

COOS COUNTY, OREGON  
FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION  
FISCAL YEAR ENDED JUNE 30, 2019  
WITH  
INDEPENDENT AUDITOR'S REPORT

REPORT PREPARED BY  
COOS COUNTY, FINANCE DEPARTMENT

**COOS COUNTY**  
 Financial Statements and Supplemental Information  
 For the Fiscal Year Ended June 30, 2019  
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**INTRODUCTORY SECTION**

**COOS COUNTY**

Board of County Commissioners

June 30, 2019

<u>Elected Official</u>	<u>Term Expires</u>
<b>BOARD OF COMMISSIONERS</b>	
Bob Main, Commissioner 250 N. Baxter Coquille, OR 97423	December 31, 2020
John Sweet, Commissioner 250 N. Baxter Coquille, OR 97423	December 31, 2022
Melissa Cribbins, Chair 250 N. Baxter Coquille, OR 97423	December 31, 2022
<b>OTHER ELECTED OFFICIALS</b>	
Mike Dado, County Surveyor	December 31, 2020
R. Paul Frasier, County District Attorney	January 3, 2021
Debbie Heller, County Clerk	December 31, 2022
Steve Jansen, County Assessor	December 31, 2020
Megan Simms, County Treasurer	December 31, 2020
Craig Zanni, County Sheriff	December 31, 2022

**MAILING ADDRESS**

Coos County Courthouse  
250 N. Baxter  
Coquille, Oregon 97 423  
(541) 396-3121 Ext. 7535

**FINANCIAL SECTION**



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Eugene, OR 97403  
541.342.5161  
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## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Coos County, Oregon

### Report on the Financial Statements

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 Coos County, Oregon ("County") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the 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 Coos County, Oregon as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgeted comparison schedules for the General, Public Works, Health and Wellness, County Forest and Coos County Area Transit Service District, the Schedule of the Proportionate Share of the Net Pension Liability, Notes to Pension Required Supplementary Information, and the Schedule of Pension Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.



We have applied certain limited procedures to the management's discussion and analysis, the Schedule of the Proportionate Share of the Net Pension Liability, the Schedule of Pension Contributions, Notes to Pension Required Supplementary Information, and the Schedule of Changes in Total OPEB Liability and Related Ratios in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison schedules for the General Fund, Public Works Fund, Health and Wellness Fund, County Forest Fund, and the Coos County Area Transit Service District Fund are the responsibility of management and were derived from and relate directly to the underlying accounting records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### *Other Information*

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

The combining and individual fund financial statements, and budget and actual schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and budget and actual schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with Government Auditing Standards, we have also issued our report dated April 27, 2020, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

#### **Report on Other Legal and Regulatory Requirements**

In accordance with Minimum Standards of Audits of Oregon Municipal Corporations, we have issued our report dated April 27, 2020, on our consideration of the County's compliance with certain provisions of laws and regulations including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules OAR 162-10-000 to 162-10-320. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Isler CPA



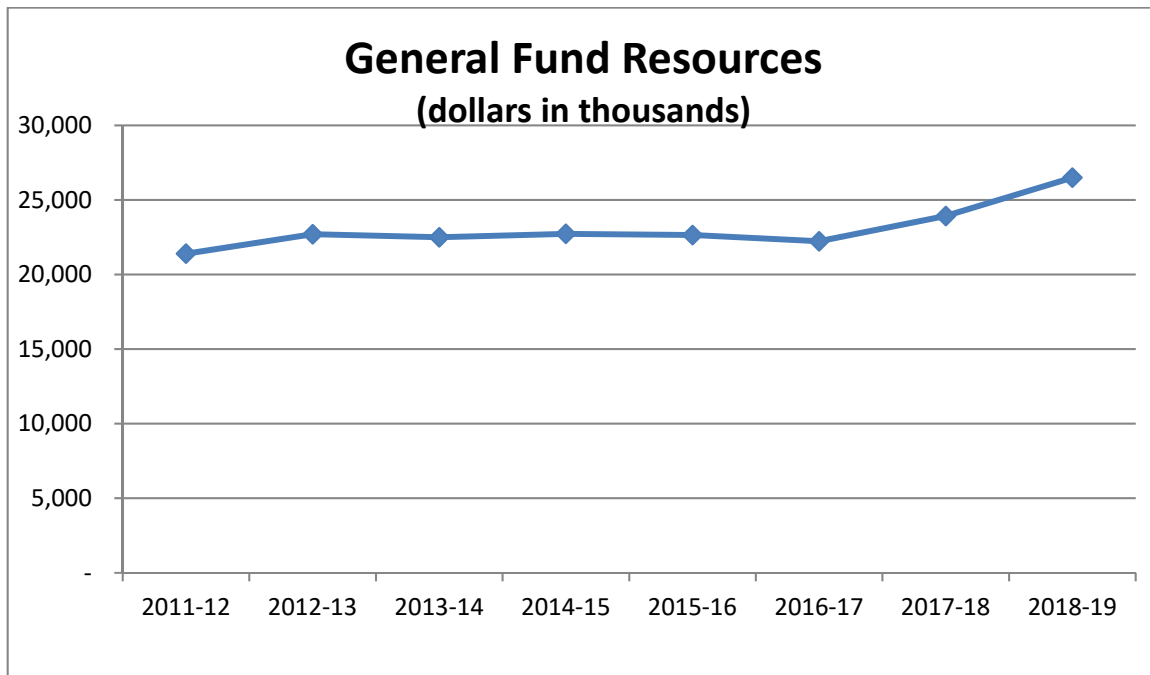
By: Paul Nielson, CPA, a member of the firm  
Eugene, Oregon  
April 27, 2020

**COOS COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2019

The management of Coos County, Oregon offers this overview and analysis of the financial activities of the County, for the fiscal year ended June 30, 2019. We encourage readers to consider the information here in conjunction with the accompanying basic financial statements.

**Financial Highlights (*dollars in thousands*)**

- The County's assets exceeded its liabilities at June 30, 2019 by \$149,949 (*net position*) – an increase of \$2,321 or 1.57%. Of this amount, \$3,748 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's revenues increased by 11.90% in the Governmental activities, they decreased by 3.52% in the Proprietary activities. Expenses for the Governmental activities increased by \$4,864 or 8.41%, and Proprietary decreased by \$786 or 17.70%. Net position in Governmental activities increased \$1,619 or 2.14% and Proprietary funds increased by \$.7 or 1.8 %.



**Overview of the Financial Statements**

Coos County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

**COOS COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2019

**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 government-wide financial statements include not only the County itself (known as the primary government), but also three legally separate component units, Coos County Library Service District, Coos County 4-H Extension Service District, and the Coos County Area Transit Service District, for which the County is financially accountable. Although legally separate, the governing body of each component unit is identical to the County's, and because the services of the component units are exclusively for the benefit of the County, they are included as an integral part of the primary government. Complete financial statements for each may be obtained from the Coos County Treasurer's Office, 250 N. Baxter, Coquille, OR 97423.

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

»The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. 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 (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

**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.

### **Governmental Funds**

The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund is used to account for the financial resources of the County that are not accounted for in any other fund. Principal sources of revenue are Oregon and California land grant proceeds, state and federal revenues, property taxes, licenses and permits, charges for services and interest. Ordinary expenditures are for general administration, public safety, community services, and welfare and health services.

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 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 government's near-term financing decisions. There is a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

**COOS COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2019

The County maintains 31 individual governmental funds. 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, Public Works Fund, Health & Wellness Fund, County Forest Fund, and Coos County Area Transit Service District which are considered to be major funds. Data from the other 26 governmental funds are combined into a single, aggregated presentation. Individual fund data for these non-major governmental funds is provided in the supplementary statements section of this report.

The County adopts an annual budget for all of its funds except the fiduciary funds. A budgetary comparison statement has been provided for the governmental funds as part of the required supplemental information and the supplementary information. There are also individual budgetary statements for all major and non-major funds to demonstrate compliance with this budget elsewhere in this report.

Special Revenue Funds – Special revenue funds are used to account for proceeds of specific revenue sources that are restricted to expenditures for specified purposes. Funds included in the category are: Animal Control, Public Works, Public Health, Planning, LNG, Law Library, County Parks, Community Corrections, Crime Victim Assistance, South Coast Interagency Narcotics Team (SCINT), Coos Health & Wellness, Economic Development, Bandon Dunes Assessment, PL110-343 Title III, County Forest, Administrative Grants, County School, Foot Paths and Bicycle Trails, Industrial Development, Public Health-Title XIX, Mental Health-Title XIX, County Family Mediation, 911 / Dispatch, County Clerk Records, and the Public Land Corner Preservation funds.

Component Units-Special Revenue Funds – The Coos County Library Service District, the 4-H Extension Service District, and the Coos County Area Transit Service District are reported as special revenue funds of the County.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond and loan principal and interest.

### **Proprietary Funds**

*Proprietary funds* are used to account for activities where the emphasis is placed on net income determination. The County maintains only enterprise 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 County Fair Fund, Waste Disposal Fund, Waste Disposal Reserve Fund and Gas Pipeline Fund, which are financed primarily by admission charges, waste disposal fees, bond sales and intergovernmental revenues.

The proprietary fund financial statements provide separate information for each business-type fund. Additionally Individual fund data for the proprietary funds is provided in the form of *combining statements* elsewhere in this report.

### **Fiduciary Funds**

Agency Funds – These funds account for resources received and held by the County in a fiduciary capacity or as an agent for other governments and other funds. Fiduciary funds are *not* reflected in the government-wide statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

### **Notes to the Basic Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements can be found immediately following the basic financial statements of this report.

**COOS COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2019

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain *supplementary information* referred to earlier in connection with non-major governmental funds and other schedules and information that are required by the State of Oregon. This information can be found in the supplementary information section of this report.

**Government-wide Financial Analysis (*dollars in thousands*)**

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. The County's assets exceeded liabilities by \$149,949 at the close of the most recent fiscal year. The County's investment in capital assets (land, construction in progress, buildings, improvements, machinery and equipment, bridges and infrastructure), less any related debt to acquire those assets is approximately 83.66% of total net position. The County uses these capital assets to provide services to its citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**Coos County's Net Position**  
*in thousands*

	Governmental Activities		Business-type Activities		Total		Comparison	
	2019	2018	2019	2018	2019	2018	Difference	
Current and other assets	\$ 46,789	\$ 41,696	\$ 5,405	\$ 5,223	\$ 52,194	\$ 46,919	\$ 5,275	11.24%
Capital assets	89,784	89,201	41,065	41,650	130,849	130,851	(2)	0.00%
<b>Total assets</b>	<b>136,573</b>	<b>130,897</b>	<b>46,470</b>	<b>46,873</b>	<b>183,043</b>	<b>177,770</b>	<b>5,273</b>	<b>2.97%</b>
Deferred outflow related to pensions	12,783	11,075	220	190	13,003	11,265	1,738	15.43%
Long-term liabilities	28,159	1,412	5,647	6,334	33,806	7,746	26,060	336.43%
Other liabilities	7,704	31,323	1,518	1,924	9,222	33,247	(24,025)	-72.26%
<b>Total liabilities</b>	<b>35,863</b>	<b>32,735</b>	<b>7,165</b>	<b>8,258</b>	<b>43,028</b>	<b>40,993</b>	<b>2,035</b>	<b>4.96%</b>
Deferred inflow related to pensions and OPEB	3,018	1,076	51	18	3,069	1,094	1,975	180.53%
Net position:								
Invested in capital assets	89,179	89,202	36,270	35,790	125,449	124,992	457	0.37%
Restricted	20,752	20,194	-	261	20,752	20,455	297	1.45%
Unrestricted	544	(1,235)	3,204	2,737	3,748	1,502	2,246	149.53%
<b>Total net position</b>	<b>\$ 110,475</b>	<b>\$ 108,161</b>	<b>\$ 39,474</b>	<b>\$ 38,788</b>	<b>\$ 149,949</b>	<b>\$ 146,949</b>	<b>\$ 3,000</b>	<b>2.04%</b>

**COOS COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2019

**Changes in Net Position**

The County's *unrestricted net position* of \$3,748 may be used to meet the government's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the County is able to report positive balances in almost all categories of net position. The government as a whole, as well as its separate governmental activities, all reported a positive balance. The Coos County Fair Fund, a proprietary fund, reported a negative balance mostly due to the pension liability.

In the following Statement of Changes in Net Position the beginning net positions in governmental and business-type activities do not match the previous year due to the Coos County Area Transit Fund being reclassified from a business-type fund to a governmental fund.

**Coos County's Changes in Net Position**  
*in thousands*

	Governmental		Business-type		Total		Comparison		
	Activities		Activities				Difference		
	2019	2018	2019	2018	2019	2018			
<b>REVENUE:</b>									
Program revenues:									
Charges for services & contracts	\$ 16,929	\$ 11,595	\$ 3,293	\$ 2,351	\$ 20,222	\$ 13,946	\$ 6,276	45.00%	
Operating grants & contributions	33,907	29,203	-	847	33,907	30,050	3,857	12.84%	
Capital grants & contributions	979	3,014	644	33	1,623	3,047	(1,424)	-46.73%	
General revenues:									
Property taxes	11,246	10,865	-	-	11,246	10,865	381	3.51%	
Grants & contributions not restricted to specific programs	-	2,785	-	-	-	2,785	(2,785)	-100.00%	
Interest on investments	993	636	117	-	1,110	636	474	74.53%	
Other revenue	518	593	-	-	518	593	(75)	-12.65%	
<b>Total revenues</b>	<b>64,572</b>	<b>58,691</b>	<b>4,054</b>	<b>3,231</b>	<b>68,626</b>	<b>61,922</b>	<b>6,704</b>	<b>10.83%</b>	
<b>EXPENDITURES:</b>									
Current:									
General Government	8,167	8,342	-	-	8,167	8,342	(175)	-2.10%	
Public Safety	17,125	15,679	-	-	17,125	15,679	1,446	9.22%	
Public Works	8,739	8,696	1,353	1,418	10,092	10,114	(22)	-0.22%	
Health & Welfare	18,976	18,082	-	-	18,976	18,082	894	4.94%	
Culture & Recreation	5,934	5,560	415	397	6,349	5,957	392	6.58%	
Community Development	1,936	990	-	-	1,936	990	946	95.56%	
Intergovernmental	1,504	934	-	-	1,504	934	570	61.03%	
Sanitation	-	-	1,886	1,809	1,886	1,809	77	4.26%	
Interest	286	336	-	-	286	336	(50)	-14.88%	
<b>Total expenditures</b>	<b>62,667</b>	<b>58,619</b>	<b>3,654</b>	<b>3,624</b>	<b>66,321</b>	<b>62,243</b>	<b>4,078</b>	<b>6.55%</b>	
Change in net position before transfers	1,905	72	400	(393)	2,305	(321)	2,626	-818.07%	
Transfers	(286)	(375)	286	375	-	-	-	0.00%	
<b>Change in net position</b>	<b>1,619</b>	<b>(303)</b>	<b>686</b>	<b>(18)</b>	<b>2,305</b>	<b>(321)</b>	<b>2,626</b>	<b>-818.07%</b>	
Net position beginning	108,856	108,908	38,788	38,806	147,644	147,714	(70)	-0.05%	
Prior period adjustment	-	251	-	-	-	251	(251)	-100.00%	
Net position beginning, restated	108,856	109,159	38,788	38,806	147,644	147,965	(321)	-0.22%	
<b>Net position ending</b>	<b>\$ 110,475</b>	<b>\$ 108,856</b>	<b>\$ 39,474</b>	<b>\$ 38,788</b>	<b>\$ 149,949</b>	<b>\$ 147,644</b>	<b>\$ 2,556</b>	<b>1.56%</b>	

**COOS COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2019

**Capital Assets**

Bonded Debt. At the end of the current fiscal year, Coos County had total bonded debt outstanding of \$4,795. This entire amount is debt backed by the full faith and credit of the government through assessment to property owners.

The County's investment in capital assets for its governmental and business-type activities as of June 30, 2019 amounted to \$130,849 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, improvements other than buildings, equipment, and infrastructure.

**COOS COUNTY'S CAPITAL ASSETS (In thousands)**

	Governmental Activities	Business-type Activities	Total
Land	\$ 6,566	\$ 592	\$ 7,158
Construction in progress	1,207	333	1,540
Buildings and building improvements	27,410	2,996	30,406
Infrastructure	118,020	52,652	170,672
Machinery and equipment	21,077	541	21,618
Improvements other than buildings	4,882	2,457	7,339
	<b>\$ 179,162</b>	<b>\$ 59,571</b>	<b>\$ 238,733</b>

Major capital asset events during the current fiscal year by Coos County included the following:

Work continues to bring the Coos County Pipeline into compliance with the US Army Corps of Engineers Consent Decree.

There was much discussion in the budget process with regard to deferred maintenance of buildings, facilities and County owned infrastructure as well as management and timely replacement of vehicles and equipment. Planned maintenance and replacement of capital items is a necessary challenge that must be addressed to ensure the ability to provide essential county services in the future.

Coos County Health & Wellness finished construction on a new building in Coos Bay. It is located in a complex with Advanced Health and Oregon Coast Community Action (ORCCA). Each of these organizations will be able to work more efficiently as they have overlapping and/or related services. They will also be able to share some operating costs (security, landscaping, etc.).

**Debt Administration**

On July 1, 2003, the County issued bonds for the local share of the natural gas pipeline project. Coos County voters passed a bond measure in 1999 authorizing an amount not to exceed \$27 million. Prior to the sale, Coos County received a bond rating from Moody's Investors Services of A3. The total of the general obligation bonds sold was \$17.76 million (including issuance costs). The bonds were taxable and sold for an interest cost of 4.56%.

**COOS COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2019

**Bonded Indebtedness**

*in thousands*

<b>General Obligation Debt Capacity</b>	<b>June 30, 2018</b>	<b>June 30, 2019</b>
Taxable Real Market Value	\$ 7,062,173	\$ 7,340,849
General Obligation Bond Debt Limitation (2% of Real Market Value)	141,243	146,817
Less: Outstanding debt subject to limit	5,860	4,795
Remaining Legal General Obligation Debt Capacity	\$ 135,383	\$ 142,022
Percent of Capacity Issued	4.1%	3.3%

Under Oregon Revised Statute (ORS) 287A.100 the aggregate amount of general obligation bonded indebtedness of the County is limited to two percent of the real market value of all taxable property in the County, computed in accordance with ORS 308.207. Additional information on the County's bonded debt can be found in the Notes to the Financial Statements.

Under Oregon Revised Statute (ORS) 287A.100 the aggregate amount of general obligation bonded indebtedness of the County is limited to two percent of the real market value of all taxable property in the County, computed in accordance with ORS 308.207. Additional information on the County's bonded debt can be found in the Notes to the Financial Statements.

**Budgetary Highlights**

The County budgets all funds (except fiduciary funds) in compliance with Oregon budget law. Differences between the original budget and the final amended budget were relatively minor and can be briefly summarized as follows:

- ❖ Minor transfers of appropriations between line items within funds.

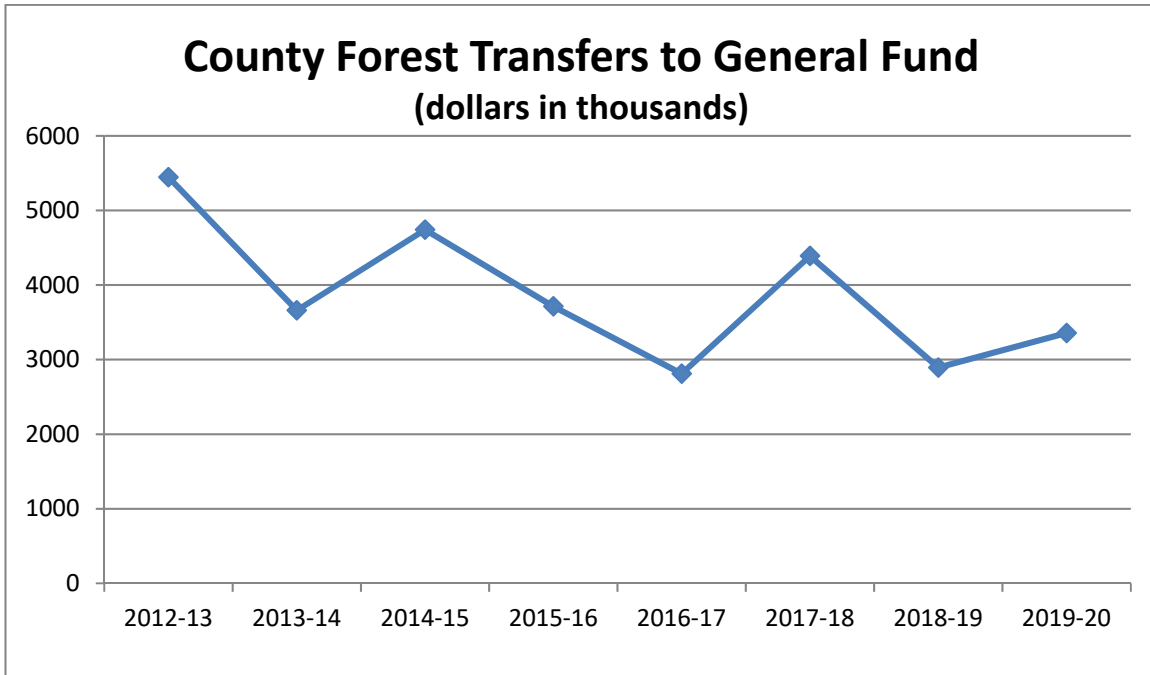
All of the budget changes were done by resolution or a supplemental budget as required by Oregon budget law.

**Economic Factors and Next Year's Budgets**

- ◆ The General Fund is the chief operating fund of Coos County. The County will continue to have to adjust the amount of spending available in future fiscal year budgets. Program services will have to be adjusted or eliminated to balance the budget. No taxes can be increased, other than the allowable 3 percent increase on taxable property value allowed by state law. The General Fund budgeted a beginning fund balance of \$5,830. The County placed \$2,366 in an operating contingency for 2019-2020.
- ◆ The General Fund's proposed expenditures total \$24,744, with resources other than taxes of \$19,464. The amount budgeted for current year taxes is \$5,280, based upon our full tax rate authority of \$1.0799 per thousand. The County provides property tax assessment/collection services for all taxing districts in the County, such as schools, cities, ports, and other districts at a cost of \$2,182.
- ◆ Coos County created the County Forest Fund in 1999 to serve as a revenue stabilization fund. All receipts from the sale of timber and/or forest related products are deposited into the fund each year. In previous budget cycles, a 5-year rolling average of the receipts into the fund were appropriated into the General Fund. Annual transfers were calculated as the total receipts for the previous five years, divided by five, less the current years budgeted operating expenses. The FY 2019-2020 Forestry Department operating budget is \$1,022. The County Forest Fund balance on June 30, 2019 was \$9,078.



