

**REQUIRED SUPPLEMENTARY  
INFORMATION**

## MAJOR GOVERNMENTAL FUNDS

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

### *Special Revenue Funds:*

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

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

**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, 2013**

	Budget		Actual	Variance
	Original	Final		
<b>Revenues:</b>				
Property taxes	\$ 4,582,841	\$ 4,582,841	\$ 4,713,672	\$ 130,831
Taxes - other	177,100	177,100	196,220	19,120
Intergovernmental	5,413,201	5,667,330	5,162,092	(505,238)
Licenses, fees, and permits	541,807	541,807	534,900	(6,907)
Charges for services	366,779	366,779	365,467	(1,312)
Fines and forfeiture	90,450	90,450	113,162	22,712
Interest on investments	50,000	50,000	59,787	9,787
Other	248,549	248,728	464,448	215,720
<b>Total revenues</b>	<b>11,470,727</b>	<b>11,725,035</b>	<b>11,609,748</b>	<b>(115,287)</b>
<b>Expenditures:</b>				
<b>General Government:</b>				
Assessor	1,108,225	1,108,404	980,927	127,477
Board of Commissioners/Admin.	343,227	343,227	329,371	13,856
Board of Commissioners/Infor. Tech.	865,699	865,699	638,050	227,649
Clerk/Records	530,607	530,607	509,486	21,121
Community Service	98,625	98,625	39,071	59,554
County Counsel	284,179	284,179	201,119	83,060
District Attorney/Prosecution	891,152	904,567	857,372	47,195
Human Resources	264,413	264,413	199,957	64,456
Maintenance	692,805	692,805	659,113	33,692
Surveyor	276,916	276,916	268,760	8,156
Treasurer and Tax	522,728	522,728	464,602	58,126
<b>Miscellaneous nondepartmental:</b>				
Personnel services	1,000,000	1,000,000	45,039	954,961
Materials and services	1,462,619	1,402,050	541,694	860,356
Payment of advanced taxes	20,000	20,000	17,480	2,520
Capital outlay	956,200	956,200	230,568	725,632
Debt service	223,816	223,816	223,717	99
<b>Total General Government</b>	<b>\$ 9,541,211</b>	<b>\$ 9,494,236</b>	<b>\$ 6,206,326</b>	<b>\$ 3,287,910</b>

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, 2013**

	Budget		Actual	Variance
	Original	Final		
Health and Welfare:				
District Attorney/Medical Examiner	\$ 188,886	\$ 188,886	\$ 183,800	\$ 5,086
District Attorney/Support Enforcement	136,278	136,278	123,325	12,953
Veterans	104,146	104,146	91,762	12,384
Total Health and Welfare	<u>429,310</u>	<u>429,310</u>	<u>398,887</u>	<u>30,423</u>
Public Safety:				
Juvenile	949,184	949,184	779,181	170,003
Sheriff/Criminal	2,874,681	3,153,964	2,732,600	421,364
Sheriff/Dunes	314,571	314,571	285,420	29,151
Sheriff/Jail	4,725,498	4,725,498	4,293,294	432,204
Sheriff/Marine	300,126	300,126	279,761	20,365
Total Public Safety	<u>9,164,060</u>	<u>9,443,343</u>	<u>8,370,256</u>	<u>1,073,087</u>
Contingency	<u>2,256,550</u>	<u>2,256,550</u>	-	<u>2,256,550</u>
Total expenditures	<u>21,391,131</u>	<u>21,623,439</u>	<u>14,975,469</u>	<u>6,647,970</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,920,404)</u>	<u>(9,898,404)</u>	<u>(3,365,721)</u>	<u>6,532,683</u>
Other financing sources (uses)				
Transfer in	5,546,939	5,546,939	5,553,135	6,196
Transfer out	<u>(1,052,535)</u>	<u>(1,074,535)</u>	<u>(858,001)</u>	<u>216,534</u>
Total other financing sources	<u>4,494,404</u>	<u>4,472,404</u>	<u>4,695,134</u>	<u>222,730</u>
Net change in fund balance	(5,426,000)	(5,426,000)	1,329,413	6,755,413
Fund balance at beginning of year	<u>5,426,000</u>	<u>5,426,000</u>	<u>5,542,334</u>	<u>116,334</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,871,747</u>	<u>\$ 6,871,747</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, 2013

