

**REQUIRED SUPPLEMENTARY INFORMATION**



# JOSEPHINE COUNTY, OREGON

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## MAJOR GOVERNMENTAL FUNDS

### FUND DESCRIPTIONS

**General Fund** – The General Fund is the County’s primary operating fund. It accounts for all financial resources of the general government, except for those requiring separate accounting in another fund. The County departments that are in the general fund are Assessor, Clerk, Treasurer, Court Facilities and Security, Planning, Surveyor and Forestry. The primary source of revenue for the General Fund is property taxes. Significant operating transfers are made to other funds.

**Public Works Fund** – Functions performed by the County relative to publicly used facilities, principally roads and bridges are accounted for in this fund. Major sources of revenue include motor fuel taxes and forest service receipts. Expenditures are primarily for road construction and maintenance.

**Public Safety Fund** – This fund was formed effective July 1, 2006. It currently comprises three departments which were formerly in the General Fund. These departments are the District Attorney, Juvenile Justice and Sheriff. The largest source of revenue is O&C replacement money from the Federal Government and transfers from the General Fund. Other sources of revenue are charges for services and various federal and state grants.

**Adult Corrections Fund** – This fund was formed effective July 1, 2007 to separately account for the operations of the Adult Corrections Department, which had previously been in the Public Safety Fund. Adult Corrections supervises adult felony cases and administers the work crew programs. It is funded primarily by grants from the Oregon Department of Corrections.

**Public Health Fund** – This fund was formed effective July 1, 2007 and includes the Public Health Department and Animal Control Program. Public Health serves the public by operating many health programs, environmental health and enforcement programs, and the inmate clinic at the Adult Jail. The primary sources of funding are charges for services and grants from the Oregon Department of Human Services.

**Mental Health Fund** – This fund accounts for the activities of the Mental Health Authority which has oversight responsibility for mental health programs which are outsourced to non-profit organizations and other governmental agencies effective July 1, 2006. On July 1, 2007, the County resumed operating the Alcohol and Drug programs. Resources of this fund are primarily from federal and state grants and from alcohol tax. Expenditures are for mental health care activities.

**Grant Projects Fund** – This fund was established to account for expenditure of several grant funds received from federal, state and local agencies. This fund accounts for the use of O&C Title III funds, which are restricted for uses tied to federal land. Among such uses authorized are search, rescue and emergency services, community service work camps, conservation easement purchases, forest related educational opportunities and fire prevention. This fund receives Oregon Lottery funds from the state which are restricted for use in economic development activities. In addition this fund accounts for Community Development Block Grants (CDBG) from the federal government which is used for community development projects. The Veterans Service Office is also operated through this fund.

**Budgetary Basis of Accounting** – The County’s major funds are budgeted on the modified accrual basis of accounting.

**JOSEPHINE COUNTY, OREGON**  
**General Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 3,674,800	\$ 3,674,800	\$ 3,738,649	\$ 63,849
Fees and Charges for Services	2,022,200	2,087,200	2,175,360	88,160
Intergovernmental Revenues	1,304,600	1,537,900	1,753,515	215,615
Other Revenues	92,600	92,600	128,522	35,922
<b>Total Revenues</b>	<b>7,094,200</b>	<b>7,392,500</b>	<b>7,796,046</b>	<b>403,546</b>
<b>Expenditures:</b>				
<b>General Government</b>				
<b>Assessor</b>				
Personal Services	958,400	958,400	905,775	52,625
Materials & Services	193,300	193,300	170,777	22,523
<b>Total</b>	<b>1,151,700</b>	<b>1,151,700</b>	<b>1,076,552</b>	<b>75,148</b>
<b>Clerk</b>				
Personal Services	349,300	349,300	328,675	20,625
Materials & Services	217,900	239,900	216,069	23,831
<b>Total</b>	<b>567,200</b>	<b>589,200</b>	<b>544,744</b>	<b>44,456</b>
<b>Treasurer</b>				
Personal Services	328,800	328,800	326,566	2,234
Materials & Services	138,800	138,800	121,816	16,984
<b>Total</b>	<b>467,600</b>	<b>467,600</b>	<b>448,382</b>	<b>19,218</b>
<b>General Government</b>				
Materials & Services	247,000	247,000	245,891	1,109
<b>Total</b>	<b>247,000</b>	<b>247,000</b>	<b>245,891</b>	<b>1,109</b>
<b>Emergency Management</b>				
Personal Services	-	35,000	30,811	4,189
Materials & Services	-	138,300	32,604	105,696
<b>Total</b>	<b>-</b>	<b>173,300</b>	<b>63,415</b>	<b>109,885</b>
<b>Total General Government</b>	<b>2,433,500</b>	<b>2,628,800</b>	<b>2,378,984</b>	<b>249,816</b>
<b>Public Safety</b>				
<b>Court Facilities and Security</b>				
Materials & Services	287,000	287,000	283,543	3,457
<b>Total</b>	<b>287,000</b>	<b>287,000</b>	<b>283,543</b>	<b>3,457</b>
<b>Community Development</b>				
<b>Planning</b>				
Personal Services	426,300	426,300	398,708	27,592
Materials & Services	95,600	205,600	58,672	146,928
<b>Total</b>	<b>521,900</b>	<b>631,900</b>	<b>457,380</b>	<b>174,520</b>

**JOSEPHINE COUNTY, OREGON**  
**General Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Surveyor				
Personal Services	49,600	49,600	46,994	2,606
Materials & Services	8,900	8,900	7,277	1,623
Total	<u>58,500</u>	<u>58,500</u>	<u>54,271</u>	<u>4,229</u>
Forestry				
Personal Services	595,300	595,300	552,036	43,264
Materials & Services	222,100	222,100	221,588	512
Total	<u>817,400</u>	<u>817,400</u>	<u>773,624</u>	<u>43,776</u>
Total Community Development	<u>1,397,800</u>	<u>1,507,800</u>	<u>1,285,275</u>	<u>222,525</u>
<b>Nondepartmental</b>				
Contingency	2,664,900	2,366,300	-	2,366,300
Total Nondepartmental	<u>2,664,900</u>	<u>2,366,300</u>	<u>-</u>	<u>2,366,300</u>
Grand Total Expenditures	<u>6,783,200</u>	<u>6,789,900</u>	<u>3,947,802</u>	<u>2,842,098</u>
Excess of Revenues Over (Under) Expenditures	<u>311,000</u>	<u>602,600</u>	<u>3,848,244</u>	<u>3,245,644</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	130,500	240,500	130,173	(110,327)
Transfers Out	(2,650,500)	(3,242,800)	(3,217,800)	25,000
Total Other Financing Sources (Uses)	<u>(2,520,000)</u>	<u>(3,002,300)</u>	<u>(3,087,627)</u>	<u>(85,327)</u>
Net change in Fund Balances	(2,209,000)	(2,399,700)	760,617	3,160,317
Fund Balances - July 1, 2012	<u>2,209,000</u>	<u>2,399,700</u>	<u>2,406,543</u>	<u>6,843</u>
Fund Balances - June 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,167,160</u>	<u>\$ 3,167,160</u>

**JOSEPHINE COUNTY, OREGON**  
**Public Works Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ 64,900	\$ 64,900	\$ 114,996	\$ 50,096
Intergovernmental Revenues	6,310,800	6,310,800	6,885,082	574,282
Interfund Charges for Services	-	-	-	-
Other Revenues	66,000	66,000	51,105	(14,895)
<b>Total Revenues</b>	<b>6,441,700</b>	<b>6,441,700</b>	<b>7,051,183</b>	<b>609,483</b>
<b>Expenditures:</b>				
<b>Public Works</b>				
Personal Services	3,875,500	3,875,500	3,739,234	136,266
Materials & Services	1,664,300	1,664,300	1,608,644	55,656
Contingency	2,538,800	2,538,800	-	2,538,800
<b>Total</b>	<b>8,078,600</b>	<b>8,078,600</b>	<b>5,347,878</b>	<b>2,730,722</b>
<b>Grand Total Expenditures</b>	<b>8,078,600</b>	<b>8,078,600</b>	<b>5,347,878</b>	<b>2,730,722</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,636,900)</b>	<b>(1,636,900)</b>	<b>1,703,305</b>	<b>3,340,205</b>
<b>Other Financing Sources (Uses):</b>				
Transfers In	72,400	72,400	72,400	-
Transfers Out	(2,135,500)	(2,135,500)	(1,729,000)	406,500
<b>Total Other Financing Sources (Uses)</b>	<b>(2,063,100)</b>	<b>(2,063,100)</b>	<b>(1,656,600)</b>	<b>406,500</b>
<b>Net change in Fund Balances</b>	<b>(3,700,000)</b>	<b>(3,700,000)</b>	<b>46,705</b>	<b>3,746,705</b>
<b>Fund Balances - July 1, 2012</b>	<b>3,700,000</b>	<b>3,700,000</b>	<b>4,416,825</b>	<b>716,825</b>
<b>Fund Balances - June 30, 2013</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,463,530</b>	<b>\$ 4,463,530</b>

**JOSEPHINE COUNTY, OREGON**  
**Public Safety Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ 1,276,200	\$ 1,276,200	\$ 1,066,662	\$ (209,538)
Intergovernmental Revenues	1,158,400	5,560,500	5,875,331	314,831
Interfund Charges for Services	-	-	1,315	1,315
Other Revenues	46,400	46,400	197,338	150,938
<b>Total Revenues</b>	<b>2,481,000</b>	<b>6,883,100</b>	<b>7,140,646</b>	<b>257,546</b>
<b>Expenditures:</b>				
<b>Public Safety</b>				
District Attorney				
Personal Services	1,262,800	1,391,300	1,361,200	30,100
Materials & Services	150,800	150,800	136,250	14,550
<b>Total</b>	<b>1,413,600</b>	<b>1,542,100</b>	<b>1,497,450</b>	<b>44,650</b>
Juvenile Justice				
Personal Services	656,100	660,000	653,709	6,291
Materials & Services	265,800	280,300	274,937	5,363
<b>Total</b>	<b>921,900</b>	<b>940,300</b>	<b>928,646</b>	<b>11,654</b>
Sheriff				
Personal Services	3,565,500	3,979,200	3,979,826	(626)
Materials & Services	1,578,000	1,622,700	1,622,046	654
<b>Total</b>	<b>5,143,500</b>	<b>5,601,900</b>	<b>5,601,872</b>	<b>28</b>
<b>Total Public Safety</b>	<b>7,479,000</b>	<b>8,084,300</b>	<b>8,027,968</b>	<b>56,332</b>
<b>Nondepartmental</b>				
Contingency	241,100	4,085,000	-	4,085,000
<b>Total Nondepartmental</b>	<b>241,100</b>	<b>4,085,000</b>	<b>-</b>	<b>4,085,000</b>
<b>Grand Total Expenditures</b>	<b>7,720,100</b>	<b>12,169,300</b>	<b>8,027,968</b>	<b>4,141,332</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(5,239,100)</b>	<b>(5,286,200)</b>	<b>(887,322)</b>	<b>4,398,878</b>
<b>Other Financing Sources (Uses):</b>				
Transfers In	3,066,600	3,016,600	2,942,800	(73,800)
Transfers Out	(747,900)	(803,800)	(800,175)	3,625
<b>Total Other Financing Sources (Uses)</b>	<b>2,318,700</b>	<b>2,212,800</b>	<b>2,142,625</b>	<b>(70,175)</b>
<b>Net change in Fund Balances</b>	<b>(2,920,400)</b>	<b>(3,073,400)</b>	<b>1,255,303</b>	<b>4,328,703</b>
<b>Fund Balances - July 1, 2012</b>	<b>2,920,400</b>	<b>3,073,400</b>	<b>3,497,082</b>	<b>423,682</b>
<b>Fund Balances - June 30, 2013</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,752,385</b>	<b>\$ 4,752,385</b>

**JOSEPHINE COUNTY, OREGON**  
**Adult Corrections Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ 527,500	\$ 527,500	\$ 501,967	\$ (25,533)
Intergovernmental Revenues	2,474,400	2,474,400	2,445,350	(29,050)
Interfund Charges for Services	71,400	71,400	74,035	2,635
Other Revenues	25,000	25,000	23,413	(1,587)
<b>Total Revenues</b>	<b>3,098,300</b>	<b>3,098,300</b>	<b>3,044,765</b>	<b>(53,535)</b>
<b>Expenditures:</b>				
Personal Services	2,375,600	2,375,600	2,223,390	152,210
Materials and Services	776,600	776,600	687,872	88,728
Contingency	177,100	177,100	-	177,100
<b>Total Expenditures</b>	<b>3,329,300</b>	<b>3,329,300</b>	<b>2,911,262</b>	<b>418,038</b>
Excess of Revenues Over (Under) Expenditures	(231,000)	(231,000)	133,503	364,503
<b>Other Financing Sources (Uses)</b>				
Transfers In	285,000	285,000	285,000	-
Transfers Out	(316,600)	(316,600)	(316,600)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(31,600)</b>	<b>(31,600)</b>	<b>(31,600)</b>	<b>-</b>
Net change in Fund Balances	(262,600)	(262,600)	101,903	364,503
Fund Balances - July 1, 2012	262,600	262,600	270,923	8,323
Fund Balances - June 30, 2013	\$ -	\$ -	\$ 372,826	\$ 372,826

