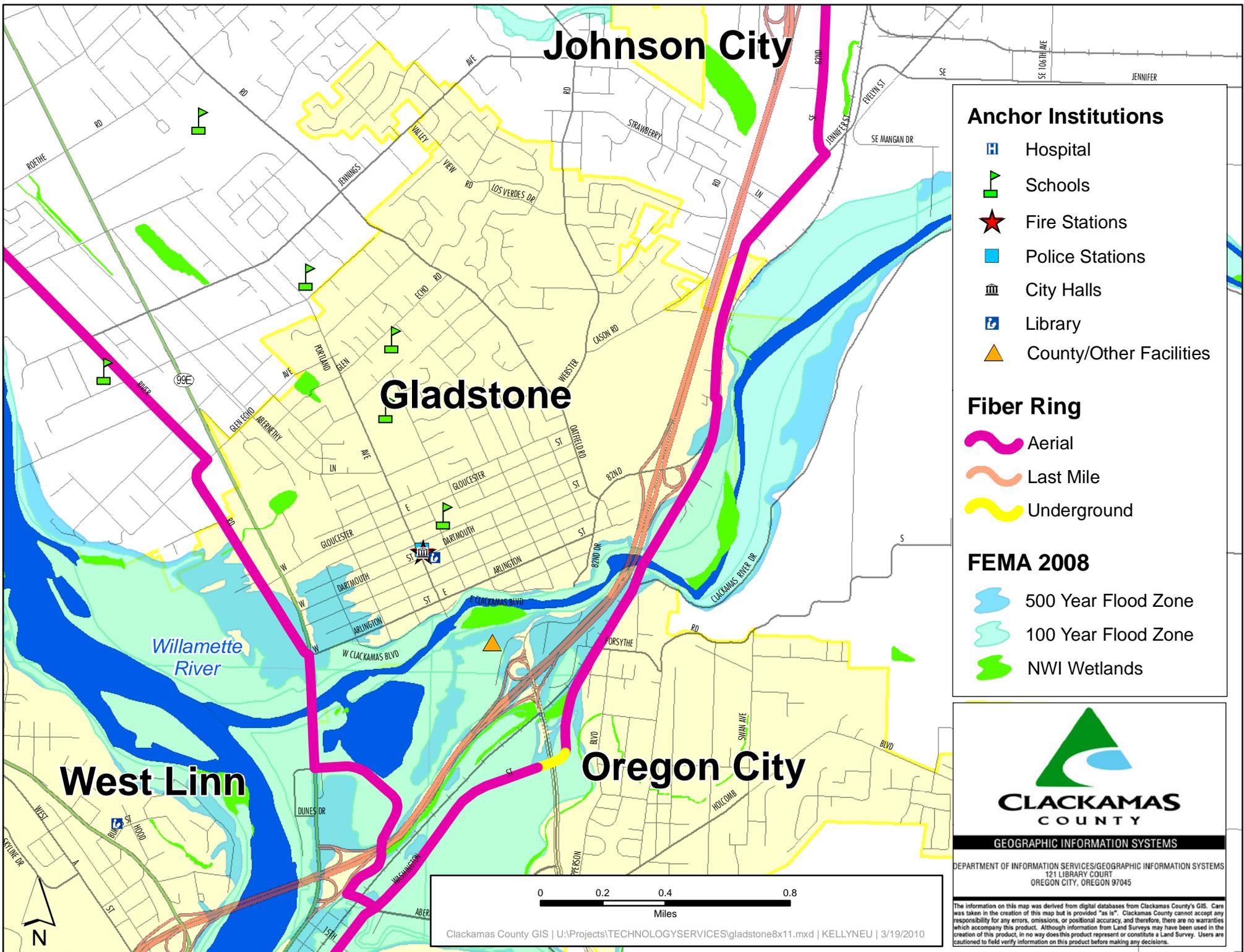


**CLACKAMAS COUNTY**

**GEOGRAPHIC INFORMATION SYSTEMS**

DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.



**Johnson City**

**Gladstone**

**West Linn**

**Oregon City**

*Willamette River*

**Anchor Institutions**

-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  City Halls
-  Library
-  County/Other Facilities

