

**REQUIRED SUPPLEMENTARY
INFORMATION**

COOS COUNTY, OREGON

OTHER POST EMPLOYMENT BENEFITS
 SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS
 June 30, 2016

Funding Progress:

Actuarial Valuation Date	Actuarial Value of Assets	Accrued Actuarial Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
7/1/2008	\$ -	\$ 3,970,499	\$ 3,970,499	0.0%	\$ 13,105,003	30%
7/1/2010	\$ -	\$ 2,691,579	\$ 2,691,579	0.0%	\$ 12,861,136	21%
7/1/2012	\$ -	\$ 2,214,366	\$ 2,214,366	0.0%	\$ 12,342,285	18%
7/1/2014	\$ -	\$ 1,712,241	\$ 1,712,241	0.0%	\$ 13,937,930	12%

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

Employer Contributions:

Fiscal Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
6/30/2011	\$ 33,864	18%	\$ 60,724
6/30/2012	\$ 343,842	29%	\$ 99,056
6/30/2013	\$ 269,509	30%	\$ 81,317
6/30/2014	\$ 264,770	41%	\$ 107,921
6/30/2015	\$ 192,668	44%	\$ 33,928
6/30/2016	\$ 193,462	58%	\$ 111,441

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

**COOS COUNTY, OREGON
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2016**

**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
FOR THE LAST THREE YEARS***

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	\$ 12,342,285	-87.61%	103.6%
2015	0.211894%	\$ (4,803,029)	\$ 13,937,930	34.46%	91.9%
2016	0.211165%	\$ 11,934,036	\$ 10,038,808	-118.88%	80.5%

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) District's covered payroll	(b/c) Contributions as a percent of covered payroll
2014	\$ 4,803,029	\$ (4,803,029)	\$ -	\$ 12,342,285	38.92%
2015	\$ 3,146,324	\$ (3,146,324)	\$ -	\$ 13,937,930	22.57%
2016	\$ 3,527,907	\$ (3,527,907)	\$ -	\$ 10,038,808	35.14%

The amounts presented for each fiscal year were actuarial determined at December 31 and rolled forward to the measurement date.

*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.

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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 – 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, 2016

	Budget		Actual	Variance
	Original	Final		
Revenues:				
Property taxes	\$ 4,870,640	\$ 4,870,640	\$ 5,067,896	\$ 197,256
Taxes - other	207,100	207,100	249,234	42,134
Intergovernmental	5,370,768	5,495,424	5,715,453	220,029
Licenses, fees, and permits	771,965	771,965	548,425	(223,540)
Charges for services	779,658	927,398	625,059	(302,339)
Fines and forfeiture	115,250	115,250	127,744	12,494
Interest on investments	50,000	50,000	58,355	8,355
Other	274,395	283,317	439,489	156,172
Total revenues	12,439,776	12,721,094	12,831,655	110,561
Expenditures:				
General Government:				
Assessor	1,189,288	1,189,288	1,124,705	64,583
Board of Commissioners/Admin.	364,181	364,181	357,485	6,696
Board of Commissioners/Infor. Tech.	794,447	794,447	640,996	153,451
Clerk/Records	551,417	663,664	639,653	24,011
County Counsel	470,421	470,421	360,450	109,971
District Attorney/Prosecution	1,010,209	1,010,209	913,897	96,312
Human Resources	264,715	264,715	163,322	101,393
Maintenance	747,501	736,501	710,212	26,289
Surveyor	281,893	281,893	279,105	2,788
Treasurer and Tax	590,118	590,118	487,772	102,346
Miscellaneous nondepartmental:				
Personnel services	100,000	100,000	7,106	92,894
Materials and services	850,066	830,666	511,100	319,566
Payment of advanced taxes	-	-	19,789	(19,789)
Capital outlay	567,849	582,349	321,758	260,591
Total General Government	\$ 7,782,105	\$ 7,878,452	\$ 6,537,350	\$ 1,341,102

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, 2016

	Budget		Actual	Variance
	Original	Final		
Health and Welfare:				
District Attorney/Medical Examiner	\$ 219,407	\$ 219,407	\$ 207,811	\$ 11,596
District Attorney/Support Enforcement	142,068	142,068	141,244	824
Veterans	118,314	118,314	85,547	32,767
Total Health and Welfare	479,789	479,789	434,602	45,187
Public Safety:				
Juvenile	904,986	904,986	825,461	79,525
Sheriff/Criminal	3,736,234	3,825,212	3,526,801	298,411
Sheriff/Dunes	340,688	340,688	297,661	43,027
Sheriff/Jail	5,148,385	5,148,385	4,544,656	603,729
Sheriff/Marine	332,999	342,599	291,684	50,915
Sheriff/LNG Planning	-	198,640	129,781	68,859
Total Public Safety	10,463,292	10,760,510	9,616,044	1,144,466
Contingency	2,042,409	1,930,162	-	1,930,162
Total expenditures	20,767,595	21,048,913	16,587,996	4,460,917
Excess (deficiency) of revenues over (under) expenditures	(8,327,819)	(8,327,819)	(3,756,341)	4,571,478
Other financing sources (uses)				
Sale of capital assets	-	-	1,850	1,850
Transfer in	3,998,665	3,998,665	3,998,665	-
Transfer out	(774,346)	(774,346)	(710,422)	63,924
Total other financing sources	3,224,319	3,224,319	3,290,093	65,774
Net change in fund balance	(5,103,500)	(5,103,500)	(466,248)	4,637,252
Fund balance at beginning of year	5,123,500	5,123,500	5,816,192	692,692
Fund balance at end of year	\$ 20,000	\$ 20,000	\$ 5,349,944	\$ 5,329,944

