

REQUIRED SUPPLEMENTARY INFORMATION



JOSEPHINE COUNTY, OREGON

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 and Forestry. The primary source of revenue for the General Fund is property taxes. Significant operating transfers are made to other funds.

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

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

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

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

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

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

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

JOSEPHINE COUNTY, OREGON
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended June 30, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 3,384,500	\$ 3,384,500	\$ 3,466,523	\$ 82,023
Fees and Charges for Services	1,804,400	1,899,400	2,051,200	151,800
Intergovernmental Revenues	1,268,400	1,301,600	1,371,492	69,892
Other Revenues	114,700	114,700	188,965	74,265
Total Revenues	6,572,000	6,700,200	7,078,180	377,980
Expenditures:				
General Government				
Assessor				
Personal Services	997,200	997,200	936,350	60,850
Materials & Services	256,500	256,500	169,775	86,725
Total	1,253,700	1,253,700	1,106,125	147,575
Clerk				
Personal Services	346,200	351,200	345,989	5,211
Materials & Services	200,000	290,000	219,404	70,596
Total	546,200	641,200	565,393	75,807
Treasurer				
Personal Services	362,200	362,200	333,645	28,555
Materials & Services	144,200	144,200	127,527	16,673
Total	506,400	506,400	461,172	45,228
Total General Government	2,306,300	2,401,300	2,132,690	268,610
Community Development				
Planning				
Personal Services	438,300	438,300	434,440	3,860
Materials & Services	57,700	57,700	49,862	7,838
Total	496,000	496,000	484,302	11,698
Surveyor				
Personal Services	46,000	46,000	42,224	3,776
Materials & Services	25,700	25,700	14,605	11,095
Total	71,700	71,700	56,829	14,871
Forestry				
Personal Services	591,200	610,800	546,391	64,409
Materials & Services	279,600	293,200	227,348	65,852
Total	870,800	904,000	773,739	130,261
Total Community Development	1,438,500	1,471,700	1,314,870	156,830

JOSEPHINE COUNTY, OREGON
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended June 30, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Nondepartmental				
Materials & Services	-	-	-	-
Contingency	3,119,900	3,119,900	-	3,119,900
Total Nondepartmental	<u>3,119,900</u>	<u>3,119,900</u>	<u>-</u>	<u>3,119,900</u>
Grand Total Expenditures	<u>6,864,700</u>	<u>6,992,900</u>	<u>3,447,560</u>	<u>3,545,340</u>
Excess of Revenues Over (Under) Expenditures	<u>(292,700)</u>	<u>(292,700)</u>	<u>3,630,620</u>	<u>3,923,320</u>
Other Financing Sources (Uses):				
Transfers In	420,000	420,000	50,000	(370,000)
Transfers Out	(3,827,300)	(3,827,300)	(3,816,916)	10,384
Total Other Financing Sources (Uses)	<u>(3,407,300)</u>	<u>(3,407,300)</u>	<u>(3,766,916)</u>	<u>(359,616)</u>
Net change in Fund Balances	(3,700,000)	(3,700,000)	(136,296)	3,563,704
Fund Balances - July 1, 2009	<u>3,700,000</u>	<u>3,700,000</u>	<u>3,598,996</u>	<u>(101,004)</u>
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,462,700</u>	<u>\$ 3,462,700</u>

JOSEPHINE COUNTY, OREGON
Public Works Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended June 30, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 120,000	\$ 120,000	\$ 83,670	\$ (36,330)
Intergovernmental Revenues	6,034,800	6,034,800	5,610,425	(424,375)
Interfund Charges for Services	13,000	13,000	15,220	2,220
Other Revenues	159,900	159,900	136,634	(23,266)
Total Revenues	6,327,700	6,327,700	5,845,949	(481,751)
Expenditures:				
Public Works				
Personal Services	4,068,000	4,068,000	3,854,416	213,584
Materials & Services	2,490,000	2,490,000	2,383,984	106,016
Contingency	5,615,600	5,617,600	-	5,617,600
Total	12,173,600	12,175,600	6,238,400	5,937,200
 Grand Total Expenditures	 12,173,600	 12,175,600	 6,238,400	 5,937,200
 Excess of Revenues Over (Under) Expenditures	 (5,845,900)	 (5,847,900)	 (392,451)	 5,455,449
Other Financing Sources (Uses):				
Transfers In	97,500	99,500	94,890	(4,610)
Transfers Out	(2,267,400)	(2,267,400)	(1,953,492)	313,908
Total Other Financing Sources (Uses)	(2,169,900)	(2,167,900)	(1,858,602)	309,298
 Net change in Fund Balances	 (8,015,800)	 (8,015,800)	 (2,251,053)	 5,764,747
 Fund Balances - July 1, 2009	 8,015,800	 8,015,800	 8,314,339	 298,539
 Fund Balances - June 30, 2010	 \$ -	 \$ -	 \$ 6,063,286	 \$ 6,063,286

JOSEPHINE COUNTY, OREGON
Public Safety Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended June 30, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 1,668,269	\$ 1,668,269	\$ 1,136,467	\$ (531,802)
Intergovernmental Revenues	10,921,185	10,996,185	11,594,961	598,776
Other Revenues	150,146	150,146	221,871	71,725
Total Revenues	12,739,600	12,814,600	12,953,299	138,699
Expenditures:				
Public Safety				
District Attorney				
Personal Services	1,621,800	1,621,800	1,587,420	34,380
Materials & Services	238,100	238,100	179,618	58,482
Total	1,859,900	1,859,900	1,767,038	92,862
Juvenile Justice				
Personal Services	2,101,900	2,171,900	2,172,456	(556)
Materials & Services	278,000	283,000	419,457	(136,457)
Total	2,379,900	2,454,900	2,591,913	(137,013)
Sheriff				
Personal Services	8,096,000	8,096,000	7,782,933	313,067
Materials & Services	2,610,700	2,610,700	2,494,741	115,959
Capital Outlay	-	-	-	-
Total	10,706,700	10,706,700	10,277,674	429,026
Total Public Safety	14,946,500	15,021,500	14,636,625	384,875
Nondepartmental				
Contingency	10,286,000	10,286,000	-	10,286,000
Total Nondepartmental	10,286,000	10,286,000	-	10,286,000
Grand Total Expenditures	25,232,500	25,307,500	14,636,625	10,670,875
Excess of Revenues Over (Under) Expenditures	(12,492,900)	(12,492,900)	(1,683,326)	10,809,574
Other Financing Sources (Uses):				
Transfers In	3,308,600	3,308,600	3,288,600	(20,000)
Transfers Out	(1,315,700)	(1,315,700)	(1,321,950)	(6,250)
Total Other Financing Sources (Uses)	1,992,900	1,992,900	1,966,650	(26,250)
Net change in Fund Balances	(10,500,000)	(10,500,000)	283,324	10,783,324
Fund Balances - July 1, 2009	10,500,000	10,500,000	10,552,560	52,560
Fund Balances - June 30, 2010	\$ -	\$ -	\$ 10,835,884	\$ 10,835,884

JOSEPHINE COUNTY, OREGON
Adult Corrections Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended June 30, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 539,500	\$ 539,500	\$ 545,957	\$ 6,457
Intergovernmental Revenues	2,650,900	2,650,900	2,670,977	20,077
Interfund Charges for Services	117,000	117,000	85,755	(31,245)
Other Revenues	36,500	36,500	51,345	14,845
Total Revenues	3,343,900	3,343,900	3,354,034	10,134
Expenditures:				
Personal Services	2,519,200	2,519,200	2,482,905	36,295
Materials and Services	747,200	747,200	736,057	11,143
Contingency	227,400	167,400	-	167,400
Total Expenditures	3,493,800	3,433,800	3,218,962	214,838
Excess of Revenues Over (Under) Expenditures	(149,900)	(89,900)	135,072	224,972
Other Financing Sources (Uses)				
Transfers In	250,000	250,000	250,000	-
Transfers Out	(355,000)	(415,000)	(413,632)	1,368
Total Other Financing Sources (Uses)	(105,000)	(165,000)	(163,632)	1,368
Net change in Fund Balances	(254,900)	(254,900)	(28,560)	226,340
Fund Balances - July 1, 2009	254,900	254,900	370,375	115,475
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 341,815</u>	<u>\$ 341,815</u>

JOSEPHINE COUNTY, OREGON
Public Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended June 30, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 1,768,271	\$ 1,321,071	\$ 1,026,391	\$ (294,680)
Intergovernmental Revenues	999,778	1,245,550	1,228,255	(17,295)
Interfund Charges for Services	20,000	605,200	467,882	(137,318)
Other Revenues	167,651	192,079	134,038	(58,041)
Total Revenues	2,955,700	3,363,900	2,856,566	(507,334)
Expenditures:				
Personal Services	1,817,800	1,982,000	1,914,899	67,101
Materials and Services	994,100	1,238,100	890,537	347,563
Total Expenditures	2,811,900	3,220,100	2,805,436	414,664
Excess of Revenues Over (Under) Expenditures	143,800	143,800	51,130	(92,670)
Other Financing Sources (Uses)				
Transfers In	45,000	45,000	45,000	-
Transfers Out	(188,800)	(188,800)	(188,800)	-
Total Other Financing Sources (Uses)	(143,800)	(143,800)	(143,800)	-
Net change in Fund Balances	-	-	(92,670)	(92,670)
Fund Balances - July 1, 2009	-	-	(25,000)	(25,000)
Fund Balances - June 30, 2010	\$ -	\$ -	\$ (117,670)	\$ (117,670)

JOSEPHINE COUNTY, OREGON
Mental Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended June 30, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 28,000	\$ 32,000	\$ 30,078	\$ (1,922)
Intergovernmental Revenues	2,848,500	3,568,500	3,465,927	(102,573)
Other Revenues	6,000	6,000	6,673	673
Total Revenues	<u>2,882,500</u>	<u>3,606,500</u>	<u>3,502,678</u>	<u>(103,822)</u>
Expenditures:				
Personal Services	60,700	64,700	63,874	826
Materials and Services	2,840,200	3,560,200	3,352,358	207,842
Debt Service	28,000	28,000	20,497	7,503
Contingency	76,600	76,600	-	76,600
Total Expenditures	<u>3,005,500</u>	<u>3,729,500</u>	<u>3,436,729</u>	<u>292,771</u>
Excess of Revenues Over (Under) Expenditures	<u>(123,000)</u>	<u>(123,000)</u>	<u>65,949</u>	<u>188,949</u>
Other Financing Sources (Uses)				
Transfers Out	(77,300)	(77,300)	(62,300)	15,000
Total Other Financing Sources (Uses)	<u>(77,300)</u>	<u>(77,300)</u>	<u>(62,300)</u>	<u>15,000</u>
Net change in Fund Balances	(200,300)	(200,300)	3,649	203,949
Fund Balances - July 1, 2009	200,300	200,300	147,056	(53,244)
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,705</u>	<u>\$ 150,705</u>

JOSEPHINE COUNTY, OREGON
Grant Projects Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended June 30, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 2,427,790	\$ 2,427,790	\$ 2,107,164	\$ (320,626)
Other Revenues	35,210	35,210	73,753	38,543
Total Revenues	2,463,000	2,463,000	2,180,917	(282,083)
Expenditures:				
Community Development:				
Title III				
Materials & Services	1,051,500	1,051,500	690,789	360,711
Total	1,051,500	1,051,500	690,789	360,711
Community Development Block Grant (CDBG)				
Materials & Services	1,200,000	1,200,000	833,974	366,026
Total	1,200,000	1,200,000	833,974	366,026
Economic Development				
Materials & Services	313,000	313,000	259,352	53,648
Total	313,000	313,000	259,352	53,648
Total Community Development	2,564,500	2,564,500	1,784,115	780,385
Human Services:				
Veterans Service Office				
Personal Services	84,500	84,500	82,656	1,844
Materials & Services	19,600	19,600	18,489	1,111
Total	104,100	104,100	101,145	2,955
Total Human Services	104,100	104,100	101,145	2,955
Nondepartmental				
Contingency	3,068,900	3,074,400	-	3,074,400
Total nondepartmental	3,068,900	3,074,400	-	3,074,400
Grand Total Expenditures	5,737,500	5,743,000	1,885,260	3,857,740
Excess of Revenues Over (Under) Expenditures	(3,274,500)	(3,280,000)	295,657	3,575,657
Other Financing Sources (Uses):				
Transfers In	52,300	57,800	57,760	(40)
Transfers Out	(1,101,500)	(1,101,500)	(731,500)	370,000
Total Other Financing Sources (Uses)	(1,049,200)	(1,043,700)	(673,740)	369,960
Net change in Fund Balances	(4,323,700)	(4,323,700)	(378,083)	3,945,617
Fund Balances - July 1, 2009	4,323,700	4,323,700	4,667,954	344,254
Fund Balances - June 30, 2010	\$ -	\$ -	\$ 4,289,871	\$ 4,289,871

JOSEPHINE COUNTY, OREGON

**Note to Required Supplementary Information
June 30, 2010**

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)
6/30/2010	\$ -	\$ 1,811,000	\$ 1,811,000	0%	\$ 17,252,000	10.5%



Josephine County Public Works ~ Operations Division

Bridge/Culvert Maintenance Program

Operations Workgroup is responsible for the repair and maintenance of approximately 200 County owned and maintained bridges, having a replacement value in excess of \$60 million dollars. We additionally operate 13,000 culverts crossing roads and rights-of-way throughout the County.

