

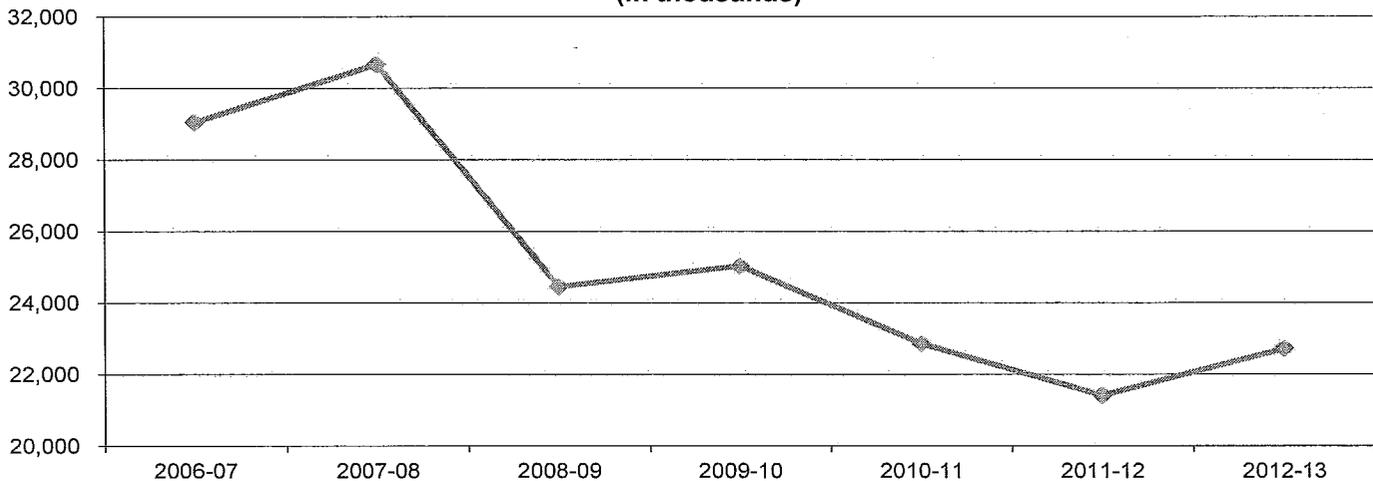
COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2013

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, 2013. 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, 2013 by \$151,997 (*net position*) – a decrease of \$384 or 0.25%. Of this amount, \$14,337 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's revenues decreased by 16.5% in the Governmental activities, they increased by 21.6% in the Proprietary activities. Expenses for the Governmental activities decreased by \$3,902 or 8.3%, and Proprietary decreased by \$2,630 or 37.2%. Overall net position had only modest changes; Proprietary funds increased by \$3,103 or 8.9%, while Governmental funds saw an overall decrease in net position of \$3,324 or 2.8%.
- The County's overall increase in the Propriety funds net position is based on the inactivation of all waste disposal sites during the year. The inactivation decreased the Closure/Post-Closure Cost liability by \$3,093.

General Fund Resources
(in thousands)



COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2013

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 three legally separate component units, Coos County Library Service District, Coos County 4-H Extension Service District, and the Coos County Area Transit 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.

» 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.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2013

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, County Forest fund, and the Mental Health fund, which are considered to be major funds. Data from the other 28 governmental funds are combined into a single, aggregated presentation. Individual fund data for these non-major governmental funds is provided in the supplementary statements section of this report.

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

Special Revenue Funds – Special Revenue funds are used to account for proceeds of specific revenue sources that are restricted to expenditures for specified purposes. Funds included in the category are: Animal Control, Public Works, Public Health, Planning, Law Library, County Parks, Community Corrections, Crime Victim Assistance, South Coast Interagency Narcotics Team (SCINT), Mental Health, Children and Families, Economic Development, PL106-393 Title III, PL110-343 Title III, County Forest, Liquor Enforcement, Administrative Grants, County School, Foot Paths and Bicycle Trails, Industrial Development, Public Health-Title XIX, Mental Health-Title XIX, County Family Mediation, 911/Dispatch, County Clerk Records, Public Land Corner Preservation, Environmental Service, and the Child Support Enforcement 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.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2013

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 \$17,760 (including issuance costs). The bonds were taxable and sold for an interest cost of 4.56%.

