

OTHER SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds:

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.

Law Library Fund - Revenues for this fund consist of court fees. Expenditures are primarily for furniture, fixtures, and books for the library.

LNG Fund - Revenues in this fund consist of payments from developers to cover the cost of additional public safety services provided by the County that are specific to the North Spit development area. Expenditures include wages, training, supplies, and equipment.

County Parks Fund - Parks and recreation accounts for and reports the County's park operations. Primary revenue sources are state grants and fees from operations. Expenditures are for park operations and capital improvements.

Community Corrections Fund - Revenues in this fund consist primarily of grants from the Oregon Department of Corrections and Community Correction Fees. Expenditures are for probation and post-confinement consulting operations.

Crime Victim Assistance Fund - Court fines and grants are the primary source of revenue for this fund. Expenditures are for crime victim assistance.

South Coast Interagency Narcotics Team (SCINT) Fund - This fund is used to account for, and reports funds collected for, the purpose of enforcing drug laws. Revenues include federal grants and civil forfeitures. Expenditures are to operate this program.

Economic Development Fund - This fund primarily receives revenues from gambling revenues and other state economic development programs. Expenditures are for small business loans to the public.

Bandon Dunes Assessment Fund - This fund accounts for and reports assessments received from the Bandon Dunes Golf Resort. Expenditures are for public safety and pass-through payments to the Coos County Tourism Workgroup (Travel Southern Oregon Coast).

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 received from tax revenues, federal apportionments, and interest allocations. Expenditures are distributed 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.

Dispatch Equipment Reserve Fund - This fund is used to account and report money set aside to purchase equipment for the 911 dispatch fund. The primary resource is transfers from the 911/Dispatch Fund. This fund does not meet the criteria of a fund under GAAP, therefore, it is combined with the 911 /Dispatch Fund for GAAP reporting purposes.

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.

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.

PL 110-343 Title III Fund - Revenues from Public Law 110-343 Safety Net Payments 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.

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.

The Coos County Forest Reserve Fund is used to account for and report money set aside to purchase forest land to be added to the County Forest. The primary resource is a portion of timber sales from the County Forest.

Debt Service Fund:

Bonded Debt Fund - This fund is used to account for and report on payment of bond principal and interest for the non-defeased portions of all County general obligation bonds issues. Revenues consist primarily of property taxes.

COOS COUNTY, OREGON

Nonmajor Governmental Funds

Combining Balance Sheet

June 30, 2020

	<u>Animal Control Fund</u>	<u>Public Health Fund</u>	<u>Law Library Fund</u>	<u>LNG Fund</u>	<u>County Parks Fund</u>	<u>Community Corrections Fund</u>	<u>Crime Victims Assistance Fund</u>	<u>SCINT Fund</u>	<u>Economic Development Fund</u>
Assets									
Cash and cash equivalents	\$ 170,618	\$ 1,916,386	\$ 326,942	\$ -	\$ 1,062,192	\$ 2,129,552	\$ 13,530	\$ 91,072	\$ 188,025
Receivables:									
Accounts	555	313,534	-	-	137,170	-	12,683	-	-
Property taxes	-	-	-	-	-	-	-	-	-
Loan	9,827	-	-	-	-	-	-	-	-
Prepays and deposits	<u>-</u>	<u>117,714</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 181,000</u>	<u>\$ 2,347,634</u>	<u>\$ 326,942</u>	<u>\$ -</u>	<u>\$ 1,199,362</u>	<u>\$ 2,129,552</u>	<u>\$ 26,213</u>	<u>\$ 91,072</u>	<u>\$ 188,025</u>
Liabilities									
Accounts payable	\$ 3,250	\$ 51,586	\$ -	\$ -	\$ 80,342	\$ 31,810	\$ 1,643	\$ 8,721	\$ 457
Payroll and related accruals	3,720	26,904	-	-	11,607	33,258	3,409	1,161	-
Due to other funds	-	-	-	-	-	-	15,000	-	-
Unearned revenue	<u>-</u>	<u>200,710</u>	<u>-</u>	<u>-</u>	<u>447,463</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>6,970</u>	<u>279,200</u>	<u>-</u>	<u>-</u>	<u>539,412</u>	<u>65,068</u>	<u>20,052</u>	<u>9,882</u>	<u>457</u>
Deferred Inflows of Resources									
Unavailable revenues	-	-	-	-	-	-	-	-	-
Related to notes receivable	<u>9,827</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>9,827</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance									
Nonspendable	-	117,714	-	-	-	-	-	-	-
Restricted	70,280	1,950,720	326,942	-	-	2,064,484	6,161	81,190	187,568
Committed	<u>93,923</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>659,950</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>164,203</u>	<u>2,068,434</u>	<u>326,942</u>	<u>-</u>	<u>659,950</u>	<u>2,064,484</u>	<u>6,161</u>	<u>81,190</u>	<u>187,568</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 181,000</u>	<u>\$ 2,347,634</u>	<u>\$ 326,942</u>	<u>\$ -</u>	<u>\$ 1,199,362</u>	<u>\$ 2,129,552</u>	<u>\$ 26,213</u>	<u>\$ 91,072</u>	<u>\$ 188,025</u>

COOS COUNTY, OREGON

Nonmajor Governmental Funds

Combining Balance Sheet

June 30, 2020

	Bandon Dunes Assessment Fund	Admin. Grant Fund	County School Fund	Foot Path and Bike Trails Fund	Industrial Development Fund	Public Health - Title XIX Fund	Mental Health - Title XIX Fund	County Family Mediation Fund	911 / Dispatch Fund
Assets									
Cash and cash equivalents	\$ 555	\$ 198,012	\$ 67	\$ 620,825	\$ 32,292	\$ 242,234	\$ 558,891	\$ 188,678	\$ 182,053
Receivables:									
Accounts	179,642	249,234	14	3,169	-	-	-	-	191,946
Property taxes	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Prepays and deposits	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 180,197</u>	<u>\$ 447,246</u>	<u>\$ 81</u>	<u>\$ 623,994</u>	<u>\$ 32,292</u>	<u>\$ 242,234</u>	<u>\$ 558,891</u>	<u>\$ 188,678</u>	<u>\$ 373,999</u>
Liabilities									
Accounts payable	\$ 179,642	\$ 262,897	\$ 81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,552
Payroll and related accruals	-	-	-	-	-	-	-	-	16,704
Due to other funds	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>179,642</u>	<u>262,897</u>	<u>81</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,256</u>
Deferred Inflows of Resources									
Unavailable revenues	-	-	-	-	-	-	-	-	-
Related to notes receivable	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	555	184,349	-	623,994	-	242,234	558,891	188,678	355,743
Committed	-	-	-	-	32,292	-	-	-	-
Total Fund Balances	<u>555</u>	<u>184,349</u>	<u>-</u>	<u>623,994</u>	<u>32,292</u>	<u>242,234</u>	<u>558,891</u>	<u>188,678</u>	<u>355,743</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 180,197</u>	<u>\$ 447,246</u>	<u>\$ 81</u>	<u>\$ 623,994</u>	<u>\$ 32,292</u>	<u>\$ 242,234</u>	<u>\$ 558,891</u>	<u>\$ 188,678</u>	<u>\$ 373,999</u>

