

COOS COUNTY, OREGON  
FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION  
FISCAL YEAR ENDED JUNE 30, 2022  
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, 2022  
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**INTRODUCTORY SECTION**

**COOS COUNTY**

Board of County Commissioners

June 30, 2022

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

**MAILING ADDRESS**

Coos County Courthouse  
250 N. Baxter  
Coquille, Oregon 97423  
(541) 396-7500

**FINANCIAL SECTION**



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

## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Coos County, Oregon

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Coos County, Oregon ("County") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules for the General Fund, Public Works Fund, Health and Wellness Fund, County Forest Fund, Public Health Fund, ARPA Fund, and County Forest Reserve Fund, the Schedule of the Proportionate Share of the Net Pension Liability, the Schedule of Pension Contributions, Notes to Pension Required Supplementary Information, and the Schedule of Changes in Total OPEB Liability and Related Ratios be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis, the Schedule of the Proportionate Share of the Net Pension Liability, the Schedule of Pension Contributions, Notes to Pension Required Supplementary Information, and the Schedule of Changes in Total OPEB Liability and Related Ratios in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

#### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements, budget and actual schedules, and schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements, budget and actual schedules, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated June 30, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

**Report on Other Legal and Regulatory Requirements**

In accordance with Minimum Standards of Audits of Oregon Municipal Corporations, we have issued our report dated June 30, 2023, on our consideration of the County's compliance with certain provisions of laws and regulations including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules OAR 162-10-000 to 162-10-320. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

**Isler CPA**

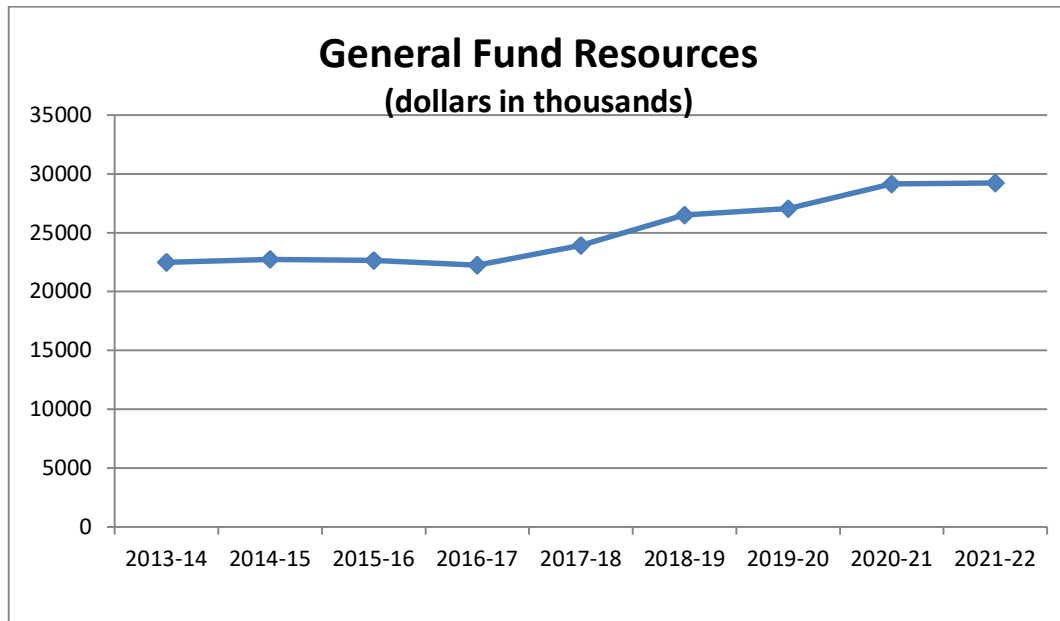
By: Paul Nielson, CPA, a member of the firm  
Eugene, Oregon  
June 30, 2023

**COOS COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2022

The management of Coos County, Oregon offers this overview and analysis of the financial activities of the County, for the fiscal year ended June 30, 2022. We encourage readers to consider the information here in conjunction with the accompanying basic financial statements.

**Financial Highlights (*dollars in thousands*)**

- The County's assets exceeded its liabilities at June 30, 2022 by \$149,564 (*net position*) – an increase of \$6,642 or 4.65%. Of this amount, \$11,197 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's revenues increased by 2.70% in the Governmental activities, they increased by 20.12% in the Proprietary activities. Expenses for the Governmental activities decreased by \$4,491 or 6.93%, and Proprietary increased by \$893 or 22.86%. Net position in Governmental funds increased \$5,185 or 5.02% and Proprietary funds increased by \$1,514 or 3.82%.



**Overview of the Financial Statements**

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

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

**COOS COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2022

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

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

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

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

### **Governmental Funds**

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

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

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

The County maintains 30 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General fund, Public Works fund, Health & Wellness fund, County Forest fund, Public Health fund, American Rescue Plan fund, and County Forest Reserve fund which are considered to be major funds. Data from the other 23 governmental funds are combined into a single, aggregated presentation. Individual fund data for these non-major governmental funds is provided in the supplementary statements section of this report.

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

**Special Revenue Funds** – Special Revenue funds are used to account for proceeds of specific revenue sources that are restricted to expenditures for specified purposes. Funds included in the category are: Animal Control, Public Works, Public Health, Law Library, County Parks, Community Corrections, Crime Victim Assistance, South Coast Interagency Narcotics Team (SCINT), Health & Wellness, Economic Development, Bandon Dunes

**COOS COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2022

Assessment, Radio Communication System, PL110-343 Title III, County Forest, Administrative Grants, County School, Foot Paths and Bicycle Trails, Industrial Development, County Family Mediation, 911/Dispatch, County Clerk Records, Public Land Corner Preservation, EForce Advisory Board, County Forest Reserve, and the Dispatch Equipment Reserve funds.

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

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

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

**Bonded Indebtedness**  
*in thousands*

<b>General Obligation Debt Capacity</b>	<b>June 30, 2022</b>		<b>June 30, 2021</b>	
Taxable Real Market Value	\$	9,381,044	\$	8,613,473
General Obligation Bond Debt Limitation (2% of Real Market Value)		187,621		172,269
Less: Outstanding debt subject to limit		1,285		2,510
Less: Principal payments due within one year		(1,285)		(1,225)
		-		1,285
Remaining Legal General Obligation Debt Capacity	\$	187,621	\$	170,984
Percent of Capacity Issued		0.0%		0.7%

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

**Proprietary Funds**

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

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

**Fiduciary Funds**

Trust and Agency Funds – These funds account for resources received and held by the County in a fiduciary capacity or as an agent for other governments and other funds. Fiduciary funds are *not* reflected in the government-wide statement because the resources of those funds are not available to support the County's own

**COOS COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2022

programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

**Notes to the Basic Financial Statements**

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

**Other Information**

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

**Government-wide Financial Analysis (*dollars in thousands*)**

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. The County's assets exceeded liabilities by \$149,564 at the close of the most recent fiscal year. The County's investment in capital assets (land, construction in progress, buildings, improvements, machinery and equipment, bridges and infrastructure), less any related debt to acquire those assets is approximately 75.42% of total net position. The County uses these capital assets to provide services to its citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**COOS COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2022

**Coos County's Net Position**

*in thousands*

	Governmental		Business-type		Total		Comparison	
	Activities		Activities				Difference	
	2022	2021	2022	2021	2022	2021		
Current and other assets	\$ 59,363	\$ 56,171	\$ 5,487	\$ 4,541	\$ 64,850	\$ 60,712	\$ 4,138	6.82%
Noncurrent assets	100,724	94,560	39,514	39,758	140,238	134,318	5,920	4.41%
<b>Total assets</b>	<b>160,087</b>	<b>150,731</b>	<b>45,001</b>	<b>44,299</b>	<b>205,088</b>	<b>195,030</b>	<b>10,058</b>	<b>5.16%</b>
Deferred Outflow of Resources	16,494	15,460	197	205	16,691	15,665	1,026	6.55%
Long-term liabilities	26,601	43,407	2,079	3,180	28,680	46,587	(17,907)	-38.44%
Other liabilities	22,079	17,363	1,717	1,571	23,796	18,934	4,862	25.68%
<b>Total liabilities</b>	<b>48,680</b>	<b>60,770</b>	<b>3,796</b>	<b>4,751</b>	<b>52,476</b>	<b>65,521</b>	<b>(13,045)</b>	<b>-19.91%</b>
Deferred Inflows of Resources	19,519	2,223	221	29	19,740	2,252	17,488	776.55%
Net position:								
Invested in capital assets	74,594	53,595	38,214	37,248	112,808	90,843	21,965	24.18%
Restricted	25,559	22,539	-	-	25,559	22,539	3,020	13.40%
Unrestricted	8,230	27,064	2,967	2,476	11,197	29,540	(18,343)	-62.10%
<b>Total net position</b>	<b>\$ 108,383</b>	<b>\$ 103,198</b>	<b>\$ 41,181</b>	<b>\$ 39,724</b>	<b>\$ 149,564</b>	<b>\$ 142,922</b>	<b>\$ 6,642</b>	<b>4.65%</b>

**Changes in Net Position**

The County's *unrestricted net position* \$11,197 may be used to meet the government's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the County is able to report positive balances in all categories of net position.

**COOS COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2022

**Coos County's Changes in Net Position**

*in thousands*

	Governmental		Business-type		Total		Comparison		
	Activities		Activities				Difference		
	2022	2021	2022	2021	2022	2021			
<b>REVENUE:</b>									
Program revenues:									
Charges for services & contracts	\$ 17,813	\$ 17,910	\$ 4,345	\$ 3,610	\$ 22,158	\$ 21,520	\$ 638	2.96%	
Operating grants & contributions	34,934	31,145	-	-	34,934	31,145	3,789	12.17%	
Capital grants & contributions	-	2,452	-	-	-	2,452	(2,452)	-100.00%	
General revenues:									
Property taxes	13,857	13,248	-	-	13,857	13,248	609	4.60%	
Other taxes	516	548	-	-	516	548	(32)	-5.84%	
Gain on disposition of fixed assets	-	-	-	-	-	-	-	0.00%	
Interest on investments	254	299	31	33	285	332	(47)	-14.16%	
<b>Total revenues</b>	<b>67,374</b>	<b>65,602</b>	<b>4,376</b>	<b>3,643</b>	<b>71,750</b>	<b>69,245</b>	<b>2,505</b>	<b>3.62%</b>	
<b>EXPENDITURES:</b>									
Current:									
General Government	11,301	10,062	-	-	11,301	10,062	1,239	12.31%	
Public Safety	15,268	18,991	-	-	15,268	18,991	(3,723)	-19.60%	
Public Works	8,645	8,912	1,499	1,459	10,144	10,371	(227)	-2.19%	
Health & Welfare	15,312	16,583	-	-	15,312	16,583	(1,271)	-7.66%	
Culture & Recreation	6,955	6,770	285	131	7,240	6,901	339	4.91%	
Community Development	741	616	-	-	741	616	125	20.29%	
Intergovernmental	630	1,870	-	-	630	1,870	(1,240)	-66.31%	
Sanitation	-	-	3,015	2,303	3,015	2,303	712	30.92%	
Interest	228	303	-	-	228	303	(75)	-24.75%	
Loss on disposition of fixed assets	1,229	693	-	13	1,229	706	523	0.00%	
Special item disposal of CCAT	-	-	-	-	-	-	-	0.00%	
<b>Total expenditures</b>	<b>60,309</b>	<b>64,800</b>	<b>4,799</b>	<b>3,906</b>	<b>65,108</b>	<b>68,706</b>	<b>(3,598)</b>	<b>-5.24%</b>	
Change in net position before transfers	7,065	802	(423)	(263)	6,642	539	6,103	1132.28%	
Transfers	(1,880)	90	1,880	(90)	-	-	-	0.00%	
Change in net position	5,185	892	1,457	(353)	6,642	539	6,103	1132.28%	
Net position beginning	103,198	102,306	39,724	40,077	142,922	142,383	539	0.38%	
<b>Net position ending</b>	<b>\$ 108,383</b>	<b>\$ 103,198</b>	<b>\$ 41,181</b>	<b>\$ 39,724</b>	<b>\$ 149,564</b>	<b>\$ 142,922</b>	<b>\$ 6,642</b>	<b>4.65%</b>	

**Capital Assets and Debt Administration**

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

Bonded Debt. At the end of the current fiscal year, Coos County had total bonded debt outstanding of \$1,285,000. This entire amount is debt backed by the full faith and credit of the government through assessment to property owners.

Leases. The County leases multiple vehicles, a tractor, an excavator, and radio communication equipment. Vehicles, tractor, and the excavator are all backed by general revenues. The radio communication equipment is backed by a Local Option Levy. At the end of the current fiscal year, Coos County had total financing arrangements outstanding of \$3,103,787.



**COOS COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2022

The County's investment in capital assets for its governmental and business-type activities as of June 30, 2022 amounted to \$138,083,441 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, improvements other than buildings, equipment, and infrastructure.

