

**SUPPLEMENTARY INFORMATION**

**COOS COUNTY, OREGON**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**BONDED DEBT FUND**  
**For the Year Ended June 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Property taxes	\$ 2,040,306	\$ 2,166,207	\$ 125,901
Taxes - other	-	3,743	3,743
Fines and forfeitures	25,000	23,079	(1,921)
Interest on investments	4,000	5,356	1,356
	<u>2,069,306</u>	<u>2,198,385</u>	<u>129,079</u>
Total revenues			
Expenditures:			
Debt Service:			
Principal	7,110,000	7,110,000	-
Interest	794,306	794,306	-
	<u>7,904,306</u>	<u>7,904,306</u>	<u>-</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	(5,835,000)	(5,705,921)	129,079
Other financing sources (uses):			
Transfers in	5,785,000	5,785,000	-
	<u>5,785,000</u>	<u>5,785,000</u>	<u>-</u>
Net change in fund balance	(50,000)	79,079	129,079
Fund balance at beginning of year	50,000	255,042	205,042
	<u>50,000</u>	<u>255,042</u>	<u>205,042</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 334,121</u>	<u>\$ 334,121</u>

## NONMAJOR GOVERNMENTAL FUNDS

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### *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.

**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.

**Children and Families Fund** – Revenues for this fund are from the Federal Department of Health and Human Services passing through the Oregon Commission on Children and Families. Expenditures are for family consulting to prevent juvenile delinquency.

**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.

**Child Support Enforcement Fund** – Revenues in the fund consist primarily of intergovernmental payments for child support enforcement activities. Expenditures are transfers to the general fund for costs incurred for enforcement activities.

**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

COOS COUNTY, OREGON  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2015

	Animal Control	Public Health	Planning	Law Library	County Parks	Community Corrections
<b>ASSETS</b>						
Cash and cash equivalents	\$ 145,487	\$ 989,294	\$ 36,222	\$ 154,373	\$ 572,199	\$ 1,409,160
Restricted cash	-	-	-	-	-	-
Prepaid expenses	-	68,018	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	95	152,503	43,539	-	112,218	-
Due from other funds	-	1,069	8,341	-	-	-
<b>Total assets</b>	<b>\$ 145,582</b>	<b>\$ 1,210,884</b>	<b>\$ 88,102</b>	<b>\$ 154,373</b>	<b>\$ 684,417</b>	<b>\$ 1,409,160</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 3,403	\$ 49,738	\$ 921	\$ 570	\$ 30,202	\$ 10,151
Unearned revenue	-	65,643	-	-	252,449	-
Due to other funds	922	-	-	-	2,808	3,436
<b>Total liabilities</b>	<b>4,325</b>	<b>115,381</b>	<b>921</b>	<b>570</b>	<b>285,459</b>	<b>13,587</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue-property taxes	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	68,018	-	-	-	-
Restricted	36,116	1,027,485	-	153,803	-	1,395,573
Committed	105,141	-	-	-	398,958	-
Assigned	-	-	87,181	-	-	-
<b>Total fund balances</b>	<b>141,257</b>	<b>1,095,503</b>	<b>87,181</b>	<b>153,803</b>	<b>398,958</b>	<b>1,395,573</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 145,582</b>	<b>\$ 1,210,884</b>	<b>\$ 88,102</b>	<b>\$ 154,373</b>	<b>\$ 684,417</b>	<b>\$ 1,409,160</b>

See auditor's report.

<u>Crime Victim Assistance</u>	<u>SCINT</u>	<u>Economic Development</u>	<u>Administrative Grants</u>	<u>County School</u>	<u>Footpaths and Bicycle Trails</u>
\$ 10,426	\$ 64,540	\$ 735,120	\$ 89,802	\$ 9	\$ 341,273
-	-	-	-	-	-
-	-	-	-	-	-
8,760	107,820	20,683	120,779	-	3,841
-	-	-	-	-	-
<u>\$ 19,186</u>	<u>\$ 172,360</u>	<u>\$ 755,803</u>	<u>\$ 210,581</u>	<u>\$ 9</u>	<u>\$ 345,114</u>
\$ 919	\$ 10,337	\$ 22,975	\$ -	\$ 9	\$ -
-	-	-	1,047	-	-
-	433	9,841	120,784	-	-
<u>919</u>	<u>10,770</u>	<u>32,816</u>	<u>121,831</u>	<u>9</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
18,267	161,590	722,987	88,750	-	345,114
-	-	-	-	-	-
-	-	-	-	-	-
<u>18,267</u>	<u>161,590</u>	<u>722,987</u>	<u>88,750</u>	<u>-</u>	<u>345,114</u>
<u>\$ 19,186</u>	<u>\$ 172,360</u>	<u>\$ 755,803</u>	<u>\$ 210,581</u>	<u>\$ 9</u>	<u>\$ 345,114</u>

**COOS COUNTY, OREGON  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2015**

	Industrial Development	Public Health Title XIX	Mental Health Title XIX	County Family Mediation	911 South	County Clerk Records
<b>ASSETS</b>						
Cash and cash equivalents	\$ 68,081	\$ 223,798	\$ 745,642	\$ 93,844	\$ 162,544	\$ 92,619
Restricted cash	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Receivables:						
Taxes receivable	-	-	-	-	-	-
Accounts receivable	-	-	34,269	-	78,112	1,673
Due from other funds	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 68,081</b>	<b>\$ 223,798</b>	<b>\$ 779,911</b>	<b>\$ 93,844</b>	<b>\$ 240,656</b>	<b>\$ 94,292</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ 1,343	\$ 815	\$ 723
Unearned revenue	-	-	-	-	-	-
Due to other funds	-	-	-	-	867	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,343</b>	<b>1,682</b>	<b>723</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue-property taxes	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	223,798	779,911	92,501	238,974	93,569
Committed	68,081	-	-	-	-	-
Assigned	-	-	-	-	-	-
<b>Total fund balances</b>	<b>68,081</b>	<b>223,798</b>	<b>779,911</b>	<b>92,501</b>	<b>238,974</b>	<b>93,569</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 68,081</b>	<b>\$ 223,798</b>	<b>\$ 779,911</b>	<b>\$ 93,844</b>	<b>\$ 240,656</b>	<b>\$ 94,292</b>

See auditor's report.

Public Land Corner Preservation	Environmental Service	PL110-343 Title III	Library District Service	4-H & Extension Service District	Totals
\$ 87,844	\$ 148,864	421,664	\$ 58,385	\$ 286,958	\$ 6,938,148
-	-	-	-	-	-
-	-	-	-	-	68,018
-	-	-	324,128	39,480	363,608
10	5,411	-	-	-	689,713
-	-	-	-	-	9,410
<u>\$ 87,854</u>	<u>\$ 154,275</u>	<u>\$ 421,664</u>	<u>\$ 382,513</u>	<u>\$ 326,438</u>	<u>\$ 8,068,897</u>
\$ 359	\$ 2,923	\$ 7,891	\$ 58,685	\$ 115,231	\$ 317,195
-	-	399,301	-	-	718,440
-	697	-	-	-	139,788
<u>359</u>	<u>3,620</u>	<u>407,192</u>	<u>58,685</u>	<u>115,231</u>	<u>1,175,423</u>
-	-	-	284,853	34,689	319,542
-	-	-	-	-	68,018
87,495	150,655	14,472	38,975	176,518	5,846,553
-	-	-	-	-	572,180
-	-	-	-	-	87,181
<u>87,495</u>	<u>150,655</u>	<u>14,472</u>	<u>38,975</u>	<u>176,518</u>	<u>6,573,932</u>
<u>\$ 87,854</u>	<u>\$ 154,275</u>	<u>\$ 421,664</u>	<u>\$ 382,513</u>	<u>\$ 326,438</u>	<u>\$ 8,068,897</u>



