

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.

Construction Reserve Fund - This fund was created to act as a reserve to assist in future construction projects. The primary source of revenues is transfers from other funds. This fund was closed at the end of the 2015-16 year and the residual balance was transferred into the County Forest Fund.

Debt Service Funds:

Bonded Debt Fund – This fund is used to account for and report on payment of bond principal and interest for the nondefeased 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, 2016

	Animal Control	Public Health	Planning	Law Library	LNG
ASSETS					
Cash and cash equivalents	\$ 257,551	\$ 1,028,424	\$ 115,939	\$ 162,096	\$ 88,261
Restricted cash	28,026	-	-	-	-
Prepaid expenses	-	56,664	-	-	-
Receivables:					
Property taxes	-	-	-	-	-
Accounts	502	127,045	9,435	-	-
Note receivable	11,535	-	-	-	-
Due from other funds	-	-	4,801	-	-
Total assets	\$ 297,614	\$ 1,212,133	\$ 130,175	\$ 162,096	\$ 88,261
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 573	\$ 67,491	\$ 3,616	\$ -	\$ 3,768
Unearned revenue	-	15,714	-	-	-
Due to other funds	1,587	1,143	-	-	-
Total liabilities	2,160	84,348	3,616	-	3,768
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-installment sale	11,535	-	-	-	-
Unavailable revenue-property taxes	-	-	-	-	-
Total deferred inflows of resources	11,535	-	-	-	-
Fund balances:					
Nonspendable	-	56,664	-	-	-
Restricted	28,026	1,071,121	-	162,096	84,493
Committed	255,893	-	-	-	-
Assigned	-	-	126,559	-	-
Total fund balances	283,919	1,127,785	126,559	162,096	84,493
Total liabilities, deferred inflows of resources and fund balances	\$ 297,614	\$ 1,212,133	\$ 130,175	\$ 162,096	\$ 88,261

See auditor's report.

County Parks	Community Corrections	Crime Victim Assistance	SCINT	Economic Development	Administrative Grants	County School	Footpaths and Bicycle Trails
\$ 898,306	\$ 2,041,905	\$ 12,359	\$ 75,761	\$ 617,802	\$ 168,638	\$ 18	\$ 386,773
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
119,232	16,484	18,490	89,148	-	70,755	-	3,764
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 1,017,538</u>	<u>\$ 2,058,389</u>	<u>\$ 30,849</u>	<u>\$ 164,909</u>	<u>\$ 617,802</u>	<u>\$ 239,393</u>	<u>\$ 18</u>	<u>\$ 390,537</u>
\$ 49,027	\$ 13,840	\$ 1,401	\$ 25,965	\$ 47,788	\$ 8,820	\$ 18	\$ -
295,666	109,416	-	-	-	-	-	-
8,003	6,035	415	414	-	78,405	-	-
352,696	129,291	1,816	26,379	47,788	87,225	18	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
664,842	1,929,098	29,033	138,530	570,014	152,168	-	390,537
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
664,842	1,929,098	29,033	138,530	570,014	152,168	-	390,537
<u>\$ 1,017,538</u>	<u>\$ 2,058,389</u>	<u>\$ 30,849</u>	<u>\$ 164,909</u>	<u>\$ 617,802</u>	<u>\$ 239,393</u>	<u>\$ 18</u>	<u>\$ 390,537</u>

COOS COUNTY, OREGON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2016

	Industrial Development	Public Health Title XIX	Mental Health Title XIX	County Family Mediation	911 South
ASSETS					
Cash and cash equivalents	\$ 68,504	\$ 225,186	\$ 797,976	\$ 99,472	\$ 148,097
Restricted cash	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Receivables:					
Taxes receivable	-	-	-	-	-
Accounts receivable	-	-	38,130	-	85,992
Note receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	\$ 68,504	\$ 225,186	\$ 836,106	\$ 99,472	\$ 234,089
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 1,394	\$ 3,693
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	492
Total liabilities	-	-	-	1,394	4,185
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-installment sale	-	-	-	-	-
Unavailable revenue-property taxes	-	-	-	-	-
	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	225,186	836,106	98,078	229,904
Committed	68,504	-	-	-	-
Assigned	-	-	-	-	-
Total fund balances	68,504	225,186	836,106	98,078	229,904
Total liabilities, deferred inflows of resources and fund balances	\$ 68,504	\$ 225,186	\$ 836,106	\$ 99,472	\$ 234,089

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
\$ 97,309	\$ 105,554	\$ 175,864	559,436	\$ 67,607	\$ 310,259	\$ 275,767	\$ 8,784,864
-	-	-	-	-	-	-	28,026
-	-	-	-	-	-	-	56,664
-	-	-	-	332,206	40,460	172,947	545,613
1,755	798	1,719	-	-	-	-	583,249
-	-	-	-	-	-	-	11,535
-	-	-	-	-	-	-	4,801
<u>\$ 99,064</u>	<u>\$ 106,352</u>	<u>\$ 177,583</u>	<u>\$ 559,436</u>	<u>\$ 399,813</u>	<u>\$ 350,719</u>	<u>\$ 448,714</u>	<u>\$ 10,014,752</u>
\$ -	\$ 1,277	\$ 8,153	\$ 22,541	\$ 67,607	\$ 96,601	\$ -	\$ 423,573
-	-	-	519,529	-	-	-	940,325
-	-	161	-	-	-	-	96,655
-	1,277	8,314	542,070	67,607	96,601	-	1,460,553
-	-	-	-	-	-	-	11,535
-	-	-	-	289,119	35,208	150,283	474,610
-	-	-	-	289,119	35,208	150,283	486,145
-	-	-	-	-	-	-	56,664
99,064	105,075	169,269	17,366	43,087	218,910	298,431	6,895,592
-	-	-	-	-	-	-	989,239
-	-	-	-	-	-	-	126,559
99,064	105,075	169,269	17,366	43,087	218,910	298,431	8,068,054
<u>\$ 99,064</u>	<u>\$ 106,352</u>	<u>\$ 177,583</u>	<u>\$ 559,436</u>	<u>\$ 399,813</u>	<u>\$ 350,719</u>	<u>\$ 448,714</u>	<u>\$ 10,014,752</u>

