

COOS COUNTY, OREGON
FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION
FISCAL YEAR ENDED JUNE 30, 2023
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, 2023
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INTRODUCTORY SECTION

COOS COUNTY

Board of County Commissioners

June 30, 2023

<u>Elected Official</u>	<u>Term Expires</u>
BOARD OF COMMISSIONERS	
Bob Main, Commissioner 250 N. Baxter Coquille, OR 97423	December 31, 2024
John Sweet, Commissioner 250 N. Baxter Coquille, OR 97423	December 31, 2026
Rod Taylor, Chair 250 N. Baxter Coquille, OR 97423	December 31, 2026
OTHER ELECTED OFFICIALS	
Mike Dado, County Surveyor	December 31, 2024
R. Paul Frasier, County District Attorney	December 31, 2024
Julie A. Brecke, County Clerk	December 31, 2026
Steve Jansen, County Assessor	December 31, 2024
Megan Simms, County Treasurer	December 31, 2024
Gabe Fabrizio, County Sheriff	December 31, 2026

MAILING ADDRESS

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

FINANCIAL SECTION



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Eugene, OR 97403
541.342.5161
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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, 2023, 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, 2023, 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 judgment 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, and ARPA 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, and ARPA 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 March 26, 2024, 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 March 26, 2024, 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

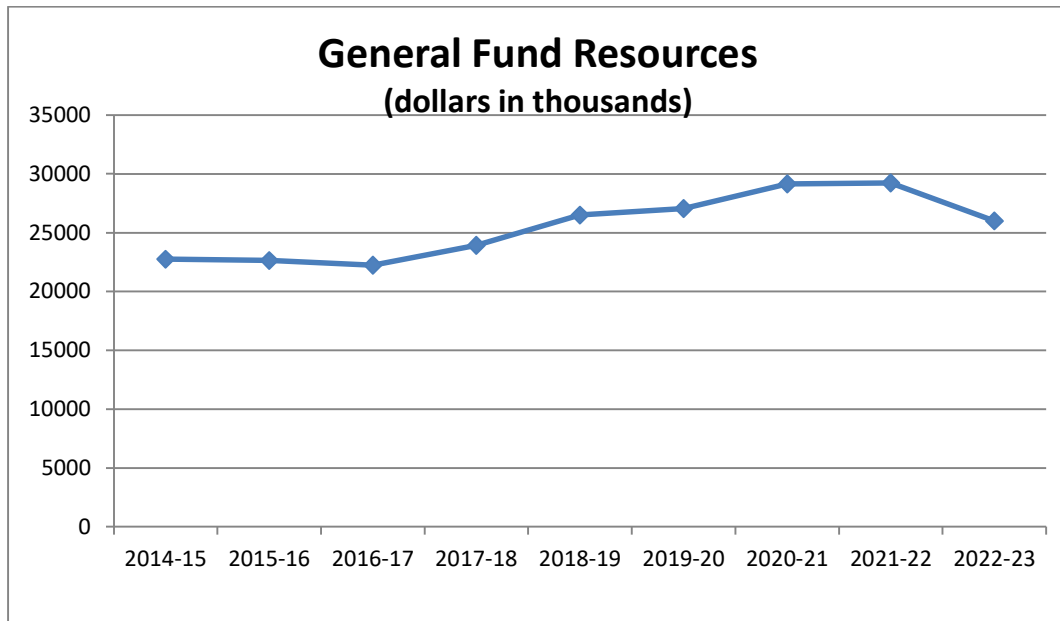
By: Paul Nielson, CPA, a member of the firm
Eugene, Oregon
March 26, 2024

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2023

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, 2023. 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, 2023 by \$159,538 (*net position*) – an increase of \$9,974 or 6.67%. Of this amount, \$(2,805) (*unrestricted net position*) is showing as a negative amount mainly due to the increase in the Net Pension Liability of \$6,365.
- The County's revenues increased by 11.15% in the Governmental activities, they increased by 4.55% in the Proprietary activities. Expenses for the Governmental activities increased by \$4,365 or 7.24%, and Proprietary increased by \$12 or 0.25%. Net position in Governmental funds increased \$7,973 or 7.36% and Proprietary funds increased by \$2,003 or 4.86%.



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, 2023

»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 32 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, and American Rescue Plan fund which are considered to be major funds. Data from the other 27 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.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2023

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, Community Development, Law Library, County Parks, Community Corrections, Crime Victim Assistance, South Coast Interagency Narcotics Team (SCINT), Health & Wellness, Economic Development, Bandon Dunes Assessment, Radio Communication System, Charleston Transient Lodging Tax, Opioid Settlement, 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, American Rescue Plan, 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%.

General Obligation Debt Capacity	June 30, 2023	June 30, 2022
Taxable Real Market Value	\$ 6,458,017	\$ 9,381,044
General Obligation Bond Debt Limitation (2% of Real Market Value)	129,160	187,621
Less: Outstanding debt subject to limit	-	1,285
Less: Principal payments due within one year	-	(1,285)
Remaining Legal General Obligation Debt Capacity	\$ 129,160	\$ 187,621
Percent of Capacity Issued	0.0%	0.0%

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.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2023

Proprietary Funds

Proprietary funds are used to account for activities where the emphasis is placed on net income determination. The County maintains two different types of proprietary funds. *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 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 \$159,538 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 82.99% 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, 2023

Coos County's Net Position

in thousands

	Governmental Activities		Business-type Activities		Total		Comparison	
	2023	2022	2023	2022	2023	2022	Difference	
Current and other assets	\$ 67,032	\$ 59,373	\$ 6,417	\$ 5,487	\$ 73,449	\$ 64,860	\$ 8,589	13.24%
Capital assets	95,437	100,724	39,346	39,514	134,783	140,238	(5,455)	-3.89%
Total assets	162,469	160,097	45,763	45,001	208,232	205,098	3,134	1.53%
Deferred Outflow of Resources	14,504	16,494	182	197	14,686	16,691	(2,005)	-12.01%
Long-term liabilities	18,599	26,601	445	2,079	19,044	28,680	(9,636)	-33.60%
Other liabilities	31,761	22,089	2,199	1,717	33,960	23,806	10,154	42.65%
Total liabilities	50,360	48,690	2,644	3,796	53,004	52,486	518	0.99%
Deferred Inflows of Resources	10,257	19,519	118	221	10,375	19,740	(9,365)	-47.44%
Net position:								
Invested in capital assets	93,067	74,594	39,336	38,214	132,403	112,808	19,595	17.37%
Restricted	29,940	25,559	-	-	29,940	25,559	4,381	17.14%
Unrestricted	(6,652)	8,230	3,847	2,967	(2,805)	11,197	(14,002)	-125.05%
Total net position	\$ 116,355	\$ 108,383	\$ 43,183	\$ 41,181	\$ 159,538	\$ 149,564	\$ 9,974	6.67%

Changes in Net Position

The County's *unrestricted net position* \$(2,805) may be used to meet the government's ongoing obligations to citizens and creditors. It is showing as a negative amount mainly due to the increase in the Net Pension Liability of \$6,365.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2023

Coos County's Changes in Net Position

in thousands

	Governmental		Business-type		Total		Comparison		
	Activities		Activities				Difference		
	2023	2022	2023	2022	2023	2022			
REVENUE:									
Program revenues:									
Charges for services & contracts	\$ 22,788	\$ 17,813	\$ 4,368	\$ 4,345	\$ 27,156	\$ 22,158	\$ 4,998	22.56%	
Operating grants & contributions	35,613	34,934	70	-	35,683	34,934	749	2.14%	
Capital grants & contributions	535	-	-	-	535	-	535	n/a	
General revenues:									
Property taxes	13,941	13,857	-	-	13,941	13,857	84	0.61%	
Other taxes	640	516	-	-	640	516	124	24.03%	
Interest on investments	1,369	254	137	31	1,506	285	1,221	428.42%	
Total revenues	74,886	67,374	4,575	4,376	79,461	71,750	7,711	10.75%	
EXPENDITURES:									
Current:									
General Government	11,106	11,301	-	-	11,106	11,301	(195)	-1.73%	
Public Safety	16,470	15,268	-	-	16,470	15,268	1,202	7.87%	
Public Works	9,676	8,645	1,529	1,499	11,205	10,144	1,061	10.46%	
Health & Welfare	18,744	15,312	-	-	18,744	15,312	3,432	22.41%	
Culture & Recreation	6,993	6,955	551	285	7,544	7,240	304	4.20%	
Community Development	795	741	-	-	795	741	54	7.29%	
Intergovernmental	717	630	-	-	717	630	87	13.81%	
Sanitation	-	-	2,724	3,015	2,724	3,015	(291)	-9.65%	
Interest	96	228	-	-	96	228	(132)	-57.89%	
Loss on disposition of fixed assets	77	1,229	7	-	84	1,229	(1,145)	0.00%	
Total expenditures	64,674	60,309	4,811	4,799	69,485	65,108	4,377	6.72%	
Change in net position before transfers	10,212	7,065	(236)	(423)	9,976	6,642	3,334	50.20%	
Transfers	(2,239)	(1,880)	2,239	1,880	-	-	-	0.00%	
Change in net position	7,973	5,185	2,003	1,457	9,976	6,642	3,334	50.20%	
Net position beginning	108,383	103,198	41,181	39,724	149,564	142,922	6,642	4.65%	
Net position ending	\$ 116,356	\$ 108,383	\$ 43,184	\$ 41,181	\$ 159,540	\$ 149,564	\$ 9,976	6.67%	

Capital Assets and Debt Administration

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

Bonded Debt. Coos County paid the balance of the bonded debt in the amount of \$1,285,000 in fiscal year ended June 30, 2023. This entire amount was debt backed by the full faith and credit of the government through assessment to property owners.