COOS COUNTY, OREGON

Nonmajor Governmental Funds

Combining Balance Sheet

June 30, 2020

	County Clerk Records Fund	Land Corner Preservation Fund	PL 110-343 Title III Fund	Library Service District Fund	4-H Extension Service District Fund	Bonded Debt Fund	County Forest Reserve Fund	Total
Assets								
Cash and cash equivalents	\$ 104,064	\$ 30,180	\$ 266,947	\$ 168,765	\$ 358,190	\$ 79,317	\$ 777,174	\$ 9,706,561
Receivables:								
Accounts	1,361	922	-	3	-	1	98,280	1,188,514
Property taxes	-	-	-	340,436	41,476	118,933	-	500,845
Loan	-	-	-	-	-	-	-	9,827
Prepays and deposits	-	-	-	-	-	-	-	<u>117,714</u>
Total Assets	<u>\$ 105,425</u>	<u>\$ 31,102</u>	<u>\$ 266,947</u>	<u>\$ 509,204</u>	<u>\$ 399,666</u>	<u>\$ 198,251</u>	<u>\$ 875,454</u>	<u>\$ 11,523,461</u>
Liabilities								
Accounts payable	\$ 1,488	\$ 515	\$ -	\$ 168,764	\$ 121,003	\$ -	\$ -	\$ 913,751
Payroll and related accruals	-	12	-	-	-	-	-	96,775
Due to other funds	-	-	-	-	-	-	-	15,000
Unearned revenue	-	-	<u>230,607</u>	-	-	-	-	<u>878,780</u>
Total Liabilities	<u>1,488</u>	<u>527</u>	<u>230,607</u>	<u>168,764</u>	<u>121,003</u>	<u>-</u>	<u>-</u>	<u>1,904,306</u>
Deferred Inflows of Resources								
Unavailable revenues	-	-	-	287,532	35,025	100,990	-	423,547
Related to notes receivable	-	-	-	-	-	-	-	<u>9,827</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>287,532</u>	<u>35,025</u>	<u>100,990</u>	<u>-</u>	<u>433,374</u>
Fund Balance								
Nonspendable	-	-	-	-	-	-	-	117,714
Restricted	103,937	30,575	36,340	52,908	243,638	97,261	-	7,406,448
Committed	-	-	-	-	-	-	<u>875,454</u>	<u>1,661,619</u>
Total Fund Balances	<u>103,937</u>	<u>30,575</u>	<u>36,340</u>	<u>52,908</u>	<u>243,638</u>	<u>97,261</u>	<u>875,454</u>	<u>9,185,781</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 105,425</u>	<u>\$ 31,102</u>	<u>\$ 266,947</u>	<u>\$ 509,204</u>	<u>\$ 399,666</u>	<u>\$ 198,251</u>	<u>\$ 875,454</u>	<u>\$ 11,523,461</u>

COOS COUNTY, OREGON

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Year ended June 30, 2020

	Animal Control Fund	Public Health Fund	Law Library Fund	LNG Fund	County Parks Fund	Community Corrections Fund	Crime Victims Assistance Fund	SCINT Fund	Economic Development Fund	Bandon Dunes Assessment Fund
Revenues										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	39,164	1,236,226	-	-	1,052,209	132,339	-	-	8,736	-
Intergovernmental revenues	-	1,225,781	-	-	554,603	2,204,426	202,930	50,000	207,770	-
Charges for services	48,898	234,885	-	-	-	-	-	450	-	-
Fines and forfeitures	-	-	66,952	-	-	45,688	-	122,405	-	-
Investment earnings	5,106	34,190	6,611	1,270	24,067	50,599	400	877	3,873	178
Timber sales	-	-	-	-	-	-	-	-	-	-
Miscellaneous	16,889	35,661	-	-	3,014	27,749	-	78	480	-
Special assessments	-	-	-	-	-	-	-	-	-	1,080,848
Total Revenues	110,057	2,766,743	73,563	1,270	1,633,893	2,460,801	203,330	173,810	220,859	1,081,026
Expenditures										
Current:										
General Government	-	-	13,403	-	-	-	270,918	-	-	-
Public Safety	336,604	-	-	162,998	-	2,604,221	-	136,780	-	-
Health and Welfare	-	2,450,757	-	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-	193,003	356,680
Culture and Recreation	-	-	-	-	1,481,943	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Capital Outlay	6,631	74,880	-	34,421	228,325	35,070	-	-	-	-
Debt service:										
Principal	-	-	-	-	5,203	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Total Expenditures	343,235	2,525,637	13,403	197,419	1,715,471	2,639,291	270,918	136,780	193,003	356,680
Excess (deficiency) of revenues over (under) expenditures	(233,178)	241,106	60,160	(196,149)	(81,578)	(178,490)	(67,588)	37,030	27,856	724,346
Other Financing Sources (uses)										
Sale of capital assets	-	18,290	-	-	16,523	-	-	2,457	-	-
Transfers In	156,367	-	-	-	-	-	45,506	-	-	-
Transfers Out	-	-	(2,168)	-	(175,564)	(44,426)	-	-	-	(724,168)
Debt proceeds from capital lease	-	-	-	-	18,976	-	-	-	-	-
Total Other Financing Source (Uses)	156,367	18,290	(2,168)	-	(140,065)	(44,426)	45,506	2,457	-	(724,168)
Net Change in Fund Balances	(76,811)	259,396	57,992	(196,149)	(221,643)	(222,916)	(22,082)	39,487	27,856	178
Beginning Fund Balance	241,014	1,809,038	268,950	196,149	881,593	2,287,400	28,243	41,703	159,712	377
Ending Fund Balance	\$ 164,203	\$ 2,068,434	\$ 326,942	\$ -	\$ 659,950	\$ 2,064,484	\$ 6,161	\$ 81,190	\$ 187,568	\$ 555

COOS COUNTY, OREGON

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Year ended June 30, 2020

	Admin. Grant Fund	County School Fund	Foot Path and Bike Trails Fund	Industrial Development Fund	Public Health - Title XIX Fund	Mental Health - Title XIX Fund	County Family Mediation Fund	911 / Dispatch Fund	County Clerk Records Fund
Revenues									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	125,508	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	111,293	-	-	26,805
Intergovernmental revenues	1,348,618	58,386	51,424	-	-	-	22,574	683,872	-
Charges for services	29,615	-	-	-	-	-	-	212,309	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment earnings	3,272	224	12,287	860	5,031	11,133	3,836	3,755	1,927
Timber sales	-	-	-	-	-	-	-	-	-
Miscellaneous	508	-	-	-	-	-	-	929	-
Special assessments	-	-	-	-	-	-	-	-	-
Total Revenues	1,382,013	184,118	63,711	860	5,031	122,426	26,410	900,865	28,732
Expenditures									
Current:									
General Government	-	-	-	-	-	-	-	-	15,067
Public Safety	-	-	-	-	-	-	-	1,412,741	-
Health and Welfare	-	-	-	-	-	-	-	-	-
Community Services	-	-	-	10,000	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Intergovernmental	1,002,910	184,118	-	-	-	-	-	-	-
Capital Outlay	332,588	-	-	-	-	-	-	-	-
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total Expenditures	1,335,498	184,118	-	10,000	-	-	-	1,412,741	15,067
Excess (deficiency) of revenues over (under) expenditures	46,515	-	63,711	(9,140)	5,031	122,426	26,410	(511,876)	13,665
Other Financing Sources (uses)									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	825,216	-
Transfers Out	-	-	-	-	-	(31,404)	-	(5,628)	-
Debt proceeds from capital lease	-	-	-	-	-	-	-	-	-
Total Other Financing Source (Uses)	-	-	-	-	-	(31,404)	-	819,588	-
Net Change in Fund Balances	46,515	-	63,711	(9,140)	5,031	91,022	26,410	307,712	13,665
Beginning Fund Balance	137,834	-	560,283	41,432	237,203	467,869	162,268	48,031	90,272
Ending Fund Balance	\$ 184,349	\$ -	\$ 623,994	\$ 32,292	\$ 242,234	\$ 558,891	\$ 188,678	\$ 355,743	\$ 103,937

