

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.

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.

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 revested 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, 2017

	Animal Control	Public Health	Planning	Law Library	LNG
ASSETS					
Cash and cash equivalents	\$ 317,367	\$ 1,126,942	\$ 81,204	\$ 176,550	\$ 281,531
Restricted cash	19,936	-	-	-	-
Prepaid expenses	-	33,053	-	-	-
Receivables:					
Property taxes	-	-	-	-	-
Accounts	1,219	183,989	11,045	-	-
Note receivable	10,859	-	-	-	-
Due from other funds	-	2,218	-	-	-
Total assets	\$ 349,381	\$ 1,346,202	\$ 92,249	\$ 176,550	\$ 281,531
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 10,233	\$ 58,679	\$ 2,736	\$ -	\$ 3,186
Payroll payable	5,242	33,904	9,525	-	3,814
Unearned revenue	-	9,139	-	-	-
Due to other funds	616	-	403	-	219
Total liabilities	16,091	101,722	12,664	-	7,219
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-installment sale	10,859	-	-	-	-
Unavailable revenue-property taxes	-	-	-	-	-
Total deferred inflows of resources	10,859	-	-	-	-
Fund balances:					
Nonspendable	-	33,053	-	-	-
Restricted	121,039	1,211,427	-	176,550	274,312
Committed	201,392	-	-	-	-
Assigned	-	-	79,585	-	-
Total fund balances	322,431	1,244,480	79,585	176,550	274,312
Total liabilities, deferred inflows of resources and fund balances	\$ 349,381	\$ 1,346,202	\$ 92,249	\$ 176,550	\$ 281,531

See auditor's report.

County Parks	Community Corrections	Crime Victim Assistance	SCINT	Economic Development	Administrative Grants	County School	Footpaths and Bicycle Trails
\$ 1,022,079	\$ 2,265,470	\$ 12,146	\$ 145,506	\$ 129,485	\$ 169,551	\$ 3	\$ 434,729
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
211,519	17,451	20,905	45	-	33,865	-	3,648
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 1,233,598</u>	<u>\$ 2,282,921</u>	<u>\$ 33,051</u>	<u>\$ 145,551</u>	<u>\$ 129,485</u>	<u>\$ 203,416</u>	<u>\$ 3</u>	<u>\$ 438,377</u>
\$ 48,019	\$ 15,217	\$ -	\$ 10,040	\$ 7,190	\$ 7,631	\$ 3	\$ -
18,169	51,132	1,836	1,556	-	-	-	-
315,755	-	-	-	-	-	-	-
11,112	3,305	261	296	-	33,865	-	-
<u>393,055</u>	<u>69,654</u>	<u>2,097</u>	<u>11,892</u>	<u>7,190</u>	<u>41,496</u>	<u>3</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	2,213,267	30,954	133,659	122,295	161,920	-	438,377
840,543	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>840,543</u>	<u>2,213,267</u>	<u>30,954</u>	<u>133,659</u>	<u>122,295</u>	<u>161,920</u>	<u>-</u>	<u>438,377</u>
<u>\$ 1,233,598</u>	<u>\$ 2,282,921</u>	<u>\$ 33,051</u>	<u>\$ 145,551</u>	<u>\$ 129,485</u>	<u>\$ 203,416</u>	<u>\$ 3</u>	<u>\$ 438,377</u>

See auditor's report.

**COOS COUNTY, OREGON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2017**

	Industrial Development	Public Health Title XIX	Mental Health Title XIX	County Family Mediation	911 South
ASSETS					
Cash and cash equivalents	\$ 69,231	\$ 227,575	\$ 793,574	\$ 124,297	\$ 154,696
Restricted cash	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Receivables:					
Taxes receivable	-	-	-	-	-
Accounts receivable	-	-	23,525	-	88,337
Note receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	\$ 69,231	\$ 227,575	\$ 817,099	\$ 124,297	\$ 243,033
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 1,559	\$ 6,791
Payroll payable	-	-	-	-	15,445
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	397
Total liabilities	-	-	-	1,559	22,633
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-installment sale	-	-	-	-	-
Unavailable revenue-property taxes	-	-	-	-	-
	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	227,575	817,099	122,738	220,400
Committed	69,231	-	-	-	-
Assigned	-	-	-	-	-
Total fund balances	69,231	227,575	817,099	122,738	220,400
Total liabilities, deferred inflows of resources and fund balances	\$ 69,231	\$ 227,575	\$ 817,099	\$ 124,297	\$ 243,033

See auditor's report.

County Clerk Records	Public Land Corner Preservation	Environmental Service	PL110-343 Title III	Library District Service	4-H & Extension Service District	Bonded Debt	Totals
\$ 108,948	\$ 110,567	\$ 187,983	419,218	\$ 165,609	\$ 290,214	\$ 137,900	\$ 8,952,375
-	-	-	-	-	-	-	19,936
-	-	-	-	-	-	-	33,053
-	-	-	-	347,559	42,339	150,783	540,681
1,845	5,540	1,495	-	-	-	-	604,428
-	-	-	-	-	-	-	10,859
-	-	-	-	-	-	-	2,218
<u>\$ 110,793</u>	<u>\$ 116,107</u>	<u>\$ 189,478</u>	<u>\$ 419,218</u>	<u>\$ 513,168</u>	<u>\$ 332,553</u>	<u>\$ 288,683</u>	<u>\$ 10,163,550</u>
\$ -	\$ 295	\$ 3,678	\$ 29,177	\$ 165,609	\$ 75,971	\$ -	\$ 446,014
-	1,709	6,644	-	-	-	-	148,976
-	-	-	367,516	-	-	-	692,410
-	-	2,689	-	-	-	-	53,163
-	2,004	13,011	396,693	165,609	75,971	-	1,340,563
-	-	-	-	-	-	-	10,859
-	-	-	-	304,296	37,062	129,843	471,201
-	-	-	-	304,296	37,062	129,843	482,060
-	-	-	-	-	-	-	33,053
110,793	114,103	176,467	22,525	43,263	219,520	158,840	7,117,123
-	-	-	-	-	-	-	1,111,166
-	-	-	-	-	-	-	79,585
<u>110,793</u>	<u>114,103</u>	<u>176,467</u>	<u>22,525</u>	<u>43,263</u>	<u>219,520</u>	<u>158,840</u>	<u>8,340,927</u>
<u>\$ 110,793</u>	<u>\$ 116,107</u>	<u>\$ 189,478</u>	<u>\$ 419,218</u>	<u>\$ 513,168</u>	<u>\$ 332,553</u>	<u>\$ 288,683</u>	<u>\$ 10,163,550</u>

See auditor's report.