There is a great variety of bridges in the county ranging from steel truss bridges, to concrete pier and deck bridges, to the Sunny Valley Covered bridge. Josephine County and the Oregon Department of Transportation (ODOT) inspectors evaluate the bridges once every two years. The inspectors rate the bridges on structural integrity, functionality, scour analysis and other pertinent criteria. Bridges receiving low scores are posted for weight limits as needed, and also programmed for future rehabilitation or replacement.

Routine inspections of the bridges and culverts are tracked to prioritize future maintenance activities, which in some cases, are done in-house by Operations bridge crews. Over the years Josephine County has replaced several aging bridges with county funding in conjunction with O.T.I.A funds through the state of Oregon grant program.

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**



JOSEPHINE COUNTY, OREGON

NONMAJOR GOVERNMENTAL FUNDS

FUND DESCRIPTIONS

NONMAJOR SPECIAL REVENUE FUNDS

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

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

Public Works Special Projects Fund – This fund is used to account for the operations of the North Valley Industrial Park and two former disposal sites, Kerby Landfill and Marlsan Lagoon. Revenues are from Public Works fund and sales of NVIP lots. Expenditures are for ongoing monitoring and remediation of disposal sites and NVIP liens and assessments associated with industrial park development.

County Clerk Records Fund – In accordance with state law, five percent of certain fees collected by the county clerk's office have been set aside for acquiring storage and retrieval systems, payment of expenses incurred in collecting those fees, and maintaining and restoring records as authorized by the county clerk.

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 Josephine County Clerk. Expenditures are for personal services and supplies.

Juvenile Justice Special Programs Fund – This fund was established July 1, 2006 to carry out the CASA, Court Mediation and Juvenile Flexible Services programs, which are funded by dedicated funds and contract monies

District Attorney's Special Programs Fund – This fund accounts for the receipt and expenditure of funds dedicated for the Child Support Program and the CAMI (Child Abuse Multidisciplinary Intervention) programs, which are carried out by the District Attorney's office.

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

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

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

Court Facilities and Security Fund – This fund is for the provision of security and building operation and maintenance for the State Courts located on the second floor of the Courthouse and in the Juvenile Justice Building.

Josephine County Fair Fund – This fund accounts for operations of the county fair. Major sources of revenue include annual fair, horse racing proceeds, and an economic development

JOSEPHINE COUNTY, OREGON

subsidy from Oregon Lottery dollars. Expenditures are primarily for administration, operation of the fair, and the maintenance of the fair buildings and grounds. The Fair Board is charged with the responsibility for operational and financial management of the fairgrounds.

Library Programs Trust Fund – This is a special fund 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 and the donors' wishes must be honored. The fund can also be used to account for unrestricted gifts and grants.

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.

4-H Extension Fund – This fund accounts for moneys received for the operation of the County 4-H Extension Service. The major source of revenue is property tax collections for the 4-H Service District. Expenditures are for the administration and operation of the District.

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

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

Human Service Programs Trust Fund – This fund was established in 2010 to account for donations and trust money related to various human service programs.

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

Library Operating Fund – The Josephine County libraries were closed in May 2007 due to discontinuation of County general fund support. The Library Operating Fund contains the residual monies from revenues and operating costs of the Main Library in Grants Pass and the three branches in Cave Junction, Wolf Creek and Williams. The main library re-opened in December 2008 under contract with Josephine Community Libraries, Inc., a private, non-profit group with funding provided by subscriber-type membership dues. This fund was closed in 2010 and the balance transferred to the Library Programs Trust Fund.

Kaye Jean Turner Fund – Mr. and Mrs. Fred Gray established the Kaye Jean Turner Trust Fund in 1979 in memory of their daughter. The purpose of the fund is to purchase library materials in the subject areas of art history and art appreciation. No more than one-third of the principal amount is to be expended annually with the remaining balance to accumulate interest and be added to the principal amount for future use. This fund was closed in 2010 and the balance transferred to the Library Programs Trust Fund.

Jennifer Patton Memorial Fund – This fund was established in the name of Jennifer Patton, a former skill trainer for the Developmental Disabilities Program, whose life was cut short in May 1995. The fund directly serves clients with developmental disabilities and supports the activities she shared with them. This fund was closed in 2010 and the balance transferred to the Human Service Programs Trust Fund.

JOSEPHINE COUNTY, OREGON

Zelzie Reed Fund – A bequeath from the estate of Ms. Reed established this fund to provide services to children through the Mental Health Department's early intervention program. Expenditures of this fund are for its administration and for the operations of the early intervention program. This fund was closed in 2010 and the balance transferred to the Human Service Programs Trust Fund.

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 – During fiscal year 2001-02, the County created this fund and completed financing the PERS unfunded actuarial liability that existed at that time. The revenue for repayment is being received from all County departments and placed in this fund. The related debt payments are recorded in this fund.

NONMAJOR CAPITAL PROJECT FUNDS

County Bridge Construction Fund – This fund was established in the 2004-05 fiscal year to account for grant money received from the Oregon Transportation Investment Act to rebuild certain bridges in the County.

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

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

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

NONMAJOR PERMANENT FUNDS

William MacKenzie Fund – This trust fund was established based on a bequest included in the will of William MacKenzie. The bequest established the fund principal, which cannot be expended. The purpose of the fund is to assist Josephine County residents who have exhausted all other sources of public assistance. The fund, which is administered by the Board of County Commissioners, provides assistance based on requests received from various public service agencies, within the limits of the amounts of interest earned by the fund. This fund was closed in 2010 and the balance transferred to the Human Service Programs Trust Fund.

George R. Borders Memorial Fund – This fund was established in 1995 as a result of a bequest from the estate of Mr. Borders. The principal is to remain unspent, while the interest may be used for projects to benefit the Main Library in Grants Pass. This fund was closed in 2010 and the balance transferred to the Library Programs Trust Fund.

JOSEPHINE COUNTY, OREGON
Nonmajor Governmental Funds

Combining Balance Sheet
June 30, 2010

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Permanent Funds	Total Nonmajor Governmental Funds
Assets:					
Current Assets:					
Cash & Investments	\$ 4,512,722	\$ 156,056	\$ 5,230,678	\$ -	\$ 9,899,456
Taxes Receivable	23,275	99,008	-	-	122,283
Other Receivables	34,890	-	-	-	34,890
Due From Other Governments	475,971	-	155,215	-	631,186
Due From Other Funds	53,547	-	54,612	-	108,159
Other Assets	61,850	-	-	-	61,850
Total Assets	\$ 5,162,255	\$ 255,064	\$ 5,440,505	\$ -	\$ 10,857,824
Liabilities and Fund Balances:					
Liabilities:					
Accounts Payable	\$ 335,232	\$ -	\$ 225,716	\$ -	\$ 560,948
Accrued Payroll Liabilities	178,617	-	-	-	178,617
Due To Other Governments	2,600	-	-	-	2,600
Due To Other Funds	532,166	-	1,772	-	533,938
Deferred Revenue	185,947	89,634	-	-	275,581
Total Liabilities	1,234,562	89,634	227,488	-	1,551,684
Fund Balances:					
Reserved for Permanent Endowment	414,672	-	-	-	414,672
Unreserved Fund Balance	3,513,021	165,430	5,213,017	-	8,891,468
Total Fund Balances	3,927,693	165,430	5,213,017	-	9,306,140
Total Liabilities and Fund Balances	\$ 5,162,255	\$ 255,064	\$ 5,440,505	\$ -	\$ 10,857,824

JOSEPHINE COUNTY, OREGON
Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2010

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Permanent Funds	Total Nonmajor Governmental Funds
Revenues:					
Taxes	\$ 267,033	\$ 1,092,470	\$ -	\$ -	\$ 1,359,503
Fees and Charges for Services	1,856,602	-	-	-	1,856,602
Intergovernmental Revenues	3,019,558	-	242,437	-	3,261,995
Interfund Charges for Services	-	962,568	-	-	962,568
Other Revenues	481,325	16,649	67,154	-	565,128
Total Revenues	5,624,518	2,071,687	309,591	-	8,005,796
Expenditures:					
General Government	614,535	-	596,411	-	1,210,946
Public Safety	696,770	-	209,547	-	906,317
Public Works	-	-	2,326,115	-	2,326,115
Culture and Recreation	2,148,707	-	261,477	-	2,410,184
Community Development	950,660	-	-	-	950,660
Health and Human Services	1,271,405	-	-	-	1,271,405
Debt Service - Principal	-	1,300,000	-	-	1,300,000
Debt Service - Interest	-	774,471	-	-	774,471
Total Expenditures	5,682,077	2,074,471	3,393,550	-	11,150,098
Excess of Revenues Over (Under)					
Expenditures	(57,559)	(2,784)	(3,083,959)	-	(3,144,302)
Other Financing Sources (Uses):					
Transfers In	1,398,520	-	2,286,532	-	3,685,052
Transfers Out	(862,524)	-	(26,260)	(637,475)	(1,526,259)
Total Other Financing Sources (Uses)	535,996	-	2,260,272	(637,475)	2,158,793
Net change in Fund Balances	478,437	(2,784)	(823,687)	(637,475)	(985,509)
Fund Balances - July 1, 2009	3,449,256	168,214	6,036,704	637,475	10,291,649
Fund Balances - June 30, 2010	\$ 3,927,693	\$ 165,430	\$ 5,213,017	\$ -	\$ 9,306,140

JOSEPHINE COUNTY, OREGON
Nonmajor Special Revenue Funds

Combining Balance Sheet
June 30, 2010

	Building Safety & Electrical Inspection Fund	PEG Access Fund	Public Works Special Projects Fund	County Clerk Records Fund	Public Land Corner Preservation Fund
Assets:					
Current Assets:					
Cash & Investments	\$ 2,087,621	\$ 53,217	\$ 138,183	\$ 98,473	\$ 63,877
Taxes Receivable	-	-	-	-	-
Other Receivables	-	-	868	-	-
Due From Other Governments	-	-	16,398	-	-
Due From Other Funds	894	-	-	1	4
Other Assets	-	-	-	-	-
Total Assets	\$ 2,088,515	\$ 53,217	\$ 155,449	\$ 98,474	\$ 63,881
Liabilities and Fund Balances:					
Liabilities:					
Accounts Payable	\$ 5,920	\$ 18,901	\$ 5,927	\$ -	\$ -
Accrued Payroll Liabilities	37,443	-	-	-	8,561
Due To Other Governments	-	-	-	-	-
Due To Other Funds	500	-	-	-	-
Deferred Revenue	-	-	-	-	-
Total Liabilities	43,863	18,901	5,927	-	8,561
Fund Balances:					
Reserved Fund Balance	-	-	-	-	-
Unreserved Fund Balance	2,044,652	34,316	149,522	98,474	55,320
Total Fund Balances	2,044,652	34,316	149,522	98,474	55,320
Total Liabilities and Fund Balances	\$ 2,088,515	\$ 53,217	\$ 155,449	\$ 98,474	\$ 63,881

**Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended June 30, 2010**

Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and Charges for Services	346,906	36,495	12,564	15,283	92,271
Intergovernmental Revenues	-	-	54,800	-	-
Other Revenues	34,691	789	1,296	1,706	1,232
Total Revenues	381,597	37,284	68,660	16,989	93,503
Expenditures:					
General Government	-	50,273	-	22,053	-
Public Safety	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Community Development	681,028	-	146,376	-	123,256
Health and Human Services	-	-	-	-	-
Total Expenditures	681,028	50,273	146,376	22,053	123,256
Excess of Revenues Over (Under)					
Expenditures	(299,431)	(12,989)	(77,716)	(5,064)	(29,753)
Other Financing Sources (Uses):					
Transfers In	29,500	20,800	261,004	-	-
Transfers Out	(66,162)	-	(33,766)	(12,340)	(12,900)
Total Other Financing Sources (Uses)	(36,662)	20,800	227,238	(12,340)	(12,900)
Net change in Fund Balances	(336,093)	7,811	149,522	(17,404)	(42,653)
Fund Balances - July 1, 2009	2,380,745	26,505	-	115,878	97,973
Fund Balances - June 30, 2010	\$ 2,044,652	\$ 34,316	\$ 149,522	\$ 98,474	\$ 55,320

JOSEPHINE COUNTY, OREGON
Nonmajor Special Revenue Funds

Combining Balance Sheet (Continued)
June 30, 2010

	Juvenile Justice Special Programs Fund	District Attorney's Special Programs Fund	District Attorney's Forfeitures Fund	Sheriff (Forfeiture) Trust Fund	Sheriff Programs Trust Fund
Assets:					
Current Assets:					
Cash & Investments	\$ 72,420	\$ 83,034	\$ 259,132	\$ 285,581	\$ 60,909
Taxes Receivable	-	-	-	-	-
Other Receivables	-	-	-	-	10,260
Due From Other Governments	17,338	25,441	-	-	-
Due From Other Funds	27,371	-	7,288	17,293	-
Other Assets	-	-	-	-	-
Total Assets	\$ 117,129	\$ 108,475	\$ 266,420	\$ 302,874	\$ 71,169
Liabilities and Fund Balances:					
Liabilities:					
Accounts Payable	\$ 9,685	\$ 72	\$ -	\$ 12,621	\$ -
Accrued Payroll Liabilities	15,494	-	-	-	-
Due To Other Governments	-	-	-	-	-
Due To Other Funds	16	46,500	-	40,095	25,268
Deferred Revenue	-	-	-	-	-
Total Liabilities	25,195	46,572	-	52,716	25,268
Fund Balances:					
Reserved Fund Balance	-	-	-	-	-
Unreserved Fund Balance	91,934	61,903	266,420	250,158	45,901
Total Fund Balances	91,934	61,903	266,420	250,158	45,901
Total Liabilities and Fund Balances	\$ 117,129	\$ 108,475	\$ 266,420	\$ 302,874	\$ 71,169

**Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Continued)**
For the Year Ended June 30, 2010

Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and Charges for Services	5,450	-	-	-	12,215
Intergovernmental Revenues	103,024	132,406	10,768	21,102	10,824
Other Revenues	45,484	1,021	3,925	5,600	60,883
Total Revenues	153,958	133,427	14,693	26,702	83,922
Expenditures:					
General Government	-	-	-	-	-
Public Safety	226,031	22,238	5,000	119,820	38,021
Culture and Recreation	-	-	-	-	-
Community Development	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Total Expenditures	226,031	22,238	5,000	119,820	38,021
Excess of Revenues Over (Under)					
Expenditures	(72,073)	111,189	9,693	(93,118)	45,901
Other Financing Sources (Uses):					
Transfers In	71,235	-	-	-	-
Transfers Out	(15,500)	(93,000)	-	-	-
Total Other Financing Sources (Uses)	55,735	(93,000)	-	-	-
Net change in Fund Balances	(16,338)	18,189	9,693	(93,118)	45,901
Fund Balances - July 1, 2009	108,272	43,714	256,727	343,276	-
Fund Balances - June 30, 2010	\$ 91,934	\$ 61,903	\$ 266,420	\$ 250,158	\$ 45,901

JOSEPHINE COUNTY, OREGON
Nonmajor Special Revenue Funds

Combining Balance Sheet (Continued)
June 30, 2010

	Court Facilities and Security Fund	Fairgrounds Fund	Library Programs Trust Fund	Parks Operating Fund	4H Extension Fund
Assets:					
Current Assets:					
Cash & Investments	\$ 29,790	\$ 78,148	\$ 608,952	\$ 20,449	\$ 181,530
Taxes Receivable	-	-	-	-	23,275
Other Receivables	-	15,615	-	-	-
Due From Other Governments	-	-	-	-	-
Due From Other Funds	-	500	-	-	-
Other Assets	-	-	61,850	-	-
Total Assets	\$ 29,790	\$ 94,263	\$ 670,802	\$ 20,449	\$ 204,805
Liabilities and Fund Balances:					
Liabilities:					
Accounts Payable	\$ -	\$ 65,863	\$ -	\$ 45,799	\$ 101,719
Accrued Payroll Liabilities	-	24,682	-	34,545	-
Due To Other Governments	-	-	-	-	-
Due To Other Funds	14,873	48,000	-	28,766	-
Deferred Revenue	-	17,603	-	147,169	21,175
Total Liabilities	14,873	156,148	-	256,279	122,894
Fund Balances:					
Reserved Fund Balance	-	-	367,410	-	-
Unreserved Fund Balance	14,917	(61,885)	303,392	(235,830)	81,911
Total Fund Balances	14,917	(61,885)	670,802	(235,830)	81,911
Total Liabilities and Fund Balances	\$ 29,790	\$ 94,263	\$ 670,802	\$ 20,449	\$ 204,805

**Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Continued)**
For the Year Ended June 30, 2010

Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 267,017
Fees and Charges for Services	-	583,826	-	585,802	-
Intergovernmental Revenues	56,230	41,963	-	348,276	-
Other Revenues	267	229,010	9,213	1,443	3,719
Total Revenues	56,497	854,799	9,213	935,521	270,736
Expenditures:					
General Government	-	-	-	-	-
Public Safety	285,480	-	-	-	-
Culture and Recreation	-	904,054	-	997,784	246,869
Community Development	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Total Expenditures	285,480	904,054	-	997,784	246,869
Excess of Revenues Over (Under)					
Expenditures	(228,983)	(49,255)	9,213	(62,263)	23,867
Other Financing Sources (Uses):					
Transfers In	239,615	50,000	624,459	-	-
Transfers Out	-	(26,300)	-	(78,300)	-
Total Other Financing Sources (Uses)	239,615	23,700	624,459	(78,300)	-
Net change in Fund Balances	10,632	(25,555)	633,672	(140,563)	23,867
Fund Balances - July 1, 2009	4,285	(36,330)	37,130	(95,267)	58,044
Fund Balances - June 30, 2010	\$ 14,917	\$ (61,885)	\$ 670,802	\$ (235,830)	\$ 81,911

JOSEPHINE COUNTY, OREGON
Nonmajor Special Revenue Funds

Combining Balance Sheet (Continued)
June 30, 2010

	Transit Fund	Commission for Children and Families Fund	Human Service Programs Trust Fund	County Schools Trust Fund	Library Operating Fund
Assets:					
Current Assets:					
Cash & Investments	\$ 116,284	\$ 143,334	\$ 128,488	\$ 3,300	\$ -
Taxes Receivable	-	-	-	-	-
Other Receivables	8,147	-	-	-	-
Due From Other Governments	359,101	57,693	-	-	-
Due From Other Funds	194	-	2	-	-
Other Assets	-	-	-	-	-
Total Assets	\$ 483,726	\$ 201,027	\$ 128,490	\$ 3,300	\$ -
Liabilities and Fund Balances:					
Liabilities:					
Accounts Payable	\$ 1,906	\$ 66,819	\$ -	\$ -	\$ -
Accrued Payroll Liabilities	43,344	14,548	-	-	-
Due To Other Governments	-	2,600	-	-	-
Due To Other Funds	321,494	6,654	-	-	-
Deferred Revenue	-	-	-	-	-
Total Liabilities	366,744	90,621	-	-	-
Fund Balances:					
Reserved Fund Balance	-	-	47,262	-	-
Unreserved Fund Balance	116,982	110,406	81,228	3,300	-
Total Fund Balances	116,982	110,406	128,490	3,300	-
Total Liabilities and Fund Balances	\$ 483,726	\$ 201,027	\$ 128,490	\$ 3,300	\$ -

**Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Continued)**
For the Year Ended June 30, 2010

Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 16
Fees and Charges for Services	147,322	18,468	-	-	-
Intergovernmental Revenues	1,145,259	566,740	-	528,166	-
Other Revenues	36,290	1,583	26,163	16,972	38
Total Revenues	1,328,871	586,791	26,163	545,138	54
Expenditures:					
General Government	-	-	-	542,209	-
Public Safety	-	-	180	-	-
Culture and Recreation	-	-	-	-	-
Community Development	-	-	-	-	-
Health and Human Services	742,240	529,765	(600)	-	-
Total Expenditures	742,240	529,765	(420)	542,209	-
Excess of Revenues Over (Under)					
Expenditures	586,631	57,026	26,583	2,929	54
Other Financing Sources (Uses):					
Transfers In	-	-	101,907	-	-
Transfers Out	(386,230)	(49,135)	-	-	(2,515)
Total Other Financing Sources (Uses)	(386,230)	(49,135)	101,907	-	(2,515)
Net change in Fund Balances	200,401	7,891	128,490	2,929	(2,461)
Fund Balances - July 1, 2009	(83,419)	102,515	-	371	2,461
Fund Balances - June 30, 2010	\$ 116,982	\$ 110,406	\$ 128,490	\$ 3,300	\$ -

JOSEPHINE COUNTY, OREGON
Nonmajor Special Revenue Funds

Combining Balance Sheet (Continued)
June 30, 2010

	Kaye Jean Turner Fund	Jennifer Patton Memorial Fund	Zelzie Reed Early Trust Fund	Total Nonmajor Special Revenue Funds
Assets:				
Current Assets:				
Cash & Investments	\$ -	\$ -	\$ -	\$ 4,512,722
Taxes Receivable	-	-	-	23,275
Other Receivables	-	-	-	34,890
Due From Other Governments	-	-	-	475,971
Due From Other Funds	-	-	-	53,547
Other Assets	-	-	-	61,850
Total Assets	\$ -	\$ -	\$ -	\$ 5,162,255
Liabilities and Fund Balances:				
Liabilities:				
Accounts Payable	\$ -	\$ -	\$ -	\$ 335,232
Accrued Payroll Liabilities	-	-	-	178,617
Due To Other Governments	-	-	-	2,600
Due To Other Funds	-	-	-	532,166
Deferred Revenue	-	-	-	185,947
Total Liabilities	-	-	-	1,234,562
Fund Balances:				
Reserved Fund Balance	-	-	-	414,672
Unreserved Fund Balance	-	-	-	3,513,021
Total Fund Balances	-	-	-	3,927,693
Total Liabilities and Fund Balances	\$ -	\$ -	\$ -	\$ 5,162,255

**Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Continued)**
For the Year Ended June 30, 2010

Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ 267,033
Fees and Charges for Services	-	-	-	1,856,602
Intergovernmental Revenues	-	-	-	3,019,558
Other Revenues	-	-	-	481,325
Total Revenues	-	-	-	5,624,518
Expenditures:				
General Government	-	-	-	614,535
Public Safety	-	-	-	696,770
Culture and Recreation	-	-	-	2,148,707
Community Development	-	-	-	950,660
Health and Human Services	-	-	-	1,271,405
Total Expenditures	-	-	-	5,682,077
Excess of Revenues Over (Under)				
Expenditures	-	-	-	(57,559)
Other Financing Sources (Uses):				
Transfers In	-	-	-	1,398,520
Transfers Out	(63,670)	(4,330)	(18,376)	(862,524)
Total Other Financing Sources (Uses)	(63,670)	(4,330)	(18,376)	535,996
Net change in Fund Balances	(63,670)	(4,330)	(18,376)	478,437
Fund Balances - July 1, 2009	63,670	4,330	18,376	3,449,256
Fund Balances - June 30, 2010	\$ -	\$ -	\$ -	\$ 3,927,693

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, 2010

Building Safety - Fund 262

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 399,200	\$ 399,200	\$ 346,906	\$ (52,294)
Other Revenues	60,000	60,000	34,691	(25,309)
Total Revenues	459,200	459,200	381,597	(77,603)
Expenditures:				
Personal Services	613,400	613,400	566,843	46,557
Materials & Services	118,400	118,400	114,185	4,215
Contingency	2,293,700	2,293,700	-	2,293,700
Total Expenditures	3,025,500	3,025,500	681,028	2,344,472
Excess of Revenues Over (Under) Expenditures	(2,566,300)	(2,566,300)	(299,431)	2,266,869
Other Financing Sources (Uses):				
Transfers In	29,500	29,500	29,500	-
Transfers Out	(68,200)	(68,200)	(66,162)	2,038
Total Other Financing Sources (Uses)	(38,700)	(38,700)	(36,662)	2,038
Net change in Fund Balances	(2,605,000)	(2,605,000)	(336,093)	2,268,907
Fund Balances - July 1, 2009	2,605,000	2,605,000	2,380,745	(224,255)
Fund Balances - June 30, 2010	\$ -	\$ -	\$ 2,044,652	\$ 2,044,652

PEG Access - Fund 704

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 37,000	\$ 37,000	\$ 36,495	\$ (505)
Other Revenues	500	500	789	289
Total Revenues	37,500	37,500	37,284	(216)
Expenditures:				
Materials & Services	88,000	88,000	50,273	37,727
Total Expenditures	88,000	88,000	50,273	37,727
Other Financing Sources (Uses):				
Transfers In	20,800	20,800	20,800	-
Total Other Financing Sources (Uses)	20,800	20,800	20,800	-
Net change in Fund Balances	(29,700)	(29,700)	7,811	37,511
Fund Balances - July 1, 2009	29,700	29,700	26,505	(3,195)
Fund Balances - June 30, 2010	\$ -	\$ -	\$ 34,316	\$ 34,316

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, 2010

Public Works Special Projects - Fund 202

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fees & Charges for Service	8,800	8,800	12,564	3,764
Intergovernmental Revenues	\$ -	\$ 54,800	\$ 54,800	\$ -
Other Revenues	5,500	5,500	1,296	(4,204)
Total Revenues	14,300	69,100	68,660	(440)
Expenditures:				
Materials & Services	160,400	215,200	146,376	68,824
Contingency	44,300	44,300	-	44,300
Total Expenditures	204,700	259,500	146,376	113,124
Excess of Revenues Over (Under) Expenditures	(190,400)	(190,400)	(77,716)	112,684
Other Financing Sources (Uses):				
Transfers In	320,000	320,000	261,004	(58,996)
Transfers Out	(129,600)	(129,600)	(33,766)	95,834
Total Other Financing Sources (Uses)	190,400	190,400	227,238	36,838
Net change in Fund Balances	-	-	149,522	149,522
Fund Balances - July 1, 2009	-	-	-	-
Fund Balances - June 30, 2010	\$ -	\$ -	\$ 149,522	\$ 149,522

County Clerk Records - Fund 223

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 10,000	\$ 10,000	\$ 15,283	\$ 5,283
Other Revenues	2,000	2,000	1,706	(294)
Total Revenues	12,000	12,000	16,989	4,989
Expenditures:				
Materials and Services	37,000	37,000	22,053	14,947
Contingency	81,900	81,900	-	81,900
Total Expenditures	118,900	118,900	22,053	96,847
Excess of Revenues Over (Under) Expenditures	(106,900)	(106,900)	(5,064)	101,836
Other Financing Sources (Uses):				
Transfers Out	(13,100)	(13,100)	(12,340)	760
Total Other Financing Sources (Uses)	(13,100)	(13,100)	(12,340)	760
Net change in Fund Balances	(120,000)	(120,000)	(17,404)	102,596
Fund Balances - July 1, 2009	120,000	120,000	115,878	(4,122)
Fund Balances - June 30, 2010	\$ -	\$ -	\$ 98,474	\$ 98,474

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, 2010

Public Land Corner Preservation - Fund 224

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 82,000	\$ 82,000	\$ 92,271	\$ 10,271
Other Revenues	3,000	3,000	1,232	(1,768)
Total Revenues	<u>85,000</u>	<u>85,000</u>	<u>93,503</u>	<u>8,503</u>
Expenditures:				
Personal Services	107,000	107,000	105,964	1,036
Materials & Services	44,200	44,200	17,292	26,908
Contingency	15,900	15,900	-	15,900
Total Expenditures	<u>167,100</u>	<u>167,100</u>	<u>123,256</u>	<u>43,844</u>
Excess of Revenues Over (Under) Expenditures	<u>(82,100)</u>	<u>(82,100)</u>	<u>(29,753)</u>	<u>52,347</u>
Other Financing Sources (Uses):				
Transfers Out	(12,900)	(12,900)	(12,900)	-
Total Other Financing Sources (Uses)	<u>(12,900)</u>	<u>(12,900)</u>	<u>(12,900)</u>	<u>-</u>
Net change in Fund Balances	(95,000)	(95,000)	(42,653)	52,347
Fund Balances - July 1, 2009	95,000	95,000	97,973	2,973
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,320</u>	<u>\$ 55,320</u>

Juvenile Justice Special Programs - Fund 246

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 6,225	\$ 6,225	\$ 5,450	\$ (775)
Intergovernmental Revenues	88,639	95,239	103,024	7,785
Other Revenues	2,936	30,536	45,484	14,948
Total Revenues	<u>97,800</u>	<u>132,000</u>	<u>153,958</u>	<u>21,958</u>
Expenditures:				
Personal Services	159,700	184,900	184,900	-
Materials & Services	22,600	36,100	41,131	(5,031)
Contingency	59,100	61,300	-	61,300
Total Expenditures	<u>241,400</u>	<u>282,300</u>	<u>226,031</u>	<u>56,269</u>
Excess of Revenues Over (Under) Expenditures	<u>(143,600)</u>	<u>(150,300)</u>	<u>(72,073)</u>	<u>78,227</u>
Other Financing Sources (Uses):				
Transfers In	64,600	71,300	71,235	(65)
Transfers Out	(15,500)	(15,500)	(15,500)	-
Total Other Financing Sources (Uses)	<u>49,100</u>	<u>55,800</u>	<u>55,735</u>	<u>(65)</u>
Net change in Fund Balances	(94,500)	(94,500)	(16,338)	78,162
Fund Balances - July 1, 2009	94,500	94,500	108,272	13,772
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,934</u>	<u>\$ 91,934</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, 2010

District Attorney's Special Programs - Fund 248

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 133,500	\$ 133,500	\$ 132,406	\$ (1,094)
Other Revenues	-	-	1,021	1,021
Total Revenues	133,500	133,500	133,427	(73)
Expenditures:				
Personal Services	20,000	20,000	20,000	-
Materials & Services	65,500	65,500	2,238	63,262
Total Expenditures	85,500	85,500	22,238	63,262
Excess of Revenues Over (Under) Expenditures	48,000	48,000	111,189	63,189
Other Financing Sources (Uses):				
Transfers Out	(93,000)	(93,000)	(93,000)	-
Total Other Financing Sources (Uses)	(93,000)	(93,000)	(93,000)	-
Net change in Fund Balances	(45,000)	(45,000)	18,189	63,189
Fund Balances - July 1, 2009	45,000	45,000	43,714	(1,286)
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,903</u>	<u>\$ 61,903</u>

DA Forfeitures - Fund 212

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ -	\$ -	\$ 10,768	\$ 10,768
Other Revenues	-	-	3,925	3,925
Total Revenues	-	-	14,693	14,693
Expenditures:				
Materials & Services	30,000	30,000	5,000	25,000
Contingency	227,000	227,000	-	227,000
Total Expenditures	257,000	257,000	5,000	252,000
Excess of Revenues Over (Under) Expenditures	(257,000)	(257,000)	9,693	266,693
Other Financing Sources (Uses):				
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net change in Fund Balances	(257,000)	(257,000)	9,693	266,693
Fund Balances - July 1, 2009	257,000	257,000	256,727	(273)
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 266,420</u>	<u>\$ 266,420</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, 2010

Sheriff (Forfeiture) Trust - Fund 735

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 45,000	\$ 45,000	\$ 21,102	\$ (23,898)
Other Revenues	-	-	5,600	5,600
Total Revenues	<u>45,000</u>	<u>45,000</u>	<u>26,702</u>	<u>(18,298)</u>
Expenditures:				
Materials & Services	120,000	171,700	119,820	51,880
Contingency	210,000	158,300	-	158,300
Total Expenditures	<u>330,000</u>	<u>330,000</u>	<u>119,820</u>	<u>210,180</u>
Excess of Revenues Over (Under) Expenditures	<u>(285,000)</u>	<u>(285,000)</u>	<u>(93,118)</u>	<u>191,882</u>
Other Financing Sources (Uses):				
Transfer Out	(15,000)	(15,000)	-	15,000
Total Other Financing Sources (Uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>	<u>15,000</u>
Net change in Fund Balances	(300,000)	(300,000)	(93,118)	206,882
Fund Balances - July 1, 2009	300,000	300,000	343,276	43,276
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,158</u>	<u>\$ 250,158</u>

Sheriff Programs Trust - Fund 736

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interfund Charges for Services	\$ -	\$ -	\$ 10,824	\$ 10,824
Fees and Charges for Services	-	-	12,215	12,215
Other Revenues	-	15,000	60,883	45,883
Total Revenues	<u>-</u>	<u>15,000</u>	<u>83,922</u>	<u>68,922</u>
Expenditures:				
Materials & Services	-	73,500	38,021	35,479
Contingency	-	-	-	-
Total Expenditures	<u>-</u>	<u>73,500</u>	<u>38,021</u>	<u>35,479</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(58,500)</u>	<u>45,901</u>	<u>104,401</u>
Net change in Fund Balances	-	(58,500)	45,901	104,401
Fund Balances - July 1, 2009	-	58,500	-	(58,500)
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,901</u>	<u>\$ 45,901</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, 2010

Court Facilities and Security - Fund 275

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 45,200	\$ 45,200	\$ 56,230	\$ 11,030
Other Revenues	300	300	267	(33)
Total Revenues	<u>45,500</u>	<u>45,500</u>	<u>56,497</u>	<u>10,997</u>
Expenditures:				
Materials & Services	295,500	295,500	285,480	10,020
Contingency	4,500	4,500	-	4,500
Total Expenditures	<u>300,000</u>	<u>300,000</u>	<u>285,480</u>	<u>14,520</u>
Excess of Revenues Over (Under) Expenditures	<u>(254,500)</u>	<u>(254,500)</u>	<u>(228,983)</u>	<u>25,517</u>
Other Financing Sources (Uses):				
Transfers In	250,000	250,000	239,615	(10,385)
Total Other Financing Sources (Uses)	<u>250,000</u>	<u>250,000</u>	<u>239,615</u>	<u>(10,385)</u>
Net change in Fund Balances	(4,500)	(4,500)	10,632	15,132
Fund Balances - July 1, 2009	4,500	4,500	4,285	(215)
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,917</u>	<u>\$ 14,917</u>