Equipment Financing Debt. The County leases multiple vehicles, a tractor, an excavator, a paver, and radio communication equipment. The vehicles, tractor, paver, 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 capital lease debt outstanding of \$2,369,625.

The County's investment in capital assets for its governmental and business-type activities as of June 30, 2023 amounted to \$134,782,826 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, improvements other than buildings, equipment, and infrastructure.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2023

COOS COUNTY'S CAPITAL ASSETS (In thousands)

	Governmental	Business-type	Total
	Activities	Activities	
Land	\$ 15,053	\$ 591	\$ 15,644
Construction in progress	696	59	755
Improvements other than buildings	3,051	396	3,447
Buildings and building improvements	15,372	1,682	17,054
Infrastructure	49,559	36,159	85,718
Machinery and equipment	6,749	442	7,191
Leased Assets	4,957	17	4,974
SBITAs	202	-	202
	<u>\$ 95,639</u>	<u>\$ 39,346</u>	<u>\$ 134,985</u>

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:

- ❖ A supplemental budget in September of 2022 that added appropriations to the Health and Wellness and Administrative Grant Funds and created the Charleston Transient Lodging Tax and Opioid Settlement Funds.
- ❖ Minor transfers of appropriations between line items within funds.

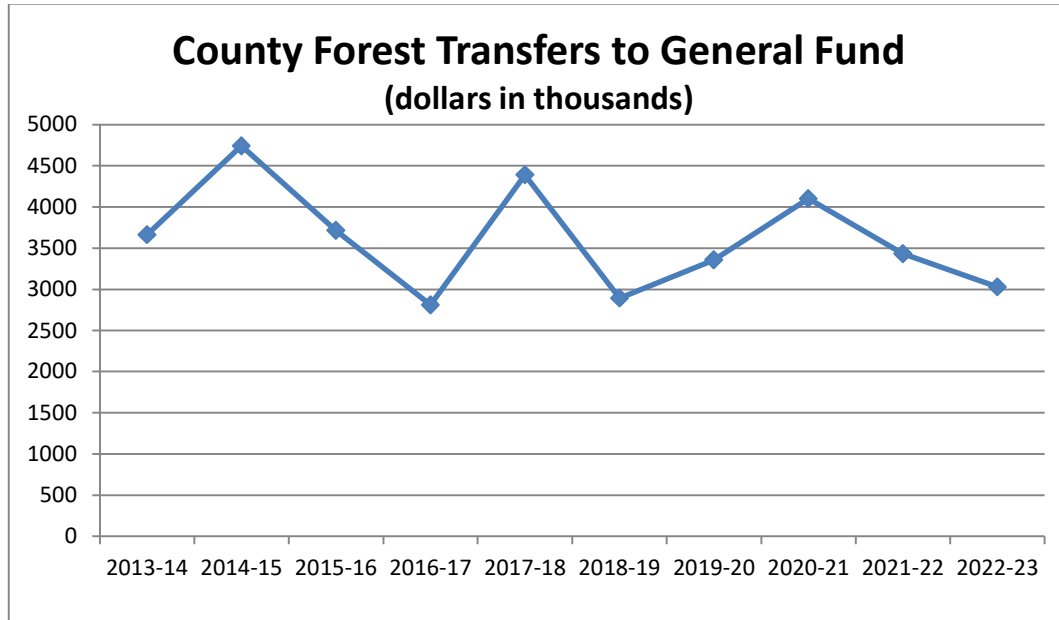
All of the budget changes were done by resolution or a supplemental budget as required by Oregon budget law.

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 \$6,000,000. The County budgeted \$2,500,000 for operating contingency for 2023-2024.
- ◆ The General Fund's proposed expenditures total \$29,983,141, with resources other than taxes of \$23,809,257. The amount budgeted for current year taxes is \$6,153,884, 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 \$2,335,675.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2023

- ◆ 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 2023-2024 Forestry Department operating budget is \$1,520,400. The County Forest Fund balance on June 30, 2023 was \$10,611,540.



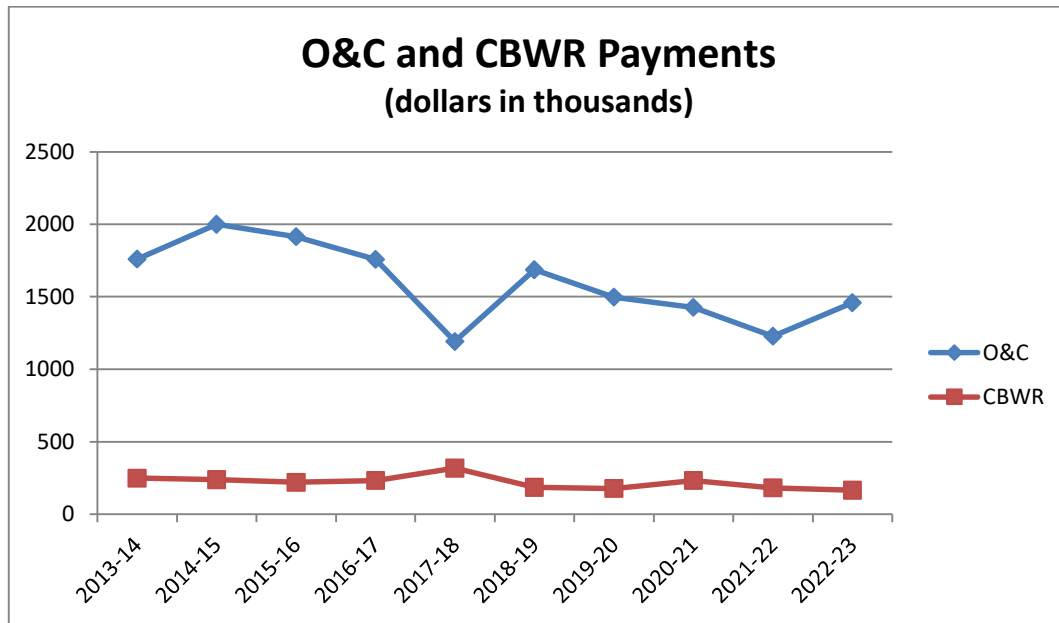
Note: In fiscal year 2017-18 excess funds of \$1.1 million from a comparison of Budget and Actual expenses since fiscal year 2001-02 were transferred in addition to the formula.

- ◆ 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 2023-2024, the SRS net payment to the General Fund (Title I), for the O&C lands, will be \$1,321,984. The County Road Department FY 2023-2024 SRS Title I payment, for the CBWR lands and U.S. Forest Service, is budgeted to be \$328,505.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2023



- ◆ 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 2023-2024 total \$1,448,345.
- ◆ 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 have helped us get through a couple of years, but we will be out of these funds by fiscal year 2025.
- ◆ 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 2023-2024 total \$4,531,042 with resources other than taxes of \$270,000. The 4-H Extension Service District's adopted expenditures for 2023-2024 total \$845,612, with resources other than taxes of \$326,500. The Library and 4-H Extension Service Districts both intend to certify their total permanent tax rates in 2023-2024. 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 2023-2024 fiscal year.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2023

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, 2023

	Governmental Activities	Business Type Activities	Total
Assets			
Current assets:			
Cash and Investments	\$ 58,999,147	\$ 6,112,890	\$ 65,112,037
Accounts Receivable	4,506,548	304,365	4,810,913
Taxes Receivable	950,583	-	950,583
Other Receivables	14,194	-	14,194
Inventory	384,895	-	384,895
Prepaid Expenses	<u>71,103</u>	<u>-</u>	<u>71,103</u>
Total current assets	<u>64,926,470</u>	<u>6,417,255</u>	<u>71,343,725</u>
Noncurrent assets:			
Leases Receivable	899,831	-	899,831
Capital Assets, Net	95,638,612	39,346,152	134,984,764
Equity interest in Advanced Health	<u>1,003,976</u>	<u>-</u>	<u>1,003,976</u>
Total noncurrent assets	<u>97,542,419</u>	<u>39,346,152</u>	<u>136,888,571</u>
Total assets	<u>162,468,889</u>	<u>45,763,407</u>	<u>208,232,296</u>
Deferred Outflow of Resources			
Related to Pensions	14,293,594	178,989	14,472,583
Related to OPEB	<u>209,913</u>	<u>2,886</u>	<u>212,799</u>
Total deferred outflows	<u>14,503,507</u>	<u>181,875</u>	<u>14,685,382</u>
Liabilities			
Current Liabilities:			
Accounts Payable	1,857,371	276,461	2,133,832
Accrued Payroll	781,975	11,053	793,028
Accrued Compensated Absences	2,368,339	47,693	2,416,032
Unearned Revenue, Current	12,477,880	-	12,477,880
Current portion of:			
Landfill Post-closure Costs	-	105,140	105,140
Financing Arrangements	961,843	4,982	966,825
Leases	82,183	-	82,183
SBITA Debt	<u>69,640</u>	<u>-</u>	<u>69,640</u>
Total current liabilities	<u>18,599,231</u>	<u>445,329</u>	<u>19,044,560</u>
Noncurrent liabilities:			
Financing Arrangements	1,196,787	5,290	1,202,077
Net Pension Liability	29,148,402	365,005	29,513,407
Net Other Postemployment Benefit Obligation	1,154,070	15,868	1,169,938
Landfill Post-closure Costs	-	1,812,269	1,812,269
SBITA Debt	132,399	-	132,399
Leases	<u>128,812</u>	<u>-</u>	<u>128,812</u>
Total noncurrent liabilities	<u>31,760,470</u>	<u>2,198,432</u>	<u>33,958,902</u>
Total liabilities	<u>50,359,701</u>	<u>2,643,761</u>	<u>53,003,462</u>
Deferred Inflows of Resources			
Deferred Inflows - Pension Related	8,432,798	105,598	8,538,396
Deferred Inflows - OPEB Related	924,536	12,711	937,247
Deferred inflows - Leases	<u>899,831</u>	<u>-</u>	<u>899,831</u>
Total deferred inflows of resources	<u>10,257,165</u>	<u>118,309</u>	<u>10,375,474</u>
Net Position			
Net investment in capital assets	95,427,617	39,335,880	134,763,497
Restricted for:			
Roads, Sidewalks, Footpaths	9,355,360	-	9,355,360
Health	14,801,074	-	14,801,074
Public Safety	2,780,091	-	2,780,091
Other Programs	2,932,756	-	2,932,756
Unrestricted	<u>(8,941,368)</u>	<u>3,847,332</u>	<u>(5,094,036)</u>
Total net position	<u>\$ 116,355,530</u>	<u>\$ 43,183,212</u>	<u>\$ 159,538,742</u>

See accompanying notes to financial statements.

