

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

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.

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.

Public 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.

Environmental Service Fund – Environmental service fees are the primary source of revenue in this fund. Expenditures consist of personnel and material costs for the provision of services.

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.

Debt Service Funds:

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
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2018**

	Animal Control	Public Health	Planning	Law Library	LNG	County Parks
ASSETS						
Cash and cash equivalents	\$ 262,797	\$ 1,336,073	\$ 20,728	\$ 215,474	\$ 136,148	\$ 1,303,468
Restricted cash	112,949	-	-	-	-	-
Prepaid expenses	-	47,656	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	204	239,607	14,761	-	-	169,721
Note receivable	10,536	-	-	-	-	-
Due from other funds	-	208,690	-	-	-	-
Total assets	\$ 386,486	\$ 1,832,026	\$ 35,489	\$ 215,474	\$ 136,148	\$ 1,473,189
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 784	\$ 120,284	\$ 2,724	\$ -	\$ 2,292	\$ 56,064
Payroll payable	2,739	34,862	8,776	-	5,728	16,107
Unearned revenue	-	16,408	-	-	-	366,687
Due to other funds	2,349	-	1,301	-	829	13,071
Total liabilities	5,872	171,554	12,801	-	8,849	451,929
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue-installment sale	10,536	-	-	-	-	-
Unavailable revenue-property taxes	-	-	-	-	-	-
Total deferred inflows of resources	10,536	-	-	-	-	-
Fund balances:						
Nonspendable	-	47,656	-	-	-	-
Restricted	113,273	1,612,816	-	215,474	127,299	-
Committed	256,805	-	-	-	-	1,021,260
Assigned	-	-	22,688	-	-	-
Total fund balances	370,078	1,660,472	22,688	215,474	127,299	1,021,260
Total liabilities, deferred inflows of resources and fund balances	\$ 386,486	\$ 1,832,026	\$ 35,489	\$ 215,474	\$ 136,148	\$ 1,473,189

See auditor's report.

Community Corrections	Crime Victim Assistance	SCINT	Economic Development	Bandon Dunes Assessment	Administrative Grants	County School	Footpaths and Bicycle Trails
\$ 2,352,607	\$ 26,914	\$ 137,943	\$ 175,497	\$ (202,254)	\$ 131,450	\$ 75	\$ 488,751
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
16,343	11,183	45	-	337,217	94,799	-	4,438
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 2,368,950</u>	<u>\$ 38,097</u>	<u>\$ 137,988</u>	<u>\$ 175,497</u>	<u>\$ 134,963</u>	<u>\$ 226,249</u>	<u>\$ 75</u>	<u>\$ 493,189</u>
\$ 8,502	\$ 2,968	\$ 5,646	\$ 6,013	\$ 134,887	\$ 6,833	\$ 75	\$ -
33,293	2,463	970	-	-	-	-	-
-	-	-	-	-	-	-	-
4,204	9,216	127	-	-	88,937	-	-
<u>45,999</u>	<u>14,647</u>	<u>6,743</u>	<u>6,013</u>	<u>134,887</u>	<u>95,770</u>	<u>75</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,322,951	23,450	131,245	169,484	76	130,479	-	493,189
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>2,322,951</u>	<u>23,450</u>	<u>131,245</u>	<u>169,484</u>	<u>76</u>	<u>130,479</u>	<u>-</u>	<u>493,189</u>
<u>\$ 2,368,950</u>	<u>\$ 38,097</u>	<u>\$ 137,988</u>	<u>\$ 175,497</u>	<u>\$ 134,963</u>	<u>\$ 226,249</u>	<u>\$ 75</u>	<u>\$ 493,189</u>

COOS COUNTY, OREGON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2018

	Industrial Development	Public Health Title XIX	Mental Health Title XIX	County Family Mediation	911 Dispatch	County Clerk Records
ASSETS						
Cash and cash equivalents	\$ 55,238	\$ 231,450	\$ 664,042	\$ 147,331	\$ 81,543	\$ 95,544
Restricted cash	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Receivables:						
Taxes receivable	-	-	-	-	-	-
Accounts receivable	-	-	24,567	-	89,843	1,797
Note receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Total assets	\$ 55,238	\$ 231,450	\$ 688,609	\$ 147,331	\$ 171,386	\$ 97,341
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ 1,852	\$ 1,377	\$ 1,132
Payroll payable	-	-	-	-	12,810	-
Unearned revenue	-	-	-	-	1,767	-
Due to other funds	-	-	-	-	366	-
Total liabilities	-	-	-	1,852	16,320	1,132
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue-installment sale	-	-	-	-	-	-
Unavailable revenue-property taxes	-	-	-	-	-	-
	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	231,450	688,609	145,479	155,066	96,209
Committed	55,238	-	-	-	-	-
Assigned	-	-	-	-	-	-
Total fund balances	55,238	231,450	688,609	145,479	155,066	96,209
Total liabilities, deferred inflows of resources and fund balances	\$ 55,238	\$ 231,450	\$ 688,609	\$ 147,331	\$ 171,386	\$ 97,341

See auditor's report.

Public Land Corner Preservation	PL110-343 Title III	Library District Service	4-H & Extension Service District	Bonded Debt	Totals
\$ 93,881	368,819	\$ 162,068	\$ 345,225	\$ 173,149	\$ 8,803,961
-	-	-	-	-	112,949
-	-	-	-	-	47,656
-	-	350,494	42,694	137,527	530,715
1,248	-	-	-	-	1,005,773
-	-	-	-	-	10,536
-	-	-	-	-	208,690
<u>\$ 95,129</u>	<u>\$ 368,819</u>	<u>\$ 512,562</u>	<u>\$ 387,919</u>	<u>\$ 310,676</u>	<u>\$ 10,720,280</u>
\$ 1,025	\$ 94,943	\$ 162,068	\$ 112,846	\$ -	\$ 722,315
5,610	-	-	-	-	123,358
-	245,005	-	-	-	629,867
-	-	-	-	-	120,400
<u>6,635</u>	<u>339,948</u>	<u>162,068</u>	<u>112,846</u>	<u>-</u>	<u>1,595,940</u>
-	-	-	-	-	10,536
-	-	302,072	36,790	116,291	455,153
-	-	302,072	36,790	116,291	465,689
-	-	-	-	-	47,656
88,494	28,871	48,422	238,283	194,385	7,255,004
-	-	-	-	-	1,333,303
-	-	-	-	-	22,688
<u>88,494</u>	<u>28,871</u>	<u>48,422</u>	<u>238,283</u>	<u>194,385</u>	<u>8,658,651</u>
<u>\$ 95,129</u>	<u>\$ 368,819</u>	<u>\$ 512,562</u>	<u>\$ 387,919</u>	<u>\$ 310,676</u>	<u>\$ 10,720,280</u>

COOS COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2018

	Animal Control	Public Health	Planning	Law Library	LNG	County Parks
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes and assessments	-	-	-	-	-	-
Intergovernmental	-	880,859	33,709	-	-	880,806
Licenses, fees, and permits	22,326	1,317,537	272,636	-	-	1,069,708
Charges for services	69,634	214,601	7,543	-	425,681	-
Fines and forfeitures	-	-	-	52,017	-	-
Interest on investments	6,270	22,330	539	3,574	3,069	19,127
Other revenue	57,852	6,162	-	25	-	2,439
Total revenues	156,082	2,441,489	314,427	55,616	428,750	1,972,080
Expenditures:						
General government	-	-	348,379	1,692	-	-
Public safety	256,320	-	-	-	370,514	-
Health and welfare	-	2,202,774	-	-	-	-
Community development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	1,234,625
Intergovernmental	-	-	-	-	-	-
Capital outlay	-	-	-	-	205,249	414,063
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	256,320	2,202,774	348,379	1,692	575,763	1,648,688
Excess (deficiency) of revenues over (under) expenditures	(100,238)	238,715	(33,952)	53,924	(147,013)	323,392
Other financing sources (uses):						
Sale of assets	-	811	-	-	-	13,206
Transfers in	147,885	176,467	7,055	-	-	-
Transfers out	-	-	(30,000)	(15,000)	-	(155,880)
Total other financing sources (uses)	147,885	177,278	(22,945)	(15,000)	-	(142,674)
Net change in fund balance	47,647	415,993	(56,897)	38,924	(147,013)	180,718
Net assets at beginning of year	322,431	1,244,479	79,585	176,550	274,312	840,542
Fund balances at end of year	\$ 370,078	\$ 1,660,472	\$ 22,688	\$ 215,474	\$ 127,299	\$ 1,021,260

See auditor's report.

