

**REQUIRED SUPPLEMENTARY  
INFORMATION**

**COOS COUNTY, OREGON**  
**SCHEDULE OF CHANGES IN TOTAL OTHER POSTEMPLOYMENT BENEFITS LIABILITY**  
**AND RELATED RATIOS**  
June 30, 2018

	<u>Fiscal Year Ending</u>	
	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Total OPEB liability:		
Service cost	\$ 111,156	\$ 111,156
Interest	40,854	37,691
Benefit payments	<u>(42,480)</u>	<u>(44,341)</u>
Net change in total OPEB liability	109,530	104,506
Total OPEB liability at June 30, 2017	<u>1,327,456</u>	<u>1,222,950</u>
Total OPEB liability at June 30, 2018	<u>\$ 1,436,986</u>	<u>\$ 1,327,456</u>
Covered employee payroll	\$ 15,689,994	\$ 16,414,988
Total OPEB liability as a percentage of covered payroll	9.16%	8.09%

The above table presents the most recent actuarial valuations for the County's post-employment health insurance benefits plan and it provides information that approximates the funding progress of the plan.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, the County is showing one year's progress.

There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

**COOS COUNTY, OREGON  
JUNE 30, 2018**

**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY\***

Year Ended June 30,	(a) County's proportion of the net pension liability (asset)	(b) County's proportionate share of the net pension liability (asset)	(c) County's covered payroll	(b/c) County's proportionate share of the net pension liability/asset as a percentage of its covered payroll	Plan fiduciary net position as a percentage of total pension liability
2014	0.211894%	\$ 10,813,254	\$ 12,118,688	-89.23%	92.0%
2015 <sup>3</sup>	0.211894%	\$ (4,803,029)	\$ 12,342,285	38.92%	103.6%
2016 <sup>4</sup>	0.211165%	\$ 12,123,953	\$ 13,937,930	-86.99%	91.9%
2017 <sup>5</sup>	0.195342%	\$ 29,325,428	\$ 14,808,919	-198.03%	80.5%
2018	0.190076%	\$ 25,622,356	\$ 15,357,123	-166.84%	83.1%

**SCHEDULE OF CONTRIBUTIONS OF NET PENSION LIABILITY**

Year Ended June 30,	(a) Contractually required contribution	(b) Contributions in relation to the contractually required contribution	(a-b) Contribution deficiency (excess)	(c) County's covered payroll	(b/c) Contributions as a percent of covered payroll
2014	\$ 2,946,189	\$ (2,946,189)	\$ -	\$ 12,342,285	23.87%
2015	\$ 3,146,324	\$ (3,146,324)	\$ -	\$ 13,937,930	22.57%
2016	\$ 3,527,907	\$ (3,527,907)	\$ -	\$ 14,808,919	23.82%
2017	\$ 3,630,390	\$ (3,630,390)	\$ -	\$ 15,357,123	23.64%
2018	\$ 4,339,315	\$ (4,339,315)	\$ -	\$ 16,122,652	26.91%

\*This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

<sup>1</sup> The amounts presented for each fiscal year were actuarial determined at December 31, and rolled forward to the measurement date.

<sup>2</sup> The amounts for covered payroll use the prior year's data to match the measurement date used by the pension plan for each fiscal year

<sup>3</sup> The June 30, 2015 NPL reflects benefit changes from Senate Bills 822 and 861.

<sup>4</sup> The June 30, 2016 NPL reflects benefit changes from the Oregon Supreme Court's ruling on *Moro v. State of Oregon*, which overturned portions of Senate Bills 822 and 861.

<sup>5</sup> The June 30, 2017 NPL reflects assumption changes reducing inflation rate from 2.75% to 2.5%, the long-term expected rate of return from 7.75% to 7.5%, the discount rate from 7.75% to 7.50% and the projected salary increases from 3.75% to 3.5%.

The notes to the basic financial statements are an integral part of this statement.

## **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.

**Health and Wellness Fund** – The 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** – 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**  
**GENERAL FUND**  
**For the Year Ended June 30, 2018**