COOS COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2016

	Animal Control	Public Health	Planning	Law Library	LNG
Revenues:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-	-
Intergovernmental	-	844,251	(159)	-	-
Licenses, fees, and permits	23,656	1,130,386	333,170	-	-
Charges for services	56,315	85,521	8,150	-	95,860
Fines and forfeitures	-	-	-	67,745	-
Interest on investments	1,304	6,551	587	1,119	90
Other revenue	189,077	9,232	227	-	-
Total revenues	<u>270,352</u>	<u>2,075,941</u>	<u>341,975</u>	<u>68,864</u>	<u>95,950</u>
Expenditures:					
General government	-	-	302,597	50,571	11,457
Public safety	260,857	-	-	-	-
Health and welfare	-	1,983,659	-	-	-
Community development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Capital outlay	39,471	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>300,328</u>	<u>1,983,659</u>	<u>302,597</u>	<u>50,571</u>	<u>11,457</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(29,976)</u>	<u>92,282</u>	<u>39,378</u>	<u>18,293</u>	<u>84,493</u>
Other financing sources (uses):					
Sale of assets	-	-	-	-	-
Transfers in	172,638	-	-	-	-
Transfers out	-	(60,000)	-	(10,000)	-
Total other financing sources (uses)	<u>172,638</u>	<u>(60,000)</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>
Net change in fund balance	142,662	32,282	39,378	8,293	84,493
Net assets at beginning of year	<u>141,257</u>	<u>1,095,503</u>	<u>87,181</u>	<u>153,803</u>	<u>-</u>
Fund balances at end of year	<u>\$ 283,919</u>	<u>\$ 1,127,785</u>	<u>\$ 126,559</u>	<u>\$ 162,096</u>	<u>\$ 84,493</u>

See auditor's report.

County Parks	Community Corrections	Crime Victim Assistance	SCINT	Economic Development	Administrative Grants	County School	Footpaths and Bicycle Trails
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	102,002	-
598,572	2,165,052	107,971	263,240	184,771	774,004	62,985	43,161
912,104	149,698	-	-	6,305	-	-	-
-	-	-	-	-	2,719	-	-
-	74,822	-	55,489	-	-	-	-
4,674	12,546	121	508	3,929	939	22	2,262
6,517	9,040	548	2,034	-	13,360	-	-
<u>1,521,867</u>	<u>2,411,158</u>	<u>108,640</u>	<u>321,271</u>	<u>195,005</u>	<u>791,022</u>	<u>165,009</u>	<u>45,423</u>
-	-	129,079	-	-	-	-	-
-	1,779,700	-	328,530	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	347,978	-	-	-
1,170,271	-	-	-	-	-	-	-
-	-	-	-	-	727,604	165,009	-
85,712	72,996	-	17,800	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,255,983</u>	<u>1,852,696</u>	<u>129,079</u>	<u>346,330</u>	<u>347,978</u>	<u>727,604</u>	<u>165,009</u>	<u>-</u>
265,884	558,462	(20,439)	(25,059)	(152,973)	63,418	-	45,423
-	-	-	1,999	-	-	-	-
-	-	31,205	-	-	-	-	-
-	(24,937)	-	-	-	-	-	-
-	(24,937)	31,205	1,999	-	-	-	-
265,884	533,525	10,766	(23,060)	(152,973)	63,418	-	45,423
398,958	1,395,573	18,267	161,590	722,987	88,750	-	345,114
<u>\$ 664,842</u>	<u>\$ 1,929,098</u>	<u>\$ 29,033</u>	<u>\$ 138,530</u>	<u>\$ 570,014</u>	<u>\$ 152,168</u>	<u>\$ -</u>	<u>\$ 390,537</u>

COOS COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (Continued)
For the Year Ended June 30, 2016

	Industrial Development	Public Health Title XIX	Mental Health Title XIX	County Family Mediation	911 South
Revenues:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-	-
Intergovernmental	-	-	-	21,630	331,670
Licenses, fees, and permits	-	-	350,767	-	150
Charges for services	-	-	-	-	130,493
Fines and forfeitures	-	-	-	-	-
Interest on investments	423	1,388	5,428	650	674
Other revenue	-	-	-	-	1,500
Total revenues	423	1,388	356,195	22,280	464,487
Expenditures:					
General government	-	-	-	-	-
Public safety	-	-	-	-	980,136
Health and welfare	-	-	-	16,703	-
Community development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	-	-	-	16,703	980,136
Excess (deficiency) of revenues over (under) expenditures	423	1,388	356,195	5,577	(515,649)
Other financing sources (uses):					
Sale of assets	-	-	-	-	-
Transfers in	-	-	-	-	506,579
Transfers out	-	-	(300,000)	-	-
Total other financing sources (uses)	-	-	(300,000)	-	506,579
Net change in fund balance	423	1,388	56,195	5,577	(9,070)
Net assets at beginning of year	68,081	223,798	779,911	92,501	238,974
Fund balances at end of year	<u>\$ 68,504</u>	<u>\$ 225,186</u>	<u>\$ 836,106</u>	<u>\$ 98,078</u>	<u>\$ 229,904</u>

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
\$ -	\$ -	\$ -	\$ -	\$ 3,390,509	\$ 413,143	\$ 1,279,014	\$ 5,082,666
-	-	-	-	15,080	1,838	5,523	124,443
-	-	-	42,638	-	-	-	5,439,786
21,512	91,941	276,983	-	-	-	-	3,296,672
-	-	-	-	-	-	-	379,058
-	-	-	-	22,348	2,695	22,118	245,217
575	640	1,096	2,894	2,118	1,895	5,425	57,858
-	-	-	-	-	-	-	231,535
<u>22,087</u>	<u>92,581</u>	<u>278,079</u>	<u>45,532</u>	<u>3,430,055</u>	<u>419,571</u>	<u>1,312,080</u>	<u>14,857,235</u>
16,592	68,917	-	42,638	-	-	-	621,851
-	-	-	-	-	-	-	3,349,223
-	-	259,465	-	-	-	-	2,259,827
-	-	-	-	-	-	-	347,978
-	-	-	-	3,425,943	377,179	-	4,973,393
-	-	-	-	-	-	-	892,613
-	6,084	-	-	-	-	-	222,063
-	-	-	-	-	-	930,000	930,000
-	-	-	-	-	-	417,770	417,770
<u>16,592</u>	<u>75,001</u>	<u>259,465</u>	<u>42,638</u>	<u>3,425,943</u>	<u>377,179</u>	<u>1,347,770</u>	<u>14,014,718</u>
<u>5,495</u>	<u>17,580</u>	<u>18,614</u>	<u>2,894</u>	<u>4,112</u>	<u>42,392</u>	<u>(35,690)</u>	<u>842,517</u>
-	-	-	-	-	-	-	1,999
-	-	-	-	-	-	-	710,422
-	-	-	-	-	-	-	(394,937)
-	-	-	-	-	-	-	317,484
5,495	17,580	18,614	2,894	4,112	42,392	(35,690)	1,160,001
93,569	87,495	150,655	14,472	38,975	176,518	334,121	6,908,053
<u>\$ 99,064</u>	<u>\$ 105,075</u>	<u>\$ 169,269</u>	<u>\$ 17,366</u>	<u>\$ 43,087</u>	<u>\$ 218,910</u>	<u>\$ 298,431</u>	<u>\$ 8,068,054</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, 2016

