

COOS COUNTY, OREGON
FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION
FISCAL YEAR ENDED JUNE 30, 2021
WITH
INDEPENDENT AUDITOR'S REPORT

REPORT PREPARED BY
COOS COUNTY, FINANCE DEPARTMENT

COOS COUNTY
 Financial Statements and Supplemental Information
 For the Fiscal Year Ended June 30, 2021
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INTRODUCTORY SECTION

COOS COUNTY

Board of County Commissioners

June 30, 2021

<u>Elected Official</u>	<u>Term Expires</u>
BOARD OF COMMISSIONERS	
Bob Main, Commissioner 250 N. Baxter Coquille, OR 97423	December 31, 2024
John Sweet, Chair 250 N. Baxter Coquille, OR 97423	December 31, 2022
Melissa Cribbins, Commissioner 250 N. Baxter Coquille, OR 97423	December 31, 2022
OTHER ELECTED OFFICIALS	
Mike Dado, County Surveyor	December 31, 2024
R. Paul Frasier, County District Attorney	December 31, 2024
Dede Murphyr, County Clerk	December 31, 2022
Steve Jansen, County Assessor	December 31, 2024
Megan Simms, County Treasurer	December 31, 2024
Craig Zanni, County Sheriff	December 31, 2022

MAILING ADDRESS

Coos County Courthouse
250 N. Baxter
Coquille, Oregon 97 423
(541) 396-7500

FINANCIAL SECTION



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Eugene, OR 97403
541.342.5161
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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Coos County, Oregon

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Coos County, Oregon ("County") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Coos County, Oregon as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules for the General Fund, Public Works Fund, Health and Wellness Fund, and County Forest Fund, the Schedule of the Proportionate Share of the Net Pension Liability, the Schedule of Pension Contributions, Notes to Pension Required Supplementary Information, and the Schedule of Changes in Total OPEB Liability and Related Ratios be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the management’s discussion and analysis, the Schedule of the Proportionate Share of the Net Pension Liability, the Schedule of Pension Contributions, Notes to Pension Required Supplementary Information, and the Schedule of Changes in Total OPEB Liability and Related Ratios in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison schedules for the General Fund, Public Works Fund, Health and Wellness Fund, County Forest Fund, Public Health Fund, and Radio Communications Fund are the responsibility of management and were derived from and relate directly to the underlying accounting records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County’s basic financial statements. The introductory section, combining and individual fund financial statements, and budget and actual schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements, and budget and actual schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and budget and actual schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 31, 2022, on our consideration of the County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County’s internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards of Audits of Oregon Municipal Corporations, we have issued our report dated January 31, 2022, on our consideration of the County’s compliance with certain provisions of laws and regulations including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules OAR 162-10-000 to 162-10-320. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Isler CPA



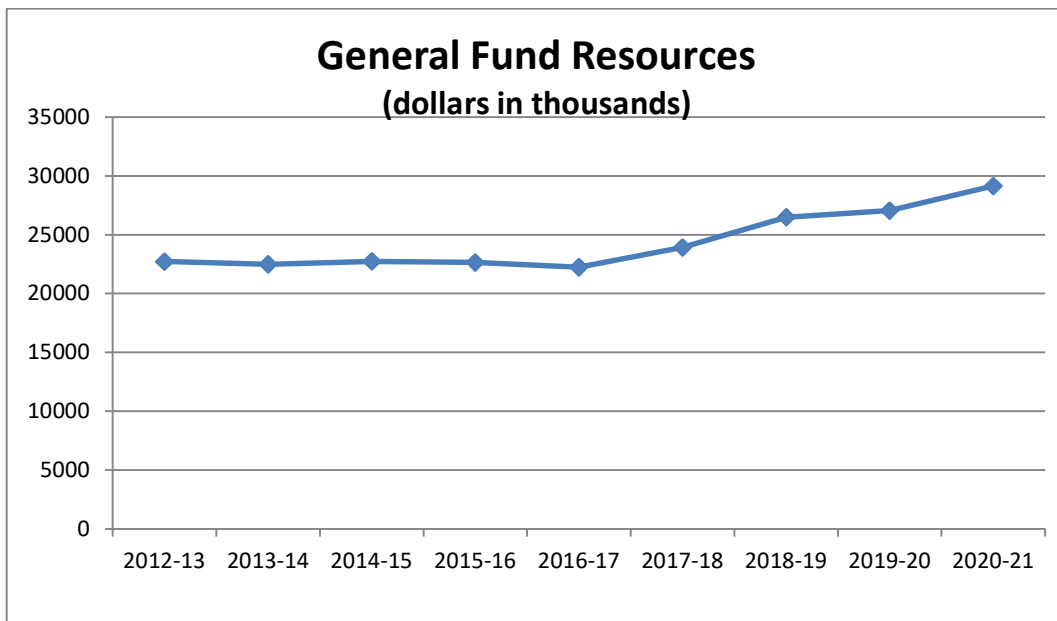
By: Paul Nielson, CPA, a member of the firm
Eugene, Oregon
January 31, 2022

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2021

The management of Coos County, Oregon offers this overview and analysis of the financial activities of the County, for the fiscal year ended June 30, 2021. We encourage readers to consider the information here in conjunction with the accompanying basic financial statements.

Financial Highlights (dollars in thousands)

- The County's assets exceeded its liabilities at June 30, 2021 by \$142,922 (*net position*) – an increase of \$539 or 0.38%. Of this amount, \$29,540 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's revenues increased by 15.10% in the Governmental activities, they decreased by 2.8% in the Proprietary activities. Expenses for the Governmental activities increased by \$90 or 0.14%, and Proprietary increased by \$305 or 8.47%. Net position in Governmental funds increased \$892 or 0.87% and Proprietary funds decreased by \$353 or 0.88%.



Overview of the Financial Statements

Coos County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector business. The government-wide financial statements include not only the County itself (known as the primary government), but also two legally separate component units, Coos County Library Service District and Coos County 4-H Extension Service District, for which the County is financially accountable. Although legally separate, the governing body of each component unit is identical to the County's, and because the services of the component units are exclusively for the benefit of the County, they are included as an integral part of the primary government. Complete financial statements for each may be obtained from the Coos County Treasurer's Office, 250 N. Baxter, Coquille, OR 97423.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2021

»The *statement of net position* presents information on all the County's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

»The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Governmental funds are used to account for the financial resources of the County that are not accounted for in any other fund. Principal sources of revenue are Oregon and California land grant proceeds, state and federal revenues, property taxes, licenses and permits, charges for services and interest. Ordinary expenditures are for general administration, public safety, community services, and welfare and health services.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. There is a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains 30 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General fund, Public Works fund, Health & Wellness fund, County Forest fund, Public Health fund, and Radio Communication System fund which are considered to be major funds. Data from the other 24 governmental funds are combined into a single, aggregated presentation. Individual fund data for these non-major governmental funds is provided in the supplementary statements section of this report.

The County adopts an annual budget for all of its funds except the fiduciary funds. A budgetary comparison statement has been provided for the governmental funds as part of the basic financial statements. There are also individual budgetary statements for all major and non-major funds to demonstrate compliance with this budget elsewhere in this report.

Special Revenue Funds – Special Revenue funds are used to account for proceeds of specific revenue sources that are restricted to expenditures for specified purposes. Funds included in the category are: Animal Control, Public Works, Public Health, Law Library, County Parks, Community Corrections, Crime Victim Assistance,

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2021

South Coast Interagency Narcotics Team (SCINT), Health & Wellness, Economic Development, Bandon Dunes Assessment, Radio Communication System, PL110-343 Title III, County Forest, Administrative Grants, County School, Foot Paths and Bicycle Trails, Industrial Development, Public Health-Title XIX, Mental Health-Title XIX, County Family Mediation, 911/Dispatch, County Clerk Records, Public Land Corner Preservation, EForce Advisory Board, County Forest Reserve, and the Dispatch Equipment Reserve funds.

Component Units-Special Revenue Funds – The Coos County Library Service District and the 4-H Extension Service District are reported as special revenue funds of the County.

Debt Service Fund – Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond and loan principal and interest. Funds included in this category are: Bonded Debt. The Bonded Debt Fund is for Coos County's outstanding bond issues.

On July 1, 2003, the County issued bonds for the local share of the natural gas pipeline project. Coos County voters passed a bond measure in 1999 authorizing an amount not to exceed \$27 million. Prior to the sale, Coos County received a bond rating from Moody's Investors Services of A3. The total of the general obligation bonds sold was \$17.76 million (including issuance costs). The bonds were taxable and sold for an interest cost of 4.56%.

Bonded Indebtedness
in thousands

General Obligation Debt Capacity	June 30, 2021	June 30, 2020
Taxable Real Market Value	\$ 8,613,473	\$ 8,274,508
General Obligation Bond Debt Limitation (2% of Real Market Value)	172,269	165,490
Outstanding debt subject to limit	2,510	3,680
Principal payments due within one year	(1,225)	(1,170)
	1,285	2,510
Remaining Legal General Obligation Debt Capacity	\$ 170,984	\$ 162,980
Percent of Capacity Issued	0.7%	1.5%

Under Oregon Revised Statute (ORS) 287A.100 the aggregate amount of general obligation bonded indebtedness of the County is limited to two percent of the real market value of all taxable property in the County, computed in accordance with ORS 308.207. Additional information on the County's bonded debt can be found in the Notes to the Financial Statements.

Proprietary Funds

Proprietary funds are used to account for activities where the emphasis is placed on net income determination. The County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its County Fair fund, Waste Disposal fund, Waste Disposal Reserve fund, Household Hazardous Waste fund and Gas Pipeline fund, which are financed primarily by admission charges, waste disposal fees, bond sales and intergovernmental revenues.

The proprietary fund financial statements provide separate information for business-type funds. Individual fund data for the funds is provided in the form of *combining statements* elsewhere in this report.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2021

Fiduciary Funds

Custodial Funds – These funds account for resources received and held by the County in a fiduciary capacity or as an agent for other governments and other funds. Fiduciary funds are *not* reflected in the government-wide statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements can be found immediately following the basic financial statements of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *supplementary information* referred to earlier in connection with non-major governmental funds and other schedules and information that are required by the State of Oregon. This information can be found in the supplementary statements section of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. The County's assets exceeded liabilities by \$142,921,583 at the close of the most recent fiscal year. The County's investment in capital assets (land, construction in progress, buildings, improvements, machinery and equipment, bridges and infrastructure), less any related debt to acquire those assets is approximately 63.56% of total net position. The County uses these capital assets to provide services to its citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2021

Coos County's Net Position

in thousands

	Governmental		Business-type		Total		Comparison	
	Activities		Activities				Difference	
	2021	2020	2021	2020	2021	2020		
Current and other assets	\$ 56,171	\$ 41,772	\$ 4,541	\$ 4,882	\$ 60,712	\$ 46,654	\$ 14,058	30.13%
Capital assets	94,560	91,147	39,758	40,989	134,318	132,136	2,182	1.65%
Total assets	150,731	132,919	44,299	45,871	195,030	178,790	16,240	9.08%
Deferred Outflow of Resources	15,460	13,779	205	194	15,665	13,973	1,692	12.11%
Long-term liabilities	43,407	34,465	3,180	4,411	46,587	38,876	7,711	19.83%
Other liabilities	17,363	6,727	1,571	1,546	18,934	8,273	10,661	128.86%
Total liabilities	60,770	41,192	4,751	5,957	65,521	47,149	18,372	38.97%
Deferred Inflows of Resources	2,223	2,201	29	31	2,252	2,232	20	0.90%
Net position:								
Invested in capital assets	53,595	88,931	37,248	37,291	90,843	126,222	(35,379)	-28.03%
Restricted	22,539	19,265	-	-	22,539	19,265	3,274	16.99%
Unrestricted	27,064	(5,890)	2,476	2,786	29,540	(3,104)	32,644	-1051.68%
Total net position	\$ 103,198	\$ 102,306	\$ 39,724	\$ 40,077	\$ 142,922	\$ 142,383	\$ 539	0.38%

Changes in Net Position

The County's *unrestricted net position* \$29,540 may be used to meet the government's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the County is able to report positive balances in all categories of net position.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2021

Coos County's Changes in Net Position

in thousands

	Governmental		Business-type		Total		Comparison		
	Activities		Activities				Difference		
	2021	2020	2021	2020	2021	2020			
REVENUE:									
Program revenues:									
Charges for services & contracts	\$ 17,910	\$ 26,876	\$ 3,610	\$ 3,517	\$ 21,520	\$ 30,393	\$ (8,873)	-29.19%	
Operating grants & contributions	31,145	16,854	-	-	31,145	16,854	14,291	84.79%	
Capital grants & contributions	2,452	330	-	131	2,452	461	1,991	431.89%	
General revenues:									
Property taxes	13,248	11,454	-	-	13,248	11,454	1,794	15.66%	
Other taxes	548	522	-	-	548	522	26	4.98%	
Gain on disposition of fixed assets	-	17	-	-	-	17	(17)	-100.00%	
Interest on investments	299	944	33	100	332	1,044	(712)	-68.20%	
Total revenues	65,602	56,997	3,643	3,748	69,245	60,745	8,500	13.99%	
EXPENDITURES:									
Current:									
General Government	10,062	9,874	-	-	10,062	9,874	188	1.90%	
Public Safety	18,991	18,672	-	-	18,991	18,672	319	1.71%	
Public Works	8,912	8,163	1,459	1,265	10,371	9,428	943	10.00%	
Health & Welfare	16,583	19,240	-	-	16,583	19,240	(2,657)	-13.81%	
Culture & Recreation	6,770	5,949	131	421	6,901	6,370	531	8.34%	
Community Development	616	564	-	-	616	564	52	9.22%	
Intergovernmental	1,870	1,187	-	-	1,870	1,187	683	57.54%	
Sanitation	-	-	2,303	1,915	2,303	1,915	388	20.26%	
Interest	303	242	-	-	303	242	61	25.21%	
Loss on disposition of fixed assets	693	-	13	-	706	-	706	0.00%	
Special item disposal of CCAT	-	819	-	-	-	819	(819)	-100.00%	
Total expenditures	64,800	64,710	3,906	3,601	68,706	68,311	395	0.58%	
Change in net position before transfers	802	(7,713)	(263)	147	539	(7,566)	8,105	-107.12%	
Transfers	90	(456)	(90)	456	-	-	-	0.00%	
Change in net position	892	(8,169)	(353)	603	539	(7,566)	8,105	-107.12%	
Net position beginning	102,306	110,475	40,077	39,474	142,383	149,949	(7,566)	-5.05%	
Net position ending	\$ 103,198	\$ 102,306	\$ 39,724	\$ 40,077	\$ 142,922	\$ 142,383	\$ 539	0.38%	

Capital Assets and Debt Administration

The County has no capital debt except for general obligation bonds and some capital leases.

Bonded Debt. At the end of the current fiscal year, Coos County had total bonded debt outstanding of \$2,510,000. This entire amount is debt backed by the full faith and credit of the government through assessment to property owners.

Capital Leases. The County leases multiple vehicles, a tractor, an excavator, and radio communication equipment. Vehicles, tractor, and the excavator are all backed by general revenues. The radio communication equipment is backed by a Local Option Levy. At the end of the current fiscal year, Coos County had total capital lease debt outstanding of \$4,074,810.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2021

The County's investment in capital assets for its governmental and business-type activities as of June 30, 2021 amounted to \$134,318,487 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, improvements other than buildings, equipment, and infrastructure.

COOS COUNTY'S CAPITAL ASSETS (In thousands)

	Governmental	Business-type	Total
	Activities	Activities	
Land	\$ 8,535	\$ 591	\$ 9,126
Construction in progress	5,640	333	5,973
Buildings and building improvements	27,683	3,066	30,749
Infrastructure	123,331	53,606	176,937
Machinery and equipment	20,309	651	20,960
Improvements other than buildings	4,889	2,457	7,346
	<u>\$ 190,387</u>	<u>\$ 60,704</u>	<u>\$ 251,091</u>

Major capital asset events during the current fiscal year by Coos County included the following:

There was much discussion in the budget process with regard to deferred maintenance of buildings, facilities and County owned infrastructure as well as management and timely replacement of vehicles and equipment. Planned maintenance and replacement of capital items is a necessary challenge that must be addressed to ensure the ability to provide essential county services in the future.

A piece of land totaling \$6.2 million was in the process of being purchased at the end of the fiscal year. Construction continues on a remodel in the Courthouse that is creating another courtroom and on the Radio Communications System project.

Budgetary Highlights

The County budgets all funds (except fiduciary funds) in compliance with Oregon Budget law. Differences between the original budget and the final amended budget were relatively minor and can be briefly summarized as follows:

- ❖ Minor transfers of appropriations between line items within funds.

All of the budget changes were done by resolution or a supplemental budget as required by Oregon budget law.

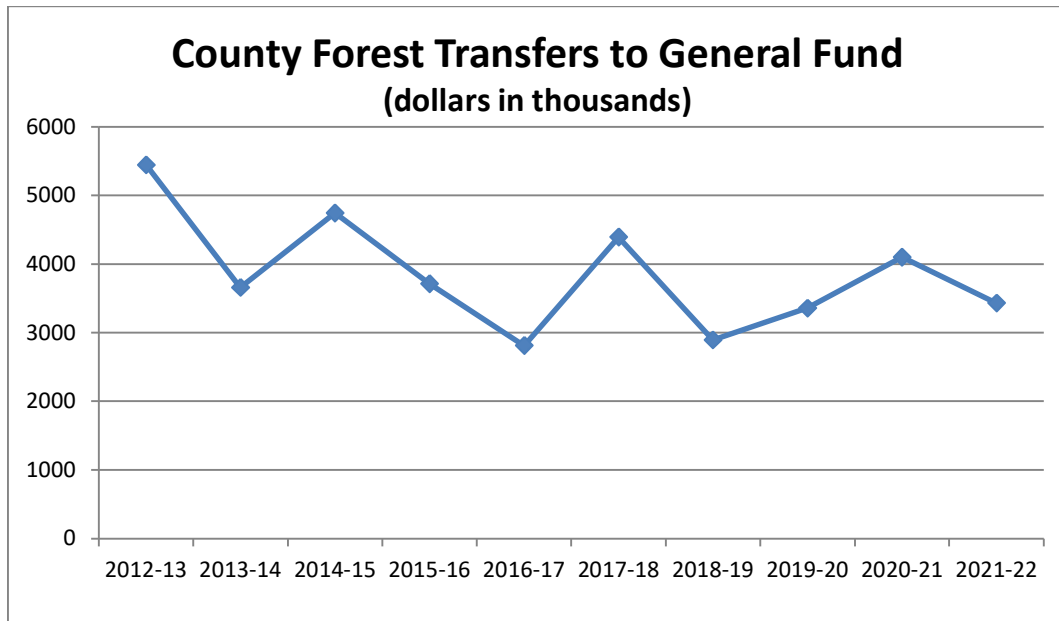
Economic Factors and Next Year's Budgets

- ◆ The General Fund is the chief operating fund of Coos County. The County will continue to have to adjust the amount of spending available in future fiscal year budgets. Program services will have to be adjusted or eliminated to balance the budget. No taxes can be increased, other than the allowable 3 percent increase on taxable property value allowed by state law. The General Fund budgeted a beginning fund balance of \$12,654,715 with \$6,262,922 of that being American Rescue Plan Act funds. The County placed \$2,484,556 in an operating contingency for 2021-2022.
- ◆ The General Fund's proposed expenditures total \$33,040,991, with resources other than taxes of \$27,335,115. The amount budgeted for current year taxes is \$5,705,876, based upon our full tax rate authority of \$1.0799 per thousand. The County provides property tax assessment/collection services for all

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2021

taxing districts, such as schools, cities, ports, and other districts at a cost of \$2,114,411.

- ◆ Coos County created the County Forest Fund in 1999 to serve as a revenue stabilization fund. All receipts from the sale of timber and/or forest related products are deposited into the fund each year. In previous budget cycles, a 5-year rolling average of the receipts into the fund were appropriated into the General Fund. Annual transfers were calculated as the total receipts for the previous five years, divided by five, less the current years budgeted operating expenses. The FY 2021-2022 Forestry Department operating budget is \$1,027,205. The County Forest Fund balance on June 30, 2021 was \$7,147,860.



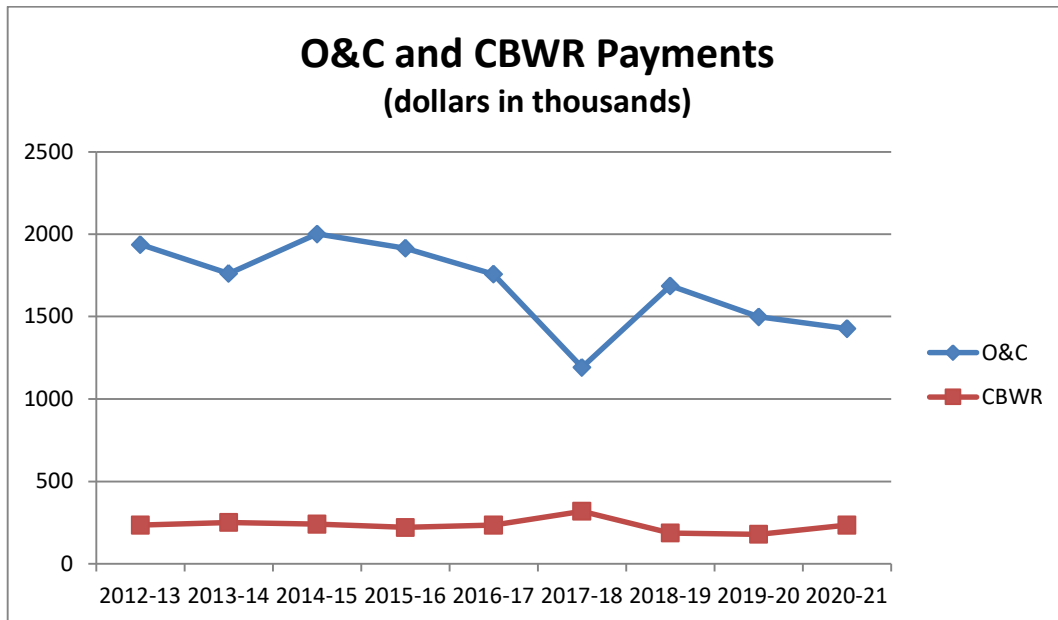
Note: In fiscal year 2017-18 excess funds of \$1.1 million from a comparison of Budget and Actual expenses since fiscal year 2001-02 were transferred in addition to the formula.

