

**REQUIRED SUPPLEMENTARY  
INFORMATION**



JOSEPHINE COUNTY, OREGON

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Josephine County Adult Jail

## 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, Planning, Surveyor, Forestry, Veterans, Court Facilities and Emergency Management. 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.

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

**Transit** – This fund was reinstated in fiscal year 2007/2008 to account for operations of the Josephine County Transit System, which provides special transport to seniors and people with disabilities and fixed route general public bus transportation between Grants Pass, Cave Junction, Wolf Creek, and Medford. Revenues are from grants and user fees.

**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.

**JOSEPHINE COUNTY, OREGON**  
**General Fund (10)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2017**

|                                 | Original<br>Budget | Final<br>Budget  | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------|--------------------|------------------|------------------|---|
| <b>Revenues:</b>                |                    |                  |                  |   |
| Taxes                           | \$ 3,970,000       | \$ 3,970,000     | \$ 4,164,622     | \$ 194,622  |
| Sales Tax - Marijuana           | -                  | -                | 30,128           | 30,128  |
| Fees and Charges for Services   | 2,319,700          | 2,381,700        | 2,935,785        | 554,085   |
| Intergovernmental Revenues      | 1,746,100          | 1,746,100        | 1,953,411        | 207,311   |
| Other Revenues                  | 171,200            | 171,200          | 271,770          | 100,570   |
| <b>Total Revenues</b>           | <b>8,207,000</b>   | <b>8,269,000</b> | <b>9,355,716</b> | <b>1,086,716</b>  |
| <b>Expenditures:</b>            |                    |                  |                  |   |
| <b>General Government</b>       |                    |                  |                  |   |
| <b>Assessor</b>                 |                    |                  |                  |   |
| Personal Services               | 1,038,600          | 1,038,600        | 933,615          | 104,985   |
| Materials & Services            | 224,400            | 224,400          | 217,732          | 6,668   |
| <b>Total</b>                    | <b>1,263,000</b>   | <b>1,263,000</b> | <b>1,151,348</b> | <b>111,652</b>  |
| <b>Clerk</b>                    |                    |                  |                  |   |
| Personal Services               | 365,800            | 365,800          | 361,939          | 3,861   |
| Materials & Services            | 239,200            | 279,200          | 241,026          | 38,174  |
| <b>Total</b>                    | <b>605,000</b>     | <b>645,000</b>   | <b>602,964</b>   | <b>42,036</b>   |
| <b>Treasurer</b>                |                    |                  |                  |   |
| Personal Services               | 304,500            | 304,500          | 279,816          | 24,684  |
| Materials & Services            | 155,500            | 155,500          | 124,322          | 31,178  |
| <b>Total</b>                    | <b>460,000</b>     | <b>460,000</b>   | <b>404,138</b>   | <b>55,862</b>   |
| <b>General Government</b>       |                    |                  |                  |   |
| Materials & Services            | 491,000            | 611,000          | 610,254          | 746   |
| <b>Total</b>                    | <b>491,000</b>     | <b>611,000</b>   | <b>610,254</b>   | <b>746</b>  |
| <b>Emergency Management</b>     |                    |                  |                  |   |
| Personal Services               | 98,600             | 98,600           | 99,751           | (1,151)   |
| Materials & Services            | 81,400             | 81,400           | 77,957           | 3,443   |
| <b>Total</b>                    | <b>180,000</b>     | <b>180,000</b>   | <b>177,708</b>   | <b>2,292</b>  |
| <b>Total General Government</b> | <b>2,999,000</b>   | <b>3,159,000</b> | <b>2,946,411</b> | <b>212,589</b>  |
| <b>Public Safety</b>            |                    |                  |                  |   |
| <b>Court Facilities</b>         |                    |                  |                  |   |
| Materials & Services            | 247,800            | 247,800          | 247,800          | -   |
| <b>Total</b>                    | <b>247,800</b>     | <b>247,800</b>   | <b>247,800</b>   | <b>-</b>  |
| <b>Total Public Safety</b>      | <b>247,800</b>     | <b>247,800</b>   | <b>247,800</b>   | <b>-</b>  |
| <b>Community Development</b>    |                    |                  |                  |   |
| <b>Planning</b>                 |                    |                  |                  |   |
| Personal Services               | 564,900            | 564,900          | 565,692          | (792)   |
| Materials & Services            | 66,100             | 87,100           | 77,760           | 9,340   |
| <b>Total</b>                    | <b>631,000</b>     | <b>652,000</b>   | <b>643,452</b>   | <b>8,548</b>  |

**JOSEPHINE COUNTY, OREGON**  
**General Fund (10)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2017**

|  | Original<br>Budget | Final<br>Budget    | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|--------------------|---------------------|---|
| Surveyor                                     |                    |                    |                     |   |
| Personal Services                            | 67,700             | 67,700             | 65,084              | 2,616   |
| Materials & Services                         | 12,300             | 12,300             | 10,119              | 2,181   |
| Total  | <u>80,000</u>      | <u>80,000</u>      | <u>75,202</u>       | <u>4,798</u>  |
| Forestry                                     |                    |                    |                     |   |
| Personal Services                            | 500,700            | 500,700            | 492,389             | 8,311   |
| Materials & Services                         | 338,300            | 338,300            | 234,923             | 103,377   |
| Total  | <u>839,000</u>     | <u>839,000</u>     | <u>727,312</u>      | <u>111,688</u>  |
| Total Community Development                  | <u>1,550,000</u>   | <u>1,571,000</u>   | <u>1,445,967</u>    | <u>125,033</u>  |
| <b>Human Services</b>                        |                    |                    |                     |   |
| Veterans Service Office                      |                    |                    |                     |   |
| Personal Services                            | 189,000            | 189,000            | 178,380             | 10,620  |
| Materials & Services                         | 31,000             | 31,000             | 42,017              | (11,017)  |
| Total  | <u>220,000</u>     | <u>220,000</u>     | <u>220,397</u>      | <u>(397)</u>  |
| Total Human Services                         | <u>220,000</u>     | <u>220,000</u>     | <u>220,397</u>      | <u>(397)</u>  |
| <b>Nondepartmental</b>                       |                    |                    |                     |   |
| Contingency                                  | 4,045,600          | 4,045,600          | -                   | 4,045,600   |
| Total Nondepartmental                        | <u>4,045,600</u>   | <u>4,045,600</u>   | <u>-</u>            | <u>4,045,600</u>  |
| Grand Total Expenditures                     | <u>9,062,400</u>   | <u>9,243,400</u>   | <u>4,860,575</u>    | <u>4,382,825</u>  |
| Excess of Revenues Over (Under) Expenditures | <u>(855,400)</u>   | <u>(974,400)</u>   | <u>4,495,141</u>    | <u>5,469,541</u>  |
| <b>Other Financing Sources (Uses):</b>       |                    |                    |                     |   |
| Transfers In                                 | 349,500            | 351,500            | 179,051             | (172,449)   |
| Transfers Out                                | (3,497,600)        | (3,500,600)        | (3,433,516)         | 67,084  |
| Total Other Financing Sources (Uses)         | <u>(3,148,100)</u> | <u>(3,149,100)</u> | <u>(3,254,465)</u>  | <u>(105,365)</u>  |
| Net change in Fund Balances                  | (4,003,500)        | (4,123,500)        | 1,240,677           | 5,364,177   |
| Fund Balances - July 1, 2016                 | 4,003,500          | 4,123,500          | 4,691,766           | 568,266   |
| Fund Balances - June 30, 2017                | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ 5,932,443</u> | <u>\$ 5,932,443</u>                                     |
| Reconciliation to GAAP Basis:                |                    |                    |                     |   |
| Unearned/Unavailable Revenue                 |                    |                    | \$ (1,270,482)      |   |
| Fair Value Adjustment                        |                    |                    | \$ 27,436           |   |
| GAAP Net Fund Balance - June 30, 2017        |                    |                    | <u>\$ 4,689,396</u> |   |

**JOSEPHINE COUNTY, OREGON**  
**Public Works Fund (11)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2017**

|   | Original<br>Budget | Final<br>Budget    | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|--------------------|---------------------|---|
| <b>Revenues:</b>                                    |                    |                    |                     |   |
| Fees and Charges for Services                       | \$ 111,500         | \$ 111,500         | \$ 136,968          | \$ 25,468   |
| Intergovernmental Revenues                          | 6,309,000          | 6,309,000          | 6,325,291           | 16,291  |
| Interfund Charges for Services                      | 100,000            | 100,000            | -                   | (100,000)   |
| Other Revenues                                      | 33,000             | 33,000             | 65,330              | 32,330  |
| <b>Total Revenues</b>                               | <b>6,553,500</b>   | <b>6,553,500</b>   | <b>6,527,589</b>    | <b>(25,911)</b>   |
| <b>Expenditures:</b>                                |                    |                    |                     |   |
| <b>Public Works</b>                                 |                    |                    |                     |   |
| Personal Services                                   | 4,085,600          | 3,735,600          | 3,600,327           | 135,273   |
| Materials & Services                                | 1,336,400          | 1,336,400          | 1,294,969           | 41,431  |
| Contingency   | 1,297,000          | 1,206,000          | -                   | 1,206,000   |
| <b>Total</b>  | <b>6,719,000</b>   | <b>6,278,000</b>   | <b>4,895,296</b>    | <b>1,382,704</b>  |
| <b>Grand Total Expenditures</b>                     | <b>6,719,000</b>   | <b>6,278,000</b>   | <b>4,895,296</b>    | <b>1,382,704</b>  |
| <b>Excess of Revenues Over (Under) Expenditures</b> | <b>(165,500)</b>   | <b>275,500</b>     | <b>1,632,293</b>    | <b>1,356,793</b>  |
| <b>Other Financing Sources (Uses):</b>              |                    |                    |                     |   |
| Transfers In  | 104,500            | 104,500            | 104,500             | -   |
| Transfers Out                                       | (2,339,000)        | (2,780,000)        | (2,780,000)         | -   |
| <b>Total Other Financing Sources (Uses)</b>         | <b>(2,234,500)</b> | <b>(2,675,500)</b> | <b>(2,675,500)</b>  | <b>-</b>  |
| <b>Net change in Fund Balances</b>                  | <b>(2,400,000)</b> | <b>(2,400,000)</b> | <b>(1,043,207)</b>  | <b>1,356,793</b>  |
| Fund Balances - July 1, 2016                        | 2,400,000          | 2,400,000          | 4,055,696           | 1,655,696   |
| Fund Balances - June 30, 2017                       | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ 3,012,489</u> | <u>\$ 3,012,489</u>                                     |
| <b>Reconciliation to GAAP Basis:</b>                |                    |                    |                     |   |
| Fair Value Adjustment                               |                    |                    | \$ 8,821            |   |
| <b>GAAP Net Fund Balance - June 30, 2017</b>        |                    |                    | <u>\$ 3,021,310</u> |   |

**JOSEPHINE COUNTY, OREGON**  
**Public Safety Fund (12)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2017**

|   | Original<br>Budget | Final<br>Budget    | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|--------------------|---------------------|---|
| <b>Revenues:</b>                                    |                    |                    |                     |   |
| Fees and Charges for Services                       | \$ 2,051,800       | \$ 2,051,800       | \$ 2,187,603        | \$ 135,803  |
| Intergovernmental Revenues                          | 3,507,600          | 3,507,600          | 3,769,909           | 262,309   |
| Other Revenues                                      | 21,500             | 21,500             | 43,603              | 22,103  |
| <b>Total Revenues</b>                               | <b>5,580,900</b>   | <b>5,580,900</b>   | <b>6,001,115</b>    | <b>420,215</b>  |
| <b>Expenditures:</b>                                |                    |                    |                     |   |
| <b>Public Safety</b>                                |                    |                    |                     |   |
| District Attorney                                   |                    |                    |                     |   |
| Personal Services                                   | 1,973,200          | 1,973,200          | 1,858,134           | 115,066   |
| Materials & Services                                | 173,400            | 173,400            | 118,546             | 54,854  |
| <b>Total</b>  | <b>2,146,600</b>   | <b>2,146,600</b>   | <b>1,976,680</b>    | <b>169,920</b>  |
| Juvenile Justice                                    |                    |                    |                     |   |
| Personal Services                                   | 703,500            | 703,500            | 721,847             | (18,347)  |
| Materials & Services                                | 285,000            | 285,000            | 263,014             | 21,986  |
| <b>Total</b>  | <b>988,500</b>     | <b>988,500</b>     | <b>984,861</b>      | <b>3,639</b>  |
| Sheriff   |                    |                    |                     |   |
| Personal Services                                   | 5,896,000          | 5,896,000          | 5,658,692           | 237,308   |
| Materials & Services                                | 1,976,400          | 1,976,400          | 2,066,178           | (89,778)  |
| <b>Total</b>  | <b>7,872,400</b>   | <b>7,872,400</b>   | <b>7,724,869</b>    | <b>147,531</b>  |
| <b>Total Public Safety</b>                          | <b>11,007,500</b>  | <b>11,007,500</b>  | <b>10,686,411</b>   | <b>321,089</b>  |
| <b>Nondepartmental</b>                              |                    |                    |                     |   |
| Contingency   | 1,967,400          | 1,967,400          | -                   | 1,967,400   |
| <b>Total Nondepartmental</b>                        | <b>1,967,400</b>   | <b>1,967,400</b>   | <b>-</b>            | <b>1,967,400</b>  |
| <b>Grand Total Expenditures</b>                     | <b>12,974,900</b>  | <b>12,974,900</b>  | <b>10,686,411</b>   | <b>2,288,489</b>  |
| <b>Excess of Revenues Over (Under) Expenditures</b> | <b>(7,394,000)</b> | <b>(7,394,000)</b> | <b>(4,685,296)</b>  | <b>2,708,704</b>  |
| <b>Other Financing Sources (Uses):</b>              |                    |                    |                     |   |
| Transfers In  | 3,102,100          | 3,102,100          | 2,989,900           | (112,200)   |
| Transfers Out                                       | (1,158,100)        | (1,236,100)        | (1,225,220)         | 10,880  |
| <b>Total Other Financing Sources (Uses)</b>         | <b>1,944,000</b>   | <b>1,866,000</b>   | <b>1,764,680</b>    | <b>(101,320)</b>  |
| <b>Net change in Fund Balances</b>                  | <b>(5,450,000)</b> | <b>(5,528,000)</b> | <b>(2,920,616)</b>  | <b>2,607,384</b>  |
| Fund Balances - July 1, 2016                        | 5,450,000          | 5,528,000          | 5,971,378           | 443,378   |
| <b>Fund Balances - June 30, 2017</b>                | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 3,050,762</b> | <b>\$ 3,050,762</b>                                     |
| Reconciliation to GAAP Basis:                       |                    |                    |                     |   |
| Fair Value Adjustment per GASB 72                   |                    |                    | 13,761              |   |
| <b>GAAP Net Fund Balance- June 30, 2017</b>         |                    |                    | <b>\$ 3,064,522</b> |   |

**JOSEPHINE COUNTY, OREGON**  
**Community Corrections Fund (13)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2017**

|  | Original<br>Budget | Final<br>Budget  | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|------------------|---------------------|---|
| <b>Revenues:</b>                             |                    |                  |                     |   |
| Fees and Charges for Services                | \$ 535,100         | \$ 535,100       | \$ 567,278          | \$ 32,178   |
| Intergovernmental Revenues                   | 3,905,700          | 4,005,700        | 4,086,253           | 80,553  |
| Interfund Charges for Services               | 76,000             | 76,000           | 108,475             | 32,475  |
| Other Revenues                               | 28,500             | 28,500           | 57,791              | 29,291  |
| <b>Total Revenues</b>                        | <b>4,545,300</b>   | <b>4,645,300</b> | <b>4,819,797</b>    | <b>174,497</b>  |
| <b>Expenditures:</b>                         |                    |                  |                     |   |
| Personal Services                            | 3,056,700          | 3,056,700        | 2,950,759           | 105,941   |
| Materials and Services                       | 1,117,900          | 1,217,900        | 1,173,721           | 44,179  |
| Contingency                                  | 956,800            | 956,800          | -                   | 956,800   |
| <b>Total Expenditures</b>                    | <b>5,131,400</b>   | <b>5,231,400</b> | <b>4,124,480</b>    | <b>1,106,920</b>  |
| Excess of Revenues Over (Under) Expenditures | (586,100)          | (586,100)        | 695,317             | 1,281,417   |
| <b>Other Financing Sources (Uses)</b>        |                    |                  |                     |   |
| Transfers Out                                | (737,600)          | (737,600)        | (737,600)           | -   |
| <b>Total Other Financing Sources (Uses)</b>  | <b>(737,600)</b>   | <b>(737,600)</b> | <b>(737,600)</b>    | <b>-</b>  |
| Net change in Fund Balances                  | (1,323,700)        | (1,323,700)      | (42,283)            | 1,281,417   |
| Fund Balances - July 1, 2016                 | 1,323,700          | 1,323,700        | 1,200,183           | (123,517)   |
| Fund Balances - June 30, 2017                | <u>\$ -</u>        | <u>\$ -</u>      | <u>\$ 1,157,900</u> | <u>\$ 1,157,900</u>                                     |
| <b>Reconciliation to GAAP Basis:</b>         |                    |                  |                     |   |
| Fair Value Adjustment per GASB 72            |                    |                  | \$ 5,065            |   |
| GAAP Net Fund Balance - June 30, 2017        |                    |                  | <u>\$ 1,162,965</u> |   |