	Budget		Actual	Variance
	Original	Final		
Revenues:				
Intergovernmental	\$ 5,403,252	\$ 5,403,252	\$ 4,772,622	\$ (630,630)
Licenses, fees, and permits	50,000	50,000	31,047	(18,953)
Charges for services	1,131,076	1,131,076	992,398	(138,678)
Interest on investments	16,000	16,000	22,869	6,869
Fines and forfeitures	39,845	39,845	64,553	24,708
Other	5,000	5,000	72,987	67,987
<b>Total revenues</b>	<u>6,645,173</u>	<u>6,645,173</u>	<u>5,956,476</u>	<u>(688,697)</u>
Expenditures:				
Public Works:				
Road Survey	30,306	37,126	35,597	1,529
Road Maintenance	3,546,485	3,508,661	3,451,773	56,888
Fleet Services	1,433,693	1,496,497	1,244,689	251,808
Capital Projects	1,640,708	1,640,708	892,174	748,534
ORC Road Maintenance	361,076	361,076	344,093	16,983
Contingency	4,150,000	4,118,200	-	4,118,200
<b>Total expenditures</b>	<u>11,162,268</u>	<u>11,162,268</u>	<u>5,968,326</u>	<u>5,193,942</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,517,095)</u>	<u>(4,517,095)</u>	<u>(11,850)</u>	<u>4,505,245</u>
Other financing sources (uses):				
Sale of capital assets	<u>1,000</u>	<u>1,000</u>	<u>724</u>	<u>(276)</u>
Net change in fund balance	(4,516,095)	(4,516,095)	(11,126)	4,504,969
Fund balance at beginning of year	<u>4,516,095</u>	<u>4,516,095</u>	<u>4,716,781</u>	<u>200,686</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,705,655</u>	<u>\$ 4,705,655</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, 2013

	Budget		Actual	Variance
	Original	Final		
Revenues:				
Intergovernmental	\$ 4,961,417	\$ 4,961,417	\$ 6,998,993	\$ 2,037,576
Licenses, fees, and permits	20,000	20,000	44,616	24,616
Interest on investments	25,000	25,000	38,571	13,571
Charges for services	95,000	95,000	88,261	(6,739)
Other	-	-	11,020	11,020
<b>Total revenues</b>	<b>5,101,417</b>	<b>5,101,417</b>	<b>7,181,461</b>	<b>2,080,044</b>
Expenditures:				
Health and Welfare:				
Local Administration	2,514,879	2,514,879	1,310,890	1,203,989
Mental Health Services	8,308,692	8,308,692	5,729,982	2,578,710
Alcohol and Drug Services	327,240	327,240	298,941	28,299
Contingency	1,050,606	1,050,606	-	1,050,606
<b>Total expenditures</b>	<b>12,201,417</b>	<b>12,201,417</b>	<b>7,339,813</b>	<b>4,861,604</b>
Excess (deficiency) of revenues over (under) expenditures	(7,100,000)	(7,100,000)	(158,352)	6,941,648
Other financing sources (uses):				
Transfer in	300,000	300,000	300,000	-
<b>Net change in fund balance</b>	<b>(6,800,000)</b>	<b>(6,800,000)</b>	<b>141,648</b>	<b>6,941,648</b>
<b>Fund balance at beginning of year</b>	<b>6,800,000</b>	<b>6,800,000</b>	<b>7,665,302</b>	<b>865,302</b>
<b>Fund balance at end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,806,950</b>	<b>\$ 7,806,950</b>

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, 2013**

	Budget		Actual	Variance
	Original	Final		
Revenues:				
Charges for services	\$ 20,000	\$ 20,000	\$ 26,652	\$ 6,652
Timber sales	1,897,744	1,897,744	2,456,076	558,332
Interest on investments	40,000	40,000	36,731	(3,269)
Other	-	-	-	-
Total revenues	<u>1,957,744</u>	<u>1,957,744</u>	<u>2,519,459</u>	<u>561,715</u>
Expenditures:				
General Government:				
Personnel services	241,170	241,170	238,173	2,997
Materials and services	322,318	322,318	239,327	82,991
Capital outlay	36,000	36,000	35,736	264
Contingency	7,101,422	7,101,422	-	7,101,422
Total expenditures	<u>7,700,910</u>	<u>7,700,910</u>	<u>513,236</u>	<u>7,187,674</u>
Excess (deficiency) of revenues over (under) expenditures	(5,743,166)	(5,743,166)	2,006,223	7,749,389
Other financing sources (uses):				
Transfer out	<u>(5,445,361)</u>	<u>(5,445,361)</u>	<u>(5,445,361)</u>	<u>-</u>
Net change in fund balance	(11,188,527)	(11,188,527)	(3,439,138)	7,749,389
Fund balance at beginning of year	<u>11,188,527</u>	<u>11,188,527</u>	<u>11,398,048</u>	<u>209,521</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,958,910</u>	<u>\$ 7,958,910</u>

See auditor's report.