**COOS COUNTY, OREGON**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2015**

	Animal Control	Public Health	Planning	Law Library	County Parks	Community Corrections
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-	-	-
Intergovernmental	-	873,941	52,975	-	491,694	1,515,175
Licenses, fees, and permits	22,246	1,111,281	177,762	-	774,349	154,834
Charges for services	63,365	135,091	12,257	-	-	-
Fines and forfeitures	-	-	-	55,329	-	26,659
Interest on investments	990	4,788	1,243	782	2,189	7,741
Other revenue	9,078	1,524	-	-	1,768	6,752
<b>Total revenues</b>	<b>95,679</b>	<b>2,126,625</b>	<b>244,237</b>	<b>56,111</b>	<b>1,270,000</b>	<b>1,711,161</b>
Expenditures:						
General government	-	-	247,265	46,437	-	-
Public safety	248,378	-	-	-	-	1,516,103
Health and welfare	-	2,209,400	-	-	-	-
Community development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	1,019,978	-
Intergovernmental	-	-	-	-	-	-
Capital outlay	12,929	15,000	8,402	-	-	56,446
<b>Total expenditures</b>	<b>261,307</b>	<b>2,224,400</b>	<b>255,667</b>	<b>46,437</b>	<b>1,019,978</b>	<b>1,572,549</b>
Excess (deficiency) of revenues over (under) expenditures	(165,628)	(97,775)	(11,430)	9,674	250,022	138,612
Other financing sources (uses):						
Sale of assets	-	710	-	-	2,504	-
Transfers in	58,338	187,155	15,562	-	-	-
Transfers out	-	-	-	(10,000)	-	(24,937)
<b>Total other financing sources (uses)</b>	<b>58,338</b>	<b>187,865</b>	<b>15,562</b>	<b>(10,000)</b>	<b>2,504</b>	<b>(24,937)</b>
<b>Net change in fund balance</b>	<b>(107,290)</b>	<b>90,090</b>	<b>4,132</b>	<b>(326)</b>	<b>252,526</b>	<b>113,675</b>
Fund balances at beginning of year	248,547	1,005,413	83,049	154,129	146,432	1,281,898
<b>Fund balances at end of year</b>	<b>\$ 141,257</b>	<b>\$ 1,095,503</b>	<b>\$ 87,181</b>	<b>\$ 153,803</b>	<b>\$ 398,958</b>	<b>\$ 1,395,573</b>

See auditor's report.

Crime Victim Assistance	SCINT	Children and Families	Economic Development	Administrative Grants	County School	Footpaths and Bicycle Trails
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	101,580	-
79,761	347,063	130,381	164,211	568,115	68,611	41,696
-	-	-	4,997	-	-	-
-	5,000	-	-	10,037	-	-
-	78,922	-	-	-	-	-
85	329	1,167	3,602	500	15	1,598
103	3,550	1,054	19,683	16,592	-	-
<u>79,949</u>	<u>434,864</u>	<u>132,602</u>	<u>192,493</u>	<u>595,244</u>	<u>170,206</u>	<u>43,294</u>
105,417	-	-	-	-	-	-
-	384,599	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	191,592	-	-	-
-	-	-	-	-	-	-
-	-	-	-	588,135	170,206	-
-	7,043	-	-	-	-	-
<u>105,417</u>	<u>391,642</u>	<u>-</u>	<u>191,592</u>	<u>588,135</u>	<u>170,206</u>	<u>-</u>
<u>(25,468)</u>	<u>43,222</u>	<u>132,602</u>	<u>901</u>	<u>7,109</u>	<u>-</u>	<u>43,294</u>
-	230	-	-	-	-	-
28,363	-	-	-	-	-	-
-	-	(386,030)	(15,562)	-	-	-
<u>28,363</u>	<u>230</u>	<u>(386,030)</u>	<u>(15,562)</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,895	43,452	(253,428)	(14,661)	7,109	-	43,294
15,372	118,138	253,428	737,648	81,641	-	301,820
<u>\$ 18,267</u>	<u>\$ 161,590</u>	<u>\$ -</u>	<u>\$ 722,987</u>	<u>\$ 88,750</u>	<u>\$ -</u>	<u>\$ 345,114</u>

**COOS COUNTY, OREGON**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (Continued)**  
**For the Year Ended June 30, 2015**

	Industrial Development	Public Health Title XIX	Mental Health Title XIX	County Family Mediation	911 South	County Clerk Records
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-	-	-
Intergovernmental	-	-	-	41,920	310,070	-
Licenses, fees, and permits	-	-	368,367	-	200	21,870
Charges for services	-	-	-	-	127,934	-
Fines and forfeitures	-	-	-	-	-	-
Interest on investments	340	1,225	3,956	410	968	432
Other revenue	-	-	-	-	-	-
<b>Total revenues</b>	<b>340</b>	<b>1,225</b>	<b>372,323</b>	<b>42,330</b>	<b>439,172</b>	<b>22,302</b>
Expenditures:						
General government	-	-	-	-	-	8,757
Public safety	-	-	-	-	1,018,764	-
Health and welfare	-	-	-	16,497	-	-
Community development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Capital outlay	-	-	-	-	11,091	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,497</b>	<b>1,029,855</b>	<b>8,757</b>
Excess (deficiency) of revenues over (under) expenditures	340	1,225	372,323	25,833	(590,683)	13,545
Other financing sources (uses):						
Sale of assets	-	-	-	-	-	-
Transfers in	-	-	-	-	465,572	-
Transfers out	-	(21,405)	(300,000)	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(21,405)</b>	<b>(300,000)</b>	<b>-</b>	<b>465,572</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>340</b>	<b>(20,180)</b>	<b>72,323</b>	<b>25,833</b>	<b>(125,111)</b>	<b>13,545</b>
<b>Fund balances at beginning of year</b>	<b>67,741</b>	<b>243,978</b>	<b>707,588</b>	<b>66,668</b>	<b>364,085</b>	<b>80,024</b>
<b>Fund balances at end of year</b>	<b>\$ 68,081</b>	<b>\$ 223,798</b>	<b>\$ 779,911</b>	<b>\$ 92,501</b>	<b>\$ 238,974</b>	<b>\$ 93,569</b>

See auditor's report.

Public Land Corner Preservation	Environmental Service	Child Support Enforcement	PL110-343 Title III	Library Service District	4-H & Extension Service District	Totals
\$ -	\$ -	\$ -	\$ -	\$ 3,329,035	\$ 406,201	\$ 3,735,236
-	-	-	-	5,757	702	108,039
-	-	8,224	35,886	-	-	4,729,723
87,935	280,437	-	-	-	-	3,004,278
-	660	-	-	-	-	354,344
-	-	-	-	22,978	2,802	186,690
393	717	10	1,399	2,174	1,636	38,689
-	120	-	-	-	-	60,224
<u>88,328</u>	<u>281,934</u>	<u>8,234</u>	<u>37,285</u>	<u>3,359,944</u>	<u>411,341</u>	<u>12,217,223</u>
71,042	-	-	35,886	-	-	514,804
-	-	-	-	-	-	3,167,844
-	248,399	-	-	-	-	2,474,296
-	-	-	-	-	-	191,592
-	-	-	-	3,366,084	417,671	4,803,733
-	-	-	-	-	-	758,341
-	-	-	-	-	-	110,911
<u>71,042</u>	<u>248,399</u>	<u>-</u>	<u>35,886</u>	<u>3,366,084</u>	<u>417,671</u>	<u>12,021,521</u>
<u>17,286</u>	<u>33,535</u>	<u>8,234</u>	<u>1,399</u>	<u>(6,140)</u>	<u>(6,330)</u>	<u>195,702</u>
-	-	-	-	-	-	3,444
-	-	-	-	-	-	754,990
-	-	(9,127)	-	-	-	(767,061)
-	-	(9,127)	-	-	-	(8,627)
17,286	33,535	(893)	1,399	(6,140)	(6,330)	187,075
<u>70,209</u>	<u>117,120</u>	<u>893</u>	<u>13,073</u>	<u>45,115</u>	<u>182,848</u>	<u>6,386,857</u>
<u>\$ 87,495</u>	<u>\$ 150,655</u>	<u>\$ -</u>	<u>\$ 14,472</u>	<u>\$ 38,975</u>	<u>\$ 176,518</u>	<u>\$ 6,573,932</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, 2015