**JOSEPHINE COUNTY, OREGON**  
**Public Health Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ 1,182,600	\$ 1,081,745	\$ 998,020	\$ (83,725)
Intergovernmental Revenues	1,038,400	1,038,400	1,059,899	21,499
Other Revenues	155,900	104,455	283,426	178,971
Total Revenues	<u>2,376,900</u>	<u>2,224,600</u>	<u>2,341,345</u>	<u>116,745</u>
<b>Expenditures:</b>				
Personal Services	1,525,900	1,525,900	1,372,373	153,527
Materials and Services	763,200	863,200	852,286	10,914
Contingency	34,500	34,500	-	34,500
Total Expenditures	<u>2,323,600</u>	<u>2,423,600</u>	<u>2,224,659</u>	<u>198,941</u>
Excess of Revenues Over (Under) Expenditures	<u>53,300</u>	<u>(199,000)</u>	<u>116,686</u>	<u>315,686</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	130,000	382,300	382,300	-
Transfers Out	(219,300)	(219,300)	(219,300)	-
Total Other Financing Sources (Uses)	<u>(89,300)</u>	<u>163,000</u>	<u>163,000</u>	<u>-</u>
Net change in Fund Balances	(36,000)	(36,000)	279,686	315,686
Fund Balances - July 1, 2012	<u>36,000</u>	<u>36,000</u>	<u>(227,058)</u>	<u>(263,058)</u>
Fund Balances - June 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,628</u>	<u>\$ 52,628</u>



**JOSEPHINE COUNTY, OREGON**  
**Mental Health Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ 28,000	\$ 28,000	\$ 27,456	\$ (544)
Intergovernmental Revenues	4,217,500	4,717,500	4,573,854	(143,646)
Other Revenues	81,000	81,000	28,608	(52,392)
<b>Total Revenues</b>	<b>4,326,500</b>	<b>4,826,500</b>	<b>4,629,918</b>	<b>(196,582)</b>
<b>Expenditures:</b>				
Personal Services	169,000	169,000	102,955	66,045
Materials and Services	4,199,200	4,699,200	4,524,502	174,698
Debt Service	20,500	20,500	20,456	44
Contingency	61,300	61,300	-	61,300
<b>Total Expenditures</b>	<b>4,450,000</b>	<b>4,950,000</b>	<b>4,647,913</b>	<b>302,087</b>
Excess of Revenues Over (Under) Expenditures	(123,500)	(123,500)	(17,995)	105,505
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(72,000)	(72,000)	(72,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(72,000)</b>	<b>(72,000)</b>	<b>(72,000)</b>	<b>-</b>
Net change in Fund Balances	(195,500)	(195,500)	(89,995)	105,505
Fund Balances - July 1, 2012	195,500	195,500	297,383	101,883
Fund Balances - June 30, 2013	\$ -	\$ -	\$ 207,388	\$ 207,388

**JOSEPHINE COUNTY, OREGON**  
**Grant Projects Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 363,700	\$ 480,400	\$ 885,813	\$ 405,413
Other Revenues	28,100	28,100	22,663	(5,437)
<b>Total Revenues</b>	<b>391,800</b>	<b>508,500</b>	<b>908,476</b>	<b>399,976</b>
<b>Expenditures:</b>				
<b>Community Development:</b>				
Title III				
Materials & Services	628,500	745,200	490,917	254,283
<b>Total</b>	<b>628,500</b>	<b>745,200</b>	<b>490,917</b>	<b>254,283</b>
Economic Development				
Materials & Services	225,000	225,000	184,461	40,539
<b>Total</b>	<b>225,000</b>	<b>225,000</b>	<b>184,461</b>	<b>40,539</b>
<b>Total Community Development</b>	<b>853,500</b>	<b>970,200</b>	<b>675,378</b>	<b>294,822</b>
<b>Human Services:</b>				
Veterans Service Office				
Personal Services	118,300	118,300	115,843	2,457
Materials & Services	27,100	27,100	23,788	3,312
<b>Total</b>	<b>145,400</b>	<b>145,400</b>	<b>139,631</b>	<b>5,769</b>
<b>Total Human Services</b>	<b>145,400</b>	<b>145,400</b>	<b>139,631</b>	<b>5,769</b>
<b>Nondepartmental</b>				
Contingency	1,680,600	1,620,600	-	1,620,600
<b>Total nondepartmental</b>	<b>1,680,600</b>	<b>1,620,600</b>	<b>-</b>	<b>1,620,600</b>
<b>Grand Total Expenditures</b>	<b>2,679,500</b>	<b>2,736,200</b>	<b>815,009</b>	<b>1,921,191</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(2,287,700)</b>	<b>(2,227,700)</b>	<b>93,467</b>	<b>2,321,167</b>
<b>Other Financing Sources (Uses):</b>				
Transfers In	86,700	86,700	86,700	-
Transfers Out	(777,000)	(837,000)	(726,673)	110,327
<b>Total Other Financing Sources (Uses)</b>	<b>(690,300)</b>	<b>(750,300)</b>	<b>(639,973)</b>	<b>110,327</b>
<b>Net change in Fund Balances</b>	<b>(2,978,000)</b>	<b>(2,978,000)</b>	<b>(546,506)</b>	<b>2,431,494</b>
<b>Fund Balances - July 1, 2012</b>	<b>2,978,000</b>	<b>2,978,000</b>	<b>2,613,240</b>	<b>(364,760)</b>
<b>Fund Balances - June 30, 2013</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,066,734</b>	<b>\$ 2,066,734</b>

**JOSEPHINE COUNTY, OREGON**

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**Note to Required Supplementary Information  
June 30, 2013**

**Schedule of Funding Progress - Other Post-Employment Benefits (OPEB):**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b - a / c)
6/30/2009	\$ -	\$ 1,855,872	\$ 1,855,872	0%	\$ 17,252,514	10.76%
6/30/2011	\$ -	\$ 2,573,511	\$ 2,573,511	0%	\$ 18,360,000	14.02%
6/30/2013	\$ -	\$ 932,611	\$ 932,611	0%	\$ 14,482,972	6.44%



This steel truss bridge known as the Rogue River Bridge was built in 1909 and was located at the site of the Caveman Bridge on 6<sup>th</sup> street in Grants Pass, Oregon. In 1931 it was moved down river to replace the Booth Ferry, and was renamed Robertson Bridge. It opened in 1932 connecting Lower River road and Riverbanks/Pickett Creek Rd. It is 583 feet long and has two 180 foot Parker trusses and a single 90 foot Pratt truss. It is no longer available for use except for the Osprey nests and resides next to the new concrete bridge that was built in 2001.



**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**



# JOSEPHINE COUNTY, OREGON

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## NONMAJOR GOVERNMENTAL FUNDS

### FUND DESCRIPTIONS

#### NONMAJOR SPECIAL REVENUE FUNDS

***Building Safety and Electrical Inspection Fund*** – This fund accounts for fees collected for electrical inspections and building and safety inspections, which by requirement must be segregated and used only to fund these inspections.

***PEG Access Fund*** – Josephine County Ordinance 98-1 authorizes the Board of County Commissioners to grant non-exclusive franchises for the operation of cable communication systems within the unincorporated area of Josephine County. Revenues are received from franchise fees. Expenditures are for public cable access.

***Public Works Special Projects Fund*** – This fund accounts for the operations of the North Valley Industrial Park and former disposal sites, Kerby Landfill and Marlsan Lagoon. Revenues are from grants, sales of NVIP lots, sanitation franchise and sewer fees. Expenditures are for ongoing monitoring and remediation of disposal sites and NVIP liens and assessments associated with industrial park development.

***County Clerk Records Fund*** – State law requires five percent of certain fees collected by the clerk's office be set aside for acquiring storage and retrieval systems, payment of expenses incurred in collecting those fees, and maintaining and restoring records as authorized.

***Public Land Corner Preservation Fund*** – This fund accounts for the activities associated with preserving, maintaining and re-establishing corner monuments that are part of the Public Land Survey System. Revenues are from fees for certain documents recorded with the County Clerk. Expenditures are for personal services and supplies.

***Juvenile Justice Special Programs Fund*** – This fund accounts for CASA, Court Mediation and Juvenile Flexible Services programs, which are funded by dedicated funds and contract monies.

***District Attorney's Special Programs Fund*** – This fund accounts for Child Support Program and CAMI (Child Abuse Multidisciplinary Intervention) programs; funded by dedicated funds.

***District Attorney's Forfeitures Fund*** – This fund accounts for monies and property received as forfeitures in drug related prosecutions. These forfeitures are the major source of revenue. Expenditures are for general administration of the DA's office.

***Sheriff (Forfeiture) Trust Fund*** – This fund accounts for property seized related to illegal drug activities. Expenditures are for the investigations performed to uncover these activities.

***Sheriff Programs Trust Fund*** – This fund accounts for donations and trust monies received for various programs of the Sheriff's Office.

***Josephine County Fair Fund*** – This fund accounts for operations of the county fairgrounds. Revenues include annual fair, horse racing proceeds, and economic development transfer from Oregon Lottery dollars. Expenditures are for the management of the county fair, events and facilities. The Fair Board has responsibility for operational and financial management of the fair.

***Library Programs Trust Fund*** – This fund is for the management of gifts, donations, grants and other supplementary funding for the benefit of the Josephine County Library System. Most gifts are donated to the library for specific purposes. The fund can also be used for unrestricted gifts and grants. This fund includes Library Trust, Kaye Jean Turner and George R. Borders Memorial trust monies.

## JOSEPHINE COUNTY, OREGON

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**Transit Fund** – This fund accounts for the operations of the Josephine County Transit System, which is a fleet of busses that provide special transportation to seniors and people with disabilities and fixed route general public bus transportation between Grants Pass and Cave Junction and Wolf Creek. Revenues are primarily from grants and user fees.

**Commission for Children and Families Fund** – This fund receives money from state and federal grants to provide assistance to children and families in crisis. Expenditures are for program operations, including distributions to other funds and outside agencies.

**Human Service Programs Trust Fund** – This fund accounts for donations and trust money related to various human service programs. This fund includes Veteran Service Office donations, Alcohol & Drug Treatment trust, Jennifer Patton Memorial, Zelzie Reed and William MacKenzie trust monies.

**County Schools Trust Fund** – This fund is used to distribute monies received by the County to the city and county school districts. Major funding comes from a portion of the Federal Forest Reserve receipts which are allocated to schools. Apportionment of these funds between the school districts is based on the average daily enrollments for the previous fiscal year.

**Parks Operating Fund** – This fund is used to account for the operations of the County's parklands and other facilities, which include the Granite Hill Cemetery. Major revenue sources include grants, user fees, and an economic development transfer from Oregon Lottery funds. Expenditures are for the management and maintenance of the county parks and facilities.

### NONMAJOR DEBT SERVICE FUNDS

**Adult Jail Facility Bonded Debt Service Fund** – This fund accounts for the collection of property taxes related to the retirement of the bonds issued for the construction of the Adult Jail. Josephine County voters approved the levy in the November 3, 1998 general election.

**PERS Bonded Debt Service Fund** – The County created this fund fiscal year 2001-02 and completed financing the PERS unfunded actuarial liability that existed. The revenue is being received from all County departments. The related debt payments are recorded in this fund.

### NONMAJOR CAPITAL PROJECT FUNDS

**County Bridge Construction Fund** – This fund accounts for grant money received from the Oregon Transportation Investment Act to rebuild certain bridges in the County.

**Roads and Bridges Reserve Fund** – This fund is intended to accumulate funds for major repairs or improvements to county owned infrastructure, primarily roads and bridges. The Board of County Commissioners established this July 1, 2008 for a period of ten years.

**Property Reserve Fund** – This fund is to accumulate funds for major repairs or improvements to county owned real property or to purchase real property for use in the County's operations. The Board of County Commissioners established this July 1, 2006 for a period of ten years.

**Equipment Reserve Fund** – This fund is to accumulate funds to purchase items of equipment having a cost in excess of \$5,000. The Board of County Commissioners established this July 1, 2006 for a period of ten years.

