

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.

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.

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 distributed 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.

Charleston Transient Lodging Tax Fund - Revenues in this fund are generated from a Transient Lodging Tax in the Charleston Area that was approved by voters in May of 2022. 70% of expenses are passed through to businesses that promote tourism within the Charleston Area. 30% of expenses remain with the County to be used for public safety programs and a voluntary program for the removal and disposal of abandoned mobile homes and other unsightly or unsanitary waste.

Opioid Settlement Fund - Revenues in the fund are proceeds from the National Opioid Settlements. Expenditures are related to funding abatement strategies allowed in the Oregon Statewide Allocation Agreement.

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 And Dispatch Equipment Reserve 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.

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.

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.

Community Development Fund - Revenues in this fund consist primarily of licenses, fees and permits, as well as grants for regional planning. Expenditures are for department operations.

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, 2023

	Animal Control Fund	Radio Communication System Fund	Public Health Fund	Law Library Fund	EForce Advisory Board Fund	County Parks Fund	Community Corrections Fund	Crime Victims Assistance Fund	SCINT Fund
Assets									
Cash and Investments	\$ 160,961	\$ 376,201	\$ 3,139,959	\$ 425,579	\$ 7,055	\$ 2,065,227	\$ 1,801,695	\$ 57,361	\$ 161,673
Accounts Receivable, Net	520	74,881	300,187	-	15,000	235,427	17,612	22,585	-
Prepaid Expenses	-	-	71,103	-	-	-	-	-	-
Leases Receivable	-	-	-	-	-	31,648	-	-	-
Total Assets	<u>\$ 161,481</u>	<u>\$ 451,082</u>	<u>\$ 3,511,249</u>	<u>\$ 425,579</u>	<u>\$ 22,055</u>	<u>\$ 2,332,302</u>	<u>\$ 1,819,307</u>	<u>\$ 79,946</u>	<u>\$ 161,673</u>
Liabilities									
Accounts Payable	\$ 2,563	\$ 1,543	\$ 125,362	\$ 4,041	\$ 398	\$ 138,205	\$ 10,132	\$ 1,226	\$ 3,226
Accrued Payroll	4,621	-	48,034	-	-	30,090	40,761	3,827	-
Unearned Revenue, Current	-	-	593,956	-	-	751,430	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>7,184</u>	<u>1,543</u>	<u>767,352</u>	<u>4,041</u>	<u>398</u>	<u>919,725</u>	<u>50,893</u>	<u>5,053</u>	<u>3,226</u>
Deferred Inflows of Resources									
Deferred Inflows - Property Taxes	-	68,199	-	-	-	-	-	-	-
Deferred Inflows - leases	-	-	-	-	-	31,648	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>68,199</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,648</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance									
Nonspendable	-	-	71,130	-	-	-	-	-	-
Restricted	46,396	381,340	2,672,767	421,538	21,657	-	1,768,414	74,893	158,447
Committed	107,901	-	-	-	-	1,380,929	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Total Fund Balances	<u>154,297</u>	<u>381,340</u>	<u>2,743,897</u>	<u>421,538</u>	<u>21,657</u>	<u>1,380,929</u>	<u>1,768,414</u>	<u>74,893</u>	<u>158,447</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 161,481</u>	<u>\$ 451,082</u>	<u>\$ 3,511,249</u>	<u>\$ 425,579</u>	<u>\$ 22,055</u>	<u>\$ 2,332,302</u>	<u>\$ 1,819,307</u>	<u>\$ 79,946</u>	<u>\$ 161,673</u>

COOS COUNTY, OREGON

Nonmajor Governmental Funds

Combining Balance Sheet

June 30, 2023

	Economic Development Fund	Bandon Dunes Assessment Fund	Admin Grant Fund	County School Fund	Footpath and Bike Trails Fund	Industrial Development Fund	Charleston Transient Lodging Tax Fund	Opioid Settlement Fund	County Family Mediation Fund
Assets									
Cash and Investments	\$ 590,763	\$ 1,378	\$ 1,015,250	\$ 102	\$ 827,782	\$ -	\$ -	\$ 309,689	\$ 264,193
Accounts Receivable, Net	72,292	539,037	40,831	-	6,041	-	59,241	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-
Leases Receivable	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 663,055</u>	<u>\$ 540,415</u>	<u>\$ 1,056,081</u>	<u>\$ 102</u>	<u>\$ 833,823</u>	<u>\$ -</u>	<u>\$ 59,241</u>	<u>\$ 309,689</u>	<u>\$ 264,193</u>
Liabilities									
Accounts Payable	\$ 21,906	\$ 539,036	\$ 44,290	\$ 75	\$ -	\$ -	\$ 59,241	\$ -	\$ -
Accrued Payroll	-	-	-	-	-	-	-	-	-
Unearned Revenue, Current	-	-	872,481	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>21,906</u>	<u>539,036</u>	<u>916,771</u>	<u>75</u>	<u>-</u>	<u>-</u>	<u>59,241</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources									
Deferred Inflows - Property Taxes	-	-	-	-	-	-	-	-	-
Deferred Inflows - leases	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	641,149	1,379	139,310	27	833,823	-	-	309,689	264,193
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Total Fund Balances	<u>641,149</u>	<u>1,379</u>	<u>139,310</u>	<u>27</u>	<u>833,823</u>	<u>-</u>	<u>-</u>	<u>309,689</u>	<u>264,193</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 663,055</u>	<u>\$ 540,415</u>	<u>\$ 1,056,081</u>	<u>\$ 102</u>	<u>\$ 833,823</u>	<u>\$ -</u>	<u>\$ 59,241</u>	<u>\$ 309,689</u>	<u>\$ 264,193</u>

COOS COUNTY, OREGON

Nonmajor Governmental Funds

Combining Balance Sheet

June 30, 2023

	911/Dispatch Fund	County Clerk Records Fund	Land Corner Preservation Fund	County Forest Reserve Fund	PL 110-343 Title III Fund	Library Service District Fund	4-H Extension Service District Fund	Community Development Fund
Assets								
Cash and Investments	\$ 197,380	\$ 118,826	\$ 46,831	\$ 1,157,190	\$ 523,779	\$ 169,749	\$ 529,209	\$ 777,172
Accounts Receivable, Net	177,413	2,111	627	150,377	-	296,298	36,118	24,141
Prepaid Expenses	-	-	-	-	-	-	-	-
Leases Receivable	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 374,793</u>	<u>\$ 120,937</u>	<u>\$ 47,458</u>	<u>\$ 1,307,567</u>	<u>\$ 523,779</u>	<u>\$ 466,047</u>	<u>\$ 565,327</u>	<u>\$ 801,313</u>
Liabilities								
Accounts Payable	\$ 73,824	\$ -	\$ 939	\$ -	\$ -	\$ 169,081	\$ 120,778	\$ 16,987
Accrued Payroll	17,139	-	1,134	-	-	-	-	31,105
Unearned Revenue, Current	-	-	-	-	473,070	-	-	-
Interfund loans	-	-	-	1,064,828	-	-	-	-
Total Liabilities	<u>90,963</u>	<u>-</u>	<u>2,073</u>	<u>1,064,828</u>	<u>473,070</u>	<u>169,081</u>	<u>120,778</u>	<u>48,092</u>
Deferred Inflows of Resources								
Deferred Inflows - Property Taxes	-	-	-	-	-	263,995	32,179	-
Deferred Inflows - leases	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>263,995</u>	<u>32,179</u>	<u>-</u>
Fund Balance								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	283,830	120,937	45,385	-	50,709	32,971	412,370	753,221
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	242,739	-	-	-	-
Total Fund Balances	<u>283,830</u>	<u>120,937</u>	<u>45,385</u>	<u>242,739</u>	<u>50,709</u>	<u>32,971</u>	<u>412,370</u>	<u>753,221</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 374,793</u>	<u>\$ 120,937</u>	<u>\$ 47,458</u>	<u>\$ 1,307,567</u>	<u>\$ 523,779</u>	<u>\$ 466,047</u>	<u>\$ 565,327</u>	<u>\$ 801,313</u>