COOS COUNTY, OREGON

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Year ended June 30, 2020

	Land Corner Preservation Fund	PL 110-343 Title III Fund	Library Service District Fund	4-H Extension Service District Fund	Bonded Debt Fund	County Forest Reserve Fund	Total
Revenues							
Property taxes	\$ -	\$ -	\$ 3,932,582	\$ 479,438	\$ 1,290,173	\$ -	\$ 5,702,193
Other taxes	-	-	-	-	-	-	125,508
Licenses and permits	102,097	-	-	-	-	-	2,708,869
Intergovernmental revenues	-	28,262	1,645	200	536	-	6,641,027
Charges for services	-	-	-	-	-	-	526,157
Fines and forfeitures	-	-	-	-	-	-	235,045
Investment earnings	727	3,425	6,475	8,034	13,734	7,192	209,083
Timber sales	-	-	-	-	-	1,052,010	1,052,010
Miscellaneous	-	-	-	-	-	-	85,308
Special assessments	-	-	-	-	-	-	1,080,848
Total Revenues	102,824	31,687	3,940,702	487,672	1,304,443	1,059,202	18,366,048
Expenditures							
Current:							
General Government	125,216	11,986	-	-	-	-	436,590
Public Safety	-	-	-	-	-	-	4,653,344
Health and Welfare	-	-	-	-	-	-	2,450,757
Community Services	-	-	-	-	-	-	559,683
Culture and Recreation	-	-	3,925,521	486,428	-	-	5,893,892
Intergovernmental	-	-	-	-	-	-	1,187,028
Capital Outlay	9,507	16,276	-	-	-	1,802,694	2,540,392
Debt service:							
Principal	2,958	-	-	-	1,115,000	-	1,123,161
Interest	-	-	-	-	233,996	-	233,996
Total Expenditures	137,681	28,262	3,925,521	486,428	1,348,996	1,802,694	19,078,843
Excess (deficiency) of revenues over (under) expenditures	(34,857)	3,425	15,181	1,244	(44,553)	(743,492)	(712,795)
Other Financing Sources (uses)							
Sale of capital assets	-	-	-	-	-	-	37,270
Transfers In	-	-	-	-	-	-	1,027,089
Transfers Out	-	-	-	-	-	-	(983,358)
Debt proceeds from capital lease	9,507	-	-	-	-	-	28,483
Total Other Financing Source (Uses)	9,507	-	-	-	-	-	109,484
Net Change in Fund Balances	(25,350)	3,425	15,181	1,244	(44,553)	(743,492)	(603,311)
Beginning Fund Balance	55,925	32,915	37,727	242,394	141,814	1,618,946	9,789,092
Ending Fund Balance	\$ 30,575	\$ 36,340	\$ 52,908	\$ 243,638	\$ 97,261	\$ 875,454	\$ 9,185,781

COOS COUNTY, OREGON

Animal Control Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and permits	\$ 42,000	\$ 42,000	\$ 39,164	\$ (2,836)
Charges for services	61,000	61,000	48,898	(12,102)
Investment earnings	4,000	4,000	5,106	1,106
Other revenue	<u>5,000</u>	<u>5,000</u>	<u>16,889</u>	<u>11,889</u>
Total revenues	<u>112,000</u>	<u>112,000</u>	<u>110,057</u>	<u>(1,943)</u>
Expenditures:				
Public Safety:				
Personal Services	257,575	257,575	252,774	4,801
Materials and Services	129,284	131,689	83,830	47,859
Capital Outlay	6,631	6,631	6,631	-
Contingency	<u>99,166</u>	<u>96,761</u>	<u>-</u>	<u>96,761</u>
Total expenditures	<u>492,656</u>	<u>492,656</u>	<u>343,235</u>	<u>149,421</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(380,656)</u>	<u>(380,656)</u>	<u>(233,178)</u>	<u>147,478</u>
Other financing sources (uses):				
Transfers In	<u>156,367</u>	<u>156,367</u>	<u>156,367</u>	<u>-</u>
Net change in fund balance	(224,289)	(224,289)	(76,811)	147,478
Fund balance at beginning of year	<u>224,289</u>	<u>224,289</u>	<u>241,014</u>	<u>16,725</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 164,203</u>	<u>\$ 164,203</u>

COOS COUNTY, OREGON

Public Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and permits	\$ 1,034,404	\$ 1,034,404	\$ 1,236,226	\$ 201,822
Intergovernmental revenues	1,933,393	1,933,393	1,225,781	(707,612)
Charges for services	283,137	283,137	234,885	(48,252)
Investment earnings	25,000	25,000	34,190	9,190
Other revenue	<u>7,000</u>	<u>7,000</u>	<u>35,661</u>	<u>28,661</u>
Total revenues	<u>3,282,934</u>	<u>3,282,934</u>	<u>2,766,743</u>	<u>(516,191)</u>
Expenditures:				
Public Health:				
Personal Services	2,021,002	2,021,002	1,831,150	189,852
Materials and Services	1,812,195	1,812,195	619,607	1,192,588
Capital Outlay	74,880	74,880	74,880	-
Contingency	<u>753,671</u>	<u>753,671</u>	<u>-</u>	<u>753,671</u>
Total expenditures	<u>4,661,748</u>	<u>4,661,748</u>	<u>2,525,637</u>	<u>2,136,111</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,378,814)</u>	<u>(1,378,814)</u>	<u>241,106</u>	<u>1,619,920</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	18,290	18,290
Transfers in	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>
Total other financing sources (uses)	<u>100,000</u>	<u>100,000</u>	<u>18,290</u>	<u>(81,710)</u>
Net change in fund balance	(1,278,814)	(1,278,814)	259,396	1,538,210
Fund balance at beginning of year	<u>1,661,358</u>	<u>1,661,358</u>	<u>1,809,038</u>	<u>147,680</u>
Fund balance at end of year	<u>\$ 382,544</u>	<u>\$ 382,544</u>	<u>\$ 2,068,434</u>	<u>\$ 1,685,890</u>

COOS COUNTY, OREGON

Law Library Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Fines and forfeitures	\$ 60,000	\$ 60,000	\$ 66,952	\$ 6,952
Investment earnings	<u>3,000</u>	<u>3,000</u>	<u>6,611</u>	<u>3,611</u>
Total revenues	<u>63,000</u>	<u>63,000</u>	<u>73,563</u>	<u>10,563</u>
Expenditures:				
General Government:				
Personnel Services	2,879	2,879	-	2,879
Materials and Services	302,468	302,468	13,403	289,065
Capital Outlay	5,000	5,000	-	5,000
Contingency	<u>17,301</u>	<u>17,301</u>	<u>-</u>	<u>17,301</u>
Total expenditures	<u>327,648</u>	<u>327,648</u>	<u>13,403</u>	<u>314,245</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(264,648)</u>	<u>(264,648)</u>	<u>60,160</u>	<u>324,808</u>
Other financing sources (uses):				
Transfers Out	<u>(2,168)</u>	<u>(2,168)</u>	<u>(2,168)</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,168)</u>	<u>(2,168)</u>	<u>(2,168)</u>	<u>-</u>
Net change in fund balance	(266,816)	(266,816)	57,992	324,808
Fund balance at beginning of year	<u>266,816</u>	<u>266,816</u>	<u>268,950</u>	<u>2,134</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 326,942</u>	<u>\$ 326,942</u>

COOS COUNTY, OREGON

LNG Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Charges for services	\$ 2,900,000	\$ 2,900,000	\$ -	\$ (2,900,000)
Investment earnings	<u>5,000</u>	<u>5,000</u>	<u>1,270</u>	<u>(3,730)</u>
Total revenues	<u>2,905,000</u>	<u>2,905,000</u>	<u>1,270</u>	<u>(2,903,730)</u>
Expenditures:				
Public Safety:				
Personnel Services	1,922,202	1,922,202	143,324	1,778,878
Materials and Services	411,167	411,167	19,674	391,493
Capital Outlay	<u>921,631</u>	<u>921,631</u>	<u>34,421</u>	<u>887,210</u>
Total expenditures	<u>3,255,000</u>	<u>3,255,000</u>	<u>197,419</u>	<u>3,057,581</u>
Net change in fund balance	(350,000)	(350,000)	(196,149)	153,851
Fund balance at beginning of year	<u>350,000</u>	<u>350,000</u>	<u>196,149</u>	<u>(153,851)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COOS COUNTY, OREGON