**COOS COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2019



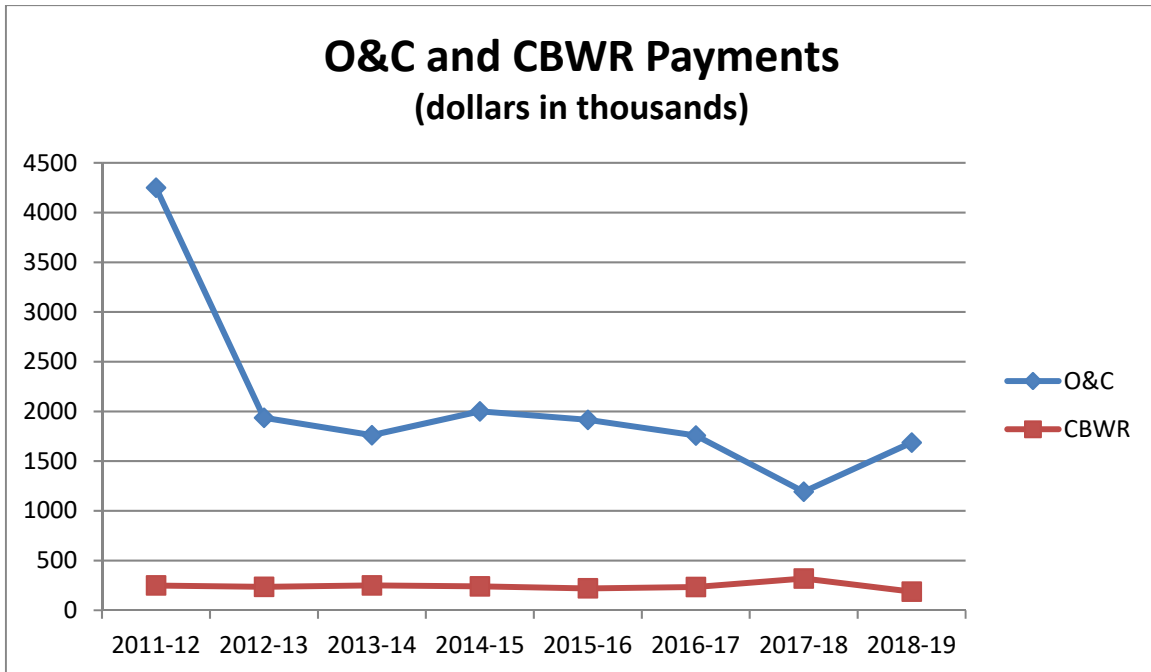
Note: In fiscal year 2017-18 excess funds of \$1.1 million from a comparison of Budget and Actual expenses since fiscal year 2001-02 were transferred in addition to the formula.

- ◆ Retention of federal in-lieu of timber revenue continues to be a problem.

In March 2018, Congress reauthorized the Secure Rural Schools and Community Self-Determination Program Act (SRS) for two additional years. The two year reauthorization meant that in 2018 the County was back under the Oregon and California Act (O&C) and Coos Bay Wagon Road (CBWR) statutory payment methods.

In FY 2019-2020, the SRS net payment to the General Fund (Title I), for the O&C lands, will be \$1,498. The County Road Department FY 2019-2020 SRS Title I payment, for the CBWR lands and U.S. Forest Service, is budgeted to be \$234.

**COOS COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
 For the Year Ended June 30, 2019



- ◆ Current County services and activities are either state mandated or considered essential to public safety or health. Future across the board budget cuts are not practical in that further reductions will not allow program criteria to be met, thus the inability to function.
- ◆ The Board of Commissioners also serves as the Governing Board for the Coos County Library Service District, 4-H Extension Service District, and the Coos County Area Transit Service District, which are separate entities from Coos County. There are four funds that require the levying of taxes; the General Fund, Bonded Debt Fund, Library Service District Fund and the 4-H Extension Service District Fund.
- ◆ The Library Service District's adopted expenditures for 2019-2020 total \$3,896 with resources other than taxes of \$225. The 4-H Extension Service District's adopted expenditures for 2019-2020 total \$693, with resources other than taxes of \$246. The Library and 4-H Extension Service Districts both intend to certify their total permanent tax rates in 2019-2020. The Library rate is \$.7289 per thousand and the 4-H Extension rate is \$.0888 per thousand.
- ◆ All of these factors were considered in preparing the County's budgets for the 2019-2020 fiscal year.

**Requests for Information**

This financial report is designed to provide a general overview of Coos County's finances for all those with an interest in the County's finances. For more information on the component units of Coos County please refer to each component unit's separately issued financial statements. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Coos County Finance Department, 250 N Baxter, Coquille, Oregon 97423.

**BASIC FINANCIAL STATEMENTS**

**COOS COUNTY, OREGON**

Statement of Net Position

June 30, 2019

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Current assets:			
Cash and cash equivalents	\$ 40,938,726	\$ 5,157,017	\$ 46,095,743
Accounts receivables	3,567,253	233,198	3,800,451
Taxes receivable	997,303	-	997,303
Assessment receivable	18,182	-	18,182
Loan receivable	10,194	-	10,194
Prepays and deposits	101,859	15,266	117,125
Inventories	366,567	-	366,567
Total current assets	<u>46,000,084</u>	<u>5,405,481</u>	<u>51,405,565</u>
Noncurrent assets:			
Capital assets	89,783,843	41,064,818	130,848,661
Equity interest in Advanced Health	789,382	-	789,382
Total noncurrent assets	<u>90,573,225</u>	<u>41,064,818</u>	<u>131,638,043</u>
Total assets	<u>136,573,309</u>	<u>46,470,299</u>	<u>183,043,608</u>
<b>Deferred amounts related to pensions</b>	<u>12,783,091</u>	<u>219,704</u>	<u>13,002,795</u>
<b>Liabilities</b>			
Current Liabilities:			
Accounts payable	2,382,901	176,046	2,558,947
Payroll and related accruals	1,001,804	16,070	1,017,874
Accrued interest	-	19,500	19,500
Unearned revenue	2,471,662	40,365	2,512,027
Compensated absences payable	1,795,941	46,729	1,842,670
Current portion of :			
General obligation bond	-	1,115,000	1,115,000
Landfill post-closure cost	-	100,177	100,177
Capital lease	52,016	3,813	55,829
Total current liabilities	<u>7,704,324</u>	<u>1,517,700</u>	<u>9,222,024</u>
Noncurrent liabilities:			
General obligation bond, net of current portion	-	3,680,000	3,680,000
Capital leases	255,826	23,590	279,416
Landfill post-closure cost, net of current portion	-	1,467,675	1,467,675
Net pension liability	26,765,396	460,018	27,225,414
Net other postemployment benefit obligation	1,137,831	16,001	1,153,832
Total noncurrent liabilities	<u>28,159,053</u>	<u>5,647,284</u>	<u>33,806,337</u>
Total liabilities	<u>35,863,377</u>	<u>7,164,984</u>	<u>43,028,361</u>
<b>Deferred Inflows of Resources</b>			
Related to pensions	2,795,085	48,039	2,843,124
Related to other postemployment benefit obligation	222,398	3,127	225,525
Total deferred inflows of resources	<u>3,017,483</u>	<u>51,166</u>	<u>3,068,649</u>
<b>Net Position</b>			
Net investment in capital assets	89,179,568	36,269,818	125,449,386
Restricted for:			
Roads, sidewalks, footpaths	6,856,466	-	6,856,466
Health	9,787,544	-	9,787,544
Public safety	2,699,840	-	2,699,840
Other programs	1,392,891	-	1,392,891
Unrestricted	559,231	3,204,035	3,763,266
Total net position	<u>\$ 110,475,540</u>	<u>\$ 39,473,853</u>	<u>\$ 149,949,393</u>

See accompanying notes to financial statements.

**COOS COUNTY, OREGON**

Statement of Activities

For the Year Fnded June 30, 2019

Functions/Programs	Expenses	Program Revenues			Net Revenue (Expense) and Change in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Governmental Activities</b>							
General government	\$ 8,166,579	\$ 8,881,909	\$ 4,723,187	\$ 739,403	\$ 6,177,920	\$ -	\$ 6,177,920
Health and Welfare	18,976,277	1,701,883	16,804,117	-	(470,277)	-	(470,277)
Public safety	17,124,735	2,013,837	4,266,427	-	(10,844,471)	-	(10,844,471)
Public Works	8,738,558	395,524	6,361,383	73,381	(1,908,270)	-	(1,908,270)
Community Services	1,936,354	1,308,460	1,094,502	165,872	632,480	-	632,480
Culture and Recreation	5,933,969	1,209,436	657,836	-	(4,066,697)	-	(4,066,697)
Intergovernmental	1,503,990	1,417,927	-	-	(86,063)	-	(86,063)
Interest	285,968	-	-	-	(285,968)	-	(285,968)
Total governmental activities	<u>62,666,430</u>	<u>16,928,976</u>	<u>33,907,452</u>	<u>978,656</u>	<u>(10,851,346)</u>	<u>-</u>	<u>(10,851,346)</u>
<b>Business-type Activities</b>							
Waste Operations	1,886,324	2,426,442	-	-	-	540,118	540,118
Gas Pipeline	1,353,457	514,433	-	-	-	(839,024)	(839,024)
County Fair	415,003	352,356	-	644,563	-	581,916	581,916
Total business-type activities	<u>3,654,784</u>	<u>3,293,231</u>	<u>-</u>	<u>644,563</u>	<u>-</u>	<u>283,010</u>	<u>283,010</u>
Total Activities	<u>\$ 66,321,214</u>	<u>\$ 20,222,207</u>	<u>\$ 33,907,452</u>	<u>\$ 1,623,219</u>	<u>(10,851,346)</u>	<u>283,010</u>	<u>(10,568,336)</u>
General revenues:							
Property taxes					11,245,778	-	11,245,778
Other taxes					492,326	-	492,326
Gain on disposition of capital assets					25,802	-	25,802
Interest and investment earnings					993,051	116,916	1,109,967
Transfers in (out)					(286,199)	286,199	-
Total general revenues and transfers					<u>12,470,758</u>	<u>403,115</u>	<u>12,873,873</u>
Change in net position					1,619,412	686,125	2,305,537
Net position, beginning					<u>108,856,128</u>	<u>38,787,728</u>	<u>147,643,856</u>
Net position, ending					<u>\$ 110,475,540</u>	<u>\$ 39,473,853</u>	<u>\$ 149,949,393</u>

See accompanying notes to financial statements.

**COOS COUNTY, OREGON**

Governmental Funds

Balance Sheet

June 30, 2019

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>Health &amp; Wellness Fund</u>	<u>County Forest Fund</u>	<u>CCAT Service District</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
<b>Assets</b>							
Cash and cash equivalents	\$ 7,228,205	\$ 5,962,013	\$ 7,707,684	\$ 9,000,804	\$ 547,530	\$ 10,492,490	\$ 40,938,726
Receivables:							
Accounts	1,042,686	793,534	278,684	146,835	246,691	1,058,823	3,567,253
Property taxes	500,458	-	-	-	-	496,845	997,303
Assessments	-	18,182	-	-	-	-	18,182
Loan	-	-	-	-	-	10,194	10,194
Due from other funds	211,796	-	-	-	-	-	211,796
Prepays and deposits	-	-	-	-	27,524	74,335	101,859
Inventories	-	366,567	-	-	-	-	366,567
<b>Total assets</b>	<b><u>\$ 8,983,145</u></b>	<b><u>\$ 7,140,296</u></b>	<b><u>\$ 7,986,368</u></b>	<b><u>\$ 9,147,639</u></b>	<b><u>\$ 821,745</u></b>	<b><u>\$ 12,132,687</u></b>	<b><u>\$ 46,211,880</u></b>
<b>Liabilities</b>							
Accounts payable	\$ 264,242	\$ 361,477	\$ 583,423	\$ 56,371	\$ 197,898	\$ 919,490	\$ 2,382,901
Payroll and related accruals	485,795	79,977	214,517	13,106	19,798	188,611	1,001,804
Due to other Funds	-	-	-	-	-	211,796	211,796
Unearned revenue	1,499,899	36,092	2,928	-	378,701	572,605	2,490,225
<b>Total liabilities</b>	<b><u>2,249,936</u></b>	<b><u>477,546</u></b>	<b><u>800,868</u></b>	<b><u>69,477</u></b>	<b><u>596,397</u></b>	<b><u>1,892,502</u></b>	<b><u>6,086,726</u></b>
<b>Deferred Inflows of Resources</b>							
Unavailable revenues	444,055	-	-	-	-	440,901	884,956
Related to notes receivable	-	-	-	-	-	10,194	10,194
<b>Total deferred inflows of resources</b>	<b><u>444,055</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>451,095</u></b>	<b><u>895,150</u></b>
<b>Fund Balance</b>							
Nonspendable	-	366,567	-	-	-	74,335	440,902
Restricted	13,307	6,296,183	7,185,500	-	225,348	7,016,403	20,736,741
Committed	-	-	-	-	-	2,698,352	2,698,352
Assigned	-	-	-	9,078,162	-	-	9,078,162
Unassigned	6,275,847	-	-	-	-	-	6,275,847
<b>Total fund balances</b>	<b><u>6,289,154</u></b>	<b><u>6,662,750</u></b>	<b><u>7,185,500</u></b>	<b><u>9,078,162</u></b>	<b><u>225,348</u></b>	<b><u>9,789,090</u></b>	<b><u>39,230,004</u></b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b><u>\$ 8,983,145</u></b>	<b><u>\$ 7,140,296</u></b>	<b><u>\$ 7,986,368</u></b>	<b><u>\$ 9,147,639</u></b>	<b><u>\$ 821,745</u></b>	<b><u>\$ 12,132,687</u></b>	<b><u>\$ 46,211,880</u></b>

See accompanying notes to financial statements.

**COOS COUNTY, OREGON**

Governmental Funds

Reconciliation of the Balance Sheet to the Statement of Net Position

June 30, 2019

Total government fund balances \$ 39,230,004

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources in governmental funds but are reported in the statement of net position at their net depreciated value:

Capital assets not being depreciated	\$ 7,773,351	
Capital assets being depreciated	171,388,657	
Accumulated depreciation	<u>(89,378,165)</u>	89,783,843

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the fund financial statement, but are recognized in the Statement of Net Position.

Deferred inflow related to property taxes and loans receivable	913,713	
Equity interest in Advanced Health	789,382	
Deferred outflow related to pensions	12,783,091	14,486,186

Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds. 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:

Compensated absences	(1,795,941)	
Capital leases	(307,842)	
Net pension liability	(26,765,396)	
Net other postemployment benefits obligation	(1,137,831)	
Deferred inflow of resources pension	(2,795,085)	
Deferred inflow of resources other postemployment benefit obligation	<u>(222,398)</u>	<u>(33,024,493)</u>

Net position of governmental activities in the statement of net position \$ 110,475,540

See accompanying notes to financial statements.

**COOS COUNTY, OREGON**

Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Year ended June 30, 2019

	General Fund	Public Works Fund	Health & Wellness Fund	County Forest Fund	CCAT Service District Fund	Nonmajor Governmental Funds	Total
<b>Revenues</b>							
Property taxes	\$ 5,617,612	\$ -	\$ -	\$ -	\$ -	\$ 5,534,328	\$ 11,151,940
Other taxes	375,641	-	-	-	-	116,685	492,326
Licenses and permits	915,894	57,029	88,558	-	-	2,922,452	3,983,933
Intergovernmental revenues	6,104,411	6,434,764	15,880,906	278,514	-	6,200,027	34,898,622
Charges for services	1,571,902	1,070,577	102,106	1,098	82,530	1,550,385	4,378,598
Fines and forfeitures	142,306	-	-	-	-	139,645	281,951
Investment earnings	215,137	129,492	185,777	167,271	-	295,374	993,051
Timber sales	-	-	-	4,869,323	-	1,807,212	6,676,535
Grants and contracts	-	-	-	-	1,063,936	-	1,063,936
Miscellaneous	652,844	31,240	6,147	500	8,157	34,964	733,852
Special assessments	-	-	-	-	-	1,229,351	1,229,351
<b>Total revenues</b>	<b>15,595,747</b>	<b>7,723,102</b>	<b>16,263,494</b>	<b>5,316,706</b>	<b>1,154,623</b>	<b>19,830,423</b>	<b>65,884,095</b>
<b>Expenditures</b>							
Current:							
General government	7,070,875	-	-	753,870	-	537,065	8,361,810
Health and welfare	508,488	-	15,757,173	-	-	2,245,759	18,511,420
Public safety	10,911,077	-	-	-	-	5,088,846	15,999,923
Public works	-	7,356,253	-	-	-	-	7,356,253
Community services	-	-	-	-	1,163,988	686,418	1,850,406
Culture and recreation	-	-	-	-	-	5,707,756	5,707,756
Intergovernmental	-	-	-	-	-	1,503,990	1,503,990
Capital outlay	848,520	436,063	404,623	202,282	-	762,793	2,654,281
Debt service:							
Principal	-	-	-	-	-	1,065,000	1,065,000
Interest	-	-	-	-	-	285,968	285,968
<b>Total expenditures</b>	<b>19,338,960</b>	<b>7,792,316</b>	<b>16,161,796</b>	<b>956,152</b>	<b>1,163,988</b>	<b>17,883,595</b>	<b>63,296,807</b>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,743,213)</u>	<u>(69,214)</u>	<u>101,698</u>	<u>4,360,554</u>	<u>(9,365)</u>	<u>1,946,828</u>	<u>2,587,288</u>
<b>Other Financing Sources (Uses)</b>							
Sale of capital assets	1,000	57,217	2,860	-	-	19,686	80,763
Transfers in	4,975,014	-	400,000	-	-	98,272	5,473,286
Transfers out	<u>(867,405)</u>	<u>-</u>	<u>-</u>	<u>(2,892,730)</u>	<u>-</u>	<u>(934,350)</u>	<u>(4,694,485)</u>
<b>Total other financing sources (uses)</b>	<b>4,108,609</b>	<b>57,217</b>	<b>402,860</b>	<b>(2,892,730)</b>	<b>-</b>	<b>(816,392)</b>	<b>859,564</b>
Net change in fund balances	365,396	(11,997)	504,558	1,467,824	(9,365)	1,130,436	3,446,852
Beginning fund balance	<u>5,923,758</u>	<u>6,674,747</u>	<u>6,680,942</u>	<u>7,610,338</u>	<u>234,713</u>	<u>8,658,654</u>	<u>35,783,152</u>
Ending fund balance	<u>\$ 6,289,154</u>	<u>\$ 6,662,750</u>	<u>\$ 7,185,500</u>	<u>\$ 9,078,162</u>	<u>\$ 225,348</u>	<u>\$ 9,789,090</u>	<u>\$ 39,230,004</u>

See accompanying notes to financial statements.



**COOS COUNTY, OREGON**  
 Governmental Funds  
 Reconciliation of Statement of Revenues,  
 Expenditures and Changes in Fund Balances to the Statement of Activities  
 For the Year Ended June 30, 2019

Net change in fund balances - total governmental funds \$ 3,446,852

Amounts reported for governmental activities in the statement of activities are different because of the following:

The statement of revenues, expenditures, and changes in fund balances reports capital outlays 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. This is the amount by which depreciation exceeded capital outlay in the current period.

Current year depreciation	\$ (4,639,818)	
Expenditures for capital assets	4,607,265	
Net book value of capital assets sold/disposal	<u>(119,145)</u>	(151,698)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds as follows:

Change in unavailable revenue -		(39,239)
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in accrued compensated absences	(115,049)	
Change in net pension assets/liabilities/deferred inflows and deferred outflows	(1,587,176)	
Change in OPEB assets/liabilities/deferred inflows and deferred outflows	<u>52,477</u>	(1,649,748)

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

Capital lease principal payments		<u>13,245</u>
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Change in net position of governmental activities		<u>\$ 1,619,412</u>
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See accompanying notes to financial statements.

**COOS COUNTY, OREGON**

Proprietary Funds

Balance Sheet

June 30, 2019

	<u>Business-Type Activities - Enterprise Funds</u>			
	<u>Water Disposal Operations</u>	<u>Gas Pipeline Fund</u>	<u>Nonmajor Enterprise County Fair Fund</u>	<u>Total</u>
<b>Assets</b>				
Current assets:				
Cash and cash equivalents	\$ 3,244,836	\$ 1,811,469	\$ 100,712	\$ 5,157,017
Receivables - net	<u>216,135</u>	<u>17,063</u>	<u>-</u>	<u>233,198</u>
Total current assets	<u>3,460,971</u>	<u>1,828,532</u>	<u>100,712</u>	<u>5,390,215</u>
Noncurrent assets:				
Prepaid	-	15,266	-	15,266
Capital assets	<u>1,558,864</u>	<u>38,342,563</u>	<u>1,163,391</u>	<u>41,064,818</u>
Total noncurrent assets	<u>1,558,864</u>	<u>38,357,829</u>	<u>1,163,391</u>	<u>41,080,084</u>
Total assets	<u>5,019,835</u>	<u>40,186,361</u>	<u>1,264,103</u>	<u>46,470,299</u>
<b>Deferred Outflows of Resources</b>				
Related to pensions	<u>172,063</u>	<u>-</u>	<u>47,641</u>	<u>219,704</u>
Total assets and deferred outflows	<u>\$ 5,191,898</u>	<u>\$ 40,186,361</u>	<u>\$ 1,311,744</u>	<u>\$ 46,690,003</u>
<b>Liabilities and Net Position</b>				
<b>Liabilities</b>				
Current liabilities:				
Accounts payable	\$ 128,105	\$ 41,174	\$ 6,767	\$ 176,046
Payroll and related accruals	11,193	-	4,877	16,070
Accrued interest payable	-	19,500	-	19,500
Compensated absences payable	37,945	-	8,784	46,729
Unearned revenue	-	-	40,365	40,365
Current portion of bonds	-	1,115,000	-	1,115,000
Current portion of landfill post-closure cost	100,177	-	-	100,177
Current portion of capital leases	<u>-</u>	<u>-</u>	<u>3,813</u>	<u>3,813</u>
Total current liabilities	<u>277,420</u>	<u>1,175,674</u>	<u>64,606</u>	<u>1,517,700</u>
Noncurrent liabilities:				
Long-term bonds, net of current portion	-	3,680,000	-	3,680,000
Net pension liability	360,267	-	99,751	460,018
Net OPEB obligation	11,825	-	4,176	16,001
Landfill post-closure cost, net of current portion	1,467,675	-	-	1,467,675
Capital lease obligation	<u>-</u>	<u>-</u>	<u>23,590</u>	<u>23,590</u>
Total noncurrent liabilities	<u>1,839,767</u>	<u>3,680,000</u>	<u>127,517</u>	<u>5,647,284</u>
Total liabilities	<u>2,117,187</u>	<u>4,855,674</u>	<u>192,123</u>	<u>7,164,984</u>
<b>Deferred Inflows of Resources</b>				
Deferred inflow related to pensions	37,622	-	10,417	48,039
Deferred inflow related to OPEB	<u>2,311</u>	<u>-</u>	<u>816</u>	<u>3,127</u>
	<u>39,933</u>	<u>-</u>	<u>11,233</u>	<u>51,166</u>
<b>Net Position</b>				
Net investment in capital assets	1,558,864	33,547,563	1,163,391	36,269,818
Unrestricted	<u>1,475,914</u>	<u>1,783,124</u>	<u>(55,003)</u>	<u>3,204,035</u>
Total net position	<u>3,034,778</u>	<u>35,330,687</u>	<u>1,108,388</u>	<u>39,473,853</u>
Total liabilities, deferred inflows and net position	<u>\$ 5,191,898</u>	<u>\$ 40,186,361</u>	<u>\$ 1,311,744</u>	<u>\$ 46,690,003</u>

See accompanying notes to financial statements.

**COOS COUNTY, OREGON**

Proprietary Funds

Statement of Revenues, Expenses, and Changes in Net Position

For the Year Ended June 30, 2019

	Business-Type Activities - Enterprise Funds			Total
	Water Disposal Operations	Gas Pipeline Fund	Nonmajor Enterprise County Fair Fund	
<b>Operating Revenues</b>				
Charges for services	\$ 2,423,645	\$ -	\$ 270,498	\$ 2,694,143
Rents and royalties	-	514,433	-	514,433
Other revenue	-	-	81,858	81,858
<b>Total Operating Revenues</b>	<b>2,423,645</b>	<b>514,433</b>	<b>352,356</b>	<b>3,290,434</b>
<b>Operating Expenses</b>				
Personal Services	320,111	-	122,979	443,090
Materials and Services	1,427,834	295,670	264,420	1,987,924
Depreciation expense	138,379	1,057,787	27,604	1,223,770
<b>Total Operating Expenses</b>	<b>1,886,324</b>	<b>1,353,457</b>	<b>415,003</b>	<b>3,654,784</b>
Operating Income (Loss)	537,321	(839,024)	(62,647)	(364,350)
<b>Non-Operating Revenues (Expenses)</b>				
Investment earnings	69,753	44,539	2,624	116,916
Miscellaneous	2,797	-	-	2,797
Contributions and donations	-	-	644,563	644,563
<b>Total non-operating revenues (expenses)</b>	<b>72,550</b>	<b>44,539</b>	<b>647,187</b>	<b>764,276</b>
Income (loss) before transfers	609,871	(794,485)	584,540	399,926
Transfers in	714,898	1,065,000	-	1,779,898
Transfers out	(1,197,352)	(296,347)	-	(1,493,699)
Net transfers	(482,454)	768,653	-	286,199
Change in net position	127,417	(25,832)	584,540	686,125
Beginning net position	2,907,361	35,356,519	523,848	38,787,728
Ending net position	\$ 3,034,778	\$ 35,330,687	\$ 1,108,388	\$ 39,473,853

See accompanying notes to financial statements.