COOS COUNTY, OREGON

Nonmajor Governmental Funds

Combining Balance Sheet

June 30, 2023

	Bonded Debt Fund	Total
Assets		
Cash and Investments	\$ 126,591	\$ 14,851,595
Accounts Receivable, Net	94,996	2,165,735
Prepaid Expenses	-	71,103
Leases Receivable	-	<u>31,648</u>
Total Assets	<u>\$ 221,587</u>	<u>\$ 17,120,081</u>
Liabilities		
Accounts Payable	\$ -	\$ 1,332,853
Accrued Payroll	-	176,711
Unearned Revenue, Current	84,873	2,775,810
Interfund loans	-	<u>1,064,828</u>
Total Liabilities	<u>84,873</u>	<u>5,350,202</u>
Deferred Inflows of Resources		
Deferred Inflows - Property Taxes	-	364,373
Deferred Inflows - leases	-	<u>31,648</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>396,021</u>
Fund Balance		
Nonspendable	-	71,130
Restricted	136,714	9,571,159
Committed	-	1,488,830
Assigned	-	<u>242,739</u>
Total Fund Balances	<u>136,714</u>	<u>11,373,858</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 221,587</u>	<u>\$ 17,120,081</u>

COOS COUNTY, OREGON

Nonmajor Governmental Funds

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

For the Year ended June 30, 2023

	Animal Control Fund	Radio Communication System Fund	Public Health Fund	Law Library Fund	EForce Advisory Board Fund	County Parks Fund	Community Corrections Fund	Crime Victims Assistance Fund	SCINT Fund	Economic Development Fund
Revenues										
Property Taxes	\$ -	\$ 1,198,813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	8,771	2,006,711	-	-	725,465	2,554,424	244,934	255,903	274,067
Fines and Fees	-	-	-	68,275	-	-	48,907	-	19,661	-
Licenses and Permits	45,875	-	1,083,483	-	-	1,815,803	8,291	-	-	8,988
Special Assessments	-	-	-	-	-	-	-	-	-	-
Charges for Services	66,834	-	67	-	35,119	-	-	-	-	-
Timber sales	-	-	-	-	-	-	-	-	-	-
Investment Earnings	2,706	22,168	69,306	10,199	857	48,306	50,919	646	2,941	13,150
Other Revenue	30,176	1,131	20,751	-	-	28,057	74	-	-	1,023
Total Revenues	145,591	1,230,883	3,180,318	78,474	35,976	2,617,631	2,662,615	245,580	278,505	297,228
Expenditures										
Current:										
General Government	-	-	-	25,856	-	-	-	330,079	-	-
Public Safety	375,574	122,524	-	-	19,350	-	2,800,999	-	91,699	-
Health and Welfare	-	-	2,994,549	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-	228,409
Culture and Recreation	-	-	-	-	-	1,941,573	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	31,229	444,206	-	-	93,029	-
Debt service:										
Principal Retirement	-	857,480	-	-	-	22,530	-	-	-	-
Interest Expense and Fiscal Charges	-	60,268	-	-	-	3,944	-	-	-	-
Total Expenditures	375,574	1,040,272	2,994,549	25,856	50,579	2,412,253	2,800,999	330,079	184,728	228,409
Excess (deficiency) of revenues over (under) expenditures	(229,983)	190,611	185,769	52,618	(14,603)	205,378	(138,384)	(84,499)	93,777	68,819
Other Financing Sources (uses)										
Gains (Losses) on Sale of Capital Asset	-	-	-	-	-	7,565	-	-	-	-
Transfers In	269,343	-	-	-	-	-	-	119,188	-	-
Transfers Out	-	-	-	(13,529)	-	-	(32,969)	-	-	-
Total Other Financing Source (Uses)	269,343	-	-	(13,529)	-	7,565	(32,969)	119,188	-	-
Net Change in Fund Balances	39,360	190,611	185,769	39,089	(14,603)	212,943	(171,353)	34,689	93,777	68,819
Beginning Fund Balance	114,937	190,729	2,558,128	382,449	36,260	1,167,986	1,939,767	40,204	64,670	572,330
Ending Fund Balance	\$ 154,297	\$ 381,340	\$ 2,743,897	\$ 421,538	\$ 21,657	\$ 1,380,929	\$ 1,768,414	\$ 74,893	\$ 158,447	\$ 641,149

COOS COUNTY, OREGON

Nonmajor Governmental Funds

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

For the Year ended June 30, 2023

	Bandon Dunes Assessment Fund	Admin Grant Fund	County School Fund	Footpath and Bike Trails Fund	Industrial Development Fund	Charleston Transient Lodging Tax Fund	Opioid Settlement Fund	County Family Mediation Fund	911/Dispatch Fund
Revenues									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	132,360	-	-	122,887	-	-	-
Intergovernmental Revenues	-	343,734	198,190	64,274	-	-	-	23,545	670,845
Fines and Fees	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-
Special Assessments	1,896,868	-	-	-	-	-	-	-	-
Charges for Services	-	25,627	-	-	-	-	-	-	247,134
Timber sales	-	-	-	-	-	-	-	-	-
Investment Earnings	1,378	26,088	262	18,856	94	-	8,586	6,207	4,274
Other Revenue	-	-	-	-	-	-	589,103	-	123
Total Revenues	1,898,246	395,449	330,812	83,130	94	122,887	597,689	29,752	922,376
Expenditures									
Current:									
General Government	-	-	-	-	-	87,210	-	1,320	-
Public Safety	-	-	-	-	-	-	-	-	1,548,144
Health and Welfare	-	-	-	-	-	-	288,000	-	-
Community Development	569,060	-	-	-	12,710	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Intergovernmental	-	385,753	330,785	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt service:									
Principal Retirement	-	-	-	-	-	-	-	-	-
Interest Expense and Fiscal Charges	-	-	-	-	-	-	-	-	-
Total Expenditures	569,060	385,753	330,785	-	12,710	87,210	288,000	1,320	1,548,144
Excess (deficiency) of revenues over (under) expenditures	<u>1,329,186</u>	<u>9,696</u>	<u>27</u>	<u>83,130</u>	<u>(12,616)</u>	<u>35,677</u>	<u>309,689</u>	<u>28,432</u>	<u>(625,768)</u>
Other Financing Sources (uses)									
Gains (Losses) on Sale of Capital Asset	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	534,464
Transfers Out	(1,327,807)	-	-	-	-	(35,677)	-	-	(6,693)
Total Other Financing Source (Uses)	(1,327,807)	-	-	-	-	(35,677)	-	-	527,771
Net Change in Fund Balances	1,379	9,696	27	83,130	(12,616)	-	309,689	28,432	(97,997)
Beginning Fund Balance	-	129,614	-	750,693	12,616	-	-	235,761	381,827
Ending Fund Balance	<u>\$ 1,379</u>	<u>\$ 139,310</u>	<u>\$ 27</u>	<u>\$ 833,823</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 309,689</u>	<u>\$ 264,193</u>	<u>\$ 283,830</u>

