

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.

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.

Capital Projects Fund

Health & Wellness Reserve Fund - This fund is used to account for and report money set aside for Capital Purchases including, but not limited to, vehicles, software, and IT equipment. The primary resource is transfers from the Health & Wellness Fund.

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.

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, 2024

	Animal Control Fund	Radio Communication System Fund	Public Health Fund	Law Library Fund	Records Management System Board Fund	County Parks Fund	Community Corrections Fund	Crime Victims Assistance Fund	SCINT Fund
Assets									
Cash and Investments	\$ 205,001	\$ 520,937	\$ 3,037,336	\$ 486,736	\$ 27,551	\$ 2,425,199	\$ 1,788,180	\$ 28,901	\$ 70,242
Accounts Receivable, Net	535	86,502	257,442	-	-	230,578	14,090	23,588	-
Prepaid Expenses	-	-	51,978	836	-	-	-	-	-
Intercompany Receivables, Current	-	-	-	-	-	-	-	-	-
Leases Receivable	-	-	-	-	-	30,414	-	-	-
Total Assets	<u>\$ 205,536</u>	<u>\$ 607,439</u>	<u>\$ 3,346,756</u>	<u>\$ 487,572</u>	<u>\$ 27,551</u>	<u>\$ 2,686,191</u>	<u>\$ 1,802,270</u>	<u>\$ 52,489</u>	<u>\$ 70,242</u>
Liabilities									
Accounts Payable	\$ 4,404	\$ 340	\$ 50,397	\$ -	\$ 261	\$ 92,937	\$ 14,323	\$ 25,633	\$ 4,990
Accrued Payroll	4,132	-	47,292	-	-	32,810	44,621	4,932	-
Unearned Revenue, Current	-	-	427,151	-	-	790,081	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>8,536</u>	<u>340</u>	<u>524,840</u>	<u>-</u>	<u>261</u>	<u>915,828</u>	<u>58,944</u>	<u>30,565</u>	<u>4,990</u>
Deferred Inflows of Resources									
Deferred Inflows - Property Taxes	-	72,828	-	-	-	-	-	-	-
Deferred Inflows - leases	-	-	-	-	-	30,414	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>72,828</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,414</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance									
Nonspendable	-	-	51,978	836	-	-	-	-	-
Restricted	197,000	534,271	2,769,938	486,736	27,290	-	1,743,326	21,924	65,252
Committed	-	-	-	-	-	1,739,949	-	-	-
Total Fund Balances	<u>197,000</u>	<u>534,271</u>	<u>2,821,916</u>	<u>487,572</u>	<u>27,290</u>	<u>1,739,949</u>	<u>1,743,326</u>	<u>21,924</u>	<u>65,252</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 205,536</u>	<u>\$ 607,439</u>	<u>\$ 3,346,756</u>	<u>\$ 487,572</u>	<u>\$ 27,551</u>	<u>\$ 2,686,191</u>	<u>\$ 1,802,270</u>	<u>\$ 52,489</u>	<u>\$ 70,242</u>

COOS COUNTY, OREGON
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2024

	Economic Development Fund	Bandon Dunes Assessment Fund	Admin Grant Fund	County School Fund	Footpath and Bike Trails Fund	Charleston Transient Lodging Tax Fund	Opioid Settlement Fund	County Family Mediation Fund
Assets								
Cash and Investments	\$ 851,317	\$ 2,550	\$ 444,171	\$ 56	\$ 934,600	\$ 28,956	\$ 1,010,047	\$ 271,706
Accounts Receivable, Net	71,884	583,151	29,735	-	5,903	65,783	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-
Intercompany Receivables, Current	-	-	-	-	-	-	-	-
Leases Receivable	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 923,201</u>	<u>\$ 585,701</u>	<u>\$ 473,906</u>	<u>\$ 56</u>	<u>\$ 940,503</u>	<u>\$ 94,739</u>	<u>\$ 1,010,047</u>	<u>\$ 271,706</u>
Liabilities								
Accounts Payable	\$ 11,208	\$ 585,534	\$ 62,173	\$ 33	\$ -	\$ 65,783	\$ -	\$ 850
Accrued Payroll	-	-	-	-	-	-	-	-
Unearned Revenue, Current	-	-	224,048	-	-	-	-	-
Interfund loans	<u>125,000</u>	-	-	-	-	-	-	-
Total Liabilities	<u>136,208</u>	<u>585,534</u>	<u>286,221</u>	<u>33</u>	<u>-</u>	<u>65,783</u>	<u>-</u>	<u>850</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>
Fund Balance								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	786,993	167	187,685	23	940,503	28,956	1,010,047	270,856
Committed	-	-	-	-	-	-	-	-
Total Fund Balances	<u>786,993</u>	<u>167</u>	<u>187,685</u>	<u>23</u>	<u>940,503</u>	<u>28,956</u>	<u>1,010,047</u>	<u>270,856</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 923,201</u>	<u>\$ 585,701</u>	<u>\$ 473,906</u>	<u>\$ 56</u>	<u>\$ 940,503</u>	<u>\$ 94,739</u>	<u>\$ 1,010,047</u>	<u>\$ 271,706</u>

COOS COUNTY, OREGON
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2024

	911/Dispatch Fund	County Clerk Records Fund	Land Corner Preservation Fund	PL 110-343 Title III Fund	Library Service District Fund	4-H Extension Service District Fund	Community Development Fund	Capital Projects Fund H&W Reserve Fund
Assets								
Cash and Investments	\$ 346,387	\$ 127,532	\$ 51,344	\$ 333,627	\$ 215,593	\$ 481,196	\$ 859,372	\$ 1,222,255
Accounts Receivable, Net	168,981	1,909	409	-	325,286	39,645	16,591	-
Prepaid Expenses	-	-	-	-	-	-	-	-
Intercompany Receivables, Current	-	-	-	-	-	125,000	-	-
Leases Receivable	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 515,368</u>	<u>\$ 129,441</u>	<u>\$ 51,753</u>	<u>\$ 333,627</u>	<u>\$ 540,879</u>	<u>\$ 645,841</u>	<u>\$ 875,963</u>	<u>\$ 1,222,255</u>
Liabilities								
Accounts Payable	\$ 27,014	\$ 201	\$ 166	\$ -	\$ 213,252	\$ 131,090	\$ 17,391	\$ -
Accrued Payroll	19,696	-	1,789	-	-	-	38,075	-
Unearned Revenue, Current	-	-	-	265,070	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total Liabilities	<u>46,710</u>	<u>201</u>	<u>1,955</u>	<u>265,070</u>	<u>213,252</u>	<u>131,090</u>	<u>55,466</u>	<u>-</u>
Deferred Inflows of Resources								
Deferred Inflows - Property Taxes	-	-	-	-	275,837	33,616	-	-
Deferred Inflows - leases	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>275,837</u>	<u>33,616</u>	<u>-</u>	<u>-</u>
Fund Balance								
Nonspendable	-	-	-	-	-	125,000	-	-
Restricted	428,711	129,240	49,798	68,557	51,790	356,135	820,497	-
Committed	39,947	-	-	-	-	-	-	1,222,255
Total Fund Balances	<u>468,658</u>	<u>129,240</u>	<u>49,798</u>	<u>68,557</u>	<u>51,790</u>	<u>481,135</u>	<u>820,497</u>	<u>1,222,255</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 515,368</u>	<u>\$ 129,441</u>	<u>\$ 51,753</u>	<u>\$ 333,627</u>	<u>\$ 540,879</u>	<u>\$ 645,841</u>	<u>\$ 875,963</u>	<u>\$ 1,222,255</u>

COOS COUNTY, OREGON
 Nonmajor Governmental Funds
 Combining Balance Sheet
 June 30, 2024

