

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.

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.

PL 106-393 Title III Fund – Revenues from Public Law 106-393 Secure Rural Schools and Community Self-Determination Act of 2000 are for reinvested Oregon and California Railroad grant land and reconveyed Coos Bay Wagon Road grant lands. Expenditures are as allowed under Title III of the Act.

Liquor Enforcement Fund– This fund accounts for and reports fines collected from the enforcement of the Liquor Control Act. Fund expenditures are for the enforcement of the Liquor Control Act. Any excess funds are transferred to the General Fund.

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

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, 2014**

	Animal Control	Public Health	Planning	Law Library	County Parks	Community Corrections
ASSETS						
Cash and cash equivalents	\$ 248,837	\$ 760,725	\$ 58,901	\$ 155,031	\$ 251,522	\$ 1,426,270
Prepaid expenses	-	71,249	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	3,126	259,214	26,289	-	112,670	8,886
Total assets	\$ 251,963	\$ 1,091,188	\$ 85,190	\$ 155,031	\$ 364,192	\$ 1,435,156
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 1,415	\$ 61,751	\$ 1,456	\$ 902	\$ 27,686	\$ 10,683
Unearned revenue	-	23,861	-	-	186,086	139,065
Due to other funds	2,001	163	685	-	3,988	3,510
Total liabilities	3,416	85,775	2,141	902	217,760	153,258
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue-property taxes	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	71,249	-	-	-	-
Restricted	52,135	934,164	-	154,129	-	1,281,898
Committed	196,412	-	-	-	146,432	-
Assigned	-	-	83,049	-	-	-
Total fund balances	248,547	1,005,413	83,049	154,129	146,432	1,281,898
Total liabilities, deferred inflows of resources and fund balances	\$ 251,963	\$ 1,091,188	\$ 85,190	\$ 155,031	\$ 364,192	\$ 1,435,156

See auditor's report.

Crime Victim Assistance	SCINT	Children and Families	Economic Development	PL 106-393 Title III	Liquor Enforcement	Administrative Grants	County School	Footpaths and Bicycle Trails
\$ 7,257	\$ 75,585	\$ 331,423	\$ 738,843	\$ 14,371	\$ -	\$ 82,069	\$ 2	\$ 298,714
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
8,134	68,175	136,800	3,280	-	-	67,808	7	3,106
<u>\$ 15,391</u>	<u>\$ 143,760</u>	<u>\$ 468,223</u>	<u>\$ 742,123</u>	<u>\$ 14,371</u>	<u>\$ -</u>	<u>\$ 149,877</u>	<u>\$ 9</u>	<u>\$ 301,820</u>
\$ 19	\$ 24,948	\$ 90,409	\$ 4,475	\$ -	\$ -	\$ 62,451	\$ 9	\$ -
-	-	124,146	-	-	-	305	-	-
-	674	240	-	14,371	-	5,480	-	-
19	25,622	214,795	4,475	14,371	-	68,236	9	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
15,372	118,138	253,428	737,648	-	-	81,641	-	301,820
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
15,372	118,138	253,428	737,648	-	-	81,641	-	301,820
<u>\$ 15,391</u>	<u>\$ 143,760</u>	<u>\$ 468,223</u>	<u>\$ 742,123</u>	<u>\$ 14,371</u>	<u>\$ -</u>	<u>\$ 149,877</u>	<u>\$ 9</u>	<u>\$ 301,820</u>

**COOS COUNTY, OREGON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2014**

	Industrial Development	Public Health Title XIX	Mental Health Title XIX	County Family Mediation	911 South	County Clerk Records
ASSETS						
Cash and cash equivalents	\$ 67,741	\$ 243,978	\$ 667,610	\$ 68,028	\$ 297,180	\$ 78,041
Restricted cash	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Receivables:						
Taxes receivable	-	-	-	-	-	-
Accounts receivable	-	-	39,978	-	77,981	1,983
Total assets	\$ 67,741	\$ 243,978	\$ 707,588	\$ 68,028	\$ 375,161	\$ 80,024
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ 1,360	\$ 10,374	\$ -
Unearned revenue	-	-	-	-	-	-
Due to other funds	-	-	-	-	702	-
Total liabilities	-	-	-	1,360	11,076	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue-property taxes	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	243,978	707,588	66,668	364,085	80,024
Committed	67,741	-	-	-	-	-
Assigned	-	-	-	-	-	-
Total fund balances	67,741	243,978	707,588	66,668	364,085	80,024
Total liabilities, deferred inflows of resources and fund balances	\$ 67,741	\$ 243,978	\$ 707,588	\$ 68,028	\$ 375,161	\$ 80,024

See auditor's report.

Public Land Corner Preservation	Environmental Service	Child Support Enforcement	PL110-343 Title III	Library District Service	4-H & Extension Service District	Bonded Debt	Totals
\$ 70,709	\$ 118,352	\$ -	270,815	\$ 64,293	\$ 336,619	\$ 225,246	\$ 6,958,162
-	-	-	-	-	-	-	71,249
-	-	-	-	342,949	41,761	229,985	614,695
64	2,576	893	-	-	-	-	820,970
<u>\$ 70,773</u>	<u>\$ 120,928</u>	<u>\$ 893</u>	<u>\$ 270,815</u>	<u>\$ 407,242</u>	<u>\$ 378,380</u>	<u>\$ 455,231</u>	<u>\$ 8,465,076</u>
\$ 564	\$ 3,637	\$ -	\$ -	\$ 64,293	\$ 159,272	\$ -	\$ 525,704
-	-	-	257,742	-	-	-	731,205
-	171	-	-	-	-	-	31,985
564	3,808	-	257,742	64,293	159,272	-	1,288,894
-	-	-	-	297,834	36,260	200,189	534,283
-	-	-	-	-	-	-	71,249
70,209	117,120	893	13,073	45,115	182,848	255,042	6,077,016
-	-	-	-	-	-	-	410,585
-	-	-	-	-	-	-	83,049
70,209	117,120	893	13,073	45,115	182,848	255,042	6,641,899
<u>\$ 70,773</u>	<u>\$ 120,928</u>	<u>\$ 893</u>	<u>\$ 270,815</u>	<u>\$ 407,242</u>	<u>\$ 378,380</u>	<u>\$ 455,231</u>	<u>\$ 8,465,076</u>

COOS COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2014

	Animal Control	Public Health	Planning	Law Library	County Parks	Community Corrections
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-	-	-
Intergovernmental	-	1,167,569	39,525	-	631,771	1,574,297
Licenses, fees, and permits	24,522	880,785	202,417	-	644,703	147,280
Charges for services	61,729	72,448	1,637	-	-	-
Fines and forfeitures	-	-	-	60,944	-	44,516
Interest on investments	1,016	3,957	380	859	1,166	6,927
Other revenue	41,538	35,432	48	3	20,973	10,973
Total revenues	128,805	2,160,191	244,007	61,806	1,298,613	1,783,993
Expenditures:						
General government	-	-	295,882	52,508	-	-
Public safety	243,399	-	-	-	-	1,285,956
Health and welfare	-	2,297,362	-	-	-	-
Community development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	980,016	-
Intergovernmental	-	-	-	-	-	-
Capital outlay	-	-	-	-	280,632	47,173
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	243,399	2,297,362	295,882	52,508	1,260,648	1,333,129
Excess (deficiency) of revenues over (under) expenditures	(114,594)	(137,171)	(51,875)	9,298	37,965	450,864
Other financing sources (uses):						
Transfers in	185,148	471,835	32,480	-	-	-
Transfers out	-	(186,000)	-	(10,000)	-	(76,606)
Total other financing sources (uses)	185,148	285,835	32,480	(10,000)	-	(76,606)
Net change in fund balance	70,554	148,664	(19,395)	(702)	37,965	374,258
Fund balances at beginning of year	177,993	856,749	102,444	154,831	108,467	907,640
Fund balances at end of year	\$ 248,547	\$ 1,005,413	\$ 83,049	\$ 154,129	\$ 146,432	\$ 1,281,898

See auditor's report.