COOS COUNTY, OREGON

Nonmajor Governmental Funds

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

For the Year ended June 30, 2023

	County Clerk Records Fund	Land Corner Preservation Fund	County Forest Reserve Fund	PL 110-343 Title III Fund	Library Service District Fund	4-H Extension Service District Fund	Community Development Fund	Bonded Debt Fund	Total
Revenues									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 4,317,530	\$ 526,721	\$ -	\$ 1,305,155	\$ 7,348,219
Other Taxes	-	-	-	-	-	-	-	-	255,247
Intergovernmental Revenues	-	-	-	1,585	31,966	3,894	-	9,596	7,417,904
Fines and Fees	-	-	-	-	-	-	1,220	-	138,063
Licenses and Permits	20,662	79,667	-	-	-	-	1,173,019	-	4,235,788
Special Assessments	-	-	-	-	-	-	-	-	1,896,868
Charges for Services	-	-	-	-	-	-	810,866	-	1,185,647
Timber sales	-	-	2,300,157	-	-	-	-	-	2,300,157
Investment Earnings	2,647	2,027	28,654	10,293	8,279	12,803	14,211	20,303	386,160
Other Revenue	-	-	-	-	-	-	312	-	670,750
Total Revenues	23,309	81,694	2,328,811	11,878	4,357,775	543,418	1,999,628	1,335,054	25,834,803
Expenditures									
Current:									
General Government	16,652	121,716	-	1,585	-	-	1,246,407	-	1,830,825
Public Safety	-	-	-	-	-	-	-	-	4,958,290
Health and Welfare	-	-	-	-	-	-	-	-	3,282,549
Community Development	-	-	-	-	-	-	-	-	810,179
Culture and Recreation	-	-	-	-	4,368,322	474,271	-	-	6,784,166
Intergovernmental	-	-	-	-	-	-	-	-	716,538
Capital Outlay	-	-	18,060	-	-	-	-	-	586,524
Debt service:									
Principal Retirement	-	1,877	-	-	-	-	-	1,285,000	2,166,887
Interest Expense and Fiscal Charges	-	735	-	-	-	-	-	62,708	127,655
Total Expenditures	16,652	124,328	18,060	1,585	4,368,322	474,271	1,246,407	1,347,708	21,263,613
Excess (deficiency) of revenues over (under) expenditures	6,657	(42,634)	2,310,751	10,293	(10,547)	69,147	753,221	(12,654)	4,571,190
Other Financing Sources (uses)									
Gains (Losses) on Sale of Capital Asset	-	-	-	-	-	-	-	-	7,565
Transfers In	-	-	-	-	-	-	-	-	922,995
Transfers Out	-	-	-	-	-	-	-	-	(1,416,675)
Total Other Financing Source (Uses)	-	-	-	-	-	-	-	-	(486,115)
Net Change in Fund Balances	6,657	(42,634)	2,310,751	10,293	(10,547)	69,147	753,221	(12,654)	4,085,075
Beginning Fund Balance	114,280	88,019	(2,068,012)	40,416	43,518	343,223	-	149,368	7,288,783
Ending Fund Balance	\$ 120,937	\$ 45,385	\$ 242,739	\$ 50,709	\$ 32,971	\$ 412,370	\$ 753,221	\$ 136,714	\$ 11,373,858

