

SUPPLEMENTAL 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.

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, 2013**

	Animal Control	Public Health	Planning	Law Library	County Parks	Community Corrections
ASSETS						
Cash and cash equivalents	\$ 188,536	\$ 738,382	\$ 80,185	\$ 161,594	\$ 24,491	\$ 920,723
Prepaid expenses	307	45,254	259	28	10,249	4,554
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	30	180,555	26,743	-	288,633	1,276
Total assets	<u>\$ 188,873</u>	<u>\$ 964,191</u>	<u>\$ 107,187</u>	<u>\$ 161,622</u>	<u>\$ 323,373</u>	<u>\$ 926,553</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 8,032	\$ 18,059	\$ 4,431	\$ 6,791	\$ 64,445	\$ 14,479
Unearned revenue	-	88,673	-	-	136,107	-
Due to other funds	2,848	710	312	-	14,354	4,434
Total liabilities	<u>10,880</u>	<u>107,442</u>	<u>4,743</u>	<u>6,791</u>	<u>214,906</u>	<u>18,913</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue-property taxes	-	-	-	-	-	-
Fund balances:						
Nonspendable	307	45,254	259	28	10,249	4,554
Restricted	55,135	625,495	-	154,803	-	903,086
Committed	122,551	186,000	-	-	98,218	-
Assigned	-	-	102,185	-	-	-
Total fund balances	<u>177,993</u>	<u>856,749</u>	<u>102,444</u>	<u>154,831</u>	<u>108,467</u>	<u>907,640</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 188,873</u>	<u>\$ 964,191</u>	<u>\$ 107,187</u>	<u>\$ 161,622</u>	<u>\$ 323,373</u>	<u>\$ 926,553</u>

See auditor's report.

Crime Victim Assistance	SCINT	Children and Families	Economic Development	PL 106-393 Title III	Liquor Enforcement	Administrative Grants	County School
\$ 8,195	\$ 54,516	\$ 367,620	\$ 1,008,104	\$ 129,738	\$ 425	\$ 94,917	\$ 89
65	4,616	112	-	-	27	-	-
-	-	-	-	-	-	-	-
18,082	77,565	39,859	-	-	-	93,530	-
<u>\$ 26,342</u>	<u>\$ 136,697</u>	<u>\$ 407,591</u>	<u>\$ 1,008,104</u>	<u>\$ 129,738</u>	<u>\$ 452</u>	<u>\$ 188,447</u>	<u>\$ 89</u>
\$ 784	\$ 19,921	\$ 66,390	\$ 2,377	\$ -	\$ -	\$ -	\$ 89
-	-	64,647	-	-	-	-	-
-	3,071	126	-	32,680	-	93,530	-
784	22,992	131,163	2,377	32,680	-	93,530	89
-	-	-	-	-	-	-	-
65	4,616	112	-	-	27	-	-
25,493	109,089	276,316	1,005,727	97,058	-	94,917	-
-	-	-	-	-	-	-	-
-	-	-	-	-	425	-	-
25,558	113,705	276,428	1,005,727	97,058	452	94,917	-
<u>\$ 26,342</u>	<u>\$ 136,697</u>	<u>\$ 407,591</u>	<u>\$ 1,008,104</u>	<u>\$ 129,738</u>	<u>\$ 452</u>	<u>\$ 188,447</u>	<u>\$ 89</u>

COOS COUNTY, OREGON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2012

	Footpaths and Bicycle Trails	Industrial Development	Public Health Title XIX	Mental Health Title XIX	County Family Mediation	911 South
ASSETS						
Cash and cash equivalents	\$ 256,210	\$ 67,386	\$ 342,172	\$ 308,385	\$ 46,760	\$ 405,008
Prepaid expenses	-	-	-	-	-	618
Receivables:						
Taxes receivable	-	-	-	-	-	-
Accounts receivable	3,349	-	-	96,637	-	80,253
Total assets	\$ 259,559	\$ 67,386	\$ 342,172	\$ 405,022	\$ 46,760	\$ 485,879
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1,367	\$ 7,709
Unearned revenue	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	2,550
Total liabilities	-	-	-	-	1,367	10,259
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue-property taxes	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	-	-	-	618
Restricted	259,559	-	342,172	405,022	45,393	475,002
Committed	-	67,386	-	-	-	-
Assigned	-	-	-	-	-	-
Total fund balances	259,559	67,386	342,172	405,022	45,393	475,620
Total liabilities, deferred inflows of resources and fund balances	\$ 259,559	\$ 67,386	\$ 342,172	\$ 405,022	\$ 46,760	\$ 485,879

See auditor's report.

County Clerk Records	Public Land Corner Preservation	Environmental Service	Child Support Enforcement	PL110-343 Title III	Library District Service	4-H & Extension Service District	Bonded Debt	Totals
\$ 62,986	\$ 51,263	\$ 169,409	\$ 5,693	118,503	\$ 54,293	\$ 231,977	\$ 104,580	\$ 6,002,140
-	-	-	-	-	-	-	-	66,089
-	-	-	-	-	375,569	45,720	249,274	670,563
398	67	2,143	-	-	-	-	-	909,120
<u>\$ 63,384</u>	<u>\$ 51,330</u>	<u>\$ 171,552</u>	<u>\$ 5,693</u>	<u>\$ 118,503</u>	<u>\$ 429,862</u>	<u>\$ 277,697</u>	<u>\$ 353,854</u>	<u>\$ 7,647,912</u>
\$ -	\$ 499	\$ 7,220	\$ -	\$ -	\$ 54,293	\$ 88,547	\$ -	\$ 365,433
-	-	-	-	73,444	-	-	-	362,871
-	-	295	-	32,646	-	-	-	187,556
-	499	7,515	-	106,090	54,293	88,547	-	915,860
-	-	-	-	-	326,492	39,736	216,604	582,832
-	-	-	-	-	-	-	-	66,089
63,384	50,831	164,037	5,693	12,413	49,077	149,414	137,250	5,506,366
-	-	-	-	-	-	-	-	474,155
-	-	-	-	-	-	-	-	102,610
<u>63,384</u>	<u>50,831</u>	<u>164,037</u>	<u>5,693</u>	<u>12,413</u>	<u>49,077</u>	<u>149,414</u>	<u>137,250</u>	<u>6,149,220</u>
<u>\$ 63,384</u>	<u>\$ 51,330</u>	<u>\$ 171,552</u>	<u>\$ 5,693</u>	<u>\$ 118,503</u>	<u>\$ 429,862</u>	<u>\$ 277,697</u>	<u>\$ 353,854</u>	<u>\$ 7,647,912</u>