County Parks Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and permits	\$ 1,070,250	\$ 1,070,250	\$ 1,052,209	\$ (18,041)
Intergovernmental revenues	608,172	608,172	554,603	(53,569)
Charges for services	111,000	111,000	-	(111,000)
Investment earnings	20,000	20,000	24,067	4,067
Other revenue	<u>1,000</u>	<u>1,000</u>	<u>3,014</u>	<u>2,014</u>
Total revenues	<u>1,810,422</u>	<u>1,810,422</u>	<u>1,633,893</u>	<u>(176,529)</u>
Expenditures:				
Culture and Recreation:				
Personnel Services	819,420	827,685	822,292	5,393
Materials and Services	781,925	772,556	659,651	112,905
Capital Outlay	435,054	436,158	209,349	226,809
Debt Service	5,946	5,946	5,203	743
Contingency	<u>377,620</u>	<u>377,620</u>	<u>-</u>	<u>377,620</u>
Total expenditures	<u>2,419,965</u>	<u>2,419,965</u>	<u>1,696,495</u>	<u>723,470</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(609,543)</u>	<u>(609,543)</u>	<u>(62,602)</u>	<u>546,941</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	16,523	16,523
Transfers Out	<u>(175,564)</u>	<u>(175,564)</u>	<u>(175,564)</u>	<u>-</u>
Total other financing sources (uses)	<u>(175,564)</u>	<u>(175,564)</u>	<u>(159,041)</u>	<u>16,523</u>
Net change in fund balance	(785,107)	(785,107)	(221,643)	563,464
Fund balance at beginning of year	<u>785,107</u>	<u>785,107</u>	<u>881,593</u>	<u>96,486</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 659,950</u>	<u>\$ 659,950</u>
Reconciliation to modified accrual basis of accounting				
	<u>Budgetary Basis</u>	<u>Adjustment</u>	<u>Modified accrual amount</u>	
Capital outlay	\$ 209,349	\$ 18,976	\$ 228,325	
Debt proceeds from capital lease	\$ -	\$ 18,976	\$ 18,976	

COOS COUNTY, OREGON

Community Corrections Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and permits	\$ 145,000	\$ 145,000	\$ 132,339	\$ (12,661)
Intergovernmental revenues	2,217,885	2,217,885	2,204,426	(13,459)
Fines and forfeitures	63,922	63,922	45,688	(18,234)
Investment earnings	40,000	40,000	50,599	10,599
Other revenue	<u>-</u>	<u>25,000</u>	<u>27,749</u>	<u>2,749</u>
Total revenues	<u>2,466,807</u>	<u>2,491,807</u>	<u>2,460,801</u>	<u>(31,006)</u>
Expenditures:				
Public Safety:				
Personnel Services	2,209,811	2,209,811	1,982,339	227,472
Materials and Services	740,560	735,161	621,882	113,279
Capital Outlay	-	35,399	35,070	329
Debt Service	10,000	5,000	-	5,000
Contingency	<u>707,521</u>	<u>707,521</u>	<u>-</u>	<u>707,521</u>
Total expenditures	<u>3,667,892</u>	<u>3,692,892</u>	<u>2,639,291</u>	<u>1,053,601</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,201,085)</u>	<u>(1,201,085)</u>	<u>(178,490)</u>	<u>1,022,595</u>
Other financing sources (uses):				
Transfers Out	<u>(44,426)</u>	<u>(44,426)</u>	<u>(44,426)</u>	<u>-</u>
Net change in fund balance	(1,245,511)	(1,245,511)	(222,916)	1,022,595
Fund balance at beginning of year	<u>2,250,000</u>	<u>2,250,000</u>	<u>2,287,400</u>	<u>37,400</u>
Fund balance at end of year	<u>\$ 1,004,489</u>	<u>\$ 1,004,489</u>	<u>\$ 2,064,484</u>	<u>\$ 1,059,995</u>

COOS COUNTY, OREGON

Crime Victims Assistance Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental revenues	\$ 201,486	\$ 211,486	\$ 202,930	\$ (8,556)
Investment earnings	<u>-</u>	<u>-</u>	<u>400</u>	<u>400</u>
Total revenues	<u>201,486</u>	<u>211,486</u>	<u>203,330</u>	<u>(8,156)</u>
Expenditures:				
General Government:				
Personnel Services	232,807	235,567	235,667	(100)
Materials and Services	<u>33,798</u>	<u>41,038</u>	<u>35,251</u>	<u>5,787</u>
Total expenditures	<u>266,605</u>	<u>276,605</u>	<u>270,918</u>	<u>5,687</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(65,119)</u>	<u>(65,119)</u>	<u>(67,588)</u>	<u>(2,469)</u>
Other financing sources (uses):				
Transfers In	<u>45,506</u>	<u>45,506</u>	<u>45,506</u>	<u>-</u>
Net change in fund balance	(19,613)	(19,613)	(22,082)	(2,469)
Fund balance at beginning of year	<u>19,613</u>	<u>19,613</u>	<u>28,243</u>	<u>8,630</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,161</u>	<u>\$ 6,161</u>

COOS COUNTY, OREGON

South Coast Interagency Narcotics Team (SCINT) Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual (Budgetary Basis)
 For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental revenues	\$ -	\$ -	\$ 50,000	\$ 50,000
Charges for services	-	-	450	450
Fines and forfeitures	300,819	300,819	122,405	(178,414)
Investment earnings	-	-	877	877
Miscellaneous	<u>9,645</u>	<u>9,645</u>	<u>78</u>	<u>(9,567)</u>
Total revenues	<u>310,464</u>	<u>310,464</u>	<u>173,810</u>	<u>(136,654)</u>
Expenditures:				
Public Safety:				
Personnel Services	97,616	97,616	88,404	9,212
Materials and Services	230,722	230,722	48,376	182,346
Capital Outlay	<u>59,000</u>	<u>59,000</u>	<u>-</u>	<u>59,000</u>
Total expenditures	<u>387,338</u>	<u>387,338</u>	<u>136,780</u>	<u>250,558</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(76,874)</u>	<u>(76,874)</u>	<u>37,030</u>	<u>113,904</u>
Other financing sources (uses):				
Sale of Capital Assets	<u>-</u>	<u>-</u>	<u>2,457</u>	<u>2,457</u>
Net change in fund balance	(76,874)	(76,874)	39,487	116,361
Fund balance at beginning of year	<u>76,874</u>	<u>76,874</u>	<u>41,703</u>	<u>(35,171)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,190</u>	<u>\$ 81,190</u>

COOS COUNTY, OREGON

Economic Development Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and permits	\$ 9,000	\$ 9,000	\$ 8,736	\$ (264)
Intergovernmental revenues	190,000	190,000	207,770	17,770
Investment earnings	2,500	2,500	3,873	1,373
Other revenue	<u>-</u>	<u>-</u>	<u>480</u>	<u>480</u>
Total revenues	<u>201,500</u>	<u>201,500</u>	<u>220,859</u>	<u>19,359</u>
Expenditures:				
Community Development:				
Materials and Services	303,920	303,920	193,003	110,917
Contingency	<u>53,280</u>	<u>53,280</u>	<u>-</u>	<u>53,280</u>
Total expenditures	<u>357,200</u>	<u>357,200</u>	<u>193,003</u>	<u>164,197</u>
Net change in fund balance	(155,700)	(155,700)	27,856	183,556
Fund balance at beginning of year	<u>155,700</u>	<u>155,700</u>	<u>159,712</u>	<u>4,012</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 187,568</u>	<u>\$ 187,568</u>

COOS COUNTY, OREGON

Bandon Dunes Assessment Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Special assessments	\$ 1,200,000	\$ 1,200,000	\$ 1,080,848	\$ (119,152)
Investment earnings	<u>-</u>	<u>-</u>	<u>178</u>	<u>178</u>
Total revenues	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,081,026</u>	<u>(118,974)</u>
Expenditures:				
Community Development:				
Coos County Tourism Workgroup	<u>396,000</u>	<u>396,000</u>	<u>356,680</u>	<u>39,320</u>
Excess (deficiency) of revenues over (under) expenditures	<u>804,000</u>	<u>804,000</u>	<u>724,346</u>	<u>(79,654)</u>
Other financing sources (uses):				
Transfers Out	<u>(804,200)</u>	<u>(804,200)</u>	<u>(724,168)</u>	<u>80,032</u>
Net change in fund balance	(200)	(200)	178	378
Fund balance at beginning of year	<u>200</u>	<u>200</u>	<u>377</u>	<u>177</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 555</u>	<u>\$ 555</u>