- ◆ Retention of federal in-lieu of timber revenue continues to be a problem.

In March 2018, Congress reauthorized the Secure Rural Schools and Community Self-Determination Program Act (SRS) for two additional years. The two year reauthorization meant that in 2018 the County was back under the Oregon and California Act (O&C) and Coos Bay Wagon Road (CBWR) statutory payment methods.

In FY 2021-2022, the SRS net payment to the General Fund (Title I), for the O&C lands, will be \$1,227,973. The County Road Department FY 2021-2022 SRS Title I payment, for the CBWR lands and U.S. Forest Service, is budgeted to be \$200,000.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2021



- ◆ On May 19, 2020, the voters passed a Local Option Levy to replace our failing 911 radio communications system. The Local Option Levy rate is \$0.2 per thousand. The Radio Communication System Fund's adopted expenditures for 2021-2022 total \$1,119,589.
- ◆ Current County services and activities are either state mandated or considered essential to public safety or health. Future across the board budget cuts are not practical in that further reductions will not allow program criteria to be met, thus the inability to function.
- ◆ On May 20, 2021, the County received \$6,262,922 in State and Local Fiscal Recovery Funds from the American Rescue Plan Act. The County is slated to receive the same amount in May of 2022. These funds will help with are budget problems in the next couple of years.
- ◆ The Board of Commissioners also serves as the Governing Board for the Coos County Library Service District and 4-H Extension Service District, which are separate entities from Coos County. There are four funds that require the levying of taxes; the General Fund, Bonded Debt Fund, Library Service District Fund and the 4-H Extension Service District Fund.
- ◆ The Library Service District's adopted expenditures for 2021-2022 total \$4,188,775 with resources other than taxes of \$230,500. The 4-H Extension Service District's adopted expenditures for 2021-2022 total \$723,486, with resources other than taxes of \$242,500. The Library and 4-H Extension Service Districts both intend to certify their total permanent tax rates in 2021-2022. The Library rate is \$0.7289 per thousand and the 4-H Extension rate is \$0.0888 per thousand.
- ◆ All of these factors were considered in preparing the County's budgets for the 2021-2022 fiscal year.

Requests for Information

This financial report is designed to provide a general overview of Coos County's finances for all those with an interest in the County's finances. For more information on the component units of Coos County please refer to each component unit's separately issued financial statements. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Coos County Finance Department, 250 N Baxter, Coquille, Oregon 97423.

BASIC FINANCIAL STATEMENTS

COOS COUNTY, OREGON

Statement of Net Position

June 30, 2021

	Governmental Activities	Business Type Activities	Total
Assets			
Current assets:			
Cash and Cash Equivalents	\$ 49,231,795	\$ 4,267,421	\$ 53,499,216
Accounts receivable	4,414,931	266,035	4,680,966
Taxes receivable	960,499	-	960,499
Other receivables	23,633	-	23,633
Inventory	435,684	-	435,684
Prepaid Expenses	<u>60,691</u>	<u>7,633</u>	<u>68,324</u>
Total current assets	<u>55,127,233</u>	<u>4,541,089</u>	<u>59,668,322</u>
Noncurrent assets:			
Capital Assets, Net	94,560,509	39,757,978	134,318,487
Equity interest in Advanced Health	<u>1,043,349</u>	<u>-</u>	<u>1,043,349</u>
Total noncurrent assets	<u>95,603,858</u>	<u>39,757,978</u>	<u>135,361,836</u>
Total assets	<u>150,731,091</u>	<u>44,299,067</u>	<u>195,030,158</u>
Deferred Outflow of Resources			
Related to pensions	15,133,328	200,635	15,333,963
Related to OPEB	<u>326,689</u>	<u>3,893</u>	<u>330,582</u>
Total deferred outflows	<u>15,460,017</u>	<u>204,528</u>	<u>15,664,545</u>
Liabilities			
Current Liabilities:			
Accounts Payable	2,749,095	214,856	2,963,951
Accrued payroll	489,619	7,303	496,922
Accrued interest	-	10,207	10,207
Accrued compensated absences	2,203,250	35,314	2,238,564
Unearned Revenue, Current	10,915,676	-	10,915,676
Current portion of:			
General obligation bond	-	1,225,000	1,225,000
Landfill post-closure cost	-	74,177	74,177
Capital lease	<u>1,005,453</u>	<u>4,435</u>	<u>1,009,888</u>
Total current liabilities	<u>17,363,093</u>	<u>1,571,292</u>	<u>18,934,385</u>
Noncurrent liabilities:			
General obligation bond, net of current portion	-	1,285,000	1,285,000
Net pension liability	38,958,439	516,506	39,474,945
Net other postemployment benefit obligation	1,398,615	16,664	1,415,279
Landfill post-closure cost, net of current portion	-	1,346,821	1,346,821
Capital leases	<u>3,049,950</u>	<u>14,972</u>	<u>3,064,922</u>
Total noncurrent liabilities	<u>43,407,004</u>	<u>3,179,963</u>	<u>46,586,967</u>
Total liabilities	<u>60,770,097</u>	<u>4,751,255</u>	<u>65,521,352</u>
Deferred Inflows of Resources			
Deferred Inflows - Pension Related	1,677,368	22,238	1,699,606
Deferred Inflows - OPEB Related	<u>545,660</u>	<u>6,502</u>	<u>552,162</u>
Total deferred inflows of resources	<u>2,223,028</u>	<u>28,740</u>	<u>2,251,768</u>
Net Position			
Net investment in capital assets	53,595,469	37,247,978	90,843,447
Restricted for:			
Roads, sidewalks, footpaths	7,015,282	-	7,015,282
Health	11,053,965	-	11,053,965
Public safety	2,942,716	-	2,942,716
Other programs	1,526,610	-	1,526,610
Unrestricted	<u>27,063,941</u>	<u>2,475,622</u>	<u>29,539,563</u>
Total net position	<u>\$ 103,197,983</u>	<u>\$ 39,723,600</u>	<u>\$ 142,921,583</u>

See accompanying notes to financial statements.

COOS COUNTY, OREGON

Statement of Activities

For the Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues			Net Revenue (Expense) and Change in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities							
General Government	\$ 10,062,180	\$ 7,786,428	\$ 4,013,882	\$ 479,060	\$ 2,217,190	\$ -	\$ 2,217,190
Health and Welfare	16,583,037	4,552,577	12,676,261	-	645,801	-	645,801
Public Safety	18,991,151	1,889,854	4,878,005	28,000	(12,195,292)	-	(12,195,292)
Public Works	8,911,912	464,402	6,657,087	1,837,963	47,540	-	47,540
Community Services	616,224	1,580,229	216,897	107,560	1,288,462	-	1,288,462
Culture and Recreation	6,770,271	1,598,467	721,986	-	(4,449,818)	-	(4,449,818)
Intergovernmental	1,870,363	38,297	1,980,906	-	148,840	-	148,840
Interest	303,053	-	-	-	(303,053)	-	(303,053)
Total governmental activities	<u>64,108,191</u>	<u>17,910,254</u>	<u>31,145,024</u>	<u>2,452,583</u>	<u>(12,600,330)</u>	<u>-</u>	<u>(12,600,330)</u>
Business-type Activities							
Waste Operations	2,302,442	2,972,235	-	-	-	669,793	669,793
Gas Pipeline	1,458,985	516,875	-	-	-	(942,110)	(942,110)
County Fair	131,028	120,482	-	-	-	(10,546)	(10,546)
Total business-type activities	<u>3,892,455</u>	<u>3,609,592</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(282,863)</u>	<u>(282,863)</u>
Total activities	<u>\$ 68,000,646</u>	<u>\$ 21,519,846</u>	<u>\$ 31,145,024</u>	<u>\$ 2,452,583</u>	<u>(12,600,330)</u>	<u>(282,863)</u>	<u>(12,883,193)</u>
General revenues:							
Property taxes					13,248,455	-	13,248,455
Other taxes					547,767	-	547,767
Loss on disposition of capital assets					(692,547)	(13,311)	(705,858)
Interest and investment earnings					298,694	33,122	331,816
Total general revenues					13,402,369	19,811	13,422,180
Transfers:							
Capital asset transfer					(11,259)	11,259	-
Transfers in (out)					101,743	(101,743)	-
Total transfers					90,484	(90,484)	-
Total general revenues and transfers					<u>13,492,853</u>	<u>(70,673)</u>	<u>13,422,180</u>
Change in net position					892,523	(353,536)	538,987
Net position, beginning					102,305,460	40,077,136	142,382,596
Net position, ending					<u>\$ 103,197,983</u>	<u>\$ 39,723,600</u>	<u>\$ 142,921,583</u>

See accompanying notes to financial statements.

COOS COUNTY, OREGON

Governmental Funds

Balance Sheet

June 30, 2021

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>Health and Wellness Fund</u>	<u>County Forest and Reserve</u>	<u>Public Health Fund</u>	<u>Radio Communication System Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Assets								
Cash and Cash Equivalents	\$ 14,447,034	\$ 6,651,571	\$ 7,361,493	\$ 7,026,723	\$ 3,996,769	\$ 1,039,529	\$ 8,708,676	\$ 49,231,795
Receivables:								
Accounts Receivable, Net	1,466,086	871,845	1,350,092	301,645	268,805	40,557	1,614,212	5,913,242
Inventory	-	435,684	-	-	-	-	-	435,684
Prepaid Expenses and Other Current Assets	-	-	-	-	60,690	-	-	60,690
Total assets	<u>\$ 15,913,120</u>	<u>\$ 7,959,100</u>	<u>\$ 8,711,585</u>	<u>\$ 7,328,368</u>	<u>\$ 4,326,264</u>	<u>\$ 1,080,086</u>	<u>\$ 10,322,888</u>	<u>\$ 55,641,411</u>
Liabilities								
Trade Accounts Payable	\$ 256,863	\$ 439,359	\$ 240,873	\$ 84,431	\$ 247,000	\$ 918,014	\$ 1,076,740	\$ 3,263,280
Accrued Payroll	243,713	44,448	101,681	6,078	25,033	-	68,666	489,619
Unearned Revenue, Current	<u>7,749,955</u>	<u>709,720</u>	<u>79,599</u>	<u>90,000</u>	<u>1,441,838</u>	<u>-</u>	<u>868,197</u>	<u>10,939,309</u>
Total liabilities	<u>8,250,531</u>	<u>1,193,527</u>	<u>422,153</u>	<u>180,509</u>	<u>1,713,871</u>	<u>918,014</u>	<u>2,013,603</u>	<u>14,692,208</u>
Deferred Inflows of Resources								
Deferred Inflows - Property Taxes	<u>405,230</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,544</u>	<u>396,026</u>	<u>835,800</u>
Total deferred inflows of resources	<u>405,230</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,544</u>	<u>396,026</u>	<u>835,800</u>
Fund Balance								
Nonspendable	-	435,685	-	-	60,691	-	-	496,376
Restricted	43,736	6,329,888	8,289,432	-	2,551,702	127,528	5,196,287	22,538,573
Committed	-	-	-	-	-	-	2,716,972	2,716,972
Assigned	-	-	-	7,147,859	-	-	-	7,147,859
Unassigned	<u>7,213,623</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,213,623</u>
Total fund balances	<u>7,257,359</u>	<u>6,765,573</u>	<u>8,289,432</u>	<u>7,147,859</u>	<u>2,612,393</u>	<u>127,528</u>	<u>7,913,259</u>	<u>40,113,403</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 15,913,120</u>	<u>\$ 7,959,100</u>	<u>\$ 8,711,585</u>	<u>\$ 7,328,368</u>	<u>\$ 4,326,264</u>	<u>\$ 1,080,086</u>	<u>\$ 10,322,888</u>	<u>\$ 55,641,411</u>

See accompanying notes to financial statements.

COOS COUNTY, OREGON

Governmental Funds

Reconciliation of the Balance Sheet to the Statement of Net Position

June 30, 2021

Total government fund balances \$ 40,113,403

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources in governmental funds but are reported in the statement of net position at their net depreciated value:

Capital assets not being depreciated	\$ 14,175,507	
Capital assets being depreciated	176,211,321	
Accumulated depreciation	<u>(95,826,319)</u>	94,560,509

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the fund financial statement, but are recognized in the Statement of Net Position.

Deferred inflow related to property taxes and loans receivable	835,800	
Equity interest in Advanced Health	1,043,349	
Deferred outflow related to pensions	15,133,328	
Deferred outflow related to OPEB	<u>326,689</u>	17,339,166

Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. These liabilities consist of:

Compensated absences	(2,203,250)	
Capital leases	(4,055,403)	
Net pension liability	(38,958,439)	
Net other postemployment benefits obligation	(1,398,615)	
Deferred inflow of resources pension	(1,677,368)	
Deferred inflow of resources other postemployment benefit obligation	<u>(545,660)</u>	<u>(48,838,735)</u>

Net position of governmental activities in the statement of net position \$ 103,174,343

See accompanying notes to financial statements.

COOS COUNTY, OREGON

Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Year Ended June 30, 2021

	General Fund	Public Works Fund	Health and Wellness Fund	County Forest and Reserve	Public Health Fund	Radio Communication System Fund	Nonmajor Governmental Funds	Total
Revenues								
Property Taxes	\$ 6,081,582	\$ -	\$ -	\$ -	\$ -	\$ 1,094,072	\$ 5,953,949	\$ 13,129,603
Other Taxes	420,602	-	-	-	-	-	125,183	545,785
Intergovernmental Revenues	5,850,066	8,438,562	9,721,594	42,149	2,954,668	1,566	6,593,333	33,601,938
Fines and Fees	193,906	-	-	-	-	-	152,840	346,746
Licenses and Permits	1,002,761	69,697	3,070,175	-	1,014,405	-	1,936,421	7,093,459
Special Assessments	-	-	-	-	-	-	1,573,241	1,573,241
Charges for Services	2,077,799	1,153,195	449,538	-	44,062	-	378,611	4,103,205
Timber sales	-	-	-	4,070,408	-	-	1,574,595	5,645,003
Investment Earnings	84,015	34,473	50,444	38,068	19,428	4,033	68,231	298,692
Other Revenue	938,048	12,657	17,652	202	10,528	-	34,213	1,013,300
Total revenues	16,648,779	9,708,584	13,309,403	4,150,827	4,043,091	1,099,671	18,390,617	67,350,972
Expenditures								
Current:								
General government	8,010,377	-	-	872,874	-	-	435,787	9,319,038
Public Safety	11,840,062	-	-	-	-	972,143	-	12,812,205
Health and Welfare	548,825	-	11,713,123	-	3,741,366	-	4,649,989	20,653,303
Public works	-	6,180,798	-	-	-	-	-	6,180,798
Community services	-	-	-	-	-	-	616,225	616,225
Culture and recreation	-	-	-	-	-	-	6,294,897	6,294,897
Intergovernmental	-	-	-	-	-	-	1,864,375	1,864,375
Capital outlay	484,271	2,845,156	-	663,963	-	4,291,921	1,431,766	9,717,077
Debt service:								
Principal	-	-	-	-	-	-	1,196,474	1,196,474
Interest	-	-	-	-	-	-	179,584	179,584
Total expenditures	20,883,535	9,025,954	11,713,123	1,536,837	3,741,366	5,264,064	16,669,097	68,833,976
Excess (deficiency) of revenues over (under) expenditures	<u>(4,234,756)</u>	<u>682,630</u>	<u>1,596,280</u>	<u>2,613,990</u>	<u>301,725</u>	<u>(4,164,393)</u>	<u>1,721,520</u>	<u>(1,483,004)</u>
Other Financing Sources (Uses)								
Sale of capital assets	49,070	7,593	44,874	-	-	-	14,348	115,885
Transfers in	6,509,294	-	558,891	-	242,234	-	1,003,901	8,314,320
Transfers out	(997,884)	-	-	(4,100,837)	-	-	(1,943,856)	(7,042,577)
Capital contributions	-	-	-	522,840	-	-	-	522,840
Proceeds from capital lease	-	-	-	-	-	4,291,921	-	4,291,921
Total other financing sources (uses)	5,560,480	7,593	603,765	(3,577,997)	242,234	4,291,921	(925,607)	6,202,389
Net change in fund balances	1,325,724	690,223	2,200,045	(964,007)	543,959	127,528	795,913	4,719,385
Beginning fund balance	<u>5,931,635</u>	<u>6,075,350</u>	<u>6,089,387</u>	<u>8,111,866</u>	<u>2,068,434</u>	<u>-</u>	<u>7,117,346</u>	<u>35,394,018</u>
Ending fund balance	<u>\$ 7,257,359</u>	<u>\$ 6,765,573</u>	<u>\$ 8,289,432</u>	<u>\$ 7,147,859</u>	<u>\$ 2,612,393</u>	<u>\$ 127,528</u>	<u>\$ 7,913,259</u>	<u>\$ 40,113,403</u>

See accompanying notes to financial statements.

COOS COUNTY, OREGON
 Governmental Funds
 Reconciliation of Statement of Revenues,
 Expenditures and Changes in Fund Balances to the Statement of Activities
 For the Year Ended June 30, 2021

Net change in fund balances - total governmental funds \$ 4,719,385

Amounts reported for governmental activities in the statement of activities are different because of the following:

The statement of revenues, expenditures, and changes in fund balances reports capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.

Current year depreciation	\$ (4,647,768)	
Expenditures for capital assets	9,869,618	
Capital assets transferred from enterprises	11,259	
Net book value of capital assets sold/disposal	<u>(819,690)</u>	4,413,419

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds as follows:

Change in unavailable revenue	(31,369)
Equity interest in Western Oregon Advanced Health	114,593

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in accrued compensated absences	(206,366)	
Change in net pension assets/liabilities/deferred inflows and deferred outflows	(4,658,652)	
Change in OPEB assets/liabilities/deferred inflows and deferred outflows	<u>(124,786)</u>	(4,989,804)

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

Capital lease proceeds	(4,291,921)	
Capital lease principal payments	<u>958,220</u>	<u>(3,333,701)</u>

Change in net position of governmental activities \$ 892,523

See accompanying notes to financial statements.

COOS COUNTY, OREGON

Enterprise Funds

Balance Sheet

June 30, 2021

	Business-Type Activities - Enterprise Funds			
	Waste Disposal Fund	Gas Pipeline Fund	Nonmajor Enterprise County Fair Fund	Total
Assets				
Current assets:				
Cash and Cash Equivalents	\$ 3,104,159	\$ 1,046,184	\$ 117,078	\$ 4,267,421
Accounts Receivable, Net	<u>248,826</u>	<u>17,209</u>	<u>-</u>	<u>266,035</u>
Total current assets	<u>3,352,985</u>	<u>1,063,393</u>	<u>117,078</u>	<u>4,533,456</u>
Noncurrent assets:				
Prepaid Expenses	-	7,633	-	7,633
Capital Assets, Net	<u>1,408,032</u>	<u>37,168,481</u>	<u>1,181,465</u>	<u>39,757,978</u>
Total noncurrent assets	<u>1,408,032</u>	<u>37,176,114</u>	<u>1,181,465</u>	<u>39,765,611</u>
Total assets	<u>4,761,017</u>	<u>38,239,507</u>	<u>1,298,543</u>	<u>44,299,067</u>
Deferred Outflows of Resources				
Deferred Outflows - Pension Related	156,290	-	44,345	200,635
Deferred Outflows - OPEB Related	<u>3,645</u>	<u>-</u>	<u>248</u>	<u>3,893</u>
Total deferred outflows	<u>159,935</u>	<u>-</u>	<u>44,593</u>	<u>204,528</u>
Total assets and deferred outflows	<u>\$ 4,920,952</u>	<u>\$ 38,239,507</u>	<u>\$ 1,343,136</u>	<u>\$ 44,503,595</u>
Liabilities and Net Position				
Liabilities				
Current liabilities:				
Accounts Payable	\$ 196,095	\$ 8,262	\$ 10,499	\$ 214,856
Accrued payroll	7,091	-	212	7,303
Accrued Interest	-	10,207	-	10,207
Accrued compensated absences	35,314	-	-	35,314
Current portion of bonds	-	1,225,000	-	1,225,000
Current portion of landfill liability	74,177	-	-	74,177
Current portion of capital leases	<u>-</u>	<u>-</u>	<u>4,435</u>	<u>4,435</u>
Total current liabilities	<u>312,677</u>	<u>1,243,469</u>	<u>15,146</u>	<u>1,571,292</u>
Noncurrent liabilities:				
Long-term bonds, net of current portion	-	1,285,000	-	1,285,000
Pension Liability	402,345	-	114,161	516,506
Other Post Employment Benefits (OPEB) Liability	15,603	-	1,061	16,664
Landfill Liability, net of current portion	1,346,821	-	-	1,346,821
Lease Liabilities, Noncurrent	<u>-</u>	<u>-</u>	<u>14,972</u>	<u>14,972</u>
Total noncurrent liabilities	<u>1,764,769</u>	<u>1,285,000</u>	<u>130,194</u>	<u>3,179,963</u>
Total liabilities	<u>2,077,446</u>	<u>2,528,469</u>	<u>145,340</u>	<u>4,751,255</u>
Deferred Inflows of Resources				
Deferred Inflows - Pension Related	17,323	-	4,915	22,238
Deferred Inflows - OPEB Related	<u>6,088</u>	<u>-</u>	<u>414</u>	<u>6,502</u>
	<u>23,411</u>	<u>-</u>	<u>5,329</u>	<u>28,740</u>
Net Position				
Net investment in capital assets	1,408,032	34,658,481	1,181,465	37,247,978
Unrestricted	<u>1,412,063</u>	<u>1,052,557</u>	<u>11,002</u>	<u>2,475,622</u>
Total net position	<u>2,820,095</u>	<u>35,711,038</u>	<u>1,192,467</u>	<u>39,723,600</u>
Total liabilities, deferred inflows, and net position	<u>\$ 4,920,952</u>	<u>\$ 38,239,507</u>	<u>\$ 1,343,136</u>	<u>\$ 44,503,595</u>

See accompanying notes to financial statements.