**COOS COUNTY, OREGON**

Proprietary Funds

Statement of Cash Flows

For the Year Ended June 30, 2019

	Business-Type Activities - Enterprise Funds			Total
	Water Disposal Operations	Gas Pipeline Fund	Nonmajor Enterprise County Fair Fund	
<b>Cash Flows from Operating Activities</b>				
Cash received from customers	\$ 2,404,028	\$ 514,361	\$ 350,347	\$ 3,268,736
Cash payments to employees	(313,469)	-	(110,407)	(423,876)
Cash payments to suppliers for goods and services	<u>(1,457,377)</u>	<u>(332,070)</u>	<u>(263,044)</u>	<u>(2,052,491)</u>
Net cash provided (used) by operating activities	<u>633,182</u>	<u>182,291</u>	<u>(23,104)</u>	<u>792,369</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Transfers in	714,898	1,065,000	-	1,779,898
Transfers out	(1,197,352)	(296,347)	-	(1,493,699)
Donations	-	-	38,793	38,793
Net cash provided (used) by noncapital financing activities	<u>(482,454)</u>	<u>768,653</u>	<u>38,793</u>	<u>324,992</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Acquisition of capital assets	-	-	(33,000)	(33,000)
Principal paid on capital debt	-	(1,065,000)	-	(1,065,000)
Issuance of debt	-	-	27,403	27,403
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(1,065,000)</u>	<u>(5,597)</u>	<u>(1,070,597)</u>
<b>Cash Flows from Investing Activities</b>				
Interest income	<u>69,753</u>	<u>44,539</u>	<u>2,624</u>	<u>116,916</u>
Net change in cash and cash equivalents	220,481	(69,517)	12,716	163,680
Cash and cash equivalents at beginning of year	<u>3,024,355</u>	<u>1,880,986</u>	<u>87,996</u>	<u>4,993,337</u>
Cash and cash equivalents at end of year	<u>\$ 3,244,836</u>	<u>\$ 1,811,469</u>	<u>\$ 100,712</u>	<u>\$ 5,157,017</u>

See accompanying notes to financial statements.

**COOS COUNTY, OREGON**

Proprietary Funds

Statement of Cash Flows, continued

For the Year Ended June 30, 2019

	Business-Type Activities - Enterprise Funds			
	Water Disposal Operations	Gas Pipeline Fund	Nonmajor Enterprise County Fair Fund	Total
	<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities</b>			
Operating income (loss)	\$ 537,321	\$ (839,024)	\$ (62,647)	\$ (364,350)
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:				
Depreciation	138,379	1,057,787	27,604	1,223,770
Miscellaneous income	2,797	-	-	2,797
Pension adjustments	21,363	-	5,917	27,280
OPEB adjustments	(4,879)	-	(273)	(5,152)
Change in operating accounts:				
Receivables - net	(22,414)	(72)	-	(22,486)
Prepays and deposits	-	(21,184)	(2,009)	(23,193)
Accounts payable	(1,646)	(15,216)	1,376	(15,486)
Payroll and related	4,812	-	3,079	7,891
Compensated absences	(14,654)	-	3,849	(10,805)
Landfill postclosure cost	<u>(27,897)</u>	<u>-</u>	<u>-</u>	<u>(27,897)</u>
Net cash provided (used) by operating activities	<u>\$ 633,182</u>	<u>\$ 182,291</u>	<u>\$ (23,104)</u>	<u>\$ 792,369</u>

See accompanying notes to financial statements.

**COOS COUNTY, OREGON**

Fiduciary Funds

Statement of Fiduciary Net Position

June 30, 2019

	<u>Agency Fund</u>
<b>ASSETS</b>	
Cash and investments	\$ 2,824,368
Property taxes receivable	<u>5,204,177</u>
Total assets	<u><u>\$ 8,028,545</u></u>
<b>LIABILITIES</b>	
Due to other governmental agencies	<u>\$ 8,028,545</u>
Total liabilities	<u><u>\$ 8,028,545</u></u>

See accompanying notes to financial statements.

## COOS COUNTY, OREGON

### Notes to Financial Statements

June 30, 2019

#### **Note I - Summary of Significant Accounting Policies**

##### **A - Description of Reporting Entity**

Coos County (the County) operates under Oregon Revised Statutes (ORS) Title 20. Control of the County is vested in its Board of Commissioners, who are elected to office by voters within the County. Other elected officials of the County whose general duties and responsibilities are covered by various ORS chapters include the Assessor, Clerk, District Attorney, Sheriff, Surveyor, and Treasurer.

The basic financial statements include all financial activities, organizations and functions for which the Board is responsible for financial accountability, based on criteria established by the Governmental Accounting Standards Board. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose its will on the component unit, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

Therefore, although legally separate entities, component units are, in substance, part of the primary government's operations and data from these units are included in the financial statements of the primary government. Additionally, if the governing body of the component unit is substantially the same as that of the primary government (the County) and the management of the primary government has operational responsibility for the component unit, the component unit's financial data is to be blended with the primary government's financial data.

In evaluating how to define the County for financial reporting purposes, management has considered all potential component units. Based on application of the aforementioned criteria established by the Governmental Accounting Standards Board (GASB), the County has three component units: Coos County Library Service District, the Coos County 4-H Extension Service District, and the Coos County Area Transit Service District.

*Coos County Library Service District, the Coos County 4-H Extension Service District and the Coos County Area Transit Service District* - - The Districts serve all citizens of the county and are governed by the County's Board of Commissioners. The Board approves the Districts' budgets, levies taxes, and approves contracts with all cities and universities receiving County support payments. The Districts are reported as special revenue funds within the County's financial statements using the blended method of presentation. Financial statements for the Districts may be obtained from the Coos County Finance Director.

##### **B - Measurement Focus, Basis of Accounting and Basis of Presentation**

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Government-wide statements: The government-wide statements are prepared using the economic resources measurement focus and are reported on the accrual basis. This is the same approach used in preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared.

Governmental fund financial statements, therefore, include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds. The government-wide statements are the Statement of Net Position and the Statement of Activities. They display information about the primary government (the County) and its component units.

These statements include the financial activities of the overall government, except for fiduciary activities. Inter-fund activity such as loans and transfers are eliminated to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the County.

Governmental activities - The County's general government activities are reported in this category, including general government, public safety, public works, health and welfare, conservation, community development, culture and recreation and intergovernmental. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

Business-type activities - The County's business-type activities include operating a waste disposal facility, natural gas pipeline, and the County fair. 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 the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the Statement of Activities. Program revenues include (a) fees, fines and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the

## COOS COUNTY, OREGON

### Notes to Financial Statements

June 30, 2019

#### **Note I - Summary of Significant Accounting Policies, continued**

##### **B - Measurement Focus, Basis of Accounting and Basis of Presentation, continued**

operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: Fund financial statements report detailed information about the County. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The accounts of the County are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. The various funds of the County are grouped into three categories governmental, proprietary and fiduciary.

Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. This includes nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, such as property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are used to account for the County's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

The County considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year-end. Property taxes, licenses, and interest are considered to be susceptible to accrual.

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

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, compensated absences, pensions related items, and OPEB related items which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

An accrual for deferred revenue arises in the Governmental Funds Balance Sheet when potential revenue does not meet the earned and available criteria for recognition in the current period. Unavailable deferred revenue consists of uncollected property taxes not deemed available to finance operation of the current period. In the government-wide Statement of Activities, with a full accrual basis of accounting, revenue is recognized as soon as it is earned regardless of its availability. Thus, the deferred inflow created on the Governmental Fund Balance Sheet for unavailable deferred revenue is eliminated. Unearned revenues arise outside the scope of measurement focus and basis of accounting, such as when the County received resources before it has a legal claim to them. An example of this would be when grant monies are received prior to the incurrence of qualifying expenses.

Proprietary funds operating revenues, such as charges for services, result from exchange transactions associated with the principal activities of the funds. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investments earnings, result from non-exchange transaction or ancillary activities.



## COOS COUNTY, OREGON

### Notes to Financial Statements

June 30, 2019

#### **Note I - Summary of Significant Accounting Policies, continued**

##### **B - Measurement Focus, Basis of Accounting and Basis of Presentation, continued**

The County reports the following major governmental funds:

*General Fund* - This is the County's primary operating fund. It accounts for and reports the financial resources of the County that are not accounted for and reported in any other fund. Principal sources of revenue are Oregon and California land grant proceeds, state and federal revenues, property taxes, licenses and permits, charges for services, and interest. Primary expenditures are for general administration, public safety, community services and health services.

*Public Works Fund* - The fund accounts for and reports the general operations of the Road Department. Primary revenue resources include federal forest fees, motor vehicle fuel taxes and interest allocation. Expenditures are for the construction and maintenance of roads and bridges.

*Health & Wellness Fund* - This fund accounts for and reports the County's mental health and wellness operations. Primary revenue sources include State mental health grants and contracts.

*County Forest Fund* - This fund accounts for and reports the management of the County's forest. Primary source of revenue is from the sale of forest products. Expenditures consist of forestry management and transfers to the General Fund.

*Coos County Area Transit Service District* - The Coos County Transit Service District ("District") was founded in January 2004 for the purpose of providing public transportation service to the residents of the County.

The County reports the following major enterprise funds:

*Waste Disposal Fund* - This fund accounts for and reports the operations, maintenance, development, and closure/post closure care of various disposal sites. The fund's primary revenue source is waste disposal fees.

*Gas Pipeline Fund* - This fund accounts for and reports the construction and operations of a natural gas pipeline from Roseburg to the Coos Bay-North Bend Area. Initially funded by bonds, the fund's primary revenue source is from operational fees.

The County reports the following fiduciary fund types:

*Agency Funds* - These funds account for and report monies held by the County in a fiduciary capacity or as an agent for other governments and other funds.

##### **C - Assets, Liabilities and Equity**

###### **1. Cash and Cash Equivalents**

The cash and cash equivalents reported on the Statement of Net Position and the balance sheets include cash on hand, demand deposits, cash with fiscal agents and amounts in investment pools that have the general characteristics of demand deposit accounts with highly liquid debt instruments purchased with a maturity of three months or less.

The State of Oregon authorizes municipalities to invest in general obligations of the United States and its agencies, certain debt of Oregon municipalities, savings accounts, certificates of deposit, bankers' acceptances, the Oregon State Treasurer's Local Government Investment Pool (LGIP) and certain highly rated commercial paper. Investments are recorded at fair value. Fair value of the LGIP is stated at amortized cost, which approximates fair value. Fair value of the LGIP is the same as the County's value in the pool shares.

For purposes of the statement of cash flows, the proprietary fund type considers all highly liquid investments (including restricted cash) with maturity of three months or less when purchased to be cash equivalents.

###### **2. Receivables and Payables**

All receivables are reported at their gross value. There is no provision for uncollectible amounts. The management of Coos County believes all receivables are collectible with no material uncollectible amounts.

Property taxes receivable for the governmental fund types which have been collected within 60 days subsequent to year end are considered measurable and available and are recognized as revenue. All other property taxes receivable are offset by deferred revenue and, accordingly, have not been recorded as revenue on the budgetary basis. Property taxes are levied and attached as an enforceable lien on property as of July 1. Taxes are payable in three installments on November 15, February 15, and May 15. All property tax receivables are due from property owners within the County and are billed and collected by Coos County, Oregon and turned over to the taxing districts within the County.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2019

**Note I - Summary of Significant Accounting Policies, continued**

C - Assets, Liabilities and Equity, continued

2. Receivables and Payables, continued

Assessments receivable are offset by deferred revenue and, accordingly, have not been recorded as revenue in the fund financial statements.

Receivables of the proprietary fund types are recorded as revenue earned, including services earned but not billed.

Receivables for federal and state grants, and state, county, and local shared revenue are recorded as revenue in all fund types as earned. The receivables for state, county, and local shared revenue are recorded in accounts receivable.

Investment earnings (e.g., accrued interest receivable) are recorded as revenue in all fund types as interest income.

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

3. Inventories

Materials and supplies inventories are used for road and equipment repairs and are carried in the Public Works Fund. Except for aggregate produced by the County, which is valued at a cost, that is different from the cost that would be derived using a method that is in accordance with generally accepted accounting principles, inventories are valued at actual cost and recorded with the Purchase Method. Inventories are shown on the balance sheet as an asset and a reservation of fund balance, which indicates that they do not constitute available expendable resources although they are a component of net current assets.

4. Restricted Assets

Certain resources are set aside and are classified as restricted assets on the Statement of Net Position because their use is limited by outside parties. Restricted amounts may include resources set aside for specific purposes including making principal and interest payments on bonds and post-closure costs.

5. Capital Assets

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at the donors cost as of the date received. The County maintains a capitalization threshold of \$5,000 and an initial estimated useful life extending beyond a single reporting period. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Major outlays for capital assets and improvements are capitalized as the projects are constructed. Interest incurred during construction is not capitalized.

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. For governmental activities these costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities. Capital assets utilized by the proprietary funds are reported in the business-type activities column of the government-wide Statement of Net Position and in the respective funds.

All reported capital assets except land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Capital assets are depreciated using straight-line method over the following estimated useful lives:

Asset Class	Years
Waste disposal plant	5 - 40
Buildings and improvements	20 - 60
Infrastructure	10 - 40
Machinery and equipment	5 - 15
Vehicles and other mobile equipment	2 - 20

## COOS COUNTY, OREGON

### Notes to Financial Statements

June 30, 2019

#### **Note I - Summary of Significant Accounting Policies, continued**

##### C - Assets, Liabilities and Equity, continued

###### 6. Compensated Absences

The County's policy is for employees to accumulate up to twice their annual accrual rate of vacation leave. Sick leave may be accumulated without limit, but is payable upon termination at only 25 percent of the first 960 hours, up to a maximum of 240 hours paid. Compensatory time-off may be accrued in lieu of overtime pay, limited to 40 hours.

The liability for compensated absences reported in the government-wide and proprietary fund statements consists of unpaid, accumulated annual vacation, compensatory and sick leave balances. All unused vacation leave and twenty-five percent of unused sick leave vests with employees and is payable upon termination of employment.

A liability for these amounts is reported in governmental funds only if they have matured, for example, as the result of employee resignations and retirements. The governmental funds typically used in prior years to liquidate the liability for compensated absences are any of the funds with payroll, which include: General Fund, Special Revenue Funds and the Enterprise Funds.

###### 7. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has two types of deferred outflows of resources, related to pension assets and to other postemployment benefits. These are reported only on the government-wide financial statements.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County has two types of deferred inflows, one of which arises only under the modified accrual basis of accounting. This item, unavailable revenue from future property taxes, assessments and notes receivable, is reported on the governmental funds balance sheet. The District's other types of deferred inflows are related to pension obligations and other postemployment benefits, that are reported only on the government-wide financial statements.

###### 8. Long-term Obligations

In the government-wide financial statements and the proprietary fund type financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts as well as issuance costs are deferred and amortized over the term of the bonds using the bond outstanding method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are reported as deferred charges.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as issuance costs during the current period. Debt proceeds, premiums and discounts are reported as other financing sources/uses, while issuance costs are reported as debt service expenditures.

###### 9. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oregon Public Employees Retirement System (OPERS) and additions to/deductions from OPERS's fiduciary net position have been determined on the same basis as they are reported by OPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

###### 10. Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures or expenses in the fund that is reimbursed.

All other interfund transactions, except as described above, are reported as transfers.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2019

**Note I - Summary of Significant Accounting Policies, continued**

**C - Assets, Liabilities and Equity, continued**

11. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

12. Fund Equity

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. As a result, in the fund financial statements, fund balances are classified as follows:

Nonspendable - Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted - Amounts that can be spent only for specific purposes because of the local, state or federal laws, or externally imposed conditions by granters or creditors or enabling legislation.

Committed - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners. These amounts cannot be used for any other purpose unless the Board of Commissioners removes or changes the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed.

Assigned - Amounts that are constrained by the County's intent to be used for a specific purpose, but are neither restricted nor committed. Intent must be expressed by the Board of Commissioners, the budget committee or the Board's authorized designee. The Board of Commissioners has authorized the County Treasurer to assign components of ending fund balance.

Unassigned - All amounts not included in other classifications. The amounts in the various categories of fund balance are included in the governmental funds balance sheet.

As discussed in Note 1 B, restricted funds are used first as appropriate. Decreases to the remaining fund balance categories first reduce committed fund balance, followed by assigned fund balance, then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

13. Net Position

Government-wide and proprietary fund net position is divided into three components:

Net investment in capital assets - consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.

Restricted net position - consists of assets that are restricted by the county's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.

Unrestricted - all other net position is reported in this category.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, followed by unrestricted net position.

## COOS COUNTY, OREGON

### Notes to Financial Statements

June 30, 2019

#### **Note II - Stewardship, Compliance, and Accountability**

##### **A - Budgetary Information**

The County is required by State law to budget all funds. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the governmental funds. The annual budget for proprietary funds is adopted on a basis not consistent with accounting principles generally accepted in the United States of America to comply with Oregon Local Budget Law. Proprietary Funds are budgeted on a working capital non-GAAP basis. The County defines working capital as current assets less current liabilities excluding current portions of noncurrent liabilities. All annual appropriations lapse at fiscal year-end.

Oregon Local Budget Law establishes standard procedures relating to the preparation, adoption, and execution of the annual budget. The Board of Commissioners, on or before June 30 of each year, authorizes appropriations for each fund, which sets the level by which expenditures cannot exceed appropriations. The level of control for the General Fund, Public Works, the Health and Wellness Fund and various non-major funds is by department, while the level of control in all other Special Revenue Funds, Debt Service and Proprietary Funds is by total personnel services, materials and services, capital outlay, debt service and support of schools. The budget document contains more specific, detailed information for the aforementioned expenditure categories.

Original appropriations may be increased through resolutions by transferring amounts between appropriations categories or between funds. A supplemental budget is needed to increase appropriations when appropriations transfers are unauthorized. Unexpected resources and certain other changes may be made through use of a supplemental budget. The County had numerous appropriation transfers between levels of control during the year ended June 30, 2019 and the budgets are reported as originally adopted or as amended by the Board of Commissioners. Management may reassign resources within functions without seeking approval of the Board.

#### **Note III - Detailed Notes on All Funds**

##### **A - Deposits and Investments**

The County maintains a cash management pool for its cash and cash equivalents in which each fund participates. Interest earnings are distributed quarterly based on average daily balances.

**Deposits** - The Governmental Accounting Standards Board has adopted accounting principles generally accepted in the United States of America (GAAP), which include standards to categorize deposits to give an indication of the level of custodial credit risk assumed by the County at June 30, 2019. If bank deposits at year end are not entirely insured or collateralized with securities held by the County or by its agent in the County's name, the County must disclose the custodial credit risk that exists. Deposits with financial institutions are comprised of bank demand deposits.

For deposits in excess of federal depository insurance, Oregon Revised Statutes require the depository institution to participate in the Public Funds Collateralization Program. The Public Funds Collateralization Pool is a multiple financial institution collateral pool administered by the Oregon State Treasurer's Office.

For the fiscal year ended June 30, 2019, the carrying amounts of the County's deposits in various financial institutions were \$3,235,275 and the bank balance was \$4,692,622. All deposits are held in the name of the County. Of the bank balance, \$750,000 was insured by the Federal Depository Insurance Corporation and \$3,942,622 was covered under the Public Funds Collateralization Program.

**Custodial Credit Risk.** Custodial credit risk for deposits is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The County's formal deposit policy for custodial credit risk is to deposit funds with qualified institutions. A qualified institution is defined by County policy as including approved security broker/dealers maintaining minimum net capital of \$10,000,000 and having a history of at least 10 years of operation. These may include "primary" dealers or regional dealers that qualify under the Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

The Oregon State Treasurer is responsible for monitoring public funds held by bank depositories in excess of FDIC insured amounts, and for assuring that public funds on deposit are collateralized to the extent required by Oregon Revised Statutes (ORS) 295. ORS Chapter 295 requires depository banks to place and maintain on deposit with a third party custodian bank securities having a value of 10 percent, 25 percent or 110 percent of public funds on deposit depending primarily on the capitalization level of the depository bank. Deposits in the Public Funds Collateralization Pool are not 100 percent guaranteed.

**Investments** - The purpose of the County's investment policy is to identify various policies and procedures that enhance opportunities for a prudent and systematic investment policy and to organize and formalize investment related activities. The County has delegated investment responsibilities to the County Treasurer, who is primarily responsible for implementing the investment policy.

**COOS COUNTY, OREGON**

Notes to Financial Statements

June 30, 2019

**Note III - Detailed Notes on All Funds, continued**

**A - Deposits and Investments, continued**

At June 30, 2019, the County had \$45,672,011 invested \$ with the Oregon Short-Term Fund (OSTF), which is a cash and investment pool available for use by all state funds and local governments and is maintained by the State Treasurer. The Local Government Investment Pool (LGIP) is an open-ended, no-load diversified portfolio offered to eligible participants, including any municipality, political subdivision, or public corporation of the state. Currently, there are more than 1,500 participants in the Pool. Local government pooled assets are reported as an Investment Trust Fund in Oregon's Comprehensive Annual Financial Report. The Oregon Short-Term Fund Board, established by the Oregon Legislature, advises the Oregon Investment Council and the Oregon State Treasury in the management and investments of the LGIP.

The State of Oregon Local Government Investment Pool (LGIP or Pool) is an unrated external investment pool and is not registered with the U.S. Securities and Exchange Commission as an investment company. Oregon Revised Statutes and the Oregon Investment Council govern the Pool's investment policies. The State Treasurer is the investment officer for the Pool and is responsible for all funds in the Pool. These funds must be invested and the investments managed, as a prudent investor would, exercising reasonable care, skill and caution. Investments in the fund are further governed by portfolio guidelines issued by the Oregon Short-Term Funds Board, which establish diversification percentages and specify the types and maturities of investments. Withdrawals in excess of \$25 million require 48 hours' notice. The Oregon Audits Division of the Secretary of State's Office audits the Pool annually. The Division's report on the Pool as of and for the year ended June 30, 2019 was unmodified.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of an asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments in the LGIP are level 2 inputs.

*Credit Risk.* Credit risk for investments is the risk that, in the event of the failure of the counterparty, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The State of Oregon LGIP is not registered with the U.S. Securities and Exchange Commission as an investment company.

State statutes authorize the County to invest primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial papers and the State Treasurer's investment pool, among others. The County has no formal investment policy that further restricts its investment choices.

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Oregon Short-Term Fund Board manages this risk by limiting the maturity of the investments held by the fund. The County does not have a formal investment policy that explicitly limits investment maturities as a means of managing its exposure to fair value loss arising from increasing interest rates.

*Concentration of Credit Risk.* The County is required to provide information about the concentration of credit risk associated with its investments in one issuer that represent five percent or more of the total investments, excluding investments in external investment pools or those issued and explicitly guaranteed by the U.S. Government. The County had no such investments during the year ended June 30, 2019.