On April 12, 2005, the County issued \$9,240 of Series 2005 taxable general obligation bonds. The proceeds are being used to finance the completion of the costs of designing, acquiring, constructing and equipping a natural gas pipeline from Roseburg, Oregon to Coos Bay/North Bend, Oregon. The interest rates on the bonds range from 3.84 – 5.09 percent. The Bonds are not subject to optional redemption prior to their stated maturities; however, the 2020 Term Bond and the 2025 Term Bond are subject to mandatory redemption.

Bonded Indebtedness
in thousands

General Obligation Debt Capacity	June 30, 2012	June 30, 2013
Taxable Real Market Value	\$ 6,314,089	\$ 5,999,172
General Obligation Bond Debt Limitation (2% of Real Market Value)	126,282	119,983
Less: Outstanding debt subject to limit	18,365	17,150
Less: Assets in debt service available for principal payments	(1,215)	(1,265)
	17,150	15,885
Remaining Legal General Obligation Debt Capacity	\$ 109,132	\$ 104,098
Percent of Capacity Issued	13.6%	13.2%

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, 2013

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 and Gas Pipeline fund, which are financed primarily by admission charges, waste disposal fees, bond sales and intergovernmental revenues.

Component Unit-Enterprise Funds – The Coos County Area Transit Service District is reported as an enterprise fund of the County.

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.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2013

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 \$151,997 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 73.6% 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's Net Position
in thousands

	Governmental		Business-type		Total		Comparison	
	Activities		Activities				Difference	
	2013	2012	2013	2012	2013	2012		
Current and other assets	\$ 38,379	\$ 41,146	\$ 13,541	\$ 13,616	\$ 51,920	\$ 54,762	\$ (2,842)	-5.19%
Capital assets	81,917	83,204	47,028	48,403	128,945	131,607	(2,662)	-2.02%
Total assets	120,296	124,350	60,569	62,019	180,865	186,369	(5,504)	-2.95%
Long-term liabilities	1,373	1,189	20,006	25,169	21,379	26,358	(4,979)	-18.89%
Other liabilities	5,029	5,943	2,460	1,687	7,489	7,630	(141)	-1.85%
Total liabilities	6,402	7,132	22,466	26,856	28,868	33,988	(5,120)	-15.06%
Net position:								
Invested in capital assets	81,917	82,989	29,877	30,268	111,794	113,257	(1,463)	-1.29%
Restricted	17,557	2,885	8,309	-	25,866	2,885	22,981	796.57%
Unrestricted	14,420	31,344	(83)	4,895	14,337	36,239	(21,902)	-60.44%
Total net position	\$ 113,894	\$ 117,218	\$ 38,103	\$ 35,163	\$ 151,997	\$ 152,381	\$ (384)	-0.25%

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2013

Changes in Net Position

The County's *unrestricted net position* \$14,337 may be used to meet the government's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the County is able to report positive balances in almost all categories of net position. The government as a whole as well as its separate governmental activities all reported a positive balance. The Waste Disposal Operating fund, a proprietary fund, reported a negative balance due to closure/post closure liabilities. The County reported positive balances in all other categories for the prior fiscal year.

Coos County's overall net position had relatively minor changes; the ending balance is a \$384 decrease or 0.3% over last fiscal year, there was a decrease within governmental activities; and an increase within business type activities. The overall net position decreased within governmental activities by \$3,324 or 2.8%.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2013