COOS COUNTY, OREGON

Statement of Activities

For the Year Ended June 30, 2023

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
Governmental Activities							
General Government	\$ 11,105,776	\$ 11,875,000	\$ 7,157,119	\$ 69,341	\$ 7,995,684	\$ -	\$ 7,995,684
Health and Welfare	18,743,923	5,684,295	14,682,209	224,624	1,847,205	-	1,847,205
Public Safety	16,470,145	1,211,994	5,043,729	93,253	(10,121,169)	-	(10,121,169)
Public Works	9,676,214	240,174	7,300,295	-	(2,135,745)	-	(2,135,745)
Community Services	795,395	1,906,879	274,067	-	1,385,551	-	1,385,551
Culture and Recreation	6,993,276	1,843,610	613,296	148,279	(4,388,091)	-	(4,388,091)
Intergovernmental	716,538	25,627	541,923	-	(148,988)	-	(148,988)
Interest	96,396	-	-	-	(96,396)	-	(96,396)
Total governmental activities	<u>64,597,663</u>	<u>22,787,579</u>	<u>35,612,638</u>	<u>535,497</u>	<u>(5,661,949)</u>	<u>-</u>	<u>(5,661,949)</u>
Business-type Activities							
Waste Operations	2,723,627	3,430,523	16,345	-	-	723,241	723,241
Gas Pipeline	1,529,015	297,890	-	-	-	(1,231,125)	(1,231,125)
County Fair	551,054	639,322	53,167	-	-	141,435	141,435
Total business-type activities	<u>4,803,696</u>	<u>4,367,735</u>	<u>69,512</u>	<u>-</u>	<u>-</u>	<u>(366,449)</u>	<u>(366,449)</u>
Total activities	<u>\$ 69,401,359</u>	<u>\$ 27,155,314</u>	<u>\$ 35,682,150</u>	<u>\$ 535,497</u>	<u>(5,661,949)</u>	<u>(366,449)</u>	<u>(6,028,398)</u>
General revenues:							
					13,941,119	-	13,941,119
					639,664	-	639,664
					(76,665)	(6,726)	(83,391)
					1,369,307	136,636	1,505,943
					15,873,425	129,910	16,003,335
Transfers:							
					(2,238,845)	2,238,845	-
					(2,238,845)	2,238,845	-
					13,634,580	2,368,755	16,003,335
Change in Net Position					7,972,631	2,002,306	9,974,937
Net Position, Beginning					108,382,899	41,180,906	149,563,805
Net Position, Ending					<u>\$ 116,355,530</u>	<u>\$ 43,183,212</u>	<u>\$ 159,538,742</u>

See accompanying notes to financial statements.

COOS COUNTY, OREGON

Governmental Funds

Balance Sheet

June 30, 2023

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>Health and Wellness Fund</u>	<u>County Forest Fund</u>	<u>American Rescue Plan</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Assets							
Cash and Investments	\$ 6,122,731	\$ 7,976,854	\$ 13,776,416	\$ 10,258,267	\$ 6,013,285	\$ 14,851,595	\$ 58,999,148
Receivables, Net	1,429,003	796,693	866,586	427,995	-	2,165,735	5,686,012
Inventory	-	384,895	-	-	-	71,103	455,998
Interfund Loans	1,064,828	-	-	-	-	-	1,064,828
Leases Receivable	<u>30,964</u>	<u>-</u>	<u>-</u>	<u>837,218</u>	<u>-</u>	<u>31,648</u>	<u>899,830</u>
Total assets	<u>\$ 8,647,526</u>	<u>\$ 9,158,442</u>	<u>\$ 14,643,002</u>	<u>\$ 11,523,480</u>	<u>\$ 6,013,285</u>	<u>\$ 17,120,081</u>	<u>\$ 67,105,816</u>
Liabilities							
Trade Accounts Payable	\$ 238,588	\$ 194,565	\$ 220,527	\$ 64,954	\$ 20,569	\$ 1,332,853	\$ 2,072,056
Accrued Payroll	318,536	43,247	233,713	9,768	-	176,711	781,975
Interfund Loans	-	-	-	-	-	1,064,828	1,064,828
Unearned Revenue	<u>1,324,094</u>	<u>-</u>	<u>2,634,365</u>	<u>-</u>	<u>5,814,291</u>	<u>2,775,810</u>	<u>12,548,560</u>
Total liabilities	<u>1,881,218</u>	<u>237,812</u>	<u>3,088,605</u>	<u>74,722</u>	<u>5,834,860</u>	<u>5,350,202</u>	<u>16,467,419</u>
Deferred Inflows of Resources							
Deferred Inflows - Property Taxes	399,356	14,198	-	-	-	364,373	777,927
Deferred Inflows - leases	<u>30,964</u>	<u>-</u>	<u>-</u>	<u>837,218</u>	<u>-</u>	<u>31,648</u>	<u>899,830</u>
Total deferred inflows of resources	<u>430,320</u>	<u>14,198</u>	<u>-</u>	<u>837,218</u>	<u>-</u>	<u>396,021</u>	<u>1,677,757</u>
Fund Balance							
Nonspendable	-	384,895	-	-	-	71,130	456,025
Restricted	43,736	8,521,537	11,554,397	-	178,425	9,571,159	29,869,254
Committed	-	-	-	-	-	1,488,830	1,488,830
Assigned	-	-	-	10,611,540	-	242,739	10,854,279
Unassigned	<u>6,292,252</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,292,252</u>
Total fund balances	<u>6,335,988</u>	<u>8,906,432</u>	<u>11,554,397</u>	<u>10,611,540</u>	<u>178,425</u>	<u>11,373,858</u>	<u>48,960,640</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 8,647,526</u>	<u>\$ 9,158,442</u>	<u>\$ 14,643,002</u>	<u>\$ 11,523,480</u>	<u>\$ 6,013,285</u>	<u>\$ 17,120,081</u>	<u>\$ 67,105,816</u>

See accompanying notes to financial statements.

COOS COUNTY, OREGON

Governmental Funds

Reconciliation of the Balance Sheet to the Statement of Net Position

June 30, 2023

Total government fund balances \$ 48,960,640

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	\$ 15,749,323	
Capital assets being depreciated	182,606,707	
Accumulated depreciation	<u>(102,717,418)</u>	95,638,612

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	777,927	
Equity interest in Advanced Health	1,003,976	
Deferred outflow related to pensions	14,293,594	
Deferred outflow related to OPEB	<u>209,913</u>	16,285,410

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	(2,368,339)	
Deferred revenue	70,677	
Financing arrangements	(2,158,630)	
Leases	(210,995)	
SBITA liabilities	(202,039)	
Net pension liability	(29,148,402)	
Net other postemployment benefits obligation	(1,154,070)	
Deferred inflow of resources pension	(8,432,798)	
Deferred inflow of resources other postemployment benefit obligation	<u>(924,536)</u>	<u>(44,529,132)</u>

Net position of governmental activities in the statement of net position \$ 116,355,530

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, 2023

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>Health and Wellness Fund</u>	<u>County Forest Fund</u>	<u>American Rescue Plan</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Revenues							
Property Taxes	\$ 6,538,581	\$ -	\$ -	\$ -	\$ -	\$ 7,348,219	\$ 13,886,800
Other Taxes	384,416	-	-	-	-	255,247	639,663
Intergovernmental Revenues	5,793,344	7,236,021	12,900,123	69,341	2,729,939	7,417,904	36,146,672
Fines and Fees	54,808	-	-	-	-	138,063	192,871
Licenses and Permits	633,153	59,352	3,638,893	-	-	4,235,788	8,567,186
Special Assessments	-	-	-	-	-	1,896,868	1,896,868
Charges for Services	2,649,911	1,440,635	486,497	-	-	1,185,647	5,762,690
Timber sales	-	-	-	6,699,908	-	2,300,157	9,000,065
Investment Earnings	171,833	168,458	309,328	177,416	156,114	386,160	1,369,309
Other Revenue	263,726	14,201	74,672	19,968	-	670,750	1,043,317
Total revenues	<u>16,489,772</u>	<u>8,918,667</u>	<u>17,409,513</u>	<u>6,966,633</u>	<u>2,886,053</u>	<u>25,834,803</u>	<u>78,505,441</u>
Expenditures							
Current:							
General Government	7,728,722	-	-	898,570	1,353,925	1,830,825	11,812,042
Public Safety	12,273,107	-	-	-	-	3,282,549	15,555,656
Health and Welfare	586,925	-	15,325,823	-	-	4,958,290	20,871,038
Public Works	-	7,749,273	-	-	-	-	7,749,273
Community Services	-	-	-	-	-	810,179	810,179
Culture and Recreation	-	-	-	-	-	6,784,166	6,784,166
Intergovernmental	-	-	-	-	-	716,538	716,538
Capital Outlay	323,710	257,789	217,465	92,315	1,386,015	586,524	2,863,818
Debt service:							
Principal	-	75,198	-	-	-	2,166,887	2,242,085
Interest	-	-	-	-	-	127,655	127,655
Total expenditures	<u>20,912,464</u>	<u>8,082,260</u>	<u>15,543,288</u>	<u>990,885</u>	<u>2,739,940</u>	<u>21,263,613</u>	<u>69,532,450</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,422,692)</u>	<u>836,407</u>	<u>1,866,225</u>	<u>5,975,748</u>	<u>146,113</u>	<u>4,571,190</u>	<u>8,972,991</u>
Other Financing Sources (Uses)							
Sale of Capital Assets	-	3,138	-	-	-	7,565	10,703
Transfers in	4,437,038	-	-	-	-	922,995	5,360,033
Transfers out	<u>(916,303)</u>	<u>-</u>	<u>-</u>	<u>(3,027,055)</u>	<u>-</u>	<u>(1,416,675)</u>	<u>(5,360,033)</u>
Total other financing sources (uses)	<u>3,520,735</u>	<u>3,138</u>	<u>-</u>	<u>(3,027,055)</u>	<u>-</u>	<u>(486,115)</u>	<u>10,703</u>
Net change in fund balances	(901,957)	839,545	1,866,225	2,948,693	146,113	4,085,075	8,983,694
Beginning fund balance	<u>7,237,945</u>	<u>8,066,887</u>	<u>9,688,172</u>	<u>7,662,847</u>	<u>32,312</u>	<u>7,288,783</u>	<u>39,976,946</u>
Ending fund balance	<u>\$ 6,335,988</u>	<u>\$ 8,906,432</u>	<u>\$ 11,554,397</u>	<u>\$ 10,611,540</u>	<u>\$ 178,425</u>	<u>\$ 11,373,858</u>	<u>\$ 48,960,640</u>