COOS COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2017

	Animal Control	Public Health	Planning	Law Library	LNG
Revenues:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-	-
Intergovernmental	-	897,507	1,262	-	-
Licenses, fees, and permits	23,682	899,901	270,453	-	-
Charges for services	65,628	29,718	4,125	-	413,259
Fines and forfeitures	-	-	-	57,745	-
Interest on investments	3,829	10,943	974	2,016	1,627
Other revenue	16,538	10,006	600	-	-
Total revenues	109,677	1,848,075	277,414	59,761	414,886
Expenditures:					
General government	-	-	344,731	33,307	274,236
Public safety	214,702	-	-	-	-
Health and welfare	-	1,733,078	-	-	-
Community development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Capital outlay	36,806	-	-	-	10,345
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	251,508	1,733,078	344,731	33,307	284,581
Excess (deficiency) of revenues over (under) expenditures	(141,831)	114,997	(67,317)	26,454	130,305
Other financing sources (uses):					
Sale of assets	1,192	1,698	-	-	-
Transfers in	179,151	-	20,343	-	59,514
Transfers out	-	-	-	(12,000)	-
Total other financing sources (uses)	180,343	1,698	20,343	(12,000)	59,514
Net change in fund balance	38,512	116,695	(46,974)	14,454	189,819
Net assets at beginning of year	283,919	1,127,785	126,559	162,096	84,493
Fund balances at end of year	\$ 322,431	\$ 1,244,480	\$ 79,585	\$ 176,550	\$ 274,312

See auditor's report.

County Parks	Community Corrections	Crime Victim Assistance	SCINT	Economic Development	Administrative Grants	County School	Footpaths and Bicycle Trails
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	112,609	-
618,339	2,165,497	119,387	93,275	186,002	714,919	5,980	43,488
958,982	136,587	-	-	8,569	-	-	-
-	-	-	-	-	24,093	-	-
-	65,936	-	70,190	-	-	-	-
10,354	26,275	171	1,262	3,800	1,949	23	4,352
887	12,703	-	17,601	-	-	-	-
<u>1,588,562</u>	<u>2,406,998</u>	<u>119,558</u>	<u>182,328</u>	<u>198,371</u>	<u>740,961</u>	<u>118,612</u>	<u>47,840</u>
-	-	134,443	-	-	-	-	-
-	1,999,494	-	187,199	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	271,917	-	-	-
1,148,519	-	-	-	-	-	-	-
-	-	-	-	-	731,209	118,612	-
129,345	88,585	-	-	248,545	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,277,864</u>	<u>2,088,079</u>	<u>134,443</u>	<u>187,199</u>	<u>520,462</u>	<u>731,209</u>	<u>118,612</u>	<u>-</u>
<u>310,698</u>	<u>318,919</u>	<u>(14,885)</u>	<u>(4,871)</u>	<u>(322,091)</u>	<u>9,752</u>	<u>-</u>	<u>47,840</u>
5,003	-	-	-	-	-	-	-
-	-	16,806	-	-	-	-	-
<u>(140,000)</u>	<u>(34,750)</u>	<u>-</u>	<u>-</u>	<u>(125,628)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(134,997)</u>	<u>(34,750)</u>	<u>16,806</u>	<u>-</u>	<u>(125,628)</u>	<u>-</u>	<u>-</u>	<u>-</u>
175,701	284,169	1,921	(4,871)	(447,719)	9,752	-	47,840
664,842	1,929,098	29,033	138,530	570,014	152,168	-	390,537
<u>\$ 840,543</u>	<u>\$ 2,213,267</u>	<u>\$ 30,954</u>	<u>\$ 133,659</u>	<u>\$ 122,295</u>	<u>\$ 161,920</u>	<u>\$ -</u>	<u>\$ 438,377</u>

See auditor's report.

COOS COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (Continued)
For the Year Ended June 30, 2017

	Industrial Development	Public Health Title XIX	Mental Health Title XIX	County Family Mediation	911 South
Revenues:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-	-
Intergovernmental	-	-	-	40,171	342,801
Licenses, fees, and permits	-	-	272,550	-	25
Charges for services	-	-	-	-	138,103
Fines and forfeitures	-	-	-	-	-
Interest on investments	727	2,389	8,443	1,381	1,083
Other revenue	-	-	-	-	1,964
Total revenues	727	2,389	280,993	41,552	483,976
Expenditures:					
General government	-	-	-	-	-
Public safety	-	-	-	-	1,091,347
Health and welfare	-	-	-	16,892	-
Community development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	-	-	-	16,892	1,091,347
Excess (deficiency) of revenues over (under) expenditures	727	2,389	280,993	24,660	(607,371)
Other financing sources (uses):					
Sale of assets	-	-	-	-	-
Transfers in	-	-	-	-	597,867
Transfers out	-	-	(300,000)	-	-
Total other financing sources (uses)	-	-	(300,000)	-	597,867
Net change in fund balance	727	2,389	(19,007)	24,660	(9,504)
Net assets at beginning of year	68,504	225,186	836,106	98,078	229,904
Fund balances at end of year	\$ 69,231	\$ 227,575	\$ 817,099	\$ 122,738	\$ 220,400

See auditor's report.

County Clerk Records	Public Land Corner Preservation	Environmental Service	PL110-343 Title III	Library Service District	4-H & Extension Service District	Bonded Debt	Totals
\$ -	\$ -	\$ -	\$ -	\$ 3,502,990	\$ 427,241	\$ 1,181,461	\$ 5,111,692
-	-	-	-	-	-	-	112,609
-	-	-	152,013	-	-	-	5,380,641
23,997	97,869	285,097	-	-	-	-	2,977,712
-	4,514	-	-	-	-	-	679,440
-	-	-	-	18,465	2,252	18,175	232,763
1,108	1,124	2,132	5,159	3,981	3,661	8,274	107,037
-	-	3,785	-	-	-	-	64,084
<u>25,105</u>	<u>103,507</u>	<u>291,014</u>	<u>157,172</u>	<u>3,525,436</u>	<u>433,154</u>	<u>1,207,910</u>	<u>14,665,978</u>
13,376	94,479	-	152,013	-	-	-	1,046,585
-	-	-	-	-	-	-	3,492,742
-	-	283,816	-	-	-	-	2,033,786
-	-	-	-	-	-	-	271,917
-	-	-	-	3,525,259	432,545	-	5,106,323
-	-	-	-	-	-	-	849,821
-	-	-	-	-	-	-	513,626
-	-	-	-	-	-	970,000	970,000
-	-	-	-	-	-	377,501	377,501
<u>13,376</u>	<u>94,479</u>	<u>283,816</u>	<u>152,013</u>	<u>3,525,259</u>	<u>432,545</u>	<u>1,347,501</u>	<u>14,662,301</u>
<u>11,729</u>	<u>9,028</u>	<u>7,198</u>	<u>5,159</u>	<u>177</u>	<u>609</u>	<u>(139,591)</u>	<u>3,677</u>
-	-	-	-	-	-	-	7,893
-	-	-	-	-	-	-	873,681
-	-	-	-	-	-	-	(612,378)
-	-	-	-	-	-	-	269,196
<u>11,729</u>	<u>9,028</u>	<u>7,198</u>	<u>5,159</u>	<u>177</u>	<u>609</u>	<u>(139,591)</u>	<u>272,873</u>
<u>99,064</u>	<u>105,075</u>	<u>169,269</u>	<u>17,366</u>	<u>43,086</u>	<u>218,911</u>	<u>298,431</u>	<u>8,068,054</u>
<u>\$ 110,793</u>	<u>\$ 114,103</u>	<u>\$ 176,467</u>	<u>\$ 22,525</u>	<u>\$ 43,263</u>	<u>\$ 219,520</u>	<u>\$ 158,840</u>	<u>\$ 8,340,927</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ANIMAL CONTROL FUND
For the Year Ended June 30, 2017