	Final Budget	Actual	Variance
Revenues:			
Licenses, fees, and permits	\$ 25,000	\$ 22,246	\$ (2,754)
Charges for services	62,500	63,365	865
Interest on investments	-	990	990
Other	200	9,078	8,878
	<u>87,700</u>	<u>95,679</u>	<u>7,979</u>
Total revenues			
Expenditures:			
Public Safety:			
Personnel services	200,217	189,873	10,344
Materials and services	138,056	58,505	79,551
Capital outlay	79,579	12,929	66,650
	<u>417,852</u>	<u>261,307</u>	<u>156,545</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>(330,152)</u>	<u>(165,628)</u>	<u>164,524</u>
Other financing sources (uses):			
Transfer in	<u>58,338</u>	<u>58,338</u>	<u>-</u>
Net change in fund balance	(271,814)	(107,290)	164,524
Fund balance at beginning of year	<u>271,814</u>	<u>248,547</u>	<u>(23,267)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 141,257</u>	<u>\$ 141,257</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, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 949,032	\$ 873,941	\$ (75,091)
Licenses, fees, and permits	811,063	1,111,281	300,218
Charges for services	7,000	135,091	128,091
Interest on investments	2,000	4,788	2,788
Other	1,700	1,524	(176)
	<u>1,770,795</u>	<u>2,126,625</u>	<u>355,830</u>
Total revenues			
Expenditures:			
Public Health:			
CCPH / Health	2,663,377	2,209,400	453,977
Capital outlay	15,000	15,000	-
Contingency	5,493	-	5,493
	<u>2,683,870</u>	<u>2,224,400</u>	<u>459,470</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>(913,075)</u>	<u>(97,775)</u>	<u>815,300</u>
Other financing sources (uses):			
Sale of capital assets	-	710	710
Transfer in	313,075	187,155	(125,920)
	<u>313,075</u>	<u>187,865</u>	<u>(125,210)</u>
Total other financing sources			
Net change in fund balance	(600,000)	90,090	690,090
Fund balance at beginning of year	600,000	1,005,413	405,413
Fund balance at end of year	<u>\$ -</u>	<u>\$ 1,095,503</u>	<u>\$ 1,095,503</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, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 32,400	\$ 52,975	\$ 20,575
Licenses, fees, and permits	200,000	177,762	(22,238)
Charges for services	500	12,257	11,757
Interest on investments	300	1,243	943
	<hr/>	<hr/>	<hr/>
Total revenues	233,200	244,237	11,037
	<hr/>	<hr/>	<hr/>
Expenditures:			
General Government:			
Personnel services	250,996	221,470	29,526
Materials and services	28,368	25,795	2,573
Capital outlay	8,652	8,402	250
Contingency	4,102	-	4,102
	<hr/>	<hr/>	<hr/>
Total expenditures	292,118	255,667	36,451
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(58,918)	(11,430)	47,488
	<hr/>	<hr/>	<hr/>
Other financing sources (uses):			
Transfer in	41,000	15,562	(25,438)
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(17,918)	4,132	22,050
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	92,095	83,049	(9,046)
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ 74,177</u>	<u>\$ 87,181</u>	<u>\$ 13,004</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, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Fines and forfeitures	\$ 55,329	\$ 55,329	\$ -
Interest on investments	800	782	(18)
Total revenues	<u>56,129</u>	<u>56,111</u>	<u>(18)</u>
Expenditures:			
General Government:			
Personnel services	2,877	872	2,005
Materials and services	158,807	45,565	113,242
Capital outlay	5,000	-	5,000
Contingency	33,445	-	33,445
Total expenditures	<u>200,129</u>	<u>46,437</u>	<u>153,692</u>
Excess (deficiency) of revenues over (under) expenditures	(144,000)	9,674	153,674
Other financing sources (uses):			
Transfer out	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Net change in fund balance	(154,000)	(326)	153,674
Fund balance at beginning of year	<u>154,000</u>	<u>154,129</u>	<u>129</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 153,803</u>	<u>\$ 153,803</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, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 712,554	\$ 491,694	\$ (220,860)
Licenses, fees, and permits	635,810	774,349	138,539
Charges for services	-	-	-
Interest on investments	500	2,189	1,689
Other	-	1,768	1,768
	<hr/>	<hr/>	<hr/>
Total revenues	1,348,864	1,270,000	(78,864)
Expenditures:			
Culture and Recreation:			
Personnel services	582,691	568,276	14,415
Materials and services	502,359	451,702	50,657
Capital outlay	388,814	-	388,814
Contingency	25,000	-	25,000
	<hr/>	<hr/>	<hr/>
Total expenditures	1,498,864	1,019,978	478,886
Excess (deficiency) of revenues over (under) expenditures	<hr/>	<hr/>	<hr/>
	(150,000)	250,022	400,022
Other financing sources (uses):			
Sale of assets	-	2,504	2,504
	<hr/>	<hr/>	<hr/>
Total other financing sources	-	2,504	2,504
Net change in fund balance	(150,000)	252,526	402,526
Fund balance at beginning of year	150,000	146,432	(3,568)
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ -	\$ 398,958	\$ 398,958
	<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**  
**COMMUNITY CORRECTIONS FUND**  
**For the Year Ended June 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 1,517,318	\$ 1,515,175	\$ (2,143)
Licenses, fees, and permits	130,000	154,834	24,834
Fines and forfeitures	35,880	26,659	(9,221)
Interest on investments	5,000	7,741	2,741
Other	-	6,752	6,752
	<u>1,688,198</u>	<u>1,711,161</u>	<u>22,963</u>
Total revenues			
Expenditures:			
Public Safety:			
Personnel services	1,239,258	1,182,831	56,427
Materials and services	455,282	333,272	122,010
Capital outlay	70,000	56,446	13,554
Contingency	1,157,189	-	1,157,189
	<u>2,921,729</u>	<u>1,572,549</u>	<u>1,349,180</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>(1,233,531)</u>	<u>138,612</u>	<u>1,372,143</u>
Other financing sources (uses):			
Transfer out	<u>(24,937)</u>	<u>(24,937)</u>	<u>-</u>
Net change in fund balance	(1,258,468)	113,675	1,372,143
Fund balance at beginning of year	<u>1,258,468</u>	<u>1,281,898</u>	<u>23,430</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 1,395,573</u>	<u>\$ 1,395,573</u>

See auditor's report.