	Capital Projects Fund County Forest Reserve Fund	Debt Service Fund Bonded Debt Fund	Total
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash and Investments	\$ 1,518,857	\$ -	\$ 17,289,649
Accounts Receivable, Net	-	-	1,922,012
Prepaid Expenses	-	-	52,814
Intercompany Receivables, Current	-	-	125,000
Leases Receivable	<u>-</u>	<u>-</u>	<u>30,414</u>
Total Assets	<u>\$ 1,518,857</u>	<u>\$ -</u>	<u>\$ 19,419,889</u>
Liabilities			
Accounts Payable	\$ -	\$ -	\$ 1,307,980
Accrued Payroll	-	-	193,347
Unearned Revenue, Current	-	-	1,706,350
Interfund loans	<u>-</u>	<u>-</u>	<u>125,000</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>3,332,677</u>
Deferred Inflows of Resources			
Deferred Inflows - Property Taxes	-	-	382,281
Deferred Inflows - leases	<u>-</u>	<u>-</u>	<u>30,414</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>412,695</u>
Fund Balance			
Nonspendable	-	-	177,814
Restricted	-	-	10,975,695
Committed	<u>1,518,857</u>	<u>-</u>	<u>4,521,008</u>
Total Fund Balances	<u>1,518,857</u>	<u>-</u>	<u>15,674,517</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,518,857</u>	<u>\$ -</u>	<u>\$ 19,419,889</u>

COOS COUNTY, OREGON
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year ended June 30, 2024

	Animal Control Fund	Radio Communication System Fund	Public Health Fund	Law Library Fund	Records Management System Board Fund	County Parks Fund	Community Corrections Fund	Crime Victims Assistance Fund	SCINT Fund	Economic Development Fund
Revenues										
Property Taxes	\$ -	\$ 1,264,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	2,043,030	-	-	602,748	2,421,605	166,198	10,313	335,705
Fines and Fees	-	-	-	84,730	-	-	51,216	-	148	-
Licenses and Permits	74,194	-	1,196,613	-	-	1,855,425	12,082	-	-	7,040
Special Assessments	-	-	-	-	-	-	-	-	-	-
Charges for Services	62,413	-	-	-	13,445	-	-	-	-	-
Investment Earnings	7,066	47,395	147,877	22,730	1,303	108,644	90,551	1,397	3,506	34,288
Other Revenue	29,470	-	477	-	-	6,048	5	-	56,100	555
Total Revenues	173,143	1,311,634	3,387,997	107,460	14,748	2,572,865	2,575,459	167,595	70,067	377,588
Expenditures										
Current:										
General Government	-	-	-	28,097	-	-	-	-	-	-
Public Safety	403,190	220,556	-	-	9,115	-	2,523,998	352,727	103,013	-
Health and Welfare	-	-	3,309,978	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-	231,744
Culture and Recreation	-	-	-	-	-	1,995,786	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	20,399	-	-	-	203,073	40,954	-	60,249	-
Debt service:										
Principal Retirement	-	877,116	-	-	-	23,670	-	-	-	-
Interest Expense and Fiscal Charges	-	40,632	-	-	-	2,920	-	-	-	-
Total Expenditures	403,190	1,158,703	3,309,978	28,097	9,115	2,225,449	2,564,952	352,727	163,262	231,744
Excess (deficiency) of revenues over (under) expenditures	(230,047)	152,931	78,019	79,363	5,633	347,416	10,507	(185,132)	(93,195)	145,844
Other Financing Sources (uses)										
Gains (Losses) on Sale of Capital Asset	-	-	-	-	-	11,604	-	-	-	-
Transfers In	272,750	-	-	-	-	-	-	132,163	-	-
Transfers Out	-	-	-	(13,329)	-	-	(35,595)	-	-	-
Total Other Financing Source (Uses)	272,750	-	-	(13,329)	-	11,604	(35,595)	132,163	-	-
Net Change in Fund Balances	42,703	152,931	78,019	66,034	5,633	359,020	(25,088)	(52,969)	(93,195)	145,844
Beginning 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
Ending Fund Balance	\$ 197,000	\$ 534,271	\$ 2,821,916	\$ 487,572	\$ 27,290	\$ 1,739,949	\$ 1,743,326	\$ 21,924	\$ 65,252	\$ 786,993
Reconciliation to budgetary basis of accounting										
Budgetary basis fund balance	\$ 195,293	\$ 522,939	\$ 2,791,139	\$ 482,805	\$ 27,010	\$ 1,716,634	\$ 1,723,432	\$ 21,648	\$ 64,721	\$ 778,909
Investment mark to market adjustment	1,707	11,332	30,777	4,767	280	23,315	19,894	276	531	8,084
Modified accrual basis fund balance	\$ 197,000	\$ 534,271	\$ 2,821,916	\$ 487,572	\$ 27,290	\$ 1,739,949	\$ 1,743,326	\$ 21,924	\$ 65,252	\$ 786,993

COOS COUNTY, OREGON
 Nonmajor Governmental Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year ended June 30, 2024

	Bandon Dunes Assessment Fund	Admin Grant Fund	County School Fund	Footpath and Bike Trails Fund	Charleston Transient Lodging Tax Fund	Opioid Settlement Fund	County Family Mediation Fund	911/Dispatch Fund	County Clerk Records Fund
Revenues									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	133,768	-	506,984	-	-	-	-
Intergovernmental Revenues	-	689,045	14,893	64,766	-	-	100	687,293	-
Fines and Fees	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	14,700
Special Assessments	1,984,401	-	-	-	-	-	-	-	-
Charges for Services	-	15,256	-	-	-	-	-	259,014	-
Investment Earnings	1,172	40,367	411	41,914	1,078	33,533	12,603	15,216	5,670
Other Revenue	-	402	-	-	-	666,825	-	-	-
Total Revenues	1,985,573	745,070	149,072	106,680	508,062	700,358	12,703	961,523	20,370
Expenditures									
Current:									
General Government	-	-	-	-	-	-	6,040	-	12,067
Public Safety	-	-	-	-	354,498	-	-	1,551,895	-
Health and Welfare	-	-	-	-	-	-	-	-	-
Community Development	595,322	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Intergovernmental	-	696,695	149,076	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt service:									
Principal Retirement	-	-	-	-	-	-	-	-	-
Interest Expense and Fiscal Charges	-	-	-	-	-	-	-	-	-
Total Expenditures	595,322	696,695	149,076	-	354,498	-	6,040	1,551,895	12,067
Excess (deficiency) of revenues over (under) expenditures	1,390,251	48,375	(4)	106,680	153,564	700,358	6,663	(590,372)	8,303
Other Financing Sources (uses)									
Gains (Losses) on Sale of Capital Asset	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	782,228	-
Transfers Out	(1,391,463)	-	-	-	(124,608)	-	-	(7,028)	-
Total Other Financing Source (Uses)	(1,391,463)	-	-	-	(124,608)	-	-	775,200	-
Net Change in Fund Balances	(1,212)	48,375	(4)	106,680	28,956	700,358	6,663	184,828	8,303
Beginning Fund Balance	1,379	139,310	27	833,823	-	309,689	264,193	283,830	120,937
Ending Fund Balance	\$ 167	\$ 187,685	\$ 23	\$ 940,503	\$ 28,956	\$ 1,010,047	\$ 270,856	\$ 468,658	\$ 129,240
Reconciliation to budgetary basis of accounting									
Budgetary basis fund balance	\$ -	\$ 180,355	\$ -	\$ 931,603	\$ 28,663	\$ 1,000,633	\$ 268,240	\$ 465,277	\$ 128,033
Investment mark to market adjustment	167	7,330	23	8,900	293	9,414	2,616	3,381	1,207
Modified accrual basis fund balance	\$ 167	\$ 187,685	\$ 23	\$ 940,503	\$ 28,956	\$ 1,010,047	\$ 270,856	\$ 468,658	\$ 129,240

COOS COUNTY, OREGON
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year ended June 30, 2024