	Final Budget	Actual	Variance
Revenues:			
Licenses, fees, and permits	\$ 22,000	\$ 23,682	\$ 1,682
Charges for services	62,000	65,628	3,628
Interest on investments	1,000	3,829	2,829
Other	500	16,538	16,038
	<u>85,500</u>	<u>109,677</u>	<u>24,177</u>
Total revenues			
Expenditures:			
Public Safety:			
Personnel services	214,808	146,399	68,409
Materials and services	138,176	68,303	69,873
Capital outlay	60,000	36,806	23,194
Contingency	126,995	-	126,995
	<u>539,979</u>	<u>251,508</u>	<u>288,471</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>(454,479)</u>	<u>(141,831)</u>	<u>312,648</u>
Other financing sources (uses):			
Sale of assets	-	1,192	1,192
Transfer in	184,072	179,151	(4,921)
	<u>184,072</u>	<u>180,343</u>	<u>(3,729)</u>
Total other financing sources			
Net change in fund balance	(270,407)	38,512	308,919
Fund balance at beginning of year	<u>270,407</u>	<u>283,919</u>	<u>13,512</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 322,431</u>	<u>\$ 322,431</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, 2017

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 1,274,157	\$ 897,507	\$ (376,650)
Licenses, fees, and permits	848,220	899,901	51,681
Charges for services	15,000	29,718	14,718
Interest on investments	5,000	10,943	5,943
Other	6,500	10,006	3,506
Total revenues	2,148,877	1,848,075	(300,802)
Expenditures:			
Public Health:			
CCPH / Health Division	2,411,467	1,733,078	678,389
Contingency	637,410	-	637,410
Total expenditures	3,048,877	1,733,078	1,315,799
Excess (deficiency) of revenues over (under) expenditures	(900,000)	114,997	1,014,997
Other financing sources (uses):			
Sale of capital assets	-	1,698	1,698
Transfer in	100,000	-	(100,000)
Total other financing sources	100,000	1,698	(98,302)
Net change in fund balance	(800,000)	116,695	916,695
Fund balance at beginning of year	800,000	1,127,785	327,785
Fund balance at end of year	\$ -	\$ 1,244,480	\$ 1,244,480

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, 2017

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 120,629	\$ 1,262	\$ (119,367)
Licenses, fees, and permits	290,000	270,453	(19,547)
Charges for services	1,500	4,125	2,625
Interest on investments	-	974	974
Other	-	600	600
Total revenues	<u>412,129</u>	<u>277,414</u>	<u>(134,715)</u>
Expenditures:			
General Government:			
Personnel services	309,940	283,813	26,127
Materials and services	126,615	60,918	65,697
Contingency	49,297	-	49,297
Total expenditures	<u>485,852</u>	<u>344,731</u>	<u>141,121</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(73,723)</u>	<u>(67,317)</u>	<u>6,406</u>
Other financing sources (uses):			
Transfer in	<u>49,200</u>	<u>20,343</u>	<u>(28,857)</u>
Total other financing sources	<u>49,200</u>	<u>20,343</u>	<u>(28,857)</u>
Net change in fund balance	(24,523)	(46,974)	(22,451)
Fund balance at beginning of year	<u>98,700</u>	<u>126,559</u>	<u>27,859</u>
Fund balance at end of year	<u>\$ 74,177</u>	<u>\$ 79,585</u>	<u>\$ 5,408</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, 2017

	Final Budget	Actual	Variance
Revenues:			
Fines and forfeitures	\$ 57,745	\$ 57,745	\$ -
Interest on investments	600	2,016	1,416
Total revenues	<u>58,345</u>	<u>59,761</u>	<u>1,416</u>
Expenditures:			
General Government:			
Personnel services	2,879	689	2,190
Materials and services	175,065	32,618	142,447
Capital outlay	5,000	-	5,000
Contingency	19,301	-	19,301
Total expenditures	<u>202,245</u>	<u>33,307</u>	<u>168,938</u>
Excess (deficiency) of revenues over (under) expenditures	(143,900)	26,454	170,354
Other financing sources (uses):			
Transfer out	(12,000)	(12,000)	-
Net change in fund balance	(155,900)	14,454	170,354
Fund balance at beginning of year	<u>155,900</u>	<u>162,096</u>	<u>6,196</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 176,550</u>	<u>\$ 176,550</u>

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, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Police services	\$ 2,390,718	\$ 413,259	\$ (1,977,459)
Interest on investments	-	1,627	1,627
Total revenues	<u>2,390,718</u>	<u>414,886</u>	<u>(1,975,832)</u>
Expenditures:			
General Government:			
Personnel services	1,276,521	195,223	1,081,298
Materials and services	334,753	79,013	255,740
Capital outlay	552,723	10,345	542,378
Total expenditures	<u>2,163,997</u>	<u>284,581</u>	<u>1,879,416</u>
Excess (deficiency) of revenues over (under) expenditures	226,721	130,305	(96,416)
Other financing sources (uses):			
Transfer out	(286,235)	-	286,235
Transfer in	59,514	59,514	-
Net change in fund balance	(226,721)	189,819	189,819
Fund balance at beginning of year	-	84,493	84,493
Fund balance at end of year	<u>\$ -</u>	<u>\$ 274,312</u>	<u>\$ 274,312</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, 2017