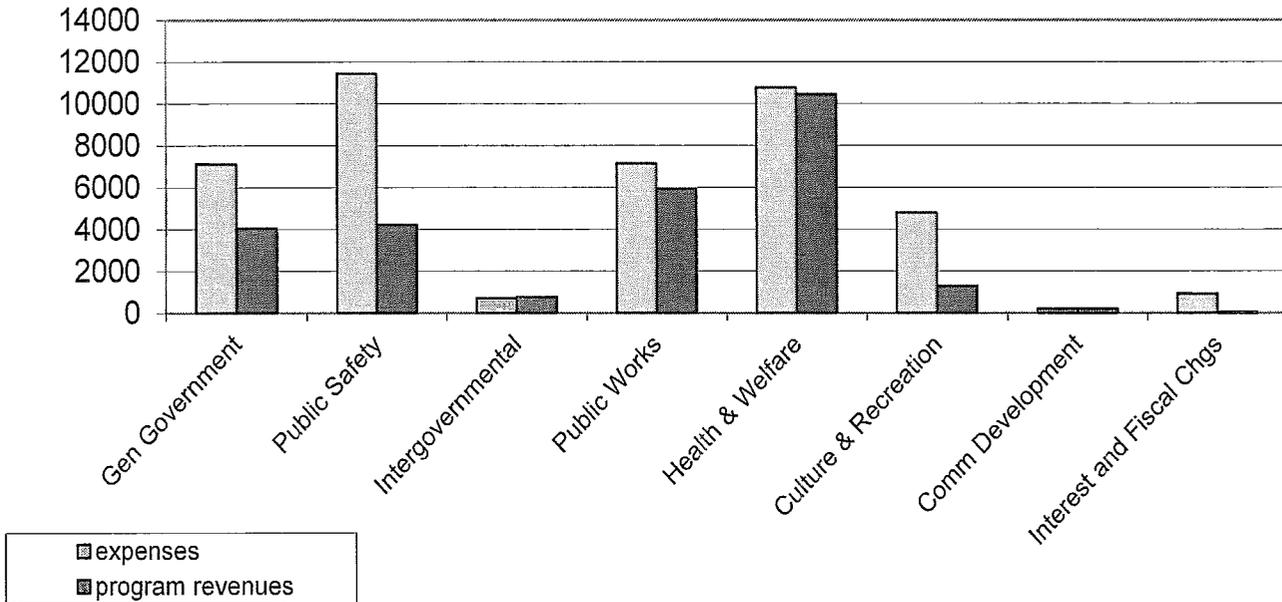
Coos County's Changes in Net Position

in thousands

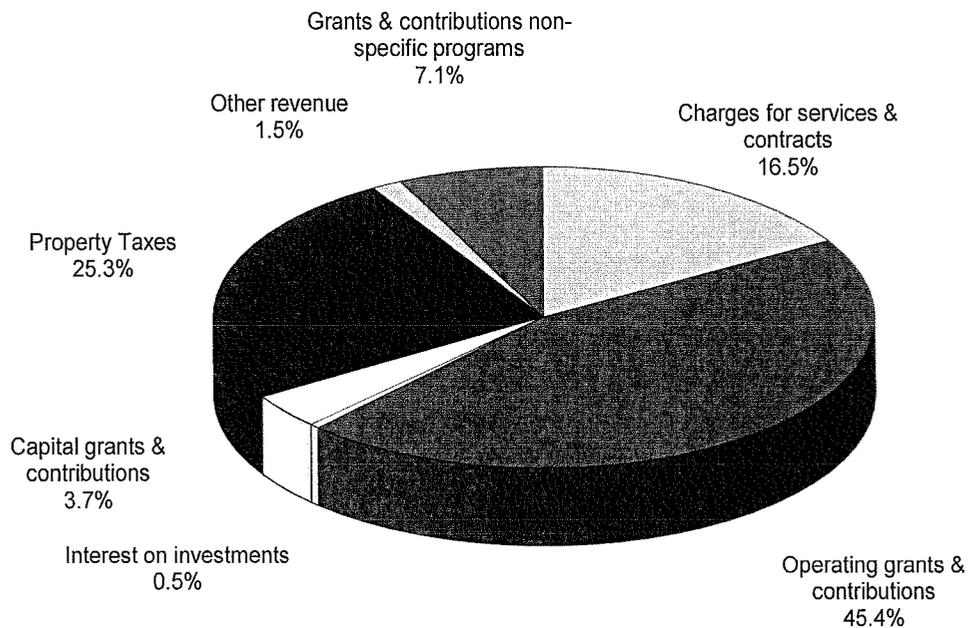
	Governmental		Business-Type		Total		Comparison	
	Activities		Activities				Difference	
	2013	2012	2013	2012	2013	2012		
REVENUE:								
Program revenues:								
Charges for services & contracts	\$ 6,778	\$ 9,641	\$ 5,748	\$ 4,647	\$ 12,526	\$ 14,288	\$ (1,762)	-12.33%
Operating grants & contributions	18,596	21,447	574	544	19,170	21,991	(2,821)	-12.83%
Capital grants & contributions	1,527	1,261	-	7	1,527	1,268	259	20.43%
General revenues:								
Property Taxes	10,362	10,156	-	-	10,362	10,156	206	2.03%
Grants & contributions not restricted								
to specific programs	2,897	5,038	-	-	2,897	5,038	(2,141)	-42.50%
Interest on investments	198	192	-	-	198	192	6	3.13%
Other revenue	611	1,336	-	-	611	1,336	(725)	-54.27%
Total revenue	40,969	49,071	6,322	5,198	47,291	54,269	(6,978)	-12.86%
EXPENDITURES:								
Current:								
General Government	7,118	7,379	-	-	7,118	7,379	(261)	-3.54%
Public Safety	11,442	11,568	-	-	11,442	11,568	(126)	-1.09%
