

**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>
Total Assets	<u>\$ 275,322</u>	<u>\$ 1,949,028</u>	<u>\$ -</u>	<u>\$ 268,962</u>	<u>\$ 208,031</u>	<u>\$ 1,394,708</u>	<u>\$ 2,382,381</u>	<u>\$ 35,301</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>
Total Liabilities	<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>
Total Deferred Inflows of Resources	<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>
Total Fund Balances	<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>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 275,322</u>	<u>\$ 1,949,028</u>	<u>\$ -</u>	<u>\$ 268,962</u>	<u>\$ 208,031</u>	<u>\$ 1,394,708</u>	<u>\$ 2,382,381</u>	<u>\$ 35,301</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

	<u>Bonded Debt Fund</u>	<u>County Forest Reserve Fund</u>	<u>Total</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

	<u>Mental Health - Title XIX Fund</u>	<u>County Family Mediation Fund</u>	<u>911 / Dispatch Fund</u>	<u>County Clerk Records Fund</u>	<u>Land Corner Preservation Fund</u>	<u>PL 110-343 Title III Fund</u>	<u>Library Service District Fund</u>	<u>4-H Extension Service District Fund</u>
<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>	<u>179,261</u>	<u>26,376</u>	<u>480,660</u>	<u>28,716</u>	<u>95,280</u>	<u>261,172</u>	<u>3,807,422</u>	<u>471,702</u>
<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>	<u>-</u>	<u>9,588</u>	<u>1,333,948</u>	<u>34,652</u>	<u>127,848</u>	<u>257,127</u>	<u>3,818,117</u>	<u>467,592</u>
Excess (deficiency) of revenues over (under) expenditures	<u>179,261</u>	<u>16,788</u>	<u>(853,288)</u>	<u>(5,936)</u>	<u>(32,568)</u>	<u>4,045</u>	<u>(10,695)</u>	<u>4,110</u>
Other Financing Sources (uses)								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers In	-	-	751,611	-	-	-	-	-
Transfers Out	<u>(400,000)</u>	<u>-</u>	<u>(5,358)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Source (Uses)</b>	<u>(400,000)</u>	<u>-</u>	<u>746,253</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>(220,739)</u>	<u>16,788</u>	<u>(107,035)</u>	<u>(5,936)</u>	<u>(32,568)</u>	<u>4,045</u>	<u>(10,695)</u>	<u>4,110</u>
Beginning Fund Balance	<u>688,609</u>	<u>145,479</u>	<u>155,066</u>	<u>96,209</u>	<u>88,494</u>	<u>28,870</u>	<u>48,422</u>	<u>238,284</u>
<b>Ending Fund Balance</b>	<u>\$ 467,870</u>	<u>\$ 162,267</u>	<u>\$ 48,031</u>	<u>\$ 90,273</u>	<u>\$ 55,926</u>	<u>\$ 32,915</u>	<u>\$ 37,727</u>	<u>\$ 242,394</u>

**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>	<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	<u>\$ 800</u>	<u>\$ 800</u>	<u>\$ 5,753</u>	<u>\$ 4,953</u>
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	<u>(179,260)</u>	<u>(179,260)</u>	<u>5,753</u>	<u>185,013</u>
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	<u>500</u>	<u>500</u>	<u>2,178</u>	<u>1,678</u>
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>-</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>