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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and Permits	\$ 37,705	\$ 37,705	\$ 45,875	\$ 8,170
Charges for Services	52,303	52,303	66,834	14,531
Investment Earnings	500	500	2,706	2,206
Other Revenue	<u>15,452</u>	<u>15,452</u>	<u>30,176</u>	<u>14,724</u>
Total revenues	<u>105,960</u>	<u>105,960</u>	<u>145,591</u>	<u>39,631</u>
Expenditures:				
Public Safety:				
Personal services	288,821	280,146	276,566	3,580
Materials and services	104,481	113,156	99,008	14,148
Contingency	<u>46,008</u>	<u>46,008</u>	<u>-</u>	<u>46,008</u>
Total expenditures	<u>439,310</u>	<u>439,310</u>	<u>375,574</u>	<u>63,736</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(333,350)</u>	<u>(333,350)</u>	<u>(229,983)</u>	<u>103,367</u>
Other financing sources (uses):				
Transfers In	<u>269,343</u>	<u>269,343</u>	<u>269,343</u>	<u>-</u>
Net change in fund balance	(64,007)	(64,007)	39,360	103,367
Fund balance at beginning of year	<u>64,007</u>	<u>64,007</u>	<u>114,937</u>	<u>50,930</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 154,297</u>	<u>\$ 154,297</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property Taxes	\$ 1,099,370	\$ 1,099,370	\$ 1,198,813	\$ 99,443
Intergovernmental Revenues	1,000	232,000	8,771	(223,229)
Investment Earnings	1,600	1,600	22,168	20,568
Other Revenue	<u>-</u>	<u>-</u>	<u>1,131</u>	<u>1,131</u>
Total revenues	<u>1,101,970</u>	<u>1,332,970</u>	<u>1,230,883</u>	<u>(102,087)</u>
Expenditures:				
Public Safety:				
Materials and services	189,969	189,969	122,524	67,445
Capital Outlay	84,452	315,452	-	315,452
Debt Service	<u>917,749</u>	<u>917,749</u>	<u>917,748</u>	<u>1</u>
Total expenditures	<u>1,192,170</u>	<u>1,423,170</u>	<u>1,040,272</u>	<u>382,898</u>
Net change in fund balance	(90,200)	(90,200)	190,611	280,811
Fund balance at beginning of year	<u>90,200</u>	<u>90,200</u>	<u>190,729</u>	<u>100,529</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 381,340</u>	<u>\$ 381,340</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 2,023,734	\$ 2,023,734	\$ 2,006,711	\$ (17,023)
Licenses and Permits	1,292,900	1,292,900	1,083,483	(209,417)
Charges for Services	-	-	67	67
Investment Earnings	17,000	17,000	69,306	52,306
Other Revenue	<u>1,000</u>	<u>1,000</u>	<u>20,751</u>	<u>19,751</u>
Total revenues	<u>3,334,634</u>	<u>3,334,634</u>	<u>3,180,318</u>	<u>(154,316)</u>
Expenditures:				
Public Health:				
Personal services	2,759,798	2,759,798	2,326,525	433,273
Materials and services	1,044,019	1,044,019	668,024	375,995
Contingency	<u>920,195</u>	<u>920,195</u>	<u>-</u>	<u>920,195</u>
Total Public Health	<u>4,724,012</u>	<u>4,724,012</u>	<u>2,994,549</u>	<u>1,729,463</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,389,378)</u>	<u>(1,389,378)</u>	<u>185,769</u>	<u>1,575,147</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>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(1,389,378)	(1,389,378)	185,769	1,575,147
Fund balance at beginning of year	<u>2,700,000</u>	<u>2,700,000</u>	<u>2,558,128</u>	<u>(141,872)</u>
Fund balance at end of year	<u>\$ 1,310,622</u>	<u>\$ 1,310,622</u>	<u>\$ 2,743,897</u>	<u>\$ 1,433,275</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Fines and Fees	\$ 70,000	\$ 70,000	\$ 68,275	\$ (1,725)
Investment Earnings	<u>2,000</u>	<u>2,000</u>	<u>10,199</u>	<u>8,199</u>
Total revenues	<u>72,000</u>	<u>72,000</u>	<u>78,474</u>	<u>6,474</u>
Expenditures:				
General Government:				
Materials and services	378,060	378,060	25,856	352,204
Contingency	<u>69,105</u>	<u>69,105</u>	<u>-</u>	<u>69,105</u>
Total expenditures	<u>447,165</u>	<u>447,165</u>	<u>25,856</u>	<u>421,309</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(375,165)</u>	<u>(375,165)</u>	<u>52,618</u>	<u>427,783</u>
Other financing sources (uses):				
Transfers Out	<u>(13,529)</u>	<u>(13,529)</u>	<u>(13,529)</u>	<u>-</u>
Total other financing sources (uses)	<u>(13,529)</u>	<u>(13,529)</u>	<u>(13,529)</u>	<u>-</u>
Net change in fund balance	(388,694)	(388,694)	39,089	427,783
Fund balance at beginning of year	<u>388,694</u>	<u>388,694</u>	<u>382,449</u>	<u>(6,245)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 421,538</u>	<u>\$ 421,538</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Charges for Services	\$ 13,952	\$ 13,952	\$ 35,119	\$ 21,167
Investment Earnings	<u>75</u>	<u>75</u>	<u>857</u>	<u>782</u>
Total revenues	<u>14,027</u>	<u>14,027</u>	<u>35,976</u>	<u>21,949</u>
Expenditures:				
General Government:				
Materials and services	51,695	20,466	19,350	1,116
Capital Outlay	<u>-</u>	<u>31,229</u>	<u>31,229</u>	<u>-</u>
Total expenditures	<u>51,695</u>	<u>51,695</u>	<u>50,579</u>	<u>1,116</u>
Net change in fund balance	(37,668)	(37,668)	(14,603)	23,065
Fund balance at beginning of year	<u>37,668</u>	<u>37,668</u>	<u>36,260</u>	<u>(1,408)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,657</u>	<u>\$ 21,657</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 950,803	\$ 950,803	\$ 725,465	\$ (225,338)
Licenses and Permits	1,837,066	1,837,066	1,815,803	(21,263)
Investment Earnings	8,000	8,000	48,306	40,306
Other Revenue	<u>6,250</u>	<u>6,250</u>	<u>28,057</u>	<u>21,807</u>
Total revenues	<u>2,802,119</u>	<u>2,802,119</u>	<u>2,617,631</u>	<u>(184,488)</u>
Expenditures:				
Culture and Recreation:				
Personal services	1,055,236	1,055,236	1,001,472	53,764
Materials and services	1,126,508	1,126,508	940,101	186,407
Debt Service	26,475	26,475	26,474	1
Capital Outlay	1,108,193	1,108,193	444,206	663,987
Contingency	<u>242,849</u>	<u>242,849</u>	<u>-</u>	<u>242,849</u>
Total expenditures	<u>3,559,261</u>	<u>3,559,261</u>	<u>2,412,253</u>	<u>1,147,008</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(757,142)</u>	<u>(757,142)</u>	<u>205,378</u>	<u>962,520</u>
Other financing sources (uses):				
Gains (Losses) on Sale of Capital Asset	<u>-</u>	<u>-</u>	<u>7,565</u>	<u>7,565</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>7,565</u>	<u>7,565</u>
Net change in fund balance	(757,142)	(757,142)	212,943	970,085
Fund balance at beginning of year	<u>757,142</u>	<u>757,142</u>	<u>1,167,986</u>	<u>410,844</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,380,929</u>	<u>\$ 1,380,929</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 2,585,283	\$ 2,585,283	\$ 2,554,424	\$ (30,859)
Fines and Fees	48,908	48,908	48,907	(1)
Licenses and Permits	11,000	11,000	8,291	(2,709)
Investment Earnings	9,000	9,000	50,919	41,919
Other Revenue	<u>-</u>	<u>-</u>	<u>74</u>	<u>74</u>
Total revenues	<u>2,654,191</u>	<u>2,654,191</u>	<u>2,662,615</u>	<u>8,424</u>
Expenditures:				
Public Safety:				
Personal services	2,343,864	2,343,864	2,090,459	253,405
Materials and services	815,329	815,329	710,540	104,789
Capital Outlay	105,000	105,000	-	105,000
Contingency	<u>685,712</u>	<u>685,712</u>	<u>-</u>	<u>685,712</u>
Total expenditures	<u>3,949,905</u>	<u>3,949,905</u>	<u>2,800,999</u>	<u>1,148,906</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,295,714)</u>	<u>(1,295,714)</u>	<u>(138,384)</u>	<u>1,157,330</u>
Other financing sources (uses):				
Transfers Out	<u>(33,991)</u>	<u>(33,991)</u>	<u>(32,969)</u>	<u>1,022</u>
Net change in fund balance	(1,329,705)	(1,329,705)	(171,353)	1,158,352
Fund balance at beginning of year	<u>1,917,222</u>	<u>1,917,222</u>	<u>1,939,767</u>	<u>22,545</u>
Fund balance at end of year	<u>\$ 587,517</u>	<u>\$ 587,517</u>	<u>\$ 1,768,414</u>	<u>\$ 1,180,897</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 188,819	\$ 206,819	\$ 244,934	\$ 38,115
Investment Earnings	<u>150</u>	<u>150</u>	<u>646</u>	<u>496</u>
Total revenues	<u>188,969</u>	<u>206,969</u>	<u>245,580</u>	<u>38,611</u>
Expenditures:				
General Government:				
Personal services	284,320	284,320	282,824	1,496
Materials and services	<u>37,837</u>	<u>55,837</u>	<u>47,255</u>	<u>8,582</u>
Total expenditures	<u>322,157</u>	<u>340,157</u>	<u>330,079</u>	<u>10,078</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(133,188)</u>	<u>(133,188)</u>	<u>(84,499)</u>	<u>48,689</u>
Other financing sources (uses):				
Transfers In	<u>119,188</u>	<u>119,188</u>	<u>119,188</u>	<u>-</u>
Net change in fund balance	(14,000)	(14,000)	34,689	48,689
Fund balance at beginning of year	<u>29,000</u>	<u>29,000</u>	<u>40,204</u>	<u>11,204</u>
Fund balance at end of year	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 74,893</u>	<u>\$ 59,893</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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental Revenues	\$ 255,904	\$ 255,903	\$ (1)
Fines and Fees	18,705	19,661	956
Investment Earnings	<u>250</u>	<u>2,941</u>	<u>2,691</u>
Total revenues	<u>274,859</u>	<u>278,505</u>	<u>3,646</u>
Expenditures:			
Public Safety:			
Personal services	107,271	42,239	65,032
Materials and services	80,307	49,460	30,847
Capital Outlay	99,086	93,029	6,057
Contingency	<u>7,573</u>	<u>-</u>	<u>7,573</u>
Total expenditures	<u>294,237</u>	<u>184,728</u>	<u>109,509</u>
Net change in fund balance	(19,378)	93,777	113,155
Fund balance at beginning of year	<u>77,353</u>	<u>64,670</u>	<u>(12,683)</u>
Fund balance at end of year	<u>\$ 57,975</u>	<u>\$ 158,447</u>	<u>\$ 100,472</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 300,000	\$ 300,000	\$ 274,067	\$ (25,933)
Licenses and Permits	7,500	7,500	8,988	1,488
Investment Earnings	1,500	1,500	13,150	11,650
Other Revenue	<u>-</u>	<u>-</u>	<u>1,023</u>	<u>1,023</u>
Total revenues	<u>309,000</u>	<u>309,000</u>	<u>297,228</u>	<u>(11,772)</u>
Expenditures:				
Community Development:				
Materials and services	665,178	665,178	228,409	436,769
Contingency	<u>115,000</u>	<u>115,000</u>	<u>-</u>	<u>115,000</u>
Total expenditures	<u>780,178</u>	<u>780,178</u>	<u>228,409</u>	<u>551,769</u>
Net change in fund balance	(471,178)	(471,178)	68,819	539,997
Fund balance at beginning of year	<u>471,178</u>	<u>471,178</u>	<u>572,330</u>	<u>101,152</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 641,149</u>	<u>\$ 641,149</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Special Assessments	\$ 2,000,000	\$ 2,000,000	\$ 1,896,868	\$ (103,132)
Investment Earnings	<u>-</u>	<u>-</u>	<u>1,378</u>	<u>1,378</u>
Total revenues	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,898,246</u>	<u>(101,754)</u>
Expenditures:				
Community Development:				
Materials and services	<u>600,000</u>	<u>600,000</u>	<u>569,060</u>	<u>30,940</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,329,186</u>	<u>(70,814)</u>
Other financing sources (uses):				
Transfers Out	<u>(1,400,000)</u>	<u>(1,400,000)</u>	<u>(1,327,807)</u>	<u>72,193</u>
Net change in fund balance	-	-	1,379	1,379
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>\$ 1,379</u>	<u>\$ 1,379</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 560,863	\$ 1,560,863	\$ 343,734	\$ (1,217,129)
Charges for Services	28,021	28,021	25,627	(2,394)
Investment Earnings	<u>600</u>	<u>600</u>	<u>26,088</u>	<u>25,488</u>
Total revenues	<u>589,484</u>	<u>1,589,484</u>	<u>395,449</u>	<u>(1,194,035)</u>
Expenditures:				
Intergovernmental:				
Materials and services	687,234	1,687,234	385,753	1,301,481
Capital Outlay	<u>47,291</u>	<u>47,291</u>	-	<u>47,291</u>
Total expenditures	<u>734,525</u>	<u>1,734,525</u>	<u>385,753</u>	<u>1,348,772</u>
Net change in fund balance	(145,041)	(145,041)	9,696	154,737
Fund balance at beginning of year	<u>145,041</u>	<u>145,041</u>	<u>129,614</u>	<u>(15,427)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 139,310</u>	<u>\$ 139,310</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Taxes	\$ 151,500	\$ 151,500	\$ 132,360	\$ (19,140)
Intergovernmental Revenues	110,000	185,000	198,190	13,190
Investment Earnings	<u>150</u>	<u>150</u>	<u>262</u>	<u>112</u>
Total revenues	<u>261,650</u>	<u>336,650</u>	<u>330,812</u>	<u>(5,838)</u>
Expenditures:				
Intergovernmental:				
Materials and services	<u>261,650</u>	<u>336,650</u>	<u>330,785</u>	<u>5,865</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>27</u>	<u>27</u>
Net change in fund balance	-	-	27	27
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>\$ 27</u>	<u>\$ 27</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 55,000	\$ 55,000	\$ 64,274	\$ 9,274
Investment Earnings	<u>3,000</u>	<u>3,000</u>	<u>18,856</u>	<u>15,856</u>
Total revenues	<u>58,000</u>	<u>58,000</u>	<u>83,130</u>	<u>25,130</u>
Expenditures:				
Public Works:				
Materials and services	30,000	30,000	-	30,000
Capital Outlay	<u>778,695</u>	<u>778,695</u>	<u>-</u>	<u>778,695</u>
Total expenditures	<u>808,695</u>	<u>808,695</u>	<u>-</u>	<u>808,695</u>
Net change in fund balance	(750,695)	(750,695)	83,130	833,825
Fund balance at beginning of year	<u>750,695</u>	<u>750,695</u>	<u>750,693</u>	<u>(2)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 833,823</u>	<u>\$ 833,823</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment Earnings	\$ <u>100</u>	\$ <u>100</u>	\$ <u>94</u>	\$ <u>(6)</u>
Expenditures:				
Community Development:				
Materials and services	<u>13,100</u>	<u>13,100</u>	<u>12,710</u>	<u>390</u>
Net change in fund balance	(13,000)	(13,000)	(12,616)	384
Fund balance at beginning of year	<u>13,000</u>	<u>13,000</u>	<u>12,616</u>	<u>(384)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COOS COUNTY, OREGON