	<b>Governmental</b>	<b>Business-type</b>	
	<b>Activities</b>	<b>Activities</b>	<b>Total</b>
Land	\$ 14,552	\$ 592	\$ 15,144
Construction in progress	1,695	388	2,083
Buildings and building improvements	25,381	3,073	28,454
Infrastructure	124,483	54,290	178,773
Machinery and equipment	20,081	667	20,748
Leased Assets	5,815	33	5,848
Improvements other than buildings	4,944	2,668	7,612
	<b>\$ 196,951</b>	<b>\$ 61,711</b>	<b>\$ 258,662</b>

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

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

**Budgetary Highlights**

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

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

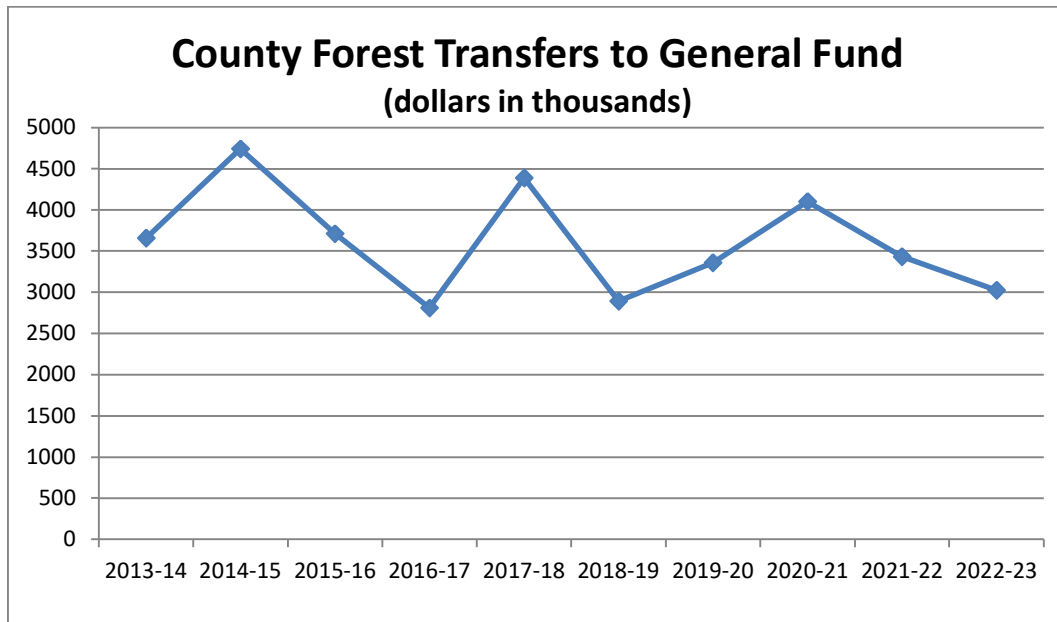
All of the budget changes were done by resolution or a supplemental budget as required by Oregon budget law.

**Economic Factors and Next Year's Budgets**

- ◆ The General Fund is the chief operating fund of Coos County. The County will continue to have to adjust the amount of spending available in future fiscal year budgets. Program services will have to be adjusted or eliminated to balance the budget. No taxes can be increased, other than the allowable 3 percent increase on taxable property value allowed by state law. The General Fund budgeted a beginning fund balance of \$4,454,080. The County placed \$2,500,000 in an operating contingency for 2022-2023.
- ◆ The General Fund's proposed expenditures total \$26,886,786, with resources other than taxes of \$20,997,510. The amount budgeted for current year taxes is \$5,889,276, based upon our full tax rate authority of \$1.0799 per thousand. The County provides property tax assessment/collection services for all taxing districts, such as schools, cities, ports, and other districts at a cost of \$2,125,150.

**COOS COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2022

- ◆ Coos County created the County Forest Fund in 1999 to serve as a revenue stabilization fund. All receipts from the sale of timber and/or forest related products are deposited into the fund each year. In previous budget cycles, a 5-year rolling average of the receipts into the fund were appropriated into the General Fund. Annual transfers were calculated as the total receipts for the previous five years, divided by five, less the current years budgeted operating expenses. The FY 2022-2023 Forestry Department operating budget is \$1,195,436. The County Forest Fund balance on June 30, 2022 was \$7,662,847.



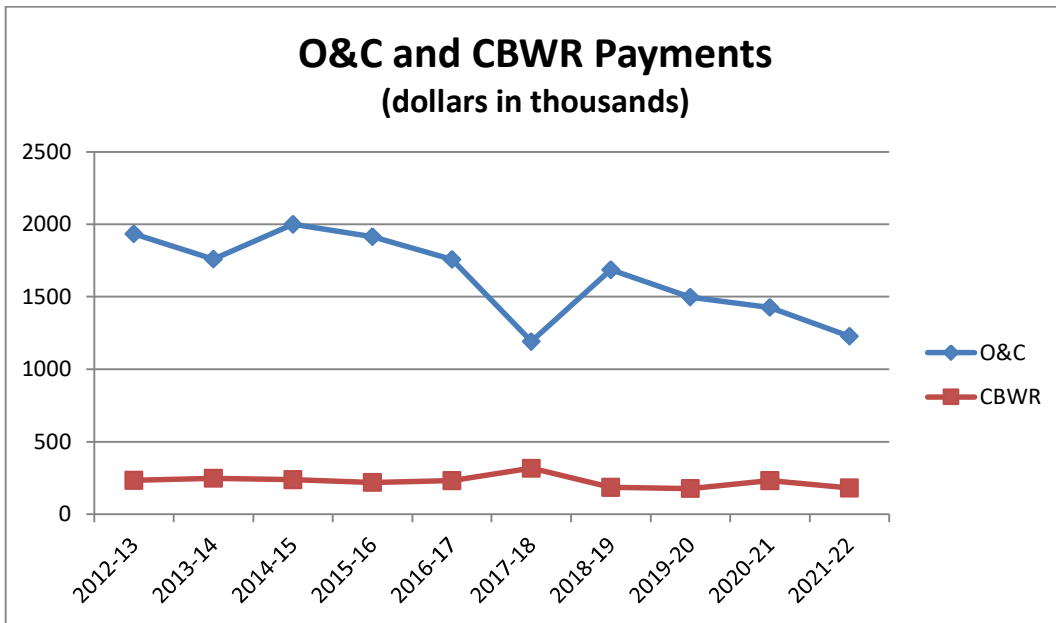
Note: In fiscal year 2017-18 excess funds of \$1.1 million from a comparison of Budget and Actual expenses since fiscal year 2001-02 were transferred in addition to the formula.

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

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

In FY 2022-2023, the SRS net payment to the General Fund (Title I), for the O&C lands, will be \$1,543,776. The County Road Department FY 2022-2023 SRS Title I payment, for the CBWR lands and U.S. Forest Service, is budgeted to be \$343,908.

**COOS COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2022



- ◆ On May 19, 2020, the voters passed a Local Option Levy to replace our failing 911 radio communications system. The Local Option Levy rate is \$0.2 per thousand. The Radio Communication System Fund's adopted expenditures for 2022-2023 total \$1,192,170.
- ◆ Current County services and activities are either state mandated or considered essential to public safety or health. Future across the board budget cuts are not practical in that further reductions will not allow program criteria to be met, thus the inability to function.
- ◆ On May 20, 2021, the County received \$6,262,922 in State and Local Fiscal Recovery Funds from the American Rescue Plan Act. The County received the same amount in May of 2022. These funds will help with our budget problems in the next couple of years.
- ◆ The Board of Commissioners also serves as the Governing Board for the Coos County Library Service District and 4-H Extension Service District, which are separate entities from Coos County. There are four funds that require the levying of taxes; the General Fund, Bonded Debt Fund, Library Service District Fund and the 4-H Extension Service District Fund.
- ◆ The Library Service District's adopted expenditures for 2022-2023 total \$4,343,003 with resources other than taxes of \$257,500. The 4-H Extension Service District's adopted expenditures for 2022-2023 total \$762,726, with resources other than taxes of \$265,000. The Library and 4-H Extension Service Districts both intend to certify their total permanent tax rates in 2021-2022. The Library rate is \$0.7289 per thousand and the 4-H Extension rate is \$0.0888 per thousand.
- ◆ All of these factors were considered in preparing the County's budgets for the 2022-2023 fiscal year.

**Requests for Information**

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

**BASIC FINANCIAL STATEMENTS**

**COOS COUNTY, OREGON**

Statement of Net Position

June 30, 2022

	Governmental Activities	Business Type Activities	Total
<b>Assets</b>			
Current assets:			
Cash and Cash Equivalents	\$ 53,121,672	\$ 5,174,780	\$ 58,296,452
Accounts receivable	4,836,195	308,959	5,145,154
Taxes receivable	931,072	-	931,072
Other receivables	14,194	-	14,194
Inventory	386,881	-	386,881
Prepaid Expenses	<u>73,415</u>	<u>3,817</u>	<u>77,232</u>
Total current assets	<u>59,363,429</u>	<u>5,487,556</u>	<u>64,850,985</u>
Noncurrent assets:			
Leases receivable	970,904	-	970,904
Capital Assets, Net	98,569,677	39,513,764	138,083,441
Equity interest in Advanced Health	<u>1,183,710</u>	<u>-</u>	<u>1,183,710</u>
Total noncurrent assets	<u>100,724,291</u>	<u>39,513,764</u>	<u>140,238,055</u>
Total assets	<u>160,087,720</u>	<u>45,001,320</u>	<u>205,089,040</u>
<b>Deferred Outflow of Resources</b>			
Related to pensions	16,226,022	193,322	16,419,344
Related to OPEB	<u>268,330</u>	<u>3,360</u>	<u>271,690</u>
Total deferred outflows	<u>16,494,352</u>	<u>196,682</u>	<u>16,691,034</u>
<b>Liabilities</b>			
Current Liabilities:			
Accounts Payable	3,730,088	257,997	3,988,085
Accrued payroll	744,455	7,086	751,541
Accrued interest	-	5,226	5,226
Accrued compensated absences	2,419,301	55,245	2,474,546
Unearned Revenue, Current	14,103,459	2,955	14,106,414
Current portion of:			
General obligation bond	-	1,285,000	1,285,000
Landfill post-closure cost	-	98,191	98,191
Financing arrangements	940,457	4,700	945,157
Leases	<u>141,330</u>	<u>-</u>	<u>141,330</u>
Total current liabilities	<u>22,079,090</u>	<u>1,716,400</u>	<u>23,795,490</u>
Noncurrent liabilities:			
Financing arrangements	2,158,630	10,272	2,168,902
Net pension liability	22,783,497	271,450	23,054,947
Net other postemployment benefit obligation	1,441,865	18,055	1,459,920
Landfill post-closure cost	-	1,779,572	1,779,572
Leases	<u>217,033</u>	<u>-</u>	<u>217,033</u>
Total noncurrent liabilities	<u>26,601,025</u>	<u>2,079,349</u>	<u>28,680,374</u>
Total liabilities	<u>48,680,115</u>	<u>3,795,749</u>	<u>52,475,864</u>
<b>Deferred Inflows of Resources</b>			
Deferred Inflows - Pension Related	17,958,504	213,963	18,172,467
Deferred Inflows - OPEB Related	589,650	7,384	597,034
Deferred inflows - Leases	<u>970,904</u>	<u>-</u>	<u>970,904</u>
Total deferred inflows of resources	<u>19,519,058</u>	<u>221,347</u>	<u>19,740,405</u>
<b>Net Position</b>			
Net investment in capital assets	76,752,857	38,213,792	114,966,649
Restricted for:			
Roads, sidewalks, footpaths	8,430,699	-	8,430,699
Health	12,420,202	-	12,420,202
Public safety	2,812,130	-	2,812,130
Other programs	1,895,529	-	1,895,529
Unrestricted	<u>6,071,482</u>	<u>2,967,114</u>	<u>9,038,596</u>
Total net position	<u>\$ 108,382,899</u>	<u>\$ 41,180,906</u>	<u>\$ 149,563,805</u>

See accompanying notes to financial statements.

**COOS COUNTY, OREGON**

Statement of Activities

For the Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues			Net Revenue (Expense) and Change in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Governmental Activities</b>							
General Government	\$ 11,301,306	\$ 8,532,603	\$ 7,658,951	\$ -	\$ 4,890,248	\$ -	\$ 4,890,248
Health and Welfare	15,312,299	4,309,222	12,857,183	-	1,854,106	-	1,854,106
Public Safety	15,267,857	1,130,079	5,050,449	-	(9,087,329)	-	(9,087,329)
Public Works	8,645,426	106,329	7,863,471	-	(675,626)	-	(675,626)
Community Services	740,598	1,841,058	352,490	-	1,452,950	-	1,452,950
Culture and Recreation	6,954,698	1,856,940	691,498	-	(4,406,260)	-	(4,406,260)
Intergovernmental	630,298	36,844	459,630	-	(133,824)	-	(133,824)
Interest	227,619	-	-	-	(227,619)	-	(227,619)
Total governmental activities	<u>59,080,101</u>	<u>17,813,075</u>	<u>34,933,672</u>	<u>-</u>	<u>(6,333,354)</u>	<u>-</u>	<u>(6,333,354)</u>
<b>Business-type Activities</b>							
Waste Operations	3,014,999	3,371,453	-	-	-	356,454	356,454
Gas Pipeline	1,498,505	424,000	-	-	-	(1,074,505)	(1,074,505)
County Fair	284,470	549,473	-	-	-	265,003	265,003
Total business-type activities	<u>4,797,974</u>	<u>4,344,926</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(453,048)</u>	<u>(453,048)</u>
Total activities	<u>\$ 63,878,075</u>	<u>\$ 22,158,001</u>	<u>\$ 34,933,672</u>	<u>\$ -</u>	<u>(6,333,354)</u>	<u>(453,048)</u>	<u>(6,786,402)</u>
General revenues:							
Property taxes					13,857,290	-	13,857,290
Other taxes					516,174	-	516,174
Loss on disposition of capital assets					(1,229,131)	-	(1,229,131)
Interest and investment earnings					<u>253,538</u>	<u>30,752</u>	284,290
Total general revenues					13,397,871	30,752	13,428,623
Transfers:							
Transfers in (out)					<u>(1,879,602)</u>	<u>1,879,602</u>	-
Total transfers					<u>(1,879,602)</u>	<u>1,879,602</u>	-
Total general revenues and transfers					<u>11,518,269</u>	<u>1,910,354</u>	<u>13,428,623</u>
Change in net position					5,184,915	1,457,306	6,642,221
Net position, beginning					<u>103,197,984</u>	<u>39,723,600</u>	<u>142,921,584</u>
Net position, ending					<u>\$ 108,382,899</u>	<u>\$ 41,180,906</u>	<u>\$ 149,563,805</u>

See accompanying notes to financial statements.