**Fiber Ring**

-  Aerial
-  Last Mile
-  Underground

**FEMA 2008**

-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands



**CLACKAMAS COUNTY**

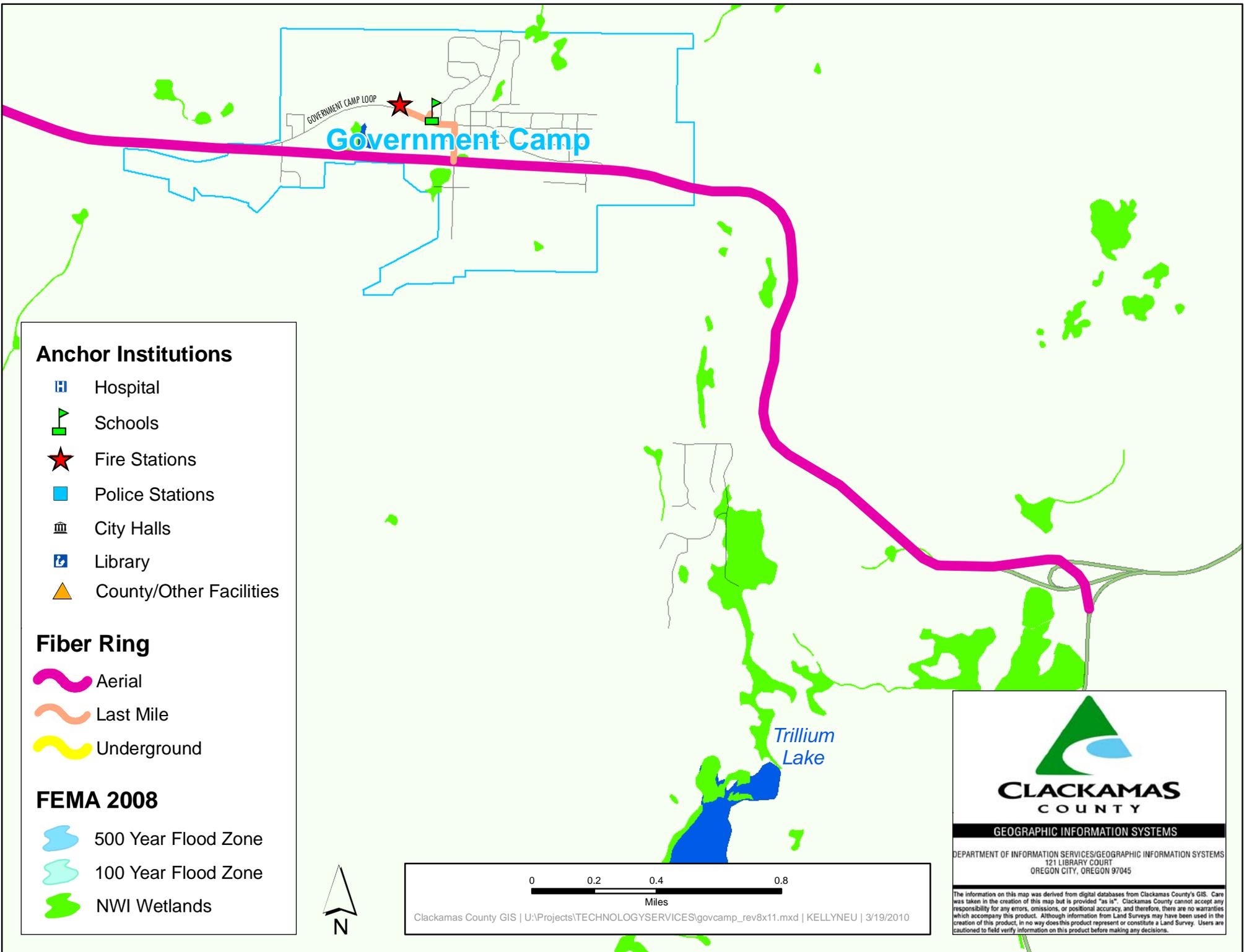
GEOGRAPHIC INFORMATION SYSTEMS

DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

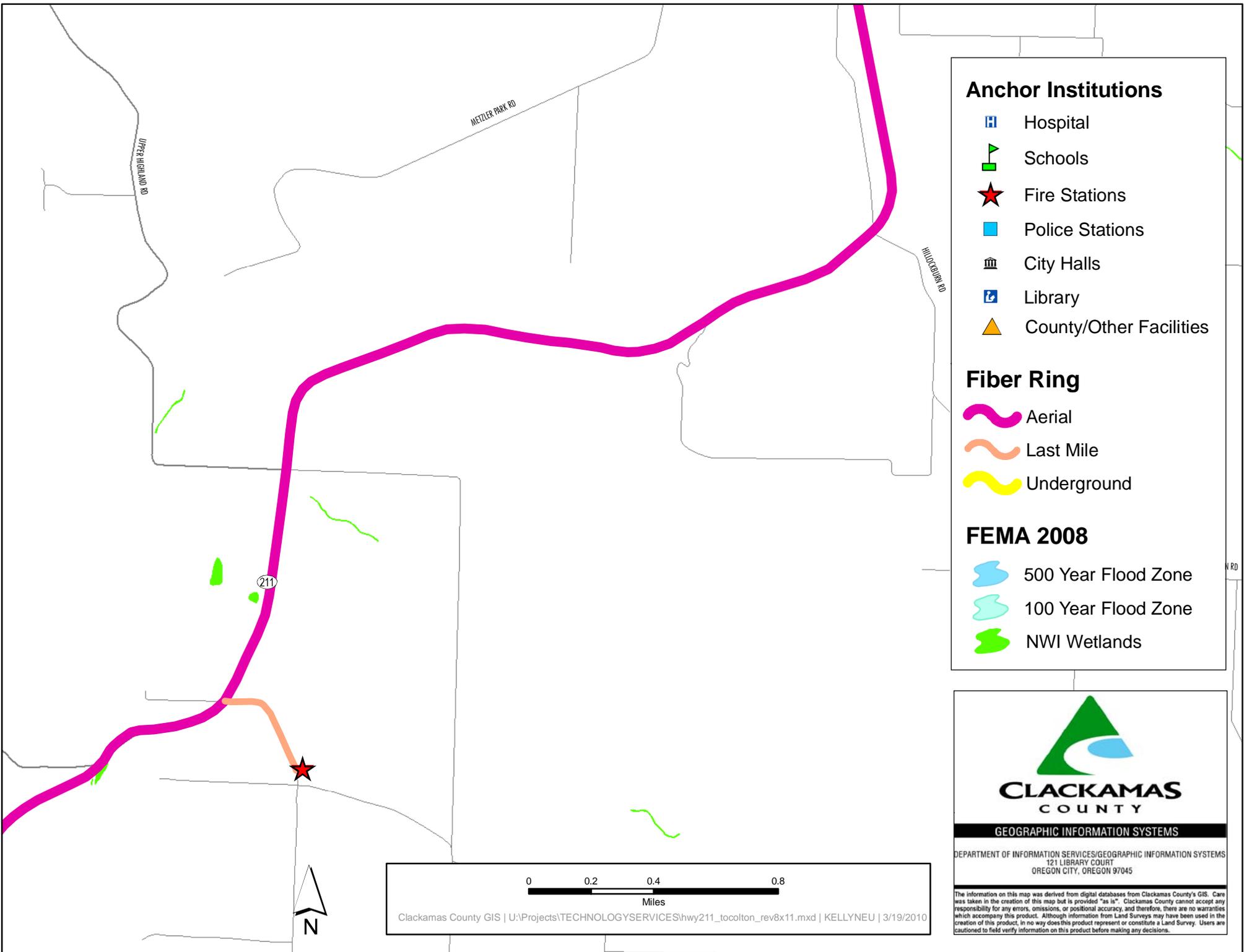
0 0.2 0.4 0.8  
Miles

Clackamas County GIS | U:\Projects\TECHNOLOGYSERVICES\gladstone8x11.mxd | KELLYNEU | 3/19/2010

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.







### Anchor Institutions

-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  City Halls
-  Library
-  County/Other Facilities

### Fiber Ring

-  Aerial
-  Last Mile
-  Underground

### FEMA 2008

-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands



**CLACKAMAS COUNTY**

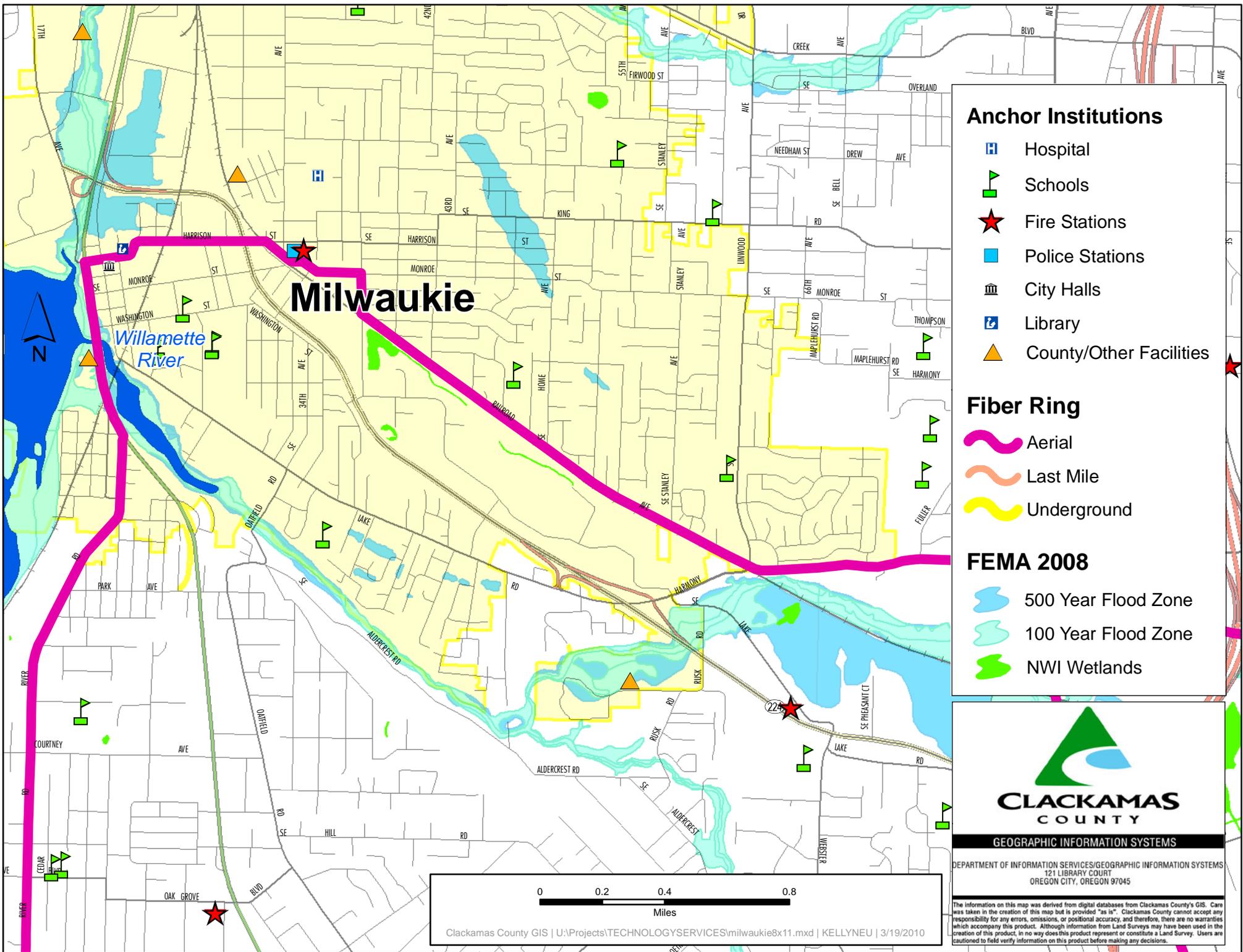
GEOGRAPHIC INFORMATION SYSTEMS

DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

0 0.2 0.4 0.8  
Miles

Clackamas County GIS | U:\Projects\TECHNOLOGYSERVICES\hwy211\_tocolton\_rev8x11.mxd | KELLYNEU | 3/19/2010

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.



### Anchor Institutions

- Hospital
- Schools
- Fire Stations
- Police Stations
- City Halls
- Library
- County/Other Facilities

### Fiber Ring

- Aerial
- Last Mile
- Underground

### FEMA 2008

- 500 Year Flood Zone
- 100 Year Flood Zone
- NWI Wetlands



**CLACKAMAS COUNTY**

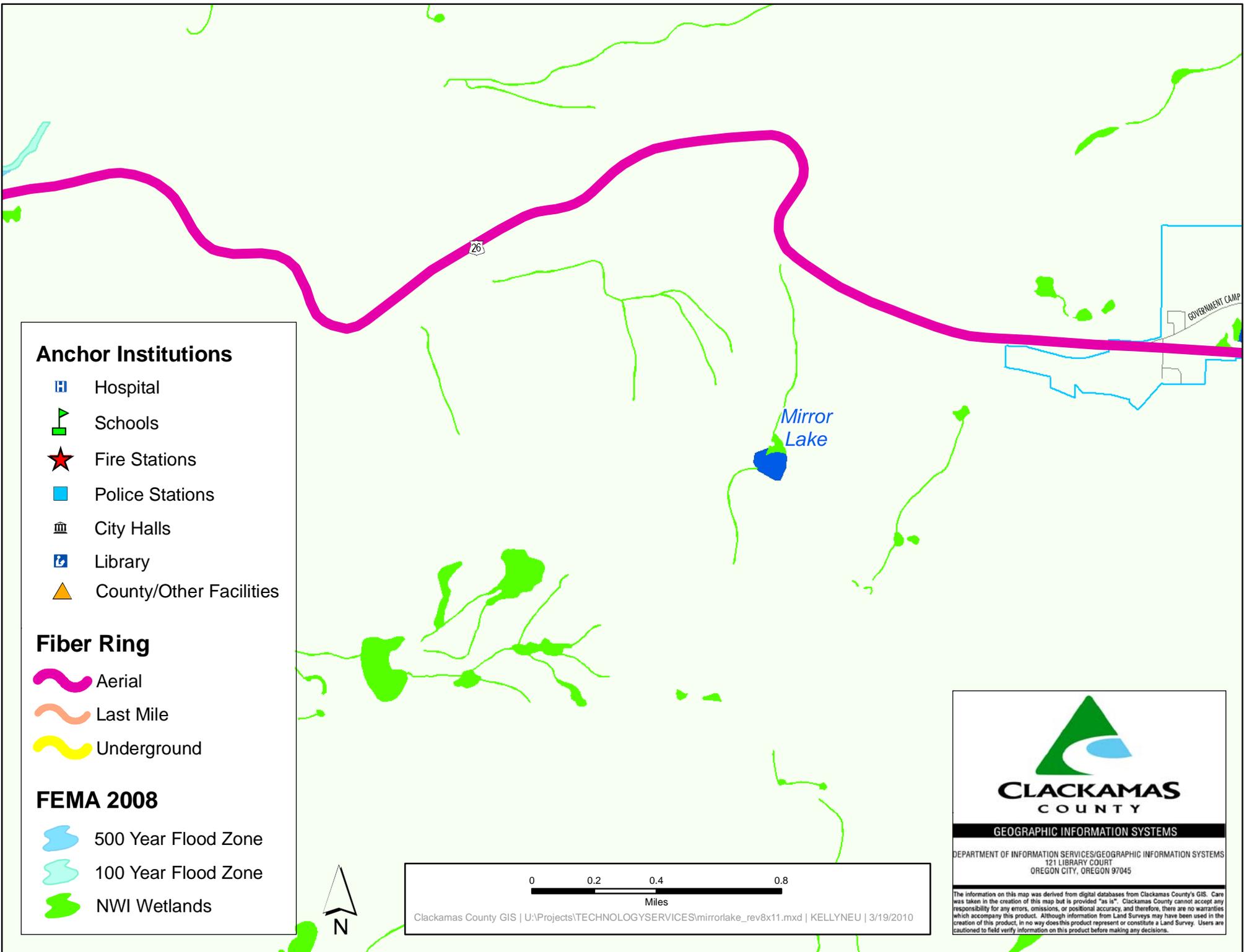
GEOGRAPHIC INFORMATION SYSTEMS

DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

0 0.2 0.4 0.8  
Miles

Clackamas County GIS | U:\Projects\TECHNOLOGYSERVICES\milwaukie8x11.mxd | KELLYNEU | 3/19/2010

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.