COOS COUNTY, OREGON

Administrative Grant Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental revenues	\$ 2,515,031	\$ 2,515,031	\$ 1,348,618	\$ (1,166,413)
Charges for services	33,000	33,000	29,615	(3,385)
Investment earnings	2,500	2,500	3,272	772
Other revenue	<u>-</u>	<u>-</u>	<u>508</u>	<u>508</u>
Total revenues	<u>2,550,531</u>	<u>2,550,531</u>	<u>1,382,013</u>	<u>(1,168,518)</u>
Expenditures:				
Intergovernmental:				
Materials and Services	2,206,876	2,206,876	1,002,910	1,203,966
Capital Outlay	<u>457,291</u>	<u>457,291</u>	<u>332,588</u>	<u>124,703</u>
Total expenditures	<u>2,664,167</u>	<u>2,664,167</u>	<u>1,335,498</u>	<u>1,328,669</u>
Net change in fund balance	(113,636)	(113,636)	46,515	160,151
Fund balance at beginning of year	<u>113,636</u>	<u>113,636</u>	<u>137,834</u>	<u>24,198</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 184,349</u>	<u>\$ 184,349</u>

COOS COUNTY, OREGON

County School Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Other taxes	\$ 150,300	\$ 150,300	\$ 125,508	\$ (24,792)
Intergovernmental revenues	70,000	70,000	58,386	(11,614)
Investment earnings	<u>300</u>	<u>300</u>	<u>224</u>	<u>(76)</u>
Total revenues	<u>220,600</u>	<u>220,600</u>	<u>184,118</u>	<u>(36,482)</u>
Expenditures:				
Intergovernmental:				
For Support of Schools Appropriation	<u>220,600</u>	<u>220,600</u>	<u>184,118</u>	<u>36,482</u>
Other financing sources (uses):				
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COOS COUNTY, OREGON

Foot Path and Bike Trails Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental revenues	\$ 45,000	\$ 45,000	\$ 51,424	\$ 6,424
Investment earnings	<u>10,000</u>	<u>10,000</u>	<u>12,287</u>	<u>2,287</u>
Total revenues	<u>55,000</u>	<u>55,000</u>	<u>63,711</u>	<u>8,711</u>
Expenditures:				
Public Works:				
Materials and Services	30,000	30,000	-	30,000
Capital Outlay	<u>578,000</u>	<u>578,000</u>	<u>-</u>	<u>578,000</u>
Total expenditures	<u>608,000</u>	<u>608,000</u>	<u>-</u>	<u>608,000</u>
Net change in fund balance	(553,000)	(553,000)	63,711	616,711
Fund balance at beginning of year	<u>553,000</u>	<u>553,000</u>	<u>560,283</u>	<u>7,283</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 623,994</u>	<u>\$ 623,994</u>

COOS COUNTY, OREGON

Industrial Development Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment earnings	\$ <u>1,000</u>	\$ <u>1,000</u>	\$ <u>860</u>	\$ <u>(140)</u>
Expenditures:				
Community Development:				
Materials and Services	<u>57,238</u>	<u>57,238</u>	<u>10,000</u>	<u>47,238</u>
Net change in fund balance	(56,238)	(56,238)	(9,140)	47,098
Fund balance at beginning of year	<u>56,238</u>	<u>56,238</u>	<u>41,432</u>	<u>(14,806)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,292</u>	<u>\$ 32,292</u>

COOS COUNTY, OREGON

Public Health - Title XIX Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment earnings	\$ 5,836	\$ 5,836	\$ 5,031	\$ (805)
Expenditures:				
Health and Welfare:				
Contingency	<u>142,829</u>	<u>142,829</u>	<u>-</u>	<u>142,829</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(136,993)</u>	<u>(136,993)</u>	<u>5,031</u>	<u>142,024</u>
Other financing sources (uses):				
Transfers out	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>100,000</u>
Net change in fund balance	(236,993)	(236,993)	5,031	242,024
Fund balance at beginning of year	<u>236,993</u>	<u>236,993</u>	<u>237,203</u>	<u>210</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 242,234</u>	<u>\$ 242,234</u>

COOS COUNTY, OREGON

Mental Health - Title XIX Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and permits	\$ 310,563	\$ 310,563	\$ 111,293	\$ (199,270)
Investment earnings	<u>11,100</u>	<u>11,100</u>	<u>11,133</u>	<u>33</u>
Total revenues	<u>321,663</u>	<u>321,663</u>	<u>122,426</u>	<u>(199,237)</u>
Expenditures:				
Health and Welfare:				
Contingency	<u>490,418</u>	<u>490,418</u>	<u>-</u>	<u>490,418</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(168,755)</u>	<u>(168,755)</u>	<u>122,426</u>	<u>291,181</u>
Other financing sources (uses):				
Transfers Out	<u>(300,000)</u>	<u>(300,000)</u>	<u>(31,404)</u>	<u>268,596</u>
Net change in fund balance	(468,755)	(468,755)	91,022	559,777
Fund balance at beginning of year	<u>468,755</u>	<u>468,755</u>	<u>467,869</u>	<u>(886)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 558,891</u>	<u>\$ 558,891</u>

COOS COUNTY, OREGON

County Family Mediation Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental revenues	\$ 22,400	\$ 22,400	\$ 22,574	\$ 174
Investment earnings	<u>2,000</u>	<u>2,000</u>	<u>3,836</u>	<u>1,836</u>
Total revenues	<u>24,400</u>	<u>24,400</u>	<u>26,410</u>	<u>2,010</u>
Expenditures:				
Health and Welfare:				
Materials and Services	<u>174,559</u>	<u>174,559</u>	-	<u>174,559</u>
Net change in fund balance	(150,159)	(150,159)	26,410	176,569
Fund balance at beginning of year	<u>150,159</u>	<u>150,159</u>	<u>162,268</u>	<u>12,109</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 188,678</u>	<u>\$ 188,678</u>

COOS COUNTY, OREGON

911 / Dispatch Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental revenues	\$ 356,021	\$ 356,021	\$ 683,872	\$ 327,851
Charges for services	212,082	212,082	212,309	227
Investment earnings	1,000	1,000	3,755	2,755
Other revenue	<u>-</u>	<u>-</u>	<u>800</u>	<u>800</u>
Total revenues	<u>569,103</u>	<u>569,103</u>	<u>900,736</u>	<u>331,633</u>
Expenditures:				
Public Safety:				
911 Dispatch Division	881,900	881,900	816,974	64,926
PSAP Division	642,833	642,833	595,768	47,065
Capital Outlay	<u>16,276</u>	<u>16,276</u>	<u>-</u>	<u>16,276</u>
Total expenditures	<u>1,541,009</u>	<u>1,541,009</u>	<u>1,412,742</u>	<u>128,267</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(971,906)</u>	<u>(971,906)</u>	<u>(512,006)</u>	<u>459,900</u>
Other financing sources (uses):				
Transfers In	819,588	819,588	819,588	-
Transfers Out	<u>(5,628)</u>	<u>(5,628)</u>	<u>(5,628)</u>	<u>-</u>
Total other financing sources (uses)	<u>813,960</u>	<u>813,960</u>	<u>813,960</u>	<u>-</u>
Net change in fund balance	(157,946)	(157,946)	301,954	459,900
Fund balance at beginning of year	<u>157,946</u>	<u>157,946</u>	<u>42,109</u>	<u>(115,837)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 344,063</u>	<u>\$ 344,063</u>

COOS COUNTY, OREGON

911 / Dispatch Reserve Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual (Budgetary Basis)
 For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Other revenue	\$ -	\$ -	\$ 129	\$ 129
Expenditures:				
Public Safety:				
Capital Outlay	<u>11,531</u>	<u>11,531</u>	<u>-</u>	<u>11,531</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(11,531)</u>	<u>(11,531)</u>	<u>129</u>	<u>11,660</u>
Other financing sources (uses):				
Transfers In	<u>5,628</u>	<u>5,628</u>	<u>5,628</u>	<u>-</u>
Net change in fund balance	(5,903)	(5,903)	5,757	11,660
Fund balance at beginning of year	<u>5,903</u>	<u>5,903</u>	<u>5,922</u>	<u>19</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,679</u>	<u>\$ 11,679</u>

COOS COUNTY, OREGON

County Clerk Records Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and permits	\$ 22,500	\$ 22,500	\$ 26,805	\$ 4,305
Investment earnings	<u>1,000</u>	<u>1,000</u>	<u>1,927</u>	<u>927</u>
Total revenues	<u>23,500</u>	<u>23,500</u>	<u>28,732</u>	<u>5,232</u>
Expenditures:				
General Government:				
Materials and Services	34,993	34,993	15,067	19,926
Contingency	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Total expenditures	<u>49,993</u>	<u>49,993</u>	<u>15,067</u>	<u>34,926</u>
Net change in fund balance	(26,493)	(26,493)	13,665	40,158
Fund balance at beginning of year	<u>88,000</u>	<u>88,000</u>	<u>90,272</u>	<u>2,272</u>
Fund balance at end of year	<u>\$ 61,507</u>	<u>\$ 61,507</u>	<u>\$ 103,937</u>	<u>\$ 42,430</u>