**JOSEPHINE COUNTY, OREGON**  
**Nonmajor Governmental Funds**

**Combining Balance Sheet**  
**June 30, 2013**

	<b>Total Nonmajor Special Revenue Funds</b>	<b>Total Nonmajor Debt Service Funds</b>	<b>Total Nonmajor Capital Projects Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Assets:</b>				
Current Assets:				
Cash & Investments	\$ 3,040,778	\$ 225,290	\$ 2,579,228	\$ 5,845,296
Taxes Receivable	-	105,577	-	105,577
Other Receivables	41,168	105,000	-	146,168
Due From Other Governments	333,919	-	-	333,919
Due From Other Funds	62,873	-	14,063	76,936
Other Assets	61,850	-	-	61,850
<b>Total Assets</b>	<b>\$ 3,540,588</b>	<b>\$ 435,867</b>	<b>\$ 2,593,291</b>	<b>\$ 6,569,746</b>
<b>Liabilities and Fund Balances:</b>				
Liabilities:				
Accounts Payable	\$ 110,465	\$ -	\$ 28,412	\$ 138,877
Accrued Payroll Liabilities	142,293	-	-	142,293
Due To Other Governments	17,101	-	-	17,101
Due To Other Funds	327,866	-	4,824	332,690
Deferred Revenue	166,072	95,011	-	261,083
Other Liabilities	2,500	-	1,000	3,500
<b>Total Liabilities</b>	<b>766,297</b>	<b>95,011</b>	<b>34,236</b>	<b>895,544</b>
<b>Fund Balances:</b>				
Nonspendable	414,672	-	-	414,672
Restricted	2,359,619	340,856	190,505	2,890,980
Assigned	-	-	2,368,550	2,368,550
<b>Total Fund Balances</b>	<b>2,774,291</b>	<b>340,856</b>	<b>2,559,055</b>	<b>5,674,202</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 3,540,588</b>	<b>\$ 435,867</b>	<b>\$ 2,593,291</b>	<b>\$ 6,569,746</b>



**JOSEPHINE COUNTY, OREGON**  
**Nonmajor Governmental Funds**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Year Ended June 30, 2013**

	<b>Total Nonmajor Special Revenue Funds</b>	<b>Total Nonmajor Debt Service Funds</b>	<b>Total Nonmajor Capital Projects Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues:</b>				
Taxes	\$ -	\$ 1,049,717	\$ -	\$ 1,049,717
Fees and Charges for Services	1,854,205	-	187,809	2,042,014
Intergovernmental Revenues	2,269,389	-	137,700	2,407,089
Interfund Charges for Services	-	1,260,000	-	1,260,000
Other Revenues	333,407	17,071	298,763	649,241
<b>Total Revenues</b>	<b>4,457,001</b>	<b>2,326,788</b>	<b>624,272</b>	<b>7,408,061</b>
<b>Expenditures:</b>				
General Government	430,289	-	660,488	1,090,777
Public Safety	244,037	-	343,148	587,185
Public Works	-	-	932,631	932,631
Culture and Recreation	1,734,514	-	66,240	1,800,754
Community Development	707,996	-	-	707,996
Health and Human Services	1,371,842	-	-	1,371,842
Debt Service - Principal	-	1,232,754	-	1,232,754
Debt Service - Interest	-	892,673	-	892,673
<b>Total Expenditures</b>	<b>4,488,678</b>	<b>2,125,427</b>	<b>2,002,507</b>	<b>8,616,612</b>
<b>Excess of Revenues Over (Under)</b>				
Expenditures	(31,677)	201,361	(1,378,235)	(1,208,551)
<b>Other Financing Sources (Uses):</b>				
Transfers In	514,960	-	1,057,785	1,572,745
Transfers Out	(785,385)	-	-	(785,385)
<b>Total Other Financing Sources (Uses)</b>	<b>(270,425)</b>	<b>-</b>	<b>1,057,785</b>	<b>787,360</b>
<b>Net change in Fund Balances</b>	<b>(302,102)</b>	<b>201,361</b>	<b>(320,450)</b>	<b>(421,191)</b>
Fund Balances - July 1, 2012	3,076,393	139,495	2,879,505	6,095,393
<b>Fund Balances - June 30, 2013</b>	<b>\$ 2,774,291</b>	<b>\$ 340,856</b>	<b>\$ 2,559,055</b>	<b>\$ 5,674,202</b>

**JOSEPHINE COUNTY, OREGON**  
**Nonmajor Special Revenue Funds**

**Combining Balance Sheet**  
**June 30, 2013**

	Building Safety & Electrical Inspection Fund	PEG Access Fund	Public Works Special Projects Fund	County Clerk Records Fund	Public Land Corner Preservation Fund
<b>Assets:</b>					
Current Assets:					
Cash & Investments	\$ 1,342,689	\$ 224	\$ 71,076	\$ 38,224	\$ 43,215
Taxes Receivable	-	-	-	-	-
Other Receivables	-	-	10,709	-	-
Due From Other Governments	434	-	5,448	-	-
Due From Other Funds	-	-	-	3	23
Other Assets	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,343,123</b>	<b>\$ 224</b>	<b>\$ 87,233</b>	<b>\$ 38,227</b>	<b>\$ 43,238</b>
<b>Liabilities and Fund Balances:</b>					
Liabilities:					
Accounts Payable	\$ 7,603	\$ -	\$ 11,459	\$ -	\$ -
Accrued Payroll Liabilities	31,443	-	-	-	8,711
Due To Other Governments	-	-	8,628	-	-
Due To Other Funds	2,112	-	3,214	-	254
Deferred Revenue	-	-	-	-	-
Other Liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>41,158</b>	<b>-</b>	<b>23,301</b>	<b>-</b>	<b>8,965</b>
<b>Fund Balances:</b>					
Nonspendable Fund Balance	-	-	-	-	-
Restricted Fund Balance	1,301,965	224	63,932	38,227	34,273
Unassigned Fund Balance	-	-	-	-	-
<b>Total Fund Balances</b>	<b>1,301,965</b>	<b>224</b>	<b>63,932</b>	<b>38,227</b>	<b>34,273</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,343,123</b>	<b>\$ 224</b>	<b>\$ 87,233</b>	<b>\$ 38,227</b>	<b>\$ 43,238</b>

**Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances**  
**For the Year Ended June 30, 2013**

<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and Charges for Services	318,199	22,807	11,110	20,470	134,398
Intergovernmental Revenues	-	-	-	-	-
Other Revenues	5,253	15	49,561	190	149
<b>Total Revenues</b>	<b>323,452</b>	<b>22,822</b>	<b>60,671</b>	<b>20,660</b>	<b>134,547</b>
<b>Expenditures:</b>					
General Government	-	34,162	-	41,644	-
Public Safety	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Community Development	502,970	-	88,648	-	116,378
Health and Human Services	-	-	-	-	-
<b>Total Expenditures</b>	<b>502,970</b>	<b>34,162</b>	<b>88,648</b>	<b>41,644</b>	<b>116,378</b>
Excess of Revenues Over (Under) Expenditures	(179,518)	(11,340)	(27,977)	(20,984)	18,169
<b>Other Financing Sources (Uses):</b>					
Transfers In	40,000	10,000	24,000	-	-
Transfers Out	(62,200)	-	(21,200)	(8,000)	(13,800)
<b>Total Other Financing Sources (Uses)</b>	<b>(22,200)</b>	<b>10,000</b>	<b>2,800</b>	<b>(8,000)</b>	<b>(13,800)</b>
Net change in Fund Balances	(201,718)	(1,340)	(25,177)	(28,984)	4,369
Fund Balances - June 30, 2012	1,503,683	1,564	89,109	67,211	29,904
<b>Fund Balances - June 30, 2013</b>	<b>\$ 1,301,965</b>	<b>\$ 224</b>	<b>\$ 63,932</b>	<b>\$ 38,227</b>	<b>\$ 34,273</b>

**JOSEPHINE COUNTY, OREGON**  
**Nonmajor Special Revenue Funds**

**Combining Balance Sheet (Continued)**  
**June 30, 2013**

	Juvenile Justice Special Programs Fund	District Attorney's Special Programs Fund	District Attorney's Forfeitures Fund	Sheriff (Forfeiture) Trust Fund	Sheriff Programs Trust Fund
<b>Assets:</b>					
Current Assets:					
Cash & Investments	\$ 24,965	\$ 95,260	\$ 288,080	\$ 109,136	\$ 73,869
Taxes Receivable	-	-	-	-	-
Other Receivables	-	-	-	-	-
Due From Other Governments	2,636	22,823	-	2,958	-
Due From Other Funds	9,340	-	-	7,622	1,315
Other Assets	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 36,941</b>	<b>\$ 118,083</b>	<b>\$ 288,080</b>	<b>\$ 119,716</b>	<b>\$ 75,184</b>
<b>Liabilities and Fund Balances:</b>					
Liabilities:					
Accounts Payable	\$ 10,525	\$ 2,501	\$ -	\$ -	\$ 975
Accrued Payroll Liabilities	8,065	-	-	-	1,315
Due To Other Governments	-	-	-	-	-
Due To Other Funds	678	23,000	156,700	2,958	9,609
Deferred Revenue	-	-	-	-	-
Other Liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>19,268</b>	<b>25,501</b>	<b>156,700</b>	<b>2,958</b>	<b>11,899</b>
<b>Fund Balances:</b>					
Nonspendable Fund Balance	-	-	-	-	-
Restricted Fund Balance	17,673	92,582	131,380	116,758	63,285
Unassigned Fund Balance	-	-	-	-	-
<b>Total Fund Balances</b>	<b>17,673</b>	<b>92,582</b>	<b>131,380</b>	<b>116,758</b>	<b>63,285</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 36,941</b>	<b>\$ 118,083</b>	<b>\$ 288,080</b>	<b>\$ 119,716</b>	<b>\$ 75,184</b>

**Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances (Continued)**  
**For the Year Ended June 30, 2013**

<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and Charges for Services	5,580	-	-	21,702	16,050
Intergovernmental Revenues	77,438	128,235	7,568	-	-
Other Revenues	28,303	389	1,032	76,100	873
<b>Total Revenues</b>	<b>111,321</b>	<b>128,624</b>	<b>8,600</b>	<b>97,802</b>	<b>16,923</b>
<b>Expenditures:</b>					
General Government	-	-	-	-	-
Public Safety	151,868	42,987	-	21,310	26,934
Culture and Recreation	-	-	-	-	-
Community Development	-	-	-	-	-
Health and Human Services	-	-	-	-	-
<b>Total Expenditures</b>	<b>151,868</b>	<b>42,987</b>	<b>-</b>	<b>21,310</b>	<b>26,934</b>
Excess of Revenues Over (Under) Expenditures	(40,547)	85,637	8,600	76,492	(10,011)
<b>Other Financing Sources (Uses):</b>					
Transfers In	45,960	-	-	-	-
Transfers Out	(12,400)	(79,560)	(156,700)	(100,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>33,560</b>	<b>(79,560)</b>	<b>(156,700)</b>	<b>(100,000)</b>	<b>-</b>
Net change in Fund Balances	(6,987)	6,077	(148,100)	(23,508)	(10,011)
Fund Balances - June 30, 2012	24,660	86,505	279,480	140,266	73,296
<b>Fund Balances - June 30, 2013</b>	<b>\$ 17,673</b>	<b>\$ 92,582</b>	<b>\$ 131,380</b>	<b>\$ 116,758</b>	<b>\$ 63,285</b>

**JOSEPHINE COUNTY, OREGON**  
**Nonmajor Special Revenue Funds**

**Combining Balance Sheet (Continued)**  
**June 30, 2013**

	Fairgrounds Fund	Library Programs Trust Fund	Transit Fund	Commission for Children and Families Fund	Human Service Programs Trust Fund
<b>Assets:</b>					
Current Assets:					
Cash & Investments	\$ 1,224	\$ 562,200	\$ -	\$ 36,114	\$ 135,965
Taxes Receivable	-	-	-	-	-
Other Receivables	-	-	-	-	-
Due From Other Governments	-	-	211,706	20,927	-
Due From Other Funds	44,200	-	370	-	-
Other Assets	-	61,850	-	-	-
<b>Total Assets</b>	<b>\$ 45,424</b>	<b>\$ 624,050</b>	<b>\$ 212,076</b>	<b>\$ 57,041</b>	<b>\$ 135,965</b>
<b>Liabilities and Fund Balances:</b>					
Liabilities:					
Accounts Payable	\$ 21,506	\$ -	\$ 1,129	\$ 7,977	\$ 110
Accrued Payroll Liabilities	6,578	-	52,207	5,087	-
Due To Other Governments	-	-	8,473	-	-
Due To Other Funds	665	-	105,320	13,746	1,000
Deferred Revenue	11,990	-	-	-	-
Other Liabilities	2,500	-	-	-	-
<b>Total Liabilities</b>	<b>43,239</b>	<b>-</b>	<b>167,129</b>	<b>26,810</b>	<b>1,110</b>
<b>Fund Balances:</b>					
Nonspendable Fund Balance	-	367,410	-	-	47,262
Restricted Fund Balance	2,185	256,640	44,947	30,231	87,593
Unassigned Fund Balance	-	-	-	-	-
<b>Total Fund Balances</b>	<b>2,185</b>	<b>624,050</b>	<b>44,947</b>	<b>30,231</b>	<b>134,855</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 45,424</b>	<b>\$ 624,050</b>	<b>\$ 212,076</b>	<b>\$ 57,041</b>	<b>\$ 135,965</b>

**Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances (Continued)**  
**For the Year Ended June 30, 2013**

<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and Charges for Services	488,144	-	165,053	14,999	-
Intergovernmental Revenues	48,110	-	1,036,102	327,836	-
Other Revenues	129,986	2,113	36,215	204	1,264
<b>Total Revenues</b>	<b>666,240</b>	<b>2,113</b>	<b>1,237,370</b>	<b>343,039</b>	<b>1,264</b>
<b>Expenditures:</b>					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	938
Culture and Recreation	898,445	20,894	-	-	-
Community Development	-	-	-	-	-
Health and Human Services	-	-	1,031,809	338,585	1,448
<b>Total Expenditures</b>	<b>898,445</b>	<b>20,894</b>	<b>1,031,809</b>	<b>338,585</b>	<b>2,386</b>
Excess of Revenues Over (Under) Expenditures	(232,205)	(18,781)	205,561	4,454	(1,122)
<b>Other Financing Sources (Uses):</b>					
Transfers In	355,000	-	-	-	-
Transfers Out	(65,100)	-	(163,625)	(15,500)	-
<b>Total Other Financing Sources (Uses)</b>	<b>289,900</b>	<b>-</b>	<b>(163,625)</b>	<b>(15,500)</b>	<b>-</b>
Net change in Fund Balances	57,695	(18,781)	41,936	(11,046)	(1,122)
Fund Balances - June 30, 2012	(55,510)	642,831	3,011	41,277	135,977
<b>Fund Balances - June 30, 2013</b>	<b>\$ 2,185</b>	<b>\$ 624,050</b>	<b>\$ 44,947</b>	<b>\$ 30,231</b>	<b>\$ 134,855</b>

**JOSEPHINE COUNTY, OREGON**  
**Nonmajor Special Revenue Funds**

**Combining Balance Sheet (Continued)**  
**June 30, 2013**

	County Schools Trust Fund	Parks Operating Fund	Total Nonmajor Special Revenue Funds
<b>Assets:</b>			
Current Assets:			
Cash & Investments	\$ 538	\$ 217,999	\$ 3,040,778
Taxes Receivable	-	-	-
Other Receivables	-	30,459	41,168
Due From Other Governments	-	66,987	333,919
Due From Other Funds	-	-	62,873
Other Assets	-	-	61,850
<b>Total Assets</b>	<b>\$ 538</b>	<b>\$ 315,445</b>	<b>\$ 3,540,588</b>
<b>Liabilities and Fund Balances:</b>			
Liabilities:			
Accounts Payable	\$ -	\$ 46,680	\$ 110,465
Accrued Payroll Liabilities	-	28,887	142,293
Due To Other Governments	-	-	17,101
Due To Other Funds	-	8,610	327,866
Deferred Revenue	-	154,082	166,072
Other Liabilities	-	-	2,500
<b>Total Liabilities</b>	<b>-</b>	<b>238,259</b>	<b>766,297</b>
<b>Fund Balances:</b>			
Nonspendable Fund Balance	-	-	414,672
Restricted Fund Balance	538	77,186	2,359,619
Unassigned Fund Balance	-	-	-
<b>Total Fund Balances</b>	<b>538</b>	<b>77,186</b>	<b>2,774,291</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 538</b>	<b>\$ 315,445</b>	<b>\$ 3,540,588</b>

**Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances (Continued)**  
**For the Year Ended June 30, 2013**

<b>Revenues:</b>			
Taxes	\$ -	\$ -	\$ -
Fees and Charges for Services	-	635,693	1,854,205
Intergovernmental Revenues	354,879	289,221	2,269,389
Other Revenues	50	1,710	333,407
<b>Total Revenues</b>	<b>354,929</b>	<b>926,624</b>	<b>4,457,001</b>
<b>Expenditures:</b>			
General Government	354,483	-	430,289
Public Safety	-	-	244,037
Culture and Recreation	-	815,175	1,734,514
Community Development	-	-	707,996
Health and Human Services	-	-	1,371,842
<b>Total Expenditures</b>	<b>354,483</b>	<b>815,175</b>	<b>4,488,678</b>
Excess of Revenues Over (Under) Expenditures	446	111,449	(31,677)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	40,000	514,960
Transfers Out	-	(87,300)	(785,385)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(47,300)</b>	<b>(270,425)</b>
Net change in Fund Balances	446	64,149	(302,102)
Fund Balances - June 30, 2012	92	13,037	3,076,393
<b>Fund Balances - June 30, 2013</b>	<b>\$ 538</b>	<b>\$ 77,186</b>	<b>\$ 2,774,291</b>

JOSEPHINE COUNTY, OREGON  
Nonmajor Special Revenue Funds

**Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual  
For the Year Ended June 30, 2013**

**Building Safety - Fund 262**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ 273,500	\$ 273,500	\$ 318,199	\$ 44,699
Other Revenues	7,300	7,300	5,253	(2,047)
<b>Total Revenues</b>	<b>280,800</b>	<b>280,800</b>	<b>323,452</b>	<b>42,652</b>
<b>Expenditures:</b>				
Personal Services	456,500	456,500	413,211	43,289
Materials & Services	122,200	122,200	89,759	32,441
Contingency	1,158,800	1,158,800	-	1,158,800
<b>Total Expenditures</b>	<b>1,737,500</b>	<b>1,737,500</b>	<b>502,970</b>	<b>1,234,530</b>
Excess of Revenues Over (Under) Expenditures	(1,456,700)	(1,456,700)	(179,518)	1,277,182
<b>Other Financing Sources (Uses):</b>				
Transfers In	40,000	40,000	40,000	-
Transfers Out	(62,200)	(62,200)	(62,200)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(22,200)</b>	<b>(22,200)</b>	<b>(22,200)</b>	<b>-</b>
Net change in Fund Balances	(1,478,900)	(1,478,900)	(201,718)	1,277,182
Fund Balances - June 30, 2012	1,478,900	1,478,900	1,503,683	24,783
<b>Fund Balances - June 30, 2013</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,301,965</b>	<b>\$ 1,301,965</b>

**PEG Access - Fund 704**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ 29,000	\$ 29,000	\$ 22,807	\$ (6,193)
Other Revenues	100	100	15	(85)
<b>Total Revenues</b>	<b>29,100</b>	<b>29,100</b>	<b>22,822</b>	<b>(6,278)</b>
<b>Expenditures:</b>				
Materials & Services	39,100	39,100	34,162	4,938
<b>Total Expenditures</b>	<b>39,100</b>	<b>39,100</b>	<b>34,162</b>	<b>4,938</b>
Excess of Revenues Over (Under) Expenditures	(10,000)	(10,000)	(11,340)	(1,340)
<b>Other Financing Sources (Uses):</b>				
Transfers In	10,000	10,000	10,000	-
<b>Total Other Financing Sources (Uses)</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
Net change in Fund Balances	-	-	(1,340)	(1,340)
Fund Balances - June 30, 2012	-	-	1,564	1,564
<b>Fund Balances - June 30, 2013</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 224</b>	<b>\$ 224</b>

**JOSEPHINE COUNTY, OREGON**  
**Nonmajor Special Revenue Funds**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2013**

**Public Works Special Projects - Fund 202**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees & Charges for Service	\$ 10,500	\$ 10,500	\$ 11,110	\$ 610
Other Revenues	57,400	57,400	49,561	(7,839)
Total Revenues	<u>67,900</u>	<u>67,900</u>	<u>60,671</u>	<u>(7,229)</u>
<b>Expenditures:</b>				
Materials & Services	88,500	101,500	88,648	12,852
Contingency	71,200	58,200	-	58,200
Total Expenditures	<u>159,700</u>	<u>159,700</u>	<u>88,648</u>	<u>71,052</u>
Excess of Revenues Over (Under) Expenditures	<u>(91,800)</u>	<u>(91,800)</u>	<u>(27,977)</u>	<u>63,823</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	24,000	24,000	24,000	-
Transfers Out	(21,200)	(21,200)	(21,200)	-
Total Other Financing Sources (Uses)	<u>2,800</u>	<u>2,800</u>	<u>2,800</u>	<u>-</u>
Net change in Fund Balances	(89,000)	(89,000)	(25,177)	63,823
Fund Balances - June 30, 2012	89,000	89,000	89,109	109
Fund Balances - June 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,932</u>	<u>\$ 63,932</u>

**County Clerk Records - Fund 223**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ 16,000	\$ 16,000	\$ 20,470	\$ 4,470
Other Revenues	500	500	190	(310)
Total Revenues	<u>16,500</u>	<u>16,500</u>	<u>20,660</u>	<u>4,160</u>
<b>Expenditures:</b>				
Materials and Services	80,000	80,000	41,644	38,356
Contingency	8,500	8,500	-	8,500
Total Expenditures	<u>88,500</u>	<u>88,500</u>	<u>41,644</u>	<u>46,856</u>
Excess of Revenues Over (Under) Expenditures	<u>(72,000)</u>	<u>(72,000)</u>	<u>(20,984)</u>	<u>51,016</u>
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(8,000)	(8,000)	(8,000)	-
Total Other Financing Sources (Uses)	<u>(8,000)</u>	<u>(8,000)</u>	<u>(8,000)</u>	<u>-</u>
Net change in Fund Balances	(80,000)	(80,000)	(28,984)	51,016
Fund Balances - June 30, 2012	80,000	80,000	67,211	(12,789)
Fund Balances - June 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,227</u>	<u>\$ 38,227</u>

JOSEPHINE COUNTY, OREGON  
Nonmajor Special Revenue Funds

Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual (Continued)  
For the Year Ended June 30, 2013

**Public Land Corner Preservation - Fund 224**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ 131,200	\$ 131,200	\$ 134,398	\$ 3,198
Other Revenues	400	400	149	(251)
Total Revenues	<u>131,600</u>	<u>131,600</u>	<u>134,547</u>	<u>2,947</u>
<b>Expenditures:</b>				
Personal Services	122,000	122,000	103,981	18,019
Materials & Services	16,000	16,000	12,397	3,603
Contingency	10,000	10,000	-	10,000
Total Expenditures	<u>148,000</u>	<u>148,000</u>	<u>116,378</u>	<u>31,622</u>
Excess of Revenues Over (Under) Expenditures	<u>(16,400)</u>	<u>(16,400)</u>	<u>18,169</u>	<u>34,569</u>
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(13,800)	(13,800)	(13,800)	-
Total Other Financing Sources (Uses)	<u>(13,800)</u>	<u>(13,800)</u>	<u>(13,800)</u>	<u>-</u>
Net change in Fund Balances	(30,200)	(30,200)	4,369	34,569
Fund Balances - July 1, 2012	30,200	30,200	29,904	(296)
Fund Balances - June 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,273</u>	<u>\$ 34,273</u>

**Juvenile Justice Special Programs - Fund 246**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ 5,500	\$ 5,500	\$ 5,580	\$ 80
Intergovernmental Revenues	95,900	95,900	77,438	(18,462)
Other Revenues	52,900	52,900	28,303	(24,597)
Total Revenues	<u>154,300</u>	<u>154,300</u>	<u>111,321</u>	<u>(42,979)</u>
<b>Expenditures:</b>				
Personal Services	139,700	152,100	128,450	23,650
Materials & Services	38,300	38,300	23,418	14,882
Contingency	7,800	7,800	-	7,800
Total Expenditures	<u>185,800</u>	<u>198,200</u>	<u>151,868</u>	<u>46,332</u>
Excess of Revenues Over (Under) Expenditures	<u>(31,500)</u>	<u>(43,900)</u>	<u>(40,547)</u>	<u>3,353</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	33,600	46,000	45,960	(40)
Transfers Out	(16,000)	(16,000)	(12,400)	3,600
Total Other Financing Sources (Uses)	<u>17,600</u>	<u>30,000</u>	<u>33,560</u>	<u>3,560</u>
Net change in Fund Balances	(13,900)	(13,900)	(6,987)	6,913
Fund Balances - July 1, 2012	13,900	13,900	24,660	10,760
Fund Balances - June 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,673</u>	<u>\$ 17,673</u>



