

COUNTY OF GLENN

Audit Report

June 30, 2000

COUNTY OF GLENN

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INDEPENDENT AUDITOR'S REPORT

Board of Supervisors
of the County of Glenn
Willows, California

We have audited the accompanying general purpose financial statements of the County of Glenn as of and for the year ended, June 30, 2000 as listed in the table of contents. These general purpose financial statements are the responsibility of County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Glenn as of June 30, 2000, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 12, 2000 on our consideration of the County of Glenn's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

COUNTY OF GLENN

Combined Balance Sheet
All Fund Types and Account Groups
Assets
June 30, 2000

<u>Assets and Other Debits</u>	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Project</u>
Cash and investments	\$ 1,629,800	\$ 1,008,053		\$ 796,987
Restricted Assets:				
Cash with fiscal agent	-	-	224,768	
Imprest cash	2,805	25	-	
Taxes receivable	-	-	-	
Accounts receivable	457,725	144,938	-	
Loans receivable	-	-	-	32,000
Due from other funds	640,062	946,790	-	11,230
Due from other governments	1,974,729	-	-	16,400
Prepaid expenses	36,888	2,006	-	
Inventory	-	59,617	-	
Advances to other funds	181,501	-	-	
Other assets	-	-	-	
Property, plant, and equipment, net	-	-	-	
Amount to be provided for retirement of long term debt	-	-	-	
Amount to be provided from debt service fund	-	-	-	
Debt repayment	-	-	-	
Total Assets and Other Debits	\$ 4,923,510	\$ 2,161,429	\$ 224,768	\$ 856,627

The accompanying notes are an integral part of these financial statements

COUNTY OF GLENN

Combined Balance Sheet
All Fund Types and Account Groups
Liabilities and Fund Equity
June 30, 2000

<u>Liabilities and Fund Equity</u>	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Project</u>
Liabilities:				
Accounts payable	\$ 430,877	\$ 473,484	\$ -	\$ 3,960
Salaries and benefits payable	124,611	108,499	-	-
Deferred credits	-	-	-	-
Due to other funds	1,052,373	111,396	-	170
Due to other governments	191,031	502	-	-
Current portion of loans payable	-	-	-	-
Deferred revenue	375,939	34,138	-	35,350
Deposits	-	-	-	-
Advances from other funds	621,163	300,000	-	-
Other liabilities	-	-	-	-
Loan payable	-	-	-	-
Bonds payable	-	-	-	-
Capital lease payable	-	-	-	-
Liability for compensated absences	-	-	-	-
Capital lease obligations	-	-	-	-
Agency obligations	-	-	-	-
Landfill closure/postclosure care costs	-	-	-	-
Total Liabilities	<u>2,795,994</u>	<u>1,028,019</u>	<u>-</u>	<u>39,490</u>
Fund Equity:				
Investment in general fixed assets	-	-	-	-
Contributed capital	-	-	-	-
Retained Earnings:				
Reserved	-	-	-	-
Unreserved	-	-	-	-
Fund Balances:				
Reserved:				
Imprest cash	2,805	25	-	-
Investment trust funds	-	-	-	-
Inventory	-	59,617	-	-
General	344,458	635,554	-	546,040
Encumbrances	33,396	465,673	-	7,770
Prepaid expenses	-	-	-	-
Advances	70,000	-	-	-
Loan	-	-	-	112,100
Debt service	-	-	224,768	-
Unreserved:				
Undesignated	1,676,857	(27,459)	-	151,200
Total Fund Equity	<u>2,127,516</u>	<u>1,133,410</u>	<u>224,768</u>	<u>817,130</u>
Total Liabilities and Fund Equity	<u>\$ 4,923,510</u>	<u>\$ 2,161,429</u>	<u>\$ 224,768</u>	<u>\$ 856,620</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GLENN

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
All Governmental Fund Types
For the Year Ended June 30, 2000

	General	Special Revenue	Debt Service
Revenues:			
Taxes	\$ 4,261,044	\$ 431,229	\$ -
Licenses and permits	799,436	172,231	-
Fines, forfeits and penalties	767,589	29,895	-
Intergovernmental	19,474,663	6,260,521	-
Use of money and property	680,805	60,438	17,652
Charges for services	3,053,091	715,256	278,142
Other	658,524	251,913	-
Total Revenues	29,695,152	7,921,483	295,794
Expenditures:			
General government	4,835,578	46,000	1,690
Public protection	3,646,809	7,843,651	-
Public ways and facilities	-	4,474,404	-
Health and sanitation	5,849,537	-	-
Public assistance	10,927,626	-	-
Education	415,072	36,000	-
Capital outlay	-	-	-
Debt Service:			
Principal	-	-	313,292
Interest	-	-	138,420
Total Expenditures	25,674,622	12,400,055	453,402
Excess of Revenues Over (Under) Expenditures	4,020,530	(4,478,572)	(157,608)
Other Financing Sources (Uses):			
Proceeds from debt	-	688,250	-
Operating transfers in	886,503	3,909,675	163,376
Operating transfers out	(4,890,185)	(12,697)	-
Total Other Financing Sources (Uses):	(4,003,682)	4,585,228	163,376
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	16,848	106,656	5,768
Fund Balance, Beginning of Fiscal Year	2,114,791	1,008,469	219,000
Prior Period Adjustments	(4,123)	4,134	-
Change in reserves	-	14,151	-
Fund Balance, End of Fiscal Year	\$ 2,127,516	\$ 1,133,410	\$ 224,768

The accompanying notes are an integral part of these financial statements.

COUNTY OF GLENN

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget and Actual
 All Governmental Fund Types
 For the Fiscal Year Ended June 30, 2000

	General		Variance Favorable Unfavorable
	Budget	Actual	
Revenues:			
Taxes	\$ 4,140,116	\$ 4,261,044	\$ 120,928
Licenses and permits	639,766	799,436	159,670
Fines, forfeitures and penalties	785,750	767,589	(18,161)
Intergovernmental	20,807,171	19,474,663	(1,332,508)
Use of money and property	622,162	680,805	58,643
Charges for services	3,290,462	3,053,091	(237,371)
Other	188,011	658,524	470,513
Total Revenues	<u>30,473,438</u>	<u>29,695,152</u>	<u>(778,286)</u>
Expenditures:			
General government	5,153,195	4,835,578	317,617
Public protection	4,044,870	3,646,809	398,061
Public ways and facilities	-	-	-
Health and sanitation	6,379,551	5,849,537	530,014
Public assistance	11,907,130	10,927,626	979,504
Education	419,889	415,072	4,817
Capital outlay	-	-	-
Debt Service:			
Principal retirement	-	-	-
Interest	-	-	-
Contingencies	107,876	-	107,876
Total Expenditures	<u>28,012,511</u>	<u>25,674,622</u>	<u>2,337,889</u>
Excess of Revenues Over (Under) Expenditures	<u>2,460,927</u>	<u>4,020,530</u>	<u>1,559,603</u>
Other Financing Sources (Uses):			
Proceeds from debt	-	-	-
Operating transfers in	875,924	886,503	10,579
Operating transfers out	(4,913,397)	(4,890,185)	23,212
Total Other Financing Sources (Uses)	<u>(4,037,473)</u>	<u>(4,003,682)</u>	<u>33,791</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(1,576,546)</u>	<u>16,848</u>	<u>1,593,394</u>
Fund Balance, Beginning of Fiscal Year	2,114,791	2,114,791	
Prior Period Adjustments	-	(4,123)	(4,123)
Changes in Reserves	-	-	-
Fund Balance, End of Fiscal Year	<u>\$ 538,245</u>	<u>\$ 2,127,516</u>	<u>\$ 1,589,271</u>

The accompanying notes are an integral part of these financial statements

Special Revenue			Debt Service		
Budget	Actual	Variance Favorable Unfavorable	Budget	Actual	Variance Favorable Unfavorable
\$ 377,161	\$ 431,229	\$ 54,068	\$ -	\$ -	\$ -
155,000	172,231	17,231	-	-	-
28,980	29,895	915	-	-	-
9,775,311	6,260,521	(3,514,790)	-	-	-
70,795	60,438	(10,357)	-	17,652	17,652
1,038,285	715,256	(323,029)	278,143	278,142	(1)
263,230	251,913	(11,317)	-	-	-
<u>11,708,762</u>	<u>7,921,483</u>	<u>(3,787,279)</u>	<u>278,143</u>	<u>295,794</u>	<u>17,651</u>
54,000	46,000	8,000	2,500	1,690	810
8,803,663	7,843,651	960,012	-	-	-
7,107,511	4,474,404	2,633,107	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
36,000	36,000	-	-	-	-
-	-	-	-	-	-
-	-	-	315,343	313,292	2,051
-	-	-	137,200	138,420	(1,220)
-	-	-	-	-	-
<u>16,001,174</u>	<u>12,400,055</u>	<u>3,601,119</u>	<u>455,043</u>	<u>453,402</u>	<u>1,641</u>
(4,292,412)	(4,478,572)	(186,160)	(176,900)	(157,608)	19,292
688,250	688,250	-	-	-	-
3,919,675	3,909,675	(10,000)	176,900	163,376	(13,524)
(12,698)	(12,697)	1	-	-	-
<u>4,595,227</u>	<u>4,585,228</u>	<u>(9,999)</u>	<u>176,900</u>	<u>163,376</u>	<u>(13,524)</u>
302,815	106,656	(196,159)	-	5,768	5,768
1,008,469	1,008,469	-	219,000	219,000	-
4,134	4,134	-	-	-	-
-	14,151	-	-	-	-
<u>\$ 1,315,418</u>	<u>\$ 1,133,410</u>	<u>\$ (196,159)</u>	<u>\$ 219,000</u>	<u>\$ 224,768</u>	<u>\$ 5,768</u>

continued

COUNTY OF GLENN

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances (continued)
 Budget and Actual
 All Governmental Fund Types
 For the Fiscal Year Ended June 30, 2000

	Capital Projects		Variance Favorable Unfavorable
	Budget	Actual	
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Fines, forfeitures and penalties	-	-	-
Intergovernmental	1,198,274	33,012	(1,165,262)
Use of money and property	-	44,233	44,233
Charges for services	-	-	-
Other	-	-	-
Total Revenues	<u>1,198,274</u>	<u>77,245</u>	<u>(1,121,029)</u>
Expenditures:			
General government	-	-	-
Public protection	-	-	-
Public ways and facilities	-	-	-
Health and sanitation	-	-	-
Public assistance	-	-	-
Education	-	-	-
Capital outlay	1,944,467	671,366	1,273,101
Debt Service:			
Principal retirement	-	-	-
Interest	-	-	-
Contingencies	-	-	-
Total Expenditures	<u>1,944,467</u>	<u>671,366</u>	<u>1,273,101</u>
Excess of Revenues Over (Under) Expenditures	<u>(746,193)</u>	<u>(594,121)</u>	<u>152,072</u>
Other Financing Sources (Uses):			
Proceeds from debt	-	-	-
Operating transfers in	183,713	45,576	(138,137)
Operating transfers out	(239,517)	(102,248)	137,269
Total Other Financing Sources (Uses)	<u>(55,804)</u>	<u>(56,672)</u>	<u>(868)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(801,997)</u>	<u>(650,793)</u>	<u>151,204</u>
Fund Balance, Beginning of Fiscal Year	1,467,923	1,467,923	-
Prior Period Adjustments	-	-	-
Changes in Reserves	-	-	-
Fund Balance, End of Fiscal Year	<u>\$ 665,926</u>	<u>\$ 817,130</u>	<u>\$ 151,204</u>

The accompanying notes are an integral part of these financial statements

COUNTY OF GLENN

Combined Statement of Revenues, Expenditures, and Changes in Retained Earnings
All Proprietary Fund Types
For the Year Ended June 30, 2000

	Enterprise	Internal Service	Totals
Operating Revenues:			
Charges and fees	\$ 1,166,873	\$ 3,920,292	\$ 5,087,165
Other	82,697	9,746	92,443
Total Operating Revenues	1,249,570	3,930,038	5,179,608
Operating Expenses:			
Salaries and benefits	432,344	2,097,762	2,530,106
Repairs and maintenance	57,302	176,197	233,499
Purchased services	128,361	77,268	205,629
Travel	9,929	34,804	44,733
Office and administration	27,652	97,511	125,163
Overhead	2,747	181,823	184,570
Depreciation	166,145	335,346	501,491
Fuel	148,038	188,135	336,173
Insurance	30,153	91,051	121,204
Closure/postclosure care costs	211,952	-	211,952
Air pollution charge	-	24,218	24,218
Rents and leases	54,990	255,693	310,683
Other	408,413	341,879	750,292
Total Operating Expenses	1,678,026	3,901,687	5,579,713
Income (Loss) from Operations	(428,456)	28,351	(400,105)
Non-Operating Revenues (Expenses):			
Interest Income	67,313	24,742	92,055
Interest expense	(22,655)	-	(22,655)
Gain from release of contract obligations	315,917	-	315,917
Grant revenues	234,397	-	234,397
Gain (loss) on disposition of fixed assets	-	285	285
Other revenues	133,373	59,127	192,500
Grant expenses	(252,029)	-	(252,029)
Total Non-Operating Revenues (Expenses)	476,316	84,154	560,470

continued

The accompanying notes are an integral part of these financial statements.

COUNTY OF GLENN

Combined Statement of Revenues, Expenditures, and Changes in Retained Earnings (continued)
 All Proprietary Fund Types
 For the Year Ended June 30, 2000

	Enterprise	Internal Service	Totals
Income (Loss) before operating transfers	\$ 47,860	\$ 112,505	\$ 160,365
Operating Transfers In (Out):			
Operating transfers in	33,323	501,877	535,200
Operating transfers out	(33,323)	(501,877)	(535,200)
Total Operating Transfers In (Out)	-	-	-
Net Income (Loss)	47,860	112,505	160,365
Retained Earnings, Beginning of Fiscal Year	(502,407)	1,403,612	901,205
Change in Contributed Capital	-	\$11,170	-
Prior Period Adjustment	107,297	31,322	138,619
Retained Earnings, End of Fiscal Year	(347,250)	1,558,609	1,200,189
Contributed Capital	720,972	113,969	834,941
Fund Equity, End of Fiscal Year	\$ 373,722	\$ 1,672,578	\$ 2,035,130

The accompanying notes are an integral part of these financial statements.

COUNTY OF GLENN

Combined Statement of Cash Flows All Proprietary Funds For the Year Ended June 30, 2000

	Enterprise Funds	Internal Service Funds	Totals
Cash Flows from Operating Activities:			
Net operating income (loss)	\$ (428,456)	\$ 28,351	\$ (400,105)
Adjustment to reconcile net income to net cash provided by operating activities:			
Depreciation	166,145	335,346	501,491
Changes in assets and liabilities:			
Accounts receivable	22,784	19,958	42,742
Due from other funds	218,692	(212,343)	6,349
Prepaid expenses	30,466	(725)	29,741
Inventory	5,709	823	6,532
Accounts payable	(99,550)	69,765	(29,785)
Accrued salaries and benefits	7,771	40,842	48,613
Deferred credits	-	347	347
Due to other funds	6,131	226,162	232,293
Deferred revenue	1,124	-	1,124
Landfill closure liability	131,952	-	131,952
Compensated absences	6,863	6,108	12,971
Total Adjustments to Net Income	498,087	486,283	984,370
Net Cash Provided by Operating Activities	69,631	514,634	584,265
Cash Flows from Investing Activities:			
Interest income	67,313	24,742	92,055
Net Cash Provided by Investing Activities	67,313	24,742	92,055
Cash Flows from Noncapital Financing Activities:			
Advances (to) from other funds	(300,000)	-	(300,000)
Other income (expense)	115,742	59,127	174,869
Net Cash Provided (used) by Noncapital Financing Activities	(184,258)	59,127	(125,131)
Cash Flows from Capital and Related Financing Activities:			
Payments on loans	(59,238)	-	(59,238)
Interest payments on debt	(22,655)	-	(22,655)
Proceeds from sale of property and equipment	-	858	858
Purchases of property and equipment	(12,549)	(295,488)	(308,037)
Net Cash Provided (used) by Capital and Related Financing Activities:	(94,442)	(294,630)	(389,072)
Net Increase (Decrease) in Cash and Cash Equivalents	(141,756)	303,873	162,117
Cash and Cash Equivalents, Beginning of Fiscal Year	1,481,474	416,882	1,898,356
Cash and Cash Equivalents, End of Fiscal Year	\$ 1,339,718	\$ 720,755	\$ 2,060,473

The accompanying notes are an integral part of these financial statements.