A reconciliation of cash and investments as shown on the Statement of Net Position and Balance Sheet is as follows:

**Deposits and Investments**

Cash on hand	\$	12,825
Deposits in financial institutions		3,235,275
LGIP		<u>45,672,011</u>
Total deposits and investments	\$	<u>48,920,111</u>
Governmental Activities	\$	40,938,726
Business-Type Activities		5,157,017
Agency Fund		<u>2,824,368</u>
Total cash and cash equivalents	\$	<u>48,920,111</u>

**COOS COUNTY, OREGON**

Notes to Financial Statements

June 30, 2019

**Note III - Detailed Notes on All Funds, continued**

**B- Fund Balance**

Details of the classification of the components of ending fund balance in the governmental fund financial statements at June 30, 2019 are as follows:

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>Coos Health &amp; Wellness Fund</u>	<u>County Forest Fund</u>	<u>CCAT Service District</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Nonspendable:							
Inventory	\$ -	\$ 366,567	\$ -	\$ -	\$ -	\$ 74,335	\$ 440,902
Restricted:							
Debt Service	-	-	-	-	-	141,814	141,814
Public Safety Services	13,307	-	-	-	-	2,686,533	2,699,840
Health Services	-	-	7,185,500	-	-	2,602,044	9,787,544
Economic Development Services	-	-	-	-	-	159,712	159,712
Public works	-	6,296,183	-	-	-	560,283	6,856,466
Community services	-	-	-	-	225,348	-	225,348
Other	-	-	-	-	-	866,017	866,017
Committed:							
Forest management	-	-	-	9,078,162	-	1,618,946	10,697,108
Public Safety	-	-	-	-	-	156,381	156,381
Parks	-	-	-	-	-	881,593	881,593
Industrial Development	-	-	-	-	-	41,432	41,432
Assigned:							
Unassigned	<u>6,275,847</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,275,847</u>
<b>Total Fund Balance</b>	<b><u>\$ 6,289,154</u></b>	<b><u>\$ 6,662,750</u></b>	<b><u>\$ 7,185,500</u></b>	<b><u>\$ 9,078,162</u></b>	<b><u>\$ 225,348</u></b>	<b><u>\$ 9,789,090</u></b>	<b><u>\$ 39,230,004</u></b>

**C - Interfund Transfers and Balances Due To/From Other Funds**

During the year, transfers were made between funds as follows:

<u>Transfer to</u>	<u>Transfer from</u>	<u>Amount</u>	<u>Amount</u>
General Fund	County Forest Fund	2,892,730	
	Waste Disposal	482,454	
	Gas Pipeline	296,347	
	Non-major funds	<u>1,303,453</u>	<u>4,974,984</u>
Health & Wellness Fund	Non-major funds	<u>400,000</u>	<u>400,000</u>
Non-budgetary transfers			
Gas Pipeline Fund	Non-major funds	\$ 1,065,000	\$ 1,065,000
<b>Total</b>		<b><u>6,439,984</u></b>	<b><u>6,439,984</u></b>

The transfers from the General Fund were routine transfers to support various activities of several nonmajor funds. The transfers into the General Fund consisted of routine transfers from several non-major funds as well as a large transfer from the County Forest Fund to offset a reduction in the Secure Rural Schools and Community Self-Determination Program Act funding.

**COOS COUNTY, OREGON**

Notes to Financial Statements

June 30, 2019

**Note III - Detailed Notes on All Funds, continued**

C - Interfund Transfers and Balances Due To/From Other Funds, continued

The General Obligation Series 2003B debt is held in the Gas Pipeline Fund, a business-type activity. Debt is serviced through collection of property taxes in the Bonded Debt Fund, a non-major governmental-type activity. A non-budgetary adjustment to transfers has been made to reduce the principal outstanding in the Gas Pipeline Fund.

At year-end, certain balances were remaining payable to and from other funds. These interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

The interfund balances consists of due from the Bandon Dunes fund (a nonmajor fund) to the General fund for a cash deficit in the Bandon Dunes fund, in the amount of \$211,796.

D - Capital Assets

Capital asset activity for the fiscal year ended June 30, 2019 was as follows:

	Governmental Activities:			2019
	2018	Additions and Reclassifications	Deletions and Reclassifications	
Capital assets, not being depreciated:				
Land	\$ 6,204,655	\$ 425,458	\$ (64,184)	\$ 6,565,929
Construction in progress	<u>2,306,466</u>	<u>470,586</u>	<u>(1,569,630)</u>	<u>1,207,422</u>
Total capital assets, not being depreciated	<u>8,511,121</u>	<u>896,044</u>	<u>(1,633,814)</u>	<u>7,773,351</u>
Capital assets being depreciated:				
Improvements	4,837,200	49,527	(4,152)	4,882,575
Buildings	26,505,684	851,609	52,627	27,409,920
Infrastructure	115,491,357	1,178,576	1,349,567	118,019,500
Equipment and vehicles	<u>19,842,532</u>	<u>1,901,410</u>	<u>(667,280)</u>	<u>21,076,662</u>
Total capital assets being depreciated	<u>166,676,773</u>	<u>3,981,122</u>	<u>730,762</u>	<u>171,388,657</u>
Less accumulated depreciation for:				
Improvements	1,365,167	175,610	(4,152)	1,536,625
Buildings	10,454,760	489,241	(995)	10,943,006
Infrastructure	60,727,953	2,864,607	-	63,592,560
Equipment and vehicles	<u>12,974,374</u>	<u>1,110,360</u>	<u>(778,760)</u>	<u>13,305,974</u>
Total accumulated depreciation	<u>85,522,254</u>	<u>4,639,818</u>	<u>(783,907)</u>	<u>89,378,165</u>
Total capital assets, being depreciated, net	<u>81,154,519</u>	<u>(658,696)</u>	<u>1,514,669</u>	<u>82,010,492</u>
Governmental activities capital assets, net	<u>\$ 89,665,640</u>	<u>\$ 237,348</u>	<u>\$ (119,145)</u>	<u>\$ 89,783,843</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 498,388
Health and Welfare	191,304
Public Safety	439,973
Public Works	3,153,401
Community Services	93,049
Culture and Recreation	<u>263,703</u>
Total depreciation expense -governmental activities	<u>\$ 4,639,818</u>

The 2018 balance have been reclassified to include CCAT as a governmental fund. In the 2018 report is was reported as a Business-type activity.



**COOS COUNTY, OREGON**

Notes to Financial Statements

June 30, 2019

**Note III - Detailed Notes on All Funds, continued**

**D - Capital Assets, continued**

	Business-Type Activities:			
	2018	Additions and Reclassifications	Deletions and Reclassifications	2019
Capital assets, not being depreciated:				
Land	\$ 591,659	\$ -	\$ -	\$ 591,659
Construction in progress	332,702	-	-	332,702
Total capital assets, not being depreciated	<u>924,361</u>	<u>-</u>	<u>-</u>	<u>924,361</u>
Capital assets being depreciated:				
Improvements	2,457,025	-	-	2,457,025
Buildings	2,390,595	605,770	-	2,996,365
Infrastructure	52,651,886	-	-	52,651,886
Equipment and vehicles	<u>536,520</u>	<u>33,000</u>	<u>(28,040)</u>	<u>541,480</u>
Total capital assets being depreciated	<u>58,036,026</u>	<u>638,770</u>	<u>(28,040)</u>	<u>58,646,756</u>
Less accumulated depreciation for:				
Improvements	1,921,640	75,882	-	1,997,522
Buildings	1,147,108	47,777	-	1,194,885
Infrastructure	13,952,379	1,067,747	-	15,020,126
Equipment and vehicles	<u>289,442</u>	<u>32,364</u>	<u>(28,040)</u>	<u>293,766</u>
Total accumulated depreciation	<u>17,310,569</u>	<u>1,223,770</u>	<u>(28,040)</u>	<u>18,506,299</u>
Total capital assets, being depreciated, net	<u>40,725,457</u>	<u>(585,000)</u>	<u>-</u>	<u>40,140,457</u>
Governmental activities capital assets, net	<u>\$ 41,649,818</u>	<u>\$ (585,000)</u>	<u>\$ -</u>	<u>\$ 41,064,818</u>

Depreciation expense was charged to governmental activities as follows:

Waste operations	\$ 138,379
Gas pipeline	1,057,787
County fair	<u>27,604</u>
Total depreciation expense - Business-Type Activities	<u>\$ 1,223,770</u>

**E -Investment in Western Oregon Advanced Health**

In November 2013, the County became a member of Western Oregon Advanced Health, LLC, now Advanced Health, a limited liability company which was formed to operate as a coordinated care organization in Oregon and whose members consist of various Oregon health care organizations. The County's investment in Advanced Health represents an approximate 10% ownership interest. Advanced Health's most recently available financial information, as of the year ending December 31, 2018, reported the County's interest at \$789,382, an increase of \$51,185 over the prior year. Advanced Health does not prepare publicly available financial statements.

**F -Compensated Absences Payable**

Compensated absences payable activity for the year ended June 30, 2019, was as follows

	Beginning Balance	Additions	Payments	Ending Balance	Amounts Due Within One Year
<b>Governmental Funds:</b>					
Compensated Absences	<u>\$ 1,680,893</u>	<u>\$ 2,185,326</u>	<u>\$ (2,070,278)</u>	<u>\$ 1,795,941</u>	<u>\$ 1,795,941</u>
<b>Business-Type Activities</b>					
Compensated Absences	<u>\$ 79,621</u>	<u>\$ 40,142</u>	<u>\$ (73,034)</u>	<u>\$ 46,729</u>	<u>\$ 46,729</u>

**COOS COUNTY, OREGON**

Notes to Financial Statements

June 30, 2019

**Note III - Detailed Notes on All Funds, continued**

**G- Long-term Liabilities**

Long-term liability activity for the year ended June 30, 2019 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Payments</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<b>Governmental Funds:</b>					
Capital leases	\$ -	\$ 321,087	\$ (13,245)	\$ 307,842	\$ 52,016
<b>Business-Type Activities</b>					
General Obligation Bonds	5,860,000	-	(1,065,000)	4,795,000	1,115,000
Capital Leases	\$ -	\$ 33,000	\$ (5,597)	\$ 27,403	\$ 3,813
Closure/Post-closure costs	<u>1,595,749</u>	<u>-</u>	<u>(27,897)</u>	<u>1,567,852</u>	<u>100,177</u>
Total Business-type Activities	<u>\$ 1,595,749</u>	<u>\$ 33,000</u>	<u>\$ (33,494)</u>	<u>\$ 1,595,255</u>	<u>\$ 1,218,990</u>

On July 1, 2003 the County issued \$17,760,000 of Series 2003B taxable general obligation bonds. The proceeds were used to finance a portion of the costs of designing, acquiring, constructing and equipping a natural gas pipeline from Roseburg, Oregon to Coos Bay/North Bend, Oregon. The interest rate on the bonds was 4.33 percent through 2017, then increased to 4.88 percent through maturity. The Bonds are not subject to optional redemption prior to their stated maturities; however, the 2017 Term Bond and the 2023 Term Bond are subject to mandatory redemption. The payments are paid from the Bonded Debt Fund, from property taxes levied for debt service. The full faith and credit of the County is pledged for all outstanding general obligation bonds and the bonds are secured by ad valorem taxes to be levied against all taxable property within the County.

Future general obligation bonded debt requirements as of June 30, 2019 are as follows:

Year Ending June 30,	<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2020	\$ 1,115,000	\$ 233,996
2021	1,170,000	179,584
2022	1,225,000	122,488
2023	<u>1,285,000</u>	<u>62,708</u>
Total	<u>\$ 4,795,000</u>	<u>\$ 598,776</u>

In October 2018 the County leased vehicles under leases classified as capital leases, for the Health and Wellness fund. The leased vehicles are depreciated on a straight line basis over 6 years. Total accumulated amortization related to the leased vehicles as of June 30, 2019 was \$14,918.

In September 2018 the County leased a tractor under a lease classified as capital leases. The leased tractor is being depreciated on a straight line basis over 6 years. The tractor is being used by the Fair Fund. Total accumulated amortization related to the leased vehicles as of June 30, 2019 was \$2,947.

**COOS COUNTY, OREGON**

Notes to Financial Statements

June 30, 2019

**Note III - Detailed Notes on All Funds, continued**

**F- Long-term Liabilities, continued**

The following is a schedule showing the future minimum lease payments under capital leases by years and the present value of the minimum lease payments as of June 30, 2019.

Period ending	Governmental Funds	Business-type Activities
2020	\$ 63,198	\$ 5,597
2021	63,198	5,597
2022	63,198	5,597
2023	63,198	5,597
2024	108,241	5,597
2025	-	5,597
Total minimum lease payments	361,033	33,582
Less: Amount representing interest	<u>(53,191)</u>	<u>(6,179)</u>
Present value of minimum lease payments	<u>\$ 307,842</u>	<u>\$ 27,403</u>

**Note IV - Other Information**

**A - Employee Retirement System and Pension Plans**

*Plan Description.* Substantially all employees of the County are provided with pensions through the Oregon Public Employees Retirement System (OPERS) a cost-sharing multiple-employer defined benefit pension plan. The Oregon Legislature has delegated authority to the Public Employees Retirement Board to administer and manage the system. All benefits of the System are established by the legislature pursuant to ORS Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The Pension Program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available Comprehensive Annual Financial Report and Actuarial Valuation that can be obtained at Oregon PERS website.

**Benefits provided under ORS 238 - Tier One / Tier Two**

*Pension Benefits.* The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

## COOS COUNTY, OREGON

### Notes to Financial Statements

June 30, 2019

#### **Note IV - Other Information, continued**

##### **A - Employee Retirement System and Pension Plans, continued**

**Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- the member was employed by a PERS employer at the time of death,
- the member died within 120 days after termination of PERS-covered employment,
- the member died as a result of injury sustained while employed in a PERS-covered job, or
- the member was on an official leave of absence from a PERS-covered job at the time of death.

**Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

**Benefit Changes.** After Retirement Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. All monthly pension and annuity benefits except unit purchases are eligible for post-retirement adjustments. As a result of the Senate Bills 822 and 861 and the Oregon Supreme Court Decision in *Moro v. State of Oregon*, automatic post-retirement adjustments are based on a blended COLA rate.

##### **Benefits provided under Chapter 238A - OPSRP Pension Program (OPSRP DB)**

**Pension Benefits.** The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

Police and Fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60, or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

**Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

**Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

**Benefit Changes After Retirement.** Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2019

**Note IV - Other Information, continued**

A - Employee Retirement System and Pension Plans, continued

**Defined Contribution Plan - OPSRP Individual Account Program (OPSRP IAP)**

*Pension Benefits.* An IAP member becomes vested on the date the employee account is established or on the date the rollover account is established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP Individual Account Program (IAP) may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

*Death Benefits.* Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

*Recordkeeping.* OPERS contracts with VOYA Financial to maintain IAP participant records.

*Contributions.* PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2016 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2015. The contribution rates in effect for the fiscal year ended June 30, 2019 were 29.34% for Tier One/Tier Two covered members, 21.1% for OPSRP Pension Program General Service Members, and 25.72% for OPSRP Pension Program Police and Fire Members. Employer contributions for the year ended June 30, 2019 were \$4,557,694, excluding amounts to fund employer specific liabilities.

**Pension Assets, Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2019, the County reported a liability of \$27,225,414 for its proportionate share of the net pension asset. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of December 31, 2016 rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2018, the County's proportion was 0.19008 percent, which was increased from its proportion of 0.17972 percent measured as of June 30, 2017.

For the year ended June 30, 2019, the County recognized pension expense of \$6,144,870. At June 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 926,127	\$ -
Changes of assumptions	6,329,856	-
Net difference between projected and actual earnings on investments	-	1,208,962
Changes in proportionate share	-	1,589,096
Differences between employer contributions and employer's proportionate share of system contributions	<u>1,229,578</u>	<u>45,066</u>
Total (prior to post-MD contributions)	8,485,561	2,843,124
Contributions subsequent to MD	<u>4,517,234</u>	-
Total	<u>\$ 13,002,795</u>	<u>\$ 2,843,124</u>

**COOS COUNTY, OREGON**

Notes to Financial Statements

June 30, 2019

**Note IV - Other Information, continued**

**A - Employee Retirement System and Pension Plans, continued**

Deferred outflows of resources related to pensions of \$4,517,234 resulting from the County's contributions subsequent to the measurement date will be recognized as either a reduction of the net pension liability or an increase in the net pension asset in the year ended June 30, 2020. Net deferred outflows (inflows) of resources of \$5,642,437 will be recognized in pension expense as follows:

Amortization Period	
2020	\$ 3,277,653
2021	2,276,595
2022	(329,542)
2023	272,858
2024	<u>144,873</u>
Total	<u>\$ 5,642,437</u>

**Actuarial Assumptions.** The employer contribution rates effective July 1, 2017, through June 30, 2019, were set using the projected unit credit actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

The total pension liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2016
Measurement Date	June 30, 2018
Experience Study Report	2016, published July 26, 2017
Actuarial Cost Method	Entry Age Normal
Amortization method	Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years.
Asset valuation method:	Market value of assets
<b>Actuarial Assumptions:</b>	
Inflation Rate	2.5%
Long-Term Expected Rate of Return	7.2%
Discount Rate	7.2%
Project Salary Increases	3.5%
Cost of Living Adjustments (COLA)	Blend of 2.00% COLA and grade COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<b>Healthy retirees and beneficiaries:</b> RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. <b>Active members:</b> RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. <b>Disabled retirees:</b> RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.

**COOS COUNTY, OREGON**

Notes to Financial Statements

June 30, 2019

**Note IV - Other Information, continued**

**A - Employee Retirement System and Pension Plans, continued**

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2016 Experience Study which reviewed experience for the four-year period ending on December 31, 2016.

Long-Term Expected Rate of Return. To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2015 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan’s portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS’ audited financial statements at:

<https://www.oregon.gov/pers/documents/financials/CAFR/2017-CAFR.pdf>

Depletion Date Projection. GASB 68 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan’s Fiduciary Net Position is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 68 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 68 (paragraph 67) does allow for alternative evaluations of projected solvency, if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for PERS:

- PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan’s funded position.

Based on these circumstances, it is our independent actuary’s opinion that the detailed depletion date projections outlined in GASB 68 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

Discount Rate. The discount rate used to measure the total pension liability was 7.20 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the County’s proportionate share of the net pension liability (asset) calculated using the discount rate of 7.20 percent, as well as what the County’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage-point lower (6.20 percent) or one percentage-point higher (8.20 percent) than the current rate:

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
Proportionate Share of Net Pension Liability (Asset)	\$ 45,498,806	\$ 27,225,414	\$ 12,144,220

**COOS COUNTY, OREGON**

Notes to Financial Statements

June 30, 2019

**Note IV - Other Information, continued**

**A - Employee Retirement System and Pension Plans, continued**

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued OPERS financial report.

Changes in Plan Assumptions and Other Inputs. Changes in actuarial methods and assumptions implemented since the December 31, 2016 valuation are described in the 2016 Experience Study (Study), published July 2017.

Changes in assumptions from that Study are reported in the table of actuarial methods and assumptions, modifications to the allocation of actuarial accrued liabilities, administrative expense assumptions, healthcare cost inflation, and mortality tables can be found in the Study at:

<http://www.oregon.gov/PERS/Documents/2016-Exp-Study.pdf>

**B - Other Post-Employment Benefits (OPEB)**

Plan Description. The County has a health insurance continuation option available for eligible retirees and their spouses and dependents until Medicare eligibility. The County is required by Oregon Revised Statutes 243.303 to provide retirees with group health and dental insurance from the date of retirement to age 65 at the same rate provided to current employees. Thus GASB 75 is applicable to the County due to the implicit rate subsidy. This "plan" is not a stand-alone plan and therefore does not issue its own financial statements. The plan is a single-employer defined-benefit plan administered by the County.

Funding Policy. The County pays health, dental and vision insurance premiums for those retirees at the blended rate for each family classification. The required contributions to the plan consist of the amount paid by retirees.

**Financial Statement Presentation**

The amounts on the financial statements relate to the plans as follows:

Net OPEB liability at June 30, 2018	\$	1,436,986
Deferred outflow (inflow) of resources		
Service cost		115,046
Interest		43,877
Differences between expected and actual experience		(242,184)
Changes of assumptions or other input		(20,930)
Benefit payments		<u>(178,963)</u>
Net changes		(283,154)
Net OPEB liability at June 30, 2019		1,153,832
Deferred inflow of resources		
Change in assumptions		(104,216)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June		
30:		
2020	\$	37,588
2021		37,588
2022		37,588
2023		37,588
2024		37,588
2025		<u>37,585</u>
Total	\$	<u>225,525</u>

Benefits Provided. The plan provides eligible retirees and their dependents under age 65 the same health care coverage at the same premium rates as offered to active employees. The retiree is responsible for the premiums. As of the valuation date of July 1, 2016, the



**COOS COUNTY, OREGON**

Notes to Financial Statements

June 30, 2019

**Note IV - Other Information, continued**

**B - Other Post-Employment Benefits (OPEB), continued**

following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	3
Active employees	<u>328</u>
Total	<u><u>331</u></u>

**Total OPEB Liability and OPEB Expense** The County's total OPEB liability of \$1,153,832 was measured as of June 30, 2018, and was determined by an actuarial valuation as of July 1, 2018. For the fiscal year ended June 30, 2019, the City recognized OPEB expense from this plan of \$25,804

**Actuarial Assumptions and Other Inputs** The total OPEB liability in the July 1, 2018 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Entry age normal
Inflation	2.5 percent
Annual pay increases	3.5 percent
Mortality	Basic table: RP 2014, Employee/Healthy Annuitant, sex distinct, generational Improvement Scale: Unisex Social Security Data Scale (60 year average) Male Adjustments: Blended 50% blue collar/50% white collar, set back 12 months Female Adjustments: Blended 50% blue collar/50% white collar, no set back.
Discount rate	4 percent
Health Care Claims Costs	2018-19 claims costs for an age 64 retiree or spouse are assumed to be \$13,984 for Teamster plans and \$14,895 for Pacific Source plans

**Sensitivity of the Total OPEB Liability** The following presents the County's total OPEB liability, as well as what the liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3 percent) or 1-percentage-point higher (5 percent) than the current discount rate. A similar sensitivity analysis is then presented for changes in the healthcare trend assumption.

Discount Rates:	<u>1% Decrease (3%)</u>	<u>Discount Rate (4%)</u>	<u>1% Increase (5%)</u>
Total OPEB Liability	\$ 1,252,415	\$ 1,153,832	\$ 1,062,247
Health Cost Trends:	<u>1% Decrease (6%)</u>	<u>Discount Rate (7%)</u>	<u>1% Increase (8%)</u>
Total OPEB Liability	\$ 1,016,057	\$ 1,153,832	\$ 1,315,798

**COOS COUNTY, OREGON**

Notes to Financial Statements

June 30, 2019

**Note IV - Other Information, continued**

**C - Landfill Closure and Post-Closure Care Costs**

During 2012, the Beaver Hill disposal site became inactive and an interim cover was put in place on the trench. The landfill was closed during fiscal year 2014-15. The site continues to function as a transfer station for solid waste. The Joe Ney disposal site became inactive in summer 2013, received the final cover in 2014, and required repairs in late June 2015. The Bandon Landfill is closed, and has a soil cover. In 2014, DEQ approved the County's application for termination of environmental monitoring of the Bandon site.

The County has recorded a liability for the estimated costs of landfill postclosure care. Annually, the County evaluates the liability by examining the estimated costs needed to perform the postclosure care over the remaining life and adjusts the liability accordingly. During the year ended June 30, 2019 the County's estimated liability changed as follows:

	Landfill postclosure care liability
	<hr/>
Balance at June 30, 2018	\$ 1,514,082
Change in estimate	<u>53,770</u>
Balance at June 30, 2019	<u><u>\$ 1,567,852</u></u>

**D - Contingencies Under Grant Provisions**

Under terms of federal and state grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under terms of the grants. Such audits could lead to reimbursement to the grantor agencies. The County believes disallowances, if any, will be immaterial.