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 801,112	\$ 618,339	\$ (182,773)
Licenses, fees, and permits	900,000	958,982	58,982
Interest on investments	1,500	10,354	8,854
Other	200	887	687
	<u>1,702,812</u>	<u>1,588,562</u>	<u>(114,250)</u>
Total revenues			
Expenditures:			
Culture and Recreation:			
Personnel services	608,434	595,427	13,007
Materials and services	617,918	553,092	64,826
Capital outlay	385,835	129,345	256,490
Contingency	93,906	-	93,906
	<u>1,706,093</u>	<u>1,277,864</u>	<u>428,229</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>(3,281)</u>	<u>310,698</u>	<u>313,979</u>
Other financing sources (uses):			
Sale of assets	-	5,003	5,003
Transfer out	(140,000)	(140,000)	-
	<u>(140,000)</u>	<u>(134,997)</u>	<u>5,003</u>
Total other financing sources			
Net change in fund balance	(143,281)	175,701	318,982
Fund balance at beginning of year	<u>420,410</u>	<u>664,842</u>	<u>244,432</u>
Fund balance at end of year	<u>\$ 277,129</u>	<u>\$ 840,543</u>	<u>\$ 563,414</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, 2017

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 2,164,069	\$ 2,165,497	\$ 1,428
Licenses, fees, and permits	145,000	136,587	(8,413)
Fines and forfeitures	50,000	65,936	15,936
Interest on investments	5,000	26,275	21,275
Other	-	12,703	12,703
	<hr/>	<hr/>	<hr/>
Total revenues	2,364,069	2,406,998	42,929
	<hr/>	<hr/>	<hr/>
Expenditures:			
Public Safety:			
Personnel services	1,742,117	1,536,555	205,562
Materials and services	534,710	462,939	71,771
Capital outlay	101,150	88,585	12,565
Contingency	1,836,854	-	1,836,854
	<hr/>	<hr/>	<hr/>
Total expenditures	4,214,831	2,088,079	2,126,752
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(1,850,762)	318,919	2,169,681
	<hr/>	<hr/>	<hr/>
Other financing sources (uses):			
Transfer out	(34,750)	(34,750)	-
	<hr/>	<hr/>	<hr/>
Total other financing sources	(34,750)	(34,750)	-
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(1,885,512)	284,169	2,169,681
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	1,885,512	1,929,098	43,586
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ -	\$ 2,213,267	\$ 2,213,267
	<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
CRIME VICTIM ASSISTANCE FUND
For the Year Ended June 30, 2017

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 121,247	\$ 119,387	\$ (1,860)
Interest on investments	-	171	171
Other	250	-	(250)
Total revenues	<u>121,497</u>	<u>119,558</u>	<u>(1,939)</u>
Expenditures:			
General Government:			
Personnel services	125,581	117,100	8,481
Materials and services	25,310	17,343	7,967
Total expenditures	<u>150,891</u>	<u>134,443</u>	<u>16,448</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(29,394)</u>	<u>(14,885)</u>	<u>14,509</u>
Other financing sources (uses):			
Transfers in	<u>16,806</u>	<u>16,806</u>	<u>-</u>
Net change in fund balance	(12,588)	1,921	14,509
Fund balance at beginning of year	<u>12,588</u>	<u>29,033</u>	<u>16,445</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 30,954</u>	<u>\$ 30,954</u>

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, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 303,315	\$ 93,275	\$ (210,040)
Fines and forfeitures	-	70,190	70,190
Interest on investments	-	1,262	1,262
Other	-	17,601	17,601
	<hr/>	<hr/>	<hr/>
Total revenues	303,315	182,328	(120,987)
Expenditures:			
Public safety:			
Personnel services	214,864	86,703	128,161
Materials and services	156,729	100,496	56,233
Capital outlay	34,452	-	34,452
	<hr/>	<hr/>	<hr/>
Total expenditures	406,045	187,199	218,846
Excess (deficiency) of revenues over (under) expenditures	(102,730)	(4,871)	97,859
Fund balance at beginning of year	<hr/>	<hr/>	<hr/>
	102,730	138,530	35,800
Fund balance at end of year	<u>\$ -</u>	<u>\$ 133,659</u>	<u>\$ 133,659</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, 2017

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 170,000	\$ 186,002	\$ 16,002
Licenses, fees, and permits	5,800	8,569	2,769
Interest on investments	3,500	3,800	300
Total revenues	<u>179,300</u>	<u>198,371</u>	<u>19,071</u>
Expenditures:			
Community Development:			
Materials and services	386,315	271,917	114,398
Capital outlay	250,000	248,545	1,455
Operating Contingency	40,654	-	40,654
Total expenditures	<u>676,969</u>	<u>520,462</u>	<u>156,507</u>
Excess (deficiency) of revenues over (under) expenditures	(497,669)	(322,091)	175,578
Other financing sources (uses):			
Transfers out	<u>(171,200)</u>	<u>(125,628)</u>	45,572
Net change in fund balance	(668,869)	(447,719)	221,150
Fund balance at beginning of year	<u>668,869</u>	<u>570,014</u>	<u>(98,855)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 122,295</u>	<u>\$ 122,295</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, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 1,238,090	\$ 714,919	\$ (523,171)
Charges for services	20,000	24,093	4,093
Interest on investments	1,000	1,949	949
Other	15,000	-	(15,000)
	<u>1,274,090</u>	<u>740,961</u>	<u>(533,129)</u>
Total revenues			
Expenditures:			
Intergovernmental:			
Materials and services	1,118,292	731,209	387,083
Capital outlay	322,737	-	322,737
	<u>1,441,029</u>	<u>731,209</u>	<u>709,820</u>
Total expenditures			
Net change in fund balance	(166,939)	9,752	176,691
Fund balance at beginning of year	166,939	152,168	(14,771)
Fund balance at end of year	<u>\$ -</u>	<u>\$ 161,920</u>	<u>\$ 161,920</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, 2017