	Final Budget	Actual	Variance
Revenues:			
Licenses, fees, and permits	\$ 21,000	\$ 23,656	\$ 2,656
Charges for services	62,000	56,315	(5,685)
Interest on investments	1,000	1,304	304
Other	500	189,077	188,577
Total revenues	<u>84,500</u>	<u>270,352</u>	<u>185,852</u>
Expenditures:			
Public Safety:			
Personnel services	207,506	198,052	9,454
Materials and services	136,705	62,805	73,900
Capital outlay	63,560	39,471	24,089
Total expenditures	<u>407,771</u>	<u>300,328</u>	<u>107,443</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(323,271)</u>	<u>(29,976)</u>	<u>293,295</u>
Other financing sources (uses):			
Transfer in	<u>172,638</u>	<u>172,638</u>	<u>-</u>
Net change in fund balance	(150,633)	142,662	293,295
Fund balance at beginning of year	<u>150,633</u>	<u>141,257</u>	<u>(9,376)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 283,919</u>	<u>\$ 283,919</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, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 1,749,364	\$ 844,251	\$ (905,113)
Licenses, fees, and permits	348,220	1,130,386	782,166
Charges for services	75,000	85,521	10,521
Interest on investments	4,800	6,551	1,751
Other	4,000	9,232	5,232
	<u>2,181,384</u>	<u>2,075,941</u>	<u>(105,443)</u>
Total revenues			
Expenditures:			
Public Health:			
CCPH / Health Division	2,493,822	1,983,659	510,163
Contingency	507,446	-	507,446
	<u>3,001,268</u>	<u>1,983,659</u>	<u>1,017,609</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>(819,884)</u>	<u>92,282</u>	<u>912,166</u>
Other financing sources (uses):			
Transfers out	(60,000)	(60,000)	-
Transfer in	139,596	-	(139,596)
	<u>79,596</u>	<u>(60,000)</u>	<u>(139,596)</u>
Total other financing sources			
Net change in fund balance	(740,288)	32,282	772,570
Fund balance at beginning of year	<u>740,288</u>	<u>1,095,503</u>	<u>355,215</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 1,127,785</u>	<u>\$ 1,127,785</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, 2016

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 50,025	\$ (159)	\$ (50,184)
Licenses, fees, and permits	186,000	333,170	147,170
Charges for services	17,400	8,150	(9,250)
Interest on investments	-	587	587
Other	-	227	227
	<hr/>	<hr/>	<hr/>
Total revenues	253,425	341,975	88,550
	<hr/>	<hr/>	<hr/>
Expenditures:			
General Government:			
Personnel services	263,776	263,221	555
Materials and services	39,672	39,376	296
	<hr/>	<hr/>	<hr/>
Total expenditures	303,448	302,597	851
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(50,023)	39,378	89,401
	<hr/>	<hr/>	<hr/>
Other financing sources (uses):			
Transfer in	39,200	-	(39,200)
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(10,823)	39,378	50,201
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	85,000	87,181	2,181
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ 74,177	\$ 126,559	\$ 52,382
	<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, 2016

	Final Budget	Actual	Variance
Revenues:			
Police services	\$ 95,860	\$ 95,860	\$ -
Interest on investments	-	90	90
Total revenues	<u>95,860</u>	<u>95,950</u>	<u>90</u>
Expenditures:			
General Government:			
Personnel services	65,299	3,983	61,316
Materials and services	<u>30,561</u>	<u>7,474</u>	<u>23,087</u>
Total expenditures	<u>95,860</u>	<u>11,457</u>	<u>84,403</u>
Net change in fund balance	-	84,493	84,493
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 84,493</u>	<u>\$ 84,493</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, 2016

	Final Budget	Actual	Variance
Revenues:			
Fines and forfeitures	\$ 55,329	\$ 67,745	\$ 12,416
Interest on investments	800	1,119	319
Total revenues	<u>56,129</u>	<u>68,864</u>	<u>12,735</u>
Expenditures:			
General Government:			
Personnel services	2,879	281	2,598
Materials and services	185,779	50,290	135,489
Capital outlay	5,000	-	5,000
Total expenditures	<u>193,658</u>	<u>50,571</u>	<u>143,087</u>
Excess (deficiency) of revenues over (under) expenditures	(137,529)	18,293	155,822
Other financing sources (uses):			
Transfer out	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Net change in fund balance	(147,529)	8,293	155,822
Fund balance at beginning of year	<u>147,529</u>	<u>153,803</u>	<u>6,274</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 162,096</u>	<u>\$ 162,096</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, 2016

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 575,862	\$ 598,572	\$ 22,710
Licenses, fees, and permits	757,744	912,104	154,360
Interest on investments	1,000	4,674	3,674
Other	200	6,517	6,317
Total revenues	<u>1,334,806</u>	<u>1,521,867</u>	<u>187,061</u>
Expenditures:			
Culture and Recreation:			
Personnel services	591,036	582,997	8,039
Materials and services	648,973	587,274	61,699
Capital outlay	125,962	85,712	40,250
Contingency	257,680	-	257,680
Total expenditures	<u>1,623,651</u>	<u>1,255,983</u>	<u>367,668</u>
Net change in fund balance	(288,845)	265,884	554,729
Fund balance at beginning of year	<u>288,845</u>	<u>398,958</u>	<u>110,113</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 664,842</u>	<u>\$ 664,842</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, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 2,303,561	\$ 2,165,052	\$ (138,509)
Licenses, fees, and permits	145,000	149,698	4,698
Fines and forfeitures	35,880	74,822	38,942
Interest on investments	5,000	12,546	7,546
Other	-	9,040	9,040
	<hr/>	<hr/>	<hr/>
Total revenues	2,489,441	2,411,158	(78,283)
Expenditures:			
Public Safety:			
Personnel services	1,630,699	1,362,951	267,748
Materials and services	571,510	416,749	154,761
Capital outlay	73,500	72,996	504
Contingency	1,575,668	-	1,575,668
	<hr/>	<hr/>	<hr/>
Total expenditures	3,851,377	1,852,696	1,998,681
Excess (deficiency) of revenues over (under) expenditures	<hr/>	<hr/>	<hr/>
	(1,361,936)	558,462	1,920,398
Other financing sources (uses):			
Transfer out	(24,937)	(24,937)	-
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(1,386,873)	533,525	1,920,398
Fund balance at beginning of year	1,386,873	1,395,573	8,700
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ -	\$ 1,929,098	\$ 1,929,098
	<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, 2016

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 114,550	\$ 107,971	\$ (6,579)
Interest on investments	72	121	49
Other	-	548	548
	<hr/>	<hr/>	<hr/>
Total revenues	114,622	108,640	(5,982)
	<hr/>	<hr/>	<hr/>
Expenditures:			
General Government:			
Personnel services	118,722	118,485	237
Materials and services	36,105	10,594	25,511
	<hr/>	<hr/>	<hr/>
Total expenditures	154,827	129,079	25,748
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(40,205)	(20,439)	19,766
	<hr/>	<hr/>	<hr/>
Other financing sources (uses):			
Transfers in	31,205	31,205	-
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(9,000)	10,766	19,766
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	9,000	18,267	9,267
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 29,033</u>	<u>\$ 29,033</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, 2016