**COOS COUNTY, OREGON**

Governmental Funds

Balance Sheet

June 30, 2022

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>Health and Wellness Fund</u>	<u>County Forest Fund</u>	<u>Public Health Fund</u>	<u>American Rescue Plan</u>	<u>County Forest Reserve Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
<b>Assets</b>									
Cash and Cash Equivalents	\$ 6,141,740	\$ 7,236,748	\$ 10,457,134	\$ 7,500,322	\$ 2,999,341	\$ 8,837,760	\$ 1,111,586	\$ 8,837,041	\$ 53,121,672
Receivables, Net	1,334,445	810,850	1,169,680	266,400	268,402	-	93,600	1,838,087	5,781,464
Inventory	-	386,881	-	-	-	-	-	-	386,881
Prepaid Expenses	11,556	-	-	-	61,859	-	-	-	73,415
Interfund loans	2,169,014	-	-	-	-	-	-	-	2,169,014
Leases Receivable	29,997	-	-	893,609	-	-	-	47,298	970,904
<b>Total assets</b>	<b><u>\$ 9,686,752</u></b>	<b><u>\$ 8,434,479</u></b>	<b><u>\$ 11,626,814</u></b>	<b><u>\$ 8,660,331</u></b>	<b><u>\$ 3,329,602</u></b>	<b><u>\$ 8,837,760</u></b>	<b><u>\$ 1,205,186</u></b>	<b><u>\$ 10,722,426</u></b>	<b><u>\$ 62,503,350</u></b>
<b>Liabilities</b>									
Trade Accounts Payable	\$ 212,387	\$ 263,034	\$ 339,257	\$ 92,281	\$ 95,285	\$ 271,218	\$ 1,104,184	\$ 1,352,451	\$ 3,730,097
Accrued Payroll	321,438	43,519	228,294	11,594	43,777	-	-	95,833	744,455
Interfund loans	-	-	-	-	-	-	2,169,014	-	2,169,014
Unearned revenue	1,462,881	46,841	1,371,091	-	632,412	8,534,230	-	2,055,998	14,103,453
<b>Total liabilities</b>	<b><u>1,996,706</u></b>	<b><u>353,394</u></b>	<b><u>1,938,642</u></b>	<b><u>103,875</u></b>	<b><u>771,474</u></b>	<b><u>8,805,448</u></b>	<b><u>3,273,198</u></b>	<b><u>3,504,282</u></b>	<b><u>20,747,019</u></b>
<b>Deferred Inflows of Resources</b>									
Deferred Inflows - Property Taxes	422,104	14,198	-	-	-	-	-	372,179	808,481
Deferred Inflows - leases	29,997	-	-	893,609	-	-	-	47,298	970,904
<b>Total deferred inflows of resources</b>	<b><u>452,101</u></b>	<b><u>14,198</u></b>	<b><u>-</u></b>	<b><u>893,609</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>419,477</u></b>	<b><u>1,779,385</u></b>
<b>Fund Balance</b>									
Nonspendable	-	386,881	-	-	61,859	-	-	-	448,740
Restricted	43,736	7,680,006	9,688,172	-	2,496,269	32,312	-	5,618,065	25,558,560
Committed	-	-	-	-	-	-	-	1,180,602	1,180,602
Assigned	-	-	-	7,662,847	-	-	-	-	7,662,847
Unassigned	7,194,209	-	-	-	-	-	(2,068,012)	-	5,126,197
<b>Total fund balances</b>	<b><u>7,237,945</u></b>	<b><u>8,066,887</u></b>	<b><u>9,688,172</u></b>	<b><u>7,662,847</u></b>	<b><u>2,558,128</u></b>	<b><u>32,312</u></b>	<b><u>(2,068,012)</u></b>	<b><u>6,798,667</u></b>	<b><u>39,976,946</u></b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b><u>\$ 9,686,752</u></b>	<b><u>\$ 8,434,479</u></b>	<b><u>\$ 11,626,814</u></b>	<b><u>\$ 8,660,331</u></b>	<b><u>\$ 3,329,602</u></b>	<b><u>\$ 8,837,760</u></b>	<b><u>\$ 1,205,186</u></b>	<b><u>\$ 10,722,426</u></b>	<b><u>\$ 62,503,350</u></b>

See accompanying notes to financial statements.

**COOS COUNTY, OREGON**

Governmental Funds

Reconciliation of the Balance Sheet to the Statement of Net Position

June 30, 2022

Total government fund balances \$ 39,976,946

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

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

Capital assets not being depreciated	\$ 16,247,066	
Capital assets being depreciated	180,703,793	
Accumulated depreciation	<u>(98,381,182)</u>	98,569,677

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

Deferred inflow related to property taxes and loans receivable	808,481	
Equity interest in Advanced Health	1,183,710	
Deferred outflow related to pensions	16,226,022	
Deferred outflow related to OPEB	<u>268,330</u>	18,486,543

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

Compensated absences	(2,419,301)	
Financing leases	(3,457,450)	
Net pension liability	(22,783,497)	
Net other postemployment benefits obligation	(1,441,865)	
Deferred inflow of resources pension	(17,958,504)	
Deferred inflow of resources other postemployment benefit obligation	<u>(589,650)</u>	<u>(48,650,267)</u>

Net position of governmental activities in the statement of net position \$ 108,382,899

See accompanying notes to financial statements.



**COOS COUNTY, OREGON**

Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Year Ended June 30, 2022

	General Fund	Public Works Fund	Health and Wellness Fund	County Forest Fund	Public Health Fund	American Rescue Plan	County Forest Reserve Fund	Nonmajor Governmental Funds	Total
<b>Revenues</b>									
Property Taxes	\$ 6,550,912	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,347,896	\$ 13,898,808
Other Taxes	390,817	-	-	-	-	-	-	125,357	516,174
Intergovernmental Revenues	4,861,203	7,802,021	10,417,055	202,000	2,440,128	3,991,614	-	5,173,157	34,887,178
Fines and Fees	49,508	-	-	-	-	-	-	165,373	214,881
Licenses and Permits	1,019,790	70,751	3,074,878	-	770,212	-	-	2,052,545	6,988,176
Special Assessments	-	-	-	-	-	-	-	1,828,456	1,828,456
Charges for Services	3,659,685	1,617,560	367,426	-	267,056	-	-	343,476	6,255,203
Timber sales	-	-	-	4,835,372	-	-	1,682,324	-	6,517,696
Investment Earnings	40,644	35,486	46,881	34,102	17,815	22,312	6,677	50,113	254,030
Other Revenue	503,673	15,892	13,776	9,039	2,797	10,000	-	77,688	632,865
<b>Total revenues</b>	<b>17,076,232</b>	<b>9,541,710</b>	<b>13,920,016</b>	<b>5,080,513</b>	<b>3,498,008</b>	<b>4,023,926</b>	<b>1,689,001</b>	<b>17,164,061</b>	<b>71,993,467</b>
<b>Expenditures</b>									
Current:									
General government	7,675,830	-	-	929,411	-	2,235,395	-	440,456	11,281,092
Public Safety	11,916,646	-	-	-	-	-	-	-	11,916,646
Health and Welfare	590,862	-	12,500,728	-	3,552,272	-	-	4,707,036	21,350,898
Public works	-	7,935,346	-	-	-	-	-	-	7,935,346
Community services	-	-	-	-	-	-	-	740,598	740,598
Culture and recreation	-	-	-	-	-	-	-	6,624,621	6,624,621
Intergovernmental	-	-	-	-	-	-	-	630,298	630,298
Capital outlay	1,089,540	351,371	20,548	203,766	-	1,756,219	5,597,197	541,089	9,559,730
Debt service:									
Principal	-	-	-	-	-	-	-	2,106,887	2,106,887
Interest	-	-	-	-	-	-	-	187,285	187,285
<b>Total expenditures</b>	<b>21,272,878</b>	<b>8,286,717</b>	<b>12,521,276</b>	<b>1,133,177</b>	<b>3,552,272</b>	<b>3,991,614</b>	<b>5,597,197</b>	<b>15,978,270</b>	<b>72,333,401</b>
Excess (deficiency) of revenues over (under) expenditures	(4,196,646)	1,254,993	1,398,740	3,947,336	(54,264)	32,312	(3,908,196)	1,185,791	(339,934)
<b>Other Financing Sources (Uses)</b>									
Sale of capital assets	144,070	46,321	-	-	-	-	-	13,087	203,478
Transfers in	4,747,597	-	-	-	-	-	-	720,640	5,468,237
Transfers out	(714,435)	-	-	(3,432,348)	-	-	-	(1,321,454)	(5,468,237)
<b>Total other financing sources (uses)</b>	<b>4,177,232</b>	<b>46,321</b>	<b>-</b>	<b>(3,432,348)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(587,727)</b>	<b>203,478</b>
Net change in fund balances	(19,414)	1,301,314	1,398,740	514,988	(54,264)	32,312	(3,908,196)	598,064	(136,456)
Beginning fund balance	7,257,359	6,765,573	8,289,432	7,147,859	2,612,392	-	1,840,184	6,200,603	40,113,402
Ending fund balance	\$ 7,237,945	\$ 8,066,887	\$ 9,688,172	\$ 7,662,847	\$ 2,558,128	\$ 32,312	\$ (2,068,012)	\$ 6,798,667	\$ 39,976,946

See accompanying notes to financial statements.

**COOS COUNTY, OREGON**  
 Governmental Funds  
 Reconciliation of Statement of Revenues,  
 Expenditures and Changes in Fund Balances to the Statement of Activities  
 For the Year Ended June 30, 2022

Net change in fund balances - total governmental funds \$ (136,456)

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

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

Current year depreciation	\$ (4,811,148)	
Expenditures for capital assets	10,252,927	
Net book value of capital assets sold/disposal	<u>(1,432,611)</u>	4,009,168

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

Change in unavailable revenue		(50,961)
Equity interest in Western Oregon Advanced Health		140,361

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

Change in accrued compensated absences	(216,051)	
Change in net pension assets/liabilities/deferred inflows and deferred outflows	986,500	
Change in OPEB assets/liabilities/deferred inflows and deferred outflows	<u>(145,599)</u>	624,850

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

Financing lease proceeds	(407,500)	
Financing payments	<u>1,005,453</u>	<u>597,953</u>

Change in net position of governmental activities \$ 5,184,915

See accompanying notes to financial statements.

**COOS COUNTY, OREGON**

Enterprise Funds

Balance Sheet

June 30, 2022

	Business-Type Activities - Enterprise Funds			
	Waste Disposal Fund	Gas Pipeline Fund	Nonmajor Enterprise County Fair Fund	Total
<b>Assets</b>				
Current assets:				
Cash and Cash Equivalents	\$ 3,727,324	\$ 1,086,534	\$ 360,922	\$ 5,174,780
Accounts Receivable, Net	<u>288,075</u>	<u>20,627</u>	<u>257</u>	<u>308,959</u>
Total current assets	<u>4,015,399</u>	<u>1,107,161</u>	<u>361,179</u>	<u>5,483,739</u>
Noncurrent assets:				
Prepaid Expenses	-	3,817	-	3,817
Capital Assets, Net	<u>1,542,499</u>	<u>36,769,015</u>	<u>1,202,250</u>	<u>39,513,764</u>
Total noncurrent assets	<u>1,542,499</u>	<u>36,772,832</u>	<u>1,202,250</u>	<u>39,517,581</u>
Total assets	<u>5,557,898</u>	<u>37,879,993</u>	<u>1,563,429</u>	<u>45,001,320</u>
<b>Deferred Outflows of Resources</b>				
Deferred Outflows - Pension Related	181,018	-	12,304	193,322
Deferred Outflows - OPEB Related	<u>3,004</u>	<u>-</u>	<u>356</u>	<u>3,360</u>
Total deferred outflows	<u>184,022</u>	<u>-</u>	<u>12,660</u>	<u>196,682</u>
Total assets and deferred outflows	<u>\$ 5,741,920</u>	<u>\$ 37,879,993</u>	<u>\$ 1,576,089</u>	<u>\$ 45,198,002</u>
<b>Liabilities and Net Position</b>				
<b>Liabilities</b>				
Current liabilities:				
Accounts Payable	\$ 187,802	\$ 40,512	\$ 29,683	\$ 257,997
Accrued payroll	6,090	-	996	7,086
Accrued Interest	-	5,226	-	5,226
Accrued compensated absences	52,925	-	2,320	55,245
Unearned Revenue, Current	-	-	2,955	2,955
Current portion of bonds	-	1,285,000	-	1,285,000
Current portion of landfill liability	98,191	-	-	98,191
Current portion of financing arrangements	<u>-</u>	<u>-</u>	<u>4,700</u>	<u>4,700</u>
Total current liabilities	<u>345,008</u>	<u>1,330,738</u>	<u>40,654</u>	<u>1,716,400</u>
Noncurrent liabilities:				
Pension Liability	254,174	-	17,276	271,450
Other Post Employment Benefits (OPEB) Liability	16,141	-	1,914	18,055
Landfill Liability, net of current portion	1,779,572	-	-	1,779,572
Financing arrangements, Noncurrent	<u>-</u>	<u>-</u>	<u>10,272</u>	<u>10,272</u>
Total noncurrent liabilities	<u>2,049,887</u>	<u>-</u>	<u>29,462</u>	<u>2,079,349</u>
Total liabilities	<u>2,394,895</u>	<u>1,330,738</u>	<u>70,116</u>	<u>3,795,749</u>
<b>Deferred Inflows of Resources</b>				
Deferred Inflows - Pension Related	200,346	-	13,617	213,963
Deferred Inflows - OPEB Related	<u>6,601</u>	<u>-</u>	<u>783</u>	<u>7,384</u>
	<u>206,947</u>	<u>-</u>	<u>14,400</u>	<u>221,347</u>
<b>Net Position</b>				
Net investment in capital assets	1,542,499	35,484,015	1,187,278	38,213,792
Unrestricted	<u>1,597,579</u>	<u>1,065,240</u>	<u>304,295</u>	<u>2,967,114</u>
Total net position	<u>3,140,078</u>	<u>36,549,255</u>	<u>1,491,573</u>	<u>41,180,906</u>
Total liabilities, deferred inflows, and net position	<u>\$ 5,741,920</u>	<u>\$ 37,879,993</u>	<u>\$ 1,576,089</u>	<u>\$ 45,198,002</u>

See accompanying notes to financial statements.