**COOS COUNTY, OREGON**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**CRIME VICTIM ASSISTANCE FUND**  
For the Year Ended June 30, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 78,745	\$ 79,761	\$ 1,016
Interest on investments	-	85	85
Other	-	103	103
	<hr/>	<hr/>	<hr/>
Total revenues	78,745	79,949	1,204
	<hr/>	<hr/>	<hr/>
Expenditures:			
General Government:			
Personnel services	86,369	77,171	9,198
Materials and services	29,239	28,246	993
	<hr/>	<hr/>	<hr/>
Total expenditures	115,608	105,417	10,191
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(36,863)	(25,468)	11,395
	<hr/>	<hr/>	<hr/>
Other financing sources (uses):			
Transfers in	28,363	28,363	-
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(8,500)	2,895	11,395
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	8,500	15,372	6,872
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 18,267</u>	<u>\$ 18,267</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, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 933,571	\$ 347,063	\$ (586,508)
Charges for services	-	5,000	5,000
Fines and forfeitures	-	78,922	78,922
Interest on investments	-	329	329
Other	-	3,550	3,550
	<hr/>	<hr/>	<hr/>
Total revenues	933,571	434,864	(498,707)
Expenditures:			
Public safety:			
Personnel services	549,275	200,331	348,944
Materials and services	439,784	184,268	255,516
Capital outlay	11,940	7,043	4,897
	<hr/>	<hr/>	<hr/>
Total expenditures	1,000,999	391,642	609,357
Excess (deficiency) of revenues over (under) expenditures	<hr/>	<hr/>	<hr/>
	(67,428)	43,222	110,650
Other financing sources (uses):			
Sale of assets	-	230	230
	<hr/>	<hr/>	<hr/>
Total other financing sources	-	230	230
Net change in fund balance	(67,428)	43,452	110,880
Fund balance at beginning of year	<hr/>	<hr/>	<hr/>
	67,428	118,138	50,710
Fund balance at end of year	<hr/>	<hr/>	<hr/>
	\$ -	\$ 161,590	\$ 161,590

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, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 31,250	\$ 130,381	\$ 99,131
Interest on investments	450	1,167	717
Other	-	1,054	1,054
	<hr/>	<hr/>	<hr/>
Total revenues	31,700	132,602	100,902
	<hr/>	<hr/>	<hr/>
Other financing sources (uses):			
Transfers out	(471,700)	(386,030)	85,670
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(440,000)	(253,428)	186,572
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	440,000	253,428	(186,572)
	<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**  
**ECONOMIC DEVELOPMENT FUND**  
For the Year Ended June 30, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 162,000	\$ 164,211	\$ 2,211
Licenses, fees, and permits	5,100	4,997	(103)
Interest on investments	6,000	3,602	(2,398)
Other	-	19,683	19,683
	<hr/>	<hr/>	<hr/>
Total revenues	173,100	192,493	19,393
Expenditures:			
Community Development:			
Materials and services	634,474	191,592	442,882
Capital outlay	250,000	-	250,000
	<hr/>	<hr/>	<hr/>
Total expenditures	884,474	191,592	692,882
Excess (deficiency) of revenues over (under) expenditures	(711,374)	901	712,275
Other financing sources (uses):			
Transfers out	(41,000)	(15,562)	25,438
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(752,374)	(14,661)	737,713
Fund balance at beginning of year	752,374	737,648	(14,726)
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 722,987</u>	<u>\$ 722,987</u>

See auditor's report.

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**PL 106-393 TITLE III FUND**  
**For the Year Ended June 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
General Government:			
Materials and services	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Net change in fund balance	<u>(12,000)</u>	<u>-</u>	<u>12,000</u>
Fund balance at beginning of year	<u>12,000</u>	<u>-</u>	<u>(12,000)</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</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**  
**LIQUOR ENFORCEMENT FUND**  
**For the Year Ended June 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other financing sources (uses):			
Transfers out	<u>(454)</u>	<u>-</u>	<u>454</u>
Net change in fund balance	<u>(454)</u>	<u>-</u>	<u>454</u>
Fund balance at beginning of year	<u>454</u>	<u>-</u>	<u>(454)</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</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**  
**ADMINISTRATIVE GRANT FUND**  
**For the Year Ended June 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 846,789	\$ 568,115	\$ (278,674)
Charges for services	15,000	10,037	(4,963)
Interest on investments	600	500	(100)
Other	10,000	16,592	6,592
	<hr/>	<hr/>	<hr/>
Total revenues	872,389	595,244	(277,145)
Expenditures:			
Intergovernmental:			
Materials and services	901,319	588,135	313,184
Capital outlay	71,197	-	71,197
	<hr/>	<hr/>	<hr/>
Total expenditures	972,516	588,135	384,381
Net change in fund balance	(100,127)	7,109	107,236
Fund balance at beginning of year	100,127	81,641	(18,486)
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ -	\$ 88,750	\$ 88,750
	<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**  
**COUNTY SCHOOL FUND**  
For the Year Ended June 30, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes - other	\$ 100,100	\$ 101,580	\$ 1,480
Intergovernmental	130,000	68,611	(61,389)
Interest on investments	100	15	(85)
	<hr/>	<hr/>	<hr/>
Total revenues	230,200	170,206	(59,994)
	<hr/>	<hr/>	<hr/>
Expenditures:			
Intergovernmental:			
For support of schools	230,200	170,206	59,994
	<hr/>	<hr/>	<hr/>
Net change in fund balance	-	-	-
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, 2015

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 40,000	\$ 41,696	\$ 1,696
Interest on investments	1,500	1,598	98
Total revenues	<u>41,500</u>	<u>43,294</u>	<u>1,794</u>
Expenditures:			
Public Works:			
Materials and services	30,000	-	30,000
Capital outlay	313,459	-	313,459
Total expenditures	<u>343,459</u>	<u>-</u>	<u>343,459</u>
Net change in fund balance	(301,959)	43,294	345,253
Fund balance at beginning of year	<u>301,959</u>	<u>301,820</u>	<u>(139)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 345,114</u>	<u>\$ 345,114</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, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	\$ 400	\$ 340	\$ (60)
Expenditures:			
Community Development:			
Materials and services	58,127	-	58,127
Capital outlay	10,000	-	10,000
Total expenditures	<u>68,127</u>	<u>-</u>	<u>68,127</u>
Net change in fund balance	(67,727)	340	68,067
Fund balance at beginning of year	<u>67,727</u>	<u>67,741</u>	<u>14</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 68,081</u>	<u>\$ 68,081</u>

See auditor's report.