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 624,623	\$ 263,240	\$ (361,383)
Fines and forfeitures	-	55,489	55,489
Interest on investments	-	508	508
Other	-	2,034	2,034
	<hr/>	<hr/>	<hr/>
Total revenues	624,623	321,271	(303,352)
	<hr/>	<hr/>	<hr/>
Expenditures:			
Public safety:			
Personnel services	384,803	130,208	254,595
Materials and services	337,694	198,322	139,372
Capital outlay	19,429	17,800	1,629
	<hr/>	<hr/>	<hr/>
Total expenditures	741,926	346,330	395,596
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(117,303)	(25,059)	92,244
	<hr/>	<hr/>	<hr/>
Other financing sources (uses):			
Sale of assets	-	1,999	1,999
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(117,303)	(23,060)	94,243
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	117,303	161,590	44,287
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ -	\$ 138,530	\$ 138,530
	<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
CHILDREN AND FAMILIES FUND
For the Year Ended June 30, 2016

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Interest on investments	-	-	-
Other	-	-	-
Total revenues	-	-	-
Other financing sources (uses):			
Transfers out	(135,000)	-	135,000
Net change in fund balance	(135,000)	-	135,000
Fund balance at beginning of year	135,000	-	(135,000)
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
ECONOMIC DEVELOPMENT FUND
For the Year Ended June 30, 2016

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 162,000	\$ 184,771	\$ 22,771
Licenses, fees, and permits	5,300	6,305	1,005
Interest on investments	3,500	3,929	429
Total revenues	<u>170,800</u>	<u>195,005</u>	<u>24,205</u>
Expenditures:			
Community Development:			
Materials and services	373,894	347,978	25,916
Capital outlay	190,000	-	190,000
Operating Contingency	256,844	-	256,844
Total expenditures	<u>820,738</u>	<u>347,978</u>	<u>472,760</u>
Excess (deficiency) of revenues over (under) expenditures	(649,938)	(152,973)	496,965
Other financing sources (uses):			
Transfers out	(39,200)	-	39,200
Net change in fund balance	(689,138)	(152,973)	536,165
Fund balance at beginning of year	<u>689,138</u>	<u>722,987</u>	<u>33,849</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 570,014</u>	<u>\$ 570,014</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, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 1,096,290	\$ 774,004	\$ (322,286)
Charges for services	20,000	2,719	(17,281)
Interest on investments	500	939	439
Other	10,000	13,360	3,360
	<u>1,126,790</u>	<u>791,022</u>	<u>(335,768)</u>
Total revenues			
Expenditures:			
Intergovernmental:			
Materials and services	888,563	727,604	160,959
Capital outlay	321,622	-	321,622
	<u>1,210,185</u>	<u>727,604</u>	<u>482,581</u>
Total expenditures			
Net change in fund balance	(83,395)	63,418	146,813
Fund balance at beginning of year	<u>83,395</u>	<u>88,750</u>	<u>5,355</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 152,168</u>	<u>\$ 152,168</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, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes - other	\$ 102,150	\$ 102,002	\$ (148)
Intergovernmental	130,000	62,985	(67,015)
Interest on investments	100	22	(78)
	<hr/>	<hr/>	<hr/>
Total revenues	232,250	165,009	(67,241)
	<hr/>	<hr/>	<hr/>
Expenditures:			
Intergovernmental:			
For support of schools	232,250	165,009	67,241
	<hr/>	<hr/>	<hr/>
Net change in fund balance	-	-	-
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	-	-	-
	<hr/>	<hr/>	<hr/>
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, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 40,000	\$ 43,161	\$ 3,161
Interest on investments	1,500	2,262	762
	<hr/>	<hr/>	<hr/>
Total revenues	41,500	45,423	3,923
	<hr/>	<hr/>	<hr/>
Expenditures:			
Public Works:			
Materials and services	30,000	-	30,000
Capital outlay	353,959	-	353,959
	<hr/>	<hr/>	<hr/>
Total expenditures	383,959	-	383,959
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(342,459)	45,423	387,882
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	342,459	345,114	2,655
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 390,537</u>	<u>\$ 390,537</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, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	\$ 400	\$ 423	\$ 23
Expenditures:			
Community Development:			
Materials and services	58,492	-	58,492
Capital outlay	10,000	-	10,000
Total expenditures	68,492	-	68,492
Net change in fund balance	(68,092)	423	68,515
Fund balance at beginning of year	68,092	68,081	(11)
Fund balance at end of year	<u>\$ -</u>	<u>\$ 68,504</u>	<u>\$ 68,504</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, 2016

	Final Budget	Actual	Variance
Revenues:			
Interest on investments	\$ 754	\$ 1,388	\$ 634
Expenditures:			
Health & Welfare			
Contingency	46,000	-	46,000
Excess (deficiency) of revenues over (under) expenditures	(45,246)	1,388	46,634
Other financing sources (uses):			
Transfer out	(100,000)	-	100,000
Net change in fund balance	(145,246)	1,388	146,634
Fund balance at beginning of year	145,246	223,798	78,552
Fund balance at end of year	\$ -	\$ 225,186	\$ 225,186

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, 2016

	Final Budget	Actual	Variance
Revenues:			
Licenses, fees, and permits	\$ 216,000	\$ 350,767	\$ 134,767
Interest on investments	4,000	5,428	1,428
Total revenues	<u>220,000</u>	<u>356,195</u>	<u>136,195</u>
Expenditures:			
Health & Welfare:			
Contingency	<u>532,934</u>	<u>-</u>	<u>532,934</u>
Excess (deficiency) of revenues over (under) expenditures	(312,934)	356,195	669,129
Other financing sources (uses):			
Transfer out	<u>(300,000)</u>	<u>(300,000)</u>	<u>-</u>
Net change in fund balance	(612,934)	56,195	669,129
Fund balance at beginning of year	<u>612,934</u>	<u>779,911</u>	<u>166,977</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 836,106</u>	<u>\$ 836,106</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, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 41,920	\$ 21,630	\$ (20,290)
Interest on investments	400	650	250
	<u>42,320</u>	<u>22,280</u>	<u>(20,040)</u>
Total revenues			
Expenditures:			
Health and Welfare:			
Materials and services	135,470	16,703	118,767
	<u>(93,150)</u>	<u>5,577</u>	<u>98,727</u>
Net change in fund balance			
Fund balance at beginning of year	93,150	92,501	(649)
Fund balance at end of year	<u>\$ -</u>	<u>\$ 98,078</u>	<u>\$ 98,078</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, 2016