### Anchor Institutions

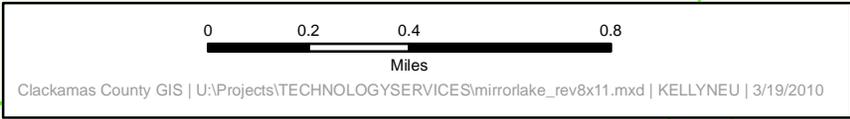
-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  City Halls
-  Library
-  County/Other Facilities

### Fiber Ring

-  Aerial
-  Last Mile
-  Underground

### FEMA 2008

-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands

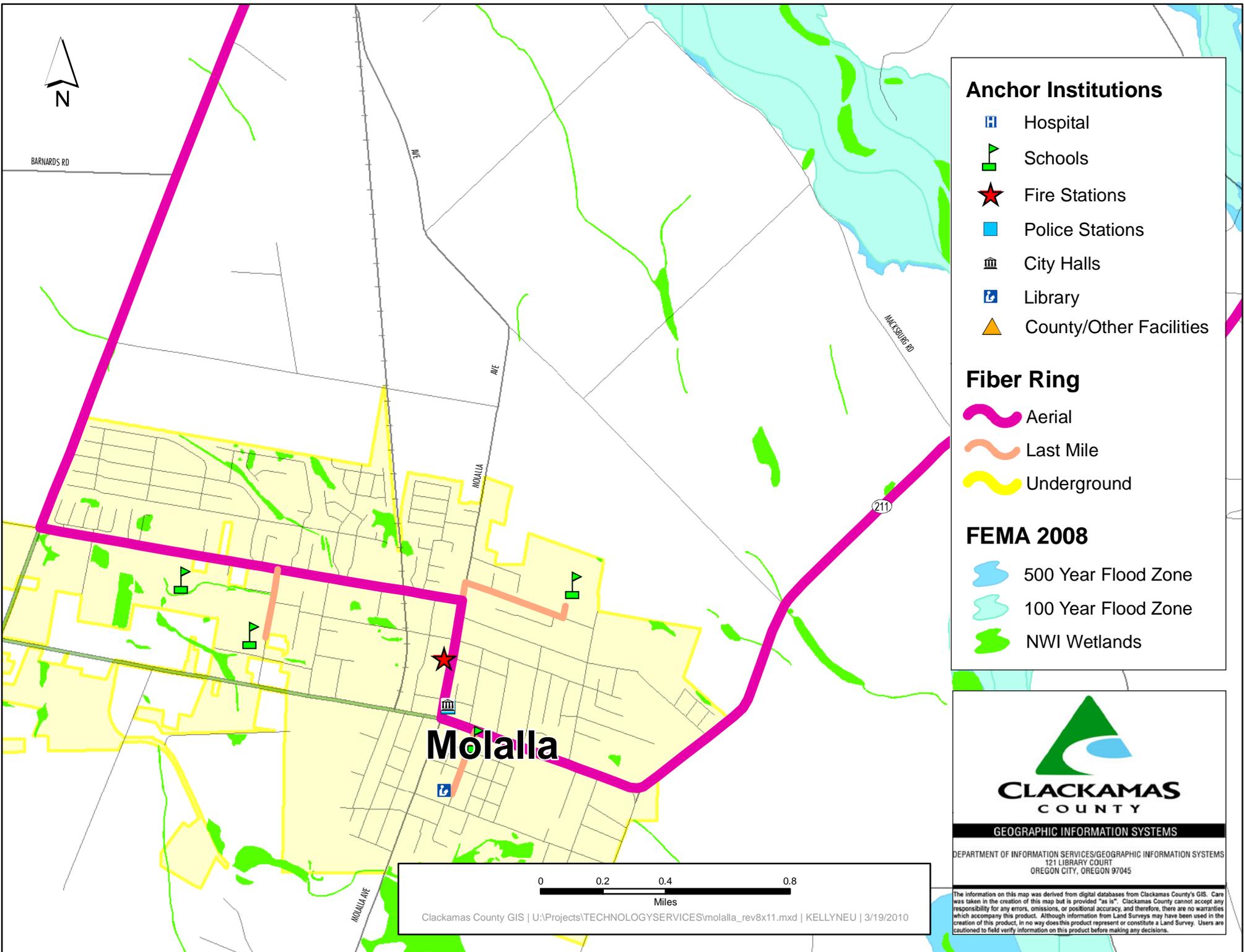



**CLACKAMAS  
COUNTY**

**GEOGRAPHIC INFORMATION SYSTEMS**

DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.



### Anchor Institutions

-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  City Halls
-  Library
-  County/Other Facilities

### Fiber Ring

-  Aerial
-  Last Mile
-  Underground

### FEMA 2008

-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands



**CLACKAMAS COUNTY**

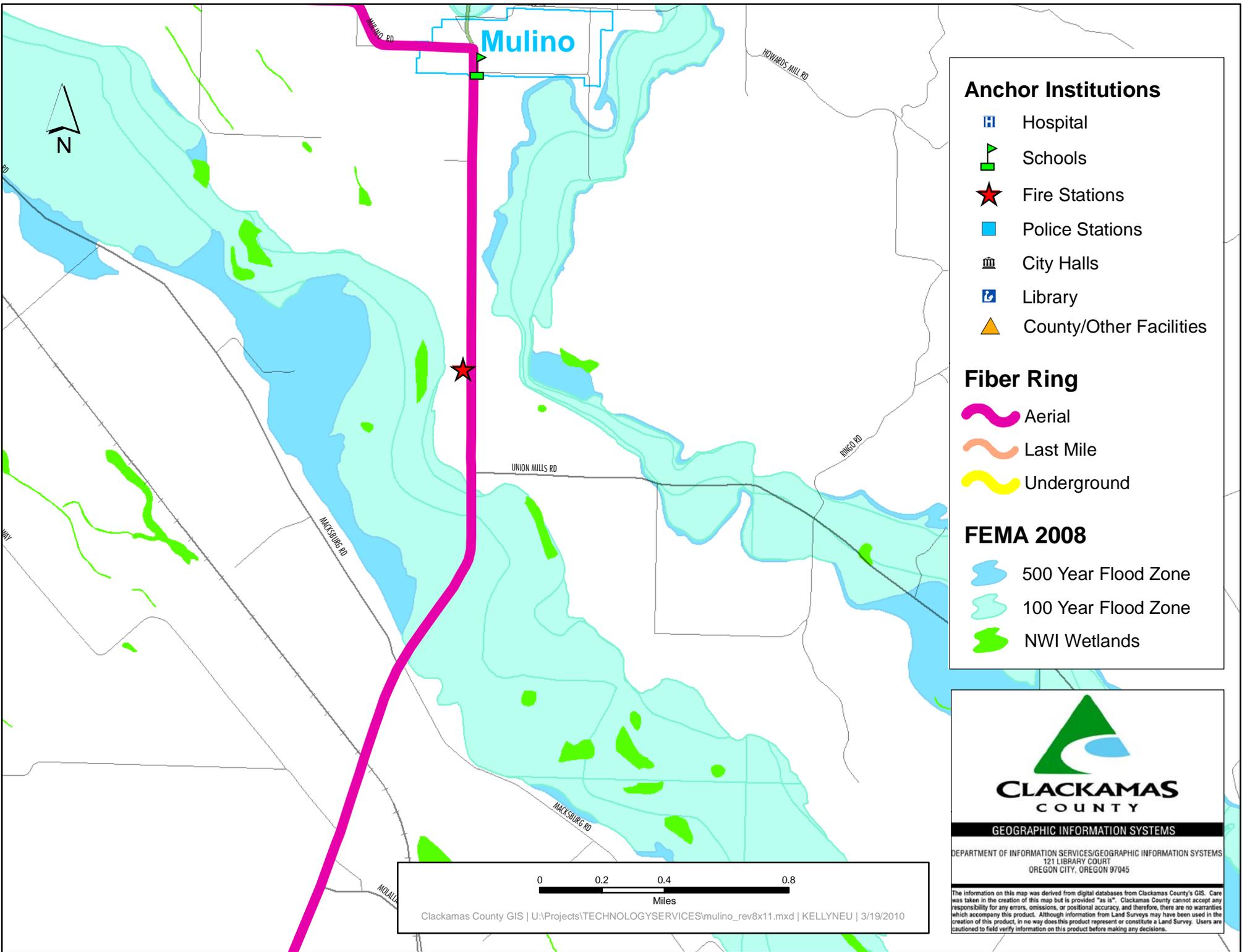
GEOGRAPHIC INFORMATION SYSTEMS

DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
1211 LIBRARY COURT  
OREGON CITY, OREGON 97045

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.