<u>Community Corrections</u>	<u>Crime Victim Assistance</u>	<u>SCINT</u>	<u>Economic Development</u>	<u>Bandon Dunes Assessment</u>	<u>Administrative Grants</u>	<u>County School</u>	<u>Footpaths and Bicycle Trails</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	1,167,737	-	122,630	-
2,446,007	151,013	60,763	200,437	-	722,883	56,597	47,012
143,752	-	-	9,378	-	-	-	-
-	-	675	-	-	3,521	-	-
63,923	-	60,373	-	-	-	-	-
44,015	346	1,771	2,586	76	2,624	234	7,800
1,297	960	8,636	360	-	-	-	-
<u>2,698,994</u>	<u>152,319</u>	<u>132,218</u>	<u>212,761</u>	<u>1,167,813</u>	<u>729,028</u>	<u>179,461</u>	<u>54,812</u>
-	181,777	-	-	-	-	-	-
2,478,569	-	134,912	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	158,517	467,095	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	754,607	179,461	-
64,918	-	-	-	-	5,862	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>2,543,487</u>	<u>181,777</u>	<u>134,912</u>	<u>158,517</u>	<u>467,095</u>	<u>760,469</u>	<u>179,461</u>	<u>-</u>
<u>155,507</u>	<u>(29,458)</u>	<u>(2,694)</u>	<u>54,244</u>	<u>700,718</u>	<u>(31,441)</u>	<u>-</u>	<u>54,812</u>
-	-	280	-	-	-	-	-
-	21,955	-	-	-	-	-	-
(45,823)	-	-	(7,055)	(700,642)	-	-	-
<u>(45,823)</u>	<u>21,955</u>	<u>280</u>	<u>(7,055)</u>	<u>(700,642)</u>	<u>-</u>	<u>-</u>	<u>-</u>
109,684	(7,503)	(2,414)	47,189	76	(31,441)	-	54,812
<u>2,213,267</u>	<u>30,953</u>	<u>133,659</u>	<u>122,295</u>	<u>-</u>	<u>161,920</u>	<u>-</u>	<u>438,377</u>
<u>\$ 2,322,951</u>	<u>\$ 23,450</u>	<u>\$ 131,245</u>	<u>\$ 169,484</u>	<u>\$ 76</u>	<u>\$ 130,479</u>	<u>\$ -</u>	<u>\$ 493,189</u>

COOS COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (Continued)
For the Year Ended June 30, 2018

	Industrial Development	Public Health Title XIX	Mental Health Title XIX	County Family Mediation	911 Dispatch	County Clerk Records
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes and special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	37,424	354,038	-
Licenses, fees, and permits	-	-	273,968	-	-	24,615
Charges for services	-	-	-	-	162,754	-
Fines and forfeitures	-	-	-	-	-	-
Interest on investments	1,007	3,875	15,542	2,552	1,656	1,747
Other revenue	-	-	-	-	1,743	-
Total revenues	1,007	3,875	289,510	39,976	520,191	26,362
Expenditures:						
General government	-	-	-	-	-	28,581
Public safety	-	-	-	-	1,188,390	-
Health and welfare	-	-	-	17,235	-	-
Community development	15,000	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	12,365
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	15,000	-	-	17,235	1,188,390	40,946
Excess (deficiency) of revenues over (under) expenditures	(13,993)	3,875	289,510	22,741	(668,199)	(14,584)
Other financing sources (uses):						
Sale of assets	-	-	-	-	-	-
Transfers in	-	-	-	-	602,865	-
Transfers out	-	-	(418,000)	-	-	-
Total other financing sources (uses)	-	-	(418,000)	-	602,865	-
Net change in fund balance	(13,993)	3,875	(128,490)	22,741	(65,334)	(14,584)
Fund balance at beginning of year	69,231	227,575	817,099	122,738	220,400	110,793
Fund balances at end of year	\$ 55,238	\$ 231,450	\$ 688,609	\$ 145,479	\$ 155,066	\$ 96,209

See auditor's report.

Public Land Corner Preservation	Environmental Service	PL110-343 Title III	Library Service District	4-H & Extension Service District	Bonded Debt	Totals
\$ -	\$ -	\$ -	\$ 3,655,405	\$ 445,731	\$ 1,352,797	\$ 5,453,933
-	-	-	5,136	626	1,884	1,298,013
-	-	179,431	-	-	-	6,050,979
99,218	-	-	-	-	-	3,233,138
1,124	-	-	-	-	-	885,533
-	-	-	22,791	2,779	18,809	220,692
1,771	-	6,182	5,657	6,141	12,554	173,045
-	-	-	-	-	-	79,474
<u>102,113</u>	<u>-</u>	<u>185,613</u>	<u>3,688,989</u>	<u>455,277</u>	<u>1,386,044</u>	<u>17,394,807</u>
127,723	-	179,267	-	-	-	867,419
-	-	-	-	-	-	4,428,705
-	-	-	-	-	-	2,220,009
-	-	-	-	-	-	640,612
-	-	-	3,683,831	436,514	-	5,354,970
-	-	-	-	-	-	934,068
-	-	-	-	-	-	702,457
-	-	-	-	-	1,015,000	1,015,000
-	-	-	-	-	335,500	335,500
<u>127,723</u>	<u>-</u>	<u>179,267</u>	<u>3,683,831</u>	<u>436,514</u>	<u>1,350,500</u>	<u>16,498,740</u>
(25,610)	-	6,346	5,158	18,763	35,544	896,067
-	-	-	-	-	-	14,297
-	-	-	-	-	-	956,227
-	(176,467)	-	-	-	-	(1,548,867)
-	(176,467)	-	-	-	-	(578,343)
(25,610)	(176,467)	6,346	5,158	18,763	35,544	317,724
114,104	176,467	22,525	43,264	219,520	158,841	8,340,927
<u>\$ 88,494</u>	<u>\$ -</u>	<u>\$ 28,871</u>	<u>\$ 48,422</u>	<u>\$ 238,283</u>	<u>\$ 194,385</u>	<u>\$ 8,658,651</u>