Crime Victim Assistance	SCINT	Children and Families	Economic Development	PI 106-393 Title III	Liquor Enforcement	Administrative Grants	County School	Footpaths and Bicycle Trails
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	99,877	-
78,749	365,389	275,115	220,316	-	-	319,908	71,581	40,801
-	-	-	6,304	-	-	-	-	-
-	-	-	-	-	-	800	-	-
-	45,988	-	-	-	-	-	-	-
102	356	1,767	4,236	276	3	506	25	1,460
21	21,016	36	-	-	-	11,226	-	-
<u>78,872</u>	<u>432,749</u>	<u>276,918</u>	<u>230,856</u>	<u>276</u>	<u>3</u>	<u>332,440</u>	<u>171,483</u>	<u>42,261</u>
119,558	-	-	-	97,334	-	-	-	-
-	417,732	-	-	-	-	-	-	-
-	-	299,918	-	-	-	-	-	-
-	-	-	436,455	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	345,716	171,483	-
-	10,584	-	30,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>119,558</u>	<u>428,316</u>	<u>299,918</u>	<u>466,455</u>	<u>97,334</u>	<u>-</u>	<u>345,716</u>	<u>171,483</u>	<u>-</u>
<u>(40,686)</u>	<u>4,433</u>	<u>(23,000)</u>	<u>(235,599)</u>	<u>(97,058)</u>	<u>3</u>	<u>(13,276)</u>	<u>-</u>	<u>42,261</u>
30,500	-	-	-	-	-	-	-	-
-	-	-	(32,480)	-	(455)	-	-	-
<u>30,500</u>	<u>-</u>	<u>-</u>	<u>(32,480)</u>	<u>-</u>	<u>(455)</u>	<u>-</u>	<u>-</u>	<u>-</u>
(10,186)	4,433	(23,000)	(268,079)	(97,058)	(452)	(13,276)	-	42,261
<u>25,558</u>	<u>113,705</u>	<u>276,428</u>	<u>1,005,727</u>	<u>97,058</u>	<u>452</u>	<u>94,917</u>	<u>-</u>	<u>259,559</u>
<u>\$ 15,372</u>	<u>\$ 118,138</u>	<u>\$ 253,428</u>	<u>\$ 737,648</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,641</u>	<u>\$ -</u>	<u>\$ 301,820</u>

COOS COUNTY, OREGON
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (Continued)
 For the Year Ended June 30, 2014

	Industrial Development	Public Health Title XIX	Mental Health Title XIX	County Family Mediation	911 South	County Clerk Records
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-	-	-
Intergovernmental	-	-	-	37,297	366,065	-
Licenses, fees, and permits	-	-	299,803	-	600	27,104
Charges for services	-	-	-	-	125,426	-
Fines and forfeitures	-	-	-	-	-	-
Interest on investments	355	1,806	2,763	305	1,494	360
Other revenue	-	-	-	-	6,970	-
Total revenues	<u>355</u>	<u>1,806</u>	<u>302,566</u>	<u>37,602</u>	<u>500,555</u>	<u>27,464</u>
Expenditures:						
General government	-	-	-	-	-	10,824
Public safety	-	-	-	-	1,022,402	-
Health and welfare	-	-	-	16,327	-	-
Community development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Capital outlay	-	-	-	-	5,400	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,327</u>	<u>1,027,802</u>	<u>10,824</u>
Excess (deficiency) of revenues over (under) expenditures	<u>355</u>	<u>1,806</u>	<u>302,566</u>	<u>21,275</u>	<u>(527,247)</u>	<u>16,640</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	415,712	-
Transfers out	-	(100,000)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>415,712</u>	<u>-</u>
Net change in fund balance	355	(98,194)	302,566	21,275	(111,535)	16,640
Fund balances at beginning of year	67,386	342,172	405,022	45,393	475,620	63,384
Fund balances at end of year	<u>\$ 67,741</u>	<u>\$ 243,978</u>	<u>\$ 707,588</u>	<u>\$ 66,668</u>	<u>\$ 364,085</u>	<u>\$ 80,024</u>