Charleston Transient Lodging Tax Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Taxes	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 122,887</u>	<u>\$ (377,113)</u>
Expenditures:				
General Government:				
Materials and services	<u>-</u>	<u>400,000</u>	<u>87,210</u>	<u>312,790</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>100,000</u>	<u>35,677</u>	<u>(64,323)</u>
Other financing sources (uses):				
Transfers Out	<u>-</u>	<u>(100,000)</u>	<u>(35,677)</u>	<u>64,323</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

COOS COUNTY, OREGON

Opioid Settlement Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment Earnings	\$ -	\$ -	\$ 8,586	\$ 8,586
Opioid Settlement	-	326,159	589,103	262,944
Total revenues	-	326,159	597,689	271,530
Expenditures:				
Health and Welfare:				
Materials and services	-	326,159	288,000	38,159
Net change in fund balance	-	-	309,689	309,689
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 309,689</u>	<u>\$ 309,689</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 25,000	\$ 25,000	\$ 23,545	\$ (1,455)
Investment Earnings	<u>1,500</u>	<u>1,500</u>	<u>6,207</u>	<u>4,707</u>
Total revenues	<u>26,500</u>	<u>26,500</u>	<u>29,752</u>	<u>3,252</u>
Expenditures:				
Health and Welfare:				
Materials and services	<u>226,500</u>	<u>226,500</u>	<u>1,320</u>	<u>225,180</u>
Net change in fund balance	(200,000)	(200,000)	28,432	228,432
Fund balance at beginning of year	<u>200,000</u>	<u>200,000</u>	<u>235,761</u>	<u>35,761</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264,193</u>	<u>\$ 264,193</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 657,028	\$ 657,028	\$ 670,845	\$ 13,817
Charges for Services	247,122	247,122	247,134	12
Investment Earnings	750	750	3,687	2,937
Other Revenue	<u>-</u>	<u>-</u>	<u>123</u>	<u>123</u>
Total revenues	<u>904,900</u>	<u>904,900</u>	<u>921,789</u>	<u>16,889</u>
Expenditures:				
Public Safety:				
Dispatch	976,018	976,018	848,618	127,400
PSAP	<u>677,962</u>	<u>677,962</u>	<u>627,052</u>	<u>50,910</u>
Total expenditures	<u>1,653,980</u>	<u>1,653,980</u>	<u>1,475,670</u>	<u>178,310</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(749,080)</u>	<u>(749,080)</u>	<u>(553,881)</u>	<u>195,199</u>
Other financing sources (uses):				
Transfers In	527,772	527,772	527,772	-
Transfers Out	(6,692)	(6,692)	(6,692)	-
Special payment for North Bend Passthrough	<u>(47,000)</u>	<u>(47,000)</u>	<u>(72,475)</u>	<u>(25,475)</u>
Total other financing sources (uses)	<u>474,080</u>	<u>474,080</u>	<u>448,605</u>	<u>(25,475)</u>
Net change in fund balance	(275,000)	(275,000)	(105,276)	169,724
Fund balance at beginning of year	<u>275,000</u>	<u>275,000</u>	<u>357,738</u>	<u>82,738</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 252,462</u>	<u>\$ 252,462</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment Earnings	\$ 25	\$ 25	\$ 587	\$ 562
Expenditures:				
Public Safety:				
Capital Outlay	<u>30,750</u>	<u>30,750</u>	<u>-</u>	<u>30,750</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(30,725)</u>	<u>(30,725)</u>	<u>587</u>	<u>31,312</u>
Other financing sources (uses):				
Transfers In	<u>6,692</u>	<u>6,692</u>	<u>6,692</u>	<u>-</u>
Net change in fund balance	(24,033)	(24,033)	7,279	31,312
Fund balance at beginning of year	<u>24,033</u>	<u>24,033</u>	<u>24,089</u>	<u>56</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,368</u>	<u>\$ 31,368</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and Permits	\$ 22,500	\$ 22,500	\$ 20,662	\$ (1,838)
Investment Earnings	350	350	2,647	2,297
Total revenues	<u>22,850</u>	<u>22,850</u>	<u>23,309</u>	<u>459</u>
Expenditures:				
General Government:				
Materials and services	32,440	32,440	16,652	15,788
Capital Outlay	20,000	20,000	-	20,000
Contingency	<u>19,178</u>	<u>19,178</u>	<u>-</u>	<u>19,178</u>
Total expenditures	<u>71,618</u>	<u>71,618</u>	<u>16,652</u>	<u>54,966</u>
Net change in fund balance	(48,768)	(48,768)	6,657	55,425
Fund balance at beginning of year	<u>105,000</u>	<u>105,000</u>	<u>114,280</u>	<u>9,280</u>
Fund balance at end of year	<u>\$ 56,232</u>	<u>\$ 56,232</u>	<u>\$ 120,937</u>	<u>\$ 64,705</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and Permits	\$ 110,000	\$ 110,000	\$ 79,667	\$ (30,333)
Investment Earnings	<u>250</u>	<u>250</u>	<u>2,027</u>	<u>1,777</u>
Total revenues	<u>110,250</u>	<u>110,250</u>	<u>81,694</u>	<u>(28,556)</u>
Expenditures:				
General Government:				
Personal services	120,477	121,427	108,324	13,103
Materials and services	25,872	24,922	13,392	11,530
Debt service	2,613	2,613	2,612	1
Contingency	<u>26,288</u>	<u>26,288</u>	<u>-</u>	<u>26,288</u>
Total expenditures	<u>175,250</u>	<u>175,250</u>	<u>124,328</u>	<u>50,922</u>
Net change in fund balance	(65,000)	(65,000)	(42,634)	22,366
Fund balance at beginning of year	<u>65,000</u>	<u>65,000</u>	<u>88,019</u>	<u>23,019</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,385</u>	<u>\$ 45,385</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Timber Sales	\$ 1,591,204	\$ 1,591,204	\$ 2,300,157	\$ 708,953
Investment Earnings	<u>2,000</u>	<u>2,000</u>	<u>28,654</u>	<u>26,654</u>
Total revenues	<u>1,593,204</u>	<u>1,593,204</u>	<u>2,328,811</u>	<u>735,607</u>
Expenditures:				
Capital Outlay	389,618	389,618	18,060	371,558
Contingency	<u>263,613</u>	<u>263,613</u>	<u>-</u>	<u>263,613</u>
Total expenditures	<u>653,231</u>	<u>653,231</u>	<u>18,060</u>	<u>635,171</u>
Excess (deficiency) of revenues over (under) expenditures	<u>939,973</u>	<u>939,973</u>	<u>2,310,751</u>	<u>1,370,778</u>
Interfund loan payments	<u>(1,104,186)</u>	<u>(1,104,186)</u>	<u>(1,104,186)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,104,186)</u>	<u>(1,104,186)</u>	<u>(1,104,186)</u>	<u>-</u>
Net change in fund balance	(164,213)	(164,213)	1,206,565	1,370,778
Fund balance at beginning of year	<u>164,213</u>	<u>164,213</u>	<u>101,002</u>	<u>(63,211)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,307,567</u>	<u>\$ 1,307,567</u>

