



COOS COUNTY, OREGON

**ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2014**

**COOS COUNTY, OREGON
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2014**

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BOARD OF COMMISSIONERS

COOS COUNTY, OREGON
BOARD OF COMMISSIONERS
June 30, 2014

	<u>Term Expires</u>
Melissa Cribbins, Chairperson 410 Date Avenue Coos Bay, OR 97420	December 31, 2014
Bob Main, Commissioner 791 E. 10 th Street Coquille, OR 97423	December 31, 2016
John Sweet, Commissioner 1291 N. 9 th Street Coos Bay, OR 97420	December 31, 2014

ELECTED OFFICIALS

Mary Barton, County Treasurer	December 31, 2016
Melissa Cribbins, County Commissioner	December 31, 2014
Mike Dado, County Surveyor	December 31, 2014
R. Paul Frasier, County District Attorney	December 31, 2016
Steve Jansen, County Assessor	December 31, 2014
Robert Main, County Commissioner	December 31, 2016
John W. Sweet, County Commissioner	December 31, 2014
Terri Turi, County Clerk	December 31, 2014
Craig Zanni, County Sheriff	December 31, 2014

MAILING ADDRESS

Coos County Courthouse
250 N. Baxter
Coquille, Oregon 97423
(541) 396-3121 Ext. 7535

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

January 27, 2015

To the Board of Commissioners of Coos County:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Coos County, Oregon, (the County) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Coos County, as of June 30, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information for the General Fund and major special revenue funds, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to management's discussion and analysis in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on management's discussion and analysis because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budget and actual schedules, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Information

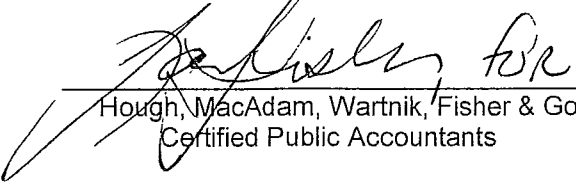
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Coos County's basic financial statements. The supplemental financial information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is also presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. The supplemental financial information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards and Oregon Revised Statutes

In accordance with *Government Auditing Standards*, we have also issued our report dated February 11, 2014 on our consideration of Coos County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated January 27, 2015, on our consideration of the Coos County's internal control over financial reporting and on tests of its compliance with the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 to 162-10-320. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.



Hough, MacAdam, Wartnik, Fisher & Gorman, LLC
Certified Public Accountants

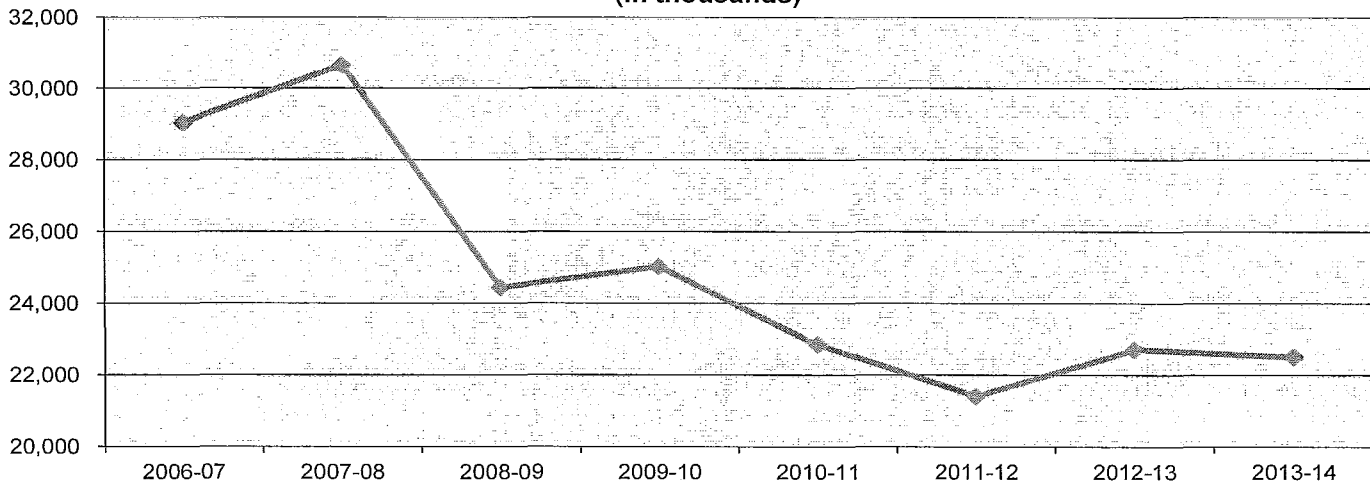
COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2014

The management of Coos County, Oregon offers this overview and analysis of the financial activities of the County, for the fiscal year ended June 30, 2014. We encourage readers to consider the information here in conjunction with the accompanying basic financial statements.

Financial Highlights (*dollars in thousands*)

- The County's assets exceeded its liabilities at June 30, 2014 by \$163,003 (*net position*) – an increase of \$11,006 or 7.24%. Of this amount, \$14,852 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's revenues increased by 4.3% in the Governmental activities, they decreased by 32.0% in the Proprietary activities. Expenses for the Governmental activities increased by \$1,712 or 4.0%, and Proprietary decreased by \$41 or 0.9%. Overall net position had only modest changes; Proprietary funds increased by \$1,497 or 3.9%, while Governmental funds saw an overall increase in net position of \$9,509 or 8.3%.
- The County's overall increase in the Propriety funds net position is based on the inactivation of all waste disposal sites during FY 2012-13. The inactivation decreased the Closure/Post-Closure Cost liability by \$1,433 in FY 2013-14. Since inactivation in FY 2012-13, Closure/Post-Closure Cost liability has decreased by a total of \$4,526.

General Fund Resources
(in thousands)



Overview of the Financial Statements

Coos County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2014

Government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector business. The government-wide financial statements include not only the county itself (known as the primary government), but also three legally separate component units, Coos County Library Service District, Coos County 4-H Extension Service District, and the Coos County Area Transit Service District, for which the County is financially accountable. Although legally separate, the governing body of each component unit is identical to the County's, and because the services of the component units are exclusively for the benefit of the County, they are included as an integral part of the primary government. Complete financial statements for each may be obtained from the Coos County Treasurer's Office, 250 N. Baxter, Coquille, OR 97423.

» The *statement of net position* presents information on all the County's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

» The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Governmental funds are used to account for the financial resources of the County that are not accounted for in any other fund. Principal sources of revenue are Oregon and California land grant proceeds, state and federal revenues, property taxes, licenses and permits, charges for services and interest. Ordinary expenditures are for general administration, public safety, community services, and welfare and health services.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented *for governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. There is a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains 33 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General fund, Public Works fund, County Forest fund, and the Mental Health fund, which are considered to be major funds. Data from the other 29 governmental funds are combined into a single, aggregated presentation. Individual fund data for these non-major governmental funds is provided in the

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2014

supplementary statements section of this report.

The County adopts an annual budget for all of its funds except the fiduciary funds. A budgetary comparison statement has been provided for the governmental funds as part of the basic financial statements. There are also individual budgetary statements for all major and non-major funds to demonstrate compliance with this budget elsewhere in this report.

Special Revenue Funds – Special Revenue funds are used to account for proceeds of specific revenue sources that are restricted to expenditures for specified purposes. Funds included in the category are: Animal Control, Public Works, Public Health, Planning, Law Library, County Parks, Community Corrections, Crime Victim Assistance, South Coast Interagency Narcotics Team (SCINT), Mental Health, Children and Families, Economic Development, PL106-393 Title III, PL110-343 Title III, County Forest, Liquor Enforcement, Administrative Grants, County School, Foot Paths and Bicycle Trails, Industrial Development, Public Health-Title XIX, Mental Health-Title XIX, County Family Mediation, 911/Dispatch, County Clerk Records, Public Land Corner Preservation, Environmental Service, Child Support Enforcement, and the New Construction Reserve Funds.

Component Units-Special Revenue Funds – The Coos County Library Service District and the 4-H Extension Service District are reported as special revenue funds of the County.

Debt Service Fund – Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond and loan principal and interest. Funds included in this category are: Bonded Debt. The Bonded Debt Fund is for Coos County's outstanding bond issues.

On July 1, 2003, the County issued bonds for the local share of the natural gas pipeline project. Coos County voters passed a bond measure in 1999 authorizing an amount not to exceed \$27 million. Prior to the sale, Coos County received a bond rating from Moody's Investors Services of A3. The total of the general obligation bonds sold was \$17,760 (including issuance costs). The bonds were taxable and sold for an interest cost of 4.56%.

On April 12, 2005, the County issued \$9,240 of Series 2005 taxable general obligation bonds. The proceeds are being used to finance the completion of the costs of designing, acquiring, constructing and equipping a natural gas pipeline from Roseburg, Oregon to Coos Bay/North Bend, Oregon. The interest rates on the bonds range from 3.84 – 5.09 percent. The Bonds are not subject to optional redemption prior to their stated maturities; however, the 2020 Term Bond and the 2025 Term Bond are subject to mandatory redemption.

Bonded Indebtedness
in thousands

General Obligation Debt Capacity	June 30, 2013		June 30, 2014	
Taxable Real Market Value	\$	5,999,172	\$	5,918,460
General Obligation Bond Debt Limitation (2% of Real Market Value)		119,983		118,369
Less: Outstanding debt subject to limit		17,150		15,885
Less: Assets in debt service available for principal payments		(1,265)		(1,325)
		15,885		14,560
Remaining Legal General Obligation Debt Capacity	\$	104,098	\$	103,809
Percent of Capacity Issued		13.2%		12.3%

Under Oregon Revised Statute (ORS) 287A.100 the aggregate amount of general obligation bonded indebtedness of the County is limited to two percent of the real market value of all taxable property in the County, computed in accordance with ORS 308.207. Additional information on the County's bonded debt can be found in the Notes to the Financial Statements.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2014

Proprietary Funds

Proprietary funds are used to account for activities where the emphasis is placed on net income determination. The County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its County Fair fund, Waste Disposal fund, Waste Disposal Reserve fund and Gas Pipeline fund, which are financed primarily by admission charges, waste disposal fees, bond sales and intergovernmental revenues.

Component Unit-Enterprise Funds – The Coos County Area Transit Service District is reported as an enterprise fund of the County.

The proprietary fund financial statements provide separate information for business-type funds. Individual fund data for the funds is provided in the form of *combining statements* elsewhere in this report.

Fiduciary Funds

Trust and Agency Funds – These funds account for resources received and held by the county in a fiduciary capacity or as an agent for other governments and other funds. Fiduciary funds are *not* reflected in the government-wide statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements can be found immediately following the basic financial statements of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *supplementary information* referred to earlier in connection with non-major governmental funds and other schedules and information that are required by the State of Oregon. This information can be found in the supplementary statements section of this report.

Government-wide Financial Analysis (*dollars in thousands*)

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. The County's assets exceeded liabilities by \$163,003 at the close of the most recent fiscal year. The County's investment in capital assets (land, construction in progress, buildings, improvements, machinery and equipment, bridges and infrastructure), less any related debt to acquire those assets is approximately 75.0% of total net position. The County uses these capital assets to provide services to its citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2014

Coos County's Net Position
in thousands

	Governmental		Business-type		Total		Comparison	
	Activities		Activities				Difference	
	2014	2013	2014	2013	2014	2013		
Current and other assets	\$ 38,810	\$ 38,379	\$ 13,522	\$ 13,541	\$ 52,332	\$ 51,920	\$ 412	0.79%
Capital assets	92,222	81,917	45,858	47,028	138,080	128,945	9,135	7.08%
Total assets	131,032	120,296	59,380	60,569	190,412	180,865	9,547	5.28%
Long-term liabilities	1,527	1,373	17,624	20,006	19,151	21,379	(2,228)	-10.42%
Other liabilities	6,102	5,029	2,156	2,460	8,258	7,489	769	10.27%
Total liabilities	7,629	6,402	19,780	22,466	27,409	28,868	(1,459)	-5.05%
Net position:								
Invested in capital assets	92,222	81,917	29,973	29,877	122,195	111,794	10,401	9.30%
Restricted	17,310	17,557	8,646	8,309	25,956	25,866	90	0.35%
Unrestricted	13,871	14,420	981	(83)	14,852	14,337	515	3.59%
Total net position	\$ 123,403	\$ 113,894	\$ 39,600	\$ 38,103	\$ 163,003	\$ 151,997	\$ 11,006	7.24%

Changes in Net Position

The County's *unrestricted net position* \$14,852 may be used to meet the government's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the County is able to report positive balances in almost all categories of net position. The government as a whole as well as its separate governmental activities all reported a positive balance. The Waste Disposal Operating fund, a proprietary fund, reported a negative balance due to closure/post closure liabilities. The County reported positive balances in all other categories for the prior fiscal year.

Coos County's overall net position had relatively minor changes; the ending balance is an \$11,006 increase or 7.24% over last fiscal year, there was an increase within governmental activities and business type activities. The overall net position increased within governmental activities by \$9,509 or 8.35%.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2014

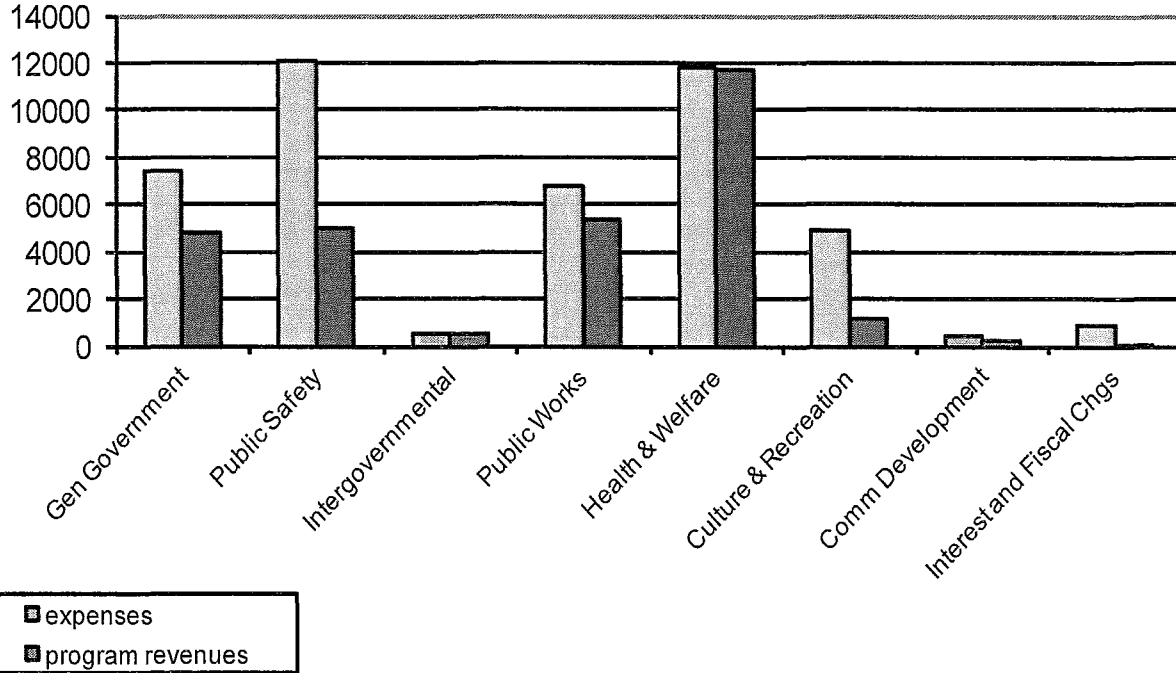
Coos County's Changes in Net Position

in thousands

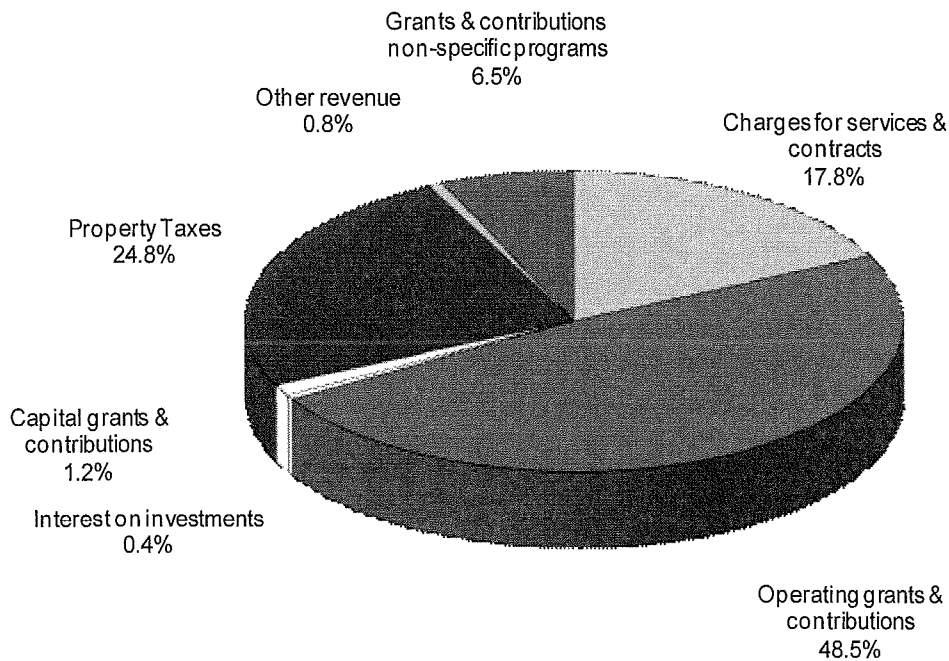
	Governmental		Business-Type		Total		Comparison	
	Activities		Activities				Difference	
	2014	2013	2014	2013	2014	2013		
REVENUE:								
Program revenues:								
Charges for services & contracts	\$ 7,611	\$ 6,778	\$ 3,751	\$ 5,748	\$ 11,362	\$ 12,526	\$ (1,164)	-9.29%
Operating grants & contributions	20,732	18,596	548	574	21,280	19,170	2,110	11.01%
Capital grants & contributions	504	1,527	-	-	504	1,527	(1,023)	-66.99%
General revenues:								
Property Taxes	10,578	10,362	-	-	10,578	10,362	216	2.08%
Grants & contributions not restricted								
to specific programs	2,792	2,897	-	-	2,792	2,897	(105)	-3.62%
Interest on investments	189	198	-	-	189	198	(9)	-4.55%
Other revenue	319	611	-	-	319	611	(292)	-47.79%
Total revenue	42,725	40,969	4,299	6,322	47,024	47,291	(267)	-0.56%
EXPENDITURES:								
Current:								
General Government	7,453	7,118	-	-	7,453	7,118	335	4.71%
Public Safety	12,116	11,442	-	-	12,116	11,442	674	5.89%
Public Works	6,749	7,162	1,506	1,508	8,255	8,670	(415)	-4.79%
Health & Welfare	11,802	10,762	-	-	11,802	10,762	1,040	9.66%
Culture & Recreation	4,865	4,806	325	353	5,190	5,159	31	0.60%
Conservation	-	-	-	-	-	-	-	0.00%
Community Development	436	173	-	-	436	173	263	152.02%
Intergovernmental	517	702	-	-	517	702	(185)	-26.35%
Sanitation	-	-	1,826	1,808	1,826	1,808	18	1.00%
Transportation	-	-	734	763	734	763	(29)	-3.80%
Debt Service	852	913	-	-	852	913	(61)	-6.68%
Total expenditures	44,790	43,078	4,391	4,432	49,181	47,510	1,671	3.52%
Change in net position before transfers	(2,065)	(2,109)	(92)	1,888	(2,157)	(221)	(1,936)	876.02%
Transfers	(1,260)	(1,215)	1,260	1,215	-	-	-	0.00%
Change in net position	(3,325)	(3,324)	1,168	3,103	(2,157)	(221)	(1,936)	876.02%
Net position beginning	113,894	117,218	38,103	35,163	151,997	152,381	(384)	
Prior period adjustment	12,834	-	329	(163)	13,163	(163)	13,326	
Net position beginning, restated	126,728	117,218	38,432	35,000	165,160	152,218	12,942	8.50%
Net position ending	\$ 123,403	\$ 113,894	\$ 39,600	\$ 38,103	\$ 163,003	\$ 151,997	\$ (2,320)	7.24%

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
 For the Year Ended June 30, 2014

Expenses and Program Revenues - Governmental Activities

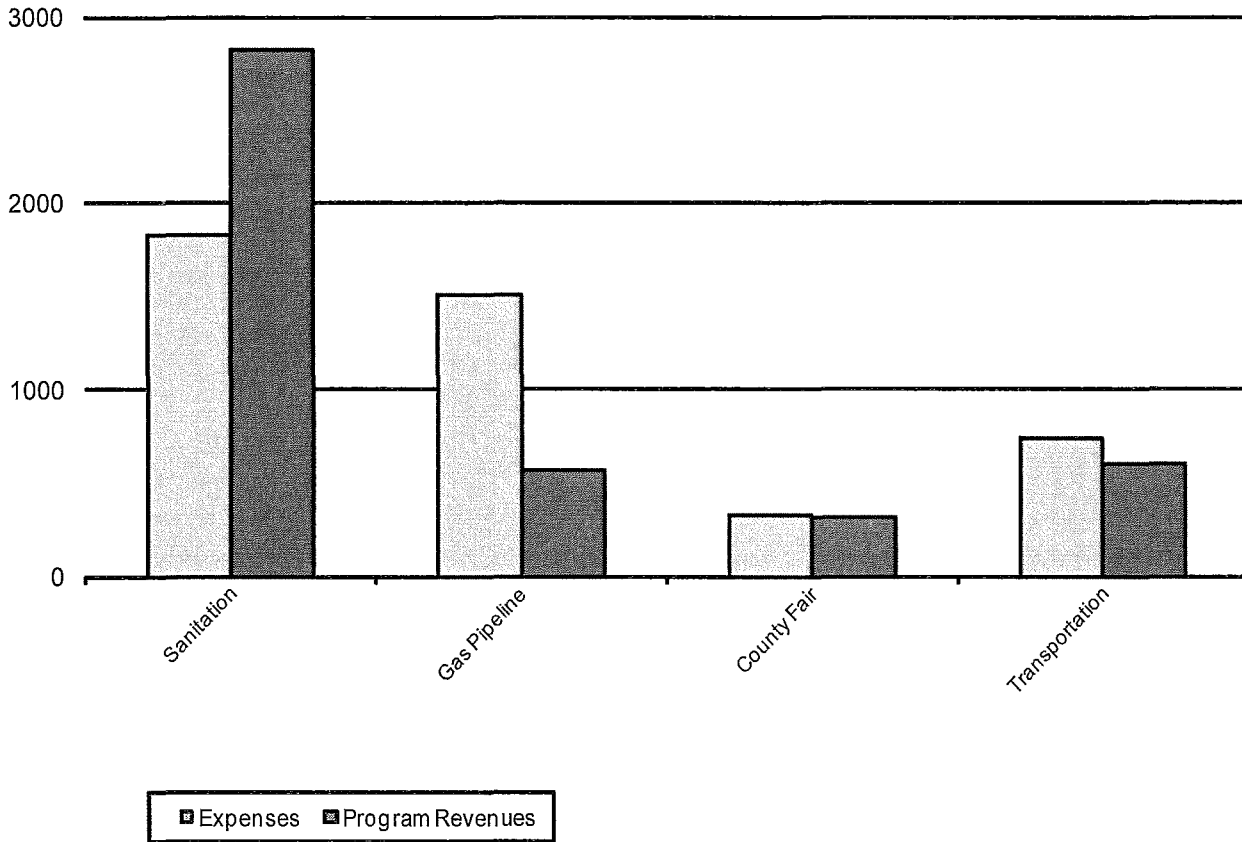


Revenues by Source - Governmental Activities

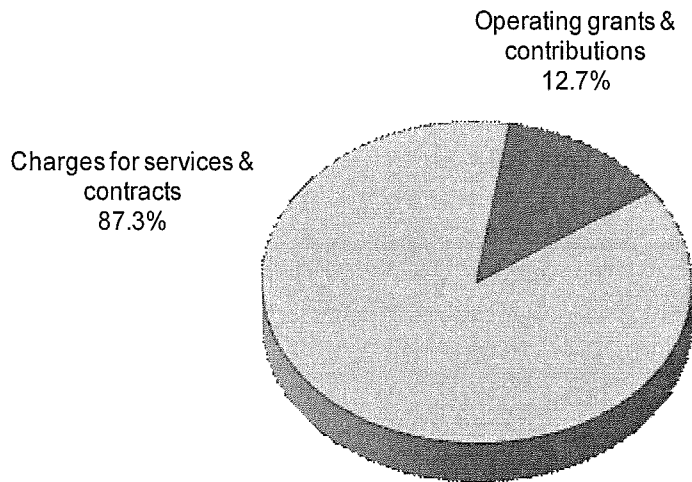


COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
 For the Year Ended June 30, 2014

Expenses and Program Revenues - Business-type Activities



Revenues by Source - Business-type Activities



COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2014

Capital Assets and Debt Administration

The County has no capital debt except for general obligation bonds.