	Final Budget	Actual	Variance
Revenues:			
Taxes - other	\$ 102,170	\$ 112,609	\$ 10,439
Intergovernmental	130,000	5,980	(124,020)
Interest on investments	50	23	(27)
Total revenues	<u>232,220</u>	<u>118,612</u>	<u>(113,608)</u>
Expenditures:			
Intergovernmental:			
For support of schools	<u>232,220</u>	<u>118,612</u>	<u>113,608</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, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 42,000	\$ 43,488	\$ 1,488
Interest on investments	2,000	4,352	2,352
	<hr/>	<hr/>	<hr/>
Total revenues	44,000	47,840	3,840
	<hr/>	<hr/>	<hr/>
Expenditures:			
Public Works:			
Materials and services	30,000	-	30,000
Capital outlay	403,913	-	403,913
	<hr/>	<hr/>	<hr/>
Total expenditures	433,913	-	433,913
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(389,913)	47,840	437,753
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	389,913	390,537	624
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 438,377</u>	<u>\$ 438,377</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, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	\$ 400	\$ 727	\$ 327
Expenditures:			
Community Development:			
Materials and services	58,827	-	58,827
Capital outlay	10,000	-	10,000
Total expenditures	68,827	-	68,827
Net change in fund balance	(68,427)	727	69,154
Fund balance at beginning of year	68,427	68,504	77
Fund balance at end of year	<u>\$ -</u>	<u>\$ 69,231</u>	<u>\$ 69,231</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, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	\$ 800	\$ 2,389	\$ 1,589
Expenditures:			
Health & Welfare			
Contingency	85,686	-	85,686
Excess (deficiency) of revenues over (under) expenditures	(84,886)	2,389	87,275
Other financing sources (uses):			
Transfer out	(100,000)	-	100,000
Net change in fund balance	(184,886)	2,389	187,275
Fund balance at beginning of year	184,886	225,186	40,300
Fund balance at end of year	<u>\$ -</u>	<u>\$ 227,575</u>	<u>\$ 227,575</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, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 308,200	\$ 272,550	\$ (35,650)
Interest on investments	3,660	8,443	4,783
Total revenues	<u>311,860</u>	<u>280,993</u>	<u>(30,867)</u>
Expenditures:			
Health & Welfare:			
Contingency	<u>802,369</u>	<u>-</u>	<u>802,369</u>
Excess (deficiency) of revenues over (under) expenditures	(490,509)	280,993	771,502
Other financing sources (uses):			
Transfer out	<u>(300,000)</u>	<u>(300,000)</u>	<u>-</u>
Net change in fund balance	(790,509)	(19,007)	771,502
Fund balance at beginning of year	<u>790,509</u>	<u>836,106</u>	<u>45,597</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 817,099</u>	<u>\$ 817,099</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, 2017

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 31,630	\$ 40,171	\$ 8,541
Interest on investments	400	1,381	981
Total revenues	<u>32,030</u>	<u>41,552</u>	<u>9,522</u>
Expenditures:			
Health and Welfare:			
Materials and services	<u>130,161</u>	<u>16,892</u>	<u>113,269</u>
Net change in fund balance	(98,131)	24,660	122,791
Fund balance at beginning of year	<u>98,131</u>	<u>98,078</u>	<u>(53)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 122,738</u>	<u>\$ 122,738</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, 2017

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 313,200	\$ 342,801	\$ 29,601
Licenses, fees, and permits	200	25	(175)
Charges for services	133,102	138,103	5,001
Interest on investments	1,000	1,083	83
Other	-	1,964	1,964
Total revenues	<u>447,502</u>	<u>483,976</u>	<u>36,474</u>
Expenditures:			
Public Safety:			
Dispatch Division	704,102	627,083	77,019
PSAP Division	520,962	464,264	56,698
Total expenditures	<u>1,225,064</u>	<u>1,091,347</u>	<u>133,717</u>
Excess (deficiency) of revenues over (under) expenditures	(777,562)	(607,371)	170,191
Other financing sources (uses):			
Transfer in	<u>618,756</u>	<u>597,867</u>	<u>(20,889)</u>
Net change in fund balance	(158,806)	(9,504)	149,302
Fund balance at beginning of year	<u>158,806</u>	<u>229,904</u>	<u>71,098</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 220,400</u>	<u>\$ 220,400</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, 2017

	Final Budget	Actual	Variance
Revenues:			
Licenses, fees, and permits	\$ 23,000	\$ 23,997	\$ 997
Interest on investments	400	1,108	708
Total revenues	<u>23,400</u>	<u>25,105</u>	<u>1,705</u>
Expenditures:			
General Government:			
Materials and services	<u>123,400</u>	<u>13,376</u>	<u>110,024</u>
Net change in fund balance	(100,000)	11,729	111,729
Fund balance at beginning of year	<u>100,000</u>	<u>99,064</u>	<u>(936)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 110,793</u>	<u>\$ 110,793</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, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 91,000	\$ 97,869	\$ 6,869
Charges for services	-	4,514	4,514
Interest on investments	500	1,124	624
	<hr/>	<hr/>	<hr/>
Total revenues	91,500	103,507	12,007
	<hr/>	<hr/>	<hr/>
Expenditures:			
General Government:			
Personnel services	83,638	76,358	7,280
Materials and services	20,832	18,121	2,711
Contingency	96,030	-	96,030
	<hr/>	<hr/>	<hr/>
Total expenditures	200,500	94,479	106,021
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(109,000)	9,028	118,028
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	109,000	105,075	(3,925)
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 114,103</u>	<u>\$ 114,103</u>

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, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 285,802	\$ 285,097	\$ (705)
Interest on investments	500	2,132	1,632
Other revenues	-	3,785	3,785
	<hr/>	<hr/>	<hr/>
Total revenues	286,302	291,014	4,712
	<hr/>	<hr/>	<hr/>
Expenditures:			
Health and Welfare:			
Licensing Division	463,669	283,816	179,853
	<hr/>	<hr/>	<hr/>
Total expenditures	463,669	283,816	179,853
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(177,367)	7,198	184,565
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	177,367	169,269	(8,098)
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 176,467</u>	<u>\$ 176,467</u>

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, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 508,843	\$ 152,013	\$ (356,830)
Interest on investments	2,000	5,159	3,159
Total revenues	<u>510,843</u>	<u>157,172</u>	<u>(353,671)</u>
Expenditures:			
General Government:			
Materials and services	<u>527,458</u>	<u>152,013</u>	<u>375,445</u>
Net change in fund balance	(16,615)	5,159	21,774
Fund balance at beginning of year	<u>16,615</u>	<u>17,366</u>	<u>751</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 22,525</u>	<u>\$ 22,525</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, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Property taxes	\$ 3,470,043	\$ 3,502,990	\$ 32,947
Taxes - other	10,000	-	(10,000)
Fines and forfeitures	22,000	18,465	(3,535)
Interest on investments	2,200	3,981	1,781
	<u>3,504,243</u>	<u>3,525,436</u>	<u>21,193</u>
Total revenues			
Expenditures:			
Culture and Recreation:			
Materials and services	<u>3,554,243</u>	<u>3,525,259</u>	<u>28,984</u>
Net change in fund balance	(50,000)	177	50,177
Fund balance at beginning of year	<u>50,000</u>	<u>43,086</u>	<u>(6,914)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 43,263</u>	<u>\$ 43,263</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, 2017

	Final Budget	Actual	Variance
Revenues:			
Property taxes	\$ 421,472	\$ 427,241	\$ 5,769
Taxes - other	500	-	(500)
Fines and forfeitures	3,500	2,252	(1,248)
Interest on investments	1,500	3,661	2,161
	<hr/>	<hr/>	<hr/>
Total revenues	426,972	433,154	6,182
	<hr/>	<hr/>	<hr/>
Expenditures:			
Culture and Recreation:			
Materials and services	454,347	432,545	21,802
Operating contingency	45,435	-	45,435
	<hr/>	<hr/>	<hr/>
Total expenditures	499,782	432,545	67,237
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(72,810)	609	73,419
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	208,959	218,911	9,952
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ 136,149</u>	<u>\$ 219,520</u>	<u>\$ 83,371</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, 2017

