

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.

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.

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.

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.

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, 2022

	Animal Control Fund	Radio Communication System Fund	Law Library Fund	EForce Advisory Board Fund	County Parks Fund	Community Corrections Fund	Crime Victims Assistance Fund	SCINT Fund	Economic Development Fund
Assets									
Cash and Cash Equivalents	\$ 126,220	\$ 183,239	\$ 384,218	\$ 36,648	\$ 1,802,467	\$ 1,990,604	\$ 32,806	\$ 64,928	\$ 517,057
Receivables:									
Accounts Receivable, Net	520	55,779	-	-	252,916	14,114	11,442	-	68,024
Leases Receivable	-	-	-	-	47,298	-	-	-	-
Total Assets	<u>\$ 126,740</u>	<u>\$ 239,018</u>	<u>\$ 384,218</u>	<u>\$ 36,648</u>	<u>\$ 2,102,681</u>	<u>\$ 2,004,718</u>	<u>\$ 44,248</u>	<u>\$ 64,928</u>	<u>\$ 585,081</u>
Liabilities									
Accounts Payable	\$ 7,679	\$ 90	\$ 1,769	\$ 388	\$ 139,230	\$ 24,548	\$ 32	\$ 258	\$ 12,751
Accrued Payroll	4,124	-	-	-	28,970	40,403	4,012	-	-
Unearned Revenue, Current	-	-	-	-	719,197	-	-	-	-
Total Liabilities	<u>11,803</u>	<u>90</u>	<u>1,769</u>	<u>388</u>	<u>887,397</u>	<u>64,951</u>	<u>4,044</u>	<u>258</u>	<u>12,751</u>
Deferred Inflows of Resources									
Deferred Inflows - Property Taxes	-	48,199	-	-	-	-	-	-	-
Deferred Inflows - leases	-	-	-	-	47,298	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>48,199</u>	<u>-</u>	<u>-</u>	<u>47,298</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance									
Restricted	114,937	190,729	382,449	36,260	-	1,939,767	40,204	64,670	572,330
Committed	-	-	-	-	1,167,986	-	-	-	-
Total Fund Balances	<u>114,937</u>	<u>190,729</u>	<u>382,449</u>	<u>36,260</u>	<u>1,167,986</u>	<u>1,939,767</u>	<u>40,204</u>	<u>64,670</u>	<u>572,330</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 126,740</u>	<u>\$ 239,018</u>	<u>\$ 384,218</u>	<u>\$ 36,648</u>	<u>\$ 2,102,681</u>	<u>\$ 2,004,718</u>	<u>\$ 44,248</u>	<u>\$ 64,928</u>	<u>\$ 585,081</u>

COOS COUNTY, OREGON

Nonmajor Governmental Funds

Combining Balance Sheet

June 30, 2022

	Bandon Dunes Assessment Fund	Admin Grant Fund	County School Fund	Footpath and Bike Trails Fund	Industrial Development Fund	County Family Mediation Fund	911/Dispatch Fund	County Clerk Records Fund	Land Corner Preservation Fund
Assets									
Cash and Cash Equivalents	\$ 116	\$ 1,105,206	\$ 17	\$ 745,464	\$ 12,616	\$ 235,761	\$ 238,126	\$ 113,639	\$ 87,782
Receivables:									
Accounts Receivable, Net	516,175	360,410	14	5,229	-	-	163,405	2,050	998
Leases Receivable	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 516,291</u>	<u>\$ 1,465,616</u>	<u>\$ 31</u>	<u>\$ 750,693</u>	<u>\$ 12,616</u>	<u>\$ 235,761</u>	<u>\$ 401,531</u>	<u>\$ 115,689</u>	<u>\$ 88,780</u>
Liabilities									
Accounts Payable	\$ 516,291	\$ 336,002	\$ 31	\$ -	\$ -	\$ -	\$ 2,002	\$ 1,409	\$ 139
Accrued Payroll	-	-	-	-	-	-	17,702	-	622
Unearned Revenue, Current	-	1,000,000	-	-	-	-	-	-	-
Total Liabilities	<u>516,291</u>	<u>1,336,002</u>	<u>31</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,704</u>	<u>1,409</u>	<u>761</u>
Deferred Inflows of Resources									
Deferred Inflows - Property Taxes	-	-	-	-	-	-	-	-	-
Deferred Inflows - leases	-	-	-	-	-	-	-	-	-
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	-	129,614	-	750,693	-	235,761	381,827	114,280	88,019
Committed	-	-	-	-	12,616	-	-	-	-
Total Fund Balances	<u>-</u>	<u>129,614</u>	<u>-</u>	<u>750,693</u>	<u>12,616</u>	<u>235,761</u>	<u>381,827</u>	<u>114,280</u>	<u>88,019</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 516,291</u>	<u>\$ 1,465,616</u>	<u>\$ 31</u>	<u>\$ 750,693</u>	<u>\$ 12,616</u>	<u>\$ 235,761</u>	<u>\$ 401,531</u>	<u>\$ 115,689</u>	<u>\$ 88,780</u>

COOS COUNTY, OREGON

Nonmajor Governmental Funds

Combining Balance Sheet

June 30, 2022

	PL 110-343 Title III Fund	Library Service District Fund	4-H Extension Service District Fund	Bonded Debt Fund	Total
Assets					
Cash and Cash Equivalents	\$ 377,217	\$ 181,569	\$ 466,178	\$ 135,163	\$ 8,837,041
Receivables:					
Accounts Receivable, Net	-	265,651	32,358	89,002	1,838,087
Leases Receivable	-	-	-	-	47,298
Total Assets	<u>\$ 377,217</u>	<u>\$ 447,220</u>	<u>\$ 498,536</u>	<u>\$ 224,165</u>	<u>\$ 10,722,426</u>
Liabilities					
Accounts Payable	\$ -	\$ 181,571	\$ 128,261	\$ -	\$ 1,352,451
Accrued Payroll	-	-	-	-	95,833
Unearned Revenue, Current	<u>336,801</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,055,998</u>
Total Liabilities	<u>336,801</u>	<u>181,571</u>	<u>128,261</u>	<u>-</u>	<u>3,504,282</u>
Deferred Inflows of Resources					
Deferred Inflows - Property Taxes	-	222,131	27,052	74,797	372,179
Deferred Inflows - leases	-	-	-	-	47,298
Total Deferred Inflows of Resources	<u>-</u>	<u>222,131</u>	<u>27,052</u>	<u>74,797</u>	<u>419,477</u>
Fund Balance					
Restricted	40,416	43,518	343,223	149,368	5,618,065
Committed	-	-	-	-	1,180,602
Total Fund Balances	<u>40,416</u>	<u>43,518</u>	<u>343,223</u>	<u>149,368</u>	<u>6,798,667</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 377,217</u>	<u>\$ 447,220</u>	<u>\$ 498,536</u>	<u>\$ 224,165</u>	<u>\$ 10,722,426</u>