**COOS COUNTY, OREGON**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**PUBLIC HEALTH - TITLE XIX FUND**  
**For the Year Ended June 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	\$ 910	\$ 1,225	\$ 315
Expenditures:			
Health & Welfare			
Contingency	<u>143,082</u>	<u>-</u>	<u>143,082</u>
Excess (deficiency) of revenues over (under) expenditures	(142,172)	1,225	143,397
Other financing sources (uses):			
Transfer out	<u>(100,000)</u>	<u>(21,405)</u>	<u>78,595</u>
Net change in fund balance	(242,172)	(20,180)	221,992
Fund balance at beginning of year	<u>242,172</u>	<u>243,978</u>	<u>1,806</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 223,798</u>	<u>\$ 223,798</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, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 250,000	\$ 368,367	\$ 118,367
Interest on investments	2,000	3,956	1,956
Total revenues	<u>252,000</u>	<u>372,323</u>	<u>120,323</u>
Expenditures:			
Health & Welfare:			
Contingency	<u>335,222</u>	-	<u>335,222</u>
Excess (deficiency) of revenues over (under) expenditures	(83,222)	372,323	455,545
Other financing sources (uses):			
Transfer out	<u>(300,000)</u>	<u>(300,000)</u>	<u>-</u>
Net change in fund balance	(383,222)	72,323	455,545
Fund balance at beginning of year	<u>383,222</u>	<u>707,588</u>	<u>324,366</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 779,911</u>	<u>\$ 779,911</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, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 41,921	\$ 41,920	\$ (1)
Interest on investments	300	410	110
Total revenues	<u>42,221</u>	<u>42,330</u>	<u>109</u>
Expenditures:			
Health and Welfare:			
Materials and services	<u>108,601</u>	<u>16,497</u>	<u>92,104</u>
Net change in fund balance	(66,380)	25,833	92,213
Fund balance at beginning of year	<u>66,380</u>	<u>66,668</u>	<u>288</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 92,501</u>	<u>\$ 92,501</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, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 309,200	\$ 310,070	\$ 870
Licenses, fees, and permits	200	200	-
Charges for services	127,936	127,934	(2)
Interest on investments	-	968	968
Other	1,500	-	(1,500)
	<u>438,836</u>	<u>439,172</u>	<u>336</u>
Total revenues			
Expenditures:			
Public Safety:			
Dispatch Division	700,103	593,677	106,426
PSAP Division	639,113	436,178	202,935
	<u>1,339,216</u>	<u>1,029,855</u>	<u>309,361</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	(900,380)	(590,683)	309,697
Other financing sources (uses):			
Transfer in	571,037	465,572	(105,465)
Net change in fund balance	(329,343)	(125,111)	204,232
Fund balance at beginning of year	329,343	364,085	34,742
Fund balance at end of year	<u>\$ -</u>	<u>\$ 238,974</u>	<u>\$ 238,974</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, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 23,000	\$ 21,870	\$ (1,130)
Interest on investments	300	432	132
Total revenues	<u>23,300</u>	<u>22,302</u>	<u>(998)</u>
Expenditures:			
General Government:			
Materials and services	<u>89,300</u>	<u>8,757</u>	<u>80,543</u>
Net change in fund balance	(66,000)	13,545	79,545
Fund balance at beginning of year	<u>66,000</u>	<u>80,024</u>	<u>14,024</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 93,569</u>	<u>\$ 93,569</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, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 90,000	\$ 87,935	\$ (2,065)
Interest on investments	90	393	303
	<u>90,090</u>	<u>88,328</u>	<u>(1,762)</u>
Total revenues			
Expenditures:			
General Government:			
Personnel services	63,682	60,975	2,707
Materials and services	13,225	10,067	3,158
Contingency	51,183	-	51,183
	<u>128,090</u>	<u>71,042</u>	<u>57,048</u>
Total expenditures			
Net change in fund balance	(38,000)	17,286	55,286
Fund balance at beginning of year	<u>38,000</u>	<u>70,209</u>	<u>32,209</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 87,495</u>	<u>\$ 87,495</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, 2015**

	Final Budget	Actual	Variance
Revenues:			
Licenses, fees, and permits	\$ 280,187	\$ 280,437	\$ 250
Charges for services	1,000	660	(340)
Interest on investments	1,000	717	(283)
Other revenues	-	120	120
	<hr/>	<hr/>	<hr/>
Total revenues	282,187	281,934	(253)
Expenditures:			
Health and Welfare:			
Licensing Division	304,244	248,399	55,845
On-Site inspections Division	39,896	-	39,896
Contingency	96,247	-	96,247
	<hr/>	<hr/>	<hr/>
Total expenditures	440,387	248,399	191,988
Excess (deficiency) of revenues over (under) expenditures	(158,200)	33,535	191,735
Other financing sources (uses):			
Transfers out	(42,325)	-	42,325
Transfer in	45,525	-	(45,525)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	3,200	-	(3,200)
Net change in fund balance	(155,000)	33,535	188,535
Fund balance at beginning of year	155,000	117,120	(37,880)
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ -	\$ 150,655	\$ 150,655
	<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**  
**CHILD SUPPORT ENFORCEMENT FUND**  
**For the Year Ended June 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 35,062	\$ 8,224	\$ (26,838)
Interest on investments	9	10	1
	<u>35,071</u>	<u>8,234</u>	<u>(26,837)</u>
Total revenues			
Expenditures:			
Health & Welfare:			
Contingency	6,256	-	6,256
	<u>6,256</u>	<u>-</u>	<u>6,256</u>
Excess (deficiency) of revenues over (under) expenditures	28,815	8,234	(20,581)
Other financing sources (uses):			
Transfer out	(41,815)	(9,127)	32,688
	<u>(41,815)</u>	<u>(9,127)</u>	<u>32,688</u>
Net change in fund balance	(13,000)	(893)	12,107
Fund balance at beginning of year	13,000	893	(12,107)
	<u>13,000</u>	<u>893</u>	<u>(12,107)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 383,503	\$ 35,886	\$ (347,617)
Interest on investments	1,000	1,399	399
	<u>384,503</u>	<u>37,285</u>	<u>(347,218)</u>
Total revenues			
Expenditures:			
General Government:			
Materials and services	397,315	35,886	361,429
Net change in fund balance	(12,812)	1,399	14,211
Fund balance at beginning of year	12,812	13,073	261
Fund balance at end of year	<u>\$ -</u>	<u>\$ 14,472</u>	<u>\$ 14,472</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, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Property taxes	\$ 3,270,910	\$ 3,329,035	\$ 58,125
Taxes - other	6,000	5,757	(243)
Fines and forfeitures	26,000	22,978	(3,022)
Interest on investments	2,200	2,174	(26)
	<u>3,305,110</u>	<u>3,359,944</u>	<u>54,834</u>
Total revenues			
Expenditures:			
Culture and Recreation:			
Materials and services	3,375,510	3,366,084	9,426
	<u>(70,400)</u>	<u>(6,140)</u>	<u>64,260</u>
Net change in fund balance			
Fund balance at beginning of year	70,400	45,115	(25,285)
Fund balance at end of year	<u>\$ -</u>	<u>\$ 38,975</u>	<u>\$ 38,975</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, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Property taxes	\$ 396,431	\$ 406,201	\$ 9,770
Taxes - other	500	702	202
Fines and forfeitures	3,000	2,802	(198)
Interest on investments	1,200	1,636	436
	<hr/>	<hr/>	<hr/>
Total revenues	401,131	411,341	10,210
	<hr/>	<hr/>	<hr/>
Expenditures:			
Culture and Recreation:			
Materials and services	422,278	417,671	4,607
Operating contingency	42,228	-	42,228
	<hr/>	<hr/>	<hr/>
Total expenditures	464,506	417,671	46,835
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(63,375)	(6,330)	57,045
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	151,675	182,848	31,173
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ 88,300</u>	<u>\$ 176,518</u>	<u>\$ 88,218</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, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	\$ -	\$ 775	\$ 775
Total revenues	<u>-</u>	<u>775</u>	<u>775</u>
Expenditures:			
Capital outlay	<u>200,000</u>	<u>-</u>	<u>200,000</u>
Excess (deficiency) of revenues over (under) expenditures	(200,000)	775	200,775
Other financing sources (uses):			
Transfers in	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Net change in fund balance	(100,000)	100,775	200,775
Fund balance at beginning of year	<u>100,000</u>	<u>100,210</u>	<u>210</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 200,985</u>	<u>\$ 200,985</u>

See auditor's report.



**COOS COUNTY, OREGON**  
**COMBINING SCHEDULE (COUNTY FOREST FUND, CONSTRUCTION RESERVE FUND)**  
**FOR GAAP BASIS PRESENTATION\***  
June 30, 2015

	<u>County Forest</u>	<u>Construction Reserve Fund</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 6,344,857	\$ 200,985	\$ 6,545,842
Receivables:			
Accounts	<u>192,540</u>	<u>-</u>	<u>192,540</u>
Total assets	<u>\$ 6,537,397</u>	<u>\$ 200,985</u>	<u>\$ 6,738,382</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 4,647	\$ -	\$ 4,647
Interfund payables	1,770	-	1,770
Unearned grant revenue	<u>3,451</u>	<u>-</u>	<u>3,451</u>
Total liabilities	<u>9,868</u>	<u>-</u>	<u>9,868</u>
<b>FUND BALANCES</b>			
Assigned	<u>6,527,529</u>	<u>200,985</u>	<u>6,728,514</u>
Total fund balances	<u>6,527,529</u>	<u>200,985</u>	<u>6,728,514</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 6,537,397</u>	<u>\$ 200,985</u>	<u>\$ 6,738,382</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.