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	Bonded Debt	Totals
\$ -	\$ -	\$ -	\$ -	\$ 3,240,435	\$ 395,210	\$ 2,191,078	\$ 5,826,723
-	-	-	-	15,865	1,935	10,743	128,420
-	-	27,223	1,090	-	-	-	5,216,696
85,865	236,963	-	-	-	-	-	2,556,346
-	442	-	-	-	-	-	262,482
-	-	-	-	28,302	3,447	27,860	211,057
321	882	49	660	1,976	1,404	5,102	40,513
65	279	-	-	-	-	-	148,580
<u>86,251</u>	<u>238,566</u>	<u>27,272</u>	<u>1,750</u>	<u>3,286,578</u>	<u>401,996</u>	<u>2,234,783</u>	<u>14,390,817</u>
66,873	-	-	1,090	-	-	-	644,069
-	-	-	-	-	-	-	2,969,489
-	264,409	-	-	-	-	-	2,878,016
-	-	-	-	-	-	-	436,455
-	-	-	-	3,290,540	368,562	-	4,639,118
-	-	-	-	-	-	-	517,199
-	989	-	-	-	-	-	374,778
-	-	-	-	-	-	1,265,000	1,265,000
-	-	-	-	-	-	851,991	851,991
<u>66,873</u>	<u>265,398</u>	<u>-</u>	<u>1,090</u>	<u>3,290,540</u>	<u>368,562</u>	<u>2,116,991</u>	<u>14,576,115</u>
<u>19,378</u>	<u>(26,832)</u>	<u>27,272</u>	<u>660</u>	<u>(3,962)</u>	<u>33,434</u>	<u>117,792</u>	<u>(185,298)</u>
-	-	-	-	-	-	-	1,135,675
-	(20,085)	(32,072)	-	-	-	-	(457,698)
-	(20,085)	(32,072)	-	-	-	-	677,977
19,378	(46,917)	(4,800)	660	(3,962)	33,434	117,792	492,679
50,831	164,037	5,693	12,413	49,077	149,414	137,250	6,149,220
<u>\$ 70,209</u>	<u>\$ 117,120</u>	<u>\$ 893</u>	<u>\$ 13,073</u>	<u>\$ 45,115</u>	<u>\$ 182,848</u>	<u>\$ 255,042</u>	<u>\$ 6,641,899</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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 26,398	\$ 24,522	\$ (1,876)
Charges for services	41,000	61,729	20,729
Interest on investments	500	1,016	516
Other	3,000	41,538	38,538
	<u>70,898</u>	<u>128,805</u>	<u>57,907</u>
Total revenues			
Expenditures:			
Public Safety:			
Personnel services	203,169	190,170	12,999
Materials and services	107,634	53,229	54,405
Capital outlay	61,211	-	61,211
	<u>372,014</u>	<u>243,399</u>	<u>128,615</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>(301,116)</u>	<u>(114,594)</u>	<u>186,522</u>
Other financing sources (uses):			
Transfer in	<u>185,148</u>	<u>185,148</u>	<u>-</u>
Net change in fund balance	(115,968)	70,554	186,522
Fund balance at beginning of year	<u>115,968</u>	<u>177,993</u>	<u>62,025</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 248,547</u>	<u>\$ 248,547</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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 1,001,149	\$ 1,167,569	\$ 166,420
Licenses, fees, and permits	821,951	880,785	58,834
Charges for services	306,261	72,448	(233,813)
Interest on investments	2,000	3,957	1,957
Other	1,700	35,432	33,732
	<u>2,133,061</u>	<u>2,160,191</u>	<u>27,130</u>
Total revenues			
Expenditures:			
Public Health:			
CCPH / Health	2,831,160	2,297,362	533,798
Contingency	43,485	-	43,485
	<u>2,874,645</u>	<u>2,297,362</u>	<u>577,283</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>(741,584)</u>	<u>(137,171)</u>	<u>(604,413)</u>
Other financing sources (uses):			
Transfers out	(186,000)	(186,000)	-
Transfer in	471,835	471,835	-
	<u>285,835</u>	<u>285,835</u>	<u>-</u>
Total other financing sources			
Net change in fund balance	(455,749)	148,664	604,413
Fund balance at beginning of year	<u>455,749</u>	<u>856,749</u>	<u>401,000</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 1,005,413</u>	<u>\$ 1,005,413</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, 2014

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 54,400	\$ 39,525	\$ (14,875)
Licenses, fees, and permits	183,587	202,417	18,830
Charges for services	1,000	1,637	637
Interest on investments	40,000	380	(39,620)
Other	-	48	48
Total revenues	<u>278,987</u>	<u>244,007</u>	<u>(34,980)</u>
Expenditures:			
General Government:			
Personnel services	255,947	239,352	16,595
Materials and services	79,243	56,530	22,713
Total expenditures	<u>335,190</u>	<u>295,882</u>	<u>39,308</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(56,203)</u>	<u>(51,875)</u>	<u>4,328</u>
Other financing sources (uses):			
Transfer in	<u>46,539</u>	<u>32,480</u>	<u>(14,059)</u>
Net change in fund balance	(9,664)	(19,395)	(9,731)
Fund balance at beginning of year	<u>83,841</u>	<u>102,444</u>	<u>18,603</u>
Fund balance at end of year	<u>\$ 74,177</u>	<u>\$ 83,049</u>	<u>\$ 8,872</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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Fines and forfeitures	\$ 57,600	\$ 60,944	\$ 3,344
Interest on investments	800	859	59
Other	-	3	3
	<hr/>	<hr/>	<hr/>
Total revenues	58,400	61,806	3,406
	<hr/>	<hr/>	<hr/>
Expenditures:			
General Government:			
Personnel services	8,290	921	7,369
Materials and services	186,030	51,587	134,443
Capital outlay	5,000	-	5,000
	<hr/>	<hr/>	<hr/>
Total expenditures	199,320	52,508	146,812
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(140,920)	9,298	150,218
Other financing sources (uses):			
Transfer out	(10,000)	(10,000)	-
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(150,920)	(702)	150,218
Fund balance at beginning of year	150,920	154,831	3,911
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 154,129</u>	<u>\$ 154,129</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, 2014

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 919,850	\$ 631,771	\$ (288,079)
Licenses, fees, and permits	550,250	644,703	94,453
Charges for services	65,560	-	(65,560)
Interest on investments	500	1,166	666
Other	-	20,973	20,973
	<u>1,536,160</u>	<u>1,298,613</u>	<u>(237,547)</u>
Total revenues			
Expenditures:			
Culture and Recreation:			
Personnel services	573,792	561,771	12,021
Materials and services	430,564	418,245	12,319
Capital outlay	528,494	280,632	247,862
Contingency	27,310	-	27,310
	<u>1,560,160</u>	<u>1,260,648</u>	<u>299,512</u>
Total expenditures			
Net change in fund balance	(24,000)	37,965	61,965
Fund balance at beginning of year	24,000	108,467	84,467
Fund balance at end of year	<u>\$ -</u>	<u>\$ 146,432</u>	<u>\$ 146,432</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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 1,210,810	\$ 1,574,297	\$ 363,487
Licenses, fees, and permits	130,000	147,280	17,280
Fines and forfeitures	70,000	44,516	(25,484)
Interest on investments	5,000	6,927	1,927
Other	-	10,973	10,973
	<hr/>	<hr/>	<hr/>
Total revenues	1,415,810	1,783,993	368,183
	<hr/>	<hr/>	<hr/>
Expenditures:			
Public Safety:			
Personnel services	1,043,966	1,017,955	26,011
Materials and services	365,835	268,001	97,834
Capital outlay	62,675	47,173	15,502
Contingency	761,731	-	761,731
	<hr/>	<hr/>	<hr/>
Total expenditures	2,234,207	1,333,129	901,078
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(818,397)	450,864	1,269,261
	<hr/>	<hr/>	<hr/>
Other financing sources (uses):			
Transfer out	(76,606)	(76,606)	-
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(895,003)	374,258	1,269,261
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	895,003	907,640	12,637
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ -	\$ 1,281,898	\$ 1,281,898
	<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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 47,039	\$ 78,749	\$ 31,710
Fines and forfeitures	46,471	-	(46,471)
Interest on investments	50	102	52
Other	-	21	21
	<hr/>	<hr/>	<hr/>
Total revenues	93,560	78,872	(14,688)
Expenditures:			
General Government:			
Personnel services	121,444	117,708	3,736
Materials and services	4,616	1,850	2,766
	<hr/>	<hr/>	<hr/>
Total expenditures	126,060	119,558	6,502
Excess (deficiency) of revenues over (under) expenditures	<hr/>	<hr/>	<hr/>
	(32,500)	(40,686)	(8,186)
Other financing sources (uses):			
Transfers in	<hr/>	<hr/>	<hr/>
	30,500	30,500	-
Net change in fund balance	(2,000)	(10,186)	(8,186)
Fund balance at beginning of year	<hr/>	<hr/>	<hr/>
	2,000	25,558	23,558
Fund balance at end of year	<hr/>	<hr/>	<hr/>
	\$ -	\$ 15,372	\$ 15,372

