

**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

	<u>Animal Control Fund</u>	<u>Law Library Fund</u>	<u>EForce Advisory Board Fund</u>	<u>County Parks Fund</u>	<u>Community Corrections Fund</u>	<u>Crime Victims Assistance Fund</u>	<u>SCINT Fund</u>	<u>Economic Development Fund</u>	<u>Bandon Dunes Assessment Fund</u>
<b>Assets</b>									
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>
<b>Liabilities</b>									
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>
<b>Deferred Inflows of Resources</b>									
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>
<b>Fund Balance</b>									
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
<b>Assets</b>									
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>
<b>Liabilities</b>									
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>
<b>Deferred Inflows of Resources</b>									
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>
<b>Fund Balance</b>									
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
<b>Assets</b>							
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>
<b>Liabilities</b>							
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>
<b>Deferred Inflows of Resources</b>							
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>
<b>Fund Balance</b>							
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
<b>Revenues</b>										
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	-	-	-
<b>Total Revenues</b>	<b>110,719</b>	<b>52,893</b>	<b>72,485</b>	<b>2,318,030</b>	<b>2,679,786</b>	<b>209,028</b>	<b>102,732</b>	<b>333,557</b>	<b>1,573,295</b>	<b>1,949,053</b>
<b>Expenditures</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>331,625</b>	<b>28,187</b>	<b>43,431</b>	<b>2,196,029</b>	<b>2,723,213</b>	<b>273,855</b>	<b>127,958</b>	<b>134,252</b>	<b>471,973</b>	<b>1,996,887</b>
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)	-
<b>Total Other Financing Source (Uses)</b>	<b>180,249</b>	<b>(3,094)</b>	<b>-</b>	<b>14,348</b>	<b>(31,743)</b>	<b>79,030</b>	<b>-</b>	<b>-</b>	<b>(1,101,877)</b>	<b>-</b>
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
<b>Revenues</b>									
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
<b>Total Revenues</b>	<b>196,548</b>	<b>61,400</b>	<b>228</b>	<b>-</b>	<b>-</b>	<b>24,153</b>	<b>980,135</b>	<b>24,738</b>	<b>125,612</b>
<b>Expenditures</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>196,548</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,463,299</b>	<b>26,766</b>	<b>95,364</b>
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)	-	-
<b>Total Other Financing Source (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(242,234)</b>	<b>(558,891)</b>	<b>-</b>	<b>738,605</b>	<b>-</b>	<b>-</b>
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
<b>Revenues</b>						
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
<b>Total Revenues</b>	<b>13,744</b>	<b>4,098,163</b>	<b>502,409</b>	<b>1,372,179</b>	<b>1,589,730</b>	<b>18,390,617</b>
<b>Expenditures</b>						
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
<b>Total Expenditures</b>	<b>11,615</b>	<b>4,110,143</b>	<b>453,368</b>	<b>1,349,584</b>	<b>625,000</b>	<b>16,669,097</b>
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)
<b>Total Other Financing Source (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(925,607)</b>
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
<b>Ending Fund Balance</b>	<b>\$ 38,469</b>	<b>\$ 40,928</b>	<b>\$ 292,679</b>	<b>\$ 119,856</b>	<b>\$ 1,840,184</b>	<b>\$ 7,913,259</b>

**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>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	<u>-</u>	<u>-</u>	<u>429</u>	<u>429</u>
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
<b>Assets</b>			
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>
<b>Liabilities</b>			
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>
<b>Fund Balance</b>			
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
<b>Revenues</b>			
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>
<b>Expenditures</b>			
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>
<b>Assets</b>				
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>
<b>Deferred outflow</b>				
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>
<b>Liabilities and Net Position</b>				
<b>Liabilities</b>				
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	1,741,525	-	23,244	1,764,769
Total Liabilities	<u>2,013,744</u>	<u>-</u>	<u>63,702</u>	<u>2,077,446</u>
<b>Deferred inflow</b>				
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>
<b>Net Position</b>				
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
<b>Operating Revenues</b>				
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>
<b>Operating Expenses</b>				
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>
<b>Non-operating revenues (expenses)</b>				
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>
<b>Revenues:</b>				
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>
<b>Expenditures:</b>				
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
<b>Fund Balance:</b>				
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>
<b>Reconciliation to GAAP Basis:</b>				
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>	