COOS COUNTY, OREGON

Land Corner Preservation Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual (Budgetary Basis)
 For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and permits	\$ 85,000	\$ 85,000	\$ 102,097	\$ 17,097
Investment earnings	<u>1,400</u>	<u>1,400</u>	<u>727</u>	<u>(673)</u>
Total revenues	<u>86,400</u>	<u>86,400</u>	<u>102,824</u>	<u>16,424</u>
Expenditures:				
General Government:				
Personnel Services	112,496	112,496	109,844	2,652
Materials and Services	19,709	19,709	15,372	4,337
Debt Service	<u>3,000</u>	<u>3,000</u>	<u>2,958</u>	<u>42</u>
Total expenditures	<u>135,205</u>	<u>135,205</u>	<u>128,174</u>	<u>7,031</u>
Net change in fund balance	(48,805)	(48,805)	(25,350)	23,455
Fund balance at beginning of year	<u>48,805</u>	<u>48,805</u>	<u>55,925</u>	<u>7,120</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,575</u>	<u>\$ 30,575</u>

Reconciliation to modified accrual basis of accounting

	<u>Budgetary Basis</u>	<u>Adjustment</u>	<u>Modified accrual amount</u>
Capital outlay	\$ -	\$ 9,507	\$ 9,507
Debt proceeds from capital lease	\$ -	\$ 9,507	\$ 9,507

COOS COUNTY, OREGON

PL 110-343 in Lieu Title III Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual (Budgetary Basis)
 For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental revenues	\$ 29,150	\$ 29,150	\$ 28,262	\$ (888)
Investment earnings	<u>2,000</u>	<u>2,000</u>	<u>3,425</u>	<u>1,425</u>
Total revenues	<u>31,150</u>	<u>31,150</u>	<u>31,687</u>	<u>537</u>
Expenditures:				
General Government:				
Materials and Services	56,150	39,850	11,986	27,864
Capital Outlay	<u>-</u>	<u>16,300</u>	<u>16,276</u>	<u>24</u>
Total expenditures	<u>56,150</u>	<u>56,150</u>	<u>28,262</u>	<u>27,888</u>
Net change in fund balance	(25,000)	(25,000)	3,425	28,425
Fund balance at beginning of year	<u>25,000</u>	<u>25,000</u>	<u>32,915</u>	<u>7,915</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,340</u>	<u>\$ 36,340</u>

COOS COUNTY, OREGON

Library Service District Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property taxes	\$ 3,846,052	\$ 3,846,052	\$ 3,932,582	\$ 86,530
Intergovernmental revenues	-	-	1,645	1,645
Investment earnings	<u>10,000</u>	<u>10,000</u>	<u>6,475</u>	<u>(3,525)</u>
Total revenues	<u>3,856,052</u>	<u>3,856,052</u>	<u>3,940,702</u>	<u>84,650</u>
Expenditures:				
Culture and Recreation:				
Materials and Services	<u>3,896,052</u>	<u>3,896,052</u>	<u>3,925,521</u>	<u>(29,469)</u>
Other financing sources (uses):				
Net change in fund balance	(40,000)	(40,000)	15,181	55,181
Fund balance at beginning of year	<u>40,000</u>	<u>40,000</u>	<u>37,727</u>	<u>(2,273)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,908</u>	<u>\$ 52,908</u>

COOS COUNTY, OREGON

4-H and Extension Service District Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property taxes	\$ 467,985	\$ 467,985	\$ 479,438	\$ 11,453
Intergovernmental revenues	-	-	200	200
Investment earnings	<u>5,000</u>	<u>5,000</u>	<u>8,034</u>	<u>3,034</u>
Total revenues	<u>472,985</u>	<u>472,985</u>	<u>487,672</u>	<u>14,687</u>
Expenditures:				
Culture and Recreation:				
Materials and Services	486,400	488,930	486,428	2,502
Contingency	<u>103,796</u>	<u>101,266</u>	-	<u>101,266</u>
Total expenditures	<u>590,196</u>	<u>590,196</u>	<u>486,428</u>	<u>103,768</u>
Net change in fund balance	(117,211)	(117,211)	1,244	118,455
Fund balance at beginning of year	<u>220,000</u>	<u>220,000</u>	<u>242,394</u>	<u>22,394</u>
Fund balance at end of year	<u><u>\$ 102,789</u></u>	<u><u>\$ 102,789</u></u>	<u><u>\$ 243,638</u></u>	<u><u>\$ 140,849</u></u>

COOS COUNTY, OREGON

Bonded Debt Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property taxes	\$ 1,235,610	\$ 1,235,610	\$ 1,290,173	\$ 54,563
Intergovernmental revenues	-	-	536	536
Investment earnings	<u>8,000</u>	<u>8,000</u>	<u>13,734</u>	<u>5,734</u>
Total revenues	<u>1,243,610</u>	<u>1,243,610</u>	<u>1,304,443</u>	<u>60,833</u>
Expenditures:				
Debt Service:				
Principal	1,115,000	1,115,000	1,115,000	-
Interest	<u>233,996</u>	<u>233,996</u>	<u>233,996</u>	<u>-</u>
Total expenditures	<u>1,348,996</u>	<u>1,348,996</u>	<u>1,348,996</u>	<u>-</u>
Net change in fund balance	(105,386)	(105,386)	(44,553)	60,833
Fund balance at beginning of year	<u>105,386</u>	<u>105,386</u>	<u>141,814</u>	<u>36,428</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,261</u>	<u>\$ 97,261</u>

COOS COUNTY, OREGON

County Forest Reserve Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment earnings	\$ 40,000	\$ 40,000	\$ 7,192	\$ (32,808)
Timber sales	<u>2,406,037</u>	<u>2,406,037</u>	<u>1,052,010</u>	<u>(1,354,027)</u>
Total revenues	<u>2,446,037</u>	<u>2,446,037</u>	<u>1,059,202</u>	<u>(1,386,835)</u>
Expenditures:				
Capital Outlay	<u>4,806,550</u>	<u>4,806,550</u>	<u>1,802,694</u>	<u>3,003,856</u>
Net change in fund balance	(2,360,513)	(2,360,513)	(743,492)	1,617,021
Fund balance at beginning of year	<u>2,360,513</u>	<u>2,360,513</u>	<u>1,618,946</u>	<u>(741,567)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 875,454</u>	<u>\$ 875,454</u>

COOS COUNTY, OREGON

911 / Dispatch and Dispatch Equipment Reserve Fund

Combining Balance Sheet

For GAAP Basis Presentation

June 30, 2020

	911 / Dispatch Fund	Dispatch Equipment Reserve Fund	Total
Assets			
Cash and cash equivalents	\$ 170,373	\$ 11,679	\$ 182,052
Accounts	<u>191,946</u>	<u>-</u>	<u>191,946</u>
Total Assets	<u>\$ 362,319</u>	<u>\$ 11,679</u>	<u>\$ 373,998</u>
Liabilities			
Accounts payable	\$ 1,552	\$ -	\$ 1,552
Payroll and related accruals	<u>16,704</u>	<u>-</u>	<u>16,704</u>
Total Liabilities	<u>18,256</u>	<u>-</u>	<u>18,256</u>
Deferred Inflows of Resources			
Fund Balance			
Unassigned	<u>344,063</u>	<u>11,679</u>	<u>355,742</u>
Total Fund Balances	<u>344,063</u>	<u>11,679</u>	<u>355,742</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 362,319</u>	<u>\$ 11,679</u>	<u>\$ 373,998</u>