COOS COUNTY, OREGON

Nonmajor Governmental Funds

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

For the Year ended June 30, 2022

	Animal Control Fund	Radio Communicatio n System 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
Revenues										
Property Taxes	\$ -	\$ 1,157,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	2,666	-	-	680,347	2,587,243	204,541	-	352,490	-
Fines and Fees	-	-	68,275	-	-	48,908	-	35,588	12,602	-
Licenses and Permits	41,089	-	-	-	1,828,675	44,496	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-	1,828,456
Charges for Services	59,886	-	-	17,566	-	-	-	-	-	-
Investment Earnings	1,065	3,803	2,110	218	9,336	10,666	195	271	2,426	116
Other Revenue	30,581	-	-	-	20,196	16,911	-	10,000	-	-
Total Revenues	132,621	1,163,724	70,385	17,784	2,538,554	2,708,224	204,736	45,859	367,518	1,828,572
Expenditures										
Current:										
General Government	-	-	35,267	-	-	-	302,419	-	-	-
Public Safety	368,616	89,865	-	10,578	-	2,709,790	-	42,253	-	-
Community Development	-	-	-	-	-	-	-	-	182,061	548,537
Culture and Recreation	-	-	-	-	1,841,851	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	92,910	-	-	306,630	13,990	-	-	-	-
Debt service:										
Principal Retirement	-	857,480	-	-	22,530	-	-	-	-	-
Interest Expense and Fiscal Charges	-	60,268	-	-	3,843	-	-	-	-	-
Total Expenditures	368,616	1,100,523	35,267	10,578	2,174,854	2,723,780	302,419	42,253	182,061	548,537
Excess (deficiency) of revenues over (under) expenditures	(235,995)	63,201	35,118	7,206	363,700	(15,556)	(97,683)	3,606	185,457	1,280,035
Other Financing Sources (uses)										
Gains (Losses) on Sale of Capital Asset	-	-	-	-	7,987	-	-	5,100	-	-
Transfers In	227,386	-	-	-	-	-	117,523	-	-	-
Transfers Out	-	-	(1,223)	-	-	(33,991)	-	-	-	(1,280,035)
Total Other Financing Source (Uses)	227,386	-	(1,223)	-	7,987	(33,991)	117,523	5,100	-	(1,280,035)
Net Change in Fund Balances	(8,609)	63,201	33,895	7,206	371,687	(49,547)	19,840	8,706	185,457	-
Beginning Fund Balance	123,546	127,528	348,554	29,054	796,299	1,989,314	20,364	55,964	386,873	-
Ending Fund Balance	\$ 114,937	\$ 190,729	\$ 382,449	\$ 36,260	\$ 1,167,986	\$ 1,939,767	\$ 40,204	\$ 64,670	\$ 572,330	\$ -

COOS COUNTY, OREGON

Nonmajor Governmental Funds

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

For the Year ended June 30, 2022

	Admin Grant Fund	County School Fund	Footpath and Bike Trails Fund	Industrial Development Fund	County Family Mediation Fund	911/Dispatch Fund	County Clerk Records Fund	Land Corner Preservation Fund	PL 110-343 Title III Fund
Revenues									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	125,357	-	-	-	-	-	-	-
Intergovernmental Revenues	360,410	99,220	61,450	-	23,545	655,981	-	-	131,315
Fines and Fees	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	23,240	115,045	-
Special Assessments	-	-	-	-	-	-	-	-	-
Charges for Services	36,844	-	-	-	-	229,180	-	-	-
Investment Earnings	1,456	110	3,849	96	1,255	1,891	561	429	1,946
Other Revenue	-	-	-	-	-	-	-	-	-
Total Revenues	398,710	224,687	65,299	96	24,800	887,052	23,801	115,474	133,261
Expenditures									
Current:									
General Government	-	-	-	-	1,870	-	11,430	85,715	3,755
Public Safety	-	-	-	-	-	1,485,934	-	-	-
Community Development	-	-	-	10,000	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Intergovernmental	405,611	224,687	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	127,559
Debt service:									
Principal Retirement	-	-	-	-	-	-	-	1,877	-
Interest Expense and Fiscal Charges	-	-	-	-	-	-	-	686	-
Total Expenditures	405,611	224,687	-	10,000	1,870	1,485,934	11,430	88,278	131,314
Excess (deficiency) of revenues over (under) expenditures	(6,901)	-	65,299	(9,904)	22,930	(598,882)	12,371	27,196	1,947
Other Financing Sources (uses)									
Gains (Losses) on Sale of Capital Asset	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	375,731	-	-	-
Transfers Out	-	-	-	-	-	(6,205)	-	-	-
Total Other Financing Source (Uses)	-	-	-	-	-	369,526	-	-	-
Net Change in Fund Balances	(6,901)	-	65,299	(9,904)	22,930	(229,356)	12,371	27,196	1,947
Beginning Fund Balance	136,515	-	685,394	22,520	212,831	611,183	101,909	60,823	38,469
Ending Fund Balance	\$ 129,614	\$ -	\$ 750,693	\$ 12,616	\$ 235,761	\$ 381,827	\$ 114,280	\$ 88,019	\$ 40,416