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ANIMAL CONTROL FUND
For the Year Ended June 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 24,000	\$ 22,326	\$ (1,674)
Charges for services	73,000	69,634	(3,366)
Interest on investments	1,000	6,270	5,270
Other	500	57,852	57,352
	<u>98,500</u>	<u>156,082</u>	<u>57,582</u>
Total revenues			
Expenditures:			
Public Safety:			
Personnel services	219,542	187,320	32,222
Materials and services	139,334	69,000	70,334
Capital outlay	25,000	-	25,000
Contingency	128,474	-	128,474
	<u>512,350</u>	<u>256,320</u>	<u>256,030</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>(413,850)</u>	<u>(100,238)</u>	<u>313,612</u>
Other financing sources (uses):			
Transfer in	147,885	147,885	-
	<u>147,885</u>	<u>147,885</u>	<u>-</u>
Net change in fund balance	(265,965)	47,647	313,612
Fund balance at beginning of year	<u>265,965</u>	<u>322,431</u>	<u>56,466</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 370,078</u>	<u>\$ 370,078</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PUBLIC HEALTH FUND
For the Year Ended June 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 903,600	\$ 880,859	\$ (22,741)
Licenses, fees, and permits	1,022,042	1,317,537	295,495
Charges for services	17,500	214,601	197,101
Interest on investments	9,000	22,330	13,330
Other	6,800	6,162	(638)
	<u>1,958,942</u>	<u>2,441,489</u>	<u>482,547</u>
Total revenues			
Expenditures:			
Public Health:			
CCPH / Health Division	2,603,340	2,202,774	400,566
Contingency	655,602	-	655,602
	<u>3,258,942</u>	<u>2,202,774</u>	<u>1,056,168</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>(1,300,000)</u>	<u>238,715</u>	<u>1,538,715</u>
Other financing sources (uses):			
Sale of capital assets	-	811	811
Transfer in	300,000	176,467	(123,533)
	<u>300,000</u>	<u>177,278</u>	<u>(122,722)</u>
Total other financing sources			
Net change in fund balance	(1,000,000)	415,993	1,415,993
Fund balance at beginning of year	<u>1,000,000</u>	<u>1,244,479</u>	<u>244,479</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 1,660,472</u>	<u>\$ 1,660,472</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PLANNING FUND
For the Year Ended June 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 69,988	\$ 33,709	\$ (36,279)
Licenses, fees, and permits	309,274	272,636	(36,638)
Charges for services	3,000	7,543	4,543
Fines and forfeitures	7,000	-	(7,000)
Interest on investments	-	539	539
	<u>389,262</u>	<u>314,427</u>	<u>(74,835)</u>
Total revenues			
Expenditures:			
General Government:			
Personnel services	307,967	305,199	2,768
Materials and services	105,697	43,180	62,517
Contingency	38,621	-	38,621
	<u>452,285</u>	<u>348,379</u>	<u>103,906</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>(63,023)</u>	<u>(33,952)</u>	<u>29,071</u>
Other financing sources (uses):			
Transfer out	(30,000)	(30,000)	-
Transfer in	39,200	7,055	(32,145)
	<u>9,200</u>	<u>(22,945)</u>	<u>(32,145)</u>
Total other financing sources			
Net change in fund balance	(53,823)	(56,897)	(3,074)
Fund balance at beginning of year	<u>98,000</u>	<u>79,585</u>	<u>(18,415)</u>
Fund balance at end of year	<u>\$ 44,177</u>	<u>\$ 22,688</u>	<u>\$ (21,489)</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
LAW LIBRARY FUND
For the Year Ended June 30, 2018

	Final Budget	Actual	Variance
Revenues:			
Fines and forfeitures	\$ 55,000	\$ 52,017	\$ (2,983)
Interest on investments	1,000	3,574	2,574
Other	-	25	25
	<hr/>	<hr/>	<hr/>
Total revenues	56,000	55,616	(384)
Expenditures:			
General Government:			
Personnel services	2,879	632	2,247
Materials and services	170,500	1,060	169,440
Capital outlay	5,000	-	5,000
Contingency	17,301	-	17,301
	<hr/>	<hr/>	<hr/>
Total expenditures	195,680	1,692	193,988
Excess (deficiency) of revenues over (under) expenditures	(139,680)	53,924	193,604
Other financing sources (uses):			
Transfer out	(15,000)	(15,000)	-
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(154,680)	38,924	193,604
Fund balance at beginning of year	154,680	176,550	21,870
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ -	\$ 215,474	\$ 215,474
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
LNG FUND
For the Year Ended June 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Police services	\$ 1,117,064	\$ 425,681	\$ (691,383)
Interest on investments	350	3,069	2,719
	<u>1,117,414</u>	<u>428,750</u>	<u>(688,664)</u>
Total revenues			
Expenditures:			
Public safety:			
Personnel services	412,031	266,802	145,229
Materials and services	113,764	103,712	10,052
Capital outlay	652,700	205,249	447,451
	<u>1,178,495</u>	<u>575,763</u>	<u>602,732</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	(61,081)	(147,013)	(85,932)
Fund balance at beginning of year	<u>61,081</u>	<u>274,312</u>	<u>213,231</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 127,299</u>	<u>\$ 127,299</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY PARKS FUND
For the Year Ended June 30, 2018

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 959,699	\$ 880,806	\$ (78,893)
Licenses, fees, and permits	950,250	1,069,708	119,458
Interest on investments	8,500	19,127	10,627
Other	900	2,439	1,539
	<u>1,919,349</u>	<u>1,972,080</u>	<u>52,731</u>
Total revenues			
Expenditures:			
Culture and Recreation:			
Personnel services	651,585	620,301	31,284
Materials and services	638,957	614,324	24,633
Capital outlay	538,804	414,063	124,741
Contingency	327,416	-	327,416
	<u>2,156,762</u>	<u>1,648,688</u>	<u>508,074</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>(237,413)</u>	<u>323,392</u>	<u>560,805</u>
Other financing sources (uses):			
Sale of assets	-	13,206	13,206
Transfer out	(155,880)	(155,880)	-
	<u>(155,880)</u>	<u>(142,674)</u>	<u>13,206</u>
Total other financing sources			
Net change in fund balance	(393,293)	180,718	574,011
Fund balance at beginning of year	<u>678,603</u>	<u>840,542</u>	<u>161,939</u>
Fund balance at end of year	<u>\$ 285,310</u>	<u>\$ 1,021,260</u>	<u>\$ 735,950</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COMMUNITY CORRECTIONS FUND
For the Year Ended June 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 2,451,788	\$ 2,446,007	\$ (5,781)
Licenses, fees, and permits	145,000	143,752	(1,248)
Fines and forfeitures	65,932	63,923	(2,009)
Interest on investments	11,600	44,015	32,415
Other	-	1,297	1,297
	<u>2,674,320</u>	<u>2,698,994</u>	<u>24,674</u>
Total revenues			
Expenditures:			
Public Safety:			
Personnel services	1,918,947	1,768,483	150,464
Materials and services	816,773	710,086	106,687
Capital outlay	75,000	64,918	10,082
Contingency	1,949,647	-	1,949,647
	<u>4,760,367</u>	<u>2,543,487</u>	<u>2,216,880</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>(2,086,047)</u>	<u>155,507</u>	<u>2,241,554</u>
Other financing sources (uses):			
Transfer out	<u>(45,823)</u>	<u>(45,823)</u>	<u>-</u>
Net change in fund balance	(2,131,870)	109,684	2,241,554
Fund balance at beginning of year	<u>2,131,870</u>	<u>2,213,267</u>	<u>81,397</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 2,322,951</u>	<u>\$ 2,322,951</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CRIME VICTIM ASSISTANCE FUND
For the Year Ended June 30, 2018