COUNTY OF GLENN

Combined Statement of Changes in Fiduciary Net Assets
Investment Trust Funds
For the Year Ended June 30, 2000

Additions to Net Assets:	
Investment income (net)	\$ 1,599,365
Receipts from depositors	<u>136,719,461</u>
Total Additions to Net Assets	<u>138,318,826</u>
Deductions from Net Assets:	
Withdrawals by depositors	<u>137,316,539</u>
Total Deductions from Net Assets	<u>137,316,539</u>
Total Change in Net Assets	1,002,287
Net Assets Held in Trust for Pool Participants July 1, 1999	<u>26,887,581</u>
Net Assets Held in Trust for Pool Participants June 30, 2000	<u>\$ 27,889,868</u>

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

The notes provided as part of the General Purpose Financial Statements are considered an integral and essential part of adequate disclosure and fair presentation of this report. The notes include a Summary of Significant Accounting Policies for the County, and other necessary disclosure of pertinent matters relating to the financial position of the County. The notes express significant insight to the financial statements and are conjunctive to understanding the rationale for presentation of the financial statements and information contained in this document.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

The accounting methods and procedures adopted by the County conform to generally accepted accounting principles. The County's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. Proprietary funds and similar component units apply Financial Accounting Standards Board pronouncements and Accounting Principle Board opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails.

These financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Reporting for component units on the County's financial statements can be blended or discretely presented. Blended component units, although legally separate entities, are, in substance, part of the government's operations. Blended component units are an extension of the County and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County. Each component unit has a June 30th year end.

Blended Component Units. The Artois Fire District, Hamilton Fire District, Bayliss Fire District, Willows Rural Fire District, Storm Drain Maintenance No. 1, Storm Drain Maintenance No. 3, North Willows Community Services Area, Air Pollution Control District Waste Disposal, Orland Airport, Willows Airport and Glenn Hospital are districts governed by the County Board of Supervisors. The component unit's governing body is substantially the same as the primary government, hence, these units are presented by blending them with the primary government.

Discretely Presented Component Units. There are no component units of the County which meet the criteria for discrete presentation.

B. Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that consist of its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into three broad fund types and two account group categories. These categories consist of the following:

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 1: Summary of Significant Accounting Policies (continued)

B. Fund Accounting (continued)

Governmental Funds

General Fund – The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust or for major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds – Capital Projects Funds are used to account for financial resources to be used for the acquisition of major capital facilities (other than those financed by proprietary funds).

Debt Service Fund – The Debt Service Fund is used to account for the servicing of general long-term debt.

Proprietary Funds

Enterprise Funds – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds – Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governments on a cost-reimbursement basis.

Fiduciary Funds

Trust and Agency Funds – Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 1: **Summary of Significant Accounting Policies** (continued)

B. **Fund Accounting** (continued)

Fiduciary Funds (continued)

Investment Trust Funds – Investment Trust Funds are used to account for investment activity on behalf of legally separate entities who participate in the Treasurer's investment pool or have specific investments with the Treasury.

Account Groups

General Fixed Assets – The General Fixed Assets Account Group is used to maintain control and cost information on capital assets owned by the County, other than the capital assets in the proprietary funds. No depreciation has been provided on general fixed assets.

General Long-Term Debt – The General Long-Term Debt Account Group is used to account for unmatured general long-term indebtedness of the County, other than the long-term debt in the proprietary funds.

C. **Basis of Accounting**

All governmental funds are accounted for using the modified accrual basis of accounting, in which revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. The exception is unmatured principal and interest on general long-term debt, which would be recognized when due. Significant revenue sources that have been treated as "susceptible to accrual" under the modified accrual basis include taxes, interest, charges for services, and intergovernmental revenues. Inventory items in the road fund are expended when purchased (the purchase method). The remaining balance of inventories in the fund are reserved at year-end as nonexpendable resources.

All proprietary funds are accounted for using the accrual basis of accounting, in which revenues are recognized in the accounting period in which they are earned and become measurable. Expenditures are recognized in the period incurred, if measurable.

Agency Fund assets and liabilities are custodial in nature and do not involve the measurement of the results of operations.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 1: Summary of Significant Accounting Policies (continued)

D. **Fixed Assets**

General fixed assets have been acquired for general governmental purposes. Assets purchased are recorded as expenditures in the governmental funds and capitalized at cost in the General Fixed Assets Account Group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Contributed fixed assets are recorded at estimated fair market value at the time received.

Fixed assets consisting of certain improvements ("infrastructure") other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, have not been capitalized. Such assets normally are immovable and of value only to the County. Therefore, the purpose of stewardship for capital expenditures is satisfied without recording these assets.

No depreciation has been provided on general fixed assets. No interest has been capitalized on self-constructed assets because management believes noncapitalization of interest does not have a material effect on the County's financial statements.

Property, plant, and equipment owned by proprietary funds of the county are stated at cost or estimated historical cost. Depreciation has been provided over the estimated useful lives using the straight-line depreciation method.

The estimated useful lives of proprietary fund fixed assets are as follows:

Structures	5 to 30 years
Equipment	3 to 10 years
Vehicles	5 to 10 years

E. **Reporting Treatment of Other Assets, Loans Receivable, and Long-Term Liabilities**

Other Assets and Loans Receivable

Recognition of governmental fund type revenues represented by non-current receivables is deferred until they become current receivables. Non-current portions of long-term loans receivable are offset by fund balance reserve accounts.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 1: **Summary of Significant Accounting Policies** (continued)

E. Reporting Treatment of Other Assets, Loans Receivable, and Long-Term Liabilities (continued)

Long-Term Liabilities

Because of their spending measurement focus, expenditure recognition for governmental fund types do not include amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

F. Budgets and Budgetary Accounting

By State law, the County Board of Supervisors must approve a tentative budget no later than June 30 of each year and adopt a final budget no later than August 30. A public hearing must be conducted to receive comments prior to adoption. The County Board of Supervisors satisfied these requirements.

These budgets are revised by the Board of Supervisors during the year to give consideration to unanticipated revenues and expenditures. It is this final revised budget that is presented in the financial statements.

Budgets are adopted on a basis which materially conforms to generally accepted accounting principles.

G. Encumbrances

Encumbrance accounting is employed as an extension of the budgetary process. This method records purchase orders, contracts and other commitments for the expenditure of funds in order to reserve that portion of the applicable appropriation. Encumbrances carry over at year-end as reserved fund balances.

H. Fund Equity

Reservations of Fund Balances of Governmental Funds are created to either (1) satisfy legal covenants that require that a portion of the fund balance be segregated or (2) identify the portion of the fund balance that is not appropriate for future expenditures. Specific reservations of the fund balance accounts are summarized below.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 1: **Summary of Significant Accounting Policies** (continued)

H. Fund Equity (continued)

Reserve for Encumbrances was created to represent encumbrances outstanding at the end of the year based on purchase order and contracts signed by the County but not yet completed as of the close of the fiscal year.

Reserve for Inventory was created to represent the portion of the fund balance that is not available for expenditure because the County expects to use these resources within the next budgetary period.

Reserve for Imprest Cash was created to represent the portion of the fund balance that is not available for expenditure because the County maintains various levels of revolving funds for daily operations.

Reserve for Investment Trust Funds represents the portion of funds held in trust for participants of the pooled investment trust fund and specific investment trust funds.

Reserve for Prepaid Expenses is an amount equal to prepaid expenditures which have been reserved to indicate that such assets do not represent available expendable financial resources.

Reserve for Advances was created to represent the portion of the fund balance that is not available for expenditure because repayment of the advance by various funds is not expected to be made during the current fiscal year.

Reserve for Debt Service was created to segregate the portion of the fund balance account for debt service, including both principal and interest payments. The reservation was established to satisfy legal restrictions imposed by bond agreements.

Designations of Unreserved Fund Balance are created to indicate tentative plans for financial resource utilization in a future period, such as for general contingencies or debt service. Such plans or intent are subject to change and may never be legally authorized or result in expenditures.

I. Property Tax Revenue

Property taxes attach as an enforceable lien on March 1. Taxes are levied on July 1 and payable in two installments: December 10 and April 10. All general property taxes are then allocated by the County Auditor-Controller's Office to the various taxing entities per the legislation implementing Proposition 13. The method of allocation used by the County is subject to review by the State of California. County property tax revenues are recognized when levied, using the Teeter method of property tax allocation.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 1: Summary of Significant Accounting Policies (continued)

J. **Inventory**

Inventory is valued at average cost. Inventory consists of expendable supplies held for consumption and are expended as incurred. Inventories reported in government fund types are equally offset by a fund balance reserve which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

K. **Cash and Cash Equivalents**

For the purposes of the Statements of Cash Flows, the County considers all pooled cash and investments held by the treasurer as cash equivalents.

L. **Total Columns on Combined Statements**

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2: Cash and Investments

A. Cash and investments held by the County Treasurer at June 30, 2000, consisted of the following:

General Fund	\$ 1,629,800
Special Revenue Funds	1,008,053
Capital Projects Funds	796,987
Debt Service Fund	--
Enterprise Funds	1,339,318
Internal Service Funds	719,905
Trust and Agency Funds	<u>37,480,475</u>
Net Cash Reported on Financial Statements	42,974,538
Outstanding Warrants	5,352,822
Items in transit	<u>2,814,645</u>
Total Cash and Investments Held in County Treasury at June 30, 2000	<u>\$ 51,142,005</u>

The County follows the practice of pooling cash and investments of all funds except for funds requiring specific investments under the provisions of a joint power authority.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 2: **Cash and Investments** (continued)

B. Interest Allocations

Interest income earned on pooled cash and investments is allocated quarterly to the various funds based on the average daily cash balances. Interest income from cash and investments with fiscal agent and in the joint powers authority is credited directly to the related fund.

C. Pooled Cash and Non-Negotiable Certificates of Deposit

All pooled cash and non-negotiable certificates of deposit are entirely insured or collateralized. The California Government Code requires California banks and savings and loan associations to secure a County's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of a County's deposits. California law also allows financial institutions to secure county deposits by pledging first trust deed mortgage notes have a value of 150% of a county's total deposits. The County may waive collateral requirements for deposits which are fully insured up to \$100,000 by the Federal Deposit Insurance Corporation (FDIC).

D. Authorized Investments

Under provision of the County's Investment Policy, and in accordance with Section 53601 of the California Government Code, the County may invest in the following types of investments:

- Securities of the U.S. Government or its agencies
- Small Business Administration Loans
- Negotiable Certificates of Deposits
- Bankers' Acceptances
- Commercial Paper (rated A-1 by Standard & Poor's and P-1 by (Moody's)
- Local Agency Investment Fund (State Pool) Deposits
- Passbook Savings Account Demand Deposits
- Repurchase Agreements
- Reverse Repurchase Agreements

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 2: Cash and Investments (continued)

E. Credit Risk, Carrying Amount, and Fair Value of Investments

The fair value of the Treasurer's investments are determined on an annual basis. Values are obtained from the securities custodian for registered securities. Zero coupon notes and bonds and similar investments are stated at amortized cost. Investments in LAIF are considered by the County to be demand deposits where the deposit balances approximate the fair value of the investment.

The County's investments have been summarized. The investments that are represented by specific identifiable investment securities are classified as to credit risk by three categories as follows: Category 1 includes investments that are insured or registered or for which securities are held by the County or its agent in the County's name; Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department in the County's name; Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer or by its trust department, but not in the County's name.

The County is authorized to enter into reverse repurchase agreements, but entered into no such agreements during the year.

<u>Amount Required to be Categorized</u>	<u>Interest Rates</u>	<u>Maturity</u>	<u>Category</u>			<u>Carrying Amount</u>	<u>Fair Value</u>
			<u>1</u>	<u>2</u>	<u>3</u>		
Pooled Investments:							
U.S. Government and Agencies	5.375% - 6.45%	1 mo. - 12 yrs.	\$18,191,923	\$ --	\$ --	\$ 18,191,923	\$ 18,034,405
Corporate Bonds	5.75% - 7.3%	1 mo. - 17 mos.	5,483,732	--	--	5,483,732	5,446,755
Specific Investments:							
Joint Powers Authority:							
U.S. Government and Agencies	5.7% - 6.625%	1 day - 2 yrs.	4,663,651	--	--	4,663,651	4,516,214
Corporate Bonds	5.95% - 7.25%	1 day - 16 mos.	<u>1,508,685</u>	--	--	<u>1,508,685</u>	<u>1,492,685</u>
Total Categorized Investments			29,847,991	--	--	29,847,991	29,490,059
<u>Amounts not required to be categorized</u>							
Pooled Investments:							
Local Agency Investment Fund (State)						13,000,000	13,000,000
Teeter Note						1,200,000	1,200,000
Money Market Fund						311,399	311,399
Cash on Hand						850	850
Cash in Bank						6,543,492	6,543,492
Specific Investments:							
Joint Powers Authority:							
Local Agency Investment Fund (State)						167,745	167,745
Money Market Fund						70,528	70,528
Outstanding warrants (pooled investments)						(5,229,357)	(5,229,357)
Outstanding warrants (specific investments)						(123,465)	(123,465)
In transit items						<u>(2,814,645)</u>	<u>(2,814,645)</u>
Net Cash and Investments in County Treasury						<u>\$ 42,974,538</u>	<u>\$ 42,616,606</u>

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 2: **Cash and Investments** (continued)

F. Condensed Investment Pool Information

The Treasurer maintains an investment pool and also maintains specific investments on behalf of certain government agencies. A summary of the net cash and investments held by the Treasurer at June 30, 2000 is as follows:

Pool investments	\$ 36,687,394
Specific investments	<u>6,287,144</u>
 Total Net Cash and Investments	 <u>\$ 42,974,538</u>

For details about specific investments and related activity, please refer to the Combining Statement of Changes in Fiduciary Net Assets - Investment Trust Funds contained in these financial statements.

The following represents a condensed statement of net assets and statement of changes in net assets for the activity in the Treasurer's investment pool as of and for the year ended June 30, 2000:

	<u>Internal Participants</u>	<u>External Participants</u>	<u>Total Investment Pool</u>
<u>Statement of Net Assets</u>			
<u>Assets</u>			
Net pooled cash and investments	\$15,081,670	\$ 21,605,724	\$ 36,687,394
Due from external participants	<u>3,000</u>	<u>--</u>	<u>3,000</u>
Total Assets	<u>15,084,670</u>	<u>21,605,724</u>	<u>36,690,394</u>
<u>Liabilities</u>			
Due to internal participants	<u>--</u>	<u>3,000</u>	<u>3,000</u>
<u>Net Assets</u>			
Net assets held for internal pool participants and external pool participants (voluntary and involuntary)	<u>\$15,084,670</u>	<u>\$ 21,602,724</u>	<u>\$ 36,687,394</u>
<u>Combined Statement of Changes in Net Assets (Internal and External)</u>			
Net assets at July 1, 1999			\$ 31,472,131
Net deposits and withdrawals by pool participants			3,166,940
Net investment income for pool participants			<u>2,048,323</u>
Net Assets of June 30, 2000			<u>\$ 36,687,394</u>

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 3: **Long-Term Debt Obligations**

A. **Compensated Absences**

Vacation may be accrued at various rates depending on the number of years employed and the bargaining unit an employee belongs to. Accrued vacation is paid in full upon termination of employment, death or retirement. No payment of accumulated sick leave shall be paid upon termination of employment. Overtime may be accumulated up to a maximum of 240 hours. Accrued overtime is paid in full upon termination of employment.

The liability for compensated absences is estimated to be \$990,583 at June 30, 2000. \$873,492 is recorded in the general long-term account group and \$117,091 is recorded as a direct liability of proprietary funds.

B. **Certificates of Participation**

On October 3, 1988, the County joined other Counties of the California Counties Lease Financing Authority (JPA) in an agreement with the CSAC Finance Corporation (Corporation) as a Project Lessee to issue Certificates of Participation (Certificates) in the amount of \$2,985,000. The purpose of the Certificates is to provide funding for the construction of a new jail facility, an expansion of the public works building and the reroofing of Glenn General Hospital (Project). The County is obligated to make lease payments for the Project. Each Certificate represents a proportionate interest of the owner thereof in lease payments to be made by the County. The County has covenanted that as long as its Project is available for the County's use and possession, it will take such action as may be necessary to include its Lease Payments in its annual budget, and to make the necessary annual appropriations therefor. Under California law, the obligation of the County to make lease payments may be abated in whole or in part if the County does not have full use and possession of its Project. A Reserve Account is established for the County from funds held by the Trustee for the benefit of the Certificate owners in the amount of \$224,768. This amount is reflected in the general purpose financial statements in the Debt Service Fund as "Cash with Fiscal Agent".

Lease Payments by the County are due as follows: principal payments are due October 1 of each year, and interest is payable semi-annually on October 1 and April 1 of each year with the final payment occurring October 1, 2008.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 3: **Long-Term Debt Obligations** (continued)

B. Certificates of Participation (continued)

The following schedule shows a summary of the annual debt service:

<u>Year Ended</u> <u>June 30.</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2001	\$ 160,000	\$ 104,220	\$ 264,220
2002	170,000	95,345	265,345
2003	180,000	85,495	265,495
2004	190,000	74,810	264,810
2005	205,000	63,150	268,150
2006	215,000	50,550	265,550
2007	230,000	37,200	267,200
2008	245,000	22,950	267,950
2009	<u>260,000</u>	<u>7,800</u>	<u>267,800</u>
Totals	<u>\$ 1,855,000</u>	<u>\$ 541,520</u>	<u>\$ 2,396,520</u>

NOTE: The COP was refinanced in 1998. Principal was increased by \$60,000. However, total Debt Service was reduced by \$74,928. Interest rates were reduced from a range of 6 percent to 8.125 percent to a range of 4.75 percent to 6.0 percent. The above schedule reflects those changes.