	Budget		Actual	Variance
	Original	Final		
<b>Revenues:</b>				
Property taxes	\$ 5,172,635	\$ 5,172,635	\$ 5,431,701	\$ 259,066
Other taxes and assessments	290,300	290,300	318,930	28,630
Intergovernmental	5,428,012	5,500,082	4,788,146	(711,936)
Licenses, fees, and permits	566,444	566,444	629,402	62,958
Charges for services	1,162,334	1,012,334	1,169,896	157,562
Fines and forfeiture	120,000	120,000	136,424	16,424
Interest on investments	60,000	60,000	153,216	93,216
Other	130,122	139,527	398,536	259,009
<b>Total revenues</b>	<b>12,929,847</b>	<b>12,861,322</b>	<b>13,026,251</b>	<b>164,929</b>
<b>Expenditures:</b>				
<b>General Government:</b>				
Assessor	1,285,442	1,285,442	1,243,297	42,145
Board of Commissioners/Admin.	390,812	410,812	409,143	1,669
Board of Commissioners/Infor. Tech.	709,630	709,630	629,195	80,435
Clerk/Records	563,312	563,312	526,429	36,883
County Counsel	681,588	681,588	509,023	172,565
District Attorney/Prosecution	1,199,041	1,204,041	1,133,578	70,463
Maintenance	705,877	705,877	659,814	46,063
Surveyor	205,341	205,341	192,926	12,415
Finance and Tax	625,648	625,648	598,991	26,657
Treasurer	68,846	68,846	58,619	10,227
<b>Miscellaneous nondepartmental:</b>				
Personnel services	100,000	25,000	2,543	22,457
Materials and services	773,784	690,696	382,319	308,377
Payment of advanced taxes	20,000	20,000	15,832	4,168
Capital outlay	232,000	232,000	37,854	194,146
<b>Total General Government</b>	<b>\$ 7,561,321</b>	<b>\$ 7,428,233</b>	<b>\$ 6,399,563</b>	<b>\$ 1,028,670</b>

The notes to the basic financial statements are an integral part of this statement.

**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, 2018**

	Budget		Actual	Variance
	Original	Final		
Health and Welfare:				
District Attorney/Medical Examiner	\$ 226,194	\$ 221,194	\$ 205,985	\$ 15,209
District Attorney/Support Enforcement	168,408	168,408	164,727	3,681
Veterans	159,586	211,656	173,550	38,106
Total Health and Welfare	<u>554,188</u>	<u>601,258</u>	<u>544,262</u>	<u>56,996</u>
Public Safety:				
Juvenile	881,083	881,083	791,157	89,926
Sheriff/Criminal	5,066,735	5,076,140	3,707,259	1,368,881
Sheriff/Dunes	355,254	355,254	293,792	61,462
Sheriff/Jail	5,555,111	5,563,199	5,181,036	382,163
Sheriff/Marine	315,900	315,900	312,213	3,687
Total Public Safety	<u>12,174,083</u>	<u>12,191,576</u>	<u>10,285,457</u>	<u>1,906,119</u>
Contingency	<u>2,058,460</u>	<u>2,058,460</u>	-	<u>2,058,460</u>
Total expenditures	<u>22,348,052</u>	<u>22,279,527</u>	<u>17,229,282</u>	<u>5,050,245</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,418,205)</u>	<u>(9,418,205)</u>	<u>(4,203,031)</u>	<u>5,215,174</u>
Other financing sources (uses)				
Sale of capital assets	-	-	2,475	2,475
Transfer in	5,861,336	5,861,336	5,976,978	115,642
Transfer out	(772,705)	(772,705)	(772,705)	-
Total other financing sources	<u>5,088,631</u>	<u>5,088,631</u>	<u>5,206,748</u>	<u>118,117</u>
Net change in fund balance	<u>(4,329,574)</u>	<u>(4,329,574)</u>	<u>1,003,717</u>	<u>5,333,291</u>
Fund balance at beginning of year	<u>4,329,574</u>	<u>4,329,574</u>	<u>4,920,040</u>	<u>590,466</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,923,757</u>	<u>\$ 5,923,757</u>

The notes to the basic financial statements are an integral part of this statement.

**COOS COUNTY, OREGON**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**PUBLIC WORKS FUND**  
For the Year Ended June 30, 2018

	Budget		Actual	Variance
	Original	Final		
Revenues:				
Intergovernmental	\$ 5,676,900	\$ 5,676,900	\$ 7,427,964	\$ 1,751,064
Licenses, fees, and permits	35,000	35,000	52,041	17,041
Charges for services	925,000	925,000	980,954	55,954
Interest on investments	44,000	44,000	94,615	50,615
Fines and forfeitures	15,000	15,000	-	(15,000)
Other	5,000	5,000	48,658	43,658
<b>Total revenues</b>	<b>6,700,900</b>	<b>6,700,900</b>	<b>8,604,232</b>	<b>1,903,332</b>
Expenditures:				
Public Works:				
Road Survey	27,403	27,403	25,630	1,773
Road Maintenance	4,543,228	4,952,228	4,866,818	85,410
Fleet Services	1,146,979	1,146,979	1,137,296	9,683
Capital Projects	2,264,601	2,669,601	2,342,243	327,358
ORC Road Maintenance	6,985	6,985	6,985	-
Contingency	4,700,000	3,886,000	-	3,886,000
<b>Total expenditures</b>	<b>12,689,196</b>	<b>12,689,196</b>	<b>8,378,972</b>	<b>4,310,224</b>
Excess (deficiency) of revenues over (under) expenditures	(5,988,296)	(5,988,296)	225,260	6,213,556
Other financing sources (uses):				
Sale of capital assets	-	-	34,743	34,743
Net change in fund balance	(5,988,296)	(5,988,296)	260,003	6,248,299
Fund balance at beginning of year	5,988,296	5,988,296	6,414,745	426,449
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,674,748</u>	<u>\$ 6,674,748</u>

The notes to the basic financial statements are an integral part of this statement.