COOS COUNTY, OREGON

Enterprise Funds

Statement of Revenues, Expenses, and Changes in Net Position

For the Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds			Total
	Waste Disposal Fund	Gas Pipeline Fund	Nonmajor Enterprise County Fair Fund	
Operating Revenues				
Intergovernmental Revenues	\$ 1,152	\$ -	\$ 53,167	\$ 54,319
Licenses and Permits	2,735,195	-	-	2,735,195
Charges for Services	232,849	-	3,800	236,649
Rents and royalties	-	516,875	22,460	539,335
Total Operating Revenues	2,969,196	516,875	79,427	3,565,498
Operating Expenses				
Personal Services	389,126	-	24,640	413,766
Materials and services	1,779,575	388,619	65,869	2,234,063
Depreciation expense	133,741	1,070,366	39,106	1,243,213
Total Operating Expenses	2,302,442	1,458,985	129,615	3,891,042
Operating Income (Loss)	666,754	(942,110)	(50,188)	(325,544)
Non-Operating Revenues (Expenses)				
Investment Earnings	19,678	12,624	820	33,122
Interest Expense	-	-	(1,413)	(1,413)
Capital assets moved from Public Works	11,259	-	-	11,259
Contributions and Donations	-	-	40,328	40,328
Miscellaneous	3,039	-	727	3,766
Loss on disposition of capital assets	(13,311)	-	-	(13,311)
Total non-operating revenues (expenses)	20,665	12,624	40,462	73,751
Income (loss) before transfers	687,419	(929,486)	(9,726)	(251,793)
Transfers In	284,483	1,170,000	-	1,454,483
Transfers Out	(1,556,226)	-	-	(1,556,226)
Net transfers	(1,271,743)	1,170,000	-	(101,743)
Change in net position	(584,324)	240,514	(9,726)	(353,536)
Beginning net position	3,404,419	35,470,524	1,202,193	40,077,136
Ending net position	\$ 2,820,095	\$ 35,711,038	\$ 1,192,467	\$ 39,723,600

See accompanying notes to financial statements.

COOS COUNTY, OREGON

Enterprise Funds

Statement of Cash Flows

For the Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds			Total
	Waste Disposal Fund	Gas Pipeline Fund	Nonmajor Enterprise County Fair Fund	
Cash Flows from Operating Activities				
Cash received from customers	\$ 2,940,163	\$ 493,455	\$ 69,069	\$ 3,502,687
Cash payments to employees	(330,384)	-	(33,777)	(364,161)
Cash payments to suppliers for goods and services	(1,808,756)	(422,157)	(57,499)	(2,288,412)
Net cash provided (used) by operating activities	<u>801,023</u>	<u>71,298</u>	<u>(22,207)</u>	<u>850,114</u>
Cash Flows from Noncapital Financing Activities				
Transfers in	284,483	1,170,000	-	1,454,483
Transfers out	(1,556,226)	-	-	(1,556,226)
Donations	-	-	40,328	40,328
Net cash provided (used) by noncapital financing activities	<u>(1,271,743)</u>	<u>1,170,000</u>	<u>40,328</u>	<u>(61,415)</u>
Cash Flows from Capital and Related Financing Activities				
Acquisition of capital assets	(7,847)	(6,164)	-	(14,011)
Principal paid on capital debt	-	(1,170,000)	(4,183)	(1,174,183)
Interest paid on capital debt	-	-	(1,413)	(1,413)
Net cash provided (used) by capital and related financing activities	<u>(7,847)</u>	<u>(1,176,164)</u>	<u>(5,596)</u>	<u>(1,189,607)</u>
Cash Flows from Investing Activities				
Interest income	<u>19,678</u>	<u>12,624</u>	<u>820</u>	<u>33,122</u>
Net change in cash and cash equivalents	(458,889)	77,758	13,345	(367,786)
Cash and cash equivalents at beginning of year	<u>3,563,048</u>	<u>968,426</u>	<u>103,733</u>	<u>4,635,207</u>
Cash and cash equivalents at end of year	<u>\$ 3,104,159</u>	<u>\$ 1,046,184</u>	<u>\$ 117,078</u>	<u>\$ 4,267,421</u>

See accompanying notes to financial statements.

COOS COUNTY, OREGON

Enterprise Funds

Statement of Cash Flows, continued

For the Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds			
	Waste Disposal	Gas Pipeline Fund	Nonmajor Enterprise	Total
	Fund		County Fair Fund	
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ 666,754	\$ (942,110)	\$ (50,188)	\$ (325,544)
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:				
Depreciation	133,741	1,070,366	39,106	1,243,213
Miscellaneous income	3,039	-	727	3,766
Pension adjustments	46,860	-	(1,729)	45,131
OPEB adjustments	2,631	-	(3,148)	(517)
Change in operating accounts:				
Receivables	(32,072)	1,580	-	(30,492)
Prepays	-	3,817	-	3,817
Unearned revenue	-	(25,000)	(11,085)	(36,085)
Accounts payable	31,771	(37,355)	8,370	2,786
Payroll and related	9,251	-	(4,260)	4,991
Landfill postclosure cost	<u>(60,952)</u>	<u>-</u>	<u>-</u>	<u>(60,952)</u>
Net cash provided (used) by operating activities	<u>\$ 801,023</u>	<u>\$ 71,298</u>	<u>\$ (22,207)</u>	<u>\$ 850,114</u>

See accompanying notes to financial statements.

COOS COUNTY, OREGON

Fiduciary Funds

Statement of Fiduciary Net Position

June 30, 2021

	<u>Custodial Funds</u>
ASSETS	
Cash and investments	\$ 3,184,875
Property taxes receivable	<u>4,949,629</u>
Total assets	<u>\$ 8,134,504</u>
NET ASSETS - RESTRICTED	<u>\$ 8,134,504</u>

See accompanying notes to financial statements.

COOS COUNTY, OREGON

Fiduciary Funds

Statement of Changes in Fiduciary Net Position

June 30, 2021

	<u>Custodial Funds</u>
Additions	
Property tax collections for other governments	\$ 215,240,024
Earnings on county contracts	<u>945,913</u>
Total additions	<u>\$ 216,185,937</u>
Deductions	
Property tax distributions to other governments	\$ 215,734,197
Contract earnings distributions	<u>895,189</u>
Total deductions	<u>\$ 216,629,386</u>
Change in net position	<u>\$ (443,449)</u>
Net position - beginning	<u>\$ 8,577,953</u>
Net position - ending	<u><u>\$ 8,134,504</u></u>

See accompanying notes to financial statements.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2021

Note I - Summary of Significant Accounting Policies

A - Description of Reporting Entity

Coos County (the County) operates under Oregon Revised Statutes (ORS) Title 20. Control of the County is vested in its Board of Commissioners, who are elected to office by voters within the County. Other elected officials of the County whose general duties and responsibilities are covered by various ORS chapters include the Assessor, Clerk, District Attorney, Sheriff, Surveyor, and Treasurer.

The basic financial statements include all financial activities, organizations, and functions for which the Board is responsible for financial accountability based on criteria established by the Governmental Accounting Standards Board. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose its will on the component unit, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

Therefore, although legally separate entities, component units are, in substance, part of the primary government's operations and data from these units are included in the financial statements of the primary government. Additionally, if the governing body of the component unit is substantially the same as that of the primary government (the County) and the management of the primary government has operational responsibility for the component unit, the component unit's financial data is to be blended with the primary government's financial data.

In evaluating how to define the County for financial reporting purposes, management has considered all potential component units. Based on application of the aforementioned criteria established by the Governmental Accounting Standards Board (GASB), the County has two component units: Coos County Library Service District and the Coos County 4-H Extension Service District.

Coos County Library Service District and the *Coos County 4-H Extension Service District* These Districts serve all citizens of the county and are governed by the County's Board of Commissioners. The Board approves the Districts' budgets, levies taxes, and approves contracts with all cities and universities receiving County support payments. The Districts are reported as special revenue funds within the County's financial statements using the blended method of presentation. Financial statements for the Districts may be obtained from the Coos County Finance Director.

B - Measurement Focus, Basis of Accounting and Basis of Presentation

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Government-wide statements: The government-wide statements are prepared using the economic resources measurement focus and are reported on the accrual basis. This is the same approach used in preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared.

Governmental fund financial statements, therefore, include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds. The government-wide statements are the Statement of Net Position and the Statement of Activities. They display information about the primary government (the County) and its component units.

These statements include the financial activities of the overall government, except for fiduciary activities. Inter-fund activity such as loans and transfers are eliminated to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the County.

Governmental activities - The County's general government activities are reported in this category, including general government, public safety, public works, health and welfare, conservation, community development, culture and recreation, and intergovernmental. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

Business-type activities - The County's business-type activities include operating a waste disposal facility, natural gas pipeline, and the County fair. Business-type activities are financed in whole or in part by fees charged to external parties.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2021

Note I - Summary of Significant Accounting Policies, continued

B - Measurement Focus, Basis of Accounting and Basis of Presentation, continued

The Statement of Activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the Statement of Activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: Fund financial statements report detailed information about the County. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The accounts of the County are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. The various funds of the County are grouped into three categories governmental, proprietary, and fiduciary.

Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. This includes nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, such as property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are used to account for the County's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

The County considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year-end. Property taxes, licenses, and interest are considered to be susceptible to accrual.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost reimbursement grant, categorical block grant, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted assets available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grant, and then by general revenues.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, compensated absences, pensions related items, and OPEB related items which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

An accrual for deferred revenue arises in the Governmental Funds Balance Sheet when potential revenue does not meet the earned and available criteria for recognition in the current period. Unavailable deferred revenue consists of uncollected property taxes not deemed available to finance operation of the current period. In the government-wide Statement of Activities, with a full accrual basis of accounting, revenue is recognized as soon as it is earned regardless of its availability. Thus, the deferred inflow created on the Governmental Fund Balance Sheet for unavailable deferred revenue is eliminated. Unearned revenues arise outside the scope of measurement focus and basis of accounting, such as when the County received resources before it has a legal claim to them. An example of this would be when grant monies are received prior to the incurrence of qualifying expenses.

Proprietary funds operating revenues, such as charges for services, result from exchange transactions associated with the principal activities of the funds. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investments earnings, result from non-exchange transaction or ancillary activities.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2021

Note I - Summary of Significant Accounting Policies, continued

B - Measurement Focus, Basis of Accounting and Basis of Presentation, continued

The County reports the following major governmental funds:

General Fund - This is the County's primary operating fund. It accounts for and reports the financial resources of the County that are not accounted for and reported in any other fund. Principal sources of revenue are Oregon and California land grant proceeds, state and federal revenues, property taxes, licenses and permits, charges for services, and interest. Primary expenditures are for general administration, public safety, community services and health services.

Public Works Fund - The fund accounts for and reports the general operations of the Road Department. Primary revenue resources include federal forest fees, motor vehicle fuel taxes and interest allocation. Expenditures are for the construction and maintenance of roads and bridges.

Health & Wellness Fund - This fund accounts for and reports the County's mental health and wellness operations. Primary revenue sources include State mental health grants and contracts.

County Forest Fund - This fund accounts for and reports the management of the County's forest. Primary source of revenue is from the sale of forest products. Expenditures consist of forestry management and transfers to the General Fund.

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.

Radio Communication Systems Fund - This fund is for the 911 Radio Communication project completion and associated lease payments. The primary revenue source for this fund is a Local Option Property Tax Levy.

The County reports the following major enterprise funds:

Waste Disposal Fund - This fund accounts for and reports the operations, maintenance, development, and closure/post closure care of various disposal sites. The fund's primary revenue source is waste disposal fees.

Gas Pipeline Fund - This fund accounts for and reports the construction and operations of a natural gas pipeline from Roseburg to the Coos Bay-North Bend Area. Initially funded by bonds, the fund's primary revenue source is from operational fees.

The County reports the following fiduciary fund types:

Custodial Funds - These funds account for and report monies held by the County in a fiduciary capacity or as an agent for other governments and other funds.

C - Assets, Liabilities and Equity

1. Cash and Cash Equivalents

The cash and cash equivalents reported on the Statement of Net Position and the balance sheets include cash on hand, demand deposits, cash with fiscal agents and amounts in investment pools that have the general characteristics of demand deposit accounts with highly liquid debt instruments purchased with a maturity of three months or less.

The State of Oregon authorizes municipalities to invest in general obligations of the United States and its agencies, certain debt of Oregon municipalities, savings accounts, certificates of deposit, bankers' acceptances, the Oregon State Treasurer's Local Government Investment Pool (LGIP) and certain highly rated commercial paper. Investments are recorded at fair value. Fair value of the LGIP is stated at amortized cost, which approximates fair value. Fair value of the LGIP is the same as the County's value in the pool shares.

For purposes of the statement of cash flows, the proprietary fund type considers all highly liquid investments (including restricted cash) with maturity of three months or less when purchased to be cash equivalents.

2. Receivables and Payables

All receivables are reported at their gross value. There is no provision for uncollectible amounts. The management of Coos County believes all receivables are collectible with no material uncollectible amounts.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2021

Note I - Summary of Significant Accounting Policies, continued

C - Assets, Liabilities and Equity, continued

2. Receivables and Payables, continued

Property taxes receivable for the governmental fund types which have been collected within 60 days subsequent to year end are considered measurable and available and are recognized as revenue. All other property taxes receivable are offset by deferred revenue and, accordingly, have not been recorded as revenue on the budgetary basis. Property taxes are levied and attached as an enforceable lien on property as of July 1. Taxes are payable in three installments on November 15, February 15, and May 15. All property taxes receivable are due from property owners within the County and are billed and collected by Coos County, Oregon and turned over to the taxing districts within the County.

Assessments receivable are offset by deferred revenue and, accordingly, have not been recorded as revenue in the fund financial statements.

Receivables of the proprietary fund types are recorded as revenue earned, including services earned but not billed.

Receivables for federal and state grants, and state, county, and local shared revenue are recorded as revenue in all fund types as earned. The receivables for state, county, and local shared revenue are recorded in accounts receivable.

Investment earnings (e.g., accrued interest receivable) are recorded as revenue in all fund types as interest income.

During operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

3. Inventories

Materials and supplies inventories are used for road and equipment repairs and are carried in the Public Works Fund. Except for aggregate produced by the County, which is valued at a cost, that is different from the cost that would be derived using a method that is in accordance with generally accepted accounting principles, inventories are valued at actual cost and recorded with the Purchase Method. Inventories are shown on the balance sheet as an asset and a reservation of fund balance, which indicates that they do not constitute available expendable resources although they are a component of net current assets.

4. Restricted Assets

Certain resources are set aside and are classified as restricted assets on the Statement of Net Position because their use is limited by outside parties. Restricted amounts may include resources set aside for specific purposes including making principal and interest payments on bonds and post-closure costs.

5. Capital Assets

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at the donors cost as of the date received. The County maintains a capitalization threshold of \$5,000 and an initial estimated useful life extending beyond a single reporting period. Improvements are capitalized, the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Major outlays for capital assets and improvements are capitalized as the projects are constructed. Interest incurred during construction is not capitalized.

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. For governmental activities these costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities. Capital assets utilized by the proprietary funds are reported in the business-type activities column of the government-wide Statement of Net Position and in the respective funds.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2021

Note I - Summary of Significant Accounting Policies, continued

C - Assets, Liabilities and Equity, continued

All reported capital assets except land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Capital assets are depreciated using straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Years</u>
Improvements	20 - 40
Buildings	20 - 60
Infrastructure	10 - 40
Equipment and vehicles	2 - 20

6. Compensated Absences

The County's policy is for employees to accumulate up to twice their annual accrual rate of vacation leave. Sick leave may be accumulated without limit, but is payable upon termination at only 25 percent of the first 960 hours, up to a maximum of 240 hours paid. Compensatory time-off may be accrued in lieu of overtime pay, limited to 40 hours.

The liability for compensated absences reported in the government-wide and proprietary fund statements consists of unpaid, accumulated annual vacation, compensatory and sick leave balances. All unused vacation leave and twenty-five percent of unused sick leave vests with employees and is payable upon termination of employment.

A liability for these amounts is reported in governmental funds only if they have matured, for example, as the result of employee resignations and retirements. The governmental funds typically used in prior years to liquidate the liability for compensated absences are any of the funds with payroll, which include: General Fund, Special Revenue Funds, and the Enterprise Funds.

7. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has two types of deferred outflows of resources, related to pension assets and to other postemployment benefits. These are reported only on the government-wide financial statements.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County has two types of deferred inflows, one of which arises only under the modified accrual basis of accounting. This item, unavailable revenue from future property taxes, assessments and notes receivable, is reported on the governmental funds balance sheet. The District's other types of deferred inflows are related to pension obligations and other postemployment benefits, that are reported only on the government-wide financial statements.

8. Long-term Obligations

In the government-wide financial statements and the proprietary fund type financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts as well as issuance costs are deferred and amortized over the term of the bonds using the bonds outstanding method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are reported as deferred charges.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as issuance costs during the current period. Debt proceeds, premiums and discounts are reported as other financing sources/uses, while issuance costs are reported as debt service expenditures.

9. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oregon Public Employees Retirement System (OPERS) and additions to/deductions from OPERS's fiduciary net position have been determined on the same basis as they are reported by OPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2021

Note I - Summary of Significant Accounting Policies, continued

C - Assets, Liabilities and Equity, continued

10. Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures or expenses in the fund that is reimbursed.

All other interfund transactions, except as described above, are reported as transfers.

11. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

12. Fund Equity

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. As a result, in the fund financial statements, fund balances are classified as follows:

Nonspendable - Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted - Amounts that can be spent only for specific purposes because of the local, state, or federal laws, or externally imposed conditions by granters or creditors or enabling legislation.

Committed - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners. These amounts cannot be used for any other purpose unless the Board of Commissioners removes or changes the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed.

Assigned - Amounts that are constrained by the County's intent to be used for a specific purpose, but are neither restricted nor committed. Intent must be expressed by the Board of Commissioners, the budget committee or the Board's authorized designee. The Board of Commissioners has authorized the County Treasurer to assign components of ending fund balance.

Unassigned - All amounts not included in other classifications. The amounts in the various categories of fund balance are included in the governmental funds balance sheet.

As discussed in Note 1 B, restricted funds are used first as appropriate. Decreases to the remaining fund balance categories first reduce committed fund balance, followed by assigned fund balance, then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

13. Net Position

Government-wide and proprietary fund net position is divided into three components:

Net investment in capital assets - consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.

Restricted net position - consists of assets that are restricted by the county's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.

Unrestricted - all other net position is reported in this category.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, followed by unrestricted net position.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2021

Note II - Stewardship, Compliance, and Accountability

A - Budgetary Information

The County is required by State law to budget all funds. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the governmental funds. The annual budget for proprietary funds is adopted on a basis not consistent with accounting principles generally accepted in the United States of America to comply with Oregon Local Budget Law. Proprietary Funds are budgeted on a working capital non-GAAP basis. The County defines working capital as current assets less current liabilities excluding current portions of noncurrent liabilities. All annual appropriations lapse at fiscal year-end.

Oregon Local Budget Law establishes standard procedures relating to the preparation, adoption, and execution of the annual budget. The Board of Commissioners, on or before June 30 of each year, authorizes appropriations for each fund, which sets the level by which expenditures cannot exceed appropriations. The level of control for the General Fund, Public Works, the Health and Wellness Fund and various non-major funds is by department, while the level of control in all other Special Revenue Funds, Debt Service and Proprietary Funds is by total personnel services, materials and services, capital outlay, debt service and support of schools. The budget documents contains more specific, detailed information for the expenditure categories.

Original appropriations may be increased through resolutions by transferring amounts between appropriations categories or between funds. A supplemental budget is needed to increase appropriations when appropriations transfers are unauthorized. Unexpected resources and certain other changes may be made through use of a supplemental budget. The County had numerous appropriation transfers between levels of control during the year ended June 30, 2021 and the budgets are reported as originally adopted or as amended by the Board of Commissioners. Management may reassign resources within functions without seeking approval of the Board.

B. Excess of expenditures over appropriations

The following fund had expenditures in excess of related budgetary appropriations:

Fund	Appropriation Level	Over Expenditure Amount
Bandon Dunes Assessment Fund	Materials and Services	\$ 21,973
Bandon Dunes Assessment Fund	Transfers Out	\$ 51,877
Library Service District Fund	Materials and Services	\$ 8,396

Note III - Detailed Notes on All Funds

A - Deposits and Investments

The County maintains a cash management pool for its cash and cash equivalents in which each fund participates. Interest earnings are distributed quarterly based on average daily balances.