Fairgrounds - Fund 221

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 650,900	\$ 650,900	\$ 583,826	\$ (67,074)
Intergovernmental Revenues	49,000	49,000	41,963	(7,037)
Other Revenues	318,900	318,900	229,010	(89,890)
Total Revenues	<u>1,018,800</u>	<u>1,018,800</u>	<u>854,799</u>	<u>(164,001)</u>
Expenditures:				
Personal Services	308,500	308,500	289,638	18,862
Materials & Services	735,000	735,000	614,416	120,584
Total Expenditures	<u>1,043,500</u>	<u>1,043,500</u>	<u>904,054</u>	<u>139,446</u>
Excess of Revenues Over (Under) Expenditures	<u>(24,700)</u>	<u>(24,700)</u>	<u>(49,255)</u>	<u>(24,555)</u>
Other Financing Sources (Uses):				
Transfers In	50,000	50,000	50,000	-
Transfer Out	(26,300)	(26,300)	(26,300)	-
Total Other Financing Sources (Uses)	<u>23,700</u>	<u>23,700</u>	<u>23,700</u>	<u>-</u>
Net change in Fund Balances	(1,000)	(1,000)	(25,555)	(24,555)
Fund Balances - July 1, 2009	1,000	1,000	(36,330)	(37,330)
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (61,885)</u>	<u>\$ (61,885)</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, 2010

Library Programs Trust - Fund 702

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Revenues	\$ 1,000	\$ 13,000	\$ 9,213	\$ (3,787)
Total Revenues	<u>1,000</u>	<u>13,000</u>	<u>9,213</u>	<u>(3,787)</u>
Expenditures:				
Materials & Services	1,000	122,500	-	122,500
Contingency	38,000	143,050	-	143,050
Total Expenditures	<u>39,000</u>	<u>265,550</u>	<u>-</u>	<u>265,550</u>
Excess of Revenues Over (Under) Expenditures	<u>(38,000)</u>	<u>(252,550)</u>	<u>9,213</u>	<u>261,763</u>
Other Financing Sources (Uses):				
Transfers In	3,000	3,000	624,459	621,459
Transfers Out	-	(102,000)	-	102,000
Total Other Financing Sources (Uses)	<u>3,000</u>	<u>(99,000)</u>	<u>624,459</u>	<u>723,459</u>
Net change in Fund Balances	(35,000)	(351,550)	633,672	985,222
Fund Balances - July 1, 2009	35,000	351,550	37,130	(314,420)
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 670,802</u>	<u>\$ 670,802</u>

Parks Operating - Fund 260

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 607,200	\$ 607,200	\$ 585,802	\$ (21,398)
Intergovernmental Revenues	341,800	341,800	348,276	6,476
Other Revenues	1,000	1,000	1,443	443
Total Revenues	<u>950,000</u>	<u>950,000</u>	<u>935,521</u>	<u>(14,479)</u>
Expenditures:				
Personal Services	505,000	436,800	439,028	(2,228)
Materials & Services	416,700	484,900	558,756	(73,856)
Total Expenditures	<u>921,700</u>	<u>921,700</u>	<u>997,784</u>	<u>(76,084)</u>
Excess of Revenues Over (Under) Expenditures	<u>28,300</u>	<u>28,300</u>	<u>(62,263)</u>	<u>(90,563)</u>
Other Financing Sources (Uses):				
Transfers In	50,000	50,000	-	(50,000)
Transfers Out	(78,300)	(78,300)	(78,300)	-
Total Other Financing Sources (Uses)	<u>(28,300)</u>	<u>(28,300)</u>	<u>(78,300)</u>	<u>(50,000)</u>
Net change in Fund Balances	-	-	(140,563)	(140,563)
Fund Balances - July 1, 2009	-	-	(95,267)	(95,267)
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (235,830)</u>	<u>\$ (235,830)</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, 2010

4H Extension - Fund 716	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 251,130	\$ 251,130	\$ 267,017	\$ 15,887
Other Revenues	30	30	3,719	3,689
Total Revenues	251,160	251,160	270,736	19,576
Expenditures:				
Personal Services	-	-	-	-
Materials & Services	230,940	230,940	246,869	(15,929)
Capital Outlay	-	-	-	-
Contingency	5,000	5,000	-	5,000
Total Expenditures	235,940	235,940	246,869	(10,929)
Excess of Revenues Over (Under) Expenditures	15,220	15,220	23,867	8,647
Net change in Fund Balances	15,220	15,220	23,867	8,647
Fund Balances - July 1, 2009	4,780	4,780	58,044	53,264
Fund Balances - June 30, 2010	\$ 20,000	\$ 20,000	\$ 81,911	\$ 61,911

Transit - Fund 245	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 136,000	\$ 136,000	\$ 147,322	\$ 11,322
Intergovernmental Revenues	1,189,800	1,189,800	1,145,259	(44,541)
Other Revenues	43,000	43,000	36,290	(6,710)
Total Revenues	1,368,800	1,368,800	1,328,871	(39,929)
Expenditures:				
Personal Services	541,900	539,900	513,766	26,134
Materials & Services	261,900	261,900	228,474	33,426
Contingency	63,300	63,300	-	63,300
Total Expenditures	867,100	865,100	742,240	122,860
Excess of Revenues Over (Under) Expenditures	501,700	503,700	586,631	82,931
Other Financing Sources (Uses):				
Transfers Out	(501,700)	(503,700)	(386,230)	117,470
Total Other Financing Sources (Uses)	(501,700)	(503,700)	(386,230)	117,470
Net change in Fund Balances	-	-	200,401	200,401
Fund Balances - July 1, 2009	-	-	(83,419)	(83,419)
Fund Balances - June 30, 2010	\$ -	\$ -	\$ 116,982	\$ 116,982

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, 2010

Commission for Children and Families - Fund 258

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Fees and Charges for Services	\$ 7,000	\$ 7,000	\$ 18,468	\$ 11,468
Intergovernmental Revenues	490,300	615,800	566,740	(49,060)
Other Revenues	4,200	4,200	1,583	(2,617)
Total Revenues	<u>501,500</u>	<u>627,000</u>	<u>586,791</u>	<u>(40,209)</u>
Expenditures:				
Personal Services	167,400	180,000	152,425	27,575
Materials & Services	347,600	453,800	377,340	76,460
Contingency	62,600	62,600	-	62,600
Total Expenditures	<u>577,600</u>	<u>696,400</u>	<u>529,765</u>	<u>166,635</u>
Excess of Revenues Over (Under) Expenditures	<u>(76,100)</u>	<u>(69,400)</u>	<u>57,026</u>	<u>126,426</u>
Other Financing Sources (Uses):				
Transfer Out	(42,500)	(49,200)	(49,135)	65
Total Other Financing Sources (Uses)	<u>(42,500)</u>	<u>(49,200)</u>	<u>(49,135)</u>	<u>65</u>
Net change in Fund Balances	(118,600)	(118,600)	7,891	126,491
Fund Balances - July 1, 2009	118,600	118,600	102,515	(16,085)
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,406</u>	<u>\$ 110,406</u>

Human Service Programs Trust - Fund 703

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Other Revenues	\$ -	\$ 24,100	\$ 26,163	\$ 2,063
Total Revenues	<u>-</u>	<u>24,100</u>	<u>26,163</u>	<u>2,063</u>
Expenditures:				
Materials & Services	-	79,400	(420)	79,820
Total Expenditures	<u>-</u>	<u>79,400</u>	<u>(420)</u>	<u>79,820</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(55,300)</u>	<u>26,583</u>	<u>81,883</u>
Other Financing Sources (Uses):				
Transfers In	-	-	101,907	101,907
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>101,907</u>	<u>101,907</u>
Net change in Fund Balances	-	(55,300)	128,490	183,790
Fund Balances - July 1, 2009	-	55,300	-	(55,300)
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 128,490</u>	<u>\$ 128,490</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, 2010

County School Trust - Fund 715

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 527,200	\$ 543,700	\$ 528,166	\$ (15,534)
Other Revenues	2,300	2,300	16,972	14,672
Total Revenues	<u>529,500</u>	<u>546,000</u>	<u>545,138</u>	<u>(862)</u>
Expenditures:				
Materials & Services	529,500	546,200	542,209	3,991
Contingency	200	200		200
Total Expenditures	<u>529,700</u>	<u>546,400</u>	<u>542,209</u>	<u>4,191</u>
Net change in Fund Balances	(200)	(400)	2,929	3,329
Fund Balances - July 1, 2009	200	400	371	(29)
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,300</u>	<u>\$ 3,300</u>

Library Operating - Fund 205

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ -	\$ -	\$ 16	\$ 16
Other Revenues	600	600	38	(562)
Total Revenues	<u>600</u>	<u>600</u>	<u>54</u>	<u>(546)</u>
Expenditures:				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):				
Transfers Out	(3,000)	(3,000)	(2,515)	485
Total Other Financing Sources (Uses)	<u>(3,000)</u>	<u>(3,000)</u>	<u>(2,515)</u>	<u>485</u>
Net change in Fund Balances	(2,400)	(2,400)	(2,461)	(61)
Fund Balances - July 1, 2009	2,400	2,400	2,461	61
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2010

Kaye Jean Turner - Fund 710

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Revenues	\$ 1,200	\$ -	\$ -	\$ -
Total Revenues	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Materials & Services	21,500	-	-	-
Contingency	43,200	-	-	-
Total Expenditures	<u>64,700</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):				
Transfers Out	-	-	(63,670)	(63,670)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(63,670)</u>	<u>(63,670)</u>
Net change in Fund Balances	(63,500)	-	(63,670)	(63,670)
Fund Balances - July 1, 2009	63,500	-	63,670	63,670
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Jennifer Patton Memorial - Fund 705

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Revenues	\$ 100	\$ -	\$ -	\$ -
Total Revenues	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Materials & Services	5,400	-	-	-
Total Expenditures	<u>5,400</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):				
Transfers Out	-	-	(4,330)	(4,330)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(4,330)</u>	<u>(4,330)</u>
Net change in Fund Balances	(5,300)	-	(4,330)	(4,330)
Fund Balances - July 1, 2009	5,300	-	4,330	4,330
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Zelzie Reed Trust - Fund 726

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Revenues	\$ 400	\$ -	\$ -	\$ -
Total Revenues	<u>400</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Materials & Services	18,700	-	-	-
Total Expenditures	<u>18,700</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):				
Transfer Out	-	-	(18,376)	(18,376)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(18,376)</u>	<u>(18,376)</u>
Net change in Fund Balances	(18,300)	-	(18,376)	(18,376)
Fund Balances - July 1, 2009	18,300	-	18,376	18,376
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**Combining Balance Sheet
June 30, 2010**

	Adult Jail Facility Bonded Debt Service Fund	PERS Bonded Debt Service Fund	Total Nonmajor Debt Service Funds
Assets:			
Current Assets:			
Cash & Investments	\$ 131,358	\$ 24,698	\$ 156,056
Taxes Receivable	99,008	-	99,008
Total Assets	\$ 230,366	\$ 24,698	\$ 255,064
Liabilities and Fund Balances:			
Liabilities:			
Deferred Revenue	\$ 89,634	\$ -	\$ 89,634
Total Liabilities	89,634	-	89,634
Fund Balances:			
Unreserved Fund Balance	140,732	24,698	165,430
Total Fund Balances	140,732	24,698	165,430
Total Liabilities and Fund Balances	\$ 230,366	\$ 24,698	\$ 255,064

**Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2010**

Revenues:			
Taxes	\$ 1,092,470	\$ -	\$ 1,092,470
Interfund Charges for Services	-	962,568	962,568
Other Revenues	12,129	4,520	16,649
Total Revenues	1,104,599	967,088	2,071,687
Expenditures:			
Debt Service:			
Principal	770,000	530,000	1,300,000
Interest	278,877	495,594	774,471
Total Expenditures	1,048,877	1,025,594	2,074,471
Excess of Revenues Over (Under)			
Expenditures	55,722	(58,506)	(2,784)
Net change in Fund Balances	55,722	(58,506)	(2,784)
Fund Balances - July 1, 2009	85,010	83,204	168,214
Fund Balances - June 30, 2010	\$ 140,732	\$ 24,698	\$ 165,430