COOS COUNTY, OREGON

Nonmajor Governmental Funds

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

For the Year ended June 30, 2022

	Library Service District Fund	4-H Extension Service District Fund	Bonded Debt Fund	Total
Revenues				
Property Taxes	\$ 4,297,047	\$ 523,717	\$ 1,369,877	\$ 7,347,896
Other Taxes	-	-	-	125,357
Intergovernmental Revenues	9,717	1,184	3,048	5,173,157
Fines and Fees	-	-	-	165,373
Licenses and Permits	-	-	-	2,052,545
Special Assessments	-	-	-	1,828,456
Charges for Services	-	-	-	343,476
Investment Earnings	1,773	2,466	4,075	50,113
Other Revenue	-	-	-	77,688
Total Revenues	<u>4,308,537</u>	<u>527,367</u>	<u>1,377,000</u>	<u>17,164,061</u>
Expenditures				
Current:				
General Government	-	-	-	440,456
Public Safety	-	-	-	4,707,036
Community Development	-	-	-	740,598
Culture and Recreation	4,305,947	476,823	-	6,624,621
Intergovernmental	-	-	-	630,298
Capital Outlay	-	-	-	541,089
Debt service:				
Principal Retirement	-	-	1,225,000	2,106,887
Interest Expense and Fiscal Charges	-	-	122,488	187,285
Total Expenditures	<u>4,305,947</u>	<u>476,823</u>	<u>1,347,488</u>	<u>15,978,270</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,590</u>	<u>50,544</u>	<u>29,512</u>	<u>1,185,791</u>
Other Financing Sources (uses)				
Gains (Losses) on Sale of Capital Asset	-	-	-	13,087
Transfers In	-	-	-	720,640
Transfers Out	-	-	-	(1,321,454)
Total Other Financing Source (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(587,727)</u>
Net Change in Fund Balances	2,590	50,544	29,512	598,064
Beginning Fund Balance	<u>40,928</u>	<u>292,679</u>	<u>119,856</u>	<u>6,200,603</u>
Ending Fund Balance	<u>\$ 43,518</u>	<u>\$ 343,223</u>	<u>\$ 149,368</u>	<u>\$ 6,798,667</u>

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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and Permits	\$ 33,500	\$ 33,500	\$ 41,089	\$ 7,589
Charges for Services	49,245	49,245	59,886	10,641
Investment Earnings	1,000	1,000	1,065	65
Other Revenue	<u>18,000</u>	<u>18,000</u>	<u>30,581</u>	<u>12,581</u>
Total revenues	<u>101,745</u>	<u>101,745</u>	<u>132,621</u>	<u>30,876</u>
Expenditures:				
Public Safety:				
Personal services	273,128	273,528	275,591	(2,063)
Materials and services	110,954	110,554	93,025	17,529
Contingency	<u>54,098</u>	<u>54,098</u>	<u>-</u>	<u>54,098</u>
Total expenditures	<u>438,180</u>	<u>438,180</u>	<u>368,616</u>	<u>69,564</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(336,435)</u>	<u>(336,435)</u>	<u>(235,995)</u>	<u>100,440</u>
Other financing sources (uses):				
Transfers In	<u>187,386</u>	<u>187,386</u>	<u>227,386</u>	<u>40,000</u>
Net change in fund balance	(149,049)	(149,049)	(8,609)	140,440
Fund balance at beginning of year	<u>149,049</u>	<u>149,049</u>	<u>123,546</u>	<u>(25,503)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,937</u>	<u>\$ 114,937</u>