**COOS COUNTY, OREGON**

Enterprise Funds

Statement of Revenues, Expenses, and Changes in Net Position

For the Year Ended June 30, 2022

	Business-Type Activities - Enterprise Funds			Total
	Waste Disposal Fund	Gas Pipeline Fund	Nonmajor Enterprise County Fair Fund	
<b>Operating Revenues</b>				
Intergovernmental Revenues	\$ -	\$ -	\$ 53,167	\$ 53,167
Licenses and Permits	3,122,078	-	-	3,122,078
Charges for Services	247,144	-	346,946	594,090
Rents and royalties	-	424,000	35,698	459,698
<b>Total Operating Revenues</b>	<b>3,369,222</b>	<b>424,000</b>	<b>435,811</b>	<b>4,229,033</b>
<b>Operating Expenses</b>				
Personal Services	373,799	-	17,426	391,225
Materials and services	2,507,018	421,637	226,549	3,155,204
Depreciation expense	134,182	1,076,868	39,333	1,250,383
<b>Total Operating Expenses</b>	<b>3,014,999</b>	<b>1,498,505</b>	<b>283,308</b>	<b>4,796,812</b>
Operating Income (Loss)	354,223	(1,074,505)	152,503	(567,779)
<b>Non-Operating Revenues (Expenses)</b>				
Investment Earnings	18,115	10,980	1,657	30,752
Interest Expense	-	-	(1,162)	(1,162)
Contributions and Donations	-	-	108,094	108,094
Miscellaneous	2,231	-	5,568	7,799
<b>Total non-operating revenues (expenses)</b>	<b>20,346</b>	<b>10,980</b>	<b>114,157</b>	<b>145,483</b>
Income (loss) before transfers	374,569	(1,063,525)	266,660	(422,296)
Transfers In	326,098	1,901,742	32,446	2,260,286
Transfers Out	(380,684)	-	-	(380,684)
<b>Net transfers</b>	<b>(54,586)</b>	<b>1,901,742</b>	<b>32,446</b>	<b>1,879,602</b>
Change in net position	319,983	838,217	299,106	1,457,306
Beginning net position	2,820,095	35,711,038	1,192,467	39,723,600
<b>Ending net position</b>	<b>\$ 3,140,078</b>	<b>\$ 36,549,255</b>	<b>\$ 1,491,573</b>	<b>\$ 41,180,906</b>

See accompanying notes to financial statements.

**COOS COUNTY, OREGON**

Enterprise Funds

Statement of Cash Flows

For the Year Ended June 30, 2022

	Business-Type Activities - Enterprise Funds			Total
	Waste Disposal Fund	Gas Pipeline Fund	Nonmajor Enterprise County Fair Fund	
<b>Cash Flows from Operating Activities</b>				
Cash received from customers	\$ 3,332,204	\$ 420,582	\$ 444,077	\$ 4,196,863
Cash payments to employees	(345,373)	-	(207,365)	(552,738)
Cash payments to suppliers for goods and services	(2,058,546)	(390,552)	(69,350)	(2,518,448)
Net cash provided (used) by operating activities	<u>928,285</u>	<u>30,030</u>	<u>167,362</u>	<u>1,125,677</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Transfers in	271,512	1,225,000	-	1,496,512
Transfers out	(380,684)	-	-	(380,684)
Donations	-	-	108,094	108,094
Net cash provided (used) by noncapital financing activities	<u>(109,172)</u>	<u>1,225,000</u>	<u>108,094</u>	<u>1,223,922</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Acquisition of capital assets	(214,063)	(660)	(27,672)	(242,395)
Principal paid on capital debt	-	(1,225,000)	(4,435)	(1,229,435)
Interest paid on capital debt	-	-	(1,162)	(1,162)
Net cash provided (used) by capital and related financing activities	<u>(214,063)</u>	<u>(1,225,660)</u>	<u>(33,269)</u>	<u>(1,472,992)</u>
<b>Cash Flows from Investing Activities</b>				
Interest income	<u>18,115</u>	<u>10,980</u>	<u>1,657</u>	<u>30,752</u>
Net change in cash and cash equivalents	623,165	40,350	243,844	907,359
Cash and cash equivalents at beginning of year	<u>3,104,159</u>	<u>1,046,184</u>	<u>117,078</u>	<u>4,267,421</u>
Cash and cash equivalents at end of year	<u>\$ 3,727,324</u>	<u>\$ 1,086,534</u>	<u>\$ 360,922</u>	<u>\$ 5,174,780</u>

See accompanying notes to financial statements.

**COOS COUNTY, OREGON**

Enterprise Funds

Statement of Cash Flows, continued

For the Year Ended June 30, 2022

	Business-Type Activities - Enterprise Funds			
	Waste Disposal Fund	Gas Pipeline Fund	Nonmajor Enterprise County Fair Fund	Total
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities</b>				
Operating income (loss)	\$ 354,223	\$ (1,074,505)	\$ 152,503	\$ (567,779)
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:				
Depreciation	134,182	1,076,868	39,333	1,250,383
Miscellaneous income	2,231	-	5,568	7,799
Pension adjustments	10,124	-	(56,142)	(46,018)
OPEB adjustments	1,692	-	1,114	2,806
Change in operating accounts:				
Receivables	(39,249)	(3,418)	(257)	(42,924)
Prepays	-	3,816	-	3,816
Unearned revenue	-	-	2,955	2,955
Accounts payable	(8,293)	32,250	19,184	43,141
Other liabilities	-	(4,981)	-	(4,981)
Payroll and related	16,610	-	3,104	19,714
Landfill postclosure cost	456,765	-	-	456,765
Net cash provided (used) by operating activities	<u>\$ 928,285</u>	<u>\$ 30,030</u>	<u>\$ 167,362</u>	<u>\$ 1,125,677</u>
Noncash capital and financing activities:				
Transfer of capital assets	<u>\$ 54,586</u>	<u>\$ -</u>	<u>\$ 32,446</u>	<u>\$ 87,032</u>
Debt payments made by governmental fund	<u>\$ -</u>	<u>\$ 1,901,742</u>	<u>\$ -</u>	<u>\$ 1,901,742</u>

See accompanying notes to financial statements.

**COOS COUNTY, OREGON**

Fiduciary Funds

Statement of Fiduciary Net Position

June 30, 2022

	<u>Custodial Funds</u>
<b>ASSETS</b>	
Cash and investments	\$ 3,665,215
Property taxes receivable	<u>4,214,914</u>
Total assets	<u>\$ 7,880,129</u>
<b>NET ASSETS - RESTRICTED</b>	<u>\$ 7,880,129</u>

See accompanying notes to financial statements.

**COOS COUNTY, OREGON**

Fiduciary Funds

Statement of Changes in Fiduciary Net Position

June 30, 2022

	<u>Custodial Funds</u>
<b>Additions</b>	
Property tax collections for other governments	\$ 227,249,786
Earnings on county contracts	<u>2,377,452</u>
Total additions	<u>\$ 229,627,238</u>
<b>Deductions</b>	
Property tax distributions to other governments	\$ 228,206,569
Contract earnings distributions	<u>1,675,044</u>
Total deductions	<u>\$ 229,881,613</u>
<b>Change in net position</b>	<u>\$ (254,375)</u>
<b>Net position - beginning</b>	<u>\$ 8,134,504</u>
<b>Net position - ending</b>	<u><u>\$ 7,880,129</u></u>

See accompanying notes to financial statements.



## COOS COUNTY, OREGON

### Notes to Financial Statements

June 30, 2022

#### **Note I - Summary of Significant Accounting Policies**

##### **A - Description of Reporting Entity**

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

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

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

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

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

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

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

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

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

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

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

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

## COOS COUNTY, OREGON

### Notes to Financial Statements

June 30, 2022

#### **Note I - Summary of Significant Accounting Policies, continued**

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

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

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

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

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

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

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

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

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

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

## COOS COUNTY, OREGON

### Notes to Financial Statements

June 30, 2022

#### **Note I - Summary of Significant Accounting Policies, continued**

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

The County reports the following major governmental funds:

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

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

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

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

*Public Health Fund* - This fund accounts for and reports the County's public health operations. Primary revenue sources include state public health grants and contracts and Public Health Title XIX funds.

*American Rescue Plan Fund* - This fund accounts for grant proceeds and expenditures related to the American Rescue Plan Act.

*The County Forest Reserve Fund* - This 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.

The County reports the following major enterprise funds:

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

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

The County reports the following fiduciary fund types:

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

##### **C - Assets, Liabilities and Equity**

###### **1. Cash and Cash Equivalents**

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

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

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

###### **2. Receivables and Payables**

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

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2022

**Note I - Summary of Significant Accounting Policies, continued**

C - Assets, Liabilities and Equity, continued

2. Receivables and Payables, continued

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

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

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

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

Under GASB 87, a receivable and deferred inflow are recorded for the estimated value over the life of lease agreements.

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

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

3. Inventories

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

4. Restricted Assets

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

5. Capital Assets

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

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

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2022

**Note I - Summary of Significant Accounting Policies, continued**

C - Assets, Liabilities and Equity, continued

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

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

6. Compensated Absences

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

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

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

7. Deferred Outflows/Inflows of Resources

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

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

8. Long-term Obligations

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

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

9. Pensions

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

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2022

**Note I - Summary of Significant Accounting Policies, continued**

C - Assets, Liabilities and Equity, continued

10. Interfund Transactions

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

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

11. Use of Estimates

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

12. Fund Equity

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

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

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

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

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

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

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

13. Net Position

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

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

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

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

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

14. Reclassifications

Certain items for 2021 have been reclassified in the accompanying financial statements to conform to the presentation for 2022. The reclassification has no effect on the change in net assets for the year ended June 30, 2021.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2022

**Note II - Stewardship, Compliance, and Accountability**

A - Budgetary Information

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

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

Original appropriations may be increased through resolutions by transferring amounts between appropriations categories or between funds. A supplemental budget is needed to increase appropriations when appropriations transfers are unauthorized. Unexpected resources and certain other changes may be made through use of a supplemental budget. The County had numerous appropriation transfers between levels of control during the year ended June 30, 2022 and the budgets are reported as originally adopted or as amended by the Board of Commissioners. Management may reassign resources within functions without seeking approval of the Board.

B. Excess of expenditures over appropriations

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

Fund	Appropriation Level	Over Expenditure Amount
Public Works Fund	Road Maintenance	\$ 62,340
Animal Control Fund	Personal Services	\$ 2,063

**Note III - Detailed Notes on All Funds**

A - Deposits and Investments

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

**Deposits** - The Governmental Accounting Standards Board has adopted accounting principles generally accepted in the United States of America (GAAP), which include standards to categorize deposits to give an indication of the level of custodial credit risk assumed by the County at June 30, 2022. If bank deposits at year end are not entirely insured or collateralized with securities held by the County or by its agent in the County's name, the County must disclose the custodial credit risk that exists. Deposits with financial institutions are comprised of bank demand deposits.

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

For the fiscal year ended June 30, 2022, the carrying amounts of the County's deposits in various financial institutions were \$9,373,908 and the bank balance was \$8,834,588. All deposits are held in the name of the County. Of the bank balance, \$500,000 was insured by the Federal Depository Insurance Corporation and the remainder was covered under the Public Funds Collateralization Program.

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

The Oregon State Treasurer is responsible for monitoring public funds held by bank depositories in excess of FDIC insured amounts, and for assuring that public funds on deposit are collateralized to the extent required by Oregon Revised Statutes (ORS) 295. ORS Chapter

## COOS COUNTY, OREGON

### Notes to Financial Statements

June 30, 2022

#### Note III - Detailed Notes on All Funds, continued

##### A - Deposits and Investments, continued

295 requires depository banks to place and maintain on deposit with a third-party custodian bank securities having a value of 10 percent, 25 percent, or 110 percent of public funds on deposit depending primarily on the capitalization level of the depository bank. Deposits in the Public Funds Collateralization Pool are not 100 percent guaranteed.

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

At June 30, 2022, the County had \$52,563,676 invested with the Oregon Short-Term Fund (OSTF), which is a cash and investment pool available for use by all state funds and local governments and is maintained by the State Treasurer. The Local Government Investment Pool (LGIP) is an open-ended, no-load diversified portfolio offered to eligible participants, including any municipality, political subdivision, or public corporation of the state. Currently, there are more than 1,500 participants in the Pool. Local government pooled assets are reported as an Investment Trust Fund in Oregon's Comprehensive Annual Financial Report. The Oregon Short-Term Fund Board, established by the Oregon Legislature, advises the Oregon Investment Council and the Oregon State Treasury in the management and investments of the LGIP.

The State of Oregon Local Government Investment Pool (LGIP or Pool) is an unrated external investment pool and is not registered with the U.S. Securities and Exchange Commission as an investment company. Oregon Revised Statutes and the Oregon Investment Council govern the Pool's investment policies. The State Treasurer is the investment officer for the Pool and is responsible for all funds in the Pool. These funds must be invested, and the investments managed, as a prudent investor would, exercising reasonable care, skill and caution. Investments in the fund are further governed by portfolio guidelines issued by the Oregon Short-Term Funds Board, which establish diversification percentages and specify the types and maturities of investments. Withdrawals in excess of \$25 million require 48 hours' notice. The Oregon Audits Division of the Secretary of State's Office audits the Pool annually. The Division's report on the Pool as of and for the year ended June 30, 2022 was unmodified.

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

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

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

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

*Concentration of Credit Risk.* The County is required to provide information about the concentration of credit risk associated with its investments in one issuer that represent five percent or more of the total investments, excluding investments in external investment pools or those issued and explicitly guaranteed by the U.S. Government. The County had no such investments during the year ended June 30, 2022.