Public Works	7,162	8,861	1,508	1,745	8,670	10,606	(1,936)	-18.25%
Health & Welfare	10,762	11,118	-	-	10,762	11,118	(356)	-3.20%
Culture & Recreation	4,806	4,692	353	349	5,159	5,041	118	2.34%
Conservation	-	-	-	-	-	-	-	0.00%
Community Development	173	90	-	-	173	90	83	92.22%
Intergovernmental	702	2,299	-	-	702	2,299	(1,597)	-69.46%
Sanitation	-	-	1,808	4,180	1,808	4,180	(2,372)	-56.75%
Transportation	-	-	763	788	763	788	(25)	-3.17%
Debt Service	913	972	-	-	913	972	(59)	-6.07%
Total expenditures	43,078	46,979	4,432	7,062	47,510	54,041	(6,531)	-12.09%
Change in net position before transfers	(2,109)	2,092	1,888	(1,866)	(221)	227	(448)	-197.36%
Transfers	(1,215)	(1,260)	1,215	1,260	-	-	-	0.00%
Change in net position	(3,324)	832	3,103	(606)	(221)	227	(448)	-197.36%
Net position beginning	117,218	116,385	35,163	35,769	152,381	152,154	227	
Prior period adjustment	-	-	(163)	-	(163)	-	(163)	
Net position beginning, restated	117,218	116,385	35,000	35,769	152,218	152,154	64	0.04%
Net position ending	\$ 113,894	\$ 117,218	\$ 38,103	\$ 35,163	\$ 151,997	\$ 152,381	\$ (221)	-0.25%

**COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2013**

Expenses and Program Revenues - Governmental Activities

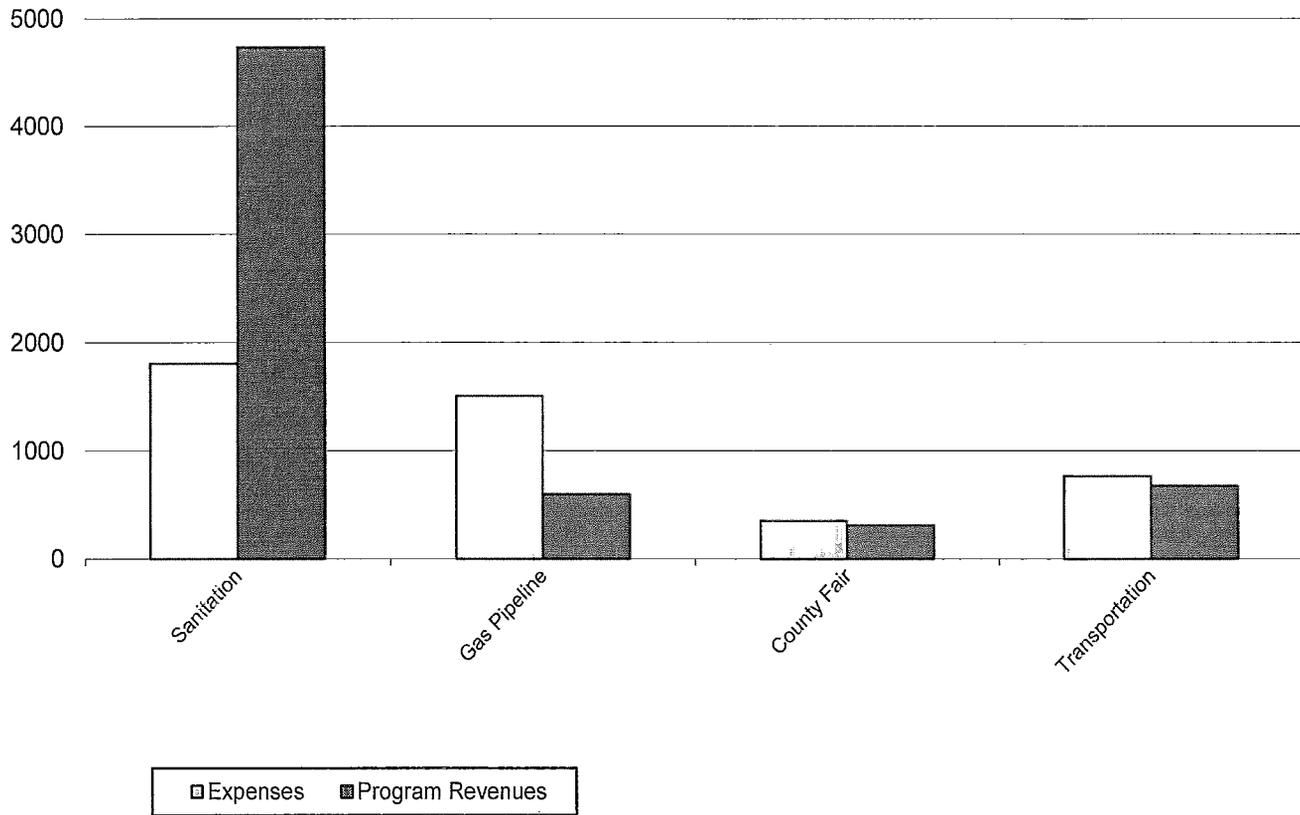


Revenues by Source - Governmental Activities

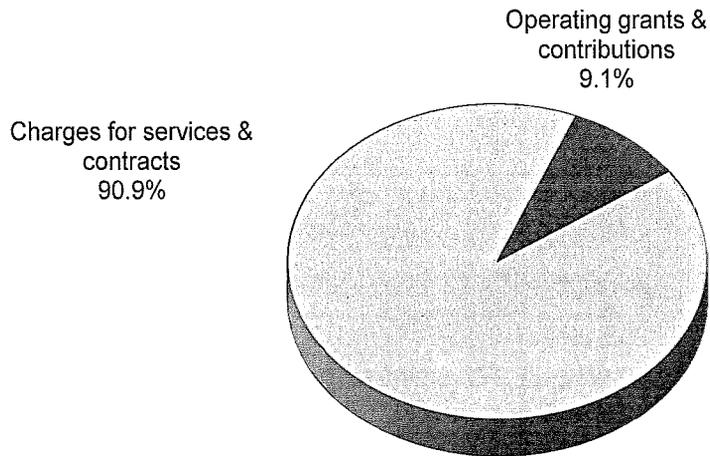


COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
 For the Year Ended June 30, 2013

Expenses and Program Revenues - Business-type Activities



Revenues by Source - Business-type Activities



COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2013

Capital Assets and Debt Administration

Total capital debt, excluding general obligation bonds, decreased from \$217 to \$1.

Bonded Debt. At the end of the current fiscal year, Coos County had total bonded debt outstanding of \$17,150. This entire amount is debt backed by the full faith and credit of the government through assessment to property owners.

