

**REQUIRED SUPPLEMENTARY
INFORMATION**

COOS COUNTY, OREGON

**OTHER POST EMPLOYMENT BENEFITS
SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS
June 30, 2015**

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

*Expected

COOS COUNTY, OREGON

**SCHEDULE OF PROPORTIONATE SHARE
OF NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2014**

District's proportion of the net pension liability (asset)	0.211894%
District's proportionate share of the net pension liability (asset)	\$ (4,803,029)
District's covered-employee payroll	\$ 12,342,285
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	38.92%
Plan fiduciary net position as a percentage of the total pension liability	103.60%

**SCHEDULE OF CONTRIBUTIONS
OF NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>2015</u>
Contractually required contribution	\$ 3,146,324
Contributions in relation to the contractually required contribution	<u>(3,146,324)</u>
Contribution deficiency (excess)	<u>\$ -</u>
District's covered-employee payroll	\$ 13,937,930
Contributions as a percentage of covered-employee payroll	22.57%

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

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.

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.

Debt Service Funds:

Bonded Debt Fund – This fund is used to account for and report on payment of bond principal and interest for the nondefeased portions of all County general obligation bonds issues. Revenues consist primarily of property taxes.

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, 2015

	Budget		Actual	Variance
	Original	Final		
Revenues:				
Property taxes	\$ 4,726,225	\$ 4,726,225	\$ 4,996,905	\$ 270,680
Taxes - other	197,100	197,100	228,922	31,822
Intergovernmental	4,995,125	5,018,625	5,185,046	166,421
Licenses, fees, and permits	506,698	506,698	529,711	23,013
Charges for services	622,798	622,798	525,580	(97,218)
Fines and forfeiture	110,450	110,450	127,162	16,712
Interest on investments	55,000	55,000	50,784	(4,216)
Other	109,069	109,069	353,009	243,940
Total revenues	11,322,465	11,345,965	11,997,119	651,154
Expenditures:				
General Government:				
Assessor	1,128,290	1,128,290	1,045,093	83,197
Board of Commissioners/Admin.	354,231	354,231	351,966	2,265
Board of Commissioners/Infor. Tech.	783,636	783,636	641,812	141,824
Clerk/Records	522,858	522,858	502,989	19,869
County Counsel	516,711	516,711	396,527	120,184
District Attorney/Prosecution	1,000,750	1,000,750	941,157	59,593
Human Resources	252,321	252,321	249,397	2,924
Maintenance	737,499	737,499	662,844	74,655
Surveyor	270,968	270,968	250,387	20,581
Treasurer and Tax	597,866	597,866	500,864	97,002
Miscellaneous nondepartmental:				
Personnel services	100,000	100,000	20,413	79,587
Materials and services	873,918	873,918	667,548	206,370
Payment of advanced taxes	20,000	20,000	18,161	1,839
Capital outlay	432,500	432,500	111,265	321,235
Total General Government	\$ 7,591,548	\$ 7,591,548	\$ 6,360,423	\$ 1,231,125

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, 2015

	Budget		Actual	Variance
	Original	Final		
Health and Welfare:				
District Attorney/Medical Examiner	\$ 186,303	\$ 186,303	\$ 168,419	\$ 17,884
District Attorney/Support Enforcement	135,284	135,284	130,276	5,008
Veterans	111,983	111,983	93,982	18,001
Total Health and Welfare	<u>433,570</u>	<u>433,570</u>	<u>392,677</u>	<u>40,893</u>
Public Safety:				
Juvenile	956,346	956,346	839,870	116,476
Sheriff/Criminal	3,537,109	3,543,109	3,082,259	460,850
Sheriff/Dunes	377,383	377,383	306,999	70,384
Sheriff/Jail	5,183,249	5,183,249	4,908,337	274,912
Sheriff/Marine	322,464	339,964	306,575	33,389
Total Public Safety	<u>10,376,551</u>	<u>10,400,051</u>	<u>9,444,040</u>	<u>956,011</u>
Contingency	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>	<u>2,000,000</u>
Total expenditures	<u>20,401,669</u>	<u>20,425,169</u>	<u>16,197,140</u>	<u>4,228,029</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,079,204)</u>	<u>(9,079,204)</u>	<u>(4,200,021)</u>	<u>4,879,183</u>
Other financing sources (uses)				
Sale of capital assets	-	-	13,562	13,562
Transfer in	4,819,693	4,819,693	4,786,551	(33,142)
Transfer out	(869,013)	(869,013)	(718,023)	150,990
Total other financing sources	<u>3,950,680</u>	<u>3,950,680</u>	<u>4,082,090</u>	<u>131,410</u>
Net change in fund balance	<u>(5,128,524)</u>	<u>(5,128,524)</u>	<u>(117,931)</u>	<u>5,010,593</u>
Fund balance at beginning of year	<u>5,128,524</u>	<u>5,128,524</u>	<u>5,934,123</u>	<u>805,599</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,816,192</u>	<u>\$ 5,816,192</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, 2015