Deposits - The Governmental Accounting Standards Board has adopted accounting principles generally accepted in the United States of America (GAAP), which include standards to categorize deposits to give an indication of the level of custodial credit risk assumed by the County at June 30, 2021. If bank deposits at year end are not entirely insured or collateralized with securities held by the County or by its agent in the County's name, the County must disclose the custodial credit risk that exists. Deposits with financial institutions are comprised of bank demand deposits.

For deposits in excess of federal depository insurance, Oregon Revised Statutes require the depository institution to participate in the Public Funds Collateralization Program. The Public Funds Collateralization Pool is a multiple financial institution collateral pool administered by the Oregon State Treasurer's Office.

For the fiscal year ended June 30, 2021, the carrying amounts of the County's deposits in various financial institutions were \$10,120,763 and the bank balance was \$10,988,369. All deposits are held in the name of the County. Of the bank balance, \$500,000 was insured by the Federal Depository Insurance Corporation and the remainder was covered under the Public Funds Collateralization Program.

Custodial Credit Risk. Custodial credit risk for deposits is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The County's formal deposit policy for custodial credit risk is to deposit funds with qualified institutions. A qualified institution is defined by County policy as including approved security broker/dealers maintaining minimum net capital of \$10,000,000 and having a history of at least 10 years of operation. These may include "primary" dealers or regional dealers that qualify under the Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

The Oregon State Treasurer is responsible for monitoring public funds held by bank depositories in excess of FDIC insured amounts, and

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2021

Note III - Detailed Notes on All Funds, continued

A - Deposits and Investments, continued

for assuring that public funds on deposit are collateralized to the extent required by Oregon Revised Statutes (ORS) 295. ORS Chapter 295 requires depository banks to place and maintain on deposit with a third-party custodian bank securities having a value of 10 percent, 25 percent, or 110 percent of public funds on deposit depending primarily on the capitalization level of the depository bank. Deposits in the Public Funds Collateralization Pool are not 100 percent guaranteed.

Investments - The purpose of the County's investment policy is to identify various policies and procedures that enhance opportunities for a prudent and systematic investment policy and to organize and formalize investment related activities. The County has delegated investment responsibilities to the County Treasurer, who is primarily responsible for implementing the investment policy.

At June 30, 2021, the County had \$46,550,628 invested with the Oregon Short-Term Fund (OSTF), which is a cash and investment pool available for use by all state funds and local governments and is maintained by the State Treasurer. The Local Government Investment Pool (LGIP) is an open-ended, no-load diversified portfolio offered to eligible participants, including any municipality, political subdivision, or public corporation of the state. Currently, there are more than 1,500 participants in the Pool. Local government pooled assets are reported as an Investment Trust Fund in Oregon's Comprehensive Annual Financial Report. The Oregon Short-Term Fund Board, established by the Oregon Legislature, advises the Oregon Investment Council and the Oregon State Treasury in the management and investments of the LGIP.

The State of Oregon Local Government Investment Pool (LGIP or Pool) is an unrated external investment pool and is not registered with the U.S. Securities and Exchange Commission as an investment company. Oregon Revised Statutes and the Oregon Investment Council govern the Pool's investment policies. The State Treasurer is the investment officer for the Pool and is responsible for all funds in the Pool. These funds must be invested, and the investments managed, as a prudent investor would, exercising reasonable care, skill and caution. Investments in the fund are further governed by portfolio guidelines issued by the Oregon Short-Term Funds Board, which establish diversification percentages and specify the types and maturities of investments. Withdrawals in excess of \$25 million require 48 hours' notice. The Oregon Audits Division of the Secretary of State's Office audits the Pool annually. The Division's report on the Pool as of and for the year ended June 30, 2021 was unmodified.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of an asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments in the LGIP are level 2 inputs.

Credit Risk. Credit risk for investments is the risk that, in the event of the failure of the counterparty, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The State of Oregon LGIP is not registered with the U.S. Securities and Exchange Commission as an investment company.

State statutes authorize the County to invest primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial papers, and the State Treasurer's investment pool, among others. The County has no formal investment policy that further restricts its investment choices.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Oregon Short-Term Fund Board manages this risk by limiting the maturity of the investments held by the fund. The County does not have a formal investment policy that explicitly limits investment maturities as a means of managing its exposure to fair value loss arising from increasing interest rates.

Concentration of Credit Risk. The County is required to provide information about the concentration of credit risk associated with its investments in one issuer that represent five percent or more of the total investments, excluding investments in external investment pools or those issued and explicitly guaranteed by the U.S. Government. The County had no such investments during the year ended June 30, 2021.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2021

Note III - Detailed Notes on All Funds, continued

A - Deposits and Investments, continued

A reconciliation of cash and investments as shown on the Statement of Net Position and Statement of Fiduciary Net Position is as follows:

Deposits and Investments

Cash on hand	\$	12,700
Deposits in financial institutions		10,120,763
LGIP		<u>46,550,628</u>
Total deposits and investments	\$	<u>56,684,091</u>
 Governmental Activities	 \$	 49,231,795
Business-Type Activities		4,267,421
Agency Fund		<u>3,184,875</u>
Total cash and cash equivalents	\$	<u>56,684,091</u>

B- Fund Balance

Details of the classification of the components of ending fund balance in the governmental fund financial statements at June 30, 2021 are as follows:

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>Health & Wellness Fund</u>	<u>County Forest Fund</u>	<u>Public Health Fund</u>	<u>Radio Communi- cations Systems Fund</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Nonspendable:								
Inventory	\$ -	\$ 435,685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 435,685
Prepaid expenses	-	-	-	-	60,691	-	-	60,691
Restricted:								
Debt Service	-	-	-	-	-	-	119,855	119,855
Public Safety Services	43,736	-	-	-	-	127,528	2,771,452	2,942,716
Health Services	-	-	8,289,432	-	2,551,702	-	212,831	11,053,965
Economic Development Services	-	-	-	-	-	-	386,874	386,874
Public works	-	6,329,888	-	-	-	-	685,394	7,015,282
Other	-	-	-	-	-	-	1,019,881	1,019,881
Committed:								
Forest management	-	-	-	-	-	-	1,840,183	1,840,183
Public Safety	-	-	-	-	-	-	57,969	57,969
Parks	-	-	-	-	-	-	796,300	796,300
Industrial Development	-	-	-	-	-	-	22,520	22,520
Assigned:								
Forest Management	-	-	-	7,147,859	-	-	-	7,147,859
Unassigned	<u>7,213,623</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,213,623</u>
Total Fund Balance	<u>\$ 7,257,359</u>	<u>\$ 6,765,573</u>	<u>\$ 8,289,432</u>	<u>\$ 7,147,859</u>	<u>\$ 2,612,393</u>	<u>\$ 127,528</u>	<u>\$ 7,913,259</u>	<u>\$40,113,403</u>

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2021

Note III - Detailed Notes on All Funds, continued

C - Interfund Transfers and Balances Due To/From Other Funds

During the year, transfers were made between funds as follows:

<u>Transfer to</u>	<u>Transfer from</u>	<u>Amount</u>	<u>Amount</u>
General Fund	County Forest Fund	4,100,837	
	Waste Disposal	1,271,743	
	Non-major funds	<u>1,136,714</u>	<u>6,509,294</u>
Health & Wellness Fund	Non-major funds	<u>558,891</u>	<u>558,891</u>
Public Health Fund	Non-major funds	<u>242,234</u>	<u>242,234</u>
Non-Major funds	General fund	997,884	
Non-Major funds	Non-major funds	<u>6,017</u>	<u>1,003,901</u>
Non-budgetary transfers			
Gas Pipeline Fund	Non-major funds	<u>\$ 1,170,000</u>	<u>\$ 1,170,000</u>
Total		<u>9,484,320</u>	<u>9,484,320</u>

The transfers from the General Fund were routine transfers to support various activities of several nonmajor funds. The transfers into the General Fund consisted of routine transfers from several non-major funds as well as a large transfer from the County Forest Fund to offset a reduction in the Secure Rural Schools and Community Self-Determination Program Act funding.

The General Obligation Series 2003B debt is held in the Gas Pipeline Fund, a business-type activity. Debt is serviced through collection of property taxes in the Bonded Debt Fund, a non-major governmental-type activity. A non-budgetary adjustment to transfers has been made to reduce the principal outstanding in the Gas Pipeline Fund.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2021

Note III - Detailed Notes on All Funds, continued

D - Capital Assets

Capital asset activity for the fiscal year ended June 30, 2021 was as follows:

	Governmental Activities:				
	2020	Additions	Deletions	Transfers	2021
Capital assets, not being depreciated:					
Land	\$ 8,326,351	\$ 208,800	\$ -	\$ -	\$ 8,535,151
Construction in progress	<u>1,797,432</u>	<u>5,249,116</u>	<u>-</u>	<u>(1,406,192)</u>	<u>5,640,356</u>
Total capital assets, not being depreciated	<u>10,123,783</u>	<u>5,457,916</u>	<u>-</u>	<u>(1,406,192)</u>	<u>14,175,507</u>
Capital assets being depreciated:					
Improvements	4,728,246	161,020	-	-	4,889,266
Buildings	27,402,237	563,008	(738,684)	455,971	27,682,532
Infrastructure	119,555,411	2,825,113	-	950,221	123,330,745
Equipment and vehicles	<u>20,339,318</u>	<u>873,820</u>	<u>(904,360)</u>	<u>-</u>	<u>20,308,778</u>
Total capital assets being depreciated	<u>172,025,212</u>	<u>4,422,961</u>	<u>(1,643,044)</u>	<u>1,406,192</u>	<u>176,211,321</u>
Less accumulated depreciation for:					
Improvements	1,519,018	157,076	-	-	1,676,094
Buildings	11,300,076	501,369	(15,431)	-	11,786,014
Infrastructure	66,502,359	2,952,924	-	-	69,455,283
Equipment and vehicles	<u>12,680,452</u>	<u>1,036,399</u>	<u>(807,923)</u>	<u>-</u>	<u>12,908,928</u>
Total accumulated depreciation	<u>92,001,905</u>	<u>4,647,768</u>	<u>(823,354)</u>	<u>-</u>	<u>95,826,319</u>
Total capital assets, being depreciated, net	<u>80,023,307</u>	<u>(224,807)</u>	<u>(819,690)</u>	<u>1,406,192</u>	<u>80,385,002</u>
Governmental activities capital assets, net	<u>\$ 90,147,090</u>	<u>\$ 5,233,109</u>	<u>\$ (819,690)</u>	<u>\$ -</u>	<u>\$ 94,560,509</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 778,556
Health and Welfare	206,773
Public Safety	402,687
Public Works	3,031,536
Culture and Recreation	<u>228,216</u>
Total depreciation expense -governmental activities	<u>\$ 4,647,768</u>

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2021

Note III - Detailed Notes on All Funds, continued

D - Capital Assets, continued

	Business-Type Activities:			
	2020	Additions and Reclassifications	Deletions and Reclassifications	2021
Capital assets, not being depreciated:				
Land	\$ 591,659	\$ -	\$ -	\$ 591,659
Construction in progress	1,291,568	-	(958,866)	332,702
Total capital assets, not being depreciated	<u>1,883,227</u>	<u>-</u>	<u>(958,866)</u>	<u>924,361</u>
Capital assets being depreciated:				
Improvements	2,457,025	-	-	2,457,025
Buildings	3,097,471	-	(31,496)	3,065,975
Infrastructure	52,651,886	954,070	-	53,605,956
Equipment and vehicles	624,209	31,344	(4,753)	650,800
Total capital assets being depreciated	<u>58,830,591</u>	<u>985,414</u>	<u>(36,249)</u>	<u>59,779,756</u>
Less accumulated depreciation for:				
Improvements	2,067,672	66,056	-	2,133,728
Buildings	1,252,303	58,219	(29,145)	1,281,377
Infrastructure	16,087,872	1,080,325	-	17,168,197
Equipment and vehicles	316,738	50,852	(4,753)	362,837
Total accumulated depreciation	<u>19,724,585</u>	<u>1,255,452</u>	<u>(33,898)</u>	<u>20,946,139</u>
Total capital assets, being depreciated, net	<u>39,106,006</u>	<u>(270,038)</u>	<u>(2,351)</u>	<u>38,833,617</u>
Governmental activities capital assets, net	<u>\$ 40,989,233</u>	<u>\$ (270,038)</u>	<u>\$ (961,217)</u>	<u>\$ 39,757,978</u>

Depreciation expense was charged to business-type activities as follows:

Waste operations	\$ 145,980
Gas pipeline	1,070,366
County fair	<u>39,106</u>
Total depreciation expense - Business-Type Activities	<u>\$ 1,255,452</u>

E - Investment in Western Oregon Advanced Health

In November 2013, the County became a member of Western Oregon Advanced Health, LLC, now Advanced Health, a limited liability company which was formed to operate as a coordinated care organization in Oregon and whose members consist of various Oregon health care organizations. The County's investment in Advanced Health represents an approximate 10% ownership interest. Advanced Health's most recently available financial information, as of the year ending December 31, 2020, reported the County's interest at \$1,043,349, an increase of \$114,593 over the prior year. Advanced Health does not prepare publicly available financial statements. This investment is measured using level three fair value criteria.

F - Compensated Absences Payable

Compensated absences payable activity for the year ended June 30, 2021, was as follows

	Beginning Balance	Additions	Payments	Ending Balance	Amounts Due Within One Year
Governmental Funds:					
Compensated Absences	<u>\$ 1,996,881</u>	<u>\$ 2,381,286</u>	<u>\$ (2,174,917)</u>	<u>\$ 2,203,250</u>	<u>\$ 2,203,250</u>
Business-Type Activities					
Compensated Absences	<u>\$ 32,432</u>	<u>\$ 33,812</u>	<u>\$ (30,930)</u>	<u>\$ 35,314</u>	<u>\$ 35,314</u>

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2021

Note III - Detailed Notes on All Funds, continued

G- Long-term Liabilities

Long-term liability activity for the year ended June 30, 2021 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Funds:					
Capital leases	\$ 721,702	\$ 4,291,921	\$ (958,220)	\$ 4,055,403	\$ 1,005,453
Business-Type Activities					
General Obligation Bonds	\$ 3,680,000	\$ -	\$ (1,170,000)	\$ 2,510,000	\$ 1,225,000
Capital Leases	23,590	-	(4,183)	19,407	4,435
Closure/Post-closure costs	<u>1,481,950</u>	<u>-</u>	<u>(60,952)</u>	<u>1,420,998</u>	<u>75,702</u>
Total Business-type Activities	<u>\$ 5,185,540</u>	<u>\$ -</u>	<u>\$ (1,235,135)</u>	<u>\$ 3,950,405</u>	<u>\$ 1,305,137</u>

On July 1, 2003 the County issued \$17,760,000 of Series 2003B taxable general obligation bonds to U.S. Bank. The proceeds were used to finance a portion of the costs of designing, acquiring, constructing, and equipping a natural gas pipeline from Roseburg, Oregon to Coos Bay/North Bend, Oregon. The interest rate on the bonds was 4.33 percent through 2017, then increased to 4.88 percent through maturity. The Bonds are not subject to optional redemption prior to their stated maturities; however, the 2017 Term Bond and the 2023 Term Bond are subject to mandatory redemption. The payments are paid from the Bonded Debt Fund, from property taxes levied for debt service. The full faith and credit of the County is pledged for all outstanding general obligation bonds and the bonds are secured by ad valorem taxes to be levied against all taxable property within the County.

Future general obligation bonded debt requirements as of June 30, 2021 are as follows:

Year Ending June 30,	<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2022	\$ 1,225,000	\$ 122,488
2023	<u>1,285,000</u>	<u>62,708</u>
Total	<u>\$ 2,510,000</u>	<u>\$ 185,196</u>

The County leases vehicles under leases classified as capital leases. The leased vehicles are depreciated on a straight-line basis over 6 years. and is included in depreciation expense on the Statement of Activities. Total accumulated amortization related to the leased vehicles as of June 30, 2021 was \$166,791. During the years ended June 30, 2020 and 2021 the amount of leases entered into in relation to these vehicles were \$544,953 and \$0, respectively.

The County leased a tractor under a lease classified as capital leases. The leased tractor is being depreciated on a straight-line basis over 6 years and is included in the depreciation expense of the Fair Fund. Total accumulated amortization related to the leased vehicles as of June 30, 2021, was \$9,547.

The County leases radio equipment under a lease classified as a capital lease. As of June 30, 2021, the equipment has not been placed into service as part of a construction in progress project and no depreciation has been recorded on the underlying assets. During the year ended June 30, 2021, the amount of leases entered into in relation to this project was \$4,291,921.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2021

Note III - Detailed Notes on All Funds, continued

G- Long-term Liabilities, continued

The following is a schedule showing the future minimum lease payments under capital leases by years and the present value of the minimum lease payments as of June 30, 2021.

<u>Period ending June 30,</u>	<u>Governmental Funds</u>	<u>Business-type Activities</u>
2022	\$ 1,110,584	\$ 5,597
2023	1,102,985	5,597
2024	1,037,750	5,597
2025	1,077,420	5,598
Total minimum lease payments	4,328,739	22,389
Less: Amount representing interest	<u>(273,336)</u>	<u>(2,982)</u>
Present value of minimum lease payments	<u>\$ 4,055,403</u>	<u>\$ 19,407</u>

Note IV - Other Information

A - Employee Retirement System and Pension Plans

Plan Description. Substantially all employees of the County are provided with pensions through the Oregon Public Employees Retirement System (OPERS) a cost-sharing multiple-employer defined benefit pension plan. The Oregon Legislature has delegated authority to the Public Employees Retirement Board to administer and manage the system. All benefits of the System are established by the legislature pursuant to ORS Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The Pension Program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available Comprehensive Annual Financial Report and Actuarial Valuation that can be obtained at Oregon PERS website.

Benefits provided under ORS 238 - Tier One / Tier Two

Pension Benefits. The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2021

Note IV - Other Information, continued

A - Employee Retirement System and Pension Plans, continued

Death Benefits. Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- the member was employed by a PERS employer at the time of death,
- the member died within 120 days after termination of PERS-covered employment,
- the member died as a result of injury sustained while employed in a PERS-covered job, or
- the member was on an official leave of absence from a PERS-covered job at the time of death.

Disability Benefits. A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

Benefit Changes. After Retirement Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. All monthly pension and annuity benefits except unit purchases are eligible for post-retirement adjustments. As a result of the Senate Bills 822 and 861 and the Oregon Supreme Court Decision in *Moro v. State of Oregon*, automatic post-retirement adjustments are based on a blended COLA rate.

Benefits provided under Chapter 238A - OPSRP Pension Program (OPSRP DB)

Pension Benefits. The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

Police and Fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60, or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

Death Benefits. Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

Disability Benefits. A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Benefit Changes After Retirement. Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2021

Note IV - Other Information, continued

A - Employee Retirement System and Pension Plans, continued

Defined Contribution Plan - OPSRP Individual Account Program (OPSRP IAP)

Pension Benefits. An IAP member becomes vested on the date the employee account is established or on the date the rollover account is established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP Individual Account Program (IAP) may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits. Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Recordkeeping. OPERS contracts with VOYA Financial to maintain IAP participant records.

Contributions. PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2018 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2019. The contribution rates in effect for the fiscal year ended June 30, 2021 were 29.34% for Tier One/Tier Two covered members, 21.1% for OPSRP Pension Program General Service Members, and 25.73% for OPSRP Pension Program Police and Fire Members. Employer contributions for the year ended June 30, 2021 were \$5,505,515, excluding amounts to fund employer specific liabilities.

Pension Assets, Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the County reported a liability of \$39,474,945 for its proportionate share of the net pension asset. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of December 31, 2018 rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2020, the County's proportion was 0.18947 percent, which was increased from its proportion of 0.18088 percent measured as of June 30, 2019.

For the year ended June 30, 2021, the County recognized pension expense of \$8,899,990. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 1,737,375	\$ -
Changes of assumptions	2,118,495	74,228
Net difference between projected and actual earnings on investments	4,641,741	-
Changes in proportionate share	707,297	1,625,378
Differences between employer contributions and employer's proportionate share of system contributions	<u>623,541</u>	-
Total (prior to post-MD contributions)	9,828,449	1,699,606
Contributions subsequent to MD	<u>5,505,514</u>	-
Total	<u>\$ 15,333,963</u>	<u>\$ 1,699,606</u>

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2021

Note IV - Other Information, continued

A - Employee Retirement System and Pension Plans, continued

Deferred outflows of resources related to pensions of \$5,505,514 resulting from the County's contributions subsequent to the measurement date will be recognized as either a reduction of the net pension liability or an increase in the net pension asset in the year ended June 30, 2022. Net deferred outflows (inflows) of resources of \$8,128,843 will be recognized in pension expense as follows:

Amortization Period		
2022	\$	1,868,985
2023		2,475,310
2024		2,346,187
2025		1,467,170
2026		<u>(28,809)</u>
Total	\$	<u>8,128,843</u>

Actuarial Assumptions. The employer contribution rates effective July 1, 2019, through June 30, 2021, were set using the projected unit credit actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

Entry Age Normal	Entry Age Normal
Amortization Method	Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years
Asset Valuation Method	Market value of assets
Actuarial Assumptions:	
Inflation Rate	2.5%
Investment Rate of Return	7.2%
Project Salary Increases	3.50% overall payroll growth; salaries for individuals are assumed to grow at 3.50% plus assumed rates of merit/longevity increases based on service
Mortality	<p>Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex-distinct, generational with Unisex, Social Security Date Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2021

Note IV - Other Information, continued

A - Employee Retirement System and Pension Plans, continued

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2018 Experience Study which reviewed experience for the four-year period ending on December 31, 2018.