Reconciliation to modified accrual basis of accounting

	<u>Budgetary Basis</u>
Fund balance, budgetary basis	\$ 1,307,567
Interfund loans	<u>(1,064,828)</u>
Fund balance, modified accrual basis	<u>\$ 242,739</u>

COOS COUNTY, OREGON

PL 110-343 Title III Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 302,479	\$ 302,479	\$ 1,585	\$ (300,894)
Investment Earnings	<u>1,500</u>	<u>1,500</u>	<u>10,293</u>	<u>8,793</u>
Total revenues	<u>303,979</u>	<u>303,979</u>	<u>11,878</u>	<u>(292,101)</u>
Expenditures:				
General Government:				
Materials and services	283,979	283,979	1,585	282,394
Capital Outlay	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total expenditures	<u>333,979</u>	<u>333,979</u>	<u>1,585</u>	<u>332,394</u>
Net change in fund balance	(30,000)	(30,000)	10,293	40,293
Fund balance at beginning of year	<u>30,000</u>	<u>30,000</u>	<u>40,416</u>	<u>10,416</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,709</u>	<u>\$ 50,709</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property Taxes	\$ 4,290,503	\$ 4,390,503	\$ 4,317,530	\$ (72,973)
Intergovernmental Revenues	10,000	10,000	31,966	21,966
Investment Earnings	<u>2,500</u>	<u>2,500</u>	<u>8,279</u>	<u>5,779</u>
Total revenues	<u>4,303,003</u>	<u>4,403,003</u>	<u>4,357,775</u>	<u>(45,228)</u>
Expenditures:				
Culture and Recreation:				
Materials and services	<u>4,343,003</u>	<u>4,443,003</u>	<u>4,368,322</u>	<u>74,681</u>
Other financing sources (uses):				
Net change in fund balance	(40,000)	(40,000)	(10,547)	29,453
Fund balance at beginning of year	<u>40,000</u>	<u>40,000</u>	<u>43,518</u>	<u>3,518</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,971</u>	<u>\$ 32,971</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property Taxes	\$ 519,726	\$ 519,726	\$ 526,721	\$ 6,995
Intergovernmental Revenues	1,500	1,500	3,894	2,394
Investment Earnings	<u>1,500</u>	<u>1,500</u>	<u>12,803</u>	<u>11,303</u>
Total revenues	<u>522,726</u>	<u>522,726</u>	<u>543,418</u>	<u>20,692</u>
Expenditures:				
Culture and Recreation:				
Materials and services	554,730	554,730	474,271	80,459
Contingency	<u>114,409</u>	<u>114,409</u>	-	<u>114,409</u>
Total expenditures	<u>669,139</u>	<u>669,139</u>	<u>474,271</u>	<u>194,868</u>
Net change in fund balance	(146,413)	(146,413)	69,147	215,560
Fund balance at beginning of year	<u>240,000</u>	<u>240,000</u>	<u>343,223</u>	<u>103,223</u>
Fund balance at end of year	<u>\$ 93,587</u>	<u>\$ 93,587</u>	<u>\$ 412,370</u>	<u>\$ 318,783</u>

COOS COUNTY, OREGON

Planning Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Fines and Fees	20,000	20,000	1,220	(18,780)
Licenses and Permits	1,823,489	1,823,489	1,173,019	(650,470)
Charges for Services	464,456	464,456	810,866	346,410
Investment Earnings	-	-	14,211	14,211
Other Revenue	-	-	312	312
Total revenues	<u>2,327,945</u>	<u>2,327,945</u>	<u>1,999,628</u>	<u>(328,317)</u>
Expenditures:				
General Government:				
Personal services	1,772,672	1,772,672	1,082,285	690,387
Materials and services	241,186	241,186	164,122	77,064
Capital Outlay	5,000	5,000	-	5,000
Contingency	309,087	309,087	-	309,087
Total expenditures	<u>2,327,945</u>	<u>2,327,945</u>	<u>1,246,407</u>	<u>1,081,538</u>
Net change in fund balance	-	-	753,221	753,221
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 753,221</u>	<u>\$ 753,221</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property Taxes	\$ 1,248,916	\$ 1,248,916	\$ 1,305,155	\$ 56,239
Intergovernmental Revenues	-	-	9,596	9,596
Investment Earnings	<u>2,000</u>	<u>2,000</u>	<u>20,303</u>	<u>18,303</u>
Total revenues	<u>1,250,916</u>	<u>1,250,916</u>	<u>1,335,054</u>	<u>84,138</u>
Expenditures:				
Debt Service:				
Principal Retirement	1,285,000	1,285,000	1,285,000	-
Interest Expense and Fiscal Charges	<u>62,708</u>	<u>62,708</u>	<u>62,708</u>	<u>-</u>
Total expenditures	<u>1,347,708</u>	<u>1,347,708</u>	<u>1,347,708</u>	<u>-</u>
Net change in fund balance	(96,792)	(96,792)	(12,654)	84,138
Fund balance at beginning of year	<u>96,792</u>	<u>96,792</u>	<u>149,368</u>	<u>52,576</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136,714</u>	<u>\$ 136,714</u>

