

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  
 Table of Contents

	<u>Page</u>
<b>INTRODUCTORY SECTION</b>	
Board of County Commissioners	1
<b>FINANCIAL SECTION</b>	
Independent Auditor's Report	2 - 3
Management's Discussion and Analysis	4 - 12
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	13
Statement of Activities	14
Fund Financial Statements:	
Balance Sheet - Governmental Funds	15
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	16
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	17
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	18
Balance Sheet - Enterprise Funds	19
Statement of Revenues, Expenses, and Changes in Net Position - Enterprise Funds	20
Statement of Cash Flows - Enterprise Funds	21 - 22
Statement of Fiduciary Net Position	23
Statement of Change in Fiduciary Net Position	24
Notes to the Financial Statements	25 - 45
<b>Required Supplementary Information:</b>	
Schedule of the Proportionate Share of the Net Pension Liability	46
Schedule of Pension Contributions	
Notes to Pension Required Supplementary Information	47
Schedule of Changes in Total OPEB Liability and Related Ratios	48
Major Funds - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual:	
General Fund	49 - 50
Public Works Fund	51
Health and Wellness Fund	52
County Forest Fund	53
Public Health Fund	54
Radio Communication System Fund	55

**Supplementary Information:**

Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Funds:

Combining Balance Sheet	58 - 60
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance	61 - 63

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual:

Animal Control Fund	64
Law Library Fund	65
Eforce Advisory Board Fund	66
County Parks Fund	67
Community Corrections Fund	68
Crime Victims Assistance Fund	69
South Coast Interagency Narcotics Team (SCINT) Fund	70
Economic Development Fund	71
Bandon Dunes Assessment Fund	72
Administrative Grant Fund	73
County School Fund	74
Foot Path and Bike Trails Fund	75
Industrial Development Fund	76
Public Health-Title XIX Fund	77
Mental Health-Title XIX Fund	78
County Family Mediation Fund	79
911 / Dispatch Fund	80
911 / Dispatch Reserve Fund	81
County Clerk Records Fund	82
Land Corner Preservation Fund	83
P.L. 110-343 In Lieu Title III Fund	84
Library Service District Fund	85
4-H and Extension Service District Fund	86
Bonded Debt Fund	87
County Forest Reserve Fund	88

**COOS COUNTY, OREGON**  
 Financial Statements and Supplemental Information  
 For the Fiscal Year Ended June 30, 2021  
 Table of Contents, continued

	<u>Page</u>
911 / Dispatch and Dispatch Equipment Reserve Fund Combining Schedules:	
Combining Balance Sheet	89
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	90
Enterprise Funds:	
Waste Disposal Fund:	
Combining Balance Sheet	92
Combining Schedule of Revenues, Expenses, and Changes in Net Position	93
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual:	
Waste Disposal Operations Fund	94
Waste Disposal Reserve Fund	95
Household Hazardous Waste Fund	96
Gas Pipeline Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	97
County Fair Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	98
<b>Compliance Section</b>	
Schedule of Elected Officials Cash	99
Independent Auditor's Report Required by Oregon State Regulations	100 - 101
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	102 - 103
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	104 - 105
Schedule of Findings and Questioned Costs	106
Schedule of Expenditures of Federal Awards	107 - 108
Notes to Schedule of Expenditures of Federal Awards	109