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 310,300	\$ 331,670	\$ 21,370
Licenses, fees, and permits	200	150	(50)
Charges for services	130,492	130,493	1
Interest on investments	1,000	674	(326)
Other	-	1,500	1,500
	<u>441,992</u>	<u>464,487</u>	<u>22,495</u>
Total revenues			
Expenditures:			
Public Safety:			
Dispatch Division	692,236	559,640	132,596
PSAP Division	506,707	420,496	86,211
	<u>1,198,943</u>	<u>980,136</u>	<u>218,807</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	(756,951)	(515,649)	241,302
Other financing sources (uses):			
Transfer in	570,503	506,579	(63,924)
Net change in fund balance	(186,448)	(9,070)	177,378
Fund balance at beginning of year	186,448	238,974	52,526
Fund balance at end of year	<u>\$ -</u>	<u>\$ 229,904</u>	<u>\$ 229,904</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, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 20,000	\$ 21,512	\$ 1,512
Interest on investments	300	575	275
	<hr/>	<hr/>	<hr/>
Total revenues	20,300	22,087	1,787
	<hr/>	<hr/>	<hr/>
Expenditures:			
General Government:			
Materials and services	102,300	16,592	85,708
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(82,000)	5,495	87,495
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	82,000	93,569	11,569
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 99,064</u>	<u>\$ 99,064</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, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 85,000	\$ 91,941	\$ 6,941
Interest on investments	380	640	260
	<hr/>	<hr/>	<hr/>
Total revenues	85,380	92,581	7,201
Expenditures:			
General Government:			
Personnel services	63,840	63,220	620
Materials and services	16,190	5,697	10,493
Capital outlay	10,000	6,084	3,916
Contingency	80,350	-	80,350
	<hr/>	<hr/>	<hr/>
Total expenditures	170,380	75,001	95,379
Net change in fund balance	(85,000)	17,580	102,580
Fund balance at beginning of year	85,000	87,495	2,495
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 105,075</u>	<u>\$ 105,075</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, 2016

	Final Budget	Actual	Variance
Revenues:			
Licenses, fees, and permits	\$ 285,802	\$ 276,983	\$ (8,819)
Charges for services	1,000	-	(1,000)
Interest on investments	400	1,096	696
Other revenues	-	-	-
Total revenues	<u>287,202</u>	<u>278,079</u>	<u>(9,123)</u>
Expenditures:			
Health and Welfare:			
Licensing Division	291,251	259,465	31,786
Contingency	<u>73,355</u>	<u>-</u>	<u>73,355</u>
Total expenditures	<u>364,606</u>	<u>259,465</u>	<u>105,141</u>
Excess (deficiency) of revenues over (under) expenditures	(77,404)	18,614	96,018
Other financing sources (uses):			
Transfers out	<u>(39,596)</u>	<u>-</u>	<u>39,596</u>
Net change in fund balance	(117,000)	18,614	135,614
Fund balance at beginning of year	<u>117,000</u>	<u>150,655</u>	<u>33,655</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 169,269</u>	<u>\$ 169,269</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, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 580,380	\$ 42,638	\$ (537,742)
Interest on investments	2,000	2,894	894
Total revenues	<u>582,380</u>	<u>45,532</u>	<u>(536,848)</u>
Expenditures:			
General Government:			
Materials and services	<u>597,453</u>	<u>42,638</u>	<u>554,815</u>
Net change in fund balance	(15,073)	2,894	17,967
Fund balance at beginning of year	<u>15,073</u>	<u>14,472</u>	<u>(601)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 17,366</u>	<u>\$ 17,366</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, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Property taxes	\$ 3,392,625	\$ 3,390,509	\$ (2,116)
Taxes - other	16,000	15,080	(920)
Fines and forfeitures	28,000	22,348	(5,652)
Interest on investments	2,200	2,118	(82)
	<u>3,438,825</u>	<u>3,430,055</u>	<u>(8,770)</u>
Total revenues			
Expenditures:			
Culture and Recreation:			
Materials and services	3,508,825	3,425,943	82,882
	<u>(70,000)</u>	4,112	74,112
Net change in fund balance			
Fund balance at beginning of year	<u>70,000</u>	<u>38,975</u>	<u>(31,025)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 43,087</u>	<u>\$ 43,087</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, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Property taxes	\$ 410,213	\$ 413,143	\$ 2,930
Taxes - other	500	1,838	1,338
Fines and forfeitures	3,500	2,695	(805)
Interest on investments	1,500	1,895	395
	<hr/>	<hr/>	<hr/>
Total revenues	415,713	419,571	3,858
	<hr/>	<hr/>	<hr/>
Expenditures:			
Culture and Recreation:			
Materials and services	431,024	377,179	53,845
Operating contingency	43,102	-	43,102
	<hr/>	<hr/>	<hr/>
Total expenditures	474,126	377,179	96,947
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(58,413)	42,392	100,805
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	176,314	176,518	204
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ 117,901</u>	<u>\$ 218,910</u>	<u>\$ 101,009</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CONSTRUCTION RESERVE FUND
For the Year Ended June 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	\$ 500	\$ -	\$ (500)
Expenditures:			
Capital outlay	-	-	-
Excess (deficiency) of revenues over (under) expenditures	500	-	(500)
Other financing sources (uses):			
Transfers out	(201,200)	(200,985)	215
Net change in fund balance	(200,700)	(200,985)	(285)
Fund balance at beginning of year	200,700	200,985	285
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
BONDED DEBT FUND
For the Year Ended June 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Property taxes	\$ 1,218,770	\$ 1,279,014	\$ 60,244
Taxes - other	-	5,523	5,523
Fines and forfeitures	25,000	22,118	(2,882)
Interest on investments	4,000	5,425	1,425
	<hr/>	<hr/>	<hr/>
Total revenues	1,247,770	1,312,080	64,310
Expenditures:			
Debt Service:			
Principal	930,000	930,000	-
Interest	417,770	417,770	-
	<hr/>	<hr/>	<hr/>
Total expenditures	1,347,770	1,347,770	-
Net change in fund balance	(100,000)	(35,690)	64,310
Fund balance at beginning of year	100,000	334,121	234,121
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 298,431</u>	<u>\$ 298,431</u>

COOS COUNTY, OREGON
COMBINING SCHEDULE (COUNTY FOREST FUND, CONSTRUCTION RESERVE FUND)
For GAAP Basis Presentation
For the Year Ended June 30, 2016

	County Forest	Construction Reserve Fund	Total
Revenues:			
Charges for services	\$ 40,872	\$ -	\$ 40,872
Timber sales	5,081,975	-	5,081,975
Interest on investments	29,903	-	29,903
Total revenues	<u>5,152,750</u>	<u>-</u>	<u>5,152,750</u>
Expenditures:			
General government :			
Personnel services	298,973	-	298,973
Materials and services	320,175	-	320,175
Capital outlay	65,129	-	65,129
Total expenditures	<u>684,277</u>	<u>-</u>	<u>684,277</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,468,473</u>	<u>-</u>	<u>4,468,473</u>
Other financing sources (uses):			
Transfers in	200,985	-	200,985
Transfers out	(3,713,728)	(200,985)	(3,914,713)
Total other financing sources (uses)	<u>(3,512,743)</u>	<u>(200,985)</u>	<u>(3,713,728)</u>
Net change in fund balances	955,730	(200,985)	754,745
Fund balances at beginning of year	<u>6,527,529</u>	<u>200,985</u>	<u>6,728,514</u>
Fund balances at end of year	<u>\$ 7,483,259</u>	<u>\$ -</u>	<u>\$ 7,483,259</u>