Bonded Debt. At the end of the current fiscal year, Coos County had total bonded debt outstanding of \$15,885. This entire amount is debt backed by the full faith and credit of the government through assessment to property owners.

The County's investment in capital assets for its governmental and business-type activities as of June 30, 2014 amounted to \$138,080 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, improvements other than buildings, equipment, and infrastructure.

COOS COUNTY'S CAPITAL ASSETS

	Governmental	Business-type	
	Activities	Activities	Total
Land	\$ 5,313,977	\$ 709,402	\$ 6,023,379
Construction in progress	8,363,223	332,222	8,695,445
Buildings and building improvements	20,852,226	2,259,010	23,111,236
Infrastructure	107,722,984	52,254,064	159,977,048
Machinery and equipment	17,106,238	1,685,842	18,792,080
Improvements other than buildings	2,919,149	2,509,017	5,428,166
	<u>\$ 162,277,797</u>	<u>\$ 59,749,557</u>	<u>\$ 222,027,354</u>

Major capital asset events during the current fiscal year by Coos County included the following:

A boat wash station was constructed at Tenmile Lakes in fiscal year 2012-13 and completed at the beginning 2013-14. The purpose of this boat wash station is to help eliminate the possible contamination of Tenmile Lakes by invasive species. This project is funded by the United States Forest Service through a Resource Advisory Committee (RAC) Grant and the Oregon State Marine Board's Invasive Species Program.

Work continues to bring the Coos County Pipeline into compliance with the US Army Corps of Engineers Consent Decree. The surplus pipe and valves will be disposed of for the best possible price through a broker that specializes in such sales.

There was much discussion in the budget process with regard to deferred maintenance of buildings, facilities and county owned infrastructure as well as management and timely replacement of vehicles and equipment. Planned maintenance and replacement of capital items is a necessary challenge that must be addressed to ensure the ability to provide essential county services in the future.

A permanent transfer site for the solid waste stream disposal was established. The DEQ approved closure of the Joe Ney and Bandon sites, and the Beaver Hill ash trench, Household Hazardous Waste, and implementation of a countywide franchise fee are all items being implemented at this time.

Mental Health, Public Health, and the Commission on Children and Families were restructured into the Health and Human Services Department. Coos County has purchased a ten (10) percent share in Western Oregon Advanced Health, a Coordinated Care Organization (CCO) that was created by Governor Kitzhaber's initiative to reform health care in Oregon and provide care to more people for less money. All Mental Health funding will now be flowing through the CCO, and the County feels that it is important to remain part of the decision making process.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2014

Budgetary Highlights

The County budgets all funds (except fiduciary funds) in compliance with Oregon Budget law. Differences between the original budget and the final amended budget were relatively minor and can be briefly summarized as follows:

Minor transfers of appropriations between line items within funds

All of the budget changes were done by resolution or a supplemental budget as required by Oregon budget law.

Economic Factors and Next Year's Budgets

- ◆ The General Fund is the chief operating fund of Coos County. The County will continue to have to adjust the amount of spending available in future fiscal year budgets. Program services will have to be adjusted or eliminated to balance the budget. No taxes can be increased, other than the allowable 3 percent increase on taxable property value allowed by state law. The General Fund budgeted a beginning fund balance of \$5,129. The County placed \$2,000 in an operating contingency for 2014-2015.
- ◆ The General Fund's proposed expenditures total \$21,271, with resources other than taxes of \$16,758. The amount budgeted for current year taxes is \$4,513, based upon our full tax rate authority of \$1.0799 per thousand. The County provides property tax assessment/collection services for all taxing districts, such as schools, cities, ports, and other districts at a cost of \$1,779.
- ◆ Coos County plans to call the outstanding General Obligation, Series 2005 bonds on June 1, 2015 in the amount of \$5,785,000. Calling these bonds will save approximately \$1.9 million in interest cost. After the 2005 series are called, the County will only have the 2003B General Obligation bonds outstanding.
- ◆ Coos County created the County Forest Fund in 1999 to serve as a revenue stabilization fund. All receipts from the sale of timber and/or forest related products are deposited into the fund each year. In previous budget cycles a 5-year rolling average of the receipts into the fund were appropriated into the General Fund. Annual transfers were calculated as the total receipts for the previous five years, divided by five, less the current year's budgeted operating expenses. The FY 2014-2015 Forestry Department operating budget is \$793.

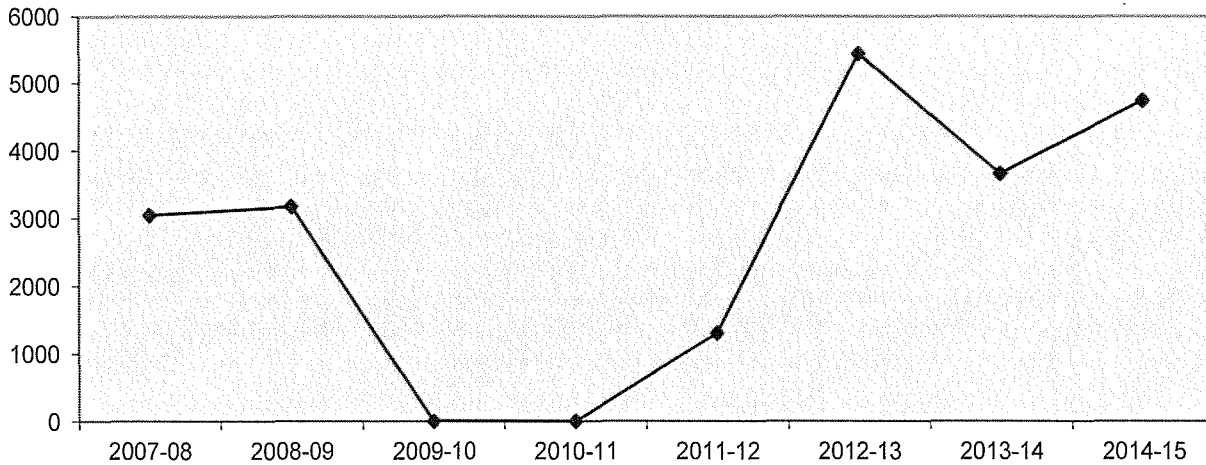
The Board of Commissioners chose not to offer a timber sale in calendar year 2009 due to a lack of market demand and poor stumpage prices. Timber sales were resumed in calendar year 2010. Two additional units were pulled forward and sold in 2011 to take advantage of improved market conditions.

In order to conserve reserves for future years, no transfers to the General Fund were made in FY 2009-2010 or FY 2010-2011. \$3,660 was transferred from the County Forest Fund to the General Fund in FY 2013-2014 and \$4,742 was budgeted to be transferred in FY2014-2015. The County Forest Fund balance on June 30, 2014 was \$7,297.

A five member citizen forestry advisory committee was appointed in July 2011 to review county forest operations and advise the Board of Commissioners.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2014

County Forest Transfers to General Fund
(dollars in thousands)



Note: In fiscal years 2009-10 and 2010-11 no transfers were made to the General fund

- ◆ Retention of federal in-lieu of timber revenue continues to be a problem.

In December of 2014, Congress failed to reauthorize the Secure Rural Schools and Community Self-Determination Program Act (SRS). This lack of reauthorization means that the County is back under the Oregon and California Act (O&C) and Coos Bay Wagon Road (CBWR) statutory payment regimes. This requires timber to be harvested in order for payments to be made to the county. There are no projected payments from timber sales at this time.

In FY 2014-2015 the SRS net payment to the General Fund (Title I), for the O&C lands, will be \$2,001. The County Road Department FY 2014-2015 SRS Title I payment, for the CBWR lands and U.S. Forest Service, is budgeted to be \$149.

There is looming potential legislation offered in both the House and Senate that may provide a long term funding solution to the lack of federal timber payments experienced by the O&C and Wagon Road Counties of Oregon. We continue to be hopeful that a solution will be reached in the near future.

- ◆ In addition to cost control and greater efficiency, development of additional sources of revenue will continue to be a focus of the County. Items to consider could include:
 - Additional governmental and private grant and program funding
 - Lease and development of county owned mineral resources
 - Partnerships and management of federal timber resources
 - Partnerships and management of state trust timber lands
 - Development of federal health clinics
 - Special tax levies
 - Economic development opportunities
 - Enhance county park system

- ◆ Current county services and activities are either state mandated or considered essential to public safety or health. Future across the board budget cuts are not practical in that further reductions will not allow program criteria to be met, thus the inability to function.

COOS COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2014

- ◆ The Board of Commissioners also serves as the Governing Board for the Coos County Library Service District, 4-H Extension Service District, and the Coos County Area Transit Service District, which are separate entities from Coos County. There are four funds that require the levying of taxes; the General Fund, Bonded Debt Fund, Library Service District Fund and the 4-H Extension Service District Fund.
- ◆ The Library Service District's adopted expenditures for 2014-2015 total \$3,376 with resources other than taxes of \$245.
- ◆ The 4-H Extension Service District's adopted expenditures for 2014-2015 total \$553, with resources other than taxes of \$171. The Library and 4-H Extension Service Districts both intend to certify their total permanent tax rates in 2014-2015. The Library rate is \$.7289 per thousand and the 4-H Extension rate is \$.0888 per thousand.
- ◆ All of these factors were considered in preparing the County's budgets for the 2014-2015 fiscal year.

Requests for Information

This financial report is designed to provide a general overview of Coos County's finances for all those with an interest in the County's finances. For more information on the component units of Coos County please refer to each component unit's separately issued financial statements. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Coos County Treasurer's Office, 250 N Baxter, Coquille, Oregon 97423.

BASIC FINANCIAL STATEMENTS

COOS COUNTY, OREGON
STATEMENT OF NET POSITION
June 30, 2014

ASSETS	Governmental Activities	Business-type Activities	Total
Cash and cash equivalents	\$ 35,351,121	\$ 13,206,726	\$ 48,557,847
Receivables	2,925,324	243,279	3,168,603
Internal balances	1,065	(1,065)	-
Prepaid expenses	71,249	15,555	86,804
Inventories	452,295	-	452,295
Total current assets	38,801,054	13,464,495	52,265,549
Noncurrent assets:			
Prepaid bond insurance	-	57,119	57,119
Temporarily restricted assets-cash	8,935	-	8,935
Capital assets:			
Land	5,313,977	709,402	6,023,379
Construction in process	8,363,223	332,222	8,695,445
Other capital assets (net)	78,544,805	44,816,400	123,361,205
Total noncurrent assets	92,230,940	45,915,143	138,146,083
Total assets	131,031,994	59,379,638	190,411,632
LIABILITIES			
Current liabilities:			
Accounts payable	1,267,187	179,111	1,446,298
Payroll liabilities	635,958	21,973	657,931
Unearned revenue	2,760,906	49,563	2,810,469
Due to others on contract	61,500	-	61,500
Accrued interest payable	-	66,192	66,192
Compensated absences payable	1,376,670	77,772	1,454,442
Current portion of long-term liabilities:			
Landfill closure/postclosure care costs	-	436,600	436,600
Bonds	-	1,325,000	1,325,000
Total current liabilities	6,102,221	2,156,211	8,258,432
Noncurrent liabilities:			
Portions due or payable after one year:			
Bonds	-	14,560,000	14,560,000
Accrued other postemployment benefits obligation	1,526,424	54,968	1,581,392
Accrued landfill closure/postclosure care costs	-	3,008,700	3,008,700
Total noncurrent liabilities	1,526,424	17,623,668	19,150,092
Total liabilities	7,628,645	19,779,879	27,408,524
NET POSITION			
Net Investment in capital assets	92,222,005	29,973,024	122,195,029
Restricted for:			
Roads, sidewalks, footpaths	5,240,344	-	5,240,344
Debt service	255,042	-	255,042
Capital projects/Debt service	-	8,286,675	8,286,675
Health	9,982,743	-	9,982,743
Public safety	1,831,627	-	1,831,627
Other programs	-	359,182	359,182
Unrestricted	13,871,588	980,878	14,852,466
Total net position	\$ 123,403,349	\$ 39,599,759	\$ 163,003,108

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

COOS COUNTY, OREGON
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2014

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenue and Changes in Net Position		
		Charges for Services & Contracts	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business Type Activities	Total
Governmental activities:							
General government	\$ 7,453,182	\$ 4,366,440	\$ 419,777	\$ 13,363	\$ (2,653,602)	\$ -	\$ (2,653,602)
Public safety	12,115,950	874,384	4,004,521	144,109	(7,092,936)	-	(7,092,936)
Public works	6,748,894	34,935	5,167,734	181,126	(1,365,099)	-	(1,365,099)
Health and welfare	11,802,155	1,623,802	9,962,339	-	(216,014)	-	(216,014)
Community development	436,470	6,304	220,316	-	(209,850)	-	(209,850)
Culture and recreation	4,864,616	676,452	466,243	165,527	(3,556,394)	-	(3,556,394)
Intergovernmental	517,199	800	491,296	-	(25,103)	-	(25,103)
Interest and fiscal charges	851,991	27,860	-	-	(824,131)	-	(824,131)
Total governmental activities	44,790,457	7,610,977	20,732,226	504,125	(15,943,129)	-	(15,943,129)
Business-type activities:							
Sanitation	1,825,560	2,817,973	-	-	-	992,413	992,413
Gas pipeline	1,506,402	566,931	-	-	-	(939,471)	(939,471)
County fair	325,070	266,953	50,964	-	-	(7,153)	(7,153)
Transportation	734,147	99,077	497,222	-	-	(137,848)	(137,848)
Total business-type activities	4,391,179	3,750,934	548,186	-	-	(92,059)	(92,059)
Total government	\$ 49,181,636	\$ 11,361,911	\$ 21,280,412	\$ 504,125	(15,943,129)	(92,059)	(16,035,188)
General revenues:							
Taxes:							
Property taxes, levied for general purposes					4,799,986	-	4,799,986
Property taxes, levied for 4-H & Extension services					391,734	-	391,734
Property taxes, levied for library services					3,211,777	-	3,211,777
Property taxes, levied for debt service					2,174,663	-	2,174,663
Foreclosed property sales					52,253	-	52,253
Grants and contributions not restricted to specific programs					2,791,984	-	2,791,984
Earnings on investments					188,595	-	188,595
Miscellaneous					508,972	-	508,972
Gain (loss) on disposition of capital assets					(241,738)	-	(241,738)
Total General Revenues					13,878,226	-	13,878,226
Transfers					(1,259,420)	1,259,420	-
Changes in net position					(3,324,323)	1,167,361	(2,156,962)
Net position - beginning of year					113,893,900	38,102,937	151,996,837
Prior period adjustment					12,833,772	329,461	13,163,233
Net position - beginning of year, restated					126,727,672	38,432,398	165,160,070
Net position - ending					\$ 123,403,349	\$ 39,599,759	\$ 163,003,108

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

**COOS COUNTY, OREGON
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2014**

	General	Public Works	Mental Health	County Forest	Other Governmental Funds	Total
ASSETS						
Cash and cash equivalents	\$ 8,485,847	\$ 4,673,232	\$ 7,885,677	\$ 7,348,203	\$ 6,958,162	\$ 35,351,121
Restricted cash	8,935	-	-	-	-	8,935
Receivables:						
Property taxes	513,874	-	-	-	614,695	1,128,569
Accounts	367,703	472,864	52,218	83,000	820,970	1,796,755
Due from other funds	4,922	33,011	-	-	-	37,933
Prepaid expenses	-	-	-	-	71,249	71,249
Inventories	-	452,295	-	-	-	452,295
Total assets	\$ 9,381,281	\$ 5,631,402	\$ 7,937,895	\$ 7,431,203	\$ 8,465,076	\$ 38,846,857
LIABILITIES						
Accounts payable	\$ 275,488	\$ 159,923	\$ 274,698	\$ 31,374	\$ 525,704	\$ 1,267,187
Payroll liabilities	635,958	-	-	-	-	635,958
Due to other funds	-	-	4,293	590	31,985	36,868
Unearned revenue	2,027,915	-	-	1,786	731,205	2,760,906
Due on contracts	61,500	-	-	-	-	61,500
Total liabilities	3,000,861	159,923	278,991	33,750	1,288,894	4,762,419
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue:						
Property taxes	446,297	-	-	-	534,283	980,580
Assessments	-	80,659	-	-	-	80,659
Total deferred inflows of resources	446,297	80,659	-	-	534,283	1,061,239
FUND BALANCES						
Nonspendable	-	452,295	-	-	71,249	523,544
Restricted	-	4,938,525	7,658,904	-	6,077,016	18,674,445
Committed	-	-	-	-	410,585	410,585
Assigned	-	-	-	7,397,453	83,049	7,480,502
Unassigned	5,934,123	-	-	-	-	5,934,123
Total fund balances	5,934,123	5,390,820	7,658,904	7,397,453	6,641,899	33,023,199
Total liabilities, deferred inflows of resources and fund balances	\$ 9,381,281	\$ 5,631,402	\$ 7,937,895	\$ 7,431,203	\$ 8,465,076	\$ 38,846,857

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

COOS COUNTY, OREGON
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2014

Total fund balances - governmental funds \$ 33,023,199

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets are not current financial resources in governmental funds, but are reported in the Statement of Net Position at their net depreciable value:

Land	\$ 5,313,977	
Construction in process	8,363,223	
Depreciable assets	148,600,597	
Accumulated depreciation	<u>(70,055,792)</u>	
		92,222,005

The Statement of Net Position reports receivables at their net realizable value. However, taxes and assessments receivables are not available to pay for current period expenditures so they are deferred in governmental funds.