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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 1,211,771	\$ 365,389	\$ (846,382)
Fines and forfeitures	-	45,988	45,988
Interest on investments	300	356	56
Other	-	21,016	21,016
	<hr/>	<hr/>	<hr/>
Total revenues	1,212,071	432,749	(779,322)
Expenditures:			
Public safety:			
Personnel services	812,696	196,458	616,238
Materials and services	417,073	221,274	195,799
Capital outlay	21,940	10,584	11,356
	<hr/>	<hr/>	<hr/>
Total expenditures	1,251,709	428,316	823,393
Net change in fund balance	(39,638)	4,433	44,071
Fund balance at beginning of year	39,638	113,705	74,067
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ -	\$ 118,138	\$ 118,138
	<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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 366,710	\$ 275,115	\$ (91,595)
Interest on investments	1,000	1,767	767
Other	-	36	36
	<hr/>	<hr/>	<hr/>
Total revenues	367,710	276,918	(90,792)
	<hr/>	<hr/>	<hr/>
Expenditures:			
Health and Welfare:			
Personnel services	124,668	90,414	34,254
Materials and services	395,978	209,504	186,474
	<hr/>	<hr/>	<hr/>
Total expenditures	520,646	299,918	220,728
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(152,936)	(23,000)	129,936
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	152,936	276,428	123,492
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 253,428</u>	<u>\$ 253,428</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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 227,000	\$ 220,316	\$ (6,684)
Licenses, fees, and permits	5,200	6,304	1,104
Interest on investments	<u>6,000</u>	<u>4,236</u>	<u>(1,764)</u>
Total revenues	<u>238,200</u>	<u>230,856</u>	<u>(7,344)</u>
Expenditures:			
Community Development:			
Materials and services	992,832	436,455	556,377
Capital outlay	<u>296,351</u>	<u>30,000</u>	<u>266,351</u>
Total expenditures	<u>1,289,183</u>	<u>466,455</u>	<u>822,728</u>
Excess (deficiency) of revenues over (under) expenditures	(1,050,983)	(235,599)	815,384
Other financing sources (uses):			
Transfers out	<u>(46,539)</u>	<u>(32,480)</u>	<u>14,059</u>
Net change in fund balance	(1,097,522)	(268,079)	829,443
Fund balance at beginning of year	<u>1,097,522</u>	<u>1,005,727</u>	<u>(91,795)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 737,648</u>	<u>\$ 737,648</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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	<u>\$ 1,500</u>	<u>\$ 276</u>	<u>\$ (1,224)</u>
Expenditures:			
General Government:			
Materials and services	<u>130,250</u>	<u>97,334</u>	<u>32,916</u>
Net change in fund balance	<u>(128,750)</u>	<u>(97,058)</u>	<u>31,692</u>
Fund balance at beginning of year	<u>128,750</u>	<u>97,058</u>	<u>(31,692)</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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	\$ -	\$ 3	\$ 3
Other financing sources (uses):			
Transfers out	(500)	(455)	45
Net change in fund balance	(500)	(452)	48
Fund balance at beginning of year	500	452	(48)
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
ADMINISTRATIVE GRANT FUND
For the Year Ended June 30, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 1,056,612	\$ 319,908	\$ (736,704)
Charges for services	10,000	800	(9,200)
Interest on investments	1,200	506	(694)
Other	<u>10,000</u>	<u>11,226</u>	<u>1,226</u>
Total revenues	<u>1,077,812</u>	<u>332,440</u>	<u>(745,372)</u>
Expenditures:			
Intergovernmental:			
Materials and services	1,153,758	345,716	808,042
Capital outlay	<u>24,544</u>	<u>-</u>	<u>24,544</u>
Total expenditures	<u>1,178,302</u>	<u>345,716</u>	<u>832,586</u>
Net change in fund balance	(100,490)	(13,276)	87,214
Fund balance at beginning of year	<u>100,490</u>	<u>94,917</u>	<u>(5,573)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 81,641</u>	<u>\$ 81,641</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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes - other	\$ 90,100	\$ 99,877	\$ 9,777
Intergovernmental	130,000	71,581	(58,419)
Interest on investments	100	25	(75)
	<u>220,200</u>	<u>171,483</u>	<u>(48,717)</u>
Total revenues			
Expenditures:			
Intergovernmental:			
For support of schools	220,200	171,483	48,717
	<u>220,200</u>	<u>171,483</u>	<u>48,717</u>
Net change in fund balance	-	-	-
Fund balance at beginning of year	-	-	-
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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 40,000	\$ 40,801	\$ 801
Interest on investments	1,500	1,460	(40)
Total revenues	<u>41,500</u>	<u>42,261</u>	<u>761</u>
Expenditures:			
Public Works:			
Materials and services	30,000	-	30,000
Capital outlay	276,595	-	276,595
Total expenditures	<u>306,595</u>	<u>-</u>	<u>306,595</u>
Net change in fund balance	(265,095)	42,261	307,356
Fund balance at beginning of year	<u>265,095</u>	<u>259,559</u>	<u>(5,536)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 301,820</u>	<u>\$ 301,820</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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	<u>\$ 400</u>	<u>\$ 355</u>	<u>\$ (45)</u>
Expenditures:			
Community Development:			
Materials and services	57,821	-	57,821
Capital outlay	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total expenditures	<u>67,821</u>	<u>-</u>	<u>67,821</u>
Net change in fund balance	(67,421)	355	67,776
Fund balance at beginning of year	<u>67,421</u>	<u>67,386</u>	<u>(35)</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ 67,741</u></u>	<u><u>\$ 67,741</u></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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	<u>\$ 1,003</u>	<u>\$ 1,806</u>	<u>\$ 803</u>
Expenditures:			
Health & Welfare			
Contingency	<u>254,705</u>	<u>-</u>	<u>254,705</u>
Excess (deficiency) of revenues over (under) expenditures	(253,702)	1,806	255,508
Other financing sources (uses):			
Transfer out	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Net change in fund balance	(353,702)	(98,194)	255,508
Fund balance at beginning of year	<u>353,702</u>	<u>342,172</u>	<u>(11,530)</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ 243,978</u></u>	<u><u>\$ 243,978</u></u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
MENTAL HEALTH - TITLE XIX FUND
For the Year Ended June 30, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 300,000	\$ 299,803	\$ (197)
Interest on investments	2,000	2,763	763
	<hr/>	<hr/>	<hr/>
Total revenues	302,000	302,566	566
Expenditures:			
Health & Welfare:			
Contingency	319,444	-	319,444
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(17,444)	302,566	320,010
Other financing sources (uses):			
Transfer out	(600,000)	-	600,000
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(617,444)	302,566	920,010
Fund balance at beginning of year	617,444	405,022	(212,422)
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 707,588</u>	<u>\$ 707,588</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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 35,700	\$ 37,297	\$ 1,597
Interest on investments	200	305	105
Total revenues	35,900	37,602	1,702
Expenditures:			
Health and Welfare:			
Materials and services	81,200	16,327	64,873