C. Loan Payable – Hamilton-Bayliss Fire District

The Hamilton-Bayliss Fire District has entered into a loan agreement with the Housing Community Development Block Grant for the construction/purchase of a fire house in Hamilton City. The loan originally dated 1/17/89 was deferred and scheduled for payments of principal and interest due yearly beginning in 1993. The loan is for 10 years at an interest rate of 3 percent.

The following represents the debt service schedule for the loan:

<u>June 30.</u>	
2001	\$ 2,312
2002	<u>19,261</u>
Total Payments	21,573
Less Amount Representing Interest	<u>(1,173)</u>
Total Principal Due	<u>\$ 20,400</u>

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 3: **Long-Term Debt Obligations** (continued)

D. Capital Lease Obligations

In July, 1994, the County entered into a lease-purchase agreement with Hewlett Packard for the purchase of software in the amount of \$85,355. Payments over the term of the lease total \$102,641. The terms of the agreement are 6 annual payments of \$17,107 each and at an interest rate of 6.75%. At June 30, 2000, the principal balance remaining was \$16,024.

In August 1995, the County entered into a lease-purchase agreement with Hewlett Packard for computer equipment in the amount of \$321,537. Payments over the term of the lease total \$384,655. The terms of the agreement are 7 annual payments of \$54,951 each and at an interest rate of 5.72%. At June 30, 2000, the principal balance remaining was \$51,978.

In January, 1997, the County entered into an equipment lease-purchase agreement with Caterpillar Financial Services Corporation in the amount of \$104,033. Payments over the term of the lease total \$119,166. The terms of the agreement are 5 annual payments of \$23,833 each and at an interest rate of 5.77%. At June 30, 2000, the principal balance remaining was \$45,453.

In January, 1997, the County entered into an equipment lease-purchase agreement with Caterpillar Financial Services Corporation in the amount of \$101,888. Payments over the term of the lease total \$122,699. The terms of the agreement are 7 annual payments of \$17,528 each and at an interest rate of 6.4%. At June 30, 2000, the principal balance remaining was \$60,186.

In August, 1998, the County entered into an equipment lease-purchase agreement with Caterpillar Financial Services Corporation in the amount of \$67,541. Payments over the term of the lease total \$79,035. The terms of the agreement are 5 annual payments of \$15,807 each and at an interest rate of 6.0%. At June 30, 2000, the principal balance remaining was \$42,253.

In September, 1998, the County entered into an equipment lease-purchase agreement with Compaq Financial Services Corporation in the amount of \$85,504. Payments over the term of the lease total \$94,136. The terms of the agreement are 16 quarterly payments of \$4,009 each and at an interest rate of 7.96%. At June 30, 2000, the principal balance remaining was \$36,482.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 3: Long-Term Debt Obligations (continued)

D. Capital Lease Obligations (continued)

In September, 1999, the County entered into an equipment lease-purchase agreement with Caterpillar Financial Services in the amount of \$67,541. Payments over the term of the lease total \$79,035. The terms of the agreement are 5 annual payments of \$13,508 each and at an interest rate of 6.0%. At June 30, 2000, the principal balance remaining was \$46,915.

In September, 1999, the County entered into an equipment lease-purchase agreement with Caterpillar Financial Services in the amount of \$200,082. Payments over the term of the lease total \$237,303. The terms of the agreement are 6 annual payments of \$39,550 each and at an interest rate of 6.0%. At June 30, 2000, the principal balance remaining was \$166,601.

In September, 1999, the County entered into an equipment lease-purchase agreement with Caterpillar Financial Services in the amount of \$109,481. Payments over the term of the lease total \$126,029. The terms of the agreement are 5 annual payments of \$25,206 each and at an interest rate of 5.9%. At June 30, 2000, the principal balance remaining was \$87,541.

In October, 1999, the County entered into a computer system lease-purchase agreement with Western Municipal Securities Corporation in the amount of \$700,000. Payments over the term of the lease total \$758,170. The terms of the agreement are 12 quarterly payments of \$63,181 each and at an interest rate of 5%. At June 30, 2000, the principal balance remaining was \$534,658.

The following schedule shows a summary of the minimum annual lease payments:

<u>June 30,</u>	
2001	\$ 413,066
2002	404,190
2003	245,977
2004	95,794
2005	<u>39,551</u>
Total Payments	1,198,578
Less: Amount Representing Interest	<u>(110,487)</u>
Total Principal Due	<u>\$ 1,088,091</u>

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 3: **Long-Term Debt Obligations** (continued)

E. General Long-Term Debt Account Group

The following schedule represents the changes in general long-term debt during the fiscal year:

	<u>Balance</u> <u>July 1, 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2000</u>
Loan payable	\$ 22,100	\$ --	\$ (1,700)	\$ 20,400
Compensated absences	904,417	--	--	873,492
Certificates of Participation	2,005,000	--	(150,000)	1,855,000
Capital lease obligations	<u>481,448</u>	<u>940,173</u>	<u>(333,530)</u>	<u>1,088,091</u>
Totals	<u>\$ 3,412,965</u>	<u>\$940,173</u>	<u>\$(485,230)</u>	<u>\$ 3,836,983</u>

F. Loan Payable – Orland Airport

Orland Airport entered into a loan agreement with the State of California, Department of Transportation for a light project at Haigh Field. The loan is payable in eight years at an annual interest rate of 6.162 percent beginning in 1994.

The following represents the debt service schedule for the loan:

<u>June 30.</u>		
2001		<u>\$ 3,572</u>
Total Payments		3,572
Less Amount Representing Interest		<u>(207)</u>
Total Principal Due		<u>\$ 3,365</u>

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 3: **Long-Term Debt Obligations** (continued)

G. Loan Payable – Willows Airport

Willows Airport entered into a loan agreement with the State of California, Department of Transportation for a fuel facility project. Loan payments are payable annually at an annual interest rate of 4.2830 percent and are due in 2017.

The following represents the debt service schedule for the loan:

<u>June 30,</u>	
2001	\$ 10,140
2002	9,925
2003	10,118
2004	10,319
2005	10,502
Thereafter	<u>117,203</u>
Total Payments	168,207
Less Amount Representing Interest	<u>48,207</u>
Total Principal Due	<u>\$ 120,000</u>

H. Capital Lease Payable – Solid Waste Operating Fund

On January 21, 1997, the County entered into an equipment lease agreement with Caterpillar Financial Services in the amount of \$447,371. Payments over the term of the lease total \$542,080. The terms of the agreement are 8 annual payments of \$67,780 each and at an interest rate of 5.9%. At June 30, 2000, the principal balance remaining was \$235,334.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 3: **Long-Term Debt Obligations** (continued)

H. **Capital Lease Payable – Solid Waste Operating Fund** (continued)

The following is a schedule of the minimum annual lease payments:

<u>June 30,</u>		
2001	S	67,760
2002		67,760
2003		67,760
2004		<u>67,760</u>
Total Payments		271,040
Less Amount Representing Interest		<u>(35,706)</u>
Total Principal Due		<u>S 235,334</u>

Note 4: **Fixed Assets**

The following is a summary of fixed assets by fund type and account group at the fiscal year end:

	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>General Fixed Assets Account Group</u>	<u>Totals</u>
Land	\$ 215,485	\$ --	\$ 99,567	\$ 315,052
Structures and improvements	3,299,632	289,664	11,412,710	15,002,006
Machinery and equipment	1,309,264	2,656,226	8,358,626	12,324,116
Intangibles	<u>3,700</u>	<u>--</u>	<u>--</u>	<u>3,700</u>
Subtotal Fixed Assets at Cost	4,828,081	2,945,890	19,870,903	27,644,874
Allowance for depreciation	<u>(2,982,524)</u>	<u>(1,890,723)</u>	<u>--</u>	<u>(4,873,247)</u>
Total Fixed Assets – Net	<u>\$ 1,845,557</u>	<u>\$ 1,055,167</u>	<u>\$ 19,870,903</u>	<u>\$ 22,771,627</u>

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 4: **Fixed Assets** (continued)

A summary of changes in general fixed assets for the fiscal year ended June 30, 2000, follows:

	<u>Balance</u> <u>July 1, 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2000</u>
Land	\$ 99,567	\$ --	\$ --	\$ 99,567
Structures and improvements	11,353,661	59,049	--	11,412,710
Machinery and equipment	<u>7,236,371</u>	<u>1,575,707</u>	<u>(453,452)</u>	<u>8,358,626</u>
Totals	<u>\$ 18,689,599</u>	<u>\$ 1,634,756</u>	<u>\$ (453,452)</u>	<u>\$ 19,870,903</u>

Note 5: **Interfund Transactions**

A. **Operating Transfers**

Operating transfers in and operating transfers out for the fiscal year ended June 30, 2000, were as follows:

<u>Fund</u>	<u>Transfers</u> <u>In</u>	<u>Transfers</u> <u>Out</u>
General	\$ 886,503	\$ 4,890,185
Special Revenue	3,909,675	12,697
Capital projects	45,576	102,248
Debt service	<u>163,376</u>	<u>--</u>
Totals	<u>\$ 5,005,130</u>	<u>\$ 5,005,130</u>

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 5: **Interfund Transactions** (continued)

B. Due From/To Other Funds

The following is a schedule of interfund receivables and payables as of the fiscal year end:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 640,062	\$ 1,052,373
Special Revenue Funds	946,790	111,396
Capital Projects Funds	11,234	170
Enterprise Funds	178	50,031
Internal Service Funds	620,080	435,824
Trust & Agency Funds	<u>1,323,518</u>	<u>1,892,068</u>
Totals	<u>\$ 3,541,862</u>	<u>\$ 3,541,862</u>

C. Advance To/From Other Funds

	<u>Advances to Other Funds</u>	<u>Advance from Other Funds</u>
General	\$ 181,501	\$ 621,163
Special Revenue Funds	301,373	300,000
Enterprise Funds	--	21,373
Internal Service Fund	--	20,000
Trust & Agency Funds	<u>621,163</u>	<u>141,501</u>
Totals	<u>\$ 1,104,037</u>	<u>\$ 1,104,037</u>

Note 6: **County Employees Retirement Plan (Defined Benefit Pension Plan)**

A. Plan Description

The County of Glenn contributes to the California Public Employees Retirement System (PERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating public entities within the State of California. Copies of PERS annual financial report may be obtained from their Executive Office – 400 P Street, Sacramento, CA 95814.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 6: County Employees Retirement Plan (Defined Benefit Pension Plan) (continued)

B. Funding Policy

The County makes the contributions required of County employees on their behalf and for their account. The rates are set by statute and therefore generally remain unchanged from year to year. The present actuarially determined rates of annual covered payroll are as follows:

<u>Category</u>	<u>Member Rates as a Percentage of Wages</u>
Local miscellaneous members	7%
Local safety members with benefits under Article:	
21362	9%
21363	9%
21369	7%
21366	rate based on entry age

The contribution requirements of the plan members are established by State statutes and the employer contribution rate is established and may be amended by Cal PERS.

Annual Pension Cost

For fiscal year 1999/00, the County of Glenn's annual pension cost totaled \$0 for miscellaneous members and \$159,188 for safety members. The required contribution for fiscal year 1999/00 was determined as part of the June 30, 1998 actuarial valuation using the entry age normal actuarial cost method with the contributions determined as a percent of pay.

A summary of principle assumptions and methods used to determine the Annual Required Contribution is shown below:

Valuation Date	June 30, 1998
Actuarial Cost Method	Entry Age Actuarial Cost Method
Amortization Method	Level Percent of Payroll
Average Remaining Period	31 Years (35 years for the Safety Plan) as of the Valuation Date
Asset Valuation Method	3 Year Smoothed Market
Actuarial Assumptions	
Investment Rate of Return	8.25% (net of administrative expenses)
Projected Salary Increases	3.75% to 14.20% (3.75% to 11.59% for the Safety Plan) depending on Age, Service, and type of employment

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 6: County Employees Retirement Plan (Defined Benefit Pension Plan) (continued)

B. Funding Policy (continued)

Annual Pension Cost (continued)

Inflation	3.50%
Payroll Growth	3.75%
Individual Salary Growth	A merit scale varying by duration of employment coupled with an assumed annual inflation component of 3.50% and an annual production growth of 0.25%.

Initial unfunded liabilities are amortized over a closed period that depends on the plan's date of entry into CalPERS. Subsequent plan amendments are amortized as a level % of pay over a closed 20-year period. Gains and losses that occur in the operation of the plan are amortized over a rolling period, which results in an amortization of 10% of unamortized gains and losses each year. If the plan's accrued liability exceeds the actuarial value of plan assets, then the amortization payment on the total unfunded liability may not be lower than the payment calculated over a 30 year amortization period.

Three-Year Trend Information

Combined Total for Safety and Miscellaneous Plan Members

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
6/30/98	\$ 761,079	S 100	S --
6/30/99	189,999	100	--
6/30/00	159,188	100	--

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 6: **County Employees Retirement Plan (Defined Benefit Pension Plan)** (continued)

B. Funding Policy (continued)

Required Supplementary Information
Funded Status of Plans (in thousands)

The Schedules of Funding Progress for the Miscellaneous and Safety Plans below show the recent history of the actuarial value of assets, actuarial accrued liability, their relationship, and the relationship of the unfunded actuarial accrued liability to payroll.

Combined Totals for Safety and Miscellaneous Plan Members

Valuation Date	Entry Age Normal Accrual Liability (a)	Actuarial Value of Assets (b)	Unfunded/ (Overfunded) Liability (a)-(b)	Funded Ratio (b)/(a)	Annual Covered Payroll (c)	UAAL as a % of Payroll [(a)-(b)]/(c)
6/30/96	\$ 37,087	\$ 38,302	\$ (1,215)	103.3%	\$ 9,222	(13.175)%
6/30/97	37,763	43,730	(5,967)	115.8%	9,745	(61.231)%
6/30/98	42,803	54,692	(11,889)	127.8%	10,635	(111.791)%

Note 7: **Subsequent Events**

Tax and Revenue Anticipation Note

In July 2000, the County issued a \$4,210,000 Tax and Revenue Anticipation Note. The funds were budgeted for operations. The note is due and payable on June 30, 2001 with interest at 4.0 percent.

Note 8: **Prior Period Adjustments**

The prior period adjustments in the proprietary funds were due to adjustments to correct beginning accumulated depreciation balances. The remaining prior period adjustments relate to corrections of prior year accruals.

Note 9: **Expenditures in Excess of Appropriations**

There were no governmental funds in which expenditures exceeded appropriations.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 10: **Deficit Fund Balance or Retained Earnings**

The following funds had deficit fund balances or retained earnings deficits at the end of the fiscal year:

<u>Fund</u>	<u>Deficit</u>
Solid Waste Closure	\$ (1,424,096)
Road	(320,103)

The Solid Waste Closure Fund deficit was due to the closure/post-closure care costs liability recorded in accordance with Government Accounting Standards Board Statement No. 18 Accounting for Municipal Solid Waste Landfill Closure and Post-Closure Care Costs.

Note 11: **Segment Information for Enterprise Funds**

The following Enterprise Funds have been created to provide various services to the general public:

Waste Disposal – Established to account for the operation of solid waste disposal.

Hospital -- Established to account for the Glenn General Hospital.

Airport Funds -- Established to account for the Orland and Willows Airports.

Segment information for these Enterprise Funds is summarized below for the fiscal year ended:

	<u>Solid Waste Disposal</u>	<u>Solid Waste Closure</u>	<u>Orland Airport</u>	<u>Special Aviation Orland</u>	<u>Willows Airport</u>	<u>Special Aviation Willows</u>	<u>Glenn General Hospital</u>
Operating revenues	\$ 924,436	\$ 80,000	\$ 114,072	\$ --	\$ 131,042	\$ --	\$ --
Operating income (loss)	(227,973)	(51,952)	(46,974)	(234)	(42,296)	941	(59,968)
Non-operating revenues (expenses)	(28,707)	41,063	59	10,360	(3,750)	10,290	131,089
Net working capital	88,733	912,510	(1,168)	10	(19,529)	5	211,724
Total assets	784,607	1,212,590	499,133	10	440,534	5	686,636
Total equity	369,297	(1,424,096)	(472,765)	10	269,105	5	686,636

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 12: Contingencies

Grants

The County participates in a number of grant programs funded, in whole or part, by federal, state and other sources. These programs are subject to program compliance audits by the grantors or their representatives. The audits of these programs for or including the year ended June 30, 2000, have not yet been conducted. Additionally, certain audits related to prior years have not been finalized. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Litigation

There are lawsuits pending in which the County is involved. County Counsel has indicated that the potential claims against the County not covered by insurance resulting from such litigation would not materially affect the financial statements of the County.

Note 13: Risk Management

A. **Golden State Risk Management Authority Group Medical, Dental and Vision Plans**

The County is exposed to various risks of loss related to health care. On April 1, 1989, the County joined together with the City of Orland and Willows Cemetery District to form the Golden State Risk Management Authority Group Medical, Dental and Vision Plan, a public entity risk pool operating as a common risk management and insurance program for the three members.

