

**REQUIRED SUPPLEMENTARY INFORMATION**

**COOS COUNTY, OREGON**

Required Supplementary Information

Year Ended June 30, 2019

**Schedule of the Proportionate Share of the Net Pension Liability**

Oregon Public Employees Retirement System

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Proportion of the net pension liability (asset)	0.180 %	0.190 %	0.195 %	0.211 %	0.212 %	0.212 %
Proportionate share of the net pension liability (asset)	\$ 27,225,414	\$ 25,622,356	\$ 29,325,428	\$ 12,123,953	\$ (4,803,029)	\$ 10,813,254
Covered payroll	\$ 16,122,652	\$ 15,357,123	\$ 14,808,919	\$ 13,937,930	\$ 12,342,285	\$ 12,118,688
Proportionate share of the pension liability (asset) as a percentage of its covered employee payroll	168.86 %	166.84 %	198.03 %	86.99 %	(38.92)%	89.23 %
Plan net position as a percentage of the total pension liability	82.10 %	83.10 %	80.50 %	91.90 %	103.60 %	92.00 %

**Schedule of Pension Contributions**

Oregon Public Employees Retirement System

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 4,543,593	\$ 4,339,315	\$ 3,630,390	\$ 3,527,907	\$ 3,146,324	\$ 2,946,189
Contributions in relation to the contractually required contribution	<u>4,543,593</u>	<u>4,339,315</u>	<u>3,630,390</u>	<u>3,527,907</u>	<u>3,146,324</u>	<u>2,946,189</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 17,139,682	\$ 16,122,652	\$ 15,357,123	\$ 14,808,919	\$ 13,937,930	\$ 12,342,285
Contributions as a percentage of covered employee payroll	26.51 %	26.91 %	23.64 %	23.82 %	22.57 %	23.87 %

**COOS COUNTY, OREGON**

Notes to Pension Required Supplementary Information

Year Ended June 30, 2019

**Note I - Measurement Period**

Amounts presented are for the measurement period, which for FY 2019 is July 1, 2017 - June 30, 2018.

**Note II - Changes in Benefit Terms**

The Oregon Supreme Court on April 30, 2015, ruled that the provisions of Senate Bill 861, signed into law in October 2013, that limited the post-retirement COLA on benefits accrued prior to the signing of the law was unconstitutional. Benefits could be modified prospectively, but not retrospectively. As a result, those who retired before the bills were passed will continue to receive a COLA tied to the Consumer Price Index that normally results in a 2% increase annually. OPERS will make restoration payments to those benefit recipients. OPERS members who have accrued benefits before and after the effective dates of the 2013 legislation will have a blended COLA rate when they retire. This change in benefit terms was not included in the net pension liability (asset) proportionate shares provided by OPERS for the year ending June 30, 2015.

**Note III - Changes in Assumptions**

Details and a comprehensive list of changes in methods and assumptions can be found in the 2012, 2014, and 2016 Experience Studies. These reports can be found at:

[http://www.oregon.gov/pers/Pages/section/financial\\_reports/mercer\\_reports.aspx](http://www.oregon.gov/pers/Pages/section/financial_reports/mercer_reports.aspx)

**Note IV - Ten Year Trend Information**

10-year trend information required by GASB Statement 68 will be presented prospectively

**COOS COUNTY, OREGON**

Schedule of Changes in Total OPEB Liability and Related Ratios

Year Ended June 30, 2019

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Balance at beginning of year	\$ 1,436,986	\$ 1,327,456	\$ 1,222,950
Services cost	115,046	111,156	111,156
Interest on total OPEB liability	43,877	40,854	37,691
Differences between expected and actual experience	(242,184)	-	-
Effect of assumptions changes or inputs	(20,930)	-	-
Benefit payments	<u>(178,963)</u>	<u>(42,480)</u>	<u>(44,341)</u>
Balance at end of year	<u>\$ 1,153,832</u>	<u>\$ 1,436,986</u>	<u>\$ 1,327,456</u>
Covered payroll	\$ 16,590,324	\$ 15,689,994	\$ 15,233,004
Total OPEB liability as a percentage of covered payroll	6.95 %	9.16 %	8.71 %

10-year trend information required by GASB Statement 75 will be presented prospectively

## **MAJOR GOVERNMENTAL FUNDS**

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

### **Special Revenue Funds:**

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

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

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

**County Forest 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 Area Transit Service District** - The Coos County Transit Service District ("District") was founded in January 2004 for the purpose of providing public transportation service to the residents of the County.