COOS COUNTY, OREGON

911 / Dispatch and Dispatch Equipment Reserve Fund

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances

For GAAP Basis Presentation

June 30, 2020

	<u>911 / Dispatch Fund</u>	<u>Dispatch Equipment Reserve Fund</u>	<u>Total</u>
Revenues			
Intergovernmental revenues	683,872	-	683,872
Charges for services	212,309	-	212,309
Investment earnings	3,755	-	3,755
Miscellaneous	<u>800</u>	<u>129</u>	<u>929</u>
Total Revenues	<u>900,736</u>	<u>129</u>	<u>900,865</u>
Expenditures			
Current:			
Public Safety	<u>1,412,742</u>	<u>-</u>	<u>1,412,742</u>
Total Expenditures	<u>1,412,742</u>	<u>-</u>	<u>1,412,742</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(512,006)</u>	<u>129</u>	<u>(511,877)</u>
Other Financing Sources (uses)			
Transfers In	819,588	5,628	825,216
Transfers Out	<u>(5,628)</u>	<u>-</u>	<u>(5,628)</u>
Total Other Financing Source (Uses)	<u>813,960</u>	<u>5,628</u>	<u>819,588</u>
Net Change in Fund Balances	301,954	5,757	307,711
Beginning Fund Balance	<u>42,109</u>	<u>5,922</u>	<u>48,031</u>
Ending Fund Balance	<u>\$ 344,063</u>	<u>\$ 11,679</u>	<u>\$ 355,742</u>

COOS COUNTY, OREGON

Proprietary Funds

Budgetary Comparison Schedules

Proprietary Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing the services to the general public on a continuing basis be financed primarily through user charges. These funds represent three segments of operations - Waste Disposal, Gas Pipeline and County Fair.

Pursuant to the provisions of Oregon Revised Statute, an individual schedule of revenues, expenditures, and changes in fund balances - budget and actual is displayed for each fund where legally adopted budgets are required.

COOS COUNTY, OREGON

Waste Disposal Enterprise Funds

Combining Balance Sheet

June 30, 2020

	<u>Waste Disposal Fund</u>	<u>Waste Disposal Reserve Fund</u>	<u>HH Hazardous Waste Fund</u>	<u>Total</u>
Assets				
Current assets:				
Cash and cash equivalents	\$ 2,142,863	\$ 805,193	\$ 614,992	\$ 3,563,048
Receivables - net	<u>197,463</u>	<u>-</u>	<u>19,291</u>	<u>216,754</u>
Total current assets	<u>2,340,326</u>	<u>805,193</u>	<u>634,283</u>	<u>3,779,802</u>
Noncurrent assets:				
Capital assets	<u>1,535,978</u>	<u>-</u>	<u>-</u>	<u>1,535,978</u>
	<u>3,876,304</u>	<u>805,193</u>	<u>634,283</u>	<u>5,315,780</u>
Deferred outflow				
Related to pensions	131,086	-	9,229	140,315
Related to bond refunding	<u>2,708</u>	<u>-</u>	<u>160</u>	<u>2,868</u>
Total deferred outflows	<u>133,794</u>	<u>-</u>	<u>9,389</u>	<u>143,183</u>
Total assets and deferred outflows	<u>\$ 4,010,098</u>	<u>\$ 805,193</u>	<u>\$ 643,672</u>	<u>\$ 5,458,963</u>
Liabilities and Net Position				
Liabilities				
Current liabilities:				
Accounts payable	\$ 133,223	\$ -	\$ 31,101	\$ 164,324
Payroll and related accruals	4,637	-	-	4,637
Compensated absences payable	28,517	-	-	28,517
Current portion of long-term liabilities	<u>75,702</u>	<u>-</u>	<u>-</u>	<u>75,702</u>
Total current liabilities	<u>242,079</u>	<u>-</u>	<u>31,101</u>	<u>273,180</u>
Noncurrent liabilities:				
Net pension liability	313,797	-	22,093	335,890
Net OPEB obligation	15,455	-	912	16,367
Landfill post-closure cost	<u>1,406,248</u>	<u>-</u>	<u>-</u>	<u>1,406,248</u>
Total noncurrent liabilities	<u>1,735,500</u>	<u>-</u>	<u>23,005</u>	<u>1,758,505</u>
Total Liabilities	<u>1,977,579</u>	<u>-</u>	<u>54,106</u>	<u>2,031,685</u>
Deferred inflow				
Deferred inflow related to pensions	19,565	-	1,378	20,943
Deferred inflow related to OPEB	<u>1,809</u>	<u>-</u>	<u>107</u>	<u>1,916</u>
Total deferred inflows	<u>21,374</u>	<u>-</u>	<u>1,485</u>	<u>22,859</u>
Net Position				
Net investment in capital assets	1,535,978	-	-	1,535,978
Unrestricted	<u>475,167</u>	<u>805,193</u>	<u>588,081</u>	<u>1,868,441</u>
Total Net Position	<u>2,011,145</u>	<u>805,193</u>	<u>588,081</u>	<u>3,404,419</u>
Total Liabilities, Deferred Inflows and Net Position	<u>\$ 4,010,098</u>	<u>\$ 805,193</u>	<u>\$ 643,672</u>	<u>\$ 5,458,963</u>

COOS COUNTY, OREGON

Waste Disposal Funds

Combining Schedule of Revenues, Expenses, and Changes in Net Position

For the Year Ended June 30, 2020

	<u>Waste Disposal Fund</u>	<u>Waste Disposal Reserve Fund</u>	<u>HH Hazardous Waste Fund</u>	<u>Total</u>
Operating Revenues				
Charges for services	\$ 2,368,715	\$ -	\$ 212,081	\$ 2,580,796
Total Operating Revenues	<u>2,368,715</u>	<u>-</u>	<u>212,081</u>	<u>2,580,796</u>
Operating Expenses				
Personal Services	275,947	-	26,147	302,094
Materials and Services	1,345,853	-	132,206	1,478,059
Depreciation expense	<u>134,632</u>	<u>-</u>	<u>-</u>	<u>134,632</u>
Total Operating Expenses	<u>1,756,432</u>	<u>-</u>	<u>158,353</u>	<u>1,914,785</u>
Operating Income (Loss)	<u>612,283</u>	<u>-</u>	<u>53,728</u>	<u>666,011</u>
Non-operating revenues (expenses)				
Investment earnings	39,738	14,717	11,633	66,088
Miscellaneous	<u>1,872</u>	<u>-</u>	<u>-</u>	<u>1,872</u>
Total non-operating revenues (expenses)	<u>41,610</u>	<u>14,717</u>	<u>11,633</u>	<u>67,960</u>
Income (loss) before transfers	653,893	14,717	65,361	733,971
Transfers in	100,452	200,000	-	300,452
Transfers out	<u>(564,330)</u>	<u>(100,452)</u>	<u>-</u>	<u>(664,782)</u>
Net transfers	<u>(463,878)</u>	<u>99,548</u>	<u>-</u>	<u>(364,330)</u>
Change in Net Position	190,015	114,265	65,361	369,641
Beginning Net Position	<u>1,821,130</u>	<u>690,928</u>	<u>522,720</u>	<u>3,034,778</u>
Ending Net Position	<u>\$ 2,011,145</u>	<u>\$ 805,193</u>	<u>\$ 588,081</u>	<u>\$ 3,404,419</u>

COOS COUNTY, OREGON

Waste Disposal Operations Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Charges for services	\$ 2,382,000	\$ 2,382,000	\$ 2,413,542	\$ 31,542
Investment earnings	20,000	20,000	39,738	19,738
Miscellaneous	<u>2,000</u>	<u>2,000</u>	<u>1,872</u>	<u>(128)</u>
Total revenues	<u>2,404,000</u>	<u>2,404,000</u>	<u>2,455,152</u>	<u>51,152</u>
Expenditures:				
Disposal operations	3,167,136	3,167,136	1,786,502	1,380,634
Closure / post-closure	194,734	194,734	101,267	93,467
Contingency	<u>573,897</u>	<u>573,897</u>	<u>-</u>	<u>573,897</u>
Total expenditures	<u>3,935,767</u>	<u>3,935,767</u>	<u>1,887,769</u>	<u>2,047,998</u>
Other financing sources (uses):				
Transfers in	194,734	194,734	100,452	(94,282)
Transfers out	<u>(564,330)</u>	<u>(564,330)</u>	<u>(564,330)</u>	<u>-</u>
Total other financing sources (uses)	<u>(369,596)</u>	<u>(369,596)</u>	<u>(463,878)</u>	<u>(94,282)</u>
Net change in fund balances	(1,901,363)	(1,901,363)	103,505	2,004,868
Fund Balance:				
Beginning of year	<u>1,901,363</u>	<u>1,901,363</u>	<u>2,098,962</u>	<u>197,599</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,202,467</u>	<u>\$ 2,202,467</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 2,202,467	
Capital assets, net of depreciation			1,535,978	
Deferred outflows related to pension			131,086	
Deferred outflows related to OPEB			2,706	
Compensated absences payable			(28,517)	
Landfill postclosure obligation			(1,481,950)	
Pension liability			(313,797)	
OPEB liability			(15,455)	
Deferred inflows related to pension			(19,565)	
Deferred inflows related to OPEB			<u>(1,809)</u>	
Net position - end of year			<u>\$ 2,011,144</u>	