Long-Term Expected Rate of Return. To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2017 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan’s portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS’ audited financial statements at: <https://www.oregon.gov/pers/documents/financials/CAFR/2020-CAFR.pdf>

Depletion Date Projection. GASB 68 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan’s Fiduciary Net Position is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 68 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 68 (paragraph 67) does allow for alternative evaluations of projected solvency, if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for PERS:

- PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan’s funded position.

Based on these circumstances, it is our independent actuary’s opinion that the detailed depletion date projections outlined in GASB 68 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

Discount Rate. The discount rate used to measure the total pension liability was 7.20 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the County’s proportionate share of the net pension liability (asset) calculated using the discount rate of 7.20 percent, as well as what the County’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage-point lower (6.20 percent) or one percentage-point higher (8.20 percent) than the current rate:

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
Proportionate Share of Net Pension Liability (Asset)	<u>\$ 58,617,033</u>	<u>\$ 39,474,945</u>	<u>\$ 23,423,417</u>

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2021

Note IV - Other Information, continued

A - Employee Retirement System and Pension Plans, continued

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued OPERS financial report.

B - Other Post-Employment Benefits (OPEB)

Plan Description. The County has a health insurance continuation option available for eligible retirees and their spouses and dependents until Medicare eligibility. The County is required by Oregon Revised Statutes 243.303 to provide retirees with group health and dental insurance from the date of retirement to age 65 at the same rate provided to current employees. Thus GASB 75 is applicable to the County due to the implicit rate subsidy. This "plan" is not a stand-alone plan and therefore does not issue its own financial statements. The plan is a single-employer defined-benefit plan administered by the County.

Funding Policy. The County pays health, dental and vision insurance premiums for those retirees at the blended rate for each family classification. The required contributions to the plan consist of the amount paid by retirees.

Financial Statement Presentation

The amounts on the financial statements relate to the plans as follows:

Net OPEB liability at June 30, 2020	\$ 1,605,763
Deferred outflow (inflow) of resources	
Service cost	133,785
Interest	38,920
Differences between expected and actual experience	108,363
Changes of assumptions or other input	(452,036)
Benefit payments	<u>(19,516)</u>
Net changes	<u>(190,484)</u>
Net OPEB liability at June 30, 2021	<u>\$ 1,415,279</u>

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ 96,323	\$ 138,390
Changes of assumptions or other inputs	<u>234,258</u>	<u>413,771</u>
Total (prior to post-MD contributions)	<u>\$ 330,581</u>	<u>\$ 552,161</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2022	\$ (28,923)
2023	(28,923)
2024	(28,923)
2025	(28,921)
2026	8,668
Thereafter	<u>(114,558)</u>
Total	<u>\$ (221,580)</u>

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2021

Note IV - Other Information, continued

B - Other Post-Employment Benefits (OPEB), continued

Benefits Provided. The plan provides eligible retirees and their dependents under age 65 the same health care coverage at the same premium rates as offered to active employees. The retiree is responsible for the premiums. As of the valuation date of July 1, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	1
Active employees	<u>305</u>
Total	<u><u>306</u></u>

Total OPEB Liability and OPEB Expense The County's total OPEB liability of \$1,415,279 was measured as of June 30, 2021, and was determined by an actuarial valuation as of July 1, 2020. For the fiscal year ended June 30, 2021, the County recognized OPEB expense from this plan of \$143,783.

Actuarial Assumptions and Other Inputs The total OPEB liability in the July 1, 2020 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Entry age normal, level percent of salary
Inflation	2.25 percent
Annual pay increases	3.0 percent
Mortality	Basic table: RP 2014, Employee/Healthy Annuitant, sex distinct, generational Improvement Scale: Unisex Social Security Data Scale (60 year average) Male Adjustments: Blended 50% blue collar/50% white collar, set back 12 months Female Adjustments: Blended 50% blue collar/50% white collar, no set back.
Discount rate	2.25 percent
Health Care Claims Costs	2020-21 claims costs for an age 64 retiree or spouse are assumed to be \$15,932 for Teamster plans and \$14,276 for Pacific Source plans

Sensitivity of the Total OPEB Liability The following presents the County's total OPEB liability, as well as what the liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.25 percent) or 1-percentage-point higher (3.25 percent) than the current discount rate. A similar sensitivity analysis is then presented for changes in the healthcare trend assumption.

Discount Rates:	1% Decrease (1.25%)	Discount Rate (2.25%)	1% Increase (3.25%)
Total OPEB Liability	\$ 1,529,926	\$ 1,415,279	\$ 1,308,396
Health Cost Trends:	1% Decrease (5.5%)	Discount Rate (6.5%)	1% Increase (7.5%)
Total OPEB Liability	\$ 1,230,504	\$ 1,415,279	\$ 1,637,708

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2021

Note IV - Other Information, continued

C - Landfill Closure and Post-Closure Care Costs

During 2012, the Beaver Hill disposal site became inactive and an interim cover was put in place on the trench. The landfill was closed during fiscal year 2014-15. The site continues to function as a transfer station for solid waste. The Joe Ney disposal site became inactive in summer 2013, received the final cover in 2014, and required repairs in late June 2015. The Bandon Landfill is closed, and has a soil cover. In 2014, DEQ approved the County's application for termination of environmental monitoring of the Bandon site.

The County has recorded a liability for the estimated costs of landfill postclosure care. Annually, the County evaluates the liability by examining the estimated costs needed to perform the postclosure care over the remaining life and adjusts the liability accordingly. During the year ended June 30, 2021 the County's estimated liability changed as follows:

	<u>Landfill Postclosure care liability</u>
Balance at June 30, 2020	\$ 1,481,950
Maintenance costs paid in 2021	<u>(60,952)</u>
Balance at June 30, 2021	<u>\$ 1,420,998</u>

D - Contingencies Under Grant Provisions

Under terms of federal and state grants, periodic audits are required, and certain costs may be questioned as not being appropriate expenditures under terms of the grants. Such audits could lead to reimbursement to the grantor agencies. The County believes disallowances, if any, will be immaterial.

E - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors, and omission, injuries to employees, and natural disasters. The County purchases commercial insurance for general, auto and property liability. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. As of June 30, 2021 the County had outstanding claims filed in court against the County. The County's liability would be limited to the insurance deductible. If the County were to lose all the cases the potential liability for the County is \$531,509.

F - Commitments for construction

The County is involved in ongoing construction projects. The significant contracts and remaining amounts are shown below:

<u>Description</u>	<u>Original Contract</u>	<u>Outstanding Contract Remaining</u>
Courthouse Remodel	\$ 785,446	\$ 785,446
Forest property purchase	6,200,000	5,580,000
Radio Communication System	4,342,320	1,372,144

G Adoption of New Accounting Standard

As of July 1, 2020, the County adopted GASB Statement No. 84, Fiduciary Activities. The objective of this Statement is to improve the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The requirements of this Statement will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. Greater consistency and comparability enhances the value provided by the information reported in financial statements for assessing government accountability and stewardship. The impact to the County resulted in a restatement of the beginning fiduciary net position of the custodial funds. The effect of the implementation of this standard on beginning net position is as follows:

	<u>Custodial Funds</u>
Balance at June 30, 2020	\$ -
Change in estimate	<u>8,577,953</u>
Fiduciary net position at July 1, 2020 as restated	<u>\$ 8,577,953</u>

REQUIRED SUPPLEMENTARY INFORMATION

COOS COUNTY, OREGON

Required Supplementary Information

Year Ended June 30, 2021

Schedule of the Proportionate Share of the Net Pension Liability
Oregon Public Employees Retirement System

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Proportion of the net pension liability (asset)	0.181 %	0.189 %	0.190 %	0.190 %
Proportionate share of the net pension liability (asset)	\$ 39,474,945	\$ 32,774,611	\$ 27,225,414	\$ 25,622,356
Covered payroll	\$ 18,239,916	\$ 17,139,682	\$ 16,122,652	\$ 15,357,123
Proportionate share of the pension liability (asset) as a percentage of its covered employee payroll	216.42 %	191.22 %	168.86 %	166.84 %
Plan net position as a percentage of the total pension liability	75.80 %	80.20 %	82.10 %	83.10 %
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Proportion of the net pension liability (asset)	0.195 %	0.211 %	0.212 %	0.212 %
Proportionate share of the net pension liability (asset)	\$ 29,325,428	\$ 12,123,953	\$ (4,803,029)	\$ 10,813,254
Covered payroll	\$ 14,808,919	\$ 13,937,930	\$ 12,342,285	\$ 12,118,688
Proportionate share of the pension liability (asset) as a percentage of its covered employee payroll	198.03 %	86.99 %	(38.92)%	89.23 %
Plan net position as a percentage of the total pension liability	80.50 %	91.90 %	103.60 %	92.00 %

Schedule of Pension Contributions
Oregon Public Employees Retirement System

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ 5,505,515	\$ 5,685,374	\$ 4,543,593	\$ 4,339,315
Contributions in relation to the contractually required contribution	<u>5,505,515</u>	<u>5,685,374</u>	<u>4,543,593</u>	<u>4,339,315</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 21,884,241	\$ 18,239,916	\$ 17,139,682	\$ 16,122,652
Contributions as a percentage of covered employee payroll	25.16 %	31.17 %	26.51 %	26.91 %
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 3,630,390	\$ 3,527,907	\$ 3,146,324	\$ 2,946,189
Contributions in relation to the contractually required contribution	<u>3,630,390</u>	<u>3,527,907</u>	<u>3,146,324</u>	<u>2,946,189</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 15,357,123	\$ 14,808,919	\$ 13,937,930	\$ 12,342,285
Contributions as a percentage of covered employee payroll	23.64 %	23.82 %	22.57 %	23.87 %

COOS COUNTY, OREGON

Notes to Pension Required Supplementary Information

Year Ended June 30, 2021

Note I - Measurement Period

Amounts presented are for the measurement period, which for FY 2021 is July 1, 2019 - June 30, 2020.

Note II - Changes in Benefit Terms

The Oregon Supreme Court on April 30, 2015, ruled that the provisions of Senate Bill 861, signed into law in October 2013, that limited the post-retirement COLA on benefits accrued prior to the signing of the law was unconstitutional. Benefits could be modified prospectively, but not retrospectively. As a result, those who retired before the bills were passed will continue to receive a COLA tied to the Consumer Price Index that normally results in a 2% increase annually. OPERS will make restoration payments to those benefit recipients. OPERS members who have accrued benefits before and after the effective dates of the 2013 legislation will have a blended COLA rate when they retire. This change in benefit terms was not included in the net pension liability (asset) proportionate shares provided by OPERS for the year ending June 30, 2015.

Note III - Changes in Assumptions

Details and a comprehensive list of changes in methods and assumptions can be found in the 2012, 2014, and 2016 Experience Studies. These reports can be found at:

http://www.oregon.gov/pers/Pages/section/financial_reports/mercer_reports.aspx

Note IV - Ten Year Trend Information

10-year trend information required by GASB Statement 68 will be presented prospectively

COOS COUNTY, OREGON

Schedule of Changes in Total OPEB Liability and Related Ratios

Year Ended June 30, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Balance at beginning of year	\$ 1,605,763	\$ 1,153,832	\$ 1,436,986	\$ 1,327,456	\$ 1,222,950
Services cost	133,785	129,261	115,046	111,156	111,156
Interest on total OPEB liability	38,920	55,492	43,877	40,854	37,691
Differences between expected and actual experience	108,363	-	(242,184)	-	-
Effect of assumptions changes or inputs	(452,037)	327,960	(20,930)	-	-
Benefit payments	<u>(19,515)</u>	<u>(60,782)</u>	<u>(178,963)</u>	<u>(42,480)</u>	<u>(44,341)</u>
Balance at end of year	<u>\$ 1,415,279</u>	<u>\$ 1,605,763</u>	<u>\$ 1,153,832</u>	<u>\$ 1,436,986</u>	<u>\$ 1,327,456</u>
Covered payroll	\$ 18,239,916	\$ 17,139,682	\$ 16,122,652	\$ 15,357,123	\$ 14,808,919
Total OPEB liability as a percentage of covered payroll	7.76 %	9.37 %	7.16 %	9.36 %	8.96 %

10-year trend information required by GASB Statement 75 will be presented prospectively

MAJOR GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the County. It is used to account for and report all financial resources except those required to be accounted for and reported in another fund. The major revenue sources are property taxes, federal apportionments (e.g. O&C Land Grants), state apportionments (e.g. shared liquor and cigarette tax revenues, and grant funds), service fees, licenses and permits, and investment income. The general fund accounts for and reports the general operating expenditures of the County not accounted for or reported elsewhere.

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.

Public Works Fund - accounts for and reports the general operations of the County road department. Major revenue sources are from federal forest sales, motor vehicle fees, and interest allocation. Major expenditures are for road construction and maintenance, departmental personnel costs, and interfund transfers.

Health and Wellness Fund - accounts for and reports the County's Health and Wellness operations. Primary revenue sources include state mental health grants and contracts and mental health Title XIX funds.

County Forestand and Reserve Fund - accounts for and reports the management of the County's forest. Timber sales are the primary source of revenue in this fund. Expenditures consist of forestry management and transfers to the General Fund.

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.

Radio Communication Systems Fund - This fund is for the 911 Radio Communication project completion and associated lease payments. The primary revenue source for this fund is a Local Option Property Tax Levy.

COOS COUNTY, OREGON

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property Taxes	\$ 5,742,243	\$ 5,742,243	\$ 6,081,582	\$ 339,339
Other Taxes	345,200	345,200	420,602	75,402
Intergovernmental Revenues	4,987,440	5,095,256	5,850,066	754,810
Fines and Fees	86,000	86,000	193,906	107,906
Licenses and Permits	997,050	997,050	1,002,761	5,711
Charges for Services	1,930,527	1,930,527	2,077,799	147,272
Investment Earnings	150,000	150,000	84,015	(65,985)
Other Revenue	<u>477,710</u>	<u>477,710</u>	<u>938,048</u>	<u>460,338</u>
Total revenues	<u>14,716,170</u>	<u>14,823,986</u>	<u>16,648,779</u>	<u>1,824,793</u>
Expenditures:				
General Government:				
Assessors	1,394,949	1,395,598	1,345,839	49,759
Board of Commissioners	457,595	464,907	462,016	2,891
Information Technology	725,365	726,343	663,630	62,713
Records	644,999	686,561	616,128	70,433
County Counsel	777,570	779,420	642,195	137,225
Prosecution	1,293,655	1,391,041	1,340,727	50,314
Maintenance	767,929	768,853	651,906	116,947
Planning	420,380	435,118	422,346	12,772
Surveyor	252,541	256,439	236,606	19,833
Finance & Tax	796,269	811,847	779,650	32,197
Treasurer	54,457	54,457	25,357	29,100
Veterans	211,530	208,453	171,100	37,353
Medical Examiner	200,192	200,333	193,942	6,391
Support Enforcement	185,866	186,054	183,783	2,271
Miscellaneous nondepartmental:				
Personnel Services	75,000	75,000	16,220	58,780
Materials and Services	906,978	943,156	830,743	112,413
Payment of Advanced Taxes	20,000	20,000	18,096	1,904
Capital Outlay	<u>45,000</u>	<u>172,759</u>	<u>157,832</u>	<u>14,927</u>
Total General Government	<u>9,230,275</u>	<u>9,576,339</u>	<u>8,758,116</u>	<u>818,223</u>

COOS COUNTY, OREGON

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance (continued)

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Public Safety:				
Juvenile	890,841	892,890	839,374	53,516
Criminal	4,590,194	4,609,109	4,491,788	117,321
Dunes Patrol	409,419	409,640	367,133	42,507
Jail	6,450,389	6,478,428	5,971,703	506,725
Marine	<u>481,769</u>	<u>482,014</u>	<u>455,421</u>	<u>26,593</u>
Total Public Safety	<u>12,822,612</u>	<u>12,872,081</u>	<u>12,125,419</u>	<u>746,662</u>
Contingency	<u>2,744,483</u>	<u>2,446,198</u>	<u>-</u>	<u>2,446,198</u>
Total expenditures	<u>24,797,370</u>	<u>24,894,618</u>	<u>20,883,535</u>	<u>4,011,083</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,081,200)</u>	<u>(10,070,632)</u>	<u>(4,234,756)</u>	<u>5,835,876</u>
Other financing sources (uses):				
Gains (Losses) on Sale of Capital Asset	8,000	8,000	49,070	41,070
Transfers In	6,511,768	6,511,768	6,509,294	(2,474)
Transfers Out	<u>(982,884)</u>	<u>(997,884)</u>	<u>(997,884)</u>	<u>-</u>
Total other financing sources (uses)	<u>5,536,884</u>	<u>5,521,884</u>	<u>5,560,480</u>	<u>38,596</u>
Net change in fund balance	(4,544,316)	(4,548,748)	1,325,724	5,874,472
Fund balance at beginning of year	<u>4,544,316</u>	<u>4,548,748</u>	<u>5,931,635</u>	<u>1,382,887</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,257,359</u>	<u>\$ 7,257,359</u>

COOS COUNTY, OREGON

Public Works Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 8,573,790	\$ 8,575,149	\$ 8,438,562	\$ (136,587)
Licenses and Permits	50,000	50,000	69,697	19,697
Charges for Services	1,006,000	1,006,000	1,153,195	147,195
Investment Earnings	126,000	126,000	34,473	(91,527)
Other Revenue	<u>5,000</u>	<u>5,000</u>	<u>12,657</u>	<u>7,657</u>
Total revenues	<u>9,760,790</u>	<u>9,762,149</u>	<u>9,708,584</u>	<u>(53,565)</u>
Expenditures:				
Public Works:				
Road Survey	29,901	29,901	29,013	888
Road Maintenance	6,038,469	6,039,828	4,985,627	1,054,201
Fleet Services	1,221,995	1,221,995	1,166,162	55,833
Capital Projects	3,185,834	3,185,834	2,845,156	340,678
Contingency	<u>2,379,180</u>	<u>2,379,180</u>	<u>-</u>	<u>2,379,180</u>
Total expenditures	<u>12,855,379</u>	<u>12,856,738</u>	<u>9,025,958</u>	<u>3,830,780</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,094,589)</u>	<u>(3,094,589)</u>	<u>682,626</u>	<u>3,777,215</u>
Other financing sources (uses):				
Gains (Losses) on Sale of Capital Asset	<u>-</u>	<u>-</u>	<u>7,597</u>	<u>7,597</u>
Net change in fund balance	(3,094,589)	(3,094,589)	690,223	3,784,812
Fund balance at beginning of year	<u>6,100,407</u>	<u>6,100,407</u>	<u>6,075,350</u>	<u>(25,057)</u>
Fund balance at end of year	<u>\$ 3,005,818</u>	<u>\$ 3,005,818</u>	<u>\$ 6,765,573</u>	<u>\$ 3,759,755</u>

COOS COUNTY, OREGON

Health and Wellness Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 7,225,499	\$ 7,337,880	\$ 9,721,594	\$ 2,383,714
Licenses and Permits	4,475,000	4,475,000	3,070,175	(1,404,825)
Charges for Services	254,400	254,400	449,538	195,138
Investment Earnings	175,000	175,000	50,444	(124,556)
Other Revenue	<u>1,000</u>	<u>1,000</u>	<u>17,652</u>	<u>16,652</u>
Total revenues	<u>12,130,899</u>	<u>12,243,280</u>	<u>13,309,403</u>	<u>1,066,123</u>
Expenditures:				
Health and Welfare:				
Local Administration	3,876,819	3,876,819	2,341,307	1,535,512
Behaviorial Health	8,874,437	8,986,818	7,878,538	1,108,280
Promotion and Integration	2,708,033	2,708,033	1,493,278	1,214,755
Contingency	<u>2,803,746</u>	<u>2,803,746</u>	<u>-</u>	<u>2,803,746</u>
Total Health and Welfare	<u>18,263,035</u>	<u>18,375,416</u>	<u>11,713,123</u>	<u>6,662,293</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,132,136)</u>	<u>(6,132,136)</u>	<u>1,596,280</u>	<u>7,728,416</u>
Other financing sources (uses):				
Sale of assets	-	-	44,874	44,874
Transfers In	<u>661,870</u>	<u>661,870</u>	<u>558,891</u>	<u>(102,979)</u>
Total other financing sources (uses)	<u>661,870</u>	<u>661,870</u>	<u>603,765</u>	<u>(58,105)</u>
Net change in fund balance	(5,470,266)	(5,470,266)	2,200,045	7,670,311
Fund balance at beginning of year	<u>5,898,868</u>	<u>5,898,868</u>	<u>6,089,387</u>	<u>190,519</u>
Fund balance at end of year	<u>\$ 428,602</u>	<u>\$ 428,602</u>	<u>\$ 8,289,432</u>	<u>\$ 7,860,830</u>

COOS COUNTY, OREGON

County Forest Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 300,000	\$ 341,534	\$ 42,149	\$ (299,385)
Timber sales	3,512,522	3,512,522	4,070,408	557,886
Investment Earnings	150,000	150,000	38,068	(111,932)
Other Revenue	<u>-</u>	<u>-</u>	<u>202</u>	<u>202</u>
Total revenues	<u>3,962,522</u>	<u>4,004,056</u>	<u>4,150,827</u>	<u>146,771</u>
Expenditures:				
General Government:				
Personal Services	450,793	450,793	437,260	13,533
Materials and services	502,513	514,047	435,614	78,433
Capital Outlay	325,000	430,000	141,123	288,877
Contingency	<u>1,912,768</u>	<u>1,837,768</u>	<u>-</u>	<u>1,837,768</u>
Total General Government	<u>3,191,074</u>	<u>3,232,608</u>	<u>1,013,997</u>	<u>2,218,611</u>
Excess (deficiency) of revenues over (under) expenditures	<u>771,448</u>	<u>771,448</u>	<u>3,136,830</u>	<u>2,365,382</u>
Other financing sources (uses):				
Transfers Out	<u>(4,100,837)</u>	<u>(4,100,837)</u>	<u>(4,100,837)</u>	<u>-</u>
Net change in fund balance	(3,329,389)	(3,329,389)	(964,007)	2,365,382
Fund balance at beginning of year	<u>8,789,263</u>	<u>8,789,263</u>	<u>8,111,866</u>	<u>(677,397)</u>
Fund balance at end of year	<u>\$ 5,459,874</u>	<u>\$ 5,459,874</u>	<u>\$ 7,147,859</u>	<u>\$ 1,687,985</u>