	Land Corner Preservation Fund	PL 110-343 Title III Fund	Library Service District Fund	4-H Extension Service District Fund	Community Development Fund	Capital Projects Fund H&W Reserve Fund	Capital Projects Fund County Forest Reserve Fund	Debt Service Fund Bonded Debt Fund	Total
Revenues									
Property Taxes	\$ -	\$ -	\$ 4,490,577	\$ 547,418	\$ -	\$ -	\$ -	\$ 9,996	\$ 6,312,230
Other Taxes	-	-	-	-	-	-	-	-	640,752
Intergovernmental Revenues	-	207,999	-	-	20,000	-	-	-	7,263,695
Fines and Fees	-	-	-	-	2,707	-	-	-	138,801
Licenses and Permits	71,991	-	-	-	1,658,218	-	-	-	4,890,263
Special Assessments	-	-	-	-	-	-	-	-	1,984,401
Charges for Services	-	-	-	-	73,512	-	-	-	423,640
Investment Earnings	1,643	17,849	15,691	26,432	40,257	52,988	54,509	(275)	825,815
Other Revenue	-	-	-	-	762	-	2,907,076	-	3,667,720
Total Revenues	73,634	225,848	4,506,268	573,850	1,795,456	52,988	2,961,585	9,721	26,147,317
Expenditures									
Current:									
General Government	66,609	113	-	-	1,728,180	-	-	-	1,841,106
Public Safety	-	-	-	-	-	-	-	-	5,518,992
Health and Welfare	-	-	-	-	-	-	-	-	3,309,978
Community Development	-	-	-	-	-	-	-	-	827,066
Culture and Recreation	-	-	4,487,449	505,085	-	-	-	-	6,988,320
Intergovernmental	-	-	-	-	-	-	-	-	845,771
Capital Outlay	-	207,887	-	-	-	30,733	1,650,420	-	2,213,715
Debt service:									
Principal Retirement	1,877	-	-	-	-	-	-	-	902,663
Interest Expense and Fiscal Charges	735	-	-	-	-	-	35,047	-	79,334
Total Expenditures	69,221	208,000	4,487,449	505,085	1,728,180	30,733	1,685,467	-	22,526,945
Excess (deficiency) of revenues over (under) expenditures	4,413	17,848	18,819	68,765	67,276	22,255	1,276,118	9,721	3,620,372
Other Financing Sources (uses)									
Gains (Losses) on Sale of Capital Asset	-	-	-	-	-	-	-	-	11,604
Transfers In	-	-	-	-	-	1,200,000	-	-	2,387,141
Transfers Out	-	-	-	-	-	-	-	(146,435)	(1,718,458)
Total Other Financing Source (Uses)	-	-	-	-	-	1,200,000	-	(146,435)	680,287
Net Change in Fund Balances	4,413	17,848	18,819	68,765	67,276	1,222,255	1,276,118	(136,714)	4,300,659
Beginning Fund Balance	45,385	50,709	32,971	412,370	753,221	-	242,739	136,714	11,373,858
Ending Fund Balance	\$ 49,798	\$ 68,557	\$ 51,790	\$ 481,135	\$ 820,497	\$ 1,222,255	\$ 1,518,857	\$ -	\$ 15,674,517
Reconciliation to budgetary basis of accounting									
Budgetary basis fund balance	\$ 49,431	\$ 65,198	\$ 49,452	\$ 475,991	\$ 812,664	\$ 1,210,504	\$ 1,506,013	\$ -	\$ 15,496,587
Investment mark to market adjustment	367	3,359	2,338	5,144	7,833	11,751	12,844	-	177,930
Modified accrual basis fund balance	\$ 49,798	\$ 68,557	\$ 51,790	\$ 481,135	\$ 820,497	\$ 1,222,255	\$ 1,518,857	\$ -	\$ 15,674,517