COOS COUNTY, OREGON

Radio Communication System Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property Taxes	\$ 1,053,839	\$ 1,053,839	\$ 1,157,255	\$ 103,416
Intergovernmental Revenues	-	-	2,666	2,666
Investment Earnings	<u>750</u>	<u>750</u>	<u>3,803</u>	<u>3,053</u>
Total revenues	<u>1,054,589</u>	<u>1,054,589</u>	<u>1,163,724</u>	<u>109,135</u>
Expenditures:				
Public Safety:				
Materials and services	100,000	100,000	89,865	10,135
Capital Outlay	101,840	101,840	92,910	8,930
Debt Service	<u>917,749</u>	<u>917,749</u>	<u>917,748</u>	<u>1</u>
Total expenditures	<u>1,119,589</u>	<u>1,119,589</u>	<u>1,100,523</u>	<u>19,066</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(65,000)</u>	<u>(65,000)</u>	<u>63,201</u>	<u>128,201</u>
Other financing sources (uses):				
Net change in fund balance	(65,000)	(65,000)	63,201	128,201
Fund balance at beginning of year	<u>65,000</u>	<u>65,000</u>	<u>127,528</u>	<u>62,528</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 190,729</u>	<u>\$ 190,729</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Fines and Fees	\$ 55,000	\$ 55,000	\$ 68,275	\$ 13,275
Investment Earnings	<u>3,000</u>	<u>3,000</u>	<u>2,110</u>	<u>(890)</u>
Total revenues	<u>58,000</u>	<u>58,000</u>	<u>70,385</u>	<u>12,385</u>
Expenditures:				
General Government:				
Personal Services	3,236	3,236	-	3,236
Materials and services	376,814	376,814	35,267	341,547
Contingency	<u>36,845</u>	<u>36,845</u>	<u>-</u>	<u>36,845</u>
Total expenditures	<u>416,895</u>	<u>416,895</u>	<u>35,267</u>	<u>381,628</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(358,895)</u>	<u>(358,895)</u>	<u>35,118</u>	<u>394,013</u>
Other financing sources (uses):				
Transfers Out	<u>(1,223)</u>	<u>(1,223)</u>	<u>(1,223)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,223)</u>	<u>(1,223)</u>	<u>(1,223)</u>	<u>-</u>
Net change in fund balance	(360,118)	(360,118)	33,895	394,013
Fund balance at beginning of year	<u>360,118</u>	<u>360,118</u>	<u>348,554</u>	<u>(11,564)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 382,449</u>	<u>\$ 382,449</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Charges for Services	\$ 17,566	\$ 17,566	\$ 17,566	\$ -
Investment Earnings	<u>100</u>	<u>100</u>	<u>218</u>	<u>118</u>
Total revenues	<u>17,666</u>	<u>17,666</u>	<u>17,784</u>	<u>118</u>
Expenditures:				
General Government:				
Materials and services	39,937	39,937	10,578	29,359
Capital Outlay	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total expenditures	<u>49,937</u>	<u>49,937</u>	<u>10,578</u>	<u>39,359</u>
Net change in fund balance	(32,271)	(32,271)	7,206	39,477
Fund balance at beginning of year	<u>32,271</u>	<u>32,271</u>	<u>29,055</u>	<u>(3,216)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,261</u>	<u>\$ 36,261</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 659,430	\$ 819,664	\$ 680,347	\$ (139,317)
Licenses and Permits	1,445,000	1,445,000	1,828,675	383,675
Investment Earnings	10,500	10,500	9,336	(1,164)
Other Revenue	6,250	6,250	20,196	13,946
Charges for Services	<u>167,000</u>	<u>167,000</u>	<u>-</u>	<u>(167,000)</u>
Total revenues	<u>2,288,180</u>	<u>2,448,414</u>	<u>2,538,554</u>	<u>90,140</u>
Expenditures:				
Culture and Recreation:				
Personal services	956,104	956,104	920,690	35,414
Materials and services	983,284	993,284	921,161	72,123
Debt Service	26,475	26,475	26,373	102
Capital Outlay	537,101	687,335	306,630	380,705
Contingency	<u>275,744</u>	<u>275,744</u>	<u>-</u>	<u>275,744</u>
Total expenditures	<u>2,778,708</u>	<u>2,938,942</u>	<u>2,174,854</u>	<u>764,088</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(490,528)</u>	<u>(490,528)</u>	<u>363,700</u>	<u>854,228</u>
Other financing sources (uses):				
Gains (Losses) on Sale of Capital Asset	<u>-</u>	<u>-</u>	<u>7,987</u>	<u>7,987</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>7,987</u>	<u>7,987</u>
Net change in fund balance	(490,528)	(490,528)	371,687	862,215
Fund balance at beginning of year	<u>550,000</u>	<u>550,000</u>	<u>796,299</u>	<u>246,299</u>
Fund balance at end of year	<u>\$ 59,472</u>	<u>\$ 59,472</u>	<u>\$ 1,167,986</u>	<u>\$ 1,108,514</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 2,213,066	\$ 2,213,066	\$ 2,587,243	\$ 374,177
Fines and Fees	45,689	45,689	48,908	3,219
Licenses and Permits	145,000	145,000	44,496	(100,504)
Investment Earnings	25,000	25,000	10,666	(14,334)
Other Revenue	<u>-</u>	<u>-</u>	<u>16,911</u>	<u>16,911</u>
Total revenues	<u>2,428,755</u>	<u>2,428,755</u>	<u>2,708,224</u>	<u>279,469</u>
Expenditures:				
Public Safety:				
Personal services	2,121,003	2,121,003	1,964,354	156,649
Materials and services	812,861	812,861	745,436	67,425
Capital Outlay	31,000	28,760	13,990	14,770
Contingency	<u>661,392</u>	<u>661,392</u>	<u>-</u>	<u>661,392</u>
Total expenditures	<u>3,626,256</u>	<u>3,624,016</u>	<u>2,723,780</u>	<u>900,236</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,197,501)</u>	<u>(1,195,261)</u>	<u>(15,556)</u>	<u>1,179,705</u>
Other financing sources (uses):				
Transfers Out	<u>(31,754)</u>	<u>(33,994)</u>	<u>(33,991)</u>	<u>3</u>
Net change in fund balance	(1,229,255)	(1,229,255)	(49,547)	1,179,708
Fund balance at beginning of year	<u>1,916,233</u>	<u>1,916,233</u>	<u>1,989,314</u>	<u>73,081</u>
Fund balance at end of year	<u>\$ 686,978</u>	<u>\$ 686,978</u>	<u>\$ 1,939,767</u>	<u>\$ 1,252,789</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 186,115	\$ 188,819	\$ 204,541	\$ 15,722
Investment Earnings	150	150	195	45
Total revenues	<u>186,265</u>	<u>188,969</u>	<u>204,736</u>	<u>15,767</u>
Expenditures:				
General Government:				
Personal Services	264,866	264,866	262,641	2,225
Materials and services	28,422	39,858	39,778	80
Capital outlay	<u>8,732</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>302,020</u>	<u>304,724</u>	<u>302,419</u>	<u>2,305</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(115,755)</u>	<u>(115,755)</u>	<u>(97,683)</u>	<u>18,072</u>
Other financing sources (uses):				
Transfers In	<u>117,523</u>	<u>117,523</u>	<u>117,523</u>	<u>-</u>
Net change in fund balance	1,768	1,768	19,840	18,072
Fund balance at beginning of year	<u>13,232</u>	<u>13,232</u>	<u>20,364</u>	<u>7,132</u>
Fund balance at end of year	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 40,204</u>	<u>\$ 25,204</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)
Fines and Fees	45,000	45,000	35,588	(9,412)
Investment Earnings	-	-	271	271
Other Revenue	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>
Total revenues	<u>95,000</u>	<u>95,000</u>	<u>45,859</u>	<u>(49,141)</u>
Expenditures:				
Public Safety:				
Personal services	22,484	22,484	643	21,841
Materials and services	<u>93,360</u>	<u>93,360</u>	<u>41,610</u>	<u>51,750</u>
Total expenditures	<u>115,844</u>	<u>115,844</u>	<u>42,253</u>	<u>73,591</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(20,844)</u>	<u>(20,844)</u>	<u>3,606</u>	<u>24,450</u>
Other financing sources (uses):				
Gains (Losses) on Sale of Capital Asset	<u>-</u>	<u>-</u>	<u>5,100</u>	<u>5,100</u>
Net change in fund balance	(20,844)	(20,844)	8,706	29,550
Fund balance at beginning of year	<u>20,844</u>	<u>20,844</u>	<u>55,964</u>	<u>35,120</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,670</u>	<u>\$ 64,670</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 275,000	\$ 275,000	\$ 352,490	\$ 77,490
Fines and Fees	7,000	7,000	12,602	5,602
Investment Earnings	<u>1,500</u>	<u>1,500</u>	<u>2,426</u>	<u>926</u>
Total revenues	<u>283,500</u>	<u>283,500</u>	<u>367,518</u>	<u>84,018</u>
Expenditures:				
Community Development:				
Materials and services	559,725	559,725	182,061	377,664
Contingency	<u>98,775</u>	<u>98,775</u>	-	<u>98,775</u>
Total expenditures	<u>658,500</u>	<u>658,500</u>	<u>182,061</u>	<u>476,439</u>
Net change in fund balance	(375,000)	(375,000)	185,457	560,457
Fund balance at beginning of year	<u>375,000</u>	<u>375,000</u>	<u>386,873</u>	<u>11,873</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 572,330</u>	<u>\$ 572,330</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Special Assessments	\$ 1,500,000	\$ 2,000,000	\$ 1,828,456	\$ (171,544)
Investment Earnings	<u>-</u>	<u>-</u>	<u>116</u>	<u>116</u>
Total revenues	<u>1,500,000</u>	<u>2,000,000</u>	<u>1,828,572</u>	<u>(171,428)</u>
Expenditures:				
Community Development:				
Materials and services	<u>450,000</u>	<u>600,000</u>	<u>548,537</u>	<u>51,463</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,050,000</u>	<u>1,400,000</u>	<u>1,280,035</u>	<u>(119,965)</u>
Other financing sources (uses):				
Transfers Out	<u>(1,050,000)</u>	<u>(1,400,000)</u>	<u>(1,280,035)</u>	<u>119,965</u>
Net change in fund balance	-	-	-	-
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