COOS COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2013

	Animal Control	Public Health	Planning	Law Library	County Parks	Community Corrections
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-	-	-
Intergovernmental	-	1,074,649	42,130	-	652,270	937,211
Licenses, fees, and permits	27,278	1,041,367	180,013	17	523,021	139,441
Charges for services	52,465	32,412	463	-	83,645	-
Fines and forfeitures	-	-	-	59,989	-	101,254
Interest on investments	735	3,574	321	919	558	5,628
Other revenue	18,940	2,143	-	-	16,074	1,249
Total revenues	<u>99,418</u>	<u>2,154,145</u>	<u>222,927</u>	<u>60,925</u>	<u>1,275,568</u>	<u>1,184,783</u>
Expenditures:						
General government	-	-	238,055	61,377	-	-
Public safety	224,077	-	-	-	-	1,123,003
Health and welfare	-	2,299,947	-	-	-	-
Community development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	939,788	-
Intergovernmental	-	-	-	-	-	-
Capital outlay	-	-	-	-	277,982	21,462
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>224,077</u>	<u>2,299,947</u>	<u>238,055</u>	<u>61,377</u>	<u>1,217,770</u>	<u>1,144,465</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(124,659)</u>	<u>(145,802)</u>	<u>(15,128)</u>	<u>(452)</u>	<u>57,798</u>	<u>40,318</u>
Other financing sources (uses):						
Transfers in	172,500	193,466	43,390	-	22,000	-
Transfers out	-	-	-	(10,000)	-	(48,650)
Total other financing sources (uses)	<u>172,500</u>	<u>193,466</u>	<u>43,390</u>	<u>(10,000)</u>	<u>22,000</u>	<u>(48,650)</u>
Net change in fund balance	47,841	47,664	28,262	(10,452)	79,798	(8,332)
Fund balances at beginning of year	<u>130,152</u>	<u>809,085</u>	<u>74,182</u>	<u>165,283</u>	<u>28,669</u>	<u>915,972</u>
Fund balances at end of year	<u>\$ 177,993</u>	<u>\$ 856,749</u>	<u>\$ 102,444</u>	<u>\$ 154,831</u>	<u>\$ 108,467</u>	<u>\$ 907,640</u>

See auditor's report.

<u>Crime Victim Assistance</u>	<u>SCINT</u>	<u>Children and Families</u>	<u>Economic Development</u>	<u>PI 106-393 Title III</u>	<u>Liquor Enforcement</u>	<u>Administrative Grants</u>	<u>County School</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	88,387
71,513	353,427	411,308	191,225	80,113	-	592,266	74,860
-	-	-	5,145	-	-	-	-
-	-	-	-	-	-	1,300	-
46,471	33,436	-	-	-	2,881	-	70
71	238	1,250	5,670	1,233	76	662	220
-	15,320	7,317	-	-	-	9,792	-
<u>118,055</u>	<u>402,421</u>	<u>419,875</u>	<u>202,040</u>	<u>81,346</u>	<u>2,957</u>	<u>604,020</u>	<u>163,537</u>
112,139	-	-	-	213,107	-	-	-
-	374,269	-	-	-	32,754	-	-
-	-	352,125	-	-	-	-	-
-	-	-	172,353	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	538,751	163,537
-	24,950	-	-	-	-	49,728	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>112,139</u>	<u>399,219</u>	<u>352,125</u>	<u>172,353</u>	<u>213,107</u>	<u>32,754</u>	<u>588,479</u>	<u>163,537</u>
5,916	3,202	67,750	29,687	(131,761)	(29,797)	15,541	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,916	3,202	67,750	29,687	(131,761)	(29,797)	15,541	-
19,642	110,503	208,678	976,040	228,819	30,249	79,376	-
<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>

COOS COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (Continued)
For the Year Ended June 30, 2012

	Footpaths and Bicycle Trails	Industrial Development	Public Health Title XIX	Mental Health Title XIX	County Family Mediation	911 South
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-	-	-
Intergovernmental	39,132	-	-	-	35,750	372,690
Licenses, fees, and permits	-	-	-	243,966	-	90
Charges for services	-	-	-	-	-	122,966
Fines and forfeitures	-	-	-	-	-	-
Interest on investments	1,278	365	1,923	2,189	203	2,347
Other revenue	-	-	-	-	-	448
Total revenues	<u>40,410</u>	<u>365</u>	<u>1,923</u>	<u>246,155</u>	<u>35,953</u>	<u>498,541</u>
Expenditures:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	1,086,853
Health and welfare	-	-	-	-	16,535	-
Community development	86,000	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>86,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,535</u>	<u>1,086,853</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(45,590)</u>	<u>365</u>	<u>1,923</u>	<u>246,155</u>	<u>19,418</u>	<u>(588,312)</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	454,361
Transfers out	-	-	(13,453)	(300,000)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(13,453)</u>	<u>(300,000)</u>	<u>-</u>	<u>454,361</u>
Net change in fund balance	(45,590)	365	(11,530)	(53,845)	19,418	(133,951)
Fund balances at beginning of year	<u>305,149</u>	<u>67,021</u>	<u>353,702</u>	<u>458,867</u>	<u>25,975</u>	<u>609,571</u>
Fund balances at end of year	<u>\$ 259,559</u>	<u>\$ 67,386</u>	<u>\$ 342,172</u>	<u>\$ 405,022</u>	<u>\$ 45,393</u>	<u>\$ 475,620</u>

See auditor's report.

County Clerk Records	Public Land Corner Preservation	Environmental Service	Child Support Enforcement	PL110-343 Title III	Library Service District	4-H & Extension Service District	Bonded Debt	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,146,093	\$ 383,659	\$ 2,112,657	\$ 5,642,409
-	-	-	-	-	5,512	672	3,704	98,275
-	-	-	39,253	210,571	-	-	-	5,178,368
23,241	99,503	200,401	-	-	-	-	-	2,483,483
-	-	25	-	-	-	-	-	293,276
-	-	-	-	-	23,728	2,892	25,591	296,312
273	162	1,250	117	1,371	1,849	1,254	4,656	40,392
-	-	-	-	-	-	-	-	71,283
<u>23,514</u>	<u>99,665</u>	<u>201,676</u>	<u>39,370</u>	<u>211,942</u>	<u>3,177,182</u>	<u>388,477</u>	<u>2,146,608</u>	<u>14,103,798</u>
-	68,786	-	-	210,571	-	-	-	904,035
-	-	-	-	-	-	-	-	2,887,368
-	-	261,557	-	-	-	-	-	2,930,164
-	-	-	-	-	-	-	-	258,353
-	-	-	-	-	3,172,526	368,269	-	4,758,565
-	-	-	-	-	-	-	-	752,016
-	-	-	-	-	-	-	1,215,000	1,215,000
-	-	-	-	-	-	-	904,800	904,800
<u>-</u>	<u>68,786</u>	<u>261,557</u>	<u>-</u>	<u>210,571</u>	<u>3,172,526</u>	<u>368,269</u>	<u>2,119,800</u>	<u>14,610,301</u>
<u>23,514</u>	<u>30,879</u>	<u>(59,881)</u>	<u>39,370</u>	<u>1,371</u>	<u>4,656</u>	<u>20,208</u>	<u>26,808</u>	<u>(506,503)</u>
-	-	-	-	-	-	-	-	885,717
-	-	(14,263)	(49,124)	-	-	-	-	(435,490)
<u>-</u>	<u>-</u>	<u>(14,263)</u>	<u>(49,124)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>450,227</u>
23,514	30,879	(74,144)	(9,754)	1,371	4,656	20,208	26,808	(56,276)
<u>39,870</u>	<u>19,952</u>	<u>238,181</u>	<u>15,447</u>	<u>11,042</u>	<u>44,421</u>	<u>129,206</u>	<u>110,442</u>	<u>6,205,496</u>
<u>\$ 63,384</u>	<u>\$ 50,831</u>	<u>\$ 164,037</u>	<u>\$ 5,693</u>	<u>\$ 12,413</u>	<u>\$ 49,077</u>	<u>\$ 149,414</u>	<u>\$ 137,250</u>	<u>\$ 6,149,220</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, 2013