COOS COUNTY, OREGON

911 / Dispatch and Dispatch Equipment Reserve Fund

Combining Balance Sheet

For GAAP Basis Presentation

June 30, 2023

	116 911/Dispatch Fund	216 Dispatch Equipment Reserve Fund	Total
Assets			
Cash and Cash Equivalents	\$ 166,012	\$ 31,368	\$ 197,380
Accounts Receivable	<u>177,413</u>	<u>-</u>	<u>177,413</u>
Total Assets	<u>\$ 343,425</u>	<u>\$ 31,368</u>	<u>\$ 374,793</u>
Liabilities			
Accounts Payable	\$ 73,824	\$ -	\$ 73,824
Accrued Payroll	<u>17,139</u>	<u>-</u>	<u>17,139</u>
Total Liabilities	<u>90,963</u>	<u>-</u>	<u>90,963</u>
Fund Balance			
Unassigned	<u>252,462</u>	<u>31,368</u>	<u>283,830</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 343,425</u>	<u>\$ 31,368</u>	<u>\$ 374,793</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, 2023

	116 911/Dispatch Fund	216 Dispatch Equipment Reserve Fund	Total
Revenues			
Intergovernmental Revenues	\$ 670,845	\$ -	\$ 670,845
Charges for Services	247,134	-	247,134
Investment Earnings	3,687	587	4,274
Other Revenue	<u>123</u>	<u>-</u>	<u>123</u>
Total Revenues	<u>921,789</u>	<u>587</u>	<u>922,376</u>
Expenditures			
Current:			
Public Safety	<u>1,548,144</u>	<u>-</u>	<u>1,548,144</u>
Total Expenditures	<u>1,548,144</u>	<u>-</u>	<u>1,548,144</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(626,355)</u>	<u>587</u>	<u>(625,768)</u>
Other Financing Sources (uses)			
Transfers In	527,772	6,692	534,464
Transfers Out	<u>(6,693)</u>	<u>-</u>	<u>(6,693)</u>
Total Other Financing Source (Uses)	<u>521,079</u>	<u>6,692</u>	<u>527,771</u>
Net Change in Fund Balances	(105,276)	7,279	(97,997)
Beginning Fund Balance	<u>357,738</u>	<u>24,089</u>	<u>381,827</u>
Ending Fund Balance	<u>\$ 252,462</u>	<u>\$ 31,368</u>	<u>\$ 283,830</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, 2023

	<u>302 Waste Disposal Fund</u>	<u>303 Waste Disposal Reserve Fund</u>	<u>304 HH Hazardous Waste Fund</u>	<u>Total</u>
Assets				
Current assets:				
Cash and Investments	\$ 2,829,283	\$ 1,091,687	\$ 740,628	\$ 4,661,598
Accounts Receivable, Net	<u>254,848</u>	<u>-</u>	<u>26,860</u>	<u>281,708</u>
Total current assets	<u>3,084,131</u>	<u>1,091,687</u>	<u>767,488</u>	<u>4,943,306</u>
Noncurrent assets:				
Capital Assets, Net	<u>1,443,556</u>	<u>-</u>	<u>-</u>	<u>1,443,556</u>
	<u>4,527,687</u>	<u>1,091,687</u>	<u>767,488</u>	<u>6,386,862</u>
Deferred outflow				
Deferred Outflows - Pension Related	150,625	-	9,392	160,017
Deferred Outflows - OPEB Related	<u>2,160</u>	<u>-</u>	<u>133</u>	<u>2,293</u>
Total deferred outflows	<u>152,785</u>	<u>-</u>	<u>9,525</u>	<u>162,310</u>
Total assets and deferred outflows	<u>\$ 4,680,472</u>	<u>\$ 1,091,687</u>	<u>\$ 777,013</u>	<u>\$ 6,549,172</u>
Liabilities and Net Position				
Liabilities				
Current liabilities:				
Accounts Payable	\$ 170,969	\$ -	\$ 9,836	\$ 180,805
Accrued Payroll	6,401	-	290	6,691
Accrued Compensated Absences	44,947	-	-	44,947
Current portion of long-term liabilities	<u>105,140</u>	<u>-</u>	<u>-</u>	<u>105,140</u>
Total current liabilities	<u>327,457</u>	<u>-</u>	<u>10,126</u>	<u>337,583</u>
Noncurrent liabilities:				
Pension Liability	307,164	-	19,152	326,316
Other Post Employment Benefits (OPEB) Liability	11,876	-	731	12,607
Closure and Postclosure Landfill Liability, net of current portion	<u>1,812,269</u>	<u>-</u>	<u>-</u>	<u>1,812,269</u>
Total noncurrent liabilities	<u>2,131,309</u>	<u>-</u>	<u>19,883</u>	<u>2,151,192</u>
Total Liabilities	<u>2,458,766</u>	<u>-</u>	<u>30,009</u>	<u>2,488,775</u>
Deferred inflow				
Deferred Inflows - Pension Related	88,864	-	5,541	94,405
Deferred Inflows - OPEB Related	<u>9,514</u>	<u>-</u>	<u>585</u>	<u>10,099</u>
Total deferred inflows	<u>98,378</u>	<u>-</u>	<u>6,126</u>	<u>104,504</u>
Net Position				
Net investment in capital assets	1,443,556	-	-	1,443,556
Unrestricted	<u>679,772</u>	<u>1,091,687</u>	<u>740,878</u>	<u>2,512,337</u>
Total Net Position	<u>2,123,328</u>	<u>1,091,687</u>	<u>740,878</u>	<u>3,955,893</u>
Total Liabilities, Deferred Inflows and Net Position	<u>\$ 4,680,472</u>	<u>\$ 1,091,687</u>	<u>\$ 777,013</u>	<u>\$ 6,549,172</u>