**COOS COUNTY, OREGON**  
**COMBINING SCHEDULE (COUNTY FOREST FUND, CONSTRUCTION RESERVE FUND)**  
**For GAAP Basis Presentation**  
**For the Year Ended June 30, 2015**

	<u>County Forest</u>	<u>Construction Reserve Fund</u>	<u>Total</u>
Revenues:			
Charges for services	\$ 125,755	\$ -	\$ 125,755
Timber sales	4,518,646	-	4,518,646
Interest on investments	22,080	775	22,855
Other	3	-	3
Total revenues	<u>4,666,484</u>	<u>775</u>	<u>4,667,259</u>
Expenditures:			
General government :			
Personnel services	236,181	-	236,181
Materials and services	263,572	-	263,572
Capital outlay	93,959	-	93,959
Total expenditures	<u>593,712</u>	<u>-</u>	<u>593,712</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,072,772</u>	<u>775</u>	<u>4,073,547</u>
Other financing sources (uses):			
Transfers in	-	100,000	100,000
Transfers out	(4,842,487)	-	(4,842,487)
Total other financing sources (uses)	<u>(4,842,487)</u>	<u>100,000</u>	<u>(4,742,487)</u>
Net change in fund balances	(769,715)	100,775	(668,940)
Fund balances at beginning of year	<u>7,297,244</u>	<u>100,210</u>	<u>7,397,454</u>
Fund balances at end of year	<u>\$ 6,527,529</u>	<u>\$ 200,985</u>	<u>\$ 6,728,514</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

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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, 2015

	<u>Waste Disposal</u>	<u>Waste Reserve</u>	<u>Total Waste Disposal</u>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 1,590,352	\$ 1,143,031	\$ 2,733,383
Accounts receivable	<u>138,516</u>	<u>-</u>	<u>138,516</u>
Interest on investments			
Total current assets	<u>1,728,868</u>	<u>1,143,031</u>	<u>2,871,899</u>
Net pension asset	<u>244,536</u>	<u>-</u>	<u>244,536</u>
Noncurrent assets:			
Capital assets:			
Land	9,862	-	9,862
Construction in process	3,240	-	3,240
Other capital assets (net of accumulated depreciation)	<u>1,434,174</u>	<u>-</u>	<u>1,434,174</u>
Total noncurrent assets	<u>1,447,276</u>	<u>-</u>	<u>1,447,276</u>
Total assets	<u>3,420,680</u>	<u>1,143,031</u>	<u>4,563,711</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred amounts related to pensions	35,412	-	35,412
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	104,887	-	104,887
Compensated absences payable	35,423	-	35,423
Due to other funds	15,746	-	15,746
Current portion of long-term liabilities:			
Landfill closure/post closure costs	<u>250,300</u>	<u>-</u>	<u>250,300</u>
Total current liabilities	<u>406,356</u>	<u>-</u>	<u>406,356</u>
Noncurrent liabilities:			
Accrued other postemployment benefits obligation	49,141	-	49,141
Accrued landfill closure/post-closure care costs	<u>1,783,500</u>	<u>-</u>	<u>1,783,500</u>
Total noncurrent liabilities	<u>1,832,641</u>	<u>-</u>	<u>1,832,641</u>
Total liabilities	<u>2,238,997</u>	<u>-</u>	<u>2,238,997</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred amounts related to pensions	106,379	-	106,379
<b>NET POSITION</b>			
Net investment in capital assets	1,447,276	-	1,447,276
Unrestricted	<u>(336,560)</u>	<u>1,143,031</u>	<u>806,471</u>
Total net position	<u>\$ 1,110,716</u>	<u>\$ 1,143,031</u>	<u>\$ 2,253,747</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, 2015**

	Waste Disposal	Waste Reserve	Totals
Operating revenues:			
Waste disposal fees	\$ 1,585,931	\$ -	\$ 1,585,931
Miscellaneous	5,628	-	5,628
Total operating revenues	<u>1,591,559</u>	<u>-</u>	<u>1,591,559</u>
Operating expenses:			
Personnel services	220,136	-	220,136
Materials and services	886,594	-	886,594
Depreciation	147,401	-	147,401
Total operating expenses	<u>1,254,131</u>	<u>-</u>	<u>1,254,131</u>
Operating income (loss)	<u>337,428</u>	<u>-</u>	<u>337,428</u>
Nonoperating revenues (expense):			
Gain (Loss) on disposition of capital assets	(32,523)	-	(32,523)
Interest on investments	6,013	7,060	13,073
Change in estimated post closure costs	1,121,932	-	1,121,932
Total nonoperating revenues (expenses)	<u>1,095,422</u>	<u>7,060</u>	<u>1,102,482</u>
Income (loss) before operating transfers	<u>1,432,850</u>	<u>7,060</u>	<u>1,439,910</u>
Transfers:			
Transfer from other funds	412,372	-	412,372
Transfer to other funds	-	(412,372)	(412,372)
Total transfers	<u>412,372</u>	<u>(412,372)</u>	<u>-</u>
Change in net position	<u>1,845,222</u>	<u>(405,312)</u>	<u>1,439,910</u>
Net position (deficit) at beginning of year	(823,454)	1,548,343	724,889
Prior period adjustment	<u>88,948</u>	<u>-</u>	<u>88,948</u>
Net assets at beginning of year, restated	<u>(734,506)</u>	<u>1,548,343</u>	<u>813,837</u>
Net positions (deficit) at end of year	<u>\$ 1,110,716</u>	<u>\$ 1,143,031</u>	<u>\$ 2,253,747</u>

See auditor's report.

**COOS COUNTY, OREGON**  
**SUB-COMBINING STATEMENT OF CASH FLOWS**  
**WASTE DISPOSAL FUNDS**  
For the Year Ended June 30, 2015

	Waste Disposal	Waste Disposal Reserve	Totals
Cash flows from operating activities:			
Cash received from customers and users	\$ 1,587,218	\$ -	\$ 1,587,218
Cash paid to employees	(314,185)	-	(314,185)
Cash paid to suppliers	(1,155,190)	-	(1,155,190)
Net cash provided (used) by operating activities	117,843	-	117,843
Cash flows from noncapital financing activities:			
Interfund transfers (net)	412,372	(412,372)	-
Cash flows from capital and related financing activities:			
Proceeds from sale of capital assets	48,222	-	48,222
Capital expenditures	(139,459)	-	(139,459)
Net cash (used) by capital and related financing activities	(91,237)	-	(91,237)
Cash flows from investing activities:			
Interest received	6,013	7,060	13,073
Net increase (decrease) in cash and cash equivalents	444,991	(405,312)	39,679
Cash and cash equivalents at beginning of year	1,145,361	1,548,343	2,693,704
Cash and cash equivalents at end of year	<u>\$ 1,590,352</u>	<u>\$ 1,143,031</u>	<u>\$ 2,733,383</u>

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

Operating income (loss)	\$ 337,428	\$ -	\$ 337,428
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	147,401	-	147,401
Change in assets and liabilities:			
Accounts receivable	(4,341)	-	(4,341)
Accounts payable	19,696	-	19,696
OPEB liability	1,276	-	1,276
Assets and liabilities related to pension	(84,621)	-	(84,621)
Compensated absences payable	(9,428)	-	(9,428)
Landfill closure/post-post closure cost	(289,568)	-	(289,568)
Unearned revenue	-	-	-
Net cash provided (used) by operating activities	<u>\$ 117,843</u>	<u>\$ -</u>	<u>\$ 117,843</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, 2015**