B. **Golden State Risk Management Authority Liability and Worker's Compensation Plans**

The County is exposed to various risks of loss related to workers' compensation and property liability. The County and County special districts participate in a joint powers agreement which was established to provide coverage for worker's compensation and general liability exposures and to pay for the administration of the program. The Joint Powers Agreement established for its members the Golden State Risk Management Authority Liability and Worker's Compensation Plans.

The County currently reports all of its risk management activities in its General Fund. Premiums due to the Plan are reported when incurred. Each member of the Plan pays an annual premium to the insurance system which is evaluated each year. The Authority is shown in the County's records as an agency fund.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 2000

Note 13: **Risk Management** (continued)

B. **Golden State Risk Management Authority Liability and Worker's Compensation Plans** (continued)

The agreement for the formation of the Plan provides that the system will be self-sustaining through member premiums and will reinsure through a commercial company for claims in excess of self-insured retention.

As defined by GASB Statement No. 10, the Authority is a "risk-sharing pool." The Plan manages one pool for all members. The arrangement allows its members to pool risks and funds and share in the cost of losses.

Note 14: **Post-Retirement Benefits**

In accordance with County procedure, the County pays post-retirement medical benefits for retirees who are eligible for retirement per Public Employee Retirement System guidelines. The retiree pays a percentage of the medical benefits. The benefits paid by the County are funded on a pay-as-you-go basis. At fiscal year end, 69 retirees were covered and the cost for the year ended June 30, 2000 was \$64,345.

Note 15: **Closure/Postclosure**

The County of Glenn has one landfill site. State and federal laws and regulations require the County to perform certain closure and postclosure maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfills stop accepting waste, the County reports a portion of these closure and postclosure care costs as an expenditure in each year based on landfill capacity used as of each balance sheet date. The estimated liability for landfill closure and postclosure care costs has a balance of \$2,636,686 as of June 30, 2000, which is based on 48.33% usage (filled) of the landfill. It is estimated that an additional \$2,818,903 will be recognized as closure and postclosure care costs between the date of the balance sheet and date the landfill is expected to be filled to capacity. At the rate of current use the landfill has an estimated remaining life of 31 years.

The estimated total current cost of the landfill closure and postclosure care (\$5,455,589) is based on an amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill occurred as of June 30, 2000. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

COUNTY OF GLENN

Notes to Financial Statements June 30, 2000

Note 15: **Closure/Postclosure** (continued)

The County is required by federal and state laws to adequately fund landfill closure costs. The County has obtained commercial insurance to adequately fund closure of the landfill. The County has also obtained insurance against the possibility that landfill contaminants could be released into the water supply. Management believes the County is in substantial compliance with those requirements. At June 30, 2000, cash and investments of \$912,590 were held for these purposes. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example) these costs may need to be covered by charges for future landfill users or from future tax revenue.

SUPPLEMENTARY INFORMATION

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenues sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

COUNTY OF GLENN

Combining Balance Sheet
All Special Revenue Funds
June 30, 2000

	Road	Advertising	Fish and Game
<u>Assets</u>			
Cash and investments	\$ 12,054	\$ -	\$ 19,822
Imprest cash	-	-	-
Accounts receivable	125,524	-	-
Due from other funds	91,389	-	692
Prepaid expense	135	-	-
Inventory	59,617	-	-
Total Assets	\$ 288,719	\$ -	\$ 20,514
<u>Liabilities and Fund Equity</u>			
Accounts payable	\$ 223,791	\$ -	\$ -
Accrued salaries and benefits	18,292	-	-
Due to other funds	66,739	-	-
Due to other governments	-	-	-
Advances from other funds	300,000	-	-
Deferred revenues	-	-	-
Total Liabilities	608,822	-	-
Fund Equity:			
Fund Balances Reserved for:			
Imprest cash	-	-	-
Inventory	59,617	-	-
Encumbrances	-	-	-
General	167,627	-	2,613
Unreserved:			
Undesignated	(547,347)	-	17,901
Total Fund Equity	(320,103)	-	20,514
Total Liabilities and Fund Equity	\$ 288,719	\$ -	\$ 20,514

continued

COUNTY OF GLENN

Combining Balance Sheet (continued)
All Special Revenue Funds
June 30, 2000

	Superintendent of Schools	Public Safety	Special Districts Under the Board	Totals
<u>Assets</u>				
Cash and investments	\$ 75,318	\$ -	\$ 900,859	\$ 1,008,053
Imprest cash	-	-	25	25
Accounts receivable	-	19,414	-	144,938
Due from other funds	-	820,803	33,906	946,790
Prepaid expense	-	1,871	-	2,006
Inventory	-	-	-	59,617
	<u>\$ 75,318</u>	<u>\$ 842,088</u>	<u>\$ 934,790</u>	<u>\$ 2,161,429</u>
<u>Liabilities and Fund Equity</u>				
Accounts payable	\$ -	\$ 229,740	\$ 19,953	\$ 473,484
Accrued salaries and benefits	-	85,790	4,417	108,499
Due to other funds	-	26,746	17,911	111,396
Due to other governments	-	-	502	502
Advances from other funds	-	-	-	300,000
Deferred revenues	-	34,138	-	34,138
	<u>-</u>	<u>376,414</u>	<u>42,783</u>	<u>1,028,019</u>
<u>Fund Equity:</u>				
Fund Balances Reserved for:				
Imprest cash	-	-	25	25
Inventory	-	-	-	59,617
Encumbrances	-	465,673	-	465,673
General	58,622	-	406,692	635,554
Unreserved:				
Undesignated	16,696	1	485,290	(27,459)
	<u>75,318</u>	<u>465,674</u>	<u>892,007</u>	<u>1,133,410</u>
Total Fund Equity	<u>75,318</u>	<u>465,674</u>	<u>892,007</u>	<u>1,133,410</u>
Total Liabilities and Fund Equity	<u>\$ 75,318</u>	<u>\$ 842,088</u>	<u>\$ 934,790</u>	<u>\$ 2,161,429</u>

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended June 30, 2000

	Road	Advertising	Fish and Game
Revenues:			
Taxes	\$ 253,000	\$ -	\$ -
Licenses and permits	23,218	-	-
Fines, forfeitures and penalties	-	-	2,925
Intergovernmental revenues	3,648,625	-	-
Uses of money and property	6,062	-	1,007
Charges for services	205,379	-	-
Other	69,951	-	-
	<u>4,206,235</u>	<u>-</u>	<u>3,932</u>
Total Revenues			
Expenditures:			
General government	-	1,000	-
Public protection	-	-	4,155
Public ways and facilities	4,474,404	-	-
Education	-	-	-
	<u>4,474,404</u>	<u>1,000</u>	<u>4,155</u>
Total Expenditures			
Excess (Deficit) of Revenues Over Expenditures	<u>(268,169)</u>	<u>(1,000)</u>	<u>(223)</u>
Other Financing Sources (Uses):			
Proceeds from debt	-	-	-
Operating transfers In	714	1,000	-
Operating transfers Out	(898)	-	-
	<u>(184)</u>	<u>1,000</u>	<u>-</u>
Total Other Operating Sources (Uses)			
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures and Other Uses	<u>(268,353)</u>	<u>-</u>	<u>(223)</u>
Fund Balance, Beginning of Fiscal Year	(70,035)	-	20,737
Prior Period Adjustment	4,134	-	-
Change in Reserves	14,151	-	-
Fund Balance, End of Fiscal Year	<u>\$ (320,103)</u>	<u>\$ -</u>	<u>\$ 20,514</u>

continued

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (continued)
 All Special Revenue Funds
 For the Year Ended June 30, 2000

	Superintendent of Schools	Public Safety	Special Districts Under the Board	Totals
Revenues:				
Taxes	\$ 97,564	\$ -	\$ 80,665	\$ 431,229
Licenses and permits	-	4,072	144,941	172,231
Fines, forfeitures and penalties	-	19,520	7,450	29,895
Intergovernmental revenues	-	2,382,261	229,635	6,260,521
Uses of money and property	4,131	-	49,238	60,438
Charges for services	-	277,572	232,305	715,256
Other	-	177,299	4,663	251,913
Total Revenues	101,695	2,860,724	748,897	7,921,483
Expenditures:				
General government	45,000	-	-	46,000
Public protection	-	6,993,192	846,304	7,843,651
Public ways and facilities	-	-	-	4,474,404
Education	36,000	-	-	36,000
Total Expenditures	81,000	6,993,192	846,304	12,400,055
Excess (Deficit) of Revenues Over Expenditures	20,695	(4,132,468)	(97,407)	(4,478,572)
Other Financing Sources (Uses):				
Proceeds from debt	-	688,250	-	688,250
Operating transfers In	-	3,907,961	-	3,909,675
Operating transfers Out	-	(11,799)	-	(12,697)
Total Other Operating Sources (Uses)	-	4,584,412	-	4,585,228
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures and Other Uses	20,695	451,944	(97,407)	106,656
Fund Balance, Beginning of Fiscal Year	54,623	13,730	989,414	1,008,469
Prior Period Adjustment	-	-	-	4,134
Change in Reserves	-	-	-	14,151
Fund Balance, End of Fiscal Year	\$ 75,318	\$ 465,674	\$ 892,007	\$ 1,133,410

COUNTY OF GLENN

Combining Balance Sheet
All Special Districts Governed by the Board of Supervisors
June 30, 2000

	Artois Fire District	Bayliss Fire District	Hamilton Fire District
<u>Assets</u>			
Cash and investments	\$ 277,270	\$ 65,375	\$ 186,271
Imprest cash	-	-	-
Accounts receivable	-	-	-
Interest receivable	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
Prepaid expense	-	-	-
Debt repayment	-	-	-
	-	-	-
Total Assets	\$ 277,270	\$ 65,375	\$ 186,271
<u>Liabilities and Fund Equity</u>			
Liabilities:			
Accounts payable	\$ 661	\$ 49	\$ 11,194
Accrued salaries & benefits	-	-	-
Due to other funds	-	-	-
Due to other governments	-	-	-
	-	-	-
Total Liabilities	661	49	11,194
Fund Equity:			
Fund Balances:			
Reserved:			
General	59,938	59,004	138,512
Imprest cash	-	-	-
Unreserved:			
Designated for other	-	-	-
Undesignated	216,671	6,322	36,565
	216,671	6,322	36,565
Total Fund Equity	276,609	65,326	175,077
Total Liabilities and Fund Equity	\$ 277,270	\$ 65,375	\$ 186,271

continued

COUNTY OF GLENN

Combining Balance Sheet (continued)
All Special Districts Governed by the Board of Supervisors
June 30, 2000

	<u>Willow Rural Fire District</u>	<u>Storm Drain Maintenance #1</u>	<u>Storm Drain Maintenance #3</u>
<u>Assets</u>			
Cash and investments	\$ 74,601	\$ 41,934	\$ 54,830
Imprest cash	25	-	-
Accounts receivable	-	-	-
Interest receivable	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
Prepaid expense	-	-	-
Debt repayment	-	-	-
	<u>\$ 74,626</u>	<u>\$ 41,934</u>	<u>\$ 54,830</u>
Total Assets	<u>\$ 74,626</u>	<u>\$ 41,934</u>	<u>\$ 54,830</u>
<u>Liabilities and Fund Equity</u>			
Liabilities:			
Accounts payable	\$ 497	\$ -	\$ -
Accrued salaries & benefits	-	-	-
Due to other funds	8	-	301
Due to other governments	-	-	-
	<u>505</u>	<u>-</u>	<u>301</u>
Total Liabilities	<u>505</u>	<u>-</u>	<u>301</u>
Fund Equity:			
Fund Balances:			
Reserved:			
General	34,209	36,771	51,223
Imprest cash	25	-	-
Unreserved:			
Designated for other	-	-	-
Undesignated	39,887	5,163	3,306
	<u>74,121</u>	<u>41,934</u>	<u>54,529</u>
Total Fund Equity	<u>74,121</u>	<u>41,934</u>	<u>54,529</u>
Total Liabilities and Fund Equity	<u>\$ 74,626</u>	<u>\$ 41,934</u>	<u>\$ 54,830</u>

continued

COUNTY OF GLENN

Combining Balance Sheet (continued)
 All Special Districts Governed by the Board of Supervisors
 June 30, 2000

	North Willows CSA	Air Pollution Control	Totals
<u>Assets</u>			
Cash and investments	\$ 141,984	\$ 58,594	\$ 900,859
Imprest cash	-	-	25
Accounts receivable	-	-	-
Interest receivable	-	-	-
Due from other funds	-	33,906	33,906
Due from other governments	-	-	-
Prepaid expense	-	-	-
Debt repayment	-	-	-
	<u>\$ 141,984</u>	<u>\$ 92,500</u>	<u>\$ 934,790</u>
<u>Liabilities and Fund Equity</u>			
Liabilities:			
Accounts payable	\$ 87	\$ 7,465	\$ 19,953
Accrued salaries & benefits	-	4,417	4,417
Due to other funds	555	17,047	17,911
Due to other governments	-	502	502
	<u>642</u>	<u>29,431</u>	<u>42,783</u>
Fund Equity:			
Fund Balances:			
Reserved:			
General	-	27,035	406,692
Imprest cash	-	-	25
Unreserved:			
Designated for other	-	-	-
Undesignated	141,342	36,034	485,290
	<u>141,342</u>	<u>63,069</u>	<u>892,007</u>
Total Fund Equity	<u>141,342</u>	<u>63,069</u>	<u>892,007</u>
Total Liabilities and Fund Equity	<u>\$ 141,984</u>	<u>\$ 92,500</u>	<u>\$ 934,790</u>

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 All Special Districts Governed by the Board of Supervisors
 For the Year Ended June 30, 2000

	<u>Artois Fire District</u>	<u>Bayliss Fire District</u>	<u>Hamilton Fire District</u>
Revenues:			
Taxes	\$ 18,806	\$ 5,566	\$ 10,208
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenues	6,491	957	9,882
Use of money or property	13,416	2,969	8,329
Charges for services	26,957	12,264	43,105
Other	4,040	-	-
Total Revenues	<u>69,710</u>	<u>21,756</u>	<u>71,524</u>
Expenditures:			
Public protection	<u>53,739</u>	<u>11,874</u>	<u>39,555</u>
Excess (Deficiency) of Revenues Over Expenditures	15,971	9,882	31,969
Fund Balances, Beginning of Fiscal Year	260,638	55,444	143,108
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, End of Fiscal Year	<u>\$ 276,609</u>	<u>\$ 65,326</u>	<u>\$ 175,077</u>

continued

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (continued)
 All Special Districts Governed by the Board of Supervisors
 For the Year Ended June 30, 2000

	Willows Rural Fire District	Storm Drain Maintenance #1	Storm Drain Maintenance #3
Revenues:			
Taxes	\$ 35,677	\$ 216	\$ 2,344
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenues	76,885	8	68
Use of money or property	8,768	2,052	2,803
Charges for services	33,418	-	-
Other	598	-	-
	<u>155,346</u>	<u>2,276</u>	<u>5,215</u>
Expenditures:			
Public protection	<u>254,119</u>	<u>47</u>	<u>4,509</u>
Excess (Deficiency) of Revenues Over Expenditures	(98,773)	2,229	706
Fund Balances, Beginning of Fiscal Year	172,894	39,705	53,823
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, End of Fiscal Year	<u>\$ 74,121</u>	<u>\$ 41,934</u>	<u>\$ 54,529</u>

continued

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances(continued)
 All Special Districts Governed by the Board of Supervisors
 For the Year Ended June 30, 2000

	North Willows CSA	Air Pollution Control	Totals
Revenues:			
Taxes	\$ 7,848	\$ -	\$ 80,665
Licenses and permits	-	144,941	144,941
Fines and forfeits	-	7,450	7,450
Intergovernmental revenues	281	135,063	229,635
Use of money or property	6,579	4,322	49,238
Charges for services	19,189	97,372	232,305
Other	-	25	4,663
	<u>33,897</u>	<u>389,173</u>	<u>748,897</u>
Expenditures:			
Public protection	<u>14,469</u>	<u>467,992</u>	<u>846,304</u>
Excess (Deficiency) of Revenues Over Expenditures	19,428	(78,819)	(97,407)
Fund Balances, Beginning of Fiscal Year	121,914	141,888	989,414
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, End of Fiscal Year	<u>\$ 141,342</u>	<u>\$ 63,069</u>	<u>\$ 892,007</u>

Capital Project Funds

Capital Project Funds are used to account for financial resources to be used for the acquisition of major capital facilities (other than those financed by proprietary funds).