Administrative Grant Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 14,619	\$ 1,514,619	\$ 360,410	\$ (1,154,209)
Charges for Services	29,000	29,000	36,844	7,844
Investment Earnings	<u>1,000</u>	<u>1,000</u>	<u>1,456</u>	<u>456</u>
Total revenues	<u>44,619</u>	<u>1,544,619</u>	<u>398,710</u>	<u>(1,145,909)</u>
Expenditures:				
Intergovernmental:				
Materials and services	140,258	1,640,258	405,611	1,234,647
Capital Outlay	<u>47,291</u>	<u>47,291</u>	<u>-</u>	<u>47,291</u>
Total expenditures	<u>187,549</u>	<u>1,687,549</u>	<u>405,611</u>	<u>1,281,938</u>
Net change in fund balance	(142,930)	(142,930)	(6,901)	136,029
Fund balance at beginning of year	<u>142,930</u>	<u>142,930</u>	<u>136,515</u>	<u>(6,415)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 129,614</u>	<u>\$ 129,614</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Taxes	\$ 151,500	\$ 151,500	\$ 125,357	\$ (26,143)
Intergovernmental Revenues	75,000	75,000	99,220	24,220
Investment Earnings	<u>100</u>	<u>100</u>	<u>110</u>	<u>10</u>
Total revenues	<u>226,600</u>	<u>226,600</u>	<u>224,687</u>	<u>(1,913)</u>
Expenditures:				
Intergovernmental:				
Materials and services	<u>226,600</u>	<u>226,600</u>	<u>224,687</u>	<u>1,913</u>
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

Footpath and Bike Trails Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 50,000	\$ 50,000	\$ 61,450	\$ 11,450
Investment Earnings	<u>4,500</u>	<u>4,500</u>	<u>3,849</u>	<u>(651)</u>
Total revenues	<u>54,500</u>	<u>54,500</u>	<u>65,299</u>	<u>10,799</u>
Expenditures:				
Public Works:				
Materials and services	30,000	30,000	-	30,000
Capital Outlay	<u>703,500</u>	<u>703,500</u>	<u>-</u>	<u>703,500</u>
Total expenditures	<u>733,500</u>	<u>733,500</u>	<u>-</u>	<u>733,500</u>
Net change in fund balance	(679,000)	(679,000)	65,299	744,299
Fund balance at beginning of year	<u>679,000</u>	<u>679,000</u>	<u>685,394</u>	<u>6,394</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 750,693</u>	<u>\$ 750,693</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment Earnings	\$ 200	\$ 200	\$ 96	\$ (104)
Expenditures:				
Community Development:				
Materials and services	<u>22,742</u>	<u>22,742</u>	<u>10,000</u>	<u>12,742</u>
Net change in fund balance	(22,542)	(22,542)	(9,904)	12,638
Fund balance at beginning of year	<u>22,542</u>	<u>22,542</u>	<u>22,520</u>	<u>(22)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,616</u>	<u>\$ 12,616</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 22,574	\$ 22,574	\$ 23,545	\$ 971
Investment Earnings	<u>1,500</u>	<u>1,500</u>	<u>1,255</u>	<u>(245)</u>
Total revenues	<u>24,074</u>	<u>24,074</u>	<u>24,800</u>	<u>726</u>
Expenditures:				
Health and Welfare:				
Materials and services	<u>219,826</u>	<u>219,826</u>	<u>1,870</u>	<u>217,956</u>
Net change in fund balance	(195,752)	(195,752)	22,930	218,682
Fund balance at beginning of year	<u>195,752</u>	<u>195,752</u>	<u>212,831</u>	<u>17,079</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 235,761</u>	<u>\$ 235,761</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 549,004	\$ 549,004	\$ 655,981	\$ 106,977
Charges for Services	229,205	229,205	229,180	(25)
Investment Earnings	<u>500</u>	<u>500</u>	<u>1,793</u>	<u>1,293</u>
Total revenues	<u>778,709</u>	<u>778,709</u>	<u>886,954</u>	<u>108,245</u>
Expenditures:				
Public Safety:				
Dispatch	909,770	909,770	868,593	41,177
PSAP	<u>669,354</u>	<u>669,354</u>	<u>617,341</u>	<u>52,013</u>
Total expenditures	<u>1,579,124</u>	<u>1,579,124</u>	<u>1,485,934</u>	<u>93,190</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(800,415)</u>	<u>(800,415)</u>	<u>(598,980)</u>	<u>201,435</u>
Other financing sources (uses):				
Transfers In	369,526	369,526	369,526	-
Transfers Out	<u>(6,205)</u>	<u>(6,205)</u>	<u>(6,205)</u>	<u>-</u>
Total other financing sources (uses)	<u>363,321</u>	<u>363,321</u>	<u>363,321</u>	<u>-</u>
Net change in fund balance	(437,094)	(437,094)	(235,659)	201,435
Fund balance at beginning of year	<u>437,094</u>	<u>437,094</u>	<u>593,397</u>	<u>156,303</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 357,738</u>	<u>\$ 357,738</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment Earnings	\$ 50	\$ 50	\$ 98	\$ 48
Expenditures:				
Public Safety:				
Capital Outlay	24,004	24,004	-	24,004
Excess (deficiency) of revenues over (under) expenditures	<u>(23,954)</u>	<u>(23,954)</u>	<u>98</u>	<u>24,052</u>
Other financing sources (uses):				
Transfers In	6,205	6,205	6,205	-
Net change in fund balance	(17,749)	(17,749)	6,303	24,052
Fund balance at beginning of year	<u>17,749</u>	<u>17,749</u>	<u>17,786</u>	<u>37</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,089</u>	<u>\$ 24,089</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and Permits	\$ 22,000	\$ 22,000	\$ 23,240	\$ 1,240
Investment Earnings	250	250	561	311
Total revenues	<u>22,250</u>	<u>22,250</u>	<u>23,801</u>	<u>1,551</u>
Expenditures:				
General Government:				
Materials and services	22,042	22,042	11,430	10,612
Capital Outlay	17,500	17,500	-	17,500
Contingency	<u>15,113</u>	<u>15,113</u>	<u>-</u>	<u>15,113</u>
Total expenditures	<u>54,655</u>	<u>54,655</u>	<u>11,430</u>	<u>43,225</u>
Net change in fund balance	(32,405)	(32,405)	12,371	44,776
Fund balance at beginning of year	<u>78,500</u>	<u>78,500</u>	<u>101,909</u>	<u>23,409</u>
Fund balance at end of year	<u>\$ 46,095</u>	<u>\$ 46,095</u>	<u>\$ 114,280</u>	<u>\$ 68,185</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and Permits	\$ 103,000	\$ 103,000	\$ 115,045	\$ 12,045
Investment Earnings	175	175	429	254
Total revenues	<u>103,175</u>	<u>103,175</u>	<u>115,474</u>	<u>12,299</u>
Expenditures:				
General Government:				
Personal Services	96,580	96,580	74,435	22,145
Materials and services	23,705	23,705	11,280	12,425
Debt service	2,613	2,613	2,563	50
Contingency	15,277	15,277	-	15,277
Total expenditures	<u>138,175</u>	<u>138,175</u>	<u>88,278</u>	<u>49,897</u>
Net change in fund balance	(35,000)	(35,000)	27,196	62,196
Fund balance at beginning of year	<u>35,000</u>	<u>35,000</u>	<u>60,823</u>	<u>25,823</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,019</u>	<u>\$ 88,019</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 464,179	\$ 464,179	\$ 131,315	\$ (332,864)
Investment Earnings	<u>1,500</u>	<u>1,500</u>	<u>1,946</u>	<u>446</u>
Total revenues	<u>465,679</u>	<u>465,679</u>	<u>133,261</u>	<u>(332,418)</u>
Expenditures:				
General Government:				
Materials and services	350,379	350,379	3,755	346,624
Capital Outlay	<u>140,300</u>	<u>140,300</u>	<u>127,559</u>	<u>12,741</u>
Total expenditures	<u>490,679</u>	<u>490,679</u>	<u>131,314</u>	<u>359,365</u>
Net change in fund balance	(25,000)	(25,000)	1,947	26,947
Fund balance at beginning of year	<u>25,000</u>	<u>25,000</u>	<u>38,469</u>	<u>13,469</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,416</u>	<u>\$ 40,416</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property Taxes	\$ 4,143,275	\$ 4,393,275	\$ 4,297,047	\$ (96,228)
Intergovernmental Revenues	3,000	3,000	9,717	6,717
Investment Earnings	<u>2,500</u>	<u>2,500</u>	<u>1,773</u>	<u>(727)</u>
Total revenues	<u>4,148,775</u>	<u>4,398,775</u>	<u>4,308,537</u>	<u>(90,238)</u>
Expenditures:				
Culture and Recreation:				
Materials and services	<u>4,188,775</u>	<u>4,438,775</u>	<u>4,305,947</u>	<u>132,828</u>
Other financing sources (uses):				
Net change in fund balance	(40,000)	(40,000)	2,590	42,590
Fund balance at beginning of year	<u>40,000</u>	<u>40,000</u>	<u>40,928</u>	<u>928</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,518</u>	<u>\$ 43,518</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property Taxes	\$ 500,986	\$ 500,986	\$ 523,717	\$ 22,731
Intergovernmental Revenues	-	-	1,184	1,184
Investment Earnings	<u>2,500</u>	<u>2,500</u>	<u>2,466</u>	<u>(34)</u>
Total revenues	<u>503,486</u>	<u>503,486</u>	<u>527,367</u>	<u>23,881</u>
Expenditures:				
Culture and Recreation:				
Materials and services	544,631	544,631	476,823	67,808
Contingency	<u>108,523</u>	<u>108,523</u>	-	<u>108,523</u>
Total expenditures	<u>653,154</u>	<u>653,154</u>	<u>476,823</u>	<u>176,331</u>
Net change in fund balance	(149,668)	(149,668)	50,544	200,212
Fund balance at beginning of year	<u>220,000</u>	<u>220,000</u>	<u>292,679</u>	<u>72,679</u>
Fund balance at end of year	<u>\$ 70,332</u>	<u>\$ 70,332</u>	<u>\$ 343,223</u>	<u>\$ 272,891</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property Taxes	\$ 1,264,488	\$ 1,264,488	\$ 1,369,877	\$ 105,389
Intergovernmental Revenues	-	-	3,048	3,048
Investment Earnings	<u>3,000</u>	<u>3,000</u>	<u>4,075</u>	<u>1,075</u>
Total revenues	<u>1,267,488</u>	<u>1,267,488</u>	<u>1,377,000</u>	<u>109,512</u>
Expenditures:				
Debt Service:				
Principal Retirement	1,225,000	1,225,000	1,225,000	-
Interest Expense and Fiscal Charges	<u>122,488</u>	<u>122,488</u>	<u>122,488</u>	<u>-</u>
Total expenditures	<u>1,347,488</u>	<u>1,347,488</u>	<u>1,347,488</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(80,000)</u>	<u>(80,000)</u>	<u>29,512</u>	<u>109,512</u>
Net change in fund balance	(80,000)	(80,000)	29,512	109,512
Fund balance at beginning of year	<u>80,000</u>	<u>80,000</u>	<u>119,856</u>	<u>39,856</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 149,368</u>	<u>\$ 149,368</u>

