

REQUIRED SUPPLEMENTARY INFORMATION

COOS COUNTY, OREGON

Required Supplementary Information

Year Ended June 30, 2021

Schedule of the Proportionate Share of the Net Pension Liability
Oregon Public Employees Retirement System

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Proportion of the net pension liability (asset)	0.181 %	0.189 %	0.190 %	0.190 %
Proportionate share of the net pension liability (asset)	\$ 39,474,945	\$ 32,774,611	\$ 27,225,414	\$ 25,622,356
Covered payroll	\$ 18,239,916	\$ 17,139,682	\$ 16,122,652	\$ 15,357,123
Proportionate share of the pension liability (asset) as a percentage of its covered employee payroll	216.42 %	191.22 %	168.86 %	166.84 %
Plan net position as a percentage of the total pension liability	75.80 %	80.20 %	82.10 %	83.10 %
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Proportion of the net pension liability (asset)	0.195 %	0.211 %	0.212 %	0.212 %
Proportionate share of the net pension liability (asset)	\$ 29,325,428	\$ 12,123,953	\$ (4,803,029)	\$ 10,813,254
Covered payroll	\$ 14,808,919	\$ 13,937,930	\$ 12,342,285	\$ 12,118,688
Proportionate share of the pension liability (asset) as a percentage of its covered employee payroll	198.03 %	86.99 %	(38.92)%	89.23 %
Plan net position as a percentage of the total pension liability	80.50 %	91.90 %	103.60 %	92.00 %

Schedule of Pension Contributions
Oregon Public Employees Retirement System

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ 5,505,515	\$ 5,685,374	\$ 4,543,593	\$ 4,339,315
Contributions in relation to the contractually required contribution	<u>5,505,515</u>	<u>5,685,374</u>	<u>4,543,593</u>	<u>4,339,315</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 21,884,241	\$ 18,239,916	\$ 17,139,682	\$ 16,122,652
Contributions as a percentage of covered employee payroll	25.16 %	31.17 %	26.51 %	26.91 %
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 3,630,390	\$ 3,527,907	\$ 3,146,324	\$ 2,946,189
Contributions in relation to the contractually required contribution	<u>3,630,390</u>	<u>3,527,907</u>	<u>3,146,324</u>	<u>2,946,189</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 15,357,123	\$ 14,808,919	\$ 13,937,930	\$ 12,342,285
Contributions as a percentage of covered employee payroll	23.64 %	23.82 %	22.57 %	23.87 %

COOS COUNTY, OREGON

Notes to Pension Required Supplementary Information

Year Ended June 30, 2021

Note I - Measurement Period

Amounts presented are for the measurement period, which for FY 2021 is July 1, 2019 - June 30, 2020.

Note II - Changes in Benefit Terms

The Oregon Supreme Court on April 30, 2015, ruled that the provisions of Senate Bill 861, signed into law in October 2013, that limited the post-retirement COLA on benefits accrued prior to the signing of the law was unconstitutional. Benefits could be modified prospectively, but not retrospectively. As a result, those who retired before the bills were passed will continue to receive a COLA tied to the Consumer Price Index that normally results in a 2% increase annually. OPERS will make restoration payments to those benefit recipients. OPERS members who have accrued benefits before and after the effective dates of the 2013 legislation will have a blended COLA rate when they retire. This change in benefit terms was not included in the net pension liability (asset) proportionate shares provided by OPERS for the year ending June 30, 2015.

Note III - Changes in Assumptions

Details and a comprehensive list of changes in methods and assumptions can be found in the 2012, 2014, and 2016 Experience Studies. These reports can be found at:

http://www.oregon.gov/pers/Pages/section/financial_reports/mercer_reports.aspx

Note IV - Ten Year Trend Information

10-year trend information required by GASB Statement 68 will be presented prospectively

COOS COUNTY, OREGON

Schedule of Changes in Total OPEB Liability and Related Ratios

Year Ended June 30, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Balance at beginning of year	\$ 1,605,763	\$ 1,153,832	\$ 1,436,986	\$ 1,327,456	\$ 1,222,950
Services cost	133,785	129,261	115,046	111,156	111,156
Interest on total OPEB liability	38,920	55,492	43,877	40,854	37,691
Differences between expected and actual experience	108,363	-	(242,184)	-	-
Effect of assumptions changes or inputs	(452,037)	327,960	(20,930)	-	-
Benefit payments	<u>(19,515)</u>	<u>(60,782)</u>	<u>(178,963)</u>	<u>(42,480)</u>	<u>(44,341)</u>
Balance at end of year	<u>\$ 1,415,279</u>	<u>\$ 1,605,763</u>	<u>\$ 1,153,832</u>	<u>\$ 1,436,986</u>	<u>\$ 1,327,456</u>
Covered payroll	\$ 18,239,916	\$ 17,139,682	\$ 16,122,652	\$ 15,357,123	\$ 14,808,919
Total OPEB liability as a percentage of covered payroll	7.76 %	9.37 %	7.16 %	9.36 %	8.96 %

10-year trend information required by GASB Statement 75 will be presented prospectively

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

Health and Wellness Fund - accounts for and reports the County's Health and Wellness operations. Primary revenue sources include state mental health grants and contracts and mental health Title XIX funds.