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 153,947	\$ 151,013	\$ (2,934)
Interest on investments	-	346	346
Other	-	960	960
	<hr/>	<hr/>	<hr/>
Total revenues	153,947	152,319	(1,628)
Expenditures:			
General Government:			
Personnel services	156,123	153,021	3,102
Materials and services	29,574	28,756	818
	<hr/>	<hr/>	<hr/>
Total expenditures	185,697	181,777	3,920
Excess (deficiency) of revenues over (under) expenditures	<hr/>	<hr/>	<hr/>
	(31,750)	(29,458)	2,292
Other financing sources (uses):			
Transfers in	21,955	21,955	-
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(9,795)	(7,503)	2,292
Fund balance at beginning of year	9,795	30,953	21,158
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ -	\$ 23,450	\$ 23,450
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
SOUTH COAST INTERAGENCY NARCOTICS TEAM (SCINT) FUND
For the Year Ended June 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 34,010	\$ 60,763	\$ 26,753
Charges for services	-	675	675
Fines and forfeitures	25,242	60,373	35,131
Interest on investments	-	1,771	1,771
Other	20,726	8,636	(12,090)
	<u>79,978</u>	<u>132,218</u>	<u>52,240</u>
Total revenues			
Expenditures:			
Public safety:			
Personnel services	102,936	82,804	20,132
Materials and services	94,719	52,108	42,611
Capital outlay	34,010	-	34,010
	<u>231,665</u>	<u>134,912</u>	<u>96,753</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	(151,687)	(2,694)	148,993
Other financing sources (uses):			
Sale of assets	-	280	280
	<u>-</u>	<u>280</u>	<u>280</u>
Net change in fund balance	(151,687)	(2,414)	149,273
Fund balance at beginning of year	151,687	133,659	(18,028)
Fund balance at end of year	<u>\$ -</u>	<u>\$ 131,245</u>	<u>\$ 131,245</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ECONOMIC DEVELOPMENT FUND
For the Year Ended June 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 175,000	\$ 200,437	\$ 25,437
Licenses, fees, and permits	6,000	9,378	3,378
Interest on investments	3,500	2,586	(914)
Other	-	360	360
	<hr/>	<hr/>	<hr/>
Total revenues	184,500	212,761	28,261
	<hr/>	<hr/>	<hr/>
Expenditures:			
Community Development:			
Materials and services	252,177	158,517	93,660
Operating Contingency	41,021	-	41,021
	<hr/>	<hr/>	<hr/>
Total expenditures	293,198	158,517	134,681
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(108,698)	54,244	162,942
	<hr/>	<hr/>	<hr/>
Other financing sources (uses):			
Transfers out	(39,200)	(7,055)	32,145
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(147,898)	47,189	195,087
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	147,898	122,295	(25,603)
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 169,484</u>	<u>\$ 169,484</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
BANDON DUNES ASSESSMENT FUND
For the Year Ended June 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Other	\$ 1,125,000	\$ 1,167,737	\$ 42,737
Interest on investments	-	76	76
Total revenues	<u>1,125,000</u>	<u>1,167,813</u>	<u>42,813</u>
Expenditures:			
Community Development:			
County Tourism Workgroup	<u>450,000</u>	<u>467,095</u>	<u>(17,095)</u>
Total expenditures	<u>450,000</u>	<u>467,095</u>	<u>(17,095)</u>
Excess (deficiency) of revenues over (under) expenditures	675,000	700,718	25,718
Other financing sources (uses):			
Transfers out	<u>(675,000)</u>	<u>(700,642)</u>	<u>(25,642)</u>
Net change in fund balance	-	76	76
Fund balance at beginning of year	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 76</u>	<u>\$ 76</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ADMINISTRATIVE GRANT FUND
For the Year Ended June 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 1,209,671	\$ 722,883	\$ (486,788)
Charges for services	30,000	3,521	(26,479)
Interest on investments	1,500	2,624	1,124
	<u>1,241,171</u>	<u>729,028</u>	<u>(512,143)</u>
Total revenues			
Expenditures:			
Intergovernmental:			
Materials and services	883,853	754,607	129,246
Capital outlay	508,727	5,862	502,865
	<u>1,392,580</u>	<u>760,469</u>	<u>632,111</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	(151,409)	(31,441)	119,968
Fund balance at beginning of year	<u>151,409</u>	<u>161,920</u>	<u>10,511</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 130,479</u>	<u>\$ 130,479</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY SCHOOL FUND
For the Year Ended June 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes - other	\$ 105,250	\$ 122,630	\$ 17,380
Intergovernmental	120,000	56,597	(63,403)
Interest on investments	75	234	159
	<u>225,325</u>	<u>179,461</u>	<u>(45,864)</u>
Total revenues			
Expenditures:			
Intergovernmental:			
For support of schools	<u>225,325</u>	<u>179,461</u>	<u>45,864</u>
Net change in fund balance	-	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOOT PATHS AND BICYCLE TRAILS FUND
For the Year Ended June 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 43,000	\$ 47,012	\$ 4,012
Interest on investments	3,000	7,800	4,800
	<u>46,000</u>	<u>54,812</u>	<u>8,812</u>
Total revenues			
Expenditures:			
Public Works:			
Materials and services	30,000	-	30,000
Capital outlay	454,535	-	454,535
	<u>484,535</u>	<u>-</u>	<u>484,535</u>
Total expenditures			
Net change in fund balance	(438,535)	54,812	493,347
Fund balance at beginning of year	<u>438,535</u>	<u>438,377</u>	<u>(158)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 493,189</u>	<u>\$ 493,189</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
INDUSTRIAL DEVELOPMENT FUND
For the Year Ended June 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	\$ 500	\$ 1,007	\$ 507
Expenditures:			
Community Development:			
Materials and services	59,600	15,000	44,600
Capital outlay	10,000	-	10,000
Total expenditures	<u>69,600</u>	<u>15,000</u>	<u>54,600</u>
Net change in fund balance	(69,100)	(13,993)	55,107
Fund balance at beginning of year	<u>69,100</u>	<u>69,231</u>	<u>131</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 55,238</u>	<u>\$ 55,238</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PUBLIC HEALTH - TITLE XIX FUND
For the Year Ended June 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	<u>\$ 800</u>	<u>\$ 3,875</u>	<u>\$ 3,075</u>
Expenditures:			
Health & Welfare			
Contingency	<u>52,996</u>	<u>-</u>	<u>52,996</u>
Excess (deficiency) of revenues over (under) expenditures	(52,196)	3,875	56,071
Other financing sources (uses):			
Transfer out	<u>(100,000)</u>	<u>-</u>	<u>100,000</u>
Net change in fund balance	(152,196)	3,875	156,071
Fund balance at beginning of year	<u>152,196</u>	<u>227,575</u>	<u>75,379</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ 231,450</u></u>	<u><u>\$ 231,450</u></u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
MENTAL HEALTH - TITLE XIX FUND
For the Year Ended June 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 304,798	\$ 273,968	\$ (30,830)
Interest on investments	6,936	15,542	8,606
Total revenues	<u>311,734</u>	<u>289,510</u>	<u>(22,224)</u>
Expenditures:			
Health & Welfare:			
Contingency	<u>664,058</u>	<u>-</u>	<u>664,058</u>
Excess (deficiency) of revenues over (under) expenditures	(352,324)	289,510	641,834
Other financing sources (uses):			
Transfer out	<u>(418,000)</u>	<u>(418,000)</u>	<u>-</u>
Net change in fund balance	(770,324)	(128,490)	641,834
Fund balance at beginning of year	<u>770,324</u>	<u>817,099</u>	<u>46,775</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 688,609</u>	<u>\$ 688,609</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY FAMILY MEDIATION FUND
For the Year Ended June 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 20,000	\$ 37,424	\$ 17,424
Interest on investments	800	2,552	1,752
	<hr/>	<hr/>	<hr/>
Total revenues	20,800	39,976	19,176
	<hr/>	<hr/>	<hr/>
Expenditures:			
Health and Welfare:			
Materials and services	140,323	17,235	123,088
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(119,523)	22,741	142,264
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	119,523	122,738	3,215
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 145,479</u>	<u>\$ 145,479</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
911/DISPATCH FUND
For the Year Ended June 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 319,300	\$ 354,038	\$ 34,738
Licenses, fees, and permits	200	-	(200)
Charges for services	158,899	162,754	3,855
Interest on investments	1,000	1,655	655
Other	-	1,743	1,743
	<hr/>	<hr/>	<hr/>
Total revenues	479,399	520,190	40,791
	<hr/>	<hr/>	<hr/>
Expenditures:			
Public Safety:			
Dispatch division	729,577	686,393	43,184
PSAP division	538,734	501,997	36,737
	<hr/>	<hr/>	<hr/>
Total expenditures	1,268,311	1,188,390	79,921
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(788,912)	(668,200)	120,712
	<hr/>	<hr/>	<hr/>
Other financing sources (uses):			
Transfer in	602,865	602,865	-
Transfer out	(545)	(545)	-
	<hr/>	<hr/>	<hr/>
Total other financing sources	602,320	602,320	-
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(186,592)	(65,880)	120,712
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	186,592	220,400	33,808
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 154,520</u>	<u>\$ 154,520</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY CLERK RECORDS FUND
For the Year Ended June 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 21,000	\$ 24,615	\$ 3,615
Interest on investments	500	1,747	1,247
	<hr/>	<hr/>	<hr/>
Total revenues	21,500	26,362	4,862
	<hr/>	<hr/>	<hr/>
Expenditures:			
General Government:			
Materials and services	96,322	28,581	67,741
Capital outlay	35,000	12,365	22,635
	<hr/>	<hr/>	<hr/>
Total expenditures	131,322	40,946	90,376
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(109,822)	(14,584)	95,238
Fund balance at beginning of year	109,822	110,793	971
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 96,209</u>	<u>\$ 96,209</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PUBLIC LAND CORNER PRESERVATION FUND
For the Year Ended June 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 90,250	\$ 99,218	\$ 8,968
Charges for services	-	1,124	1,124
Interest on investments	600	1,771	1,171
	<hr/>	<hr/>	<hr/>
Total revenues	90,850	102,113	11,263
	<hr/>	<hr/>	<hr/>
Expenditures:			
General Government:			
Personnel services	115,517	113,654	1,863
Materials and services	22,008	14,069	7,939
Contingency	58,325	-	58,325
	<hr/>	<hr/>	<hr/>
Total expenditures	195,850	127,723	68,127
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(105,000)	(25,610)	79,390
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	105,000	114,104	9,104
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ -	\$ 88,494	\$ 88,494
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ENVIRONMENTAL SERVICE FUND
For the Year Ended June 30, 2018