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, 2010

Adult Jail Facility Bonded Debt Service - Fund 625

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,057,500	\$ 1,057,500	\$ 1,092,470	\$ 34,970
Other Revenues	10,000	10,000	12,129	2,129
Total Revenues	<u>1,067,500</u>	<u>1,067,500</u>	<u>1,104,599</u>	<u>37,099</u>
Expenditures:				
Debt Service	1,049,700	1,049,700	1,048,877	823
Total Expenditures	<u>1,049,700</u>	<u>1,049,700</u>	<u>1,048,877</u>	<u>823</u>
Net change in Fund Balances	17,800	17,800	55,722	37,922
Fund Balances - July 1, 2009	75,500	75,500	85,010	9,510
Fund Balances - June 30, 2010	<u>\$ 93,300</u>	<u>\$ 93,300</u>	<u>\$ 140,732</u>	<u>\$ 47,432</u>

PERS Bonded Debt Service Fund - Fund 610

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interfund Charges for Services	\$ 962,000	\$ 962,000	\$ 962,568	\$ 568
Other Revenues	7,000	7,000	4,520	(2,480)
Total Revenues	<u>969,000</u>	<u>969,000</u>	<u>967,088</u>	<u>(1,912)</u>
Expenditures:				
Debt Service	1,025,600	1,025,600	1,025,594	6
Total Expenditures	<u>1,025,600</u>	<u>1,025,600</u>	<u>1,025,594</u>	<u>6</u>
Net change in Fund Balances	(56,600)	(56,600)	(58,506)	(1,906)
Fund Balances - July 1, 2009	81,300	81,300	83,204	1,904
Fund Balances - June 30, 2010	<u>\$ 24,700</u>	<u>\$ 24,700</u>	<u>\$ 24,698</u>	<u>\$ (2)</u>

JOSEPHINE COUNTY, OREGON
Nonmajor Capital Project Funds

Combining Balance Sheet
June 30, 2010

	County Bridge Construction Fund	Roads and Bridges Reserve Fund	Property Reserve Fund	Equipment Reserve Fund	Total Nonmajor Capital Project Funds
Assets:					
Current Assets:					
Cash & Investments	\$ 2,940,399	\$ 303,607	\$ 1,330,640	\$ 656,032	\$ 5,230,678
Due From Other Governments	-	-	155,215	-	155,215
Due From Other Funds	-	-	28,119	26,493	54,612
Total Assets	\$ 2,940,399	\$ 303,607	\$ 1,513,974	\$ 682,525	\$ 5,440,505
Liabilities and Fund Balances:					
Liabilities:					
Accounts Payable	\$ 1,271	\$ 55,381	\$ 150,069	\$ 18,995	\$ 225,716
Due To Other Funds	-	-	(647)	2,419	1,772
Total Liabilities	1,271	55,381	149,422	21,414	227,488
Fund Balances:					
Unreserved Fund Balance	2,939,128	248,226	1,364,552	661,111	5,213,017
Total Fund Balances	2,939,128	248,226	1,364,552	661,111	5,213,017
Total Liabilities and Fund Balances	\$ 2,940,399	\$ 303,607	\$ 1,513,974	\$ 682,525	\$ 5,440,505

**Combining Statement of Revenues,
Expenditures and Changes in Fund Balances**
For the Year Ended June 30, 2010

Revenues:					
Intergovernmental Revenues	\$ -	\$ -	\$ 194,810	\$ 47,627	\$ 242,437
Other Revenues	19,791	4,037	29,718	13,608	67,154
Total Revenues	19,791	4,037	224,528	61,235	309,591
Expenditures:					
General Government	-	-	166,337	430,074	596,411
Public Safety	-	-	203,297	6,250	209,547
Public Works	41,149	1,715,694	-	569,272	2,326,115
Culture and Recreation	-	-	261,477	-	261,477
Community Development	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Total Expenditures	41,149	1,715,694	631,111	1,005,596	3,393,550
Excess of Revenues Over (Under)					
Expenditures	(21,358)	(1,711,657)	(406,583)	(944,361)	(3,083,959)
Other Financing Sources (Uses):					
Transfers In	2,087	850,000	319,832	1,114,613	2,286,532
Transfers Out	-	-	(20,800)	(5,460)	(26,260)
Total Other Financing Sources (Uses)	2,087	850,000	299,032	1,109,153	2,260,272
Net change in Fund Balances	(19,271)	(861,657)	(107,551)	164,792	(823,687)
Fund Balances - July 1, 2009	2,958,399	1,109,883	1,472,103	496,319	6,036,704
Fund Balances - June 30, 2010	\$ 2,939,128	\$ 248,226	\$ 1,364,552	\$ 661,111	\$ 5,213,017

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, 2010

County Bridge Construction - Fund 303

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Other Revenues	5,600	5,600	19,791	14,191
Total Revenues	<u>5,600</u>	<u>5,600</u>	<u>19,791</u>	<u>14,191</u>
Expenditures:				
Capital Outlay	2,952,600	2,952,600	41,149	2,911,451
Total Expenditures	<u>2,952,600</u>	<u>2,952,600</u>	<u>41,149</u>	<u>2,911,451</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,947,000)</u>	<u>(2,947,000)</u>	<u>(21,358)</u>	<u>2,925,642</u>
Other Financing Sources (Uses):				
Transfers In	-	-	2,087	2,087
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>2,087</u>	<u>2,087</u>
Net change in Fund Balances	(2,947,000)	(2,947,000)	(19,271)	2,927,729
Fund Balances - July 1, 2009	2,947,000	2,947,000	2,958,399	11,399
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,939,128</u>	<u>\$ 2,939,128</u>

Roads and Bridges Reserve - Fund 425

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Revenues	\$ 15,000	\$ 15,000	\$ 4,037	\$ (10,963)
Total Revenues	<u>15,000</u>	<u>15,000</u>	<u>4,037</u>	<u>(10,963)</u>
Expenditures:				
Capital Outlay	2,046,300	2,046,300	1,715,694	330,606
Contingency	228,700	228,700	-	228,700
Total Expenditures	<u>2,275,000</u>	<u>2,275,000</u>	<u>1,715,694</u>	<u>559,306</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,260,000)</u>	<u>(2,260,000)</u>	<u>(1,711,657)</u>	<u>548,343</u>
Other Financing Sources (Uses):				
Transfers In	860,000	860,000	850,000	(10,000)
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>860,000</u>	<u>860,000</u>	<u>850,000</u>	<u>(10,000)</u>
Net change in Fund Balances	(1,400,000)	(1,400,000)	(861,657)	538,343
Fund Balances - July 1, 2009	1,400,000	1,400,000	1,109,883	(290,117)
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 248,226</u>	<u>\$ 248,226</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, 2010

Property Reserve - Fund 430

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	2,338,000	2,338,000	194,810	(2,143,190)
Other Revenues	\$ 1,274,800	\$ 1,274,800	\$ 29,718	\$ (1,245,082)
Total Revenues	<u>3,612,800</u>	<u>3,612,800</u>	<u>224,528</u>	<u>(3,388,272)</u>
Expenditures:				
Capital Outlay	3,534,500	3,594,500	631,111	2,963,389
Contingency	1,770,700	1,770,700	-	1,770,700
Total Expenditures	<u>5,305,200</u>	<u>5,365,200</u>	<u>631,111</u>	<u>4,734,089</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,692,400)</u>	<u>(1,752,400)</u>	<u>(406,583)</u>	<u>1,345,817</u>
Other Financing Sources (Uses):				
Transfers In	313,200	373,200	319,832	(53,368)
Transfers Out	(20,800)	(20,800)	(20,800)	-
Total Other Financing Sources (Uses)	<u>292,400</u>	<u>352,400</u>	<u>299,032</u>	<u>(53,368)</u>
Net change in Fund Balances	(1,400,000)	(1,400,000)	(107,551)	1,292,449
Fund Balances - July 1, 2009	1,400,000	1,400,000	1,472,103	72,103
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,364,552</u>	<u>\$ 1,364,552</u>

Equipment Reserve - Fund 435

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ -	\$ -	\$ 47,627	\$ 47,627
Other Revenues	9,700	9,700	13,608	3,908
Total Revenues	<u>9,700</u>	<u>9,700</u>	<u>61,235</u>	<u>51,535</u>
Expenditures:				
Capital Outlay	1,748,200	1,748,200	1,005,596	742,604
Contingency	1,000,800	995,300	-	995,300
Total Expenditures	<u>2,749,000</u>	<u>2,743,500</u>	<u>1,005,596</u>	<u>1,737,904</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,739,300)</u>	<u>(2,733,800)</u>	<u>(944,361)</u>	<u>1,789,439</u>
Other Financing Sources (Uses):				
Transfers In	1,697,300	1,697,300	1,114,613	(582,687)
Transfers Out	-	(5,500)	(5,460)	40
Total Other Financing Sources (Uses)	<u>1,697,300</u>	<u>1,691,800</u>	<u>1,109,153</u>	<u>(582,647)</u>
Net change in Fund Balances	(1,042,000)	(1,042,000)	164,792	1,206,792
Fund Balances - July 1, 2009	1,042,000	1,042,000	496,319	(545,681)
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 661,111</u>	<u>\$ 661,111</u>

JOSEPHINE COUNTY, OREGON



Josephine County Public Works ~ Operations Division

Guardrail Installation / Repair

Operations Workgroup inspects, repairs and installs guardrail throughout Josephine County. The crews work under strict guidelines set forth by the Federal government by utilizing the “Manual of Uniform Traffic Control Devices” (M.U.T.C.D.). Guard rail installation and repairs are critical as they protect the traveling public from potential driving hazards like bridge ends, steep ravines and curves.

JOSEPHINE COUNTY, OREGON
Nonmajor Permanent Funds

Combining Balance Sheet
June 30, 2010

	William MacKenzie Trust Fund	George R. Borders Memorial Fund	Total Nonmajor Permanent Funds
	<u> </u>	<u> </u>	<u> </u>
Assets:			
Current Assets:			
Cash & Investments	\$ -	\$ -	\$ -
Other Assets	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities and Fund Balances:			
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balances:			
Reserved for Permanent Endowment	-	-	-
Unreserved Fund Balance	-	-	-
Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Combining Statement of Revenues,
Expenditures and Changes in Fund Balances**
For the Year Ended June 30, 2010

Revenues:			
Other Revenues	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:			
Culture and Recreation	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under)			
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers In	-	-	-
Transfers Out	(79,201)	(558,274)	(637,475)
Total Other Financing Sources (Uses)	<u>(79,201)</u>	<u>(558,274)</u>	<u>(637,475)</u>
Net change in Fund Balances	(79,201)	(558,274)	(637,475)
Fund Balances - July 1, 2009	79,201	558,274	637,475
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JOSEPHINE COUNTY, OREGON
Nonmajor Permanent Funds

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended June 30, 2010

William MacKenzie Trust - Fund 712

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Revenues	\$ 1,600	\$ -	\$ -	\$ -
Total Revenues	<u>1,600</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Materials & Services	33,300	-	-	-
Total Expenditures	<u>33,300</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>(31,700)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):				
Transfers Out	-	-	(79,201)	(79,201)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(79,201)</u>	<u>(79,201)</u>
Net change in Fund Balances	(31,700)	-	(79,201)	(79,201)
Fund Balances - July 1, 2009	31,700	-	79,201	79,201
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

George R. Borders Memorial - Fund 744

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Revenues	\$ 10,800	\$ -	\$ -	\$ -
Total Revenues	<u>10,800</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Materials & Services	100,000	-	-	-
Contingency	61,850	-	-	-
Total Expenditures	<u>161,850</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>(151,050)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):				
Transfers Out	(102,000)	-	(558,274)	(558,274)
Total Other Financing Sources (Uses)	<u>(102,000)</u>	<u>-</u>	<u>(558,274)</u>	<u>(558,274)</u>
Net change in Fund Balances	(253,050)	-	(558,274)	(558,274)
Fund Balances - July 1, 2009	253,050	-	558,274	558,274
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JOSEPHINE COUNTY, OREGON