	Final Budget	Actual	Variance
Revenues:			
Property taxes	\$ 1,123,502	\$ 1,181,461	\$ 57,959
Fines and forfeitures	20,000	18,175	(1,825)
Interest on investments	4,000	8,274	4,274
	<u>1,147,502</u>	<u>1,207,910</u>	<u>60,408</u>
Total revenues			
Expenditures:			
Debt Service:			
Principal	970,000	970,000	-
Interest	377,502	377,501	1
	<u>1,347,502</u>	<u>1,347,501</u>	<u>1</u>
Total expenditures			
Net change in fund balance	(200,000)	(139,591)	60,409
Fund balance at beginning of year	200,000	298,431	98,431
Fund balance at end of year	<u>\$ -</u>	<u>\$ 158,840</u>	<u>\$ 158,840</u>

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-COMBINING STATEMENT OF NET POSITION
WASTE DISPOSAL FUNDS
June 30, 2017

	Waste Disposal	Waste Reserve	Total Waste Disposal
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 2,188,273	\$ 716,728	\$ 2,905,001
Accounts receivable	161,737	-	161,737
Total current assets	2,350,010	716,728	3,066,738
Noncurrent assets:			
Capital assets:			
Land	9,862	-	9,862
Other capital assets (net of accumulated depreciation)	1,670,001	-	1,670,001
Total noncurrent assets	1,679,863	-	1,679,863
Total assets	4,029,873	716,728	4,746,601
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	198,880	-	198,880
LIABILITIES			
Current liabilities:			
Accounts payable	92,001	-	92,001
Accrued payroll benefits	10,906	-	10,906
Compensated absences payable	45,049	-	45,049
Due to other funds	1,797	-	1,797
Current portion of long-term liabilities:			
Landfill closure/post closure costs	68,200	-	68,200
Total current liabilities	217,953	-	217,953
Noncurrent liabilities:			
Long-term liabilities (net of current portion)			
Net pension liability	360,058	-	360,058
Accrued other postemployment benefits obligation	44,954	-	44,954
Accrued landfill closure/post-closure care costs	1,515,000	-	1,515,000
Total noncurrent liabilities	1,920,012	-	1,920,012
Total liabilities	2,137,965	-	2,137,965
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	11,921	-	11,921
NET POSITION			
Net investment in capital assets	1,679,863	-	1,679,863
Unrestricted	399,004	716,728	1,115,732
Total net position	\$ 2,078,867	\$ 716,728	\$ 2,795,595

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, 2017

	Waste Disposal	Waste Reserve	Totals
Operating revenues:			
Waste disposal fees	\$ 1,923,475	\$ -	\$ 1,923,475
Charges for service	32,837	-	32,837
Miscellaneous	2,439	-	2,439
Intergovernmental revenues	70,000	-	70,000
Total operating revenues	<u>2,028,751</u>	<u>-</u>	<u>2,028,751</u>
Operating expenses:			
Personnel services	344,620	-	344,620
Materials and services	1,116,896	-	1,116,896
Depreciation	131,174	-	131,174
Total operating expenses	<u>1,592,690</u>	<u>-</u>	<u>1,592,690</u>
Operating income (loss)	<u>436,061</u>	<u>-</u>	<u>436,061</u>
Nonoperating revenues (expense):			
Gain (Loss) on disposition of capital assets	(94,743)	-	(94,743)
Interest on investments	19,552	9,080	28,632
Change in estimated post closure costs	(103,640)	-	(103,640)
Total nonoperating revenues (expenses)	<u>(178,831)</u>	<u>9,080</u>	<u>(169,751)</u>
Income (loss) before operating transfers	<u>257,230</u>	<u>9,080</u>	<u>266,310</u>
Transfers:			
Transfer from other funds	159,376	-	159,376
Transfer to other funds	(203,779)	(159,376)	(363,155)
Total transfers	<u>(44,403)</u>	<u>(159,376)</u>	<u>(203,779)</u>
Change in net position	<u>212,827</u>	<u>(150,296)</u>	<u>62,531</u>
Net position (deficit) at beginning of year	1,859,478	867,024	2,726,502
Prior period adjustment	6,562	-	6,562
Net position at beginning of year, restated	<u>1,866,040</u>	<u>867,024</u>	<u>2,733,064</u>
Net positions (deficit) at end of year	<u>\$ 2,078,867</u>	<u>\$ 716,728</u>	<u>\$ 2,795,595</u>

See auditor's report.

COOS COUNTY, OREGON
SUB-COMBINING STATEMENT OF CASH FLOWS
WASTE DISPOSAL FUNDS
For the Year Ended June 30, 2017

	Waste Disposal	Waste Disposal Reserve	Totals
Cash flows from operating activities:			
Cash received from customers and users	\$ 2,036,424	\$ -	\$ 2,036,424
Cash paid to employees	(293,237)	-	(293,237)
Cash paid to suppliers	(1,104,460)	-	(1,104,460)
Net cash provided (used) by operating activities	638,727	-	638,727
Cash flows from noncapital financing activities:			
Repayment of loans to/from other funds	(455)	-	(455)
Interfund transfers (net)	(40,624)	(159,376)	(200,000)
Cash flows from capital and related financing activities:			
Proceeds from sale of capital assets	25,038	-	25,038
Capital expenditures	(565,285)	-	(565,285)
Net cash (used) by capital and related financing activities	(540,247)	-	(540,247)
Cash flows from investing activities:			
Interest received	19,552	9,080	28,632
Net increase (decrease) in cash and cash equivalents	76,953	(150,296)	(73,343)
Cash and cash equivalents at beginning of year	2,111,320	867,024	2,978,344
Cash and cash equivalents at end of year	\$ 2,188,273	\$ 716,728	\$ 2,905,001
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income (loss)	\$ 436,061	\$ -	\$ 436,061
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	131,174	-	131,174
Change in assets and liabilities:			
Accounts receivable	7,673	-	7,673
Accounts payable	12,436	-	12,436
Payroll payable	10,906	-	10,906
OPEB liability	1,285	-	1,285
Assets and liabilities related to pension	33,811	-	33,811
Compensated absences payable	5,381	-	5,381
Net cash provided (used) by operating activities	\$ 638,727	\$ -	\$ 638,727