County Forestand and Reserve 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.

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.

Radio Communication Systems Fund - This fund is for the 911 Radio Communication project completion and associated lease payments. The primary revenue source for this fund is a Local Option Property Tax Levy.

COOS COUNTY, OREGON

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property Taxes	\$ 5,742,243	\$ 5,742,243	\$ 6,081,582	\$ 339,339
Other Taxes	345,200	345,200	420,602	75,402
Intergovernmental Revenues	4,987,440	5,095,256	5,850,066	754,810
Fines and Fees	86,000	86,000	193,906	107,906
Licenses and Permits	997,050	997,050	1,002,761	5,711
Charges for Services	1,930,527	1,930,527	2,077,799	147,272
Investment Earnings	150,000	150,000	84,015	(65,985)
Other Revenue	<u>477,710</u>	<u>477,710</u>	<u>938,048</u>	<u>460,338</u>
Total revenues	<u>14,716,170</u>	<u>14,823,986</u>	<u>16,648,779</u>	<u>1,824,793</u>
Expenditures:				
General Government:				
Assessors	1,394,949	1,395,598	1,345,839	49,759
Board of Commissioners	457,595	464,907	462,016	2,891
Information Technology	725,365	726,343	663,630	62,713
Records	644,999	686,561	616,128	70,433
County Counsel	777,570	779,420	642,195	137,225
Prosecution	1,293,655	1,391,041	1,340,727	50,314
Maintenance	767,929	768,853	651,906	116,947
Planning	420,380	435,118	422,346	12,772
Surveyor	252,541	256,439	236,606	19,833
Finance & Tax	796,269	811,847	779,650	32,197
Treasurer	54,457	54,457	25,357	29,100
Veterans	211,530	208,453	171,100	37,353
Medical Examiner	200,192	200,333	193,942	6,391
Support Enforcement	185,866	186,054	183,783	2,271
Miscellaneous nondepartmental:				
Personnel Services	75,000	75,000	16,220	58,780
Materials and Services	906,978	943,156	830,743	112,413
Payment of Advanced Taxes	20,000	20,000	18,096	1,904
Capital Outlay	<u>45,000</u>	<u>172,759</u>	<u>157,832</u>	<u>14,927</u>
Total General Government	<u>9,230,275</u>	<u>9,576,339</u>	<u>8,758,116</u>	<u>818,223</u>

COOS COUNTY, OREGON

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance (continued)

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Public Safety:				
Juvenile	890,841	892,890	839,374	53,516
Criminal	4,590,194	4,609,109	4,491,788	117,321
Dunes Patrol	409,419	409,640	367,133	42,507
Jail	6,450,389	6,478,428	5,971,703	506,725
Marine	<u>481,769</u>	<u>482,014</u>	<u>455,421</u>	<u>26,593</u>
Total Public Safety	<u>12,822,612</u>	<u>12,872,081</u>	<u>12,125,419</u>	<u>746,662</u>
Contingency	<u>2,744,483</u>	<u>2,446,198</u>	<u>-</u>	<u>2,446,198</u>
Total expenditures	<u>24,797,370</u>	<u>24,894,618</u>	<u>20,883,535</u>	<u>4,011,083</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,081,200)</u>	<u>(10,070,632)</u>	<u>(4,234,756)</u>	<u>5,835,876</u>
Other financing sources (uses):				
Gains (Losses) on Sale of Capital Asset	8,000	8,000	49,070	41,070
Transfers In	6,511,768	6,511,768	6,509,294	(2,474)
Transfers Out	<u>(982,884)</u>	<u>(997,884)</u>	<u>(997,884)</u>	<u>-</u>
Total other financing sources (uses)	<u>5,536,884</u>	<u>5,521,884</u>	<u>5,560,480</u>	<u>38,596</u>
Net change in fund balance	(4,544,316)	(4,548,748)	1,325,724	5,874,472
Fund balance at beginning of year	<u>4,544,316</u>	<u>4,548,748</u>	<u>5,931,635</u>	<u>1,382,887</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,257,359</u>	<u>\$ 7,257,359</u>