COOS COUNTY, OREGON

Waste Disposal Reserve Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment earnings	\$ 12,000	\$ 12,000	\$ 14,717	\$ 2,717
Expenditures:				
Contingency	130,623	130,623	-	130,623
Other financing sources (uses):				
Transfers in	200,000	200,000	200,000	-
Transfers out	<u>(194,734)</u>	<u>(194,734)</u>	<u>(100,452)</u>	<u>94,282</u>
Total other financing sources (uses)	<u>5,266</u>	<u>5,266</u>	<u>99,548</u>	<u>94,282</u>
Net change in fund balances	(113,357)	(113,357)	114,265	227,622
Fund Balance:				
Beginning of year	<u>658,816</u>	<u>658,816</u>	<u>690,928</u>	<u>32,112</u>
End of year	<u>\$ 545,459</u>	<u>\$ 545,459</u>	<u>\$ 805,193</u>	<u>\$ 259,734</u>

COOS COUNTY, OREGON

Household Hazardous Waste Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Charges for services	\$ 196,000	\$ 196,000	\$ 212,756	\$ 16,756
Investment earnings	<u>10,000</u>	<u>10,000</u>	<u>11,633</u>	<u>1,633</u>
Total revenues	<u>206,000</u>	<u>206,000</u>	<u>224,389</u>	<u>18,389</u>
Expenditures:				
Personal Services	26,146	26,146	20,109	6,037
Materials and Services	261,432	261,432	132,881	128,551
Capital Outlay	100,000	100,000	-	100,000
Contingency	<u>102,278</u>	<u>102,278</u>	<u>-</u>	<u>102,278</u>
Total expenditures	<u>489,856</u>	<u>489,856</u>	<u>152,990</u>	<u>336,866</u>
Other financing sources (uses):				
Net change in fund balances	(283,856)	(283,856)	71,399	355,255
Fund Balance:				
Beginning of year	<u>475,852</u>	<u>475,852</u>	<u>531,783</u>	<u>55,931</u>
End of year	<u>\$ 191,996</u>	<u>\$ 191,996</u>	<u>\$ 603,182</u>	<u>\$ 411,186</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 603,182	
Deferred outflow related to pension			9,229	
Deferred outflow related to OPEB			160	
Pension liability			(22,093)	
OPEB liability			(912)	
Deferred inflows related to pension			(1,378)	
Deferred inflows related to OPEB			<u>(107)</u>	
Net position - end of year			<u>\$ 588,081</u>	

COOS COUNTY, OREGON

Gas Pipeline Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Rents and Royalties	\$ 505,400	\$ 505,400	\$ 553,430	\$ 48,030
Investment earnings	25,000	25,000	31,391	6,391
Total revenues	<u>530,400</u>	<u>530,400</u>	<u>584,821</u>	<u>54,421</u>
Expenditures:				
Materials and Services	403,198	403,198	207,596	195,602
Capital Outlay	<u>1,607,400</u>	<u>1,607,400</u>	<u>948,423</u>	<u>658,977</u>
Total expenditures	<u>2,010,598</u>	<u>2,010,598</u>	<u>1,156,019</u>	<u>854,579</u>
Other financing sources (uses):				
Transfers out	<u>(294,802)</u>	<u>(294,802)</u>	<u>(294,802)</u>	<u>-</u>
Net change in fund balances	(1,775,000)	(1,775,000)	(866,000)	909,000
Fund Balance:				
Beginning of year	<u>1,775,000</u>	<u>1,775,000</u>	<u>1,787,357</u>	<u>12,357</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 921,357</u>	<u>\$ 921,357</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 921,357	
Prepaid bond issuance			11,450	
Capital assets, net of depreciation			38,232,683	
Accrued interest			(14,965)	
Long-term debt			<u>(3,680,000)</u>	
Net position - end of year			<u>\$ 35,470,525</u>	

COOS COUNTY, OREGON

County Fair Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental revenues	\$ 53,667	\$ 53,667	\$ 53,167	\$ (500)
Charges for services	271,500	271,500	294,054	22,554
Investment earnings	1,500	1,500	2,792	1,292
Donations	52,000	52,000	44,389	(7,611)
Miscellaneous	<u>26,000</u>	<u>26,000</u>	<u>31,557</u>	<u>5,557</u>
Total revenues	<u>404,667</u>	<u>404,667</u>	<u>425,959</u>	<u>21,292</u>
Expenditures:				
Personal Services	118,359	118,359	104,295	14,064
Materials and Services	296,685	296,685	268,861	27,824
Capital Outlay	15,000	15,000	7,781	7,219
Debt Service	6,000	6,000	5,597	403
Contingency	<u>13,623</u>	<u>13,623</u>	<u>-</u>	<u>13,623</u>
Total expenditures	<u>449,667</u>	<u>449,667</u>	<u>386,534</u>	<u>63,133</u>
Proceeds from sale of capital assets	<u>-</u>	<u>-</u>	<u>1,835</u>	<u>1,835</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,835</u>	<u>1,835</u>
Net change in fund balances	(45,000)	(45,000)	41,260	86,260
Fund Balance:				
Beginning of year	<u>45,000</u>	<u>45,000</u>	<u>48,702</u>	<u>3,702</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,962</u>	<u>\$ 89,962</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 89,962	
Capital assets, net of depreciation			1,220,571	
Deferred outflow related to pension			49,551	
Deferred outflow related to OPEB			813	
Compensated absences			(3,915)	
Capital lease			(23,590)	
Pension liability			(118,616)	
OPEB liability			(4,644)	
Deferred inflows related to pension			(7,395)	
Deferred inflows related to OPEB			<u>(544)</u>	
Net position - end of year			<u>\$ 1,202,193</u>	

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 County has two agency funds: Taxing Districts and County Trusts.

COOS COUNTY, OREGON

Agency Funds

Schedule of Changes in Assets and Liabilities

For the Year Ended June 30, 2020

	TAXING DISTRICTS			
	Balance at beginning of year	Additions	Deductions	Balance at end of year
Assets:				
Cash and investments	\$ 1,395,563	\$ 140,509,111	\$ (140,183,289)	\$ 1,721,385
Property Taxes Receivable	<u>5,204,177</u>	<u>65,399,163</u>	<u>(65,220,005)</u>	<u>5,383,335</u>
Total assets	<u>\$ 6,599,740</u>	<u>\$ 205,908,274</u>	<u>\$ (205,403,294)</u>	<u>\$ 7,104,720</u>
Liabilities:				
Due to other agencies, funds, and taxing districts	<u>\$ 6,599,740</u>	<u>\$ 205,908,274</u>	<u>\$ (205,403,294)</u>	<u>\$ 7,104,720</u>

	COUNTY TRUSTS			
	Balance at beginning of year	Additions	Deductions	Balance at end of year
Assets:				
Cash and investments	\$ 1,428,805	\$ 627,936	\$ (583,507)	\$ 1,473,234
Contracts Receivable	<u>-</u>	<u>60,600</u>	<u>(60,600)</u>	<u>-</u>
Total assets	<u>\$ 1,428,805</u>	<u>\$ 688,536</u>	<u>\$ (644,107)</u>	<u>\$ 1,473,234</u>
Liabilities:				
Due to other agencies, funds, and taxing districts	<u>\$ 1,428,805</u>	<u>\$ 688,536</u>	<u>\$ (644,107)</u>	<u>\$ 1,473,234</u>