The County's investment in capital assets for its governmental and business-type activities as of June 30, 2013 amounted to \$128,946 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, improvements other than buildings, equipment, and infrastructure.

COOS COUNTY'S CAPITAL ASSETS

	Governmental Activities	Business-type Activities	Total
Land	\$ 5,375,477	\$ 708,291	\$ 6,083,768
Construction in progress	1,595,313	-	1,595,313
Buildings and building improvements	20,975,812	2,260,025	23,235,837
Infrastructure	100,913,681	52,254,064	153,167,745
Machinery and equipment	16,904,869	2,090,241	18,995,110
Improvements other than buildings	2,645,739	2,528,684	5,174,423
	<u>\$ 148,410,891</u>	<u>\$ 59,841,305</u>	<u>\$ 208,252,196</u>

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

Beginning in August 2010, Coos County began certifying assessments for several road local improvement districts (LIDs) at a total cost of \$374. Pursuant to ORS 371.605, local landowners had petitioned the County Board to form local improvement districts to finance road improvements on roads that are located within the County (roads as defined in ORS 371.605(4)). The districts were formed to allow property owners the ability to finance road improvements by spreading the cost over ten years via special assessments. One local improvement project was completed this fiscal year.

Dredging of the canal between North and South Tenmile Lakes was partially completed, and should be complete in the 2014-2015 fiscal year. A boat wash station was constructed at Tenmile Lakes in 2013. The purpose of this boat wash station is to help eliminate the possible contamination of Tenmile Lakes by invasive species. This project is being funded by the United States Forest Service through a Resource Advisory Committee (RAC) Grant and the Oregon State Marine Board's Invasive Species Program.

Work continues to bring the Coos County Pipeline into compliance with the US Army Corps of Engineers Consent Decree. Additionally, the engineering feasibility study for the Bandon lateral pipeline, as required by the November 1999 ballot measure, was completed, and a decision was made not to install the Bandon lateral pipeline due to cost. The surplus pipe and valves will be disposed of for the best possible price through a broker that specializes in such sales.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2013

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.

The incinerator at the Beaver Hill Disposal Site failed in January of 2012 and was deemed unrepairable. The assets at the site were disposed of as of June 30, 2012. The total amount of assets disposed was \$9.1 million (\$1.8 million, net of depreciation and earnings from salvaged materials). A permanent transfer site for the waste stream disposal was established. The DEQ approved closure of the Joe Ney and Bandon sites, and the Beaver Hill ash trench, Household Hazardous Waste, and implementation of a countywide franchise fee are all items being implemented at this time.

Mental Health, Public Health, and the Commission on Children and Families were restructured into the Health and Human Services Department. Jefferson Behavioral Health, of which the Mental Health Department was a member along with other Southern Oregon Counties, dissolved and its assets were distributed out to the member counties. This money is intended to be used for two purposes: first, to create an operating capital reserve for the Mental Health entity, and second, to purchase a ten (10) percent share in Western Oregon Advanced Health, a Coordinated Care Organization (CCO) that was created by Governor Kitzhaber's initiative to reform health care in Oregon and provide care to more people for less money. All Mental Health funding will now be flowing through the CCO, and the County feels that it is important to remain part of the decision making process.

Budgetary Highlights

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

Minor transfers of appropriations between line items within funds

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

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2013

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 \$6,400. The County placed \$2,000 in an operating contingency for 2013-2014.
- ◆ The General Fund's proposed expenditures total \$21,219, with resources other than taxes of \$16,799. The amount budgeted for current year taxes is \$4,420, 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 \$1,772.
- ◆ 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 2013-2014 Forestry Department operating budget is \$604.