COOS COUNTY, OREGON

Waste Disposal Funds

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

For the Year Ended June 30, 2023

	302 Waste Disposal Fund	303 Waste Disposal Reserve Fund	304 HH Hazardous Waste Fund	Total
Operating Revenues				
Intergovernmental Revenues	\$ 16,345	\$ -	\$ -	\$ 16,345
Licenses and Permits	3,188,531	-	-	3,188,531
Charges for Services	<u>5,895</u>	<u>-</u>	<u>234,097</u>	<u>239,992</u>
Total Operating Revenues	<u>3,210,771</u>	<u>-</u>	<u>234,097</u>	<u>3,444,868</u>
Operating Expenses				
Personal Services	360,060	-	25,267	385,327
Materials and Services	2,071,720	-	130,520	2,202,240
Depreciation expense	<u>136,060</u>	<u>-</u>	<u>-</u>	<u>136,060</u>
Total Operating Expenses	<u>2,567,840</u>	<u>-</u>	<u>155,787</u>	<u>2,723,627</u>
Operating Income (Loss)	<u>642,931</u>	<u>-</u>	<u>78,310</u>	<u>721,241</u>
Non-operating revenues (expenses)				
Investment Earnings	58,787	24,170	16,343	99,300
Miscellaneous	2,000	-	-	2,000
Loss on disposition of capital assets	<u>(6,726)</u>	<u>-</u>	<u>-</u>	<u>(6,726)</u>
Total non-operating revenues (expenses)	<u>54,061</u>	<u>24,170</u>	<u>16,343</u>	<u>94,574</u>
Income (loss) before transfers	696,992	24,170	94,653	815,815
Transfers In	38,354	100,000	-	138,354
Transfers Out	<u>(100,000)</u>	<u>(38,354)</u>	<u>-</u>	<u>(138,354)</u>
Net transfers	<u>(61,646)</u>	<u>61,646</u>	<u>-</u>	
Change in Net Position	635,346	85,816	94,653	815,815
Beginning Net Position	<u>1,487,982</u>	<u>1,005,871</u>	<u>646,225</u>	<u>3,140,078</u>
Ending Net Position	<u>\$ 2,123,328</u>	<u>\$ 1,091,687</u>	<u>\$ 740,878</u>	<u>\$ 3,955,893</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ -	\$ -	\$ 16,345	\$ 16,345
Licenses and Permits	2,900,000	2,900,000	3,220,413	320,413
Charges for Services	22,000	22,000	23,393	1,393
Investment Earnings	8,000	8,000	58,787	50,787
Other Revenue	2,000	2,000	2,000	-
Total revenues	<u>2,932,000</u>	<u>2,932,000</u>	<u>3,320,938</u>	<u>388,938</u>
Expenditures:				
Disposal operations	3,725,322	3,725,322	2,400,678	1,324,644
Closure / post-closure	173,862	173,862	105,478	68,384
Contingency	721,810	721,810	-	721,810
Total expenditures	<u>4,620,994</u>	<u>4,620,994</u>	<u>2,506,156</u>	<u>2,114,838</u>
Other financing sources (uses):				
Transfers In	173,791	173,791	38,354	(135,437)
Transfers Out	<u>(200,000)</u>	<u>(200,000)</u>	<u>(100,000)</u>	<u>100,000</u>
Total other financing sources (uses)	<u>(26,209)</u>	<u>(26,209)</u>	<u>(61,646)</u>	<u>(35,437)</u>
Net change in fund balances	(1,715,203)	(1,715,203)	753,136	2,468,339
Fund Balance:				
Beginning of year	<u>1,715,203</u>	<u>1,715,203</u>	<u>2,153,624</u>	<u>438,421</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,906,760</u>	<u>\$ 2,906,760</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 2,906,760	
Capital assets, net of depreciation			1,443,556	
Deferred outflows related to pension			150,625	
Deferred outflows related to OPEB			2,160	
Compensated absences payable			(44,946)	
Landfill postclosure obligation			(1,917,409)	
Pension liability			(307,164)	
OPEB liability			(11,876)	
Deferred inflows related to pension			(88,864)	
Deferred inflows related to OPEB			<u>(9,514)</u>	
Net position - end of year			<u>\$ 2,123,328</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment Earnings	\$ 5,000	\$ 5,000	\$ 24,170	\$ 19,170
Expenditures:				
Contingency	186,281	186,281	-	186,281
Other financing sources (uses):				
Transfers In	100,000	100,000	100,000	-
Transfers Out	<u>(173,791)</u>	<u>(173,791)</u>	<u>(38,354)</u>	<u>135,437</u>
Total other financing sources (uses)	<u>(73,791)</u>	<u>(73,791)</u>	<u>61,646</u>	<u>135,437</u>
Net change in fund balances	(255,072)	(255,072)	85,816	340,888
Fund Balance:				
Beginning of year	<u>1,136,871</u>	<u>1,136,871</u>	<u>1,005,871</u>	<u>(131,000)</u>
End of year	<u>\$ 881,799</u>	<u>\$ 881,799</u>	<u>\$ 1,091,687</u>	<u>\$ 209,888</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Charges for Services	\$ 235,000	\$ 235,000	\$ 235,096	\$ 96
Investment Earnings	<u>2,000</u>	<u>2,000</u>	<u>16,343</u>	<u>14,343</u>
Total revenues	<u>237,000</u>	<u>237,000</u>	<u>251,439</u>	<u>14,439</u>
Expenditures:				
Personal Services	19,218	24,788	24,570	218
Materials and Services	259,201	253,631	131,518	122,113
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>497,755</u>	<u>497,755</u>	<u>156,088</u>	<u>341,667</u>
Other financing sources (uses):				
Net change in fund balances	(260,755)	(260,755)	95,351	356,106
Fund Balance:				
Beginning of year	<u>578,204</u>	<u>578,204</u>	<u>662,012</u>	<u>83,808</u>
End of year	<u>\$ 317,449</u>	<u>\$ 317,449</u>	<u>\$ 757,363</u>	<u>\$ 439,914</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 757,363	
Deferred outflow related to pension			9,392	
Deferred outflow related to OPEB			133	
Pension liability			(19,153)	
OPEB liability			(731)	
Deferred inflows related to pension			(5,541)	
Deferred inflows related to OPEB			<u>(585)</u>	
Net position - end of year			<u>\$ 740,878</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Rentals and Fees	\$ 249,000	\$ 249,000	\$ 297,890	\$ 48,890
Investment Earnings	<u>5,000</u>	<u>5,000</u>	<u>27,906</u>	<u>22,906</u>
Total revenues	<u>254,000</u>	<u>254,000</u>	<u>325,796</u>	<u>71,796</u>
Expenditures:				
Materials and Services	405,000	405,000	376,146	28,854
Capital Outlay	<u>849,000</u>	<u>849,000</u>	<u>3,112</u>	<u>845,888</u>
Total expenditures	<u>1,254,000</u>	<u>1,254,000</u>	<u>379,258</u>	<u>874,742</u>
Other financing sources (uses):				
Net change in fund balances	(1,000,000)	(1,000,000)	(53,462)	946,538
Fund Balance:				
Beginning of year	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,066,649</u>	<u>66,649</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,013,187</u>	<u>\$ 1,013,187</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 1,013,187	
Prepaid bond issuance			-	
Capital assets, net of depreciation			<u>36,478,228</u>	
Net position - end of year			<u>\$ 37,491,415</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 53,167	\$ 103,167	\$ 53,167	\$ (50,000)
Rentals and Fees	31,250	31,250	22,685	(8,565)
Charges for Services	365,500	365,500	381,266	15,766
Contribution Revenue	71,500	143,800	221,016	77,216
Investment Earnings	600	600	9,430	8,830
Other Revenue	<u>4,000</u>	<u>4,000</u>	<u>7,007</u>	<u>3,007</u>
Total revenues	<u>526,017</u>	<u>648,317</u>	<u>694,571</u>	<u>46,254</u>
Expenditures:				
Personal Services	113,625	129,903	125,963	3,940
Materials and Services	342,578	402,150	365,663	36,487
Capital Outlay	19,500	144,950	164,149	(19,199)
Debt Service	6,000	6,000	5,597	403
Contingency	<u>90,153</u>	<u>11,153</u>	<u>-</u>	<u>11,153</u>
Total expenditures	<u>571,856</u>	<u>694,156</u>	<u>661,372</u>	<u>32,784</u>
Other financing sources (uses):				
Net change in fund balances	(45,839)	(45,839)	33,199	79,038
Fund Balance:				
Beginning of year	<u>75,000</u>	<u>75,000</u>	<u>327,545</u>	<u>252,545</u>
End of year	<u>\$ 29,161</u>	<u>\$ 29,161</u>	<u>\$ 360,744</u>	<u>\$ 331,583</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 360,744	
Capital assets, net of depreciation			1,424,368	
Deferred outflow related to pension			18,972	
Deferred outflow related to OPEB			593	
Compensated absences			(2,746)	
Leases, current			(4,982)	
Leases, noncurrent			(5,290)	
Pension liability			(38,689)	
OPEB liability			(3,261)	
Deferred inflows related to pension			(11,193)	
Deferred inflows related to OPEB			<u>(2,612)</u>	
Net position - end of year			<u>\$ 1,735,904</u>	