**JOSEPHINE COUNTY, OREGON**  
**Transit Fund (25)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2017**

|  | Original<br>Budget | Final<br>Budget  | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|------------------|-------------------|---|
| <b>Revenues:</b>                                 |                    |                  |                   |   |
| Fees and Charges for Services                    | \$ 187,100         | \$ 187,100       | \$ 226,465        | \$ 39,365   |
| Intergovernmental Revenues                       | 4,078,500          | 4,078,500        | 2,544,316         | (1,534,184)   |
| Other Revenues                                   | 93,400             | 93,400           | 692               | (92,708)  |
| <b>Total Revenues</b>                            | <b>4,359,000</b>   | <b>4,359,000</b> | <b>2,771,473</b>  | <b>(1,587,527)</b>                                      |
| <b>Expenditures:</b>                             |                    |                  |                   |   |
| Personal Services                                | 1,000,400          | 1,000,400        | 996,279           | 4,121   |
| Materials and Services                           | 2,471,100          | 2,471,100        | 1,201,394         | 1,269,706   |
| Contingency                                      | 177,700            | 177,700          | -                 | 177,700   |
| <b>Total Expenditures</b>                        | <b>3,649,200</b>   | <b>3,649,200</b> | <b>2,197,673</b>  | <b>1,451,527</b>  |
| <br>Excess of Revenues Over (Under) Expenditures | <br>709,800        | <br>709,800      | <br>573,800       | <br>(136,000)   |
| <b>Other Financing Sources (Uses):</b>           |                    |                  |                   |   |
| Transfers Out                                    | (877,800)          | (877,800)        | (664,714)         | 213,086   |
| <b>Total Other Financing Sources (Uses)</b>      | <b>(877,800)</b>   | <b>(877,800)</b> | <b>(664,714)</b>  | <b>213,086</b>  |
| <br>Net change in Fund Balances                  | <br>(168,000)      | <br>(168,000)    | <br>(90,914)      | <br>77,086  |
| <br>Fund Balances - July 1, 2016                 | <br>168,000        | <br>168,000      | <br>430,724       | <br>262,724   |
| <b>Fund Balances - June 30, 2017</b>             | <b>\$ -</b>        | <b>\$ -</b>      | <b>\$ 339,810</b> | <b>\$ 339,810</b>                                       |

**JOSEPHINE COUNTY, OREGON**  
**Mental Health Fund (15)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2017**

|  | Original<br>Budget | Final<br>Budget  | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|------------------|-------------------|---|
| <b>Revenues:</b>                             |                    |                  |                   |   |
| Fees and Charges for Services                | \$ 28,000          | \$ 28,000        | \$ 27,456         | \$ (544)  |
| Intergovernmental Revenues                   | 5,900,500          | 6,500,500        | 6,599,772         | 99,272  |
| Other Revenues                               | 2,000              | 2,000            | 9,593             | 7,593   |
| <b>Total Revenues</b>                        | <b>5,930,500</b>   | <b>6,530,500</b> | <b>6,636,821</b>  | <b>106,321</b>  |
| <b>Expenditures:</b>                         |                    |                  |                   |   |
| Personal Services                            | 80,000             | 80,000           | 80,010            | (10)  |
| Materials and Services                       | 5,880,900          | 6,480,900        | 6,359,359         | 121,541   |
| Debt Service                                 | 22,000             | 22,000           | 20,463            | 1,537   |
| Contingency                                  | 174,600            | 174,600          | -                 | 174,600   |
| <b>Total Expenditures</b>                    | <b>6,157,500</b>   | <b>6,757,500</b> | <b>6,459,832</b>  | <b>297,668</b>  |
| Excess of Revenues Over (Under) Expenditures | (227,000)          | (227,000)        | 176,988           | 403,988   |
| <b>Other Financing Sources (Uses)</b>        |                    |                  |                   |   |
| Transfers Out                                | (78,500)           | (78,500)         | (78,500)          | -   |
| <b>Total Other Financing Sources (Uses)</b>  | <b>(78,500)</b>    | <b>(78,500)</b>  | <b>(78,500)</b>   | <b>-</b>  |
| Net change in Fund Balances                  | (305,500)          | (305,500)        | 98,488            | 403,988   |
| Fund Balances - July 1, 2016                 | 305,500            | 305,500          | 691,663           | 386,163   |
| Fund Balances - June 30, 2017                | <u>\$ -</u>        | <u>\$ -</u>      | \$ 790,151        | <u>\$ 790,151</u>                                       |
| <b>Reconciliation to GAAP Basis:</b>         |                    |                  |                   |   |
| Fair Value Adjustment per GASB 72            |                    |                  | 5,006             |   |
| GAAP Net Position - June 30, 2017            |                    |                  | <u>\$ 795,157</u> |   |

**JOSEPHINE COUNTY, OREGON**

**June 30, 2017**

**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%   |
| 6/30/2015                | \$ -                          | \$ 452,614                            | \$ 452,614                  | 0%                   | \$ 12,678,613       | 3.57%   |
| 6/30/2017                | \$ -                          | \$ 756,933                            | \$ 756,933                  | 0%                   | \$ 12,200,908       | 6.20%   |

**Schedule of the Proportionate Share of the Net Pension Liability**

Oregon Public Employees Retirement System

|  | 2017       | 2016       | 2015        | 2014       |
|--|------------|------------|-------------|------------|
| Proportion of the net pension liability (asset)  | 0.1829%    | 0.1996%    | 0.2221%     | 0.2221%    |
| Proportionate share of the net pension liability (asset)   | 27,458,289 | 11,458,815 | (5,034,456) | 11,334,275 |
| Covered Payroll  | 14,329,568 | 13,802,657 | 14,513,808  | n/a        |
| Proportionate share of the pension liability (asset) as a percentage of its covered employee payroll | 191.6198%  | 83.0189%   | -36.4745%   | 78.0930%   |
| Plan net position as a percentage of the total pension liability                                     | 119.473%   | 103.70%    | 103.59%     | 92.00%     |

**Schedule of Pension Contributions**

Oregon Public Employees Retirement System

|  | 2017          | 2016          | 2015          | 2014          |
|--|---------------|---------------|---------------|---------------|
| Contractually required contribution                      | \$ 2,034,411  | \$ 2,007,128  | \$ 2,222,023  | \$ 2,212,774  |
| Actual Contributions                                     | \$ 2,034,411  | \$ 2,007,128  | \$ 2,222,023  | \$ 2,212,774  |
| Contribution deficiency (excess)                         | \$ -          | \$ -          | \$ -          | \$ -          |
| Covered employee payroll                                 | \$ 15,153,224 | \$ 14,329,568 | \$ 13,802,657 | \$ 14,513,808 |
| Contribution as a percentage of covered employee payroll | 13.4256%      | 14.0069%      | 16.0985%      | 15.2460%      |

**Note to Required Supplementary Information**

**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 years ending June 30, 2015 and June 30, 2014.

**Change of Assumptions**

Details and a comprehensive list of changes in method and assumptions can be found in the 2012 and 2014 Experience Study of the System, which were published on September 18, 2013 and September 23, 2015. These reports can be found at: [http://www.oregon.gov/pers/pages/section/financial\\_reports/mercereports.aspx](http://www.oregon.gov/pers/pages/section/financial_reports/mercereports.aspx).

# JOSEPHINE COUNTY, OREGON

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Josephine County Sheriff Department

**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**



## NONMAJOR GOVERNMENTAL FUNDS

### FUND DESCRIPTIONS

#### NONMAJOR SPECIAL REVENUE FUNDS

**Public Health Fund** – This fund serves the public by operating many health/clinic programs, environmental health and animal control/shelter. The primary sources of funding are charges for services and grants from the Oregon Department of Human Services and Oregon Health Authority.

**Grant Projects Fund** – This fund accounts for several grant funds received from federal, state and local agencies. Current Programs include; Title III, O&C / SRS, Economic Development, and Community Development Block Grants.

**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.

**Court Security Fund** – This fund is for the provision of security for the State Courts located on the second floor of the Courthouse and the Juvenile Justice Building as mandated under ORS 206.010. Revenues are from an allocation by the State of Oregon for court fines and fees.

**Fairground Fund** – This fund accounts for operations of the county fairgrounds. Revenues include annual fair, special events, 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 annual fair.

**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.

**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.

**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.

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

**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.

**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.

**Public Works Special Projects Fund** – This 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.

**County Schools Trust Fund** – This fund is used to distribute monies received by the County to the county Three Rivers School District. Funding comes from a portion of the Federal Forest Reserve receipts which are allocated to schools.

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

**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 includes Kaye Jean Turner and George R. Borders Memorial trust.

**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 like the Victim Impact Panel, DARE, Friends of K9, and Sheriff Reserves.

**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.

**Commission for Children and Families Fund** – This fund receives money from state and federal grants to provide assistance to children and families in crisis. This program is no longer County operated as of June 30, 2015 and is being phased out by the County during 2015-16.

#### **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.

**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.

**Equipment Reserve Fund** – This fund is to accumulate funds to purchase items of equipment having a cost in excess of \$5,000.

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

**Combining Balance Sheet**  
**June 30, 2017**

|  | <b>Total<br/>Nonmajor<br/>Special<br/>Revenue<br/>Funds</b> | <b>Total<br/>Nonmajor<br/>Debt<br/>Service<br/>Funds</b> | <b>Total<br/>Nonmajor<br/>Capital<br/>Projects<br/>Funds</b> | <b>Total<br/>Nonmajor<br/>Governmental<br/>Funds</b> |
|--|---|--|--|--|
| <b>Assets:</b>                             |   |  |  |  |
| Current Assets:                            |   |  |  |  |
| Cash & Investments                         | \$ 3,963,856  | \$ 1,200,890   | \$ 5,849,689   | \$ 11,014,435  |
| Taxes Receivable                           | 30,907  | 89,454   | -  | 120,362  |
| Other Receivables                          | 118,836   | -  | -  | 118,836  |
| Due From Other Governments                 | 398,520   | -  | 264,963  | 663,483  |
| Due From Other Funds                       | 288,628   | -  | 403,699  | 692,327  |
| Other Assets                               | 109,112   | -  | -  | 109,114  |
| <b>Total Assets</b>                        | <b>\$ 4,909,859</b>   | <b>\$ 1,290,344</b>                                      | <b>\$ 6,518,351</b>  | <b>\$ 12,718,557</b>                                 |
| <b>Liabilities and Fund Balances:</b>      |   |  |  |  |
| Liabilities:                               |   |  |  |  |
| Accounts Payable                           | \$ 303,893  | \$ -   | \$ 170,555   | \$ 474,448   |
| Accrued Payroll Liabilities                | 260,178   | -  | -  | 260,178  |
| Due To Other Governments                   | 5,291   | -  | -  | 5,291  |
| Due To Other Funds                         | 45,959  | -  | 23,472   | 69,431   |
| Unearned Revenue                           | 264,857   | -  | -  | 264,857  |
| Other Liabilities                          | 62,422  | -  | 1,000  | 63,422   |
| <b>Total Liabilities</b>                   | <b>942,599</b>  | <b>-</b>   | <b>195,027</b>   | <b>1,137,626</b>                                     |
| <b>Deferred Inflows of Resources</b>       |   |  |  |  |
| Unavailable revenue - property taxes       | 30,907  | 89,454   | -  | 120,361  |
| <b>Fund Balances:</b>                      |   |  |  |  |
| Nonspendable                               | 367,410   | -  | -  | 367,410  |
| Restricted                                 | 3,568,943   | 1,200,890  | -  | 4,769,833  |
| Assigned                                   | -   | -  | 6,323,324  | 6,323,324  |
| Unassigned                                 | -   | -  | -  | -  |
| <b>Total Fund Balances</b>                 | <b>3,936,353</b>  | <b>1,200,890</b>   | <b>6,323,324</b>   | <b>11,460,568</b>                                    |
| <b>Total Liabilities and Fund Balances</b> | <b>\$ 4,909,859</b>   | <b>\$ 1,290,344</b>                                      | <b>\$ 6,518,351</b>  | <b>\$ 12,718,557</b>                                 |



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

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Year Ended June 30, 2017**

|   | <b>Total<br/>Nonmajor<br/>Special<br/>Revenue<br/>Funds</b> | <b>Total<br/>Nonmajor<br/>Debt<br/>Service<br/>Funds</b> | <b>Total<br/>Nonmajor<br/>Capital<br/>Projects<br/>Funds</b> | <b>Total<br/>Nonmajor<br/>Governmental<br/>Funds</b> |
|---|---|--|--|--|
| <b>Revenues:</b>                            |   |  |  |  |
| Taxes                                       | \$ 555,696  | \$ 977,633   | \$ -   | \$ 1,533,329   |
| Fees and Charges for Services               | 3,580,282   | -  | 975,387  | 4,555,669  |
| Intergovernmental Revenues                  | 2,508,976   | 370  | 521,408  | 3,030,754  |
| Interfund Charges for Services              | -   | 1,500,000  | -  | 1,500,000  |
| Other Revenues                              | 252,433   | 26,152   | 78,806   | 357,391  |
| <b>Total Revenues</b>                       | <b>6,897,387</b>  | <b>2,504,155</b>   | <b>1,575,601</b>   | <b>10,977,143</b>                                    |
| <b>Expenditures:</b>                        |   |  |  |  |
| General Government                          | 46,757  | -  | 921,649  | 968,406  |
| Public Safety                               | 262,729   | -  | 319,957  | 582,686  |
| Public Works                                | -   | -  | 2,973,279  | 2,973,279  |
| Culture and Recreation                      | 1,743,404   | -  | 1,306,568  | 3,049,972  |
| Community Development                       | 1,345,048   | -  | -  | 1,345,048  |
| Health and Human Services                   | 3,024,432   | -  | 8,939  | 3,033,371  |
| Debt Service - Principal                    | -   | 1,342,265  | -  | 1,342,265  |
| Debt Service - Interest                     | -   | 995,385  | -  | 995,385  |
| <b>Total Expenditures</b>                   | <b>6,422,370</b>  | <b>2,337,650</b>   | <b>5,530,392</b>   | <b>14,290,412</b>                                    |
| <b>Excess of Revenues Over (Under)</b>      |   |  |  |  |
| Expenditures                                | 475,017   | 166,505  | (3,954,792)  | (3,313,269)  |
| <b>Other Financing Sources (Uses):</b>      |   |  |  |  |
| Transfers In                                | 349,104   | -  | 4,152,303  | 4,501,407  |
| Transfers Out                               | (1,354,805)   | -  | -  | (1,354,805)  |
| <b>Total Other Financing Sources (Uses)</b> | <b>(1,005,700)</b>  | <b>-</b>   | <b>4,152,303</b>   | <b>3,146,603</b>                                     |
| <b>Net change in Fund Balances</b>          | <b>(530,683)</b>  | <b>166,505</b>   | <b>197,511</b>   | <b>(166,666)</b>                                     |
| <b>Fund Balances - July 1, 2016</b>         | <b>4,467,036</b>  | <b>1,034,385</b>   | <b>6,125,813</b>   | <b>11,627,234</b>                                    |
| <b>Fund Balances - June 30, 2017</b>        | <b>\$ 3,936,353</b>   | <b>\$ 1,200,890</b>                                      | <b>\$ 6,323,324</b>  | <b>\$ 11,460,568</b>                                 |

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

**Combining Balance Sheet**  
**June 30, 2017**

|   | Public<br>Health<br>Fund | Grant<br>Projects<br>Fund | Building<br>Safety &<br>Electrical<br>Inspection<br>Fund | Court<br>Security<br>Fund | Fairgrounds<br>Fund |
|---|--------------------------|---------------------------|--|---------------------------|---------------------|
| <b>Assets:</b>  |                          |                           |  |                           |                     |
| Current Assets:   |                          |                           |  |                           |                     |
| Cash & Investments  | \$ 581,874               | \$ 892,175                | \$ 947,845   | \$ 6,001                  | \$ 57,501           |
| Taxes Receivable  | 30,907                   | -                         | -  | -                         | -                   |
| Other Receivables   | 105,899                  | -                         | -  | -                         | -                   |
| Due From Other Governments                                      | 151,371                  | 101,000                   | -  | 5,339                     | -                   |
| Due From Other Funds  | 149,031                  | -                         | 33,037   | -                         | 25,515              |
| Other Assets  | -                        | -                         | -  | -                         | -                   |
| <b>Total Assets</b>   | <b>\$ 1,019,082</b>      | <b>\$ 993,175</b>         | <b>\$ 980,882</b>  | <b>\$ 11,340</b>          | <b>\$ 83,015</b>    |
| <b>Liabilities Deferred Inflows and Fund Balances:</b>          |                          |                           |  |                           |                     |
| Liabilities:  |                          |                           |  |                           |                     |
| Accounts Payable  | \$ 75,166                | \$ 113,519                | \$ 16,794  | \$ -                      | \$ 13,391           |
| Accrued Payroll Liabilities                                     | 149,031                  | -                         | 33,037   | -                         | 17,915              |
| Due To Other Governments  | -                        | -                         | 5,291  | -                         | -                   |
| Due To Other Funds  | -                        | 24,000                    | -  | -                         | -                   |
| Unearned Revenues   | 5,958                    | -                         | -  | -                         | 13,815              |
| Other Liabilities   | -                        | -                         | -  | -                         | 2,500               |
| <b>Total Liabilities</b>  | <b>230,156</b>           | <b>137,519</b>            | <b>55,121</b>  | <b>-</b>                  | <b>47,620</b>       |
| Deferred Inflows of Resources                                   | 30,907                   | -                         | -  | -                         | -                   |
| <b>Fund Balances:</b>   |                          |                           |  |                           |                     |
| Nonspendable Fund Balance                                       | -                        | -                         | -  | -                         | -                   |
| Restricted Fund Balance   | 758,019                  | 855,656                   | 925,760  | 11,340                    | 35,395              |
| Unassigned Fund Balance   | -                        | -                         | -  | -                         | -                   |
| <b>Total Fund Balances</b>                                      | <b>758,019</b>           | <b>855,656</b>            | <b>925,760</b>   | <b>11,340</b>             | <b>35,395</b>       |
| <b>Total Liabilities Deferred Inflows<br/>and Fund Balances</b> | <b>\$ 1,019,082</b>      | <b>\$ 993,175</b>         | <b>\$ 980,882</b>  | <b>\$ 11,340</b>          | <b>\$ 83,015</b>    |

**Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
For the Year Ended June 30, 2017**

|   |                   |                   |                   |                  |                  |
|---|-------------------|-------------------|-------------------|------------------|------------------|
| <b>Revenues:</b>                                |                   |                   |                   |                  |                  |
| Taxes   | \$ 555,696        | \$ -              | \$ -              | \$ -             | \$ -             |
| Fees and Charges for Services                   | 1,054,588         | -                 | 712,784           | -                | 561,359          |
| Intergovernmental Revenues                      | 1,309,584         | 419,460           | -                 | 64,068           | 53,667           |
| Other Revenues                                  | 115,957           | 6,643             | 6,161             | 65               | 104,642          |
| <b>Total Revenues</b>                           | <b>3,035,825</b>  | <b>426,103</b>    | <b>718,945</b>    | <b>64,133</b>    | <b>719,668</b>   |
| <b>Expenditures:</b>                            |                   |                   |                   |                  |                  |
| General Government                              | -                 | -                 | -                 | -                | -                |
| Public Safety                                   | -                 | -                 | -                 | 69,290           | -                |
| Culture and Recreation                          | -                 | -                 | -                 | -                | 627,373          |
| Community Development                           | -                 | 556,168           | 505,533           | -                | -                |
| Health and Human Services                       | 2,939,718         | -                 | -                 | -                | -                |
| <b>Total Expenditures</b>                       | <b>2,939,718</b>  | <b>556,168</b>    | <b>505,533</b>    | <b>69,290</b>    | <b>627,373</b>   |
| Excess of Revenues Over (Under)<br>Expenditures | 96,107            | (130,064)         | 213,412           | (5,157)          | 92,295           |
| <b>Other Financing Sources (Uses):</b>          |                   |                   |                   |                  |                  |
| Transfers In                                    | 190,000           | 5,904             | -                 | -                | 20,000           |
| Transfers Out                                   | (382,225)         | (484,498)         | (82,400)          | -                | (89,204)         |
| <b>Total Other Financing Sources (Uses)</b>     | <b>(192,225)</b>  | <b>(478,594)</b>  | <b>(82,400)</b>   | <b>-</b>         | <b>(69,204)</b>  |
| Net change in Fund Balances                     | (96,118)          | (608,658)         | 131,012           | (5,157)          | 23,091           |
| Fund Balances - June 30, 2016                   | 854,138           | 1,464,314         | 794,748           | 16,497           | 12,304           |
| <b>Fund Balances - June 30, 2017</b>            | <b>\$ 758,019</b> | <b>\$ 855,656</b> | <b>\$ 925,760</b> | <b>\$ 11,340</b> | <b>\$ 35,395</b> |

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

**Combining Balance Sheet (Continued)**  
**June 30, 2017**

|   | Parks<br>Operating<br>Fund | County<br>Clerk<br>Records<br>Fund | District<br>Attorney's<br>Forfeitures<br>Fund | District<br>Attorney's<br>Special<br>Programs<br>Fund | Juvenile<br>Justice<br>Special<br>Programs<br>Fund |
|---|----------------------------|------------------------------------|---|---|--|
| <b>Assets:</b>  |                            |                                    |   |   |  |
| Current Assets:   |                            |                                    |   |   |  |
| Cash & Investments  | \$ 383,993                 | \$ 24,788                          | \$ 139,063                                    | \$ 2,513  | \$ -   |
| Taxes Receivable  | -                          | -                                  | -   | -   | -  |
| Other Receivables   | -                          | -                                  | -   | -   | -  |
| Due From Other Governments                                      | 104,880                    | -                                  | -   | 25,871  | -  |
| Due From Other Funds  | 40,067                     | -                                  | -   | -   | 31,767   |
| Other Assets  | -                          | -                                  | -   | -   | -  |
| <b>Total Assets</b>   | <b>\$ 528,940</b>          | <b>\$ 24,788</b>                   | <b>\$ 139,063</b>                             | <b>\$ 28,384</b>                                      | <b>\$ 31,767</b>                                   |
| <b>Liabilities Deferred Inflows and Fund Balances:</b>          |                            |                                    |   |   |  |
| Liabilities:  |                            |                                    |   |   |  |
| Accounts Payable  | \$ 48,898                  | \$ -                               | \$ -  | \$ 2,500  | \$ 206   |
| Accrued Payroll Liabilities                                     | 40,067                     | -                                  | -   | -   | 10,917   |
| Due To Other Governments  | -                          | -                                  | -   | -   | -  |
| Due To Other Funds  | -                          | -                                  | -   | 20,850  | 1,109  |
| Unearned Revenues   | 245,084                    | -                                  | -   | -   | -  |
| Other Liabilities   | -                          | -                                  | -   | -   | -  |
| <b>Total Liabilities</b>  | <b>334,048</b>             | <b>-</b>                           | <b>-</b>                                      | <b>23,350</b>   | <b>12,232</b>                                      |
| Deferred Inflows of Resources                                   | -                          | -                                  | -   | -   | -  |
| <b>Fund Balances:</b>   |                            |                                    |   |   |  |
| Nonspendable Fund Balance                                       | -                          | -                                  | -   | -   | -  |
| Restricted Fund Balance   | 194,892                    | 24,788                             | 139,063                                       | 5,034   | 19,534   |
| Unassigned Fund Balance   | -                          | -                                  | -   | -   | -  |
| <b>Total Fund Balances</b>                                      | <b>194,892</b>             | <b>24,788</b>                      | <b>139,063</b>                                | <b>5,034</b>  | <b>19,534</b>                                      |
| <b>Total Liabilities Deferred Inflows<br/>and Fund Balances</b> | <b>\$ 528,940</b>          | <b>\$ 24,788</b>                   | <b>\$ 139,063</b>                             | <b>\$ 28,384</b>                                      | <b>\$ 31,767</b>                                   |

**Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances (Continued)**  
**For the Year Ended June 30, 2017**

|   |                   |                  |                   |                 |                  |
|---|-------------------|------------------|-------------------|-----------------|------------------|
| <b>Revenues:</b>                                |                   |                  |                   |                 |                  |
| Taxes   | \$ -              | \$ -             | \$ -              | \$ -            | \$ -             |
| Fees and Charges for Services                   | 957,236           | 21,562           | -                 | -               | 5,164            |
| Intergovernmental Revenues                      | 372,662           | -                | 1,451             | 106,748         | 92,071           |
| Other Revenues                                  | 9,749             | 109              | 913               | 77              | 869              |
| <b>Total Revenues</b>                           | <b>1,339,647</b>  | <b>21,670</b>    | <b>2,364</b>      | <b>106,825</b>  | <b>98,104</b>    |
| <b>Expenditures:</b>                            |                   |                  |                   |                 |                  |
| General Government                              | -                 | 17,721           | -                 | -               | -                |
| Public Safety                                   | -                 | -                | -                 | 32,500          | 155,526          |
| Culture and Recreation                          | 1,116,031         | -                | -                 | -               | -                |
| Community Development                           | -                 | -                | -                 | -               | -                |
| Health and Human Services                       | -                 | -                | -                 | -               | -                |
| <b>Total Expenditures</b>                       | <b>1,116,031</b>  | <b>17,721</b>    | <b>-</b>          | <b>32,500</b>   | <b>155,526</b>   |
| Excess of Revenues Over (Under)<br>Expenditures | 223,616           | 3,950            | 2,364             | 74,325          | (57,423)         |
| <b>Other Financing Sources (Uses):</b>          |                   |                  |                   |                 |                  |
| Transfers In                                    | 20,000            | -                | -                 | -               | 87,200           |
| Transfers Out                                   | (118,900)         | (3,100)          | -                 | (92,100)        | (15,500)         |
| <b>Total Other Financing Sources (Uses)</b>     | <b>(98,900)</b>   | <b>(3,100)</b>   | <b>-</b>          | <b>(92,100)</b> | <b>71,700</b>    |
| Net change in Fund Balances                     | 124,716           | 850              | 2,364             | (17,775)        | 14,277           |
| Fund Balances - June 30, 2016                   | 70,176            | 23,939           | 136,699           | 22,809          | 5,257            |
| <b>Fund Balances - June 30, 2017</b>            | <b>\$ 194,892</b> | <b>\$ 24,788</b> | <b>\$ 139,063</b> | <b>\$ 5,034</b> | <b>\$ 19,534</b> |

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

**Combining Balance Sheet (Continued)**  
**June 30, 2017**

|  | Public<br>Land<br>Corner<br>Preservation<br>Fund | Public<br>Works<br>Special<br>Projects<br>Fund | County<br>Schools<br>Trust<br>Fund | Human<br>Service<br>Programs<br>Trust<br>Fund | Library<br>Programs<br>Trust<br>Fund |
|--|--|--|------------------------------------|---|--------------------------------------|
| <b>Assets:</b>   |  |  |                                    |   |                                      |
| Current Assets:  |  |  |                                    |   |                                      |
| Cash & Investments                                     | \$ 60,633  | \$ 168,457                                     | \$ 1,115                           | \$ 40,722                                     | \$ 506,854                           |
| Taxes Receivable                                       | -  | -  | -                                  | -   | -                                    |
| Other Receivables                                      | -  | 12,937   | -                                  | -   | -                                    |
| Due From Other Governments                             | -  | 10,059   | -                                  | -   | -                                    |
| Due From Other Funds                                   | 9,212  | -  | -                                  | -   | -                                    |
| Other Assets   | -  | -  | -                                  | 47,262  | 61,850                               |
| <b>Total Assets</b>                                    | <b>\$ 69,845</b>                                 | <b>\$ 191,454</b>                              | <b>\$ 1,115</b>                    | <b>\$ 87,984</b>                              | <b>\$ 568,704</b>                    |
| <b>Liabilities Deferred Inflows and Fund Balances:</b> |  |  |                                    |   |                                      |
| Liabilities:   |  |  |                                    |   |                                      |
| Accounts Payable                                       | \$ 1,441   | \$ 31,977                                      | \$ -                               | \$ -  | \$ -                                 |
| Accrued Payroll Liabilities                            | 9,212  | -  | -                                  | -   | -                                    |
| Due To Other Governments                               | -  | -  | -                                  | -   | -                                    |
| Due To Other Funds                                     | -  | -  | -                                  | -   | -                                    |
| Unearned Revenues                                      | -  | -  | -                                  | -   | -                                    |
| Other Liabilities                                      | -  | -  | -                                  | 47,262  | -                                    |
| <b>Total Liabilities</b>                               | <b>10,654</b>                                    | <b>31,977</b>                                  | <b>-</b>                           | <b>47,262</b>                                 | <b>-</b>                             |
| Deferred Inflows of Resources                          | -  | -  | -                                  | -   | -                                    |
| <b>Fund Balances:</b>                                  |  |  |                                    |   |                                      |
| Nonspendable Fund Balance                              | -  | -  | -                                  | -   | 367,410                              |
| Restricted Fund Balance                                | 59,192   | 159,477  | 1,115                              | 40,722  | 201,294                              |
| Unassigned Fund Balance                                | -  | -  | -                                  | -   | -                                    |
| <b>Total Fund Balances</b>                             | <b>59,192</b>                                    | <b>159,477</b>                                 | <b>1,115</b>                       | <b>40,722</b>                                 | <b>568,704</b>                       |
| <b>Total Liabilities Deferred Inflows</b>              | <b>\$ 69,845</b>                                 | <b>\$ 191,454</b>                              | <b>\$ 1,115</b>                    | <b>\$ 87,984</b>                              | <b>\$ 568,704</b>                    |

**Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances (Continued)**  
**For the Year Ended June 30, 2017**

|   |                  |                   |                 |                  |                   |
|---|------------------|-------------------|-----------------|------------------|-------------------|
| <b>Revenues:</b>                                |                  |                   |                 |                  |                   |
| Taxes   | \$ -             | \$ -              | \$ -            | \$ -             | \$ -              |
| Fees and Charges for Services                   | 163,268          | 81,650            | -               | -                | -                 |
| Intergovernmental Revenues                      | -                | 56,610            | 30,064          | -                | -                 |
| Other Revenues                                  | 362              | 1,171             | 33              | 1,196            | 3,213             |
| <b>Total Revenues</b>                           | <b>163,630</b>   | <b>139,430</b>    | <b>30,097</b>   | <b>1,196</b>     | <b>3,213</b>      |
| <b>Expenditures:</b>                            |                  |                   |                 |                  |                   |
| General Government                              | -                | -                 | 29,036          | -                | -                 |
| Public Safety                                   | -                | -                 | -               | -                | -                 |
| Culture and Recreation                          | -                | -                 | -               | -                | -                 |
| Community Development                           | 133,189          | 150,158           | -               | -                | -                 |
| Health and Human Services                       | -                | -                 | -               | 84,714           | -                 |
| <b>Total Expenditures</b>                       | <b>133,189</b>   | <b>150,158</b>    | <b>29,036</b>   | <b>84,714</b>    | <b>-</b>          |
| Excess of Revenues Over (Under)<br>Expenditures | 30,441           | (10,728)          | 1,061           | (83,518)         | 3,213             |
| <b>Other Financing Sources (Uses):</b>          |                  |                   |                 |                  |                   |
| Transfers In                                    | -                | 26,000            | -               | -                | -                 |
| Transfers Out                                   | (21,903)         | (57,423)          | -               | -                | -                 |
| <b>Total Other Financing Sources (Uses)</b>     | <b>(21,903)</b>  | <b>(31,423)</b>   | <b>-</b>        | <b>-</b>         | <b>-</b>          |
| Net change in Fund Balances                     | 8,538            | (42,151)          | 1,061           | (83,518)         | 3,213             |
| Fund Balances - June 30, 2016                   | 50,653           | 201,628           | 54              | 124,240          | 565,491           |
| <b>Fund Balances - June 30, 2017</b>            | <b>\$ 59,192</b> | <b>\$ 159,477</b> | <b>\$ 1,115</b> | <b>\$ 40,722</b> | <b>\$ 568,704</b> |

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

**Combining Balance Sheet (Continued)**  
**June 30, 2017**

|  | Sheriff<br>(Forfeiture)<br>Trust<br>Fund | Sheriff<br>Programs<br>Trust<br>Fund | PEG<br>Access<br>Fund | Commission<br>for Children<br>and Families<br>Fund | Total<br>Nonmajor<br>Special<br>Revenue<br>Funds |
|--|--|--------------------------------------|-----------------------|--|--|
| <b>Assets:</b>   |  |                                      |                       |  |  |
| Current Assets:  |  |                                      |                       |  |  |
| Cash & Investments                                     | \$ 34,291                                | \$ 79,269                            | \$ 36,762             | \$ -   | \$ 3,963,856                                     |
| Taxes Receivable                                       | -  | -                                    | -                     | -  | 30,907   |
| Other Receivables                                      | -  | -                                    | -                     | -  | 118,836  |
| Due From Other Governments                             | -  | -                                    | -                     | -  | 398,520  |
| Due From Other Funds                                   | -  | -                                    | -                     | -  | 288,628  |
| Other Assets   | -  | -                                    | -                     | -  | 109,112  |
| <b>Total Assets</b>                                    | <b>\$ 34,291</b>                         | <b>\$ 79,269</b>                     | <b>\$ 36,762</b>      | <b>\$ -</b>  | <b>\$ 4,909,859</b>                              |
| <b>Liabilities Deferred Inflows and Fund Balances:</b> |  |                                      |                       |  |  |
| Liabilities:   |  |                                      |                       |  |  |
| Accounts Payable                                       | \$ -                                     | \$ -                                 | \$ -                  | \$ -   | \$ 303,893                                       |
| Accrued Payroll Liabilities                            | -  | -                                    | -                     | -  | 260,178  |
| Due To Other Governments                               | -  | -                                    | -                     | -  | 5,291  |
| Due To Other Funds                                     | -  | -                                    | -                     | -  | 45,959   |
| Unearned Revenues                                      | -  | -                                    | -                     | -  | 264,857  |
| Other Liabilities                                      | 12,660                                   | -                                    | -                     | -  | 62,422   |
| <b>Total Liabilities</b>                               | <b>12,660</b>                            | <b>-</b>                             | <b>-</b>              | <b>-</b>   | <b>942,599</b>                                   |
| Deferred Inflows of Resources                          | -  | -                                    | -                     | -  | 30,907   |
| <b>Fund Balances:</b>                                  |  |                                      |                       |  |  |
| Nonspendable Fund Balance                              | -  | -                                    | -                     | -  | \$ 367,410                                       |
| Restricted Fund Balance                                | 21,631                                   | 79,269                               | 36,762                | -  | 3,568,943  |
| Unassigned Fund Balance                                | -  | -                                    | -                     | -  | -  |
| <b>Total Fund Balances</b>                             | <b>21,631</b>                            | <b>79,269</b>                        | <b>36,762</b>         | <b>-</b>   | <b>3,936,353</b>                                 |
| <b>Total Liabilities Deferred Inflows</b>              | <b>\$ 34,291</b>                         | <b>\$ 79,269</b>                     | <b>\$ 36,762</b>      | <b>\$ -</b>  | <b>\$ 4,909,859</b>                              |

**Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances (Continued)**  
**For the Year Ended June 30, 2017**

|   |                  |                  |                  |                |                     |
|---|------------------|------------------|------------------|----------------|---------------------|
| <b>Revenues:</b>                                |                  |                  |                  |                |                     |
| Taxes   | \$ -             | \$ -             | \$ -             | \$ -           | \$ 555,696          |
| Fees and Charges for Services                   | -                | 18,784           | 3,888            | -              | 3,580,282           |
| Intergovernmental Revenues                      | 2,591            | -                | -                | -              | 2,508,976           |
| Other Revenues                                  | 253              | 758              | 251              | 10             | 252,433             |
| <b>Total Revenues</b>                           | <b>2,845</b>     | <b>19,542</b>    | <b>4,139</b>     | <b>10</b>      | <b>6,897,387</b>    |
| <b>Expenditures:</b>                            |                  |                  |                  |                |                     |
| General Government                              | -                | -                | -                | -              | 46,757              |
| Public Safety                                   | -                | 5,413            | -                | -              | 262,729             |
| Culture and Recreation                          | -                | -                | -                | -              | 1,743,404           |
| Community Development                           | -                | -                | -                | -              | 1,345,048           |
| Health and Human Services                       | -                | -                | -                | -              | 3,024,432           |
| <b>Total Expenditures</b>                       | <b>-</b>         | <b>5,413</b>     | <b>-</b>         | <b>-</b>       | <b>6,422,370</b>    |
| Excess of Revenues Over (Under)<br>Expenditures | 2,845            | 14,130           | 4,139            | 10             | 475,017             |
| <b>Other Financing Sources (Uses):</b>          |                  |                  |                  |                |                     |
| Transfers In                                    | -                | -                | -                | -              | 349,104             |
| Transfers Out                                   | -                | -                | -                | (7,551)        | (1,354,805)         |
| <b>Total Other Financing Sources (Uses)</b>     | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>(7,551)</b> | <b>(1,005,700)</b>  |
| Net change in Fund Balances                     | 2,845            | 14,130           | 4,139            | (7,541)        | (530,683)           |
| Fund Balances - June 30, 2016                   | 18,787           | 65,139           | 32,623           | 7,541          | 4,467,036           |
| <b>Fund Balances - June 30, 2017</b>            | <b>\$ 21,631</b> | <b>\$ 79,269</b> | <b>\$ 36,762</b> | <b>\$ -</b>    | <b>\$ 3,936,353</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, 2017**

**Public Health - Fund 14**

|  | Original<br>Budget | Final<br>Budget  | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|------------------|-------------------|---|
| <b>Revenues:</b>                             |                    |                  |                   |   |
| Taxes  | \$ 535,000         | \$ 535,000       | \$ 555,696        | \$ 20,696   |
| Fees and Charges for Services                | 985,500            | 985,500          | 1,054,588         | 69,088  |
| Intergovernmental Revenues                   | 1,584,700          | 1,584,700        | 1,309,584         | (275,116)   |
| Other Revenues                               | 59,200             | 59,200           | 118,561           | 59,361  |
| <b>Total Revenues</b>                        | <b>3,164,400</b>   | <b>3,164,400</b> | <b>3,038,429</b>  | <b>(125,971)</b>  |
| <b>Expenditures:</b>                         |                    |                  |                   |   |
| Personal Services                            | 2,107,500          | 2,068,500        | 1,780,773         | 287,727   |
| Materials and Services                       | 1,114,900          | 1,114,900        | 1,158,945         | (44,045)  |
| Contingency                                  | 681,600            | 681,600          | -                 | 681,600   |
| <b>Total Expenditures</b>                    | <b>3,904,000</b>   | <b>3,865,000</b> | <b>2,939,718</b>  | <b>925,282</b>  |
| Excess of Revenues Over (Under) Expenditures | (739,600)          | (700,600)        | 98,711            | 799,311   |
| <b>Other Financing Sources (Uses):</b>       |                    |                  |                   |   |
| Transfers In                                 | 190,000            | 190,000          | 190,000           | -   |
| Transfers Out                                | (353,000)          | (392,000)        | (382,225)         | 9,775   |
| <b>Total Other Financing Sources (Uses)</b>  | <b>(163,000)</b>   | <b>(202,000)</b> | <b>(192,225)</b>  | <b>9,775</b>  |
| Net change in Fund Balances                  | (902,600)          | (902,600)        | (93,514)          | 809,086   |
| Fund Balances - July 1, 2016                 | 902,600            | 902,600          | 848,562           | (54,038)  |
| Fund Balances - June 30, 2017                | <u>\$ -</u>        | <u>\$ -</u>      | <u>\$ 755,048</u> | <u>\$ 755,048</u>                                       |
| Reconciliation to GAAP Basis:                |                    |                  |                   |   |
| Fair Value of Investments                    |                    |                  | \$ 2,972          |   |
| GAAP Net Fund Balance - June 30, 2017        |                    |                  | <u>\$ 758,019</u> |   |

**Grant Projects - Fund 16**

|  | Original<br>Budget | Final<br>Budget  | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|------------------|-------------------|---|
| <b>Revenues:</b>                             |                    |                  |                   |   |
| Intergovernmental Revenues                   | \$ 391,000         | \$ 391,000       | \$ 419,460        | \$ 28,460   |
| Other Revenues                               | 4,000              | 4,000            | 11,899            | 7,899   |
| <b>Total Revenues</b>                        | <b>395,000</b>     | <b>395,000</b>   | <b>431,359</b>    | <b>36,359</b>   |
| <b>Expenditures:</b>                         |                    |                  |                   |   |
| Title III-SRS                                | 620,000            | 620,000          | 364,514           | 255,486   |
| Economic Development                         | 301,000            | 301,000          | 191,654           | 109,346   |
| Contingency                                  | 384,400            | 339,400          | -                 | 339,400   |
| <b>Total Expenditures</b>                    | <b>1,305,400</b>   | <b>1,260,400</b> | <b>556,168</b>    | <b>704,232</b>  |
| Excess of Revenues Over (Under) Expenditures | (910,400)          | (865,400)        | (124,808)         | 740,592   |
| <b>Other Financing Sources (Uses):</b>       |                    |                  |                   |   |
| Transfers In                                 | -                  | 7,000            | 5,904             | (1,096)   |
| Transfers Out                                | (483,600)          | (535,600)        | (484,498)         | 51,102  |
| <b>Total Other Financing Sources (Uses)</b>  | <b>(483,600)</b>   | <b>(528,600)</b> | <b>(478,594)</b>  | <b>50,006</b>   |
| Net change in Fund Balances                  | (1,394,000)        | (1,394,000)      | (603,402)         | 790,598   |
| Fund Balances - July 1, 2016                 | 1,394,000          | 1,394,000        | 1,454,499         | 60,499  |
| Fund Balances - June 30, 2017                | <u>\$ -</u>        | <u>\$ -</u>      | <u>\$ 851,097</u> | <u>\$ 851,097</u>                                       |
| Reconciliation to GAAP Basis:                |                    |                  |                   |   |
| Fair Value of Investments                    |                    |                  | \$ 4,559          |   |
| GAAP Net Fund Balance - June 30, 2017        |                    |                  | <u>\$ 855,656</u> |   |

**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, 2017**

**Building Safety - Fund 20**

|  | Original<br>Budget | Final<br>Budget  | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|------------------|-------------------|---|
| <b>Revenues:</b>                             |                    |                  |                   |   |
| Fees and Charges for Services                | \$ 447,700         | \$ 450,700       | \$ 712,784        | \$ 262,084  |
| Other Revenues                               | 600                | 600              | 7,049             | 6,449   |
| <b>Total Revenues</b>                        | <b>448,300</b>     | <b>451,300</b>   | <b>719,833</b>    | <b>268,533</b>  |
| <b>Expenditures:</b>                         |                    |                  |                   |   |
| Personal Services                            | 402,000            | 402,000          | 357,377           | 44,623  |
| Materials & Services                         | 139,000            | 139,000          | 148,156           | (9,156)   |
| Contingency                                  | 586,600            | 586,600          | -                 | 586,600   |
| <b>Total Expenditures</b>                    | <b>1,127,600</b>   | <b>1,127,600</b> | <b>505,533</b>    | <b>622,067</b>  |
| Excess of Revenues Over (Under) Expenditures | (679,300)          | (676,300)        | 214,300           | 890,600   |
| <b>Other Financing Sources (Uses):</b>       |                    |                  |                   |   |
| Transfers Out                                | (79,400)           | (82,400)         | (82,400)          | -   |
| <b>Total Other Financing Sources (Uses)</b>  | <b>(79,400)</b>    | <b>(82,400)</b>  | <b>(82,400)</b>   | <b>-</b>  |
| Net change in Fund Balances                  | (758,700)          | (758,700)        | 131,900           | 890,600   |
| Fund Balances - July 1, 2016                 | 758,700            | 758,700          | 789,017           | 30,317  |
| Fund Balances - June 30, 2017                | <u>\$ -</u>        | <u>\$ -</u>      | <u>\$ 920,917</u> | <u>\$ 920,917</u>                                       |
| Reconciliation to GAAP Basis:                |                    |                  |                   |   |
| Fair Value of Investments                    |                    |                  | \$ 4,844          |   |
| GAAP Net Fund Balance - June 30, 2017        |                    |                  | <u>\$ 925,760</u> |   |

**Court Security - Fund 22**

|  | Original<br>Budget | Final<br>Budget | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|-----------------|------------------|---|
| <b>Revenues:</b>                             |                    |                 |                  |   |
| Fees and Charges for Services                | \$ 65,200          | \$ 65,200       | \$ 64,068        | \$ (1,132)  |
| Other Revenues                               | -                  | -               | 103              | 103   |
| <b>Total Revenues</b>                        | <b>65,200</b>      | <b>65,200</b>   | <b>64,171</b>    | <b>(1,029)</b>  |
| <b>Expenditures:</b>                         |                    |                 |                  |   |
| Materials & Services                         | 70,000             | 70,000          | 69,290           | 710   |
| Contingency                                  | 5,000              | 5,000           | -                | 5,000   |
| <b>Total Expenditures</b>                    | <b>75,000</b>      | <b>75,000</b>   | <b>69,290</b>    | <b>5,710</b>  |
| Excess of Revenues Over (Under) Expenditures | (9,800)            | (9,800)         | (5,119)          | 4,681   |
| Net change in Fund Balances                  | (9,800)            | (9,800)         | (5,119)          | 4,681   |
| Fund Balances - July 1, 2016                 | 9,800              | 9,800           | 16,428           | 6,628   |
| Fund Balances - June 30, 2017                | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 11,309</u> | <u>\$ 11,309</u>  |
| Reconciliation to GAAP Basis:                |                    |                 |                  |   |
| Fair Value of Investments                    |                    |                 | \$ 31            |   |
| GAAP Net Fund Balance - June 30, 2017        |                    |                 | <u>\$ 11,340</u> |   |

\*Note: This is Court Security, not Court Facilities which is in General Fund

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, 2017

**Fairgrounds - Fund 23**

|  | Original<br>Budget | Final<br>Budget | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|-----------------|------------------|---|
| <b>Revenues:</b>                             |                    |                 |                  |   |
| Fees and Charges for Services                | \$ 553,300         | \$ 570,300      | \$ 556,504       | \$ (13,796)   |
| Intergovernmental Revenues                   | 53,300             | 53,300          | 53,667           | 367   |
| Other Revenues                               | 60,900             | 60,900          | 104,843          | 43,943  |
| Total Revenues                               | <u>667,500</u>     | <u>684,500</u>  | <u>715,013</u>   | <u>30,513</u>   |
| <b>Expenditures:</b>                         |                    |                 |                  |   |
| Personal Services                            | 197,800            | 207,800         | 208,855          | (1,055)   |
| Materials & Services                         | 423,100            | 423,100         | 418,518          | 4,582   |
| Contingency                                  | 4,800              | 4,800           | -                | 4,800   |
| Total Expenditures                           | <u>625,700</u>     | <u>635,700</u>  | <u>627,373</u>   | <u>8,327</u>  |
| Excess of Revenues Over (Under) Expenditures | <u>41,800</u>      | <u>48,800</u>   | <u>87,640</u>    | <u>38,840</u>   |
| <b>Other Financing Sources (Uses):</b>       |                    |                 |                  |   |
| Transfers In                                 | 20,000             | 20,000          | 20,000           | -   |
| Transfer Out                                 | (83,300)           | (90,300)        | (89,204)         | 1,096   |
| Total Other Financing Sources (Uses)         | <u>(63,300)</u>    | <u>(70,300)</u> | <u>(69,204)</u>  | <u>1,096</u>  |
| Net change in Fund Balances                  | (21,500)           | (21,500)        | 18,436           | 39,936  |
| Fund Balances - July 1, 2016                 | 21,500             | 21,500          | 30,507           | 9,007   |
| Fund Balances - June 30, 2017                | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 48,943</u> | <u>\$ 48,943</u>  |
| Reconciliation to GAAP Basis:                |                    |                 |                  |   |
| Fair Value of Investments                    |                    |                 | \$ 267           |   |
| Unearned Revenue                             |                    |                 | (13,815)         |   |
| GAAP Net Fund Balance - June 30, 2017        |                    |                 | <u>\$ 35,395</u> |   |

**Parks Operating - Fund 24**

|  | Original<br>Budget | Final<br>Budget  | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|------------------|-------------------|---|
| <b>Revenues:</b>                             |                    |                  |                   |   |
| Fees and Charges for Services                | \$ 906,000         | \$ 906,000       | \$ 957,236        | \$ 51,236   |
| Intergovernmental Revenues                   | 302,500            | 302,500          | 426,611           | 124,111   |
| Interfund Charges for Services               | -                  | -                | 7,088             | 7,088   |
| Other Revenues                               | 500                | 500              | 2,573             | 2,073   |
| Total Revenues                               | <u>1,209,000</u>   | <u>1,209,000</u> | <u>1,393,508</u>  | <u>184,508</u>  |
| <b>Expenditures:</b>                         |                    |                  |                   |   |
| Personal Services                            | 510,500            | 515,500          | 442,853           | 72,647  |
| Materials & Services                         | 618,500            | 713,500          | 673,178           | 40,322  |
| Contingency                                  | 67,100             | 67,100           | -                 | 67,100  |
| Total Expenditures                           | <u>1,196,100</u>   | <u>1,296,100</u> | <u>1,116,031</u>  | <u>180,069</u>  |
| Excess of Revenues Over (Under) Expenditures | <u>12,900</u>      | <u>(87,100)</u>  | <u>277,477</u>    | <u>364,577</u>  |
| <b>Other Financing Sources (Uses):</b>       |                    |                  |                   |   |
| Transfers In                                 | 20,000             | 20,000           | 20,000            | -   |
| Transfers Out                                | (112,900)          | (119,900)        | (118,900)         | 1,000   |
| Total Other Financing Sources (Uses)         | <u>(92,900)</u>    | <u>(99,900)</u>  | <u>(98,900)</u>   | <u>1,000</u>  |
| Net change in Fund Balances                  | (80,000)           | (187,000)        | 178,577           | 365,577   |
| Fund Balances - July 1, 2016                 | 80,000             | 187,000          | 259,445           | 72,445  |
| Fund Balances - June 30, 2017                | <u>\$ -</u>        | <u>\$ -</u>      | <u>\$ 438,022</u> | <u>\$ 438,022</u>                                       |
| Reconciliation to GAAP Basis:                |                    |                  |                   |   |
| Fair Value of Investments                    |                    |                  | \$ 1,953          |   |
| Unearned Revenue                             |                    |                  | (245,084)         |   |
| GAAP Net Fund Balance - June 30, 2017        |                    |                  | <u>\$ 194,892</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, 2017

County Clerk Records - Fund 30

|  | Original<br>Budget | Final<br>Budget | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|-----------------|------------------|---|
| <b>Revenues:</b>                             |                    |                 |                  |   |
| Fees and Charges for Services                | \$ 18,800          | \$ 18,800       | \$ 21,562        | \$ 2,762  |
| Other Revenues                               | 200                | 200             | 157              | (43)  |
| Total Revenues                               | <u>19,000</u>      | <u>19,000</u>   | <u>21,719</u>    | <u>2,719</u>  |
| <b>Expenditures:</b>                         |                    |                 |                  |   |
| Materials and Services                       | 31,000             | 31,000          | 17,721           | 13,279  |
| Contingency                                  | 19,900             | 19,900          | -                | 19,900  |
| Total Expenditures                           | <u>50,900</u>      | <u>50,900</u>   | <u>17,721</u>    | <u>33,179</u>   |
| Excess of Revenues Over (Under) Expenditures | <u>(31,900)</u>    | <u>(31,900)</u> | <u>3,998</u>     | <u>35,898</u>   |
| <b>Other Financing Sources (Uses):</b>       |                    |                 |                  |   |
| Transfers Out                                | (3,100)            | (3,100)         | (3,100)          | -   |
| Total Other Financing Sources (Uses)         | <u>(3,100)</u>     | <u>(3,100)</u>  | <u>(3,100)</u>   | <u>-</u>  |
| Net change in Fund Balances                  | (35,000)           | (35,000)        | 898              | 35,898  |
| Fund Balances - July 1, 2016                 | 35,000             | 35,000          | 23,764           | (11,236)  |
| Fund Balances - June 30, 2017                | <u>\$ -</u>        | <u>\$ -</u>     | \$ 24,662        | <u>\$ 24,662</u>  |
| <b>Reconciliation to GAAP Basis:</b>         |                    |                 |                  |   |
| Fair Value of Investments                    |                    |                 | 126              |   |
| GAAP Fund Balance - June 30, 2017            |                    |                 | <u>\$ 24,788</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, 2017**

**DA Forfeitures - Fund 31**

|  | Original<br>Budget | Final<br>Budget  | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|------------------|-------------------|---|
| <b>Revenues:</b>                             |                    |                  |                   |   |
| Intergovernmental Revenues                   | \$ -               | \$ -             | \$ 1,451          | \$ 1,451  |
| Other Revenues                               | -                  | -                | 1,144             | 1,144   |
| <b>Total Revenues</b>                        | <b>-</b>           | <b>-</b>         | <b>2,595</b>      | <b>2,595</b>  |
| <b>Expenditures:</b>                         |                    |                  |                   |   |
| Materials & Services                         | 22,800             | 22,800           | -                 | 22,800  |
| <b>Total Expenditures</b>                    | <b>22,800</b>      | <b>22,800</b>    | <b>-</b>          | <b>22,800</b>   |
| Excess of Revenues Over (Under) Expenditures | (22,800)           | (22,800)         | 2,595             | 25,395  |
| <b>Other Financing Sources (Uses):</b>       |                    |                  |                   |   |
| Transfers Out                                | (112,200)          | (112,200)        | -                 | 112,200   |
| <b>Total Other Financing Sources (Uses)</b>  | <b>(112,200)</b>   | <b>(112,200)</b> | <b>-</b>          | <b>112,200</b>  |
| Net change in Fund Balances                  | (135,000)          | (135,000)        | 2,595             | 137,595   |
| Fund Balances - July 1, 2016                 | 135,000            | 135,000          | 135,757           | 757   |
| Fund Balances - June 30, 2017                | <u>\$ -</u>        | <u>\$ -</u>      | \$ 138,353        | <u>\$ 138,353</u>                                       |
| Reconciliation to GAAP Basis:                |                    |                  |                   |   |
| Fair Value of Investments                    |                    |                  | 711               |   |
| GAAP Fund Balance - June 30, 2017            |                    |                  | <u>\$ 139,063</u> |   |