JOSEPHINE COUNTY, OREGON  
Nonmajor Special Revenue Funds

Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual (Continued)  
For the Year Ended June 30, 2013

District Attorney's Special Programs - Fund 248

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 129,300	\$ 129,300	\$ 128,235	\$ (1,065)
Other Revenues	-	-	389	389
<b>Total Revenues</b>	<b>129,300</b>	<b>129,300</b>	<b>128,624</b>	<b>(676)</b>
<b>Expenditures:</b>				
Personal Services	30,000	30,000	30,000	-
Materials & Services	21,700	21,700	12,987	8,713
Contingency	76,000	76,000	-	76,000
<b>Total Expenditures</b>	<b>127,700</b>	<b>127,700</b>	<b>42,987</b>	<b>84,713</b>
Excess of Revenues Over (Under) Expenditures	1,600	1,600	85,637	84,037
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(82,600)	(82,600)	(79,560)	(3,040)
<b>Total Other Financing Sources (Uses)</b>	<b>(82,600)</b>	<b>(82,600)</b>	<b>(79,560)</b>	<b>(3,040)</b>
Net change in Fund Balances	(81,000)	(81,000)	6,077	80,997
Fund Balances - July 1, 2012	81,000	81,000	86,505	5,505
Fund Balances - June 30, 2013	\$ -	\$ -	\$ 92,582	\$ 86,502

DA Forfeitures - Fund 212

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ -	\$ -	\$ 7,568	\$ 7,568
Other Revenues	-	-	1,032	1,032
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>8,600</b>	<b>8,600</b>
<b>Expenditures:</b>				
Materials & Services	-	-	-	-
Contingency	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures	-	-	8,600	8,600
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(227,500)	(227,500)	(156,700)	70,800
<b>Total Other Financing Sources (Uses)</b>	<b>(227,500)</b>	<b>(227,500)</b>	<b>(156,700)</b>	<b>70,800</b>
Net change in Fund Balances	(227,500)	(227,500)	(148,100)	79,400
Fund Balances - July 1, 2012	227,500	227,500	279,480	51,980
Fund Balances - June 30, 2013	\$ -	\$ -	\$ 131,380	\$ 131,380

JOSEPHINE COUNTY, OREGON  
Nonmajor Special Revenue Funds

Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual (Continued)  
For the Year Ended June 30, 2013

Sheriff (Forfeiture) Trust - Fund 735

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ -	\$ -	\$ 21,702	\$ 21,702
Other Revenues	100	100	76,100	76,000
Total Revenues	<u>100</u>	<u>100</u>	<u>97,802</u>	<u>97,702</u>
<b>Expenditures:</b>				
Materials & Services	60,100	60,100	21,310	38,790
Contingency	-	-	-	-
Total Expenditures	<u>60,100</u>	<u>60,100</u>	<u>21,310</u>	<u>38,790</u>
Excess of Revenues Over (Under) Expenditures	<u>(60,000)</u>	<u>(60,000)</u>	<u>76,492</u>	<u>136,492</u>
<b>Other Financing Sources (Uses):</b>				
Transfer Out	(100,000)	(100,000)	(100,000)	-
Total Other Financing Sources (Uses)	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Net change in Fund Balances	(160,000)	(160,000)	(23,508)	136,492
Fund Balances - July 1, 2012	160,000	160,000	140,266	(19,734)
Fund Balances - June 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 116,758</u>	<u>\$ 116,758</u>

Sheriff Programs Trust - Fund 736

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ 40,000	\$ 40,000	\$ 16,050	\$ (23,950)
Other Revenues	5,000	5,000	873	(4,127)
Total Revenues	<u>45,000</u>	<u>45,000</u>	<u>16,923</u>	<u>(28,077)</u>
<b>Expenditures:</b>				
Materials & Services	122,600	122,600	26,934	95,666
Contingency	-	-	-	-
Total Expenditures	<u>122,600</u>	<u>122,600</u>	<u>26,934</u>	<u>95,666</u>
Excess of Revenues Over (Under) Expenditures	<u>(77,600)</u>	<u>(77,600)</u>	<u>(10,011)</u>	<u>67,589</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in Fund Balances	(77,600)	(77,600)	(10,011)	67,589
Fund Balances - July 1, 2012	77,600	77,600	73,296	(4,304)
Fund Balances - June 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,285</u>	<u>\$ 63,285</u>

JOSEPHINE COUNTY, OREGON  
Nonmajor Special Revenue Funds

**Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual (Continued)  
For the Year Ended June 30, 2013**

**Fairgrounds - Fund 221**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ 669,400	\$ 479,400	\$ 485,789	\$ 6,389
Intergovernmental Revenues	281,000	171,000	48,110	(122,890)
Other Revenues	98,100	98,100	129,986	31,886
<b>Total Revenues</b>	<b>1,048,500</b>	<b>748,500</b>	<b>663,885</b>	<b>(84,615)</b>
<b>Expenditures:</b>				
Personal Services	215,400	215,400	125,218	90,182
Materials & Services	848,000	848,000	773,227	74,773
<b>Total Expenditures</b>	<b>1,063,400</b>	<b>1,063,400</b>	<b>898,445</b>	<b>164,955</b>
Excess of Revenues Over (Under) Expenditures	(14,900)	(314,900)	(234,560)	80,340
<b>Other Financing Sources (Uses):</b>				
Transfers In	40,000	380,000	355,000	(25,000)
Transfer Out	(65,100)	(65,100)	(65,100)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(25,100)</b>	<b>314,900</b>	<b>289,900</b>	<b>(25,000)</b>
Net change in Fund Balances	(40,000)	-	55,340	55,340
Fund Balances - July 1, 2012	40,000	-	(41,165)	(41,165)
Fund Balances - June 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,175</u>	<u>\$ 14,175</u>
<b>Reconciliation to GAAP Basis:</b>				
Unearned Revenue			(11,990)	
GAAP Net Position - June 30, 2013			<u>\$ 2,185</u>	

**Library Programs Trust - Fund 702**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Other Revenues	\$ 2,400	\$ 2,400	\$ 2,113	\$ (287)
<b>Total Revenues</b>	<b>2,400</b>	<b>2,400</b>	<b>2,113</b>	<b>(287)</b>
<b>Expenditures:</b>				
Materials & Services	226,600	226,600	20,894	205,706
Contingency	42,600	42,600	-	42,600
<b>Total Expenditures</b>	<b>269,200</b>	<b>269,200</b>	<b>20,894</b>	<b>248,306</b>
Excess of Revenues Over (Under) Expenditures	(266,800)	(266,800)	(18,781)	248,019
<b>Other Financing Sources (Uses):</b>				
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in Fund Balances	(266,800)	(266,800)	(18,781)	248,019
Fund Balances - July 1, 2012	266,800	266,800	642,831	376,031
Fund Balances - June 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 624,050</u>	<u>\$ 624,050</u>

**JOSEPHINE COUNTY, OREGON**  
**Nonmajor Special Revenue Funds**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2013**

**Transit - Fund 245**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ 191,600	\$ 191,600	\$ 165,053	\$ (26,547)
Intergovernmental Revenues	1,083,100	1,083,100	1,036,102	(46,998)
Other Revenues	60,000	60,000	36,215	(23,785)
Total Revenues	<u>1,334,700</u>	<u>1,334,700</u>	<u>1,237,370</u>	<u>(97,330)</u>
<b>Expenditures:</b>				
Personal Services	687,100	687,100	674,456	12,644
Materials & Services	358,100	358,100	357,353	747
Contingency	54,000	54,000	-	54,000
Total Expenditures	<u>1,099,200</u>	<u>1,099,200</u>	<u>1,031,809</u>	<u>67,391</u>
Excess of Revenues Over (Under) Expenditures	<u>235,500</u>	<u>235,500</u>	<u>205,561</u>	<u>(29,939)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(235,500)	(235,500)	(163,625)	71,875
Total Other Financing Sources (Uses)	<u>(235,500)</u>	<u>(235,500)</u>	<u>(163,625)</u>	<u>71,875</u>
Net change in Fund Balances	-	-	41,936	41,936
Fund Balances - July 1, 2012	-	-	3,011	3,011
Fund Balances - June 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,947</u>	<u>\$ 44,947</u>

**Commission for Children and Families - Fund 258**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ 12,000	\$ 12,000	\$ 14,999	\$ 2,999
Intergovernmental Revenues	338,400	338,400	327,836	(10,564)
Other Revenues	300	300	204	(96)
Total Revenues	<u>350,700</u>	<u>350,700</u>	<u>343,039</u>	<u>(7,661)</u>
<b>Expenditures:</b>				
Personal Services	120,400	120,400	105,390	15,010
Materials & Services	246,800	246,800	233,195	13,605
Contingency	3,000	3,000	-	3,000
Total Expenditures	<u>370,200</u>	<u>370,200</u>	<u>338,585</u>	<u>31,615</u>
Excess of Revenues Over (Under) Expenditures	<u>(19,500)</u>	<u>(19,500)</u>	<u>4,454</u>	<u>23,954</u>
<b>Other Financing Sources (Uses):</b>				
Transfer Out	(15,500)	(15,500)	(15,500)	-
Total Other Financing Sources (Uses)	<u>(15,500)</u>	<u>(15,500)</u>	<u>(15,500)</u>	<u>-</u>
Net change in Fund Balances	(35,000)	(35,000)	(11,046)	23,954
Fund Balances - July 1, 2012	35,000	35,000	41,277	6,277
Fund Balances - June 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,231</u>	<u>\$ 30,231</u>

JOSEPHINE COUNTY, OREGON  
Nonmajor Special Revenue Funds

Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual (Continued)  
For the Year Ended June 30, 2013

**Human Service Programs Trust - Fund 703**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Other Revenues	\$ 1,300	\$ 1,300	\$ 1,264	\$ (36)
Total Revenues	1,300	1,300	1,264	(36)
<b>Expenditures:</b>				
Materials & Services	89,800	89,800	2,386	87,414
Contingency	-	-	-	-
Total Expenditures	89,800	89,800	2,386	87,414
Excess of Revenues Over (Under) Expenditures	(88,500)	(88,500)	(1,122)	87,378
<b>Other Financing Sources (Uses):</b>				
Transfers In	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net change in Fund Balances	(88,500)	(88,500)	(1,122)	87,378
Fund Balances - July 1, 2012	88,500	88,500	135,977	47,477
Fund Balances - June 30, 2013	\$ -	\$ -	\$ 134,855	\$ 134,855

**County School Trust - Fund 715**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 250,000	\$ 354,600	\$ 354,879	\$ 279
Other Revenues	100	600	50	(550)
Total Revenues	250,100	355,200	354,929	(271)
<b>Expenditures:</b>				
Materials & Services	249,700	354,800	354,483	317
Contingency	-	-	-	-
Total Expenditures	249,700	354,800	354,483	317
Net change in Fund Balances	400	400	446	46
Fund Balances - July 1, 2012	(400)	(400)	92	492
Fund Balances - June 30, 2013	\$ -	\$ -	\$ 538	\$ 538

JOSEPHINE COUNTY, OREGON  
Nonmajor Special Revenue Funds

Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual (Continued)  
For the Year Ended June 30, 2013

Parks Operating - Fund 260

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ 628,200	\$ 628,200	\$ 666,810	\$ 38,610
Intergovernmental Revenues	276,000	276,000	289,221	13,221
Other Revenues	800	800	1,710	910
Total Revenues	<u>905,000</u>	<u>905,000</u>	<u>957,741</u>	<u>52,741</u>
<b>Expenditures:</b>				
Personal Services	365,300	365,300	317,275	48,025
Materials & Services	507,600	507,600	497,900	9,700
Contingency	4,800	4,800	-	4,800
Total Expenditures	<u>877,700</u>	<u>877,700</u>	<u>815,175</u>	<u>62,525</u>
Excess of Revenues Over (Under) Expenditures	<u>27,300</u>	<u>27,300</u>	<u>142,566</u>	<u>115,266</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	40,000	40,000	40,000	-
Transfers Out	(87,300)	(87,300)	(87,300)	-
Total Other Financing Sources (Uses)	<u>(47,300)</u>	<u>(47,300)</u>	<u>(47,300)</u>	<u>-</u>
Net change in Fund Balances	(20,000)	(20,000)	95,266	115,266
Fund Balances - July 1, 2012	20,000	20,000	136,002	116,002
Fund Balances - June 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 231,268</u>	<u>\$ 231,268</u>
Reconciliation to GAAP Basis:				
Unearned Revenue			(154,082)	
GAAP Net Position - June 30, 2013			<u>\$ 77,186</u>	