Net change in fund balance	(45,300)	21,275	66,575
Fund balance at beginning of year	45,300	45,393	93
Fund balance at end of year	<u>\$ -</u>	<u>\$ 66,668</u>	<u>\$ 66,668</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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 368,491	\$ 366,065	\$ (2,426)
Licenses, fees, and permits	200	600	400
Charges for services	125,424	125,426	2
Interest on investments	2,000	1,494	(506)
Other	-	6,970	6,970
	<u>496,115</u>	<u>500,555</u>	<u>4,440</u>
Total revenues			
Expenditures:			
Public Safety:			
Dispatch Division	719,467	594,629	124,838
PSAP Division	790,795	433,173	357,622
	<u>1,510,262</u>	<u>1,027,802</u>	<u>482,460</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	(1,014,147)	(527,247)	486,900
Other financing sources (uses):			
Transfer in	<u>537,762</u>	<u>415,712</u>	<u>(122,050)</u>
Net change in fund balance	(476,385)	(111,535)	364,850
Fund balance at beginning of year	<u>476,385</u>	<u>475,620</u>	<u>(765)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 364,085</u>	<u>\$ 364,085</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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 20,992	\$ 27,104	\$ 6,112
Interest on investments	-	360	360
Other	118	-	(118)
	<u>21,110</u>	<u>27,464</u>	<u>6,354</u>
Total revenues	<u>21,110</u>	<u>27,464</u>	<u>6,354</u>
Expenditures:			
General Government:			
Materials and services	83,684	10,824	72,860
	<u>83,684</u>	<u>10,824</u>	<u>72,860</u>
Net change in fund balance	(62,574)	16,640	79,214
Fund balance at beginning of year	62,574	63,384	810
	<u>62,574</u>	<u>63,384</u>	<u>810</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 80,024</u>	<u>\$ 80,024</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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 97,900	\$ 85,865	\$ (12,035)
Interest on investments	90	321	231
Other revenues	-	65	65
	<hr/>	<hr/>	<hr/>
Total revenues	97,990	86,251	(11,739)
	<hr/>	<hr/>	<hr/>
Expenditures:			
General Government:			
Personnel services	61,833	60,499	1,334
Materials and services	11,364	6,374	4,990
Contingency	63,633	-	63,633
	<hr/>	<hr/>	<hr/>
Total expenditures	136,830	66,873	69,957
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(38,840)	19,378	58,218
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	38,840	50,831	11,991
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ -	\$ 70,209	\$ 70,209
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ENVIRONMENTAL SERVICE FUND
For the Year Ended June 30, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 225,139	\$ 236,963	\$ 11,824
Charges for services	1,000	442	(558)
Interest on investments	1,000	882	(118)
Other revenues	-	279	279
	<hr/>	<hr/>	<hr/>
Total revenues	227,139	238,566	11,427
Expenditures:			
Health and Welfare:			
Personnel services	242,642	234,909	7,733
Materials and services	50,487	29,500	20,987
Capital outlay	14,300	989	13,311
Contingency	105,381	-	105,381
	<hr/>	<hr/>	<hr/>
Total expenditures	412,810	265,398	147,412
Excess (deficiency) of revenues over (under) expenditures	(185,671)	(26,832)	158,839
Other financing sources (uses):			
Transfers out	(20,085)	(20,085)	-
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(205,756)	(46,917)	158,839
Fund balance at beginning of year	205,756	164,037	(41,719)
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ -	\$ 117,120	\$ 117,120
	<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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 53,056	\$ 27,223	\$ (25,833)
Interest on investments	100	49	(51)
	<u>53,156</u>	<u>27,272</u>	<u>(25,884)</u>
Total revenues			
Expenditures:			
Health & Welfare:			
Contingency	27,045	-	27,045
	<u>27,045</u>	<u>-</u>	<u>27,045</u>
Excess (deficiency) of revenues over (under) expenditures	26,111	27,272	1,161
Other financing sources (uses):			
Transfer out	(41,558)	(32,072)	9,486
	<u>(41,558)</u>	<u>(32,072)</u>	<u>9,486</u>
Net change in fund balance	(15,447)	(4,800)	10,647
Fund balance at beginning of year	15,447	5,693	(9,754)
	<u>15,447</u>	<u>5,693</u>	<u>(9,754)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 893</u>	<u>\$ 893</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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 94,101	\$ 1,090	\$ (93,011)
Interest on investments	1,000	660	(340)
	<u>95,101</u>	<u>1,750</u>	<u>(93,351)</u>
Total revenues			
Expenditures:			
General Government:			
Materials and services	107,270	1,090	106,180
	<u>(12,169)</u>	<u>660</u>	<u>12,829</u>
Net change in fund balance			
Fund balance at beginning of year	12,169	12,413	244
Fund balance at end of year	<u>\$ -</u>	<u>\$ 13,073</u>	<u>\$ 13,073</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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Property taxes	\$ 3,201,566	\$ 3,240,435	\$ 38,869
Taxes - other	6,000	15,865	9,865
Fines and forfeitures	24,000	28,302	4,302
Interest on investments	2,000	1,976	(24)
	<u>3,233,566</u>	<u>3,286,578</u>	<u>53,012</u>
Total revenues			
Expenditures:			
Culture and Recreation:			
Materials and services	3,273,566	3,290,540	(16,974)
	<u>(40,000)</u>	<u>(3,962)</u>	<u>36,038</u>
Net change in fund balance			
Fund balance at beginning of year	40,000	49,077	9,077
Fund balance at end of year	<u>\$ -</u>	<u>\$ 45,115</u>	<u>\$ 45,115</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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Property taxes	\$ 388,592	\$ 395,210	\$ 6,618
Taxes - other	500	1,935	1,435
Fines and forfeitures	3,000	3,447	447
Interest on investments	1,000	1,404	404
	<u>393,092</u>	<u>401,996</u>	<u>8,904</u>
Total revenues			
Expenditures:			
Culture and Recreation:			
Materials and services	410,720	368,562	42,158
Operating contingency	41,072	-	41,072
	<u>451,792</u>	<u>368,562</u>	<u>83,230</u>
Total expenditures			
Net change in fund balance	(58,700)	33,434	92,134
Fund balance at beginning of year	<u>140,000</u>	<u>149,414</u>	<u>9,414</u>
Fund balance at end of year	<u>\$ 81,300</u>	<u>\$ 182,848</u>	<u>\$ 101,548</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, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Property taxes	\$ 2,063,492	\$ 2,191,078	\$ 127,586
Taxes - other	-	10,743	10,743
Fines and forfeitures	20,000	27,860	7,860
Interest on investments	3,000	5,102	2,102
	<u>2,086,492</u>	<u>2,234,783</u>	<u>148,291</u>
Total revenues			
Expenditures:			
Debt Service:			
Principal	1,265,000	1,265,000	-
Interest	851,992	851,991	1
	<u>2,116,992</u>	<u>2,116,991</u>	<u>1</u>
Total expenditures			
Net change in fund balance	(30,500)	117,792	148,292
Fund balance at beginning of year	<u>30,500</u>	<u>137,250</u>	<u>106,750</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 255,042</u>	<u>\$ 255,042</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
NEW CONSTRUCTION RESERVE FUND
For the Year Ended June 30, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	\$ -	\$ 210	\$ 210
Other financing sources (uses):			
Transfers in	100,000	100,000	-
Net change in fund balance	100,000	100,210	210
Fund balance at beginning of year	-	-	-
Fund balance at end of year	<u>\$ 100,000</u>	<u>\$ 100,210</u>	<u>\$ 210</u>