**District Attorney's Special Programs - Fund 32**

|  | Original<br>Budget | Final<br>Budget | Actual          | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|-----------------|-----------------|---|
| <b>Revenues:</b>                             |                    |                 |                 |   |
| Intergovernmental Revenues                   | \$ 123,500         | \$ 123,500      | \$ 106,748      | \$ (16,752)   |
| Other Revenues                               | -                  | -               | 316             | 316   |
| <b>Total Revenues</b>                        | <b>123,500</b>     | <b>123,500</b>  | <b>107,063</b>  | <b>(16,437)</b>   |
| <b>Expenditures:</b>                         |                    |                 |                 |   |
| Personal Services                            | 20,000             | 20,000          | 22,500          | (2,500)   |
| Materials & Services                         | 23,900             | 23,900          | 10,000          | 13,900  |
| Contingency                                  | -                  | -               | -               | -   |
| <b>Total Expenditures</b>                    | <b>43,900</b>      | <b>43,900</b>   | <b>32,500</b>   | <b>11,400</b>   |
| Excess of Revenues Over (Under) Expenditures | 79,600             | 79,600          | 74,563          | (5,037)   |
| <b>Other Financing Sources (Uses):</b>       |                    |                 |                 |   |
| Transfers Out                                | (92,100)           | (92,100)        | (92,100)        | -   |
| <b>Total Other Financing Sources (Uses)</b>  | <b>(92,100)</b>    | <b>(92,100)</b> | <b>(92,100)</b> | <b>-</b>  |
| Net change in Fund Balances                  | (12,500)           | (12,500)        | (17,537)        | (5,037)   |
| Fund Balances - July 1, 2016                 | 12,500             | 12,500          | 22,558          | 10,058  |
| Fund Balances - June 30, 2017                | <u>\$ -</u>        | <u>\$ -</u>     | \$ 5,021        | <u>\$ 5,021</u>   |
| Reconciliation to GAAP Basis:                |                    |                 |                 |   |
| Fair Value of Investments                    |                    |                 | 13              |   |
| GAAP Fund Balance - June 30, 2017            |                    |                 | <u>\$ 5,034</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, 2017

Juvenile Justice Special Programs - Fund 33

|  | Original<br>Budget | Final<br>Budget | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|-----------------|------------------|---|
| <b>Revenues:</b>                             |                    |                 |                  |   |
| Fees and Charges for Services                | \$ 5,900           | \$ 5,900        | \$ 5,164         | \$ (736)  |
| Intergovernmental Revenues                   | 77,000             | 77,000          | 92,071           | 15,071  |
| Other Revenues                               | 900                | 900             | 947              | 47  |
| <b>Total Revenues</b>                        | <b>83,800</b>      | <b>83,800</b>   | <b>98,182</b>    | <b>14,382</b>   |
| <b>Expenditures:</b>                         |                    |                 |                  |   |
| Personal Services                            | 145,500            | 148,500         | 146,450          | 2,050   |
| Materials & Services                         | 10,000             | 10,000          | 9,076            | 924   |
| Contingency                                  | 3,000              | 3,000           | -                | 3,000   |
| <b>Total Expenditures</b>                    | <b>158,500</b>     | <b>161,500</b>  | <b>155,526</b>   | <b>5,974</b>  |
| Excess of Revenues Over (Under) Expenditures | (74,700)           | (77,700)        | (57,345)         | 20,355  |
| <b>Other Financing Sources (Uses):</b>       |                    |                 |                  |   |
| Transfers In                                 | 87,200             | 87,200          | 87,200           | -   |
| Transfers Out                                | (15,500)           | (15,500)        | (15,500)         | -   |
| <b>Total Other Financing Sources (Uses)</b>  | <b>71,700</b>      | <b>71,700</b>   | <b>71,700</b>    | <b>-</b>  |
| Net change in Fund Balances                  | (3,000)            | (6,000)         | 14,355           | 20,355  |
| Fund Balances - July 1, 2016                 | 3,000              | 6,000           | 5,179            | (821)   |
| Fund Balances - June 30, 2017                | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 19,534</u> | <u>\$ 19,534</u>  |

Public Land Corner Preservation - Fund 34

|  | Original<br>Budget | Final<br>Budget | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|-----------------|------------------|---|
| <b>Revenues:</b>                             |                    |                 |                  |   |
| Fees and Charges for Services                | \$ 146,000         | \$ 146,000      | \$ 163,268       | \$ 17,268   |
| Other Revenues                               | -                  | -               | 466              | 466   |
| <b>Total Revenues</b>                        | <b>146,000</b>     | <b>146,000</b>  | <b>163,734</b>   | <b>17,734</b>   |
| <b>Expenditures:</b>                         |                    |                 |                  |   |
| Personal Services                            | 111,600            | 111,600         | 110,962          | 638   |
| Materials & Services                         | 15,000             | 22,000          | 22,227           | (227)   |
| Contingency                                  | 26,700             | 26,700          | -                | 26,700  |
| <b>Total Expenditures</b>                    | <b>153,300</b>     | <b>160,300</b>  | <b>133,189</b>   | <b>27,111</b>   |
| Excess of Revenues Over (Under) Expenditures | (7,300)            | (14,300)        | 30,545           | 44,845  |
| <b>Other Financing Sources (Uses):</b>       |                    |                 |                  |   |
| Transfers Out                                | (22,700)           | (22,700)        | (21,903)         | 797   |
| <b>Total Other Financing Sources (Uses)</b>  | <b>(22,700)</b>    | <b>(22,700)</b> | <b>(21,903)</b>  | <b>797</b>  |
| Net change in Fund Balances                  | (30,000)           | (37,000)        | 8,642            | 45,642  |
| Fund Balances - July 1, 2016                 | 30,000             | 37,000          | 50,240           | 13,240  |
| Fund Balances - June 30, 2017                | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 58,882</u> | <u>\$ 58,882</u>  |
| <b>Reconciliation to GAAP Basis:</b>         |                    |                 |                  |   |
| Fair Value of Investments                    |                    |                 | 310              |   |
| GAAP Fund Balance - June 30, 2017            |                    |                 | <u>\$ 59,192</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, 2017**

**Public Works Special Projects - Fund 35**

|  | Original<br>Budget | Final<br>Budget | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|-----------------|-------------------|---|
| <b>Revenues:</b>                             |                    |                 |                   |   |
| Fees & Charges for Service                   | \$ 30,300          | \$ 50,300       | \$ 81,650         | \$ 31,350   |
| Intergovernmental Revenues                   | 57,000             | 57,000          | 56,610            | (390)   |
| Other Revenues                               | 700                | 700             | 1,916             | 1,216   |
| <b>Total Revenues</b>                        | <b>88,000</b>      | <b>108,000</b>  | <b>140,175</b>    | <b>32,175</b>   |
| <b>Expenditures:</b>                         |                    |                 |                   |   |
| Materials & Services                         | 128,100            | 158,100         | 150,158           | 7,942   |
| Contingency                                  | 129,300            | 129,300         | -                 | 129,300   |
| <b>Total Expenditures</b>                    | <b>257,400</b>     | <b>287,400</b>  | <b>150,158</b>    | <b>137,242</b>  |
| Excess of Revenues Over (Under) Expenditures | (169,400)          | (179,400)       | (9,983)           | 169,417   |
| <b>Other Financing Sources (Uses):</b>       |                    |                 |                   |   |
| Transfers In                                 | 26,000             | 26,000          | 26,000            | -   |
| Transfers Out                                | (68,600)           | (58,600)        | (57,423)          | 1,177   |
| <b>Total Other Financing Sources (Uses)</b>  | <b>(42,600)</b>    | <b>(32,600)</b> | <b>(31,423)</b>   | <b>1,177</b>  |
| Net change in Fund Balances                  | (212,000)          | (212,000)       | (41,406)          | 170,594   |
| Fund Balances - July 1, 2016                 | 212,000            | 212,000         | 200,022           | (11,978)  |
| Fund Balances - June 30, 2017                | <u>\$ -</u>        | <u>\$ -</u>     | \$ 158,616        | <u>\$ 158,616</u>                                       |
| <b>Reconciliation to GAAP Basis:</b>         |                    |                 |                   |   |
| Fair Value of Investments                    |                    |                 | 861               |   |
| GAAP Fund Balance - June 30, 2017            |                    |                 | <u>\$ 159,477</u> |   |

**County School Trust - Fund 71**

|                                      | Original<br>Budget | Final<br>Budget | Actual          | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--------------------------------------|--------------------|-----------------|-----------------|---|
| <b>Revenues:</b>                     |                    |                 |                 |   |
| Intergovernmental Revenues           | \$ 355,000         | \$ 355,000      | \$ 30,064       | \$ (324,936)  |
| Other Revenues                       | -                  | -               | 27              | 27  |
| <b>Total Revenues</b>                | <b>355,000</b>     | <b>355,000</b>  | <b>30,092</b>   | <b>(324,909)</b>  |
| <b>Expenditures:</b>                 |                    |                 |                 |   |
| Materials & Services                 | 355,000            | 355,000         | 29,036          | 325,964   |
| Contingency                          | -                  | -               | -               | -   |
| <b>Total Expenditures</b>            | <b>355,000</b>     | <b>355,000</b>  | <b>29,036</b>   | <b>325,964</b>  |
| Net change in Fund Balances          | -                  | -               | 1,055           | 1,055   |
| Fund Balances - July 1, 2016         | -                  | -               | 53              | 53  |
| Fund Balances - June 30, 2017        | <u>\$ -</u>        | <u>\$ -</u>     | \$ 1,109        | <u>\$ 1,109</u>   |
| <b>Reconciliation to GAAP Basis:</b> |                    |                 |                 |   |
| Fair Value of Investments            |                    |                 | 6               |   |
| GAAP Fund Balance - June 30, 2017    |                    |                 | <u>\$ 1,115</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, 2017

Human Service Programs Trust - Fund 72

|  | Original<br>Budget | Final<br>Budget  | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|------------------|------------------|---|
| <b>Revenues:</b>                             |                    |                  |                  |   |
| Other Revenues                               | \$ 1,500           | \$ 1,500         | \$ 1,843         | \$ 343  |
| Total Revenues                               | <u>1,500</u>       | <u>1,500</u>     | <u>1,843</u>     | <u>343</u>  |
| <b>Expenditures:</b>                         |                    |                  |                  |   |
| Materials & Services                         | 77,000             | 87,000           | 84,714           | 2,286   |
| Total Expenditures                           | <u>77,000</u>      | <u>87,000</u>    | <u>84,714</u>    | <u>2,286</u>  |
| Excess of Revenues Over (Under) Expenditures | <u>(75,500)</u>    | <u>(85,500)</u>  | <u>(82,870)</u>  | <u>2,630</u>  |
| Net change in Fund Balances                  | (75,500)           | (85,500)         | (82,870)         | 2,630   |
| Fund Balances - July 1, 2016                 | 122,800            | 132,800          | 123,384          | (9,416)   |
| Fund Balances - June 30, 2017                | <u>\$ 47,300</u>   | <u>\$ 47,300</u> | \$ 40,514        | <u>\$ (6,786)</u>                                       |
| Reconciliation to GAAP Basis:                |                    |                  |                  |   |
| Fair Value of Investments                    |                    |                  | 208              |   |
| GAAP Fund Balance - June 30, 2017            |                    |                  | <u>\$ 40,722</u> |   |

Library Programs Trust - Fund 74

|  | Original<br>Budget | Final<br>Budget   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|-------------------|-------------------|---|
| <b>Revenues:</b>                             |                    |                   |                   |   |
| Other Revenues                               | \$ 1,900           | \$ 1,900          | \$ 4,202          | \$ 2,302  |
| Total Revenues                               | <u>1,900</u>       | <u>1,900</u>      | <u>4,202</u>      | <u>2,302</u>  |
| <b>Expenditures:</b>                         |                    |                   |                   |   |
| Materials & Services                         | 209,000            | 209,000           | -                 | 209,000   |
| Contingency                                  | 36,000             | 36,000            | -                 | 36,000  |
| Total Expenditures                           | <u>245,000</u>     | <u>245,000</u>    | <u>-</u>          | <u>245,000</u>  |
| Excess of Revenues Over (Under) Expenditures | <u>(243,100)</u>   | <u>(243,100)</u>  | <u>4,202</u>      | <u>247,302</u>  |
| Net change in Fund Balances                  | (243,100)          | (243,100)         | 4,202             | 247,302   |
| Fund Balances - July 1, 2016                 | 610,500            | 610,500           | 561,912           | (48,588)  |
| Fund Balances - June 30, 2017                | <u>\$ 367,400</u>  | <u>\$ 367,400</u> | \$ 566,114        | <u>\$ 198,714</u>                                       |
| Reconciliation to GAAP Basis:                |                    |                   |                   |   |
| Fair Value of Investments                    |                    |                   | 2,590             |   |
| GAAP Fund Balance - June 30, 2017            |                    |                   | <u>\$ 568,704</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, 2017**

**Sheriff (Forfeiture) Trust - Fund 76**

|  | Original<br>Budget | Final<br>Budget | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|-----------------|------------------|---|
| <b>Revenues:</b>                             |                    |                 |                  |   |
| Fees and Charges for Services                | \$ 5,000           | \$ 5,000        | \$ -             | \$ (5,000)  |
| Intergovernmental Revenues                   | -                  | -               | 2,591            | 2,591   |
| Other Revenues                               | -                  | -               | 241              | 241   |
| <b>Total Revenues</b>                        | <b>5,000</b>       | <b>5,000</b>    | <b>2,833</b>     | <b>(2,167)</b>  |
| <b>Expenditures:</b>                         |                    |                 |                  |   |
| Materials & Services                         | 5,000              | 5,000           | -                | 5,000   |
| Contingency                                  | 15,000             | 15,000          | -                | 15,000  |
| <b>Total Expenditures</b>                    | <b>20,000</b>      | <b>20,000</b>   | <b>-</b>         | <b>20,000</b>   |
| Excess of Revenues Over (Under) Expenditures | (15,000)           | (15,000)        | 2,833            | 17,833  |
| <b>Other Financing Sources (Uses):</b>       |                    |                 |                  |   |
| Transfer Out                                 | -                  | -               | -                | -   |
| <b>Total Other Financing Sources (Uses)</b>  | <b>-</b>           | <b>-</b>        | <b>-</b>         | <b>-</b>  |
| Net change in Fund Balances                  | (15,000)           | (15,000)        | 2,833            | 17,833  |
| Fund Balances - July 1, 2016                 | 15,000             | 15,000          | 18,623           | 3,623   |
| <b>Fund Balances - June 30, 2017</b>         | <b>\$ -</b>        | <b>\$ -</b>     | <b>\$ 21,456</b> | <b>\$ 21,456</b>  |
| <b>Reconciliation to GAAP Basis:</b>         |                    |                 |                  |   |
| Fair Value of Investments                    |                    |                 | 175              |   |
| <b>GAAP Fund Balance - June 30, 2017</b>     |                    |                 | <b>\$ 21,631</b> |   |

**Sheriff Programs Trust - Fund 77**

|  | Original<br>Budget | Final<br>Budget | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|-----------------|------------------|---|
| <b>Revenues:</b>                             |                    |                 |                  |   |
| Fees and Charges for Services                | \$ 9,700           | \$ 9,700        | \$ 18,784        | \$ 9,084  |
| Other Revenues                               | 300                | 300             | 802              | 502   |
| <b>Total Revenues</b>                        | <b>10,000</b>      | <b>10,000</b>   | <b>19,586</b>    | <b>9,586</b>  |
| <b>Expenditures:</b>                         |                    |                 |                  |   |
| Materials & Services                         | 60,000             | 60,000          | 5,413            | 54,588  |
| Contingency                                  | -                  | -               | -                | -   |
| <b>Total Expenditures</b>                    | <b>60,000</b>      | <b>60,000</b>   | <b>5,413</b>     | <b>54,588</b>   |
| Excess of Revenues Over (Under) Expenditures | (50,000)           | (50,000)        | 14,173           | 64,173  |
| Net change in Fund Balances                  | (50,000)           | (50,000)        | 14,173           | 64,173  |
| Fund Balances - July 1, 2016                 | 50,000             | 50,000          | 64,690           | 14,690  |
| <b>Fund Balances - June 30, 2017</b>         | <b>\$ -</b>        | <b>\$ -</b>     | <b>\$ 78,864</b> | <b>\$ 78,864</b>  |
| <b>Reconciliation to GAAP Basis:</b>         |                    |                 |                  |   |
| Fair Value of Investments                    |                    |                 | 405              |   |
| <b>GAAP Fund Balance - June 30, 2017</b>     |                    |                 | <b>\$ 79,269</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, 2017