	Final Budget	Actual	Variance
Revenues:			
Licenses, fees, and permits	\$ 28,500	\$ 27,278	\$ (1,222)
Charges for services	37,000	52,465	15,465
Interest on investments	500	735	235
Other	12,000	18,940	6,940
Total revenues	<u>78,000</u>	<u>99,418</u>	<u>21,418</u>
Expenditures:			
Public Safety:			
Personnel services	184,543	164,525	20,018
Materials and services	105,047	59,552	45,495
Capital outlay	62,182	-	62,182
Total expenditures	<u>351,772</u>	<u>224,077</u>	<u>127,695</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(273,772)</u>	<u>(124,659)</u>	<u>149,113</u>
Other financing sources (uses):			
Transfer in	<u>172,500</u>	<u>172,500</u>	<u>-</u>
Net change in fund balance	(101,272)	47,841	149,113
Fund balance at beginning of year	<u>101,272</u>	<u>130,152</u>	<u>28,880</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 177,993</u>	<u>\$ 177,993</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PUBLIC HEALTH
For the Year Ended June 30, 2013

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 1,495,028	\$ 1,074,649	\$ (420,379)
Licenses, fees, and permits	963,715	1,041,367	77,652
Charges for services	149,472	32,412	(117,060)
Interest on investments	2,000	3,574	1,574
Other	1,700	2,143	443
Total revenues	<u>2,611,915</u>	<u>2,154,145</u>	<u>(457,770)</u>
Expenditures:			
Public Health:			
CCPH / Health	2,607,681	2,299,947	307,734
CCPH / Primary Care	337,415	-	337,415
Contingency	88,976	-	88,976
Total expenditures	<u>3,034,072</u>	<u>2,299,947</u>	<u>734,125</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(422,157)</u>	<u>(145,802)</u>	<u>(276,355)</u>
Other financing sources (uses):			
Transfer in	<u>335,265</u>	<u>193,466</u>	<u>(141,799)</u>
Net change in fund balance	(86,892)	47,664	134,556
Fund balance at beginning of year	<u>272,892</u>	<u>809,085</u>	<u>536,193</u>
Fund balance at end of year	<u>\$ 186,000</u>	<u>\$ 856,749</u>	<u>\$ 670,749</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 36,000	\$ 42,130	\$ 6,130
Licenses, fees, and permits	202,122	180,013	(22,109)
Charges for services	10,000	463	(9,537)
Interest on investments	2,500	321	(2,179)
	<hr/>	<hr/>	<hr/>
Total revenues	250,622	222,927	(27,695)
Expenditures:			
General Government:			
Personal services	212,964	161,286	51,678
Materials and services	79,801	76,769	3,032
Contingency	4,802	-	4,802
	<hr/>	<hr/>	<hr/>
Total expenditures	297,567	238,055	59,512
Excess (deficiency) of revenues over (under) expenditures	<hr/>	<hr/>	<hr/>
	(46,945)	(15,128)	31,817
Other financing sources (uses):			
Transfer in	43,390	43,390	-
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(3,555)	28,262	31,817
Fund balance at beginning of year	91,555	74,182	(17,373)
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ 88,000	\$ 102,444	\$ 14,444
	<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
LAW LIBRARY FUND
For the Year Ended June 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ -	\$ 17	\$ 17
Fines and forfeitures	60,000	59,989	(11)
Interest on investments	800	919	119
	<hr/>	<hr/>	<hr/>
Total revenues	60,800	60,925	125
	<hr/>	<hr/>	<hr/>
Expenditures:			
General Government:			
Personnel services	3,408	1,516	1,892
Materials and services	63,204	59,861	3,343
Contingency	146,588	-	146,588
	<hr/>	<hr/>	<hr/>
Total expenditures	213,200	61,377	151,823
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(152,400)	(452)	151,948
	<hr/>	<hr/>	<hr/>
Other financing sources (uses):			
Transfer out	(10,000)	(10,000)	-
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(162,400)	(10,452)	151,948
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	162,400	165,283	2,883
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 154,831</u>	<u>\$ 154,831</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, 2013

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 928,325	\$ 652,270	\$ (276,055)
Licenses, fees, and permits	460,250	523,021	62,771
Charges for services	207,729	83,645	(124,084)
Interest on investments	500	558	58
Other	-	16,074	16,074
	<hr/>	<hr/>	<hr/>
Total revenues	1,596,804	1,275,568	(321,236)
Expenditures:			
Culture and Recreation:			
Personnel services	671,497	564,227	107,270
Materials and services	390,693	375,561	15,132
Capital outlay	813,729	277,982	535,747
Debt service	26,885	-	26,885
	<hr/>	<hr/>	<hr/>
Total expenditures	1,902,804	1,217,770	685,034
Excess (deficiency) of revenues over (under) expenditures	<hr/>	<hr/>	<hr/>
	(306,000)	57,798	363,798
Other financing sources (uses):			
Issuance of debt	196,000	-	(196,000)
Transfer in	22,000	22,000	-
	<hr/>	<hr/>	<hr/>
Total other financing sources	218,000	22,000	(196,000)
Net change in fund balance	(88,000)	79,798	167,798
Fund balance at beginning of year	110,000	28,669	(81,331)
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ 22,000	\$ 108,467	\$ 86,467
	<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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 934,737	\$ 937,211	\$ 2,474
Licenses, fees, and permits	125,000	139,441	14,441
Fines and forfeitures	70,000	101,254	31,254
Interest on investments	5,000	5,628	628
Other	-	1,249	1,249
	<hr/>	<hr/>	<hr/>
Total revenues	1,134,737	1,184,783	50,046
	<hr/>	<hr/>	<hr/>
Expenditures:			
Public Safety:			
Personnel services	1,119,729	897,449	222,280
Materials and services	339,773	225,554	114,219
Capital outlay	22,000	21,462	538
Contingency	522,492	-	522,492
	<hr/>	<hr/>	<hr/>
Total expenditures	2,003,994	1,144,465	859,529
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(869,257)	40,318	909,575
	<hr/>	<hr/>	<hr/>
Other financing sources (uses):			
Transfer out	(53,550)	(48,650)	4,900
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(922,807)	(8,332)	914,475
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	922,807	915,972	(6,835)
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ -	\$ 907,640	\$ 907,640
	<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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 70,842	\$ 71,513	\$ 671
Fines and forfeitures	46,471	46,471	-
Interest on investments	50	71	21
	<u>117,363</u>	<u>118,055</u>	<u>692</u>
Total revenues			
Expenditures:			
General Government:			
Personnel services	107,194	106,034	1,160
Materials and services	12,169	6,105	6,064
	<u>119,363</u>	<u>112,139</u>	<u>7,224</u>
Total expenditures			
Net change in fund balance	(2,000)	5,916	7,916
Fund balance at beginning of year	2,000	19,642	17,642
Fund balance at end of year	<u>\$ -</u>	<u>\$ 25,558</u>	<u>\$ 25,558</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, 2013