See auditor's report.

COOS COUNTY, OREGON
COMBINING SCHEDULE (COUNTY FOREST FUND, CONSTRUCTION RESERVE FUND)
FOR GAAP BASIS PRESENTATION*
June 30, 2014

	<u>County Forest</u>	<u>Construction Reserve Fund</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 7,247,993	\$ 100,210	\$ 7,348,203
Receivables:			
Accounts	<u>83,000</u>	<u>-</u>	<u>83,000</u>
Total assets	<u>\$ 7,330,993</u>	<u>\$ 100,210</u>	<u>\$ 7,431,203</u>
LIABILITIES			
Accounts payable	\$ 31,374	\$ -	\$ 31,374
Interfund payables	590	-	590
Unearned grant revenue	<u>1,786</u>	<u>-</u>	<u>1,786</u>
Total liabilities	<u>33,750</u>	<u>-</u>	<u>33,750</u>
FUND BALANCES			
Assigned	<u>7,297,243</u>	<u>100,210</u>	<u>7,397,453</u>
Total fund balances	<u>7,297,243</u>	<u>100,210</u>	<u>7,397,453</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 7,330,993</u>	<u>\$ 100,210</u>	<u>\$ 7,431,203</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, 2014

	County Forest	Construction Reserve Fund	Total
Revenues:			
Charges for services	\$ 31,843	\$ -	\$ 31,843
Timber sales	3,459,928	-	3,459,928
Interest on investments	31,251	210	31,461
Other	930	-	930
Total revenues	3,523,952	210	3,524,162
Expenditures:			
General government :	230,146	-	230,146
Personnel services	193,119	-	193,119
Capital outlay	2,603	-	2,603
Total expenditures	425,868	-	425,868
Excess (deficiency) of revenues over (under) expenditures	3,098,084	210	3,098,294
Other financing sources (uses):			
Transfers in	-	100,000	100,000
Transfers out	(3,759,751)	-	(3,759,751)
Total other financing sources (uses)	(3,759,751)	100,000	(3,659,751)
Net change in fund balances	(661,667)	100,210	(561,457)
Fund balances at beginning of year	7,958,910	-	7,958,910
Fund balances at end of year	\$ 7,297,243	\$ 100,210	\$ 7,397,453

*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, 2014

	<u>Waste Disposal</u>	<u>Waste Reserve</u>	<u>Total Waste Disposal</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 1,145,361	\$ 1,548,343	\$ 2,693,704
Accounts receivable	<u>134,175</u>	<u>-</u>	<u>134,175</u>
Interest on investments			
Total current assets	<u>1,279,536</u>	<u>1,548,343</u>	<u>2,827,879</u>
Noncurrent assets:			
Capital assets:			
Land	9,862	-	9,862
Other capital assets (net of accumulated depreciation)	<u>1,526,103</u>	<u>-</u>	<u>1,526,103</u>
Total noncurrent assets	<u>1,535,965</u>	<u>-</u>	<u>1,535,965</u>
Total assets	<u>2,815,501</u>	<u>1,548,343</u>	<u>4,363,844</u>
LIABILITIES			
Current liabilities:			
Accounts payable	95,716	-	95,716
Compensated absences payable	44,851	-	44,851
Due to other funds	5,223	-	5,223
Current portion of long-term liabilities:			
Landfill closure/post closure costs	<u>436,600</u>	<u>-</u>	<u>436,600</u>
Total current liabilities	<u>582,390</u>	<u>-</u>	<u>582,390</u>
Noncurrent liabilities:			
Accrued other postemployment benefits obligation	47,865	-	47,865
Accrued landfill closure/post-closure care costs	<u>3,008,700</u>	<u>-</u>	<u>3,008,700</u>
Total noncurrent liabilities	<u>3,056,565</u>	<u>-</u>	<u>3,056,565</u>
Total liabilities	<u>3,638,955</u>	<u>-</u>	<u>3,638,955</u>
NET POSITION			
Net investment in capital assets	1,535,965	-	1,535,965
Restricted for special projects	359,182	-	359,182
Unrestricted	<u>(2,718,601)</u>	<u>1,548,343</u>	<u>(1,170,258)</u>
Total net position	<u>\$ (823,454)</u>	<u>\$ 1,548,343</u>	<u>\$ 724,889</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, 2014

	Waste Disposal	Waste Reserve	Totals
Operating revenues:			
Waste disposal fees	\$ 1,510,806	\$ -	\$ 1,510,806
Miscellaneous	9,498	-	9,498
Total operating revenues	<u>1,520,304</u>	<u>-</u>	<u>1,520,304</u>
Operating expenses:			
Personnel services	413,436	-	413,436
Materials and services	896,351	-	896,351
Depreciation	165,073	-	165,073
Total operating expenses	<u>1,474,860</u>	<u>-</u>	<u>1,474,860</u>
Operating income (loss)	<u>45,444</u>	<u>-</u>	<u>45,444</u>
Nonoperating revenues (expense):			
Gain (Loss) on disposition of capital assets	(149,256)	-	(149,256)
Interest on investments	4,041	10,287	14,328
Change in estimated post closure costs	1,081,899	-	1,081,899
Total nonoperating revenues (expenses)	<u>936,684</u>	<u>10,287</u>	<u>946,971</u>
Income (loss) before operating transfers	<u>982,128</u>	<u>10,287</u>	<u>992,415</u>
Transfers:			
Transfer from other funds	520,868	-	520,868
Transfer to other funds	(5,580)	(520,868)	(526,448)
Total transfers	<u>515,288</u>	<u>(520,868)</u>	<u>(5,580)</u>
Change in net position	<u>1,497,416</u>	<u>(510,581)</u>	<u>986,835</u>
Net position (deficit) at beginning of year	(2,320,870)	2,058,924	(261,946)
Net positions (deficit) at end of year	<u>\$ (823,454)</u>	<u>\$ 1,548,343</u>	<u>\$ 724,889</u>

See auditor's report.