*The Construction 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 Construction Reserve Fund has been combined with the County Forest 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 reports 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 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, 2016

	Waste Disposal	Waste Reserve	Total Waste Disposal
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 2,111,320	\$ 867,024	\$ 2,978,344
Accounts receivable	169,410	-	169,410
Total current assets	<u>2,280,730</u>	<u>867,024</u>	<u>3,147,754</u>
Noncurrent assets:			
Capital assets:			
Land	9,862	-	9,862
Other capital assets (net of accumulated depreciation)	<u>1,359,449</u>	<u>-</u>	<u>1,359,449</u>
Total noncurrent assets	<u>1,369,311</u>	<u>-</u>	<u>1,369,311</u>
Total assets	<u>3,650,041</u>	<u>867,024</u>	<u>4,517,065</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	38,666	-	38,666
LIABILITIES			
Current liabilities:			
Accounts payable	79,565	-	79,565
Compensated absences payable	39,668	-	39,668
Due to other funds	2,252	-	2,252
Current portion of long-term liabilities:			
Landfill closure/post closure costs	<u>76,900</u>	<u>-</u>	<u>76,900</u>
Total current liabilities	<u>198,385</u>	<u>-</u>	<u>198,385</u>
Noncurrent liabilities:			
Long-term liabilities (net of current portion)			
Net pension liability	145,584	-	145,584
Accrued other postemployment benefits obligation	50,231	-	50,231
Accrued landfill closure/post-closure care costs	<u>1,402,660</u>	<u>-</u>	<u>1,402,660</u>
Total noncurrent liabilities	<u>1,598,475</u>	<u>-</u>	<u>1,598,475</u>
Total liabilities	<u>1,796,860</u>	<u>-</u>	<u>1,796,860</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	32,369	-	32,369
NET POSITION			
Net investment in capital assets	1,369,311	-	1,369,311
Unrestricted	<u>490,167</u>	<u>867,024</u>	<u>1,357,191</u>
Total net position	<u>\$ 1,859,478</u>	<u>\$ 867,024</u>	<u>\$ 2,726,502</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, 2016

	<u>Waste Disposal</u>	<u>Waste Reserve</u>	<u>Totals</u>
Operating revenues:			
Waste disposal fees	\$ 1,854,746	\$ -	\$ 1,854,746
Miscellaneous	2,033	-	2,033
Total operating revenues	<u>1,856,779</u>	<u>-</u>	<u>1,856,779</u>
Operating expenses:			
Personnel services	432,284	-	432,284
Materials and services	935,811	-	935,811
Depreciation	137,105	-	137,105
Total operating expenses	<u>1,505,200</u>	<u>-</u>	<u>1,505,200</u>
Operating income (loss)	<u>351,579</u>	<u>-</u>	<u>351,579</u>
Nonoperating revenues (expense):			
Gain (Loss) on disposition of capital assets	(59,152)	-	(59,152)
Interest on investments	10,669	6,393	17,062
Change in estimated post closure costs	352,684	-	352,684
Total nonoperating revenues (expenses)	<u>304,201</u>	<u>6,393</u>	<u>310,594</u>
Income (loss) before operating transfers	<u>655,780</u>	<u>6,393</u>	<u>662,173</u>
Transfers:			
Transfer from other funds	282,400	-	282,400
Transfer to other funds	-	(282,400)	(282,400)
Total transfers	<u>282,400</u>	<u>(282,400)</u>	<u>-</u>
Change in net position	<u>938,180</u>	<u>(276,007)</u>	<u>662,173</u>
Net position (deficit) at beginning of year	1,110,715	1,143,031	2,253,746
Prior period adjustment	<u>(189,417)</u>	<u>-</u>	<u>(189,417)</u>
Net position at beginning of year, restated	<u>921,298</u>	<u>1,143,031</u>	<u>2,064,329</u>
Net positions (deficit) at end of year	<u>\$ 1,859,478</u>	<u>\$ 867,024</u>	<u>\$ 2,726,502</u>

See auditor's report.

COOS COUNTY, OREGON
SUB-COMBINING STATEMENT OF CASH FLOWS
WASTE DISPOSAL FUNDS
For the Year Ended June 30, 2016

	Waste Disposal	Waste Disposal Reserve	Totals
Cash flows from operating activities:			
Cash received from customers and users	\$ 1,825,885	\$ -	\$ 1,825,885
Cash paid to employees	(303,511)	-	(303,511)
Cash paid to suppliers	(1,176,182)	-	(1,176,182)
Net cash provided (used) by operating activities	346,192	-	346,192
Cash flows from noncapital financing activities:			
Interfund transfers (net)	282,400	(282,400)	-
Cash flows from capital and related financing activities:			
Proceeds from sale of capital assets	25,000	-	25,000
Capital expenditures	(143,292)	-	(143,292)
Net cash (used) by capital and related financing activities	(118,292)	-	(118,292)
Cash flows from investing activities:			
Interest received	10,668	6,393	17,061
Net increase (decrease) in cash and cash equivalents	520,968	(276,007)	244,961
Cash and cash equivalents at beginning of year	1,590,352	1,143,031	2,733,383
Cash and cash equivalents at end of year	<u>\$ 2,111,320</u>	<u>\$ 867,024</u>	<u>\$ 2,978,344</u>

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

Operating income (loss)	\$ 351,579	\$ -	\$ 351,579
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	137,105	-	137,105
Change in assets and liabilities:			
Accounts receivable	(30,894)	-	(30,894)
Accounts payable	(38,816)	-	(38,816)
OPEB liability	1,090	-	1,090
Assets and liabilities related to pension	123,439	-	123,439
Compensated absences payable	4,245	-	4,245
Landfill closure/post-post closure cost	(201,556)	-	(201,556)
Net cash provided (used) by operating activities	<u>\$ 346,192</u>	<u>\$ -</u>	<u>\$ 346,192</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, 2016