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, 2023

Net change in fund balances - total governmental funds \$ 8,983,694

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	\$	(5,397,174)	
Expenditures for capital assets		3,685,216	
Capital assets transferred to enterprises		(891,797)	
Net book value of capital assets disposed		<u>(529,349)</u>	(3,133,104)

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			52,835
Equity interest in Western Oregon Advanced Health			(179,734)

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		50,962	
Change in net pension assets/liabilities/deferred inflows and deferred outflows		1,228,373	
Change in OPEB assets/liabilities/deferred inflows and deferred outflows		<u>(118,220)</u>	1,161,115

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.

Lease payments		147,368	
Financing payments		<u>940,457</u>	<u>1,087,825</u>

Change in net position of governmental activities \$ 7,972,631

See accompanying notes to financial statements.

COOS COUNTY, OREGON

Enterprise Funds

Balance Sheet

June 30, 2023

	Business-Type Activities - Enterprise Funds			
	Waste Disposal Fund	Gas Pipeline Fund	Nonmajor Enterprise County Fair Fund	Total
Assets				
Current assets:				
Cash and Investments	\$ 4,661,598	\$ 1,069,183	\$ 382,109	\$ 6,112,890
Accounts Receivable, Net	<u>281,708</u>	<u>22,563</u>	<u>94</u>	<u>304,365</u>
Total current assets	<u>4,943,306</u>	<u>1,091,746</u>	<u>382,203</u>	<u>6,417,255</u>
Noncurrent assets:				
Capital Assets, Net	<u>1,443,556</u>	<u>36,478,228</u>	<u>1,424,368</u>	<u>39,346,152</u>
Total noncurrent assets	<u>1,443,556</u>	<u>36,478,228</u>	<u>1,424,368</u>	<u>39,346,152</u>
Total assets	<u>6,386,862</u>	<u>37,569,974</u>	<u>1,806,571</u>	<u>45,763,407</u>
Deferred Outflows of Resources				
Deferred Outflows - Pension Related	160,017	-	18,972	178,989
Deferred Outflows - OPEB Related	<u>2,293</u>	<u>-</u>	<u>593</u>	<u>2,886</u>
Total deferred outflows	<u>162,310</u>	<u>-</u>	<u>19,565</u>	<u>181,875</u>
Total assets and deferred outflows	<u>\$ 6,549,172</u>	<u>\$ 37,569,974</u>	<u>\$ 1,826,136</u>	<u>\$ 45,945,282</u>
Liabilities and Net Position				
Liabilities				
Current liabilities:				
Accounts Payable	\$ 180,805	\$ 78,559	\$ 17,097	\$ 276,461
Accrued Payroll	6,691	-	4,362	11,053
Accrued Compensated Absences	44,947	-	2,746	47,693
Current portion of landfill liability	105,140	-	-	105,140
Current portion of financing arrangements	<u>-</u>	<u>-</u>	<u>4,982</u>	<u>4,982</u>
Total current liabilities	<u>337,583</u>	<u>78,559</u>	<u>29,187</u>	<u>445,329</u>
Noncurrent liabilities:				
Pension Liability	326,316	-	38,689	365,005
Other Post Employment Benefits (OPEB) Liability	12,607	-	3,261	15,868
Landfill Liability, net of current portion	1,812,269	-	-	1,812,269
Financing arrangements, Noncurrent	<u>-</u>	<u>-</u>	<u>5,290</u>	<u>5,290</u>
Total noncurrent liabilities	<u>2,151,192</u>	<u>-</u>	<u>47,240</u>	<u>2,198,432</u>
Total liabilities	<u>2,488,775</u>	<u>78,559</u>	<u>76,427</u>	<u>2,643,761</u>
Deferred Inflows of Resources				
Deferred Inflows - Pension Related	94,405	-	11,193	105,598
Deferred Inflows - OPEB Related	<u>10,099</u>	<u>-</u>	<u>2,612</u>	<u>12,711</u>
	<u>104,504</u>	<u>-</u>	<u>13,805</u>	<u>118,309</u>
Net Position				
Net investment in capital assets	1,443,556	36,478,228	1,414,096	39,335,880
Unrestricted	<u>2,512,337</u>	<u>1,013,187</u>	<u>321,808</u>	<u>3,847,332</u>
Total net position	<u>3,955,893</u>	<u>37,491,415</u>	<u>1,735,904</u>	<u>43,183,212</u>
Total liabilities, deferred inflows, and net position	<u>\$ 6,549,172</u>	<u>\$ 37,569,974</u>	<u>\$ 1,826,136</u>	<u>\$ 45,945,282</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, 2023

	Business-Type Activities - Enterprise Funds			Total
	Waste Disposal Fund	Gas Pipeline Fund	Nonmajor Enterprise County Fair Fund	
Operating Revenues				
Intergovernmental Revenues	\$ 16,345	\$ -	\$ 53,167	\$ 69,512
Licenses and Permits	3,188,531	-	-	3,188,531
Charges for Services	239,992	-	379,980	619,972
Rents and Royalties	-	297,890	22,685	320,575
Total Operating Revenues	3,444,868	297,890	455,832	4,198,590
Operating Expenses				
Personal Services	385,327	-	140,363	525,690
Materials and Services	2,202,240	380,962	367,231	2,950,433
Depreciation Expense	136,060	1,090,571	42,563	1,269,194
Total Operating Expenses	2,723,627	1,471,533	550,157	4,745,317
Operating Income (Loss)	721,241	(1,173,643)	(94,325)	(546,727)
Non-Operating Revenues (Expenses)				
Investment Earnings	99,300	27,906	9,430	136,636
Interest Expense	-	(57,482)	(897)	(58,379)
Contributions and Donations	-	-	229,650	229,650
Miscellaneous	2,000	-	7,007	9,007
Loss on disposition of capital assets	(6,726)	-	-	(6,726)
Total non-operating revenues (expenses)	94,574	(29,576)	245,190	310,188
Income (loss) before transfers	815,815	(1,203,219)	150,865	(236,539)
Transfers In	138,354	2,145,379	93,466	2,377,199
Transfers Out	(138,354)	-	-	(138,354)
Net transfers	-	2,145,379	93,466	2,238,845
Change in net position	815,815	942,160	244,331	2,002,306
Beginning net position	3,140,078	36,549,255	1,491,573	41,180,906
Ending net position	\$ 3,955,893	\$ 37,491,415	\$ 1,735,904	\$ 43,183,212

See accompanying notes to financial statements.

COOS COUNTY, OREGON

Enterprise Funds

Statement of Cash Flows

For the Year Ended June 30, 2023

	Business-Type Activities - Enterprise Funds			
	Waste Disposal Fund	Gas Pipeline Fund	Nonmajor Enterprise County Fair Fund	Total
Cash Flows from Operating Activities				
Cash received from customers	\$ 3,453,235	\$ 295,954	\$ 462,793	\$ 4,211,982
Cash payments to employees	(404,827)	(344,324)	(124,057)	(873,208)
Cash payments to suppliers for goods and services	(2,169,591)	-	(379,817)	(2,549,408)
Net cash provided (used) by operating activities	<u>878,817</u>	<u>(48,370)</u>	<u>(41,081)</u>	<u>789,366</u>
Cash Flows from Noncapital Financing Activities				
Transfers in	138,354	1,347,707	-	1,486,061
Transfers out	(138,354)	-	-	(138,354)
Donations	-	-	229,650	229,650
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>1,347,707</u>	<u>229,650</u>	<u>1,577,357</u>
Cash Flows from Capital and Related Financing Activities				
Acquisition of capital assets	(43,843)	(2,112)	(171,215)	(217,170)
Principal paid on capital debt	-	(1,285,000)	(4,700)	(1,289,700)
Interest paid on capital debt	-	(57,482)	(897)	(58,379)
Net cash provided (used) by capital and related financing activities	<u>(43,843)</u>	<u>(1,344,594)</u>	<u>(176,812)</u>	<u>(1,565,249)</u>
Cash Flows from Investing Activities				
Interest income	<u>99,300</u>	<u>27,906</u>	<u>9,430</u>	<u>136,636</u>
Net change in cash and cash equivalents	934,274	(17,351)	21,187	938,110
Cash and cash equivalents at beginning of year	<u>3,727,324</u>	<u>1,086,534</u>	<u>360,922</u>	<u>5,174,780</u>
Cash and cash equivalents at end of year	<u>\$ 4,661,598</u>	<u>\$ 1,069,183</u>	<u>\$ 382,109</u>	<u>\$ 6,112,890</u>

See accompanying notes to financial statements.