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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and Permits	\$ 42,000	\$ 42,000	\$ 74,194	\$ 32,194
Charges for Services	66,000	66,000	62,413	(3,587)
Investment Earnings	1,000	1,000	5,359	4,359
Other Revenue	<u>15,000</u>	<u>30,000</u>	<u>29,470</u>	<u>(530)</u>
Total revenues	<u>124,000</u>	<u>139,000</u>	<u>171,436</u>	<u>32,436</u>
Expenditures:				
Public Safety:				
Personal services	316,624	316,624	281,696	34,928
Materials and services	127,083	142,083	121,494	20,589
Contingency	<u>37,918</u>	<u>37,918</u>	<u>-</u>	<u>37,918</u>
Total expenditures	<u>481,625</u>	<u>496,625</u>	<u>403,190</u>	<u>93,435</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(357,625)</u>	<u>(357,625)</u>	<u>(231,754)</u>	<u>125,871</u>
Other financing sources (uses):				
Transfers In	<u>272,750</u>	<u>272,750</u>	<u>272,750</u>	<u>-</u>
Net change in fund balance	(84,875)	(84,875)	40,996	125,871
Fund balance at beginning of year	<u>84,875</u>	<u>84,875</u>	<u>154,297</u>	<u>69,422</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 195,293</u>	<u>\$ 195,293</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property Taxes	\$ 1,149,213	\$ 1,149,213	\$ 1,264,239	\$ 115,026
Intergovernmental Revenues	1,000	1,000	-	(1,000)
Investment Earnings	<u>1,600</u>	<u>1,600</u>	<u>36,063</u>	<u>34,463</u>
Total revenues	<u>1,151,813</u>	<u>1,151,813</u>	<u>1,300,302</u>	<u>148,489</u>
Expenditures:				
Public Safety:				
Materials and services	380,596	380,596	220,556	160,040
Capital Outlay	150,000	150,000	20,399	129,601
Debt Service	<u>917,749</u>	<u>917,749</u>	<u>917,748</u>	<u>1</u>
Total expenditures	<u>1,448,345</u>	<u>1,448,345</u>	<u>1,158,703</u>	<u>289,642</u>
Net change in fund balance	(296,532)	(296,532)	141,599	438,131
Fund balance at beginning of year	<u>296,532</u>	<u>296,532</u>	<u>381,340</u>	<u>84,808</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 522,939</u>	<u>\$ 522,939</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 2,038,001	\$ 2,038,001	\$ 2,043,030	\$ 5,029
Licenses and Permits	1,219,920	1,219,920	1,196,613	(23,307)
Investment Earnings	35,000	35,000	117,100	82,100
Other Revenue	<u>1,000</u>	<u>1,000</u>	<u>477</u>	<u>(523)</u>
Total revenues	<u>3,293,921</u>	<u>3,293,921</u>	<u>3,357,220</u>	<u>63,299</u>
Expenditures:				
Public Health:				
Personal services	3,074,392	3,074,392	2,426,445	647,947
Materials and services	1,211,506	1,211,506	883,533	327,973
Contingency	<u>642,885</u>	<u>642,885</u>	<u>-</u>	<u>642,885</u>
Total expenditures	<u>4,928,783</u>	<u>4,928,783</u>	<u>3,309,978</u>	<u>1,618,805</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,634,862)</u>	<u>(1,634,862)</u>	<u>47,242</u>	<u>1,682,104</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	(1,634,862)	(1,634,862)	47,242	1,682,104
Fund balance at beginning of year	<u>2,600,000</u>	<u>2,600,000</u>	<u>2,743,897</u>	<u>143,897</u>
Fund balance at end of year	<u>\$ 965,138</u>	<u>\$ 965,138</u>	<u>\$ 2,791,139</u>	<u>\$ 1,826,001</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Fines and Fees	\$ 70,000	\$ 70,000	\$ 84,730	\$ 14,730
Investment Earnings	<u>3,000</u>	<u>3,000</u>	<u>17,963</u>	<u>14,963</u>
Total revenues	<u>73,000</u>	<u>73,000</u>	<u>102,693</u>	<u>29,693</u>
Expenditures:				
General Government:				
Materials and services	411,829	411,829	28,097	383,732
Contingency	<u>75,028</u>	<u>75,028</u>	<u>-</u>	<u>75,028</u>
Total expenditures	<u>486,857</u>	<u>486,857</u>	<u>28,097</u>	<u>458,760</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(413,857)</u>	<u>(413,857)</u>	<u>74,596</u>	<u>488,453</u>
Other financing sources (uses):				
Transfers Out	<u>(13,329)</u>	<u>(13,329)</u>	<u>(13,329)</u>	<u>-</u>
Total other financing sources (uses)	<u>(13,329)</u>	<u>(13,329)</u>	<u>(13,329)</u>	<u>-</u>
Net change in fund balance	(427,186)	(427,186)	61,267	488,453
Fund balance at beginning of year	<u>427,186</u>	<u>427,186</u>	<u>421,538</u>	<u>(5,648)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 482,805</u>	<u>\$ 482,805</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Charges for Services	\$ 13,445	\$ 13,445	\$ 13,445	\$ -
Investment Earnings	<u>100</u>	<u>100</u>	<u>1,023</u>	<u>923</u>
Total revenues	<u>13,545</u>	<u>13,545</u>	<u>14,468</u>	<u>923</u>
Expenditures:				
General Government:				
Materials and services	<u>44,155</u>	<u>44,155</u>	<u>9,115</u>	<u>35,040</u>
Total expenditures	<u>44,155</u>	<u>44,155</u>	<u>9,115</u>	<u>35,040</u>
Net change in fund balance	(30,610)	(30,610)	5,353	35,963
Fund balance at beginning of year	<u>30,610</u>	<u>30,610</u>	<u>21,657</u>	<u>(8,953)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,010</u>	<u>\$ 27,010</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 817,161	\$ 817,161	\$ 602,748	\$ (214,413)
Licenses and Permits	1,800,000	1,800,000	1,855,425	55,425
Investment Earnings	20,000	20,000	85,329	65,329
Other Revenue	<u>8,250</u>	<u>8,250</u>	<u>6,048</u>	<u>(2,202)</u>
Total revenues	<u>2,645,411</u>	<u>2,645,411</u>	<u>2,549,550</u>	<u>(95,861)</u>
Expenditures:				
Culture and Recreation:				
Personal services	1,128,401	1,128,401	1,030,611	97,790
Materials and services	1,193,178	1,193,063	965,175	227,888
Debt Service	26,475	26,590	26,590	-
Capital Outlay	855,170	855,170	203,073	652,097
Contingency	<u>242,187</u>	<u>242,187</u>	<u>-</u>	<u>242,187</u>
Total expenditures	<u>3,445,411</u>	<u>3,445,411</u>	<u>2,225,449</u>	<u>1,219,962</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(800,000)</u>	<u>(800,000)</u>	<u>324,101</u>	<u>1,124,101</u>
Other financing sources (uses):				
Gains (Losses) on Sale of Capital Asset	<u>-</u>	<u>-</u>	<u>11,604</u>	<u>11,604</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>11,604</u>	<u>11,604</u>
Net change in fund balance	(800,000)	(800,000)	335,705	1,135,705
Fund balance at beginning of year	<u>800,000</u>	<u>800,000</u>	<u>1,380,929</u>	<u>580,929</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,716,634</u>	<u>\$ 1,716,634</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 2,435,342	\$ 2,435,342	\$ 2,421,605	\$ (13,737)
Fines and Fees	48,908	48,908	51,216	2,308
Licenses and Permits	10,000	10,000	12,082	2,082
Investment Earnings	20,000	20,000	70,657	50,657
Other Revenue	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
Total revenues	<u>2,514,250</u>	<u>2,514,250</u>	<u>2,555,565</u>	<u>41,315</u>
Expenditures:				
Public Safety:				
Personal services	2,468,880	2,468,880	1,965,133	503,747
Materials and services	633,684	632,080	558,865	73,215
Capital Outlay	45,000	45,000	40,954	4,046
Contingency	<u>633,195</u>	<u>633,195</u>	<u>-</u>	<u>633,195</u>
Total expenditures	<u>3,780,759</u>	<u>3,779,155</u>	<u>2,564,952</u>	<u>1,214,203</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,266,509)</u>	<u>(1,264,905)</u>	<u>(9,387)</u>	<u>1,255,518</u>
Other financing sources (uses):				
Transfers Out	<u>(33,991)</u>	<u>(35,595)</u>	<u>(35,595)</u>	<u>-</u>
Net change in fund balance	(1,300,500)	(1,300,500)	(44,982)	1,255,518
Fund balance at beginning of year	<u>1,707,050</u>	<u>1,707,050</u>	<u>1,768,414</u>	<u>61,364</u>
Fund balance at end of year	<u>\$ 406,550</u>	<u>\$ 406,550</u>	<u>\$ 1,723,432</u>	<u>\$ 1,316,882</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 188,819	\$ 188,819	\$ 166,198	\$ (22,621)
Investment Earnings	<u>350</u>	<u>350</u>	<u>1,121</u>	<u>771</u>
Total revenues	<u>189,169</u>	<u>189,169</u>	<u>167,319</u>	<u>(21,850)</u>
Expenditures:				
General Government:				
Personal services	307,181	307,181	306,721	460
Materials and services	<u>39,151</u>	<u>39,151</u>	<u>46,005</u>	<u>(6,854)</u>
Total expenditures	<u>346,332</u>	<u>346,332</u>	<u>352,726</u>	<u>(6,394)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(157,163)</u>	<u>(157,163)</u>	<u>(185,407)</u>	<u>(28,244)</u>
Other financing sources (uses):				
Transfers In	<u>132,163</u>	<u>132,163</u>	<u>132,163</u>	<u>-</u>
Net change in fund balance	(25,000)	(25,000)	(53,244)	(28,244)
Fund balance at beginning of year	<u>40,000</u>	<u>40,000</u>	<u>74,893</u>	<u>34,893</u>
Fund balance at end of year	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 21,649</u>	<u>\$ 6,649</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ -	\$ 10,313	\$ 10,313	\$ -
Fines and Fees	12,752	12,752	148	(12,604)
Investment Earnings	1,000	1,000	2,975	1,975
Other Revenue	<u>-</u>	<u>56,000</u>	<u>56,100</u>	<u>100</u>
Total revenues	<u>13,752</u>	<u>80,065</u>	<u>69,536</u>	<u>(10,529)</u>
Expenditures:				
Public Safety:				
Personal services	60,371	60,371	28,390	31,981
Materials and services	84,350	94,663	74,623	20,040
Capital Outlay	25,000	81,000	60,249	20,751
Contingency	<u>5,559</u>	<u>5,559</u>	<u>-</u>	<u>5,559</u>
Total expenditures	<u>175,280</u>	<u>241,593</u>	<u>163,262</u>	<u>78,331</u>
Net change in fund balance	(161,528)	(161,528)	(93,726)	67,802
Fund balance at beginning of year	<u>175,563</u>	<u>175,563</u>	<u>158,447</u>	<u>(17,116)</u>
Fund balance at end of year	<u>\$ 14,035</u>	<u>\$ 14,035</u>	<u>\$ 64,721</u>	<u>\$ 50,686</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 275,000	\$ 275,000	\$ 335,705	\$ 60,705
Licenses and Permits	7,500	7,500	7,040	(460)
Investment Earnings	3,500	3,500	26,204	22,704
Other Revenue	-	-	555	555
Total revenues	<u>286,000</u>	<u>286,000</u>	<u>369,504</u>	<u>83,504</u>
Expenditures:				
Community Development:				
Materials and services	723,350	848,350	231,744	616,606
Contingency	<u>127,650</u>	<u>2,650</u>	-	<u>2,650</u>
Total expenditures	<u>851,000</u>	<u>851,000</u>	<u>231,744</u>	<u>619,256</u>
Net change in fund balance	(565,000)	(565,000)	137,760	702,760
Fund balance at beginning of year	<u>565,000</u>	<u>565,000</u>	<u>641,149</u>	<u>76,149</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 778,909</u>	<u>\$ 778,909</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Special Assessments	\$ 2,000,000	\$ 2,000,000	\$ 1,984,401	\$ (15,599)
Investment Earnings	<u>500</u>	<u>500</u>	<u>1,005</u>	<u>505</u>
Total revenues	<u>2,000,500</u>	<u>2,000,500</u>	<u>1,985,406</u>	<u>(15,094)</u>
Expenditures:				
Community Development:				
Materials and services	<u>600,000</u>	<u>600,000</u>	<u>595,322</u>	<u>4,678</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,400,500</u>	<u>1,400,500</u>	<u>1,390,084</u>	<u>(10,416)</u>
Other financing sources (uses):				
Transfers Out	<u>(1,400,500)</u>	<u>(1,400,500)</u>	<u>(1,391,463)</u>	<u>9,037</u>
Net change in fund balance	-	-	(1,379)	(1,379)
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>1,379</u>	<u>1,379</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COOS COUNTY, OREGON