0 0.2 0.4 0.8  
Miles

Clackamas County GIS | U:\Projects\TECHNOLOGYSERVICES\molalla\_rev8x11.mxd | KELLYNEU | 3/19/2010



### Anchor Institutions

-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  City Halls
-  Library
-  County/Other Facilities

### Fiber Ring

-  Aerial
-  Last Mile
-  Underground

### FEMA 2008

-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands



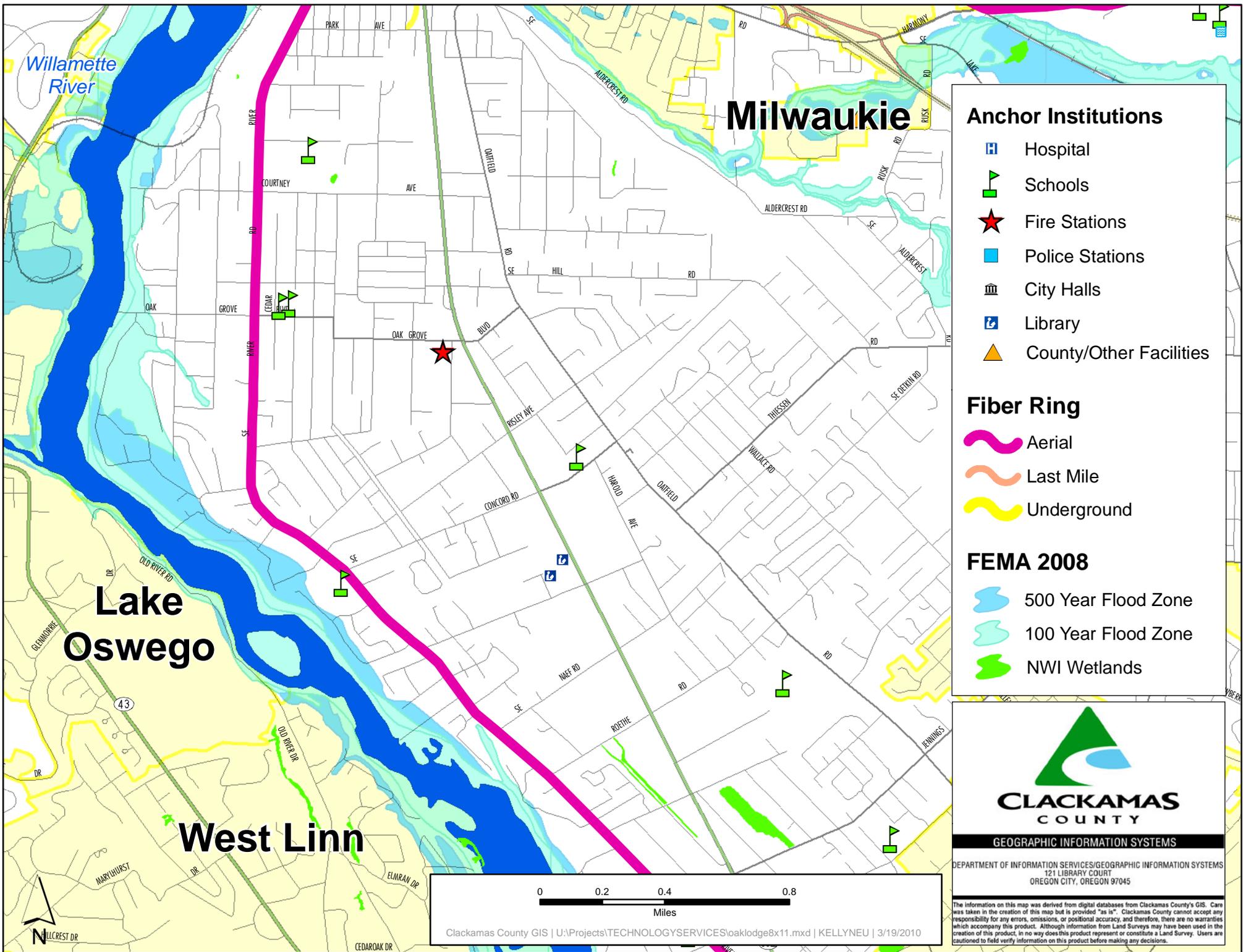
**CLACKAMAS COUNTY**  
GEOGRAPHIC INFORMATION SYSTEMS

DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

0 0.2 0.4 0.8  
Miles

Clackamas County GIS | U:\Projects\TECHNOLOGYSERVICES\mulino\_rev8x11.mxd | KELLYNEU | 3/19/2010

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.



**Anchor Institutions**

-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  City Halls
-  Library
-  County/Other Facilities

**Fiber Ring**

-  Aerial
-  Last Mile
-  Underground

**FEMA 2008**

-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands



**CLACKAMAS COUNTY**

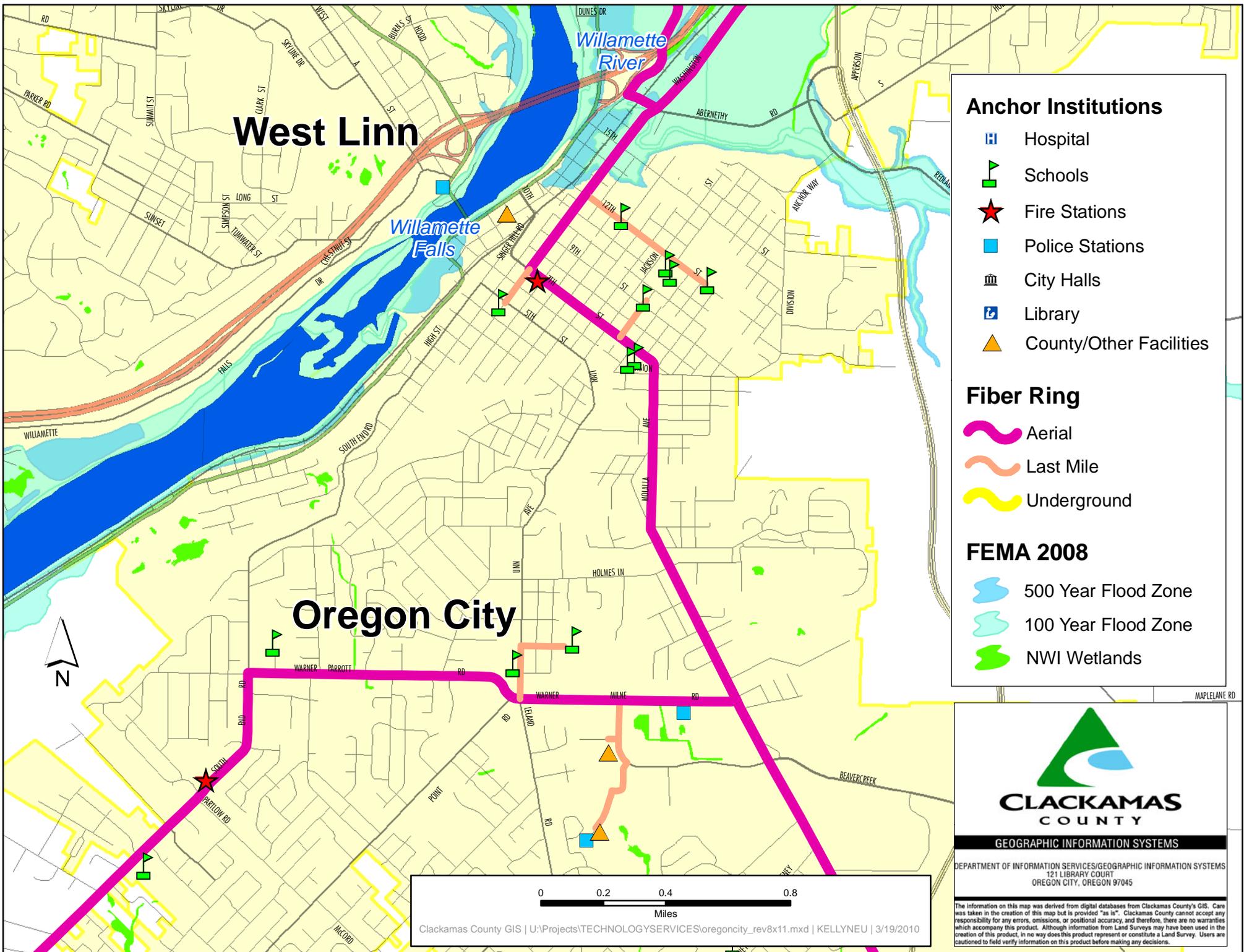
GEOGRAPHIC INFORMATION SYSTEMS

DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

0 0.2 0.4 0.8  
Miles

Clackamas County GIS | U:\Projects\TECHNOLOGYSERVICES\oaklodge8x11.mxd | KELLYNEU | 3/19/2010

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.