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 1,556,315	\$ 353,427	\$ (1,202,888)
Fines and forfeitures	-	33,436	33,436
Interest on investments	200	238	38
Other	-	15,320	15,320
Total revenues	<u>1,556,515</u>	<u>402,421</u>	<u>(1,154,094)</u>
Expenditures:			
Public safety:			
Personnel services	1,154,029	198,227	955,802
Materials and services	398,755	176,042	222,713
Capital outlay	32,308	24,950	7,358
Total expenditures	<u>1,585,092</u>	<u>399,219</u>	<u>1,185,873</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(28,577)</u>	<u>3,202</u>	<u>31,779</u>
Other financing sources (uses):			
Issuance of debt	40,000	-	40,000
Transfers out	(40,000)	-	40,000
Total other financing sources	<u>-</u>	<u>-</u>	<u>80,000</u>
Net change in fund balance	<u>(28,577)</u>	<u>3,202</u>	<u>31,779</u>
Fund balance at beginning of year	<u>28,577</u>	<u>110,503</u>	<u>81,926</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 113,705</u>	<u>\$ 113,705</u>

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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 408,427	\$ 411,308	\$ 2,881
Interest on investments	1,500	1,250	(250)
Other	1,000	7,317	6,317
	<u>410,927</u>	<u>419,875</u>	<u>8,948</u>
Total revenues			
Expenditures:			
Health and Welfare:			
Personnel services	142,138	109,877	32,261
Materials and services	341,533	242,248	99,285
	<u>483,671</u>	<u>352,125</u>	<u>131,546</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	(72,744)	67,750	140,494
Fund balance at beginning of year	<u>72,744</u>	<u>208,678</u>	<u>135,934</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 276,428</u>	<u>\$ 276,428</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 200,000	\$ 191,225	\$ (8,775)
Licenses, fees, and permits	5,400	5,145	(255)
Interest on investments	-	5,670	5,670
	<u>205,400</u>	<u>202,040</u>	<u>(3,360)</u>
Total revenues			
Expenditures:			
Community Development:			
Materials and services	496,153	172,353	323,800
Capital outlay	674,608	-	674,608
	<u>1,170,761</u>	<u>172,353</u>	<u>998,408</u>
Total expenditures			
Net change in fund balance	(965,361)	29,687	995,048
Fund balance at beginning of year	<u>965,361</u>	<u>976,040</u>	<u>10,679</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 1,005,727</u>	<u>\$ 1,005,727</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 137,073	\$ 80,113	\$ (56,960)
Interest on investments	2,000	1,233	(767)
	<u>139,073</u>	<u>81,346</u>	<u>(57,727)</u>
Total revenues			
Expenditures:			
General Government:			
Materials and services	367,705	213,107	154,598
Net change in fund balance	(228,632)	(131,761)	96,871
Fund balance at beginning of year	<u>228,632</u>	<u>228,819</u>	<u>187</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 97,058</u>	<u>\$ 97,058</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Fines and forfeitures	\$ 20,500	\$ 2,881	\$ (17,619)
Interest on investments	200	76	(124)
	<hr/>	<hr/>	<hr/>
Total revenues	20,700	2,957	(17,743)
Expenditures:			
Public Safety:			
Personnel services	43,550	32,596	10,954
Materials and services	275	158	117
Contingency	4,175	-	4,175
	<hr/>	<hr/>	<hr/>
Total expenditures	48,000	32,754	15,246
Net change in fund balance	(27,300)	(29,797)	(2,497)
Fund balance at beginning of year	27,300	30,249	2,949
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ -	\$ 452	\$ 452
	<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
ADMINISTRATIVE GRANTS FUND
For the Year Ended June 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 1,897,948	\$ 592,266	\$ (1,305,682)
Interest on investments	700	662	(38)
Charges for services	10,000	1,300	(8,700)
Other	<u>10,000</u>	<u>9,792</u>	<u>(208)</u>
Total revenues	<u>1,918,648</u>	<u>604,020</u>	<u>(1,314,628)</u>
Expenditures:			
Intergovernmental:			
Materials and services	1,199,520	538,751	660,769
Capital outlay	<u>874,407</u>	<u>49,728</u>	<u>824,679</u>
Total expenditures	<u>2,073,927</u>	<u>588,479</u>	<u>1,485,448</u>
Net change in fund balance	(155,279)	15,541	170,820
Fund balance at beginning of year	<u>155,279</u>	<u>79,376</u>	<u>(75,903)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 94,917</u>	<u>\$ 94,917</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes - other	\$ 90,100	\$ 88,387	\$ (1,713)
Intergovernmental	130,000	74,860	(55,140)
Fines and forfeitures	5,000	70	(4,930)
Interest on investments	500	220	(280)
	<hr/>	<hr/>	<hr/>
Total revenues	225,600	163,537	(62,063)
	<hr/>	<hr/>	<hr/>
Expenditures:			
Intergovernmental:			
For support of schools	225,600	163,537	62,063
	<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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 40,000	\$ 39,132	\$ (868)
Interest on investments	1,000	1,278	278
	<u>41,000</u>	<u>40,410</u>	<u>(590)</u>
Total revenues			
Expenditures:			
Public Works:			
Materials and services	30,000	-	30,000
Capital outlay	318,422	86,000	232,422
	<u>348,422</u>	<u>86,000</u>	<u>262,422</u>
Total expenditures			
Net change in fund balance	(307,422)	(45,590)	261,832
Fund balance at beginning of year	<u>307,422</u>	<u>305,149</u>	<u>(2,273)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 259,559</u>	<u>\$ 259,559</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	\$ 300	\$ 365	\$ 65
Expenditures:			
Community Development:			
Materials and services	57,263	-	57,263
Capital outlay	10,000	-	10,000
Total expenditures	67,263	-	67,263
Net change in fund balance	(66,963)	365	67,328
Fund balance at beginning of year	66,963	67,021	58
Fund balance at end of year	<u>\$ -</u>	<u>\$ 67,386</u>	<u>\$ 67,386</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	\$ 1,500	\$ 1,923	\$ 423
Expenditures:			
Health & Welfare			
Contingency	122,394	-	122,394
Excess (deficiency) of revenues over (under) expenditures	(120,894)	1,923	122,817
Other financing sources (uses):			
Transfer out	(153,634)	(13,453)	140,181
Net change in fund balance	(274,528)	(11,530)	262,998
Fund balance at beginning of year	274,528	353,702	79,174
Fund balance at end of year	<u>\$ -</u>	<u>\$ 342,172</u>	<u>\$ 342,172</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 168,000	\$ 243,966	\$ 75,966
Interest on investments	1,500	2,189	689
	<hr/>	<hr/>	<hr/>
Total revenues	169,500	246,155	76,655
Expenditures:			
Health & Welfare:			
Contingency	186,011	-	186,011
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(16,511)	246,155	262,666
Other financing sources (uses):			
Transfer out	(300,000)	(300,000)	-
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(316,511)	(53,845)	262,666
Fund balance at beginning of year	316,511	458,867	142,356
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 405,022</u>	<u>\$ 405,022</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 40,000	\$ 35,750	\$ (4,250)
Interest on investments	100	203	103
	<hr/>	<hr/>	<hr/>
Total revenues	40,100	35,953	(4,147)
Expenditures:			
Health and Welfare:			
Materials and services	69,750	16,535	53,215
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(29,650)	19,418	49,068
Fund balance at beginning of year	<hr/> 29,650	<hr/> 25,975	<hr/> (3,675)
Fund balance at end of year	<hr/> <u>\$ -</u>	<hr/> <u>\$ 45,393</u>	<hr/> <u>\$ 45,393</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 379,991	\$ 372,690	\$ (7,301)
Licenses, fees, and permits	200	90	(110)
Charges for services	122,968	122,966	(2)
Interest on investments	-	2,347	2,347
Other	-	448	448
	<hr/>	<hr/>	<hr/>
Total revenues	503,159	498,541	(4,618)
	<hr/>	<hr/>	<hr/>
Expenditures:			
Public Safety:			
Dispatch Division	693,863	631,002	62,861
PSAP Division	508,167	455,851	52,316
Contingency	543,194	-	543,194
	<hr/>	<hr/>	<hr/>
Total expenditures	1,745,224	1,086,853	658,371
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(1,242,065)	(588,312)	653,753
	<hr/>	<hr/>	<hr/>
Other financing sources (uses):			
Transfer in	570,895	454,361	116,534
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(671,170)	(133,951)	537,219
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	671,170	609,571	(61,599)
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ -	\$ 475,620	\$ 475,620
	<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 CLERK RECORDS FUND
For the Year Ended June 30, 2013