ENTERPRISE FUNDS

FUND DESCRIPTIONS

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

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

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

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



JOSEPHINE COUNTY, OREGON
Airports Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 472,100	\$ 472,100	\$ 425,608	\$ (46,492)
Other Revenues	5,200	5,200	4,473	(727)
Total Revenues	<u>477,300</u>	<u>477,300</u>	<u>430,081</u>	<u>(47,219)</u>
Expenditures:				
Grants Pass Airport				
Personal Services	79,300	79,300	79,256	44
Materials & Services	334,700	334,700	426,852	(92,152)
Total	<u>414,000</u>	<u>414,000</u>	<u>506,108</u>	<u>(92,108)</u>
Illinois Valley Airport				
Personal Services	32,200	32,200	31,963	237
Materials & Services	20,700	20,700	14,093	6,607
Total	<u>52,900</u>	<u>52,900</u>	<u>46,056</u>	<u>6,844</u>
Excess of Revenues Over (Under) Expenditures	<u>10,400</u>	<u>10,400</u>	<u>(122,083)</u>	<u>(132,483)</u>
Capital Grants:				
Intergovernmental Revenues	590,000	740,000	369,689	(370,311)
Capital Outlays	(619,500)	(769,500)	(255,298)	514,202
	<u>(29,500)</u>	<u>(29,500)</u>	<u>114,391</u>	<u>143,891</u>
Other Financing Sources (Uses):				
Transfers In	37,000	37,000	37,000	-
Transfers Out	(14,200)	(14,200)	(14,200)	-
Contingency	(129,300)	(129,300)	-	129,300
Total Other Financing Sources (Uses)	<u>(106,500)</u>	<u>(106,500)</u>	<u>22,800</u>	<u>129,300</u>
Net change in Fund Balances	(125,600)	(125,600)	15,108	140,708
Fund Balances - July 1, 2009	125,600	125,600	161,313	35,713
Fund Balances - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>176,421</u>	<u>\$ 176,421</u>
Reconciliation to GAAP Basis:				
Capital assets			2,823,021	
Compensated absences			(12,000)	
GAAP Net Assets - June 30, 2010			<u>\$ 2,987,442</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, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 20,000	\$ 20,000	\$ 78,142	\$ 58,142
Other Revenues	-	-	433	433
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>78,575</u>	<u>58,575</u>
Expenditures:				
Materials & Services	55,000	69,200	64,104	5,096
Contingency	35,000	20,800	-	20,800
Total Expenditures	<u>90,000</u>	<u>90,000</u>	<u>64,104</u>	<u>25,896</u>
Excess of Revenues Over (Under) Expenses	<u>(70,000)</u>	<u>(70,000)</u>	<u>14,471</u>	<u>84,471</u>
Other Financing Sources (Uses):				
Transfers Out	(5,000)	(5,000)	-	5,000
Total Other Financing Sources (Uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>	<u>5,000</u>
Net change in Fund Balance	(75,000)	(75,000)	14,471	89,471
Fund Balance - July 1, 2009	75,000	75,000	31,565	(43,435)
Fund Balance - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,036</u>	<u>\$ 46,036</u>

JOSEPHINE COUNTY, OREGON

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 the 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 other county departments for vehicle usage fees and building operations and maintenance (BOM) charges.

Self-Insurance Fund – This fund was established for the collection of the general liability and auto liability premiums from County departments for the County's self-insurance policy. Expenditures are for the payment of self insured claims. The Board of County Commissioners authorized the continuation of this fund for a period of ten years beginning July 1, 2006.

Effective July 1, 2006 the County began carrying commercial insurance for general liability, automobile and property loss or damage. Effective July 1, 2008, the County began carrying commercial insurance for workers compensation. However, the County is still at risk for losses which occurred prior to July 1, 2006 or July 1, 2008 respectively.

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



JOSEPHINE COUNTY, OREGON
Internal Service Funds

Combining Statement of Net Assets
June 30, 2010

	Administrative Internal Service	County Fleet & Building Operations	Self Insurance	Payroll Liability Reserve	Total Internal Service Funds
Assets:					
Current Assets:					
Cash & Investments	\$ 645,292	\$ 565,092	\$ 342,824	\$ 1,003,427	\$ 2,556,635
Accounts Receivable	10,035	2,998	54,834	-	67,867
Due From Other Funds	2,763	-	628	350,000	353,391
Inventories	-	61,379	-	-	61,379
Total Current Assets	<u>658,090</u>	<u>629,469</u>	<u>398,286</u>	<u>1,353,427</u>	<u>3,039,272</u>
Capital Assets:					
Equipment	-	3,074,360	-	-	3,074,360
Less - Accumulated Depreciation	-	(2,250,062)	-	-	(2,250,062)
Total Capital Assets, net of Accumulated Depreciation	<u>-</u>	<u>824,298</u>	<u>-</u>	<u>-</u>	<u>824,298</u>
Total Assets	<u>658,090</u>	<u>1,453,767</u>	<u>398,286</u>	<u>1,353,427</u>	<u>3,863,570</u>
Liabilities:					
Current Liabilities:					
Accounts Payable	64,964	91,965	41,336	368,600	566,865
Accrued Payroll Liabilities	199,700	82,462	-	168,418	450,580
Accrued Compensated Absences	86,840	46,800	-	-	133,640
Claims Payable	-	-	140,000	-	140,000
Due to Other Funds	12,588	1,500	350,300	1,922	366,310
Total Current Liabilities	<u>364,092</u>	<u>222,727</u>	<u>531,636</u>	<u>538,940</u>	<u>1,657,395</u>
Noncurrent Liabilities:					
Accrued Compensated Absences	80,160	43,200	-	-	123,360
Total Noncurrent Liabilities	<u>80,160</u>	<u>43,200</u>	<u>-</u>	<u>-</u>	<u>123,360</u>
Total Liabilities	<u>444,252</u>	<u>265,927</u>	<u>531,636</u>	<u>538,940</u>	<u>1,780,755</u>
Net Assets:					
Invested in Capital Assets	-	824,298	-	-	824,298
Unrestricted	213,838	363,542	(133,350)	814,487	1,258,517
Total Net Assets	<u>\$ 213,838</u>	<u>\$ 1,187,840</u>	<u>\$ (133,350)</u>	<u>\$ 814,487</u>	<u>\$ 2,082,815</u>

JOSEPHINE COUNTY, OREGON
Internal Service Funds

Combining Statement of Revenues, Expenses and Changes in Net Assets
For the Year Ended June 30, 2010

	Administrative Internal Service	County Fleet & Building Operations	Self Insurance	Payroll Liability Reserve	Total Internal Service Funds
Operating Revenues:					
Fees and Charges for Services	\$ 174,778	\$ -	\$ -	\$ -	\$ 174,778
Interfund Charges for Services	-	2,818,552	899,587	-	3,718,139
Other Revenues	2,389	15,880	30,536	100,000	148,805
Total Operating Revenues	<u>177,167</u>	<u>2,834,432</u>	<u>930,123</u>	<u>100,000</u>	<u>4,041,722</u>
Operating Expenses:					
Personal Services	2,442,949	1,023,422	-	586,481	4,052,852
Materials and Services	976,990	1,340,881	1,247,793	-	3,565,664
Depreciation	-	179,135	-	-	179,135
Total Operating Expenses	<u>3,419,939</u>	<u>2,543,438</u>	<u>1,247,793</u>	<u>586,481</u>	<u>7,797,651</u>
Operating Income (Loss)	<u>(3,242,772)</u>	<u>290,994</u>	<u>(317,670)</u>	<u>(486,481)</u>	<u>(3,755,929)</u>
Non-Operating Revenues (Expenses):					
Intergovernmental Revenues	24,004	-	-	-	24,004
Interest Income	8,859	6,138	1,074	13,742	29,813
Total Nonoperating Revenues (Expenses)	<u>32,863</u>	<u>6,138</u>	<u>1,074</u>	<u>13,742</u>	<u>53,817</u>
Net Income (Loss) before Contributions and Transfers	<u>(3,209,909)</u>	<u>297,132</u>	<u>(316,596)</u>	<u>(472,739)</u>	<u>(3,702,112)</u>
Capital Contributions from Other Funds	-	481,463	-	-	481,463
Transfers In	3,009,400	-	-	-	3,009,400
Transfers Out	(45,605)	(413,550)	(29,500)	-	(488,655)
Total Transfers In (Out)	<u>2,963,795</u>	<u>67,913</u>	<u>(29,500)</u>	<u>-</u>	<u>3,002,208</u>
Change in Net Assets	(246,114)	365,045	(346,096)	(472,739)	(699,904)
Total Net Assets - July 1, 2009	459,952	822,795	212,746	1,287,226	2,782,719
Total Net Assets - June 30, 2010	<u>\$ 213,838</u>	<u>\$ 1,187,840</u>	<u>\$ (133,350)</u>	<u>\$ 814,487</u>	<u>\$ 2,082,815</u>

JOSEPHINE COUNTY, OREGON
Internal Service Funds

Combining Statement of Cash Flows
For the Year Ended June 30, 2010

	Administrative Internal Service	County Fleet & Building Operations	Self Insurance	Payroll Liability Reserve	Total Internal Service Funds
Cash Flows from Operating Activities					
Cash received from users	\$ 3,204,210	\$ 2,848,680	\$ 1,037,415	\$ 246,502	\$ 7,336,807
Cash received from other sources	2,389	15,880	30,536	100,000	148,805
Cash paid to suppliers	(966,000)	(1,306,217)	(1,309,231)	-	(3,581,448)
Cash paid to employees	(2,422,590)	(992,969)	-	(60,915)	(3,476,474)
Net cash provided by operating activities	<u>(181,991)</u>	<u>565,374</u>	<u>(241,280)</u>	<u>285,587</u>	<u>427,690</u>
Cash Flows from Non-capital Financing Activities					
Net change in internal balances	12,588	(5,667)	350,300	1,667	358,888
Net transfers between funds	(45,605)	(413,550)	(29,500)	-	(488,655)
Intergovernmental Receipts	24,004	-	-	-	24,004
Net cash provided by (used in) noncapital financing activities	<u>(9,013)</u>	<u>(419,217)</u>	<u>320,800</u>	<u>1,667</u>	<u>(105,763)</u>
Cash Flows from Capital Financing Activities					
Capital Contribution from other funds	-	481,463	-	-	481,463
Purchase of capital assets	-	(481,463)	-	-	(481,463)
Net cash provided by (used in) capital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities					
Interest income received	8,859	6,138	1,074	13,742	29,813
Net cash provided by investing activities	<u>8,859</u>	<u>6,138</u>	<u>1,074</u>	<u>13,742</u>	<u>29,813</u>
Net Increase (Decrease) in Cash and Investments	(182,145)	152,295	80,594	300,996	351,740
Cash and Investments - July 1, 2009	827,437	412,797	262,230	702,431	2,204,895
Cash and Investments - June 30, 2010	<u>\$ 645,292</u>	<u>\$ 565,092</u>	<u>\$ 342,824</u>	<u>\$ 1,003,427</u>	<u>\$ 2,556,635</u>

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

Operating Income (Loss)	<u>\$ (3,242,772)</u>	<u>\$ 290,994</u>	<u>\$ (317,670)</u>	<u>\$ (486,481)</u>	<u>\$ (3,755,929)</u>
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Depreciation	-	179,135	-	-	179,135
Transfers in	3,009,400	-	-	-	3,009,400
(Increase) Decrease in Accounts Receivable	16,431	4,031	90,862	87,852	199,176
(Increase) Decrease in Due from other Funds	3,601	26,097	46,966	158,650	235,314
(Increase) Decrease in Inventories	-	871	-	-	871
Increase (Decrease) in Accounts Payable	10,990	33,793	18,562	368,600	431,945
Increase (Decrease) in Payroll Payable	(2,641)	5,453	-	156,966	159,778
Increase (Decrease) in Compensated Absences	23,000	25,000	-	-	48,000
Increase (Decrease) in Claims Payable	-	-	(80,000)	-	(80,000)
Total adjustments	<u>3,060,781</u>	<u>274,380</u>	<u>76,390</u>	<u>772,068</u>	<u>4,183,619</u>
Net cash provided (used) by operating activities	<u>\$ (181,991)</u>	<u>\$ 565,374</u>	<u>\$ (241,280)</u>	<u>\$ 285,587</u>	<u>\$ 427,690</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, 2010