Administrative Grant Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 990,317	\$ 1,462,478	\$ 689,045	\$ (773,433)
Charges for Services	35,000	35,000	15,256	(19,744)
Investment Earnings	10,000	10,000	33,037	23,037
Other Revenue	-	-	402	402
Total revenues	<u>1,035,317</u>	<u>1,507,478</u>	<u>737,740</u>	<u>(769,738)</u>
Expenditures:				
Intergovernmental:				
Materials and services	1,117,817	1,589,978	696,695	893,283
Capital Outlay	<u>47,291</u>	<u>47,291</u>	-	<u>47,291</u>
Total expenditures	<u>1,165,108</u>	<u>1,637,269</u>	<u>696,695</u>	<u>940,574</u>
Net change in fund balance	(129,791)	(129,791)	41,045	170,836
Fund balance at beginning of year	<u>129,791</u>	<u>129,791</u>	<u>139,310</u>	<u>9,519</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 180,355</u>	<u>\$ 180,355</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Taxes	\$ 151,000	\$ 151,000	\$ 133,768	\$ (17,232)
Intergovernmental Revenues	265,000	265,000	14,893	(250,107)
Investment Earnings	<u>300</u>	<u>300</u>	<u>388</u>	<u>88</u>
Total revenues	<u>416,300</u>	<u>416,300</u>	<u>149,049</u>	<u>(267,251)</u>
Expenditures:				
Intergovernmental:				
Materials and services	<u>416,300</u>	<u>416,300</u>	<u>149,076</u>	<u>267,224</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>27</u>	<u>27</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COOS COUNTY, OREGON

Footpath and Bike Trails Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 60,000	\$ 60,000	\$ 64,766	\$ 4,766
Investment Earnings	<u>8,000</u>	<u>8,000</u>	<u>33,014</u>	<u>25,014</u>
Total revenues	<u>68,000</u>	<u>68,000</u>	<u>97,780</u>	<u>29,780</u>
Expenditures:				
Public Works:				
Materials and services	30,000	30,000	-	30,000
Capital Outlay	<u>858,000</u>	<u>858,000</u>	<u>-</u>	<u>858,000</u>
Total expenditures	<u>888,000</u>	<u>888,000</u>	<u>-</u>	<u>888,000</u>
Net change in fund balance	(820,000)	(820,000)	97,780	917,780
Fund balance at beginning of year	<u>820,000</u>	<u>820,000</u>	<u>833,823</u>	<u>13,823</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 931,603</u>	<u>\$ 931,603</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Taxes	\$ 500,000	\$ 500,000	\$ 506,984	\$ 6,984
Investment Earnings	<u>-</u>	<u>-</u>	<u>785</u>	<u>785</u>
Total revenues	<u>500,000</u>	<u>500,000</u>	<u>507,769</u>	<u>7,769</u>
Expenditures:				
General Government:				
Materials and services	<u>400,000</u>	<u>375,000</u>	<u>354,498</u>	<u>20,502</u>
Excess (deficiency) of revenues over (under) expenditures	<u>100,000</u>	<u>125,000</u>	<u>153,271</u>	<u>28,271</u>
Other financing sources (uses):				
Transfers Out	<u>(100,000)</u>	<u>(125,000)</u>	<u>(124,608)</u>	<u>392</u>
Net change in fund balance	-	-	28,663	28,663
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>\$ 28,663</u>	<u>\$ 28,663</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment Earnings	\$ 1,000	\$ 1,000	\$ 24,119	\$ 23,119
Opioid Settlement	<u>200,000</u>	<u>200,000</u>	<u>666,825</u>	<u>466,825</u>
Total revenues	<u>201,000</u>	<u>201,000</u>	<u>690,944</u>	<u>489,944</u>
Expenditures:				
Health and Welfare:				
Materials and services	<u>216,000</u>	<u>216,000</u>	-	<u>216,000</u>
Net change in fund balance	(15,000)	(15,000)	690,944	705,944
Fund balance at beginning of year	<u>15,000</u>	<u>15,000</u>	<u>309,689</u>	<u>294,689</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,633</u>	<u>\$ 1,000,633</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 25,000	\$ 25,000	\$ 100	\$ (24,900)
Investment Earnings	<u>2,000</u>	<u>2,000</u>	<u>9,987</u>	<u>7,987</u>
Total revenues	<u>27,000</u>	<u>27,000</u>	<u>10,087</u>	<u>(16,913)</u>
Expenditures:				
Health and Welfare:				
Materials and services	<u>280,172</u>	<u>280,172</u>	<u>6,040</u>	<u>274,132</u>
Net change in fund balance	(253,172)	(253,172)	4,047	257,219
Fund balance at beginning of year	<u>253,172</u>	<u>253,172</u>	<u>264,193</u>	<u>11,021</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 268,240</u>	<u>\$ 268,240</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 661,889	\$ 661,889	\$ 687,293	\$ 25,404
Charges for Services	259,008	259,008	259,014	6
Investment Earnings	<u>750</u>	<u>750</u>	<u>10,609</u>	<u>9,859</u>
Total revenues	<u>921,647</u>	<u>921,647</u>	<u>956,916</u>	<u>35,269</u>
Expenditures:				
Public Safety:				
Dispatch	983,070	983,070	877,257	105,813
PSAP	693,229	693,229	575,387	117,842
Payments to other governments	<u>97,021</u>	<u>97,021</u>	<u>99,251</u>	<u>(2,230)</u>
Total expenditures	<u>1,773,320</u>	<u>1,773,320</u>	<u>1,551,895</u>	<u>221,425</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(851,673)</u>	<u>(851,673)</u>	<u>(594,979)</u>	<u>256,694</u>
Other financing sources (uses):				
Transfers In	775,200	775,200	775,200	-
Transfers Out	<u>(7,028)</u>	<u>(7,028)</u>	<u>(7,028)</u>	<u>-</u>
Total other financing sources (uses)	<u>768,172</u>	<u>768,172</u>	<u>768,172</u>	<u>-</u>
Net change in fund balance	(83,501)	(83,501)	173,193	256,694
Fund balance at beginning of year	<u>83,501</u>	<u>83,501</u>	<u>252,462</u>	<u>168,961</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 425,655</u>	<u>\$ 425,655</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment Earnings	\$ 25	\$ 25	\$ 1,226	\$ 1,201
Expenditures:				
Public Safety:				
Capital Outlay	<u>30,986</u>	<u>30,986</u>	<u>-</u>	<u>30,986</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(30,961)</u>	<u>(30,961)</u>	<u>1,226</u>	<u>32,187</u>
Other financing sources (uses):				
Transfers In	<u>7,028</u>	<u>7,028</u>	<u>7,028</u>	<u>-</u>
Net change in fund balance	(23,933)	(23,933)	8,254	32,187
Fund balance at beginning of year	<u>23,933</u>	<u>23,933</u>	<u>31,368</u>	<u>7,435</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,622</u>	<u>\$ 39,622</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and Permits	\$ 18,428	\$ 18,428	\$ 14,700	\$ (3,728)
Investment Earnings	<u>1,000</u>	<u>1,000</u>	<u>4,463</u>	<u>3,463</u>
Total revenues	<u>19,428</u>	<u>19,428</u>	<u>19,163</u>	<u>(265)</u>
Expenditures:				
General Government:				
Materials and services	40,426	40,426	12,067	28,359
Capital Outlay	20,000	20,000	-	20,000
Contingency	<u>20,164</u>	<u>20,164</u>	<u>-</u>	<u>20,164</u>
Total expenditures	<u>80,590</u>	<u>80,590</u>	<u>12,067</u>	<u>68,523</u>
Net change in fund balance	(61,162)	(61,162)	7,096	68,258
Fund balance at beginning of year	<u>115,000</u>	<u>115,000</u>	<u>120,937</u>	<u>5,937</u>
Fund balance at end of year	<u>\$ 53,838</u>	<u>\$ 53,838</u>	<u>\$ 128,033</u>	<u>\$ 74,195</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and Permits	\$ 80,000	\$ 80,000	\$ 71,991	\$ (8,009)
Investment Earnings	<u>1,000</u>	<u>1,000</u>	<u>1,276</u>	<u>276</u>
Total revenues	<u>81,000</u>	<u>81,000</u>	<u>73,267</u>	<u>(7,733)</u>
Expenditures:				
General Government:				
Personal services	102,821	102,821	56,863	45,958
Materials and services	13,566	13,566	9,746	3,820
Debt service	<u>2,613</u>	<u>2,613</u>	<u>2,612</u>	<u>1</u>
Total expenditures	<u>119,000</u>	<u>119,000</u>	<u>69,221</u>	<u>49,779</u>
Net change in fund balance	(38,000)	(38,000)	4,046	42,046
Fund balance at beginning of year	<u>38,000</u>	<u>38,000</u>	<u>45,385</u>	<u>7,385</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,431</u>	<u>\$ 49,431</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 436,712	\$ 436,712	\$ 207,999	\$ (228,713)
Investment Earnings	<u>3,000</u>	<u>3,000</u>	<u>14,490</u>	<u>11,490</u>
Total revenues	<u>439,712</u>	<u>439,712</u>	<u>222,489</u>	<u>(217,223)</u>
Expenditures:				
General Government:				
Materials and services	399,712	229,712	113	229,599
Capital Outlay	<u>75,000</u>	<u>245,000</u>	<u>207,887</u>	<u>37,113</u>
Total expenditures	<u>474,712</u>	<u>474,712</u>	<u>208,000</u>	<u>266,712</u>
Net change in fund balance	(35,000)	(35,000)	14,489	49,489
Fund balance at beginning of year	<u>35,000</u>	<u>35,000</u>	<u>50,709</u>	<u>15,709</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,198</u>	<u>\$ 65,198</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property Taxes	\$ 4,456,042	\$ 4,456,042	\$ 4,490,577	\$ 34,535
Intergovernmental Revenues	30,000	30,000	-	(30,000)
Investment Earnings	<u>5,000</u>	<u>5,000</u>	<u>13,353</u>	<u>8,353</u>
Total revenues	<u>4,491,042</u>	<u>4,491,042</u>	<u>4,503,930</u>	<u>12,888</u>
Expenditures:				
Culture and Recreation:				
Materials and services	<u>4,531,042</u>	<u>4,531,042</u>	<u>4,487,449</u>	<u>43,593</u>
Other financing sources (uses):				
Net change in fund balance	(40,000)	(40,000)	16,481	56,481
Fund balance at beginning of year	<u>40,000</u>	<u>40,000</u>	<u>32,971</u>	<u>(7,029)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,452</u>	<u>\$ 49,452</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property Taxes	\$ 541,112	\$ 541,112	\$ 547,418	\$ 6,306
Intergovernmental Revenues	1,500	1,500	-	(1,500)
Investment Earnings	<u>3,000</u>	<u>3,000</u>	<u>21,288</u>	<u>18,288</u>
Total revenues	<u>545,612</u>	<u>545,612</u>	<u>568,706</u>	<u>23,094</u>
Expenditures:				
Culture and Recreation:				
Materials and services	577,658	577,658	505,085	72,573
Contingency	<u>126,842</u>	<u>126,842</u>	-	<u>126,842</u>
Total expenditures	<u>704,500</u>	<u>704,500</u>	<u>505,085</u>	<u>199,415</u>
Net change in fund balance	(158,888)	(158,888)	63,621	222,509
Fund balance at beginning of year	<u>300,000</u>	<u>300,000</u>	<u>412,370</u>	<u>112,370</u>
Fund balance at end of year	<u>\$ 141,112</u>	<u>\$ 141,112</u>	<u>\$ 475,991</u>	<u>\$ 334,879</u>