Reconciliation to modified accrual basis of accounting

	<u>Budgetary Basis</u>	<u>Adjustment</u>	<u>Modified accrual amount</u>
Capital contributions received	\$ -	\$ 522,840	\$ 522,840
Capital outlay	\$ 141,123	\$ 522,840	\$ 663,963

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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 1,471,156	\$ 2,354,319	\$ 2,954,668	\$ 600,349
Licenses and Permits	1,440,000	1,440,000	1,014,405	(425,595)
Charges for Services	150,000	150,000	44,062	(105,938)
Investment Earnings	30,000	30,000	19,428	(10,572)
Other Revenue	<u>7,000</u>	<u>7,000</u>	<u>10,528</u>	<u>3,528</u>
Total revenues	<u>3,098,156</u>	<u>3,981,319</u>	<u>4,043,091</u>	<u>61,772</u>
Expenditures:				
Public Health:				
Personal services	2,519,299	2,519,299	2,043,376	475,923
Materials and services	1,106,294	1,989,457	1,697,991	291,466
Contingency	<u>773,723</u>	<u>773,723</u>	<u>-</u>	<u>773,723</u>
Total Public Health	<u>4,399,316</u>	<u>5,282,479</u>	<u>3,741,367</u>	<u>1,541,112</u>
Total expenditures	<u>4,399,316</u>	<u>5,282,479</u>	<u>3,741,367</u>	<u>1,541,112</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,301,160)</u>	<u>(1,301,160)</u>	<u>301,724</u>	<u>1,602,884</u>
Other financing sources (uses):				
Transfers In	<u>260,000</u>	<u>260,000</u>	<u>242,234</u>	<u>17,766</u>
Total other financing sources (uses)	<u>260,000</u>	<u>260,000</u>	<u>242,234</u>	<u>(17,766)</u>
Net change in fund balance	(1,041,160)	(1,041,160)	543,958	1,585,118
Fund balance at beginning of year	<u>1,800,000</u>	<u>1,800,000</u>	<u>2,068,434</u>	<u>268,434</u>
Fund balance at end of year	<u>\$ 758,840</u>	<u>\$ 758,840</u>	<u>\$ 2,612,392</u>	<u>\$ 1,853,552</u>

COOS COUNTY, OREGON

Radio Communications System Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Taxes	\$ 1,012,039	\$ 1,012,039	\$ 1,094,072	\$ 82,033
Intergovernmental Revenues	-	-	1,566	1,566
Investment Earnings	<u>500</u>	<u>500</u>	<u>4,033</u>	<u>3,533</u>
Total revenues	<u>1,012,539</u>	<u>1,012,539</u>	<u>1,099,671</u>	<u>87,132</u>
Expenditures:				
Public Safety:				
Materials and services	158,965	84,790	54,395	30,395
Capital Outlay	10,000	10,000	-	10,000
Debt Service	<u>843,574</u>	<u>917,749</u>	<u>917,748</u>	<u>1</u>
Total Public Safety	<u>1,012,539</u>	<u>1,012,539</u>	<u>972,143</u>	<u>40,396</u>
Total expenditures	<u>1,012,539</u>	<u>1,012,539</u>	<u>972,143</u>	<u>40,396</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>127,528</u>	<u>127,528</u>
Other financing sources (uses):				
Net change in fund balance	-	-	127,528	127,528
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>	<u><u>\$ 127,528</u></u>	<u><u>\$ 127,528</u></u>
Reconciliation to modified accrual basis of accounting				
	<u>Budgetary Basis</u>	<u>Adjustment</u>	<u>Modified accrual amount</u>	
Capital outlay	\$ -	\$ 4,291,921	\$ 4,291,921	
Debt proceeds from capital lease	\$ -	\$ 4,291,921	\$ 4,291,921	

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.

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

EForce Advisory Board Fund - This fund is used to account for shared costs of records management software used by the County Sheriff's Office and multiple other law enforcement agencies within the county. The primary revenue source are contributions from the Coos County Sheriff's Office and other law enforcement agencies within the county.

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 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.

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 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, 2021

	Animal Control Fund	Law Library Fund	EForce Advisory Board Fund	County Parks Fund	Community Corrections Fund	Crime Victims Assistance Fund	SCINT Fund	Economic Development Fund	Bandon Dunes Assessment Fund
Assets									
Cash and Cash Equivalents	\$ 131,743	\$ 350,271	\$ 29,183	\$ 1,167,664	\$ 2,058,542	\$ 13,065	\$ 64,811	\$ 400,943	\$ 609
Receivables:									
Accounts Receivable, Net	<u>9,877</u>	<u>-</u>	<u>-</u>	<u>277,173</u>	<u>11,422</u>	<u>12,950</u>	<u>-</u>	<u>-</u>	<u>472,445</u>
Total Assets	<u>\$ 141,620</u>	<u>\$ 350,271</u>	<u>\$ 29,183</u>	<u>\$ 1,444,837</u>	<u>\$ 2,069,964</u>	<u>\$ 26,015</u>	<u>\$ 64,811</u>	<u>\$ 400,943</u>	<u>\$ 473,054</u>
Liabilities									
Accounts Payable	\$ 3,889	\$ 1,717	\$ 129	\$ 107,053	\$ 54,860	\$ 1,080	\$ 8,847	\$ 14,070	\$ 473,054
Accrued Payroll	4,746	-	-	15,506	25,790	4,571	-	-	-
Unearned Revenue, Current	<u>9,439</u>	<u>-</u>	<u>-</u>	<u>525,979</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>18,074</u>	<u>1,717</u>	<u>129</u>	<u>648,538</u>	<u>80,650</u>	<u>5,651</u>	<u>8,847</u>	<u>14,070</u>	<u>473,054</u>
Deferred Inflows of Resources									
Deferred Inflows - Property Taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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									
Restricted	65,577	348,554	29,054	-	1,989,314	20,364	55,964	386,873	-
Committed	<u>57,969</u>	<u>-</u>	<u>-</u>	<u>796,299</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>123,546</u>	<u>348,554</u>	<u>29,054</u>	<u>796,299</u>	<u>1,989,314</u>	<u>20,364</u>	<u>55,964</u>	<u>386,873</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 141,620</u>	<u>\$ 350,271</u>	<u>\$ 29,183</u>	<u>\$ 1,444,837</u>	<u>\$ 2,069,964</u>	<u>\$ 26,015</u>	<u>\$ 64,811</u>	<u>\$ 400,943</u>	<u>\$ 473,054</u>

COOS COUNTY, OREGON

Nonmajor Governmental Funds

Combining Balance Sheet

June 30, 2021

	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
Assets									
Cash and Cash Equivalents	\$ 135,284	\$ 21	\$ 680,417	\$ 22,520	\$ -	\$ -	\$ 212,831	\$ 483,847	\$ 99,919
Receivables:									
Accounts Receivable, Net	<u>114,943</u>	<u>7,019</u>	<u>4,977</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>152,652</u>	<u>1,990</u>
Total Assets	<u>\$ 250,227</u>	<u>\$ 7,040</u>	<u>\$ 685,394</u>	<u>\$ 22,520</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 212,831</u>	<u>\$ 636,499</u>	<u>\$ 101,909</u>
Liabilities									
Accounts Payable	\$ 113,712	\$ 7,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,860	\$ -
Accrued Payroll	-	-	-	-	-	-	-	17,456	-
Unearned Revenue, Current	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>113,712</u>	<u>7,040</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,316</u>	<u>-</u>
Deferred Inflows of Resources									
Deferred Inflows - Property Taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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									
Restricted	136,515	-	685,394	-	-	-	212,831	611,183	101,909
Committed	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,520</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>136,515</u>	<u>-</u>	<u>685,394</u>	<u>22,520</u>	<u>-</u>	<u>-</u>	<u>212,831</u>	<u>611,183</u>	<u>101,909</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 250,227</u>	<u>\$ 7,040</u>	<u>\$ 685,394</u>	<u>\$ 22,520</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 212,831</u>	<u>\$ 636,499</u>	<u>\$ 101,909</u>

COOS COUNTY, OREGON

Nonmajor Governmental Funds

Combining Balance Sheet

June 30, 2021

	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	\$ 61,137	\$ 371,248	\$ 170,008	\$ 399,540	\$ 105,690	\$ 1,749,383	\$ 8,708,676
Receivables:							
Accounts Receivable, Net	<u>1,131</u>	<u>-</u>	<u>311,394</u>	<u>37,936</u>	<u>107,502</u>	<u>90,801</u>	<u>1,614,212</u>
Total Assets	<u>\$ 62,268</u>	<u>\$ 371,248</u>	<u>\$ 481,402</u>	<u>\$ 437,476</u>	<u>\$ 213,192</u>	<u>\$ 1,840,184</u>	<u>\$ 10,322,888</u>
Liabilities							
Accounts Payable	\$ 848	\$ -	\$ 170,656	\$ 111,925	\$ -	\$ -	\$ 1,076,740
Accrued Payroll	597	-	-	-	-	-	68,666
Unearned Revenue, Current	<u>-</u>	<u>332,779</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>868,197</u>
Total Liabilities	<u>1,445</u>	<u>332,779</u>	<u>170,656</u>	<u>111,925</u>	<u>-</u>	<u>-</u>	<u>2,013,603</u>
Deferred Inflows of Resources							
Deferred Inflows - Property Taxes	<u>-</u>	<u>-</u>	<u>269,818</u>	<u>32,872</u>	<u>93,336</u>	<u>-</u>	<u>396,026</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>269,818</u>	<u>32,872</u>	<u>93,336</u>	<u>-</u>	<u>396,026</u>
Fund Balance							
Restricted	60,823	38,469	40,928	292,679	119,856	-	5,196,287
Committed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,840,184</u>	<u>2,716,972</u>
Total Fund Balances	<u>60,823</u>	<u>38,469</u>	<u>40,928</u>	<u>292,679</u>	<u>119,856</u>	<u>1,840,184</u>	<u>7,913,259</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 62,268</u>	<u>\$ 371,248</u>	<u>\$ 481,402</u>	<u>\$ 437,476</u>	<u>\$ 213,192</u>	<u>\$ 1,840,184</u>	<u>\$ 10,322,888</u>

COOS COUNTY, OREGON

Nonmajor Governmental Funds

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

For the Year ended June 30, 2021

	Animal Control Fund	Law Library Fund	EForce Advisory Board Fund	County Parks Fund	Community Corrections Fund	Crime Victims Assistance Fund	SCINT Fund	Economic Development Fund	Bandon Dunes Assessment Fund	Admin Grant Fund
Revenues										
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	6,845	-	-	715,334	2,450,627	208,901	51,978	324,457	-	1,909,578
Fines and Fees	-	50,175	-	-	45,688	-	49,989	6,988	-	-
Licenses and Permits	35,588	-	-	1,588,265	163,666	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	1,573,241	-
Charges for Services	45,577	-	72,207	-	-	-	-	-	-	38,297
Timber sales	-	-	-	-	-	-	-	-	-	-
Investment Earnings	1,580	2,718	278	8,927	18,020	127	399	2,112	54	1,178
Other Revenue	21,129	-	-	5,504	1,785	-	366	-	-	-
Total Revenues	110,719	52,893	72,485	2,318,030	2,679,786	209,028	102,732	333,557	1,573,295	1,949,053
Expenditures										
Current:										
General Government	-	28,187	-	-	-	273,855	-	-	-	-
Public Safety	331,625	-	18,507	-	2,708,600	-	127,958	-	-	-
Community Development	-	-	-	-	-	-	-	134,252	471,973	-
Culture and Recreation	-	-	-	1,731,386	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	1,667,827
Capital Outlay	-	-	24,924	438,169	14,613	-	-	-	-	329,060
Debt service:										
Principal Retirement	-	-	-	26,474	-	-	-	-	-	-
Interest Expense and Fiscal Charges	-	-	-	-	-	-	-	-	-	-
Total Expenditures	331,625	28,187	43,431	2,196,029	2,723,213	273,855	127,958	134,252	471,973	1,996,887
Excess (deficiency) of revenues over (under) expenditures	(220,906)	24,706	29,054	122,001	(43,427)	(64,827)	(25,226)	199,305	1,101,322	(47,834)
Other Financing Sources (uses)										
Gains (Losses) on Sale of Capital Asset	-	-	-	14,348	-	-	-	-	-	-
Transfers In	180,249	-	-	-	-	79,030	-	-	-	-
Transfers Out	-	(3,094)	-	-	(31,743)	-	-	-	(1,101,877)	-
Total Other Financing Source (Uses)	180,249	(3,094)	-	14,348	(31,743)	79,030	-	-	(1,101,877)	-
Net Change in Fund Balances	(40,657)	21,612	29,054	136,349	(75,170)	14,203	(25,226)	199,305	(555)	(47,834)
Beginning Fund Balance	164,203	326,942	-	659,950	2,064,484	6,161	81,190	187,568	555	184,349
Ending Fund Balance	\$ 123,546	\$ 348,554	\$ 29,054	\$ 796,299	\$ 1,989,314	\$ 20,364	\$ 55,964	\$ 386,873	\$ -	\$ 136,515

COOS COUNTY, OREGON

Nonmajor Governmental Funds

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

For the Year ended June 30, 2021

	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	Land Corner Preservation Fund
Revenues									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	125,183	-	-	-	-	-	-	-	-
Intergovernmental Revenues	71,328	56,488	-	-	-	22,574	755,311	-	-
Fines and Fees	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	23,996	124,906
Special Assessments	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	222,530	-	-
Timber sales	-	-	-	-	-	-	-	-	-
Investment Earnings	37	4,912	228	-	-	1,579	2,294	742	277
Other Revenue	-	-	-	-	-	-	-	-	429
Total Revenues	196,548	61,400	228	-	-	24,153	980,135	24,738	125,612
Expenditures									
Current:									
General Government	-	-	-	-	-	-	-	26,766	95,364
Public Safety	-	-	-	-	-	-	1,463,299	-	-
Community Development	-	-	10,000	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Intergovernmental	196,548	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt service:									
Principal Retirement	-	-	-	-	-	-	-	-	-
Interest Expense and Fiscal Charges	-	-	-	-	-	-	-	-	-
Total Expenditures	196,548	-	10,000	-	-	-	1,463,299	26,766	95,364
Excess (deficiency) of revenues over (under) expenditures	-	61,400	(9,772)	-	-	24,153	(483,164)	(2,028)	30,248
Other Financing Sources (uses)									
Gains (Losses) on Sale of Capital Asset	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	744,622	-	-
Transfers Out	-	-	-	(242,234)	(558,891)	-	(6,017)	-	-
Total Other Financing Source (Uses)	-	-	-	(242,234)	(558,891)	-	738,605	-	-
Net Change in Fund Balances	-	61,400	(9,772)	(242,234)	(558,891)	24,153	255,441	(2,028)	30,248
Beginning Fund Balance	-	623,994	32,292	242,234	558,891	188,678	355,742	103,937	30,575
Ending Fund Balance	\$ -	\$ 685,394	\$ 22,520	\$ -	\$ -	\$ 212,831	\$ 611,183	\$ 101,909	\$ 60,823

COOS COUNTY, OREGON

Nonmajor Governmental Funds

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

For the Year ended June 30, 2021

	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	\$ -	\$ 4,089,662	\$ 498,688	\$ 1,365,599	\$ -	\$ 5,953,949
Other Taxes	-	-	-	-	-	125,183
Intergovernmental Revenues	11,615	5,707	695	1,895	-	6,593,333
Fines and Fees	-	-	-	-	-	152,840
Licenses and Permits	-	-	-	-	-	1,936,421
Special Assessments	-	-	-	-	-	1,573,241
Charges for Services	-	-	-	-	-	378,611
Timber sales	-	-	-	-	1,574,595	1,574,595
Investment Earnings	2,129	2,794	3,026	4,685	10,135	68,231
Other Revenue	-	-	-	-	5,000	34,213
Total Revenues	13,744	4,098,163	502,409	1,372,179	1,589,730	18,390,617
Expenditures						
Current:						
General Government	11,615	-	-	-	-	435,787
Public Safety	-	-	-	-	-	4,649,989
Community Development	-	-	-	-	-	616,225
Culture and Recreation	-	4,110,143	453,368	-	-	6,294,897
Intergovernmental	-	-	-	-	-	1,864,375
Capital Outlay	-	-	-	-	625,000	1,431,766
Debt service:						
Principal Retirement	-	-	-	1,170,000	-	1,196,474
Interest Expense and Fiscal Charges	-	-	-	179,584	-	179,584
Total Expenditures	11,615	4,110,143	453,368	1,349,584	625,000	16,669,097
Excess (deficiency) of revenues over (under) expenditures	2,129	(11,980)	49,041	22,595	964,730	1,721,520
Other Financing Sources (uses)						
Gains (Losses) on Sale of Capital Asset	-	-	-	-	-	14,348
Transfers In	-	-	-	-	-	1,003,901
Transfers Out	-	-	-	-	-	(1,943,856)
Total Other Financing Source (Uses)	-	-	-	-	-	(925,607)
Net Change in Fund Balances	2,129	(11,980)	49,041	22,595	964,730	795,913
Beginning Fund Balance	36,340	52,908	243,638	97,261	875,454	7,117,346
Ending Fund Balance	\$ 38,469	\$ 40,928	\$ 292,679	\$ 119,856	\$ 1,840,184	\$ 7,913,259

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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ -	\$ -	\$ 6,845	\$ 6,845
Licenses and Permits	42,000	42,000	35,588	(6,412)
Charges for Services	58,000	58,000	45,577	(12,423)
Investment Earnings	4,000	4,000	1,580	(2,420)
Other Revenue	<u>10,000</u>	<u>10,000</u>	<u>21,129</u>	<u>11,129</u>
Total revenues	<u>114,000</u>	<u>114,000</u>	<u>110,719</u>	<u>(3,281)</u>
Expenditures:				
Public Safety:				
Personal services	263,962	263,962	260,515	3,447
Materials and services	114,846	114,846	71,110	43,736
Contingency	<u>66,626</u>	<u>66,626</u>	<u>-</u>	<u>66,626</u>
Total expenditures	<u>445,434</u>	<u>445,434</u>	<u>331,625</u>	<u>113,809</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(331,434)</u>	<u>(331,434)</u>	<u>(220,906)</u>	<u>110,528</u>
Other financing sources (uses):				
Transfers In	<u>180,249</u>	<u>180,249</u>	<u>180,249</u>	<u>-</u>
Net change in fund balance	(151,185)	(151,185)	(40,657)	110,528
Fund balance at beginning of year	<u>151,185</u>	<u>151,185</u>	<u>164,203</u>	<u>13,018</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 123,546</u>	<u>\$ 123,546</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Fines and Fees	\$ 60,000	\$ 60,000	\$ 50,175	\$ (9,825)
Investment Earnings	<u>4,500</u>	<u>4,500</u>	<u>2,718</u>	<u>(1,782)</u>
Total revenues	<u>64,500</u>	<u>64,500</u>	<u>52,893</u>	<u>(11,607)</u>
Expenditures:				
General Government:				
Personal Services	3,243	3,243	-	3,243
Materials and services	<u>378,163</u>	<u>378,163</u>	<u>28,187</u>	<u>349,976</u>
Total expenditures	<u>381,406</u>	<u>381,406</u>	<u>28,187</u>	<u>353,219</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(316,906)</u>	<u>(316,906)</u>	<u>24,706</u>	<u>341,612</u>
Other financing sources (uses):				
Transfers Out	<u>(3,094)</u>	<u>(3,094)</u>	<u>(3,094)</u>	<u>-</u>
Total other financing sources (uses)	<u>(3,094)</u>	<u>(3,094)</u>	<u>(3,094)</u>	<u>-</u>
Net change in fund balance	(320,000)	(320,000)	21,612	341,612
Fund balance at beginning of year	<u>320,000</u>	<u>320,000</u>	<u>326,942</u>	<u>6,942</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 348,554</u>	<u>\$ 348,554</u>