**JOSEPHINE COUNTY, OREGON**  
**Nonmajor Debt Service Funds**

**Combining Balance Sheet**  
**June 30, 2013**

	Adult Jail Facility Bonded Debt Service Fund	PERS Bonded Debt Service Fund	Total Nonmajor Debt Service Funds
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Assets:</b>			
Current Assets:			
Cash & Investments	\$ 84,595	\$ 140,695	\$ 225,290
Taxes Receivable	105,577	-	105,577
Other Receivables	-	105,000	105,000
Total Assets	<u>\$ 190,172</u>	<u>\$ 245,695</u>	<u>\$ 435,867</u>
<b>Liabilities and Fund Balances:</b>			
Liabilities:			
Unavailable Revenue	\$ 95,011	\$ -	\$ 95,011
Total Liabilities	<u>95,011</u>	<u>-</u>	<u>95,011</u>
<b>Fund Balances:</b>			
Restricted Fund Balance	95,161	245,695	340,856
Total Fund Balances	<u>95,161</u>	<u>245,695</u>	<u>340,856</u>
Total Liabilities and Fund Balances	<u>\$ 190,172</u>	<u>\$ 245,695</u>	<u>\$ 435,867</u>

**Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
For the Year Ended June 30, 2013**

<b>Revenues:</b>			
Taxes	\$ 1,049,717	\$ -	\$ 1,049,717
Interfund Charges for Services	-	1,260,000	1,260,000
Other Revenues	14,454	2,617	17,071
Total Revenues	<u>1,064,171</u>	<u>1,262,617</u>	<u>2,326,788</u>
<b>Expenditures:</b>			
Debt Service:			
Principal	850,000	382,754	1,232,754
Interest	198,963	693,710	892,673
Total Expenditures	<u>1,048,963</u>	<u>1,076,464</u>	<u>2,125,427</u>
Excess of Revenues Over (Under)			
Expenditures	<u>15,208</u>	<u>186,153</u>	<u>201,361</u>
Net change in Fund Balances	15,208	186,153	201,361
Fund Balances - July 1, 2012	79,953	59,542	139,495
Fund Balances - June 30, 2013	<u>\$ 95,161</u>	<u>\$ 245,695</u>	<u>\$ 340,856</u>

**JOSEPHINE COUNTY, OREGON**  
**Nonmajor Debt Service Funds**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2013**

**Adult Jail Facility Bonded Debt Service - Fund 625**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 1,023,000	\$ 1,023,000	\$ 1,049,717	\$ 26,717
Other Revenues	10,000	10,000	14,454	4,454
Total Revenues	<u>1,033,000</u>	<u>1,033,000</u>	<u>1,064,171</u>	<u>31,171</u>
<b>Expenditures:</b>				
Debt Service	1,049,000	1,049,000	1,048,963	37
Contingency	48,000	48,000	-	48,000
Total Expenditures	<u>1,097,000</u>	<u>1,097,000</u>	<u>1,048,963</u>	<u>48,037</u>
Net change in Fund Balances	(64,000)	(64,000)	15,208	79,208
Fund Balances - July 1, 2012	64,000	64,000	79,953	15,953
Fund Balances - June 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,161</u>	<u>\$ 95,161</u>

**PERS Bonded Debt Service - Fund 610**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Interfund Charges for Services	\$ 1,168,000	\$ 1,168,000	\$ 1,260,000	\$ 92,000
Other Revenues	1,100	1,100	2,617	1,517
Total Revenues	<u>1,169,100</u>	<u>1,169,100</u>	<u>1,262,617</u>	<u>93,517</u>
<b>Expenditures:</b>				
Debt Service	1,166,000	1,166,000	1,076,464	89,536
Contingency	57,100	57,100	-	57,100
Total Expenditures	<u>1,223,100</u>	<u>1,223,100</u>	<u>1,076,464</u>	<u>146,636</u>
Net change in Fund Balances	(54,000)	(54,000)	186,153	240,153
Fund Balances - July 1, 2012	54,000	54,000	59,542	5,542
Fund Balances - June 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 245,695</u>	<u>\$ 245,695</u>



**JOSEPHINE COUNTY, OREGON  
Nonmajor Capital Project Funds**

**Combining Balance Sheet  
June 30, 2013**

	County Bridge Construction Fund	Roads and Bridges Reserve Fund	Property Reserve Fund	Equipment Reserve Fund	Total Nonmajor Capital Project Funds
<b>Assets:</b>					
Current Assets:					
Cash & Investments	\$ 191,314	\$ 307,289	\$ 1,410,227	\$ 670,398	\$ 2,579,228
Due From Other Funds	-	-	2,400	11,663	14,063
<b>Total Assets</b>	<b>\$ 191,314</b>	<b>\$ 307,289</b>	<b>\$ 1,412,627</b>	<b>\$ 682,061</b>	<b>\$ 2,593,291</b>
<b>Liabilities and Fund Balances:</b>					
Liabilities:					
Accounts Payable	\$ 809	\$ 10,042	\$ 11,754	\$ 5,807	\$ 28,412
Due To Other Funds	-	-	422	4,402	4,824
Other Liabilities	-	-	1,000	-	1,000
<b>Total Liabilities</b>	<b>809</b>	<b>10,042</b>	<b>13,176</b>	<b>10,209</b>	<b>34,236</b>
<b>Fund Balances:</b>					
Restricted Fund Balance	190,505	-	-	-	190,505
Committed Fund Balance	-	297,247	1,399,451	671,852	2,368,550
<b>Total Fund Balances</b>	<b>190,505</b>	<b>297,247</b>	<b>1,399,451</b>	<b>671,852</b>	<b>2,559,055</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 191,314</b>	<b>\$ 307,289</b>	<b>\$ 1,412,627</b>	<b>\$ 682,061</b>	<b>\$ 2,593,291</b>

**Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
For the Year Ended June 30, 2013**

<b>Revenues:</b>					
Fees and Charges for Services	\$ -	\$ -	\$ 146,921	\$ 40,888	187,809
Intergovernmental Revenues	-	-	101,654	36,046	137,700
Other Revenues	1,502	663	294,311	2,287	298,763
<b>Total Revenues</b>	<b>1,502</b>	<b>663</b>	<b>542,886</b>	<b>79,221</b>	<b>624,272</b>
<b>Expenditures:</b>					
General Government	-	-	334,728	325,760	660,488
Public Safety	-	-	343,148	-	343,148
Public Works	230,087	473,808	-	228,736	932,631
Culture and Recreation	-	-	9,915	56,325	66,240
<b>Total Expenditures</b>	<b>230,087</b>	<b>473,808</b>	<b>687,791</b>	<b>610,821</b>	<b>2,002,507</b>
Excess of Revenues Over (Under)					
Expenditures	(228,585)	(473,145)	(144,905)	(531,600)	(1,378,235)
<b>Other Financing Sources (Uses):</b>					
Transfers In	-	500,000	73,900	483,885	1,057,785
Transfers Out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>500,000</b>	<b>73,900</b>	<b>483,885</b>	<b>1,057,785</b>
Net change in Fund Balances	(228,585)	26,855	(71,005)	(47,715)	(320,450)
Fund Balances - June 30, 2012	419,090	270,392	1,470,456	719,567	2,879,505
<b>Fund Balances - June 30, 2013</b>	<b>\$ 190,505</b>	<b>\$ 297,247</b>	<b>\$ 1,399,451</b>	<b>\$ 671,852</b>	<b>\$ 2,559,055</b>

**JOSEPHINE COUNTY, OREGON**  
**Nonmajor Capital Project Funds**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2013**

County Bridge Construction - Fund 303

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Other Revenues	-	-	1,502	1,502
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>1,502</b>	<b>1,502</b>
<b>Expenditures:</b>				
Capital Outlay	500,000	500,000	230,087	269,913
<b>Total Expenditures</b>	<b>500,000</b>	<b>500,000</b>	<b>230,087</b>	<b>269,913</b>
Excess of Revenues Over (Under) Expenditures	(500,000)	(500,000)	(228,585)	271,415
<b>Other Financing Sources (Uses):</b>				
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in Fund Balances	(500,000)	(500,000)	(228,585)	271,415
Fund Balances - July 1, 2012	500,000	500,000	419,090	(80,910)
<b>Fund Balances - June 30, 2013</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 190,505</b>	<b>\$ 190,505</b>

Roads and Bridges Reserve - Fund 425

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Other Revenues	\$ -	\$ -	\$ 663	\$ 663
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>663</b>	<b>663</b>
<b>Expenditures:</b>				
Capital Outlay	826,500	826,500	473,808	352,692
Contingency	253,000	253,000	-	253,000
<b>Total Expenditures</b>	<b>1,079,500</b>	<b>1,079,500</b>	<b>473,808</b>	<b>605,692</b>
Excess of Revenues Over (Under) Expenditures	(1,079,500)	(1,079,500)	(473,145)	606,355
<b>Other Financing Sources (Uses):</b>				
Transfers In	826,500	826,500	500,000	(326,500)
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>826,500</b>	<b>826,500</b>	<b>500,000</b>	<b>(326,500)</b>
Net change in Fund Balances	(253,000)	(253,000)	26,855	279,855
Fund Balances - July 1, 2012	253,000	253,000	270,392	17,392
<b>Fund Balances - June 30, 2013</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 297,247</b>	<b>\$ 297,247</b>

**JOSEPHINE COUNTY, OREGON**  
**Nonmajor Capital Project Funds**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2013**

Property Reserve - Fund 430

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ 675,000	\$ 675,000	\$ 146,921	\$ (528,079)
Intergovernmental Revenues	950,700	950,700	101,654	(849,046)
Other Revenues	11,000	11,000	294,311	283,311
Total Revenues	<u>1,636,700</u>	<u>1,636,700</u>	<u>542,886</u>	<u>(1,093,814)</u>
<b>Expenditures:</b>				
Capital Outlay	1,496,600	1,496,600	687,791	808,809
Contingency	1,564,000	1,564,000	-	1,564,000
Total Expenditures	<u>3,060,600</u>	<u>3,060,600</u>	<u>687,791</u>	<u>2,372,809</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,423,900)</u>	<u>(1,423,900)</u>	<u>(144,905)</u>	<u>1,278,995</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	73,900	73,900	73,900	-
Total Other Financing Sources (Uses)	<u>73,900</u>	<u>73,900</u>	<u>73,900</u>	<u>-</u>
Net change in Fund Balances	(1,350,000)	(1,350,000)	(71,005)	1,278,995
Fund Balances - July 1, 2012	1,350,000	1,350,000	1,470,456	120,456
Fund Balances - June 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,399,451</u>	<u>\$ 1,399,451</u>

Equipment Reserve - Fund 435

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ -	\$ -	\$ 40,888	\$ 40,888
Intergovernmental Revenues	-	-	36,046	36,046
Other Revenues	7,100	7,100	2,287	(4,813)
Total Revenues	<u>7,100</u>	<u>7,100</u>	<u>79,221</u>	<u>72,121</u>
<b>Expenditures:</b>				
Capital Outlay	883,900	883,900	610,821	273,079
Contingency	427,100	427,100	-	427,100
Total Expenditures	<u>1,311,000</u>	<u>1,311,000</u>	<u>610,821</u>	<u>700,179</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,303,900)</u>	<u>(1,303,900)</u>	<u>(531,600)</u>	<u>772,300</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	648,900	648,900	483,885	(165,015)
Total Other Financing Sources (Uses)	<u>648,900</u>	<u>648,900</u>	<u>483,885</u>	<u>(165,015)</u>
Net change in Fund Balances	(655,000)	(655,000)	(47,715)	607,285
Fund Balances - July 1, 2012	655,000	655,000	719,567	64,567
Fund Balances - June 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 671,852</u>	<u>\$ 671,852</u>



Grave Creek Bridge was built in 1920 and restored in 2001, located in Sunny Valley on Sunny Valley Loop Road and can be seen from Interstate 5 roughly 15 miles north of Grants Pass, Oregon. It was once the main thoroughfare for north and southbound traffic until I-5 was built nearby and now only serves local traffic. It is a wooden structure which includes six gothic style windows on either side, concrete abutments, a Howe truss, rounded portals and a shake roof and is 105 feet in length. Nearby lies the grave of a child, Martha Leland Crowley age 14, who died near the creek in 1846 of typhoid fever during the first emigrant wagon trail known as the Applegate Trail.

## JOSEPHINE COUNTY, OREGON

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### ENTERPRISE FUNDS

#### FUND DESCRIPTIONS

**Airports Fund** – The Airports Fund is used to account for the operations of the County’s two airports. It was formed from combining the former Grants Pass Airport Fund and Illinois Valley Airport Fund, effective July 1, 2004. The two airports are accounted for separately within this one fund.