**E - Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The County purchases commercial insurance for general, auto and property liability. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

**F - Commitments for construction**

The County is involved in ongoing construction projects The significant contracts and remaining amounts are shown below:

<u>Description</u>	<u>Original Contract</u>	<u>Outstanding Contract Remaining</u>
Mountain Bike Trail	\$ 575,000	\$ 90,000
Old Wagon Road/Ross Slough Bridge	233,775	168,528
Weekly Creek Shoulder Stabilization	277,998	136,011
Dora-Sitkum Vehicle Garage	674,269	613,810

**G - Subsequent Event**

In November 2019 an election was held to elect the newly formed board Coos County Area Transportation District. Beginning in January 2020 the County Commissioners will no longer be the governing board for the Coos County Area Transit District. The new district does not meet the criteria to be a component unit of the County.

On March 8, 2020, Oregon Governor Kate Brown declared a state of emergency. On March 11, 2020 the World Health Organization declared the outbreak of the coronavirus (COVID-19) a pandemic. On March 23, 2020, Oregon Governor Kate Brown issued an executive order directing Oregonians to stay home to the maximum extent possible except for carrying out essential tasks. At this time, we cannot fully quantify the potential effects of this pandemic on our the County's operations or financial condition.

**REQUIRED SUPPLEMENTARY INFORMATION**

**COOS COUNTY, OREGON**

Required Supplementary Information

Year Ended June 30, 2019

**Schedule of the Proportionate Share of the Net Pension Liability**

Oregon Public Employees Retirement System

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Proportion of the net pension liability (asset)	0.180 %	0.190 %	0.195 %	0.211 %	0.212 %	0.212 %
Proportionate share of the net pension liability (asset)	\$ 27,225,414	\$ 25,622,356	\$ 29,325,428	\$ 12,123,953	\$ (4,803,029)	\$ 10,813,254
Covered payroll	\$ 16,122,652	\$ 15,357,123	\$ 14,808,919	\$ 13,937,930	\$ 12,342,285	\$ 12,118,688
Proportionate share of the pension liability (asset) as a percentage of its covered employee payroll	168.86 %	166.84 %	198.03 %	86.99 %	(38.92)%	89.23 %
Plan net position as a percentage of the total pension liability	82.10 %	83.10 %	80.50 %	91.90 %	103.60 %	92.00 %

**Schedule of Pension Contributions**

Oregon Public Employees Retirement System

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 4,543,593	\$ 4,339,315	\$ 3,630,390	\$ 3,527,907	\$ 3,146,324	\$ 2,946,189
Contributions in relation to the contractually required contribution	<u>4,543,593</u>	<u>4,339,315</u>	<u>3,630,390</u>	<u>3,527,907</u>	<u>3,146,324</u>	<u>2,946,189</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 17,139,682	\$ 16,122,652	\$ 15,357,123	\$ 14,808,919	\$ 13,937,930	\$ 12,342,285
Contributions as a percentage of covered employee payroll	26.51 %	26.91 %	23.64 %	23.82 %	22.57 %	23.87 %

**COOS COUNTY, OREGON**

Notes to Pension Required Supplementary Information

Year Ended June 30, 2019

**Note I - Measurement Period**

Amounts presented are for the measurement period, which for FY 2019 is July 1, 2017 - June 30, 2018.

**Note II - Changes in Benefit Terms**

The Oregon Supreme Court on April 30, 2015, ruled that the provisions of Senate Bill 861, signed into law in October 2013, that limited the post-retirement COLA on benefits accrued prior to the signing of the law was unconstitutional. Benefits could be modified prospectively, but not retrospectively. As a result, those who retired before the bills were passed will continue to receive a COLA tied to the Consumer Price Index that normally results in a 2% increase annually. OPERS will make restoration payments to those benefit recipients. OPERS members who have accrued benefits before and after the effective dates of the 2013 legislation will have a blended COLA rate when they retire. This change in benefit terms was not included in the net pension liability (asset) proportionate shares provided by OPERS for the year ending June 30, 2015.

**Note III - Changes in Assumptions**

Details and a comprehensive list of changes in methods and assumptions can be found in the 2012, 2014, and 2016 Experience Studies. These reports can be found at:

[http://www.oregon.gov/pers/Pages/section/financial\\_reports/mercer\\_reports.aspx](http://www.oregon.gov/pers/Pages/section/financial_reports/mercer_reports.aspx)

**Note IV - Ten Year Trend Information**

10-year trend information required by GASB Statement 68 will be presented prospectively

**COOS COUNTY, OREGON**

Schedule of Changes in Total OPEB Liability and Related Ratios

Year Ended June 30, 2019

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Balance at beginning of year	\$ 1,436,986	\$ 1,327,456	\$ 1,222,950
Services cost	115,046	111,156	111,156
Interest on total OPEB liability	43,877	40,854	37,691
Differences between expected and actual experience	(242,184)	-	-
Effect of assumptions changes or inputs	(20,930)	-	-
Benefit payments	<u>(178,963)</u>	<u>(42,480)</u>	<u>(44,341)</u>
Balance at end of year	<u>\$ 1,153,832</u>	<u>\$ 1,436,986</u>	<u>\$ 1,327,456</u>
Covered payroll	\$ 16,590,324	\$ 15,689,994	\$ 15,233,004
Total OPEB liability as a percentage of covered payroll	6.95 %	9.16 %	8.71 %

10-year trend information required by GASB Statement 75 will be presented prospectively

## **MAJOR GOVERNMENTAL FUNDS**

**General Fund** - The General Fund is the general operating fund of the County. It is used to account for and report all financial resources except those required to be accounted for and reported in another fund. The major revenue sources are property taxes, federal apportionments (e.g. O&C Land Grants), state apportionments (e.g. shared liquor and cigarette tax revenues, and grant funds), service fees, licenses and permits, and investment income. The general fund accounts for and reports the general operating expenditures of the County not accounted for or reported elsewhere.

### **Special Revenue Funds:**

Special Revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt or capital projects.

**Public Works Fund** - accounts for and reports the general operations of the County road department. Major revenue sources are from federal forest sales, motor vehicle fees, and interest allocation. Major expenditures are for road construction and maintenance, departmental personnel costs, and interfund transfers.

**Health and Wellness Fund** - accounts for and reports the County's Health and Wellness operations. Primary revenue sources include state mental health grants and contracts and mental health Title XIX funds.

**County Forest Fund** - accounts for and reports the management of the County's forest. Timber sales are the primary source of revenue in this fund. Expenditures consist of forestry management and transfers to the General Fund.

**Coos County Area Transit Service District** - The Coos County Transit Service District ("District") was founded in January 2004 for the purpose of providing public transportation service to the residents of the County.

**COOS COUNTY, OREGON**

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property taxes	\$ 5,378,450	\$ 5,378,450	\$ 5,617,612	\$ 239,162
Other taxes	288,350	288,350	375,641	87,291
Licenses and permits	887,800	887,800	915,894	28,094
Intergovernmental revenues	5,996,323	6,010,323	6,104,411	94,088
Charges for services	1,504,573	1,524,573	1,571,902	47,329
Fines and forfeitures	130,000	130,000	142,306	12,306
Investment earnings	85,000	85,000	215,137	130,137
Other revenue	<u>57,570</u>	<u>61,301</u>	<u>652,844</u>	<u>591,543</u>
Total revenues	<u>14,328,066</u>	<u>14,365,797</u>	<u>15,595,747</u>	<u>1,229,950</u>
Expenditures:				
General Government:				
Assessor	1,353,610	1,353,610	1,311,417	42,193
Board of Commissioners	396,979	405,074	404,385	689
Information Technology	699,293	769,293	709,618	59,675
Clerk/Records	578,059	586,890	576,088	10,802
County Counsel	629,382	629,382	549,334	80,048
Prosecution	1,271,538	1,274,798	1,162,009	112,789
Maintenance	730,881	730,881	600,369	130,512
Planning	439,978	491,978	474,944	17,034
Surveyors	160,341	210,240	202,760	7,480
Finance and Tax	674,178	674,178	632,209	41,969
Treasurer	64,639	64,639	50,158	14,481
Miscellaneous nondepartmental:				
Personnel Services	75,000	30,905	13,728	17,177
Materials and Services	767,031	753,132	466,923	286,209
Payment of Advanced Taxes	20,000	20,000	16,007	3,993
Capital Outlay	<u>210,000</u>	<u>230,000</u>	<u>165,838</u>	<u>64,162</u>
Total General Government	<u>8,070,909</u>	<u>8,225,000</u>	<u>7,335,787</u>	<u>889,213</u>



**COOS COUNTY, OREGON**

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance (continued)

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Health and Welfare:				
Medical Examiner	218,945	216,945	150,144	66,801
Support Enforcement	178,168	178,168	176,632	1,536
Veterans	<u>196,508</u>	<u>200,239</u>	<u>181,712</u>	<u>18,527</u>
Total Health and Welfare	<u>593,621</u>	<u>595,352</u>	<u>508,488</u>	<u>86,864</u>
Public Safety:				
Juvenile	913,473	913,473	825,648	87,825
Criminal Division	4,677,052	4,677,052	4,439,058	237,994
Dunes Patrol	363,689	363,689	346,139	17,550
Jail Division	5,691,877	5,801,877	5,561,504	240,373
Marine Division	<u>352,500</u>	<u>352,500</u>	<u>322,336</u>	<u>30,164</u>
Total Public Safety	<u>11,998,591</u>	<u>12,108,591</u>	<u>11,494,685</u>	<u>613,906</u>
Contingency	<u>2,554,832</u>	<u>2,326,741</u>	<u>-</u>	<u>2,326,741</u>
Total expenditures	<u>23,217,953</u>	<u>23,255,684</u>	<u>19,338,960</u>	<u>3,916,724</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,889,887)</u>	<u>(8,889,887)</u>	<u>(3,743,213)</u>	<u>5,146,674</u>
Other financing sources (uses):				
Sale of Capital Assets	-	-	1,000	1,000
Transfers In	4,986,050	4,986,050	4,975,014	(11,036)
Transfers Out	<u>(867,405)</u>	<u>(867,405)</u>	<u>(867,405)</u>	<u>-</u>
Total other financing sources (uses)	<u>4,118,645</u>	<u>4,118,645</u>	<u>4,108,609</u>	<u>(10,036)</u>
Net change in fund balance	(4,771,242)	(4,771,242)	365,396	5,136,638
Fund balance at beginning of year	<u>4,771,242</u>	<u>4,771,242</u>	<u>5,923,758</u>	<u>1,152,516</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,289,154</u>	<u>\$ 6,289,154</u>

**COOS COUNTY, OREGON**

Public Works Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and permits	\$ 35,000	\$ 35,000	\$ 57,029	\$ 22,029
Intergovernmental revenues	6,636,262	6,636,262	6,434,764	(201,498)
Charges for services	925,000	925,000	1,070,577	145,577
Investment earnings	50,000	50,000	129,492	79,492
Other revenue	<u>5,000</u>	<u>5,000</u>	<u>31,240</u>	<u>26,240</u>
Total revenues	<u>7,651,262</u>	<u>7,651,262</u>	<u>7,723,102</u>	<u>71,840</u>
Expenditures:				
Public Works:				
Road Survey	29,498	29,498	23,338	6,160
Road Maintenance	5,148,436	5,268,436	5,194,558	73,878
Fleet Services	1,174,154	1,174,154	1,127,781	46,373
Capital Projects	2,381,625	2,261,625	1,446,639	814,986
Contingency	<u>5,035,000</u>	<u>5,035,000</u>	<u>-</u>	<u>5,035,000</u>
Total Public Works	<u>13,768,713</u>	<u>13,768,713</u>	<u>7,792,316</u>	<u>5,976,397</u>
Total expenditures	<u>13,768,713</u>	<u>13,768,713</u>	<u>7,792,316</u>	<u>5,976,397</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,117,451)</u>	<u>(6,117,451)</u>	<u>(69,214)</u>	<u>6,048,237</u>
Other financing sources (uses):				
Sale of Capital Assets	<u>-</u>	<u>-</u>	<u>57,217</u>	<u>57,217</u>
Net change in fund balance	(6,117,451)	(6,117,451)	(11,997)	6,105,454
Fund balance at beginning of year	<u>6,117,451</u>	<u>6,117,451</u>	<u>6,674,747</u>	<u>557,296</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,662,750</u>	<u>\$ 6,662,750</u>

**COOS COUNTY, OREGON**

Health and Wellness Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and permits	\$ 99,637	\$ 99,637	\$ 88,558	\$ (11,079)
Intergovernmental revenues	14,856,517	14,856,517	15,880,906	1,024,389
Charges for services	226,397	226,397	102,106	(124,291)
Investment earnings	116,846	116,846	185,777	68,931
Miscellaneous	<u>3,000</u>	<u>3,000</u>	<u>6,147</u>	<u>3,147</u>
Total revenues	<u>15,302,397</u>	<u>15,302,397</u>	<u>16,263,494</u>	<u>961,097</u>
Expenditures:				
Health and Welfare:				
Local Administration	4,707,113	4,707,113	3,227,907	1,479,206
Behavioral Health	15,408,265	15,408,265	12,471,054	2,937,211
Alcohol and Drug	647,664	647,664	462,835	184,829
Contingency	<u>1,277,836</u>	<u>1,277,836</u>	<u>-</u>	<u>1,277,836</u>
Total Health and Welfare	<u>22,040,878</u>	<u>22,040,878</u>	<u>16,161,796</u>	<u>5,879,082</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,738,481)</u>	<u>(6,738,481)</u>	<u>101,698</u>	<u>6,840,179</u>
Other financing sources (uses):				
Sale of Capital Assets	-	-	2,860	2,860
Transfers In	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>
Total other financing sources (uses)	<u>400,000</u>	<u>400,000</u>	<u>402,860</u>	<u>2,860</u>
Net change in fund balance	(6,338,481)	(6,338,481)	504,558	6,843,039
Fund balance at beginning of year	<u>6,338,481</u>	<u>6,338,481</u>	<u>6,680,942</u>	<u>342,461</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,185,500</u>	<u>\$ 7,185,500</u>

**COOS COUNTY, OREGON**

County Forest Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental revenues	\$ 250,000	\$ 339,830	\$ 278,514	\$ (61,316)
Charges for services	45,000	45,000	1,098	(43,902)
Investment earnings	66,000	66,000	167,271	101,271
Timber sales	4,571,620	4,571,620	4,869,323	297,703
Miscellaneous	-	-	500	500
Total revenues	<u>4,932,620</u>	<u>5,022,450</u>	<u>5,316,706</u>	<u>294,256</u>
Expenditures:				
General Government:				
Personnel Services	407,923	407,923	386,379	21,544
Materials & Services	550,143	550,143	367,491	182,652
Capital Outlay	250,000	339,830	202,282	137,548
Contingency	<u>9,143,295</u>	<u>9,143,295</u>	-	<u>9,143,295</u>
Total General Government	<u>10,351,361</u>	<u>10,441,191</u>	<u>956,152</u>	<u>9,485,039</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,418,741)</u>	<u>(5,418,741)</u>	<u>4,360,554</u>	<u>9,779,295</u>
Other financing sources (uses):				
Transfers Out	<u>(2,892,730)</u>	<u>(2,892,730)</u>	<u>(2,892,730)</u>	-
Net change in fund balance	(8,311,471)	(8,311,471)	1,467,824	9,779,295
Fund balance at beginning of year	<u>8,311,471</u>	<u>8,311,471</u>	<u>7,610,338</u>	<u>(701,133)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,078,162</u>	<u>\$ 9,078,162</u>

**COOS COUNTY, OREGON**

Coos County Area Transit (CCAT) Service District  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budgetary Basis)  
 For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Charges for services	\$ 63,337	\$ 63,337	\$ 82,530	\$ 19,193
Miscellaneous	58,233	58,233	8,157	(50,076)
Grants and contracts	<u>971,091</u>	<u>1,275,091</u>	<u>1,063,936</u>	<u>(211,155)</u>
Total revenues	<u>1,092,661</u>	<u>1,396,661</u>	<u>1,154,623</u>	<u>(242,038)</u>
Expenditures:				
General Government:				
Personnel Services	556,002	646,898	525,399	121,499
Materials and Services	376,499	481,702	390,993	90,709
Capital Outlay	<u>165,000</u>	<u>272,901</u>	<u>247,596</u>	<u>25,305</u>
Total expenditures	<u>1,097,501</u>	<u>1,401,501</u>	<u>1,163,988</u>	<u>237,513</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,840)</u>	<u>(4,840)</u>	<u>(9,365)</u>	<u>(4,525)</u>
Net change in fund balance	(4,840)	(4,840)	(9,365)	(4,525)
Fund balance at beginning of year	<u>176,293</u>	<u>176,293</u>	<u>234,713</u>	<u>58,420</u>
Fund balance at end of year	<u>\$ 171,453</u>	<u>\$ 171,453</u>	<u>\$ 225,348</u>	<u>\$ 53,895</u>

**OTHER SUPPLEMENTARY INFORMATION**

## NONMAJOR GOVERNMENTAL FUNDS

### **Special Revenue Funds:**

Animal Control Fund - This fund accounts for and reports revenues collected from the sale of dog licenses and transfers from the General Fund. Fund expenditures are for operation of the County Domestic Animal Control Service.

Public Health Fund - This fund accounts for and reports the County's public health operations. Primary revenue sources include state public health grants and contracts and Public Health Title XIX funds.

Planning Fund - Revenues in this fund consist primarily of licenses, fees and permits, as well as grants for regional planning. Expenditures are for department operations.

Law Library Fund - Revenues for this fund consist of court fees. Expenditures are primarily for furniture, fixtures, and books for the library.

LNG Fund - Revenues in this fund consist of payments from developers to cover the cost of additional public safety services provided by the County that are specific to the North Spit development area. Expenditures include wages, training, supplies, and equipment.

County Parks Fund - Parks and recreation accounts for and reports the County's park operations. Primary revenue sources are state grants and fees from operations. Expenditures are for park operations and capital improvements.

Community Corrections Fund - Revenues in this fund consist primarily of grants from the Oregon Department of Corrections and Community Correction Fees. Expenditures are for probation and post-confinement consulting operations.

Crime Victim Assistance Fund - Court fines and grants are the primary source of revenue for this fund. Expenditures are for crime victim assistance.

South Coast Interagency Narcotics Team (SCINT) Fund - This fund is used to account for and reports funds collected for the purpose of enforcing drug laws. Revenues include federal grants and civil forfeitures. Expenditures are to operate this program.

Economic Development Fund - This fund primarily receives revenues from gambling revenues and other state economic development programs. Expenditures are for small business loans to the public.

Bandon Dunes Assessment Fund - This fund accounts for and reports assessments received from the Bandon Dunes Golf Resort. Expenditures are for public safety and pass-through payments to the Coos County Tourism Workgroup (Travel Southern Oregon Coast).

Administrative Grants Fund - Revenues in this fund consist primarily of grants from various state and federal sources. Expenditures are for senior and handicapped transportation and other community development activities.

County School Fund - This fund accounts for and reports resources that are receipted from tax revenues, federal apportionments, and interest allocations. Expenditures are distributing to County school districts.

Footpaths and Bicycle Trails Fund - Revenues for this fund are the portions of state gas tax apportionments which are restricted for footpath and bicycle routes. Expenditures are for those purposes.

Industrial Development Fund - Revenues for this fund include proceeds from the sale or lease of County owned property located in an industrial use area. This revolving fund is for the development of industrial facilities as authorized by ORS Chapters 271 and 280.

Public Health - Title XIX Fund - Public health fees are the primary source of revenue in this fund. Expenditures consist of transfers to the public health fund.

Mental Health- Title XIX Fund - Mental Health fees are the primary source of revenue in this fund. Expenditures consist of transfers to the Mental Health fund.

County Family Mediation Fund - Family mediation fees are the only sources of revenue in this fund. Expenditures consist of contracted family mediation services.

911/Dispatch Fund - This fund accounts for 911 emergency resources funded primarily by federal telephone excise taxes. Expenditures are restricted to the purpose of providing Coos County with emergency telephone services.

Dispatch Equipment Reserve Fund - This fund is used to account and report money set aside to purchase equipment for the 911 dispatch fund. The primary resource is transfers from the 911/Dispatch Fund. This fund does not meet the criteria of a fund under GAAP, therefore it is combined with the 911 /Dispatch Fund for GAAP reporting purposes.

County Clerk Records Fund - County Clerk record fees are the primary resource of revenue in this fund. Expenditures consist of operating costs related to records maintenance.

Land Corner Preservation Fund - County Clerk recording fee is the primary source of revenue for this fund. Expenditures are for establishing or reestablishing public land survey corners as defined under ORS Chapter 209.

PL 110-343 Title III Fund - Revenues from Public Law 110-343 Safety Net Payments for reinvested Oregon and California Railroad grant land and reconveyed Coos Bay Wagon Road grant lands. Expenditures are as allowed under Title III of the Act.

Library Service District Fund - This fund is used to account the operations of the Library District. This fund is financed primarily by property taxes levied within the District area which are re-distributed to libraries within the District.

4-H and Extension Service District Fund - This fund is used to account for the activities of the 4-H and Extension Service District. Primary revenue sources are property taxes, grants and interest. Primary expenditures are to provide citizens of the District with research-based knowledge and education that focus on strengthening communities and economies, sustaining natural resources, and promoting healthy families and individuals.

The Coos County Forest Reserve Fund is used to account for and report money set aside to purchase forest land to be added to the County Forest. The primary resource is a portion of timber sales from the County Forest.

**Debt Service Fund**

Bonded Debt Fund - This fund is used to account for and report on payment of bond principal and interest for the non-defeased portions of all County general obligation bonds issues. Revenues consist primarily of property taxes.