PEG Access - Fund 75

|  | Original<br>Budget | Final<br>Budget | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|-----------------|------------------|---|
| <b>Revenues:</b>                             |                    |                 |                  |   |
| Fees and Charges for Services                | \$ 23,000          | \$ 23,000       | \$ 3,888         | \$ (19,112)   |
| Other Revenues                               | -                  | -               | 288              | 288   |
| <b>Total Revenues</b>                        | <b>23,000</b>      | <b>23,000</b>   | <b>4,176</b>     | <b>(18,824)</b>   |
| <b>Expenditures:</b>                         |                    |                 |                  |   |
| Materials & Services                         | 23,000             | 23,000          | -                | 23,000  |
| <b>Total Expenditures</b>                    | <b>23,000</b>      | <b>23,000</b>   | <b>-</b>         | <b>23,000</b>   |
| Excess of Revenues Over (Under) Expenditures | -                  | -               | 4,176            | 4,176   |
| Net change in Fund Balances                  | -                  | -               | 4,176            | 4,176   |
| Fund Balances - July 1, 2016                 | -                  | -               | 32,398           | 32,398  |
| Fund Balances - June 30, 2017                | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 36,574</u> | <u>\$ 36,574</u>  |
| Reconciliation to GAAP Basis:                |                    |                 |                  |   |
| Fair Value of Investments                    |                    |                 | 188              |   |
| GAAP Fund Balance - June 30, 2017            |                    |                 | <u>\$ 36,762</u> |   |

Commission for Children and Families - Fund 21

|  | Original<br>Budget | Final<br>Budget | Actual         | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|-----------------|----------------|---|
| <b>Revenues:</b>                             |                    |                 |                |   |
| Intergovernmental Revenues                   | \$ -               | \$ -            | \$ -           | \$ -  |
| Other Revenues                               | -                  | -               | 63             | 63  |
| <b>Total Revenues</b>                        | <b>-</b>           | <b>-</b>        | <b>63</b>      | <b>63</b>   |
| Excess of Revenues Over (Under) Expenditures | -                  | -               | 63             | 63  |
| <b>Other Financing Sources (Uses):</b>       |                    |                 |                |   |
| Transfer Out                                 | -                  | -               | (7,551)        | (7,551)   |
| <b>Total Other Financing Sources (Uses)</b>  | <b>-</b>           | <b>-</b>        | <b>(7,551)</b> | <b>(7,551)</b>  |
| Net change in Fund Balances                  | -                  | -               | (7,489)        | (7,489)   |
| Fund Balances - July 1, 2016                 | -                  | -               | 7,489          | 7,489   |
| Fund Balances - June 30, 2017                | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ -</u>    | <u>\$ -</u>   |

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

**Combining Balance Sheet**  
**June 30, 2017**

|   | Adult Jail<br>Facility<br>Bonded Debt<br>Service<br>Fund | PERS<br>Bonded<br>Debt Service<br>Fund | Total<br>Nonmajor<br>Debt Service<br>Funds |
|---|--|--|--|
|   | <u>                    </u>                              | <u>                    </u>            | <u>                    </u>                |
| <b>Assets:</b>  |  |  |  |
| Current Assets:   |  |  |  |
| Cash & Investments                                      | \$ 65,422  | \$ 1,135,467                           | \$ 1,200,890                               |
| Taxes Receivable  | 89,454   | -                                      | 89,454                                     |
| Total Assets  | <u>\$ 154,877</u>  | <u>\$ 1,135,467</u>                    | <u>\$ 1,290,344</u>                        |
| <br>  |  |  |  |
| <b>Deferred Inflows of Resources and Fund Balances:</b> |  |  |  |
| Deferred Inflow of Resources                            |  |  |  |
| Unavailable Revenue - Property Tax                      | \$ 89,454  | -                                      | \$ 89,454                                  |
| Total Deferred Inflow of Resources                      | <u>89,454</u>  | <u>-</u>                               | <u>89,454</u>                              |
| <br>  |  |  |  |
| <b>Fund Balances:</b>                                   |  |  |  |
| Restricted Fund Balance                                 | 65,422   | 1,135,467                              | 1,200,890                                  |
| Total Fund Balances                                     | <u>65,422</u>  | <u>1,135,467</u>                       | <u>1,200,890</u>                           |
| Total Deferred Inflow of Resources and Fund Balances    | <u>\$ 154,877</u>  | <u>\$ 1,135,467</u>                    | <u>\$ 1,290,344</u>                        |

**Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
For the Year Ended June 30, 2017**

|                                 |                  |                     |                     |
|---------------------------------|------------------|---------------------|---------------------|
| <b>Revenues:</b>                |                  |                     |                     |
| Taxes                           | \$ 977,633       | \$ -                | \$ 977,633          |
| Intergovernmental Revenues      | 370              | -                   | 370                 |
| Interfund Charges for Services  | -                | 1,500,000           | 1,500,000           |
| Other Revenues                  | 15,052           | 11,099              | 26,152              |
| Total Revenues                  | <u>993,055</u>   | <u>1,511,099</u>    | <u>2,504,155</u>    |
| <br>                            |                  |                     |                     |
| <b>Expenditures:</b>            |                  |                     |                     |
| Debt Service:                   |                  |                     |                     |
| Principal                       | 965,000          | 377,265             | 1,342,265           |
| Interest                        | 83,525           | 911,860             | 995,385             |
| Total Expenditures              | <u>1,048,525</u> | <u>1,289,125</u>    | <u>2,337,650</u>    |
| <br>                            |                  |                     |                     |
| Excess of Revenues Over (Under) |                  |                     |                     |
| Expenditures                    | <u>(55,470)</u>  | <u>221,974</u>      | <u>166,505</u>      |
| <br>                            |                  |                     |                     |
| Net change in Fund Balances     | (55,470)         | 221,974             | 166,505             |
| Fund Balances - July 1, 2016    | 120,892          | 913,493             | 1,034,385           |
| Fund Balances - June 30, 2017   | <u>\$ 65,422</u> | <u>\$ 1,135,467</u> | <u>\$ 1,200,890</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, 2017**

Adult Jail Facility Bonded Debt Service - Fund 60

|                                   | Original<br>Budget | Final<br>Budget  | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|-----------------------------------|--------------------|------------------|------------------|---|
| <b>Revenues:</b>                  |                    |                  |                  |   |
| Taxes                             | \$ 1,021,000       | \$ 1,021,000     | \$ 977,633       | \$ (43,367)   |
| Intergovernmental Revenues        | -                  | -                | 370              | 370   |
| Other Revenues                    | 8,000              | 8,000            | 15,823           | 7,823   |
| Total Revenues                    | <u>1,029,000</u>   | <u>1,029,000</u> | <u>993,826</u>   | <u>(35,174)</u>   |
| <b>Expenditures:</b>              |                    |                  |                  |   |
| Debt Service                      | 1,049,000          | 1,049,000        | 1,048,525        | 475   |
| Total Expenditures                | <u>1,049,000</u>   | <u>1,049,000</u> | <u>1,048,525</u> | <u>475</u>  |
| Net change in Fund Balances       | (20,000)           | (20,000)         | (54,699)         | (34,699)  |
| Fund Balances - July 1, 2016      | 70,000             | 70,000           | 119,351          | 49,351  |
| Fund Balances - June 30, 2017     | <u>\$ 50,000</u>   | <u>\$ 50,000</u> | \$ 64,652        | <u>\$ 14,652</u>  |
| Reconciliation to GAAP Basis:     |                    |                  |                  |   |
| Fair Value of Investments         |                    |                  | 770              |   |
| GAAP Net Position - June 30, 2017 |                    |                  | <u>\$ 65,422</u> |   |

PERS Bonded Debt Service - Fund 61

|                                   | Original<br>Budget | Final<br>Budget   | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|-----------------------------------|--------------------|-------------------|---------------------|---|
| <b>Revenues:</b>                  |                    |                   |                     |   |
| Interfund Charges for Services    | \$ 1,500,000       | \$ 1,500,000      | \$ 1,500,000        | \$ -  |
| Other Revenues                    | 3,000              | 3,000             | 11,586              | 8,586   |
| Total Revenues                    | <u>1,503,000</u>   | <u>1,503,000</u>  | <u>1,511,586</u>    | <u>8,586</u>  |
| <b>Expenditures:</b>              |                    |                   |                     |   |
| Debt Service                      | 1,290,000          | 1,290,000         | 1,289,125           | 875   |
| Total Expenditures                | <u>1,290,000</u>   | <u>1,290,000</u>  | <u>1,289,125</u>    | <u>875</u>  |
| Net change in Fund Balances       | 213,000            | 213,000           | 222,461             | 9,461   |
| Fund Balances - July 1, 2016      | 730,000            | 730,000           | 907,204             | 177,204   |
| Fund Balances - June 30, 2017     | <u>\$ 943,000</u>  | <u>\$ 943,000</u> | \$ 1,129,665        | <u>\$ 186,665</u>                                       |
| Reconciliation to GAAP Basis:     |                    |                   |                     |   |
| Fair Value of Investments         |                    |                   | 5,802               |   |
| GAAP Net Position - June 30, 2017 |                    |                   | <u>\$ 1,135,467</u> |   |

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

**Combining Balance Sheet**  
**June 30, 2017**

|  | Roads and<br>Bridges<br>Reserve<br>Fund | Property<br>Reserve<br>Fund | Equipment<br>Reserve<br>Fund | Total<br>Nonmajor<br>Capital Project<br>Funds |
|--|---|-----------------------------|------------------------------|---|
| <b>Assets:</b>                             |   |                             |                              |   |
| Current Assets:                            |   |                             |                              |   |
| Cash & Investments                         | \$ 2,547,560                            | \$ 2,126,284                | \$ 1,175,844                 | \$ 5,849,689                                  |
| Due From Other Governments                 | -                                       | 264,963                     | -                            | 264,963                                       |
| Due From Other Funds                       | -                                       | 81,429                      | 322,270                      | 403,699                                       |
| <b>Total Assets</b>                        | <b>\$ 2,547,560</b>                     | <b>\$ 2,472,677</b>         | <b>\$ 1,498,114</b>          | <b>6,518,351</b>                              |
| <b>Liabilities and Fund Balances:</b>      |   |                             |                              |   |
| Liabilities:                               |   |                             |                              |   |
| Accounts Payable                           | \$ 57,497                               | \$ 20,258                   | \$ 92,801                    | \$ 170,556                                    |
| Due To Other Funds                         | -                                       | -                           | 23,472                       | 23,472  |
| Other Liabilities                          | -                                       | 1,000                       | -                            | 1,000   |
| <b>Total Liabilities</b>                   | <b>57,497</b>                           | <b>21,258</b>               | <b>116,273</b>               | <b>195,027</b>                                |
| <b>Fund Balances:</b>                      |   |                             |                              |   |
| Assigned Fund Balance                      | 2,490,064                               | 2,451,419                   | 1,381,842                    | 6,323,324                                     |
| <b>Total Fund Balances</b>                 | <b>2,490,064</b>                        | <b>2,451,419</b>            | <b>1,381,842</b>             | <b>6,323,324</b>                              |
| <b>Total Liabilities and Fund Balances</b> | <b>\$ 2,547,560</b>                     | <b>\$ 2,472,677</b>         | <b>\$ 1,498,114</b>          | <b>\$ 6,518,351</b>                           |

**Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances**  
**For the Year Ended June 30, 2017**

|   |                     |                     |                     |                     |
|---|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues:</b>                            |                     |                     |                     |                     |
| Fees and Charges for Services               | \$ 48,653           | \$ 919,497          | \$ 7,237            | \$ 975,387          |
| Intergovernmental Revenues                  | -                   | 521,408             | -                   | 521,408             |
| Other Revenues                              | 21,692              | 33,921              | 23,193              | 78,806              |
| <b>Total Revenues</b>                       | <b>70,345</b>       | <b>1,474,826</b>    | <b>30,430</b>       | <b>1,575,601</b>    |
| <b>Expenditures:</b>                        |                     |                     |                     |                     |
| General Government                          | -                   | 537,242             | 384,407             | 921,649             |
| Public Safety                               | -                   | -                   | 319,957             | 319,957             |
| Public Works                                | 2,239,664           | 27,095              | 706,520             | 2,973,279           |
| Culture and Recreation                      | -                   | 994,644             | 311,924             | 1,306,568           |
| Health and Human Services                   | -                   | 8,939               | -                   | 8,939               |
| <b>Total Expenditures</b>                   | <b>2,239,664</b>    | <b>1,567,920</b>    | <b>1,722,808</b>    | <b>5,530,392</b>    |
| Excess of Revenues Over (Under)             |                     |                     |                     |                     |
| Expenditures                                | (2,169,319)         | (93,094)            | (1,692,378)         | (3,954,792)         |
| <b>Other Financing Sources (Uses):</b>      |                     |                     |                     |                     |
| Transfers In                                | 1,551,700           | 404,323             | 2,196,280           | 4,152,303           |
| <b>Total Other Financing Sources (Uses)</b> | <b>1,551,700</b>    | <b>404,323</b>      | <b>2,196,280</b>    | <b>4,152,303</b>    |
| Net change in Fund Balances                 | (617,619)           | 311,229             | 503,902             | 197,511             |
| Fund Balances - June 30, 2016               | 3,107,683           | 2,140,190           | 877,940             | 6,125,813           |
| <b>Fund Balances - June 30, 2017</b>        | <b>\$ 2,490,064</b> | <b>\$ 2,451,419</b> | <b>\$ 1,381,842</b> | <b>\$ 6,323,324</b> |



Josephine County Juvenile Justice Director: Jim Goodwin

**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, 2017**

Roads and Bridges Reserve - Fund 46

|  | Original<br>Budget | Final<br>Budget    | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|--------------------|---------------------|---|
| <b>Revenues:</b>                             |                    |                    |                     |   |
| Fees and Charges for Services                | \$ 7,900           | \$ 7,900           | \$ 48,653           | \$ 40,753   |
| Other Revenues                               | 13,400             | 13,400             | 30,163              | 16,763  |
| Total Revenues                               | <u>21,300</u>      | <u>21,300</u>      | <u>78,817</u>       | <u>57,517</u>   |
| <b>Expenditures:</b>                         |                    |                    |                     |   |
| Capital Outlay                               | 1,925,800          | 2,425,800          | 2,239,664           | 186,136   |
| Contingency                                  | 2,903,200          | 2,754,200          | -                   | 2,754,200   |
| Total Expenditures                           | <u>4,829,000</u>   | <u>5,180,000</u>   | <u>2,239,664</u>    | <u>2,940,336</u>  |
| Excess of Revenues Over (Under) Expenditures | <u>(4,807,700)</u> | <u>(5,158,700)</u> | <u>(2,160,847)</u>  | <u>2,997,853</u>  |
| <b>Other Financing Sources (Uses):</b>       |                    |                    |                     |   |
| Transfers In                                 | 1,200,700          | 1,551,700          | 1,551,700           | -   |
| Total Other Financing Sources (Uses)         | <u>1,200,700</u>   | <u>1,551,700</u>   | <u>1,551,700</u>    | <u>-</u>  |
| Net change in Fund Balances                  | (3,607,000)        | (3,607,000)        | (609,147)           | 2,997,853   |
| Fund Balances - July 1, 2016                 | 3,607,000          | 3,607,000          | 3,086,193           | (520,807)   |
| Fund Balances - June 30, 2017                | <u>\$ -</u>        | <u>\$ -</u>        | \$ 2,477,046        | <u>\$ 2,477,046</u>                                     |
| <b>Reconciliation to GAAP:</b>               |                    |                    |                     |   |
| GASB 72 Fair Value                           |                    |                    | 13,018              |   |
| GAAP Fund Balance - June 30, 2017            |                    |                    | <u>\$ 2,490,064</u> |   |

**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, 2017**

Property Reserve - Fund 47

|  | Original<br>Budget | Final<br>Budget    | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|--------------------|---------------------|---|
| <b>Revenues:</b>                             |                    |                    |                     |   |
| Fees and Charges for Services                | \$ 134,000         | \$ 134,000         | \$ 919,497          | \$ 785,497  |
| Intergovernmental Revenues                   | 536,000            | 536,000            | 521,408             | (14,592)  |
| Other Revenues                               | 222,200            | 222,200            | 36,064              | (186,136)   |
| Total Revenues                               | <u>892,200</u>     | <u>892,200</u>     | <u>1,476,969</u>    | <u>584,769</u>  |
| <b>Expenditures:</b>                         |                    |                    |                     |   |
| Materials & Services                         | 176,000            | 176,000            | 158,321             | 17,679  |
| Capital Outlay                               | 2,198,000          | 2,248,000          | 1,380,864           | 867,136   |
| Debt Service                                 | 30,000             | 30,000             | 28,736              | 1,264   |
| Contingency                                  | 1,150,000          | 1,150,000          | -                   | 1,150,000   |
| Total Expenditures                           | <u>3,554,000</u>   | <u>3,604,000</u>   | <u>1,567,920</u>    | <u>2,036,080</u>  |
| Excess of Revenues Over (Under) Expenditures | <u>(2,661,800)</u> | <u>(2,711,800)</u> | <u>(90,951)</u>     | <u>2,620,849</u>  |
| <b>Other Financing Sources (Uses):</b>       |                    |                    |                     |   |
| Transfers In                                 | 561,800            | 611,800            | 404,323             | (207,477)   |
| Transfers (Out)                              | (180,000)          | (180,000)          | -                   | 180,000   |
| Total Other Financing Sources (Uses)         | <u>381,800</u>     | <u>431,800</u>     | <u>404,323</u>      | <u>(27,477)</u>   |
| Net change in Fund Balances                  | (2,280,000)        | (2,280,000)        | 313,372             | 2,593,372   |
| Fund Balances - July 1, 2016                 | 2,280,000          | 2,280,000          | 2,127,182           | (152,818)   |
| Fund Balances - June 30, 2017                | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ 2,440,554</u> | <u>\$ 2,440,554</u>                                     |
| Reconciliation to GAAP:                      |                    |                    |                     |   |
| GASB 72 Fair Value                           |                    |                    | 10,865              |   |
| GAAP Fund Balance - June 30, 2017            |                    |                    | <u>\$ 2,451,419</u> |   |