	Final Budget	Actual	Variance
Other financing sources (uses):			
Transfers out	\$ (200,000)	\$ (176,467)	\$ 23,533
Net change in fund balance	(200,000)	(176,467)	23,533
Fund balance at beginning of year	200,000	176,467	(23,533)
Fund balance at end of year	\$ -	\$ -	\$ -

See auditor's report.

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PL 110-343 IN LIEU TITLE III FUND
For the Year Ended June 30, 2018**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ -	\$ 179,431	\$ 179,431
Interest on investments	3,000	6,182	3,182
Total revenues	<u>3,000</u>	<u>185,613</u>	<u>182,613</u>
Expenditures:			
General Government:			
Materials and services	<u>461,392</u>	<u>179,267</u>	<u>282,125</u>
Net change in fund balance	(458,392)	6,346	464,738
Fund balance at beginning of year	<u>458,392</u>	<u>22,525</u>	<u>(435,867)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 28,871</u>	<u>\$ 28,871</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
LIBRARY SERVICE DISTRICT FUND
For the Year Ended June 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Property taxes	\$ 3,564,468	\$ 3,655,405	\$ 90,937
Taxes - other	10,000	5,136	(4,864)
Fines and forfeitures	20,000	22,791	2,791
Interest on investments	2,500	5,657	3,157
	<u>3,596,968</u>	<u>3,688,989</u>	<u>92,021</u>
Total revenues			
Expenditures:			
Culture and Recreation:			
Materials and services	3,636,968	3,683,831	(46,863)
	<u>(40,000)</u>	<u>5,158</u>	<u>45,158</u>
Net change in fund balance			
Fund balance at beginning of year	40,000	43,264	3,264
Fund balance at end of year	<u>\$ -</u>	<u>\$ 48,422</u>	<u>\$ 48,422</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
4-H & EXTENSION SERVICE DISTRICT FUND
For the Year Ended June 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Property taxes	\$ 435,849	\$ 445,731	\$ 9,882
Taxes - other	500	626	126
Fines and forfeitures	3,500	2,779	(721)
Interest on investments	3,000	6,141	3,141
	<u>442,849</u>	<u>455,277</u>	<u>12,428</u>
Total revenues			
Expenditures:			
Culture and Recreation:			
Materials and services	468,250	436,514	31,736
Operating contingency	59,916	-	59,916
	<u>528,166</u>	<u>436,514</u>	<u>91,652</u>
Total expenditures			
Net change in fund balance	(85,317)	18,763	104,080
Fund balance at beginning of year	<u>364,867</u>	<u>219,520</u>	<u>(145,347)</u>
Fund balance at end of year	<u>\$ 279,550</u>	<u>\$ 238,283</u>	<u>\$ (41,267)</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
DISPATCH EQUIPMENT RESERVE FUND
For the Year Ended June 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>
Expenditures:			
Public Safety:			
Capital outlay	<u>545</u>	<u>-</u>	<u>545</u>
Excess (deficiency) of revenues over (under) expenditures	(545)	1	546
Other financing sources (uses):			
Transfers in	<u>545</u>	<u>545</u>	<u>-</u>
Net change in fund balance	-	546	546
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ 546</u></u>	<u><u>\$ 546</u></u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
BONDED DEBT FUND
For the Year Ended June 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Property taxes	\$ 1,240,500	\$ 1,352,797	\$ 112,297
Taxes - other	-	1,884	1,884
Fines and forfeitures	25,000	18,809	(6,191)
Interest on investments	5,000	12,554	7,554
	<u>1,270,500</u>	<u>1,386,044</u>	<u>115,544</u>
Total revenues			
Expenditures:			
Debt Service:			
Principal	1,015,000	1,015,000	-
Interest	335,500	335,500	-
	<u>1,350,500</u>	<u>1,350,500</u>	<u>-</u>
Total expenditures			
Net change in fund balance	(80,000)	35,544	115,544
Fund balance at beginning of year	80,000	158,841	78,841
Fund balance at end of year	<u>\$ -</u>	<u>\$ 194,385</u>	<u>\$ 194,385</u>

**COOS COUNTY, OREGON
COMBINING BALANCE SHEET
COMBINING SCHEDULE (911 DISPATCH FUND AND DISPATCH EQUIPMENT RESERVE FUND)
For GAAP Basis Presentation
June 30, 2018**

	911 Dispatch	Dispatch Equipment Reserve Fund	Totals
ASSETS			
Cash and cash equivalents	\$ 80,997	\$ 546	\$ 81,543
Receivables:			
Accounts	89,843	-	89,843
Total assets	<u>\$ 170,840</u>	<u>\$ 546</u>	<u>\$ 171,386</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 1,377	\$ -	\$ 1,377
Payroll payable	12,810	-	12,810
Unearned revenue	1,767	-	1,767
Due to other funds	366	-	366
Total liabilities	<u>16,320</u>	<u>-</u>	<u>16,320</u>
Fund balances:			
Restricted	154,520	546	155,066
Total fund balances	<u>154,520</u>	<u>546</u>	<u>155,066</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 170,840</u>	<u>\$ 546</u>	<u>\$ 171,386</u>

*The Dispatch Equipment Reserve Fund does not meet the criteria for a Special Revenue Fund under Governmental Accounting Standards Board Statement #54 as it does not have a specific, outside revenue stream. However, it is allowable under Oregon Budget Law. Therefore, for GAAP presentation purposes, the Dispatch Equipment Reserve Fund has been combined with the 911 Dispatch Fund, due to these budgetary perspective differences.