### Anchor Institutions

- Hospital
- Schools
- Fire Stations
- Police Stations
- City Halls
- Library
- County/Other Facilities

### Fiber Ring

- Aerial
- Last Mile
- Underground

### FEMA 2008

- 500 Year Flood Zone
- 100 Year Flood Zone
- NWI Wetlands



**CLACKAMAS COUNTY**

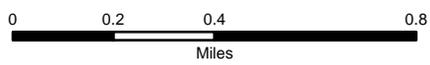
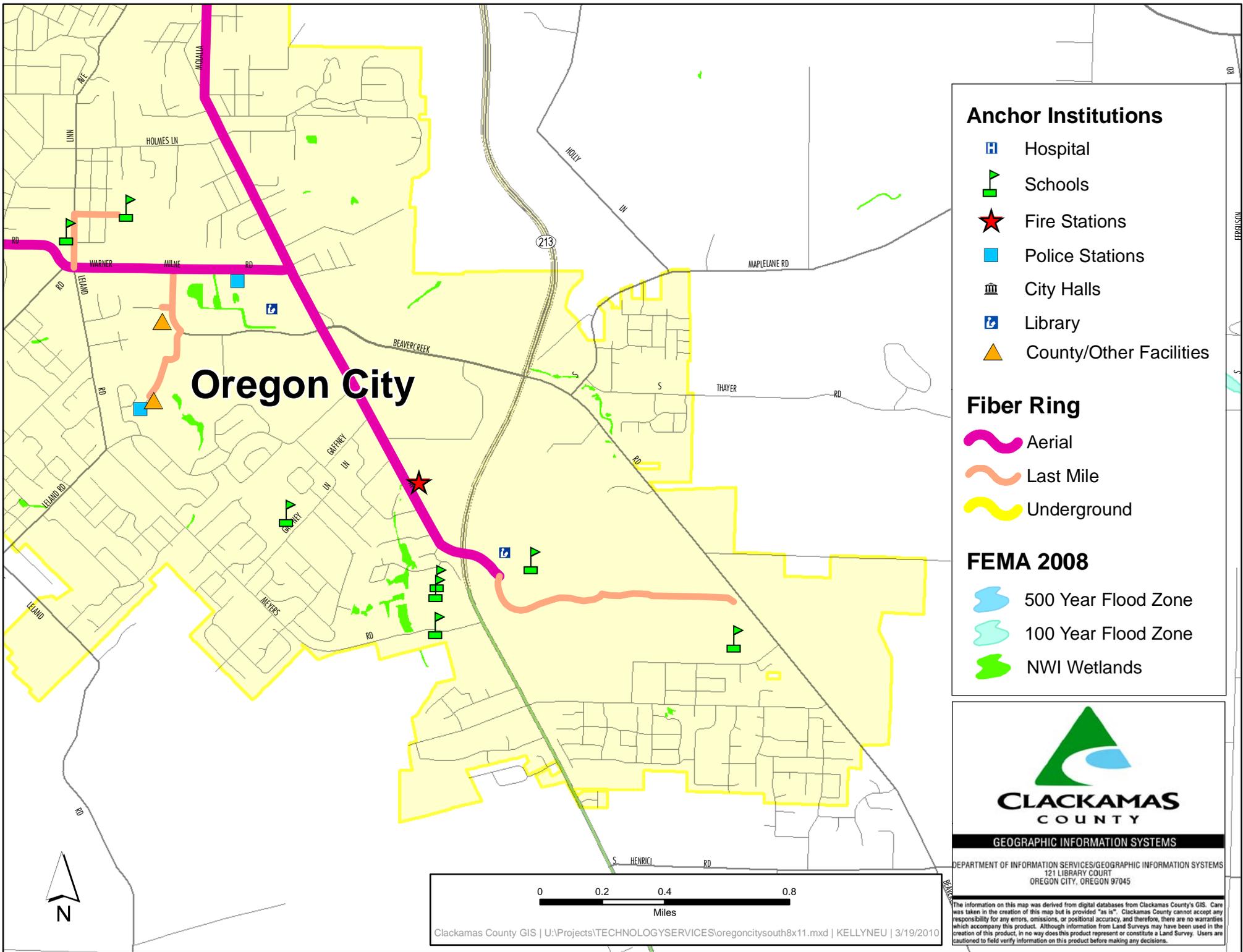
GEOGRAPHIC INFORMATION SYSTEMS

DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

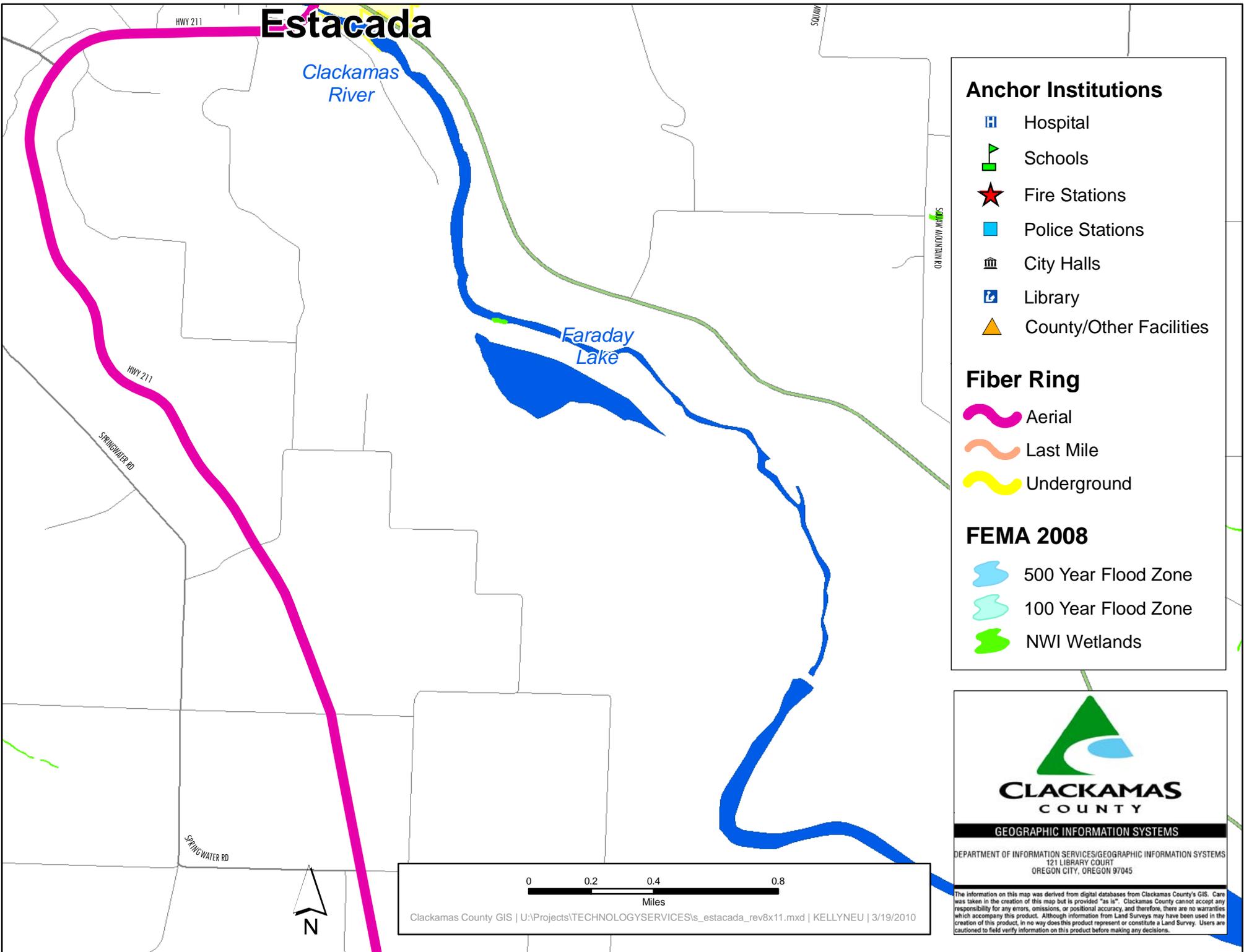
The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties, which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.

0 0.2 0.4 0.8  
Miles

Clackamas County GIS | U:\Projects\TECHNOLOGYSERVICES\oregoncity\_rev8x11.mxd | KELLYNEU | 3/19/2010



The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.



# Estacada

Clackamas River

Faraday Lake

HWY 211

HWY 211

SPRINGWATER RD

SPRINGWATER RD

### Anchor Institutions

-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  City Halls
-  Library
-  County/Other Facilities

### Fiber Ring

-  Aerial
-  Last Mile
-  Underground

### FEMA 2008

-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands



**CLACKAMAS COUNTY**

GEOGRAPHIC INFORMATION SYSTEMS

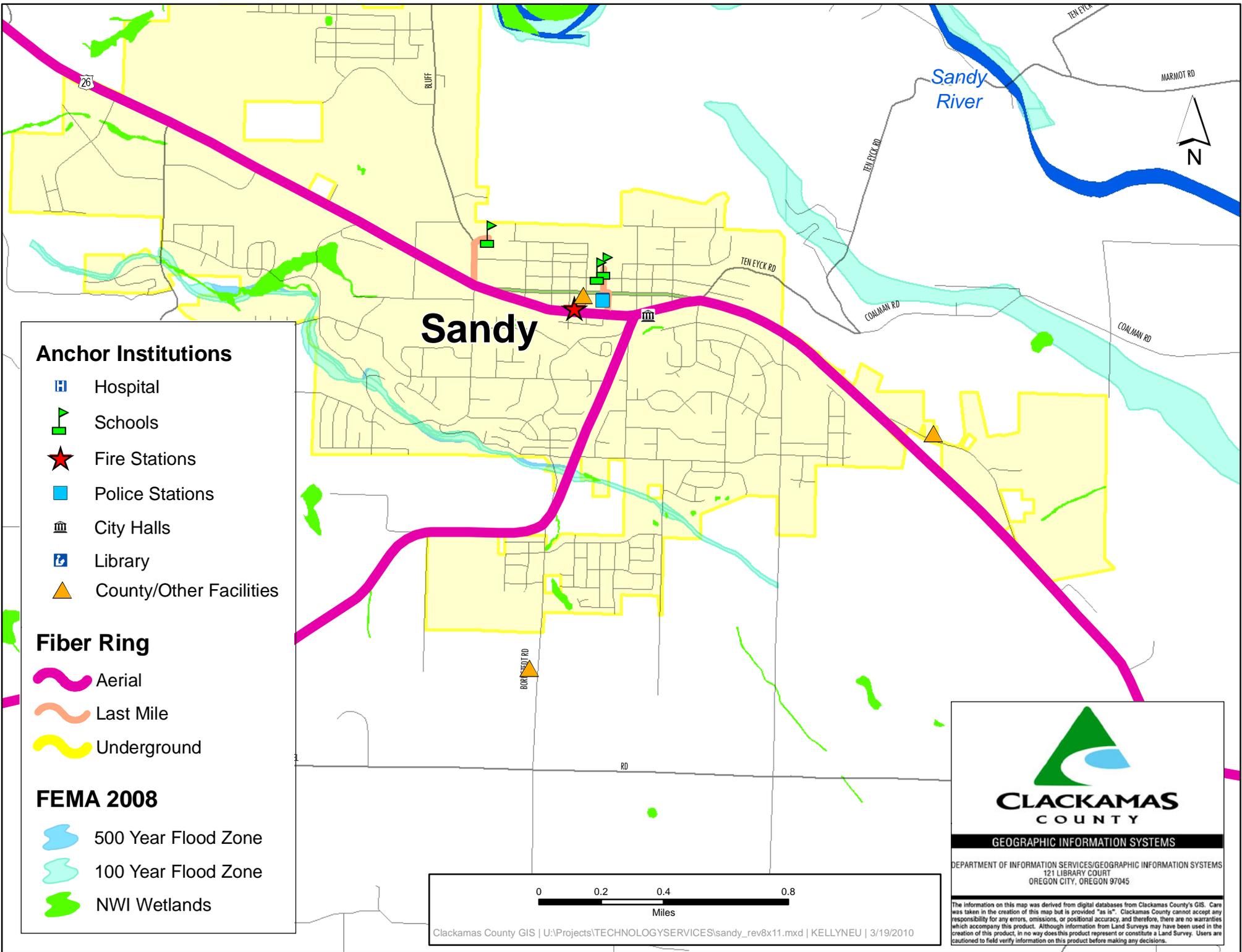
DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