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Licenses, fees, and permits	\$ 1,854,746	\$ 2,118	\$ 1,856,864	\$ 1,491,778	\$ 365,086
Intergovernmental	-	-	-	109,000	(109,000)
Other	2,033	-	2,033	2,000	33
Total operating revenues	<u>1,856,779</u>	<u>2,118</u>	<u>1,858,897</u>	<u>1,602,778</u>	<u>256,119</u>
Operating expenses:					
Sanitation:					
Personnel services	432,284	(127,600)	304,684	352,492	47,808
Materials and services	935,811	191,686	1,127,497	1,981,794	854,297
Depreciation	137,105	(137,105)	-	-	-
Capital outlay	-	154,107	154,107	381,500	227,393
Total operating expenses	<u>1,505,200</u>	<u>81,088</u>	<u>1,586,288</u>	<u>2,715,786</u>	<u>1,129,498</u>
Operating income (loss)	<u>351,579</u>	<u>(78,970)</u>	<u>272,609</u>	<u>(1,113,008)</u>	<u>1,385,617</u>
Nonoperating revenues (expense):					
Gain (loss) on disposition of capital assets	(59,152)	84,152	25,000	-	25,000
Change in estimated post closure costs	352,684	(352,684)	-	-	-
Interest income	10,669	-	10,669	2,000	8,669
Contingency	-	-	-	(222,494)	222,494
Total nonoperating revenues (expenses)	<u>304,201</u>	<u>(268,532)</u>	<u>35,669</u>	<u>(220,494)</u>	<u>256,163</u>
Income (loss) before transfers:	<u>655,780</u>	<u>(347,502)</u>	<u>308,278</u>	<u>(1,333,502)</u>	<u>1,641,780</u>
Other revenues (expenses):					
Transfer in	282,400	-	282,400	471,200	(188,800)
Change in net position/fund balance	<u>938,180</u>	<u>(347,502)</u>	<u>590,678</u>	<u>(862,302)</u>	<u>1,452,980</u>
Net position/Fund balance at beginning of year	1,110,715	(497,520)	1,608,235	862,302	745,933
Prior period adjustment	<u>(189,417)</u>	<u>189,417</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net position at beginning of year, restated	<u>921,298</u>	<u>(686,937)</u>	<u>1,608,235</u>	<u>862,302</u>	<u>745,933</u>
Net position/Fund balance at end of year	<u>\$ 1,859,478</u>	<u>\$ (339,435)</u>	<u>\$ 2,198,913</u>	<u>\$ -</u>	<u>\$ 2,198,913</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, 2016

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenue (expenses):					
Interest income	\$ 6,393	\$ -	\$ 6,393	\$ 5,000	\$ 1,393
Contingency	-	-	-	(607,211)	607,211
Total operating revenue (expenses):	<u>6,393</u>	<u>-</u>	<u>6,393</u>	<u>(602,211)</u>	<u>608,604</u>
Other revenues (expenses):					
Transfer out	<u>(282,400)</u>	<u>-</u>	<u>(282,400)</u>	<u>(471,200)</u>	<u>188,800</u>
Change in net position/fund balance	(276,007)	-	(276,007)	(1,073,411)	797,404
Net position/Fund balance at beginning of year	<u>1,143,031</u>	<u>-</u>	<u>1,143,031</u>	<u>1,073,411</u>	<u>69,620</u>
Net position/Fund balance at end year	<u>\$ 867,024</u>	<u>\$ -</u>	<u>\$ 867,024</u>	<u>\$ -</u>	<u>\$ 867,024</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, 2016

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Pipeline operations	\$ 500,012	\$ -	\$ 500,012	\$ 550,000	\$ (49,988)
Operating expenses:					
Public works:					
Materials and services	464,625	(174,496)	290,129	685,000	394,871
Depreciation	1,043,232	(1,043,232)	-	-	-
Capital outlay	-	171,159	171,159	1,588,417	1,417,258
Total operating expenses	1,507,857	(1,046,569)	461,288	2,273,417	1,812,129
Operating income (loss)	(1,007,845)	1,046,569	38,724	(1,723,417)	1,762,141
Other revenues (expense):					
Interest income	23,027	(3,356)	19,671	20,000	(329)
Contingency	-	-	-	(1,540,426)	1,540,426
Total other revenues (expenses)	23,027	(3,356)	19,671	(1,520,426)	1,540,097
Income (loss) before operating transfers	(984,818)	1,043,213	58,395	(3,243,843)	3,302,238
Transfers to other funds	(250,000)	-	(250,000)	(250,000)	-
Transfers from other funds	930,000	(930,000)	-	-	-
Total transfers to (from) other funds	680,000	(930,000)	(250,000)	(250,000)	-
Change in net position/fund balance	(304,818)	113,213	(191,605)	(3,493,843)	3,302,238
Net position/Fund balance at beginning of year	36,547,693	33,483,444	3,064,249	3,493,843	(429,594)
Net position/Fund balance at end of year	<u>\$ 36,242,875</u>	<u>\$ 33,596,657</u>	<u>\$ 2,872,644</u>	<u>\$ -</u>	<u>\$ 2,872,644</u>

See auditor's report.

COOS COUNTY, OREGON
SUB-COMBINING STATEMENT OF NET POSITION
NON-MAJOR ENTERPRISE FUNDS
June 30, 2016

	Fair	Coos County Area Transit Service District	Totals
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 75,830	\$ 234,530	\$ 310,360
Receivable:			
Accounts	-	17,386	17,386
Due from other funds	-	63,508	63,508
Prepays	-	17,704	17,704
Total current assets	<u>75,830</u>	<u>333,128</u>	<u>408,958</u>
Noncurrent assets:			
Capital assets:			
Land	30,605	117,743	148,348
Other capital assets (net of accumulated depreciation)	<u>571,910</u>	<u>180,721</u>	<u>752,631</u>
Total noncurrent assets	<u>602,515</u>	<u>298,464</u>	<u>900,979</u>
Total assets	<u>678,345</u>	<u>631,592</u>	<u>1,309,937</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	<u>12,322</u>	-	<u>12,322</u>
LIABILITIES			
Current liabilities:			
Accounts payable	10,981	37,346	48,327
Accrued payroll benefits	-	16,529	16,529
Compensated absences payable	3,659	32,270	35,929
Prepaid exhibitor deposits	29,541	-	29,541
Pension liability	46,398	-	46,398
Due to other funds	542	-	542
Total current liabilities	<u>91,121</u>	<u>86,145</u>	<u>177,266</u>
Noncurrent liabilities:			
Long-term liabilities (net of current portion)			
Other postemployment benefits obligation	<u>7,822</u>	-	<u>7,822</u>
Total liabilities	<u>98,943</u>	<u>86,145</u>	<u>185,088</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	<u>10,316</u>	-	<u>10,316</u>
NET POSITION			
Net investment in capital assets	602,515	298,464	900,979
Unrestricted	<u>(21,107)</u>	<u>246,983</u>	<u>225,876</u>
Total net position	<u>\$ 581,408</u>	<u>\$ 545,447</u>	<u>\$ 1,126,855</u>