**COOS COUNTY, OREGON**

Notes to Financial Statements

June 30, 2022

**Note III - Detailed Notes on All Funds, continued**

**A - Deposits and Investments, continued**

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

**Deposits and Investments**

Cash on hand	\$	24,083
Deposits in financial institutions		9,373,908
LGIP		<u>52,563,676</u>
Total deposits and investments	\$	<u>61,961,667</u>
Governmental Activities	\$	53,121,672
Business-Type Activities		5,174,780
Agency Fund		<u>3,665,215</u>
Total cash and cash equivalents	\$	<u>61,961,667</u>

**B- Fund Balance**

Details of the classification of the components of ending fund balance in the governmental fund financial statements at June 30, 2022 are as follows:

	General Fund	Public Works Fund	Health & Wellness Fund	County Forest Fund	Public Health Fund	ARPA Fund	County Forest Reserve Fund	Nonmajor Funds	Total
Nonspendable:									
Inventory	\$ -	\$ 386,881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 386,881
Prepaid expenses	-	-	-	-	61,859	-	-	-	61,859
Restricted:									
Debt Service	-	-	-	-	-	-	-	149,368	149,368
Public Safety Services	43,736	-	-	-	-	-	-	2,768,394	2,812,130
Health Services	-	-	9,688,172	-	2,496,269	-	-	235,761	12,420,202
Economic Development Services	-	-	-	-	-	-	-	572,330	572,330
Public works	-	7,680,006	-	-	-	-	-	750,693	8,430,699
Other	-	-	-	-	-	32,312	-	1,141,519	1,173,831
Committed:									
Parks Industrial Development	-	-	-	-	-	-	-	1,167,986	1,167,986
Assigned:									
Forest Management Unassigned	-	-	-	7,662,847	-	-	-	-	7,662,847
	<u>7,194,209</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,068,012)</u>	<u>-</u>	<u>5,126,197</u>
Total Fund Balance	<u>\$ 7,237,945</u>	<u>\$ 8,066,887</u>	<u>\$ 9,688,172</u>	<u>\$ 7,662,847</u>	<u>\$ 2,558,128</u>	<u>\$ 32,312</u>	<u>\$ (2,068,012)</u>	<u>\$ 6,798,667</u>	<u>\$ 39,976,946</u>

**COOS COUNTY, OREGON**

Notes to Financial Statements

June 30, 2022

**Note III - Detailed Notes on All Funds, continued**

C - Interfund Activity

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

<u>Transfer to</u>	<u>Transfer from</u>	<u>Amount</u>	<u>Amount</u>
General Fund	County Forest Fund	\$ 3,432,348	
	Waste Disposal	-	
	Non-major funds	<u>1,315,249</u>	<u>4,747,597</u>
Non-Major funds	General fund	714,435	
Non-Major funds	Non-major funds	<u>6,205</u>	<u>720,640</u>
Total		<u>5,468,237</u>	<u>5,468,237</u>
Governmentwide Basis Transfers			
Gas Pipeline Fund	Governmental Activities	\$ 1,901,742	
County Fair Fund	Governmental Activities	32,446	
Governmental Activities	Waste Disposal	<u>54,586</u>	<u>1,988,774</u>

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

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

Interfund loan

In July 2021, the County Commissioners authorized an interfund loan to the County Forest Reserve Fund from the General Fund, in the amount of \$3,273,200 with .6% interest. The loan was made to purchase forest land. The loan is to be paid at \$1,104,186 annually over a 3- year period.

	<u>Balance 7/1/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2022</u>
County Forest Reserve Fund	<u>\$ -</u>	<u>\$ 3,273,200</u>	<u>\$ (1,104,186)</u>	<u>\$ 2,169,014</u>

**COOS COUNTY, OREGON**

Notes to Financial Statements

June 30, 2022

**Note III - Detailed Notes on All Funds, continued**

**D - Capital Assets**

Capital asset activity for the fiscal year ended June 30, 2022 was as follows:

	Governmental Activities:				
	2021	Additions	Deletions	Transfers	2022
Capital assets, not being depreciated:					
Land	\$ 8,535,151	\$ 5,657,437	\$ (260,405)	\$ 620,000	\$ 14,552,183
Construction in progress	<u>5,640,356</u>	<u>1,049,415</u>	<u>-</u>	<u>(4,994,888)</u>	<u>1,694,883</u>
Total capital assets, not being depreciated	<u>14,175,507</u>	<u>6,706,852</u>	<u>(260,405)</u>	<u>(4,374,888)</u>	<u>16,247,066</u>
Capital assets being depreciated:					
Improvements	4,889,266	177,011	(96,328)	(26,076)	4,943,873
Buildings	27,682,532	252,374	(2,546,559)	(6,850)	25,381,497
Infrastructure	118,988,425	1,805,235	(1,630)	3,690,707	124,482,737
Equipment and vehicles	19,438,875	1,363,875	(741,895)	19,768	20,080,623
Leased assets	<u>5,212,223</u>	<u>602,840</u>	<u>-</u>	<u>-</u>	<u>5,815,063</u>
Total capital assets being depreciated	<u>176,211,321</u>	<u>4,201,335</u>	<u>(3,386,412)</u>	<u>3,677,549</u>	<u>180,703,793</u>
Less accumulated depreciation for:					
Improvements	1,676,094	164,708	(55,838)	(450)	1,784,514
Buildings	11,786,014	450,714	(1,529,915)	(30)	10,706,783
Infrastructure	69,455,283	3,110,682	(1,630)	(6,779)	72,557,556
Equipment and vehicles	12,733,229	952,741	(626,823)	(34,820)	13,024,327
Leased assets	<u>175,699</u>	<u>132,303</u>	<u>-</u>	<u>-</u>	<u>308,002</u>
Total accumulated depreciation	<u>95,826,319</u>	<u>4,811,148</u>	<u>(2,214,206)</u>	<u>(42,079)</u>	<u>98,381,182</u>
Total capital assets, being depreciated, net	<u>80,385,002</u>	<u>(609,813)</u>	<u>(1,172,206)</u>	<u>3,719,628</u>	<u>82,322,611</u>
Governmental activities capital assets, net	<u>\$ 94,560,509</u>	<u>\$ 6,097,039</u>	<u>\$ (1,432,611)</u>	<u>\$ (655,260)</u>	<u>\$ 98,569,677</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 941,936
Health and Welfare	206,773
Public Safety	402,687
Public Works	3,031,536
Culture and Recreation	<u>228,216</u>
Total depreciation expense -governmental activities	<u>\$ 4,811,148</u>

**COOS COUNTY, OREGON**

Notes to Financial Statements

June 30, 2022

**Note III - Detailed Notes on All Funds, continued**

**D - Capital Assets, continued**

	Business-Type Activities:			
	2021	Additions and Reclassifications	Deletions and Reclassifications	2022
Capital assets, not being depreciated:				
Land	\$ 591,659	\$ -	\$ -	\$ 591,659
Construction in progress	332,702	55,178	-	387,880
Total capital assets, not being depreciated	<u>924,361</u>	<u>55,178</u>	<u>-</u>	<u>979,539</u>
Capital assets being depreciated:				
Improvements	2,457,025	185,293	26,076	2,668,394
Buildings	3,065,975	-	6,850	3,072,825
Infrastructure	53,605,956	-	684,182	54,290,138
Equipment and vehicles	617,800	110,436	(61,667)	666,569
Leased assets	33,000	-	-	33,000
Total capital assets being depreciated	<u>59,779,756</u>	<u>295,729</u>	<u>655,441</u>	<u>60,730,926</u>
Less accumulated depreciation for:				
Improvements	2,133,728	66,256	450	2,200,434
Buildings	1,281,377	58,245	30	1,339,652
Infrastructure	17,168,197	1,086,827	6,779	18,261,803
Equipment and vehicles	353,290	35,755	(7,080)	381,965
Leased assets	9,547	3,300	-	12,847
Total accumulated depreciation	<u>20,946,139</u>	<u>1,250,383</u>	<u>179</u>	<u>22,196,701</u>
Total capital assets, being depreciated, net	<u>38,833,617</u>	<u>(954,654)</u>	<u>655,262</u>	<u>38,534,225</u>
Business-type activities capital assets, net0	<u>\$ 39,757,978</u>	<u>\$ (899,476)</u>	<u>\$ 655,262</u>	<u>\$ 39,513,764</u>

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

Waste operations	\$ 134,182
Gas pipeline	1,076,868
County fair	39,333
Total depreciation expense - Business-Type Activities	<u>\$ 1,250,383</u>

**E - Lease Receivable**

The County leases the right to use certain County property to users under long-term leases. Lease revenue recognized by the County in relation to these leases was \$107,203 for the year ended June 30, 2022.

Expected future minimum payments under these agreements are:

<u>Years Ending June 30</u>	<u>Lease Payments</u>
2023	\$ 71,073
2024	76,440
2025	68,229
2026	31,128
2027	33,211
2028-2032	159,242
2033-2037	190,295
2038-20420	261,094
2043-2044	80,192
Total	<u>\$ 970,904</u>

**COOS COUNTY, OREGON**

Notes to Financial Statements

June 30, 2022

**Note III - Detailed Notes on All Funds, continued**

**F -Investment in Western Oregon Advanced Health**

In November 2013, the County became a member of Western Oregon Advanced Health, LLC, now Advanced Health, a limited liability company which was formed to operate as a coordinated care organization in Oregon and whose members consist of various Oregon health care organizations. The County's investment in Advanced Health represents an approximate 10% ownership interest. Advanced Health's most recently available financial information, as of the year ending December 31, 2021, reported the County's interest at \$1,183,710, an increase of \$140,361 over the prior year. Advanced Health does not prepare publicly available financial statements. This investment is measured using level three fair value criteria.

**G -Compensated Absences Payable**

Compensated absences payable activity for the year ended June 30, 2022, was as follows

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Payments</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<b>Governmental Activities:</b>					
Compensated Absences	\$ 2,203,250	\$ 2,454,331	\$ (2,238,280)	\$ 2,419,301	\$ 2,419,301
<b>Business-Type Activities</b>					
Compensated Absences	\$ 35,314	\$ 31,001	\$ (11,070)	\$ 55,245	\$ 55,245

**H- Long-term Liabilities**

Long-term liability activity for the year ended June 30, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<b>Governmental Activities:</b>					
Leases	\$ 506,749	\$ -	\$ (148,386)	\$ 358,363	\$ 141,330
Financing arrangements:					
Radio Equipment Note	3,470,082	-	(838,283)	2,631,799	857,480
Excavator Note	78,572	-	(18,784)	59,788	19,345
Paver Note	-	407,500	-	407,500	63,632
Total financing arrangements					
Governmental Activities	<u>3,548,654</u>	<u>407,500</u>	<u>(857,067)</u>	<u>3,099,087</u>	<u>940,457</u>
Net pension liability	38,958,439	-	(16,174,942)	22,783,497	-
Net other postemployment benefit obligation	<u>1,398,615</u>	<u>43,250</u>	<u>-</u>	<u>1,441,865</u>	<u>-</u>
Governmental Activities long-term liabilities	<u>\$ 43,905,708</u>	<u>\$ 450,750</u>	<u>\$ (17,032,009)</u>	<u>\$ 27,324,449</u>	<u>\$ 940,457</u>
<b>Business-Type Activities</b>					
General Obligation Bonds	\$ 2,510,000	\$ -	\$ (1,225,000)	\$ 1,285,000	\$ 1,285,000
Tractor Financing arrangements	19,407	-	(4,435)	14,972	4,700
Closure/Post-closure costs (Note IV.C)	<u>1,420,998</u>	<u>456,765</u>	<u>-</u>	<u>1,877,763</u>	<u>98,191</u>
Total Business-type Activities debt	<u>3,950,405</u>	<u>456,765</u>	<u>(1,229,435)</u>	<u>3,177,735</u>	<u>1,387,891</u>
Net pension liability	516,506	-	(245,056)	271,450	-
Net other postemployment benefit obligation	<u>16,664</u>	<u>1,391</u>	<u>-</u>	<u>18,055</u>	<u>-</u>
Business-Type Activities long-term liabilities	<u>\$ 4,483,575</u>	<u>\$ 458,156</u>	<u>\$ (1,474,491)</u>	<u>\$ 3,467,240</u>	<u>\$ 1,387,891</u>

**COOS COUNTY, OREGON**

Notes to Financial Statements

June 30, 2022

**Note III - Detailed Notes on All Funds, continued**

**H- Long-term Liabilities, continued**

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

Future general obligation bonded debt requirements as of June 30, 2022 are as follows:

Year Ending June 30,	Business-type Activities	
	Principal	Interest
2023	\$ 1,285,000	\$ 62,708
Total	\$ 1,285,000	\$ 62,708

On June 15, 2020, the County entered into an agreement to acquire radio equipment from Government Capital Corporation. Ownership is expected to transfer at the end of the term of the agreement via a purchase option held by the County. The amount financed was \$4,291,921 with an effective interest rate of 2.29%. Payments of \$919,748 including principal and interest are due annually from 2021 through 2025, with amounts coming from the Radio Communications Fund. The amount is secured by an interest in the underlying equipment.

On November 4, 2020, the County financed the purchase of an excavator and trailer through Caterpillar Financial Services Corporation. Ownership is expected to transfer at the end of the term of the agreement via a purchase option held by the County. The amount financed was \$99,706 with an effective interest rate of 2.99%. Payments of \$21,133 including principal and interest are due annually from 2021 through 2025, with amounts coming from the County Parks Fund. The amount is secured by an interest in the underlying equipment.

On June 21, 2021, the County financed the purchase of a paver through Caterpillar Financial Services Corporation. Ownership is expected to transfer at the end of the term of the agreement via a purchase option held by the County. The amount financed was \$99,706 with an effective interest rate of 2.99%. Payments of \$75,198 including principal and interest are due annually from 2023 through 2028, with payments coming from the Public Works fund. The amount is secured by an interest in the underlying equipment.

On August 17, 2018, the County financed the purchase of a tractor through DLL Finance LLC. Ownership is expected to transfer at the end of the term of the agreement via a purchase option held by the County. The amount financed by the seller was \$33,000 with an effective interest rate of 6%. Payments of \$5,597 including principal and interest are due annually from 2019 through 2024, with payments coming from the County Fair fund. The amount is secured by an interest in the underlying equipment.