COOS COUNTY, OREGON

Eforce Advisory Board Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Charges for Services	\$ 67,357	\$ 67,357	\$ 72,207	\$ 4,850
Investment Earnings	<u>100</u>	<u>100</u>	<u>278</u>	<u>178</u>
Total revenues	<u>67,457</u>	<u>67,457</u>	<u>72,485</u>	<u>5,028</u>
Expenditures:				
General Government:				
Materials and services	37,457	37,457	18,507	18,950
Capital Outlay	<u>30,000</u>	<u>30,000</u>	<u>24,924</u>	<u>5,076</u>
Total expenditures	<u>67,457</u>	<u>67,457</u>	<u>43,431</u>	<u>24,026</u>
Net change in fund balance	-	-	29,054	29,054
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>\$ 29,054</u>	<u>\$ 29,054</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 736,818	\$ 844,379	\$ 715,334	\$ (129,045)
Licenses and Permits	1,206,000	1,206,000	1,588,265	382,265
Investment Earnings	27,000	27,000	8,927	(18,073)
Other Revenue	<u>4,050</u>	<u>4,050</u>	<u>5,504</u>	<u>1,454</u>
Total revenues	<u>1,973,868</u>	<u>2,081,429</u>	<u>2,318,030</u>	<u>236,601</u>
Expenditures:				
Culture and Recreation:				
Personal services	901,827	901,827	879,308	22,519
Materials and services	859,552	874,552	852,078	22,474
Debt Service	28,481	28,481	26,474	2,007
Capital Outlay	540,722	633,283	438,169	195,114
Contingency	<u>259,088</u>	<u>259,088</u>	<u>-</u>	<u>259,088</u>
Total expenditures	<u>2,589,670</u>	<u>2,697,231</u>	<u>2,196,029</u>	<u>501,202</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(615,802)</u>	<u>(615,802)</u>	<u>122,001</u>	<u>737,803</u>
Other financing sources (uses):				
Gains (Losses) on Sale of Capital Asset	<u>-</u>	<u>-</u>	<u>14,348</u>	<u>14,348</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>14,348</u>	<u>14,348</u>
Net change in fund balance	(615,802)	(615,802)	136,349	752,151
Fund balance at beginning of year	<u>615,802</u>	<u>615,802</u>	<u>659,950</u>	<u>44,148</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 796,299</u>	<u>\$ 796,299</u>

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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 2,226,168	\$ 2,303,005	\$ 2,450,627	\$ 147,622
Fines and Fees	37,921	37,921	45,688	7,767
Licenses and Permits	145,000	145,000	163,666	18,666
Investment Earnings	50,000	50,000	18,020	(31,980)
Other Revenue	<u>-</u>	<u>-</u>	<u>1,785</u>	<u>1,785</u>
Total revenues	<u>2,459,089</u>	<u>2,535,926</u>	<u>2,679,786</u>	<u>143,860</u>
Expenditures:				
Public Safety:				
Personal services	2,250,922	2,250,922	1,995,069	255,853
Materials and services	739,291	816,128	713,531	102,597
Capital Outlay	31,000	31,000	14,613	16,387
Contingency	<u>682,335</u>	<u>676,948</u>	<u>-</u>	<u>676,948</u>
Total expenditures	<u>3,703,548</u>	<u>3,774,998</u>	<u>2,723,213</u>	<u>1,051,785</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,244,459)</u>	<u>(1,239,072)</u>	<u>(43,427)</u>	<u>1,195,645</u>
Other financing sources (uses):				
Transfers Out	<u>(26,356)</u>	<u>(31,743)</u>	<u>(31,743)</u>	<u>-</u>
Net change in fund balance	(1,270,815)	(1,270,815)	(75,170)	1,195,645
Fund balance at beginning of year	<u>2,089,808</u>	<u>2,089,808</u>	<u>2,064,484</u>	<u>(25,324)</u>
Fund balance at end of year	<u>\$ 818,993</u>	<u>\$ 818,993</u>	<u>\$ 1,989,314</u>	<u>\$ 1,170,321</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 213,585	\$ 214,324	\$ 208,901	\$ (5,423)
Investment Earnings	<u>-</u>	<u>-</u>	<u>127</u>	<u>127</u>
Total revenues	<u>213,585</u>	<u>214,324</u>	<u>209,028</u>	<u>(5,296)</u>
Expenditures:				
General Government:				
Personal Services	246,224	247,584	247,325	259
Materials and services	<u>35,459</u>	<u>34,838</u>	<u>26,530</u>	<u>8,308</u>
Total expenditures	<u>281,683</u>	<u>282,422</u>	<u>273,855</u>	<u>8,567</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(68,098)</u>	<u>(68,098)</u>	<u>(64,827)</u>	<u>3,271</u>
Other financing sources (uses):				
Transfers In	<u>64,030</u>	<u>64,030</u>	<u>79,030</u>	<u>15,000</u>
Net change in fund balance	(4,068)	(4,068)	14,203	18,271
Fund balance at beginning of year	<u>4,068</u>	<u>4,068</u>	<u>6,161</u>	<u>2,093</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,364</u>	<u>\$ 20,364</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 55,000	\$ 55,000	\$ 51,978	\$ (3,022)
Fines and Fees	115,741	115,741	49,989	(65,752)
Charges for Services	765	765	-	(765)
Investment Earnings	-	-	399	399
Other Revenue	<u>-</u>	<u>-</u>	<u>366</u>	<u>366</u>
Total revenues	<u>171,506</u>	<u>171,506</u>	<u>102,732</u>	<u>(68,774)</u>
Expenditures:				
Public Safety:				
Personal services	97,521	97,521	86,615	10,906
Materials and services	107,371	107,371	41,343	66,028
Capital Outlay	<u>20,095</u>	<u>20,095</u>	<u>-</u>	<u>20,095</u>
Total expenditures	<u>224,987</u>	<u>224,987</u>	<u>127,958</u>	<u>97,029</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(53,481)</u>	<u>(53,481)</u>	<u>(25,226)</u>	<u>28,255</u>
Other financing sources (uses):				
Net change in fund balance	(53,481)	(53,481)	(25,226)	28,255
Fund balance at beginning of year	<u>53,481</u>	<u>53,481</u>	<u>81,190</u>	<u>27,709</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,964</u>	<u>\$ 55,964</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 200,000	\$ 200,000	\$ 324,457	\$ 124,457
Fines and Fees	6,000	6,000	6,988	988
Investment Earnings	<u>2,500</u>	<u>2,500</u>	<u>2,112</u>	<u>(388)</u>
Total revenues	<u>208,500</u>	<u>208,500</u>	<u>333,557</u>	<u>125,057</u>
Expenditures:				
Community Development:				
Materials and services	340,425	340,425	134,252	206,173
Contingency	<u>60,075</u>	<u>60,075</u>	<u>-</u>	<u>60,075</u>
Total expenditures	<u>400,500</u>	<u>400,500</u>	<u>134,252</u>	<u>266,248</u>
Net change in fund balance	(192,000)	(192,000)	199,305	391,305
Fund balance at beginning of year	<u>192,000</u>	<u>192,000</u>	<u>187,568</u>	<u>(4,432)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 386,873</u>	<u>\$ 386,873</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Special Assessments	\$ 1,250,000	\$ 1,500,000	\$ 1,573,241	\$ 73,241
Investment Earnings	<u>-</u>	<u>-</u>	<u>54</u>	<u>54</u>
Total revenues	<u>1,250,000</u>	<u>1,500,000</u>	<u>1,573,295</u>	<u>73,295</u>
Expenditures:				
Community Development:				
Materials and services	<u>375,000</u>	<u>450,000</u>	<u>471,973</u>	<u>(21,973)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>875,000</u>	<u>1,050,000</u>	<u>1,101,322</u>	<u>51,322</u>
Other financing sources (uses):				
Transfers Out	<u>(875,000)</u>	<u>(1,050,000)</u>	<u>(1,101,877)</u>	<u>51,877</u>
Net change in fund balance	-	-	(555)	(555)
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>555</u>	<u>555</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 726,700	\$ 1,967,411	\$ 1,909,578	\$ (57,833)
Charges for Services	30,659	30,659	38,297	7,638
Investment Earnings	<u>2,000</u>	<u>2,000</u>	<u>1,178</u>	<u>(822)</u>
Total revenues	<u>759,359</u>	<u>2,000,070</u>	<u>1,949,053</u>	<u>(51,017)</u>
Expenditures:				
Intergovernmental:				
Materials and services	453,058	1,693,769	1,667,827	25,942
Capital Outlay	<u>447,291</u>	<u>447,291</u>	<u>329,060</u>	<u>118,231</u>
Total expenditures	<u>900,349</u>	<u>2,141,060</u>	<u>1,996,887</u>	<u>144,173</u>
Net change in fund balance	(140,990)	(140,990)	(47,834)	93,156
Fund balance at beginning of year	<u>140,990</u>	<u>140,990</u>	<u>184,349</u>	<u>43,359</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136,515</u>	<u>\$ 136,515</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Taxes	\$ 150,300	\$ 150,300	\$ 125,183	\$ (25,117)
Intergovernmental Revenues	60,000	60,000	71,328	11,328
Investment Earnings	<u>300</u>	<u>300</u>	<u>37</u>	<u>(263)</u>
Total revenues	<u>210,600</u>	<u>210,600</u>	<u>196,548</u>	<u>(14,052)</u>
Expenditures:				
Intergovernmental:				
Materials and services	<u>210,600</u>	<u>210,600</u>	<u>196,548</u>	<u>14,052</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 50,000	\$ 50,000	\$ 56,488	\$ 6,488
Investment Earnings	<u>10,000</u>	<u>10,000</u>	<u>4,912</u>	<u>(5,088)</u>
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>61,400</u>	<u>1,400</u>
Expenditures:				
Public Works:				
Materials and services	30,000	30,000	-	30,000
Capital Outlay	<u>650,283</u>	<u>650,283</u>	<u>-</u>	<u>650,283</u>
Total expenditures	<u>680,283</u>	<u>680,283</u>	<u>-</u>	<u>680,283</u>
Net change in fund balance	(620,283)	(620,283)	61,400	681,683
Fund balance at beginning of year	<u>620,283</u>	<u>620,283</u>	<u>623,994</u>	<u>3,711</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 685,394</u>	<u>\$ 685,394</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment Earnings	\$ <u>500</u>	\$ <u>500</u>	\$ <u>228</u>	\$ <u>(272)</u>
Expenditures:				
Community Development:				
Materials and services	<u>32,732</u>	<u>32,732</u>	<u>10,000</u>	<u>22,732</u>
Net change in fund balance	(32,232)	(32,232)	(9,772)	22,460
Fund balance at beginning of year	<u>32,232</u>	<u>32,232</u>	<u>32,292</u>	<u>60</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,520</u>	<u>\$ 22,520</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Other financing sources (uses):				
Transfers Out	<u>(260,000)</u>	<u>(260,000)</u>	<u>(242,234)</u>	<u>(17,766)</u>
Net change in fund balance	(260,000)	(260,000)	(242,234)	17,766
Fund balance at beginning of year	<u>260,000</u>	<u>260,000</u>	<u>242,234</u>	<u>(17,766)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Other financing sources (uses):				
Transfers Out	<u>(661,870)</u>	<u>(661,870)</u>	<u>(558,891)</u>	<u>(102,979)</u>
Net change in fund balance	(661,870)	(661,870)	(558,891)	102,979
Fund balance at beginning of year	<u>661,870</u>	<u>661,870</u>	<u>558,891</u>	<u>(102,979)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2021

	<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>3,700</u>	<u>3,700</u>	<u>1,579</u>	<u>(2,121)</u>
Total revenues	<u>26,100</u>	<u>26,100</u>	<u>24,153</u>	<u>(1,947)</u>
Expenditures:				
Health and Welfare:				
Materials and services	<u>214,642</u>	<u>214,642</u>	<u>-</u>	<u>214,642</u>
Net change in fund balance	(188,542)	(188,542)	24,153	212,695
Fund balance at beginning of year	<u>188,542</u>	<u>188,542</u>	<u>188,678</u>	<u>136</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 212,831</u>	<u>\$ 212,831</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 457,505	\$ 459,039	\$ 755,311	\$ 296,272
Charges for Services	222,463	222,463	222,530	67
Investment Earnings	<u>1,000</u>	<u>1,000</u>	<u>2,204</u>	<u>1,204</u>
Total revenues	<u>680,968</u>	<u>682,502</u>	<u>980,045</u>	<u>297,543</u>
Expenditures:				
Public Safety:				
Dispatch	907,079	908,613	846,147	62,466
PSAP	<u>661,240</u>	<u>661,240</u>	<u>617,152</u>	<u>44,088</u>
Total expenditures	<u>1,568,319</u>	<u>1,569,853</u>	<u>1,463,299</u>	<u>106,554</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(887,351)</u>	<u>(887,351)</u>	<u>(483,254)</u>	<u>404,097</u>
Other financing sources (uses):				
Transfers In	738,605	738,605	738,605	-
Transfers Out	<u>(6,017)</u>	<u>(6,017)</u>	<u>(6,017)</u>	<u>-</u>
Total other financing sources (uses)	<u>732,588</u>	<u>732,588</u>	<u>732,588</u>	<u>-</u>
Net change in fund balance	(154,763)	(154,763)	249,334	404,097
Fund balance at beginning of year	<u>154,763</u>	<u>154,763</u>	<u>344,063</u>	<u>189,300</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 593,397</u>	<u>\$ 593,397</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment Earnings	\$ 72	\$ 72	\$ 90	\$ 18
Expenditures:				
Public Safety:				
Capital Outlay	<u>17,711</u>	<u>17,711</u>	<u>-</u>	<u>17,711</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(17,639)</u>	<u>(17,639)</u>	<u>90</u>	<u>17,729</u>
Other financing sources (uses):				
Transfers In	<u>6,017</u>	<u>6,017</u>	<u>6,017</u>	<u>-</u>
Net change in fund balance	(11,622)	(11,622)	6,107	17,729
Fund balance at beginning of year	<u>11,622</u>	<u>11,622</u>	<u>11,679</u>	<u>57</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,786</u>	<u>\$ 17,786</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and Permits	\$ 24,000	\$ 24,000	\$ 23,996	\$ (4)
Investment Earnings	<u>1,000</u>	<u>1,000</u>	<u>742</u>	<u>(258)</u>
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>24,738</u>	<u>(262)</u>
Expenditures:				
General Government:				
Materials and services	31,188	31,188	26,766	4,422
Capital Outlay	15,000	15,000	-	15,000
Contingency	<u>19,800</u>	<u>19,800</u>	<u>-</u>	<u>19,800</u>
Total expenditures	<u>65,988</u>	<u>65,988</u>	<u>26,766</u>	<u>39,222</u>
Net change in fund balance	(40,988)	(40,988)	(2,028)	38,960
Fund balance at beginning of year	<u>107,000</u>	<u>107,000</u>	<u>103,937</u>	<u>(3,063)</u>
Fund balance at end of year	<u>\$ 66,012</u>	<u>\$ 66,012</u>	<u>\$ 101,909</u>	<u>\$ 35,897</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and Permits	\$ 90,000	\$ 90,000	\$ 124,906	\$ 34,906
Investment Earnings	1,400	1,400	277	(1,123)
Other Revenue	-	-	429	429
Total revenues	<u>91,400</u>	<u>91,400</u>	<u>125,612</u>	<u>34,212</u>
Expenditures:				
General Government:				
Personal Services	91,581	91,581	83,559	8,022
Materials and services	16,861	16,861	9,193	7,668
Debt service	3,000	3,000	2,612	388
Contingency	<u>5,958</u>	<u>5,958</u>	<u>-</u>	<u>5,958</u>
Total expenditures	<u>117,400</u>	<u>117,400</u>	<u>95,364</u>	<u>22,036</u>
Net change in fund balance	(26,000)	(26,000)	30,248	56,248
Fund balance at beginning of year	<u>26,000</u>	<u>26,000</u>	<u>30,575</u>	<u>4,575</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,823</u>	<u>\$ 60,823</u>

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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 209,728	\$ 209,728	\$ 11,615	\$ (198,113)
Investment Earnings	<u>2,000</u>	<u>2,000</u>	<u>2,129</u>	<u>129</u>
Total revenues	<u>211,728</u>	<u>211,728</u>	<u>13,744</u>	<u>(197,984)</u>
Expenditures:				
General Government:				
Materials and services	<u>236,728</u>	<u>236,728</u>	<u>11,615</u>	<u>225,113</u>
Total expenditures	<u>236,728</u>	<u>236,728</u>	<u>11,615</u>	<u>225,113</u>
Net change in fund balance	(25,000)	(25,000)	2,129	27,129
Fund balance at beginning of year	<u>25,000</u>	<u>25,000</u>	<u>36,340</u>	<u>11,340</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,469</u>	<u>\$ 38,469</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property Taxes	\$ 3,963,747	\$ 3,998,747	\$ 4,045,948	\$ 47,201
Intergovernmental Revenues	-	5,000	5,707	707
Fines and forfeitures	30,000	50,000	43,714	(6,286)
Investment Earnings	<u>8,000</u>	<u>8,000</u>	<u>2,794</u>	<u>(5,206)</u>
Total revenues	<u>4,001,747</u>	<u>4,061,747</u>	<u>4,098,163</u>	<u>36,416</u>
Expenditures:				
Culture and Recreation:				
Materials and services	<u>4,041,747</u>	<u>4,101,747</u>	<u>4,110,143</u>	<u>(8,396)</u>
Other financing sources (uses):				
Net change in fund balance	(40,000)	(40,000)	(11,980)	28,020
Fund balance at beginning of year	<u>40,000</u>	<u>40,000</u>	<u>52,908</u>	<u>12,908</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,928</u>	<u>\$ 40,928</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property Taxes	\$ 480,446	\$ 480,446	\$ 493,359	\$ 12,913
Intergovernmental Revenues	-	-	695	695
Fines and forfeitures	3,500	3,500	5,329	1,829
Investment Earnings	<u>5,000</u>	<u>5,000</u>	<u>3,026</u>	<u>(1,974)</u>
Total revenues	<u>488,946</u>	<u>488,946</u>	<u>502,409</u>	<u>13,463</u>
Expenditures:				
Culture and Recreation:				
Materials and services	515,269	515,269	453,368	61,901
Contingency	<u>107,090</u>	<u>107,090</u>	-	<u>107,090</u>
Total expenditures	<u>622,359</u>	<u>622,359</u>	<u>453,368</u>	<u>168,991</u>
Net change in fund balance	(133,413)	(133,413)	49,041	182,454
Fund balance at beginning of year	<u>225,000</u>	<u>225,000</u>	<u>243,638</u>	<u>18,638</u>
Fund balance at end of year	<u>\$ 91,587</u>	<u>\$ 91,587</u>	<u>\$ 292,679</u>	<u>\$ 201,092</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property Taxes	\$ 1,271,776	\$ 1,271,776	\$ 1,345,859	\$ 74,083
Intergovernmental Revenues	-	-	1,895	1,895
Fines and forfeitures	18,000	18,000	19,740	1,740
Investment Earnings	<u>7,000</u>	<u>7,000</u>	<u>4,685</u>	<u>(2,315)</u>
Total revenues	<u>1,296,776</u>	<u>1,296,776</u>	<u>1,372,179</u>	<u>75,403</u>
Expenditures:				
Debt Service:				
Principal Retirement	1,170,000	1,170,000	1,170,000	-
Interest Expense and Fiscal Charges	<u>179,584</u>	<u>179,584</u>	<u>179,584</u>	<u>-</u>
Total expenditures	<u>1,349,584</u>	<u>1,349,584</u>	<u>1,349,584</u>	<u>-</u>
Net change in fund balance	(52,808)	(52,808)	22,595	75,403
Fund balance at beginning of year	<u>52,808</u>	<u>52,808</u>	<u>97,261</u>	<u>44,453</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,856</u>	<u>\$ 119,856</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Timber sales	\$ 1,182,844	\$ 1,182,844	\$ 1,574,595	\$ 391,751
Investment Earnings	6,000	6,000	10,135	4,135
Other Revenue	-	-	5,000	5,000
Total revenues	<u>1,188,844</u>	<u>1,188,844</u>	<u>1,589,730</u>	<u>400,886</u>
Expenditures:				
Capital Outlay	<u>1,601,729</u>	<u>1,601,729</u>	<u>625,000</u>	<u>976,729</u>
Net change in fund balance	(412,885)	(412,885)	964,730	1,377,615
Fund balance at beginning of year	<u>412,885</u>	<u>412,885</u>	<u>875,454</u>	<u>462,569</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,840,184</u>	<u>\$ 1,840,184</u>

COOS COUNTY, OREGON

911 / Dispatch and Dispatch Equipment Reserve Fund

Combining Balance Sheet

For GAAP Basis Presentation

June 30, 2021

	116 911/Dispatch Fund	216 Dispatch Equipment Reserve Fund	Total
Assets			
Cash and Cash Equivalents	\$ 466,061	\$ 17,786	\$ 483,847
Trade Accounts Receivable	<u>152,652</u>	<u>-</u>	<u>152,652</u>
Total Assets	<u>\$ 618,713</u>	<u>\$ 17,786</u>	<u>\$ 636,499</u>
Liabilities			
Trade Accounts Payable	\$ 7,860	\$ -	\$ 7,860
Accrued Payroll	<u>17,456</u>	<u>-</u>	<u>17,456</u>
Total Liabilities	<u>25,316</u>	<u>-</u>	<u>25,316</u>
Fund Balance			
Unassigned	<u>593,397</u>	<u>17,786</u>	<u>611,183</u>
Total Fund Balances	<u>593,397</u>	<u>17,786</u>	<u>611,183</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 618,713</u>	<u>\$ 17,786</u>	<u>\$ 636,499</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, 2021

	116 911/Dispatch Fund	216 Dispatch Equipment Reserve Fund	Total
Revenues			
Intergovernmental Revenues	\$ 755,311	\$ -	\$ 755,311
Charges for Services	222,530	-	222,530
Investment Earnings	<u>2,204</u>	<u>90</u>	<u>2,294</u>
Total Revenues	<u>980,045</u>	<u>90</u>	<u>980,135</u>
Expenditures			
Current:			
Public Safety	<u>1,463,299</u>	<u>-</u>	<u>1,463,299</u>
Total Expenditures	<u>1,463,299</u>	<u>-</u>	<u>1,463,299</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(483,254)</u>	<u>90</u>	<u>(483,164)</u>
Other Financing Sources (uses)			
Transfers In	738,605	6,017	744,622
Transfers Out	<u>(6,017)</u>	<u>-</u>	<u>(6,017)</u>
Total Other Financing Source (Uses)	<u>732,588</u>	<u>6,017</u>	<u>738,605</u>
Net Change in Fund Balances	249,334	6,107	255,441
Beginning Fund Balance	<u>344,063</u>	<u>11,679</u>	<u>355,742</u>
Ending Fund Balance	<u>\$ 593,397</u>	<u>\$ 17,786</u>	<u>\$ 611,183</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, 2021