COOS COUNTY, OREGON

911 / Dispatch and Dispatch Equipment Reserve Fund

Combining Balance Sheet

For GAAP Basis Presentation

June 30, 2022

	116 911/Dispatch Fund	216 Dispatch Equipment Reserve Fund	Total
Assets			
Cash and Cash Equivalents	\$ 214,037	\$ 24,089	\$ 238,126
Trade Accounts Receivable	<u>163,405</u>	<u>-</u>	<u>163,405</u>
Total Assets	<u>\$ 377,442</u>	<u>\$ 24,089</u>	<u>\$ 401,531</u>
Liabilities			
Trade Accounts Payable	\$ 2,002	\$ -	\$ 2,002
Accrued Payroll	<u>17,702</u>	<u>-</u>	<u>17,702</u>
Total Liabilities	<u>19,704</u>	<u>-</u>	<u>19,704</u>
Fund Balance			
Unassigned	<u>357,738</u>	<u>24,089</u>	<u>381,827</u>
Total Fund Balances	<u>357,738</u>	<u>24,089</u>	<u>381,827</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 377,442</u>	<u>\$ 24,089</u>	<u>\$ 401,531</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, 2022

	116 911/Dispatch Fund	216 Dispatch Equipment Reserve Fund	Total
Revenues			
Intergovernmental Revenues	\$ 655,981	\$ -	\$ 655,981
Charges for Services	229,180	-	229,180
Investment Earnings	<u>1,793</u>	<u>98</u>	<u>1,891</u>
Total Revenues	<u>886,954</u>	<u>98</u>	<u>887,052</u>
Expenditures			
Current:			
Public Safety	<u>1,485,934</u>	<u>-</u>	<u>1,485,934</u>
Total Expenditures	<u>1,485,934</u>	<u>-</u>	<u>1,485,934</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(598,980)</u>	<u>98</u>	<u>(598,882)</u>
Other Financing Sources (uses)			
Transfers In	369,526	6,205	375,731
Transfers Out	<u>(6,205)</u>	<u>-</u>	<u>(6,205)</u>
Total Other Financing Source (Uses)	<u>363,321</u>	<u>6,205</u>	<u>369,526</u>
Net Change in Fund Balances	(235,659)	6,303	(229,356)
Beginning Fund Balance	<u>593,397</u>	<u>17,786</u>	<u>611,183</u>
Ending Fund Balance	<u>\$ 357,738</u>	<u>\$ 24,089</u>	<u>\$ 381,827</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, 2022