Deferred inflows		1,061,239
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All liabilities are reported in the Statement of Net Position, however, if they are not due and payable in the current period, they are not recorded in the governmental funds:

Accrued other postemployment benefits	(1,526,424)	
Compensated absences	<u>(1,376,670)</u>	
		<u>(2,903,094)</u>

Total net position - governmental activities \$ 123,403,349

COOS COUNTY, OREGON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2014

	General	Public Works	Mental Health	County Forest	Other Governmental Funds	Total
Revenues:						
Property taxes	\$ 4,843,973	\$ -	\$ -	\$ -	\$ 5,826,723	\$ 10,670,696
Taxes - other	238,012	-	-	-	128,420	366,432
Intergovernmental	4,986,149	5,153,671	8,279,493	-	5,216,696	23,636,009
Licenses, fees and permits	486,406	36,638	50,349	-	2,556,346	3,129,739
Charges for services	432,395	933,341	90,122	31,843	262,482	1,750,183
Timber sales	-	-	-	3,459,928	-	3,459,928
Fines and forfeitures	141,773	25,514	-	-	211,057	378,344
Interest on investments	53,222	22,956	40,438	31,461	40,513	188,590
Other	484,622	27,277	3,590	930	148,580	664,999
Total revenues	11,666,552	6,199,397	8,463,992	3,524,162	14,390,817	44,244,920
Expenditures:						
General government	5,783,239	-	-	425,868	644,069	6,853,176
Public safety	8,814,428	-	-	-	2,969,489	11,783,917
Public works	-	5,506,117	-	-	-	5,506,117
Health and welfare	416,275	-	8,420,168	-	2,878,016	11,714,459
Community development	-	-	-	-	436,455	436,455
Culture and recreation	-	-	-	-	4,639,118	4,639,118
Intergovernmental	-	-	-	-	517,199	517,199
Capital outlay	758,008	8,901	5,870	-	374,778	1,147,557
Debt service:						
Principal	-	-	-	-	1,265,000	1,265,000
Interest	-	-	-	-	851,991	851,991
Total expenditures	15,771,950	5,515,018	8,426,038	425,868	14,576,115	44,714,989
Excess (deficiency) of revenues over (under) expenditures	(4,105,398)	684,379	37,954	3,098,294	(185,298)	(470,069)
Other financing sources (uses):						
Sales of capital assets	-	786	-	-	-	786
Transfers in	3,964,884	-	-	-	1,135,675	5,100,559
Transfers out	(797,110)	-	(186,000)	(3,659,751)	(457,698)	(5,100,559)
Total other financing sources (uses)	3,167,774	786	(186,000)	(3,659,751)	677,977	786
Net change in fund balances	(937,624)	685,165	(148,046)	(561,457)	492,679	(469,283)
Fund balances at beginning of year	6,871,747	4,705,655	7,806,950	7,958,910	6,149,220	33,492,482
Fund balances at end of year	\$ 5,934,123	\$ 5,390,820	\$ 7,658,904	\$ 7,397,453	\$ 6,641,899	\$ 33,023,199

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

COOS COUNTY, OREGON
Reconciliation of the Governmental Funds Statement of Revenues,
Expenditures and Changes in Fund Balances
to the Statement of Activities
For the Year Ended June 30, 2014

Total net change in fund balances - governmental funds \$ (469,283)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds defer revenues that do not provide current financial resources. However, the Statement of Activities recognizes such revenues at their net realizable value when earned, regardless of when received.

Property taxes	\$ (198,709)	
Special assessments	81,445	
		(117,264)

Gain or loss on disposition of capital assets are reported in the Statement of Net Position but only the proceeds from sales are reported in the Governmental funds.		(786)
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Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities. This is the amount expended for depreciation and capital outlay in the period.

Capital assets	13,866,906	
Depreciation	(3,562,193)	
		10,304,713

Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. These liabilities consist of:

Changes in compensated absences payable	(54,489)	
Change in accrued other postemployment benefits	(153,442)	
		(207,931)

Change in net position of governmental activities		<u>\$ 9,509,449</u>
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The notes to the basic financial statements are an integral part of this statement.

COOS COUNTY, OREGON
STATEMENT OF NET ASSETS
ENTERPRISE FUNDS
June 30, 2014

	Waste Disposal	Gas Pipeline	Other Enterprise Funds	Totals
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 2,693,704	\$ 10,324,006	\$ 189,016	\$ 13,206,726
Receivable				
Grants	-	-	89,434	89,434
Accounts	134,175	17,048	2,622	153,845
Due from other funds	-	-	4,158	4,158
Prepays	-	-	15,555	15,555
Total current assets	2,827,879	10,341,054	300,785	13,469,718
Noncurrent assets:				
Prepaid bond insurance	-	57,119	-	57,119
Capital assets:				
Land	9,862	883,413	148,349	1,041,624
Other capital assets (net of accumulated depreciation)	1,526,103	42,484,186	806,111	44,816,400
Total noncurrent assets	1,535,965	43,424,718	954,460	45,915,143
Total assets	4,363,844	53,765,772	1,255,245	59,384,861
LIABILITIES				
Current liabilities:				
Accounts payable	95,716	20,345	63,050	179,111
Accrued payroll benefits	-	-	21,973	21,973
Compensated absences payable	44,851	-	32,921	77,772
Due to other funds	5,223	-	-	5,223
Accrued interest payable	-	66,192	-	66,192
Prepaid deposits, etc.	-	25,000	24,563	49,563
Current portion of long-term liabilities				
Bonds	-	1,325,000	-	1,325,000
Landfill closure/post-closure care cost	436,600	-	-	436,600
Total current liabilities	582,390	1,436,537	142,507	2,161,434
Noncurrent liabilities:				
Long-term liabilities (net of current portion)				
Bonds	-	14,560,000	-	14,560,000
Accrued other postemployment benefits obligation	47,865	-	7,103	54,968
Accrued landfill closure/post-closure care cost	3,008,700	-	-	3,008,700
Total noncurrent liabilities	3,056,565	14,560,000	7,103	17,623,668
Total liabilities	3,638,955	15,996,537	149,610	19,785,102
NET POSITION				
Net investment in capital assets	1,535,965	27,482,599	954,460	29,973,024
Restricted for:				
Capital projects/debt service	-	8,286,675	-	8,286,675
Special projects	359,182	-	-	359,182
Unrestricted	(1,170,258)	1,999,961	151,175	980,878
Total net position	\$ 724,889	\$ 37,769,235	\$ 1,105,635	\$ 39,599,759

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

COOS COUNTY, OREGON
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
ENTERPRISE FUNDS
For the Year Ended June 30, 2014

	Waste Disposal	Gas Pipeline	Other Enterprise Funds	Totals
Operating revenues:				
Waste disposal fees	\$ 1,510,806	\$ -	\$ -	\$ 1,510,806
Operational charges	-	-	301,366	301,366
Pipeline operations	-	532,874	-	532,874
Intergovernmental revenues	-	-	548,186	548,186
Miscellaneous	9,498	-	64,149	73,647
Total operating revenues	1,520,304	532,874	913,701	2,966,879
Operating expenses:				
Personal service	413,436	-	422,107	835,543
Materials and services	896,351	466,455	500,370	1,863,176
Depreciation	165,073	1,044,754	136,691	1,346,518
Total operating expenses	1,474,860	1,511,209	1,059,168	4,045,237
Operating income (loss)	45,444	(978,335)	(145,467)	(1,078,358)
Other revenues (expense)				
Interest on investments	14,328	37,905	514	52,747
Change in estimated post closure cost	1,081,899	-	-	1,081,899
Gain (Loss) on disposition of capital assets	(149,256)	958	-	(148,298)
Interest expense	-	-	(49)	(49)
Total other revenues (expenses)	946,971	38,863	465	986,299
Income (loss) before transfers	992,415	(939,472)	(145,002)	(92,059)
Transfers from other funds (net)	(5,580)	1,265,000	-	1,259,420
Change in net assets	986,835	325,528	(145,002)	1,167,361
Net position at beginning of year	(261,946)	37,114,246	1,250,637	38,102,937
Prior period adjustment	-	329,461	-	329,461
Net position at beginning of year, restated	(261,946)	37,443,707	1,250,637	38,432,398
Net position at end of year	\$ 724,889	\$ 37,769,235	\$ 1,105,635	\$ 39,599,759

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

COOS COUNTY, OREGON
STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
For the Year Ended June 30, 2014

	Waste Disposal	Gas Pipeline	Other Enterprise Funds	Totals
Cash flows from operating activities:				
Cash received from customers and users	\$ 1,547,482	\$ 537,519	\$ 412,683	\$ 2,497,684
Cash received from grantors			500,228	500,228
Cash paid to employees	(412,336)	-	(417,122)	(829,458)
Cash paid to suppliers	(1,237,703)	(493,725)	(461,271)	(2,192,699)
Net cash provided (used) by operating activities	(102,557)	43,794	34,518	(24,245)
Cash flows from noncapital financing activities:				
Interfund transfers (net)	-	1,265,000	641	1,265,641
Cash flows from capital and related financing activities:				
Principal payments on long-term debt	-	(1,265,000)	(1,136)	(1,266,136)
Interest paid	-	-	(49)	(49)
Proceeds from sale of capital assets	2,250	958	-	3,208
Capital expenditures	-	(3,872)	-	(3,872)
Net cash (used) by capital and related financing activities	2,250	(1,267,914)	(1,185)	(1,266,849)
Cash flows from investing activities:				
Interest received	14,328	33,098	515	47,941
Net increase (decrease) in cash and cash equivalents	(85,979)	73,978	34,489	22,488
Cash and cash equivalents at beginning of year	2,779,683	10,250,028	154,527	13,184,238
Cash and cash equivalents at end of year	\$ 2,693,704	\$ 10,324,006	\$ 189,016	\$ 13,206,726

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Operating income (loss)	\$ 45,444	\$ (978,335)	\$ (145,467)	\$ (1,078,358)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization	165,073	1,044,754	136,691	1,346,518
Change in assets and liabilities:				
Accounts receivable	27,572	4,645	1,871	34,088
Prepays	-	5,887	(1,349)	4,538
Accounts payable	6,543	(33,157)	45,433	18,819
OPEB liability	2,806	-	-	2,806
Compensated absences payable	1,100	-	-	1,100
Landfill closure/post-closure care cost	(350,701)	-	-	(350,701)
Unearned revenue	(394)	-	(2,661)	(3,055)
Net cash provided (used) by operating activities	\$ (102,557)	\$ 43,794	\$ 34,518	\$ (24,245)
Schedule of non-cash donations	\$ -	\$ 329,461	\$ -	\$ 329,461

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

COOS COUNTY, OREGON
STATEMENT OF ASSETS AND LIABILITIES
FIDUCIARY FUNDS
June 30, 2014

ASSETS	<u>Total Agency Funds</u>
Cash and cash equivalents	\$ 2,316,573
Receivables:	
Property/Taxes	<u>5,260,288</u>
Total assets	<u><u>\$ 7,576,861</u></u>
 LIABILITIES	
Due to other agencies and taxing districts	<u><u>\$ 7,576,861</u></u>

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

COOS COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Coos County (the County) operates under Oregon Revised Statutes (ORS) Title 20. Control of the County is vested in its Board of Commissioners, who are elected to office by voters within the County. Other elected officials of the County whose general duties and responsibilities are covered by various ORS chapters include the Assessor, Clerk, District Attorney, Sheriff, Surveyor, and Treasurer.

The basic financial statements include all financial activities, organizations and functions for which the Board is responsible for financial accountability, based on criteria established by the Governmental Accounting Standards Board. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose its will on the component unit, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

Therefore, although legally separate entities, component units are, in substance, part of the primary government's operations and data from these units are included in the financial statements of the primary government. Additionally, if the governing body of the component unit is substantially the same as that of the primary government (the County) and the management of the primary government has operational responsibility for the component unit, the component unit's financial data is to be blended with the primary government's financial data.

In evaluating how to define the County for financial reporting purposes, management has considered all potential component units. Based on application of the aforementioned criteria established by the Governmental Accounting Standards Board (GASB), the County has three component units, Coos County Library Service District, the Coos County 4-H & Extension Service District and the Coos County Area Transit Service District.

Coos County Library Service District and the 4-H & Extension Service District - The Districts serve all citizens of the county and are governed by the County's Board of Commissioners. The Board approves the Districts' budgets, levies taxes, and approves contracts with all cities and universities receiving County support payments. The Districts are reported as special revenue funds within the County's financial statements using blended method of presentation. Financial statements for the Districts may be obtained from the Coos County Clerk.

Coos County Area Transit Service District - The District serves all citizens of the County and is governed by the County's Board of Commissioners. The Board approves the District's budgets and approves contracts. The District is reported as a business-type fund within the County's financial statements using blended method of presentation. Financial statements for the District may be obtained from the Coos County Clerk.

B. Measurement Focus, Basis of Accounting and Basis of Presentation

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Government-wide Statements: The government-wide statements are prepared using the economic resources measurement focus and are reported on the accrual basis. This is the same approach used in preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared.

Governmental fund financial statements, therefore, include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds. The government-wide statements are the Statement of Net Position and the Statement of Activities. They display information about the primary government (the County) and its component units.

These statements include the financial activities of the overall government, except for fiduciary activities. Inter-fund activity such as loans and transfers are eliminated to minimize the double counting of internal activities. These statements distinguish between the *governmental* and *business-type activities* of the County.

Governmental activities – The County's general government activities are reported in this category, including general government, public safety, public works, health and welfare, conservation, community development, culture and recreation and intergovernmental. Governmental activities generally are financed through taxes, intergovernmental revenue, and other nonexchange transactions.

Business-type activities – The County's business-type activities include operating a waste disposal, natural gas pipeline, County fair and transportation service district. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the Statement of Activities. Program revenues include (a) fees, fines and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: Fund financial statements report detailed information about the County. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

The accounts of the County are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. The various funds of the County are grouped into the categories governmental, proprietary and fiduciary.

Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary funds financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are used to account for the County's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, licenses, and interest are considered to be susceptible to accrual.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grant, categorical block grant, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted assets available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grant, and then by general revenues.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

An accrual for deferred revenue arises in the Governmental Funds Balance Sheet when potential revenue does not meet the earned and available criteria for recognition in the current period. Unavailable deferred revenue consists of uncollected property taxes not deemed available to finance operation of the current period. In the government-wide Statement of Activities, with a full accrual basis of accounting, revenue is recognized as soon as it is earned regardless of its availability. Thus, the deferred inflow created on the Governmental Fund Balance Sheet for unavailable deferred revenue is eliminated. Unearned revenues arise outside the scope of measurement focus and basis of accounting, such as when the City received resources before it has a legal claim to them. An example of this would be when grant monies are received prior to the incurrence of qualifying expenses.

Proprietary funds operating revenues, such as charges for services, result from exchange transactions associated with the principal activities of the funds. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investments earnings, result from nonexchange transaction or ancillary activities.

The County reports the following major governmental funds:

General Fund – This is the County's primary operating fund. It accounts for and reports the financial resources of the County that are not accounted for and reported in any other fund. Principal sources of revenue are Oregon and California land grant proceeds, state and federal revenues, property taxes, licenses and permits, charges for services, and interest. Primary expenditures are for general administration, public safety, community services and health services.

Public Works Fund – The fund accounts for and reports the general operations of the Road Department. Primary revenue resources include federal forest fees, motor vehicle fees and interest allocation. Expenditures are for the construction and maintenance of roads and bridges.

Mental Health Fund – This fund accounts for and reports the County's mental health operations. Primary revenue sources include State mental health grants and contracts.

County Forest Fund – This fund accounts for and reports the management of the County's forest. Primary source of revenue is from the sale of forest products. Expenditures consist of forestry management and transfers to the General Fund.

The County reports the following major enterprise funds:

Waste Disposal Fund – This fund accounts for and reports the operations, maintenance, development, and closure/post closure care of various disposal sites. The fund's primary revenue source is waste disposal fees.

Gas Pipeline Fund – This fund accounts for and reports the construction and operations of a natural gas pipeline from Roseburg to the Coos Bay-North Bend Area. Initially funded by bonds, the fund's primary revenue source is from operational fees.

The County reports the following fiduciary fund types:

Agency Funds – These funds account for and report monies held by the County in a fiduciary capacity or as an agent for other governments and other funds.

C. Assets, Liability, and Equity

1. Cash and Cash Equivalents

The cash and cash equivalents reported on the balance sheets include cash on hand, demand deposits, cash with fiscal agents and amounts in investment pools that have the general characteristics of demand deposit accounts with highly liquid debt instruments purchased with a maturity of three months or less. The State of Oregon authorizes municipalities to invest in general obligations of the United States and its agencies, certain debt of Oregon municipalities, savings accounts, certificates of deposit, bankers' acceptances, the Oregon State Treasurer's Investment Pool and certain highly rated commercial paper. Investments are recorded at fair value. All other investments are pooled in order to maximize interest rates. Earnings on the pooled funds are apportioned and paid or credited to the funds quarterly based on the average daily balance of each participating fund.

For purposes of the statement of cash flows, the proprietary fund type considers all highly liquid investments (including restricted cash) with maturity of three months or less when purchased to be cash equivalents.

Investments are stated at amortized cost, which approximates fair value.

2. Receivables and Payables

All receivables are reported at their gross value. There is no provision for uncollectible amounts. The management of Coos County believes all receivables are collectible with no material uncollectible amounts.

Property taxes receivable for the governmental fund types which have been collected within 60 days subsequent to year end are considered measurable and available and are recognized as revenue. All other property taxes receivable are offset by deferred revenue and, accordingly, have not been recorded as revenue on the budgetary basis. Property taxes are levied and attached as an enforceable lien on property as of July 1. Taxes are payable in three installments on November 15, February 15, and May 15. All property tax receivables are due from property owners within the County and are billed and collected by Coos County, Oregon and turned over to the taxing districts within the County.

Assessments receivable are offset by deferred revenue and, accordingly, have not been recorded as revenue.

Receivables of the proprietary fund types are recorded as revenue earned, including services earned but not billed.

Receivables for federal and state grants, and state, county, and local shared revenue are recorded as revenue in all fund types as earned. The receivables for state, county, and local shared revenue are recorded in accounts receivable.

Investment earnings (e.g., accrued interest receivable) are recorded as revenue in all fund types as interest income.

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

3. *Inventories*

Materials and supplies inventories are used for road and equipment repairs and are carried in the Public Works Fund. Except for aggregate produced by the County, which is valued at a cost, which is different from the cost that would be derived using a method that is in accordance with generally accepted accounting principles, inventories are valued at actual cost and recorded with the Purchase Method. Inventories are shown on the balance sheet as an asset and a reservation of fund balance, which indicates that they do not constitute available expendable resources although they are a component of net current assets.

4. *Restricted Assets*

Certain resources are set aside for repayment of debt and are classified as restricted assets on the Statement of Net Position because their use is limited by outside parties. Restricted amounts may include resources set aside for specific purposes including making principal and interest payments on bonds and notes payable, and post-closure costs.

5. *Capital Assets*

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. The County maintains a capitalization threshold of \$5,000 and an initial estimated useful life extending beyond a single reporting period. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Major outlays for capital assets and improvements are capitalized as the projects are constructed. Interest incurred during construction is not capitalized.

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. For governmental activities these costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities. Capital assets utilized by the proprietary funds are reported in the business-type activities column of the government-wide Statement of Net Position and in the respective funds.

All reported capital assets except land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Capital assets are depreciated using straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Years</u>
Waste disposal plant	5-40
Buildings and improvements	20-60
Infrastructure	10-40
Machinery and equipment	5-15
Vehicles and other mobile equipment	2-20

6. *Compensated Absences*

The County's policy is for employees to accumulate up to twice their annual accrual rate of vacation leave. Sick leave may be accumulated and is payable upon termination at 25% of the accrued hours, up to a maximum of 240 hours paid. Compensatory time-off may be accrued in lieu of overtime pay, limited to 40 hours.

The liability for compensated absences reported in the government-wide and proprietary fund statements consists of unpaid, accumulated annual and sick leave balances. All unused vacation leave and twenty-five percent of unused sick leave vests with employees and is payable upon termination of employment.

A liability for these amounts is reported in governmental funds only if they have matured, for example, as the result of employee resignations and retirements. The governmental funds typically used in prior years to liquidate the liability for compensated absences are any of the funds with payroll, which include: General Fund, Special Revenue Funds and the Enterprise Funds.

7. *Deferred Outflows/Inflows of Resources* - In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County currently has no items that qualify for reporting in this category.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has only one type of deferred inflows, which arises only under the modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and local improvement district assessments.

8. *Long-term Obligations*

In the government-wide financial statements and the proprietary fund type financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts as well as issuance costs are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are reported as deferred charges.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as issuance costs during the current period. Debt proceeds, premiums and discounts are reported as other financing sources/uses, while issuance costs are reported as debt service expenditures.

9. *Interfund Transactions*

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures or expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

10. *Use of Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

11. *Fund Equity*

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. As a result, in the fund financial statements, fund balances are classified as follows:

Nonspendable—Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted—Amounts that can be spent only for specific purposes because of the local, state or federal laws, or externally imposed conditions by grantors or creditors or enabling legislation.

Committed—Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners. These amounts cannot be used for any other purpose unless the Board of Commissioners removes or changes the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed.

Assigned — Amounts that are constrained by the County's intent to be used for a specific purpose, but are neither restricted nor committed. Intent must be expressed by the Board of Commissioners, the budget committee or the Board's authorized designee.

Unassigned—All amounts not included in other classifications.

The amounts in the various categories of fund balance are included in the governmental funds balance sheet. As discussed in Note 1 B, restricted funds are used first as appropriate. Decreases to the remaining fund balance categories first reduce committed fund balance, followed by assigned fund balance, then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

12. *Net Position*

Government-wide and proprietary fund net position is divided into three components:

Net investment in capital assets - consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.

Restricted net position - consists of assets that are restricted by the county's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.

Unrestricted – all other net position is reported in this category.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Except for its Trust and Agency Funds, the County is required by State law to budget all funds. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the governmental funds. The annual budget for proprietary funds is adopted on a basis not consistent with accounting principles generally accepted in the United States of America to comply with Oregon Local Budget Law. Proprietary Funds are budgeted on a working capital non-GAAP basis. The County defines working capital as current assets less current liabilities excluding current portions of noncurrent liabilities. All annual appropriations lapse at fiscal year-end.

Oregon Local Budget Law establishes standard procedures relating to the preparation, adoption, and execution of the annual budget. The Board of Commissioners, on or before June 30 of each year, authorizes appropriations for each fund, which sets the level by which expenditures cannot exceed appropriations. The level of control for the General Fund, Public Works and the Mental Health Special Revenue Fund is by department, while the level of control in all other Special Revenue Funds, Debt Service and Proprietary Funds is by total personnel services, materials and services, support of schools, capital outlay, debt service and other expenditures. The budget document contains more specific, detailed information for the aforementioned expenditure categories.

Original appropriations may be increased through resolutions by transferring amounts between appropriations categories or between funds. A supplemental budget is needed to increase appropriations when appropriations transfers are unauthorized. Unexpected resources and certain other changes may be made through use of a supplemental budget.

The County had numerous appropriation transfers between levels of control during the year ended June 30, 2014 and the budgets are reported as originally adopted or as amended by the Board of Commissioners. Management may reassign resources within functions without seeking approval of the Board.

B. Schedule of Accountability

The County is required by State law to disclose the financial transactions of elected officials. This includes a schedule of cash receipts and turnovers for all elected officials with cash transactions.