**COOS COUNTY, OREGON**

Nonmajor Governmental Funds

Combining Balance Sheet

June 30, 2019

	<u>Animal Control Fund</u>	<u>Public Health Fund</u>	<u>Planning Fund</u>	<u>Law Library Fund</u>	<u>LNG Fund</u>	<u>County Parks Fund</u>	<u>Community Corrections Fund</u>	<u>Crime Victims Assistance Fund</u>
<b>Assets</b>								
Cash and cash equivalents	\$ 264,368	\$ 1,581,068	\$ -	\$ 268,962	\$ 208,031	\$ 1,257,772	\$ 2,366,400	\$ 23,781
Receivables:								
Accounts	760	293,625	-	-	-	136,936	15,981	11,520
Property taxes	-	-	-	-	-	-	-	-
Loan	10,194	-	-	-	-	-	-	-
Prepays and deposits	<u>-</u>	<u>74,335</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Assets</b>	<u><u>\$ 275,322</u></u>	<u><u>\$ 1,949,028</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 268,962</u></u>	<u><u>\$ 208,031</u></u>	<u><u>\$ 1,394,708</u></u>	<u><u>\$ 2,382,381</u></u>	<u><u>\$ 35,301</u></u>
<b>Liabilities</b>								
Accounts payable	\$ 16,289	\$ 74,035	\$ -	\$ 12	\$ 3,842	\$ 67,102	\$ 35,075	\$ 25
Payroll and related accruals	7,825	44,131	-	-	8,041	21,881	59,907	7,032
Internal balances	-	-	-	-	-	-	-	-
Unearned revenue	<u>-</u>	<u>21,825</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>424,132</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<u>24,114</u>	<u>139,991</u>	<u>-</u>	<u>12</u>	<u>11,883</u>	<u>513,115</u>	<u>94,982</u>	<u>7,057</u>
<b>Deferred Inflows of Resources</b>								
Unavailable revenues	-	-	-	-	-	-	-	-
Related to notes receivable	<u>10,194</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Deferred Inflows of Resources</b>	<u>10,194</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance</b>								
Nonspendable	-	74,335	-	-	-	-	-	-
Restricted	84,632	1,734,702	-	268,950	196,148	-	2,287,399	28,244
Committed	<u>156,382</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>881,593</u>	<u>-</u>	<u>-</u>
<b>Total Fund Balances</b>	<u>241,014</u>	<u>1,809,037</u>	<u>-</u>	<u>268,950</u>	<u>196,148</u>	<u>881,593</u>	<u>2,287,399</u>	<u>28,244</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u><u>\$ 275,322</u></u>	<u><u>\$ 1,949,028</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 268,962</u></u>	<u><u>\$ 208,031</u></u>	<u><u>\$ 1,394,708</u></u>	<u><u>\$ 2,382,381</u></u>	<u><u>\$ 35,301</u></u>

**COOS COUNTY, OREGON**

Nonmajor Governmental Funds

Combining Balance Sheet

June 30, 2019

	<u>SCINT Fund</u>	<u>Economic Development Fund</u>	<u>Bandon Dunes Assessment Fund</u>	<u>Admin. Grant Fund</u>	<u>County School Fund</u>	<u>Foot Path and Bike Trails Fund</u>	<u>Industrial Development Fund</u>	<u>Public Health - Title XIX Fund</u>
<b>Assets</b>								
Cash and cash equivalents	\$ 46,063	\$ 175,716	\$ -	\$ 137,834	\$ 38	\$ 555,346	\$ 41,432	\$ 237,203
Receivables:								
Accounts	135	-	336,783	249,493	-	4,937	-	-
Property taxes	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-
Prepays and deposits	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 46,198</u></b>	<b><u>\$ 175,716</u></b>	<b><u>\$ 336,783</u></b>	<b><u>\$ 387,327</u></b>	<b><u>\$ 38</u></b>	<b><u>\$ 560,283</u></b>	<b><u>\$ 41,432</u></b>	<b><u>\$ 237,203</u></b>
<b>Liabilities</b>								
Accounts payable	\$ 1,911	\$ 16,004	\$ 124,610	\$ 249,493	\$ 38	\$ -	\$ -	\$ -
Payroll and related accruals	2,585	-	-	-	-	-	-	-
Internal balances	-	-	211,796	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b><u>4,496</u></b>	<b><u>16,004</u></b>	<b><u>336,406</u></b>	<b><u>249,493</u></b>	<b><u>38</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Deferred Inflows of Resources</b>								
Unavailable revenues	-	-	-	-	-	-	-	-
Related to notes receivable	-	-	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Fund Balance</b>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	41,702	159,712	377	137,834	-	560,283	-	237,203
Committed	-	-	-	-	-	-	41,432	-
<b>Total Fund Balances</b>	<b><u>41,702</u></b>	<b><u>159,712</u></b>	<b><u>377</u></b>	<b><u>137,834</u></b>	<b><u>-</u></b>	<b><u>560,283</u></b>	<b><u>41,432</u></b>	<b><u>237,203</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b><u>\$ 46,198</u></b>	<b><u>\$ 175,716</u></b>	<b><u>\$ 336,783</u></b>	<b><u>\$ 387,327</u></b>	<b><u>\$ 38</u></b>	<b><u>\$ 560,283</u></b>	<b><u>\$ 41,432</u></b>	<b><u>\$ 237,203</u></b>

**COOS COUNTY, OREGON**

Nonmajor Governmental Funds

Combining Balance Sheet

June 30, 2019

	Mental Health - Title XIX Fund	County Family Mediation Fund	911 / Dispatch Fund	County Clerk Records Fund	Land Corner Preservation Fund	PL 110-343 Title III Fund	Library Service District Fund	4-H Extension Service District Fund
<b>Assets</b>								
Cash and cash equivalents	\$ 461,780	\$ 162,267	\$ 88,657	\$ 88,480	\$ 58,814	\$ 184,260	\$ 175,546	\$ 361,534
Receivables:								
Accounts	6,090	-	-	1,793	770	-	-	-
Property taxes	-	-	-	-	-	-	334,898	40,801
Loan	-	-	-	-	-	-	-	-
Prepays and deposits	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 467,870</u></b>	<b><u>\$ 162,267</u></b>	<b><u>\$ 88,657</u></b>	<b><u>\$ 90,273</u></b>	<b><u>\$ 59,584</u></b>	<b><u>\$ 184,260</u></b>	<b><u>\$ 510,444</u></b>	<b><u>\$ 402,335</u></b>
<b>Liabilities</b>								
Accounts payable	\$ -	\$ -	\$ 6,792	\$ -	\$ 283	\$ 24,697	\$ 175,546	\$ 123,736
Payroll and related accruals	-	-	33,834	-	3,375	-	-	-
Internal balances	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	126,648	-	-
<b>Total Liabilities</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>40,626</u></b>	<b><u>-</u></b>	<b><u>3,658</u></b>	<b><u>151,345</u></b>	<b><u>175,546</u></b>	<b><u>123,736</u></b>
<b>Deferred Inflows of Resources</b>								
Unavailable revenues	-	-	-	-	-	-	297,171	36,205
Related to notes receivable	-	-	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>297,171</u></b>	<b><u>36,205</u></b>
<b>Fund Balance</b>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	467,870	162,267	48,031	90,273	55,926	32,915	37,727	242,394
Committed	-	-	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b><u>467,870</u></b>	<b><u>162,267</u></b>	<b><u>48,031</u></b>	<b><u>90,273</u></b>	<b><u>55,926</u></b>	<b><u>32,915</u></b>	<b><u>37,727</u></b>	<b><u>242,394</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b><u>\$ 467,870</u></b>	<b><u>\$ 162,267</u></b>	<b><u>\$ 88,657</u></b>	<b><u>\$ 90,273</u></b>	<b><u>\$ 59,584</u></b>	<b><u>\$ 184,260</u></b>	<b><u>\$ 510,444</u></b>	<b><u>\$ 402,335</u></b>

**COOS COUNTY, OREGON**

Nonmajor Governmental Funds

Combining Balance Sheet

June 30, 2019

	Bonded Debt Fund	County Forest Reserve Fund	Total
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Assets</b>			
Cash and cash equivalents	\$ 128,193	\$ 1,618,945	\$ 10,492,490
Receivables:			
Accounts	-	-	1,058,823
Property taxes	121,146	-	496,845
Loan	-	-	10,194
Prepays and deposits	<u>-</u>	<u>-</u>	<u>74,335</u>
Total Assets	<u>\$ 249,339</u>	<u>\$ 1,618,945</u>	<u>\$ 12,132,687</u>
<b>Liabilities</b>			
Accounts payable	\$ -	\$ -	\$ 919,490
Payroll and related accruals	-	-	188,611
Internal balances	-	-	211,796
Unearned revenue	<u>-</u>	<u>-</u>	<u>572,605</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>1,892,502</u>
<b>Deferred Inflows of Resources</b>			
Unavailable revenues	107,525	-	440,901
Related to notes receivable	<u>-</u>	<u>-</u>	<u>10,194</u>
Total Deferred Inflows of Resources	<u>107,525</u>	<u>-</u>	<u>451,095</u>
<b>Fund Balance</b>			
Nonspendable	-	-	74,335
Restricted	141,814	-	7,016,403
Committed	<u>-</u>	<u>1,618,945</u>	<u>2,698,352</u>
Total Fund Balances	<u>141,814</u>	<u>1,618,945</u>	<u>9,789,090</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 249,339</u>	<u>\$ 1,618,945</u>	<u>\$ 12,132,687</u>

**COOS COUNTY, OREGON**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Year ended June 30, 2019

	Animal Control Fund	Public Health Fund	Planning Fund	Law Library Fund	LNG Fund	County Parks Fund	Community Corrections Fund	Crime Victims Assistance Fund
<b>Revenues</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-	-	-	-
Licenses and permits	41,963	1,251,763	-	-	-	1,206,404	132,989	-
Intergovernmental revenues	-	900,787	-	-	-	603,580	2,244,045	185,880
Charges for services	55,377	211,579	-	-	1,050,000	-	-	-
Fines and forfeitures	-	-	-	67,017	-	-	63,923	-
Investment earnings	8,443	38,310	212	6,544	8,748	27,717	67,132	620
Timber sales	-	-	-	-	-	-	-	-
Miscellaneous	18,005	7,114	-	-	5	3,032	1,238	-
Special assessments	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>123,788</b>	<b>2,409,553</b>	<b>212</b>	<b>73,561</b>	<b>1,058,753</b>	<b>1,840,733</b>	<b>2,509,327</b>	<b>186,500</b>
<b>Expenditures</b>								
Current:								
General Government	-	-	-	15,696	-	-	-	220,564
Public Safety	314,255	-	-	-	826,081	-	2,455,990	-
Health and Welfare	-	2,236,171	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	1,422,047	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Capital Outlay	20,893	25,427	-	-	163,823	108,823	43,065	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>335,148</b>	<b>2,261,598</b>	<b>-</b>	<b>15,696</b>	<b>989,904</b>	<b>1,530,870</b>	<b>2,499,055</b>	<b>220,564</b>
Excess (deficiency) of revenues over (under) expenditures	(211,360)	147,955	212	57,865	68,849	309,863	10,272	(34,064)
Other Financing Sources (uses)								
Sale of capital assets	-	610	-	-	-	6,350	-	-
Transfers In	82,295	-	-	-	-	-	-	38,857
Transfers Out	-	-	(22,900)	(4,389)	-	(455,880)	(45,823)	-
<b>Total Other Financing Source (Uses)</b>	<b>82,295</b>	<b>610</b>	<b>(22,900)</b>	<b>(4,389)</b>	<b>-</b>	<b>(449,530)</b>	<b>(45,823)</b>	<b>38,857</b>
<b>Net Change in Fund Balances</b>	<b>(129,065)</b>	<b>148,565</b>	<b>(22,688)</b>	<b>53,476</b>	<b>68,849</b>	<b>(139,667)</b>	<b>(35,551)</b>	<b>4,793</b>
Beginning Fund Balance	370,079	1,660,472	22,688	215,474	127,299	1,021,260	2,322,950	23,451
<b>Ending Fund Balance</b>	<b>\$ 241,014</b>	<b>\$ 1,809,037</b>	<b>\$ -</b>	<b>\$ 268,950</b>	<b>\$ 196,148</b>	<b>\$ 881,593</b>	<b>\$ 2,287,399</b>	<b>\$ 28,244</b>

**COOS COUNTY, OREGON**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Year ended June 30, 2019

	<u>SCINT Fund</u>	<u>Economic Development Fund</u>	<u>Bandon Dunes Assessment Fund</u>	<u>Admin. Grant Fund</u>	<u>County School Fund</u>	<u>Foot Path and Bike Trails Fund</u>	<u>Industrial Development Fund</u>	<u>Public Health - Title XIX Fund</u>
<b>Revenues</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	116,685	-	-	-
Licenses and permits	-	6,331	-	-	-	-	-	-
Intergovernmental revenues	45,050	196,438	-	1,365,128	52,799	54,256	-	-
Charges for services	855	-	-	30,049	-	-	-	-
Fines and forfeitures	8,705	-	-	-	-	-	-	-
Investment earnings	2,051	4,017	300	3,703	66	12,838	1,194	5,753
Timber sales	-	-	-	-	-	-	-	-
Miscellaneous	4,041	-	-	-	-	-	-	-
Special assessments	-	-	1,229,351	-	-	-	-	-
<b>Total Revenues</b>	<u>60,702</u>	<u>206,786</u>	<u>1,229,651</u>	<u>1,398,880</u>	<u>169,550</u>	<u>67,094</u>	<u>1,194</u>	<u>5,753</u>
<b>Expenditures</b>								
Current:								
General Government	-	-	-	-	-	-	-	-
Public Safety	162,971	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Community Services	-	216,558	454,860	-	-	-	15,000	-
Culture and Recreation	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,334,440	169,550	-	-	-
Capital Outlay	-	-	-	57,085	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>162,971</u>	<u>216,558</u>	<u>454,860</u>	<u>1,391,525</u>	<u>169,550</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(102,269)</u>	<u>(9,772)</u>	<u>774,791</u>	<u>7,355</u>	<u>-</u>	<u>67,094</u>	<u>(13,806)</u>	<u>5,753</u>
Other Financing Sources (uses)								
Sale of capital assets	12,726	-	-	-	-	-	-	-
Transfers In	-	-	(774,491)	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Total Other Financing Source (Uses)</b>	<u>12,726</u>	<u>-</u>	<u>(774,491)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>(89,543)</u>	<u>(9,772)</u>	<u>300</u>	<u>7,355</u>	<u>-</u>	<u>67,094</u>	<u>(13,806)</u>	<u>5,753</u>
Beginning Fund Balance	<u>131,245</u>	<u>169,484</u>	<u>77</u>	<u>130,479</u>	<u>-</u>	<u>493,189</u>	<u>55,238</u>	<u>231,450</u>
<b>Ending Fund Balance</b>	<u>\$ 41,702</u>	<u>\$ 159,712</u>	<u>\$ 377</u>	<u>\$ 137,834</u>	<u>\$ -</u>	<u>\$ 560,283</u>	<u>\$ 41,432</u>	<u>\$ 237,203</u>

**COOS COUNTY, OREGON**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Year ended June 30, 2019

	Mental Health - Title XIX Fund	County Family Mediation Fund	911 / Dispatch Fund	County Clerk Records Fund	Land Corner Preservation Fund	PL 110-343 Title III Fund	Library Service District Fund	4-H Extension Service District Fund
<b>Revenues</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,792,134	\$ 462,380
Other taxes	-	-	-	-	-	-	-	-
Licenses and permits	162,917	-	-	26,538	93,547	-	-	-
Intergovernmental revenues	-	22,424	272,513	-	-	257,127	-	-
Charges for services	-	-	202,525	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment earnings	16,344	3,952	4,093	2,178	1,733	4,045	15,288	9,322
Timber sales	-	-	-	-	-	-	-	-
Miscellaneous	-	-	1,529	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>179,261</b>	<b>26,376</b>	<b>480,660</b>	<b>28,716</b>	<b>95,280</b>	<b>261,172</b>	<b>3,807,422</b>	<b>471,702</b>
<b>Expenditures</b>								
Current:								
General Government	-	-	-	34,652	127,848	138,305	-	-
Public Safety	-	-	1,329,549	-	-	-	-	-
Health and Welfare	-	9,588	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	3,818,117	467,592
Intergovernmental	-	-	-	-	-	-	-	-
Capital Outlay	-	-	4,399	-	-	118,822	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>9,588</b>	<b>1,333,948</b>	<b>34,652</b>	<b>127,848</b>	<b>257,127</b>	<b>3,818,117</b>	<b>467,592</b>
Excess (deficiency) of revenues over (under) expenditures	179,261	16,788	(853,288)	(5,936)	(32,568)	4,045	(10,695)	4,110
Other Financing Sources (uses)								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers In	-	-	751,611	-	-	-	-	-
Transfers Out	(400,000)	-	(5,358)	-	-	-	-	-
<b>Total Other Financing Source (Uses)</b>	<b>(400,000)</b>	<b>-</b>	<b>746,253</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(220,739)</b>	<b>16,788</b>	<b>(107,035)</b>	<b>(5,936)</b>	<b>(32,568)</b>	<b>4,045</b>	<b>(10,695)</b>	<b>4,110</b>
Beginning Fund Balance	688,609	145,479	155,066	96,209	88,494	28,870	48,422	238,284
<b>Ending Fund Balance</b>	<b>\$ 467,870</b>	<b>\$ 162,267</b>	<b>\$ 48,031</b>	<b>\$ 90,273</b>	<b>\$ 55,926</b>	<b>\$ 32,915</b>	<b>\$ 37,727</b>	<b>\$ 242,394</b>

**COOS COUNTY, OREGON**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Year ended June 30, 2019

	<u>Bonded Debt Fund</u>	<u>County Forest Reserve Fund</u>	<u>Total</u>
<b>Revenues</b>			
Property taxes	\$ 1,279,814	\$ -	\$ 5,534,328
Other taxes	-	-	116,685
Licenses and permits	-	-	2,922,452
Intergovernmental revenues	-	-	6,200,027
Charges for services	-	-	1,550,385
Fines and forfeitures	-	-	139,645
Investment earnings	18,582	32,189	295,374
Timber sales	-	1,807,212	1,807,212
Miscellaneous	-	-	34,964
Special assessments	-	-	<u>1,229,351</u>
Total Revenues	<u>1,298,396</u>	<u>1,839,401</u>	<u>19,830,423</u>
<b>Expenditures</b>			
Current:			
General Government	-	-	537,065
Public Safety	-	-	5,088,846
Health and Welfare	-	-	2,245,759
Community Services	-	-	686,418
Culture and Recreation	-	-	5,707,756
Intergovernmental	-	-	1,503,990
Capital Outlay	-	220,456	762,793
Debt service:			
Principal	1,065,000	-	1,065,000
Interest	<u>285,968</u>	-	<u>285,968</u>
Total Expenditures	<u>1,350,968</u>	<u>220,456</u>	<u>17,883,595</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(52,572)</u>	<u>1,618,945</u>	<u>1,946,828</u>
Other Financing Sources (uses)			
Sale of capital assets	-	-	19,686
Transfers In	-	-	98,272
Transfers Out	-	-	<u>(934,350)</u>
Total Other Financing Source (Uses)	-	-	<u>(816,392)</u>
Net Change in Fund Balances	(52,572)	1,618,945	1,130,436
Beginning Fund Balance	<u>194,386</u>	-	<u>8,658,654</u>
Ending Fund Balance	<u>\$ 141,814</u>	<u>\$ 1,618,945</u>	<u>\$ 9,789,090</u>



**COOS COUNTY, OREGON**

Animal Control Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and permits	\$ 46,000	\$ 46,000	\$ 41,963	\$ (4,037)
Charges for services	58,000	58,000	55,377	(2,623)
Investment earnings	2,000	2,000	8,443	6,443
Other revenue	<u>-</u>	<u>-</u>	<u>18,005</u>	<u>18,005</u>
Total revenues	<u>106,000</u>	<u>106,000</u>	<u>123,788</u>	<u>17,788</u>
Expenditures:				
Public Safety:				
Personnel Services	235,218	235,218	228,791	6,427
Materials and Services	138,943	138,943	85,464	53,479
Capital Outlay	15,000	20,921	20,893	28
Contingency	<u>90,797</u>	<u>84,876</u>	<u>-</u>	<u>84,876</u>
Total expenditures	<u>479,958</u>	<u>479,958</u>	<u>335,148</u>	<u>144,810</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(373,958)</u>	<u>(373,958)</u>	<u>(211,360)</u>	<u>162,598</u>
Other financing sources (uses):				
Transfers In	<u>82,295</u>	<u>82,295</u>	<u>82,295</u>	<u>-</u>
Net change in fund balance	(291,663)	(291,663)	(129,065)	162,598
Fund balance at beginning of year	<u>291,663</u>	<u>291,663</u>	<u>370,079</u>	<u>78,416</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 241,014</u>	<u>\$ 241,014</u>

**COOS COUNTY, OREGON**

Public Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and permits	\$ 1,049,479	\$ 1,049,479	\$ 1,251,763	\$ 202,284
Intergovernmental revenues	1,251,724	1,251,724	900,787	(350,937)
Charges for services	7,500	7,500	211,579	204,079
Investment earnings	10,000	10,000	38,310	28,310
Other revenue	<u>6,800</u>	<u>6,800</u>	<u>7,114</u>	<u>314</u>
Total revenues	<u>2,325,503</u>	<u>2,325,503</u>	<u>2,409,553</u>	<u>84,050</u>
Expenditures:				
Public Health:				
Personnel Services	1,944,556	1,944,556	1,618,345	326,211
Materials and Services	871,361	879,361	617,826	261,535
Capital Outlay	-	25,427	25,427	-
Contingency	<u>709,586</u>	<u>676,159</u>	<u>-</u>	<u>676,159</u>
Total expenditures	<u>3,525,503</u>	<u>3,525,503</u>	<u>2,261,598</u>	<u>1,263,905</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>147,955</u>	<u>1,347,955</u>
Other financing sources (uses):				
Sale of Capital Assets	-	-	610	610
Transfers In	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Total other financing sources (uses)	<u>100,000</u>	<u>100,000</u>	<u>610</u>	<u>(99,390)</u>
Net change in fund balance	(1,100,000)	(1,100,000)	148,565	1,248,565
Fund balance at beginning of year	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,660,472</u>	<u>560,472</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,809,037</u>	<u>\$ 1,809,037</u>

**COOS COUNTY, OREGON**

Planning Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment earnings	\$ -	\$ -	\$ 212	\$ 212
Other financing sources (uses):				
Transfers Out	<u>(68,177)</u>	<u>(68,177)</u>	<u>(22,900)</u>	<u>45,277</u>
Net change in fund balance	(68,177)	(68,177)	(22,688)	45,489
Fund balance at beginning of year	<u>68,177</u>	<u>68,177</u>	<u>22,688</u>	<u>(45,489)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COOS COUNTY, OREGON**

Law Library Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Fines and forfeitures	\$ 52,000	\$ 52,000	\$ 67,017	\$ 15,017
Investment earnings	<u>2,000</u>	<u>2,000</u>	<u>6,544</u>	<u>4,544</u>
Total revenues	<u>54,000</u>	<u>54,000</u>	<u>73,561</u>	<u>19,561</u>
Expenditures:				
General Government:				
Personnel Services	2,879	2,879	-	2,879
Materials and Services	235,527	235,527	15,696	219,831
Capital Outlay	5,000	5,000	-	5,000
Contingency	<u>17,301</u>	<u>17,301</u>	<u>-</u>	<u>17,301</u>
Total expenditures	<u>260,707</u>	<u>260,707</u>	<u>15,696</u>	<u>245,011</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(206,707)</u>	<u>(206,707)</u>	<u>57,865</u>	<u>264,572</u>
Other financing sources (uses):				
Transfers Out	<u>(4,389)</u>	<u>(4,389)</u>	<u>(4,389)</u>	<u>-</u>
Total other financing sources (uses)	<u>(4,389)</u>	<u>(4,389)</u>	<u>(4,389)</u>	<u>-</u>
Net change in fund balance	(211,096)	(211,096)	53,476	264,572
Fund balance at beginning of year	<u>211,096</u>	<u>211,096</u>	<u>215,474</u>	<u>4,378</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 268,950</u>	<u>\$ 268,950</u>

**COOS COUNTY, OREGON**

LNG Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Charges for services	\$ 2,589,906	\$ 2,589,906	\$ 1,050,000	\$ (1,539,906)
Investment earnings	2,500	2,500	8,748	6,248
Other revenue	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
Total revenues	<u>2,592,406</u>	<u>2,592,406</u>	<u>1,058,753</u>	<u>(1,533,653)</u>
Expenditures:				
Public Safety:				
Personnel Services	1,286,670	1,286,670	611,588	675,082
Materials and Services	411,427	411,427	214,493	196,934
Capital Outlay	<u>1,470,071</u>	<u>1,470,071</u>	<u>163,823</u>	<u>1,306,248</u>
Total expenditures	<u>3,168,168</u>	<u>3,168,168</u>	<u>989,904</u>	<u>2,178,264</u>
Net change in fund balance	(575,762)	(575,762)	68,849	644,611
Fund balance at beginning of year	<u>575,762</u>	<u>575,762</u>	<u>127,299</u>	<u>(448,463)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 196,148</u>	<u>\$ 196,148</u>

**COOS COUNTY, OREGON**

County Parks Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and permits	\$ 980,250	\$ 980,250	\$ 1,206,404	\$ 226,154
Intergovernmental revenues	586,828	586,828	603,580	16,752
Investment earnings	10,500	10,500	27,717	17,217
Other revenue	<u>1,001</u>	<u>1,001</u>	<u>3,032</u>	<u>2,031</u>
Total revenues	<u>1,578,579</u>	<u>1,578,579</u>	<u>1,840,733</u>	<u>262,154</u>
Expenditures:				
Culture and Recreation:				
Personnel Services	766,619	766,619	726,363	40,256
Materials and Services	685,991	729,813	695,684	34,129
Capital Outlay	125,000	125,000	108,823	16,177
Contingency	<u>360,756</u>	<u>316,934</u>	<u>-</u>	<u>316,934</u>
Total expenditures	<u>1,938,366</u>	<u>1,938,366</u>	<u>1,530,870</u>	<u>407,496</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(359,787)</u>	<u>(359,787)</u>	<u>309,863</u>	<u>669,650</u>
Other financing sources (uses):				
Sale of Capital Assets	-	-	6,350	6,350
Transfers Out	<u>(455,880)</u>	<u>(455,880)</u>	<u>(455,880)</u>	<u>-</u>
Total other financing sources (uses)	<u>(455,880)</u>	<u>(455,880)</u>	<u>(449,530)</u>	<u>6,350</u>
Net change in fund balance	(815,667)	(815,667)	(139,667)	676,000
Fund balance at beginning of year	<u>826,459</u>	<u>826,459</u>	<u>1,021,260</u>	<u>194,801</u>
Fund balance at end of year	<u>\$ 10,792</u>	<u>\$ 10,792</u>	<u>\$ 881,593</u>	<u>\$ 870,801</u>