COOS COUNTY, OREGON

Public Works Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 8,573,790	\$ 8,575,149	\$ 8,438,562	\$ (136,587)
Licenses and Permits	50,000	50,000	69,697	19,697
Charges for Services	1,006,000	1,006,000	1,153,195	147,195
Investment Earnings	126,000	126,000	34,473	(91,527)
Other Revenue	<u>5,000</u>	<u>5,000</u>	<u>12,657</u>	<u>7,657</u>
Total revenues	<u>9,760,790</u>	<u>9,762,149</u>	<u>9,708,584</u>	<u>(53,565)</u>
Expenditures:				
Public Works:				
Road Survey	29,901	29,901	29,013	888
Road Maintenance	6,038,469	6,039,828	4,985,627	1,054,201
Fleet Services	1,221,995	1,221,995	1,166,162	55,833
Capital Projects	3,185,834	3,185,834	2,845,156	340,678
Contingency	<u>2,379,180</u>	<u>2,379,180</u>	<u>-</u>	<u>2,379,180</u>
Total expenditures	<u>12,855,379</u>	<u>12,856,738</u>	<u>9,025,958</u>	<u>3,830,780</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,094,589)</u>	<u>(3,094,589)</u>	<u>682,626</u>	<u>3,777,215</u>
Other financing sources (uses):				
Gains (Losses) on Sale of Capital Asset	<u>-</u>	<u>-</u>	<u>7,597</u>	<u>7,597</u>
Net change in fund balance	(3,094,589)	(3,094,589)	690,223	3,784,812
Fund balance at beginning of year	<u>6,100,407</u>	<u>6,100,407</u>	<u>6,075,350</u>	<u>(25,057)</u>
Fund balance at end of year	<u>\$ 3,005,818</u>	<u>\$ 3,005,818</u>	<u>\$ 6,765,573</u>	<u>\$ 3,759,755</u>

COOS COUNTY, OREGON

Health and Wellness Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 7,225,499	\$ 7,337,880	\$ 9,721,594	\$ 2,383,714
Licenses and Permits	4,475,000	4,475,000	3,070,175	(1,404,825)
Charges for Services	254,400	254,400	449,538	195,138
Investment Earnings	175,000	175,000	50,444	(124,556)
Other Revenue	<u>1,000</u>	<u>1,000</u>	<u>17,652</u>	<u>16,652</u>
Total revenues	<u>12,130,899</u>	<u>12,243,280</u>	<u>13,309,403</u>	<u>1,066,123</u>
Expenditures:				
Health and Welfare:				
Local Administration	3,876,819	3,876,819	2,341,307	1,535,512
Behaviorial Health	8,874,437	8,986,818	7,878,538	1,108,280
Promotion and Integration	2,708,033	2,708,033	1,493,278	1,214,755
Contingency	<u>2,803,746</u>	<u>2,803,746</u>	<u>-</u>	<u>2,803,746</u>
Total Health and Welfare	<u>18,263,035</u>	<u>18,375,416</u>	<u>11,713,123</u>	<u>6,662,293</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,132,136)</u>	<u>(6,132,136)</u>	<u>1,596,280</u>	<u>7,728,416</u>
Other financing sources (uses):				
Sale of assets	-	-	44,874	44,874
Transfers In	<u>661,870</u>	<u>661,870</u>	<u>558,891</u>	<u>(102,979)</u>
Total other financing sources (uses)	<u>661,870</u>	<u>661,870</u>	<u>603,765</u>	<u>(58,105)</u>
Net change in fund balance	(5,470,266)	(5,470,266)	2,200,045	7,670,311
Fund balance at beginning of year	<u>5,898,868</u>	<u>5,898,868</u>	<u>6,089,387</u>	<u>190,519</u>
Fund balance at end of year	<u>\$ 428,602</u>	<u>\$ 428,602</u>	<u>\$ 8,289,432</u>	<u>\$ 7,860,830</u>