0 0.2 0.4 0.8  
Miles

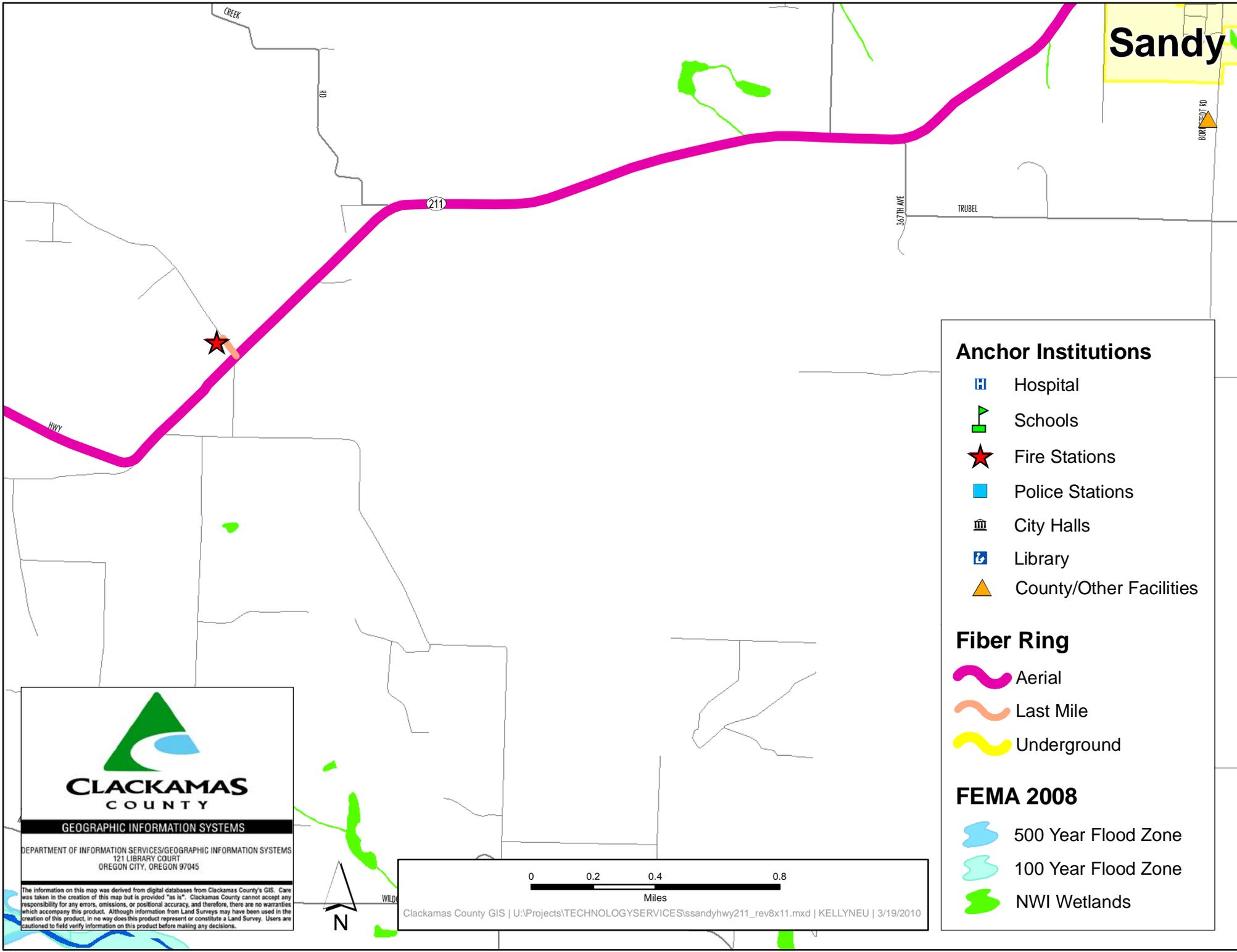
Clackamas County GIS | U:\Projects\TECHNOLOGYSERVICES\estacada\_rev8x11.mxd | KELLYNEU | 3/19/2010



The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.



Sandy



**Anchor Institutions**

-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  City Halls
-  Library
-  County/Other Facilities

**Fiber Ring**

-  Aerial
-  Last Mile
-  Underground

**FEMA 2008**

-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands



**CLACKAMAS COUNTY**

GEOGRAPHIC INFORMATION SYSTEMS

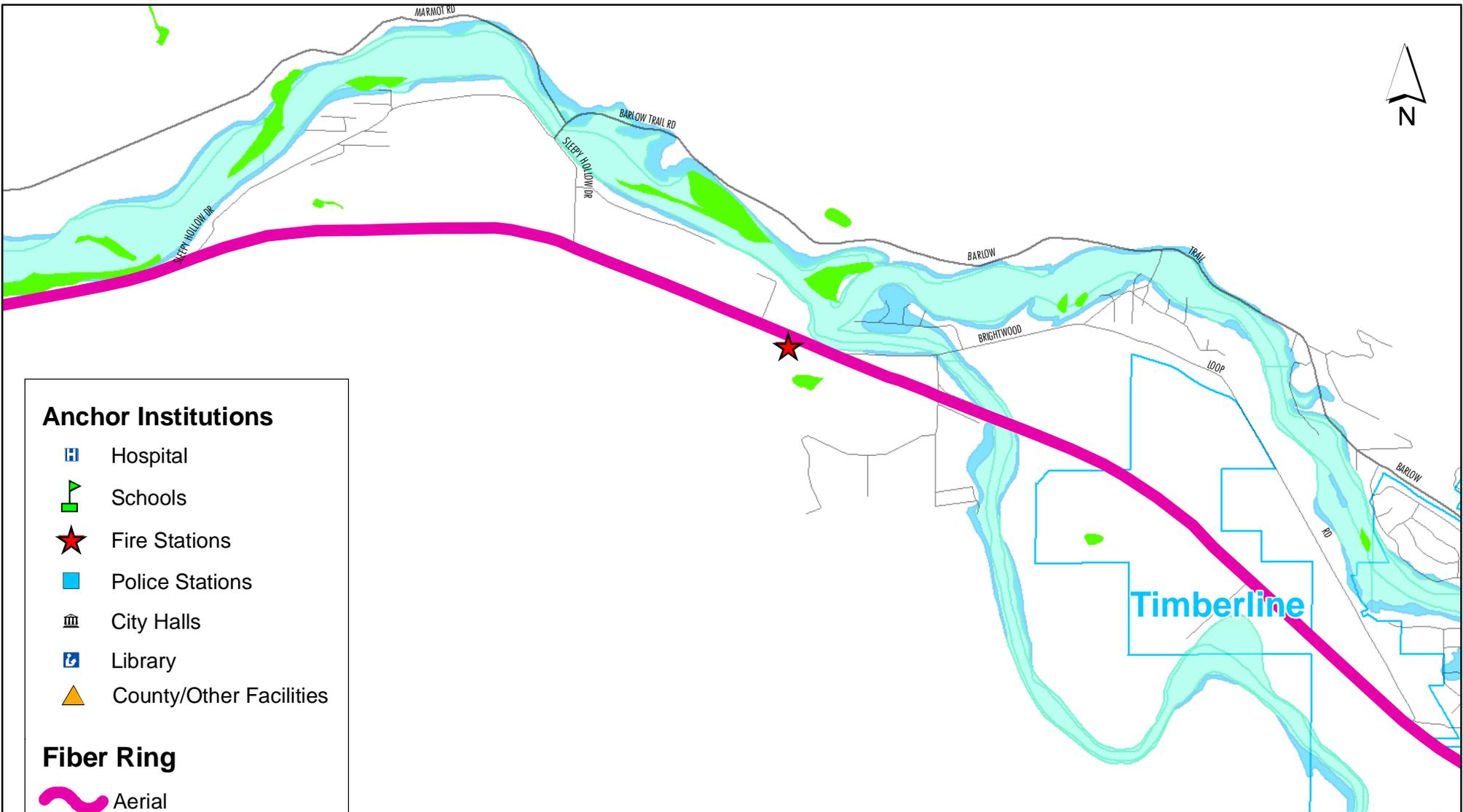
DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.