**COOS COUNTY, OREGON**

Community Corrections Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and permits	\$ 145,000	\$ 145,000	\$ 132,989	\$ (12,011)
Intergovernmental revenues	2,244,285	2,244,285	2,244,045	(240)
Fines and forfeitures	65,932	65,932	63,923	(2,009)
Investment earnings	25,000	25,000	67,132	42,132
Other revenue	<u>-</u>	<u>-</u>	<u>1,238</u>	<u>1,238</u>
Total revenues	<u>2,480,217</u>	<u>2,480,217</u>	<u>2,509,327</u>	<u>29,110</u>
Expenditures:				
Public Safety:				
Personnel Services	2,084,248	2,084,248	1,844,128	240,120
Materials and Services	880,847	880,847	611,862	268,985
Capital Outlay	50,000	50,000	43,065	6,935
Contingency	<u>703,630</u>	<u>703,630</u>	<u>-</u>	<u>703,630</u>
Total expenditures	<u>3,718,725</u>	<u>3,718,725</u>	<u>2,499,055</u>	<u>1,219,670</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,238,508)</u>	<u>(1,238,508)</u>	<u>10,272</u>	<u>1,248,780</u>
Other financing sources (uses):				
Transfers Out	<u>(45,823)</u>	<u>(45,823)</u>	<u>(45,823)</u>	<u>-</u>
Net change in fund balance	(1,284,331)	(1,284,331)	(35,551)	1,248,780
Fund balance at beginning of year	<u>2,234,249</u>	<u>2,234,249</u>	<u>2,322,950</u>	<u>88,701</u>
Fund balance at end of year	<u>\$ 949,918</u>	<u>\$ 949,918</u>	<u>\$ 2,287,399</u>	<u>\$ 1,337,481</u>

**COOS COUNTY, OREGON**

Crime Victims Assistance Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental revenues	\$ 177,370	\$ 177,370	\$ 185,880	\$ 8,510
Investment earnings	<u>-</u>	<u>-</u>	<u>620</u>	<u>620</u>
Total revenues	<u>177,370</u>	<u>177,370</u>	<u>186,500</u>	<u>9,130</u>
Expenditures:				
General Government:				
Personnel Services	196,003	197,673	197,113	560
Materials and Services	<u>38,427</u>	<u>36,757</u>	<u>23,451</u>	<u>13,306</u>
Total expenditures	<u>234,430</u>	<u>234,430</u>	<u>220,564</u>	<u>13,866</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(57,060)</u>	<u>(57,060)</u>	<u>(34,064)</u>	<u>22,996</u>
Other financing sources (uses):				
Transfers In	<u>38,857</u>	<u>38,857</u>	<u>38,857</u>	<u>-</u>
Net change in fund balance	(18,203)	(18,203)	4,793	22,996
Fund balance at beginning of year	<u>27,203</u>	<u>27,203</u>	<u>23,451</u>	<u>(3,752)</u>
Fund balance at end of year	<u>\$ 9,000</u>	<u>\$ 9,000</u>	<u>\$ 28,244</u>	<u>\$ 19,244</u>



**COOS COUNTY, OREGON**

South Coast Interagency Narcotics Team (SCINT) Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budgetary Basis)  
 For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental revenues	\$ 28,949	\$ 28,949	\$ 45,050	\$ 16,101
Charges for services	-	-	855	855
Fines and forfeitures	71,909	71,909	8,705	(63,204)
Investment earnings	-	-	2,051	2,051
Other revenue	<u>16,994</u>	<u>16,994</u>	<u>4,041</u>	<u>(12,953)</u>
Total revenues	<u>117,852</u>	<u>117,852</u>	<u>60,702</u>	<u>(57,150)</u>
Expenditures:				
Public Safety:				
Personnel Services	91,471	91,471	84,577	6,894
Materials and Services	89,529	89,529	78,394	11,135
Capital Outlay	<u>25,345</u>	<u>25,345</u>	<u>-</u>	<u>25,345</u>
Total expenditures	<u>206,345</u>	<u>206,345</u>	<u>162,971</u>	<u>43,374</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(88,493)</u>	<u>(88,493)</u>	<u>(102,269)</u>	<u>(13,776)</u>
Other financing sources (uses):				
Sale of Capital Assets	<u>-</u>	<u>-</u>	<u>12,726</u>	<u>12,726</u>
Net change in fund balance	(88,493)	(88,493)	(89,543)	(1,050)
Fund balance at beginning of year	<u>88,493</u>	<u>88,493</u>	<u>131,245</u>	<u>42,752</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,702</u>	<u>\$ 41,702</u>

**COOS COUNTY, OREGON**

Economic Development Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and permits	\$ 7,000	\$ 7,000	\$ 6,331	\$ (669)
Intergovernmental revenues	190,000	190,000	196,438	6,438
Investment earnings	<u>1,500</u>	<u>1,500</u>	<u>4,017</u>	<u>2,517</u>
Total revenues	<u>198,500</u>	<u>198,500</u>	<u>206,786</u>	<u>8,286</u>
Expenditures:				
Community Development:				
Materials and Services	299,225	299,225	216,558	82,667
Contingency	<u>49,275</u>	<u>49,275</u>	<u>-</u>	<u>49,275</u>
Total expenditures	<u>348,500</u>	<u>348,500</u>	<u>216,558</u>	<u>131,942</u>
Net change in fund balance	(150,000)	(150,000)	(9,772)	140,228
Fund balance at beginning of year	<u>150,000</u>	<u>150,000</u>	<u>169,484</u>	<u>19,484</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 159,712</u>	<u>\$ 159,712</u>

**COOS COUNTY, OREGON**

Bandon Dunes Assessment Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Special assessments	\$ 1,175,000	\$ 1,275,000	\$ 1,229,351	\$ (45,649)
Investment earnings	<u>-</u>	<u>-</u>	<u>300</u>	<u>300</u>
Total revenues	<u>1,175,000</u>	<u>1,275,000</u>	<u>1,229,651</u>	<u>(45,349)</u>
Expenditures:				
Community Development:				
Coos County Tourism Workgroup	<u>434,750</u>	<u>471,750</u>	<u>454,860</u>	<u>16,890</u>
Excess (deficiency) of revenues over (under) expenditures	<u>740,250</u>	<u>803,250</u>	<u>774,791</u>	<u>(28,459)</u>
Other financing sources (uses):				
Transfers Out	<u>(740,250)</u>	<u>(803,250)</u>	<u>(774,491)</u>	<u>28,759</u>
Net change in fund balance	-	-	300	300
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>77</u>	<u>77</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 377</u>	<u>\$ 377</u>

**COOS COUNTY, OREGON**

Administrative Grant Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental revenues	\$ 1,438,832	\$ 1,828,632	\$ 1,365,128	\$ (463,504)
Charges for services	30,000	30,000	30,049	49
Investment earnings	<u>1,500</u>	<u>1,500</u>	<u>3,703</u>	<u>2,203</u>
Total revenues	<u>1,470,332</u>	<u>1,860,132</u>	<u>1,398,880</u>	<u>(461,252)</u>
Expenditures:				
Intergovernmental:				
Materials and Services	1,121,030	1,510,830	1,334,440	176,390
Capital Outlay	<u>492,241</u>	<u>492,241</u>	<u>57,085</u>	<u>435,156</u>
Net change in fund balance	(142,939)	(142,939)	7,355	150,294
Fund balance at beginning of year	<u>142,939</u>	<u>142,939</u>	<u>130,479</u>	<u>(12,460)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 137,834</u>	<u>\$ 137,834</u>

**COOS COUNTY, OREGON**

County School Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Other taxes	\$ 150,250	\$ 150,250	\$ 116,685	\$ (33,565)
Intergovernmental revenues	70,000	70,000	52,799	(17,201)
Investment earnings	<u>200</u>	<u>200</u>	<u>66</u>	<u>(134)</u>
Total revenues	<u>220,450</u>	<u>220,450</u>	<u>169,550</u>	<u>(50,900)</u>
Expenditures:				
Intergovernmental:				
For Support of Schools Appropriation	<u>220,450</u>	<u>220,450</u>	<u>169,550</u>	<u>50,900</u>
Other financing sources (uses):				
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COOS COUNTY, OREGON**

Footpaths and Bike Trails Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental revenues	\$ 43,000	\$ 43,000	\$ 54,256	\$ 11,256
Investment earnings	<u>5,000</u>	<u>5,000</u>	<u>12,838</u>	<u>7,838</u>
Total revenues	<u>48,000</u>	<u>48,000</u>	<u>67,094</u>	<u>19,094</u>
Expenditures:				
Public Works:				
Materials and Services	30,000	30,000	-	30,000
Capital Outlay	<u>502,535</u>	<u>502,535</u>	<u>-</u>	<u>502,535</u>
Total expenditures	<u>532,535</u>	<u>532,535</u>	<u>-</u>	<u>532,535</u>
Net change in fund balance	(484,535)	(484,535)	67,094	551,629
Fund balance at beginning of year	<u>484,535</u>	<u>484,535</u>	<u>493,189</u>	<u>8,654</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 560,283</u>	<u>\$ 560,283</u>

**COOS COUNTY, OREGON**

Industrial Development Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment earnings	<u>\$          800</u>	<u>\$          800</u>	<u>\$        1,194</u>	<u>\$          394</u>
Expenditures:				
Community Development:				
Materials and Services	<u>         55,800</u>	<u>         55,800</u>	<u>         15,000</u>	<u>         40,800</u>
Net change in fund balance	<u>(55,000)</u>	<u>(55,000)</u>	<u>(13,806)</u>	<u>41,194</u>
Fund balance at beginning of year	<u>         55,000</u>	<u>         55,000</u>	<u>         55,238</u>	<u>          238</u>
Fund balance at end of year	<u>\$          -</u>	<u>\$          -</u>	<u>\$        41,432</u>	<u>\$        41,432</u>

**COOS COUNTY, OREGON**

Public Health - Title XIX Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment earnings	\$ 800	\$ 800	\$ 5,753	\$ 4,953
Expenditures:				
Health and Welfare:				
Contingency	<u>80,060</u>	<u>80,060</u>	<u>-</u>	<u>80,060</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(79,260)</u>	<u>(79,260)</u>	<u>5,753</u>	<u>85,013</u>
Other financing sources (uses):				
Transfers Out	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>100,000</u>
Net change in fund balance	(179,260)	(179,260)	5,753	185,013
Fund balance at beginning of year	<u>179,260</u>	<u>179,260</u>	<u>231,450</u>	<u>52,190</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 237,203</u>	<u>\$ 237,203</u>



**COOS COUNTY, OREGON**

Mental Health - Title XIX Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and permits	\$ 238,717	\$ 238,717	\$ 162,917	\$ (75,800)
Investment earnings	<u>10,834</u>	<u>10,834</u>	<u>16,344</u>	<u>5,510</u>
Total revenues	<u>249,551</u>	<u>249,551</u>	<u>179,261</u>	<u>(70,290)</u>
Expenditures:				
Health and Welfare:				
Contingency	<u>498,201</u>	<u>498,201</u>	<u>-</u>	<u>498,201</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(248,650)</u>	<u>(248,650)</u>	<u>179,261</u>	<u>427,911</u>
Other financing sources (uses):				
Transfers Out	<u>(400,000)</u>	<u>(400,000)</u>	<u>(400,000)</u>	<u>-</u>
Net change in fund balance	(648,650)	(648,650)	(220,739)	427,911
Fund balance at beginning of year	<u>648,650</u>	<u>648,650</u>	<u>688,609</u>	<u>39,959</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 467,870</u>	<u>\$ 467,870</u>

**COOS COUNTY, OREGON**

County Family Mediation Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental revenues	\$ 22,424	\$ 22,424	\$ 22,424	\$ -
Investment earnings	<u>1,300</u>	<u>1,300</u>	<u>3,952</u>	<u>2,652</u>
Total revenues	<u>23,724</u>	<u>23,724</u>	<u>26,376</u>	<u>2,652</u>
Expenditures:				
Health and Welfare:				
Materials and Services	<u>168,005</u>	<u>168,005</u>	<u>9,588</u>	<u>158,417</u>
Net change in fund balance	(144,281)	(144,281)	16,788	161,069
Fund balance at beginning of year	<u>144,281</u>	<u>144,281</u>	<u>145,479</u>	<u>1,198</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 162,267</u>	<u>\$ 162,267</u>

**COOS COUNTY, OREGON**

911 / Dispatch Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental revenues	\$ 329,300	\$ 329,300	\$ 272,513	\$ (56,787)
Charges for services	202,628	202,628	202,525	(103)
Investment earnings	1,000	1,000	4,093	3,093
Other revenue	<u>-</u>	<u>-</u>	<u>1,510</u>	<u>1,510</u>
Total revenues	<u>532,928</u>	<u>532,928</u>	<u>480,641</u>	<u>(52,287)</u>
Expenditures:				
Public Safety:				
911 Dispatch Division	807,213	807,213	769,045	38,168
PSAP Division	590,516	590,516	560,504	30,012
Capital Outlay	<u>18,000</u>	<u>18,000</u>	<u>4,399</u>	<u>13,601</u>
Total expenditures	<u>1,415,729</u>	<u>1,415,729</u>	<u>1,333,948</u>	<u>81,781</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(882,801)</u>	<u>(882,801)</u>	<u>(853,307)</u>	<u>29,494</u>
Other financing sources (uses):				
Transfers In	746,253	746,253	746,253	-
Transfers Out	<u>(5,358)</u>	<u>(5,358)</u>	<u>(5,358)</u>	<u>-</u>
Total other financing sources (uses)	<u>740,895</u>	<u>740,895</u>	<u>740,895</u>	<u>-</u>
Net change in fund balance	(141,906)	(141,906)	(112,412)	29,494
Fund balance at beginning of year	<u>141,906</u>	<u>141,906</u>	<u>154,520</u>	<u>12,614</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,108</u>	<u>\$ 42,108</u>

**COOS COUNTY, OREGON**

911 / Dispatch Reserve Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budgetary Basis)  
 For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Other revenue	\$ -	\$ -	\$ 19	\$ 19
Expenditures:				
Public Safety:				
Capital Outlay	<u>5,903</u>	<u>5,903</u>	<u>-</u>	<u>5,903</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,903)</u>	<u>(5,903)</u>	<u>19</u>	<u>5,922</u>
Other financing sources (uses):				
Transfers In	<u>5,358</u>	<u>5,358</u>	<u>5,358</u>	<u>-</u>
Net change in fund balance	(545)	(545)	5,377	5,922
Fund balance at beginning of year	<u>545</u>	<u>545</u>	<u>546</u>	<u>1</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,923</u>	<u>\$ 5,923</u>

**COOS COUNTY, OREGON**

County Clerk Records Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual (Budgetary Basis)  
For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and permits	\$ 23,500	\$ 23,500	\$ 26,538	\$ 3,038
Investment earnings	500	500	2,178	1,678
Total revenues	<u>24,000</u>	<u>24,000</u>	<u>28,716</u>	<u>4,716</u>
Expenditures:				
General Government:				
Materials and Services	48,605	48,605	34,652	13,953
Contingency	<u>19,575</u>	<u>19,575</u>	-	<u>19,575</u>
Total expenditures	<u>68,180</u>	<u>68,180</u>	<u>34,652</u>	<u>33,528</u>
Net change in fund balance	(44,180)	(44,180)	(5,936)	38,244
Fund balance at beginning of year	<u>106,500</u>	<u>106,500</u>	<u>96,209</u>	<u>(10,291)</u>
Fund balance at end of year	<u>\$ 62,320</u>	<u>\$ 62,320</u>	<u>\$ 90,273</u>	<u>\$ 27,953</u>

**COOS COUNTY, OREGON**

Land Corner Preservation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budgetary Basis)  
 For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and permits	\$ 95,000	\$ 95,000	\$ 93,547	\$ (1,453)
Investment earnings	<u>1,500</u>	<u>1,500</u>	<u>1,733</u>	<u>233</u>
Total revenues	<u>96,500</u>	<u>96,500</u>	<u>95,280</u>	<u>(1,220)</u>
Expenditures:				
General Government:				
Personnel Services	144,956	144,956	116,345	28,611
Materials and Services	21,315	21,315	11,503	9,812
Contingency	<u>44,333</u>	<u>44,333</u>	<u>-</u>	<u>44,333</u>
Total expenditures	<u>210,604</u>	<u>210,604</u>	<u>127,848</u>	<u>82,756</u>
Net change in fund balance	(114,104)	(114,104)	(32,568)	81,536
Fund balance at beginning of year	<u>114,104</u>	<u>114,104</u>	<u>88,494</u>	<u>(25,610)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,926</u>	<u>\$ 55,926</u>

**COOS COUNTY, OREGON**

PL 110-343 Title III Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental revenues	\$ 281,764	\$ 281,764	\$ 257,127	\$ (24,637)
Investment earnings	<u>3,000</u>	<u>3,000</u>	<u>4,045</u>	<u>1,045</u>
Total revenues	<u>284,764</u>	<u>284,764</u>	<u>261,172</u>	<u>(23,592)</u>
Expenditures:				
General Government:				
Materials and Services	249,843	171,543	138,305	33,238
Capital Outlay	<u>56,921</u>	<u>135,221</u>	<u>118,822</u>	<u>16,399</u>
Total expenditures	<u>306,764</u>	<u>306,764</u>	<u>257,127</u>	<u>49,637</u>
Net change in fund balance	(22,000)	(22,000)	4,045	26,045
Fund balance at beginning of year	<u>22,000</u>	<u>22,000</u>	<u>28,870</u>	<u>6,870</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,915</u>	<u>\$ 32,915</u>

**COOS COUNTY, OREGON**

Library Service District Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property taxes	\$ 3,710,033	\$ 3,764,733	\$ 3,792,134	\$ 27,401
Investment earnings	<u>3,000</u>	<u>18,300</u>	<u>15,288</u>	<u>(3,012)</u>
Total revenues	<u>3,713,033</u>	<u>3,783,033</u>	<u>3,807,422</u>	<u>24,389</u>
Expenditures:				
Culture and Recreation:				
Materials and Services	<u>3,753,033</u>	<u>3,823,033</u>	<u>3,818,117</u>	<u>4,916</u>
Other financing sources (uses):				
Net change in fund balance	(40,000)	(40,000)	(10,695)	29,305
Fund balance at beginning of year	<u>40,000</u>	<u>40,000</u>	<u>48,422</u>	<u>8,422</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,727</u>	<u>\$ 37,727</u>



**COOS COUNTY, OREGON**

4-H Extension Service District Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property taxes	\$ 453,319	\$ 453,319	\$ 462,380	\$ 9,061
Investment earnings	<u>3,500</u>	<u>3,500</u>	<u>9,322</u>	<u>5,822</u>
Total revenues	<u>456,819</u>	<u>456,819</u>	<u>471,702</u>	<u>14,883</u>
Expenditures:				
Culture and Recreation:				
Materials and Services	483,600	483,600	467,592	16,008
Contingency	<u>148,785</u>	<u>148,785</u>	<u>-</u>	<u>148,785</u>
Total expenditures	<u>632,385</u>	<u>632,385</u>	<u>467,592</u>	<u>164,793</u>
Net change in fund balance	(175,566)	(175,566)	4,110	179,676
Fund balance at beginning of year	<u>535,085</u>	<u>535,085</u>	<u>238,284</u>	<u>(296,801)</u>
Fund balance at end of year	<u>\$ 359,519</u>	<u>\$ 359,519</u>	<u>\$ 242,394</u>	<u>\$ (117,125)</u>

**COOS COUNTY, OREGON**

Bonded Debt Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property taxes	\$ 1,218,968	\$ 1,218,968	\$ 1,279,814	\$ 60,846
Investment earnings	<u>7,000</u>	<u>7,000</u>	<u>18,582</u>	<u>11,582</u>
Total revenues	<u>1,225,968</u>	<u>1,225,968</u>	<u>1,298,396</u>	<u>72,428</u>
Expenditures:				
Debt Service:				
Principal	1,065,000	1,065,000	1,065,000	-
Interest	<u>285,968</u>	<u>285,968</u>	<u>285,968</u>	<u>-</u>
Total expenditures	<u>1,350,968</u>	<u>1,350,968</u>	<u>1,350,968</u>	<u>-</u>
Net change in fund balance	(125,000)	(125,000)	(52,572)	72,428
Fund balance at beginning of year	<u>125,000</u>	<u>125,000</u>	<u>194,386</u>	<u>69,386</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 141,814</u>	<u>\$ 141,814</u>

**COOS COUNTY, OREGON**

County Forest Reserve Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment earnings	\$ -	\$ -	\$ 32,189	\$ 32,189
Timber sales	<u>2,365,688</u>	<u>2,365,688</u>	<u>1,807,212</u>	<u>(558,476)</u>
Total revenues	<u>2,365,688</u>	<u>2,365,688</u>	<u>1,839,401</u>	<u>(526,287)</u>
Expenditures:				
Capital Outlay	<u>2,365,688</u>	<u>2,365,688</u>	<u>220,456</u>	<u>2,145,232</u>
Net change in fund balance	-	-	1,618,945	1,618,945
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,618,945</u>	<u>\$ 1,618,945</u>

**COOS COUNTY, OREGON**

911 / Dispatch and Dispatch Equipment Reserve Fund

Combining Balance Sheet

For GAAP Basis Presentation

June 30, 2019

	<u>911 / Dispatch Fund</u>	<u>Dispatch Equipment Reserve Fund</u>	<u>Total</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 82,734	\$ 5,923	\$ 88,657
Total Assets	<u>\$ 82,734</u>	<u>\$ 5,923</u>	<u>\$ 88,657</u>
<b>Liabilities</b>			
Accounts payable	\$ 6,792	\$ -	\$ 6,792
Payroll and related accruals	<u>33,834</u>	<u>-</u>	<u>33,834</u>
Total Liabilities	<u>40,626</u>	<u>-</u>	<u>40,626</u>
<b>Deferred Inflows of Resources</b>			
<b>Fund Balance</b>			
Unassigned	<u>42,108</u>	<u>5,923</u>	<u>48,031</u>
Total Fund Balances	<u>42,108</u>	<u>5,923</u>	<u>48,031</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 82,734</u>	<u>\$ 5,923</u>	<u>\$ 88,657</u>

**COOS COUNTY, OREGON**

911 / Dispatch and Dispatch Equipment Reserve Fund

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances

For GAAP Basis Presentation

June 30, 2019

	<u>911 / Dispatch Fund</u>	<u>Dispatch Equipment Reserve Fund</u>	<u>Total</u>
<b>Revenues</b>			
Intergovernmental revenues	272,513	-	272,513
Charges for services	202,525	-	202,525
Investment earnings	4,093	-	4,093
Miscellaneous	<u>1,510</u>	<u>19</u>	<u>1,529</u>
Total Revenues	<u>480,641</u>	<u>19</u>	<u>480,660</u>
<b>Expenditures</b>			
Current:			
Public Safety	1,329,549	-	1,329,549
Capital Outlay	<u>4,399</u>	<u>-</u>	<u>4,399</u>
Total Expenditures	<u>1,333,948</u>	<u>-</u>	<u>1,333,948</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(853,307)</u>	<u>19</u>	<u>(853,288)</u>
Other Financing Sources (uses)			
Transfers In	746,253	5,358	751,611
Transfers Out	<u>(5,358)</u>	<u>-</u>	<u>(5,358)</u>
Total Other Financing Source (Uses)	<u>740,895</u>	<u>5,358</u>	<u>746,253</u>
Net Change in Fund Balances	(112,412)	5,377	(107,035)
Beginning Fund Balance	<u>154,520</u>	<u>546</u>	<u>155,066</u>
Ending Fund Balance	<u>\$ 42,108</u>	<u>\$ 5,923</u>	<u>\$ 48,031</u>

**COOS COUNTY, OREGON**

Proprietary Funds

Budgetary Comparison Schedules

Proprietary Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing the services to the general public on a continuing basis be financed primarily through user charges. These funds represent three segments of operations - Water, Wastewater, and Storm Drain.