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, 2017

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Licenses, fees, and permits	\$ 1,923,475	\$ 22,394	\$ 1,945,869	\$ 1,696,320	\$ 249,549
Intergovernmental	70,000	-	70,000	100,000	(30,000)
Charges for services	32,837	-	32,837	-	32,837
Other	2,439	-	2,439	2,000	439
Total operating revenues	<u>2,028,751</u>	<u>22,394</u>	<u>2,051,145</u>	<u>1,798,320</u>	<u>252,825</u>
Operating expenses:					
Sanitation:					
Disposal Operations	1,385,453	17,546	1,402,999	2,043,788	640,789
Household Hazardous Waste Division	99,139	344,249	443,388	841,588	398,200
Closure/Post-Closure Division	211,738	(49,407)	162,331	300,000	137,669
Total operating expenses	<u>1,696,330</u>	<u>312,388</u>	<u>2,008,718</u>	<u>3,185,376</u>	<u>1,176,658</u>
Operating income (loss)	<u>332,421</u>	<u>(289,994)</u>	<u>42,427</u>	<u>(1,387,056)</u>	<u>1,429,483</u>
Nonoperating revenues (expense):					
Gain (loss) on disposition of capital assets	(94,743)	119,781	25,038	-	25,038
Interest income	19,552	-	19,552	6,000	13,552
Contingency	-	-	-	(118,944)	118,944
Total nonoperating revenues (expenses)	<u>(75,191)</u>	<u>119,781</u>	<u>44,590</u>	<u>(112,944)</u>	<u>157,534</u>
Income (loss) before transfers:	<u>257,230</u>	<u>(170,213)</u>	<u>87,017</u>	<u>(1,500,000)</u>	<u>1,587,017</u>
Other revenues (expenses):					
Transfer in	159,376	-	159,376	300,000	(140,624)
Transfer out	(203,779)	3,779	(200,000)	(200,000)	-
Total other revenues (expenses)	<u>(44,403)</u>	<u>3,779</u>	<u>(40,624)</u>	<u>100,000</u>	<u>(140,624)</u>
Change in net position/fund balance	212,827	(166,434)	46,393	(1,400,000)	1,446,393
Net position/Fund balance at beginning of year	<u>1,859,478</u>	<u>(339,435)</u>	<u>2,198,913</u>	<u>1,400,000</u>	<u>798,913</u>
Prior period adjustment	<u>6,562</u>	<u>(6,562)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net position at beginning of year, restated	<u>1,866,040</u>	<u>(332,873)</u>	<u>2,198,913</u>	<u>1,400,000</u>	<u>798,913</u>
Net position/Fund balance at end of year	<u>\$ 2,078,867</u>	<u>\$ (166,439)</u>	<u>\$ 2,245,306</u>	<u>\$ -</u>	<u>\$ 2,245,306</u>

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, 2017

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenue (expenses):					
Interest income	\$ 9,080	\$ -	\$ 9,080	\$ 6,500	\$ 2,580
Contingency	-	-	-	(446,500)	446,500
Total operating revenue (expenses):	<u>9,080</u>	<u>-</u>	<u>9,080</u>	<u>(440,000)</u>	<u>449,080</u>
Other revenues (expenses):					
Transfer out	<u>(159,376)</u>	<u>-</u>	<u>(159,376)</u>	<u>(300,000)</u>	<u>140,624</u>
Change in net position/fund balance	(150,296)	-	(150,296)	(740,000)	589,704
Net position/Fund balance at beginning of year	<u>867,024</u>	<u>-</u>	<u>867,024</u>	<u>740,000</u>	<u>127,024</u>
Net position/Fund balance at end year	<u>\$ 716,728</u>	<u>\$ -</u>	<u>\$ 716,728</u>	<u>\$ -</u>	<u>\$ 716,728</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, 2017

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Pipeline operations	\$ 627,471	\$ -	\$ 627,471	\$ 500,000	\$ 127,471
Operating expenses:					
Public works:					
Materials and services	387,617	(4,883)	382,734	333,000	(49,734)
Depreciation	1,052,922	(1,052,922)	-	-	-
Capital outlay	-	292,151	292,151	2,428,030	2,135,879
Total operating expenses	1,440,539	(765,654)	674,885	2,761,030	2,086,145
Operating income (loss)	(813,068)	765,654	(47,414)	(2,261,030)	2,213,616
Other revenues (expense):					
Interest income	26,167	(3,500)	22,667	17,000	5,667
Income (loss) before operating transfers	(786,901)	762,154	(24,747)	(2,244,030)	2,219,283
Transfers to other funds	(953,643)	-	(953,643)	(953,643)	-
Transfers from other funds	970,000	(970,000)	-	-	-
Total transfers to (from) other funds	16,357	(970,000)	(953,643)	(953,643)	-
Change in net position/fund balance	(770,544)	(207,846)	(978,390)	(3,197,673)	2,219,283
Net position/Fund balance at beginning of year	36,242,875	(33,370,231)	2,872,644	3,197,673	(325,029)
Net position/Fund balance at end of year	\$ 35,472,331	\$ (33,578,077)	\$ 1,894,254	\$ -	\$ 1,894,254

See auditor's report.

COOS COUNTY, OREGON
SUB-COMBINING STATEMENT OF NET POSITION
NON-MAJOR ENTERPRISE FUNDS
June 30, 2017

	Fair	Coos County Area Transit Service District	Totals
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 80,109	\$ 182,878	\$ 262,987
Receivable:			
Accounts	-	6,935	6,935
Due from other funds	-	30,995	30,995
Prepays	-	20,095	20,095
Total current assets	80,109	240,903	321,012
Noncurrent assets:			
Capital assets:			
Land	30,605	117,743	148,348
Other capital assets (net of accumulated depreciation)	546,277	239,360	785,637
Total noncurrent assets	576,882	357,103	933,985
Total assets	656,991	598,006	1,254,997
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	60,936	-	60,936
LIABILITIES			
Current liabilities:			
Accounts payable	5,175	30,852	36,027
Accrued payroll benefits	2,028	16,391	18,419
Compensated absences payable	4,288	25,864	30,152
Prepaid exhibitor deposits	46,679	-	46,679
Pension liability	110,322	-	110,322
Due to other funds	1,986	-	1,986
Total current liabilities	170,478	73,107	243,585
Noncurrent liabilities:			
Long-term liabilities (net of current portion)			
Other postemployment benefits obligation	6,128	-	6,128
Total liabilities	176,606	73,107	249,713
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	3,653	-	3,653
NET POSITION			
Net investment in capital assets	576,882	357,103	933,985
Unrestricted	(39,214)	167,796	128,582
Total net position	\$ 537,668	\$ 524,899	\$ 1,062,567

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, 2017

	County Fair	Coos County Area Transit Service District	Totals
Operating revenues:			
Operational charges	\$ 226,487	\$ 81,033	\$ 307,520
Intergovernmental	53,667	691,978	745,645
Other	55,717	12,500	68,217
Total operating revenues	<u>335,871</u>	<u>785,511</u>	<u>1,121,382</u>
Operating expenses:			
Personnel services	112,954	320,793	433,747
Materials and services	244,066	449,342	693,408
Depreciation	25,634	35,924	61,558
Total operating expenses	<u>382,654</u>	<u>806,059</u>	<u>1,188,713</u>
Operating income (loss)	<u>(46,783)</u>	<u>(20,548)</u>	<u>(67,331)</u>
Nonoperating revenues (expense)			
Interest on investments	952	-	952
Change in net position	(45,831)	(20,548)	(66,379)
Net position at beginning of year	<u>581,408</u>	<u>545,447</u>	<u>1,126,855</u>
Prior period adjustment	2,091	-	2,091
Net position at beginning of year, restated	<u>583,499</u>	<u>545,447</u>	<u>1,128,946</u>
Net position at end of year	<u>\$ 537,668</u>	<u>\$ 524,899</u>	<u>\$ 1,062,567</u>

See auditor's report.