COUNTY OF GLENN

Combining Balance Sheet
All Capital Project Funds
June 30, 2000

	Accumulated Capital Outlay	Courthouse Stabilization Renovation	Totals
<u>Assets</u>			
Cash and investments	\$ 761,124	\$ 35,863	\$ 796,987
Loan receivable	32,000	-	32,000
Due from other funds	-	11,234	11,234
Due from government funds	16,400	-	16,400
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 809,524</u>	<u>\$ 47,097</u>	<u>\$ 856,621</u>
<u>Liabilities and Fund Equity</u>			
Liabilities:			
Accounts payable	\$ -	\$ 3,966	\$ 3,966
Due to other funds	170	-	170
Deferred revenue	-	35,355	35,355
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>170</u>	<u>39,321</u>	<u>39,491</u>
Fund Equity:			
Fund Balances:			
Reserved:			
Encumbrances	-	7,775	7,775
Loan	112,108	-	112,108
General	546,043	1	546,044
Unreserved:			
Undesignated	151,203	-	151,203
	<u> </u>	<u> </u>	<u> </u>
Total Fund Equity	<u>809,354</u>	<u>7,776</u>	<u>817,130</u>
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Equity	<u>\$ 809,524</u>	<u>\$ 47,097</u>	<u>\$ 856,621</u>

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Capital Projects
For the Year Ended June 30, 2000

	<u>Accumulated Capital Outlay</u>	<u>Courthouse Stabilization Renovation</u>	<u>Totals</u>
Revenues:			
Intergovernmental revenues	\$ -	\$ 33,012	\$ 33,012
Uses of money and property	44,233	-	44,233
Other	-	-	-
	<hr/>	<hr/>	<hr/>
Total Revenues	44,233	33,012	77,245
	<hr/>	<hr/>	<hr/>
Expenditures:			
General government	-	-	-
Capital outlay	598,471	72,895	671,366
	<hr/>	<hr/>	<hr/>
Total Expenditures	598,471	72,895	671,366
	<hr/>	<hr/>	<hr/>
Excess (Deficit) of Revenues Over Expenditures	(554,238)	(39,883)	(594,121)
	<hr/>	<hr/>	<hr/>
Other Financing Sources (Uses):			
Operating transfers in	-	45,576	45,576
Operating transfers out	(102,248)	-	(102,248)
	<hr/>	<hr/>	<hr/>
Total Other Operating Sources (Uses)	(102,248)	45,576	(56,672)
	<hr/>	<hr/>	<hr/>
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(656,486)	5,693	(650,793)
	<hr/>	<hr/>	<hr/>
Fund Balance, Beginning of Fiscal Year	1,465,840	2,083	1,467,923
	<hr/>	<hr/>	<hr/>
Prior Period Adjustment	-	-	-
	<hr/>	<hr/>	<hr/>
Fund Balance, End of Fiscal Year	<u>\$ 809,354</u>	<u>\$ 7,776</u>	<u>\$ 817,130</u>

Enterprise Funds

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control accountability or other purposes.

COUNTY OF GLENN

Combining Balance Sheet
Enterprise Funds
June 30, 2000

	Solid Waste		Hospital	Orland Airport
	Operating	Closure		
<u>Assets</u>				
Cash and investments	\$ 214,341	\$ 912,590	\$ 199,002	\$ 5,284
Imprest cash	200	-	-	100
Accounts receivable	26,338	-	12,722	1,777
Due from other funds	41	-	-	-
Inventory	-	-	-	2,442
Prepaid expenses	80,411	-	-	-
Property, plant and equipment, net	463,276	-	474,912	488,157
Advances to other funds	-	300,000	-	1,373
	<u>\$ 784,607</u>	<u>\$ 1,212,590</u>	<u>\$ 686,636</u>	<u>\$ 499,133</u>
Total Assets				
<u>Liabilities and Fund Equity</u>				
Liabilities:				
Accounts payable	125,340	-	-	4,511
Salaries and benefits payable	6,626	-	-	636
Due to other funds	32,872	-	-	2,259
Current portion of loan payable	67,760	-	-	3,365
Deferred revenue	-	-	-	3,564
Deposits	1,000	-	-	-
Advances from other funds	-	-	-	10,000
Loan payable	-	-	-	-
Capital lease payable	167,575	-	-	-
Liability for compensated absences	14,137	-	-	2,033
Landfill closure/postclosure liability	-	2,636,686	-	-
Total Liabilities	<u>415,310</u>	<u>2,636,686</u>	<u>-</u>	<u>26,368</u>
Fund Equity:				
Contributed capital	175	-	-	470,029
Retained Earnings:				
Reserved	80,133	-	-	100
Unreserved	288,989	(1,424,096)	686,636	2,636
Total Fund Equity	<u>369,297</u>	<u>(1,424,096)</u>	<u>686,636</u>	<u>472,765</u>
Total Liabilities and Fund Equity	<u>\$ 784,607</u>	<u>\$ 1,212,590</u>	<u>\$ 686,636</u>	<u>\$ 499,133</u>

continued

COUNTY OF GLENN

Combining Balance Sheet (continued)
Enterprise Funds
June 30, 2000

	Special Aviation Orland	Willows Airport	Special Aviation Willows	Totals
<u>Assets</u>				
Cash and investments	\$ 10	\$ 8,086	\$ 5	\$ 1,339,318
Imprest cash	-	100	-	400
Accounts receivable	-	8,895	-	49,732
Due from other funds	-	137	-	178
Inventory	-	4,104	-	6,546
Prepaid expenses	-	-	-	80,411
Property, plant and equipment, net	-	419,212	-	1,845,557
Advances to other funds	-	-	-	301,373
	<u>10</u>	<u>440,534</u>	<u>5</u>	<u>3,623,515</u>
Total Assets	<u>\$ 10</u>	<u>\$ 440,534</u>	<u>\$ 5</u>	<u>\$ 3,623,515</u>
<u>Liabilities and Fund Equity</u>				
Liabilities:				
Accounts payable	-	20,442	-	150,293
Salaries and benefits payable	-	509	-	7,771
Due to other funds	-	14,900	-	50,031
Current portion of loan payable	-	5,000	-	76,125
Deferred revenue	-	2,852	-	6,416
Deposits	-	-	-	1,000
Advances from other funds	-	11,373	-	21,373
Loan payable	-	115,000	-	115,000
Capital lease payable	-	-	-	167,575
Liability for compensated absences	-	1,353	-	17,523
Landfill closure/postclosure liability	-	-	-	2,636,686
Total Liabilities	<u>-</u>	<u>171,429</u>	<u>-</u>	<u>3,249,793</u>
Fund Equity:				
Contributed capital	-	250,768	-	720,972
Retained Earnings:				
Reserved	-	100	-	80,333
Unreserved	10	18,237	5	(427,583)
Total Fund Equity	<u>10</u>	<u>269,105</u>	<u>5</u>	<u>373,722</u>
Total Liabilities and Fund Equity	<u>\$ 10</u>	<u>\$ 440,534</u>	<u>\$ 5</u>	<u>\$ 3,623,515</u>

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Retained Earnings Enterprise Funds For the Year Ended June 30, 2000

	Solid Waste		Hospital	Orland Airport
	Operating	Closure		
Operating Revenues:				
Charges and fees	\$ 921,739	\$ -	\$ -	\$ 114,092
Other	2,697	80,000	-	-
Total Operating Revenues	924,436	80,000	-	114,092
Operating Expenses:				
Salaries and benefits	361,053	-	6,917	37,672
Maintenance and repair	56,915	-	-	269
Purchased services	91,094	-	37,267	-
Travel	9,891	-	-	3
Office and administration	27,338	-	-	140
Overhead	-	-	2,747	-
Depreciation	120,123	-	-	27,292
Fuel	31,231	-	-	50,062
Insurance	30,153	-	-	-
Closure/postclosure care costs	80,000	131,952	-	-
Rents and leases	54,990	-	-	-
Other	289,621	-	13,037	45,628
Total Operating Expenses	1,152,409	131,952	59,968	161,066
Income (Loss) from Operations	(227,973)	(51,952)	(59,968)	(46,974)
Non-Operating Revenues (Expenses):				
Interest income	17,563	41,063	7,681	95
Interest expense	(16,886)	-	-	(415)
Gain from release of contract obligations	-	-	315,917	-
Grants revenues	214,397	-	-	-
Other revenues	8,248	-	123,408	374
Grant expenses	(252,029)	-	-	-
Total Non-Operating Revenues (Expenses)	(28,707)	41,063	447,006	54
Income (Loss) from Continuing Operations	(256,680)	(10,889)	387,038	(46,920)
Operating Transfer In	-	-	-	16,973
Operating Transfer Out	-	-	-	-
Net Income (Loss)	(256,680)	(10,889)	387,038	(29,947)
Retained Earnings, Beginning of Fiscal Year	533,181	(1,413,207)	299,598	32,683
Prior Period Adjustment	92,621	-	-	-
Retained Earnings, End of Fiscal Year	369,122	(1,424,096)	686,636	2,736
Contributed Capital	175	-	-	470,029
Total Fund Equity	\$ 369,297	\$ (1,424,096)	\$ 686,636	\$ 472,765

continued

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Retained Earnings
Enterprise Funds
For the Year Ended June 30, 2000

	Special Aviation Orland	Willows Airport	Special Aviation Willows	Totals
Operating Revenues:				
Charges and fees	\$ -	\$ 131,042	\$ -	\$ 1,166,873
Other	-	-	-	82,697
Total Operating Revenues	<u>-</u>	<u>131,042</u>	<u>-</u>	<u>1,249,570</u>
Operating Expenses:				
Salaries and benefits	-	26,702	-	432,344
Maintenance and repair	-	118	-	57,302
Purchased services	-	-	-	128,361
Travel	-	35	-	9,929
Office and administration	-	174	-	27,652
Overhead	-	-	-	2,747
Depreciation	-	18,730	-	166,145
Fuel	-	66,745	-	148,038
Insurance	-	-	-	30,153
Closure/postclosure care costs	-	-	-	211,952
Rents and leases	-	-	-	54,990
Other	234	60,834	(941)	408,413
Total Operating Expenses	<u>234</u>	<u>173,338</u>	<u>(941)</u>	<u>1,678,026</u>
Income (Loss) from Operations	<u>(234)</u>	<u>(42,296)</u>	<u>941</u>	<u>(428,456)</u>
Non-Operating Revenues (Expenses):				
Interest income	360	261	290	67,313
Interest expense	-	(5,354)	-	(22,655)
Gain from release of contract obligations	-	-	-	315,917
Grants revenues	10,000	-	10,000	234,397
Other revenues	-	1,343	-	133,373
Grant expenses	-	-	-	(252,029)
Total Non-Operating Revenues (Expenses)	<u>10,360</u>	<u>(3,750)</u>	<u>10,290</u>	<u>476,316</u>
Income (Loss) from Continuing Operations	10,126	(46,046)	11,231	47,860
Operating Transfer In	-	16,350	-	33,323
Operating Transfer Out	<u>(16,973)</u>	<u>-</u>	<u>(16,350)</u>	<u>(33,323)</u>
Net Income (Loss)	(6,847)	(29,696)	(5,119)	47,860
Retained Earnings, Beginning of Fiscal Year	6,857	33,357	5,124	(502,407)
Prior Period Adjustment	-	14,676	-	107,297
Retained Earnings, End of Fiscal Year	<u>10</u>	<u>18,337</u>	<u>5</u>	<u>(347,250)</u>
Contributed Capital	-	250,768	-	720,972
Total Fund Equity	<u>\$ 10</u>	<u>\$ 269,105</u>	<u>\$ 5</u>	<u>\$ 373,722</u>

COUNTY OF GLENN

Combining Statement of Cash Flows
Enterprise Funds
For the Year Ended June 30, 2000

	Solid Waste		Hospital	Orland Airport
	Operating	Closure		
Cash Flows from Operating Activities:				
Net operating income (loss)	\$ (227,973)	\$ (51,952)	\$ (59,968)	\$ (46,974)
Adjustment to reconcile net income to net cash provided by operating activities:				
Depreciation	120,123	-	-	27,292
Changes in assets and liabilities:				
Inventory	-	-	-	(306)
Accounts receivable	10,396	-	7,912	7,438
Due from other funds	(41)	217,467	-	-
Prepaid expenses	30,466	-	-	-
Accounts payable	(110,002)	-	-	771
Accrued salaries and benefits	6,626	-	-	636
Due to other funds	8,034	-	-	(5,294)
Deferred revenue	-	-	-	-
Landfill closure liability	-	131,952	-	-
Compensated absences	4,840	-	-	1,700
Total Adjustments to Net Income	<u>70,442</u>	<u>349,419</u>	<u>7,912</u>	<u>32,237</u>
Net Cash Provided by Operating Activities	<u>(157,531)</u>	<u>297,467</u>	<u>(52,056)</u>	<u>(14,737)</u>
Cash Flows from Investing Activities:				
Interest income	17,563	41,063	7,681	95
Net Cash Provided by Investing Activities	<u>17,563</u>	<u>41,063</u>	<u>7,681</u>	<u>95</u>
Cash Flows from Noncapital Financing Activities:				
Advances to (from) other funds	-	(300,000)	-	6,357
Other income (expense)	(29,384)	-	123,408	17,348
Net Cash Provided (used) by Noncapital Financing Activities	<u>(29,384)</u>	<u>(300,000)</u>	<u>123,408</u>	<u>23,705</u>
Cash Flows from Capital and Related Financing Activities:				
Payments on loans payable	(50,874)	-	-	(3,364)
Interest payments on debt	(16,886)	-	-	(415)
Purchases of property and equipment	(12,549)	-	-	-
Net Cash Provided (used) by Capital and Related Financing Activities	<u>(80,309)</u>	<u>-</u>	<u>-</u>	<u>(3,779)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(249,661)	38,530	79,033	5,284
Cash and Cash Equivalents, Beginning of Fiscal Year	464,202	874,060	119,969	100
Cash and Cash Equivalents, End of Fiscal Year	<u>\$ 214,541</u>	<u>\$ 912,590</u>	<u>\$ 199,002</u>	<u>\$ 5,384</u>

continued

COUNTY OF GLENN

Combining Statement of Cash Flows (continued) Enterprise Funds For the Year Ended June 30, 2000

	Special Aviation Orland	Willows Airport	Special Aviation Willows	Totals
Cash Flows from Operating Activities:				
Net operating income (loss)	\$ (234)	\$ (42,296)	\$ 941	\$ (428,456)
Adjustment to reconcile net income to net cash provided by operating activities:				
Depreciation	-	18,730	-	166,145
Changes in assets and liabilities:				
Inventory	-	6,015	-	5,709
Accounts receivable	-	(2,962)	-	22,784
Due from other funds	978	(137)	425	218,692
Prepaid expenses	-	-	-	30,466
Accounts payable	(336)	10,017	-	(99,550)
Accrued salaries and benefits	-	509	-	7,771
Due to other funds	-	3,391	-	6,131
Deferred revenue	-	1,124	-	1,124
Landfill closure liability	-	-	-	131,952
Compensated absences	-	323	-	6,863
Total Adjustments to Net Income	642	37,010	425	498,087
Net Cash Provided by Operating Activities	408	(5,286)	1,366	69,631
Cash Flows from Investing Activities:				
Interest income	360	261	290	67,313
Net Cash Provided by Investing Activities	360	261	290	67,313
Cash Flows from Noncapital Financing Activities:				
Advances to (from) other funds	-	(6,357)	-	(300,000)
Other income (expense)	(6,973)	17,693	(6,350)	115,742
Net Cash Provided (used) by Noncapital Financing Activities	(6,973)	11,336	(6,350)	(184,258)
Cash Flows from Capital and Related Financing Activities:				
Payments on loans payable	-	(5,000)	-	(59,238)
Interest payments on debt	-	(5,354)	-	(22,655)
Purchases of property and equipment	-	-	-	(12,549)
Net Cash Provided (used) by Capital and Related Financing Activities	-	(10,354)	-	(94,442)
Net Increase (Decrease) in Cash and Cash Equivalents	(6,205)	(4,043)	(4,694)	(141,756)
Cash and Cash Equivalents, Beginning of Fiscal Year	6,215	12,229	4,699	1,481,474
Cash and Cash Equivalents, End of Fiscal Year	<u>\$ 10</u>	<u>\$ 8,186</u>	<u>\$ 5</u>	<u>\$ 1,339,718</u>

Internal Service Funds

Internal service funds are used to account for the financing of goods or services by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis.