Future obligations related to equipment financing are as follows:

Year Ending June 30,	Business-type Activities				Governmental Activities			
	Tractor		Radio		Excavator		Paver	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 4,700	\$ 897	\$ 857,480	\$ 60,268	\$ 19,345	\$ 1,788	\$ 63,632	\$ 11,567
2024	4,982	615	877,116	40,632	19,924	1,209	64,803	10,395
2025	5,290	307	897,203	20,546	20,519	614	66,741	8,458
2026	-	-	-	-	-	-	68,736	6,462
2027	-	-	-	-	-	-	70,791	4,407
2028-2032	-	-	-	-	-	-	72,797	2,401
Total	\$ 14,972	\$ 1,819	\$ 2,631,799	\$ 121,446	\$ 59,788	\$ 3,611	\$ 407,500	\$ 43,690

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2022

**Note III - Detailed Notes on All Funds, continued**

For the year ended June 30, 2022, the County has reported the following lease activity consistent with the adoption of GASB Statement 87, with activity reported based on the facts in place as of the beginning of the implementation period.

The County leases vehicles, which are amortized on a straight-line basis over 6 years. and is included in expenses on the Statement of Activities. Total accumulated amortization related to the leased vehicles as of June 30, 2022 was \$166,791.

H- Long-term Liabilities, continued

Principal and interest commitments related to long term leases as of June 30, 2022 are stated below.

Period ending June 30,	Governmental Funds
2023	\$ 164,104
2024	98,869
2025	<u>138,537</u>
Total lease payments	401,510
Less: Amount representing interest	<u>(43,147)</u>
Present value of lease payments	<u>\$ 358,363</u>

**Note IV - Other Information**

A - Employee Retirement System and Pension Plans

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

**Benefits provided under ORS 238 - Tier One / Tier Two**

Pension Benefits. The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results. Under Senate Bill 1049, passed during the 2019 legislative session, the salary included in the determination of Final Average Salary will be limited for all members beginning in 2020. The limit was \$197,730 in 2021 and will be indexed with inflation in later years.

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

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

- the member was employed by a PERS employer at the time of death,

## COOS COUNTY, OREGON

### Notes to Financial Statements

June 30, 2022

#### **Note IV - Other Information, continued**

##### **A - Employee Retirement System and Pension Plans, continued**

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

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

**Benefit Changes.** After Retirement Members may choose to continue participation in a variable equity investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000.

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

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

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

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

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

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

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

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

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

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

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



**COOS COUNTY, OREGON**

Notes to Financial Statements

June 30, 2022

**Note IV - Other Information, continued**

**A - Employee Retirement System and Pension Plans, continued**

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

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

**Contributions.** PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2020. The contribution rates in effect for the fiscal year ended June 30, 2022 were 28.82% for Tier One/Tier Two covered members, 23.00% for OPSRP Pension Program General Service Members, and 27.36% for OPSRP Pension Program Police and Fire Members. Employer contributions for the year ended June 30, 2022 were \$5,790,477, excluding amounts to fund employer specific liabilities.

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

At June 30, 2022, the County reported a liability of \$23,054,947 for its proportionate share of the net pension asset. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of December 31, 2019 rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2021, the County's proportion was 0.19266273 percent, which was increased from its proportion of 0.18088324 percent measured as of June 30, 2020.

For the year ended June 30, 2022, the County recognized pension expense of \$11,764,943. At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 2,158,094	\$ -
Changes of assumptions	5,771,347	60,675
Net difference between projected and actual earnings on investments	-	17,067,398
Changes in proportionate share	2,133,937	1,044,395
Differences between employer contributions and employer's proportionate share of system contributions	<u>656,993</u>	<u>-</u>
Total (prior to post-MD contributions)	10,720,371	18,172,468
Contributions subsequent to MD	<u>5,698,973</u>	<u>-</u>
Total	<u>\$ 16,419,344</u>	<u>\$ 18,172,468</u>

Deferred outflows of resources related to pensions of \$5,698,973 resulting from the County's contributions subsequent to the measurement date will be recognized as either a reduction of the net pension liability or an increase in the net pension asset in the year ended June 30, 2023. Net deferred outflows (inflows) of resources of \$(7,452,097) will be recognized in pension expense as follows:

Amortization Period	
2023	\$ (1,070,814)
2024	(1,211,462)
2025	(2,136,052)
2026	(3,736,205)
2027	<u>702,436</u>

**COOS COUNTY, OREGON**

Notes to Financial Statements

June 30, 2022

**Note IV - Other Information, continued**

**A - Employee Retirement System and Pension Plans, continued**

Total                    \$ (7,452,097)

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

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

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2019
Measurement Date	June 30, 2021
Experience Study	2018, published July 24, 2019
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Inflation Rate	2.4 %
Long-term Expected Rate of Return	6.9%
Discount Rate	6.9%
Projected Salary Increases	3.4% percent overall payroll growth
Cost Living Adjustments (COLA)	Blend of 2.00% COLA and Graded COLA (1.25%/0.15%) in accordance with Moro decision; blend based on service.
Mortality	<p>Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active Members: Pub-2010 Employees, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

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

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2022

**Note IV - Other Information, continued**

A - Employee Retirement System and Pension Plans, continued

Long-Term Expected Rate of Return. To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption was based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

<https://www.oregon.gov/pers/documents/financials/ACFR/2021-ACFR.pdf>

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

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

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

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

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

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the County's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.20 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage-point lower (5.9 percent) or one percentage-point higher (6.9 percent) than the current rate:

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.9%)
Proportionate Share of Net Pension Liability (Asset)	\$ 45,274,400	\$ 23,054,947	\$ 4,465,329

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

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2022

**Note IV - Other Information, continued**

A - Employee Retirement System and Pension Plans, continued

Changes in Plan Assumptions and Other Inputs . Changes in actuarial methods and assumptions implemented since the December 31, 2019 valuation are described in the 2018 Experience Study (Study), published July 2019. Changes in assumptions from that Study are reported in the table of actuarial methods and assumptions, modifications to the allocation of actuarial accrued liabilities, administrative expense assumptions, healthcare cost inflation, and mortality tables can be found in the Study at: [https://www.oregon.gov/pers/Documents/Exp\\_Study\\_2018.pdf](https://www.oregon.gov/pers/Documents/Exp_Study_2018.pdf)

Changes in Plan Provisions Subsequent to Measurement Date . In July 2021, the PERS Board approved changes to assumptions for the 2020 valuation, which will impact the system's actuarial accrued liability. These changes include reducing the assumed rate of return from 7.20% to 6.90% and reducing the assumed annual inflation from 2.50% to 2.40%, which together will increase the actuarial accrued liability. These assumptions were applied by the actuaries to the Net Pension Liability as of the June 30, 2021 measurement date included in this report.

B - Other Post-Employment Benefits (OPEB)

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

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

Financial Statement Presentation

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

Net OPEB liability at June 30, 2021	\$ 1,415,279
Deferred outflow (inflow) of resources	
Service cost	193,173
Interest	35,796
Changes of assumptions or other input	(149,273)
Benefit payments	<u>(35,055)</u>
Net changes	<u>44,641</u>
Net OPEB liability at June 30, 2022	<u>\$ 1,459,920</u>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 84,283	\$ 103,792
Changes of assumptions or other inputs	<u>187,407</u>	<u>493,242</u>
Total (prior to post-MD contributions)	<u>\$ 271,690</u>	<u>\$ 597,034</u>

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

Year ended June 30:	
2023	\$ (45,509)
2024	(45,509)
2025	(45,507)
2026	(7,918)
2027	(54,772)
Thereafter	<u>(126,129)</u>
Total	<u>\$ (325,344)</u>

**COOS COUNTY, OREGON**

Notes to Financial Statements

June 30, 2022

**Note IV - Other Information, continued**

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

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

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

Total OPEB Liability and OPEB Expense The County's total OPEB liability of \$1,459,920 was measured as of June 30, 2021, and was determined by an actuarial valuation as of July 1, 2020. For the fiscal year ended June 30, 2022,, the County recognized OPEB expense from this plan of \$183,460.

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

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

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

Discount Rates:	1% Decrease (2.5%)	Discount Rate (3.5%)	1% Increase (4.5%)
Total OPEB Liability	\$ 1,529,926	\$ 1,459,920	\$ 1,350,416
 Health Cost Trends:	1% Decrease (5.5% graded down to 3.5%)	Trend Rate (6.5% graded down to 4.5%)	1% Increase (7.5% graded down to 5.5%)
Total OPEB Liability	\$ 1,267,732	\$ 1,459,920	\$ 1,691,209

**COOS COUNTY, OREGON**

Notes to Financial Statements

June 30, 2022

**Note IV - Other Information, continued**

**C - Landfill Closure and Post-Closure Care Costs**

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

The County has recorded a liability for the estimated costs of landfill postclosure care. Annually, the County evaluates the liability by examining the estimated costs needed to perform the postclosure care over the remaining life and adjusts the liability accordingly. During the year ended June 30, 2022 the County's estimated liability changed as follows:

	Landfill Postclosure care liability
Balance at June 30, 2021	\$ 1,420,998
Change in estimate	535,956
Maintenance costs paid in 2022	<u>(79,191)</u>
Balance at June 30, 2022	<u>\$ 1,877,763</u>

**D - Contingencies Under Grant Provisions**

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

**E - Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors, and omission, injuries to employees, and natural disasters. The County purchases commercial insurance for general, auto and property liability. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. As of June 30, 2022 the County had outstanding claims filed in court against the County. The County's liability would be limited to the insurance deductible. If the County were to lose all the cases, the potential liability for the County is \$531,509.

**F - Commitments for construction**

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

<u>Description</u>	<u>Original Contract</u>	<u>Outstanding Contract Remaining</u>
Jail Kitchen Floor	\$ 75,700	\$ 75,700

**REQUIRED SUPPLEMENTARY INFORMATION**

**COOS COUNTY, OREGON**

Required Supplementary Information

Year Ended June 30, 2022

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Proportion of the net pension liability (asset)	0.193 %	0.181 %	0.189 %	0.190 %	0.190 %
Proportionate share of the net pension liability (asset)	\$ 23,054,947	\$ 39,474,945	\$ 32,774,611	\$ 27,225,414	\$ 25,622,356
Covered payroll	\$ 21,884,241	\$ 18,239,916	\$ 17,139,682	\$ 16,122,652	\$ 15,357,123
Proportionate share of the pension liability (asset) as a percentage of its covered employee payroll	105.35 %	216.42 %	191.22 %	168.86 %	166.84 %
Plan net position as a percentage of the total pension liability	52.30 %	75.80 %	80.20 %	82.10 %	83.10 %

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Proportion of the net pension liability (asset)	0.195 %	0.211 %	0.212 %	0.212 %
Proportionate share of the net pension liability (asset)	\$ 29,325,428	\$ 12,123,953	\$ (4,803,029)	\$ 10,813,254
Covered payroll	\$ 14,808,919	\$ 13,937,930	\$ 12,342,285	\$ 12,118,688
Proportionate share of the pension liability (asset) as a percentage of its covered employee payroll	198.03 %	86.99 %	(38.92)%	89.23 %
Plan net position as a percentage of the total pension liability	80.50 %	91.90 %	103.60 %	92.00 %

**Schedule of Pension Contributions**  
Oregon Public Employees Retirement System

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ 5,790,477	\$ 5,505,515	\$ 5,685,374	\$ 4,543,593	\$ 4,339,315
Contributions in relation to the contractually required contribution	<u>5,790,477</u>	<u>5,505,515</u>	<u>5,685,374</u>	<u>4,543,593</u>	<u>4,339,315</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Covered payroll	\$ 19,970,638	\$ 21,884,241	\$ 18,239,916	\$ 17,139,682	\$ 16,122,652
Contributions as a percentage of covered employee payroll	28.99 %	25.16 %	31.17 %	26.51 %	26.91 %

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 3,630,390	\$ 3,527,907	\$ 3,146,324	\$ 2,946,189
Contributions in relation to the contractually required contribution	<u>3,630,390</u>	<u>3,527,907</u>	<u>3,146,324</u>	<u>2,946,189</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Covered payroll	\$ 15,357,123	\$ 14,808,919	\$ 13,937,930	\$ 12,342,285
Contributions as a percentage of covered employee payroll	23.64 %	23.82 %	22.57 %	23.87 %



**COOS COUNTY, OREGON**

Notes to Pension Required Supplementary Information

Year Ended June 30, 2022

**Note I - Measurement Period**

Amounts presented are for the measurement period, which for FY 2022 is July 1, 2020 - June 30, 2021.

**Note II - Changes in Benefit Terms**

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

**Note III - Changes in Assumptions**

Details and a comprehensive list of changes in methods and assumptions can be found in the 2012, 2014, 2016, and 2018 Experience Studies. These reports can be found at:

<https://www.oregon.gov/pers/pages/financials/actuarial-presentations-and-reports.aspx>

**Note IV - Ten Year Trend Information**

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

**COOS COUNTY, OREGON**

Schedule of Changes in Total OPEB Liability and Related Ratios

Year Ended June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Balance at beginning of year	\$ 1,415,279	\$ 1,605,763	\$ 1,153,832	\$ 1,436,986	\$ 1,327,456	\$ 1,222,950
Services cost	193,173	133,785	129,261	115,046	111,156	111,156
Interest on total OPEB liability	35,796	38,920	55,492	43,877	40,854	37,691
Differences between expected and actual experience	-	108,363	-	(242,184)	-	-
Effect of assumptions changes or inputs	(149,273)	(452,037)	327,960	(20,930)	-	-
Benefit payments	<u>(35,055)</u>	<u>(19,515)</u>	<u>(60,782)</u>	<u>(178,963)</u>	<u>(42,480)</u>	<u>(44,341)</u>
Balance at end of year	<u>\$ 1,459,920</u>	<u>\$ 1,415,279</u>	<u>\$ 1,605,763</u>	<u>\$ 1,153,832</u>	<u>\$ 1,436,986</u>	<u>\$ 1,327,456</u>
Covered payroll	\$ 21,884,241	\$ 18,239,916	\$ 17,139,682	\$ 16,122,652	\$ 15,357,123	\$ 14,808,919
Total OPEB liability as a percentage of covered payroll	6.67 %	7.76 %	9.37 %	7.16 %	9.36 %	8.96 %

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

## **MAJOR GOVERNMENTAL FUNDS**

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

### **Special Revenue Funds:**

Special Revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt or capital projects.