The Grants Pass Airport is operated and maintained on money generated through leases. The airport is a facility for the commerce and pleasure of local people, commuting businessmen, and pleasure flying. Expenditures are for operations and maintenance of the facility.

The Illinois Valley Airport was deeded to Josephine County in 1987 from the U.S. Forest Service. It receives a subsidy from Oregon Lottery funds allocated for economic development. Expenditures are for the operational and maintenance costs associated with the facility.

**Jail Commissary Fund** – This fund was established to account for funds received by inmates and revenue received by the inmate phone system. Expenditures are for the enhancement of Josephine County Jail conditions. This fund is a “non-major fund” under GASB guidelines, however it is the only other enterprise fund besides the Airport Fund, and so it is included here for continuity of presentation.



**JOSEPHINE COUNTY, OREGON**  
**Airports Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ 542,500	\$ 542,500	\$ 566,878	\$ 24,378
Other Revenues	10,500	10,500	7,634	(2,866)
Total Revenues	<u>553,000</u>	<u>553,000</u>	<u>574,512</u>	<u>21,512</u>
<b>Expenditures:</b>				
<b>Grants Pass Airport</b>				
Personal Services	92,000	100,800	90,016	10,784
Materials & Services	402,500	402,500	471,720	(69,220)
Total	<u>494,500</u>	<u>503,300</u>	<u>561,736</u>	<u>(58,436)</u>
<b>Illinois Valley Airport</b>				
Personal Services	38,900	41,100	33,303	7,797
Materials & Services	25,600	25,600	29,670	(4,070)
Total	<u>64,500</u>	<u>66,700</u>	<u>62,973</u>	<u>3,727</u>
Excess of Revenues Over (Under) Expenditures	<u>(6,000)</u>	<u>(17,000)</u>	<u>(50,197)</u>	<u>(33,197)</u>
<b>Capital Grants:</b>				
Intergovernmental Revenues	242,300	1,274,300	723,200	(551,100)
Capital Outlays	(242,300)	(1,274,300)	(684,324)	589,976
	<u>-</u>	<u>-</u>	<u>38,876</u>	<u>38,876</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	30,000	30,000	30,000	-
Transfers Out	(21,000)	(21,000)	(21,000)	-
Contingency	(248,200)	(248,200)	-	248,200
Total Other Financing Sources (Uses)	<u>(239,200)</u>	<u>(239,200)</u>	<u>9,000</u>	<u>248,200</u>
Net change in Fund Balances	(245,200)	(256,200)	(2,321)	253,879
Fund Balances - July 1, 2012	245,200	256,200	252,097	(4,103)
Fund Balances - June 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>249,776</u>	<u>\$ 249,776</u>
<b>Reconciliation to GAAP Basis:</b>				
Capital assets			3,959,988	
Compensated absences			(17,000)	
GAAP Net Position - June 30, 2013			<u>\$ 4,192,764</u>	

**JOSEPHINE COUNTY, OREGON**  
**Jail Commissary Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ 30,000	\$ 45,000	\$ 66,375	\$ 21,375
Other Revenues	-	-	28,869	28,869
Total Revenues	<u>30,000</u>	<u>45,000</u>	<u>95,244</u>	<u>50,244</u>
<b>Expenditures:</b>				
Materials & Services	45,000	60,000	59,355	645
Contingency	-	-	-	-
Total Expenditures	<u>45,000</u>	<u>60,000</u>	<u>59,355</u>	<u>645</u>
Excess of Revenues Over (Under) Expenses	<u>(15,000)</u>	<u>(15,000)</u>	<u>35,889</u>	<u>50,889</u>
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(40,000)	(40,000)	(40,000)	-
Total Other Financing Sources (Uses)	<u>(40,000)</u>	<u>(40,000)</u>	<u>(40,000)</u>	<u>-</u>
Net change in Fund Balance	(55,000)	(55,000)	(4,111)	50,889
Fund Balance - July 1, 2012	55,000	55,000	92,991	37,991
Fund Balance - June 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,880</u>	<u>\$ 88,880</u>

## JOSEPHINE COUNTY, OREGON

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### INTERNAL SERVICE FUNDS

#### FUND DESCRIPTIONS

**Administrative Internal Service Fund** – This fund accounts for the operations of the County departments that provide services primarily to other County departments. Revenue is derived from the departments receiving those services. Expenditures are for provision of the services.

**County Fleet and Building Operations Fund** – The costs of maintenance of the County's vehicle fleet and its real properties are accounted for in this fund. The primary source of revenue is from county departments for vehicle usage and building operations and maintenance charges.

**Insurance Reserve Fund** – This fund accounts for the collection of the general liability, auto liability, and worker's compensation premiums from County departments for the County's insurance policies. Expenditures are for the payment of insurance premiums and deductibles. The Board of County Commissioners authorized the continuation of this fund for a period of ten years beginning July 1, 2006.

**Payroll Reserve Fund** – Funds are provided by each County department to the Payroll Reserve fund as determined by formula. Charges against this fund are for payments to employees who exchange time management leave, sell back vacation time or receive settlement for accrued leaves at the time of retirement or termination of employment. The Board of County Commissioners authorized the continuation of this fund for a period of ten years beginning July 1, 2006.





**JOSEPHINE COUNTY, OREGON**  
**Internal Service Funds**

**Combining Statement of Net Position**  
**June 30, 2013**

	<u>Administrative Internal Service</u>	<u>County Fleet &amp; Building Operations</u>	<u>Insurance Reserve</u>	<u>Payroll Reserve</u>	<u>Total Internal Service Funds</u>
<b>Assets:</b>					
Current Assets:					
Cash & Investments	\$ 892,228	\$ 727,036	\$ 248,278	\$ 319	\$ 1,867,861
Accounts Receivable	3,340	1,203	24,206	-	28,749
Due From Other Funds	15,847	62,883	-	60,183	138,913
Inventories	-	68,000	-	-	68,000
Total Current Assets	<u>911,415</u>	<u>859,122</u>	<u>272,484</u>	<u>60,502</u>	<u>2,103,523</u>
Capital Assets:					
Equipment	-	3,741,815	-	-	3,741,815
Less - Accumulated Depreciation	-	(2,642,043)	-	-	(2,642,043)
Total Capital Assets, net of Accumulated Depreciation	<u>-</u>	<u>1,099,772</u>	<u>-</u>	<u>-</u>	<u>1,099,772</u>
Total Assets	<u>911,415</u>	<u>1,958,894</u>	<u>272,484</u>	<u>60,502</u>	<u>3,203,295</u>
<b>Liabilities:</b>					
Current Liabilities:					
Accounts Payable	39,734	74,151	7,845	-	121,730
Accrued Payroll Liabilities	183,718	81,860	-	43,633	309,211
Accrued Compensated Absences	121,200	80,600	-	-	201,800
Due to Other Funds	4,036	29,294	370	-	33,700
Total Current Liabilities	<u>348,688</u>	<u>265,905</u>	<u>8,215</u>	<u>43,633</u>	<u>666,441</u>
Noncurrent Liabilities:					
Accrued Compensated Absences	102,800	68,400	-	-	171,200
Total Noncurrent Liabilities	<u>102,800</u>	<u>68,400</u>	<u>-</u>	<u>-</u>	<u>171,200</u>
Total Liabilities	<u>451,488</u>	<u>334,305</u>	<u>8,215</u>	<u>43,633</u>	<u>837,641</u>
<b>Net Position:</b>					
Net Investment in Capital Assets	-	1,099,772	-	-	1,099,772
Unrestricted	459,927	524,817	264,269	16,869	1,265,882
Total Net Position	<u>\$ 459,927</u>	<u>\$ 1,624,589</u>	<u>\$ 264,269</u>	<u>\$ 16,869</u>	<u>\$ 2,365,654</u>

**JOSEPHINE COUNTY, OREGON**  
**Internal Service Funds**

**Combining Statement of Revenues, Expenses and Changes in Net Position**  
**For the Year Ended June 30, 2013**

	Administrative Internal Service	County Fleet & Building Operations	Insurance Reserve	Payroll Reserve	Total Internal Service Funds
<b>Operating Revenues:</b>					
Fees and Charges for Services	\$ 200,925	\$ 863,769	\$ -	\$ -	\$ 1,064,694
Interfund Charges for Services	914	1,723,454	596,043	325,000	2,645,411
Other Revenues	1,335	22,743	24,827	-	48,905
Total Operating Revenues	<u>203,174</u>	<u>2,609,966</u>	<u>620,870</u>	<u>325,000</u>	<u>3,759,010</u>
<b>Operating Expenses:</b>					
Personal Services	2,344,175	1,015,620	-	321,478	3,681,273
Materials and Services	468,936	1,171,586	876,460	-	2,516,982
Depreciation	-	321,292	-	-	321,292
Total Operating Expenses	<u>2,813,111</u>	<u>2,508,498</u>	<u>876,460</u>	<u>321,478</u>	<u>6,519,547</u>
Operating Income (Loss)	<u>(2,609,937)</u>	<u>101,468</u>	<u>(255,590)</u>	<u>3,522</u>	<u>(2,760,537)</u>
<b>Non-Operating Revenues (Expenses):</b>					
Intergovernmental Revenues	15,342	-	-	-	15,342
Interest Income	2,611	2,169	703	3	5,486
Total Nonoperating Revenues (Expenses)	<u>17,953</u>	<u>2,169</u>	<u>703</u>	<u>3</u>	<u>20,828</u>
Net Income (Loss) before Contributions and Transfers	<u>(2,591,984)</u>	<u>103,637</u>	<u>(254,887)</u>	<u>3,525</u>	<u>(2,739,709)</u>
Capital Contributions from Other Funds	-	79,506	-	-	79,506
Transfers In	2,749,875	-	-	-	2,749,875
Transfers Out	(25,000)	(259,060)	(40,000)	-	(324,060)
Total Transfers In (Out)	<u>2,724,875</u>	<u>(179,554)</u>	<u>(40,000)</u>	<u>-</u>	<u>2,505,321</u>
Change in Net Position	132,891	(75,917)	(294,887)	3,525	(234,388)
Total Net Position - July 1, 2012	327,036	1,700,506	559,156	13,344	2,600,042
Total Net Position - June 30, 2013	<u>\$ 459,927</u>	<u>\$ 1,624,589</u>	<u>\$ 264,269</u>	<u>\$ 16,869</u>	<u>\$ 2,365,654</u>

**JOSEPHINE COUNTY, OREGON**  
**Internal Service Funds**

**Combining Statement of Cash Flows**  
**For the Year Ended June 30, 2013**

	Administrative Internal Service	County Fleet & Building Operations	Insurance Reserve	Payroll Reserve	Total Internal Service Funds
<b>Cash Flows from Operating Activities</b>					
Cash received from users	\$ 2,960,630	\$ 2,523,137	\$ 601,344	\$ 364,817	\$ 6,449,928
Cash received from other sources	1,335	22,743	24,827	-	48,905
Cash paid to suppliers	(498,231)	(1,170,594)	(895,841)	-	(2,564,666)
Cash paid to employees	(2,350,416)	(1,006,245)	-	(397,639)	(3,754,300)
Net cash provided by operating activities	<u>113,318</u>	<u>369,041</u>	<u>(269,670)</u>	<u>(32,822)</u>	<u>179,867</u>
<b>Cash Flows from Non-capital Financing Activities</b>					
Net change in internal balances	2,231	23,409	(99,929)	-	(74,289)
Net transfers between funds	(25,000)	(259,060)	(40,000)	-	(324,060)
Intergovernmental Receipts	15,342	-	-	-	15,342
Net cash provided by (used in) noncapital financing activities	<u>(7,427)</u>	<u>(235,651)</u>	<u>(139,929)</u>	<u>-</u>	<u>(383,007)</u>
<b>Cash Flows from Capital Financing Activities</b>					
Capital Contribution from other funds	-	79,506	-	-	79,506
Purchase of capital assets	-	(79,506)	-	-	(79,506)
Net cash provided by (used in) capital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows from Investing Activities</b>					
Interest income received	2,611	2,169	703	3	5,486
Net cash provided by investing activities	<u>2,611</u>	<u>2,169</u>	<u>703</u>	<u>3</u>	<u>5,486</u>
Net Increase (Decrease) in Cash and Investments	108,502	135,559	(408,896)	(32,819)	(197,654)
Cash and Investments - July 1, 2012	783,726	591,477	657,174	33,138	2,065,515
Cash and Investments - June 30, 2013	<u>\$ 892,228</u>	<u>\$ 727,036</u>	<u>\$ 248,278</u>	<u>\$ 319</u>	<u>\$ 1,867,861</u>

**Reconciliation of Net Operating Income (Loss)**  
**to Net Cash Provided (Used) by Operating Activities**

Operating Income (Loss)	\$ (2,609,937)	\$ 101,468	\$ (255,590)	\$ 3,522	\$ (2,760,537)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Depreciation	-	321,292	-	-	321,292
Transfers in	2,749,875	-	-	-	2,749,875
(Increase) Decrease in Accounts Receivable	720	(1,203)	3,616	-	3,133
(Increase) Decrease in Due from other Funds	8,196	(62,883)	1,685	39,817	(13,185)
(Increase) Decrease in Inventories	-	(9,109)	-	-	(9,109)
Increase (Decrease) in Accounts Payable	(29,295)	10,101	(19,381)	-	(38,575)
Increase (Decrease) in Payroll Payable	(7,241)	4,375	-	(76,161)	(79,027)
Increase (Decrease) in Compensated Absences	1,000	5,000	-	-	6,000
Increase (Decrease) in Claims Payable	-	-	-	-	-
Total adjustments	<u>2,723,255</u>	<u>267,573</u>	<u>(14,080)</u>	<u>(36,344)</u>	<u>2,940,404</u>
Net cash provided (used) by operating activities	<u>\$ 113,318</u>	<u>\$ 369,041</u>	<u>\$ (269,670)</u>	<u>\$ (32,822)</u>	<u>\$ 179,867</u>

Note: Cash received from users includes transfers in from other funds as the other funds are the primary source of receipts for the administrative internal service fund.