	Final Budget	Actual	Variance
Revenues:			
Licenses, fees, and permits	\$ 20,000	\$ 23,241	\$ 3,241
Interest on investments	300	273	(27)
Total revenues	<u>20,300</u>	<u>23,514</u>	<u>3,214</u>
Expenditures:			
General Government:			
Materials and services	5,000	-	5,000
Contingency	74,083	-	74,083
Total expenditures	<u>79,083</u>	<u>-</u>	<u>79,083</u>
Net change in fund balance	(58,783)	23,514	82,297
Fund balance at beginning of year	<u>58,783</u>	<u>39,870</u>	<u>(18,913)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 63,384</u>	<u>\$ 63,384</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 90,271	\$ 99,503	\$ 9,232
Interest on investments	50	162	112
Other revenues	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Total revenues	<u>91,321</u>	<u>99,665</u>	<u>8,344</u>
Expenditures:			
General Government:			
Personnel services	65,543	62,022	3,521
Materials and services	10,787	6,764	4,023
Contingency	<u>15,991</u>	<u>-</u>	<u>15,991</u>
Total expenditures	<u>92,321</u>	<u>68,786</u>	<u>23,535</u>
Net change in fund balance	(1,000)	30,879	31,879
Fund balance at beginning of year	<u>1,000</u>	<u>19,952</u>	<u>18,952</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 50,831</u>	<u>\$ 50,831</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 228,047	\$ 200,401	\$ (27,646)
Charges for services	-	25	25
Interest on investments	1,000	1,250	250
Other revenues	1,000	-	(1,000)
	<u>230,047</u>	<u>201,676</u>	<u>(28,371)</u>
Total revenues			
Expenditures:			
Health and Welfare:			
Personnel services	235,295	214,060	21,235
Materials and services	59,336	29,860	29,476
Capital outlay	18,000	17,637	363
Contingency	163,291	-	163,291
	<u>475,922</u>	<u>261,557</u>	<u>214,365</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	(245,875)	(59,881)	185,994
Other financing sources (uses):			
Transfers out	(15,881)	(14,263)	1,618
Net change in fund balance	(261,756)	(74,144)	187,612
Fund balance at beginning of year	261,756	238,181	(23,575)
Fund balance at end of year	<u>\$ -</u>	<u>\$ 164,037</u>	<u>\$ 164,037</u>

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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 36,663	\$ 39,253	\$ 2,590
Interest on investments	100	117	17
	<hr/>	<hr/>	<hr/>
Total revenues	36,763	39,370	2,607
	<hr/>	<hr/>	<hr/>
Expenditures:			
Health & Welfare:			
Contingency	15,759	-	15,759
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	21,004	39,370	18,366
	<hr/>	<hr/>	<hr/>
Other financing sources (uses):			
Transfer out	(38,028)	(49,124)	(11,096)
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(17,024)	(9,754)	7,270
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	17,024	15,447	(1,577)
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 5,693</u>	<u>\$ 5,693</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 294,781	\$ 210,571	\$ (84,210)
Interest on investments	2,000	1,371	(629)
	<u>296,781</u>	<u>211,942</u>	<u>(84,839)</u>
Total revenues			
Expenditures:			
General Government:			
Materials and services	307,643	210,571	97,072
	<u>307,643</u>	<u>210,571</u>	<u>97,072</u>
Net change in fund balance	(10,862)	1,371	12,233
Fund balance at beginning of year	10,862	11,042	180
	<u>10,862</u>	<u>11,042</u>	<u>180</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 12,413</u>	<u>\$ 12,413</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Property taxes	\$ 3,182,541	\$ 3,146,093	\$ (36,448)
Taxes - other	10,000	5,512	(4,488)
Intergovernmental	20,000	-	(20,000)
Fines and forfeitures	24,000	23,728	(272)
Interest on investments	2,000	1,849	(151)
	<u>3,238,541</u>	<u>3,177,182</u>	<u>(61,359)</u>
Total revenues			
Expenditures:			
Culture and Recreation:			
Materials and services	3,263,541	3,172,526	91,015
	<u>(25,000)</u>	4,656	29,656
Net change in fund balance			
Fund balance at beginning of year	25,000	44,421	19,421
Fund balance at end of year	<u>\$ -</u>	<u>\$ 49,077</u>	<u>\$ 49,077</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Property taxes	\$ 385,665	\$ 383,659	\$ (2,006)
Taxes - other	500	672	172
Fines and forfeitures	1,700	2,892	1,192
Interest on investments	800	1,254	454
	<hr/>	<hr/>	<hr/>
Total revenues	388,665	388,477	(188)
	<hr/>	<hr/>	<hr/>
Expenditures:			
Culture and Recreation:			
Materials and services	405,725	368,269	37,456
Operating contingency	97,940	-	97,940
	<hr/>	<hr/>	<hr/>
Total expenditures	503,665	368,269	135,396
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(115,000)	20,208	135,208
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	115,000	129,206	14,206
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ -	\$ 149,414	\$ 149,414
	<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
BONDED DEBT FUND
For the Year Ended June 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Property taxes	\$ 2,066,802	\$ 2,112,657	\$ 45,855
Taxes - other	-	3,704	3,704
Fines and forfeitures	20,000	25,591	5,591
Interest on investments	3,000	4,656	1,656
	<u>2,089,802</u>	<u>2,146,608</u>	<u>56,806</u>
Total revenues			
Expenditures:			
Debt Service:			
Principal	1,215,000	1,215,000	-
Interest	904,802	904,800	2
	<u>2,119,802</u>	<u>2,119,800</u>	<u>2</u>
Total expenditures			
Net change in fund balance	(30,000)	26,808	56,808
Fund balance at beginning of year	<u>30,000</u>	<u>110,442</u>	<u>80,442</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 137,250</u>	<u>\$ 137,250</u>