Equipment Reserve - Fund 48

|  | Original<br>Budget | Final<br>Budget    | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|--------------------|---------------------|---|
| <b>Revenues:</b>                             |                    |                    |                     |   |
| Fees and Charges for Services                | \$ -               | \$ -               | \$ 7,237            | \$ 7,237  |
| Other Revenues                               | 4,500              | 4,500              | 18,225              | 13,725  |
| Total Revenues                               | <u>4,500</u>       | <u>4,500</u>       | <u>25,462</u>       | <u>20,962</u>   |
| <b>Expenditures:</b>                         |                    |                    |                     |   |
| Capital Outlay                               | 1,826,300          | 2,121,300          | 1,722,808           | 398,492   |
| Contingency                                  | 1,438,700          | 1,451,700          | -                   | 1,451,700   |
| Total Expenditures                           | <u>3,265,000</u>   | <u>3,573,000</u>   | <u>1,722,808</u>    | <u>1,850,192</u>  |
| Excess of Revenues Over (Under) Expenditures | <u>(3,260,500)</u> | <u>(3,568,500)</u> | <u>(1,697,346)</u>  | <u>1,871,154</u>  |
| <b>Other Financing Sources (Uses):</b>       |                    |                    |                     |   |
| Transfers In                                 | 2,145,500          | 2,453,500          | 2,196,280           | (257,220)   |
| Total Other Financing Sources (Uses)         | <u>2,145,500</u>   | <u>2,453,500</u>   | <u>2,196,280</u>    | <u>(257,220)</u>  |
| Net change in Fund Balances                  | (1,115,000)        | (1,115,000)        | 498,933             | 1,613,933   |
| Fund Balances - July 1, 2016                 | 1,115,000          | 1,115,000          | 876,900             | (238,100)   |
| Fund Balances - June 30, 2017                | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ 1,375,833</u> | <u>\$ 1,375,833</u>                                     |
| Reconciliation to GAAP:                      |                    |                    |                     |   |
| GASB 72 Fair Value                           |                    |                    | 6,009               |   |
| GAAP Fund Balance - June 30, 2017            |                    |                    | <u>\$ 1,381,842</u> |   |

JOSEPHINE COUNTY, OREGON

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Josephine County Adult Jail

## 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, fuel sales, and grants, including Oregon Lottery funds allocated for economic development. 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. Revenues are from leases, fuel sales, and grants, including 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, 2017**

|  | Original<br>Budget | Final<br>Budget | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|-----------------|---------------------|---|
| <b>Revenues:</b>                             |                    |                 |                     |   |
| Fees and Charges for Services                | \$ 769,800         | \$ 769,800      | \$ 516,170          | \$ (253,630)  |
| Other Revenues                               | 4,300              | 4,300           | 3,875               | (425)   |
| Total Revenues                               | <u>774,100</u>     | <u>774,100</u>  | <u>520,045</u>      | <u>(254,055)</u>  |
| <b>Expenditures:</b>                         |                    |                 |                     |   |
| <b>Grants Pass Airport</b>                   |                    |                 |                     |   |
| Personal Services                            | 197,900            | 197,900         | 187,138             | 10,762  |
| Materials & Services                         | 508,000            | 508,000         | 366,063             | 141,937   |
| Total  | <u>705,900</u>     | <u>705,900</u>  | <u>553,200</u>      | <u>152,700</u>  |
| <b>Illinois Valley Airport</b>               |                    |                 |                     |   |
| Personal Services                            | 74,000             | 74,000          | 82,704              | (8,704)   |
| Materials & Services                         | 49,400             | 49,400          | 38,912              | 10,488  |
| Total  | <u>123,400</u>     | <u>123,400</u>  | <u>121,616</u>      | <u>1,784</u>  |
| Excess of Revenues Over (Under) Expenditures | <u>(55,200)</u>    | <u>(55,200)</u> | <u>(154,772)</u>    | <u>(99,572)</u>   |
| <b>Capital Grants:</b>                       |                    |                 |                     |   |
| Intergovernmental Revenues                   | 1,871,300          | 1,871,300       | 1,361,109           | (510,191)   |
| Capital Outlays                              | (1,895,000)        | (1,895,000)     | (1,370,106)         | 524,894   |
|  | <u>(23,700)</u>    | <u>(23,700)</u> | <u>(8,997)</u>      | <u>14,703</u>   |
| <b>Other Financing Sources (Uses):</b>       |                    |                 |                     |   |
| Transfers In                                 | 111,600            | 111,600         | 111,600             | -   |
| Transfers Out                                | (48,700)           | (48,700)        | (48,700)            | -   |
| Contingency                                  | (74,000)           | (74,000)        | -                   | 74,000  |
| Total Other Financing Sources (Uses)         | <u>(11,100)</u>    | <u>(11,100)</u> | <u>62,900</u>       | <u>74,000</u>   |
| Net change in Fund Balances                  | (90,000)           | (90,000)        | (100,869)           | (10,869)  |
| Fund Balances - July 1, 2016                 | 90,000             | 90,000          | 135,489             | 45,489  |
| Fund Balances - June 30, 2017                | <u>\$ -</u>        | <u>\$ -</u>     | <u>34,621</u>       | <u>\$ 34,621</u>  |
| <b>Reconciliation to GAAP Basis:</b>         |                    |                 |                     |   |
| GASB 72 Fair Value                           |                    |                 | 40                  |   |
| Pension adjustment per GASB 68               |                    |                 | (114,750)           |   |
| Capital assets                               |                    |                 | 4,885,991           |   |
| Compensated absences                         |                    |                 | (40,000)            |   |
| GAAP Fund Balance - June 30, 2017            |                    |                 | <u>\$ 4,765,901</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, 2017**

|  | Original<br>Budget | Final<br>Budget  | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|------------------|------------------|---|
| <b>Revenues:</b>                         |                    |                  |                  |   |
| Fees and Charges for Services            | \$ 58,700          | \$ 58,700        | \$ 124,246       | \$ 65,546   |
| Other Revenues                           | 42,200             | 42,200           | 24,338           | (17,862)  |
| Total Revenues                           | <u>100,900</u>     | <u>100,900</u>   | <u>148,584</u>   | <u>47,684</u>   |
| <b>Expenditures:</b>                     |                    |                  |                  |   |
| Materials & Services                     | 68,200             | 68,200           | 30,050           | 38,150  |
| Contingency                              | 139,800            | 19,800           | -                | 19,800  |
| Total Expenditures                       | <u>208,000</u>     | <u>88,000</u>    | <u>30,050</u>    | <u>57,950</u>   |
| Excess of Revenues Over (Under) Expenses | <u>(107,100)</u>   | <u>12,900</u>    | <u>118,534</u>   | <u>105,634</u>  |
| <b>Other Financing Sources (Uses):</b>   |                    |                  |                  |   |
| Transfers Out                            | -                  | (120,000)        | (120,000)        | -   |
| Total Other Financing Sources (Uses)     | <u>-</u>           | <u>(120,000)</u> | <u>(120,000)</u> | <u>-</u>  |
| Net change in Fund Balance               | (107,100)          | (107,100)        | (1,466)          | 105,634   |
| Fund Balance - July 1, 2016              | 107,100            | 107,100          | 88,086           | (19,014)  |
| Fund Balance - June 30, 2017             | <u>\$ -</u>        | <u>\$ -</u>      | <u>\$ 86,620</u> | <u>\$ 86,620</u>  |
| <b>Reconciliation to GAAP Basis:</b>     |                    |                  |                  |   |
| GASB 72 Fair Value                       |                    |                  | 615              |   |
| GAAP Fund Balance - June 30, 2017        |                    |                  | <u>\$ 87,235</u> |   |



Peace Officer Memorial Service at the Courthouse

## 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, 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, 2017**

|  | Administrative<br>Internal<br>Service | County Fleet<br>& Building<br>Operations | Insurance<br>Reserve | Payroll<br>Reserve | Total<br>Internal<br>Service<br>Funds |
|--|---------------------------------------|--|----------------------|--------------------|---------------------------------------|
| <b>Assets:</b>                           |                                       |  |                      |                    |                                       |
| Current Assets:                          |                                       |  |                      |                    |                                       |
| Cash & Investments                       | \$ 743,809                            | \$ 501,677                               | \$ 906,525           | \$ 466,989         | \$ 2,618,999                          |
| Accounts Receivable                      | -                                     | -  | -                    | -                  | -                                     |
| Due From Other Governments               | 3,815                                 | -  | -                    | -                  | 3,815                                 |
| Due From Other Funds                     | 211,896                               | 103,382                                  | -                    | 10,932             | 326,210                               |
| Prepaid                                  | 793                                   | -  | -                    | -                  | 793                                   |
| Inventories                              | -                                     | 71,000                                   | -                    | -                  | 71,000                                |
| <b>Total Current Assets</b>              | <b>960,313</b>                        | <b>676,058</b>                           | <b>906,525</b>       | <b>477,921</b>     | <b>3,020,817</b>                      |
| Noncurrent Assets:                       |                                       |  |                      |                    |                                       |
| Capital Assets:                          |                                       |  |                      |                    |                                       |
| Equipment                                | -                                     | 5,213,035                                | -                    | -                  | 5,213,035                             |
| Less - Accumulated Depreciation          | -                                     | (3,267,150)                              | -                    | -                  | (3,267,150)                           |
| <b>Total Noncurrent Assets</b>           | <b>-</b>                              | <b>1,945,886</b>                         | <b>-</b>             | <b>-</b>           | <b>1,945,886</b>                      |
| <b>Total Assets</b>                      | <b>960,313</b>                        | <b>2,621,944</b>                         | <b>906,525</b>       | <b>477,921</b>     | <b>4,966,703</b>                      |
| <b>Deferred Outflow of Resources:</b>    |                                       |  |                      |                    |                                       |
| Deferred Outflow of Resources (Pensions) | 1,497,370                             | 693,656                                  | -                    | 191,152            | 2,382,178                             |
| <b>Liabilities:</b>                      |                                       |  |                      |                    |                                       |
| Current Liabilities:                     |                                       |  |                      |                    |                                       |
| Accounts Payable                         | 27,385                                | 90,965                                   | 1,931                | -                  | 120,281                               |
| Accrued Payroll Liabilities              | 211,896                               | 103,382                                  | -                    | 10,932             | 326,210                               |
| Accrued Compensated Absences             | 185,740                               | 104,340                                  | -                    | -                  | 290,080                               |
| Due to Other Funds                       | 25,438                                | 19,515                                   | 200,000              | -                  | 244,953                               |
| <b>Total Current Liabilities</b>         | <b>450,459</b>                        | <b>318,201</b>                           | <b>201,931</b>       | <b>10,932</b>      | <b>981,523</b>                        |
| Noncurrent Liabilities:                  |                                       |  |                      |                    |                                       |
| Net Pension Liability                    | 2,839,187                             | 1,315,253                                | -                    | 362,449            | 4,516,889                             |
| Accrued Compensated Absences             | 65,260                                | 36,660                                   | -                    | -                  | 101,920                               |
| <b>Total Noncurrent Liabilities</b>      | <b>2,904,447</b>                      | <b>1,351,913</b>                         | <b>-</b>             | <b>362,449</b>     | <b>4,618,809</b>                      |
| <b>Total Liabilities</b>                 | <b>3,354,906</b>                      | <b>1,670,114</b>                         | <b>201,931</b>       | <b>373,381</b>     | <b>5,600,332</b>                      |
| <b>Deferred Inflows of Resources</b>     |                                       |  |                      |                    |                                       |
| Deferred Inflows (Pensions)              | 141,349                               | 65,480                                   | -                    | 18,044             | 224,873                               |
| <b>Net Position:</b>                     |                                       |  |                      |                    |                                       |
| Net Investment in Capital Assets         | -                                     | 1,945,886                                | -                    | -                  | 1,945,886                             |
| Unrestricted                             | (1,038,572)                           | (365,880)                                | 704,594              | 277,648            | (422,210)                             |
| <b>Total Net Position</b>                | <b>\$ (1,038,572)</b>                 | <b>\$ 1,580,006</b>                      | <b>\$ 704,594</b>    | <b>\$ 277,648</b>  | <b>\$ 1,523,675</b>                   |

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

**Combining Statement of Revenues, Expenses and Changes in Net Position**  
**For the Year Ended June 30, 2017**

|   | Administrative<br>Internal<br>Service | County Fleet<br>& Building<br>Operations | Insurance<br>Reserve | Payroll<br>Reserve | Total<br>Internal<br>Service<br>Funds |
|---|---------------------------------------|--|----------------------|--------------------|---------------------------------------|
| <b>Operating Revenues:</b>                                  |                                       |  |                      |                    |                                       |
| Fees and Charges for Services                               | \$ 182,435                            | \$ 1,000,235                             | \$ 491,954           | \$ -               | \$ 1,674,624                          |
| Interfund Charges for Services                              | 500                                   | 1,755,194                                | 510,800              | 643,090            | 2,909,584                             |
| Other Revenues  | 6,959                                 | 18,303                                   | 46,676               | 1,600              | 73,538                                |
| <b>Total Operating Revenues</b>                             | <b>189,894</b>                        | <b>2,773,732</b>                         | <b>1,049,430</b>     | <b>644,690</b>     | <b>4,657,746</b>                      |
| <b>Operating Expenses:</b>                                  |                                       |  |                      |                    |                                       |
| Personal Services   | 2,893,237                             | 841,808                                  | -                    | 326,841            | 4,061,886                             |
| Materials and Services                                      | 520,368                               | 1,341,877                                | 887,953              | -                  | 2,750,198                             |
| Depreciation  | -                                     | 360,224                                  | -                    | -                  | 360,224                               |
| <b>Total Operating Expenses</b>                             | <b>3,413,605</b>                      | <b>2,543,909</b>                         | <b>887,953</b>       | <b>326,841</b>     | <b>7,172,308</b>                      |
| <b>Operating Income (Loss)</b>                              | <b>(3,223,711)</b>                    | <b>229,822</b>                           | <b>161,477</b>       | <b>317,850</b>     | <b>(2,514,562)</b>                    |
| <b>Non-Operating Revenues (Expenses):</b>                   |                                       |  |                      |                    |                                       |
| Intergovernmental Revenues                                  | 96,650                                | -  | 280                  | -                  | 96,930                                |
| Interest Income   | 6,439                                 | 3,825                                    | 5,143                | 2,187              | 17,594                                |
| <b>Total Nonoperating Revenues (Expenses)</b>               | <b>103,089</b>                        | <b>3,825</b>                             | <b>5,423</b>         | <b>2,187</b>       | <b>114,524</b>                        |
| <b>Net Income (Loss) before Contributions and Transfers</b> | <b>(3,120,622)</b>                    | <b>233,647</b>                           | <b>166,900</b>       | <b>320,037</b>     | <b>(2,400,038)</b>                    |
| Capital Contributions from Other Funds                      | -                                     | -  | -                    | -                  | -                                     |
| Transfers In  | 3,385,857                             | 130,000                                  | -                    | -                  | 3,515,857                             |
| Transfers Out   | (500,000)                             | (412,500)                                | (46,500)             | -                  | (959,000)                             |
| <b>Total Transfers In (Out)</b>                             | <b>2,885,857</b>                      | <b>(282,500)</b>                         | <b>(46,500)</b>      | <b>-</b>           | <b>2,556,857</b>                      |
| <b>Change in Net Position</b>                               | <b>(234,765)</b>                      | <b>(48,853)</b>                          | <b>120,400</b>       | <b>320,037</b>     | <b>156,819</b>                        |
| <b>Total Net Position - July 1, 2016</b>                    | <b>(803,807)</b>                      | <b>1,628,859</b>                         | <b>584,194</b>       | <b>(42,389)</b>    | <b>1,366,856</b>                      |
| <b>Total Net Position - June 30, 2017</b>                   | <b>\$ (1,038,572)</b>                 | <b>\$ 1,580,006</b>                      | <b>\$ 704,594</b>    | <b>\$ 277,648</b>  | <b>\$ 1,523,675</b>                   |

**Internal Service Funds**

**Combining Statement of Cash Flows  
For the Year Ended June 30, 2017**

|  | <u>Administrative<br/>Internal<br/>Service</u> | <u>County Fleet<br/>&amp; Building<br/>Operations</u> | <u>Insurance<br/>Reserve</u> | <u>Payroll<br/>Reserve</u> | <u>Total<br/>Internal<br/>Service<br/>Funds</u> |
|--|--|---|------------------------------|----------------------------|---|
| <b>Cash Flows from Operating Activities</b>                    |  |   |                              |                            |   |
| Cash received from users                                       | \$ 3,573,225                                   | \$ 2,755,429  | \$ 1,002,755                 | \$ 643,090                 | \$ 7,974,499                                    |
| Cash received from other sources                               | 6,959  | 18,303  | 46,675                       | 1,600                      | 73,537  |
| Cash paid to suppliers   | (497,799)                                      | (2,051,284)   | (886,250)                    | -                          | (3,435,333)                                     |
| Cash paid to employees   | (2,597,852)                                    | (707,866)   | -                            | (283,132)                  | (3,588,850)                                     |
| Net cash provided by operating activities                      | <u>484,533</u>                                 | <u>14,582</u>   | <u>163,180</u>               | <u>361,558</u>             | <u>1,023,853</u>                                |
| <b>Cash Flows from Non-capital Financing Activities</b>        |  |   |                              |                            |   |
| Reciprocal interfund activity in                               | (242,011)                                      | 27,611  | -                            | -                          | (214,400)                                       |
| Reciprocal interfund activity out                              | (789,562)                                      | (392,985)   | -                            | (10,932)                   | (1,193,479)                                     |
| Nonreciprocal interfund activity out                           | 32,392   | -   | (46,220)                     | -                          | (13,828)  |
| Intergovernmental Receipts                                     | 96,650   | -   | -                            | -                          | 96,650  |
| Net cash provided by (used in) noncapital financing activities | <u>(902,531)</u>                               | <u>(365,374)</u>                                      | <u>(46,220)</u>              | <u>(10,932)</u>            | <u>(1,325,057)</u>                              |
| <b>Cash Flows from Capital Financing Activities</b>            |  |   |                              |                            |   |
| Capital assets transferred to other funds, net                 | -  | -   | -                            | -                          | -   |
| Net cash provided by (used in) capital financing activities    | <u>-</u>                                       | <u>162,846</u>  | <u>-</u>                     | <u>-</u>                   | <u>162,846</u>                                  |
| <b>Cash Flows from Investing Activities</b>                    |  |   |                              |                            |   |
| Interest income received                                       | 6,439  | 3,823   | 5,143                        | 2,187                      | 17,592  |
| Net cash provided by investing activities                      | <u>6,439</u>                                   | <u>3,823</u>  | <u>5,143</u>                 | <u>2,187</u>               | <u>17,592</u>                                   |
| Net Increase (Decrease) in Cash and Investments                | (411,559)                                      | (184,123)   | 122,103                      | 352,813                    | (120,768)                                       |
| Cash and Investments - July 1, 2016                            | 1,155,369                                      | 685,800   | 784,422                      | 114,176                    | 2,739,767                                       |
| Cash and Investments - June 30, 2017                           | <u>\$ 743,810</u>                              | <u>\$ 501,677</u>                                     | <u>\$ 906,525</u>            | <u>\$ 466,989</u>          | <u>\$ 2,618,999</u>                             |