COOS COUNTY, OREGON

Community Development Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 96,509	\$ 96,509	\$ 20,000	\$ (76,509)
Fines and Fees	10,000	10,000	2,707	(7,293)
Licenses and Permits	1,607,594	1,607,594	1,658,218	50,624
Charges for Services	195,000	195,000	73,512	(121,488)
Investment Earnings	5,000	5,000	32,424	27,424
Other Revenue	<u>-</u>	<u>-</u>	<u>762</u>	<u>762</u>
Total revenues	<u>1,914,103</u>	<u>1,914,103</u>	<u>1,787,623</u>	<u>(126,480)</u>
Expenditures:				
General Government:				
Planning	665,286	665,286	391,864	273,422
Building Codes	1,311,484	1,361,484	1,167,009	194,475
Code Compliance	172,509	173,383	169,307	4,076
Contingency	<u>337,468</u>	<u>286,594</u>	<u>-</u>	<u>286,594</u>
Total expenditures	<u>2,486,747</u>	<u>2,486,747</u>	<u>1,728,180</u>	<u>758,567</u>
Net change in fund balance	(572,644)	(572,644)	59,443	632,087
Fund balance at beginning of year	<u>572,644</u>	<u>572,644</u>	<u>753,221</u>	<u>180,577</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 812,664</u>	<u>\$ 812,664</u>

COOS COUNTY, OREGON

Health & Wellness Reserve Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment Earnings	\$ -	\$ -	\$ 41,237	\$ 41,237
Total revenues	<u>-</u>	<u>-</u>	<u>41,237</u>	<u>41,237</u>
Expenditures:				
Health and Welfare:				
Health and Welfare	500,000	500,000	-	500,000
Capital Outlay	<u>700,000</u>	<u>700,000</u>	<u>30,733</u>	<u>669,267</u>
Total expenditures	<u>1,200,000</u>	<u>1,200,000</u>	<u>30,733</u>	<u>1,169,267</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>10,504</u>	<u>1,210,504</u>
Other financing sources (uses):				
Transfers In	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,200,000</u>	<u>-</u>
Total other financing sources (uses)	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,200,000</u>	<u>-</u>
Net change in fund balance	-	-	1,210,504	1,210,504
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>\$ 1,210,504</u>	<u>\$ 1,210,504</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment Earnings	\$ 10,000	\$ 10,000	\$ 41,665	\$ 31,665
Other Revenue	<u>1,467,448</u>	<u>2,579,108</u>	<u>2,907,076</u>	<u>327,968</u>
Total revenues	<u>1,477,448</u>	<u>2,589,108</u>	<u>2,948,741</u>	<u>359,633</u>
Expenditures:				
Capital Outlay	<u>538,843</u>	<u>1,650,503</u>	<u>1,650,420</u>	<u>83</u>
Total expenditures	<u>538,843</u>	<u>1,650,503</u>	<u>1,650,420</u>	<u>83</u>
Excess (deficiency) of revenues over (under) expenditures	<u>938,605</u>	<u>938,605</u>	<u>1,298,321</u>	<u>359,716</u>
Other financing sources (uses):				
Interfund loan payments	<u>(1,104,186)</u>	<u>(1,104,186)</u>	<u>(1,099,873)</u>	<u>4,313</u>
Total other financing sources (uses)	<u>(1,104,186)</u>	<u>(1,104,186)</u>	<u>(1,099,873)</u>	<u>4,313</u>
Net change in fund balance	(165,581)	(165,581)	198,448	364,029
Fund balance at beginning of year	<u>165,581</u>	<u>165,581</u>	<u>1,307,565</u>	<u>1,141,984</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,506,013</u>	<u>\$ 1,506,013</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property Taxes	\$ -	\$ -	\$ 9,998	\$ 9,998
Investment Earnings	<u>-</u>	<u>-</u>	<u>(277)</u>	<u>(277)</u>
Total revenues	<u>-</u>	<u>-</u>	<u>9,721</u>	<u>9,721</u>
Other financing sources (uses):				
Transfers out	<u>(150,000)</u>	<u>(150,000)</u>	<u>(146,435)</u>	<u>3,565</u>
Total other financing sources (uses)	<u>(150,000)</u>	<u>(150,000)</u>	<u>(146,435)</u>	<u>3,565</u>
Net change in fund balance	(150,000)	(150,000)	(136,714)	13,286
Fund balance at beginning of year	<u>150,000</u>	<u>150,000</u>	<u>136,714</u>	<u>(13,286)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COOS COUNTY, OREGON