See auditor's report.

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, 2013

	<u>Waste Disposal</u>	<u>Waste Reserve</u>	<u>Total Waste Disposal</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 720,759	\$ 2,058,924	\$ 2,779,683
Accounts receivable	<u>161,747</u>	<u>-</u>	<u>161,747</u>
Total current assets	<u>882,506</u>	<u>2,058,924</u>	<u>2,941,430</u>
Noncurrent assets:			
Capital assets:			
Land	9,862	-	9,862
Other capital assets (net of accumulated depreciation)	<u>1,848,263</u>	<u>-</u>	<u>1,848,263</u>
Total noncurrent assets	<u>1,858,125</u>	<u>-</u>	<u>1,858,125</u>
Total assets	<u>2,740,631</u>	<u>2,058,924</u>	<u>4,799,555</u>
LIABILITIES			
Current liabilities:			
Accounts payable	94,397	-	94,397
Compensated absences payable	43,751	-	43,751
Unearned revenue	394	-	394
Current portion of long-term liabilities:			
Landfill closure/post closure costs	<u>807,900</u>	<u>-</u>	<u>807,900</u>
Total current liabilities	<u>946,442</u>	<u>-</u>	<u>946,442</u>
Noncurrent liabilities:			
Accrued other postemployment benefits obligation	45,059	-	45,059
Accrued landfill closure/post-closure care costs	<u>4,070,000</u>	<u>-</u>	<u>4,070,000</u>
Total noncurrent liabilities	<u>4,115,059</u>	<u>-</u>	<u>4,115,059</u>
Total liabilities	<u>5,061,501</u>	<u>-</u>	<u>5,061,501</u>
NET POSITION			
Net investment in capital assets	1,858,125	-	1,858,125
Restricted for special projects	117,441	-	117,441
Unrestricted	<u>(4,296,436)</u>	<u>2,058,924</u>	<u>(2,237,512)</u>
Total net position	<u>\$ (2,320,870)</u>	<u>\$ 2,058,924</u>	<u>\$ (261,946)</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, 2013

	Waste Disposal	Waste Reserve	Totals
Operating revenues:			
Waste disposal fees	\$ 1,652,272	\$ -	\$ 1,652,272
Miscellaneous	15,761	-	15,761
Total operating revenues	<u>1,668,033</u>	<u>-</u>	<u>1,668,033</u>
Operating expenses:			
Personnel services	538,110	-	538,110
Materials and services	1,095,774	-	1,095,774
Depreciation	174,474	-	174,474
Total operating expenses	<u>1,808,358</u>	<u>-</u>	<u>1,808,358</u>
Operating income (loss)	<u>(140,325)</u>	<u>-</u>	<u>(140,325)</u>
Nonoperating revenues (expense):			
Gain (Loss) on disposition of capital assets	(39,522)	-	(39,522)
Interest on investments	1,491	13,016	14,507
Change in estimated post closure costs	3,092,985	-	3,092,985
Total nonoperating revenues (expenses)	<u>3,054,954</u>	<u>13,016</u>	<u>3,067,970</u>
Income (loss) before operating transfers	<u>2,914,629</u>	<u>13,016</u>	<u>2,927,645</u>
Transfers:			
Transfer from other funds	740,236	-	740,236
Transfer to other funds	-	(740,236)	(740,236)
Total transfers	<u>740,236</u>	<u>(740,236)</u>	<u>-</u>
Change in net position	<u>3,654,865</u>	<u>(727,220)</u>	<u>2,927,645</u>
Net position (deficit) at beginning of year	(5,975,735)	2,786,144	(3,189,591)
Net positions (deficit) at end of year	<u>\$ (2,320,870)</u>	<u>\$ 2,058,924</u>	<u>\$ (261,946)</u>

See auditor's report.

COOS COUNTY, OREGON
SUB-COMBINING STATEMENT OF CASH FLOWS
WASTE DISPOSAL FUNDS
For the Year Ended June 30, 2013

	Waste Disposal	Waste Disposal Reserve	Totals
Cash flows from operating activities:			
Cash received from customers and users	\$ 1,697,355	\$ -	\$ 1,697,355
Cash paid to employees	(538,775)	-	(538,775)
Cash paid to suppliers	(1,129,904)	-	(1,129,904)
Net cash provided (used) by operating activities	<u>28,676</u>	<u>-</u>	<u>28,676</u>
Cash flows from noncapital financing activities:			
Repayment of loans to/from other funds	(325,000)	325,000	-
Interfund transfers (net)	740,236	(740,236)	-
Net cash flows provided (used) by noncapital financing activities	<u>415,236</u>	<u>(415,236)</u>	<u>-</u>
Cash flows from capital and related financing activities:			
Proceeds from sale of capital assets	32,888	-	32,888
Capital expenditures	(8,130)	-	(8,130)
Net cash (used) by capital and related financing activities	<u>24,758</u>	<u>-</u>	<u>24,758</u>
Cash flows from investing activities:			
Interest received	1,491	13,016	14,507
Net increase (decrease) in cash and cash equivalents	470,161	(402,220)	67,941
Cash and cash equivalents at beginning of year	<u>250,598</u>	<u>2,461,144</u>	<u>2,711,742</u>
Cash and cash equivalents at end of year	<u>\$ 720,759</u>	<u>\$ 2,058,924</u>	<u>\$ 2,779,683</u>