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

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

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

**Public Health Fund** - This fund accounts for and reports the County's public health operations. Primary revenue sources include state public health grants and contracts and Public Health Title XIX funds.

**American Rescue Plan Fund** - This fund accounts for grant proceeds and expenditures related to the American Rescue Plan Act..

**COOS COUNTY, OREGON**

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property Taxes	\$ 6,003,876	\$ 6,003,876	\$ 6,550,912	\$ 547,036
Other Taxes	365,500	365,500	390,817	25,317
Intergovernmental Revenues	4,734,538	4,768,297	4,861,203	92,906
Fines and Fees	40,000	40,000	49,508	9,508
Licenses and Permits	1,033,950	1,033,950	1,019,790	(14,160)
Charges for Services	3,542,169	6,865,369	3,659,685	(3,205,684)
Investment Earnings	70,000	70,000	40,644	(29,356)
Other Revenue	<u>80,918</u>	<u>80,918</u>	<u>503,673</u>	<u>422,755</u>
Total revenues	<u>15,870,951</u>	<u>19,227,910</u>	<u>17,076,232</u>	<u>(2,151,678)</u>
Expenditures:				
General Government:				
Assessors	1,460,291	1,460,291	1,344,755	115,536
Board of Commissioners	476,019	476,019	472,278	3,741
Information Technology	744,865	744,865	657,782	87,083
Clerk	655,388	655,388	570,117	85,271
County Counsel	752,412	752,412	661,699	90,713
Prosecution	1,452,742	1,460,742	1,364,534	96,208
Maintenance	794,429	794,429	710,490	83,939
Planning	459,637	464,438	464,892	(454)
Surveyor	251,382	251,382	238,526	12,856
Finance & Tax	829,255	829,255	753,211	76,044
Treasurer	28,565	28,565	20,814	7,751
Veterans	191,533	217,987	186,676	31,311
Medical Examiner	218,745	228,745	214,536	14,209
Support Enforcement	195,457	195,457	189,649	5,808
Miscellaneous nondepartmental:				
Personnel Services	75,000	75,000	9,152	65,848
Materials and Services	884,636	885,835	418,010	467,825
Payment of Advanced Taxes	20,000	33,110	32,181	929
Capital Outlay	<u>860,000</u>	<u>910,000</u>	<u>837,552</u>	<u>72,448</u>
Total General Government	<u>10,350,356</u>	<u>10,463,920</u>	<u>9,146,854</u>	<u>1,317,066</u>

**COOS COUNTY, OREGON**

General Fund

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

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Public Safety:				
Juvenile	925,376	925,376	726,526	198,850
Criminal	4,654,230	4,654,230	4,365,949	288,281
Dunes Patrol	591,282	591,282	477,583	113,699
Jail	6,581,366	6,745,131	6,142,956	602,175
Marine	<u>516,468</u>	<u>516,468</u>	<u>413,010</u>	<u>103,458</u>
Total Public Safety	<u>13,268,722</u>	<u>13,432,487</u>	<u>12,126,024</u>	<u>1,306,463</u>
Contingency	<u>2,484,556</u>	<u>2,259,681</u>	<u>-</u>	<u>2,259,681</u>
Total expenditures	<u>26,103,634</u>	<u>26,156,088</u>	<u>21,272,878</u>	<u>4,883,210</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,232,683)</u>	<u>(6,928,178)</u>	<u>(4,196,646)</u>	<u>2,731,532</u>
Other financing sources (uses):				
Gains (Losses) on Sale of Capital Asset	-	-	144,070	144,070
Transfers In	4,515,325	4,515,325	4,747,597	232,272
Transfers Out	(6,937,357)	(6,977,357)	(714,435)	6,262,922
Loans to other funds	-	(3,273,200)	(3,273,200)	-
Repayment of interfund loans	<u>-</u>	<u>-</u>	<u>1,104,186</u>	<u>1,104,186</u>
Total other financing sources (uses)	<u>(2,422,032)</u>	<u>(5,735,232)</u>	<u>2,008,218</u>	<u>7,743,450</u>
Net change in fund balance	(12,654,715)	(12,663,410)	(2,188,428)	10,474,982
Fund balance at beginning of year	<u>12,654,715</u>	<u>12,663,410</u>	<u>7,257,359</u>	<u>(5,406,051)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,068,931</u>	<u>\$ 5,068,931</u>

Reconciliation to modified accrual basis of accounting

	<u>Budgetary Basis</u>	<u>Adjustment</u>	<u>Modified accrual amount</u>
Fund balance	\$ 5,068,931	\$ 2,169,014	\$ 7,237,945
Loans made to other funds	\$ -	\$ 2,169,014	\$ 2,169,014

**COOS COUNTY, OREGON**

Public Works Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 7,263,606	\$ 7,263,606	\$ 7,802,021	\$ 538,415
Licenses and Permits	50,000	50,000	70,751	20,751
Charges for Services	1,006,000	1,006,000	1,617,560	611,560
Investment Earnings	50,000	50,000	35,486	(14,514)
Other Revenue	<u>5,000</u>	<u>5,000</u>	<u>15,892</u>	<u>10,892</u>
Total revenues	<u>8,374,606</u>	<u>8,374,606</u>	<u>9,541,710</u>	<u>1,167,104</u>
Expenditures:				
Public Works:				
Road Survey	43,153	43,153	40,908	2,245
Road Maintenance	5,776,900	5,822,098	5,884,438	(62,340)
Fleet Services	1,235,075	1,425,075	1,384,854	40,221
Capital Projects	1,860,284	1,625,086	976,517	648,569
Contingency	<u>2,175,062</u>	<u>2,175,062</u>	<u>-</u>	<u>2,175,062</u>
Total expenditures	<u>11,090,474</u>	<u>11,090,474</u>	<u>8,286,717</u>	<u>2,803,757</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,715,868)</u>	<u>(2,715,868)</u>	<u>1,254,993</u>	<u>3,970,861</u>
Other financing sources (uses):				
Gains (Losses) on Sale of Capital Asset	<u>-</u>	<u>-</u>	<u>46,321</u>	<u>46,321</u>
Net change in fund balance	(2,715,868)	(2,715,868)	1,301,314	4,017,182
Fund balance at beginning of year	<u>6,125,806</u>	<u>6,125,806</u>	<u>6,765,573</u>	<u>639,767</u>
Fund balance at end of year	<u>\$ 3,409,938</u>	<u>\$ 3,409,938</u>	<u>\$ 8,066,887</u>	<u>\$ 4,656,949</u>

**COOS COUNTY, OREGON**

Health and Wellness Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 7,916,651	\$ 7,937,595	\$ 10,417,055	\$ 2,479,460
Licenses and Permits	2,888,129	2,888,129	3,074,878	186,749
Charges for Services	188,900	188,900	367,426	178,526
Investment Earnings	50,000	50,000	46,881	(3,119)
Other Revenue	<u>1,000</u>	<u>1,000</u>	<u>13,776</u>	<u>12,776</u>
Total revenues	<u>11,044,680</u>	<u>11,065,624</u>	<u>13,920,016</u>	<u>2,854,392</u>
Expenditures:				
Health and Welfare:				
Local Administration	3,162,281	3,162,281	2,368,546	793,735
Behavioral Health	12,036,332	12,597,276	10,152,730	2,444,546
Contingency	<u>867,205</u>	<u>327,205</u>	<u>-</u>	<u>327,205</u>
Total Health and Welfare	<u>16,065,818</u>	<u>16,086,762</u>	<u>12,521,276</u>	<u>3,565,486</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,021,138)</u>	<u>(5,021,138)</u>	<u>1,398,740</u>	<u>6,419,878</u>
Other financing sources (uses):				
Transfers In	100,000	100,000	-	(100,000)
Transfers Out	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>100,000</u>
Net change in fund balance	(5,021,138)	(5,021,138)	1,398,740	6,419,878
Fund balance at beginning of year	<u>5,021,138</u>	<u>5,021,138</u>	<u>8,289,432</u>	<u>3,268,294</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,688,172</u>	<u>\$ 9,688,172</u>

**COOS COUNTY, OREGON**

County Forest Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 232,393	\$ 232,393	\$ 202,000	\$ (30,393)
Timber sales	4,836,428	4,836,428	4,835,372	(1,056)
Investment Earnings	34,000	34,000	34,102	102
Other Revenue	<u>-</u>	<u>-</u>	<u>9,039</u>	<u>9,039</u>
Total revenues	<u>5,102,821</u>	<u>5,102,821</u>	<u>5,080,513</u>	<u>(22,308)</u>
Expenditures:				
General Government:				
Personal Services	456,160	456,160	453,193	2,967
Materials and services	546,990	546,990	476,218	70,772
Capital Outlay	224,055	224,055	203,766	20,289
Contingency	<u>1,117,076</u>	<u>1,117,076</u>	<u>-</u>	<u>1,117,076</u>
Total General Government	<u>2,344,281</u>	<u>2,344,281</u>	<u>1,133,177</u>	<u>1,211,104</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,758,540</u>	<u>2,758,540</u>	<u>3,947,336</u>	<u>1,188,796</u>
Other financing sources (uses):				
Transfers Out	<u>(3,432,348)</u>	<u>(3,432,348)</u>	<u>(3,432,348)</u>	<u>-</u>
Net change in fund balance	(673,808)	(673,808)	514,988	1,188,796
Fund balance at beginning of year	<u>7,003,889</u>	<u>7,003,889</u>	<u>7,147,859</u>	<u>143,970</u>
Fund balance at end of year	<u>\$ 6,330,081</u>	<u>\$ 6,330,081</u>	<u>\$ 7,662,847</u>	<u>\$ 1,332,766</u>



**COOS COUNTY, OREGON**

Public Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 2,150,616	\$ 2,475,888	\$ 2,440,128	\$ (35,760)
Licenses and Permits	1,335,000	1,335,000	770,212	(564,788)
Charges for Services	1,000	1,000	267,056	266,056
Investment Earnings	25,000	25,000	17,815	(7,185)
Other Revenue	<u>2,000</u>	<u>2,000</u>	<u>2,797</u>	<u>797</u>
Total revenues	<u>3,513,616</u>	<u>3,838,888</u>	<u>3,498,008</u>	<u>(340,880)</u>
Expenditures:				
Public Health:				
Personal services	2,620,210	2,784,810	2,065,783	719,027
Materials and services	1,714,288	1,874,960	1,486,489	388,471
Contingency	<u>842,042</u>	<u>842,042</u>	<u>-</u>	<u>842,042</u>
Total Public Health	<u>5,176,540</u>	<u>5,501,812</u>	<u>3,552,272</u>	<u>1,949,540</u>
Total expenditures	<u>5,176,540</u>	<u>5,501,812</u>	<u>3,552,272</u>	<u>1,949,540</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,662,924)</u>	<u>(1,662,924)</u>	<u>(54,264)</u>	<u>1,608,660</u>
Other financing sources (uses):				
Transfers In	100,000	100,000	-	(100,000)
Transfers Out	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>100,000</u>
Net change in fund balance	(1,662,924)	(1,662,924)	(54,264)	1,608,660
Fund balance at beginning of year	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,612,392</u>	<u>612,392</u>
Fund balance at end of year	<u>\$ 337,076</u>	<u>\$ 337,076</u>	<u>\$ 2,558,128</u>	<u>\$ 2,221,052</u>

**COOS COUNTY, OREGON**

American Rescue Plan 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	\$ 6,262,922	\$ 6,262,922	\$ 3,991,614	\$ (2,271,308)
Investment Earnings	10,000	10,000	22,312	12,312
Other Revenue	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>
Total revenues	<u>6,272,922</u>	<u>6,272,922</u>	<u>4,023,926</u>	<u>(2,248,996)</u>
Expenditures:				
Public Safety:				
Materials and services	8,035,844	8,035,844	2,235,395	5,800,449
Capital Outlay	<u>4,500,000</u>	<u>4,500,000</u>	<u>1,756,219</u>	<u>2,743,781</u>
Total Public Safety	<u>12,535,844</u>	<u>12,535,844</u>	<u>3,991,614</u>	<u>8,544,230</u>
Total expenditures	<u>12,535,844</u>	<u>12,535,844</u>	<u>3,991,614</u>	<u>8,544,230</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,262,922)</u>	<u>(6,262,922)</u>	<u>32,312</u>	<u>6,295,234</u>
Other financing sources (uses):				
Transfers In	<u>6,262,922</u>	<u>6,262,922</u>	<u>-</u>	<u>6,262,922</u>
Total other financing sources (uses)	<u>6,262,922</u>	<u>6,262,922</u>	<u>-</u>	<u>(6,262,922)</u>
Net change in fund balance	-	-	32,312	32,312
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>\$ 32,312</u>	<u>\$ 32,312</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Timber sales	\$ 1,458,189	\$ 1,458,189	\$ 1,682,324	\$ 224,135
Investment Earnings	<u>8,800</u>	<u>8,800</u>	<u>6,677</u>	<u>(2,123)</u>
Total revenues	<u>1,466,989</u>	<u>1,466,989</u>	<u>1,689,001</u>	<u>222,012</u>
Expenditures:				
Capital Outlay	<u>3,487,206</u>	<u>5,656,220</u>	<u>5,597,197</u>	<u>59,023</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,020,217)</u>	<u>(4,189,231)</u>	<u>(3,908,196)</u>	<u>281,035</u>
Interfund loan	-	3,273,200	3,273,200	-
Interfund loan payments	<u>-</u>	<u>(1,104,186)</u>	<u>(1,104,186)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>2,169,014</u>	<u>2,169,014</u>	<u>-</u>
Net change in fund balance	(2,020,217)	(2,020,217)	(1,739,182)	281,035
Fund balance at beginning of year	<u>2,020,217</u>	<u>2,020,217</u>	<u>1,840,184</u>	<u>(180,033)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,002</u>	<u>\$ 101,002</u>