911 / Dispatch and Dispatch Equipment Reserve Fund

Combining Balance Sheet

For GAAP Basis Presentation

June 30, 2024

	116 911/Dispatch Fund	216 Dispatch Equipment Reserve Fund	Total
Assets			
Cash and Cash Equivalents	\$ 303,383	\$ 39,622	\$ 343,005
Accounts Receivable	<u>168,981</u>	<u>-</u>	<u>168,981</u>
Total Assets	<u>\$ 472,364</u>	<u>\$ 39,622</u>	<u>\$ 511,986</u>
Liabilities			
Accounts Payable	\$ 27,013	\$ -	\$ 27,013
Accrued Payroll	<u>19,696</u>	<u>-</u>	<u>19,696</u>
Total Liabilities	<u>46,709</u>	<u>-</u>	<u>46,709</u>
Fund Balance			
Unassigned	<u>425,655</u>	<u>39,622</u>	<u>465,277</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 472,364</u>	<u>\$ 39,622</u>	<u>\$ 511,986</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, 2024

	116 911/Dispatch Fund	216 Dispatch Equipment Reserve Fund	Total
Revenues			
Intergovernmental Revenues	\$ 687,293	\$ -	\$ 687,293
Charges for Services	259,014	-	259,014
Investment Earnings	<u>10,609</u>	<u>1,226</u>	<u>11,835</u>
Total Revenues	<u>956,916</u>	<u>1,226</u>	<u>958,142</u>
Expenditures			
Current:			
Public Safety	<u>1,551,895</u>	<u>-</u>	<u>1,551,895</u>
Total Expenditures	<u>1,551,895</u>	<u>-</u>	<u>1,551,895</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(594,979)</u>	<u>1,226</u>	<u>(593,753)</u>
Other Financing Sources (uses)			
Transfers In	775,200	7,028	782,228
Transfers Out	<u>(7,028)</u>	<u>-</u>	<u>(7,028)</u>
Total Other Financing Source (Uses)	<u>768,172</u>	<u>7,028</u>	<u>775,200</u>
Net Change in Fund Balances	173,193	8,254	181,447
Beginning Fund Balance	<u>252,462</u>	<u>31,368</u>	<u>283,830</u>
Ending Fund Balance	<u>\$ 425,655</u>	<u>\$ 39,622</u>	<u>\$ 465,277</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, 2024

	<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	\$ 3,537,835	\$ 1,205,462	\$ 841,853	\$ 5,585,150
Accounts Receivable, Net	<u>390,637</u>	<u>-</u>	<u>29,676</u>	<u>420,313</u>
Total current assets	<u>3,928,472</u>	<u>1,205,462</u>	<u>871,529</u>	<u>6,005,463</u>
Noncurrent assets:				
Capital Assets, Net	<u>1,554,532</u>	<u>-</u>	<u>-</u>	<u>1,554,532</u>
Total Assets	<u>5,483,004</u>	<u>1,205,462</u>	<u>871,529</u>	<u>7,559,995</u>
Deferred outflow				
Deferred Outflows - Pension Related	168,115	-	10,345	178,460
Deferred Outflows - OPEB Related	<u>1,521</u>	<u>-</u>	<u>92</u>	<u>1,613</u>
Total deferred outflows	<u>169,636</u>	<u>-</u>	<u>10,437</u>	<u>180,073</u>
Total assets and deferred outflows	<u>\$ 5,652,640</u>	<u>\$ 1,205,462</u>	<u>\$ 881,966</u>	<u>\$ 7,740,068</u>
Liabilities and Net Position				
Liabilities				
Current liabilities:				
Accounts Payable	\$ 269,717	\$ -	\$ 125	\$ 269,842
Accrued Payroll	6,171	-	579	6,750
Accrued Compensated Absences	44,599	-	2,169	46,768
Current portion of long-term liabilities	<u>89,196</u>	<u>-</u>	<u>-</u>	<u>89,196</u>
Total current liabilities	<u>409,683</u>	<u>-</u>	<u>2,873</u>	<u>412,556</u>
Noncurrent liabilities:				
Pension Liability	393,539	-	24,215	417,754
Other Post Employment Benefits (OPEB) Liability	12,766	-	776	13,542
Closure and Postclosure Landfill Liability, net of current portion	<u>1,867,302</u>	<u>-</u>	<u>-</u>	<u>1,867,302</u>
Total noncurrent liabilities	<u>2,273,607</u>	<u>-</u>	<u>24,991</u>	<u>2,298,598</u>
Total Liabilities	<u>2,683,290</u>	<u>-</u>	<u>27,864</u>	<u>2,711,154</u>
Deferred inflow				
Deferred Inflows - Pension Related	24,300	-	1,495	25,795
Deferred Inflows - OPEB Related	<u>8,122</u>	<u>-</u>	<u>494</u>	<u>8,616</u>
Total deferred inflows	<u>32,422</u>	<u>-</u>	<u>1,989</u>	<u>34,411</u>
Net Position				
Net investment in capital assets	1,554,532	-	-	1,554,532
Unrestricted	<u>1,382,396</u>	<u>1,205,462</u>	<u>852,113</u>	<u>3,439,971</u>
Total Net Position	<u>2,936,928</u>	<u>1,205,462</u>	<u>852,113</u>	<u>4,994,503</u>
Total Liabilities, Deferred Inflows and Net Position	<u>\$ 5,652,640</u>	<u>\$ 1,205,462</u>	<u>\$ 881,966</u>	<u>\$ 7,740,068</u>