	Assessor	Clerk	Comm- issioners	District Attorney	Sheriff	Surveyor	Treasurer	Total
Cash on hand July 1, 2013	\$ 50	\$ 100	\$ 125	\$ -	\$ 20,300	\$ 50	\$ 50,161,985	\$ 50,182,610
Receipts	110,234	718,914	931,522	243,661	2,389,686	21,326	93,658,670	98,074,013
Turnovers and disbursements:								
To County Treasurer and to others	(110,234)	(718,914)	(931,522)	(243,661)	(2,389,686)	(21,326)	(92,957,925)	(97,373,268)
Cash on hand June 30, 2014	<u>\$ 50</u>	<u>\$ 100</u>	<u>\$ 125</u>	<u>\$ -</u>	<u>\$ 20,300</u>	<u>\$ 50</u>	<u>\$ 50,862,730</u>	<u>\$ 50,883,355</u>
Consists of:								
Change and revolving funds	\$ 50	\$ 100	\$ 125	\$ -	\$ 20,300	\$ 50	\$ 2,345	\$ 22,970
Deposits w /County Treasurer	-	-	-	-	-	-	50,860,385	50,860,385
Total	<u>\$ 50</u>	<u>\$ 100</u>	<u>\$ 125</u>	<u>\$ -</u>	<u>\$ 20,300</u>	<u>\$ 50</u>	<u>\$ 50,862,730</u>	<u>\$ 50,883,355</u>

C. Excess of Expenditures Over Appropriations

Expenditures exceeded appropriations for the fiscal year ended June 30, 2014 in the following amounts:

Nonmajor Funds:

Library Fund

Materials and services

\$ 16,974

D. Investment Limitations

With the consent of the governing body, local governments may place in the aggregate up to \$46,364,262 of its funds in the State of Oregon Local Government Investment Pool (Pool). The limitation is adjusted annually by the Consumer Price Index for All Urban Consumers of the Portland, Oregon Standard Metropolitan Statistical Area. The County complied with the limitations as set out in Oregon Revised Statutes 294.810 during fiscal year 2013-14.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

The County maintains a cash management pool for its cash and cash equivalents in which each fund participates. Interest earnings are distributed quarterly based on average daily balances.

Deposits - The Governmental Accounting Standards Board has adopted accounting principles generally accepted in the United States of America (GAAP), which include standards to categorize deposits to give an indication of the level of custodial credit risk assumed by the County at June 30, 2014. If bank deposits at year end are not entirely insured or collateralized with securities held by the County or by its agent in the County's name, the County must disclose the custodial credit risk that exists. Deposits with financial institutions are comprised of bank demand deposits. For deposits in excess of federal depository insurance, Oregon Revised Statutes require the depository institution to participate in the Public Funds Collateralization Program. The Public Funds Collateralization Pool is a multiple financial institution collateral pool administered by the Oregon State Treasurer's Office.

For the fiscal year ended June 30, 2014, the carrying amounts of the County's deposits in various financial institutions were \$3,540,897 and the bank balance was \$4,115,035. All deposits are held in the name of the County. Of the bank balance, \$614,833 was insured by the Federal Depository Insurance Corporation and \$3,500,202 was covered under the Public Funds Collateralization Program.

Custodial Credit Risk. Custodial credit risk for deposits is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The County's formal deposit policy for custodial credit risk is to deposit funds with qualified institutions. A qualified institution is defined by County policy as including approved security broker/dealers maintaining minimum net capital of \$10,000,000 and having a history of at least 10 years of operation. These may include "primary" dealers or regional dealers that qualify under the Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

The Oregon State Treasurer is responsible for monitoring public funds held by bank depositories in excess of FDIC insured amounts, and for assuring that public funds on deposit are collateralized to the extent required by Oregon Revised Statutes (ORS) 295. ORS Chapter 295 requires depository banks to place and maintain on deposit with a third party custodian bank securities having a value of 10 percent, 25 percent or 110 percent of public funds on deposit depending primarily on the capitalization level of the depository bank. Deposits in the Public Funds Collateralization Pool are not 100% guaranteed.

Investments - The purpose of the County's investment policy is to identify various policies and procedures that enhance opportunities for a prudent and systematic investment policy and to organize and formalize investment related activities. The County has delegated investment responsibilities to the County Treasurer, who is primarily responsible for implementing the investment policy.

At June 30, 2014, the County had invested \$42,061,848 with the Oregon Short-Term Fund (OSTF), which is a cash and investment pool available for use by all state funds and local governments and is maintained by the State Treasurer. The Local Government Investment Pool (LGIP) is an open-ended, no-load diversified portfolio offered to eligible participants, including any municipality, political subdivision, or public corporation of the state. Currently, there are more than 1,500 participants in the Pool. Local government pooled assets are reported as an Investment Trust Fund in Oregon's Comprehensive Annual Financial Report. The Oregon Short-Term Fund Board, established by the Oregon Legislature, advises the Oregon Investment Council and the Oregon State Treasury in the management and investments of the LGIP.

The State of Oregon Local Government Investment Pool (LGIP or Pool) is an unrated external investment pool and is not registered with the U.S. Securities and Exchange Commission as an investment company. Oregon Revised Statutes and the Oregon Investment Council govern the Pool's investment policies. The State Treasurer is the investment officer for the Pool and is responsible for all funds in the Pool. These funds must be invested and the investments managed, as a prudent investor would, exercising reasonable care, skill and caution. Investments in the fund are further governed by portfolio guidelines issued by the Oregon Short-Term Funds Board, which establish diversification percentages and specify the types and maturities of investments. The Oregon Audits Division of the Secretary of State's Office audits the Pool annually. The Division's report on the Pool as of and for the year ended June 30, 2014 was unqualified.

Credit Risk. Credit risk for investments is the risk that, in the event of the failure of the counterparty, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The State of Oregon LGIP is not registered with the U.S. Securities and Exchange Commission as an investment company.

State statutes authorize the County to invest primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial papers and the State Treasurer's investment pool, among others. The County has no formal investment policy that further restricts its investment choices.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Oregon Short-Term Fund Board manages this risk by limiting the maturity of the investments held by the fund. The County does not have a formal investment policy that explicitly limits investment maturities as a means of managing its exposure to fair value loss arising from increasing interest rates.

Concentration of Credit Risk. The County is required to provide information about the concentration of credit risk associated with its investments in one issuer that represent five percent or more of the total investments, excluding investments in external investment pools or those issued and explicitly guaranteed by the U.S. Government. The following schedule provides this information.

Investment Detail

Fair Value of Investments, June 30, 2014

<u>Investment Type</u>	<u>Maturities</u>	<u>Concentration Percentage of Portfolio</u>	<u>Fair Value</u>
Local Government Investment Pool	1 day	89.2%	\$ 42,061,848
FHLB Discount Note	6 months	10.8%	5,098,711
		<u>100.0%</u>	<u>\$ 47,160,559</u>

A reconciliation of cash and investments as shown on the Statement of Net Position and Balance Sheet is as follows:

Deposits and Investments:

Carrying amount of deposits	\$ 3,540,897
Carrying amount of investments	47,160,559
Cash on hand	24,224
Deposit in transit	148,740
Cash with fiscal agents (restricted)	8,935

Total deposits and investments \$ 50,883,355

Governmental Activities:

General Fund	\$ 8,494,782
Public Works Fund	4,673,232
Mental Health Fund	7,885,677
County Forest Fund	7,348,203
Governmental nonmajor funds in aggregate	6,958,162
	<u>35,360,056</u>

Business-Type Activities:

Waste Disposal Fund	2,693,704
Gas Pipeline Fund	10,324,006
Business-type non-major funds in aggregate	189,016
	<u>13,206,726</u>

Agency Fund:

Deposits and investments	<u>2,316,573</u>
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Total cash and cash equivalents \$ 50,883,355

B. Restricted Cash

Restricted cash at year-end consisted of amounts held in an escrow account related to the purchase of property. The funds held by the escrow agent at June 30, 2014 were \$ 8,935.

C. Property Taxes Receivable

Coos County makes all assessments of property value, and collects the taxes for all taxing districts within its boundaries. The certified tax roll for all taxing districts in Coos County totaled \$61,590,775 for the fiscal year 2013-2014. For the 2013-2014 tax year, the County's permanent tax rate is \$1.0799 per \$1,000 of assessed value for all taxable property within the County's boundaries.

Following is a summary of property tax transactions for the year ended June 30, 2014:

	Balance 6/30/2013	2013-14 Net Levy	Collections and Adjustments	Balance 6/30/2014
2013-2014	\$ -	\$ 61,590,775	\$ 58,610,257	\$ 2,980,518
2012-2013	3,269,530	-	1,625,254	1,644,276
2011-2012	1,902,243	-	811,416	1,090,827
2010-2011	1,121,418	-	752,394	369,024
2009-2010	410,259	-	298,659	111,600
2008-2009	103,137	-	57,162	45,975
2007-2008	59,034	-	29,944	29,090
Prior years	133,101	-	15,554	117,547
Total	\$ 6,998,722	\$ 61,590,775	\$ 62,200,640	\$ 6,388,857

At June 30, 2014, property tax allocation for receivables between funds consisted of the following:

General Fund	\$ 513,874
Bond Debt Fund	229,985
Library Service District	342,949
4-H & Extension Service District	41,761
Subtotal	1,128,569
Trust and Agency Fund	5,260,288
	\$ 6,388,857

D. Deferred Inflows of Resources

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. In addition, governmental funds and proprietary funds report deferred inflows in connection with resources that have been received but not yet earned. At June 30, 2014, the various components of deferred outflows of revenue consisted of property taxes receivable in the General Fund and non-major funds of \$446,297 and \$534,283, respectively, and assessments receivable in the Public Works Fund of \$80,659.

E. Fund Balance

The County has adopted GASB Statement No. 54 which redefined how fund balances are presented in fund financial statements. In the governmental fund financial statements, fund balances are classified as follows:

	General Fund	Public Works Fund	Mental Health Fund	County Forest Fund	Nonmajor Funds	Total
Nonspendable:						
Inventory	\$ -	\$ 452,295	\$ -	\$ -	\$ -	\$ 452,295
Prepaid exp.	-	-	-	-	71,249	71,249
Restricted:						
Debt service	-	-	-	-	255,042	255,042
Public safety services	-	-	-	-	1,831,627	1,831,627
Health services	-	-	7,658,904	-	2,323,839	9,982,743
Economic dev. services	-	-	-	-	737,649	737,649
Roads, sidewalks, footpaths	-	4,938,525	-	-	301,819	5,240,344
Other	-	-	-	-	627,040	627,040
Committed:						
Public safety	-	-	-	-	196,412	196,412
Parks	-	-	-	-	146,432	146,432
Industrial development	-	-	-	-	67,741	67,741
Assigned:						
Forest management	-	-	-	7,297,243	-	7,297,243
Future construction	-	-	-	100,210	-	100,210
Planning services	-	-	-	-	83,049	83,049
Unassigned:	5,934,123	-	-	-	-	5,934,123
Total fund balance	<u>\$ 5,934,123</u>	<u>\$ 5,390,820</u>	<u>\$ 7,658,904</u>	<u>\$ 7,397,453</u>	<u>\$ 6,641,899</u>	<u>\$ 33,023,199</u>

F. Interfund transfers and balances due to/from other funds:

During the year, transfers were made between funds as shown below:

Fund:	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Activities:		
General Fund	\$ 3,964,884	\$ 797,110
Mental Health Fund	-	186,000
County Forest Fund	-	3,659,751
Non-major governmental funds	<u>1,135,675</u>	<u>457,698</u>
Total Governmental Activities Transfers	<u>5,100,559</u>	<u>5,100,559</u>
Non-budgetary transfers		
Gas Pipeline Fund	1,265,000	-
Non-major governmental funds	<u>-</u>	<u>1,265,000</u>
Total non-budgetary transfers	<u>1,265,000</u>	<u>1,265,000</u>
Total transfers	<u><u>\$ 6,365,559</u></u>	<u><u>\$ 6,365,559</u></u>

The transfers from the General Fund were routine transfers to support various activities of several nonmajor funds. The transfers into the General Fund consisted of routine transfers from the Law Library, Child Support Enforcement and Community Corrections Funds. Additionally, monies were transferred from the County Forest Fund to offset a reduction in the Secure Rural Schools and Community Self-Determination Program Act funding.

The General Obligation Series 2003B debt is held in the Gas Pipeline Fund, a business-type activity. Debt is serviced through collection of property taxes in the Bonded Debt Fund, a non-major governmental-type activity. A non-budgetary adjustment to transfers has been made to reduce the principal outstanding in the Gas Pipeline Fund.

At year-end, certain balances were remaining payable to and from other funds. These interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. These balances were as follows:

Fund:	<u>Due To</u>	<u>Due From</u>
Governmental Activities:		
General Fund	\$ 4,922	\$ -
Public Works Fund	33,011	-
Mental Health Fund	-	4,293
County Forest Fund	-	590
Nonmajor governmental funds	<u>-</u>	<u>31,985</u>
Total Governmental Activities Transfers	<u>37,933</u>	<u>36,868</u>
Business-type Activities:		
Waste Disposal Fund	-	5,223
Nonmajor funds	<u>4,158</u>	<u>-</u>
Total Business-type Activities Transfers	<u>4,158</u>	<u>5,223</u>
	<u><u>\$ 42,091</u></u>	<u><u>\$ 42,091</u></u>

G. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2014 was as follows:

Governmental Activities:	Balance 06/30/2013	Additions	Deletions	Balance 06/30/2014
<i>Non-depreciable capital assets:</i>				
Land	\$ 5,375,477	\$ 71,239	\$ (132,739)	\$ 5,313,977
Construction in progress	8,244,949	310,415	(192,141)	8,363,223
Total non-depreciable capital assets	13,620,426	381,654	(324,880)	13,677,200
<i>Depreciable capital assets:</i>				
Buildings	20,975,812	151,004	(274,590)	20,852,226
Improvements	2,645,739	273,410	-	2,919,149
Equipment & vehicles	16,904,869	608,591	(407,222)	17,106,238
Infrastructure	107,161,207	561,777	-	107,722,984
Total depreciable capital assets	147,687,627	1,594,782	(681,812)	148,600,597
<i>Less accumulated depreciation for:</i>				
Buildings	(8,427,742)	(394,365)	55,897	(8,766,210)
Improvements	(922,786)	(68,773)	-	(991,559)
Equipment & vehicles	(10,157,595)	(881,377)	398,439	(10,640,533)
Infrastructure	(47,048,866)	(2,608,624)	-	(49,657,490)
Total accumulated depreciation	(66,556,989)	(3,953,139)	454,336	(70,055,792)
Total depreciable capital assets (net)	81,130,638	(2,358,357)	(227,476)	78,544,805
Governmental Activities capital assets (net)	<u>\$ 94,751,064</u>	<u>\$ (1,976,703)</u>	<u>\$ (552,356)</u>	<u>\$ 92,222,005</u>

Business-type activities:	Balance 06/30/13	Additions	Deletions	Balance 06/30/14
<i>Non-depreciable capital assets:</i>				
Land	\$ 708,291	\$ 1,111	\$ -	\$ 709,402
Construction in progress	329,461	2,761	-	332,222
Total Non-depreciable capital assets	1,037,752	3,872	-	1,041,624
<i>Depreciable capital assets:</i>				
Buildings	2,260,025	-	(1,015)	2,259,010
Improvements	2,528,684	-	(19,667)	2,509,017
Equipment & vehicles	2,090,241	37,106	(441,506)	1,685,841
Infrastructure	52,254,064	-	-	52,254,064
Total depreciable capital assets	59,133,014	37,106	(462,188)	58,707,932
<i>Less accumulated depreciation for:</i>				
Buildings	(1,156,337)	(51,783)	872	(1,207,248)
Improvements	(1,628,106)	(75,869)	19,667	(1,684,308)
Equipment & vehicles	(1,315,524)	(173,567)	247,454	(1,241,637)
Infrastructure	(8,713,040)	(1,045,299)	-	(9,758,339)
Total accumulated depreciation	(12,813,007)	(1,346,518)	267,993	(13,891,532)
Total depreciable capital assets (net)	46,320,007	(1,309,412)	(194,195)	44,816,400
Business-Type activities capital assets (net)	<u>\$ 47,357,759</u>	<u>\$ (1,305,540)</u>	<u>\$ (194,195)</u>	<u>\$ 45,858,024</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:		
General government		\$ 866,499
Public safety		308,388
Health & welfare		38,508
Public works		2,543,613
Culture and recreation		196,131
Total depreciation expense - governmental activities		<u>\$ 3,953,139</u>
Business-type activities:		
Sanitation		\$ 165,073
County fair		29,451
Gas pipeline		1,044,754
Transportation		107,240
Total depreciation expense - business-type activities		<u>\$ 1,346,518</u>

H. Capital Leases

The County has entered into various lease agreements for financing the acquisition of copiers. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. During the 2013-14 fiscal year the remaining copier lease obligation of \$1,136 was paid in full.

I. Bonds Payable

The full faith and credit of the County is pledged for all outstanding general obligation bonds, and the majority of funds necessary for the retirement of these bonds are provided by property taxes.

On July 1, 2003 the County issued \$17,760,000 of Series 2003B taxable general obligation bonds. The proceeds are being used to finance a portion of the costs of designing, acquiring, constructing and equipping a natural gas pipeline from Roseburg, Oregon to Coos Bay/North Bend, Oregon. The interest rate on the bonds is 4.33% through 2017, then increases to 4.88% until paid in full. The Bonds are not subject to optional redemption prior to their stated maturities; however, the 2017 Term Bond and the 2023 Term Bond are subject to mandatory redemption. The payments are paid from the Bonded Debt Fund, from taxes levied for debt service.

Future general obligation bonded debt requirements as of June 30, 2014 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014-2015	\$ 895,000	\$ 456,524	\$ 1,351,524
2015-2016	930,000	417,770	1,347,770
2016-2017	970,000	377,501	1,347,501
2017-2018	1,015,000	335,500	1,350,500
2018-2019	1,065,000	285,968	1,350,968
2019-2020	1,115,000	233,996	1,348,996
2020-2021	1,170,000	179,584	1,349,584
2021-2022	1,225,000	122,488	1,347,488
2022-2023	1,285,000	62,708	1,347,708
Total	<u>\$ 9,670,000</u>	<u>\$ 2,472,039</u>	<u>\$ 12,142,039</u>

On April 12, 2005 the County issued \$9,240,000 of Series 2005 taxable general obligation bonds. The proceeds are being used to finance the completion of the costs of designing, acquiring, constructing and equipping a natural gas pipeline from Roseburg, Oregon to Coos Bay/North Bend, Oregon. The interest rates on the remaining bonds ranges from 5.04% to 5.09% through 2015, then rises to 5.37% through 2020, then is 5.33% until paid in full. The Bonds are not subject to optional redemption prior to their stated maturities; however, the 2020 Term Bond and the 2025 Term Bond are subject to mandatory redemption. The payments are paid from the Bonded Debt Fund, from taxes levied for debt service.

Future general obligation bonded debt requirements as of June 30, 2014 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014-2015	\$ 430,000	\$ 337,782	\$ 767,782
2015-2016	450,000	315,895	765,895
2016-2017	475,000	291,730	766,730
2017-2018	500,000	266,222	766,222
2018-2019	530,000	239,372	769,372
2019-2020	555,000	210,911	765,911
2020-2021	585,000	181,108	766,108
2021-2022	620,000	148,757	768,757
2022-2023	655,000	114,471	769,471
2023-2024	690,000	78,250	768,250
2024-2025	725,000	40,093	765,093
Total	<u>\$ 6,215,000</u>	<u>\$ 2,224,591</u>	<u>\$ 8,439,591</u>

Changes in long-term debt are as follows:

	<u>Balance June 30, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2014</u>	<u>Amounts due Within one year</u>
<u>Business-Type Funds</u>					
Obligations under capital lease	\$ 1,136	\$ -	\$ 1,136	\$ -	\$ -
General obligation bonds	17,150,000	-	1,265,000	15,885,000	1,325,000
Total proprietary fund types	<u>\$ 17,151,136</u>	<u>\$ -</u>	<u>\$ 1,266,136</u>	<u>\$ 15,885,000</u>	<u>\$ 1,325,000</u>

Changes in other long-term liabilities:

	<u>Balance July 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2014</u>	<u>Amounts due Within one year</u>
<u>Governmental Fund Types</u>					
Compensated absences	\$ 1,322,181	\$ 1,532,138	\$ 1,477,649	\$ 1,376,670	\$ 1,376,670
Other post employment benefits	1,372,982	153,442	-	1,526,424	-
Total governmental fund types	<u>\$ 2,695,163</u>	<u>\$ 1,685,580</u>	<u>\$ 1,477,649</u>	<u>\$ 2,903,094</u>	<u>\$ 1,376,670</u>
<u>Business-Type Funds</u>					
Compensated absences	\$ 78,001	\$ 61,294	\$ 61,523	\$ 77,772	\$ 77,772
Closure/post closure costs	4,877,900	-	1,432,600	3,445,300	436,600
Other post employment benefits	51,562	3,406	-	54,968	-
Total proprietary fund types	<u>\$ 5,007,463</u>	<u>\$ 64,700</u>	<u>\$ 1,494,123</u>	<u>\$ 3,578,040</u>	<u>\$ 514,372</u>

IV. OTHER INFORMATION

A. Employee Retirement Systems and Plans

1. Plan Description

The County is a participating employer in the Oregon Public Employees Retirement System ("OPERS"), a cost sharing multiple-employer defined benefit pension plan administered by the State of Oregon Public Employees Retirement System (PERS). PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Oregon Revised Statutes 238 assigns the authority to establish and amend benefit provisions to the PERS Board of Trustees.

During the 2003 legislative session, the Oregon Legislative Assembly created successor plans for PERS. The Oregon Public Service Retirement Plan (ORSRP) is effective for all new employees hired on or after August 29, 2003, and applies to any inactive PERS members who return to employment following a six month or greater break in service. The new plan consists of a defined benefit program (the Pension Program) and a defined contribution portion (the Individual Account Program or IAP). The Pension Program portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated by a formula for members who attain normal retirement age. The formula takes into account final average salary and years of service and a factor that varies based on the type of service (general versus police or fire).