**Net Cash Provided (Used) by Operating Activities**

|  |                   |                  |                   |                   |                     |
|--|-------------------|------------------|-------------------|-------------------|---------------------|
| Operating Income (Loss)  | \$ (3,223,711)    | \$ 229,822       | \$ 161,477        | \$ 317,850        | \$ (2,514,562)      |
| Adjustments to reconcile operating income (loss) to net cash provided by operating activities: |                   |                  |                   |                   |                     |
| Depreciation   | -                 | (360,224)        | -                 | -                 | (360,224)           |
| Net Change in Expense per GASB 68  | 257,214           | 119,154          | -                 | 32,837            | 409,205             |
| Transfers in   | 3,385,857         | -                | -                 | -                 | 3,385,857           |
| (Increase) Decrease in Accounts Receivable   | 4,433             | -                | -                 | -                 | 4,433               |
| (Increase) Decrease in Inventories   | -                 | (9,000)          | -                 | -                 | (9,000)             |
| Increase (Decrease) in Accounts Payable  | 22,569            | 20,042           | 1,703             | -                 | 44,314              |
| Increase (Decrease) in Payroll Payable   | 1,171             | 9,788            | -                 | 10,871            | 21,830              |
| Increase (Decrease) in Compensated Absences  | 37,000            | 5,000            | -                 | -                 | 42,000              |
| Total adjustments  | <u>3,708,244</u>  | <u>(215,240)</u> | <u>1,703</u>      | <u>43,708</u>     | <u>3,538,415</u>    |
| Net cash provided (used) by operating activities   | <u>\$ 484,533</u> | <u>\$ 14,582</u> | <u>\$ 163,180</u> | <u>\$ 361,558</u> | <u>\$ 1,023,852</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, 2017**

Administrative Internal Service - Fund 40

|                                       | Original<br>Budget | Final<br>Budget | Actual         | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|--------------------|-----------------|----------------|---|
| <b>Revenues:</b>                      |                    |                 |                |   |
| Fees and Charges for Services         | \$ 104,000         | \$ 104,000      | \$ 182,435     | \$ 78,435   |
| Interfund Charges for Services        | -                  | -               | 500            | 500   |
| Intergovernmental Revenues            | 99,000             | 99,000          | 96,650         | (2,350)   |
| Other Revenues                        | -                  | -               | 8,007          | 8,007   |
| <b>Total Revenues</b>                 | <b>203,000</b>     | <b>203,000</b>  | <b>287,592</b> | <b>84,592</b>   |
| <b>Expenditures:</b>                  |                    |                 |                |   |
| <b>Board of County Commissioners</b>  |                    |                 |                |   |
| Personal Services                     | 526,800            | 526,800         | 457,683        | 69,117  |
| Materials & Services                  | 14,200             | 14,200          | 26,669         | (12,469)  |
| <b>Total Expenditures</b>             | <b>541,000</b>     | <b>541,000</b>  | <b>484,352</b> | <b>56,648</b>   |
| <b>Finance</b>                        |                    |                 |                |   |
| Personal Services                     | 537,800            | 537,800         | 530,781        | 7,019   |
| Materials & Services                  | 30,200             | 30,200          | 18,141         | 12,059  |
| <b>Total Expenditures</b>             | <b>568,000</b>     | <b>568,000</b>  | <b>548,923</b> | <b>19,077</b>   |
| <b>Human Resources</b>                |                    |                 |                |   |
| Personal Services                     | 270,100            | 270,100         | 269,608        | 492   |
| Materials & Services                  | 73,900             | 73,900          | 63,439         | 10,461  |
| <b>Total Expenditures</b>             | <b>344,000</b>     | <b>344,000</b>  | <b>333,047</b> | <b>10,953</b>   |
| <b>Property Management</b>            |                    |                 |                |   |
| Personal Services                     | 71,400             | 71,400          | 73,130         | (1,730)   |
| Materials & Services                  | 12,600             | 12,600          | 1,096          | 11,504  |
| <b>Total Expenditures</b>             | <b>84,000</b>      | <b>84,000</b>   | <b>74,226</b>  | <b>9,774</b>  |
| <b>Information Technology</b>         |                    |                 |                |   |
| Personal Services                     | 662,400            | 662,400         | 648,208        | 14,192  |
| Materials & Services                  | 300,600            | 300,600         | 294,875        | 5,725   |
| <b>Total Expenditures</b>             | <b>963,000</b>     | <b>963,000</b>  | <b>943,084</b> | <b>19,916</b>   |
| <b>Geographic Information Systems</b> |                    |                 |                |   |
| Personal Services                     | 78,400             | 78,400          | 79,418         | (1,018)   |
| Materials & Services                  | 42,600             | 42,600          | 22,678         | 19,922  |
| <b>Total Expenditures</b>             | <b>121,000</b>     | <b>121,000</b>  | <b>102,096</b> | <b>18,904</b>   |
| <b>Legal</b>                          |                    |                 |                |   |
| Personal Services                     | 478,300            | 478,300         | 477,056        | 1,244   |
| Materials & Services                  | 20,700             | 20,700          | 21,182         | (482)   |
| <b>Total Expenditures</b>             | <b>499,000</b>     | <b>499,000</b>  | <b>498,238</b> | <b>762</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, 2017**

Administrative Internal Service - Fund 40 (Continued)

|  | Original<br>Budget | Final<br>Budget    | Actual                | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|--------------------|-----------------------|---|
| Law Library                                  |                    |                    |                       |   |
| Personal Services                            | 58,500             | 58,500             | 60,032                | (1,532)   |
| Materials & Services                         | 76,500             | 76,500             | 33,027                | 43,473  |
| Total Expenditures                           | <u>135,000</u>     | <u>135,000</u>     | <u>93,060</u>         | <u>41,940</u>   |
| Nondepartmental                              |                    |                    |                       |   |
| Debt Service                                 | 39,500             | 39,500             | 39,261                | 239   |
| Contingency                                  | 657,500            | 657,500            | -                     | 657,500   |
| Total Expenditures                           | <u>697,000</u>     | <u>697,000</u>     | <u>39,261</u>         | <u>657,739</u>  |
| Grand Total Expenditures                     | <u>3,952,000</u>   | <u>3,952,000</u>   | <u>3,116,286</u>      | <u>835,714</u>  |
| Excess of Revenues Over (Under) Expenditures | <u>(3,749,000)</u> | <u>(3,749,000)</u> | <u>(2,828,694)</u>    | <u>920,306</u>  |
| Other Financing Sources (Uses):              |                    |                    |                       |   |
| Interest Income                              | 3,400              | 3,400              | 6,439                 | 3,039   |
| Transfers In                                 | 3,020,600          | 3,020,600          | 3,385,857             | -   |
| Transfers Out                                | (500,000)          | (500,000)          | (500,000)             | -   |
| Total Other Financing Sources (Uses)         | <u>2,524,000</u>   | <u>2,524,000</u>   | <u>2,892,297</u>      | <u>3,039</u>  |
| Change in Fund Balance                       | (1,225,000)        | (1,225,000)        | 63,602                | 923,345   |
| Fund Balance - July 1, 2016                  | 1,225,000          | 1,225,000          | 986,577               | (238,423)   |
| Fund Balance - June 30, 2017                 | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ 1,050,179</u>   | <u>\$ 684,922</u>                                       |
| Reconciliation to GAAP Basis:                |                    |                    |                       |   |
| Net effect of GASB 68                        |                    |                    | (1,841,552)           |   |
| Compensated absences                         |                    |                    | (251,000)             |   |
| Fair Value of Investments                    |                    |                    | 3,801                 |   |
| GAAP Fund Balance - June 30, 2017            |                    |                    | <u>\$ (1,038,572)</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, 2017**

**County Fleet & Building Operations- Fund 41**

|  | Original<br>Budget | Final<br>Budget  | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|------------------|---------------------|---|
| <b>Revenues:</b>                             |                    |                  |                     |   |
| Fees and Charges for Services                | \$ 1,003,000       | \$ 1,003,000     | \$ 1,000,235        | \$ (2,765)  |
| Interfund Charges for Services               | 1,747,000          | 1,747,000        | 1,755,194           | 8,194   |
| Other Revenues                               | 65,000             | 65,000           | 20,460              | (44,540)  |
| Total Operating Revenues                     | <u>2,815,000</u>   | <u>2,815,000</u> | <u>2,775,889</u>    | <u>(39,111)</u>   |
| <b>Expenditures:</b>                         |                    |                  |                     |   |
| <b>County Fleet</b>                          |                    |                  |                     |   |
| Personal Services                            | 208,100            | 208,100          | 200,510             | 7,590   |
| Materials & Services                         | 467,000            | 467,000          | 423,725             | 43,275  |
| Total Expenditures                           | <u>675,100</u>     | <u>675,100</u>   | <u>624,235</u>      | <u>50,865</u>   |
| <b>Building Operations and Maintenance</b>   |                    |                  |                     |   |
| Personal Services                            | 1,126,900          | 1,126,900        | 1,074,486           | 52,414  |
| Materials & Services                         | 955,400            | 955,400          | 918,151             | 37,249  |
| Total Expenditures                           | <u>2,082,300</u>   | <u>2,082,300</u> | <u>1,992,638</u>    | <u>89,662</u>   |
| <b>Nondepartmental</b>                       |                    |                  |                     |   |
| Contingency                                  | 343,100            | 333,100          | -                   | 333,100   |
| Total Expenditures                           | <u>343,100</u>     | <u>333,100</u>   | <u>-</u>            | <u>333,100</u>  |
| Grand Total Expenditures                     | <u>3,100,500</u>   | <u>3,090,500</u> | <u>2,616,873</u>    | <u>473,627</u>  |
| Excess of Revenues Over (Under) Expenditures | <u>(285,500)</u>   | <u>(275,500)</u> | <u>159,016</u>      | <u>434,516</u>  |
| <b>Other Financing Sources (Uses):</b>       |                    |                  |                     |   |
| Interest Income                              | 2,000              | 2,000            | 3,825               | 1,825   |
| Transfers In                                 | 130,000            | 130,000          | 130,000             | -   |
| Transfers Out                                | (406,500)          | (416,500)        | (412,761)           | 3,739   |
| Total Other Financing Sources (Uses)         | <u>(274,500)</u>   | <u>(284,500)</u> | <u>(278,935)</u>    | <u>5,565</u>  |
| Change in Fund Balance                       | (560,000)          | (560,000)        | (119,919)           | 440,081   |
| Fund Balance - July 1, 2016                  | 560,000            | 560,000          | 579,554             | 19,554  |
| Fund Balance - June 30, 2017                 | <u>\$ -</u>        | <u>\$ -</u>      | <u>\$ 459,635</u>   | <u>\$ 459,635</u>                                       |
| <b>Reconciliation to GAAP Basis:</b>         |                    |                  |                     |   |
| Fair Value of Investments                    |                    |                  | \$ 2,563            |   |
| Net effect of GASB 68                        |                    |                  | (687,077)           |   |
| Capital assets                               |                    |                  | 1,945,886           |   |
| Compensated absences                         |                    |                  | (141,000)           |   |
| GAAP Fund Balance - June 30, 2017            |                    |                  | <u>\$ 1,580,006</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, 2017**

| <u>Insurance Reserve - Fund 42</u>           | Original<br>Budget | Final<br>Budget  | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|------------------|-------------------|---|
| <b>Revenues:</b>                             |                    |                  |                   |   |
| Fees and Charges for Services                | \$ 462,000         | \$ 462,000       | \$ 491,954        | \$ 29,954   |
| Intergovernmental Revenue                    | -                  | -                | 280               | 280   |
| Interfund Charges for Services               | 510,800            | 510,800          | 510,800           | -   |
| Other income                                 | 12,700             | 12,700           | 47,443            | 34,743  |
| Total Operating Revenues                     | <u>985,500</u>     | <u>985,500</u>   | <u>1,050,477</u>  | <u>64,977</u>   |
| <b>Expenditures:</b>                         |                    |                  |                   |   |
| Materials & Services                         | 961,800            | 961,800          | 887,953           | 73,847  |
| Contingency                                  | 378,700            | 378,700          | -                 | 378,700   |
| Total Expenditures                           | <u>1,340,500</u>   | <u>1,340,500</u> | <u>887,953</u>    | <u>452,547</u>  |
| Excess of Revenues Over (Under) Expenditures | <u>(355,000)</u>   | <u>(355,000)</u> | <u>162,524</u>    | <u>517,524</u>  |
| <b>Other Financing Sources (Uses):</b>       |                    |                  |                   |   |
| Interest Income                              | 1,500              | 1,500            | 5,143             | 3,643   |
| Transfers Out                                | (46,500)           | (46,500)         | (46,500)          | -   |
| Total Other Financing Sources (Uses)         | <u>(45,000)</u>    | <u>(45,000)</u>  | <u>(41,357)</u>   | <u>3,643</u>  |
| Change in Fund Balance                       | (400,000)          | (400,000)        | 121,167           | 521,167   |
| Fund Balance - July 1, 2016                  | 400,000            | 400,000          | 578,794           | 178,794   |
| Fund Balance - June 30, 2017                 | <u>\$ -</u>        | <u>\$ -</u>      | <u>\$ 699,961</u> | <u>\$ 699,961</u>                                       |
| Reconciliation to GAAP Basis:                |                    |                  |                   |   |
| Fair Value of Investments                    |                    |                  | 4,632             |   |
| GAAP Fund Balance - June 30, 2017            |                    |                  | <u>\$ 704,594</u> |   |
| <br>   |                    |                  |                   |   |
| <u>Payroll Reserve - Fund 43</u>             | Original<br>Budget | Final<br>Budget  | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues:</b>                             |                    |                  |                   |   |
| Interfund Charges for Services               | \$ 220,000         | \$ 220,000       | \$ 643,090        | \$ 423,090  |
| Total Operating Revenues                     | <u>220,000</u>     | <u>220,000</u>   | <u>643,090</u>    | <u>423,090</u>  |
| <b>Expenditures:</b>                         |                    |                  |                   |   |
| Personal Services                            | 360,000            | 360,000          | 294,004           | 65,996  |
| Contingency                                  | 5,000              | 5,000            | -                 | 5,000   |
| Total Expenditures                           | <u>365,000</u>     | <u>365,000</u>   | <u>294,004</u>    | <u>70,996</u>   |
| Excess of Revenues Over (Under) Expenditures | <u>(145,000)</u>   | <u>(145,000)</u> | <u>349,087</u>    | <u>494,087</u>  |
| <b>Other Financing Sources (Uses):</b>       |                    |                  |                   |   |
| Interest Income                              | -                  | -                | 2,187             | 2,187   |
| Total Other Financing Sources (Uses)         | <u>-</u>           | <u>-</u>         | <u>2,187</u>      | <u>2,187</u>  |
| Change in Fund Balance                       | (145,000)          | (145,000)        | 351,274           | 496,274   |
| Fund Balance - July 1, 2016                  | 145,000            | 145,000          | 113,329           | (31,671)  |
| Fund Balance - June 30, 2017                 | <u>\$ -</u>        | <u>\$ -</u>      | <u>\$ 464,603</u> | <u>\$ 464,603</u>                                       |
| Reconciliation to GAAP Basis:                |                    |                  |                   |   |
| Fair Value of Investments                    |                    |                  | 2,386             |   |
| Net effect of GASB 68                        |                    |                  | (189,341)         |   |
| GAAP Fund Balance - June 30, 2017            |                    |                  | <u>\$ 277,648</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, 2017**

|                                 | Balance<br>June 30, 2016 | Additions             | Deductions            | Balance<br>June 30, 2017 |
|---------------------------------|--------------------------|-----------------------|-----------------------|--------------------------|
| <u>Treasurer's Agency Funds</u> |                          |                       |                       |                          |
| <b>Assets:</b>                  |                          |                       |                       |                          |
| Cash & Investments              | \$ 1,338,048             | \$ 133,216,221        | \$ 132,918,829        | \$ 1,635,440             |
| Taxes Receivable                | 3,577,270                | 65,767,294            | 64,288,385            | 5,056,179                |
| Total Assets                    | <u>\$ 4,915,318</u>      | <u>\$ 198,983,515</u> | <u>\$ 197,207,214</u> | <u>\$ 6,691,619</u>      |
| <b>Liabilities:</b>             |                          |                       |                       |                          |
| Due To Other Governments        | \$ 3,577,270             | \$ 65,767,294         | \$ 64,288,385         | \$ 5,056,179             |
| Money Held for Others           | 1,338,048                | 133,613,498           | 133,316,106           | 1,635,440                |
| Total Liabilities               | <u>\$ 4,915,318</u>      | <u>\$ 199,380,792</u> | <u>\$ 197,604,491</u> | <u>\$ 6,691,619</u>      |