COOS COUNTY, OREGON

Enterprise Funds

Statement of Cash Flows, continued

For the Year Ended June 30, 2023

	Business-Type Activities - Enterprise Funds			
	Waste Disposal	Gas Pipeline Fund	Nonmajor Enterprise	Total
	Fund		County Fair Fund	
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ 721,241	\$ (1,173,643)	\$ (94,325)	\$ (546,727)
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:				
Depreciation	136,060	1,090,571	42,563	1,269,194
Miscellaneous income	2,000	-	7,007	9,007
Pension adjustments	(12,798)	-	12,321	(477)
OPEB adjustments	675	-	2,939	3,614
Change in operating accounts:				
Receivables	6,367	(1,936)	163	4,594
Prepays	-	3,817	-	3,817
Unearned revenue	-	-	(209)	(209)
Accounts payable	(6,997)	38,047	(12,586)	18,464
Payroll and related	601	(5,226)	1,046	(3,579)
Compensated absences	(7,978)	-	-	(7,978)
Landfill postclosure cost	39,646	-	-	39,646
Net cash provided (used) by operating activities	<u>\$ 878,817</u>	<u>\$ (48,370)</u>	<u>\$ (41,081)</u>	<u>\$ 789,366</u>
Noncash capital and financing activities:				
Transfer of capital assets	<u>\$ -</u>	<u>\$ 797,672</u>	<u>\$ 93,466</u>	<u>\$ 891,138</u>

See accompanying notes to financial statements.

COOS COUNTY, OREGON

Fiduciary Funds

Statement of Fiduciary Net Position

June 30, 2023

	<u>Custodial Funds</u>
ASSETS	
Cash and investments	\$ 4,317,868
Property taxes receivable	<u>4,782,513</u>
Total assets	<u>\$ 9,100,381</u>
 NET ASSETS - RESTRICTED	 <u>\$ 9,100,381</u>

See accompanying notes to financial statements.

COOS COUNTY, OREGON

Fiduciary Funds

Statement of Changes in Fiduciary Net Position

June 30, 2023

	<u>Custodial Funds</u>
Additions	
Property tax collections for other governments	\$ 230,134,403
Earnings on county contracts	<u>157,577</u>
Total additions	<u>\$ 230,291,980</u>
Deductions	
Property tax distributions to other governments	\$ 228,914,151
Contract earnings distributions	<u>157,577</u>
Total deductions	<u>\$ 229,071,728</u>
Change in net position	<u>\$ 1,220,252</u>
Net position - beginning	<u>\$ 7,880,129</u>
Net position - ending	<u><u>\$ 9,100,381</u></u>

See accompanying notes to financial statements.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2023

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, 2023

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, 2023

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 behavioral health and wellness operations. Primary revenue sources include State behavioral 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.

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

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.

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.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2023

Note I - Summary of Significant Accounting Policies, continued

C - Assets, Liabilities and Equity, continued

2. Receivables and Payables, continued

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.

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

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2023

Note I - Summary of Significant Accounting Policies, continued

C - Assets, Liabilities and Equity, continued

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, up to a maximum of 175 hours paid, except for Solid Waste employees, who are capped at 960 hours for a maximum of 240 hours paid and non-union employees hired after May 1, 2021 who are capped at 700 hours. 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, 2023

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 2022 have been reclassified in the accompanying financial statements to conform to the presentation for 2023. The reclassification has no effect on the change in net assets for the year ended June 30, 2022.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2023

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, 2023 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
County Fair Fund	Capital Outlay	\$ 19,199

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, 2023. 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, 2023, the carrying amounts of the County's deposits in various financial institutions were \$4,157,319 and the bank balance was \$5,832,740. 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).

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2023

Note III - Detailed Notes on All Funds, continued

A - Deposits and Investments, continued

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 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.

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, 2023 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. US Treasuries are level 1 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. As of June 30, 2023, \$25,817,940 of the US Treasuries held by the County had a Moody's rating of Aaa; the remaining \$6,975,300 was not rated.

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 beyond the restrictions in the State statutes.

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.

Investment type:	Carrying value	Maturity	
		Less than 1 year	1 - 5 years
US Treasuries rated AA+	\$ 32,793,240	\$ 23,334,040	\$ 9,459,200
LGIP not rated	<u>32,441,214</u>	<u>32,441,214</u>	<u>-</u>
Total subject to interest rate risk	<u>65,234,454</u>	<u>55,775,254</u>	<u>9,459,200</u>

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, 2023.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2023

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	\$	38,132
Deposits in financial institutions		4,157,319
LGIP		32,441,214
US Treasuries		<u>32,793,240</u>
Total deposits and investments	\$	<u>69,429,905</u>
Governmental Activities	\$	58,999,147
Business-Type Activities		6,112,890
Agency Fund		<u>4,317,868</u>
Total Cash and Investments	\$	<u>69,429,905</u>

B- Fund Balance

Details of the classification of the components of ending fund balance in the governmental fund financial statements at June 30, 2023 are as follows:

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>Health & Wellness Fund</u>	<u>County Forest Fund</u>	<u>ARPA Fund</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Nonspendable:							
Inventory	\$ -	\$ 384,895	\$ -	\$ -	\$ -	\$ -	\$ 384,895
Prepaid expenses	-	-	-	-	-	71,103	71,103
Restricted:							
Debt Service	-	-	-	-	-	136,714	136,714
Public Safety Services	43,736	-	-	-	-	2,736,355	2,780,091
Health Services	-	-	11,554,397	-	-	3,246,677	14,801,074
Economic Development Services	-	-	-	-	-	641,149	641,149
Public works	-	8,521,537	-	-	-	833,823	9,355,360
Other	-	-	-	-	178,425	1,976,468	2,154,893
Committed:							
Public Safety	-	-	-	-	-	107,901	107,901
Parks	-	-	-	-	-	1,380,929	1,380,929
Assigned:							
Forest Management	-	-	-	10,611,540	-	242,739	10,854,279
Unassigned	<u>6,292,252</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,292,252</u>
Total Fund Balance	<u>\$ 6,335,988</u>	<u>\$ 8,906,432</u>	<u>\$ 11,554,397</u>	<u>\$ 10,611,540</u>	<u>\$ 178,425</u>	<u>\$ 11,373,858</u>	<u>\$ 48,960,640</u>

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2023

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	3,027,055	
	Non-major funds	<u>1,409,983</u>	<u>4,437,038</u>
Non-Major funds	General fund	916,303	
Non-Major funds	Non-major funds	<u>6,692</u>	<u>922,995</u>
Total		<u>5,360,033</u>	<u>5,360,033</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 7/1/2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2023</u>
County Forest Reserve Fund	<u>\$ 2,188,654</u>	<u>\$ -</u>	<u>\$ (1,123,826)</u>	<u>\$ 1,064,828</u>

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2023

Note III - Detailed Notes on All Funds, continued

D - Capital Assets

Capital asset activity for the fiscal year ended June 30, 2023 was as follows:

	Governmental Activities:				
	2022	Additions	Deletions	Transfers	2023
Capital assets, not being depreciated:					
Land	\$ 14,552,183	\$ 770,390	\$ (269,549)	\$ -	\$ 15,053,024
Construction in progress	<u>1,694,883</u>	<u>512,621</u>	<u>-</u>	<u>(1,511,205)</u>	<u>696,299</u>
Total capital assets, not being depreciated	<u>16,247,066</u>	<u>1,283,011</u>	<u>(269,549)</u>	<u>(1,511,205)</u>	<u>15,749,323</u>
Capital assets being depreciated:					
Improvements	4,943,873	62,882	(3,993)	-	5,002,762
Buildings	25,381,497	223,543	-	916,196	26,521,236
Infrastructure	124,482,737	1,066,785	(8,150)	(271,608)	125,269,764
Equipment and vehicles	20,080,623	1,048,995	(1,289,069)	(44,706)	19,795,843
Leased assets	5,815,063	-	-	-	5,815,063
SBITA right of use assets	<u>-</u>	<u>202,039</u>	<u>-</u>	<u>-</u>	<u>202,039.00</u>
Total capital assets being depreciated	<u>180,703,793</u>	<u>2,604,244</u>	<u>(1,301,212)</u>	<u>599,882</u>	<u>182,606,707</u>
Less accumulated depreciation for:					
Improvements	1,784,514	170,838	(3,993)	-	1,951,359
Buildings	10,706,783	442,672	-	-	11,149,455
Infrastructure	72,557,556	3,178,424	(8,150)	(16,813)	75,711,017
Equipment and vehicles	13,024,327	1,054,791	(1,029,269)	(2,713)	13,047,136
Leased assets	<u>308,002</u>	<u>550,449</u>	<u>-</u>	<u>-</u>	<u>858,451</u>
Total accumulated depreciation	<u>98,381,182</u>	<u>5,397,174</u>	<u>(1,041,412)</u>	<u>(19,526)</u>	<u>102,717,418</u>
Total capital assets, being depreciated, net	<u>82,322,611</u>	<u>(2,792,930)</u>	<u>(259,800)</u>	<u>619,408</u>	<u>79,889,289</u>
Governmental activities capital assets, net	<u>\$ 98,569,677</u>	<u>\$ (1,509,919)</u>	<u>\$ (529,349)</u>	<u>\$ (891,797)</u>	<u>\$ 95,638,612</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 1,527,962
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>\$ 5,397,174</u>