Beginning January 1, 2004 all PERS member contributions go into the IAP portion of OPSRP. PERS members retain their existing PERS account, but any future member contributions are deposited into the member's IAP, not into the member's PERS account. Those employees who had established a PERS membership prior to creation of OPSRP will be members of both the PERS and OPSRP system as long as they remain in covered employment. Both PERS and OPSRP are administered by the Oregon Public Employees Retirement Board (OPERB). The comprehensive annual financial report of the funds administered by the OPERB may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, Oregon 97281-3700; by calling (503) 598-7377; or by accessing the PERS web site at <http://www.oregon.gov/PERS>.

All County employees are eligible to participate in the system after completing six months of service. PERS is a closed system; all new employees establish membership in the OPSRP system. The PERS retirement allowance, payable monthly for life, may be selected from twelve retirement benefit options. Options include survivorship benefits and lump sum refunds. The basic benefit formula is 1.67 percent of a member's final average salary multiplied by the member's number of years of service. Benefits may also be calculated under either a money match or an annuity-plus-pension computation at the employee's option. For most PERS members the money match computation will provide the greatest benefits. PERS also provides death and disability benefits.

The OPSRP pension allowance is generally 1.5 percent of an employee's final average salary times years of employment. The pension is fully paid by actuarially calculated contributions from employers; police and fire members are rated separately from general service members. Employees contribute 6.0 percent of their pay to a defined contribution account payable in full at retirement or the employee may choose to take the payment on one of four schedules; in all cases, the defined contribution portion of the benefit must be fully paid to the employee within twenty years of retirement.

2. Funding Policy

Covered employees are required by State statute to contribute 6.0 percent of their salary to both PERS and OPSRP. Employers are permitted to pay employee contributions to the Retirement Fund. The County contributes the employees' share of 6.0 percent on their behalf.

The County is required by statute to contribute actuarially computed amounts as determined by OPERS. Rates are subject to change as a result of subsequent actuarial valuations and the proportion of the system that is funded for each local government employer. Beginning in 2000, local government employers had the option of remaining individually rated or joining a local government employer's rate pool. Beginning January 1, 2002, local governments could elect to join the State and Local Government rating pool. The County made the election to join this pool effective January 1, 2002; thus becoming part of the cost-sharing multiple-employer segment of the pension plan. Beginning July 1, 2003, the County's contribution rate consisted of the group rate plus an amount required to pay the amortized unfunded liability. The current rate of annual covered payroll for Tier I and Tier II employees is 18.01 percent. The rate for OPSRP general service and police and fire employees is 13.79 percent and 16.52 percent, respectively.

3. Annual pension cost

The net pension obligation is determined in accordance with GASB Statement 27. PERS sets the rate for the County, based on the independent actuarial study that is performed every two years. This rate establishes the annual required contribution for the County. The required contribution was determined as part of the December 31, 2012 actuarial valuation using the entry age normal method. This actuarial valuation is the most recent available at the time of this report. The actuarial assumptions included (a) 7.75 percent investment rate of return (net of administrative expenses), (b) projected salary increases due to inflation of 2.75 percent per year, (c) projected wage inflation, excluding seniority/merit raises, of 3.75 percent per year, and d) healthcare cost inflation graded from 8 percent in 2013 to 4.7 percent in 2083. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The County's unfunded actuarial liability is amortized as a level percentage of covered payroll from the period of valuation date to December 31, 2029.

<u>Employer Contributions</u>			
<u>Year Ended June 30,</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
2012	\$ 2,906,366	100%	-
2013	\$ 2,845,468	100%	-
2014	\$ 2,946,189	100%	-

B. Other Postemployment Benefits

The County implemented GASB Statement No. 45, *Accounting and Financial Reporting for Employers for Postemployment Benefits Other Than Pensions* for the fiscal year ended June 30, 2009. This implementation allows the County to report its liability for other postemployment benefits consistent with newly established generally accepted accounting principles and to reflect an actuarially determined liability for the present value of projected benefits for retired and active employees on the financial statements.

The OPEB for Coos County combines two separate early retirement programs. The County provides an implicit rate subsidy for retiree health insurance continuation premiums and an explicitly negotiated amount of medical premiums for one named retiree until Medicare eligibility.

Negotiated Direct Health Insurance Payments

Plan Description

This program is administered by the County. The County contributes a specific negotiated amount toward the monthly premium for the participant.

Funding Policy. This plan is funded on the pay-as-you-go basis. Benefits paid by the County during the year totaled \$6,675, for the one remaining employee covered under the plan.

Health Insurance Continuation

Plan Description

The County has a health insurance continuation option available for eligible retirees and their spouses and dependents until Medicare eligibility. The County is required by Oregon Revised Statutes 243.303 to provide retirees with group health and dental insurance from the date of retirement to age 65 at the same rate provided to current employees. Thus GASB 45 is applicable to the County due to the implicit rate subsidy. This "plan" is not a stand-alone plan and therefore does not issue its own financial statements. The plan is administered by the County.

Funding Policy. The County collects insurance premiums from retirees each month. The County then pays health, dental and vision insurance premiums for those retirees at the blended rate for each family classification. The required contributions to the plan consist of the amount paid by retirees.

For fiscal year 2013-2014, the County contributed \$33,782 consisting of retiree payments. The County has elected not to prefund the actuarially determined future cost amount of the preceding two plans of \$2,214,366.

Applicable to Both Other Post Employment Benefit Programs

In the July 1, 2012 actuarial valuation, which is the most recent actuarial valuation, the projected unit credit cost method was used. Under this method, the expected accrued benefit of each participant at benefit commencement (reflecting future expected increases in salaries and medical premiums) is allocated in equal proportion over the participant's years of service from hire to expected retirement. The normal cost is the value of benefits expected to accrue in the current year.

The present value of benefits accrued as of the valuation date is called the accrued liability. The difference between the accrued liability and the actuarial value of plan assets is called the unfunded accrued liability. The unfunded accrued liability is being amortized as a level percentage of payroll, over a closed period of four years for explicit medical benefits and over an open period of 30 years for implicit medical benefits.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Annual OPEB Cost and Net OPEB Obligation. The County's annual other postemployment benefit cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period of 30 years in the case of the health insurance continuation plan. For the negotiated direct health insurance payments, the amortization period is four years. The following table show the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's OPEB obligation to the plan.

For the Fiscal Year Ending
June 30, 2014

Annual required contribution	\$ 282,049
Interest on prior year net OPEB obligation	56,982
Adjustment to ARC	(74,261)
Annual OPEB cost	<u>264,770</u>
Explicit benefit payments	(8,366)
Implicit benefit payments	<u>(99,555)</u>
Increase in net OPEB obligation	156,849
Net OPEB obligation - beginning of year	<u>1,424,543</u>
Net OPEB obligation - end of year	<u><u>\$ 1,581,392</u></u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the past three fiscal years was as follows:

Fiscal Year Ended	Annual OPEB Cost	OPEB Cost Contributed	Contribution Made	Net OPEB Obligation
06/30/2011	\$ 334,864	18%	\$ 60,724	\$ 274,140
06/30/2012	\$ 343,842	29%	\$ 99,056	\$ 244,786
06/30/2013	\$ 269,509	30%	\$ 81,317	\$ 188,192
06/30/2014	\$ 264,770	41%	\$ 107,921	\$ 156,849

Funded Status and Funding Progress. As of July 1, 2012, the most recent actuarial valuation date, the plan was zero percent funded. The actuarial accrued liability for benefits for the year ending June 30, 2012 was \$2,214,366, and the actuarial value of assets was zero, resulting in an unfunded accrued liability of \$2,214,366.

Actuarial Valuation Date	Actuarial Value of Assets	AAL	UAAL	Funded Ratio	Covered Payroll	% of Covered Payroll
07/01/08	\$ -	\$ 3,970,499	\$ 3,970,499	0.0%	\$ 13,105,003	30.3%
07/01/10	\$ -	\$ 2,691,579	\$ 2,691,579	0.0%	\$ 12,861,136	20.9%
07/01/12	\$ -	\$ 2,214,366	\$ 2,214,366	0.0%	\$ 12,342,285	17.9%

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and the plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. The actuarial method used is the Projected Unit Credit Actuarial Cost Method.

The actuarial assumptions included a 4 percent discount rate for unfunded liabilities, and annual cost increase rates for medical, prescription drugs, and vision premiums of: 8.0 percent in the fiscal year 2013-14, 7.5 percent in the second year, 7.0 percent in the third year, 6.5 percent in the fourth year, then grading down from 6.4 percent to 5.0 percent over the next 15 years. Health cost trends affect both the projected health care costs as well as the projected health care premiums.

The payroll growth assumption is 3.0 percent, compounded annually for purposes of amortizing the unfunded AAL.

C. Landfill Closure and Post-Closure Care Costs

The County has adopted Governmental Accounting Standards Board Statement No. 18, *Accounting for Municipal Solid Waste Landfill Closure and Post-closure Care Costs*. This statement requires municipalities to record the estimated closure and post-closure care costs of landfills over the useful life of the landfill.

State and federal laws and regulations require the County to place a final cover on its landfill sites when the landfills stop accepting waste and to perform certain maintenance and monitoring functions at these sites for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date the landfills stop accepting waste, the County is required to report these closure and post-closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date.

During the 2012-13 year, the Beaver Hill disposal site became inactive and an interim cover was put in place on the trench. It continues to function as a transfer station for solid waste. The Joe Ney disposal site became inactive in summer 2013. The Bandon disposal is inactive, and has a soil cover.

The following schedule shows details of landfill closure and post-closure liability:

	<u>Landfill Closure and Post-Closure Care Liability</u>	<u>% of Capacity Used</u>	<u>Cost to be Recognized at 6/30/14</u>	<u>Estimated Remaining Life (Years)</u>
Bandon disposal site	\$ 9,700	100%	\$ 9,700	-
Beaver Hill disposal site (municipal solid waste)	2,025,300	100%	2,025,300	-
Joe Ney disposal site (construction demolition)	<u>1,410,300</u>	<u>100%</u>	<u>1,410,300</u>	-
	<u>\$ 3,445,300</u>		<u>\$ 3,445,300</u>	

The above dollar amounts are based on the estimated cost to perform all closure and post-closure in 2013-2014. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. During 2013-2014, actual landfill closure and post-closure costs were \$350,701. The liability for special projects, closure and post closure costs was adjusted from \$4,877,900 to \$3,445,300, as a result of the 2014 engineering cost estimate.

The County is required by state and federal laws and regulations to meet certain financial assurance requirements for closure and post-closure care. The County demonstrates that it has met these financial assurance requirements through submission of a Local Government Financial Test to the Oregon Department of Environmental Quality in accordance with Oregon Administrative Rule 304-094-0140.

The County has established a reserve fund to account for their annual contributions to finance closure and post-closure care. As of June 30, 2014, the cash and investment balance in the reserve fund is \$1,548,343. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional post-closure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future landfill users or from future tax revenue.

D. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. Worker's compensation insurance is also provided through a commercial carrier. There has been no significant reduction in insurance coverage from the prior year and the County has not been required to pay any settlements in excess of insurance coverage during the past three fiscal years.

E. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

F. Jointly Governed Organizations

The following organizations have County Commissioners on their respective boards: South Coast Business Employment Corporation, Coos County Urban Renewal Agency, Southwest Advisory Committee on Transportation, Council on Forest Trust Lands, Oregon and California Counties, Enterprise Zone, CCD Business Development Corp., Western Oregon Advanced Health, South Slough Commission, Rural Development Initiatives, Energy Trust of Oregon, Small Business Development Center, Bay Area Chamber of Commerce, Coos Bay-North Bend Water Board, Oregon Land Conservation and Development Commission, United Way of Southwest Oregon, South Coast Development Corporation, Association of Oregon Counties, South Coast Community Foundation and Waterfront Development Partnership. The organizations have various purposes, including local economic development and social services. The Commissioners do not have a voting majority on the organizations' boards, nor are the organizations fiscally dependent on the County.

G. Commitments

At the end of the 2013-14 year, various departments within the County had several contracts and grants outstanding.

The significant contracts are shown below:

Contracts:		Original Contract	Outstanding
<u>Fund</u>	<u>Description</u>	<u>Amount</u>	<u>Contract</u>
			<u>Amount</u>
General Fund	Case management software	<u>\$ 61,500</u>	<u>\$ 61,500</u>

H. Other

Funding decrease - In December 2014, Congress failed to reauthorize the Secure Rural Schools and Community Self-Determination Program Act (SRS). This lack of reauthorization means that the County is back under the Oregon & California (O&C), Coos Bay Wagon Road (CBWR) and Federal Forest statutory payment regimes. This requires timber to be harvested in order for payments to be made to the county. Timber dependent counties continue to work with the Oregon delegation in Congress to secure some type of funding to keep southern Oregon counties from becoming insolvent.

I. Prior Period Adjustment

During the 2013-14 fiscal year management discovered a number of bridges and road improvements that in prior years had been donated to the County or were constructed on behalf of the County but were not recorded in the County's financial records. Accordingly, the District's beginning net position for the Governmental Activities has been restated to reflect the net amount of the additional capital assets of \$12,833,772. The District's beginning net positions for the Business-Type Activities and the Pipeline Fund have also been restated to reflect the portion of improvements related to the Pipeline Fund of \$329,461.

The overall effect of the adjustment was to increase beginning net position at June 30, 2013 by \$12,833,772 for the Governmental Activities and to increase beginning net position for the Business-Type Activities and to increase beginning fund balance for the Pipeline Fund by \$329,461.

**REQUIRED SUPPLEMENTARY
INFORMATION**

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.

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		
Revenues:				
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
Total revenues	10,844,177	11,039,657	11,666,552	626,895
Expenditures:				
General Government:				
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
Miscellaneous nondepartmental:				
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
Total General Government	\$ 7,909,314	\$ 8,066,745	\$ 6,541,247	\$ 1,525,498

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>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
Total revenues	<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
Total expenditures	<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	1,000	1,000	786	(214)
Net change in fund balance	<u>(5,273,127)</u>	<u>(5,273,127)</u>	<u>685,165</u>	<u>5,958,292</u>
Fund balance at beginning of year	<u>5,273,127</u>	<u>5,273,127</u>	<u>4,705,655</u>	<u>(567,472)</u>
Fund balance at end of year	<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
Total revenues	<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
Total expenditures	<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)	-
Total other financing sources (uses)	<u>414,000</u>	<u>414,000</u>	<u>(186,000)</u>	<u>(600,000)</u>
Net change in fund balance	<u>(6,321,422)</u>	<u>(6,321,422)</u>	<u>(148,046)</u>	<u>6,173,376</u>
Fund balance at beginning of year	<u>6,321,422</u>	<u>6,321,422</u>	<u>7,806,950</u>	<u>1,485,528</u>
Fund balance at end of year	<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
Total revenues	<u>2,648,838</u>	<u>2,648,838</u>	<u>3,524,162</u>	<u>875,324</u>
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
Total expenditures	<u>6,678,418</u>	<u>6,678,418</u>	<u>425,868</u>	<u>6,252,550</u>
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	<u>7,789,331</u>	<u>7,789,331</u>	<u>7,958,910</u>	<u>169,579</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,397,453</u>	<u>\$ 7,397,453</u>

See auditor's report.

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

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.

Animal Control Fund – This fund accounts for and reports revenues collected from the sale of dog licenses and transfers from the General Fund. Fund expenditures are for operation of the County Domestic Animal Control Service.

Public Health Fund – This fund accounts for and reports the County's public health operations. Primary revenue sources include state public health grants and contracts and Public Health Title XIX funds.

Planning Fund – Revenues in this fund consist primarily of licenses, fees and permits, as well as grants for regional planning. Expenditures are for department operations.

Law Library Fund – Revenues for this fund consist of court fees. Expenditures are primarily for furniture, fixtures, and books for the library.

County Parks Fund – Parks and recreation accounts for and reports the County's park operations. Primary revenue sources are state grants and fees from operations. Expenditures are for park operations and capital improvements.

Community Corrections Fund – Revenues in this fund consist primarily of grants from the Oregon Department of Corrections and Community Correction Fees. Expenditures are for probation and post-confinement consulting operations.

Crime Victim Assistance Fund – Court fines and grants are the primary source of revenue for this fund. Expenditures are for crime victim assistance.

South Coast Interagency Narcotics Team (SCINT) Fund – This fund is used to account for and reports funds collected for the purpose of enforcing drug laws. Revenues include federal grants and civil forfeitures. Expenditures are to operate this program.

Children and Families Fund – Revenues for this fund are from the Federal Department of Health and Human Services passing through the Oregon Commission on Children and Families. Expenditures are for family consulting to prevent juvenile delinquency.

Economic Development Fund – This fund primarily receives revenues from gambling revenues and other state economic development programs. Expenditures are for small business loans to the public.

PL 106-393 Title III Fund – Revenues from Public Law 106-393 Secure Rural Schools and Community Self-Determination Act of 2000 are for reinvested Oregon and California Railroad grant land and reconveyed Coos Bay Wagon Road grant lands. Expenditures are as allowed under Title III of the Act.

Liquor Enforcement Fund– This fund accounts for and reports fines collected from the enforcement of the Liquor Control Act. Fund expenditures are for the enforcement of the Liquor Control Act. Any excess funds are transferred to the General Fund.

Administrative Grants Fund – Revenues in this fund consist primarily of grants from various state and federal sources. Expenditures are for senior and handicapped transportation and other community development activities.

County School Fund – This fund accounts for and reports resources that are receipted from tax revenues, federal apportionments, and interest allocations. Expenditures are distributing to County school districts.

Footpaths and Bicycle Trails Fund – Revenues for this fund are the portions of state gas tax apportionments which are restricted for footpath and bicycle routes. Expenditures are for those purposes.

Industrial Development Fund – Revenues for this fund include proceeds from the sale or lease of County owned property located in an industrial use area. This revolving fund is for the development of industrial facilities as authorized by ORS Chapters 271 and 280.

Public Health – Title XIX Fund – Public health fees are the primary source of revenue in this fund. Expenditures consist of transfers to the public health fund.

Mental Health – Title XIX Fund – Mental health fees are the primary source of revenue in this fund. Expenditures consist of transfers to the mental health fund.

County Family Mediation Fund – Family mediation fees are the only sources of revenue in this fund. Expenditures consist of contracted family mediation services.

911/Dispatch Fund – This fund accounts for 911 emergency resources funded primarily by federal telephone excise taxes. Expenditures are restricted to the purpose of providing Coos County with emergency telephone services.

County Clerk Records Fund – County Clerk record fees are the primary resource of revenue in this fund. Expenditures consist of operating costs related to records maintenance.

Public Land Corner Preservation Fund – County Clerk recording fee is the primary source of revenue for this fund. Expenditures are for establishing or reestablishing public land survey corners as defined under ORS Chapter 209.

Environmental Service Fund – Environmental service fees are the primary source of revenue in this fund. Expenditures consist of personnel and material costs for the provision of services.

Child Support Enforcement Fund – Revenues in the fund consist primarily of intergovernmental payments for child support enforcement activities. Expenditures are transfers to the general fund for costs incurred for enforcement activities.

PL 110-343 Title III Fund – Revenues from Public Law 110-343 Safety Net Payments for revested Oregon and California Railroad grant land and reconveyed Coos Bay Wagon Road grant lands. Expenditures are as allowed under Title III of the Act.

Library Service District Fund – This fund is used to account the operations of the Library District. This fund is financed primarily by property taxes levied within the District area which are re-distributed to libraries within the District.

4-H and Extension Service District Fund – This fund is used to account for the activities of the 4-H and Extension Service District. Primary revenue sources are property taxes, grants and interest. Primary expenditures are to provide citizens of the District with research-based knowledge and education that focus on strengthening communities and economies, sustaining natural resources, and promoting healthy families and individuals.

Construction Reserve Fund - This fund was created to act as a reserve to assist in future construction projects. The primary source of revenues is transfers from other funds

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
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2014**

	Animal Control	Public Health	Planning	Law Library	County Parks	Community Corrections
ASSETS						
Cash and cash equivalents	\$ 248,837	\$ 760,725	\$ 58,901	\$ 155,031	\$ 251,522	\$ 1,426,270
Prepaid expenses	-	71,249	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	3,126	259,214	26,289	-	112,670	8,886
Total assets	\$ 251,963	\$ 1,091,188	\$ 85,190	\$ 155,031	\$ 364,192	\$ 1,435,156
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 1,415	\$ 61,751	\$ 1,456	\$ 902	\$ 27,686	\$ 10,683
Unearned revenue	-	23,861	-	-	186,086	139,065
Due to other funds	2,001	163	685	-	3,988	3,510
Total liabilities	3,416	85,775	2,141	902	217,760	153,258
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue-property taxes	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	71,249	-	-	-	-
Restricted	52,135	934,164	-	154,129	-	1,281,898
Committed	196,412	-	-	-	146,432	-
Assigned	-	-	83,049	-	-	-
Total fund balances	248,547	1,005,413	83,049	154,129	146,432	1,281,898
Total liabilities, deferred inflows of resources and fund balances	\$ 251,963	\$ 1,091,188	\$ 85,190	\$ 155,031	\$ 364,192	\$ 1,435,156

See auditor's report.