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, 2016

	County Fair	Coos County Area Transit Service District	Totals
Operating revenues:			
Operational charges	\$ 245,600	\$ 84,471	\$ 330,071
Intergovernmental	53,667	667,771	721,438
Other	59,574	12,171	71,745
Total operating revenues	<u>358,841</u>	<u>764,413</u>	<u>1,123,254</u>
Operating expenses:			
Personnel services	142,749	316,505	459,254
Materials and services	268,195	384,286	652,481
Depreciation	28,992	41,408	70,400
Total operating expenses	<u>439,936</u>	<u>742,199</u>	<u>1,182,135</u>
Operating income (loss)	<u>(81,095)</u>	<u>22,214</u>	<u>(58,881)</u>
Nonoperating revenues (expense)			
Interest on investments	621	-	621
Change in net position	(80,474)	22,214	(58,260)
Net position at beginning of year	<u>717,090</u>	<u>523,233</u>	<u>1,240,323</u>
Prior period adjustment	<u>(55,208)</u>	<u>-</u>	<u>(55,208)</u>
Net position at beginning of year, restated	<u>661,882</u>	<u>523,233</u>	<u>1,185,115</u>
Net position at end of year	<u>\$ 581,408</u>	<u>\$ 545,447</u>	<u>\$ 1,126,855</u>

See auditor's report.

COOS COUNTY, OREGON
SUB-COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
For the Year Ended June 30, 2016

	Fair	Coos County Area Transit Service District	Totals
Cash flows from operating activities:			
Cash received from customers and users	\$ 358,524	\$ 92,230	\$ 450,754
Cash received from grantors	-	780,168	780,168
Cash paid to employees	(102,087)	(316,547)	(418,634)
Cash paid to suppliers	(264,157)	(399,503)	(663,660)
Net cash provided (used) by operating activities	(7,720)	156,348	148,628
Cash flows from noncapital financing activities:			
Due to/from other funds	(844)	-	(844)
Cash flows from capital and related financing activities:			
Capital expenditures	-	(8,204)	(8,204)
Cash flows from investing activities:			
Interest received	621	-	621
Net increase (decrease) in cash and cash equivalents	(7,943)	148,144	140,201
Cash and cash equivalents at beginning of year	83,773	86,386	170,159
Cash and cash equivalents at end of year	\$ 75,830	\$ 234,530	\$ 310,360

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

Operating income (loss)	\$ (81,095)	\$ 22,214	\$ (58,881)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	28,992	41,408	70,400
Change in assets and liabilities:			
Accounts receivable	-	107,985	107,985
Prepays	-	(1,550)	(1,550)
Accounts payable and accrued expenses	4,580	(13,709)	(9,129)
Other post employment benefits	347	-	347
Pensions	39,773	-	39,773
Deposits	(317)	-	(317)
Net cash provided (used) by operating activities	\$ (7,720)	\$ 156,348	\$ 148,628

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, 2016

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Intergovernmental	\$ 53,667	\$ -	\$ 53,667	\$ 50,000	\$ 3,667
Licenses, fees, and permits	10,147	-	10,147	10,000	147
Charges for services	235,453	-	235,453	247,300	(11,847)
Donations and sponsorships	-	-	-	37,500	(37,500)
Other	59,574	-	59,574	5,000	54,574
Total operating revenues	358,841	-	358,841	349,800	9,041
Operating expenses:					
Culture & Recreation:					
Personnel services	142,749	(40,313)	102,436	110,194	7,758
Materials and services	268,195	(11,938)	256,257	259,732	3,475
Depreciation	28,992	(28,992)	-	-	-
Capital outlay	-	11,938	11,938	28,067	16,129
Contingency	-	-	-	2,307	2,307
Total operating expenses	439,936	(69,305)	370,631	400,300	29,669
Operating income (loss)	(81,095)	69,305	(11,790)	(50,500)	38,710
Other revenues (expense):					
Interest income	621	-	621	500	121
Change in net position/fund balance	(80,474)	69,305	(11,169)	(50,000)	38,831
Net position/Fund balance at beginning of year	717,090	(671,156)	45,934	50,000	(4,066)
Prior period adjustment	(55,208)	55,208	-	-	-
Net position at beginning of year, restated	661,882	(615,948)	45,934	50,000	(4,066)
Net position/Fund balance at end of year	\$ 581,408	\$ (546,643)	\$ 34,765	\$ -	\$ 34,765

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, 2016

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Intergovernmental	667,771	\$ -	\$ 667,771	\$ 700,990	\$ (33,219)
Charges for service	84,471	-	84,471	45,000	39,471
Miscellaneous	12,171	-	12,171	24,620	(12,449)
Total operating revenues	764,413	-	764,413	770,610	(6,197)
Operating expenses:					
Personnel services	316,505	738	317,243	483,215	165,972
Materials and services	384,286	-	384,286	315,395	(68,891)
Capital outlay	-	8,204	8,204	52,374	44,170
Depreciation	41,408	(41,408)	-	-	-
Contingency	-	-	-	20,000	20,000
Total operating expenses	742,199	(32,466)	709,733	870,984	161,251
Operating income (loss)	22,214	32,466	54,680	(100,374)	155,054
Fund balance at beginning of year	523,233	(298,660)	224,573	100,374	124,199
Fund balance at end of year	<u>\$ 545,447</u>	<u>\$ (266,194)</u>	<u>\$ 279,253</u>	<u>\$ -</u>	<u>\$ 279,253</u>

See auditor's report.

FIDUCIARY FUNDS/AGENCY FUNDS

Fiduciary funds are used to account for and report 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 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 funds in this category are Agency Funds.

The Agency Funds are used to account for and report assets held by Coos County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

The Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. At any given point in time, total Agency Fund assets are equally offset by related liabilities including amounts due to the parties for whom the assets are being held by the government.

The 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, 2016

<u>TAXING DISTRICTS</u>	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016
ASSETS				
Cash and investments	\$ 1,315,035	\$ 115,351,652	\$ 115,364,462	\$ 1,302,225
Receivables:				
Property taxes	4,965,357	52,984,024	52,889,752	5,059,629
Total assets	<u>\$ 6,280,392</u>	<u>\$ 168,335,676</u>	<u>\$ 168,254,214</u>	<u>\$ 6,361,854</u>
LIABILITIES				
Due to other agencies, funds and taxing districts	<u>\$ 6,280,392</u>	<u>\$ 168,335,676</u>	<u>\$ 168,254,214</u>	<u>\$ 6,361,854</u>

<u>COUNTY TRUSTS</u>	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016
ASSETS				
Cash and investments	\$ 1,233,458	\$ 508,210	\$ 531,871	\$ 1,209,797
Receivables:				
Contracts	-	376,486	376,486	-
Total assets	<u>\$ 1,233,458</u>	<u>\$ 884,696</u>	<u>\$ 908,357</u>	<u>\$ 1,209,797</u>
LIABILITIES				
Due to other agencies, funds and taxing districts	<u>\$ 1,233,458</u>	<u>\$ 884,696</u>	<u>\$ 908,357</u>	<u>\$ 1,209,797</u>

See auditor's report.