	<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	\$ 2,071,758	\$ 1,005,871	\$ 649,695	\$ 3,727,324
Accounts Receivable, Net	<u>266,378</u>	<u>-</u>	<u>21,697</u>	<u>288,075</u>
Total current assets	<u>2,338,136</u>	<u>1,005,871</u>	<u>671,392</u>	<u>4,015,399</u>
Noncurrent assets:				
Capital Assets, Net	<u>1,542,499</u>	<u>-</u>	<u>-</u>	<u>1,542,499</u>
	<u>3,880,635</u>	<u>1,005,871</u>	<u>671,392</u>	<u>5,557,898</u>
Deferred outflow				
Deferred Outflows - Pension Related	171,336	-	9,682	181,018
Deferred Outflows - OPEB Related	<u>2,828</u>	<u>-</u>	<u>176</u>	<u>3,004</u>
Total deferred outflows	<u>174,164</u>	<u>-</u>	<u>9,858</u>	<u>184,022</u>
Total assets and deferred outflows	<u>\$ 4,054,799</u>	<u>\$ 1,005,871</u>	<u>\$ 681,250</u>	<u>\$ 5,741,920</u>
Liabilities and Net Position				
Liabilities				
Current liabilities:				
Accounts Payable	\$ 178,732	\$ -	\$ 9,070	\$ 187,802
Accrued payroll	5,780	-	310	6,090
Accrued compensated absences	52,925	-	-	52,925
Current portion of long-term liabilities	<u>98,191</u>	<u>-</u>	<u>-</u>	<u>98,191</u>
Total current liabilities	<u>335,628</u>	<u>-</u>	<u>9,380</u>	<u>345,008</u>
Noncurrent liabilities:				
Pension Liability	240,579	-	13,595	254,174
Other Post Employment Benefits (OPEB) Liability	15,194	-	947	16,141
Closure and Postclosure Landfill Liability, net of current portion	<u>1,779,572</u>	<u>-</u>	<u>-</u>	<u>1,779,572</u>
Total noncurrent liabilities	<u>2,035,345</u>	<u>-</u>	<u>14,542</u>	<u>2,049,887</u>
Total Liabilities	<u>2,370,973</u>	<u>-</u>	<u>23,922</u>	<u>2,394,895</u>
Deferred inflow				
Deferred Inflows - Pension Related	189,630	-	10,716	200,346
Deferred Inflows - OPEB Related	<u>6,214</u>	<u>-</u>	<u>387</u>	<u>6,601</u>
Total deferred inflows	<u>195,844</u>	<u>-</u>	<u>11,103</u>	<u>206,947</u>
Net Position				
Net investment in capital assets	1,542,499	-	-	1,542,499
Unrestricted	<u>(54,517)</u>	<u>1,005,871</u>	<u>646,225</u>	<u>1,597,579</u>
Total Net Position	<u>1,487,982</u>	<u>1,005,871</u>	<u>646,225</u>	<u>3,140,078</u>
Total Liabilities, Deferred Inflows and Net Position	<u>\$ 4,054,799</u>	<u>\$ 1,005,871</u>	<u>\$ 681,250</u>	<u>\$ 5,741,920</u>