	Budget		Actual	Variance
	Original	Final		
Revenues:				
Intergovernmental	\$ 5,148,931	\$ 5,148,931	\$ 5,176,377	\$ 27,446
Licenses, fees, and permits	30,000	30,000	44,430	14,430
Charges for services	880,000	880,000	964,708	84,708
Interest on investments	16,000	16,000	24,657	8,657
Fines and forfeitures	3,175	3,175	8,101	4,926
Other	5,000	5,000	16,261	11,261
	<u>6,083,106</u>	<u>6,083,106</u>	<u>6,234,534</u>	<u>151,428</u>
Total revenues				
Expenditures:				
Public Works:				
Road Survey	26,474	26,474	25,574	900
Road Maintenance	3,597,870	3,827,870	3,608,069	219,801
Fleet Services	1,203,134	1,203,134	1,077,373	125,761
Capital Projects	1,405,172	1,175,172	714,442	460,730
ORC Road Maintenance	6,985	6,985	-	6,985
Contingency	3,767,672	3,767,672	-	3,767,672
	<u>10,007,307</u>	<u>10,007,307</u>	<u>5,425,458</u>	<u>4,581,849</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>(3,924,201)</u>	<u>(3,924,201)</u>	<u>809,076</u>	<u>4,733,277</u>
Other financing sources (uses):				
Sale of capital assets	<u>1,000</u>	<u>1,000</u>	<u>3,333</u>	<u>2,333</u>
Net change in fund balance	(3,923,201)	(3,923,201)	812,409	4,735,610
Fund balance at beginning of year	<u>3,923,201</u>	<u>3,923,201</u>	<u>5,390,819</u>	<u>1,467,618</u>
Prior period adjustment	<u>-</u>	<u>-</u>	<u>(32,747)</u>	<u>(32,747)</u>
Net assets at beginning of year, restated	<u>3,923,201</u>	<u>3,923,201</u>	<u>5,358,072</u>	<u>1,434,871</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,170,481</u>	<u>\$ 6,170,481</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, 2015

	Budget		Actual	Variance
	Original	Final		
Revenues:				
Intergovernmental	\$ 10,281,008	\$ 10,281,008	\$ 11,271,304	\$ 990,296
Licenses, fees, and permits	30,000	30,000	38,848	8,848
Interest on investments	38,000	38,000	44,544	6,544
Charges for services	82,000	82,000	129,431	47,431
Other	-	-	2,268	2,268
Total revenues	<u>10,431,008</u>	<u>10,431,008</u>	<u>11,486,395</u>	<u>1,055,387</u>
Expenditures:				
Health and Welfare:				
Local Administration	3,413,022	3,413,022	2,126,726	1,286,296
Mental Health Services	13,248,241	13,248,241	7,857,947	5,390,294
Alcohol and Drug Services	940,445	940,445	554,749	385,696
Contingency	1,000,000	1,000,000	-	1,000,000
Total expenditures	<u>18,601,708</u>	<u>18,601,708</u>	<u>10,539,422</u>	<u>8,062,286</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,170,700)</u>	<u>(8,170,700)</u>	<u>946,973</u>	<u>9,117,673</u>
Other financing sources (uses):				
Transfer in	771,700	771,700	686,030	(85,670)
Transfer out	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>	<u>5,000</u>
Total other financing sources (uses)	<u>766,700</u>	<u>766,700</u>	<u>686,030</u>	<u>(80,670)</u>
Net change in fund balance	(7,404,000)	(7,404,000)	1,633,003	9,037,003
Fund balance at beginning of year	<u>7,404,000</u>	<u>7,404,000</u>	<u>7,658,904</u>	<u>254,904</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,291,907</u>	<u>\$ 9,291,907</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, 2015

	Budget		Actual	Variance
	Original	Final		
Revenues:				
Charges for services	\$ 103,071	\$ 103,071	\$ 125,755	\$ 22,684
Timber sales	3,274,809	3,274,809	4,518,646	1,243,837
Interest on investments	24,000	24,000	22,080	(1,920)
Other	-	-	3	3
Total revenues	<u>3,401,880</u>	<u>3,401,880</u>	<u>4,666,484</u>	<u>1,264,604</u>
Expenditures:				
General Government:				
Personnel services	319,677	309,677	236,181	73,496
Materials and services	393,270	388,270	263,572	124,698
Capital outlay	79,571	94,571	93,959	612
Contingency	5,053,661	5,053,661	-	5,053,661
Total expenditures	<u>5,846,179</u>	<u>5,846,179</u>	<u>593,712</u>	<u>5,252,467</u>
Excess (deficiency) of revenues over (under) expenditures	(2,444,299)	(2,444,299)	4,072,772	6,517,071
Other financing sources (uses):				
Transfer out	<u>(4,842,487)</u>	<u>(4,842,487)</u>	<u>(4,842,487)</u>	<u>-</u>
Net change in fund balance	(7,286,786)	(7,286,786)	(769,715)	6,517,071
Fund balance at beginning of year	<u>7,286,786</u>	<u>7,286,786</u>	<u>7,297,244</u>	<u>10,458</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,527,529</u>	<u>\$ 6,527,529</u>

See auditor's report.