Pursuant to the provisions of Oregon Revised Statute, an individual schedule of revenues, expenditures, and changes in fund balances - budget and actual is displayed for each fund where legally adopted budgets are required.

Proprietary Budgetary Comparison schedules include the following:

**COOS COUNTY, OREGON**

Waste Disposal Enterprise Funds

Combining Balance Sheet

June 30, 2019

	<u>Waste Disposal Fund</u>	<u>Waste Disposal Reserve Fund</u>	<u>HH Hazardous Waste Fund</u>	<u>Total</u>
<b>Assets</b>				
Current assets:				
Cash and cash equivalents	\$ 2,026,334	\$ 690,928	\$ 527,574	\$ 3,244,836
Receivables - net	<u>196,507</u>	<u>-</u>	<u>19,628</u>	<u>216,135</u>
Total current assets	<u>2,222,841</u>	<u>690,928</u>	<u>547,202</u>	<u>3,460,971</u>
Noncurrent assets:				
Capital assets	<u>1,558,864</u>	<u>-</u>	<u>-</u>	<u>1,558,864</u>
Total assets	<u>3,781,705</u>	<u>690,928</u>	<u>547,202</u>	<u>5,019,835</u>
<b>Deferred outflow</b>				
Related to pensions	<u>165,866</u>	<u>-</u>	<u>6,197</u>	<u>172,063</u>
Total assets and deferred outflows	<u>\$ 3,947,571</u>	<u>\$ 690,928</u>	<u>\$ 553,399</u>	<u>\$ 5,191,898</u>
<b>Liabilities and Net Position</b>				
<b>Liabilities</b>				
Current liabilities:				
Accounts payable	\$ 112,686	\$ -	\$ 15,419	\$ 128,105
Payroll and related accruals	11,193	-	-	11,193
Compensated absences payable	37,945	-	-	37,945
Current portion of long-term liabilities	<u>100,177</u>	<u>-</u>	<u>-</u>	<u>100,177</u>
Total current liabilities	<u>262,001</u>	<u>-</u>	<u>15,419</u>	<u>277,420</u>
Noncurrent liabilities:				
Net pension liability	347,292	-	12,975	360,267
Net OPEB obligation	11,047	-	778	11,825
Landfill post-closure cost	<u>1,467,675</u>	<u>-</u>	<u>-</u>	<u>1,467,675</u>
Total noncurrent liabilities	1,826,014	-	13,753	1,839,767
Total Liabilities	<u>2,088,015</u>	<u>-</u>	<u>29,172</u>	<u>2,117,187</u>
<b>Deferred inflow</b>				
Deferred inflow related to pensions	36,267	-	1,355	37,622
Deferred inflow related to OPEB	<u>2,159</u>	<u>-</u>	<u>152</u>	<u>2,311</u>
	<u>38,426</u>	<u>-</u>	<u>1,507</u>	<u>39,933</u>
<b>Net Position</b>				
Net investment in capital assets	1,558,864	-	-	1,558,864
Unrestricted	<u>262,266</u>	<u>690,928</u>	<u>522,720</u>	<u>1,475,914</u>
Total Net Position	<u>1,821,130</u>	<u>690,928</u>	<u>522,720</u>	<u>3,034,778</u>
Total Liabilities, Deferred Inflows and Net Position	<u>\$ 3,947,571</u>	<u>\$ 690,928</u>	<u>\$ 553,399</u>	<u>\$ 5,191,898</u>

**COOS COUNTY, OREGON**

Waste Disposal Enterprise Funds

Combining Schedule of Revenues, Expenses, and Changes in Net Position

For the Year Ended June 30, 2019

	<u>Waste Disposal Fund</u>	<u>Waste Disposal Reserve Fund</u>	<u>HH Hazardous Waste Fund</u>	<u>Total</u>
<b>Operating Revenues</b>				
Charges for services	\$ 2,213,446	\$ -	\$ 210,199	\$ 2,423,645
Total Operating Revenues	<u>2,213,446</u>	<u>-</u>	<u>210,199</u>	<u>2,423,645</u>
<b>Operating Expenses</b>				
Personal Services	287,959	-	32,152	320,111
Materials and Services	1,271,582	-	156,252	1,427,834
Depreciation expense	<u>138,379</u>	<u>-</u>	<u>-</u>	<u>138,379</u>
Total Operating Expenses	<u>1,697,920</u>	<u>-</u>	<u>188,404</u>	<u>1,886,324</u>
Operating Income (Loss)	<u>515,526</u>	<u>-</u>	<u>21,795</u>	<u>537,321</u>
<b>Non-operating revenues (expenses)</b>				
Investment earnings	42,437	15,178	12,138	69,753
Miscellaneous	<u>2,797</u>	<u>-</u>	<u>-</u>	<u>2,797</u>
Total non-operating revenues (expenses)	<u>45,234</u>	<u>15,178</u>	<u>12,138</u>	<u>72,550</u>
Income (loss) before transfers	560,760	15,178	33,933	609,871
Transfers in	76,111	150,000	488,787	714,898
Transfers out	<u>(1,121,241)</u>	<u>(76,111)</u>	<u>-</u>	<u>(1,197,352)</u>
Net transfers	<u>(1,045,130)</u>	<u>73,889</u>	<u>488,787</u>	<u>(482,454)</u>
Change in Net Position	(484,370)	89,067	522,720	127,417
Beginning Net Position	<u>2,305,500</u>	<u>601,861</u>	<u>-</u>	<u>2,907,361</u>
Ending Net Position	<u>\$ 1,821,130</u>	<u>\$ 690,928</u>	<u>\$ 522,720</u>	<u>\$ 3,034,778</u>



**COOS COUNTY, OREGON**

Waste Disposal Operations Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Charges for services	\$ 2,160,000	\$ 2,160,000	\$ 2,215,547	\$ 55,547
Investment earnings	6,000	6,000	42,437	36,437
Miscellaneous	2,000	2,000	2,797	797
Sale of capital assets	<u>-</u>	<u>-</u>	<u>17,239</u>	<u>17,239</u>
Total revenues	<u>2,168,000</u>	<u>2,168,000</u>	<u>2,278,020</u>	<u>110,020</u>
Expenditures:				
Personal Services	381,889	381,889	313,059	68,830
Materials and Services	1,467,612	1,467,612	1,294,310	173,302
Capital Outlay	1,007,977	1,007,977	6,642	1,001,335
Contingency	<u>78,068</u>	<u>78,068</u>	<u>-</u>	<u>78,068</u>
Total expenditures	<u>2,935,546</u>	<u>2,935,546</u>	<u>1,614,011</u>	<u>1,321,535</u>
Other financing sources (uses):				
Transfers in	200,000	200,000	76,111	(123,889)
Transfers out	<u>(1,288,193)</u>	<u>(1,288,193)</u>	<u>(1,121,241)</u>	<u>166,952</u>
Total other financing sources (uses)	<u>(1,088,193)</u>	<u>(1,088,193)</u>	<u>(1,045,130)</u>	<u>43,063</u>
Net change in fund balances	(1,855,739)	(1,855,739)	(381,121)	1,474,618
Fund Balance:				
Beginning of year	<u>1,855,739</u>	<u>1,855,739</u>	<u>2,480,083</u>	<u>624,344</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,098,962</u>	<u>\$ 2,098,962</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 2,098,962	
Capital assets, net of depreciation			1,558,864	
Deferred outflows related to pension			165,866	
Compensated absences payable			(37,945)	
Landfill postclosure obligation			(1,567,852)	
Pension liability			(347,292)	
OPEB liability			(11,047)	
Deferred inflows related to pension			(36,267)	
Deferred inflows related to OPEB			<u>(2,159)</u>	
Net position - end of year			<u>\$ 1,821,130</u>	

**COOS COUNTY, OREGON**

Waste Disposal Reserve Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment earnings	\$ 5,000	\$ 5,000	\$ 15,178	\$ 10,178
Expenditures:				
Contingency	554,035	554,035	-	554,035
Other financing sources (uses):				
Transfers in	150,000	150,000	150,000	-
Transfers out	<u>(200,000)</u>	<u>(200,000)</u>	<u>(76,111)</u>	<u>123,889</u>
Total other financing sources (uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>73,889</u>	<u>123,889</u>
Net change in fund balances	(599,035)	(599,035)	89,067	688,102
Fund Balance:				
Beginning of year	<u>599,035</u>	<u>599,035</u>	<u>601,861</u>	<u>2,826</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 690,928</u>	<u>\$ 690,928</u>

**COOS COUNTY, OREGON**

Household Hazardous Waste Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Charges for services	\$ 184,000	\$ 184,000	\$ 210,267	\$ 26,267
Investment earnings	-	-	12,138	12,138
Total revenues	<u>184,000</u>	<u>184,000</u>	<u>222,405</u>	<u>38,405</u>
Expenditures:				
Personal Services	24,634	24,634	23,089	1,545
Materials and Services	372,301	372,301	153,326	218,975
Capital Outlay	100,000	100,000	2,994	97,006
Contingency	342,804	342,804	-	342,804
Total expenditures	<u>839,739</u>	<u>839,739</u>	<u>179,409</u>	<u>660,330</u>
Other financing sources (uses):				
Transfers in	<u>655,739</u>	<u>655,739</u>	<u>488,787</u>	<u>(166,952)</u>
Net change in fund balances	-	-	531,783	531,783
Fund Balance:				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 531,783</u>	<u>\$ 531,783</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 531,783	
Deferred outflow related to pension			6,197	
Pension liability			(12,975)	
OPEB liability			(778)	
Deferred inflows related to pension			(1,355)	
Deferred inflows related to OPEB			<u>(152)</u>	
Net position - end of year			<u>\$ 522,720</u>	

**COOS COUNTY, OREGON**

Gas Pipeline Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Rents and Royalties	\$ 525,000	\$ 525,000	\$ 514,433	\$ (10,567)
Investment earnings	22,000	22,000	44,539	22,539
Total revenues	<u>547,000</u>	<u>547,000</u>	<u>558,972</u>	<u>11,972</u>
Expenditures:				
Materials and Services	421,653	421,653	296,185	125,468
Capital Outlay	<u>1,665,255</u>	<u>1,665,255</u>	-	<u>1,665,255</u>
Total expenditures	<u>2,086,908</u>	<u>2,086,908</u>	<u>296,185</u>	<u>1,790,723</u>
Other financing sources (uses):				
Transfers out	<u>(296,347)</u>	<u>(296,347)</u>	<u>(296,347)</u>	<u>-</u>
Net change in fund balances	(1,836,255)	(1,836,255)	(33,560)	1,802,695
Fund Balance:				
Beginning of year	<u>1,836,255</u>	<u>1,836,255</u>	<u>1,820,918</u>	<u>(15,337)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,787,358</u>	<u>\$ 1,787,358</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 1,787,358	
Prepaid bond issuance			15,266	
Capital assets, net of depreciation			38,342,563	
Accrued interest			(19,500)	
Long-term debt			<u>(4,795,000)</u>	
Net position - end of year			<u>\$ 35,330,687</u>	

**COOS COUNTY, OREGON**

County Fair Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental revenues	\$ 53,667	\$ 53,667	\$ 53,167	\$ (500)
Charges for services	262,500	262,500	270,798	8,298
Investment earnings	1,000	1,000	2,624	1,624
Other revenue	52,000	52,000	42,291	(9,709)
Miscellaneous	<u>26,000</u>	<u>26,000</u>	<u>28,691</u>	<u>2,691</u>
Total revenues	<u>395,167</u>	<u>395,167</u>	<u>397,571</u>	<u>2,404</u>
Expenditures:				
Personal Services	123,049	123,049	113,486	9,563
Materials and Services	293,912	287,912	268,218	19,694
Capital Outlay	15,000	15,000	-	15,000
Debt Service	-	6,000	5,597	403
Contingency	<u>8,206</u>	<u>8,206</u>	<u>-</u>	<u>8,206</u>
Total expenditures	<u>440,167</u>	<u>440,167</u>	<u>387,301</u>	<u>52,866</u>
Net change in fund balances	(45,000)	(45,000)	10,270	55,270
Fund Balance:				
Beginning of year	<u>45,000</u>	<u>45,000</u>	<u>38,433</u>	<u>(6,567)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,703</u>	<u>\$ 48,703</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 48,703	
Capital assets, net of depreciation			1,163,391	
Deferred outflow related to pension			47,641	
Compensated absences			(8,784)	
Capital lease			(27,403)	
Pension liability			(99,751)	
OPEB liability			(4,176)	
Deferred inflows related to pension			(10,417)	
Deferred inflows related to OPEB			<u>(816)</u>	
Net position - end of year			<u>\$ 1,108,388</u>	

### **AGENCY FUNDS**

The Agency Funds are used to account for and report assets held by Coos County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. At any given point in time, total Agency Fund assets are equally offset by related liabilities including amounts due to the parties for whom the assets are being held by the government. The County has two agency funds: Taxing Districts and County Trusts.

**COOS COUNTY, OREGON**

Agency Funds

Schedule of Changes in Assets and Liabilities

For the Year Ended June 30, 2019

	<b>TAXING DISTRICTS</b>			
	Balance at beginning of year	Additions	Deductions	Balance at end of year
Assets:				
Cash and investments	\$ 1,361,591	\$ 134,534,725	\$ (134,500,753)	\$ 1,395,563
Property Taxes Receivable	<u>5,315,249</u>	<u>61,819,268</u>	<u>(61,930,340)</u>	<u>5,204,177</u>
Total assets	<u>\$ 6,676,840</u>	<u>\$ 196,353,993</u>	<u>\$ (196,431,093)</u>	<u>\$ 6,599,740</u>
Liabilities:				
Due to other agencies, funds and taxing districts	<u>\$ 6,676,840</u>	<u>\$ 196,353,993</u>	<u>\$ (196,431,093)</u>	<u>\$ 6,599,740</u>

	<b>COUNTY TRUSTS</b>			
	Balance at beginning of year	Additions	Deductions	Balance at end of year
Assets:				
Cash and investments	\$ 1,357,716	\$ 1,742,909	\$ (1,671,820)	\$ 1,428,805
Contracts Receivable	<u>-</u>	<u>452,200</u>	<u>(452,200)</u>	<u>-</u>
Total assets	<u>\$ 1,357,716</u>	<u>\$ 2,195,109</u>	<u>\$ (2,124,020)</u>	<u>\$ 1,428,805</u>
Liabilities:				
Due to other agencies, funds and taxing districts	<u>\$ 1,357,716</u>	<u>\$ 2,195,109</u>	<u>\$ (2,124,020)</u>	<u>\$ 1,428,805</u>

**COMPLIANCE SECTION**



**COOS COUNTY, OREGON**  
**Schedule Of Elected Officials Cash**  
For the Year Ended June 30, 2019

	<u>Assessor</u>	<u>Clerk</u>	<u>Commissioners</u>	<u>District Attorney</u>	<u>Sheriff</u>	<u>Surveyor</u>	<u>Treasurer</u>	<u>Total</u>
Cash on hand, beginning	\$ 50	\$ 100	\$ 125	\$ -	\$ 20,300	\$ 50	\$ 45,549,408	\$ 45,570,033
Receipts	42,974	1,204,477	512,886	351,154	4,315,797	576,588	123,438,029	130,441,905
Turnovers and disbursements to County Treasurer and others:	<u>(42,974)</u>	<u>(1,204,477)</u>	<u>(512,886)</u>	<u>(351,154)</u>	<u>(4,315,797)</u>	<u>(576,588)</u>	<u>(120,635,476)</u>	<u>(127,639,352)</u>
Cash on hand, ending	<u>\$ 50</u>	<u>\$ 100</u>	<u>\$ 125</u>	<u>\$ -</u>	<u>\$ 20,300</u>	<u>\$ 50</u>	<u>\$ 48,351,961</u>	<u>\$ 48,372,586</u>
Cash on hand consists of:								
Change and revolving funds	\$ 50	\$ 100	\$ 125	\$ -	\$ 20,300	\$ 50	\$ 3,278	\$ 23,903
Deposits with Treasurer	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,348,683</u>	<u>48,348,683</u>
Total	<u>\$ 50</u>	<u>\$ 100</u>	<u>\$ 125</u>	<u>\$ -</u>	<u>\$ 20,300</u>	<u>\$ 50</u>	<u>\$ 48,351,961</u>	<u>\$ 48,372,586</u>



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## **INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS**

The Board of Commissioners  
Coos County, Oregon

We have audited the basic financial statements of the Coos County, Oregon ("County") as of and for the year ended June 30, 2019, and have issued our report thereon dated April 27, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

### **Compliance**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-010-000 through 162-010-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions and repayment.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Highway revenues used for public highways, roads, and streets.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

In connection with our testing nothing came to our attention that caused us to believe the County was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-010-000 through 162-010-320 of the Minimum Standards for Audits of Oregon Municipal Corporations except for investment of surplus funds, see note III E; equity investments in corporations are not allowed by ORS Chapter 294.

### **OAR 162-010-0230 Internal Control**

In planning and performing our audit of the financial statements, 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.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses, or significant deficiencies.

This report is intended solely for the information and use of management, the County Commissioners, and the Secretary of State, Audits Division, of the State of Oregon. However, this report is a matter of public record and its distribution is not limited.

**ISLER CPA**

A handwritten signature in black ink that reads "Paul R. Nielson". The signature is written in a cursive style with a long, sweeping tail on the letter "n".

by: Paul Nielson, CPA, a member of the firm  
Eugene, Oregon  
April 27, 2020



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Board of Commissioners  
Coos County

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We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Coos County as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Coos County's basic financial statements, and have issued our report thereon dated April 27, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Coos County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Coos County's internal control. Accordingly, we do not express an opinion on the effectiveness of Coos County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Coos County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Isler CPA

By: Paul Nielson, CPA, a member of the firm  
Eugene, Oregon  
April 27, 2020



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

The Board of Commissioners  
Coos County

Report on Compliance for Each Major Federal Program

We have audited the compliance of Coos County with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Coos County's major federal programs for the year ended June 30, 2019. Coos County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Coos County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Coos County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Coos County's compliance.

Opinion on Each Major Federal Program

In our opinion, Coos County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of Coos County, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Coos County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Coos County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Isler CPA

A handwritten signature in black ink that reads "Paul R. Nielson". The signature is written in a cursive, flowing style.

By: Paul Nielson, CPA, a member of the firm  
Eugene, Oregon  
April 27, 2020

COOS COUNTY  
 Schedule of Findings and Questioned Costs  
 Year Ended June 30, 2019

Section I – Summary of Auditor’s Results

Financial Statements:

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) that are not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) that are not considered to be material weaknesses?	No
Type of auditor's report issued on compliance for major programs?	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 516(a) of the Uniform Guidance?	No

Identification of Major Federal Award Programs:

Name of Federal Program or Cluster	CFDA Number
Federal in Lieu of Taxes (PILT)	15.226

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None

Section IV – Summary Schedule of Prior Audit Findings

None

**COOS COUNTY**

Schedule of Expenditures of Federal Awards

For the Year Ended

June 30, 2019

Federal Grantor / Pass-Through Grantor / Program Title	CFDA Number	Expenditures	Amounts Provided to subrecipients
<b>U.S. Department of Agriculture</b>			
<i>Passed through Oregon Health Authority</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$ 271,063	\$ -
<b>U.S. Department of Commerce</b>			
<i>Passed through Department of Land Conservation and Development</i>			
Coastal Zone Management Administration Awards	11.419	19,194	-
<b>U.S. Department of Housing and Urban Development</b>			
<i>Passed through Oregon Housing &amp; Community Services Department</i>			
Community Development Block Grants/States Programs Non-Entitlements Grants in Hawaii	14.228	57,086	-
<b>U.S. Department of Interior</b>			
Payments in Lieu of Taxes (PILT)	15.226	642,788	-
<i>Passed through State of Oregon Department of Fish and Wildlife</i>			
Clean Vessel Act	15.616	14,000	-
National Wildlife Refuge Fund	15.659	23,228	-
Total U.S. Department of Interior		680,016	-
<b>U.S. Department of Justice</b>			
<i>Passed through Oregon Department of Justice</i>			
Crime Victim Assistance	16.575	138,104	-
State Criminal Alien Assistance Program	16.606	2,397	-
<i>Passed through Coquille Indian Tribe</i>			
Public Safety Partnership & Community Policing Grants	16.710	46,618	-
Total U.S. Department of Justice		187,119	-
<b>U.S. Department of Transportation</b>			
<i>Passed through Oregon Department of Transportation</i>			
Highway Planning and Construction	20.205	15,875	-
<i>Passed through Oregon Parks and Recreation</i>			
Recreational Trails Program	20.219	80,652	-
Total Highway Planning and Construction Cluster		96,527	-
<i>Passed through Oregon Department of Transportation</i>			
Formula Grants for Rural Areas	20.509	397,093	397,093
Enhanced Mobility of Seniors & Individuals with Disabilities	20.513	313,135	313,135
National Priority Safety Programs	20.616	714	-
Total U.S. Department of Transportation		807,469	710,228
<b>U.S. General Services Administration</b>			
<i>Passed through Oregon Department of Administrative Services</i>			
GSA Surplus Real Property	39.002	681	-



<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>	<u>Amounts Provided to subrecipients</u>
<b>Environmental Protection Agency</b>			
<i>Passed through Oregon Health Authority</i>			
EPA Water System Supervision	66.432	8,408	-
Capitalization Grants for Drinking Water State Revolving Funds	66.468	<u>7,474</u>	-
Total U.S. Environmental Protection Agency		<u>15,882</u>	-
<b>U.S. Department of Health and Human Services</b>			
<i>Passed through Oregon Health Authority</i>			
Public Health Emergency Preparedness	93.069	95,596	-
Family Planning Services	93.217	17,904	-
Block Grants for Community Mental Health Services	93.958	71,950	-
Block Grants for Prevention & Treatment of Substance Abuse	93.959	169,369	169,369
Maternal and Child Health Services Block Grant to the States	93.994	69,825	-
<i>Passed through Oregon Department of Justice</i>			
Child Support Enforcement	93.563	139,539	-
<i>Passed through Oregon Health &amp; Science University:</i>			
Maternal and Child Health Services Block Grant to the States	93.994	<u>53,843</u>	-
Total U.S. Department of Health and Human Services		<u>618,026</u>	<u>169,369</u>
<b>U.S. Department of Homeland Security</b>			
<i>Passed through Oregon Military Department:</i>			
Emergency Management Performance Grants	97.042	76,522	-
Homeland Security Grant Programs	97.067	<u>132,750</u>	-
Total U.S. Department of Homeland Security		<u>209,272</u>	-
<b>Total Expenditures of Federal Awards</b>		<u>\$ 2,865,808</u>	<u>\$ 879,597</u>

## COOS COUNTY

### Notes to Schedule of Expenditures of Federal Awards

For the Year Ended

June 30, 2019

#### **1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Coos County under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 US Code of Federal Regulations (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the schedule presents only a selected portion of the operation of the County, it is not intended to and does not present the financial position, changes in financial position, or cash flow for the County.

#### **2. Summary of Significant Accounting Policies**

The accompanying Schedule of Expenditures of Federal Awards is presented on the modified accrual basis of accounting in accordance with generally accepted accounting principles. Expenditures reported on this schedule are recognized following the cost principles in Title 2 US Code of Federal Regulations (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, where certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

The County has not elected to use the 10% *de minimis* cost rate.