COUNTY OF GLENN

Combining Balance Sheet
Internal Service Funds
June 30, 2000

	<u>Service Center</u>	<u>Public Works</u>	<u>Human Resources</u>
<u>Assets</u>			
Cash and investments	\$ 451,150	\$ 46,633	\$ 24,894
Imprest cash	-	100	-
Accounts receivable	22,383	-	47,844
Prepaid expense	-	-	725
Due from other funds	478,318	93,199	23,422
Inventory	12,208	206	-
Property, plant and equipment, net	802,042	205,383	-
	<u>\$ 1,766,101</u>	<u>\$ 345,521</u>	<u>\$ 96,885</u>
<u>Liabilities and Fund Equity</u>			
Liabilities:			
Accounts payable	\$ 141,901	\$ 15,632	\$ 28,997
Accrued salaries and benefits	1,249	10,506	20,499
Deferred credits	-	-	347
Due to other funds	416,475	1,764	4,914
Liability for compensated absences	2,720	34,719	41,223
	<u>562,345</u>	<u>62,621</u>	<u>95,980</u>
Total Noncurrent Liabilities	562,345	62,621	95,980
Advances from other funds	-	-	-
	<u>562,345</u>	<u>62,621</u>	<u>95,980</u>
Total Liabilities	562,345	62,621	95,980
Fund Equity:			
Contributed capital	-	55,313	-
Retained Earnings:			
Reserved	34,656	100	-
Unreserved	1,169,100	227,487	905
	<u>1,203,756</u>	<u>282,900</u>	<u>905</u>
Total Fund Equity	1,203,756	282,900	905
Total Liabilities and Fund Equity	<u>\$ 1,766,101</u>	<u>\$ 345,521</u>	<u>\$ 96,885</u>

continued

COUNTY OF GLENN

Combining Balance Sheet (continued)
Internal Service Funds
June 30, 2000

	<u>Health Services</u>	<u>Central Services</u>	<u>Vegetation and Environmental Management</u>
<u>Assets</u>			
Cash and investments	\$ 52,354	\$ 3,692	\$ 113,540
Imprest cash	750	-	-
Accounts receivable	-	65	264
Prepaid expense	-	-	-
Due from other funds	2,935	404	21,312
Inventory	-	-	10,843
Property, plant and equipment, net	<u>3,789</u>	<u>-</u>	<u>37,625</u>
 Total Assets	 <u>\$ 59,828</u>	 <u>\$ 4,161</u>	 <u>\$ 183,584</u>
<u>Liabilities and Fund Equity</u>			
Liabilities:			
Accounts payable	\$ -	\$ 1,869	\$ 33,022
Accrued salaries and benefits	7,931	-	-
Deferred credits	-	-	-
Due to other funds	1,178	-	1,863
Liability for compensated absences	<u>19,904</u>	<u>-</u>	<u>-</u>
 Total Noncurrent Liabilities	 29,013	 -	 -
Advances from other funds	<u>-</u>	<u>-</u>	<u>-</u>
 Total Liabilities	 <u>29,013</u>	 <u>1,869</u>	 <u>34,885</u>
Fund Equity:			
Contributed capital	40,000	-	13,830
Retained Earnings:			
Reserved	750	3,267	40,407
Unreserved	<u>(9,935)</u>	<u>(975)</u>	<u>94,462</u>
 Total Fund Equity	 <u>30,815</u>	 <u>2,292</u>	 <u>148,699</u>
 Total Liabilities and Fund Equity	 <u>\$ 59,828</u>	 <u>\$ 4,161</u>	 <u>\$ 183,584</u>

continued

COUNTY OF GLENN

Combining Balance Sheet (continued)
Internal Service Funds
June 30, 2000

	Underground Storage Tanks	Micrographics	Totals
	<u> </u>	<u> </u>	<u> </u>
<u>Assets</u>			
Cash and investments	\$ 21,557	\$ 6,085	\$ 719,905
Imprest cash	-	-	850
Accounts receivable	40	-	70,596
Prepaid expense	-	-	725
Due from other funds	-	490	620,080
Inventory	-	-	23,257
Property, plant and equipment, net	-	6,328	1,055,167
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 21,597</u>	<u>\$ 12,903</u>	<u>\$ 2,490,580</u>
<u>Liabilities and Fund Equity</u>			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 221,421
Accrued salaries and benefits	-	657	40,842
Deferred credits	-	-	347
Due to other funds	9,630	-	435,824
Liability for compensated absences	-	1,002	99,568
	<u> </u>	<u> </u>	<u> </u>
Total Noncurrent Liabilities	-	-	749,959
Advances from other funds	-	20,000	20,000
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>9,630</u>	<u>21,659</u>	<u>818,002</u>
Fund Equity:			
Contributed capital	-	-	109,143
Retained Earnings:			
Reserved	-	-	79,180
Unreserved	11,967	(8,756)	1,484,255
	<u> </u>	<u> </u>	<u> </u>
Total Fund Equity	<u>11,967</u>	<u>(8,756)</u>	<u>1,672,578</u>
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Equity	<u>\$ 21,597</u>	<u>\$ 12,903</u>	<u>\$ 2,490,580</u>

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Retained Earnings
Internal Service Funds
For the Year Ended June 30, 2000

	<u>Service Center</u>	<u>Public Works</u>	<u>Human Resources</u>
Operating Revenues:			
Charges and fees	\$ 1,106,713	\$ 733,674	\$ 1,481,212
Other	3,296	170	-
Total Operating Revenues	<u>1,110,009</u>	<u>733,844</u>	<u>1,481,212</u>
Operating Expenses:			
Salaries and benefits	121,394	515,140	1,031,944
Maintenance and repair	97,593	16,985	54,118
Purchased services	-	5,376	71,892
Travel	6	28,132	5,873
Office and administration	3,646	39,041	32,950
Overhead	181,823	-	-
Depreciation	313,962	12,665	-
Fuel	188,135	-	-
Insurance	91,051	-	-
Air pollution charge	-	-	-
Rent and leases	-	43,446	190,243
Other	22,814	76,762	73,318
Total Operating Expenses	<u>1,020,424</u>	<u>737,547</u>	<u>1,460,338</u>
Income (Loss) from Operations	<u>89,585</u>	<u>(3,703)</u>	<u>20,874</u>
Non-Operating Revenues (Expenses):			
Interest	15,865	1,950	-
Gain (loss) on disposition of fixed assets	-	-	-
Other	-	2,242	2,366
Total Non-Operating Revenues (Expenses)	<u>15,865</u>	<u>4,192</u>	<u>2,366</u>
Income (Loss) Before Operating Transfers	<u>105,450</u>	<u>489</u>	<u>23,240</u>
Operating Transfers:			
Operating transfers in	501,877	-	-
Operating transfers out	<u>(501,877)</u>	<u>-</u>	<u>-</u>
Total Operating Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	105,450	489	23,240
Retained Earnings, Beginning of Fiscal Year	1,065,020	221,762	(22,335)
Change in Contributed Capital	-	-	-
Prior Period Adjustment	33,286	5,336	-
Retained Earnings, End of Fiscal Year	<u>1,203,756</u>	<u>227,587</u>	<u>905</u>
Contributed Capital	-	55,313	-
Total Fund Equity	<u>\$ 1,203,756</u>	<u>\$ 282,900</u>	<u>\$ 905</u>

continued

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Retained Earnings (continued)
Internal Service Funds
For the Year Ended June 30, 2000

	Health Services	Central Services	Vegetation and Environmental Management
Operating Revenues:			
Charges and fees	\$ 396,005	\$ 104,420	\$ 64,428
Other	-	-	6,280
Total Operating Revenues	<u>396,005</u>	<u>104,420</u>	<u>70,708</u>
Operating Expenses:			
Salaries and benefits	395,455	-	-
Maintenance and repair	-	920	1,239
Purchased services	-	-	-
Travel	37	-	-
Office and administration	-	16,257	410
Overhead	-	-	-
Depreciation	2,237	-	4,372
Fuel	-	-	-
Insurance	-	-	-
Air pollution charge	-	-	-
Rent and leases	-	22,004	-
Other	85	89,852	77,672
Total Operating Expenses	<u>397,814</u>	<u>129,033</u>	<u>83,693</u>
Income (Loss) from Operations	<u>(1,809)</u>	<u>(24,613)</u>	<u>(12,985)</u>
Non-Operating Revenues (Expenses):			
Interest	-	-	5,866
Gain (loss) on disposition of fixed assets	-	-	285
Other	7,633	14,318	3,024
Total Non-Operating Revenues (Expenses)	<u>7,633</u>	<u>14,318</u>	<u>9,175</u>
Income (Loss) Before Operating Transfers	<u>5,824</u>	<u>(10,295)</u>	<u>(3,810)</u>
Operating Transfers:			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total Operating Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	5,824	(10,295)	(3,810)
Retained Earnings, Beginning of Fiscal Year	(9,854)	7,761	127,509
Change in Contributed Capital	-	-	11,170
Prior Period Adjustment	(5,155)	-	-
Retained Earnings, End of Fiscal Year	<u>(9,185)</u>	<u>(2,534)</u>	<u>134,869</u>
Contributed Capital	<u>40,000</u>	<u>4,826</u>	<u>13,830</u>
Total Fund Equity	<u>\$ 30,815</u>	<u>\$ 2,292</u>	<u>\$ 148,699</u>

continued

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Retained Earnings (continued)
Internal Service Funds
For the Year Ended June 30, 2000

	Underground Storage Tanks	Micrographics	Totals
Operating Revenues:			
Charges and fees	\$ -	\$ 33,840	\$ 3,920,292
Other	-	-	9,746
Total Operating Revenues	<u>-</u>	<u>33,840</u>	<u>3,930,038</u>
Operating Expenses:			
Salaries and benefits	-	33,829	2,097,762
Maintenance and repair	-	5,342	176,197
Purchased services	-	-	77,268
Travel	756	-	34,804
Office and administration	803	4,404	97,511
Overhead	-	-	181,823
Depreciation	-	2,110	335,346
Fuel	-	-	188,135
Insurance	-	-	91,051
Air pollution charge	24,218	-	24,218
Rent and leases	-	-	255,693
Other	423	953	341,879
Total Operating Expenses	<u>26,200</u>	<u>46,638</u>	<u>3,901,687</u>
Income (Loss) from Operations	<u>(26,200)</u>	<u>(12,798)</u>	<u>28,351</u>
Non-Operating Revenues (Expenses):			
Interest	769	292	24,742
Gain (loss) on disposition of fixed assets	-	-	285
Other	29,544	-	59,127
Total Non-Operating Revenues (Expenses)	<u>30,313</u>	<u>292</u>	<u>84,154</u>
Income (Loss) Before Operating Transfers	<u>4,113</u>	<u>(12,506)</u>	<u>112,505</u>
Operating Transfers:			
Operating transfers in	-	-	501,877
Operating transfers out	-	-	(501,877)
Total Operating Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	4,113	(12,506)	112,505
Retained Earnings, Beginning of Fiscal Year	7,854	5,895	1,403,612
Change in Contributed Capital	-	-	11,170
Prior Period Adjustment	-	(2,145)	31,322
Retained Earnings, End of Fiscal Year	<u>11,967</u>	<u>(8,756)</u>	<u>1,558,609</u>
Contributed Capital	-	-	113,969
Total Fund Equity	<u>\$ 11,967</u>	<u>\$ (8,756)</u>	<u>\$ 1,672,578</u>

COUNTY OF GLENN

Combining Statement of Cash Flows Internal Service Funds For the Year Ended June 30, 2000

	Service Center	Public Works	Human Resources
Cash Flows from Operating Activities:			
Operating income (loss)	\$ 89,585	\$ (3,703)	\$ 20,874
Adjustment to reconcile net income to net cash provided by operating activities:			
Depreciation	313,962	12,665	-
Changes in assets and liabilities:			
Accounts receivable	29,322	-	(22,575)
Due from other funds	(229,389)	28,447	(2,265)
Prepaid expense	-	-	(725)
Inventory	765	-	-
Accounts payable	43,873	3,133	(597)
Accrued salaries & benefits	1,249	10,506	20,499
Deferred credits	-	-	347
Compensated absences	(7,242)	12,597	3,427
Due to other funds	251,834	(4,443)	(8,787)
Total Adjustments to Net Income	404,374	62,905	(10,676)
Net Cash Provided by Operating Activities	493,959	59,202	10,198
Cash Flows from Investing Activities:			
Interest income	15,865	1,950	-
Net Cash Provided by Investing Activities	15,865	1,950	-
Cash Flows from Noncapital Financing Activities:			
Other revenues	-	2,242	2,366
Net Cash Provided (Used) by Noncapital Financing Activities	-	2,242	2,366
Cash Flows from Capital and Related Financing Activities:			
Proceeds from sale of property and equipment	-	-	-
Purchases of property and equipment	(247,327)	(16,761)	-
Net Cash Provided by Capital and Related Financing Activities	(247,327)	(16,761)	-
Net Increase (Decrease) in Cash and Cash Equivalents	262,497	46,633	12,564
Cash and Cash Equivalents, Beginning of Fiscal Year	188,653	100	12,330
Cash and Cash Equivalents, End of Fiscal Year	\$ 451,150	\$ 46,733	\$ 24,894

continued

COUNTY OF GLENN

Combining Statement of Cash Flows (continued)
Internal Service Funds
For the Year Ended June 30, 2000

	Health Services	Central Services	Vegetation and Environmental Management
Cash Flows from Operating Activities:			
Operating income (loss)	\$ (1,809)	\$ (24,613)	\$ (12,985)
Adjustment to reconcile net income to net cash provided by operating activities:			
Depreciation	2,237	-	4,372
Changes in assets and liabilities:			
Accounts receivable	-	(65)	13,316
Due from other funds	8,080	1,778	(21,312)
Prepaid expense	-	-	-
Inventory	-	-	58
Accounts payable	(4,783)	431	29,303
Accrued salaries & benefits	7,931	-	-
Deferred credits	-	-	-
Compensated absences	(2,261)	-	-
Due to other funds	1,178	-	667
Total Adjustments to Net Income	<u>12,382</u>	<u>2,144</u>	<u>26,404</u>
Net Cash Provided by Operating Activities	<u>10,573</u>	<u>(22,469)</u>	<u>13,419</u>
Cash Flows from Investing Activities:			
Interest income	-	-	5,866
Net Cash Provided by Investing Activities	<u>-</u>	<u>-</u>	<u>5,866</u>
Cash Flows from Noncapital Financing Activities:			
Other revenues	<u>7,633</u>	<u>14,318</u>	<u>3,024</u>
Net Cash Provided (Used) by Noncapital Financing Activities	<u>7,633</u>	<u>14,318</u>	<u>3,024</u>
Cash Flows from Capital and Related Financing Activities:			
Proceeds from sale of property and equipment	-	-	858
Purchases of property and equipment	-	-	(31,400)
Net Cash Provided (used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(30,542)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	18,206	(8,151)	(8,233)
Cash and Cash Equivalents, Beginning of Fiscal Year	34,898	11,843	121,773
Cash and Cash Equivalents, End of Fiscal Year	<u>\$ 53,104</u>	<u>\$ 3,692</u>	<u>\$ 113,540</u>

continued

COUNTY OF GLENN

Combining Statement of Cash Flows (continued)
Internal Service Funds
For the Year Ended June 30, 2000

	Underground Storage Tanks	Micrographics	Totals
Cash Flows from Operating Activities:			
Operating income (loss)	\$ (26,200)	\$ (12,798)	\$ 28,351
Adjustment to reconcile net income to net cash provided by operating activities:			
Depreciation	-	2,110	335,346
Changes in assets and liabilities:			
Accounts receivable	(40)	-	19,958
Due from other funds	-	2,318	(212,343)
Prepaid expense	-	-	(725)
Inventory	-	-	823
Accounts payable	(1,044)	(551)	69,765
Accrued salaries & benefits	-	657	40,842
Deferred credits	-	-	347
Compensated absences	-	(413)	6,108
Due to other funds	(14,287)	-	226,162
Total Adjustments to Net Income	(15,371)	4,121	486,283
Net Cash Provided by Operating Activities	(41,571)	(8,677)	514,634
Cash Flows from Investing Activities:			
Interest income	769	292	24,742
Net Cash Provided by Investing Activities	769	292	24,742
Cash Flows from Noncapital Financing Activities:			
Other revenues	29,544	-	59,127
Net Cash Provided (Used) by Noncapital Financing Activities	29,544	-	59,127
Cash Flows from Capital and Related Financing Activities:			
Proceeds from sale of property and equipment	-	-	858
Purchases of property and equipment	-	-	(295,488)
Net Cash Provided (used) by Capital and Related Financing Activities	-	-	(294,630)
Net Increase (Decrease) in Cash and Cash Equivalents	(11,258)	(8,385)	303,873
Cash and Cash Equivalents, Beginning of Fiscal Year	32,815	14,470	416,882
Cash and Cash Equivalents, End of Fiscal Year	\$ 21,557	\$ 6,085	\$ 720,755

Trust and Agency Funds

Trust funds are used to account for assets held by the government in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds. None of the Trust and Agency Funds are subject to budgeting of revenues and expenditures by the County. A description of the fund types included in this fund group are as follows:

Agency Funds account for the receipt and disbursement of various taxes, deposits, deductions, and property collected by the County, acting in the capacity of an agent, for distribution to other governmental units or other organizations.

Investment Trust Funds consisting of Pooled Investments and Specific Investments accounts for deposits, return of deposits, and payment of interest earned on deposits held on behalf of legally separate entities who participate in the County Treasurer's Investment Pool and those entities who have specific investments held by the County Treasurer.