**COOS COUNTY, OREGON**

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property taxes	\$ 5,378,450	\$ 5,378,450	\$ 5,617,612	\$ 239,162
Other taxes	288,350	288,350	375,641	87,291
Licenses and permits	887,800	887,800	915,894	28,094
Intergovernmental revenues	5,996,323	6,010,323	6,104,411	94,088
Charges for services	1,504,573	1,524,573	1,571,902	47,329
Fines and forfeitures	130,000	130,000	142,306	12,306
Investment earnings	85,000	85,000	215,137	130,137
Other revenue	<u>57,570</u>	<u>61,301</u>	<u>652,844</u>	<u>591,543</u>
Total revenues	<u>14,328,066</u>	<u>14,365,797</u>	<u>15,595,747</u>	<u>1,229,950</u>
Expenditures:				
General Government:				
Assessor	1,353,610	1,353,610	1,311,417	42,193
Board of Commissioners	396,979	405,074	404,385	689
Information Technology	699,293	769,293	709,618	59,675
Clerk/Records	578,059	586,890	576,088	10,802
County Counsel	629,382	629,382	549,334	80,048
Prosecution	1,271,538	1,274,798	1,162,009	112,789
Maintenance	730,881	730,881	600,369	130,512
Planning	439,978	491,978	474,944	17,034
Surveyors	160,341	210,240	202,760	7,480
Finance and Tax	674,178	674,178	632,209	41,969
Treasurer	64,639	64,639	50,158	14,481
Miscellaneous nondepartmental:				
Personnel Services	75,000	30,905	13,728	17,177
Materials and Services	767,031	753,132	466,923	286,209
Payment of Advanced Taxes	20,000	20,000	16,007	3,993
Capital Outlay	<u>210,000</u>	<u>230,000</u>	<u>165,838</u>	<u>64,162</u>
Total General Government	<u>8,070,909</u>	<u>8,225,000</u>	<u>7,335,787</u>	<u>889,213</u>

**COOS COUNTY, OREGON**

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance (continued)

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Health and Welfare:				
Medical Examiner	218,945	216,945	150,144	66,801
Support Enforcement	178,168	178,168	176,632	1,536
Veterans	<u>196,508</u>	<u>200,239</u>	<u>181,712</u>	<u>18,527</u>
Total Health and Welfare	<u>593,621</u>	<u>595,352</u>	<u>508,488</u>	<u>86,864</u>
Public Safety:				
Juvenile	913,473	913,473	825,648	87,825
Criminal Division	4,677,052	4,677,052	4,439,058	237,994
Dunes Patrol	363,689	363,689	346,139	17,550
Jail Division	5,691,877	5,801,877	5,561,504	240,373
Marine Division	<u>352,500</u>	<u>352,500</u>	<u>322,336</u>	<u>30,164</u>
Total Public Safety	<u>11,998,591</u>	<u>12,108,591</u>	<u>11,494,685</u>	<u>613,906</u>
Contingency	<u>2,554,832</u>	<u>2,326,741</u>	<u>-</u>	<u>2,326,741</u>
Total expenditures	<u>23,217,953</u>	<u>23,255,684</u>	<u>19,338,960</u>	<u>3,916,724</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,889,887)</u>	<u>(8,889,887)</u>	<u>(3,743,213)</u>	<u>5,146,674</u>
Other financing sources (uses):				
Sale of Capital Assets	-	-	1,000	1,000
Transfers In	4,986,050	4,986,050	4,975,014	(11,036)
Transfers Out	<u>(867,405)</u>	<u>(867,405)</u>	<u>(867,405)</u>	<u>-</u>
Total other financing sources (uses)	<u>4,118,645</u>	<u>4,118,645</u>	<u>4,108,609</u>	<u>(10,036)</u>
Net change in fund balance	(4,771,242)	(4,771,242)	365,396	5,136,638
Fund balance at beginning of year	<u>4,771,242</u>	<u>4,771,242</u>	<u>5,923,758</u>	<u>1,152,516</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,289,154</u>	<u>\$ 6,289,154</u>

**COOS COUNTY, OREGON**

Public Works Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and permits	\$ 35,000	\$ 35,000	\$ 57,029	\$ 22,029
Intergovernmental revenues	6,636,262	6,636,262	6,434,764	(201,498)
Charges for services	925,000	925,000	1,070,577	145,577
Investment earnings	50,000	50,000	129,492	79,492
Other revenue	<u>5,000</u>	<u>5,000</u>	<u>31,240</u>	<u>26,240</u>
Total revenues	<u>7,651,262</u>	<u>7,651,262</u>	<u>7,723,102</u>	<u>71,840</u>
Expenditures:				
Public Works:				
Road Survey	29,498	29,498	23,338	6,160
Road Maintenance	5,148,436	5,268,436	5,194,558	73,878
Fleet Services	1,174,154	1,174,154	1,127,781	46,373
Capital Projects	2,381,625	2,261,625	1,446,639	814,986
Contingency	<u>5,035,000</u>	<u>5,035,000</u>	<u>-</u>	<u>5,035,000</u>
Total Public Works	<u>13,768,713</u>	<u>13,768,713</u>	<u>7,792,316</u>	<u>5,976,397</u>
Total expenditures	<u>13,768,713</u>	<u>13,768,713</u>	<u>7,792,316</u>	<u>5,976,397</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,117,451)</u>	<u>(6,117,451)</u>	<u>(69,214)</u>	<u>6,048,237</u>
Other financing sources (uses):				
Sale of Capital Assets	<u>-</u>	<u>-</u>	<u>57,217</u>	<u>57,217</u>
Net change in fund balance	(6,117,451)	(6,117,451)	(11,997)	6,105,454
Fund balance at beginning of year	<u>6,117,451</u>	<u>6,117,451</u>	<u>6,674,747</u>	<u>557,296</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,662,750</u>	<u>\$ 6,662,750</u>