COOS COUNTY, OREGON
SUB-COMBINING STATEMENT OF CASH FLOWS
WASTE DISPOSAL FUNDS
For the Year Ended June 30, 2014

	Waste Disposal	Waste Disposal Reserve	Totals
Cash flows from operating activities:			
Cash received from customers and users	\$ 1,547,482	\$ -	\$ 1,547,482
Cash paid to employees	(412,336)	-	(412,336)
Cash paid to suppliers	(1,237,703)	-	(1,237,703)
Net cash provided (used) by operating activities	<u>(102,557)</u>	<u>-</u>	<u>(102,557)</u>
Cash flows from noncapital financing activities:			
Interfund transfers (net)	520,868	(520,868)	-
Cash flows from capital and related financing activities:			
Proceeds from sale of capital assets	2,250	-	2,250
Cash flows from investing activities:			
Interest received	4,041	10,287	14,328
Net increase (decrease) in cash and cash equivalents	424,602	(510,581)	(85,979)
Cash and cash equivalents at beginning of year	720,759	2,058,924	2,779,683
Cash and cash equivalents at end of year	<u>\$ 1,145,361</u>	<u>\$ 1,548,343</u>	<u>\$ 2,693,704</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income (loss)	\$ 45,444	\$ -	\$ 45,444
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	165,073	-	165,073
Change in assets and liabilities:			
Accounts receivable	27,572	-	27,572
Accounts payable	6,543	-	6,543
OPEB liability	2,806	-	2,806
Compensated absences payable	1,100	-	1,100
Landfill closure/post-closure cost	(350,701)	-	(350,701)
Unearned revenue	(394)	-	(394)
Net cash provided (used) by operating activities	<u>\$ (102,557)</u>	<u>\$ -</u>	<u>\$ (102,557)</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, 2014

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Licenses, fees, and permits	\$ 1,510,806	\$ 14,001	\$ 1,524,807	\$ 1,669,886	\$ (145,079)
Intergovernmental	-	-	-	100,000	(100,000)
Other	9,498	(4,500)	4,998	2,000	2,998
Total operating revenues	1,520,304	9,501	1,529,805	1,771,886	(242,081)
Operating expenses:					
Sanitation:					
Personnel services	413,436	8,843	422,279	484,159	61,880
Materials and services	896,351	347,453	1,243,804	2,059,414	815,610
Depreciation	165,073	(165,073)	-	-	-
Capital outlay	-	-	-	100,000	100,000
Total operating expenses	1,474,860	191,223	1,666,083	2,643,573	977,490
Operating income (loss)	45,444	(181,722)	(136,278)	(871,687)	735,409
Nonoperating revenues (expense):					
Sale of capital assets	(149,256)	151,506	2,250	-	2,250
Change in estimated post closure costs	1,081,899	(1,081,899)	-	-	-
Interest income	4,041	-	4,041	1,200	2,841
Total nonoperating revenues (expenses)	936,684	(930,393)	6,291	1,200	5,091
Income (loss) before transfers:	982,128	(1,112,115)	(129,987)	(870,487)	740,500
Other revenues (expenses):					
Transfer in	520,868	-	520,868	600,000	(79,132)
Transfer out	(5,580)	5,580	-	-	-
Total other revenues (expenses)	515,288	5,580	520,868	600,000	(79,132)
Change in net position/fund balance	1,497,416	(1,106,535)	390,881	(270,487)	661,368
Net position/Fund balance at beginning of year	(2,320,870)	3,108,588	787,718	270,487	517,231
Net position/Fund balance at end of year	\$ (823,454)	\$ 2,002,053	\$ 1,178,599	\$ -	\$ 1,178,599

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, 2014

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenue (expenses):					
Interest income	\$ 10,287	\$ -	\$ 10,287	\$ 11,000	\$ (713)
Contingency	-	-	-	(1,985,122)	1,985,122
Total operating revenue (expenses):	<u>10,287</u>	<u>-</u>	<u>10,287</u>	<u>(1,974,122)</u>	<u>1,984,409</u>
Other revenues (expenses):					
Transfer out	(520,868)	-	(520,868)	(600,000)	79,132
Change in net position/fund balance	(510,581)	-	(510,581)	(2,574,122)	2,063,541
Net position/Fund balance at beginning of year	<u>2,058,924</u>	<u>-</u>	<u>2,058,924</u>	<u>2,574,122</u>	<u>(515,198)</u>
Net position/Fund balance at end year	<u>\$ 1,548,343</u>	<u>\$ -</u>	<u>\$ 1,548,343</u>	<u>\$ -</u>	<u>\$ 1,548,343</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, 2014

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Pipeline operations	\$ 532,874	\$ -	\$ 532,874	\$ 561,390	\$ (28,516)
Operating expenses:					
Public works:					
Materials and services	466,455	(3,309)	463,146	905,000	441,854
Depreciation	1,044,754	(1,044,754)	-	-	-
Capital outlay	-	1,294	1,294	9,833,198	9,831,904
Total operating expenses	1,511,209	(1,046,769)	464,440	10,738,198	10,273,758
Operating income (loss)	(978,335)	1,046,769	68,434	(10,176,808)	10,245,242
Other revenues (expense):					
Interest income	37,905	(4,807)	33,098	40,000	(6,902)
Sale of assets	958	-	958	-	958
Total other revenues (expenses)	38,863	(4,807)	34,056	40,000	(5,944)
Income (loss) before operating transfers	(939,472)	1,041,962	102,490	(10,136,808)	10,239,298
Transfers from other funds	1,265,000	(1,265,000)	-	-	-
Change in net position/fund balance	325,528	(223,038)	102,490	(10,136,808)	10,239,298
Net position/Fund balance at beginning of year	37,114,246	(26,921,027)	10,193,219	10,136,808	56,411
Prior period adjustment	329,461	(329,461)	-	-	-
Net position/Fund balance at beginning of year (Restated)	37,443,707	(27,250,488)	10,193,219	10,136,808	56,411
Net position/Fund balance at end of year	<u>\$ 37,769,235</u>	<u>\$ (27,473,526)</u>	<u>\$ 10,295,709</u>	<u>\$ -</u>	<u>\$ 10,295,709</u>

See auditor's report.

COOS COUNTY, OREGON
SUB-COMBINING STATEMENT OF NET POSITION
NON-MAJOR ENTERPRISE FUNDS
June 30, 2014

	Fair	Coos County Area Transit Service District	Totals
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 82,270	\$ 106,746	\$ 189,016
Receivable:			
Grants	-	89,434	89,434
Accounts	-	2,622	2,622
Due from other funds	-	4,799	4,799
Prepays	-	15,555	15,555
Total current assets	<u>82,270</u>	<u>219,156</u>	<u>301,426</u>
Noncurrent assets:			
Capital assets:			
Land	30,606	117,743	148,349
Other capital assets (net of accumulated depreciation)	<u>607,031</u>	<u>199,080</u>	<u>806,111</u>
Total noncurrent assets	<u>637,637</u>	<u>316,823</u>	<u>954,460</u>
Total assets	<u>719,907</u>	<u>535,979</u>	<u>1,255,886</u>
LIABILITIES			
Current liabilities:			
Accounts payable	2,285	60,765	63,050
Accrued payroll benefits	-	21,973	21,973
Compensated absences payable	2,904	30,017	32,921
Prepaid exhibitor deposits	24,563	-	24,563
Due to other funds	641	-	641
Total current liabilities	<u>30,393</u>	<u>112,755</u>	<u>143,148</u>
Noncurrent liabilities:			
Long-term liabilities (net of current portion)			
Other postemployment benefits obligation	<u>7,103</u>	<u>-</u>	<u>7,103</u>
Total liabilities	<u>37,496</u>	<u>112,755</u>	<u>150,251</u>
NET POSITION			
Net investment in capital assets	637,637	316,823	954,460
Unrestricted	<u>44,774</u>	<u>106,401</u>	<u>151,175</u>
Total net position	<u>\$ 682,411</u>	<u>\$ 423,224</u>	<u>\$ 1,105,635</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, 2014