Crime Victim Assistance	SCINT	Children and Families	Economic Development	PL 106-393 Title III	Liquor Enforcement	Administrative Grants	County School	Footpaths and Bicycle Trails
\$ 7,257	\$ 75,585	\$ 331,423	\$ 738,843	\$ 14,371	\$ -	\$ 82,069	\$ 2	\$ 298,714
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
8,134	68,175	136,800	3,280	-	-	67,808	7	3,106
<u>\$ 15,391</u>	<u>\$ 143,760</u>	<u>\$ 468,223</u>	<u>\$ 742,123</u>	<u>\$ 14,371</u>	<u>\$ -</u>	<u>\$ 149,877</u>	<u>\$ 9</u>	<u>\$ 301,820</u>
\$ 19	\$ 24,948	\$ 90,409	\$ 4,475	\$ -	\$ -	\$ 62,451	\$ 9	\$ -
-	-	124,146	-	-	-	305	-	-
-	674	240	-	14,371	-	5,480	-	-
19	25,622	214,795	4,475	14,371	-	68,236	9	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
15,372	118,138	253,428	737,648	-	-	81,641	-	301,820
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
15,372	118,138	253,428	737,648	-	-	81,641	-	301,820
<u>\$ 15,391</u>	<u>\$ 143,760</u>	<u>\$ 468,223</u>	<u>\$ 742,123</u>	<u>\$ 14,371</u>	<u>\$ -</u>	<u>\$ 149,877</u>	<u>\$ 9</u>	<u>\$ 301,820</u>

**COOS COUNTY, OREGON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2014**

	Industrial Development	Public Health Title XIX	Mental Health Title XIX	County Family Mediation	911 South	County Clerk Records
ASSETS						
Cash and cash equivalents	\$ 67,741	\$ 243,978	\$ 667,610	\$ 68,028	\$ 297,180	\$ 78,041
Restricted cash	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Receivables:						
Taxes receivable	-	-	-	-	-	-
Accounts receivable	-	-	39,978	-	77,981	1,983
Total assets	\$ 67,741	\$ 243,978	\$ 707,588	\$ 68,028	\$ 375,161	\$ 80,024
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ 1,360	\$ 10,374	\$ -
Unearned revenue	-	-	-	-	-	-
Due to other funds	-	-	-	-	702	-
Total liabilities	-	-	-	1,360	11,076	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue-property taxes	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	243,978	707,588	66,668	364,085	80,024
Committed	67,741	-	-	-	-	-
Assigned	-	-	-	-	-	-
Total fund balances	67,741	243,978	707,588	66,668	364,085	80,024
Total liabilities, deferred inflows of resources and fund balances	\$ 67,741	\$ 243,978	\$ 707,588	\$ 68,028	\$ 375,161	\$ 80,024

See auditor's report.

Public Land Corner Preservation	Environmental Service	Child Support Enforcement	PL110-343 Title III	Library District Service	4-H & Extension Service District	Bonded Debt	Totals
\$ 70,709	\$ 118,352	\$ -	270,815	\$ 64,293	\$ 336,619	\$ 225,246	\$ 6,958,162
-	-	-	-	-	-	-	71,249
-	-	-	-	342,949	41,761	229,985	614,695
64	2,576	893	-	-	-	-	820,970
<u>\$ 70,773</u>	<u>\$ 120,928</u>	<u>\$ 893</u>	<u>\$ 270,815</u>	<u>\$ 407,242</u>	<u>\$ 378,380</u>	<u>\$ 455,231</u>	<u>\$ 8,465,076</u>
\$ 564	\$ 3,637	\$ -	\$ -	\$ 64,293	\$ 159,272	\$ -	\$ 525,704
-	-	-	257,742	-	-	-	731,205
-	171	-	-	-	-	-	31,985
564	3,808	-	257,742	64,293	159,272	-	1,288,894
-	-	-	-	297,834	36,260	200,189	534,283
-	-	-	-	-	-	-	71,249
70,209	117,120	893	13,073	45,115	182,848	255,042	6,077,016
-	-	-	-	-	-	-	410,585
-	-	-	-	-	-	-	83,049
70,209	117,120	893	13,073	45,115	182,848	255,042	6,641,899
<u>\$ 70,773</u>	<u>\$ 120,928</u>	<u>\$ 893</u>	<u>\$ 270,815</u>	<u>\$ 407,242</u>	<u>\$ 378,380</u>	<u>\$ 455,231</u>	<u>\$ 8,465,076</u>

COOS COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2014

	Animal Control	Public Health	Planning	Law Library	County Parks	Community Corrections
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-	-	-
Intergovernmental	-	1,167,569	39,525	-	631,771	1,574,297
Licenses, fees, and permits	24,522	880,785	202,417	-	644,703	147,280
Charges for services	61,729	72,448	1,637	-	-	-
Fines and forfeitures	-	-	-	60,944	-	44,516
Interest on investments	1,016	3,957	380	859	1,166	6,927
Other revenue	41,538	35,432	48	3	20,973	10,973
Total revenues	128,805	2,160,191	244,007	61,806	1,298,613	1,783,993
Expenditures:						
General government	-	-	295,882	52,508	-	-
Public safety	243,399	-	-	-	-	1,285,956
Health and welfare	-	2,297,362	-	-	-	-
Community development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	980,016	-
Intergovernmental	-	-	-	-	-	-
Capital outlay	-	-	-	-	280,632	47,173
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	243,399	2,297,362	295,882	52,508	1,260,648	1,333,129
Excess (deficiency) of revenues over (under) expenditures	(114,594)	(137,171)	(51,875)	9,298	37,965	450,864
Other financing sources (uses):						
Transfers in	185,148	471,835	32,480	-	-	-
Transfers out	-	(186,000)	-	(10,000)	-	(76,606)
Total other financing sources (uses)	185,148	285,835	32,480	(10,000)	-	(76,606)
Net change in fund balance	70,554	148,664	(19,395)	(702)	37,965	374,258
Fund balances at beginning of year	177,993	856,749	102,444	154,831	108,467	907,640
Fund balances at end of year	\$ 248,547	\$ 1,005,413	\$ 83,049	\$ 154,129	\$ 146,432	\$ 1,281,898

See auditor's report.

Crime Victim Assistance	SCINT	Children and Families	Economic Development	PI 106-393 Title III	Liquor Enforcement	Administrative Grants	County School	Footpaths and Bicycle Trails
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	99,877	-
78,749	365,389	275,115	220,316	-	-	319,908	71,581	40,801
-	-	-	6,304	-	-	-	-	-
-	-	-	-	-	-	800	-	-
-	45,988	-	-	-	-	-	-	-
102	356	1,767	4,236	276	3	506	25	1,460
21	21,016	36	-	-	-	11,226	-	-
<u>78,872</u>	<u>432,749</u>	<u>276,918</u>	<u>230,856</u>	<u>276</u>	<u>3</u>	<u>332,440</u>	<u>171,483</u>	<u>42,261</u>
119,558	-	-	-	97,334	-	-	-	-
-	417,732	-	-	-	-	-	-	-
-	-	299,918	-	-	-	-	-	-
-	-	-	436,455	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	345,716	171,483	-
-	10,584	-	30,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>119,558</u>	<u>428,316</u>	<u>299,918</u>	<u>466,455</u>	<u>97,334</u>	<u>-</u>	<u>345,716</u>	<u>171,483</u>	<u>-</u>
<u>(40,686)</u>	<u>4,433</u>	<u>(23,000)</u>	<u>(235,599)</u>	<u>(97,058)</u>	<u>3</u>	<u>(13,276)</u>	<u>-</u>	<u>42,261</u>
30,500	-	-	-	-	-	-	-	-
-	-	-	(32,480)	-	(455)	-	-	-
<u>30,500</u>	<u>-</u>	<u>-</u>	<u>(32,480)</u>	<u>-</u>	<u>(455)</u>	<u>-</u>	<u>-</u>	<u>-</u>
(10,186)	4,433	(23,000)	(268,079)	(97,058)	(452)	(13,276)	-	42,261
<u>25,558</u>	<u>113,705</u>	<u>276,428</u>	<u>1,005,727</u>	<u>97,058</u>	<u>452</u>	<u>94,917</u>	<u>-</u>	<u>259,559</u>
<u>\$ 15,372</u>	<u>\$ 118,138</u>	<u>\$ 253,428</u>	<u>\$ 737,648</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,641</u>	<u>\$ -</u>	<u>\$ 301,820</u>

COOS COUNTY, OREGON
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (Continued)
 For the Year Ended June 30, 2014

	Industrial Development	Public Health Title XIX	Mental Health Title XIX	County Family Mediation	911 South	County Clerk Records
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-	-	-
Intergovernmental	-	-	-	37,297	366,065	-
Licenses, fees, and permits	-	-	299,803	-	600	27,104
Charges for services	-	-	-	-	125,426	-
Fines and forfeitures	-	-	-	-	-	-
Interest on investments	355	1,806	2,763	305	1,494	360
Other revenue	-	-	-	-	6,970	-
Total revenues	<u>355</u>	<u>1,806</u>	<u>302,566</u>	<u>37,602</u>	<u>500,555</u>	<u>27,464</u>
Expenditures:						
General government	-	-	-	-	-	10,824
Public safety	-	-	-	-	1,022,402	-
Health and welfare	-	-	-	16,327	-	-
Community development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Capital outlay	-	-	-	-	5,400	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,327</u>	<u>1,027,802</u>	<u>10,824</u>
Excess (deficiency) of revenues over (under) expenditures	<u>355</u>	<u>1,806</u>	<u>302,566</u>	<u>21,275</u>	<u>(527,247)</u>	<u>16,640</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	415,712	-
Transfers out	-	(100,000)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>415,712</u>	<u>-</u>
Net change in fund balance	355	(98,194)	302,566	21,275	(111,535)	16,640
Fund balances at beginning of year	<u>67,386</u>	<u>342,172</u>	<u>405,022</u>	<u>45,393</u>	<u>475,620</u>	<u>63,384</u>
Fund balances at end of year	<u>\$ 67,741</u>	<u>\$ 243,978</u>	<u>\$ 707,588</u>	<u>\$ 66,668</u>	<u>\$ 364,085</u>	<u>\$ 80,024</u>

See auditor's report.

Public Land Corner Preservation	Environmental Service	Child Support Enforcement	PL110-343 Title III	Library Service District	4-H & Extension Service District	Bonded Debt	Totals
\$ -	\$ -	\$ -	\$ -	\$ 3,240,435	\$ 395,210	\$ 2,191,078	\$ 5,826,723
-	-	-	-	15,865	1,935	10,743	128,420
-	-	27,223	1,090	-	-	-	5,216,696
85,865	236,963	-	-	-	-	-	2,556,346
-	442	-	-	-	-	-	262,482
-	-	-	-	28,302	3,447	27,860	211,057
321	882	49	660	1,976	1,404	5,102	40,513
65	279	-	-	-	-	-	148,580
<u>86,251</u>	<u>238,566</u>	<u>27,272</u>	<u>1,750</u>	<u>3,286,578</u>	<u>401,996</u>	<u>2,234,783</u>	<u>14,390,817</u>
66,873	-	-	1,090	-	-	-	644,069
-	-	-	-	-	-	-	2,969,489
-	264,409	-	-	-	-	-	2,878,016
-	-	-	-	-	-	-	436,455
-	-	-	-	3,290,540	368,562	-	4,639,118
-	-	-	-	-	-	-	517,199
-	989	-	-	-	-	-	374,778
-	-	-	-	-	-	1,265,000	1,265,000
-	-	-	-	-	-	851,991	851,991
<u>66,873</u>	<u>265,398</u>	<u>-</u>	<u>1,090</u>	<u>3,290,540</u>	<u>368,562</u>	<u>2,116,991</u>	<u>14,576,115</u>
<u>19,378</u>	<u>(26,832)</u>	<u>27,272</u>	<u>660</u>	<u>(3,962)</u>	<u>33,434</u>	<u>117,792</u>	<u>(185,298)</u>
-	-	-	-	-	-	-	1,135,675
-	(20,085)	(32,072)	-	-	-	-	(457,698)
-	(20,085)	(32,072)	-	-	-	-	677,977
19,378	(46,917)	(4,800)	660	(3,962)	33,434	117,792	492,679
50,831	164,037	5,693	12,413	49,077	149,414	137,250	6,149,220
<u>\$ 70,209</u>	<u>\$ 117,120</u>	<u>\$ 893</u>	<u>\$ 13,073</u>	<u>\$ 45,115</u>	<u>\$ 182,848</u>	<u>\$ 255,042</u>	<u>\$ 6,641,899</u>

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 26,398	\$ 24,522	\$ (1,876)
Charges for services	41,000	61,729	20,729
Interest on investments	500	1,016	516
Other	<u>3,000</u>	<u>41,538</u>	<u>38,538</u>
Total revenues	<u>70,898</u>	<u>128,805</u>	<u>57,907</u>
Expenditures:			
Public Safety:			
Personnel services	203,169	190,170	12,999
Materials and services	107,634	53,229	54,405
Capital outlay	<u>61,211</u>	<u>-</u>	<u>61,211</u>
Total expenditures	<u>372,014</u>	<u>243,399</u>	<u>128,615</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(301,116)</u>	<u>(114,594)</u>	<u>186,522</u>
Other financing sources (uses):			
Transfer in	<u>185,148</u>	<u>185,148</u>	<u>-</u>
Net change in fund balance	(115,968)	70,554	186,522
Fund balance at beginning of year	<u>115,968</u>	<u>177,993</u>	<u>62,025</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 248,547</u>	<u>\$ 248,547</u>

See auditor's report.

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 1,001,149	\$ 1,167,569	\$ 166,420
Licenses, fees, and permits	821,951	880,785	58,834
Charges for services	306,261	72,448	(233,813)
Interest on investments	2,000	3,957	1,957
Other	1,700	35,432	33,732
	<u>2,133,061</u>	<u>2,160,191</u>	<u>27,130</u>
Total revenues			
Expenditures:			
Public Health:			
CCPH / Health	2,831,160	2,297,362	533,798
Contingency	43,485	-	43,485
	<u>2,874,645</u>	<u>2,297,362</u>	<u>577,283</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>(741,584)</u>	<u>(137,171)</u>	<u>(604,413)</u>
Other financing sources (uses):			
Transfers out	(186,000)	(186,000)	-
Transfer in	471,835	471,835	-
	<u>285,835</u>	<u>285,835</u>	<u>-</u>
Total other financing sources			
Net change in fund balance	(455,749)	148,664	604,413
Fund balance at beginning of year	<u>455,749</u>	<u>856,749</u>	<u>401,000</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 1,005,413</u>	<u>\$ 1,005,413</u>

See auditor's report.

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 54,400	\$ 39,525	\$ (14,875)
Licenses, fees, and permits	183,587	202,417	18,830
Charges for services	1,000	1,637	637
Interest on investments	40,000	380	(39,620)
Other	-	48	48
	<u>278,987</u>	<u>244,007</u>	<u>(34,980)</u>
Total revenues			
Expenditures:			
General Government:			
Personnel services	255,947	239,352	16,595
Materials and services	79,243	56,530	22,713
	<u>335,190</u>	<u>295,882</u>	<u>39,308</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>(56,203)</u>	<u>(51,875)</u>	<u>4,328</u>
Other financing sources (uses):			
Transfer in	<u>46,539</u>	<u>32,480</u>	<u>(14,059)</u>
Net change in fund balance	(9,664)	(19,395)	(9,731)
Fund balance at beginning of year	<u>83,841</u>	<u>102,444</u>	<u>18,603</u>
Fund balance at end of year	<u>\$ 74,177</u>	<u>\$ 83,049</u>	<u>\$ 8,872</u>

See auditor's report.

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Fines and forfeitures	\$ 57,600	\$ 60,944	\$ 3,344
Interest on investments	800	859	59
Other	-	3	3
	<u>58,400</u>	<u>61,806</u>	<u>3,406</u>
Total revenues			
Expenditures:			
General Government:			
Personnel services	8,290	921	7,369
Materials and services	186,030	51,587	134,443
Capital outlay	5,000	-	5,000
	<u>199,320</u>	<u>52,508</u>	<u>146,812</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	(140,920)	9,298	150,218
Other financing sources (uses):			
Transfer out	(10,000)	(10,000)	-
Net change in fund balance	(150,920)	(702)	150,218
Fund balance at beginning of year	150,920	154,831	3,911
Fund balance at end of year	<u>\$ -</u>	<u>\$ 154,129</u>	<u>\$ 154,129</u>

See auditor's report.

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

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 919,850	\$ 631,771	\$ (288,079)
Licenses, fees, and permits	550,250	644,703	94,453
Charges for services	65,560	-	(65,560)
Interest on investments	500	1,166	666
Other	-	20,973	20,973
	<u>1,536,160</u>	<u>1,298,613</u>	<u>(237,547)</u>
Total revenues			
Expenditures:			
Culture and Recreation:			
Personnel services	573,792	561,771	12,021
Materials and services	430,564	418,245	12,319
Capital outlay	528,494	280,632	247,862
Contingency	27,310	-	27,310
	<u>1,560,160</u>	<u>1,260,648</u>	<u>299,512</u>
Total expenditures			
Net change in fund balance	(24,000)	37,965	61,965
Fund balance at beginning of year	24,000	108,467	84,467
Fund balance at end of year	<u>\$ -</u>	<u>\$ 146,432</u>	<u>\$ 146,432</u>

See auditor's report.

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 1,210,810	\$ 1,574,297	\$ 363,487
Licenses, fees, and permits	130,000	147,280	17,280
Fines and forfeitures	70,000	44,516	(25,484)
Interest on investments	5,000	6,927	1,927
Other	-	10,973	10,973
	<hr/>	<hr/>	<hr/>
Total revenues	1,415,810	1,783,993	368,183
Expenditures:			
Public Safety:			
Personnel services	1,043,966	1,017,955	26,011
Materials and services	365,835	268,001	97,834
Capital outlay	62,675	47,173	15,502
Contingency	761,731	-	761,731
	<hr/>	<hr/>	<hr/>
Total expenditures	2,234,207	1,333,129	901,078
Excess (deficiency) of revenues over (under) expenditures	<hr/>	<hr/>	<hr/>
	(818,397)	450,864	1,269,261
Other financing sources (uses):			
Transfer out	(76,606)	(76,606)	-
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(895,003)	374,258	1,269,261
Fund balance at beginning of year	895,003	907,640	12,637
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ -	\$ 1,281,898	\$ 1,281,898
	<hr/>	<hr/>	<hr/>

See auditor's report.

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 47,039	\$ 78,749	\$ 31,710
Fines and forfeitures	46,471	-	(46,471)
Interest on investments	50	102	52
Other	-	21	21
	<hr/>	<hr/>	<hr/>
Total revenues	93,560	78,872	(14,688)
Expenditures:			
General Government:			
Personnel services	121,444	117,708	3,736
Materials and services	4,616	1,850	2,766
	<hr/>	<hr/>	<hr/>
Total expenditures	126,060	119,558	6,502
Excess (deficiency) of revenues over (under) expenditures	<hr/>	<hr/>	<hr/>
	(32,500)	(40,686)	(8,186)
Other financing sources (uses):			
Transfers in	<hr/>	<hr/>	<hr/>
	30,500	30,500	-
Net change in fund balance	(2,000)	(10,186)	(8,186)
Fund balance at beginning of year	<hr/>	<hr/>	<hr/>
	2,000	25,558	23,558
Fund balance at end of year	<hr/>	<hr/>	<hr/>
	\$ -	\$ 15,372	\$ 15,372

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
SOUTH COAST INTERAGENCY NARCOTICS TEAM (SCINT) FUND
For the Year Ended June 30, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 1,211,771	\$ 365,389	\$ (846,382)
Fines and forfeitures	-	45,988	45,988
Interest on investments	300	356	56
Other	-	21,016	21,016
	<hr/>	<hr/>	<hr/>
Total revenues	1,212,071	432,749	(779,322)
Expenditures:			
Public safety:			
Personnel services	812,696	196,458	616,238
Materials and services	417,073	221,274	195,799
Capital outlay	21,940	10,584	11,356
	<hr/>	<hr/>	<hr/>
Total expenditures	1,251,709	428,316	823,393
Net change in fund balance	(39,638)	4,433	44,071
Fund balance at beginning of year	39,638	113,705	74,067
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 118,138</u>	<u>\$ 118,138</u>

See auditor's report.

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 366,710	\$ 275,115	\$ (91,595)
Interest on investments	1,000	1,767	767
Other	-	36	36
	<u>367,710</u>	<u>276,918</u>	<u>(90,792)</u>
Total revenues			
Expenditures:			
Health and Welfare:			
Personnel services	124,668	90,414	34,254
Materials and services	395,978	209,504	186,474
	<u>520,646</u>	<u>299,918</u>	<u>220,728</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	(152,936)	(23,000)	129,936
Fund balance at beginning of year	<u>152,936</u>	<u>276,428</u>	<u>123,492</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 253,428</u>	<u>\$ 253,428</u>

See auditor's report.

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

	Final Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 227,000	\$ 220,316	\$ (6,684)
Licenses, fees, and permits	5,200	6,304	1,104
Interest on investments	6,000	4,236	(1,764)
Total revenues	238,200	230,856	(7,344)
Expenditures:			
Community Development:			
Materials and services	992,832	436,455	556,377
Capital outlay	296,351	30,000	266,351
Total expenditures	1,289,183	466,455	822,728
Excess (deficiency) of revenues over (under) expenditures	(1,050,983)	(235,599)	815,384
Other financing sources (uses):			
Transfers out	(46,539)	(32,480)	14,059
Net change in fund balance	(1,097,522)	(268,079)	829,443
Fund balance at beginning of year	1,097,522	1,005,727	(91,795)
Fund balance at end of year	\$ -	\$ 737,648	\$ 737,648

See auditor's report.

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PL 106-393 TITLE III FUND
For the Year Ended June 30, 2014

	Final Budget	Actual	Variance
Revenues:			
Interest on investments	\$ 1,500	\$ 276	\$ (1,224)
Expenditures:			
General Government:			
Materials and services	130,250	97,334	32,916
Net change in fund balance	(128,750)	(97,058)	31,692
Fund balance at beginning of year	128,750	97,058	(31,692)
Fund balance at end of year	\$ -	\$ -	\$ -

See auditor's report.

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	\$ -	\$ 3	\$ 3
Other financing sources (uses):			
Transfers out	(500)	(455)	45
Net change in fund balance	(500)	(452)	48
Fund balance at beginning of year	500	452	(48)
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See auditor's report.

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 1,056,612	\$ 319,908	\$ (736,704)
Charges for services	10,000	800	(9,200)
Interest on investments	1,200	506	(694)
Other	<u>10,000</u>	<u>11,226</u>	<u>1,226</u>
Total revenues	<u>1,077,812</u>	<u>332,440</u>	<u>(745,372)</u>
Expenditures:			
Intergovernmental:			
Materials and services	1,153,758	345,716	808,042
Capital outlay	<u>24,544</u>	<u>-</u>	<u>24,544</u>
Total expenditures	<u>1,178,302</u>	<u>345,716</u>	<u>832,586</u>
Net change in fund balance	(100,490)	(13,276)	87,214
Fund balance at beginning of year	<u>100,490</u>	<u>94,917</u>	<u>(5,573)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 81,641</u>	<u>\$ 81,641</u>

See auditor's report.

