COOS COUNTY, OREGON

ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2010
## TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>BOARD OF COMMISSIONERS</td>
<td>1</td>
</tr>
<tr>
<td>FINANCIAL SECTION:</td>
<td></td>
</tr>
<tr>
<td>Independent Auditors’ Report</td>
<td>2 - 3</td>
</tr>
<tr>
<td>Management’s Discussion and Analysis</td>
<td>4 - 15</td>
</tr>
<tr>
<td>BASIC FINANCIAL STATEMENTS:</td>
<td></td>
</tr>
<tr>
<td>Government-wide Financial Statements:</td>
<td></td>
</tr>
<tr>
<td>Statement of Net Assets</td>
<td>16</td>
</tr>
<tr>
<td>Statement of Activities</td>
<td>17</td>
</tr>
<tr>
<td>Fund Financial Statements:</td>
<td></td>
</tr>
<tr>
<td>Balance Sheet – Governmental Funds</td>
<td>18</td>
</tr>
<tr>
<td>Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets</td>
<td>19</td>
</tr>
<tr>
<td>Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds</td>
<td>20</td>
</tr>
<tr>
<td>Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities</td>
<td>21</td>
</tr>
<tr>
<td>Statement of Net Assets – Enterprise Funds</td>
<td>22</td>
</tr>
<tr>
<td>Statement of Revenues, Expenses, and Changes in Net Assets - Enterprise Funds</td>
<td>23</td>
</tr>
<tr>
<td>Statement of Cash Flows – Enterprise Funds</td>
<td>24</td>
</tr>
<tr>
<td>Statement of Changes in Net Assets – Fiduciary Funds</td>
<td>25</td>
</tr>
<tr>
<td>Notes to the Basic Financial Statements</td>
<td>26 - 48</td>
</tr>
<tr>
<td>REQUIRED SUPPLEMENTARY INFORMATION:</td>
<td></td>
</tr>
<tr>
<td>Major Funds:</td>
<td>49</td>
</tr>
<tr>
<td>Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual:</td>
<td>50 - 51</td>
</tr>
<tr>
<td>General Fund</td>
<td></td>
</tr>
</tbody>
</table>
Public Works Fund .................................................. 52
Mental Health Fund ............................................... 53
County Forest Fund ............................................... 54
Library Service District Fund .................................... 55

SUPPLEMENTARY INFORMATION:

Nonmajor Governmental Funds: ................................. 56 - 57

Combining Balance Sheet - Non-Major Governmental Funds 58 - 59

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Non-Major Governmental Funds 60 - 61

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

Animal Control Fund ............................................... 62
Public Health Fund .................................................. 63
Planning Fund ....................................................... 64
Law Library Fund ................................................... 65
Parks and Recreation Fund ......................................... 66
Community Corrections Fund ..................................... 67
Crime Victim Assistance Fund .................................... 68
South Coast Interagency Narcotics Team (SCINT) Recovery Fund 69
South Coast Interagency Narcotics Team (SCINT) Fund .......... 70
Children and Families Fund ....................................... 71
Economic Development Fund ..................................... 72
PL 110-343 Title III Fund .......................................... 73
PL 106-393 Title III Fund .......................................... 74
Liquor Enforcement Fund .......................................... 75
Administrative Grants Fund ....................................... 76
County School Fund ............................................... 77
Foot Paths and Bicycle Trails Fund .............................. 78
Industrial Development Fund .................................... 79
Family Planning – Title XIX Fund ............................... 80
Public Health – Title XIX Fund
Mental Health – Title XIX Fund
County Family Mediation Fund
911 South Fund
County Clerk Records Fund
Public Land Corner Preservation Fund
Environmental Service Fund
Child Support Enforcement Fund
4-H & Extension Service District Fund
Bonded Debt Fund
Transport Invest Act (OTIA) Fund
Proprietary Funds/Enterprise Funds:

Sub-Combining Statement of Revenues, Expenses, and Changes in Net Assets – Waste Disposal
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – Major Funds:
Waste Disposal Operations Fund
Waste Disposal Reserve Fund
Gas Pipeline Fund
Combining Statement of Revenues, Expenses, and Changes in Net Assets – Non-Major Enterprise Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – Non-Major Enterprise Fund:
County Fair Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Non-Major Enterprise Fund:
Coos County Area Transit Service District Fund
Fiduciary Funds/Agency Funds:
Schedule of Changes in Assets and Liabilities – Agency Funds
ACCOMPANYING INFORMATION
Auditor's Comments and Reports:
Report on Internal Control and on Compliance and Other Matters
Independent Auditor's Comments

Federal Financial Assistance Program Compliance:

- Report on Compliance and Internal Control in Accordance with OMB Circular A-133
  - 106 - 107
- Schedule of Findings and Questioned Costs
  - 108
- Schedule of Expenditures of Federal Awards
  - 109 - 110
- Notes to the Schedule of Expenditures of Federal Awards
  - 111