COUNTY OF GLENN

Combining Balance Sheet - Assets
Trust and Agency Funds
June 30, 2000

	Agency Funds	Investment Trust Funds		Total
		Pooled Investments	Specific Investments	
<u>Assets</u>				
Cash and investments	\$ 9,587,607	\$ 21,605,724	\$ 6,287,144	\$ 37,480,475
Restricted Assets:				
Cash with fiscal agent	4,068,878	-	-	4,068,878
Taxes receivable	2,103,282	-	-	2,103,282
Accounts receivable	318,761	-	-	318,761
Loans receivable	1,395,216	-	-	1,395,216
Due from other funds	1,323,518	-	-	1,323,518
Due from other governments	268,974	-	-	268,974
Advances to other funds	621,163	-	-	621,163
Other assets	6,909,279	-	-	6,909,279
 Total Assets	<u>\$ 26,596,678</u>	<u>\$ 21,605,724</u>	<u>\$ 6,287,144</u>	<u>\$ 54,489,546</u>

COUNTY OF GLENN

Combining Balance Sheet - Liabilities and Fund Equity
Trust and Agency Funds
June 30, 2000

	<u>Agency Funds</u>	<u>Investment Trust Funds Pooled Investments</u>	<u>Specific Investments</u>	<u>Total</u>
<u>Liabilities and Fund Equity</u>				
Liabilities:				
Accounts payable	\$ 3,664,963	\$ -	\$ -	\$ 3,664,963
Due to other funds	1,889,068	3,000	-	1,892,068
Due to other governments	2,790,903	-	-	2,790,903
Advances from other funds	141,501	-	-	141,501
Agency obligations	<u>18,110,243</u>	<u>-</u>	<u>-</u>	<u>18,110,243</u>
Total Liabilities	<u>26,596,678</u>	<u>3,000</u>	<u>-</u>	<u>26,599,678</u>
Fund Equity:				
Fund Balances:				
Reserved:				
Investment trust funds	<u>-</u>	<u>21,602,724</u>	<u>6,287,144</u>	<u>27,889,868</u>
Total Fund Equity	<u>-</u>	<u>21,602,724</u>	<u>6,287,144</u>	<u>27,889,868</u>
Total Liabilities and Fund Equity	<u>\$ 26,596,678</u>	<u>\$ 21,605,724</u>	<u>\$ 6,287,144</u>	<u>\$ 54,489,546</u>

COUNTY OF GLENN

Combining Statement of Changes in Fiduciary Net Assets Investment Trust Funds For the Year Ended June 30, 2000

	Pooled Investments	Specific Investments	Total
Additions to Net Assets:			
Investment income (net)	\$ 1,127,129	\$ 472,236	\$ 1,599,365
Receipts from depositors	126,412,171	10,307,290	136,719,461
Total Additions to Net Assets	127,539,300	10,779,526	138,318,826
Deductions from Net Assets:			
Withdrawals by depositors	125,549,367	11,767,172	137,316,539
Total Deductions from Net Assets	125,549,367	11,767,172	137,316,539
Total Change in Net Assets	1,989,933	(987,646)	1,002,287
Net Assets Held in Trust for Participants July 1, 1999	19,612,791	7,274,790	26,887,581
Net Assets Held in Trust for Participants June 30, 2000	\$ 21,602,724	\$ 6,287,144	\$ 27,889,868

COUNTY OF GLENN

Combining Statement of Cash Balances Agency Funds June 30, 2000

<u>Agency</u>	<u>Balance at June 30, 2000</u>
	\$ 38,232
Air Pollution Vehicle Reg Fee	23,774
CDBG Glenn 95	42,226
Section 8 Family Self-Sufficiency	30,223
Standard and Training Corrections	552,067
Emergency Flood Control	-
Post Program Grant	170,381
Supplemental Law Enforcement	-
Dept. of Justice Grant - 96	-
Dept. of Justice Grant - 97	5,018
Dept. of Justice Grant - 98	3,242
Drug Court Grant - DOJ	71
Juvenile Crime Planning Grant	2,003
SCCAP Grant - Dept of Justice	8,979
OJP Use Gang Grant	7,589
DMV Surcharge	25,869
Freda Walker Library Trust	136,963
Business Assistance Revolving Loan	2,133
State Board of Equalization Sales Tax	535
Civil Defense Revolving	1,390
HOPTR	7
Racehorse Tax	16,048
Drug Program Fund	15,664
Current Secured Tax	68,330
Current Unsecured Tax	430,568
Secured Abstract	-
Prior Secured Tax	135,175
Prior Unsecured Tax	16,187
Mental Health Advances	50,930
Alcohol/Drug Trust	1,631
Postage Revolving	128,078
ERAF	-
US Trusts	581
State Trust	62,008
Fire Chiefs	407
Orland Park Service Area	41,545
Resource Management	1,460
Sexual Abuse Investigation Team	268
TRAN Trust	-
Golden State Risk Mgmt Authority	-

continued

COUNTY OF GLENN

Combining Statement of Cash Balances (continued) Agency Funds June 30, 2000

<u>Agency</u>	<u>Balance at June 30, 2000</u>
	\$ -
Glenn County JPA	-
JPA Investments	1,774
Public Safety Augmentation	-
Orland School Health Plan	612,385
Realignment Social Services	573
Superior Court Judge Retirement	96,397
HC-CDBG Grant	780
Property Characteristics	4,347
Property Admin. Trust	15,819
County Children's Trust	813,965
Social Services Administration Trust	320,222
Social Services Assistance Program	5,160
CWS/CMS Training Project	233,788
Child Support Administration	19,642
OCJP Grant	4,788
Animal Adoption Fee	67,315
SB813 Supplementals	822
Provident Irrigation	10,798
PERS	89,590
Realignment Health Trust	74,681
Payroll Health Trust	741
Payroll County Paid Life	299,328
Payroll Workers' Compensation	-
Payroll - PEBSCO	-
Payroll - Net Pay	1,445
Payroll - SIT Tax	320
Payroll - DI Tax	690
Payroll - GCPOA Dues	3,325
Payroll - Vision Insurance	1,228
Payroll - 125 Life	391
Payroll - HCCDS Retirement	-
Payroll - Credit Union	-
Payroll - Deferred Compensation Plan	1,770
Payroll - Garnishments	2,780
Payroll - Dental/Vision Insurance	5,067
Payroll - Standard Disability	469
Payroll - 125/Taxable	751
Payroll - GCEA Dues	650
Payroll - Glenn County DSA	-

continued

COUNTY OF GLENN

Combining Statement of Cash Balances (continued)
 Agency Funds
 June 30, 2000

<u>Agency</u>	<u>Balance at June 30, 2000</u>
	\$ 9,699
Payroll - FICA Trust	4,116
Payroll - Section 125	555
Payroll - Health Dent	5,198
Payroll - Dental Indemnity	113,575
Treasurer - Tax Collector Trust	65,855
Tax Collector Delinquent Tax Cost	8,026
Unsecured Tax Trust	18,307
Superior Court Trust	12,809
Civil Security Deposits Trust	558,300
Court Trust	596,958
Trial Court Operations	-
Title IV-D Child Support	41,790
Probation Officer Trust	87,265
Public Works Deposits From Others	484
Subpoena Deposit	748
Law Library	7,310
Juvenile Facility Donation Trust	255,208
Road Surety Bond Trust	856
Clerk Deposit From Others	1,904
Surcharge Underground Storage	9,000
Surface/Grd Wtr Stewardship	6,082
Tri County Bee	-
Public Guardian Trust	5,679
Delinquent Tax Sales Trust	493
Fed Transit Admin Grant	68
Transportation Plan Subvention	53,578
Transportation Reserve - County	226,103
Transportation Reserve - City of Orland	266,330
Transportation Reserve - City of Willows	35,374
Local Transportation Trust	10,785
Local Transportation Admin	142,602
Transp (Safe) Call Box Trust	109
State Transit Assistance	35,299
Glenn County Transit Service Fund	62,999
Fixed Route Transit Service	24,787
Child Development Program	1,920
DA Extradition	966
Treasurer's Trust	916
Strong Motion Instrument Trust	

continued

COUNTY OF GLENN

Combining Statement of Cash Balances (continued)
 Agency Funds
 June 30, 2000

<u>Agency</u>	<u>Balance at June 30, 2000</u>
County Recorder Trust	\$ 26,452
Mental Health Trust	8,444
Planning Department Trust	75,633
Recorder's Modernization	6,956
Juvenile Delinquency Prevention Trust	-
Drug Enforcement Trust	28,744
Federal - Seizure	11,724
Tagment Seizure	8,001
Drug Abuse/Gang Activity	577
Investigation Vehicles Trust	28,556
DA's Seizure Trust	23,172
Cal-Card Trust	30,859
Tobacco Control	41,396
Tobacco Settlement Trust	3,728
Refuse Disposal Bond	8
Prisoner Boarding Trust	419,082
Alcohol Program Trust	204
Court 2% Automation	10,129
Criminal Facility Construction Trust	42,333
Courthouse Construction Trust	246,360
Social Services Intercept Trust	4,683
Emergency Medical Service Fund	91,242
Infant Car Seat Loan Program	493
Can Boat Launching Trust	29,394
Vital & Health Statistics	1,039
DA's Insurance Fraud Trust	8,503
Tax Resources	294,574
Inmate Welfare Trust Fund	95,673
Tax Losses Reserve	203,331
Elections Trust	2,220
Auditor's Trust	9,412
Registrar Vital Statistics	95
State Controller	3
Vertebrate Pest Control	1,097
Blood Alcohol - County	2,610
Blood Alcohol - City of Willows	-
Blood Alcohol - City of Orland	-
Food & Nutrition Service Trust	40,793
Memorial Hall Trust	44,004

continued

COUNTY OF GLENN

Combining Statement of Cash Balances (continued)
Agency Funds
June 30, 2000

<u>Agency</u>	<u>Balance at June 30, 2000</u>
DA Child Support Intercept	\$ 1,000
Small Claims Advisor Service	2,402
AIDS Education	2,662
Micrographics Conversion	1,029
Domestic Violence Trust	-
Micrographics Trust	5,278
Family Mediation	-
AB2086 Statham Bill	21,387
Alcohol Abuse Education and Prevention	2,237
CHDP - Health Trust	82,870
Community Services Program	<u>243,787</u>
Total Agency Fund Pooled Cash and Investments	<u>\$ 9,587,607</u>

OTHER REPORTS

Bartig, Basler & Ray

A Professional Corporation

Certified Public Accountants and Management Consultants

Frank V. Tryhall
Kenneth E. Pope
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Theril H. Lund
Bruce W. Stephenson

Curtis A. Orgill

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Supervisors and the Grand Jury
County of Glenn
Willows, California

We have audited the financial statements of County of Glenn as of and for the year ended June 30, 2000, and have issued our report thereon dated October 12, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether County of Glenn's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of Glenn's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Board of Supervisors and the Grand Jury
County of Glenn

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

BARTIG, BASLER & RAY, CPAs, INC.

Bartig, Basler & Ray, CPAs, Inc.

October 12, 2000

Bartig, Basler & Ray

A Professional Corporation

Certified Public Accountants and Management Consultants

Frank V. Trythall
Kenneth E. Pope
Brad W. Constantine
Theril H. Lund
Bruce W. Stephenson

Curtis A. Orgill

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Supervisors and the Grand Jury
County of Glenn
Willows, California

Compliance

We have audited the compliance of County of Glenn with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2000. County of Glenn's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of County of Glenn's management. Our responsibility is to express an opinion on County of Glenn's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about County of Glenn's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on County of Glenn's compliance with those requirements.

In our opinion, County of Glenn complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2000.

Board of Supervisors and the Grand Jury
County of Glenn

Internal Control Over Compliance

The management of the County of Glenn is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audits, we considered the County of Glenn's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

BARTIG, BASLER & RAY, CPAs, INC.

Bartig, Basler & Ray, CPAs, Inc.

October 12, 2000

COUNTY OF GLENN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Receipts or Revenue Recognized</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Agriculture</u>				
Passed through State Department of Social Services				
Food Stamps	10.551*	--	\$ 1,816,432	\$ 1,816,432
State Administrative Matching Grants for Food Stamp Program	10.561*	--	92,972	216,900
National School Lunch Program	10.555	--	13,735	13,735
Passed through State Controller's Office				
Schools and Roads – Grants to States	10.665	--	207,548	207,548
Schools and Roads – Grants to Counties	10.666	--	10	10
Agricultural Industry Business Action Plan				
USDA Forest Service Grant	10.670	GT-5-97-08-027	15,500	15,500
USDA Forest Service Grant	10.670	GT-5-98-08-024	12,378	12,378
USDA Forest Service Grant	10.670	GT-5-97-08-031	6,565	6,565
Direct Program				
National Resources Conservation Services Grant	10.901	69-9104-8-169	<u>67,150</u>	<u>67,150</u>
Total U.S. Department of Agriculture			<u>\$ 2,232,290</u>	<u>\$ 2,356,218</u>
<u>U.S. Department of Housing and Urban Development</u>				
Passed through State Department of Housing and Community Development				
Community Development Block Grant/State's Program	14.228	96-STBG-1036	10,712	10,712
Community Development Block Grant/State's Program	14.228	96-STBG-1004	8,355	8,355
Community Development Block Grant/State's Program	14.228	97-STBG-1117	93,220	93,220
Community Development Block Grant/State's Program	14.228	97-STBG-1108	30,305	30,305
Community Development Block Grant/State's Program	14.228	97-STBG-1130	41,459	41,459
Community Development Block Grant/State's Program	14.228	97-STBG-1146	29,635	29,635
Emergency Shelter Grant Program	14.231	97-FESG-335	21,912	21,912
Section 8 Program	14.855	STBG-1064	<u>62,587</u>	<u>62,587</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 298,185</u>	<u>\$ 298,185</u>
<u>U.S. Department of the Interior</u>				
Direct Program				
Payments in Lieu of Taxes	15.226	--	<u>\$ 94,365</u>	<u>\$ 94,365</u>
<u>U.S. Department of Justice</u>				
Passed through State Office of Criminal Justice Planning				
Drug Control and System Improvement – Formula Grant	16.579	DC99100110	128,876	161,366
Drug Control and System Improvement – Formula Grant	16.579	DC97080110	32,741	--

* Major Program

COUNTY OF GLENN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Receipts or Revenue Recognized</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Justice (continued)</u>				
Direct Program				
INS Detainee Boarding	16.000	--	\$ 707,690	\$ 707,690
Drug Court Planning Initiative	16.585	98-DC-VX-0151	21,000	21,000
State Criminal Alien Assistance	16.606	1999APVX0019	127,414	127,414
Local Law Enforcement Block Grant	16.592	GR-98-LBVX-4229	16,537	16,537
Rural Youth Gang Grant	16.000	1999-JD-FX0002	<u>125,000</u>	<u>125,000</u>
Total U.S. Department of Justice			<u>\$ 1,159,258</u>	<u>\$ 1,159,007</u>
<u>U.S. Department of Labor</u>				
Passed through North Central Counties Consortium				
Job Training and Partnership Act	17.250*	--	<u>\$ 741,021</u>	<u>\$ 741,021</u>
<u>U.S. Department of Transportation</u>				
Passed through State Department of Transportation				
Highway Planning and Construction	20.205	ER3618002	25,235	25,235
Highway Planning and Construction	20.205	ER3618003	36,551	36,551
Highway Planning and Construction	20.205	ER3618004	31,388	31,388
Highway Planning and Construction	20.205	ER3618006	43,017	43,017
Highway Planning and Construction	20.205	ER3618007	31,050	31,050
Highway Planning and Construction	20.205	BENSTPL5911008	66,396	66,396
Highway Planning and Construction	20.205	BRL05911004	2,176	2,176
Highway Planning and Construction	20.206	SA64901001	<u>30,945</u>	<u>30,945</u>
Total U.S. Department of Transportation			<u>\$ 266,758</u>	<u>\$ 266,758</u>
<u>U.S. Department of Energy</u>				
Passed through State Department of Economic Opportunity				
Weatherization Assistance for Low-Income Persons	81.042	99C-1214	15,862	15,798
Weatherization Assistance for Low-Income Persons	81.042	00C-1314	4,280	2,832
Direct Program				
Federal Emergency Management Food and Shelter Program	81.042	C17-0658	23,097	23,097
Federal Emergency Management Food and Shelter Program	81.042	G17-0676	<u>30,333</u>	<u>30,333</u>
Total U.S. Department of Energy			<u>\$ 73,572</u>	<u>\$ 72,060</u>
<u>Federal Emergency Management Agency</u>				
Passed through the State Department of Emergency Services				
Disaster Assistance	83.544	1044	36,729	36,729
Disaster Assistance	83.544	1203	<u>410,948</u>	<u>410,948</u>
Total Federal Emergency Management Agency			<u>\$ 447,677</u>	<u>\$ 447,677</u>

* Major Program

COUNTY OF GLENN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Receipts or Revenue Recognized</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Education</u>				
Passed through State Department of Alcohol and Drug Abuse Programs				
Drug-Free Schools and Communities – State Grants	84.186	--	\$ 25,412	\$ 25,412
<u>U.S. Department of Health and Human Services</u>				
Passed through State Department of Social Services				
Family Preservation and Support Services	93.556	--	35,105	28,617
Temporary Assistance for Needy Families	93.558*	--	2,926,917	3,686,089
Child Support Enforcement	93.563	--	567,098	436,799
Child Welfare Service – State Grants	93.645	--	39,762	39,762
Foster Care – Title IV-E	93.658*	--	628,302	657,546
Adoption Assistance Program	93.659	--	206,010	188,755
Independent Living	93.674	--	<u>19,566</u>	<u>19,778</u>
Total State Department of Social Services			<u>4,422,760</u>	<u>5,057,346</u>
Passed through State Department of Health Services				
Medical Assistance Program/MAA/TCM	93.778	--	<u>528,816</u>	<u>268,457</u>
Passed through State Department of Mental Health				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	--	3,781	3,781
Substance Abuse and Mental Health Service Administration (SAMSHA)	93.958	--	<u>80,856</u>	<u>80,856</u>
Total State Department of Mental Health			<u>84,637</u>	<u>84,637</u>
Passed through State Department of Community Services and Development				
Low-Income Home Energy Assistance	93.568	00B-1214 (HEAP OUTREACH)	2,908	7,881
Low-Income Home Energy Assistance	93.568	00B-1214 (ECIP WPO/FRR)	96,109	84,087
Low-Income Home Energy Assistance	93.568	00B-1214 (ASSURANCE 16)	9,873	9,767
Low-Income Home Energy Assistance	93.568	00B-1214(WX)	39,892	48,421
Low-Income Home Energy Assistance	93.568	99B-1114W(WX)	56,021	39,814
Low-Income Home Energy Assistance	93.568	99B-1114E (ECIP WPO/FRR)	42,737	103,965
Low-Income Home Energy Assistance	93.568	99B-1114H (HEAP OUT WPO)	6,090	4,950
Low-Income Home Energy Assistance	93.568	99B-1114A (ASSURANCE 16)	<u>7,768</u>	<u>13,581</u>
Total Low-Income Home Energy Assistance			<u>261,398</u>	<u>312,466</u>

* Major Program

COUNTY OF GLENN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Receipts or Revenue Recognized</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Health and Human Services (continued)</u>				
Passed through State Department of Community Services and Development (continued)				
Community Services Block Grant	93.569	00F-2112	\$ 92,273	\$ 79,292
Community Services Block Grant	93.569	99F-1808	51,074	42,341
Community Services Block Grant	93.569	99F-1911	<u>88,395</u>	<u>102,751</u>
Total Community Services Block Grant			<u>231,742</u>	<u>224,384</u>
Passed through State Department of Alcohol and Drug Abuse Programs				
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	<u>479,913</u>	<u>479,913</u>
Total Department of Health and Human Services			<u>\$ 6,009,266</u>	<u>\$ 6,427,203</u>
Total Federal Financial Assistance			<u>\$ 11,347,804</u>	<u>\$ 11,887,906</u>

* Major Program

COUNTY OF GLENN

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

1. **General**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the County of Glenn. The County of Glenn reporting entity is defined in Note 1 to the County's general purpose financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are included in the schedule.