0 0.2 0.4 0.8  
Miles

Clackamas County GIS | U:\Projects\TECHNOLOGYSERVICES\sandyhwy211\_rev8x11.mxd | KELLYNEU | 3/19/2010



### Anchor Institutions

-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  City Halls
-  Library
-  County/Other Facilities

### Fiber Ring

-  Aerial
-  Last Mile
-  Underground

### FEMA 2008

-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands



**CLACKAMAS  
COUNTY**

**GEOGRAPHIC INFORMATION SYSTEMS**

DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.

### Anchor Institutions

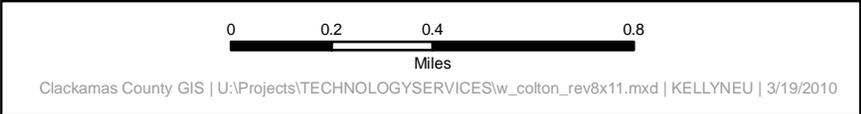
-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  City Halls
-  Library
-  County/Other Facilities

### Fiber Ring

-  Aerial
-  Last Mile
-  Underground

### FEMA 2008

-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands

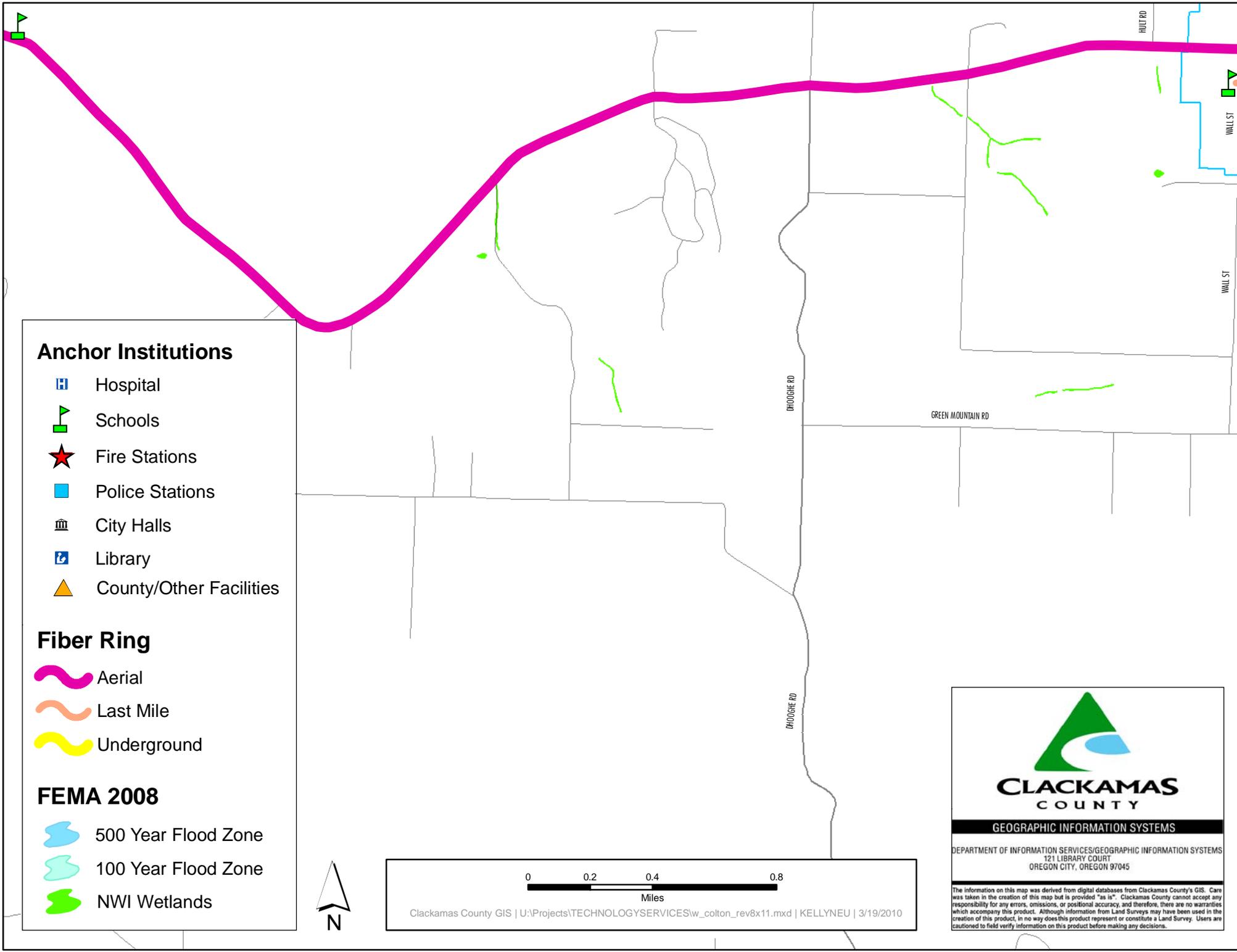


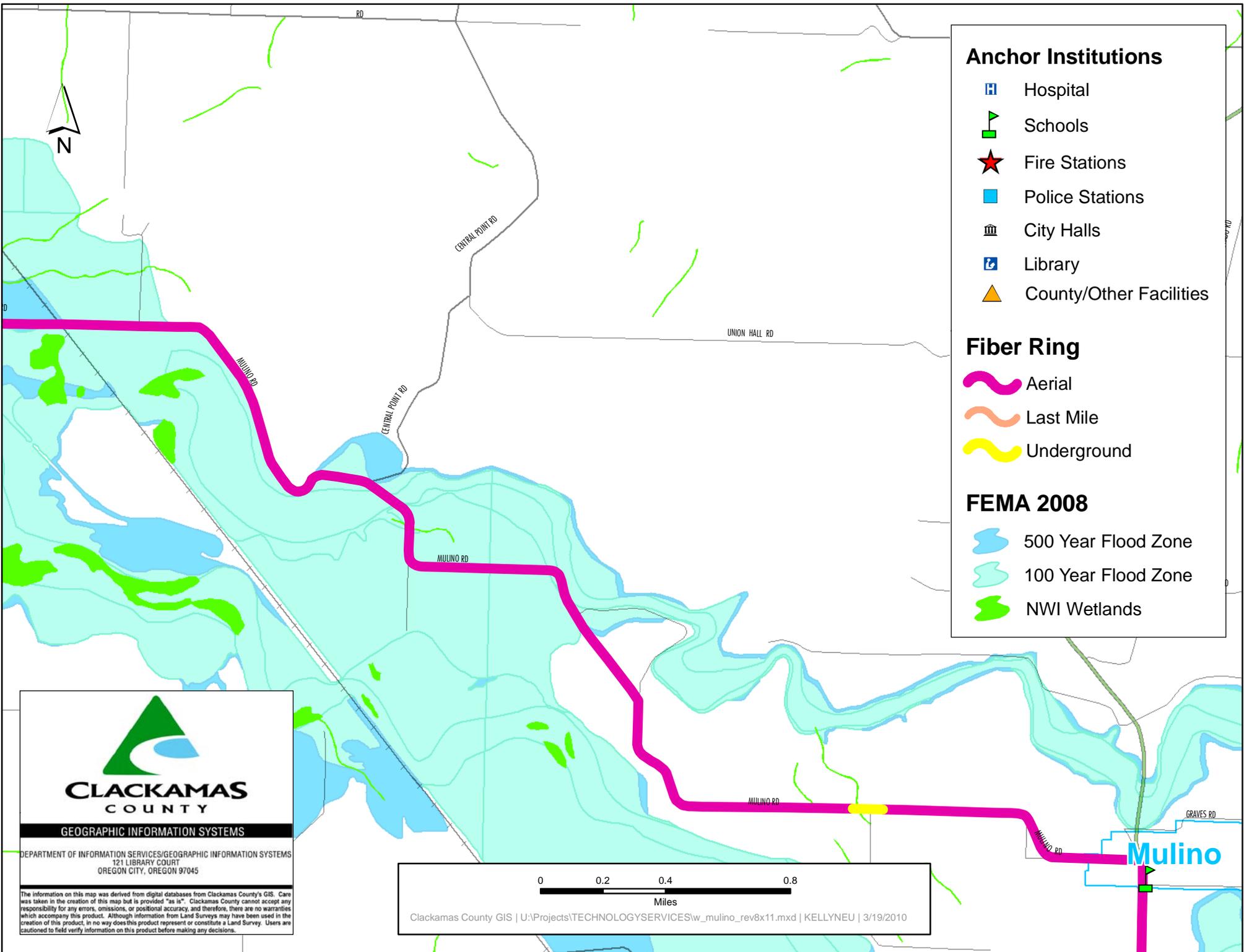
**CLACKAMAS  
COUNTY**

**GEOGRAPHIC INFORMATION SYSTEMS**

DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.