**JOSEPHINE COUNTY, OREGON**  
**Internal Service Funds**

**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2013**

**Administrative Internal Service - Fund 401**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ 247,600	\$ 247,600	\$ 200,925	\$ (46,675)
Interfund Charges for Services	-	-	914	914
Intergovernmental Revenues	18,000	18,000	15,342	(2,658)
Other Revenues	-	-	1,335	1,335
<b>Total Revenues</b>	<b>265,600</b>	<b>265,600</b>	<b>218,516</b>	<b>(47,084)</b>
<b>Expenditures:</b>				
<b>Board of County Commissioners</b>				
Personal Services	533,600	491,100	476,528	14,572
Materials & Services	19,800	10,800	21,989	(11,189)
<b>Total Expenditures</b>	<b>553,400</b>	<b>501,900</b>	<b>498,517</b>	<b>3,383</b>
<b>Finance</b>				
Personal Services	452,000	452,000	449,746	2,254
Materials & Services	50,200	90,200	80,474	9,726
<b>Total Expenditures</b>	<b>502,200</b>	<b>542,200</b>	<b>530,220</b>	<b>11,980</b>
<b>Human Resources</b>				
Personal Services	255,500	255,500	235,801	19,699
Materials & Services	52,400	52,400	20,080	32,320
<b>Total Expenditures</b>	<b>307,900</b>	<b>307,900</b>	<b>255,881</b>	<b>52,019</b>
<b>Property Management</b>				
Personal Services	-	42,500	18,226	24,274
Materials & Services	-	9,000	663	8,337
<b>Total Expenditures</b>	<b>-</b>	<b>51,500</b>	<b>18,889</b>	<b>32,611</b>
<b>Information Technology</b>				
Personal Services	593,900	593,900	578,211	15,689
Materials & Services	239,700	239,700	203,499	36,201
<b>Total Expenditures</b>	<b>833,600</b>	<b>833,600</b>	<b>781,710</b>	<b>51,890</b>
<b>Communications</b>				
Personal Services	142,000	142,000	141,911	89
Materials & Services	80,000	80,000	71,891	8,109
<b>Total Expenditures</b>	<b>222,000</b>	<b>222,000</b>	<b>213,802</b>	<b>8,198</b>
<b>Geographic Information Systems</b>				
Personal Services	52,500	52,500	23,920	28,580
Materials & Services	37,500	37,500	17,450	20,050
<b>Total Expenditures</b>	<b>90,000</b>	<b>90,000</b>	<b>41,370</b>	<b>48,630</b>

**JOSEPHINE COUNTY, OREGON**  
**Internal Service Funds**

**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2013**

Administrative Internal Service - Fund 401 (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Legal				
Personal Services	318,200	347,300	336,086	11,214
Materials & Services	12,300	12,300	11,418	882
Total Expenditures	<u>330,500</u>	<u>359,600</u>	<u>347,504</u>	<u>12,096</u>
Law Library				
Personal Services	96,800	96,800	82,746	14,054
Materials & Services	105,700	105,700	41,472	64,228
Total Expenditures	<u>202,500</u>	<u>202,500</u>	<u>124,218</u>	<u>78,282</u>
Nondepartmental				
Contingency	231,900	231,900	-	231,900
Total Expenditures	<u>231,900</u>	<u>231,900</u>	<u>-</u>	<u>231,900</u>
Grand Total Expenditures	<u>3,274,000</u>	<u>3,343,100</u>	<u>2,812,111</u>	<u>530,989</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,008,400)</u>	<u>(3,077,500)</u>	<u>(2,593,595)</u>	<u>483,905</u>
<b>Other Financing Sources (Uses):</b>				
Interest Income	4,800	4,800	2,611	(2,189)
Transfers In	2,713,600	2,713,600	2,749,875	36,275
Transfers Out	(25,000)	(25,000)	(25,000)	-
Total Other Financing Sources (Uses)	<u>2,693,400</u>	<u>2,693,400</u>	<u>2,727,486</u>	<u>34,086</u>
Change in Fund Balance	(315,000)	(384,100)	133,891	517,991
Fund Balance - July 1, 2012	315,000	384,100	550,036	165,936
Fund Balance - June 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>683,927</u>	<u>\$ 683,927</u>
Reconciliation to GAAP Basis:				
Compensated absences			(224,000)	
GAAP Net Position - June 30 2013			<u>\$ 459,927</u>	

**JOSEPHINE COUNTY, OREGON**  
**Internal Service Funds**

**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2013**

County Fleet & Building Operations- Fund 402

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Interfund Charges for Services	\$ 2,706,200	\$ 2,706,200	\$ 2,587,223	\$ (118,977)
Intergovernmental Revenues	-	-	-	-
Other Revenues	18,500	18,500	22,743	4,243
<b>Total Operating Revenues</b>	<b>2,724,700</b>	<b>2,724,700</b>	<b>2,609,966</b>	<b>(114,734)</b>
<b>Expenditures:</b>				
<b>County Fleet</b>				
Personal Services	179,900	179,900	173,400	6,500
Materials & Services	545,300	545,300	417,807	127,493
<b>Total Expenditures</b>	<b>725,200</b>	<b>725,200</b>	<b>591,207</b>	<b>133,993</b>
<b>Building Operations and Maintenance</b>				
Personal Services	830,300	830,300	837,220	(6,920)
Materials & Services	975,800	975,800	753,779	222,021
<b>Total Expenditures</b>	<b>1,806,100</b>	<b>1,806,100</b>	<b>1,590,999</b>	<b>215,101</b>
<b>Nondepartmental</b>				
Contingency	345,800	345,800	-	345,800
<b>Total Expenditures</b>	<b>345,800</b>	<b>345,800</b>	<b>-</b>	<b>345,800</b>
<b>Grand Total Expenditures</b>	<b>2,877,100</b>	<b>2,877,100</b>	<b>2,182,206</b>	<b>694,894</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(152,400)</b>	<b>(152,400)</b>	<b>427,760</b>	<b>580,160</b>
<b>Other Financing Sources (Uses):</b>				
Interest Income	3,500	3,500	2,169	(1,331)
Transfers Out	(272,200)	(272,200)	(259,060)	13,140
<b>Total Other Financing Sources (Uses)</b>	<b>(268,700)</b>	<b>(268,700)</b>	<b>(256,891)</b>	<b>11,809</b>
<b>Change in Fund Balance</b>	<b>(421,100)</b>	<b>(421,100)</b>	<b>170,869</b>	<b>591,969</b>
Fund Balance - July 1, 2012	421,100	421,100	502,948	81,848
<b>Fund Balance - June 30, 2013</b>	<b>\$ -</b>	<b>\$ -</b>	<b>673,817</b>	<b>\$ 673,817</b>
<b>Reconciliation to GAAP Basis:</b>				
Capital assets			1,099,772	
Compensated absences			(149,000)	
<b>GAAP Net Assets - June 30, 2013</b>			<b>\$ 1,624,589</b>	

**JOSEPHINE COUNTY, OREGON**  
**Internal Service Funds**

**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2013**

<u>Insurance Reserve - Fund 410</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Interfund Charges for Services	\$ 776,000	\$ 776,000	\$ 596,043	\$ (179,957)
Other income	2,800	2,800	24,827	22,027
Total Operating Revenues	<u>778,800</u>	<u>778,800</u>	<u>620,870</u>	<u>(157,930)</u>
<b>Expenditures:</b>				
Materials & Services	986,000	986,000	876,460	109,540
Contingency	4,000	4,000	-	4,000
Total Expenditures	<u>990,000</u>	<u>990,000</u>	<u>876,460</u>	<u>113,540</u>
Excess of Revenues Over (Under) Expenditures	<u>(211,200)</u>	<u>(211,200)</u>	<u>(255,590)</u>	<u>(44,390)</u>
<b>Other Financing Sources (Uses):</b>				
Interest Income	1,200	1,200	703	(497)
Transfers Out	(40,000)	(40,000)	(40,000)	-
Total Other Financing Sources (Uses)	<u>(38,800)</u>	<u>(38,800)</u>	<u>(39,297)</u>	<u>(497)</u>
Change in Fund Balance	(250,000)	(250,000)	(294,887)	(44,887)
Fund Balance - July 1, 2012	250,000	250,000	559,156	309,156
Fund Balance - June 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>264,269</u>	<u>\$ 264,269</u>

<u>Payroll Reserve - Fund 415</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Interfund Charges for Services	\$ 325,000	\$ 325,000	\$ 325,000	\$ -
Other Revenues	-	-	-	-
Total Operating Revenues	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>	<u>-</u>
<b>Expenditures:</b>				
Personal Services	325,600	325,600	321,478	4,122
Contingency	10,000	10,000	-	10,000
Total Expenditures	<u>335,600</u>	<u>335,600</u>	<u>321,478</u>	<u>14,122</u>
Excess of Revenues Over (Under) Expenditures	<u>(10,600)</u>	<u>(10,600)</u>	<u>3,522</u>	<u>14,122</u>
<b>Other Financing Sources (Uses):</b>				
Interest Income	600	600	3	(597)
Total Other Financing Sources (Uses)	<u>600</u>	<u>600</u>	<u>3</u>	<u>(597)</u>
Change in Fund Balance	(10,000)	(10,000)	3,525	13,525
Fund Balance - July 1, 2012	10,000	10,000	13,344	3,344
Fund Balance - June 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>16,869</u>	<u>\$ 16,869</u>

## JOSEPHINE COUNTY, OREGON

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### FIDUCIARY FUNDS

### FUND DESCRIPTION

***Treasurer's Agency Funds*** – Assets maintained by the County Treasurer on behalf of other governmental entities, private individuals and others as provided for in Oregon Revised Statutes are accounted for in these funds.





**JOSEPHINE COUNTY, OREGON**  
**Fiduciary Funds**

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**Combining Statement of Changes in Assets and Liabilities**  
**For the Year Ended June 30, 2013**

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
<u>Treasurer's Agency Funds</u>				
<b>Assets:</b>				
Cash & Investments	\$ 1,032,639	\$ 126,171,351	\$ 126,069,213	\$ 1,134,777
Taxes Receivable	5,175,876	56,068,569	56,256,779	4,987,666
Total Assets	<u>\$ 6,208,515</u>	<u>\$ 182,239,920</u>	<u>\$ 182,325,992</u>	<u>\$ 6,122,443</u>
<b>Liabilities:</b>				
Due To Other Governments	\$ 5,175,876	\$ 56,068,569	\$ 56,256,779	\$ 4,987,666
Money Held for Others	1,032,639	126,318,316	126,216,178	1,134,777
Total Liabilities	<u>\$ 6,208,515</u>	<u>\$ 182,386,885</u>	<u>\$ 182,472,957</u>	<u>\$ 6,122,443</u>



The Hellgate Bridge built in 1965 located on Merlin-Galice Road; approximately 10 miles west of Merlin exit 68 off Interstate 5. The bridge is 760 feet long and 30 feet wide and is Parker through truss construction. This bridge connects people from Merlin community to the Galice community. Galice is known for its white water rafting and hiking trails to Rainie Falls. It is a great stop to view the Hellgate Canyon and has parking nearby known as the Hellgate Overlook which sits high on the cliffs above Hellgate Canyon.