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2023

Note III - Detailed Notes on All Funds, continued

D - Capital Assets, continued

	Business-Type Activities:			
	2022	Additions and Reclassifications	Deletions and Reclassifications	2023
Capital assets, not being depreciated:				
Land	\$ 591,659	\$ -	\$ -	\$ 591,659
Construction in progress	387,880	21,118	(350,002)	58,996
Total capital assets, not being depreciated	<u>979,539</u>	<u>21,118</u>	<u>(350,002)</u>	<u>650,655</u>
Capital assets being depreciated:				
Improvements	2,668,394	-	-	2,668,394
Buildings	3,072,825	6,882	-	3,079,707
Infrastructure	54,290,138	32,096	1,215,958	55,538,192
Equipment and vehicles	666,569	157,074	9,587	833,230
Leased assets	33,000	-	-	33,000
Total capital assets being depreciated	<u>60,730,926</u>	<u>196,052</u>	<u>1,225,545</u>	<u>62,152,523</u>
Less accumulated depreciation for:				
Improvements	2,200,434	71,993	-	2,272,427
Buildings	1,339,653	58,309	-	1,397,962
Infrastructure	18,261,803	1,100,653	16,813	19,379,269
Equipment and vehicles	381,965	34,939	(25,682)	391,222
Leased assets	12,847	3,300	-	16,147
Total accumulated depreciation	<u>22,196,702</u>	<u>1,269,194</u>	<u>(8,869)</u>	<u>23,457,027</u>
Total capital assets, being depreciated, net	<u>38,534,224</u>	<u>(1,073,142)</u>	<u>1,234,414</u>	<u>38,695,496</u>
Business-type activities capital assets, net	<u>\$ 39,513,763</u>	<u>\$ (1,052,024)</u>	<u>\$ 884,412</u>	<u>\$ 39,346,151</u>

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

Waste operations	\$ 136,060
Gas pipeline	1,090,571
County fair	<u>42,563</u>
Total depreciation expense - Business-Type Activities	<u>\$ 1,269,194</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 \$71,306 in principal and \$37,919 in interest for the year ended June 30, 2023. The leases have expiration dates between 2026 and 2044.

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, 2022, reported the County's interest at \$1,003,976, a decrease of \$179,734 over the prior year. Advanced Health does not prepare publicly available financial statements. This investment is measured using level three fair value criteria.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2023

Note III - Detailed Notes on All Funds, continued

G -Compensated Absences Payable

Compensated absences payable activity for the year ended June 30, 2023, was as follows

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Payments</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities:					
Compensated Absences	\$ 2,419,301	\$ 2,852,941	\$ (2,903,903)	\$ 2,368,339	\$ 2,368,339
Business-Type Activities					
Compensated Absences	\$ 55,245	\$ 42,106	\$ (49,658)	\$ 47,693	\$ 47,693

H- Long-term Liabilities

Long-term liability activity for the year ended June 30, 2023 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities:					
Leases	\$ 358,363	\$ -	\$ (147,368)	\$ 210,995	\$ 82,183
SBITA contracts	-	202,039	-	202,039	69,640
Financing arrangements:					
Radio Equipment Note	2,631,799	-	(857,480)	1,774,319	877,116
Excavator Note	59,788	-	(19,345)	40,443	19,924
Paver Note	407,500	-	(63,632)	343,868	64,803
Total financing arrangements	3,099,087	-	(940,457)	2,158,630	961,843
Net pension liability	22,783,497	6,364,905	-	29,148,402	-
Net other postemployment benefit obligation	1,441,865	-	(287,795)	1,154,070	-
Governmental Activities long-term liabilities	\$ 27,682,812	\$ 6,566,944	\$ (1,375,620)	\$ 32,874,136	\$ 1,113,666
Business-Type Activities					
General Obligation Bonds	\$ 1,285,000	\$ -	\$ (1,285,000)	\$ -	\$ -
Tractor Financing arrangements	14,972	-	(4,700)	10,272	4,982
Closure/Post-closure costs (Note IV.C)	1,877,763	131,716	(92,070)	1,917,409	105,140
Total Business-type Activities debt	3,177,735	131,716	(1,381,770)	1,927,681	110,122
Net pension liability	271,450	93,555	-	365,005	-
Net other postemployment benefit obligation	18,055	-	(2,188)	15,867	-
Business-Type Activities long-term liabilities	\$ 3,467,240	\$ 225,271	\$ (1,383,958)	\$ 2,308,553	\$ 110,122

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2023

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. These bonds were paid off during the 2023 fiscal year.

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
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	-	-	-	-	-	-	72,797	2,401
Total	<u>\$ 10,272</u>	<u>\$ 922</u>	<u>\$ 1,774,319</u>	<u>\$ 61,178</u>	<u>\$ 40,443</u>	<u>\$ 1,823</u>	<u>\$ 343,868</u>	<u>\$ 32,123</u>

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, 2023 was \$360,057.

Principal and interest commitments related to long term leases as of June 30, 2023 are stated below.

Period ending June 30,	Governmental Funds
2024	\$ 98,869
2025	<u>138,539</u>
Total lease payments	237,408
Less: Amount representing interest	<u>(20,375)</u>
Present value of lease payments	<u>\$ 217,033</u>

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2023

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 \$225,533 in 2023 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,
- 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.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2023

Note IV - Other Information, continued

A - Employee Retirement System and Pension Plans, continued

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.

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, 2021. The contribution rates in effect for the fiscal year ended June 30, 2023 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, 2023 were \$5,327,775, excluding amounts to fund employer specific liabilities.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2023

Note IV - Other Information, continued

A - Employee Retirement System and Pension Plans, continued

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

At June 30, 2023, the County reported a liability of \$29,148,402 for its proportionate share of the net pension asset. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of December 31, 2020 rolled forward to June 30, 2022. 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, 2023, the County's proportion was 0.19274683 percent, which was increased from its proportion of 0.19266273 percent measured as of June 30, 2022.

For the year ended June 30, 2023, the County recognized pension expense of \$4,328,931. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ 1,432,638	\$ 184,051
Changes of assumptions	4,630,813	42,307
Net difference between projected and actual earnings on investments	-	5,276,426
Changes in proportionate share	1,549,955	580,906
Differences between employer contributions and employer's proportionate share of system contributions	<u>370,230</u>	<u>2,454,706</u>
Total (prior to post-MD contributions)	7,983,636	8,538,396
Contributions subsequent to MD	<u>6,488,947</u>	-
Total	<u>\$ 14,472,583</u>	<u>\$ 8,538,396</u>

Deferred outflows of resources related to pensions of \$6,488,947 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, 2024. Net deferred outflows (inflows) of resources of \$(554,760) will be recognized in pension expense as follows:

Amortization Period	
2024	\$ 296,781
2025	(628,134)
2026	(2,229,031)
2027	2,211,638
2028	<u>(206,014)</u>
Total	<u>\$ (554,760)</u>

Actuarial Assumptions. The employer contribution rates effective July 1, 2021, through June 30, 2023, 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, 2020 actuarial valuation was determined using the following actuarial assumptions:

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2023

Note IV - Other Information, continued

A - Employee Retirement System and Pension Plans, continued

Valuation Date	December 31, 2020
Measurement Date	June 30, 2022
Experience Study	2020, published July 20, 2021
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 Date 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 2020 Experience Study which reviewed experience for the four-year period ending on December 31, 2020.

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/pages/financials/acfr-previous-years.aspx>

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.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2023

Note IV - Other Information, continued

A - Employee Retirement System and Pension Plans, continued

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 6.90 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 6.90 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)	<u>\$ 52,339,474</u>	<u>\$ 29,513,407</u>	<u>\$ 10,409,042</u>

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

Changes in Plan Assumptions and Other Inputs . Changes in actuarial methods and assumptions implemented since the December 31, 2021 valuation are described in the 2020 Experience Study (Study), published July 2021. 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_2020.pdf

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2023

Note IV - Other Information, continued

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, 2022	\$ 1,459,920
Deferred outflow (inflow) of resources	
Service cost	166,990
Interest	56,706
Differences between expected and actual experience	(170,083)
Changes of assumptions or other input	(330,105)
Benefit payments	<u>(13,490)</u>
Net changes	<u>(289,982)</u>
Net OPEB liability at June 30, 2023	<u>\$ 1,169,938</u>

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ 72,243	\$ 220,380
Changes of assumptions or other inputs	<u>140,556</u>	<u>716,867</u>
Total (prior to post-MD contributions)	<u>\$ 212,799</u>	<u>\$ 937,247</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:	
2024	\$ (101,085)
2025	(101,083)
2026	(63,494)
2027	(110,348)
2028	(110,348)
Thereafter	<u>(238,090)</u>
Total	<u>\$ (724,448)</u>

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, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	-
Active employees	<u>304</u>
Total	<u>304</u>

Total OPEB Liability and OPEB Expense The County's total OPEB liability of \$1,169,938 was measured as of June 30, 2023, and was determined by an actuarial valuation as of July 1, 2022. For the fiscal year ended June 30, 2023, the County recognized OPEB expense from this plan of \$122,611.

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2023

Note IV - Other Information, continued

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

Actuarial Assumptions and Other Inputs The total OPEB liability in the July 1, 2022 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
Inflation	2.4 percent
Annual pay increases	3.4 percent
Mortality	Pub-2010 General and Safety Employee and Healthy Retiree tables, sex-distinct for members and dependents, with a one year setback for male general service employees and female safety employees.
Discount rate	3.5 percent
Health Care Claims Costs	2022-23 claims costs for an age 64 retiree or spouse are assumed to be \$16,802 for Teamster CADS/Roads/Solid Waste plans, \$19,170 for Teamsters non-union/FOPPO/ONA plans and \$14,748 for Moda 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 (2.5 percent) or 1-percentage-point higher (4.5 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	\$ 1,262,916	\$ 1,169,937	\$ 1,083,139

Health Cost Trends:	1% Decrease (5.8% graded down to 3.5%)	Trend Rate (6.8% graded down to 4.5%)	1% Increase (7.8% graded down to 5.5%)
Total OPEB Liability	\$ 1,019,991	\$ 1,169,937	\$ 1,349,035

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, 2023 the County's estimated liability changed as follows:

	<u>Landfill Postclosure care liability</u>
Balance at June 30, 2022	\$ 1,877,763
Change in estimate	131,716
Maintenance costs paid in 2023	<u>(92,070)</u>
Balance at June 30, 2023	<u>\$ 1,917,409</u>

COOS COUNTY, OREGON

Notes to Financial Statements

June 30, 2023

Note IV - Other Information, continued

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, 2023 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.