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Licenses, fees, and permits	\$ 1,585,931	\$ 3,203	\$ 1,589,134	\$ 1,508,448	\$ 80,686
Intergovernmental	-	-	-	105,000	(105,000)
Other	5,628	1	5,629	2,000	3,629
Total operating revenues	<u>1,591,559</u>	<u>3,204</u>	<u>1,594,763</u>	<u>1,615,448</u>	<u>(20,685)</u>
Operating expenses:					
Sanitation:					
Personnel services	220,136	92,773	312,909	461,223	148,314
Materials and services	886,594	283,281	1,169,875	2,362,773	1,192,898
Depreciation	147,401	(147,401)	-	-	-
Capital outlay	-	148,947	148,947	676,224	527,277
Total operating expenses	<u>1,254,131</u>	<u>377,600</u>	<u>1,631,731</u>	<u>3,500,220</u>	<u>1,868,489</u>
Operating income (loss)	<u>337,428</u>	<u>(374,396)</u>	<u>(36,968)</u>	<u>(1,884,772)</u>	<u>1,847,804</u>
Nonoperating revenues (expense):					
Sale of capital assets	(32,523)	80,745	48,222	-	48,222
Change in estimated post closure costs	1,121,932	(1,121,932)	-	-	-
Interest income	6,013	-	6,013	1,200	4,813
Total nonoperating revenues (expenses)	<u>1,095,422</u>	<u>(1,041,187)</u>	<u>54,235</u>	<u>1,200</u>	<u>53,035</u>
Income (loss) before transfers:	<u>1,432,850</u>	<u>(1,415,583)</u>	<u>17,267</u>	<u>(1,883,572)</u>	<u>1,900,839</u>
Other revenues (expenses):					
Transfer in	412,372	-	412,372	1,000,000	(587,628)
Change in net position/fund balance	<u>1,845,222</u>	<u>(1,415,583)</u>	<u>429,639</u>	<u>(883,572)</u>	<u>1,313,211</u>
Net position/Fund balance at beginning of year	(823,454)	2,002,053	1,178,599	883,572	295,027
Prior period adjustment	<u>88,948</u>	<u>(88,948)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net assets at beginning of year, restated	<u>(734,506)</u>	<u>1,913,105</u>	<u>1,178,599</u>	<u>883,572</u>	<u>295,027</u>
Net position/Fund balance at end of year	<u>\$ 1,110,716</u>	<u>\$ 497,522</u>	<u>\$ 1,608,238</u>	<u>\$ -</u>	<u>\$ 1,608,238</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, 2015**

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenue (expenses):					
Interest income	\$ 7,060	\$ -	\$ 7,060	\$ 7,500	\$ (440)
Contingency	-	-	-	(548,489)	548,489
Total operating revenue (expenses):	<u>7,060</u>	<u>-</u>	<u>7,060</u>	<u>(540,989)</u>	<u>548,049</u>
Other revenues (expenses):					
Transfer out	<u>(412,372)</u>	<u>-</u>	<u>(412,372)</u>	<u>(1,000,000)</u>	<u>587,628</u>
Change in net position/fund balance	(405,312)	-	(405,312)	(1,540,989)	1,135,677
Net position/Fund balance at beginning of year	<u>1,548,343</u>	<u>-</u>	<u>1,548,343</u>	<u>1,540,989</u>	<u>7,354</u>
Net position/Fund balance at end year	<u>\$ 1,143,031</u>	<u>\$ -</u>	<u>\$ 1,143,031</u>	<u>\$ -</u>	<u>\$ 1,143,031</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, 2015**

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Pipeline operations	\$ 502,464	\$ -	\$ 502,464	\$ 505,000	\$ (2,536)
Operating expenses:					
Public works:					
Materials and services	2,079,260	(1,717,061)	362,199	645,000	282,801
Depreciation	1,045,380	(1,045,380)	-	-	-
Capital outlay	-	1,690,474	1,690,474	4,347,460	2,656,986
Total operating expenses	3,124,640	(1,071,967)	2,052,673	4,992,460	2,939,787
Operating income (loss)	(2,622,176)	1,071,967	(1,550,209)	(4,487,460)	2,937,251
Other revenues (expense):					
Interest income	59,026	(31,378)	27,648	40,000	(12,352)
Sale of assets	16,607	59,494	76,101	-	76,101
Total other revenues (expenses)	75,633	28,116	103,749	40,000	63,749
Income (loss) before operating transfers	(2,546,543)	1,100,083	(1,446,460)	(4,447,460)	3,001,000
Transfers to other funds	(5,785,000)	-	(5,785,000)	(5,785,000)	-
Transfers from other funds	7,110,000	(7,110,000)	-	-	-
Total transfers to (from) other funds	1,325,000	(7,110,000)	(5,785,000)	(5,785,000)	-
Change in net position/fund balance	(1,221,543)	(6,009,917)	(7,231,460)	(10,232,460)	3,001,000
Net position/Fund balance at beginning of year	37,769,235	(27,473,526)	10,295,709	10,232,460	63,249
Net position/Fund balance at end of year	<u>\$ 36,547,692</u>	<u>\$ (33,483,443)</u>	<u>\$ 3,064,249</u>	<u>\$ -</u>	<u>\$ 3,064,249</u>

See auditor's report.

**COOS COUNTY, OREGON**  
**SUB-COMBINING STATEMENT OF NET POSITION**  
**NON-MAJOR ENTERPRISE FUNDS**  
June 30, 2015

	Fair	Coos County Area Transit Service District	Totals
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 83,773	\$ 86,386	\$ 170,159
Receivable:			
Grants	-	70,697	70,697
Accounts	-	2,002	2,002
Due from other funds	-	116,180	116,180
Prepays	-	16,155	16,155
	<u>83,773</u>	<u>291,420</u>	<u>375,193</u>
Total current assets			
Net pension asset	71,273	-	71,273
Noncurrent assets:			
Capital assets:			
Land	30,606	117,743	148,349
Construction in process	22,880		22,880
Other capital assets (net of accumulated depreciation)	<u>578,021</u>	<u>213,925</u>	<u>791,946</u>
Total noncurrent assets	<u>631,507</u>	<u>331,668</u>	<u>963,175</u>
Total assets	<u>786,553</u>	<u>623,088</u>	<u>1,409,641</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred amounts related to pensions	<u>10,322</u>	-	<u>10,322</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	6,595	51,014	57,609
Accrued payroll benefits	-	15,833	15,833
Compensated absences payable	3,465	33,008	36,473
Prepaid exhibitor deposits	29,858	-	29,858
Due to other funds	<u>1,386</u>	<u>-</u>	<u>1,386</u>
Total current liabilities	<u>41,304</u>	<u>99,855</u>	<u>141,159</u>
Noncurrent liabilities:			
Long-term liabilities (net of current portion)			
Other postemployment benefits obligation	<u>7,475</u>	<u>-</u>	<u>7,475</u>
Total liabilities	<u>48,779</u>	<u>99,855</u>	<u>148,634</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred amounts related to pensions	<u>31,006</u>	<u>-</u>	<u>31,006</u>
<b>NET POSITION</b>			
Net investment in capital assets	631,507	331,668	963,175
Restricted for capital projects	-	-	-
Unrestricted	<u>85,583</u>	<u>191,565</u>	<u>277,148</u>
Total net position	<u>\$ 717,090</u>	<u>\$ 523,233</u>	<u>\$ 1,240,323</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, 2015**