COOS COUNTY, OREGON

County Forest Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 300,000	\$ 341,534	\$ 42,149	\$ (299,385)
Timber sales	3,512,522	3,512,522	4,070,408	557,886
Investment Earnings	150,000	150,000	38,068	(111,932)
Other Revenue	<u>-</u>	<u>-</u>	<u>202</u>	<u>202</u>
Total revenues	<u>3,962,522</u>	<u>4,004,056</u>	<u>4,150,827</u>	<u>146,771</u>
Expenditures:				
General Government:				
Personal Services	450,793	450,793	437,260	13,533
Materials and services	502,513	514,047	435,614	78,433
Capital Outlay	325,000	430,000	141,123	288,877
Contingency	<u>1,912,768</u>	<u>1,837,768</u>	<u>-</u>	<u>1,837,768</u>
Total General Government	<u>3,191,074</u>	<u>3,232,608</u>	<u>1,013,997</u>	<u>2,218,611</u>
Excess (deficiency) of revenues over (under) expenditures	<u>771,448</u>	<u>771,448</u>	<u>3,136,830</u>	<u>2,365,382</u>
Other financing sources (uses):				
Transfers Out	<u>(4,100,837)</u>	<u>(4,100,837)</u>	<u>(4,100,837)</u>	<u>-</u>
Net change in fund balance	(3,329,389)	(3,329,389)	(964,007)	2,365,382
Fund balance at beginning of year	<u>8,789,263</u>	<u>8,789,263</u>	<u>8,111,866</u>	<u>(677,397)</u>
Fund balance at end of year	<u>\$ 5,459,874</u>	<u>\$ 5,459,874</u>	<u>\$ 7,147,859</u>	<u>\$ 1,687,985</u>

Reconciliation to modified accrual basis of accounting

	<u>Budgetary Basis</u>	<u>Adjustment</u>	<u>Modified accrual amount</u>
Capital contributions received	\$ -	\$ 522,840	\$ 522,840
Capital outlay	\$ 141,123	\$ 522,840	\$ 663,963

COOS COUNTY, OREGON

Public Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental Revenues	\$ 1,471,156	\$ 2,354,319	\$ 2,954,668	\$ 600,349
Licenses and Permits	1,440,000	1,440,000	1,014,405	(425,595)
Charges for Services	150,000	150,000	44,062	(105,938)
Investment Earnings	30,000	30,000	19,428	(10,572)
Other Revenue	<u>7,000</u>	<u>7,000</u>	<u>10,528</u>	<u>3,528</u>
Total revenues	<u>3,098,156</u>	<u>3,981,319</u>	<u>4,043,091</u>	<u>61,772</u>
Expenditures:				
Public Health:				
Personal services	2,519,299	2,519,299	2,043,376	475,923
Materials and services	1,106,294	1,989,457	1,697,991	291,466
Contingency	<u>773,723</u>	<u>773,723</u>	<u>-</u>	<u>773,723</u>
Total Public Health	<u>4,399,316</u>	<u>5,282,479</u>	<u>3,741,367</u>	<u>1,541,112</u>
Total expenditures	<u>4,399,316</u>	<u>5,282,479</u>	<u>3,741,367</u>	<u>1,541,112</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,301,160)</u>	<u>(1,301,160)</u>	<u>301,724</u>	<u>1,602,884</u>
Other financing sources (uses):				
Transfers In	<u>260,000</u>	<u>260,000</u>	<u>242,234</u>	<u>17,766</u>
Total other financing sources (uses)	<u>260,000</u>	<u>260,000</u>	<u>242,234</u>	<u>(17,766)</u>
Net change in fund balance	(1,041,160)	(1,041,160)	543,958	1,585,118
Fund balance at beginning of year	<u>1,800,000</u>	<u>1,800,000</u>	<u>2,068,434</u>	<u>268,434</u>
Fund balance at end of year	<u>\$ 758,840</u>	<u>\$ 758,840</u>	<u>\$ 2,612,392</u>	<u>\$ 1,853,552</u>

COOS COUNTY, OREGON

Radio Communications System Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Taxes	\$ 1,012,039	\$ 1,012,039	\$ 1,094,072	\$ 82,033
Intergovernmental Revenues	-	-	1,566	1,566
Investment Earnings	<u>500</u>	<u>500</u>	<u>4,033</u>	<u>3,533</u>
Total revenues	<u>1,012,539</u>	<u>1,012,539</u>	<u>1,099,671</u>	<u>87,132</u>
Expenditures:				
Public Safety:				
Materials and services	158,965	84,790	54,395	30,395
Capital Outlay	10,000	10,000	-	10,000
Debt Service	<u>843,574</u>	<u>917,749</u>	<u>917,748</u>	<u>1</u>
Total Public Safety	<u>1,012,539</u>	<u>1,012,539</u>	<u>972,143</u>	<u>40,396</u>
Total expenditures	<u>1,012,539</u>	<u>1,012,539</u>	<u>972,143</u>	<u>40,396</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>127,528</u>	<u>127,528</u>
Other financing sources (uses):				
Net change in fund balance	-	-	127,528	127,528
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,528</u>	<u>\$ 127,528</u>
Reconciliation to modified accrual basis of accounting				
	<u>Budgetary Basis</u>	<u>Adjustment</u>	<u>Modified accrual amount</u>	
Capital outlay	\$ -	\$ 4,291,921	\$ 4,291,921	
Debt proceeds from capital lease	\$ -	\$ 4,291,921	\$ 4,291,921	