

**REQUIRED SUPPLEMENTARY  
INFORMATION**

## MAJOR GOVERNMENTAL FUNDS

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

### *Special Revenue Funds:*

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

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

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

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

**COOS COUNTY, OREGON**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GENERAL FUND**  
**For the Year Ended June 30, 2014**

	Budget		Actual	Variance
	Original	Final		
<b>Revenues:</b>				
Property taxes	\$ 4,622,412	\$ 4,622,412	4,843,973	\$ 221,561
Taxes - other	179,100	179,100	238,012	58,912
Intergovernmental	4,696,065	4,931,545	4,986,149	54,604
Licenses, fees, and permits	499,447	499,447	486,406	(13,041)
Charges for services	416,629	416,629	432,395	15,766
Fines and forfeiture	90,450	90,450	141,773	51,323
Interest on investments	55,000	15,000	53,222	38,222
Other	285,074	285,074	484,622	199,548
<b>Total revenues</b>	<b>10,844,177</b>	<b>11,039,657</b>	<b>11,666,552</b>	<b>626,895</b>
<b>Expenditures:</b>				
<b>General Government:</b>				
Assessor	1,116,413	1,116,413	1,001,883	114,530
Board of Commissioners/Admin.	350,093	350,093	345,317	4,776
Board of Commissioners/Infor. Tech.	819,728	819,728	721,054	98,674
Clerk/Records	595,622	595,622	527,892	67,730
County Counsel	307,971	307,971	292,235	15,736
District Attorney/Prosecution	980,483	990,733	924,552	66,181
Human Resources	240,767	240,767	216,094	24,673
Maintenance	708,364	726,101	679,755	46,346
Surveyor	268,116	268,116	243,574	24,542
Treasurer and Tax	543,266	543,266	502,248	41,018
<b>Miscellaneous nondepartmental:</b>				
Personnel services	200,000	200,000	10,499	189,501
Materials and services	1,077,859	1,009,872	755,042	254,830
Payment of advanced taxes	20,000	20,000	18,934	1,066
Capital outlay	680,632	878,063	302,168	575,895
<b>Total General Government</b>	<b>\$ 7,909,314</b>	<b>\$ 8,066,745</b>	<b>\$ 6,541,247</b>	<b>\$ 1,525,498</b>

See auditor's report.

**COOS COUNTY, OREGON**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GENERAL FUND (continued)**  
**For the Year Ended June 30, 2014**

	Budget		Actual	Variance
	Original	Final		
Health and Welfare:				
District Attorney/Medical Examiner	\$ 197,304	\$ 197,304	\$ 190,563	\$ 6,741
District Attorney/Support Enforcement	138,925	138,925	129,502	9,423
Veterans	104,146	116,446	96,210	20,236
Total Health and Welfare	<u>440,375</u>	<u>452,675</u>	<u>416,275</u>	<u>36,400</u>
Public Safety:				
Juvenile	977,610	977,610	803,116	174,494
Sheriff/Criminal	3,378,835	3,404,584	2,942,893	461,691
Sheriff/Dunes	337,820	337,820	220,747	117,073
Sheriff/Jail	4,962,527	4,962,527	4,568,058	394,469
Sheriff/Marine	292,951	292,951	279,614	13,337
Total Public Safety	<u>9,949,743</u>	<u>9,975,492</u>	<u>8,814,428</u>	<u>1,161,064</u>
Contingency	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>	<u>2,000,000</u>
Total expenditures	<u>20,299,432</u>	<u>20,494,912</u>	<u>15,771,950</u>	<u>4,722,962</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,455,255)</u>	<u>(9,455,255)</u>	<u>(4,105,398)</u>	<u>5,349,857</u>
Other financing sources (uses)				
Transfer in	3,974,415	3,974,415	3,964,884	(9,531)
Transfer out	(919,160)	(919,160)	(797,110)	122,050
Total other financing sources	<u>3,055,255</u>	<u>3,055,255</u>	<u>3,167,774</u>	<u>112,519</u>
Net change in fund balance	(6,400,000)	(6,400,000)	(937,624)	5,462,376
Fund balance at beginning of year	<u>6,400,000</u>	<u>6,400,000</u>	<u>6,871,747</u>	<u>471,747</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,934,123</u>	<u>\$ 5,934,123</u>

See auditor's report.