Administrative Internal Service - Fund 401

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 325,600	\$ 325,600	\$ 174,778	\$ (150,822)
Intergovernmental Revenues	24,000	24,000	24,004	4
Other Revenues	-	-	2,389	2,389
Total Operating Revenues	349,600	349,600	201,171	(148,429)
Expenditures:				
Board of County Commissioners				
Personal Services	467,200	467,200	450,405	16,795
Materials & Services	11,800	11,800	11,952	(152)
Total Expenditures	479,000	479,000	462,357	16,643
Finance				
Personal Services	452,900	452,900	448,174	4,726
Materials & Services	69,200	69,200	61,574	7,626
Total Expenditures	522,100	522,100	509,748	12,352
Human Resources				
Personal Services	197,100	197,100	192,334	4,766
Materials & Services	86,300	86,300	49,470	36,830
Total Expenditures	283,400	283,400	241,804	41,596
Property Management				
Personal Services	129,300	129,300	122,348	6,952
Materials & Services	26,900	26,900	4,869	22,031
Total Expenditures	156,200	156,200	127,217	28,983
Information Technology				
Personal Services	578,100	578,100	564,860	13,240
Materials & Services	299,700	299,700	299,963	(263)
Total Expenditures	877,800	877,800	864,823	12,977
Communications				
Personal Services	201,500	201,500	139,056	62,444
Materials & Services	123,100	123,100	101,699	21,401
Total Expenditures	324,600	324,600	240,755	83,845
Geographic Information Systems				
Personal Services	115,400	115,400	86,725	28,675
Materials & Services	25,500	25,500	20,295	5,205
Total Expenditures	140,900	140,900	107,020	33,880

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, 2010

Administrative Internal Service - Fund 401 (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Legal				
Personal Services	386,400	386,400	379,327	7,073
Materials & Services	20,700	20,700	17,339	3,361
Total Expenditures	<u>407,100</u>	<u>407,100</u>	<u>396,666</u>	<u>10,434</u>
Law Library				
Personal Services	37,200	37,200	36,720	480
Materials & Services	85,500	85,500	50,880	34,620
Total Expenditures	<u>122,700</u>	<u>122,700</u>	<u>87,600</u>	<u>35,100</u>
Nondepartmental				
Materials & Services	327,600	367,600	358,949	8,651
Contingency	193,600	153,600	-	153,600
Total Expenditures	<u>521,200</u>	<u>521,200</u>	<u>358,949</u>	<u>162,251</u>
Grand Total Expenditures	<u>3,835,000</u>	<u>3,835,000</u>	<u>3,396,939</u>	<u>438,061</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,485,400)</u>	<u>(3,485,400)</u>	<u>(3,195,768)</u>	<u>289,632</u>
Other Financing Sources (Uses):				
Interest Income	6,000	6,000	8,859	2,859
Transfers In	3,024,400	3,024,400	3,009,400	(15,000)
Transfers Out	(125,000)	(125,000)	(45,605)	79,395
Total Other Financing Sources (Uses)	<u>2,905,400</u>	<u>2,905,400</u>	<u>2,972,654</u>	<u>67,254</u>
Change in Fund Balance	(580,000)	(580,000)	(223,114)	356,886
Fund Balance - July 1, 2009	580,000	580,000	603,952	23,952
Fund Balance - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>380,838</u>	<u>\$ 380,838</u>
Reconciliation to GAAP Basis:				
Compensated absences			(167,000)	
GAAP Net Assets - June 30 2010			<u>\$ 213,838</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, 2010**

County Fleet & Building Operations- Fund 402

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interfund Charges for Services	\$ 2,841,700	\$ 2,841,700	\$ 2,818,552	\$ (23,148)
Other Revenues	23,800	23,800	15,880	(7,920)
Total Operating Revenues	<u>2,865,500</u>	<u>2,865,500</u>	<u>2,834,432</u>	<u>(31,068)</u>
Expenditures:				
County Fleet				
Personal Services	197,300	197,300	162,421	34,879
Materials & Services	529,000	529,000	535,587	(6,587)
Total Expenditures	<u>726,300</u>	<u>726,300</u>	<u>698,008</u>	<u>28,292</u>
Building Operations and Maintenance				
Personal Services	853,800	853,800	836,001	17,799
Materials & Services	896,100	896,100	805,295	90,805
Total Expenditures	<u>1,749,900</u>	<u>1,749,900</u>	<u>1,641,296</u>	<u>108,604</u>
Nondepartmental				
Contingency	254,700	254,700	-	254,700
Total Expenditures	<u>254,700</u>	<u>254,700</u>	<u>-</u>	<u>254,700</u>
Grand Total Expenditures	<u>2,730,900</u>	<u>2,730,900</u>	<u>2,339,304</u>	<u>391,596</u>
Excess of Revenues Over (Under) Expenditures	<u>134,600</u>	<u>134,600</u>	<u>495,128</u>	<u>360,528</u>
Other Financing Sources (Uses):				
Interest Income	5,000	5,000	6,138	1,138
Transfers Out	(464,600)	(464,600)	(413,550)	51,050
Total Other Financing Sources (Uses)	<u>(459,600)</u>	<u>(459,600)</u>	<u>(407,412)</u>	<u>52,188</u>
Change in Fund Balance	(325,000)	(325,000)	87,716	412,716
Fund Balance - July 1, 2009	325,000	325,000	365,826	40,826
Fund Balance - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>453,542</u>	<u>\$ 453,542</u>
Reconciliation to GAAP Basis:				
Capital assets			824,298	
Compensated absences			(90,000)	
GAAP Net Assets - June 30, 2010			<u>\$ 1,187,840</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, 2010

<u>Self Insurance - Fund 410</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interfund Charges for Services	\$ 887,000	\$ 887,000	\$ 899,587	\$ 12,587
Other income	-	-	30,536	30,536
Total Operating Revenues	<u>887,000</u>	<u>887,000</u>	<u>930,123</u>	<u>43,123</u>
Expenditures:				
Materials & Services	1,200,500	1,322,500	1,327,793	(5,293)
Contingency	-	-	-	-
Total Expenditures	<u>1,200,500</u>	<u>1,322,500</u>	<u>1,327,793</u>	<u>(5,293)</u>
Excess of Revenues Over (Under) Expenditures	<u>(313,500)</u>	<u>(435,500)</u>	<u>(397,670)</u>	<u>37,830</u>
Other Financing Sources (Uses):				
Interest Income	33,000	33,000	1,074	(31,926)
Transfers Out	(29,500)	(29,500)	(29,500)	-
Total Other Financing Sources (Uses)	<u>3,500</u>	<u>3,500</u>	<u>(28,426)</u>	<u>(31,926)</u>
Change in Fund Balance	(310,000)	(432,000)	(426,096)	5,904
Fund Balance - July 1, 2009	310,000	432,000	432,746	746
Fund Balance - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>6,650</u>	<u>\$ 6,650</u>
Claims payable			(140,000)	
GAAP Net Assets - June 30, 2010			<u>\$ (133,350)</u>	
Payroll Liability Reserve - Fund 415				
<u>Payroll Liability Reserve - Fund 415</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interfund Charges for Services	\$ 364,000	\$ 364,000	-	(364,000)
Other Revenues	-	-	100,000	100,000
Total Operating Revenues	<u>364,000</u>	<u>364,000</u>	<u>100,000</u>	<u>(264,000)</u>
Expenditures:				
Personal Services	701,500	701,500	586,481	115,019
Contingency	350,000	350,000	-	350,000
Total Expenditures	<u>1,051,500</u>	<u>1,051,500</u>	<u>586,481</u>	<u>115,019</u>
Excess of Revenues Over (Under) Expenditures	<u>(687,500)</u>	<u>(687,500)</u>	<u>(486,481)</u>	<u>201,019</u>
Other Financing Sources (Uses):				
Interest Income	7,500	7,500	13,742	6,242
Total Other Financing Sources (Uses)	<u>7,500</u>	<u>7,500</u>	<u>13,742</u>	<u>6,242</u>
Change in Fund Balance	(680,000)	(680,000)	(472,739)	207,261
Fund Balance - July 1, 2009	680,000	680,000	1,287,226	607,226
Fund Balance - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 814,487</u>	<u>\$ 814,487</u>

FIDUCIARY FUNDS

FUND DESCRIPTIONS

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.

Flexible Spending Plan Agency Fund – This fund accounts for pre-tax health premiums deducted from employee pay, as provided for by section 125 of the Internal Revenue Code.

On January 1, 2009, the County began contracting with a third-party administrator to process qualifying childcare and medical expenses deducted from employees pay as provided for by sections 125 and 129 of the Internal Revenue Code.



JOSEPHINE COUNTY, OREGON
Fiduciary Funds

Combining Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 2010

	Balance July 1, 2009	Additions	Deductions	Balance June 30, 2010
<u>Treasurer's Agency Funds</u>				
Assets:				
Cash & Investments	\$ 1,152,783	\$ 125,268,640	\$ 125,489,023	\$ 932,400
Taxes Receivable	3,486,823	54,474,048	53,749,417	4,211,454
Total Assets	\$ 4,639,606	\$ 179,742,688	\$ 179,238,440	\$ 5,143,854
Liabilities:				
Due To Other Governments	3,486,823	54,474,048	53,749,417	4,211,454
Money Held for Others	1,152,783	125,286,284	125,506,667	932,400
Total Liabilities	\$ 4,639,606	\$ 179,760,332	\$ 179,256,084	\$ 5,143,854
<u>Flexible Spending Plan Agency Fund</u>				
Assets:				
Cash & Investments	\$ 87,852	\$ 679,316	\$ 756,319	\$ 10,849
Total Assets	\$ 87,852	\$ 679,316	\$ 756,319	\$ 10,849
Liabilities:				
Accounts Payable	\$ 87,852	\$ 1,368,153	\$ 1,445,156	\$ 10,849
Money Held for Others	-	-	-	-
Total Liabilities	\$ 87,852	\$ 1,368,153	\$ 1,445,156	\$ 10,849
<u>Total - All Agency Funds</u>				
Assets:				
Cash & Investments	\$ 1,240,635	\$ 125,947,956	\$ 126,245,342	\$ 943,249
Taxes Receivable	3,486,823	54,474,048	53,749,417	4,211,454
Total Assets	\$ 4,727,458	\$ 180,422,004	\$ 179,994,759	\$ 5,154,703
Liabilities:				
Accounts Payable	\$ 87,852	\$ 1,368,153	\$ 1,445,156	\$ 10,849
Due To Other Governments	3,486,823	54,474,048	53,749,417	4,211,454
Money Held for Others	1,152,783	125,286,284	125,506,667	932,400
Total Liabilities	\$ 4,727,458	\$ 181,128,485	\$ 180,701,240	\$ 5,154,703

JOSEPHINE COUNTY, OREGON



Josephine County Public Works ~ Operations

Winter Maintenance Program

Operations Workgroup strives to keep the traveling public as safe as possible during winter driving conditions. Available equipment to use during the winter season are; four (4) Plow / Sander trucks, two (2) Road Graders, three (3) Trucks equipped with de-icing equipment and six (6) quick response pickups with plows. Public Works' staff monitors any and all potential winter storm events, as well as, adjusts personnel accordingly to assist during an emergency event. In addition to normal winter maintenance around Josephine County, Public Works' Operations is also responsible for significant snow-removal and plowing on Happy Camp Road on the way to Page Mountain Sno Park.