### Anchor Institutions

-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  City Halls
-  Library
-  County/Other Facilities

### Fiber Ring

-  Aerial
-  Last Mile
-  Underground

### FEMA 2008

-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands



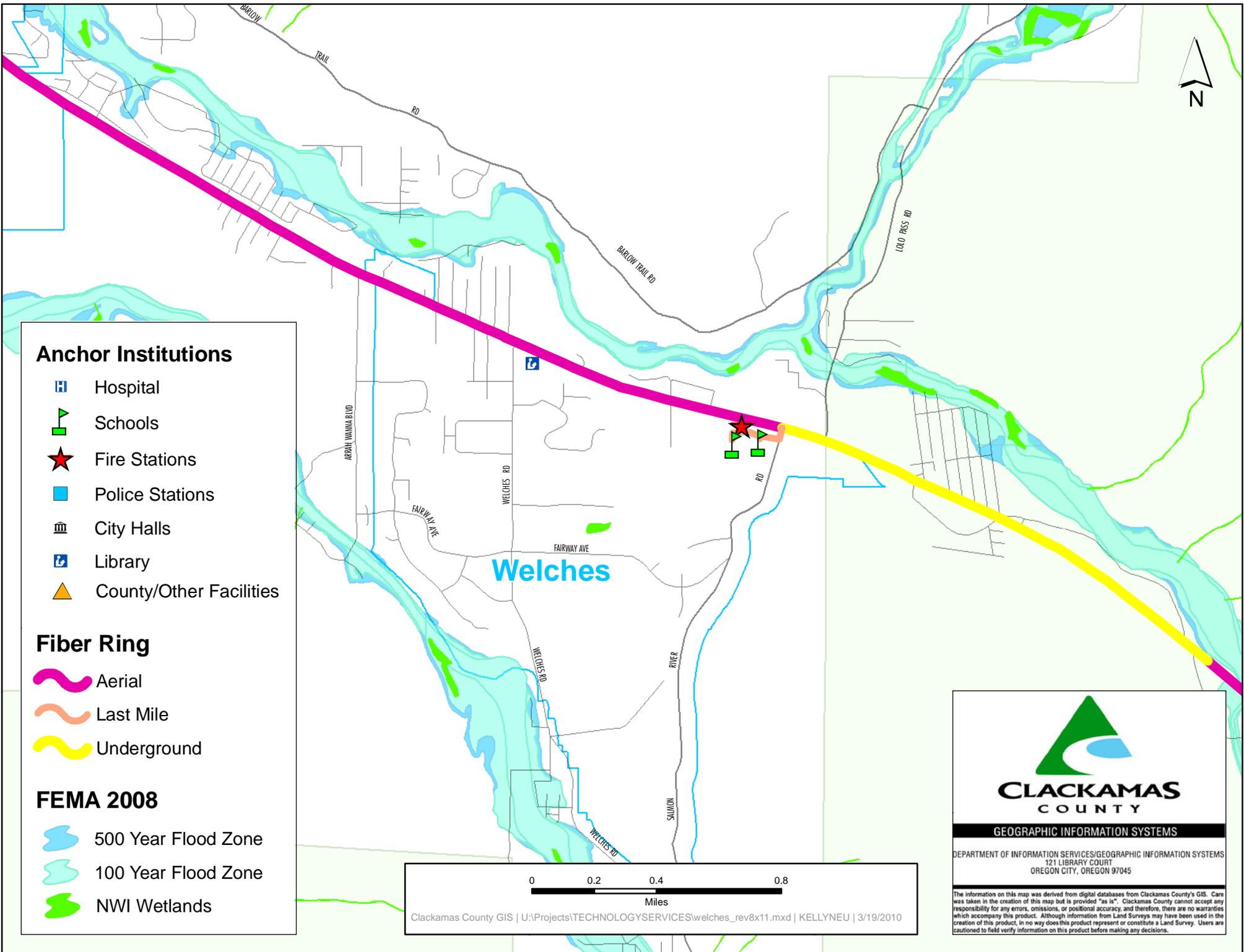
**CLACKAMAS COUNTY**  
GEOGRAPHIC INFORMATION SYSTEMS

DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.

0 0.2 0.4 0.8  
Miles

Clackamas County GIS | U:\Projects\TECHNOLOGYSERVICES\sw\_mulino\_rev8x11.mxd | KELLYNEU | 3/19/2010



**Anchor Institutions**

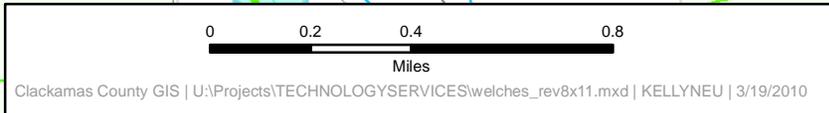
-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  City Halls
-  Library
-  County/Other Facilities

**Fiber Ring**

-  Aerial
-  Last Mile
-  Underground

**FEMA 2008**

-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands




**CLACKAMAS COUNTY**

GEOGRAPHIC INFORMATION SYSTEMS

DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
1211 LIBRARY COURT  
OREGON CITY, OREGON 97045

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.

### Anchor Institutions

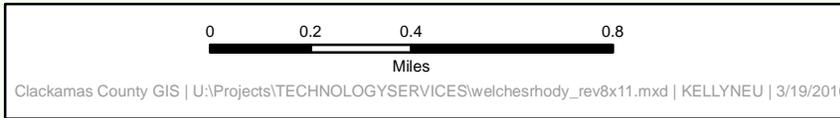
-  Hospital
-  Schools
-  Fire Stations
-  Police Stations
-  City Halls
-  Library
-  County/Other Facilities

### Fiber Ring

-  Aerial
-  Last Mile
-  Underground

### FEMA 2008

-  500 Year Flood Zone
-  100 Year Flood Zone
-  NWI Wetlands

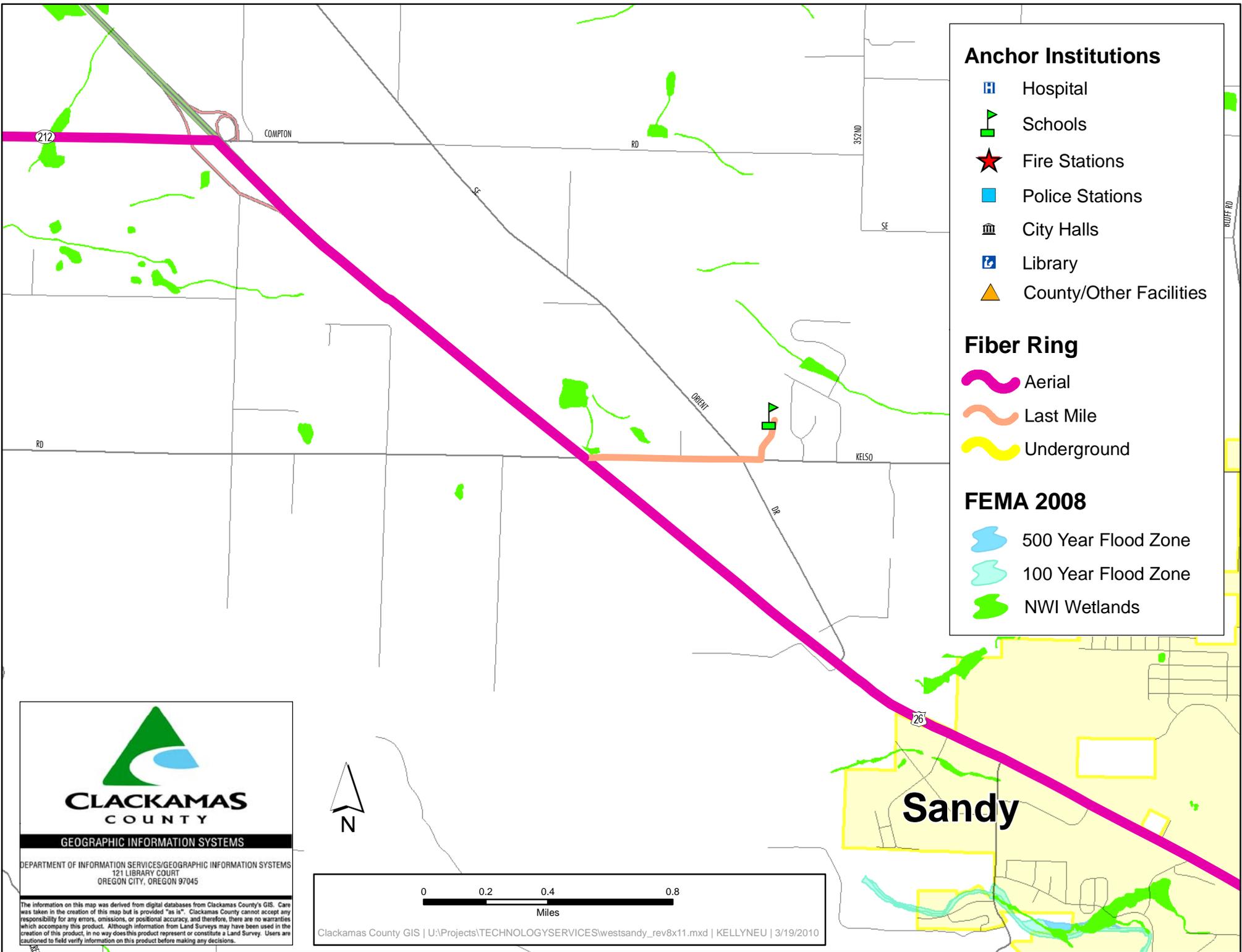


**CLACKAMAS  
COUNTY**

**GEOGRAPHIC INFORMATION SYSTEMS**

DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.



**Anchor Institutions**

- Hospital
- Schools
- Fire Stations
- Police Stations
- City Halls
- Library
- County/Other Facilities

**Fiber Ring**

- Aerial
- Last Mile
- Underground

**FEMA 2008**

- 500 Year Flood Zone
- 100 Year Flood Zone
- NWI Wetlands



**CLACKAMAS COUNTY**

GEOGRAPHIC INFORMATION SYSTEMS

DEPARTMENT OF INFORMATION SERVICES/GEOGRAPHIC INFORMATION SYSTEMS  
121 LIBRARY COURT  
OREGON CITY, OREGON 97045




Clackamas County GIS | U:\Projects\TECHNOLOGYSERVICES\westsandy\_rev8x11.mxd | KELLYNEU | 3/19/2010

The information on this map was derived from digital databases from Clackamas County's GIS. Care was taken in the creation of this map but is provided "as is". Clackamas County cannot accept any responsibility for any errors, omissions, or positional accuracy, and therefore, there are no warranties which accompany this product. Although information from Land Surveys may have been used in the creation of this product, in no way does this product represent or constitute a Land Survey. Users are cautioned to field verify information on this product before making any decisions.