COOS COUNTY, OREGON
COMBINING SCHEDULE (911 DISPATCH FUND AND DISPATCH EQUIPMENT RESERVE FUND)
For GAAP Basis Presentation
For the Year Ended June 30, 2018

	911 Dispatch	Dispatch Equipment Reserve Fund	Total
Revenues:			
Intergovernmental	\$ 354,038	\$ -	\$ 354,038
Charges for services	162,754	-	162,754
Interest on investments	1,655	1	1,656
Other revenue	1,743	-	1,743
Total revenues	520,190	1	520,191
Expenditures:			
General government :			
Personnel services	975,554	-	975,554
Materials and services	212,836	-	212,836
Total expenditures	1,188,390	-	1,188,390
Excess (deficiency) of revenues over (under) expenditures	(668,200)	1	(668,199)
Other financing sources (uses):			
Transfers in	602,865	545	603,410
Transfers out	(545)	-	(545)
Total other financing sources (uses)	602,320	545	602,865
Net change in fund balances	(65,880)	546	(65,334)
Fund balances at beginning of year	220,400	-	220,400
Fund balances at end of year	\$ 154,520	\$ 546	\$ 155,066

*The Dispatch Equipment Reserve Fund does not meet the criteria for a Special Revenue Fund under Governmental Accounting Standards Board Statement #54 as it does not have a specific, outside revenue stream. However, it is allowable under Oregon Budget Law. Therefore, for GAAP presentation purposes, the Dispatch Equipment Reserve Fund has been combined with the 911 Dispatch Fund, due to these budgetary perspective differences.

PROPRIETARY FUNDS - ENTERPRISE FUNDS

Proprietary funds are used to account for and report activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). The County's enterprise funds are:

Waste Disposal Operations Fund – Financial activities of the County's waste disposal operations are primarily accounted for and reported in this fund. The fund's primary revenue source is waste disposal fees.

Waste Disposal Reserve Fund – This fund is used to accumulate reserves to assist in closing and post-closing costs of the landfill. The primary source of revenue is transfers and earnings on investments. For generally accepted accounting principles, this fund is combined into the Waste Disposal Operations Fund.

Gas Pipeline Fund – This fund is used to account for and report on the County's natural gas pipeline operations. Franchise fees and interest income are the current primary sources of revenue in this fund. Expenditures are for the operations of the natural gas pipeline from Roseburg to the Coos Bay – North Bend area and remedial construction expenses.

County Fair Fund – This fund accounts for and reports on the financial operations of the County fair. Major revenue sources are from state apportionments and receipts from operation of the annual fair. Expenditures are for fairgrounds maintenance and construction, fair administration, and general operating costs.

Coos County Area Transit Service District Fund – The fund was established for the purpose of providing public transportation service facilities. The District is not empowered to levy taxes, impose assessments, or incur bonded indebtedness, and is financed solely through rider fees, donations, fund raisers, sale of equipment, grants, operating subsidies, and other such non-property tax sources.

COOS COUNTY, OREGON
SUB-COMBING STATEMENT OF NET POSITION
WASTE DISPOSAL FUNDS
June 30, 2018

	Waste Disposal	Waste Reserve	Total Waste Disposal
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 2,422,494	\$ 601,861	\$ 3,024,355
Accounts receivable	193,721	-	193,721
Total current assets	<u>2,616,215</u>	<u>601,861</u>	<u>3,218,076</u>
Noncurrent assets:			
Capital assets:			
Land	9,862	-	9,862
Other capital assets (net of accumulated depreciation)	1,687,382	-	1,687,382
Total noncurrent assets	<u>1,697,244</u>	<u>-</u>	<u>1,697,244</u>
Total assets	<u>4,313,459</u>	<u>601,861</u>	<u>4,915,320</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	149,074	-	149,074
LIABILITIES			
Current liabilities:			
Accounts payable	129,751	-	129,751
Accrued payroll benefits	6,381	-	6,381
Compensated absences payable	52,599	-	52,599
Current portion of long-term liabilities:			
Landfill closure/post closure costs	81,667	-	81,667
Total current liabilities	<u>270,398</u>	<u>-</u>	<u>270,398</u>
Noncurrent liabilities:			
Long-term liabilities (net of current portion)			
Net pension liability	339,054	-	339,054
Accrued other postemployment benefits obligation	19,015	-	19,015
Accrued landfill closure/post-closure care costs	1,514,082	-	1,514,082
Total noncurrent liabilities	<u>1,872,151</u>	<u>-</u>	<u>1,872,151</u>
Total liabilities	<u>2,142,549</u>	<u>-</u>	<u>2,142,549</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	14,483	-	14,483
NET POSITION			
Net investment in capital assets	1,697,244	-	1,697,244
Unrestricted	608,257	601,861	1,210,118
Total net position	<u>\$ 2,305,501</u>	<u>\$ 601,861</u>	<u>\$ 2,907,362</u>

See auditor's report.

COOS COUNTY, OREGON
SUB-COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
WASTE DISPOSAL FUNDS
For the Year Ended June 30, 2018

	Waste Disposal	Waste Reserve	Totals
Operating revenues:			
Waste disposal fees	\$ 2,162,546	\$ -	\$ 2,162,546
Miscellaneous	3,356	-	3,356
Intergovernmental revenues	42,725	-	42,725
Total operating revenues	<u>2,208,627</u>	<u>-</u>	<u>2,208,627</u>
Operating expenses:			
Personnel services	371,499	-	371,499
Materials and services	1,302,151	-	1,302,151
Depreciation	135,141	-	135,141
Total operating expenses	<u>1,808,791</u>	<u>-</u>	<u>1,808,791</u>
Operating income (loss)	<u>399,836</u>	<u>-</u>	<u>399,836</u>
Nonoperating revenues (expense):			
Gain (Loss) on disposition of capital assets	4,298	-	4,298
Interest on investments	35,035	12,203	47,238
Change in estimated post closure costs	-	-	-
Total nonoperating revenues (expenses)	<u>39,333</u>	<u>12,203</u>	<u>51,536</u>
Income (loss) before operating transfers	<u>439,169</u>	<u>12,203</u>	<u>451,372</u>
Transfers:			
Transfer from other funds	127,070	-	127,070
Transfer to other funds	(339,605)	(127,070)	(466,675)
Total transfers	<u>(212,535)</u>	<u>(127,070)</u>	<u>(339,605)</u>
Change in net position	226,634	(114,867)	111,767
Net position (deficit) at beginning of year	<u>2,078,867</u>	<u>716,728</u>	<u>2,795,595</u>
Net positions (deficit) at end of year	<u>\$ 2,305,501</u>	<u>\$ 601,861</u>	<u>\$ 2,907,362</u>

See auditor's report.