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

Operating income (loss)	\$ (140,325)	\$ -	\$ (140,325)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	174,474	-	174,474
Change in assets and liabilities:			
Accounts receivable	28,928	-	28,928
Prepays	5,257	-	5,257
Accounts payable	(43,417)	-	(43,417)
OPEB liability	4,030	-	4,030
Compensated absences payable	(665)	-	(665)
Unearned revenue	394	-	394
Net cash provided (used) by operating activities	<u>\$ 28,676</u>	<u>\$ -</u>	<u>\$ 28,676</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, 2013

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Licenses, fees, and permits	\$ 1,652,272	\$ 12,189	\$ 1,664,461	\$ 1,665,333	\$ (872)
Intergovernmental	-	-	-	100,000	(100,000)
Other	15,761	-	15,761	154,600	(138,839)
Total operating revenues	1,668,033	12,189	1,680,222	1,919,933	(239,711)
Operating expenses:					
Sanitation:					
Personnel services	538,110	8,824	546,934	549,664	2,730
Materials and services	1,095,774	-	1,095,774	1,695,792	600,018
Depreciation	174,474	(174,474)	-	-	-
Capital outlay	-	8,130	8,130	400,000	391,870
Debt service	-	-	-	139,421	139,421
Total operating expenses	1,808,358	(157,520)	1,650,838	2,784,877	1,134,039
Operating income (loss)	(140,325)	169,709	29,384	(864,944)	894,328
Nonoperating revenues (expense):					
Sale of assets	(39,522)	72,410	32,888	-	32,888
Change in estimated post closure costs	3,092,985	(3,092,985)	-	-	-
Interest income	1,491	-	1,491	500	991
Total nonoperating revenues (expenses)	3,054,954	(3,020,575)	34,379	500	33,879
Income (loss) before transfers:	2,914,629	(2,850,866)	63,763	(864,444)	928,207
Other revenues (expenses):					
Loan proceeds	-	-	-	200,000	(200,000)
Transfer in	740,236	-	740,236	550,000	190,236
Total other revenues (expenses)	740,236	-	740,236	750,000	(9,764)
Change in net position/fund balance	3,654,865	(2,850,866)	803,999	(114,444)	918,443
Net position/Fund balance at beginning of year	(5,975,735)	5,959,454	(16,281)	114,444	(130,725)
Net position/Fund balance at end of year	\$ (2,320,870)	\$ 3,108,588	\$ 787,718	\$ -	\$ 787,718

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, 2013

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenue (expenses):					
Interest income	\$ 13,016	\$ -	\$ 13,016	\$ 12,000	\$ 1,016
Other revenues (expenses):					
Transfer in	-	-	-	100,000	(100,000)
Transfer out	(740,236)	-	(740,236)	(550,000)	(190,236)
Total other revenues (expenses)	(740,236)	-	(740,236)	(450,000)	(290,236)
Change in net position/fund balance	(727,220)	-	(727,220)	(438,000)	(289,220)
Net position/Fund balance at beginning of year	2,786,144	-	2,786,144	2,808,000	(21,856)
Net position/Fund balance at end year	<u>\$ 2,058,924</u>	<u>\$ -</u>	<u>\$ 2,058,924</u>	<u>\$ 2,370,000</u>	<u>\$ (311,076)</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, 2013

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Pipeline operations	\$ 560,925	\$ -	\$ 560,925	\$ 700,000	\$ (139,075)
Operating expenses:					
Public works:					
Materials and services	467,439	(43,636)	423,803	905,000	481,197
Depreciation	1,044,754	(1,044,754)	-	-	-
Capital outlay	-	37,749	37,749	10,589,374	10,551,625
Total operating expenses	1,512,193	(1,050,641)	461,552	11,494,374	11,032,822
Operating income (loss)	(951,268)	1,050,641	99,373	(10,794,374)	10,893,747
Other revenues (expense):					
Interest income	40,734	(4,401)	36,333	50,000	(13,667)
Income (loss) before operating transfers	(910,534)	1,046,240	135,706	(10,744,374)	10,880,080
Transfers from other funds	1,215,000	(1,215,000)	-	-	-
Change in net position/fund balance	304,466	(168,760)	135,706	(10,744,374)	10,880,080
Net position/Fund balance at beginning of year	36,972,923	(26,915,410)	10,057,513	10,744,374	(686,861)
Prior period adjustment	(163,143)	163,143	-	-	-
Net position/Fund balance at beginning of year (Restated)	36,809,780	(26,752,267)	10,057,513	10,744,374	(686,861)
Net position/Fund balance at end of year	<u>\$ 37,114,246</u>	<u>\$ (26,921,027)</u>	<u>\$ 10,193,219</u>	<u>\$ -</u>	<u>\$ 10,193,219</u>

See auditor's report.

COOS COUNTY, OREGON
SUB-COMBINING STATEMENT OF NET POSITION
NON-MAJOR ENTERPRISE FUNDS
June 30, 2013

	Fair	Coos County Area Transit Service District	Totals
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 67,307	\$ 87,220	\$ 154,527
Receivable:			
Grants	-	97,239	97,239
Accounts	-	1,487	1,487
Prepays	120	14,086	14,206
Total current assets	<u>67,427</u>	<u>200,032</u>	<u>267,459</u>
Noncurrent assets:			
Capital assets:			
Land	30,606	117,743	148,349
Other capital assets (net of accumulated depreciation)	<u>636,483</u>	<u>306,321</u>	<u>942,804</u>
Total noncurrent assets	<u>667,089</u>	<u>424,064</u>	<u>1,091,153</u>
Total assets	<u>734,516</u>	<u>624,096</u>	<u>1,358,612</u>
LIABILITIES			
Current liabilities:			
Accounts payable	5,581	17,621	23,202
Accrued payroll benefits	-	15,660	15,660
Compensated absences payable	4,507	29,743	34,250
Prepaid exhibitor deposits	27,224		27,224
Current portion of long-term liabilities			
Capital lease	<u>1,136</u>	<u>-</u>	<u>1,136</u>
Total current liabilities	<u>38,448</u>	<u>63,024</u>	<u>101,472</u>
Noncurrent liabilities:			
Long-term liabilities (net of current portion)			
Other postemployment benefits obligation	<u>6,503</u>	<u>-</u>	<u>6,503</u>
Total liabilities	<u>44,951</u>	<u>63,024</u>	<u>107,975</u>
NET POSITION			
Net investment in capital assets	665,953	424,064	1,090,017
Unrestricted	<u>23,612</u>	<u>137,008</u>	<u>160,620</u>
Total net position	<u>\$ 689,565</u>	<u>\$ 561,072</u>	<u>\$ 1,250,637</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, 2013