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes - other	\$ 90,100	\$ 99,877	\$ 9,777
Intergovernmental	130,000	71,581	(58,419)
Interest on investments	100	25	(75)
	<u>220,200</u>	<u>171,483</u>	<u>(48,717)</u>
Total revenues			
Expenditures:			
Intergovernmental:			
For support of schools	220,200	171,483	48,717
	<u>220,200</u>	<u>171,483</u>	<u>48,717</u>
Net change in fund balance	-	-	-
Fund balance at beginning of year	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOOT PATHS AND BICYCLE TRAILS FUND
For the Year Ended June 30, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 40,000	\$ 40,801	\$ 801
Interest on investments	1,500	1,460	(40)
Total revenues	<u>41,500</u>	<u>42,261</u>	<u>761</u>
Expenditures:			
Public Works:			
Materials and services	30,000	-	30,000
Capital outlay	276,595	-	276,595
Total expenditures	<u>306,595</u>	<u>-</u>	<u>306,595</u>
Net change in fund balance	(265,095)	42,261	307,356
Fund balance at beginning of year	<u>265,095</u>	<u>259,559</u>	<u>(5,536)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 301,820</u>	<u>\$ 301,820</u>

See auditor's report.

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	\$ 400	\$ 355	\$ (45)
Expenditures:			
Community Development:			
Materials and services	57,821	-	57,821
Capital outlay	10,000	-	10,000
Total expenditures	67,821	-	67,821
Net change in fund balance	(67,421)	355	67,776
Fund balance at beginning of year	67,421	67,386	(35)
Fund balance at end of year	\$ -	\$ 67,741	\$ 67,741

See auditor's report.

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	<u>\$ 1,003</u>	<u>\$ 1,806</u>	<u>\$ 803</u>
Expenditures:			
Health & Welfare			
Contingency	<u>254,705</u>	<u>-</u>	<u>254,705</u>
Excess (deficiency) of revenues over (under) expenditures	(253,702)	1,806	255,508
Other financing sources (uses):			
Transfer out	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Net change in fund balance	(353,702)	(98,194)	255,508
Fund balance at beginning of year	<u>353,702</u>	<u>342,172</u>	<u>(11,530)</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ 243,978</u></u>	<u><u>\$ 243,978</u></u>

See auditor's report.

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 300,000	\$ 299,803	\$ (197)
Interest on investments	2,000	2,763	763
	<hr/>	<hr/>	<hr/>
Total revenues	302,000	302,566	566
Expenditures:			
Health & Welfare:			
Contingency	319,444	-	319,444
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(17,444)	302,566	320,010
Other financing sources (uses):			
Transfer out	(600,000)	-	600,000
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(617,444)	302,566	920,010
Fund balance at beginning of year	617,444	405,022	(212,422)
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 707,588</u>	<u>\$ 707,588</u>

See auditor's report.

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 35,700	\$ 37,297	\$ 1,597
Interest on investments	200	305	105
Total revenues	35,900	37,602	1,702
Expenditures:			
Health and Welfare:			
Materials and services	81,200	16,327	64,873
Net change in fund balance	(45,300)	21,275	66,575
Fund balance at beginning of year	45,300	45,393	93
Fund balance at end of year	<u>\$ -</u>	<u>\$ 66,668</u>	<u>\$ 66,668</u>

See auditor's report.

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 368,491	\$ 366,065	\$ (2,426)
Licenses, fees, and permits	200	600	400
Charges for services	125,424	125,426	2
Interest on investments	2,000	1,494	(506)
Other	-	6,970	6,970
	<hr/>	<hr/>	<hr/>
Total revenues	496,115	500,555	4,440
Expenditures:			
Public Safety:			
Dispatch Division	719,467	594,629	124,838
PSAP Division	790,795	433,173	357,622
	<hr/>	<hr/>	<hr/>
Total expenditures	1,510,262	1,027,802	482,460
Excess (deficiency) of revenues over (under) expenditures	(1,014,147)	(527,247)	486,900
Other financing sources (uses):			
Transfer in	537,762	415,712	(122,050)
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(476,385)	(111,535)	364,850
Fund balance at beginning of year	476,385	475,620	(765)
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 364,085</u>	<u>\$ 364,085</u>

See auditor's report.

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 20,992	\$ 27,104	\$ 6,112
Interest on investments	-	360	360
Other	118	-	(118)
	<u>21,110</u>	<u>27,464</u>	<u>6,354</u>
Total revenues	<u>21,110</u>	<u>27,464</u>	<u>6,354</u>
Expenditures:			
General Government:			
Materials and services	83,684	10,824	72,860
	<u>83,684</u>	<u>10,824</u>	<u>72,860</u>
Net change in fund balance	(62,574)	16,640	79,214
Fund balance at beginning of year	<u>62,574</u>	<u>63,384</u>	<u>810</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 80,024</u>	<u>\$ 80,024</u>

See auditor's report.

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 97,900	\$ 85,865	\$ (12,035)
Interest on investments	90	321	231
Other revenues	-	65	65
	<hr/>	<hr/>	<hr/>
Total revenues	97,990	86,251	(11,739)
Expenditures:			
General Government:			
Personnel services	61,833	60,499	1,334
Materials and services	11,364	6,374	4,990
Contingency	63,633	-	63,633
	<hr/>	<hr/>	<hr/>
Total expenditures	136,830	66,873	69,957
Net change in fund balance	(38,840)	19,378	58,218
Fund balance at beginning of year	38,840	50,831	11,991
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ -	\$ 70,209	\$ 70,209
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

See auditor's report.

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses, fees, and permits	\$ 225,139	\$ 236,963	\$ 11,824
Charges for services	1,000	442	(558)
Interest on investments	1,000	882	(118)
Other revenues	-	279	279
	<hr/>	<hr/>	<hr/>
Total revenues	227,139	238,566	11,427
Expenditures:			
Health and Welfare:			
Personnel services	242,642	234,909	7,733
Materials and services	50,487	29,500	20,987
Capital outlay	14,300	989	13,311
Contingency	105,381	-	105,381
	<hr/>	<hr/>	<hr/>
Total expenditures	412,810	265,398	147,412
Excess (deficiency) of revenues over (under) expenditures	(185,671)	(26,832)	158,839
Other financing sources (uses):			
Transfers out	(20,085)	(20,085)	-
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(205,756)	(46,917)	158,839
Fund balance at beginning of year	205,756	164,037	(41,719)
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ -	\$ 117,120	\$ 117,120
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

See auditor's report.

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 53,056	\$ 27,223	\$ (25,833)
Interest on investments	100	49	(51)
	<u>53,156</u>	<u>27,272</u>	<u>(25,884)</u>
Total revenues			
Expenditures:			
Health & Welfare:			
Contingency	27,045	-	27,045
	<u>27,045</u>	<u>-</u>	<u>27,045</u>
Excess (deficiency) of revenues over (under) expenditures	26,111	27,272	1,161
Other financing sources (uses):			
Transfer out	(41,558)	(32,072)	9,486
	<u>(41,558)</u>	<u>(32,072)</u>	<u>9,486</u>
Net change in fund balance	(15,447)	(4,800)	10,647
Fund balance at beginning of year	15,447	5,693	(9,754)
	<u>15,447</u>	<u>5,693</u>	<u>(9,754)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 893</u>	<u>\$ 893</u>

See auditor's report.

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PL 110-343 IN LIEU TITLE III FUND
For the Year Ended June 30, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 94,101	\$ 1,090	\$ (93,011)
Interest on investments	1,000	660	(340)
	<u>95,101</u>	<u>1,750</u>	<u>(93,351)</u>
Total revenues			
Expenditures:			
General Government:			
Materials and services	107,270	1,090	106,180
	<u>(12,169)</u>	<u>660</u>	<u>12,829</u>
Net change in fund balance			
Fund balance at beginning of year	12,169	12,413	244
Fund balance at end of year	<u>\$ -</u>	<u>\$ 13,073</u>	<u>\$ 13,073</u>

See auditor's report.

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Property taxes	\$ 3,201,566	\$ 3,240,435	\$ 38,869
Taxes - other	6,000	15,865	9,865
Fines and forfeitures	24,000	28,302	4,302
Interest on investments	2,000	1,976	(24)
	<u>3,233,566</u>	<u>3,286,578</u>	<u>53,012</u>
Total revenues			
Expenditures:			
Culture and Recreation:			
Materials and services	3,273,566	3,290,540	(16,974)
	<u>(40,000)</u>	<u>(3,962)</u>	<u>36,038</u>
Net change in fund balance			
Fund balance at beginning of year	40,000	49,077	9,077
Fund balance at end of year	<u>\$ -</u>	<u>\$ 45,115</u>	<u>\$ 45,115</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
4-H & EXTENSION SERVICE DISTRICT FUND
For the Year Ended June 30, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Property taxes	\$ 388,592	\$ 395,210	\$ 6,618
Taxes - other	500	1,935	1,435
Fines and forfeitures	3,000	3,447	447
Interest on investments	1,000	1,404	404
	<hr/>	<hr/>	<hr/>
Total revenues	393,092	401,996	8,904
Expenditures:			
Culture and Recreation:			
Materials and services	410,720	368,562	42,158
Operating contingency	41,072	-	41,072
	<hr/>	<hr/>	<hr/>
Total expenditures	451,792	368,562	83,230
Net change in fund balance	(58,700)	33,434	92,134
Fund balance at beginning of year	140,000	149,414	9,414
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ 81,300</u>	<u>\$ 182,848</u>	<u>\$ 101,548</u>

See auditor's report.

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Property taxes	\$ 2,063,492	\$ 2,191,078	\$ 127,586
Taxes - other	-	10,743	10,743
Fines and forfeitures	20,000	27,860	7,860
Interest on investments	3,000	5,102	2,102
	<u>2,086,492</u>	<u>2,234,783</u>	<u>148,291</u>
Total revenues			
Expenditures:			
Debt Service:			
Principal	1,265,000	1,265,000	-
Interest	851,992	851,991	1
	<u>2,116,992</u>	<u>2,116,991</u>	<u>1</u>
Total expenditures			
Net change in fund balance	(30,500)	117,792	148,292
Fund balance at beginning of year	<u>30,500</u>	<u>137,250</u>	<u>106,750</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 255,042</u>	<u>\$ 255,042</u>

See auditor's report.

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest on investments	\$ -	\$ 210	\$ 210
Other financing sources (uses):			
Transfers in	100,000	100,000	-
Net change in fund balance	100,000	100,210	210
Fund balance at beginning of year	-	-	-
Fund balance at end of year	<u>\$ 100,000</u>	<u>\$ 100,210</u>	<u>\$ 210</u>

See auditor's report.

COOS COUNTY, OREGON
COMBINING SCHEDULE (COUNTY FOREST FUND, CONSTRUCTION RESERVE FUND)
FOR GAAP BASIS PRESENTATION*
June 30, 2014

	<u>County Forest</u>	<u>Construction Reserve Fund</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 7,247,993	\$ 100,210	\$ 7,348,203
Receivables:			
Accounts	<u>83,000</u>	<u>-</u>	<u>83,000</u>
Total assets	<u>\$ 7,330,993</u>	<u>\$ 100,210</u>	<u>\$ 7,431,203</u>
LIABILITIES			
Accounts payable	\$ 31,374	\$ -	\$ 31,374
Interfund payables	590	-	590
Unearned grant revenue	<u>1,786</u>	<u>-</u>	<u>1,786</u>
Total liabilities	<u>33,750</u>	<u>-</u>	<u>33,750</u>
FUND BALANCES			
Assigned	<u>7,297,243</u>	<u>100,210</u>	<u>7,397,453</u>
Total fund balances	<u>7,297,243</u>	<u>100,210</u>	<u>7,397,453</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 7,330,993</u>	<u>\$ 100,210</u>	<u>\$ 7,431,203</u>

*The Construction Reserve Fund does not meet the criteria for a Special Revenue Fund under Governmental Accounting Standards Board Statement #54 as it does not have a specific, outside revenue stream. However, it is allowable under Oregon Budget Law. Therefore, for GAAP presentation purposes, the Construction Reserve Fund has been combined with the County Forest Fund, due to these budgetary perspective differences.

COOS COUNTY, OREGON
COMBINING SCHEDULE (COUNTY FOREST FUND, CONSTRUCTION RESERVE FUND)
For GAAP Basis Presentation
For the Year Ended June 30, 2014

	County Forest	Construction Reserve Fund	Total
Revenues:			
Charges for services	\$ 31,843	\$ -	\$ 31,843
Timber sales	3,459,928	-	3,459,928
Interest on investments	31,251	210	31,461
Other	930	-	930
Total revenues	<u>3,523,952</u>	<u>210</u>	<u>3,524,162</u>
Expenditures:			
General government :	230,146	-	230,146
Personnel services	193,119	-	193,119
Capital outlay	2,603	-	2,603
Total expenditures	<u>425,868</u>	<u>-</u>	<u>425,868</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,098,084</u>	<u>210</u>	<u>3,098,294</u>
Other financing sources (uses):			
Transfers in	-	100,000	100,000
Transfers out	<u>(3,759,751)</u>	<u>-</u>	<u>(3,759,751)</u>
Total other financing sources (uses)	<u>(3,759,751)</u>	<u>100,000</u>	<u>(3,659,751)</u>
Net change in fund balances	(661,667)	100,210	(561,457)
Fund balances at beginning of year	<u>7,958,910</u>	<u>-</u>	<u>7,958,910</u>
Fund balances at end of year	<u>\$ 7,297,243</u>	<u>\$ 100,210</u>	<u>\$ 7,397,453</u>

*The Construction Reserve Fund does not meet the criteria for a Special Revenue Fund under Governmental Accounting Standards Board Statement #54 as it does not have a specific, outside revenue stream. However, it is allowable under Oregon Budget Law. Therefore, for GAAP presentation purposes, the Construction Reserve Fund has been combined with the County Forest Fund, due to these budgetary perspective differences.

PROPRIETARY FUNDS - ENTERPRISE FUNDS

Proprietary funds are used to account for and report activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). The County's enterprise funds are:

Waste Disposal Operations Fund – Financial activities of the County's waste disposal operations are primarily accounted for and reported in this fund. The fund's primary revenue source is waste disposal fees.

Waste Disposal Reserve Fund – This fund is used to accumulate reserves to assist in closing and post-closing costs of the landfill. The primary source of revenue is transfers and earnings on investments. For generally accepted accounting principles, this fund is combined into the Waste Disposal Operations Fund.

Gas Pipeline Fund – This fund is used to account for and reports the County's natural gas pipeline operations. Franchise fees and interest income are the current primary sources of revenue in this fund. Expenditures are for the operations of the natural gas pipeline from Roseburg to the Coos Bay – North Bend area and remedial construction expenses.

County Fair Fund – This fund accounts for and reports the financial operations of the County fair. Major revenue sources are from state apportionments and receipts from operation of the annual fair. Expenditures are for fairgrounds maintenance and construction, fair administration, and general operating costs.

Coos County Area Transit Service District Fund – The fund was established for the purpose of providing public transportation service facilities. The District is not empowered to levy taxes, impose assessments, or incur bonded indebtedness, and is financed solely through rider fees, donations, fund raisers, sale of equipment, grants, operating subsidies, and other such non-property tax sources.

COOS COUNTY, OREGON
SUB-COMBINING STATEMENT OF NET POSITION
WASTE DISPOSAL FUNDS
June 30, 2014

	<u>Waste Disposal</u>	<u>Waste Reserve</u>	<u>Total Waste Disposal</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 1,145,361	\$ 1,548,343	\$ 2,693,704
Accounts receivable	<u>134,175</u>	<u>-</u>	<u>134,175</u>
Interest on investments			
Total current assets	<u>1,279,536</u>	<u>1,548,343</u>	<u>2,827,879</u>
Noncurrent assets:			
Capital assets:			
Land	9,862	-	9,862
Other capital assets (net of accumulated depreciation)	<u>1,526,103</u>	<u>-</u>	<u>1,526,103</u>
Total noncurrent assets	<u>1,535,965</u>	<u>-</u>	<u>1,535,965</u>
Total assets	<u>2,815,501</u>	<u>1,548,343</u>	<u>4,363,844</u>
LIABILITIES			
Current liabilities:			
Accounts payable	95,716	-	95,716
Compensated absences payable	44,851	-	44,851
Due to other funds	5,223	-	5,223
Current portion of long-term liabilities:			
Landfill closure/post closure costs	<u>436,600</u>	<u>-</u>	<u>436,600</u>
Total current liabilities	<u>582,390</u>	<u>-</u>	<u>582,390</u>
Noncurrent liabilities:			
Accrued other postemployment benefits obligation	47,865	-	47,865
Accrued landfill closure/post-closure care costs	<u>3,008,700</u>	<u>-</u>	<u>3,008,700</u>
Total noncurrent liabilities	<u>3,056,565</u>	<u>-</u>	<u>3,056,565</u>
Total liabilities	<u>3,638,955</u>	<u>-</u>	<u>3,638,955</u>
NET POSITION			
Net investment in capital assets	1,535,965	-	1,535,965
Restricted for special projects	359,182	-	359,182
Unrestricted	<u>(2,718,601)</u>	<u>1,548,343</u>	<u>(1,170,258)</u>
Total net position	<u>\$ (823,454)</u>	<u>\$ 1,548,343</u>	<u>\$ 724,889</u>

See auditor's report.

COOS COUNTY, OREGON
SUB-COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
WASTE DISPOSAL FUNDS
For the Year Ended June 30, 2014

	Waste Disposal	Waste Reserve	Totals
Operating revenues:			
Waste disposal fees	\$ 1,510,806	\$ -	\$ 1,510,806
Miscellaneous	9,498	-	9,498
Total operating revenues	<u>1,520,304</u>	<u>-</u>	<u>1,520,304</u>
Operating expenses:			
Personnel services	413,436	-	413,436
Materials and services	896,351	-	896,351
Depreciation	165,073	-	165,073
Total operating expenses	<u>1,474,860</u>	<u>-</u>	<u>1,474,860</u>
Operating income (loss)	<u>45,444</u>	<u>-</u>	<u>45,444</u>
Nonoperating revenues (expense):			
Gain (Loss) on disposition of capital assets	(149,256)	-	(149,256)
Interest on investments	4,041	10,287	14,328
Change in estimated post closure costs	1,081,899	-	1,081,899
Total nonoperating revenues (expenses)	<u>936,684</u>	<u>10,287</u>	<u>946,971</u>
Income (loss) before operating transfers	<u>982,128</u>	<u>10,287</u>	<u>992,415</u>
Transfers:			
Transfer from other funds	520,868	-	520,868
Transfer to other funds	(5,580)	(520,868)	(526,448)
Total transfers	<u>515,288</u>	<u>(520,868)</u>	<u>(5,580)</u>
Change in net position	<u>1,497,416</u>	<u>(510,581)</u>	<u>986,835</u>
Net position (deficit) at beginning of year	(2,320,870)	2,058,924	(261,946)
Net positions (deficit) at end of year	<u>\$ (823,454)</u>	<u>\$ 1,548,343</u>	<u>\$ 724,889</u>

See auditor's report.