COOS COUNTY, OREGON
SUB-COMBING STATEMENT OF CASH FLOWS
WASTE DISPOSAL FUNDS
For the Year Ended June 30, 2018

	Waste Disposal	Waste Disposal Reserve	Totals
Cash flows from operating activities:			
Cash received from customers and users	\$ 2,176,643	\$ -	\$ 2,176,643
Cash paid to employees	(363,049)	-	(363,049)
Cash paid to suppliers	(1,251,852)	-	(1,251,852)
Net cash provided (used) by operating activities	<u>561,742</u>	<u>-</u>	<u>561,742</u>
Cash flows from noncapital financing activities:			
Repayment of loans to/from other funds	(1,797)	-	(1,797)
Interfund transfers (net)	(212,535)	(127,070)	(339,605)
Net cash flows provided (used) by noncapital financing activities	<u>(214,332)</u>	<u>(127,070)</u>	<u>(341,402)</u>
Cash flows from capital and related financing activities:			
Proceeds from sale of capital assets	15,100	-	15,100
Capital expenditures	(163,324)	-	(163,324)
Net cash (used) by capital and related financing activities	<u>(148,224)</u>	<u>-</u>	<u>(148,224)</u>
Cash flows from investing activities:			
Interest received	35,035	12,203	47,238
Net increase (decrease) in cash and cash equivalents	234,221	(114,867)	119,354
Cash and cash equivalents at beginning of year	<u>2,188,273</u>	<u>716,728</u>	<u>2,905,001</u>
Cash and cash equivalents at end of year	<u>\$ 2,422,494</u>	<u>\$ 601,861</u>	<u>\$ 3,024,355</u>

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Operating income (loss)	\$ 399,836	\$ -	\$ 399,836
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	135,141	-	135,141
Change in assets and liabilities:			
Accounts receivable	(31,984)	-	(31,984)
Accounts payable	37,750	-	37,750
Payroll payable	(4,525)	-	(4,525)
OPEB liability	(25,939)	-	(25,939)
Pension liability	(21,004)	-	(21,004)
Deferred inflows	2,562	-	2,562
Deferred outflows	49,806	-	49,806
Compensated absences payable	7,550	-	7,550
Landfill closure/post-closure cost	12,549	-	12,549
Net cash provided (used) by operating activities	<u>\$ 561,742</u>	<u>\$ -</u>	<u>\$ 561,742</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE/NET POSITION
BUDGET AND ACTUAL
WASTE DISPOSAL OPERATIONS FUND
For the Year Ended June 30, 2018

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Licenses, fees, and permits	\$ 2,162,546	\$ 8,540	\$ 2,171,086	\$ 1,990,000	\$ 181,086
Intergovernmental	42,725	-	42,725	41,862	863
Other	3,356	-	3,356	2,000	1,356
Total operating revenues	2,208,627	8,540	2,217,167	2,033,862	183,305
Operating expenses:					
Sanitation:					
Disposal Operations	1,562,774	9,727	1,572,501	2,168,860	596,359
Household Hazardous Waste Division	130,609	(11,034)	119,575	521,446	401,871
Closure/Post-Closure Division	115,408	12,506	127,914	301,840	173,926
Total operating expenses	1,808,791	11,199	1,819,990	2,992,146	1,172,156
Operating income (loss)	399,836	(2,659)	397,177	(958,284)	1,355,461
Nonoperating revenues (expense):					
Gain (loss) on disposition of capital assets	4,298	10,802	15,100	-	15,100
Interest income	35,035	-	35,035	6,000	29,035
Contingency	-	-	-	(408,111)	408,111
Total nonoperating revenues (expenses)	39,333	10,802	50,135	(402,111)	452,246
Income (loss) before transfers:	439,169	8,143	447,312	(1,360,395)	1,807,707
Other revenues (expenses):					
Transfer in	127,070	-	127,070	300,000	(172,930)
Transfer out	(339,605)	-	(339,605)	(339,605)	-
Total other revenues (expenses)	(212,535)	-	(212,535)	(39,605)	(172,930)
Change in net position/fund balance	226,634	8,143	234,777	(1,400,000)	1,634,777
Net position/Fund balance at beginning of year	2,078,867	166,439	2,245,306	1,400,000	845,306
Net position/Fund balance at end of year	\$ 2,305,501	\$ 174,582	\$ 2,480,083	\$ -	\$ 2,480,083

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE/NET POSITION
BUDGET AND ACTUAL
WASTE DISPOSAL RESERVE FUND
For the Year Ended June 30, 2018

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenue (expenses):					
Interest income	\$ 12,203	\$ -	\$ 12,203	\$ 5,000	\$ 7,203
Contingency	-	-	-	(376,065)	376,065
Total operating revenue (expenses):	<u>12,203</u>	<u>-</u>	<u>12,203</u>	<u>(371,065)</u>	<u>383,268</u>
Other revenues (expenses):					
Transfer out	(127,070)	-	(127,070)	(300,000)	172,930
Change in net position/fund balance	(114,867)	-	(114,867)	(671,065)	556,198
Net position/Fund balance at beginning of year	<u>716,728</u>	<u>-</u>	<u>716,728</u>	<u>671,065</u>	<u>45,663</u>
Net position/Fund balance at end year	<u>\$ 601,861</u>	<u>\$ -</u>	<u>\$ 601,861</u>	<u>\$ -</u>	<u>\$ 601,861</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE/NET POSITION
BUDGET AND ACTUAL
GAS PIPELINE FUND
For the Year Ended June 30, 2018

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Pipeline operations	\$ 552,627	\$ -	\$ 552,627	\$ 585,000	\$ (32,373)
Operating expenses:					
Public works:					
Materials and services	360,084	(3,817)	356,267	383,000	26,733
Depreciation	1,057,786	(1,057,786)	-	-	-
Capital outlay	-	-	-	1,779,884	1,779,884
Total operating expenses	1,417,870	(1,061,603)	356,267	2,162,884	1,806,617
Operating income (loss)	(865,243)	1,061,603	196,360	(1,577,884)	1,774,244
Other revenues (expense):					
Interest income	34,430	(4,127)	30,303	20,000	10,303
Income (loss) before operating transfers	(830,813)	1,057,476	226,663	(1,557,884)	1,784,547
Transfers to other funds	(300,000)	-	(300,000)	(300,000)	-
Transfers from other funds	1,015,000	(1,015,000)	-	-	-
Total transfers to (from) other funds	715,000	(1,015,000)	(300,000)	(300,000)	-
Change in net position/fund balance	(115,813)	42,476	(73,337)	(1,857,884)	1,784,547
Net position/Fund balance at beginning of year	35,472,332	(33,578,077)	1,894,255	1,857,884	36,371
Net position/Fund balance at end of year	\$ 35,356,519	\$ (33,535,601)	\$ 1,820,918	\$ -	\$ 1,820,918

See auditor's report.

COOS COUNTY, OREGON
SUB-COMBING STATEMENT OF NET POSITION
NON-MAJOR ENTERPRISE FUNDS
June 30, 2018

	Fair	Coos County Area Transit Service District	Totals
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 87,996	\$ 313,284	\$ 401,280
Receivable:			
Grants	-	2,896	2,896
Accounts	-	2,514	2,514
Due from other funds	-	86,040	86,040
Prepays	-	18,250	18,250
Total current assets	87,996	422,984	510,980
Noncurrent assets:			
Capital assets:			
Land	30,606	117,743	148,349
Other capital assets (net of accumulated depreciation)	521,619	346,456	868,075
Total noncurrent assets	552,225	464,199	1,016,424
Total assets	640,221	887,183	1,527,404
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	41,275	-	41,275
LIABILITIES			
Current liabilities:			
Accounts payable	5,391	36,123	41,514
Accrued payroll benefits	1,798	19,554	21,352
Compensated absences payable	4,935	22,087	27,022
Prepaid exhibitor deposits	42,374	-	42,374
Unearned grant advances	-	129,596	129,596
Total current liabilities	54,498	207,360	261,858
Noncurrent liabilities:			
Long-term liabilities (net of current portion)			
Other postemployment benefits obligation	5,265	-	5,265
Net pension liability	93,875	-	93,875
Total noncurrent liabilities	99,140	-	99,140
Total liabilities	153,638	207,360	360,998
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	4,010	-	4,010
NET POSITION			
Net investment in capital assets	552,225	464,199	1,016,424
Unrestricted	(28,377)	215,624	187,247
Total net position	\$ 523,848	\$ 679,823	\$ 1,203,671

See auditor's report.