	County Fair	Coos County Area Transit Service District	Totals
Operating revenues:			
Operational charges	\$ 219,045	\$ 82,049	\$ 301,094
Intergovernmental	48,110	525,769	573,879
Other	45,106	68,278	113,384
Total operating revenues	<u>312,261</u>	<u>676,096</u>	<u>988,357</u>
Operating expenses:			
Personnel services	94,583	316,927	411,510
Materials and services	229,287	330,172	559,459
Depreciation	29,489	116,599	146,088
Total operating expenses	<u>353,359</u>	<u>763,698</u>	<u>1,117,057</u>
Operating income (loss)	<u>(41,098)</u>	<u>(87,602)</u>	<u>(128,700)</u>
Nonoperating revenues (expense)			
Interest on investments	455	-	455
Interest expense	(134)	-	(134)
Gain (Loss) on disposition of capital assets	(1,112)	-	(1,112)
Total nonoperating revenues (expenses)	<u>(791)</u>	<u>-</u>	<u>(791)</u>
Change in net position	(41,889)	(87,602)	(129,491)
Net position at beginning of year	<u>731,454</u>	<u>648,674</u>	<u>1,380,128</u>
Net position at end of year	<u>\$ 689,565</u>	<u>\$ 561,072</u>	<u>\$ 1,250,637</u>

See auditor's report.

COOS COUNTY, OREGON
SUB-COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
For the Year Ended June 30, 2013

	Fair	Coos County Area Transit Service District	Totals
Cash flows from operating activities:			
Cash received from customers and users	\$ 308,360	\$ 99,880	\$ 408,240
Cash received from grantors	-	546,979	546,979
Cash paid to employees	(93,352)	(339,745)	(433,097)
Cash paid to suppliers	(228,486)	(321,318)	(549,804)
Net cash provided (used) by operating activities	<u>(13,478)</u>	<u>(14,204)</u>	<u>(27,682)</u>
Cash flows from capital and related financing activities:			
Principal payments on long-term debt	(1,050)	-	(1,050)
Interest paid	(134)	-	(134)
Capital expenditures	-	(5,692)	(5,692)
Net cash (used) by capital and related financing activities	<u>(1,184)</u>	<u>(5,692)</u>	<u>(6,876)</u>
Cash flows from investing activities:			
Interest received	455	-	455
Net increase (decrease) in cash and cash equivalents	(14,207)	(19,896)	(34,103)
Cash and cash equivalents at beginning of year	81,514	107,116	188,630
Cash and cash equivalents at end of year	<u>\$ 67,307</u>	<u>\$ 87,220</u>	<u>\$ 154,527</u>

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

Operating income (loss)	\$ (41,098)	\$ (87,602)	\$ (128,700)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	29,489	116,599	146,088
Change in assets and liabilities:			
Accounts receivable	-	20,641	20,641
Prepays	395	(2,088)	(1,693)
Accounts payable and accrued expenses	1,637	(11,876)	(10,239)
Assets donated for operations	-	(49,878)	(49,878)
Deposits	(3,901)	-	(3,901)
Net cash provided (used) by operating activities	<u>\$ (13,478)</u>	<u>\$ (14,204)</u>	<u>\$ (27,682)</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, 2013

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Intergovernmental	\$ 48,110	\$ -	\$ 48,110	\$ 50,000	\$ (1,890)
Licenses, fees, and permits	9,109	-	9,109	12,500	(3,391)
Charges for services	209,936	-	209,936	260,300	(50,364)
Donations and sponsorships	-	-	-	170,000	(170,000)
Other	45,106	(7,104)	38,002	5,000	33,002
Total operating revenues	312,261	(7,104)	305,157	497,800	(192,643)
Operating expenses:					
Culture & Recreation:					
Personnel services	94,583	(1,908)	92,675	105,000	12,325
Materials and services	229,287	(18,632)	210,655	285,490	74,835
Depreciation	29,489	(29,489)	-	-	-
Capital outlay	-	11,528	11,528	121,229	109,701
Debt service	134	1,050	1,184	1,185	1
Contingency	-	-	-	37,396	37,396
Total operating expenses	353,493	(37,451)	316,042	550,300	234,258
Operating income (loss)	(41,232)	30,347	(10,885)	(52,500)	41,615
Other revenues (expense):					
Interest income	455	-	455	500	(45)
Gain (Loss) on disposition of assets	(1,112)	1,112	-	-	-
Total other revenues (expenses)	(657)	1,112	455	500	(45)
Change in net position/fund balance	(41,889)	31,459	(10,430)	(52,000)	41,570
Net position/Fund balance at beginning of year	731,454	(686,404)	45,050	52,000	(6,950)
Net position/Fund balance at end of year	<u>\$ 689,565</u>	<u>\$ (654,945)</u>	<u>\$ 34,620</u>	<u>\$ -</u>	<u>\$ 34,620</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, 2013

	Final Budget	Actual on Budgetary Basis	Variance
Operating revenues:			
Intergovernmental	\$ 877,158	\$ 544,169	\$ (332,989)
Charges for service	68,500	80,129	11,629
Miscellaneous	1,920	1,920	-
	947,578	626,218	(321,360)
Total operating revenues			
Operating expenses:			
Personnel services	432,889	406,292	26,597
Materials and services	303,845	244,206	59,639
Capital outlay	265,844	5,692	260,152
Contingency	10,000	-	10,000
	1,012,578	656,190	356,388
Total operating expenses			
Operating income (loss)	(65,000)	(29,972)	35,028
Fund balance at beginning of year	65,000	196,723	131,723
Fund balance at end of year	\$ -	166,751	\$ 166,751
Reconciliation to GAAP basis net position:			
Accrued compensation		(29,743)	
Capital assets, net of depreciation		424,064	
		394,321	
GAAP basis net position		\$ 561,072	

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, 2013

<u>TAXING DISTRICTS</u>				
	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
ASSETS				
Cash and investments	\$ 1,428,376	\$ 108,919,781	\$ 109,104,580	\$ 1,243,577
Receivables:				
Property taxes	5,693,143	5,764,184	5,693,143	5,764,184
Total assets	<u>\$ 7,121,519</u>	<u>\$ 114,683,965</u>	<u>\$ 114,797,723</u>	<u>\$ 7,007,761</u>
LIABILITIES				
Due to other agencies, funds and taxing districts	<u>\$ 7,121,519</u>	<u>\$ 114,683,965</u>	<u>\$ 114,797,723</u>	<u>\$ 7,007,761</u>

<u>COUNTY TRUSTS</u>				
	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
ASSETS				
Cash and investments	\$ 1,074,996	\$ 309,460	\$ 388,234	\$ 996,222
Receivables:				
Contracts	-	137,372	137,372	-
LIABILITIES				
Due to other agencies, funds and taxing districts	<u>\$ 1,074,996</u>	<u>\$ 446,832</u>	<u>\$ 525,606</u>	<u>\$ 996,222</u>

See auditor's report.