REQUIRED SUPPLEMENTARY INFORMATION

COOS COUNTY, OREGON

Required Supplementary Information

Year Ended June 30, 2023

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Proportion of the net pension liability (asset)	0.193 %	0.019 %	0.181 %	0.189 %	0.190 %
Proportionate share of the net pension liability (asset)	\$ 29,513,407	\$ 23,054,947	\$ 39,474,945	\$ 32,774,611	\$ 27,255,414
Covered payroll	\$ 19,970,638	\$ 21,884,241	\$ 18,239,916	\$ 17,139,682	\$ 16,122,652
Proportionate share of the pension liability (asset) as a percentage of its covered employee payroll	147.78 %	105.35 %	216.42 %	191.22 %	169.05 %
Plan net position as a percentage of the total pension liability	84.50 %	52.30 %	75.80 %	80.20 %	82.10 %
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Proportion of the net pension liability (asset)	0.190 %	0.195 %	0.211 %	0.212 %	0.212 %
Proportionate share of the net pension liability (asset)	\$ 25,622,356	\$ 29,325,428	\$ 12,123,953	\$ (4,803,029)	\$ 10,813,254
Covered payroll	\$ 15,357,123	\$ 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	166.84 %	198.03 %	86.99 %	(38.92)%	89.23 %
Plan net position as a percentage of the total pension liability	83.10 %	80.50 %	91.90 %	103.60 %	92.00 %

Schedule of Pension Contributions
Oregon Public Employees Retirement System

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contribution	\$ 6,488,948	\$ 5,790,477	\$ 5,505,515	\$ 5,685,374	\$ 4,543,593
Contributions in relation to the contractually required contribution	<u>6,488,948</u>	<u>5,790,477</u>	<u>5,505,515</u>	<u>5,685,374</u>	<u>4,543,593</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 21,003,083	\$ 19,970,638	\$ 21,884,241	\$ 18,239,916	\$ 17,139,682
Contributions as a percentage of covered employee payroll	30.90 %	28.99 %	25.16 %	31.17 %	26.51 %
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 4,339,315	\$ 3,636,390	\$ 3,527,907	\$ 3,146,324	\$ 2,946,189
Contributions in relation to the contractually required contribution	<u>4,339,315</u>	<u>3,636,390</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>	<u>\$ -</u>
Covered payroll	\$ 16,122,652	\$ 15,357,123	\$ 14,808,919	\$ 13,937,930	\$ 12,342,285
Contributions as a percentage of covered employee payroll	26.91 %	23.68 %	23.82 %	22.57 %	23.87 %

COOS COUNTY, OREGON

Notes to Pension Required Supplementary Information

Year Ended June 30, 2023

Note I - Measurement Period

Amounts presented are for the measurement period, which for FY 2023 is July 1, 2021 - June 30, 2022.

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, 2018, and 2020 Experience Studies. These reports can be found at:

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

COOS COUNTY, OREGON

Schedule of Changes in Total OPEB Liability and Related Ratios

Year Ended June 30, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Balance at beginning of year	\$ 1,459,920	\$ 1,415,279	\$ 1,605,763	\$ 1,153,832	\$ 1,436,986	\$ 1,327,456	\$ 1,222,950
Services cost	166,990	193,173	133,785	129,261	115,046	111,156	111,156
Interest on total OPEB liability	56,706	35,796	38,920	55,492	43,877	40,854	37,691
Differences between expected and actual experience	(170,083)	-	108,363	-	(242,184)	-	-
Effect of assumptions changes or inputs	(330,105)	(149,273)	(452,037)	327,960	(20,930)	-	-
Benefit payments	<u>(13,490)</u>	<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>\$ 1,169,938</u>	<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	\$ 19,081,641	\$ 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	6.13 %	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.

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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property Taxes	\$ 6,202,276	\$ 6,202,276	\$ 6,538,581	\$ 336,305
Other Taxes	386,600	386,600	384,416	(2,184)
Intergovernmental Revenues	6,644,554	6,664,554	5,793,344	(871,210)
Fines and Fees	50,500	50,500	54,808	4,308
Licenses and Permits	673,250	673,250	633,153	(40,097)
Charges for Services	2,693,913	2,693,913	2,649,911	(44,002)
Investment Earnings	40,000	40,000	171,833	131,833
Other Revenue	<u>62,852</u>	<u>67,852</u>	<u>263,726</u>	<u>195,874</u>
Total revenues	<u>16,753,945</u>	<u>16,778,945</u>	<u>16,489,772</u>	<u>(289,173)</u>
Expenditures:				
General Government:				
Assessors	1,459,813	1,459,813	1,368,991	90,822
Board of Commissioners	487,688	511,455	499,919	11,536
Information Technology	841,793	862,548	766,463	96,085
Clerk	710,287	710,731	656,903	53,828
County Counsel	754,365	815,172	807,363	7,809
Prosecution	1,628,254	1,628,254	1,304,264	323,990
Maintenance	821,956	821,956	727,215	94,741
Surveyor	201,963	208,983	198,323	10,660
Finance & Tax	867,602	892,427	847,902	44,525
Veterans	202,691	214,056	170,439	43,617
Medical Examiner	231,398	231,398	217,389	14,009
Support Enforcement	206,334	206,334	199,097	7,237
Miscellaneous nondepartmental:				
Personnel Services	75,000	75,000	-	75,000
Materials and Services	968,753	907,753	611,566	296,187
Payment of Advanced Taxes	20,000	20,000	19,877	123
Capital Outlay	<u>65,000</u>	<u>121,000</u>	<u>105,147</u>	<u>15,853</u>
Total General Government	<u>9,542,897</u>	<u>9,686,880</u>	<u>8,500,858</u>	<u>1,186,022</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Public Safety:				
Juvenile	969,167	969,167	725,662	243,505
Criminal	4,982,137	5,009,097	4,385,947	623,150
Dunes Patrol	525,339	525,339	361,732	163,607
Jail	7,033,678	7,077,584	6,584,707	492,877
Marine	<u>417,265</u>	<u>417,265</u>	<u>353,558</u>	<u>63,707</u>
Total Public Safety	<u>13,927,586</u>	<u>13,998,452</u>	<u>12,411,606</u>	<u>1,586,846</u>
Contingency	<u>2,500,000</u>	<u>2,321,516</u>	<u>-</u>	<u>2,321,516</u>
Total expenditures	<u>25,970,483</u>	<u>26,006,848</u>	<u>20,912,464</u>	<u>5,094,384</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,216,538)</u>	<u>(9,227,903)</u>	<u>(4,422,692)</u>	<u>4,805,211</u>
Other financing sources (uses):				
Transfers In	4,574,575	4,574,575	4,437,038	(137,537)
Transfers Out	(916,303)	(916,303)	(916,303)	-
Repayment of interfund loans	<u>1,104,186</u>	<u>1,104,186</u>	<u>1,104,186</u>	<u>-</u>
Total other financing sources (uses)	<u>4,762,458</u>	<u>4,762,458</u>	<u>4,624,921</u>	<u>(137,537)</u>
Net change in fund balance	(4,454,080)	(4,465,445)	202,229	4,667,674
Fund balance at beginning of year	<u>4,454,080</u>	<u>4,465,445</u>	<u>5,068,931</u>	<u>603,486</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,271,160</u>	<u>\$ 5,271,160</u>

Reconciliation to modified accrual basis of accounting

	<u>Budgetary Basis</u>
Fund balance, budgetary	\$ 5,271,160
Loans made to other funds	<u>1,064,828</u>
Fund balance, modified accrual	<u><u>6,335,988</u></u>