**COOS COUNTY, OREGON**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**PUBLIC WORKS FUND**  
For the Year Ended June 30, 2014

	Budget		Actual	Variance
	Original	Final		
Revenues:				
Intergovernmental	\$ 4,670,619	\$ 4,670,619	\$ 5,153,671	\$ 483,052
Licenses, fees, and permits	30,000	30,000	36,638	6,638
Charges for services	750,000	750,000	933,341	183,341
Interest on investments	16,000	16,000	22,956	6,956
Fines and forfeitures	20,200	20,200	25,514	5,314
Other	5,000	5,000	27,277	22,277
<b>Total revenues</b>	<u>5,491,819</u>	<u>5,491,819</u>	<u>6,199,397</u>	<u>707,578</u>
Expenditures:				
Public Works:				
Road Survey	29,285	29,285	26,606	2,679
Road Maintenance	3,554,379	3,754,379	3,429,831	324,548
Fleet Services	1,134,015	1,134,015	1,057,400	76,615
Capital Projects	1,558,336	1,358,336	1,001,181	357,155
ORC Road Maintenance	6,985	6,985	-	6,985
Contingency	4,482,946	4,482,946	-	4,482,946
<b>Total expenditures</b>	<u>10,765,946</u>	<u>10,765,946</u>	<u>5,515,018</u>	<u>5,250,928</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,274,127)</u>	<u>(5,274,127)</u>	<u>684,379</u>	<u>5,958,506</u>
Other financing sources (uses):				
Sale of capital assets	<u>1,000</u>	<u>1,000</u>	<u>786</u>	<u>(214)</u>
<b>Net change in fund balance</b>	<u>(5,273,127)</u>	<u>(5,273,127)</u>	<u>685,165</u>	<u>5,958,292</u>
<b>Fund balance at beginning of year</b>	<u>5,273,127</u>	<u>5,273,127</u>	<u>4,705,655</u>	<u>(567,472)</u>
<b>Fund balance at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,390,820</u>	<u>\$ 5,390,820</u>

See auditor's report.

**COOS COUNTY, OREGON**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**MENTAL HEALTH FUND**  
For the Year Ended June 30, 2014

	Budget		Actual	Variance
	Original	Final		
Revenues:				
Intergovernmental	\$ 7,697,319	\$ 7,697,319	\$ 8,279,493	\$ 582,174
Licenses, fees, and permits	20,000	20,000	50,349	30,349
Interest on investments	38,000	38,000	40,438	2,438
Charges for services	82,000	82,000	90,122	8,122
Other	-	-	3,590	3,590
<b>Total revenues</b>	<u>7,837,319</u>	<u>7,837,319</u>	<u>8,463,992</u>	<u>626,673</u>
Expenditures:				
Health and Welfare:				
Local Administration	2,865,925	2,865,925	1,631,848	1,234,077
Mental Health Services	11,386,378	11,346,872	6,486,724	4,860,148
Alcohol and Drug Services	320,438	359,944	307,466	52,478
<b>Total expenditures</b>	<u>14,572,741</u>	<u>14,572,741</u>	<u>8,426,038</u>	<u>6,146,703</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,735,422)</u>	<u>(6,735,422)</u>	<u>37,954</u>	<u>6,773,376</u>
Other financing sources (uses):				
Transfer in	600,000	600,000	-	(600,000)
Transfer out	(186,000)	(186,000)	(186,000)	-
<b>Total other financing sources (uses)</b>	<u>414,000</u>	<u>414,000</u>	<u>(186,000)</u>	<u>(600,000)</u>
<b>Net change in fund balance</b>	<u>(6,321,422)</u>	<u>(6,321,422)</u>	<u>(148,046)</u>	<u>6,173,376</u>
<b>Fund balance at beginning of year</b>	<u>6,321,422</u>	<u>6,321,422</u>	<u>7,806,950</u>	<u>1,485,528</u>
<b>Fund balance at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,658,904</u>	<u>\$ 7,658,904</u>

See auditor's report.

**COOS COUNTY, OREGON**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**COUNTY FOREST FUND**  
For the Year Ended June 30, 2014

	Budget		Actual	Variance
	Original	Final		
Revenues:				
Charges for services	\$ 23,000	\$ 23,000	\$ 31,843	\$ 8,843
Timber sales	2,591,838	2,591,838	3,459,928	868,090
Interest on investments	34,000	34,000	31,461	(2,539)
Other	-	-	930	930
<b>Total revenues</b>	<b>2,648,838</b>	<b>2,648,838</b>	<b>3,524,162</b>	<b>875,324</b>
Expenditures:				
General Government:				
Personnel services	251,887	251,887	230,146	21,741
Materials and services	291,994	291,994	193,119	98,875
Capital outlay	60,000	60,000	-	60,000
Contingency	6,074,537	6,074,537	2,603	6,071,934
<b>Total expenditures</b>	<b>6,678,418</b>	<b>6,678,418</b>	<b>425,868</b>	<b>6,252,550</b>
Excess (deficiency) of revenues over (under) expenditures	(4,029,580)	(4,029,580)	3,098,294	7,127,874
Other financing sources (uses):				
Transfer out	(3,759,751)	(3,759,751)	(3,659,751)	(100,000)
Net change in fund balance	(7,789,331)	(7,789,331)	(561,457)	7,227,874
Fund balance at beginning of year	7,789,331	7,789,331	7,958,910	169,579
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,397,453</u>	<u>\$ 7,397,453</u>

See auditor's report.