COOS COUNTY, OREGON

Waste Disposal Funds

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

For the Year Ended June 30, 2024

	<u>302 Waste Disposal Fund</u>	<u>303 Waste Disposal Reserve Fund</u>	<u>304 HH Hazardous Waste Fund</u>	<u>Total</u>
Operating Revenues				
Intergovernmental Revenues	\$ 16,517	\$ -	\$ -	\$ 16,517
Licenses and Permits	3,514,708	-	-	3,514,708
Charges for Services	<u>5,848</u>	<u>-</u>	<u>240,056</u>	<u>245,904</u>
Total Operating Revenues	<u>3,537,073</u>	<u>-</u>	<u>240,056</u>	<u>3,777,129</u>
Operating Expenses				
Personal Services	408,327	-	27,673	436,000
Materials and Services	2,296,833	-	127,990	2,424,823
Depreciation expense	<u>146,559</u>	<u>-</u>	<u>286</u>	<u>146,845</u>
Total Operating Expenses	<u>2,851,719</u>	<u>-</u>	<u>155,949</u>	<u>3,007,668</u>
Operating Income (Loss)	<u>685,354</u>	<u>-</u>	<u>84,107</u>	<u>769,461</u>
Non-operating revenues (expenses)				
Investment Earnings	150,521	53,851	37,052	241,424
Miscellaneous	9,358	-	-	9,358
Loss on disposition of capital assets	<u>18,367</u>	<u>-</u>	<u>-</u>	<u>18,367</u>
Total non-operating revenues (expenses)	<u>178,246</u>	<u>53,851</u>	<u>37,052</u>	<u>269,149</u>
Income (loss) before transfers	863,600	53,851	121,159	1,038,610
Transfers In	150,000	200,000	-	350,000
Transfers Out	<u>(200,000)</u>	<u>(140,076)</u>	<u>(9,924)</u>	<u>(350,000)</u>
Net transfers	<u>(50,000)</u>	<u>59,924</u>	<u>(9,924)</u>	
Change in Net Position	813,600	113,775	111,235	1,038,610
Beginning Net Position	<u>2,123,328</u>	<u>1,091,687</u>	<u>740,878</u>	<u>3,955,893</u>
Ending Net Position	<u>\$ 2,936,928</u>	<u>\$ 1,205,462</u>	<u>\$ 852,113</u>	<u>\$ 4,994,503</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 16,181	\$ 16,181	\$ 16,517	\$ 336
Licenses and Permits	3,135,000	3,135,000	3,525,094	390,094
Charges for Services	22,000	22,000	23,848	1,848
Investment Earnings	15,000	15,000	117,995	102,995
Other Revenue	<u>2,000</u>	<u>2,000</u>	<u>9,358</u>	<u>7,358</u>
Total revenues	<u>3,190,181</u>	<u>3,190,181</u>	<u>3,692,812</u>	<u>502,631</u>
Expenditures:				
Disposal operations	4,878,082	4,878,082	2,817,218	2,060,864
Closure / post-closure	192,388	192,388	142,373	50,015
Contingency	<u>368,777</u>	<u>368,777</u>	<u>-</u>	<u>368,777</u>
Total expenditures	<u>5,439,247</u>	<u>5,439,247</u>	<u>2,959,591</u>	<u>2,479,656</u>
Other financing sources (uses):				
Transfers In	192,388	192,388	140,076	(52,312)
Transfers Out	(200,000)	(200,000)	(200,000)	-
Sale of assets	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>40,000</u>
Total other financing sources (uses)	<u>(7,612)</u>	<u>(7,612)</u>	<u>(19,924)</u>	<u>(12,312)</u>
Net change in fund balances	(2,256,678)	(2,256,678)	713,297	2,969,975
Fund Balance:				
Beginning of year	<u>2,256,678</u>	<u>2,256,678</u>	<u>2,906,760</u>	<u>650,082</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,620,057</u>	<u>\$ 3,620,057</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 3,620,057	
Investments mark to market			32,526	
Capital assets, net of depreciation			1,554,532	
Deferred outflows related to pension			168,115	
Deferred outflows related to OPEB			1,521	
Compensated absences payable			(44,599)	
Landfill postclosure obligation			(1,956,498)	
Pension liability			(393,539)	
OPEB liability			(12,766)	
Deferred inflows related to pension			(24,300)	
Deferred inflows related to OPEB			<u>(8,122)</u>	
Net position - end of year			<u>\$ 2,936,927</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Investment Earnings	\$ 5,000	\$ 5,000	\$ 42,416	\$ 37,416
Expenditures:				
Contingency	1,091,744	1,091,744	-	1,091,744
Other financing sources (uses):				
Transfers In	200,000	200,000	200,000	-
Transfers Out	<u>(192,388)</u>	<u>(192,388)</u>	<u>(140,076)</u>	<u>52,312</u>
Total other financing sources (uses)	<u>7,612</u>	<u>7,612</u>	<u>59,924</u>	<u>52,312</u>
Net change in fund balances	(1,079,132)	(1,079,132)	102,340	1,181,472
Fund Balance:				
Beginning of year	<u>1,079,132</u>	<u>1,079,132</u>	<u>1,091,687</u>	<u>12,555</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,194,027</u>	<u>\$ 1,194,027</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 1,194,027	
Investments mark to market			11,435	
Net position - end of year			<u>\$ 1,205,462</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Charges for Services	\$ 235,000	\$ 235,000	\$ 240,056	\$ 5,056
Investment Earnings	<u>5,000</u>	<u>5,000</u>	<u>29,135</u>	<u>24,135</u>
Total revenues	<u>240,000</u>	<u>240,000</u>	<u>269,191</u>	<u>29,191</u>
Expenditures:				
Personal Services	20,981	25,491	25,445	46
Materials and Services	208,482	203,972	127,990	75,982
Capital Outlay	100,000	100,000	10,210	89,790
Contingency	<u>146,402</u>	<u>146,402</u>	<u>-</u>	<u>146,402</u>
Total expenditures	<u>475,865</u>	<u>475,865</u>	<u>163,645</u>	<u>312,220</u>
Other financing sources (uses):				
Net change in fund balances	(235,865)	(235,865)	105,546	341,411
Fund Balance:				
Beginning of year	<u>736,013</u>	<u>736,013</u>	<u>757,363</u>	<u>21,350</u>
End of year	<u>\$ 500,148</u>	<u>\$ 500,148</u>	<u>\$ 862,909</u>	<u>\$ 362,761</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 862,909	
Investments mark to market			7,917	
Compensated absences liability			(2,169)	
Deferred outflow related to pension			10,345	
Deferred outflow related to OPEB			92	
Pension liability			(24,215)	
OPEB liability			(776)	
Deferred inflows related to pension			(1,495)	
Deferred inflows related to OPEB			<u>(494)</u>	
Net position - end of year			<u>\$ 852,114</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Rentals and Fees	\$ 289,000	\$ 289,000	\$ 278,902	\$ (10,098)
Investment Earnings	<u>10,000</u>	<u>10,000</u>	<u>56,532</u>	<u>46,532</u>
Total revenues	<u>299,000</u>	<u>299,000</u>	<u>335,434</u>	<u>36,434</u>
Expenditures:				
Materials and Services	455,000	455,000	245,997	209,003
Capital Outlay	<u>844,000</u>	<u>844,000</u>	<u>39,158</u>	<u>804,842</u>
Total expenditures	<u>1,299,000</u>	<u>1,299,000</u>	<u>285,155</u>	<u>1,013,845</u>
Other financing sources (uses):				
Net change in fund balances	(1,000,000)	(1,000,000)	50,279	1,050,279
Fund Balance:				
Beginning of year	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,013,187</u>	<u>13,187</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,063,466</u>	<u>\$ 1,063,466</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 1,063,466	
Prepaid bond issuance			-	
Capital assets, net of depreciation			<u>35,669,040</u>	
Net position - end of year			<u>\$ 36,732,506</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 53,167	\$ 355,583	\$ 133,361	\$ (222,222)
Rentals and Fees	15,000	15,000	20,760	5,760
Charges for Services	402,000	402,000	368,249	(33,751)
Contribution Revenue	85,000	85,000	54,291	(30,709)
Investment Earnings	-	-	11,843	11,843
Other Revenue	-	27,907	34,589	6,682
Total revenues	<u>555,167</u>	<u>885,490</u>	<u>623,093</u>	<u>(262,397)</u>
Expenditures:				
Personal Services	118,734	118,734	113,335	5,399
Materials and Services	486,709	475,709	461,999	13,710
Capital Outlay	10,000	381,323	82,200	299,123
Debt Service	5,598	5,598	5,597	1
Contingency	109,126	79,126	-	79,126
Total expenditures	<u>730,167</u>	<u>1,060,490</u>	<u>663,131</u>	<u>397,359</u>
Other financing sources (uses):				
Sale of assets	-	-	500	500
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>500</u>	<u>500</u>
Net change in fund balances	(175,000)	(175,000)	(39,538)	135,462
Fund Balance:				
Beginning of year	<u>175,000</u>	<u>175,000</u>	<u>360,744</u>	<u>185,744</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 321,206</u>	<u>\$ 321,206</u>
Reconciliation to GAAP Basis:				
Fund balance			\$ 321,206	
Investments mark to market			3,833	
Capital assets, net of depreciation			1,709,936	
Deferred outflow related to pension			46,163	
Deferred outflow related to OPEB			329	
Compensated absences			(3,899)	
Leases, current			(5,290)	
Pension liability			(108,062)	
OPEB liability			(2,765)	
Deferred inflows related to pension			(6,673)	
Deferred inflows related to OPEB			<u>(1,759)</u>	
Net position - end of year			<u>\$ 1,953,019</u>	

COOS COUNTY, OREGON
Schedule of Elected Officials Cash
For the Year Ended June 30, 2024

	<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	\$ 69,655,184	\$ 69,675,934
Receipts	67,725	957,962	806,195	357,206	2,298,503	38,858	158,018,546	162,544,995
Turnovers and disbursements to County Treasurer and others	<u>(67,725)</u>	<u>(957,962)</u>	<u>(806,195)</u>	<u>(357,206)</u>	<u>(2,298,503)</u>	<u>(38,858)</u>	<u>(154,513,258)</u>	<u>(159,039,707)</u>
Cash on hand, ending	<u>\$ 50</u>	<u>\$ 100</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 20,500</u>	<u>\$ 50</u>	<u>\$ 73,160,472</u>	<u>\$ 73,181,222</u>
Cash on hand consists of:								
Change and revolving funds	\$ 50	\$ 100	\$ 50	\$ -	\$ 20,500	\$ 50	\$ 3,482	\$ 24,232
Deposits with Treasurer	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,156,991</u>	<u>73,156,991</u>
Total	<u>\$ 50</u>	<u>\$ 100</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 20,500</u>	<u>\$ 50</u>	<u>\$ 73,160,473</u>	<u>\$ 73,181,223</u>