COOS COUNTY, OREGON

Waste Disposal Funds

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

For the Year Ended June 30, 2022

	<u>302 Waste Disposal Fund</u>	<u>303 Waste Disposal Reserve Fund</u>	<u>304 HH Hazardous Waste Fund</u>	<u>Total</u>
Operating Revenues				
Licenses and Permits	\$ 3,122,078	\$ -	\$ -	\$ 3,122,078
Charges for Services	<u>5,977</u>	<u>-</u>	<u>241,167</u>	<u>247,144</u>
Total Operating Revenues	<u>3,128,055</u>	<u>-</u>	<u>241,167</u>	<u>3,369,222</u>
Operating Expenses				
Personal Services	350,588	-	23,211	373,799
Materials and Services	2,337,682	-	169,336	2,507,018
Depreciation expense	<u>134,182</u>	<u>-</u>	<u>-</u>	<u>134,182</u>
Total Operating Expenses	<u>2,822,452</u>	<u>-</u>	<u>192,547</u>	<u>3,014,999</u>
Operating Income (Loss)	<u>305,603</u>	<u>-</u>	<u>48,620</u>	<u>354,223</u>
Non-operating revenues (expenses)				
Investment Earnings	9,630	5,098	3,387	18,115
Miscellaneous	<u>2,231</u>	<u>-</u>	<u>-</u>	<u>2,231</u>
Total non-operating revenues (expenses)	<u>11,861</u>	<u>5,098</u>	<u>3,387</u>	<u>20,346</u>
Income (loss) before transfers	317,464	5,098	52,007	374,569
Transfers In	126,098	200,000	-	326,098
Transfers Out	<u>(254,586)</u>	<u>(126,098)</u>	<u>-</u>	<u>(380,684)</u>
Net transfers	<u>(128,488)</u>	<u>73,902</u>	<u>-</u>	<u>(54,586)</u>
Change in Net Position	188,976	79,000	52,007	319,983
Beginning Net Position	<u>1,299,006</u>	<u>926,871</u>	<u>594,218</u>	<u>2,820,095</u>
Ending Net Position	<u>\$ 1,487,982</u>	<u>\$ 1,005,871</u>	<u>\$ 646,225</u>	<u>\$ 3,140,078</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and Permits	\$ 2,580,000	\$ 2,580,000	\$ 3,125,791	\$ 545,791
Charges for Services	22,000	22,000	24,080	2,080
Investment Earnings	10,000	10,000	9,630	(370)
Other Revenue	<u>2,000</u>	<u>2,000</u>	<u>2,231</u>	<u>231</u>
Total revenues	<u>2,614,000</u>	<u>2,614,000</u>	<u>3,161,732</u>	<u>547,732</u>
Expenditures:				
Disposal operations	3,615,080	3,615,080	2,488,307	1,126,773
Closure / post-closure	185,072	185,072	58,974	126,098
Contingency	<u>77,644</u>	<u>77,644</u>	<u>-</u>	<u>77,644</u>
Total expenditures	<u>3,877,796</u>	<u>3,877,796</u>	<u>2,547,281</u>	<u>1,330,515</u>
Other financing sources (uses):				
Transfers In	186,024	186,024	126,098	(59,926)
Transfers Out	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(13,976)</u>	<u>(13,976)</u>	<u>(73,902)</u>	<u>(59,926)</u>
Net change in fund balances	(1,277,772)	(1,277,772)	540,549	1,818,321
Fund Balance:				
Beginning of year	<u>1,277,772</u>	<u>1,277,772</u>	<u>1,613,075</u>	<u>335,303</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,153,624</u>	<u>\$ 2,153,624</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 2,153,624	
Capital assets, net of depreciation			1,542,499	
Deferred outflows related to pension			171,336	
Deferred outflows related to OPEB			2,828	
Compensated absences payable			(52,925)	
Landfill postclosure obligation			(1,877,763)	
Pension liability			(240,579)	
OPEB liability			(15,194)	
Deferred inflows related to pension			(189,630)	
Deferred inflows related to OPEB			<u>(6,214)</u>	
Net position - end of year			<u>\$ 1,487,982</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment Earnings	\$ 10,000	\$ 10,000	\$ 5,098	\$ (4,902)
Expenditures:				
Contingency	168,329	168,329	-	168,329
Other financing sources (uses):				
Transfers In	200,000	200,000	200,000	-
Transfers Out	<u>(186,024)</u>	<u>(186,024)</u>	<u>(126,098)</u>	<u>59,926</u>
Total other financing sources (uses)	<u>13,976</u>	<u>13,976</u>	<u>73,902</u>	<u>59,926</u>
Net change in fund balances	(144,353)	(144,353)	79,000	223,353
Fund Balance:				
Beginning of year	<u>912,193</u>	<u>912,193</u>	<u>926,871</u>	<u>14,678</u>
End of year	<u>\$ 767,840</u>	<u>\$ 767,840</u>	<u>\$ 1,005,871</u>	<u>\$ 238,031</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Charges for Services	\$ 220,000	\$ 220,000	\$ 241,286	\$ 21,286
Investment Earnings	<u>6,000</u>	<u>6,000</u>	<u>3,387</u>	<u>(2,613)</u>
Total revenues	<u>226,000</u>	<u>226,000</u>	<u>244,673</u>	<u>18,673</u>
Expenditures:				
Personal Services	19,885	23,885	23,059	826
Materials and Services	257,649	253,649	169,455	84,194
Capital Outlay	100,000	100,000	-	100,000
Contingency	<u>119,336</u>	<u>119,336</u>	<u>-</u>	<u>119,336</u>
Total expenditures	<u>496,870</u>	<u>496,870</u>	<u>192,514</u>	<u>304,356</u>
Other financing sources (uses):				
Net change in fund balances	(270,870)	(270,870)	52,159	323,029
Fund Balance:				
Beginning of year	<u>574,571</u>	<u>574,571</u>	<u>609,853</u>	<u>35,282</u>
End of year	<u>\$ 303,701</u>	<u>\$ 303,701</u>	<u>\$ 662,012</u>	<u>\$ 358,311</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 662,012	
Deferred outflow related to pension			9,682	
Deferred outflow related to OPEB			176	
Pension liability			(13,595)	
OPEB liability			(947)	
Deferred inflows related to pension			(10,716)	
Deferred inflows related to OPEB			<u>(387)</u>	
Net position - end of year			<u>\$ 646,225</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Rentals and Fees	\$ 525,000	\$ 525,000	\$ 424,000	\$ (101,000)
Investment Earnings	<u>8,000</u>	<u>8,000</u>	<u>5,999</u>	<u>(2,001)</u>
Total revenues	<u>533,000</u>	<u>533,000</u>	<u>429,999</u>	<u>(103,001)</u>
Expenditures:				
Materials and Services	345,000	495,000	417,609	77,391
Capital Outlay	<u>1,188,000</u>	<u>1,038,000</u>	<u>872</u>	<u>1,037,128</u>
Total expenditures	<u>1,533,000</u>	<u>1,533,000</u>	<u>418,481</u>	<u>1,114,519</u>
Other financing sources (uses):				
Net change in fund balances	(1,000,000)	(1,000,000)	11,518	1,011,518
Fund Balance:				
Beginning of year	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,055,131</u>	<u>55,131</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,066,649</u>	<u>\$ 1,066,649</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 1,066,649	
Prepaid bond issuance			3,817	
Capital assets, net of depreciation			36,769,015	
Accrued interest			(5,226)	
Long-term debt			<u>(1,285,000)</u>	
Net position - end of year			<u>\$ 36,549,255</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, 2022

	<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	18,000	18,000	35,698	17,698
Charges for Services	287,177	287,177	400,771	113,594
Contribution Revenue	32,000	32,000	92,296	60,296
Investment Earnings	600	600	1,657	1,057
Other Revenue	<u>4,000</u>	<u>4,000</u>	<u>5,568</u>	<u>1,568</u>
Total revenues	<u>394,944</u>	<u>394,944</u>	<u>589,157</u>	<u>194,213</u>
Expenditures:				
Personal Services	92,208	92,208	72,453	19,755
Materials and services	250,759	307,759	280,613	27,146
Capital Outlay	10,000	10,000	9,316	684
Debt Service	6,000	6,000	5,597	403
Contingency	<u>64,642</u>	<u>7,642</u>	<u>-</u>	<u>7,642</u>
Total expenditures	<u>423,609</u>	<u>423,609</u>	<u>367,979</u>	<u>55,630</u>
Other financing sources (uses):				
Sale of assets	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Total other financing sources (uses)	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Net change in fund balances	(27,665)	(27,665)	221,178	248,843
Fund Balance:				
Beginning of year	<u>35,000</u>	<u>35,000</u>	<u>106,367</u>	<u>71,367</u>
End of year	<u>\$ 7,335</u>	<u>\$ 7,335</u>	<u>\$ 327,545</u>	<u>\$ 320,210</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 327,545	
Capital assets, net of depreciation			1,202,250	
Deferred outflow related to pension			12,304	
Deferred outflow related to OPEB			356	
Compensated absences			(2,320)	
Leases, current			(4,700)	
Leases, noncurrent			(10,272)	
Pension liability			(17,276)	
OPEB liability			(1,914)	
Deferred inflows related to pension			(13,617)	
Deferred inflows related to OPEB			<u>(783)</u>	
Net position - end of year			<u>\$ 1,491,573</u>	