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, 2016

	Budget		Actual	Variance
	Original	Final		
Revenues:				
Intergovernmental	\$ 5,166,812	\$ 5,166,812	\$ 5,151,518	\$ (15,294)
Licenses, fees, and permits	30,000	30,000	49,317	19,317
Charges for services	900,000	900,000	982,359	82,359
Interest on investments	16,000	16,000	33,917	17,917
Fines and forfeitures	1,500	1,500	2,250	750
Other	5,000	5,000	144,741	139,741
Total revenues	6,119,312	6,119,312	6,364,102	244,790
Expenditures:				
Public Works:				
Road Survey	27,704	27,704	27,118	586
Road Maintenance	3,841,721	4,271,721	4,061,159	210,562
Fleet Services	1,193,924	1,093,924	1,029,944	63,980
Capital Projects	1,235,873	1,235,873	596,929	638,944
ORC Road Maintenance	6,985	6,985	-	6,985
Contingency	4,500,000	4,170,000	-	4,170,000
Total expenditures	10,806,207	10,806,207	5,715,150	5,091,057
Excess (deficiency) of revenues over (under) expenditures	(4,686,895)	(4,686,895)	648,952	5,335,847
Other financing sources (uses):				
Sale of capital assets	-	-	327	327
Net change in fund balance	(4,686,895)	(4,686,895)	649,279	5,336,174
Fund balance at beginning of year	-	-	6,170,481	6,170,481
Fund balance at end of year	\$ (4,686,895)	\$ (4,686,895)	\$ 6,819,760	\$ 11,506,655

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
COOS HEALTH & WELLNESS FUND
For the Year Ended June 30, 2016

	Budget		Actual	Variance
	Original	Final		
Revenues:				
Intergovernmental	\$ 10,766,248	\$ 10,766,248	\$ 12,881,699	\$ 2,115,451
Licenses, fees, and permits	22,800	22,800	41,871	19,071
Interest on investments	47,500	47,500	59,656	12,156
Charges for services	88,500	88,500	105,407	16,907
Other	250	250	34,042	33,792
Total revenues	10,925,298	10,925,298	13,122,675	2,197,377
Expenditures:				
Health and Welfare:				
Local Administration	3,900,687	5,400,687	2,299,496	3,101,191
Mental Health Services	13,424,934	13,424,934	9,800,064	3,624,870
Alcohol and Drug Services	884,567	884,567	637,066	247,501
Contingency	1,500,000	-	-	-
Total expenditures	19,710,188	19,710,188	12,736,626	6,973,562
Excess (deficiency) of revenues over (under) expenditures	(8,784,890)	(8,784,890)	386,049	9,170,939
Other financing sources (uses):				
Transfer in	495,000	495,000	360,000	(135,000)
Total other financing sources (uses)	495,000	495,000	360,000	(135,000)
Net change in fund balance	(8,289,890)	(8,289,890)	746,049	9,035,939
Fund balance at beginning of year	8,289,890	8,289,890	9,291,907	1,002,017
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,037,956</u>	<u>\$ 10,037,956</u>

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COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY FOREST FUND
For the Year Ended June 30, 2016

	Budget		Actual	Variance
	Original	Final		
Revenues:				
Charges for services	\$ 25,000	\$ 25,000	\$ 40,872	\$ 15,872
Timber sales	4,259,451	4,259,451	5,081,975	822,524
Interest on investments	18,000	18,000	29,903	11,903
Total revenues	<u>4,302,451</u>	<u>4,302,451</u>	<u>5,152,750</u>	<u>850,299</u>
Expenditures:				
General Government:				
Personnel services	320,761	320,761	298,973	21,788
Materials and services	389,994	369,994	320,175	49,819
Capital outlay	50,000	85,129	65,129	20,000
Contingency	6,400,174	6,385,045	-	6,385,045
Total expenditures	<u>7,160,929</u>	<u>7,160,929</u>	<u>684,277</u>	<u>6,476,652</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,858,478)</u>	<u>(2,858,478)</u>	<u>4,468,473</u>	<u>7,326,951</u>
Other financing sources (uses):				
Transfer in	201,200	201,200	200,985	(215)
Transfer out	(3,713,728)	(3,713,728)	(3,713,728)	-
Total other financing sources (uses)	<u>(3,512,528)</u>	<u>(3,512,528)</u>	<u>(3,512,743)</u>	<u>(215)</u>
Net change in fund balance	(6,371,006)	(6,371,006)	955,730	7,326,736
Fund balance at beginning of year	6,371,006	6,371,006	6,527,529	156,523
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,483,259</u>	<u>\$ 7,483,259</u>

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