COOS COUNTY, OREGON
SUB-COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
NON-MAJOR ENTERPRISE FUNDS
For the Year Ended June 30, 2018

	County Fair	Coos County Area Transit Service District	Totals
Operating revenues:			
Operational charges	\$ 254,410	\$ 84,400	\$ 338,810
Intergovernmental	53,167	866,342	919,509
Other	73,842	17,500	91,342
Total operating revenues	381,419	968,242	1,349,661
Operating expenses:			
Personnel services	112,209	321,044	433,253
Materials and services	260,189	424,951	685,140
Depreciation	24,657	70,323	94,980
Total operating expenses	397,055	816,318	1,213,373
Operating income (loss)	(15,636)	151,924	136,288
Nonoperating revenues (expense)			
Interest on investments	1,816	-	1,816
Donation of capital assets	-	3,000	3,000
Change in net position	(13,820)	154,924	141,104
Net position at beginning of year	537,668	524,899	1,062,567
Net position at end of year	<u>\$ 523,848</u>	<u>\$ 679,823</u>	<u>\$ 1,203,671</u>

See auditor's report.

COOS COUNTY, OREGON
SUB-COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
For the Year Ended June 30, 2018

	Fair	Coos County Area Transit Service District	Totals
Cash flows from operating activities:			
Cash received from customers and users	\$ 377,114	\$ 106,321	\$ 483,435
Cash received from grantors	-	940,867	940,867
Cash paid to employees	(109,084)	(420,705)	(529,789)
Cash paid to suppliers	(259,973)	(321,658)	(581,631)
Net cash provided (used) by operating activities	<u>8,057</u>	<u>304,825</u>	<u>312,882</u>
Cash flows from noncapital financing activities:			
Due to/from other funds	(1,986)	-	(1,986)
Cash flows from capital and related financing activities:			
Capital expenditures	-	(174,419)	(174,419)
Cash flows from investing activities:			
Interest received	1,816	-	1,816
Net increase (decrease) in cash and cash equivalents	7,887	130,406	138,293
Cash and cash equivalents at beginning of year	80,109	182,878	262,987
Cash and cash equivalents at end of year	<u>\$ 87,996</u>	<u>\$ 313,284</u>	<u>\$ 401,280</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income (loss)	\$ (15,636)	\$ 151,924	\$ 136,288
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	24,657	70,323	94,980
Change in assets and liabilities:			
Accounts receivable	-	(50,650)	(50,650)
Prepays	-	1,845	1,845
Accounts payable and accrued expenses	633	1,787	2,420
Grant advances	-	129,596	129,596
Deferred inflows	357	-	357
Deferred outflows	19,661	-	19,661
Other post employment benefits	(863)	-	(863)
Pensions	(16,447)	-	(16,447)
Deposits	(4,305)	-	(4,305)
Net cash provided (used) by operating activities	<u>\$ 8,057</u>	<u>\$ 304,825</u>	<u>\$ 312,882</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE/NET POSITION
BUDGET AND ACTUAL
COUNTY FAIR FUND
For the Year Ended June 30, 2018

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Intergovernmental	\$ 53,167	\$ -	\$ 53,167	\$ 53,667	\$ (500)
Licenses, fees, and permits	9,937	-	9,937	10,000	(63)
Charges for services	244,473	300	244,773	246,500	(1,727)
Donations and sponsorships	-	-	-	55,000	(55,000)
Other	73,842	4,104	77,946	7,850	70,096
Total operating revenues	<u>381,419</u>	<u>4,404</u>	<u>385,823</u>	<u>373,017</u>	<u>12,806</u>
Operating expenses:					
Culture & Recreation:					
Personnel services	112,209	(3,355)	108,854	109,879	1,025
Materials and services	260,189	4,405	264,594	283,629	19,035
Depreciation	24,657	(24,657)	-	-	-
Capital outlay	-	-	-	15,000	15,000
Contingency	-	-	-	10,009	10,009
Total operating expenses	<u>397,055</u>	<u>(23,607)</u>	<u>373,448</u>	<u>418,517</u>	<u>45,069</u>
Operating income (loss)	(15,636)	28,011	12,375	(45,500)	57,875
Other revenues (expense):					
Interest income	1,816	-	1,816	500	1,316
Change in net position/fund balance	(13,820)	28,011	14,191	(45,000)	59,191
Net position/Fund balance at beginning of year	<u>537,668</u>	<u>(513,425)</u>	<u>24,243</u>	<u>45,000</u>	<u>(20,757)</u>
Net position/Fund balance at end of year	<u>\$ 523,848</u>	<u>\$ (485,414)</u>	<u>\$ 38,434</u>	<u>\$ -</u>	<u>\$ 38,434</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COOS COUNTY AREA TRANSIT SERVICE DISTRICT FUND
For the Year Ended June 30, 2018

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Intergovernmental	\$ 866,342	\$ -	\$ 866,342	\$ 851,652	\$ 14,690
Charges for service	84,400	-	84,400	50,000	34,400
Miscellaneous	17,500	-	17,500	57,184	(39,684)
Total operating revenues	968,242	-	968,242	958,836	9,406
Operating expenses:					
Personnel services	321,044	119,691	440,735	625,554	184,819
Materials and services	424,951	(115,914)	309,037	361,998	52,961
Capital outlay	-	174,419	174,419	280,000	105,581
Depreciation	70,323	(70,323)	-	-	-
Contingency	-	-	-	25,500	25,500
Total operating expenses	816,318	107,873	924,191	1,293,052	368,861
Operating income (loss)	151,924	(107,873)	44,051	(334,216)	378,267
Other sources (uses) of financing:					
Donation of capital asset	3,000	(3,000)	-	-	-
Change in net position/fund balance	154,924	(110,873)	44,051	(334,216)	378,267
Net position/Fund balance at beginning of year	524,899	(331,239)	193,660	334,216	(140,556)
Net position/Fund balance at end of year	\$ 679,823	\$ (442,112)	\$ 237,711	\$ -	\$ 237,711

See auditor's report.

FIDUCIARY FUNDS/AGENCY FUNDS

Fiduciary funds are used to account for and report on assets held on behalf of outside parties, including other governmental, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, whether a pension trust fund, a nonexpendable trust fund, or an expendable trust, a trust fund is used. The terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

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 Agency Funds of the County are grouped as follows: Taxing Districts and County Trusts.

COOS COUNTY, OREGON
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Year Ended June 30, 2018

TAXING DISTRICTS	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
ASSETS				
Cash and investments	\$ 1,233,396	\$ 124,039,640	\$ 123,911,445	\$ 1,361,591
Receivables:				
Property taxes	5,266,972	57,024,776	56,976,499	5,315,249
Total assets	<u>\$ 6,500,368</u>	<u>\$ 181,064,416</u>	<u>\$ 180,887,944</u>	<u>\$ 6,676,840</u>
LIABILITIES				
Due to other agencies, funds and taxing districts	<u>\$ 6,500,368</u>	<u>\$ 181,064,416</u>	<u>\$ 180,887,944</u>	<u>\$ 6,676,840</u>

COUNTY TRUSTS	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
ASSETS				
Cash and investments	\$ 1,587,865	\$ 1,848,757	\$ 2,078,906	\$ 1,357,716
Receivables:				
Contracts	-	214,100	214,100	-
Total assets	<u>\$ 1,587,865</u>	<u>\$ 2,062,857</u>	<u>\$ 2,293,006</u>	<u>\$ 1,357,716</u>
LIABILITIES				
Due to other agencies, funds and taxing districts	<u>\$ 1,587,865</u>	<u>\$ 2,062,857</u>	<u>\$ 2,293,006</u>	<u>\$ 1,357,716</u>

See auditor's report.