**COOS COUNTY, OREGON**

Health and Wellness Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Licenses and permits	\$ 99,637	\$ 99,637	\$ 88,558	\$ (11,079)
Intergovernmental revenues	14,856,517	14,856,517	15,880,906	1,024,389
Charges for services	226,397	226,397	102,106	(124,291)
Investment earnings	116,846	116,846	185,777	68,931
Miscellaneous	<u>3,000</u>	<u>3,000</u>	<u>6,147</u>	<u>3,147</u>
Total revenues	<u>15,302,397</u>	<u>15,302,397</u>	<u>16,263,494</u>	<u>961,097</u>
Expenditures:				
Health and Welfare:				
Local Administration	4,707,113	4,707,113	3,227,907	1,479,206
Behavioral Health	15,408,265	15,408,265	12,471,054	2,937,211
Alcohol and Drug	647,664	647,664	462,835	184,829
Contingency	<u>1,277,836</u>	<u>1,277,836</u>	<u>-</u>	<u>1,277,836</u>
Total Health and Welfare	<u>22,040,878</u>	<u>22,040,878</u>	<u>16,161,796</u>	<u>5,879,082</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,738,481)</u>	<u>(6,738,481)</u>	<u>101,698</u>	<u>6,840,179</u>
Other financing sources (uses):				
Sale of Capital Assets	-	-	2,860	2,860
Transfers In	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>
Total other financing sources (uses)	<u>400,000</u>	<u>400,000</u>	<u>402,860</u>	<u>2,860</u>
Net change in fund balance	(6,338,481)	(6,338,481)	504,558	6,843,039
Fund balance at beginning of year	<u>6,338,481</u>	<u>6,338,481</u>	<u>6,680,942</u>	<u>342,461</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,185,500</u>	<u>\$ 7,185,500</u>

**COOS COUNTY, OREGON**

County Forest Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental revenues	\$ 250,000	\$ 339,830	\$ 278,514	\$ (61,316)
Charges for services	45,000	45,000	1,098	(43,902)
Investment earnings	66,000	66,000	167,271	101,271
Timber sales	4,571,620	4,571,620	4,869,323	297,703
Miscellaneous	<u>-</u>	<u>-</u>	<u>500</u>	<u>500</u>
Total revenues	<u>4,932,620</u>	<u>5,022,450</u>	<u>5,316,706</u>	<u>294,256</u>
Expenditures:				
General Government:				
Personnel Services	407,923	407,923	386,379	21,544
Materials & Services	550,143	550,143	367,491	182,652
Capital Outlay	250,000	339,830	202,282	137,548
Contingency	<u>9,143,295</u>	<u>9,143,295</u>	<u>-</u>	<u>9,143,295</u>
Total General Government	<u>10,351,361</u>	<u>10,441,191</u>	<u>956,152</u>	<u>9,485,039</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,418,741)</u>	<u>(5,418,741)</u>	<u>4,360,554</u>	<u>9,779,295</u>
Other financing sources (uses):				
Transfers Out	<u>(2,892,730)</u>	<u>(2,892,730)</u>	<u>(2,892,730)</u>	<u>-</u>
Net change in fund balance	(8,311,471)	(8,311,471)	1,467,824	9,779,295
Fund balance at beginning of year	<u>8,311,471</u>	<u>8,311,471</u>	<u>7,610,338</u>	<u>(701,133)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,078,162</u>	<u>\$ 9,078,162</u>

**COOS COUNTY, OREGON**

Coos County Area Transit (CCAT) Service District  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budgetary Basis)  
 For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Charges for services	\$ 63,337	\$ 63,337	\$ 82,530	\$ 19,193
Miscellaneous	58,233	58,233	8,157	(50,076)
Grants and contracts	<u>971,091</u>	<u>1,275,091</u>	<u>1,063,936</u>	<u>(211,155)</u>
Total revenues	<u>1,092,661</u>	<u>1,396,661</u>	<u>1,154,623</u>	<u>(242,038)</u>
Expenditures:				
General Government:				
Personnel Services	556,002	646,898	525,399	121,499
Materials and Services	376,499	481,702	390,993	90,709
Capital Outlay	<u>165,000</u>	<u>272,901</u>	<u>247,596</u>	<u>25,305</u>
Total expenditures	<u>1,097,501</u>	<u>1,401,501</u>	<u>1,163,988</u>	<u>237,513</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,840)</u>	<u>(4,840)</u>	<u>(9,365)</u>	<u>(4,525)</u>
Net change in fund balance	(4,840)	(4,840)	(9,365)	(4,525)
Fund balance at beginning of year	<u>176,293</u>	<u>176,293</u>	<u>234,713</u>	<u>58,420</u>
Fund balance at end of year	<u>\$ 171,453</u>	<u>\$ 171,453</u>	<u>\$ 225,348</u>	<u>\$ 53,895</u>