COOS COUNTY, OREGON
SUB-COMBINING STATEMENT OF CASH FLOWS
WASTE DISPOSAL FUNDS
For the Year Ended June 30, 2014

	Waste Disposal	Waste Disposal Reserve	Totals
Cash flows from operating activities:			
Cash received from customers and users	\$ 1,547,482	\$ -	\$ 1,547,482
Cash paid to employees	(412,336)	-	(412,336)
Cash paid to suppliers	(1,237,703)	-	(1,237,703)
Net cash provided (used) by operating activities	<u>(102,557)</u>	<u>-</u>	<u>(102,557)</u>
Cash flows from noncapital financing activities:			
Interfund transfers (net)	520,868	(520,868)	-
Cash flows from capital and related financing activities:			
Proceeds from sale of capital assets	2,250	-	2,250
Cash flows from investing activities:			
Interest received	4,041	10,287	14,328
Net increase (decrease) in cash and cash equivalents	424,602	(510,581)	(85,979)
Cash and cash equivalents at beginning of year	720,759	2,058,924	2,779,683
Cash and cash equivalents at end of year	<u>\$ 1,145,361</u>	<u>\$ 1,548,343</u>	<u>\$ 2,693,704</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income (loss)	\$ 45,444	\$ -	\$ 45,444
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	165,073	-	165,073
Change in assets and liabilities:			
Accounts receivable	27,572	-	27,572
Accounts payable	6,543	-	6,543
OPEB liability	2,806	-	2,806
Compensated absences payable	1,100	-	1,100
Landfill closure/post-closure cost	(350,701)	-	(350,701)
Unearned revenue	(394)	-	(394)
Net cash provided (used) by operating activities	<u>\$ (102,557)</u>	<u>\$ -</u>	<u>\$ (102,557)</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE/NET POSITION
BUDGET AND ACTUAL
WASTE DISPOSAL OPERATIONS FUND
For the Year Ended June 30, 2014

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Licenses, fees, and permits	\$ 1,510,806	\$ 14,001	\$ 1,524,807	\$ 1,669,886	\$ (145,079)
Intergovernmental	-	-	-	100,000	(100,000)
Other	9,498	(4,500)	4,998	2,000	2,998
Total operating revenues	<u>1,520,304</u>	<u>9,501</u>	<u>1,529,805</u>	<u>1,771,886</u>	<u>(242,081)</u>
Operating expenses:					
Sanitation:					
Personnel services	413,436	8,843	422,279	484,159	61,880
Materials and services	896,351	347,453	1,243,804	2,059,414	815,610
Depreciation	165,073	(165,073)	-	-	-
Capital outlay	-	-	-	100,000	100,000
Total operating expenses	<u>1,474,860</u>	<u>191,223</u>	<u>1,666,083</u>	<u>2,643,573</u>	<u>977,490</u>
Operating income (loss)	<u>45,444</u>	<u>(181,722)</u>	<u>(136,278)</u>	<u>(871,687)</u>	<u>735,409</u>
Nonoperating revenues (expense):					
Sale of capital assets	(149,256)	151,506	2,250	-	2,250
Change in estimated post closure costs	1,081,899	(1,081,899)	-	-	-
Interest income	4,041	-	4,041	1,200	2,841
Total nonoperating revenues (expenses)	<u>936,684</u>	<u>(930,393)</u>	<u>6,291</u>	<u>1,200</u>	<u>5,091</u>
Income (loss) before transfers:	<u>982,128</u>	<u>(1,112,115)</u>	<u>(129,987)</u>	<u>(870,487)</u>	<u>740,500</u>
Other revenues (expenses):					
Transfer in	520,868	-	520,868	600,000	(79,132)
Transfer out	(5,580)	5,580	-	-	-
Total other revenues (expenses)	<u>515,288</u>	<u>5,580</u>	<u>520,868</u>	<u>600,000</u>	<u>(79,132)</u>
Change in net position/fund balance	1,497,416	(1,106,535)	390,881	(270,487)	661,368
Net position/Fund balance at beginning of year	<u>(2,320,870)</u>	<u>3,108,588</u>	<u>787,718</u>	<u>270,487</u>	<u>517,231</u>
Net position/Fund balance at end of year	<u>\$ (823,454)</u>	<u>\$ 2,002,053</u>	<u>\$ 1,178,599</u>	<u>\$ -</u>	<u>\$ 1,178,599</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE/NET POSITION
BUDGET AND ACTUAL
WASTE DISPOSAL RESERVE FUND
For the Year Ended June 30, 2014

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenue (expenses):					
Interest income	\$ 10,287	\$ -	\$ 10,287	\$ 11,000	\$ (713)
Contingency	-	-	-	(1,985,122)	1,985,122
Total operating revenue (expenses):	<u>10,287</u>	<u>-</u>	<u>10,287</u>	<u>(1,974,122)</u>	<u>1,984,409</u>
Other revenues (expenses):					
Transfer out	(520,868)	-	(520,868)	(600,000)	79,132
Change in net position/fund balance	(510,581)	-	(510,581)	(2,574,122)	2,063,541
Net position/Fund balance at beginning of year	<u>2,058,924</u>	<u>-</u>	<u>2,058,924</u>	<u>2,574,122</u>	<u>(515,198)</u>
Net position/Fund balance at end year	<u>\$ 1,548,343</u>	<u>\$ -</u>	<u>\$ 1,548,343</u>	<u>\$ -</u>	<u>\$ 1,548,343</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE/NET POSITION
BUDGET AND ACTUAL
GAS PIPELINE FUND
For the Year Ended June 30, 2014

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Pipeline operations	\$ 532,874	\$ -	\$ 532,874	\$ 561,390	\$ (28,516)
Operating expenses:					
Public works:					
Materials and services	466,455	(3,309)	463,146	905,000	441,854
Depreciation	1,044,754	(1,044,754)	-	-	-
Capital outlay	-	1,294	1,294	9,833,198	9,831,904
Total operating expenses	1,511,209	(1,046,769)	464,440	10,738,198	10,273,758
Operating income (loss)	(978,335)	1,046,769	68,434	(10,176,808)	10,245,242
Other revenues (expense):					
Interest income	37,905	(4,807)	33,098	40,000	(6,902)
Sale of assets	958	-	958	-	958
Total other revenues (expenses)	38,863	(4,807)	34,056	40,000	(5,944)
Income (loss) before operating transfers	(939,472)	1,041,962	102,490	(10,136,808)	10,239,298
Transfers from other funds	1,265,000	(1,265,000)	-	-	-
Change in net position/fund balance	325,528	(223,038)	102,490	(10,136,808)	10,239,298
Net position/Fund balance at beginning of year	37,114,246	(26,921,027)	10,193,219	10,136,808	56,411
Prior period adjustment	329,461	(329,461)	-	-	-
Net position/Fund balance at beginning of year (Restated)	37,443,707	(27,250,488)	10,193,219	10,136,808	56,411
Net position/Fund balance at end of year	<u>\$ 37,769,235</u>	<u>\$ (27,473,526)</u>	<u>\$ 10,295,709</u>	<u>\$ -</u>	<u>\$ 10,295,709</u>

See auditor's report.

COOS COUNTY, OREGON
SUB-COMBINING STATEMENT OF NET POSITION
NON-MAJOR ENTERPRISE FUNDS
June 30, 2014

	Fair	Coos County Area Transit Service District	Totals
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 82,270	\$ 106,746	\$ 189,016
Receivable:			
Grants	-	89,434	89,434
Accounts	-	2,622	2,622
Due from other funds	-	4,799	4,799
Prepays	-	15,555	15,555
Total current assets	82,270	219,156	301,426
Noncurrent assets:			
Capital assets:			
Land	30,606	117,743	148,349
Other capital assets (net of accumulated depreciation)	607,031	199,080	806,111
Total noncurrent assets	637,637	316,823	954,460
Total assets	719,907	535,979	1,255,886
LIABILITIES			
Current liabilities:			
Accounts payable	2,285	60,765	63,050
Accrued payroll benefits	-	21,973	21,973
Compensated absences payable	2,904	30,017	32,921
Prepaid exhibitor deposits	24,563	-	24,563
Due to other funds	641	-	641
Total current liabilities	30,393	112,755	143,148
Noncurrent liabilities:			
Long-term liabilities (net of current portion)			
Other postemployment benefits obligation	7,103	-	7,103
Total liabilities	37,496	112,755	150,251
NET POSITION			
Net investment in capital assets	637,637	316,823	954,460
Unrestricted	44,774	106,401	151,175
Total net position	\$ 682,411	\$ 423,224	\$ 1,105,635

See auditor's report.

COOS COUNTY, OREGON
SUB-COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
NON-MAJOR ENTERPRISE FUNDS
For the Year Ended June 30, 2014

	County Fair	Coos County Area Transit Service District	Totals
Operating revenues:			
Operational charges	\$ 216,379	\$ 84,987	\$ 301,366
Intergovernmental	50,964	497,222	548,186
Other	50,059	14,090	64,149
Total operating revenues	<u>317,402</u>	<u>596,299</u>	<u>913,701</u>
Operating expenses:			
Personnel services	94,689	327,418	422,107
Materials and services	200,881	299,489	500,370
Depreciation	29,451	107,240	136,691
Total operating expenses	<u>325,021</u>	<u>734,147</u>	<u>1,059,168</u>
Operating income (loss)	<u>(7,619)</u>	<u>(137,848)</u>	<u>(145,467)</u>
Nonoperating revenues (expense)			
Interest on investments	514	-	514
Interest expense	(49)	-	(49)
Total nonoperating revenues (expenses)	<u>465</u>	<u>-</u>	<u>465</u>
Change in net position	(7,154)	(137,848)	(145,002)
Net position at beginning of year	<u>689,565</u>	<u>561,072</u>	<u>1,250,637</u>
Net position at end of year	<u>\$ 682,411</u>	<u>\$ 423,224</u>	<u>\$ 1,105,635</u>

See auditor's report.

COOS COUNTY, OREGON
SUB-COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
For the Year Ended June 30, 2014

	<u>Fair</u>	<u>Coos County Area Transit Service District</u>	<u>Totals</u>
Cash flows from operating activities:			
Cash received from customers and users	\$ 314,741	\$ 97,942	\$ 412,683
Cash received from grantors	-	500,228	500,228
Cash paid to employees	(96,292)	(320,830)	(417,122)
Cash paid to suppliers	(203,457)	(257,814)	(461,271)
Net cash provided (used) by operating activities	<u>14,992</u>	<u>19,526</u>	<u>34,518</u>
Cash flows from noncapital financing activities:			
Due to/from other funds	<u>641</u>	<u>-</u>	<u>641</u>
Cash flows from capital and related financing activities:			
Principal payments on long-term debt	(1,136)	-	(1,136)
Interest paid	(49)	-	(49)
Net cash (used) by capital and related financing activities	<u>(1,185)</u>	<u>-</u>	<u>(1,185)</u>
Cash flows from investing activities:			
Interest received	<u>515</u>	<u>-</u>	<u>515</u>
Net increase (decrease) in cash and cash equivalents	14,963	19,526	34,489
Cash and cash equivalents at beginning of year	<u>67,307</u>	<u>87,220</u>	<u>154,527</u>
Cash and cash equivalents at end of year	<u>\$ 82,270</u>	<u>\$ 106,746</u>	<u>\$ 189,016</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income (loss)	\$ (7,619)	\$ (137,848)	\$ (145,467)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	29,451	107,240	136,691
Change in assets and liabilities:			
Accounts receivable	-	1,871	1,871
Prepays	120	(1,469)	(1,349)
Accounts payable and accrued expenses	(4,299)	49,732	45,433
Deposits	(2,661)	-	(2,661)
Net cash provided (used) by operating activities	<u>\$ 14,992</u>	<u>\$ 19,526</u>	<u>\$ 34,518</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE/NET POSITION
BUDGET AND ACTUAL
COUNTY FAIR FUND
For the Year Ended June 30, 2014

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Final Budget	Variance
Operating revenues:					
Intergovernmental	\$ 50,964	\$ -	\$ 50,964	\$ 50,000	\$ 964
Licenses, fees, and permits	9,645	-	9,645	12,000	(2,355)
Charges for services	206,734	-	206,734	240,300	(33,566)
Donations and sponsorships	28,639	-	28,639	150,000	(121,361)
Other	21,420	5,420	26,840	20,000	6,840
Total operating revenues	317,402	5,420	322,822	472,300	(149,478)
Operating expenses:					
Culture & Recreation:					
Personnel services	94,689	1,003	95,692	121,745	26,053
Materials and services	200,881	5,332	206,213	250,841	44,628
Depreciation	29,451	(29,451)	-	-	-
Capital outlay	-	88	88	126,229	126,141
Debt service	49	1,135	1,184	1,185	1
Contingency	-	-	-	17,800	17,800
Total operating expenses	325,070	(21,893)	303,177	517,800	214,623
Operating income (loss)	(7,668)	27,313	19,645	(45,500)	65,145
Other revenues (expense):					
Interest income	514	-	514	500	14
Change in net position/fund balance	(7,154)	27,313	20,159	(45,000)	65,159
Net position/Fund balance at beginning of year	689,565	(654,945)	34,620	45,000	(10,380)
Net position/Fund balance at end of year	<u>\$ 682,411</u>	<u>\$ (627,632)</u>	<u>\$ 54,779</u>	<u>\$ -</u>	<u>\$ 54,779</u>

See auditor's report.

COOS COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COOS COUNTY AREA TRANSIT SERVICE DISTRICT FUND
For the Year Ended June 30, 2014

	Final Budget	Actual on Budgetary Basis	Variance
Operating revenues:			
Intergovernmental	\$ 663,801	\$ 497,222	\$ (166,579)
Charges for service	45,000	84,987	39,987
Miscellaneous	20,420	14,090	(6,330)
Total operating revenues	<u>729,221</u>	<u>596,299</u>	<u>(132,922)</u>
Operating expenses:			
Personnel services	441,719	397,907	43,812
Materials and services	337,502	228,725	108,777
Contingency	10,000	-	10,000
Total operating expenses	<u>789,221</u>	<u>626,632</u>	<u>162,589</u>
Operating income (loss)	(60,000)	(30,333)	29,667
Fund balance at beginning of year	<u>60,000</u>	<u>166,751</u>	<u>106,751</u>
Fund balance at end of year	<u>\$ -</u>	<u>136,418</u>	<u>\$ 136,418</u>
Reconciliation to GAAP basis net position:			
Accrued compensation		(30,017)	
Capital assets, net of depreciation		<u>316,823</u>	
GAAP basis net position		<u>\$ 423,224</u>	

See auditor's report.

FIDUCIARY FUNDS/AGENCY FUNDS

Fiduciary funds are used to account for and report assets held on behalf of outside parties, including other governmental, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, whether a pension trust fund, a nonexpendable trust fund, or an expendable trust fund is used. The terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent. The funds in this category are Agency Funds.

The Agency Funds are used to account for and report assets held by Coos County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

The Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. At any given point in time, total Agency Fund assets are equally offset by related liabilities including amounts due to the parties for whom the assets are being held by the government.

The Agency Funds of the County are grouped as follows: Taxing Districts and County Trusts.

COOS COUNTY, OREGON
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Year Ended June 30, 2014

TAXING DISTRICTS				
	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
ASSETS				
Cash and investments	\$ 1,243,577	\$ 113,181,383	\$ 113,189,173	\$ 1,235,787
Receivables:				
Property taxes	5,764,184	50,681,968	51,185,864	5,260,288
Total assets	<u>\$ 7,007,761</u>	<u>\$ 163,863,351</u>	<u>\$ 164,375,037</u>	<u>\$ 6,496,075</u>
LIABILITIES				
Due to other agencies, funds and taxing districts	<u>\$ 7,007,761</u>	<u>\$ 163,863,351</u>	<u>\$ 164,375,037</u>	<u>\$ 6,496,075</u>

COUNTY TRUSTS				
	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
ASSETS				
Cash and investments	\$ 996,222	\$ 674,188	\$ 589,624	\$ 1,080,786
Receivables:				
Contracts	-	337,921	337,921	-
LIABILITIES				
Due to other agencies, funds and taxing districts	<u>\$ 996,222</u>	<u>\$ 1,012,109</u>	<u>\$ 927,545</u>	<u>\$ 1,080,786</u>

See auditor's report.



**REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

January 27, 2015

To the Board of Commissioners of Coos County:

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Coos County as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 27, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Coos County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected in a timely manner. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

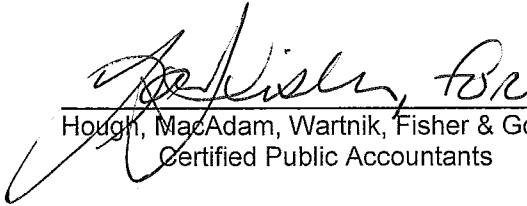
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Coos County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Hough, MacAdam, Wartnik, Fisher & Gorman, LLC
Certified Public Accountants



INDEPENDENT AUDITOR'S REPORT
REQUIRED BY OREGON STATE REGULATIONS

January 27, 2015

To the Board of Commissioners of Coos County:

We have audited the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information which comprise the basic financial statements of Coos County ("the County") as of and for the year ended June 30, 2014 and have issued our report thereon dated January 27, 2015. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Oregon Secretary of State. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

Compliance

As part of obtaining reasonable assurance about whether the County's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grants, including provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 to 162-10-320, as set forth below, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures, which included, but were not limited to the following:

The use of approved depositories to secure the deposit of public funds (ORS Chapter 295).

The requirements relating to debt.

The requirements relating to the preparation, adoption and execution of annual budgets (ORS Chapter 294).

The requirements relating to insurance and fidelity bond coverage.

The appropriate laws, rules and regulations pertaining to programs funded wholly or partially by other governmental agencies.

The statutory requirements pertaining to the investment of public funds (ORS Chapter 294).

Factors related to state highway gasoline taxes

The requirements pertaining to the awarding of public contracts and the construction of public improvements (ORS Chapters 279A, 279B, 279C).

Except as discussed below, in connection with our testing nothing came to our attention that caused us to believe that Coos County was not in substantial compliance with certain provisions of laws, regulations, contract and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Oregon Secretary of State.

As described in Note 2, the results of testing indicated instances of non-compliance related to excess expenditures over appropriations, as follows:

Library Service District	
Materials and services	<u>\$ 16,974</u>

OAR 162-10-230 Internal Control

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Purpose of This Report

This report is intended solely for the information and use of the Board of Commissioners and management of Coos County, and the Oregon Secretary of State, and is not intended to be and should not be used by anyone other than these specified parties.



Hough, MacAdam, Wartnik, Fisher & Gorman, LLC
Certified Public Accountants



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

January 27, 2015

To the Board of Commissioners of Coos County:

Report on Compliance for Each Major Federal Program

We have audited Coos County's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014. Coos County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Coos County's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Coos County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Coos County's compliance.

Opinion on Each Major Federal Program

In our opinion, Coos County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2014.

Report on Internal Control Over Compliance

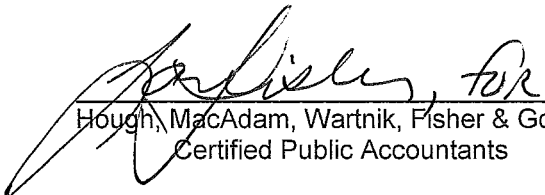
Management of Coos County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered the Coos County's internal control over compliance with types of requirements that could have a direct and material effect on a major federal program to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Hough, MacAdam, Wartnik, Fisher & Gorman, LLC
Certified Public Accountants

SECTION II FINDINGS - FINANCIAL STATEMENT FINDINGS

None

SECTION III FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

COOS COUNTY, OREGON
SUMMARY OF PRIOR AUDIT FINDINGS RELATED TO FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2014

Questioned Costs:

There were no questioned costs for the year ended June 30, 2013.

Findings:

There were no findings for the year ended June 30, 2013.

COOS COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures
U.S. Department of Agriculture		
<i>Passed through Oregon Health Authority:</i>		
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$ 290,687
<i>Passed through State of Oregon Department of Administrative Services:</i>		
Forest Service - Schools and Roads--Grants to States	10.665	* 286,322
Subtotal U.S. Department of Agriculture		<u>577,009</u>
U.S. Department of Commerce		
<i>Passed through State of Oregon Department of Land Conservation and Development:</i>		
Coastal Zone Management Administration Awards	11.419	39,525
Subtotal U.S. Department of Commerce		<u>39,525</u>
U.S. Department of Interior		
National Wildlife Refuge Fund	15.659	22,323
Payments in Lieu of Taxes	15.226	415,574
Distribution of Receipts to State and Local Governments	15.227	* 2,110,217
Secure Rural Schools and Community Self-Determination	15.234	22,000
<i>Passed through State of Oregon Marine Board</i>		
Clean Vessel Act	15.616	14,000
Subtotal U.S. Department of Interior		<u>2,584,114</u>
U.S. Department of Justice		
State Criminal Alien Assistance Program	16.606	2,784
ARRA - Public Safety Partnership and Community Policing Grants	16.710	521,505
Congressionally Recommended Awards	16.753	29,713
<i>Passed through State of Oregon Department of Education/Youth Development:</i>		
Juvenile Accountability Block Grants	16.523	4,625
<i>Passed through Oregon Criminal Justice Commission:</i>		
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15,937
<i>Passed through State of Oregon Department of Justice:</i>		
Crime Victim Assistance	16.575	32,540
<i>Passed through Coquille Indian Tribe:</i>		
ARRA - Public Safety Partnership and Community Policing Grants	16.710	34,749
Subtotal U.S. Department of Justice		<u>641,853</u>
U.S. Department of Transportation		
<i>Passed through State of Oregon Department of Transportation:</i>		
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	144,816
Subtotal U.S. Department of Transportation		<u>144,816</u>
General Services Administration		
<i>Passed through State of Oregon Department of Administrative Services:</i>		
Disposal of Federal Surplus Real Property	39.002	2,556
Donation of Federal Surplus Personal Property	39.003	** 182
Subtotal General Services Administration		<u>2,738</u>

See accompanying notes.

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures
Environmental Protection Agency		
<i>Passed through Oregon Health Authority:</i>		
ARRA Capitalization Grants for Drinking Water State Revolving Funds	66.468	\$ 6,253
State Public Water System Supervision	66.432	6,958
Subtotal Environmental Protection Agency		<u>13,211</u>
U.S. Election Assistance Commission		
<i>Passed through Oregon Secretary of State:</i>		
Help America Vote Act Requirements Payments	90.401	** 15,643
Subtotal U.S. Election Assistance Commission		<u>15,643</u>
U.S. Department of Health and Human Services		
Drug-Free Communities Support Program Grants	93.276	67,773
<i>Passed through Oregon Health Authority:</i>		
Public Health Emergency Preparedness	93.069	86,281
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	946
Health Program for Toxic Substances & Disease Registry	93.161	12,500
Family Planning Services	93.217	23,789
Immunization Cooperative Agreements	93.268	1,200
PPHF 2012 National Public Health Improvement initiative	93.507	10,000
National Bioterrorism Hospital Preparedness Program	93.889	10,320
Block Grants for Community Mental Health Services	93.958	31,950
Block Grants for Prevention and Treatment of Substance Abuse	93.959	129,461
Maternal and Child Health Services Block Grant to the States	93.994	39,580
<i>Passed through Oregon Health & Science University:</i>		
Maternal and Child Health Services Block Grant to the States	93.994	12,770
<i>Passed through State of Oregon Department of Justice:</i>		
Child Support Enforcement	93.563	114,586
<i>Passed through State of Oregon Commission on Children & Families:</i>		
Promoting Safe and Stable Families	93.556	8,358
<i>Passed through Oregon Department of Education:</i>		
Social Services Block Grant	93.667	35,000
Medical Assistance Program	93.778	6,875
Subtotal U.S. Department of Health and Human Services		<u>591,389</u>
U.S. Department of Homeland Security		
<i>Passed through Oregon Military Department:</i>		
Hazard Mitigation Grant	97.039	* 139,109
Emergency Management Performance Grants	97.042	50,836
State Homeland Security Program (SHSP)	97.073	10,523
Subtotal U.S. Department of Homeland Security		<u>200,468</u>
Total Federal Assistance		<u><u>4,810,766</u></u>

* Indicates a major program

** Indicates non-cash assistance

COOS COUNTY, OREGON
NOTE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2014

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Coos County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note 2. Amounts provided to Subrecipients

The following federal award amounts were passed through to local subrecipients:

U.S. Department of Agriculture

Passed through to Local School Districts:

Forest Service - Schools and Roads - Grants to States	10.665	71,581
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U.S. Department of Transportation

Passed through to Coos County Area Transit Service District

Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	144,816
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U.S. Department of Health and Human Services

Passed through to Local School Districts:

Promoting Safe and Stable Families	93.556	8,358
Social Services Block Grant	93.667	35,000
Medical Assistance Program	93.778	6,875