Reconciliation to modified accrual basis of accounting

	<u>Budgetary Basis</u>	<u>Adjustment</u>	<u>Modified accrual amount</u>
Fund balance at end of year	\$ 101,002	\$ (2,169,014)	\$ (2,068,012)
Interfund loan payable	\$ -	\$ 2,169,014	\$ 2,169,014

**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

	<u>Animal Control Fund</u>	<u>Radio Communication System 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>
<b>Assets</b>									
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	-	-	-	-
<b>Total Assets</b>	<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>
<b>Liabilities</b>									
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	-	-	-	-
<b>Total Liabilities</b>	<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>
<b>Deferred Inflows of Resources</b>									
Deferred Inflows - Property Taxes	-	48,199	-	-	-	-	-	-	-
Deferred Inflows - leases	-	-	-	-	47,298	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>48,199</u>	<u>-</u>	<u>-</u>	<u>47,298</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance</b>									
Restricted	114,937	190,729	382,449	36,260	-	1,939,767	40,204	64,670	572,330
Committed	-	-	-	-	1,167,986	-	-	-	-
<b>Total Fund Balances</b>	<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>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<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
<b>Assets</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<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>
<b>Liabilities</b>									
Accounts Payable	\$ 516,291	\$ 336,002	\$ 31	\$ -	\$ -	\$ -	\$ 2,002	\$ 1,409	\$ 139
Accrued Payroll	-	-	-	-	-	-	17,702	-	622
Unearned Revenue, Current	-	1,000,000	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<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>
<b>Deferred Inflows of Resources</b>									
Deferred Inflows - Property Taxes	-	-	-	-	-	-	-	-	-
Deferred Inflows - leases	-	-	-	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance</b>									
Restricted	-	129,614	-	750,693	-	235,761	381,827	114,280	88,019
Committed	-	-	-	-	12,616	-	-	-	-
<b>Total Fund Balances</b>	<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>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<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
<b>Assets</b>					
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>
<b>Liabilities</b>					
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>
<b>Deferred Inflows of Resources</b>					
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>
<b>Fund Balance</b>					
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 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	Bandon Dunes Assessment Fund
<b>Revenues</b>										
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	-	-
<b>Total Revenues</b>	<b>132,621</b>	<b>1,163,724</b>	<b>70,385</b>	<b>17,784</b>	<b>2,538,554</b>	<b>2,708,224</b>	<b>204,736</b>	<b>45,859</b>	<b>367,518</b>	<b>1,828,572</b>
<b>Expenditures</b>										
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	-	-	-	-	-
<b>Total Expenditures</b>	<b>368,616</b>	<b>1,100,523</b>	<b>35,267</b>	<b>10,578</b>	<b>2,174,854</b>	<b>2,723,780</b>	<b>302,419</b>	<b>42,253</b>	<b>182,061</b>	<b>548,537</b>
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)
<b>Total Other Financing Source (Uses)</b>	<b>227,386</b>	<b>-</b>	<b>(1,223)</b>	<b>-</b>	<b>7,987</b>	<b>(33,991)</b>	<b>117,523</b>	<b>5,100</b>	<b>-</b>	<b>(1,280,035)</b>
<b>Net Change in Fund Balances</b>	<b>(8,609)</b>	<b>63,201</b>	<b>33,895</b>	<b>7,206</b>	<b>371,687</b>	<b>(49,547)</b>	<b>19,840</b>	<b>8,706</b>	<b>185,457</b>	<b>-</b>
Beginning Fund Balance	123,546	127,528	348,554	29,054	796,299	1,989,314	20,364	55,964	386,873	-
<b>Ending Fund Balance</b>	<b>\$ 114,937</b>	<b>\$ 190,729</b>	<b>\$ 382,449</b>	<b>\$ 36,260</b>	<b>\$ 1,167,986</b>	<b>\$ 1,939,767</b>	<b>\$ 40,204</b>	<b>\$ 64,670</b>	<b>\$ 572,330</b>	<b>\$ -</b>

**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
<b>Revenues</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>398,710</b>	<b>224,687</b>	<b>65,299</b>	<b>96</b>	<b>24,800</b>	<b>887,052</b>	<b>23,801</b>	<b>115,474</b>	<b>133,261</b>
<b>Expenditures</b>									
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	-
<b>Total Expenditures</b>	<b>405,611</b>	<b>224,687</b>	<b>-</b>	<b>10,000</b>	<b>1,870</b>	<b>1,485,934</b>	<b>11,430</b>	<b>88,278</b>	<b>131,314</b>
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)	-	-	-
<b>Total Other Financing Source (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>369,526</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(6,901)</b>	<b>-</b>	<b>65,299</b>	<b>(9,904)</b>	<b>22,930</b>	<b>(229,356)</b>	<b>12,371</b>	<b>27,196</b>	<b>1,947</b>
Beginning Fund Balance	136,515	-	685,394	22,520	212,831	611,183	101,909	60,823	38,469
<b>Ending Fund Balance</b>	<b>\$ 129,614</b>	<b>\$ -</b>	<b>\$ 750,693</b>	<b>\$ 12,616</b>	<b>\$ 235,761</b>	<b>\$ 381,827</b>	<b>\$ 114,280</b>	<b>\$ 88,019</b>	<b>\$ 40,416</b>

**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
<b>Revenues</b>				
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
<b>Total Revenues</b>	<b><u>4,308,537</u></b>	<b><u>527,367</u></b>	<b><u>1,377,000</u></b>	<b><u>17,164,061</u></b>
<b>Expenditures</b>				
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
<b>Total Expenditures</b>	<b><u>4,305,947</u></b>	<b><u>476,823</u></b>	<b><u>1,347,488</u></b>	<b><u>15,978,270</u></b>
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)
<b>Total Other Financing Source (Uses)</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>(587,727)</u></b>
<b>Net Change in Fund Balances</b>	<b>2,590</b>	<b>50,544</b>	<b>29,512</b>	<b>598,064</b>
Beginning Fund Balance	<u>40,928</u>	<u>292,679</u>	<u>119,856</u>	<u>6,200,603</u>
<b>Ending Fund Balance</b>	<b><u>\$ 43,518</u></b>	<b><u>\$ 343,223</u></b>	<b><u>\$ 149,368</u></b>	<b><u>\$ 6,798,667</u></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, 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
<b>Assets</b>			
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>
<b>Liabilities</b>			
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>
<b>Fund Balance</b>			
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
<b>Revenues</b>			
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>
<b>Expenditures</b>			
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>
<b>Assets</b>				
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>
<b>Deferred outflow</b>				
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>
<b>Liabilities and Net Position</b>				
<b>Liabilities</b>				
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>
<b>Deferred inflow</b>				
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>
<b>Net Position</b>				
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>
<b>Operating Revenues</b>				
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>
<b>Operating Expenses</b>				
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>
<b>Non-operating revenues (expenses)</b>				
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>	

**OTHER SUPPLEMENTARY INFORMATION**

**COOS COUNTY, OREGON**  
**Schedule of Elected Officials Cash**  
For the Year Ended June 30, 2022

	<u>Assessor</u>	<u>Clerk</u>	<u>Commissioners</u>	<u>District Attorney</u>	<u>Sheriff</u>	<u>Surveyor</u>	<u>Treasurer</u>	<u>Total</u>
Cash on hand, beginning	\$ 50	\$ 100	\$ 50	\$ -	\$ 20,500	\$ 50	\$ 56,663,342	\$ 56,684,092
Receipts	68,081	1,556,587	682,479	377,679	2,370,456	858,699	147,304,484	153,218,465
Turnovers and disbursements to County Treasurer and others	<u>(68,081)</u>	<u>(1,556,587)</u>	<u>(682,479)</u>	<u>(377,679)</u>	<u>(2,370,456)</u>	<u>(858,699)</u>	<u>(146,767,821)</u>	<u>(152,681,802)</u>
Cash on hand, ending	<u>\$ 50</u>	<u>\$ 100</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 20,500</u>	<u>\$ 50</u>	<u>\$ 57,200,005</u>	<u>\$ 57,220,755</u>
Cash on hand consists of:								
Change and revolving funds	\$ 50	\$ 100	\$ 50	\$ -	\$ 20,500	\$ 50	\$ 3,333	\$ 24,083
Deposits with Treasurer	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,196,672</u>	<u>57,196,672</u>
Total	<u>\$ 50</u>	<u>\$ 100</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 20,500</u>	<u>\$ 50</u>	<u>\$ 57,200,005</u>	<u>\$ 57,220,755</u>



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## **INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS**

The Board of Commissioners  
Coos County, Oregon

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

### **Compliance**

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

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

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

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

Investment of surplus funds, see note III E; equity investments in corporations are not allowed by ORS Chapter 294.

Expenditures in excess of authorized budget for the following areas:

Public Works Fund, Road Maintenance, \$62,340

Animal Control Fund, Personal Services, \$2,063

### **OAR 162-010-0230 Internal Control**

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



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

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

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

**ISLER CPA**

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

by: Paul Nielson, CPA, a member of the firm  
Eugene, Oregon  
June 30, 2023



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

The Board of Commissioners  
Coos County

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Coos County as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Coos County's basic financial statements, and have issued our report thereon dated June 30, 2023.

**Report on Internal Control over Financial Reporting**

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Isler CPA

By: Paul Nielson, CPA, a member of the firm  
Eugene, Oregon  
June 30, 2023



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

The Board of Commissioners  
Coos County

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Coos County as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Coos County's basic financial statements, and have issued our report thereon dated June 30, 2023.

In our opinion, Coos County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

**Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Coos County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Coos County's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Coos County's federal programs.

**Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Coos County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Coos County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Coos County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Coos County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Coos County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Isler CPA



By: Paul Nielson, CPA, a member of the firm  
Eugene, Oregon  
June 30, 2023

COOS COUNTY  
 Schedule of Findings and Questioned Costs  
 Year Ended June 30, 2022

Section I – Summary of Auditor’s Results

Financial Statements:

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

Federal Awards:

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

Identification of Major Federal Award Programs:

Name of Federal Program or Cluster	CFDA Number
Highway Planning and Construction Cluster	20.205
Coronavirus State and Local Fiscal Recovery Funds	21.027
Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498

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

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None

Section IV – Summary Schedule of Prior Audit Findings

None

COOS COUNTY  
Schedule of Expenditures of Federal Awards  
For the Year Ended  
June 30, 2022

Federal Grantor / Pass-Through Grantor / Program Title	CFDA Number	Pass-Through Number	Expenditures
<b>U.S. Department of Agriculture</b>			
<i>Passed through Oregon Health Authority</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$ 169506	<u>\$ 319,548</u>
<b>U.S. Department of Interior</b>			
Payments in Lieu of Taxes (PILT)	15.226	N/A	587,257
Invasive and Noxious Plant Management	15.230	L20AC00034	14,933
National Wildlife Refuge Fund	15.659	N/A	<u>18,766</u>
Total U.S. Department of Interior			<u>620,956</u>
<b>U.S. Department of Justice</b>			
<i>Passed through Oregon Department of Justice</i>			
Crime Victim Assistance	16.575	VOCA/CFA-2021- CoosCo.DAVAP-00035	154,737
<b>U.S. Department of Transportation</b>			
Highway Planning and Construction	20.205	HIP-CRRSAA	391,952
<i>Passed through Oregon Department of Transportation</i>			
Highway Planning and Construction	20.205	7300-00002963	<u>228,177</u>
Total Highway Planning and Construction Cluster			<u>620,129</u>
Total U.S. Department of Transportation			<u>620,129</u>
<b>U.S. Department of Treasury</b>			
Coronavirus State and Local Fiscal Recovery Funds	21.027	1505-0271	3,959,302
<i>Passed through Oregon Department of Administrative Services</i>			
Coronavirus Relief Fund	21.019	2606/40099	<u>337,771</u>
Total U.S. Department of Treasury			<u>4,297,073</u>
<b>U.S. General Services Administration</b>			
<i>Passed through Oregon Department of Administrative Services</i>			
Federal Surplus Property	39.003	N/A	2,175
<b>U.S. Department of Health and Human Services</b>			
<i>Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution</i>			
Nat'l Assoc. of County & City Health Officials (NACCHO)	93.498	N/A	1,013,001
Medical Reserve Corps Small Grant Program	93.008	MRC 21-2373	1,991
<i>Passed through Oregon Health Authority</i>			
Public Health Emergency Preparedness	93.069	169506	66,616
Family Planning Services	93.217	159806	6,615
Immunization Cooperative Agreements	93.268	169506	151,489
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	159806	757,832
Public Health Emergency Response: Cooperative Agreement for Emergency Response	93.354	169506	80,977
National Bioterrorism Hospital Preparedness Program	93.889	171834	12,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959	169506/166038	140,442
Maternal and Child Health Services Block Grant to the States	93.994	169506	4,440
<i>Passed through Oregon Department of Justice</i>			
Child Support Enforcement	93.563	19292	154,365
<i>Passed through Oregon Health &amp; Science University</i>			
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	169506	25,257
Maternal and Child Health Services Block Grant to the States	93.994	1015198	<u>30,838</u>
Total U.S. Department of Health and Human Services			<u>2,445,863</u>

COOS COUNTY

Schedule of Expenditures of Federal Awards, continued

For the Year Ended

June 30, 2022

Federal Grantor / Pass-Through Grantor / Program Title	CFDA Number	Pass-Through Number	Expenditures
<b>U.S. Department of Homeland Security</b>			
<i>Passed through Oregon Military Department:</i>			
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036	4432-DR-OR 4499-DR-OR	244,211
Emergency Management Performance Grants	97.042	21-506	88,791
Total U.S. Department of Homeland Security			<u>333,002</u>
<b>Total Expenditures of Federal Awards</b>			<u><u>\$ 8,793,483</u></u>

## COOS COUNTY

### Notes to Schedule of Expenditures of Federal Awards

For the Year Ended

June 30, 2022

#### **1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Coos County under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 US Code of Federal Regulations (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the schedule presents only a selected portion of the operation of the County, it is not intended to and does not present the financial position, changes in financial position, or cash flow for the County.

#### **2. Summary of Significant Accounting Policies**

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

#### **3. Indirect Cost**

The County has elected to use the 10% *de minimis* cost rate.