**COOS COUNTY, OREGON**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**HEALTH & WELLNESS FUND**  
For the Year Ended June 30, 2018

	Budget		Actual	Variance
	Original	Final		
Revenues:				
Intergovernmental	\$ 12,795,732	\$ 12,795,732	\$ 14,078,616	\$ 1,282,884
Licenses, fees, and permits	41,809	41,809	92,366	50,557
Interest on investments	49,000	49,000	125,173	76,173
Charges for services	120,458	120,458	128,689	8,231
Other	-	-	61,759	61,759
<b>Total revenues</b>	<u>13,006,999</u>	<u>13,006,999</u>	<u>14,486,603</u>	<u>1,479,604</u>
Expenditures:				
Health and Welfare:				
Local Administration	7,590,460	7,850,460	4,743,783	3,106,677
Mental Health Services	13,276,423	13,276,423	11,607,715	1,668,708
Alcohol and Drug Services	498,707	498,707	391,620	107,087
Contingency	836,287	576,287	-	576,287
<b>Total expenditures</b>	<u>22,201,877</u>	<u>22,201,877</u>	<u>16,743,118</u>	<u>5,458,759</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,194,878)</u>	<u>(9,194,878)</u>	<u>(2,256,515)</u>	<u>6,938,363</u>
Other financing sources (uses):				
Transfer in	418,000	418,000	418,000	-
Sale of assets	-	-	501	501
<b>Total other financing sources (uses)</b>	<u>418,000</u>	<u>418,000</u>	<u>418,501</u>	<u>501</u>
<b>Net change in fund balance</b>	<u>(8,776,878)</u>	<u>(8,776,878)</u>	<u>(1,838,014)</u>	<u>6,938,864</u>
<b>Fund balance at beginning of year</b>	<u>8,776,878</u>	<u>8,776,878</u>	<u>8,518,956</u>	<u>(257,922)</u>
<b>Fund balance at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,680,942</u>	<u>\$ 6,680,942</u>

The notes to the basic financial statements are an integral part of this statement.



**COOS COUNTY, OREGON**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**COUNTY FOREST FUND**  
**For the Year Ended June 30, 2018**

	Budget		Actual	Variance
	Original	Final		
Revenues:				
Intergovernmental revenues	\$ 209,938	\$ 214,938	\$ 260,031	\$ 45,093
Charges for services	43,000	43,000	48,834	5,834
Timber sales	3,847,580	3,847,580	5,008,006	1,160,426
Interest on investments	52,000	52,000	89,894	37,894
Other	-	-	21	21
<b>Total revenues</b>	<b><u>4,152,518</u></b>	<b><u>4,157,518</u></b>	<b><u>5,406,786</u></b>	<b><u>1,249,268</u></b>
Expenditures:				
General Government:				
Personnel services	387,505	387,505	366,314	21,191
Materials and services	388,482	388,482	310,369	78,113
Capital outlay	209,938	255,910	255,588	322
Contingency	6,281,793	6,240,821	-	6,240,821
<b>Total expenditures</b>	<b><u>7,267,718</u></b>	<b><u>7,272,718</u></b>	<b><u>932,271</u></b>	<b><u>6,340,447</u></b>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,115,200)</u>	<u>(3,115,200)</u>	<u>4,474,515</u>	<u>7,589,715</u>
Other financing sources (uses):				
Sales of capital assets	-	-	6,499	6,499
Transfer out	(4,390,028)	(4,390,028)	(4,390,028)	-
<b>Total other financing sources (uses)</b>	<b><u>(4,390,028)</u></b>	<b><u>(4,390,028)</u></b>	<b><u>(4,383,529)</u></b>	<b><u>6,499</u></b>
Net change in fund balance	(7,505,228)	(7,505,228)	90,986	7,596,214
Fund balance at beginning of year	<u>7,505,228</u>	<u>7,505,228</u>	<u>7,519,353</u>	<u>14,125</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,610,339</u>	<u>\$ 7,610,339</u>

The notes to the basic financial statements are an integral part of this statement.