	<u>302 Waste Disposal Fund</u>	<u>303 Waste Disposal Reserve Fund</u>	<u>304 HH Hazardous Waste Fund</u>	<u>Total</u>
Assets				
Current assets:				
Cash and Cash Equivalents	\$ 1,548,265	\$ 926,871	\$ 629,023	\$ 3,104,159
Accounts Receivable, Net	<u>227,538</u>	<u>-</u>	<u>21,288</u>	<u>248,826</u>
Total current assets	<u>1,775,803</u>	<u>926,871</u>	<u>650,311</u>	<u>3,352,985</u>
Noncurrent assets:				
Capital Assets, Net	<u>1,408,032</u>	<u>-</u>	<u>-</u>	<u>1,408,032</u>
	<u>3,183,835</u>	<u>926,871</u>	<u>650,311</u>	<u>4,761,017</u>
Deferred outflow				
Deferred Outflows - Pension Related	147,585	-	8,705	156,290
Deferred Outflows - OPEB Related	<u>3,450</u>	<u>-</u>	<u>195</u>	<u>3,645</u>
Total deferred outflows	<u>151,035</u>	<u>-</u>	<u>8,900</u>	<u>159,935</u>
Total assets and deferred outflows	<u>\$ 3,334,870</u>	<u>\$ 926,871</u>	<u>\$ 659,211</u>	<u>\$ 4,920,952</u>
Liabilities and Net Position				
Liabilities				
Current liabilities:				
Accounts Payable	\$ 156,044	\$ -	\$ 40,051	\$ 196,095
Accrued payroll	6,684	-	407	7,091
Accrued compensated absences	35,314	-	-	35,314
Current portion of long-term liabilities	<u>74,177</u>	<u>-</u>	<u>-</u>	<u>74,177</u>
Total current liabilities	<u>272,219</u>	<u>-</u>	<u>40,458</u>	<u>312,677</u>
Noncurrent liabilities:				
Pension Liability	379,936	-	22,409	402,345
Other Post Employment Benefits (OPEB) Liability	14,768	-	835	15,603
Closure and Postclosure Landfill Liability, net of current portion	<u>1,346,821</u>	<u>-</u>	<u>-</u>	<u>1,346,821</u>
Total noncurrent liabilities	<u>1,741,525</u>	<u>-</u>	<u>23,244</u>	<u>1,764,769</u>
Total Liabilities	<u>2,013,744</u>	<u>-</u>	<u>63,702</u>	<u>2,077,446</u>
Deferred inflow				
Deferred Inflows - Pension Related	16,358	-	965	17,323
Deferred Inflows - OPEB Related	<u>5,762</u>	<u>-</u>	<u>326</u>	<u>6,088</u>
Total deferred inflows	<u>22,120</u>	<u>-</u>	<u>1,291</u>	<u>23,411</u>
Net Position				
Net investment in capital assets	1,408,032	-	-	1,408,032
Unrestricted	<u>(109,026)</u>	<u>926,871</u>	<u>594,218</u>	<u>1,412,063</u>
Total Net Position	<u>1,299,006</u>	<u>926,871</u>	<u>594,218</u>	<u>2,820,095</u>
Total Liabilities, Deferred Inflows and Net Position	<u>\$ 3,334,870</u>	<u>\$ 926,871</u>	<u>\$ 659,211</u>	<u>\$ 4,920,952</u>

COOS COUNTY, OREGON

Waste Disposal Funds

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

For the Year Ended June 30, 2021

	302 Waste Disposal Fund	303 Waste Disposal Reserve Fund	304 HH Hazardous Waste Fund	Total
Operating Revenues				
Intergovernmental Revenues	\$ 1,152	\$ -	\$ -	\$ 1,152
Licenses and Permits	2,735,195	-	-	2,735,195
Charges for Services	<u>5,292</u>	<u>-</u>	<u>227,557</u>	<u>232,849</u>
Total Operating Revenues	<u>2,741,639</u>	<u>-</u>	<u>227,557</u>	<u>2,969,196</u>
Operating Expenses				
Personal Services	367,843	-	21,283	389,126
Materials and Services	1,574,837	-	204,738	1,779,575
Depreciation expense	<u>133,741</u>	<u>-</u>	<u>-</u>	<u>133,741</u>
Total Operating Expenses	<u>2,076,421</u>	<u>-</u>	<u>226,021</u>	<u>2,302,442</u>
Operating Income (Loss)	<u>665,218</u>	<u>-</u>	<u>1,536</u>	<u>666,754</u>
Non-operating revenues (expenses)				
Investment Earnings	8,916	6,161	4,601	19,678
Capital assets moved from Public Works	11,259	-	-	11,259
Miscellaneous	3,039	-	-	3,039
Loss on disposition of capital assets	<u>(13,311)</u>	<u>-</u>	<u>-</u>	<u>(13,311)</u>
Total non-operating revenues (expenses)	<u>9,903</u>	<u>6,161</u>	<u>4,601</u>	<u>20,665</u>
Income (loss) before transfers	675,121	6,161	6,137	687,419
Transfers In	84,483	200,000	-	284,483
Transfers Out	<u>(1,471,743)</u>	<u>(84,483)</u>	<u>-</u>	<u>(1,556,226)</u>
Net transfers	<u>(1,387,260)</u>	<u>115,517</u>	<u>-</u>	<u>(1,271,743)</u>
Change in Net Position	(712,139)	121,678	6,137	(584,324)
Beginning Net Position	<u>2,011,145</u>	<u>805,193</u>	<u>588,081</u>	<u>3,404,419</u>
Ending Net Position	<u>\$ 1,299,006</u>	<u>\$ 926,871</u>	<u>\$ 594,218</u>	<u>\$ 2,820,095</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ -	\$ 1,153	\$ 1,152	\$ (1)
Licenses and Permits	2,470,000	2,470,000	2,813,719	343,719
Charges for Services	22,000	22,000	21,969	(31)
Investment Earnings	30,000	30,000	8,916	(21,084)
Other Revenue	<u>2,000</u>	<u>2,000</u>	<u>3,039</u>	<u>1,039</u>
Total revenues	<u>2,524,000</u>	<u>2,525,153</u>	<u>2,848,795</u>	<u>323,642</u>
Expenditures:				
Disposal operations	3,111,953	3,113,106	1,965,774	1,147,332
Closure / post-closure	<u>192,015</u>	<u>192,015</u>	<u>86,013</u>	<u>106,002</u>
Total expenditures	<u>3,303,968</u>	<u>3,305,121</u>	<u>2,051,787</u>	<u>1,253,334</u>
Other financing sources (uses):				
Transfers In	192,015	192,015	84,483	(107,532)
Transfers Out	(1,471,743)	(1,471,743)	(1,471,743)	-
Sale of assets	<u>-</u>	<u>-</u>	<u>860</u>	<u>860</u>
Total other financing sources (uses)	<u>(1,279,728)</u>	<u>(1,279,728)</u>	<u>(1,386,400)</u>	<u>(106,672)</u>
Net change in fund balances	(2,059,696)	(2,059,696)	(589,392)	1,470,304
Fund Balance:				
Beginning of year	<u>2,059,696</u>	<u>2,059,696</u>	<u>2,202,467</u>	<u>142,771</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,613,075</u>	<u>\$ 1,613,075</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 1,613,075	
Capital assets, net of depreciation			1,408,032	
Deferred outflows related to pension			147,585	
Deferred outflows related to OPEB			3,450	
Compensated absences payable			(35,314)	
Landfill postclosure obligation			(1,420,998)	
Pension liability			(379,936)	
OPEB liability			(14,768)	
Deferred inflows related to pension			(16,358)	
Deferred inflows related to OPEB			<u>(5,762)</u>	
Net position - end of year			<u>\$ 1,299,006</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment Earnings	\$ 15,000	\$ 15,000	\$ 6,161	\$ (8,839)
Expenditures:				
Contingency	143,936	143,936	-	143,936
Other financing sources (uses):				
Transfers In	200,000	200,000	200,000	-
Transfers Out	<u>(192,015)</u>	<u>(192,015)</u>	<u>(84,483)</u>	<u>107,532</u>
Total other financing sources (uses)	<u>7,985</u>	<u>7,985</u>	<u>115,517</u>	<u>107,532</u>
Net change in fund balances	(120,951)	(120,951)	121,678	242,629
Fund Balance:				
Beginning of year	<u>744,574</u>	<u>744,574</u>	<u>805,193</u>	<u>60,619</u>
End of year	<u>\$ 623,623</u>	<u>\$ 623,623</u>	<u>\$ 926,871</u>	<u>\$ 303,248</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Charges for Services	\$ 215,000	\$ 215,000	\$ 230,128	\$ 15,128
Investment Earnings	<u>15,000</u>	<u>15,000</u>	<u>4,601</u>	<u>(10,399)</u>
Total revenues	<u>230,000</u>	<u>230,000</u>	<u>234,729</u>	<u>4,729</u>
Expenditures:				
Personal Services	22,023	22,023	20,749	1,274
Materials and Services	257,589	257,589	207,309	50,280
Capital Outlay	100,000	100,000	-	100,000
Contingency	<u>121,231</u>	<u>121,231</u>	<u>-</u>	<u>121,231</u>
Total expenditures	<u>500,843</u>	<u>500,843</u>	<u>228,058</u>	<u>272,785</u>
Other financing sources (uses):				
Net change in fund balances	(270,843)	(270,843)	6,671	277,514
Fund Balance:				
Beginning of year	<u>578,205</u>	<u>578,205</u>	<u>603,182</u>	<u>24,977</u>
End of year	<u>\$ 307,362</u>	<u>\$ 307,362</u>	<u>\$ 609,853</u>	<u>\$ 302,491</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 609,853	
Deferred outflow related to pension			8,705	
Deferred outflow related to OPEB			195	
Pension liability			(22,409)	
OPEB liability			(835)	
Deferred inflows related to pension			(965)	
Deferred inflows related to OPEB			<u>(326)</u>	
Net position - end of year			<u>\$ 594,218</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Rentals and Fees	\$ 525,000	\$ 525,000	\$ 516,874	\$ (8,126)
Investment Earnings	20,000	20,000	7,866	(12,134)
Total revenues	<u>545,000</u>	<u>545,000</u>	<u>524,740</u>	<u>(20,260)</u>
Expenditures:				
Materials and Services	394,109	394,109	329,681	64,428
Capital Outlay	<u>641,153</u>	<u>641,153</u>	<u>61,285</u>	<u>579,868</u>
Total expenditures	<u>1,035,262</u>	<u>1,035,262</u>	<u>390,966</u>	<u>644,296</u>
Other financing sources (uses):				
Transfers Out	<u>(234,738)</u>	<u>(234,738)</u>	<u>-</u>	<u>234,738</u>
Net change in fund balances	(725,000)	(725,000)	133,774	858,774
Fund Balance:				
Beginning of year	<u>725,000</u>	<u>725,000</u>	<u>921,357</u>	<u>196,357</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,055,131</u>	<u>\$ 1,055,131</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 1,055,131	
Prepaid bond issuance			7,633	
Capital assets, net of depreciation			37,168,481	
Accrued interest			(10,207)	
Long-term debt			<u>(2,510,000)</u>	
Net position - end of year			<u>\$ 35,711,038</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 53,167	\$ 53,167	\$ 53,167	\$ -
Rentals and Fees	20,000	20,000	22,460	2,460
Charges for Services	368,500	368,500	3,800	(364,700)
Contribution Revenue	43,500	43,500	40,328	(3,172)
Investment Earnings	1,500	1,500	820	(680)
Other Revenue	<u>9,000</u>	<u>9,000</u>	<u>730</u>	<u>(8,270)</u>
Total revenues	<u>495,667</u>	<u>495,667</u>	<u>121,305</u>	<u>(374,362)</u>
Expenditures:				
Personal Services	142,617	142,617	29,519	113,098
Materials and services	337,351	337,351	69,784	267,567
Capital Outlay	15,000	15,000	-	15,000
Debt Service	6,000	6,000	5,597	403
Contingency	<u>31,199</u>	<u>31,199</u>	<u>-</u>	<u>31,199</u>
Total expenditures	<u>532,167</u>	<u>532,167</u>	<u>104,900</u>	<u>427,267</u>
Sale of assets	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>
Total other financing sources (uses)	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>
Net change in fund balances	(35,000)	(35,000)	16,405	51,405
Fund Balance:				
Beginning of year	<u>35,000</u>	<u>35,000</u>	<u>89,962</u>	<u>54,962</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 106,367</u>	<u>\$ 106,367</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 106,367	
Capital assets, net of depreciation			1,181,465	
Deferred outflow related to pension			44,345	
Deferred outflow related to OPEB			248	
Capital lease			(19,407)	
Pension liability			(114,161)	
OPEB liability			(1,061)	
Deferred inflows related to pension			(4,915)	
Deferred inflows related to OPEB			<u>(414)</u>	
Net position - end of year			<u>\$ 1,192,467</u>	

OTHER SUPPLEMENTARY INFORMATION

COOS COUNTY, OREGON
Schedule of Elected Officials Cash
For the Year Ended June 30, 2021

	<u>Assessor</u>	<u>Clerk</u>	<u>Commissioners</u>	<u>District Attorney</u>	<u>Sheriff</u>	<u>Surveyor</u>	<u>Treasurer</u>	<u>Total</u>
Cash on hand, beginning	\$ 50	\$ 100	\$ 125	\$ -	\$ 20,300	\$ 50	\$ 42,453,535	\$ 42,474,160
Receipts	49,484	1,642,177	233,345	381,948	1,854,979	461,037	141,165,392	145,788,362
Turnovers and disbursements to County Treasurer and others:	<u>(49,484)</u>	<u>(1,642,177)</u>	<u>(233,420)</u>	<u>(381,948)</u>	<u>(1,854,779)</u>	<u>(461,037)</u>	<u>(126,955,585)</u>	<u>(131,578,430)</u>
Cash on hand, ending	<u>\$ 50</u>	<u>\$ 100</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 20,500</u>	<u>\$ 50</u>	<u>\$ 56,663,342</u>	<u>\$ 56,684,092</u>
Cash on hand consists of:								
Change and revolving funds	\$ 50	\$ 100	\$ 50	\$ -	\$ 20,500	\$ 50	\$ 3,333	\$ 24,083
Deposits with Treasurer	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,660,009</u>	<u>56,660,009</u>
Total	<u>\$ 50</u>	<u>\$ 100</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 20,500</u>	<u>\$ 50</u>	<u>\$ 56,663,342</u>	<u>\$ 56,684,092</u>



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INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

The Board of Commissioners
Coos County, Oregon

We have audited the basic financial statements of the Coos County, Oregon ("County") as of and for the year ended June 30, 2021, and have issued our report thereon dated January 31, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-010-000 through 162-010-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions, and repayment.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Highway revenues used for public highways, roads, and streets.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

In connection with our testing nothing came to our attention that caused us to believe the County was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-010-000 through 162-010-320 of the Minimum Standards for Audits of Oregon Municipal Corporations except for the following:

Investment of surplus funds, see note III E; equity investments in corporations are not allowed by ORS Chapter 294.
Notice of budget hearing was not published timely as required under ORS 294.
Expenditures exceeding appropriations, see Note II B.

OAR 162-010-0230 Internal Control

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses, or significant deficiencies.

This report is intended solely for the information and use of management, the County Commissioners, and the Secretary of State, Audits Division, of the State of Oregon. However, this report is a matter of public record and its distribution is not limited.

ISLER CPA

A handwritten signature in black ink that reads "Paul R. Nielson". The signature is written in a cursive, flowing style.

by: Paul Nielson, CPA, a member of the firm
Eugene, Oregon
January 31, 2022



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Board of Commissioners
Coos County

1976 Garden Ave.
Eugene, OR 97403
541.342.5161
www.islercpa.com

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Coos County as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Coos County's basic financial statements, and have issued our report thereon dated January 31, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Coos County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Coos County's internal control. Accordingly, we do not express an opinion on the effectiveness of Coos County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Coos County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Isler CPA

A handwritten signature in black ink that reads "Paul R. Nielson". The signature is written in a cursive style with a large, prominent initial "P".

By: Paul Nielson, CPA, a member of the firm
Eugene, Oregon
January 31, 2022

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**



The Board of Commissioners
Coos County

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Eugene, OR 97403
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Report on Compliance for Each Major Federal Program

We have audited the compliance of Coos County with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Coos County's major federal programs for the year ended June 30, 2021. Coos County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Coos County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Coos County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Coos County's compliance.

Opinion on Each Major Federal Program

In our opinion, Coos County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Coos County, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Coos County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Coos County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Isler CPA

A handwritten signature in black ink that reads "Paul R. Nielson". The signature is written in a cursive style with a long, sweeping tail on the letter "n".

By: Paul Nielson, CPA, a member of the firm
Eugene, Oregon
January 31, 2022

COOS COUNTY
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2021

Section I – Summary of Auditor’s Results

Financial Statements:

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) that are not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) that are not considered to be material weaknesses?	No
Type of auditor's report issued on compliance for major programs?	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 516(a) of the Uniform Guidance?	No

Identification of Major Federal Award Programs:

Name of Federal Program or Cluster	CFDA Number
Coronavirus Relief Fund	21.019
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None

Section IV – Summary Schedule of Prior Audit Findings

None

COOS COUNTY
Schedule of Expenditures of Federal Awards
For the Year Ended
June 30, 2021

Federal Grantor / Pass-Through Grantor / Program Title	CFDA Number	Pass-Through Number	Expenditures
U.S. Department of Agriculture			
<i>Passed through Oregon Health Authority</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$ 159806	<u>\$ 296,503</u>
U.S. Department of Housing and Urban Development			
<i>Passed through Oregon Housing & Community Services Department</i>			
Community Development Block Grants/States Programs Non-Entitlements Grants	14.228	C16011	<u>479,060</u>
U.S. Department of Interior			
Payments in Lieu of Taxes (PILT)	15.659	N/A	568,063
Invasive and Noxious Plant Management	15.230	N/A	10,067
Total U.S. Department of Interior			<u>578,130</u>
U.S. Department of Justice			
<i>Passed through Oregon Department of Justice</i>			
Crime Victim Assistance	16.575	VOCA/CFA-2019- CoosCo.DAVAP- 00014	160,396
Coronavirus Emergency Supplemental Funding Program	16.034	CESF-20-04	76,837
Coronavirus Emergency Supplemental Funding Program	16.034	CESF-20-05	<u>7,726</u>
Total U.S. Department of Justice			<u>244,959</u>
U.S. Department of Transportation			
<i>Passed through Oregon Department of Transportation</i>			
Highway Planning and Construction	20.205	7300-00002963	241,434
Enhanced Mobility of Seniors & Individuals with Disabilities	20.513	33569	<u>319,921</u>
Total U.S. Department of Transportation			<u>561,355</u>
U.S. Department of Treasury			
<i>Passed through Oregon Department of Administrative Services</i>			
Coronavirus Relief Fund	21.019	1006	1,367,980
Coronavirus Relief Fund	21.019	2516	1,065,711
Coronavirus Relief Fund	21.019	159806	<u>687,828</u>
Total U.S. Department of Treasury			<u>3,121,519</u>

COOS COUNTY

Schedule of Expenditures of Federal Awards, continued

For the Year Ended

June 30, 2021

Federal Grantor / Pass-Through Grantor / Program Title	CFDA Number	Pass-Through Number	Expenditures
U.S. General Services Administration			
Federal Surplus Property	39.003	N/A	8,158
U.S. Election Assistance			
Passed through Oregon Secretary of State			
2018 HAVA Election Security Grants	90.404	OR18101001	<u>29,893</u>
U.S. Department of Health and Human Services			
<i>Passed through Oregon Health Authority</i>			
Public Health Emergency Preparedness	93.069	159806	83,589
Immunization Cooperative Agreements	93.268	159806	28,324
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	159806	879,580
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	159806	47,511
National Bioterrorism Hospital Preparedness Program	93.889	161573	26,082
Block Grants for Community Mental Health Services	93.958	159161 166038	129,628
Block Grants for Prevention & Treatment of Substance Abuse	93.959	159806 159161	125,316
Maternal and Child Health Services Block Grant to the States	93.994	159806	26,390
<i>Passed through Oregon Department of Justice</i>			
Child Support Enforcement	93.563	19292	145,807
<i>Passed through Oregon Health & Science University</i>			
Maternal and Child Health Services Block Grant to the States	93.994	1015198	<u>36,798</u>
Total U.S. Department of Health and Human Services			<u>1,529,025</u>
U.S. Department of Homeland Security			
<i>Passed through Oregon Military Department:</i>			
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036	4432-DR-OR	118,217
Emergency Management Performance Grants	97.042	20-506	79,936
Homeland Security Grant Programs	97.067	20-211	<u>33,222</u>
Total U.S. Department of Homeland Security			<u>231,375</u>
Total Expenditures of Federal Awards			<u>\$ 7,079,977</u>

COOS COUNTY

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended

June 30, 2021

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Coos County under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 US Code of Federal Regulations (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the schedule presents only a selected portion of the operation of the County, it is not intended to and does not present the financial position, changes in financial position, or cash flow for the County.

2. Summary of Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards is presented on the modified accrual basis of accounting in accordance with generally accepted accounting principles. Expenditures reported on this schedule are recognized following the cost principles in Title 2 US Code of Federal Regulations (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, where certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

3. Indirect Cost

The County has not elected to use the 10% *de minimis* cost rate.