	County Fair	Coos County Area Transit Service District	Totals
Operating revenues:			
Operational charges	\$ 220,681	\$ 81,747	\$ 302,428
Intergovernmental	61,297	742,850	804,147
Other	63,421	14,498	77,919
Total operating revenues	<u>345,399</u>	<u>839,095</u>	<u>1,184,494</u>
Operating expenses:			
Personnel services	69,768	306,669	376,437
Materials and services	238,440	363,158	601,598
Depreciation	29,010	69,259	98,269
Total operating expenses	<u>337,218</u>	<u>739,086</u>	<u>1,076,304</u>
Operating income (loss)	<u>8,181</u>	<u>100,009</u>	<u>108,190</u>
Nonoperating revenues (expense)			
Interest on investments	573	-	573
Interest expense	-	-	-
Total nonoperating revenues (expenses)	<u>573</u>	<u>-</u>	<u>573</u>
Change in net position	8,754	100,009	108,763
Net position at beginning of year	<u>682,411</u>	<u>423,224</u>	<u>1,105,635</u>
Prior period adjustment	<u>25,925</u>	<u>-</u>	<u>25,925</u>
Net assets at beginning of year, restated	<u>708,336</u>	<u>423,224</u>	<u>1,131,560</u>
Net position at end of year	<u>\$ 717,090</u>	<u>\$ 523,233</u>	<u>\$ 1,240,323</u>

See auditor's report.

**COOS COUNTY, OREGON**  
**SUB-COMBINING STATEMENT OF CASH FLOWS**  
**NON-MAJOR ENTERPRISE FUNDS**  
**For the Year Ended June 30, 2015**

	Fair	Coos County Area Transit Service District	Totals
Cash flows from operating activities:			
Cash received from customers and users	\$ 340,361	\$ 96,865	\$ 437,226
Cash received from grantors	10,333	650,206	660,539
Cash paid to employees	(93,871)	(309,818)	(403,689)
Cash paid to suppliers	(233,758)	(373,509)	(607,267)
Net cash provided (used) by operating activities	<u>23,065</u>	<u>63,744</u>	<u>86,809</u>
Cash flows from noncapital financing activities:			
Due to/from other funds	<u>745</u>	<u>-</u>	<u>745</u>
Cash flows from capital and related financing activities:			
Capital expenditures	<u>(22,880)</u>	<u>(84,104)</u>	<u>(106,984)</u>
Net cash (used) by capital and related financing activities	<u>(22,880)</u>	<u>(84,104)</u>	<u>(106,984)</u>
Cash flows from investing activities:			
Interest received	<u>573</u>	<u>-</u>	<u>573</u>
Net increase (decrease) in cash and cash equivalents	1,503	(20,360)	(18,857)
Cash and cash equivalents at beginning of year	<u>82,270</u>	<u>106,746</u>	<u>189,016</u>
Cash and cash equivalents at end of year	<u><u>\$ 83,773</u></u>	<u><u>\$ 86,386</u></u>	<u><u>\$ 170,159</u></u>

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

Operating income (loss)	\$ 8,181	\$ 100,009	\$ 108,190
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	29,010	69,259	98,269
Change in assets and liabilities:			
Accounts receivable	-	(92,024)	(92,024)
Prepays	-	(600)	(600)
Accounts payable and accrued expenses	5,243	(12,900)	(7,657)
Assets and liabilities related to pension	(24,664)	-	(24,664)
Deposits	5,295	-	5,295
Net cash provided (used) by operating activities	<u><u>\$ 23,065</u></u>	<u><u>\$ 63,744</u></u>	<u><u>\$ 86,809</u></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, 2015**

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Intergovernmental	\$ 61,297	\$ -	\$ 61,297	\$ 50,000	\$ 11,297
Licenses, fees, and permits	9,393	-	9,393	10,000	(607)
Charges for services	211,288	-	211,288	237,300	(26,012)
Donations and sponsorships	42,735	-	42,735	37,500	5,235
Other	20,686	3,846	24,532	20,000	4,532
<b>Total operating revenues</b>	<b>345,399</b>	<b>3,846</b>	<b>349,245</b>	<b>354,800</b>	<b>(5,555)</b>
Operating expenses:					
Culture & Recreation:					
Personnel services	69,768	23,731	93,499	113,145	19,646
Materials and services	238,440	(13,267)	225,173	235,777	10,604
Depreciation	29,010	(29,010)	-	-	-
Capital outlay	-	39,993	39,993	41,229	1,236
Debt service	-	-	-	120	120
Contingency	-	-	-	29	29
<b>Total operating expenses</b>	<b>337,218</b>	<b>21,447</b>	<b>358,665</b>	<b>390,300</b>	<b>31,635</b>
Operating income (loss)	8,181	(17,601)	(9,420)	(35,500)	26,080
Other revenues (expense):					
Interest income	573	-	573	500	73
Change in net position/fund balance	8,754	(17,601)	(8,847)	(35,000)	26,153
Net position/Fund balance at beginning of year	682,411	(627,632)	54,779	35,000	19,779
Prior period adjustment	25,925	(25,925)	-	-	-
Net assets at beginning of year, restated	708,336	(653,557)	54,779	35,000	19,779
Net position/Fund balance at end of year	<b>\$ 717,090</b>	<b>\$ (671,158)</b>	<b>\$ 45,932</b>	<b>\$ -</b>	<b>\$ 45,932</b>

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, 2015

	Final Budget	Actual on Budgetary Basis	Variance
Operating revenues:			
Intergovernmental	\$ 933,155	\$ 757,348	\$ (175,807)
Charges for service	45,000	79,827	34,827
Miscellaneous	24,620	1,920	(22,700)
Total operating revenues	<u>1,002,775</u>	<u>839,095</u>	<u>(163,680)</u>
Operating expenses:			
Personnel services	491,590	425,060	66,530
Materials and services	367,288	241,776	125,512
Capital outlay	147,151	84,104	63,047
Contingency	56,746	-	56,746
Total operating expenses	<u>1,062,775</u>	<u>750,940</u>	<u>311,835</u>
Operating income (loss)	(60,000)	88,155	148,155
Fund balance at beginning of year	<u>60,000</u>	<u>136,418</u>	<u>76,418</u>
Fund balance at end of year	<u>\$ -</u>	<u>224,573</u>	<u>\$ 224,573</u>
Reconciliation to GAAP basis net position:			
Accrued compensation		(33,008)	
Capital assets, net of depreciation		<u>331,668</u>	
GAAP basis net position		<u>\$ 523,233</u>	

See auditor's report.

## **FIDUCIARY FUNDS/AGENCY FUNDS**

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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, 2015

<u>TAXING DISTRICTS</u>	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
<b>ASSETS</b>				
Cash and investments	\$ 1,235,787	\$ 115,045,912	\$ 114,966,664	\$ 1,315,035
Receivables:				
Property taxes	5,260,288	52,055,941	52,350,872	4,965,357
Total assets	<u>\$ 6,496,075</u>	<u>\$ 167,101,853</u>	<u>\$ 167,317,536</u>	<u>\$ 6,280,392</u>
<b>LIABILITIES</b>				
Due to other agencies, funds and taxing districts	<u>\$ 6,496,075</u>	<u>\$ 167,101,853</u>	<u>\$ 167,317,536</u>	<u>\$ 6,280,392</u>

<u>COUNTY TRUSTS</u>	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
<b>ASSETS</b>				
Cash and investments	\$ 1,080,786	\$ 1,001,567	\$ 848,895	\$ 1,233,458
Receivables:				
Contracts	-	141,300	141,300	-
<b>LIABILITIES</b>				
Due to other agencies, funds and taxing districts	<u>\$ 1,080,786</u>	<u>\$ 1,142,867</u>	<u>\$ 990,195</u>	<u>\$ 1,233,458</u>

See auditor's report.