COOS COUNTY, OREGON
SUB-COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
For the Year Ended June 30, 2017

	<u>Fair</u>	<u>Coos County Area Transit Service District</u>	<u>Totals</u>
Cash flows from operating activities:			
Cash received from customers and users	\$ 353,007	\$ 93,012	\$ 446,019
Cash received from grantors	-	732,593	732,593
Cash paid to employees	(110,298)	(327,337)	(437,635)
Cash paid to suppliers	(240,826)	(455,356)	(696,182)
Net cash provided (used) by operating activities	<u>1,883</u>	<u>42,912</u>	<u>44,795</u>
Cash flows from noncapital financing activities:			
Due to/from other funds	<u>1,444</u>	<u>-</u>	<u>1,444</u>
Cash flows from capital and related financing activities:			
Capital expenditures	<u>-</u>	<u>(94,564)</u>	<u>(94,564)</u>
Cash flows from investing activities:			
Interest received	<u>952</u>	<u>-</u>	<u>952</u>
Net increase (decrease) in cash and cash equivalents	4,279	(51,652)	(47,373)
Cash and cash equivalents at beginning of year	<u>75,830</u>	<u>234,530</u>	<u>310,360</u>
Cash and cash equivalents at end of year	<u>\$ 80,109</u>	<u>\$ 182,878</u>	<u>\$ 262,987</u>

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

Operating income (loss)	\$ (46,783)	\$ (20,548)	\$ (67,331)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	25,634	35,924	61,558
Change in assets and liabilities:			
Accounts receivable	-	40,094	40,094
Prepays	-	(2,390)	(2,390)
Accounts payable and accrued expenses	(3,149)	(10,168)	(13,317)
Other post employment benefits	397	-	397
Pensions	8,646	-	8,646
Deposits	17,138	-	17,138
Net cash provided (used) by operating activities	<u>\$ 1,883</u>	<u>\$ 42,912</u>	<u>\$ 44,795</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, 2017

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Intergovernmental	\$ 53,667	\$ 9,036	\$ 62,703	\$ 53,666	\$ 9,037
Licenses, fees, and permits	9,869	-	9,869	10,000	(131)
Charges for services	216,618	450	217,068	262,550	(45,482)
Donations and sponsorships	-	-	-	47,500	(47,500)
Other	55,717	4,784	60,501	7,500	53,001
Total operating revenues	<u>335,871</u>	<u>14,270</u>	<u>350,141</u>	<u>381,216</u>	<u>(31,075)</u>
Operating expenses:					
Culture & Recreation:					
Personnel services	112,954	(9,673)	103,281	128,677	25,396
Materials and services	244,066	14,270	258,336	282,790	24,454
Depreciation	25,634	(25,634)	-	-	-
Capital outlay	-	-	-	15,249	15,249
Total operating expenses	<u>382,654</u>	<u>(21,037)</u>	<u>361,617</u>	<u>426,716</u>	<u>65,099</u>
Operating income (loss)	(46,783)	35,307	(11,476)	(45,500)	34,024
Other revenues (expense):					
Interest income	952	-	952	500	452
Change in net position/fund balance	(45,831)	35,307	(10,524)	(45,000)	34,476
Net position/Fund balance at beginning of year	<u>581,408</u>	<u>(546,642)</u>	<u>34,766</u>	<u>45,000</u>	<u>(10,234)</u>
Net position/Fund balance at end of year	<u>\$ 535,577</u>	<u>\$ (511,335)</u>	<u>\$ 24,242</u>	<u>\$ -</u>	<u>\$ 24,242</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, 2017

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Intergovernmental	\$ 691,978	\$ -	\$ 691,978	\$ 957,090	\$ (265,112)
Charges for service	81,033	-	81,033	45,000	36,033
Miscellaneous	12,500	-	12,500	37,520	(25,020)
Total operating revenues	785,511	-	785,511	1,039,610	(254,099)
Operating expenses:					
Personnel services	320,793	174,341	495,134	508,061	12,927
Materials and services	449,342	(167,936)	281,406	306,862	25,456
Capital outlay	-	94,564	94,564	310,910	216,346
Depreciation	35,924	(35,924)	-	-	-
Contingency	-	-	-	20,000	20,000
Total operating expenses	806,059	65,045	871,104	1,145,833	274,729
Operating income (loss)	(20,548)	(65,045)	(85,593)	(106,223)	20,630
Net position/Fund balance at beginning of year	545,447	(320,874)	279,253	106,223	173,030
Net position/Fund balance at end of year	<u>\$ 524,899</u>	<u>\$ (385,919)</u>	<u>\$ 193,660</u>	<u>\$ -</u>	<u>\$ 193,660</u>

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, 2017

<u>TAXING DISTRICTS</u>	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017
ASSETS				
Cash and investments	\$ 1,302,225	\$ 118,024,498	\$ 118,093,327	\$ 1,233,396
Receivables:				
Property taxes	5,059,629	54,524,170	54,316,827	5,266,972
Total assets	<u>\$ 6,361,854</u>	<u>\$ 172,548,668</u>	<u>\$ 172,410,154</u>	<u>\$ 6,500,368</u>
LIABILITIES				
Due to other agencies, funds and taxing districts	<u>\$ 6,361,854</u>	<u>\$ 172,548,668</u>	<u>\$ 172,410,154</u>	<u>\$ 6,500,368</u>

<u>COUNTY TRUSTS</u>	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017
ASSETS				
Cash and investments	\$ 1,209,797	\$ 1,068,322	\$ 690,254	\$ 1,587,865
Receivables:				
Contracts	-	112,650	112,650	-
Total assets	<u>\$ 1,209,797</u>	<u>\$ 1,180,972</u>	<u>\$ 802,904</u>	<u>\$ 1,587,865</u>
LIABILITIES				
Due to other agencies, funds and taxing districts	<u>\$ 1,209,797</u>	<u>\$ 1,180,972</u>	<u>\$ 802,904</u>	<u>\$ 1,587,865</u>

See auditor's report.