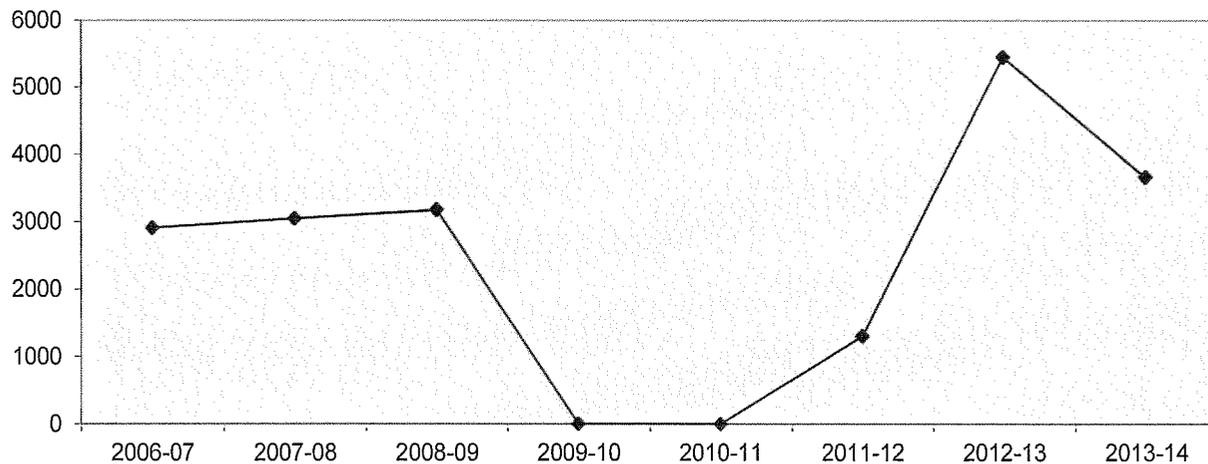
The Board of Commissioners chose not to offer a timber sale in calendar year 2009 due to a lack of market demand and poor stumpage prices. Timber sales were resumed in calendar years 2010, 2011, and 2012. Two additional units were pulled forward and sold in 2011 to take advantage of improved market conditions.

In order to conserve reserves for future years, no transfers to the General Fund were made in FY 2009-2010 or FY 2010-2011. \$5,445 was transferred from the County Forest Fund to the General Fund in FY 2012-2013 and \$3,660 was budgeted to be transferred in FY2013-2014. The County Forest Fund balance on June 30, 2013 was \$7,959.

A five member citizen forestry advisory committee was appointed in July 2011 to review county forest operations and advise the Board of Commissioners.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2013

County Forest Transfers to General Fund
(dollars in thousands)



Note: In fiscal years 2009-10 and 2010-11 no transfers were made to the General fund

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

In October 2013 Congress reauthorized the Secure Rural Schools and Community Self-Determination Program Act (SRS) for one additional year. The reauthorized safety-net payment will be 95% of the amount received for federal fiscal year 2012.

In FY 2013-2014 the SRS net payment to the General Fund (Title I), for the Oregon & California (O&C) lands, will be \$1,763. The Title I payment to the General Fund will be deferred and budgeted for expenditure in FY 2014-2015. The County Road Department FY 2013-2014 SRS Title I payment, for the Coos Bay Wagon road lands and U.S. Forest Service, will be \$448.

There is looming potential legislation offered in both the House and Senate that may provide a long term funding solution to the lack of federal timber payments experienced by the O&C and Wagon Road Counties of Oregon. We continue to be hopeful that a solution will be reached in the near future.

- ◆ In addition to cost control and greater efficiency, development of additional sources of revenue will continue to be a focus of the County. Items to consider could include:
 - Additional governmental and private grant and program funding
 - Lease and development of county owned mineral resources
 - Partnerships and management of federal timber resources
 - Water credits
 - Development of federal health clinics
 - Special tax levies
 - Economic development opportunities
 - Enhance county park system

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2013

- ◆ 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.
- ◆ The Board of Commissioners also serves as the Governing Board for the Coos County Library Service District, 4-H Extension Service District, and the Coos County Area Transit 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 2013-2014 total \$3,274 with resources other than taxes of \$207.
- ◆ The 4-H Extension Service District's adopted expenditures for 2013-2014 total \$533, with resources other than taxes of \$159. The Library and 4-H Extension Service Districts both intend to certify their total permanent tax rates in 2013-2014. The Library rate is \$.7289 per thousand and the 4-H Extension rate is \$.0888 per thousand.
- ◆ All of these factors were considered in preparing the County's budgets for the 2013-2014 fiscal year.

Requests for Information

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