	County Fair	Coos County Area Transit Service District	Totals
Operating revenues:			
Operational charges	\$ 216,379	\$ 84,987	\$ 301,366
Intergovernmental	50,964	497,222	548,186
Other	50,059	14,090	64,149
Total operating revenues	<u>317,402</u>	<u>596,299</u>	<u>913,701</u>
Operating expenses:			
Personnel services	94,689	327,418	422,107
Materials and services	200,881	299,489	500,370
Depreciation	29,451	107,240	136,691
Total operating expenses	<u>325,021</u>	<u>734,147</u>	<u>1,059,168</u>
Operating income (loss)	<u>(7,619)</u>	<u>(137,848)</u>	<u>(145,467)</u>
Nonoperating revenues (expense)			
Interest on investments	514	-	514
Interest expense	(49)	-	(49)
Total nonoperating revenues (expenses)	<u>465</u>	<u>-</u>	<u>465</u>
Change in net position	(7,154)	(137,848)	(145,002)
Net position at beginning of year	<u>689,565</u>	<u>561,072</u>	<u>1,250,637</u>
Net position at end of year	<u>\$ 682,411</u>	<u>\$ 423,224</u>	<u>\$ 1,105,635</u>

See auditor's report.

COOS COUNTY, OREGON
SUB-COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
For the Year Ended June 30, 2014

	Fair	Coos County Area Transit Service District	Totals
Cash flows from operating activities:			
Cash received from customers and users	\$ 314,741	\$ 97,942	\$ 412,683
Cash received from grantors	-	500,228	500,228
Cash paid to employees	(96,292)	(320,830)	(417,122)
Cash paid to suppliers	(203,457)	(257,814)	(461,271)
Net cash provided (used) by operating activities	<u>14,992</u>	<u>19,526</u>	<u>34,518</u>
Cash flows from noncapital financing activities:			
Due to/from other funds	<u>641</u>	<u>-</u>	<u>641</u>
Cash flows from capital and related financing activities:			
Principal payments on long-term debt	(1,136)	-	(1,136)
Interest paid	(49)	-	(49)
Net cash (used) by capital and related financing activities	<u>(1,185)</u>	<u>-</u>	<u>(1,185)</u>
Cash flows from investing activities:			
Interest received	<u>515</u>	<u>-</u>	<u>515</u>
Net increase (decrease) in cash and cash equivalents	14,963	19,526	34,489
Cash and cash equivalents at beginning of year	<u>67,307</u>	<u>87,220</u>	<u>154,527</u>
Cash and cash equivalents at end of year	<u>\$ 82,270</u>	<u>\$ 106,746</u>	<u>\$ 189,016</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income (loss)	\$ (7,619)	\$ (137,848)	\$ (145,467)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	29,451	107,240	136,691
Change in assets and liabilities:			
Accounts receivable	-	1,871	1,871
Prepays	120	(1,469)	(1,349)
Accounts payable and accrued expenses	(4,299)	49,732	45,433
Deposits	(2,661)	-	(2,661)
Net cash provided (used) by operating activities	<u>\$ 14,992</u>	<u>\$ 19,526</u>	<u>\$ 34,518</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, 2014

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Intergovernmental	\$ 50,964	\$ -	\$ 50,964	\$ 50,000	\$ 964
Licenses, fees, and permits	9,645	-	9,645	12,000	(2,355)
Charges for services	206,734	-	206,734	240,300	(33,566)
Donations and sponsorships	28,639	-	28,639	150,000	(121,361)
Other	21,420	5,420	26,840	20,000	6,840
Total operating revenues	317,402	5,420	322,822	472,300	(149,478)
Operating expenses:					
Culture & Recreation:					
Personnel services	94,689	1,003	95,692	121,745	26,053
Materials and services	200,881	5,332	206,213	250,841	44,628
Depreciation	29,451	(29,451)	-	-	-
Capital outlay	-	88	88	126,229	126,141
Debt service	49	1,135	1,184	1,185	1
Contingency	-	-	-	17,800	17,800
Total operating expenses	325,070	(21,893)	303,177	517,800	214,623
Operating income (loss)	(7,668)	27,313	19,645	(45,500)	65,145
Other revenues (expense):					
Interest income	514	-	514	500	14
Change in net position/fund balance	(7,154)	27,313	20,159	(45,000)	65,159
Net position/Fund balance at beginning of year	689,565	(654,945)	34,620	45,000	(10,380)
Net position/Fund balance at end of year	<u>\$ 682,411</u>	<u>\$ (627,632)</u>	<u>\$ 54,779</u>	<u>\$ -</u>	<u>\$ 54,779</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COOS COUNTY AREA TRANSIT SERVICE DISTRICT FUND
For the Year Ended June 30, 2014

	Final Budget	Actual on Budgetary Basis	Variance
Operating revenues:			
Intergovernmental	\$ 663,801	\$ 497,222	\$ (166,579)
Charges for service	45,000	84,987	39,987
Miscellaneous	20,420	14,090	(6,330)
Total operating revenues	<u>729,221</u>	<u>596,299</u>	<u>(132,922)</u>
Operating expenses:			
Personnel services	441,719	397,907	43,812
Materials and services	337,502	228,725	108,777
Contingency	10,000	-	10,000
Total operating expenses	<u>789,221</u>	<u>626,632</u>	<u>162,589</u>
Operating income (loss)	(60,000)	(30,333)	29,667
Fund balance at beginning of year	<u>60,000</u>	<u>166,751</u>	<u>106,751</u>
Fund balance at end of year	<u>\$ -</u>	<u>136,418</u>	<u>\$ 136,418</u>
Reconciliation to GAAP basis net position:			
Accrued compensation		(30,017)	
Capital assets, net of depreciation		<u>316,823</u>	
GAAP basis net position		<u>\$ 423,224</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, 2014

<u>TAXING DISTRICTS</u>				
	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
ASSETS				
Cash and investments	\$ 1,243,577	\$ 113,181,383	\$ 113,189,173	\$ 1,235,787
Receivables:				
Property taxes	5,764,184	50,681,968	51,185,864	5,260,288
Total assets	<u>\$ 7,007,761</u>	<u>\$ 163,863,351</u>	<u>\$ 164,375,037</u>	<u>\$ 6,496,075</u>
LIABILITIES				
Due to other agencies, funds and taxing districts	<u>\$ 7,007,761</u>	<u>\$ 163,863,351</u>	<u>\$ 164,375,037</u>	<u>\$ 6,496,075</u>

<u>COUNTY TRUSTS</u>				
	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
ASSETS				
Cash and investments	\$ 996,222	\$ 674,188	\$ 589,624	\$ 1,080,786
Receivables:				
Contracts	-	337,921	337,921	-
LIABILITIES				
Due to other agencies, funds and taxing districts	<u>\$ 996,222</u>	<u>\$ 1,012,109</u>	<u>\$ 927,545</u>	<u>\$ 1,080,786</u>

See auditor's report.