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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 6,956,929	\$ 6,956,929	\$ 7,236,021	\$ 279,092
Licenses and Permits	50,000	50,000	59,352	9,352
Charges for Services	1,206,000	1,206,000	1,440,635	234,635
Investment Earnings	30,000	30,000	168,458	138,458
Other Revenue	<u>5,000</u>	<u>5,000</u>	<u>14,201</u>	<u>9,201</u>
Total revenues	<u>8,247,929</u>	<u>8,247,929</u>	<u>8,918,667</u>	<u>670,738</u>
Expenditures:				
Public Works:				
Road Survey	49,334	67,834	54,440	13,394
Road Maintenance	5,971,445	5,923,389	5,376,935	546,454
Fleet Services	1,643,123	1,702,679	1,608,088	94,591
Capital Projects	2,032,837	2,002,837	1,042,797	960,040
Contingency	<u>2,281,011</u>	<u>2,281,011</u>	<u>-</u>	<u>2,281,011</u>
Total expenditures	<u>11,977,750</u>	<u>11,977,750</u>	<u>8,082,260</u>	<u>3,895,490</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,729,821)</u>	<u>(3,729,821)</u>	<u>836,407</u>	<u>4,566,228</u>
Other financing sources (uses):				
Gains (Losses) on Sale of Capital Asset	<u>-</u>	<u>-</u>	<u>3,138</u>	<u>3,138</u>
Net change in fund balance	(3,729,821)	(3,729,821)	839,545	4,569,366
Fund balance at beginning of year	<u>7,233,810</u>	<u>7,233,810</u>	<u>8,066,887</u>	<u>833,077</u>
Fund balance at end of year	<u>\$ 3,503,989</u>	<u>\$ 3,503,989</u>	<u>\$ 8,906,432</u>	<u>\$ 5,402,443</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 10,006,350	\$ 14,811,618	\$ 12,900,123	\$ (1,911,495)
Licenses and Permits	3,588,106	3,588,106	3,638,893	50,787
Charges for Services	357,876	357,876	486,497	128,621
Investment Earnings	40,000	40,000	309,328	269,328
Other Revenue	<u>13,720</u>	<u>13,720</u>	<u>74,672</u>	<u>60,952</u>
Total revenues	<u>14,006,052</u>	<u>18,811,320</u>	<u>17,409,513</u>	<u>(1,401,807)</u>
Expenditures:				
Health and Welfare:				
Local Administration	3,084,933	3,764,933	2,910,693	854,240
Behavioral Health	13,844,691	18,649,959	12,632,595	6,017,364
Contingency	<u>3,524,323</u>	<u>2,844,323</u>	<u>-</u>	<u>2,844,323</u>
Total Health and Welfare	<u>20,453,947</u>	<u>25,259,215</u>	<u>15,543,288</u>	<u>9,715,927</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,447,895)</u>	<u>(6,447,895)</u>	<u>1,866,225</u>	<u>8,314,120</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	(6,447,895)	(6,447,895)	1,866,225	8,314,120
Fund balance at beginning of year	<u>9,389,432</u>	<u>9,389,432</u>	<u>9,688,172</u>	<u>298,740</u>
Fund balance at end of year	<u>\$ 2,941,537</u>	<u>\$ 2,941,537</u>	<u>\$ 11,554,397</u>	<u>\$ 8,612,860</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 292,455	\$ 292,455	\$ 69,341	\$ (223,114)
Timber sales	4,623,315	4,623,315	6,699,908	2,076,593
Investment Earnings	26,000	26,000	177,416	151,416
Other Revenue	<u>35,000</u>	<u>35,000</u>	<u>19,968</u>	<u>(15,032)</u>
Total revenues	<u>4,976,770</u>	<u>4,976,770</u>	<u>6,966,633</u>	<u>1,989,863</u>
Expenditures:				
General Government:				
Personal Services	494,811	494,811	486,503	8,308
Materials and services	683,825	683,825	412,067	271,758
Capital Outlay	297,455	297,455	92,315	205,140
Contingency	<u>2,026,749</u>	<u>2,026,749</u>	<u>-</u>	<u>2,026,749</u>
Total General Government	<u>3,502,840</u>	<u>3,502,840</u>	<u>990,885</u>	<u>2,511,955</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,473,930</u>	<u>1,473,930</u>	<u>5,975,748</u>	<u>4,501,818</u>
Other financing sources (uses):				
Transfers Out	<u>(3,027,055)</u>	<u>(3,027,055)</u>	<u>(3,027,055)</u>	<u>-</u>
Net change in fund balance	(1,553,125)	(1,553,125)	2,948,693	4,501,818
Fund balance at beginning of year	<u>8,627,342</u>	<u>8,627,342</u>	<u>7,662,847</u>	<u>(964,495)</u>
Fund balance at end of year	<u>\$ 7,074,217</u>	<u>\$ 7,074,217</u>	<u>\$ 10,611,540</u>	<u>\$ 3,537,323</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ -	\$ -	\$ 2,729,939	\$ 2,729,939
Investment Earnings	<u>20,000</u>	<u>20,000</u>	<u>156,114</u>	<u>136,114</u>
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>2,886,053</u>	<u>2,866,053</u>
Expenditures:				
Public Safety:				
Materials and services	5,790,844	5,790,844	1,353,925	4,436,919
Capital Outlay	<u>3,500,000</u>	<u>3,500,000</u>	<u>1,386,015</u>	<u>2,113,985</u>
Total Public Safety	<u>9,290,844</u>	<u>9,290,844</u>	<u>2,739,940</u>	<u>6,550,904</u>
Net change in fund balance	(9,270,844)	(9,270,844)	146,113	9,416,957
Fund balance at beginning of year	<u>9,270,844</u>	<u>9,270,844</u>	<u>32,312</u>	<u>(9,238,532)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178,425</u>	<u>\$ 178,425</u>

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

	<u>Animal Control Fund</u>	<u>Radio Communication System Fund</u>	<u>Public Health 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>
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	\$ -	\$ 500,000	\$ 122,887	\$ (377,113)
Expenditures:				
General Government:				
Materials and services	-	400,000	87,210	312,790
Excess (deficiency) of revenues over (under) expenditures	-	100,000	35,677	(64,323)
Other financing sources (uses):				
Transfers Out	-	(100,000)	(35,677)	64,323
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<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	<u>350</u>	<u>350</u>	<u>2,647</u>	<u>2,297</u>
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	2,131,309	-	19,883	2,151,192
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	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
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	<u>721,810</u>	<u>721,810</u>	<u>-</u>	<u>721,810</u>
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>	

COOS COUNTY, OREGON
Schedule of Elected Officials Cash
For the Year Ended June 30, 2023

	<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	\$ 57,200,005	\$ 57,220,755
Receipts	68,381	1,012,136	761,236	417,073	2,166,111	63,257	150,381,595	154,869,789
Turnovers and disbursements to County Treasurer and others	<u>(68,381)</u>	<u>(1,012,136)</u>	<u>(761,236)</u>	<u>(417,073)</u>	<u>(2,166,111)</u>	<u>(63,257)</u>	<u>(137,926,416)</u>	<u>(142,414,610)</u>
Cash on hand, ending	<u>\$ 50</u>	<u>\$ 100</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 20,500</u>	<u>\$ 50</u>	<u>\$ 69,655,184</u>	<u>\$ 69,675,934</u>
Cash on hand consists of:								
Change and revolving funds	\$ 50	\$ 100	\$ 50	\$ -	\$ 20,500	\$ 50	\$ 3,350	\$ 24,100
Deposits with Treasurer	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,651,834</u>	<u>69,651,834</u>
Total	<u>\$ 50</u>	<u>\$ 100</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 20,500</u>	<u>\$ 50</u>	<u>\$ 69,655,184</u>	<u>\$ 69,675,934</u>

COMPLIANCE SECTION



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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, 2023, 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 F; equity investments in corporations are not allowed by ORS Chapter 294.
Expenditures in excess of authorized budget see Note II A.

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 style with a long, sweeping tail on the letter "n".

by: Paul Nielson, CPA, a member of the firm
Eugene, Oregon
March 26, 2024



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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, 2023, and the related notes to the financial statements, which collectively comprise Coos County's basic financial statements, and have issued our report thereon dated March 26, 2024.

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
March 26, 2024



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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, 2023, and the related notes to the financial statements, which collectively comprise Coos County's basic financial statements, and have issued our report thereon dated March 26, 2024.

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, 2023.

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
March 26, 2024

COOS COUNTY
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2023

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
Coronavirus State and Local Fiscal Recovery Funds	21.027
Local Assistance and Tribal Consistency	21.032

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

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, 2023

Federal Grantor / Pass-Through Grantor / Program Title	CFDA Number	Pass-Through Number	Expenditures
U.S. Department of Agriculture			
<i>Passed through Oregon Health Authority</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$ 169506	\$ 316,578
U.S. Department of Housing and Urban Development			
<i>Passed through Oregon Housing & Community Services Department</i>			
Community Development Block Grants/States Programs Non-Entitlements Grants	14.228	IA2209 / SB2103	202,715
U.S. Department of Interior			
Payments in Lieu of Taxes (PILT)	15.226	N/A	634,893
U.S. Department of Justice			
<i>Passed through Oregon Department of Justice</i>			
Crime Victim Assistance	16.575	VOCA/CFA-2021- CoosCo.DAVAP-00035	146,810
U.S. Department of Transportation			
<i>Passed through Oregon Parks and Recreation Department</i>			
Recreational Trails Program	20.219	RT21-007	69,341
U.S. Department of Treasury			
Coronavirus State and Local Fiscal Recovery Funds	21.027	1505-0271	2,729,939
Local Assistance and Tribal Consistency Fund	21.032	1505-0276	783,180
<i>Passed through Oregon Health Authority</i>			
Coronavirus Relief Fund	21.027	175465	<u>146,615</u>
Total U.S. Department of Treasury			<u>3,659,734</u>
U.S. Department of Health and Human Services			
<i>Passed through Nat'l Assoc. of County & City Health Officials (NACCHO)</i>			
Medical Reserve Corps Small Grant Program	93.008	MRC 21-2373	4,298
<i>Passed through Oregon Health Authority</i>			
Public Health Emergency Preparedness	93.069	169506	85,694
Family Planning Services	93.217	169506	14,292
Immunization Cooperative Agreements	93.268	169506	146,531
Public Health Emergency Response: Cooperative Agreement for Emergency Response	93.354	169506	136,581
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	169506	118,800
Block Grants for Community Mental Health Services	93.958	173131	111,950
Block Grants for Prevention and Treatment of Substance Abuse	93.959	169506/173131	196,244
Maternal and Child Health Services Block Grant to the States	93.994	169506	39,740
<i>Passed through Oregon Department of Justice</i>			
Child Support Enforcement	93.563	19292	142,177
<i>Passed through Oregon Health & Science University</i>			
Maternal and Child Health Services Block Grant to the States	93.994	1015198	<u>20,883</u>
Total U.S. Department of Health and Human Services			<u>1,017,190</u>
U.S. Department of Homeland Security			
<i>Passed through Oregon Military Department:</i>			
Emergency Management Performance Grants	97.042	22-505	<u>78,405</u>
Total Expenditures of Federal Awards			<u>\$ 6,125,666</u>

COOS COUNTY

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended

June 30, 2023

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, 2023. 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.