2. **Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards is presented using the cash basis of accounting, while the County's general purpose financial statements were presented using the modified accrual basis of accounting, which is described in Note 1 to the County's general purpose financial statements.

3. **Food Stamp Coupons**

This County is under contract with the Sacramento Services and Development Corporation to issue and maintain inventory of food stamp coupons.

4. **Office of Criminal Justice Planning Disclosure for Federal Grants**

The following represents expenditures for the Drug Control and Systems Improvement – Formula Grant, CFDA No. 16.579, for the year ended June 30, 2000.

A. Grant No.: DC99100110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal Services	\$ 136,838	\$ 136,838	\$ --
Operating Expenses	24,528	24,528	--
Equipment	<u>--</u>	<u>--</u>	<u>--</u>
Totals	<u>\$ 161,366</u>	<u>\$ 161,366</u>	<u>\$ --</u>

COUNTY OF GLENN

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

5. Office of Criminal Justice Planning for State Grants

The following represents expenditures for the Statutory Rape Vertical Prosecution Program for the year ended June 30, 2000.

A. Grant No.: SR98010110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal Services	\$ 124,135	\$ 64,262	\$ 59,873
Operating Expenses	44,865	15,750	29,115
Equipment	<u>31,000</u>	<u>28,159</u>	<u>2,841</u>
Totals	<u>\$ 200,000</u>	108,171	<u>\$ 91,829</u>
Less: Reported Prior Period		<u>(35,241)</u>	
Reported This Period		<u>\$ 72,930</u>	

The following represents expenditures for the Victim Witness program for the year ended June 30, 2000.

B. Grant No.: VW97040110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal Services	\$ 203,774	\$ 203,774	\$ --
Operating Expenses	67,597	67,597	--
Equipment	<u>1,071</u>	<u>1,071</u>	--
Totals	<u>\$ 272,442</u>	272,442	<u>\$ --</u>
Less: Reported Prior Period		<u>(172,931)</u>	
Reported This Period		<u>\$ 99,511</u>	

6. Department of Community Services and Development Disclosure

The following pages are supplemental statements representing the cumulative revenues and expenditures for the LIHEAP, DOE, EAP and CSBG contracts:

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 99C-1214
 For the Period April 1, 1998 through March 31, 1999

	July 1, 1998 through <u>June 30, 1999</u>	July 1, 1999 through <u>June 30, 2000</u>	Total Audited Revenues/ Expenditures	Total Reported Expenditures	Total <u>Budget</u>
REVENUES					
Grant revenues	\$ --	\$ 15,862	\$ 15,862	\$ --	\$ 15,862
Interest revenues	--	39	39	--	--
Program income	--	--	--	--	--
Excess income	--	--	--	--	--
Total Revenues	<u>--</u>	<u>15,901</u>	<u>15,901</u>	<u>--</u>	<u>15,862</u>
EXPENDITURES					
ADMINISTRATION					
Salary/wages	--	121	121	121	232
Fringe benefits	--	47	47	47	100
Facility	--	--	--	--	--
Utilities	--	--	--	--	--
Equipment	--	--	--	--	--
Communications	--	--	--	--	--
Travel	--	--	--	--	--
Accounting	--	--	--	--	--
Insurance	--	--	--	--	--
Office	--	--	--	--	--
Miscellaneous	<u>3</u>	<u>479</u>	<u>482</u>	<u>482</u>	<u>461</u>
Total Administration	<u>3</u>	<u>647</u>	<u>650</u>	<u>650</u>	<u>793</u>
PROGRAM					
Audit cost	--	25	25	25	21
Public liability insurance	--	20	20	20	17
WX materials	--	3,242	3,242	3,242	5,000
Materials H & S	--	1,220	1,220	1,220	1,500
Labor	86	6,980	7,066	7,066	5,359
Outreach	3	208	211	211	40
Intake	1	52	53	53	160
Client education	3	208	211	211	160
Equipment	--	--	--	--	--
Assessment	--	--	--	--	--
Storage	7	26	33	33	27
Vehicular insurance	--	--	--	--	--
Travel/transportation	--	1,021	1,021	1,021	315
Maintenance and repair	--	--	--	--	--
Other miscellaneous	<u>--</u>	<u>2,149</u>	<u>2,149</u>	<u>2,149</u>	<u>2,470</u>
Total Program	<u>100</u>	<u>15,151</u>	<u>15,251</u>	<u>15,251</u>	<u>15,069</u>
Total Contract	<u>\$ 103</u>	<u>\$ 15,798</u>	<u>\$ 15,901</u>	<u>\$ 15,901</u>	<u>\$ 15,862</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 00C-1314
 For the Period April 1, 2000 through March 31, 2001

	July 1, 1999 through June 30, 2000	Total Audited Revenues/ Expenditures	Total Reported Expenditures	Total Budget
REVENUES				
Grant revenues	\$ 4,280	\$ 4,280	\$ --	\$ 16,205
Interest revenues	--	--	--	--
Program income	--	--	--	--
Excess income	--	--	--	--
	<u>4,280</u>	<u>4,280</u>	<u>--</u>	<u>16,205</u>
Total Revenues				
EXPENDITURES				
ADMINISTRATION				
Salary/wages	140	140	140	221
Fringe benefits	54	54	54	80
Facility	--	--	--	--
Utilities	--	--	--	--
Equipment	--	--	--	--
Communications	--	--	--	--
Travel	--	--	--	--
Accounting	--	--	--	--
Insurance	--	--	--	--
Office	--	--	--	--
Miscellaneous	118	118	118	509
	<u>312</u>	<u>312</u>	<u>312</u>	<u>810</u>
Total Administration				
PROGRAM				
Audit cost	4	4	4	22
Public liability insurance	3	3	3	17
T and TA	--	--	--	426
Labor	--	--	--	--
Outreach	38	38	38	--
Intake	10	10	10	--
Client education	38	38	38	--
Equipment	--	--	--	--
Health and safety	--	--	--	1,000
Storage	--	--	--	--
Vehicular insurance	--	--	--	--
Travel/transportation	--	--	--	--
Maintenance and repair	--	--	--	--
Other miscellaneous	2,427	2,427	2,427	13,930
	<u>2,520</u>	<u>2,520</u>	<u>2,520</u>	<u>15,395</u>
Total Program				
Total Contract	<u>\$ 2,832</u>	<u>\$ 2,832</u>	<u>\$ 2,832</u>	<u>\$ 16,205</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 00B-1214 (HEAP OUTREACH)
 For the Period January 1, 2000 through December 31, 2000

	July 1, 1999 through <u>June 30, 2000</u>	Total Audited Revenues/ <u>Expenditures</u>	Total Reported <u>Expenditures</u>	<u>Total Budget</u>
REVENUES				
Grant revenues	\$ 2,908	\$ 2,908	\$ --	\$ 9,266
Interest revenues	--	--	--	--
Program income	--	--	--	--
Excess income	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Revenues	<u>2,908</u>	<u>2,908</u>	<u>--</u>	<u>9,266</u>
EXPENDITURES				
ADMINISTRATION				
Salary/wages	--	--	--	--
Fringe benefits	--	--	--	--
Facility	--	--	--	--
Utilities	--	--	--	--
Equipment	--	--	--	--
Communications	--	--	--	--
Travel	--	--	--	--
Accounting	--	--	--	--
Insurance	--	--	--	--
Office	--	--	--	--
Miscellaneous	--	--	--	--
Intake	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Administration	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
PROGRAM				
Outreach	2,666	2,666	2,666	4,117
WPO payment	<u>5,215</u>	<u>5,215</u>	<u>5,215</u>	<u>5,149</u>
Total Program	<u>7,881</u>	<u>7,881</u>	<u>7,881</u>	<u>9,266</u>
Total Contract	<u>\$ 7,881</u>	<u>\$ 7,881</u>	<u>\$ 7,881</u>	<u>\$ 9,266</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 00B-1214 (ECIP/WPO/FRR)
 For the Period January 1, 2000 through December 31, 2000

	July 1, 1999 through June 30, 2000	Total Audited Revenues/ Expenditures	Total Reported Expenditures	Total Budget
REVENUES				
Grant revenues	\$ 96,109	\$ 96,109	\$ --	\$ 143,275
Interest revenues	--	--	--	--
Program income	--	--	--	--
Excess income	--	--	--	--
	<u>96,109</u>	<u>96,109</u>	<u>--</u>	<u>143,275</u>
EXPENDITURES				
ADMINISTRATION				
Salary/wages	1,458	1,458	1,458	5,910
Fringe benefits	567	567	567	2,300
Facility	--	--	--	--
Utilities	--	--	--	--
Equipment	--	--	--	--
Communications	--	--	--	--
Training	--	--	--	79
Accounting	--	--	--	--
Audit costs	--	--	--	--
Insurance	--	--	--	--
Office	--	--	--	--
Miscellaneous	1,060	1,060	1,060	3,255
Intake	5,961	5,961	5,961	12,590
	<u>9,046</u>	<u>9,046</u>	<u>9,046</u>	<u>24,134</u>
PROGRAM				
Outreach	1,979	1,979	1,979	9,729
WPO payment	57,160	57,160	57,160	81,014
Furnace repair/replacement	15,902	15,902	15,902	28,398
	<u>75,041</u>	<u>75,041</u>	<u>75,041</u>	<u>119,141</u>
Total Program	<u>75,041</u>	<u>75,041</u>	<u>75,041</u>	<u>119,141</u>
Total Contract	<u>\$ 84,087</u>	<u>\$ 84,087</u>	<u>\$ 84,087</u>	<u>\$ 143,275</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 00B-1214 (ASSURANCE 16)
 For the Period January 1, 2000 through December 31, 2000

	July 1, 1999 through <u>June 30, 2000</u>	Total Audited Revenues/ Expenditures	Total Reported Expenditures	Total Budget
REVENUES				
Grant revenues	\$ 9,873	\$ 9,873	\$ --	\$ 15,710
Interest revenues	--	--	--	--
Program income	--	--	--	--
Excess income	--	--	--	--
	<u>9,873</u>	<u>9,873</u>	<u>--</u>	<u>15,710</u>
Total Revenues				
EXPENDITURES				
ADMINISTRATION				
Salary/wages	--	--	--	--
Fringe benefits	--	--	--	--
Facility	--	--	--	--
Utilities	--	--	--	--
Equipment	--	--	--	--
Communications	--	--	--	--
Travel	--	--	--	--
Accounting	--	--	--	--
Audit costs	--	--	--	--
Insurance	--	--	--	--
Office	--	--	--	--
Miscellaneous	--	--	--	--
Intake	--	--	--	--
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Administration				
PROGRAM				
Assurance 16 activities	<u>9,767</u>	<u>9,767</u>	<u>9,767</u>	<u>15,710</u>
Total Program	<u>9,767</u>	<u>9,767</u>	<u>9,767</u>	<u>15,710</u>
Total Contract	<u>\$ 9,767</u>	<u>\$ 9,767</u>	<u>\$ 9,767</u>	<u>\$ 15,710</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 00B-1214 (WX)
 For the Period January 1, 2000 through December 31, 2000

	July 1, 1999 through June 30, 2000	Total Audited Revenues/ Expenditures	Total Reported Expenditures	Total Budget
REVENUES				
Grant revenues	\$ 39,892	\$ 39,892	\$ --	\$ 111,622
Interest revenues	--	--	--	--
Program income	--	--	--	--
Excess income	--	--	--	--
	<u>39,892</u>	<u>39,892</u>	<u>--</u>	<u>111,622</u>
Total Revenues				
EXPENDITURES				
ADMINISTRATION				
Salary/wages	952	952	952	2,154
Fringe benefits	408	408	408	838
Facility	--	--	--	--
Utilities	--	--	--	--
Equipment	--	--	--	--
Communications	--	--	--	--
Travel	--	--	--	--
Accounting	--	--	--	--
Audit costs	--	--	--	--
Insurance	--	--	--	--
Office	--	--	--	--
Miscellaneous	1,233	1,233	1,233	4,238
Intake	519	519	519	300
	<u>3,112</u>	<u>3,112</u>	<u>3,112</u>	<u>7,530</u>
Total Administration				
PROGRAM				
Outreach	2,804	2,804	2,804	5,580
Training	190	190	190	500
Travel	1,146	1,146	1,146	1,000
Dwelling assessment	3,004	3,004	3,004	4,164
Equipment	--	--	--	--
WX materials	18,506	18,506	18,506	41,957
Labor	11,617	11,617	11,617	35,812
Storage	572	572	572	3,280
Vehicular Insurance	--	--	--	--
Travel/transportation	3,156	3,156	3,156	4,833
Maintenance and repair	--	--	--	450
Other miscellaneous	4,314	4,314	4,314	6,516
	<u>45,309</u>	<u>45,309</u>	<u>45,309</u>	<u>104,092</u>
Total Program				
Total Contract	<u>\$ 48,421</u>	<u>\$ 48,421</u>	<u>\$ 48,421</u>	<u>\$ 111,622</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 99B-1114(WX)
 For the Period January 1, 1999 through December 31, 1999

	July 1, 1998 through June 30, 1999	July 1, 1999 through June 30, 2000	Total Audited Revenues/ Expenditures	Total Reported Expenditures	Total Budget
REVENUES					
Grant revenues	\$ 34,820	\$ 56,021	\$ 90,841	\$ --	\$ 90,841
Interest revenues	--	190	190	--	--
Program income	--	--	--	--	--
Excess income	--	--	--	--	--
Carryover	--	1,546	1,546	--	--
	<u>34,820</u>	<u>57,756</u>	<u>92,576</u>	<u>--</u>	<u>90,841</u>
Total Revenues					
EXPENDITURES					
ADMINISTRATION					
Salary/wages	506	967	1,473	1,473	1,854
Fringe benefits	216	415	631	631	794
Facility	--	--	--	--	--
Utilities	--	--	--	--	--
Equipment	--	--	--	--	--
Communications	--	--	--	--	--
Travel	--	--	--	--	--
Accounting	--	--	--	--	--
Audit costs	--	--	--	--	--
Insurance	--	--	--	--	--
Office	--	--	--	--	--
Miscellaneous	1,075	1,055	2,130	2,130	3,001
Intake	89	109	198	198	235
	<u>1,886</u>	<u>2,546</u>	<u>4,432</u>	<u>4,432</u>	<u>5,884</u>
Total Administration					
PROGRAM					
Outreach	2,150	1,540	3,690	3,690	5,117
Dwelling assessment	2,303	1,650	3,953	3,953	4,508
Equipment	--	--	--	--	--
WX materials	19,994	22,031	42,025	42,025	34,832
Labor	8,906	6,382	15,288	15,288	27,552
Storage	1,418	425	1,843	1,843	3,280
Vehicular insurance	--	--	--	--	--
Travel/transportation	799	568	1,367	1,367	800
Training	171	20	191	191	500
Travel to jobs	2,508	3,114	5,622	5,622	3,248
Maintenance and repair	201	--	201	201	325
Miscellaneous	2,706	1,538	4,244	4,244	4,795
	<u>41,156</u>	<u>37,268</u>	<u>78,424</u>	<u>78,424</u>	<u>84,957</u>
Total Program					
Total Contract	<u>\$ 43,042</u>	<u>\$ 39,814</u>	<u>\$ 82,856</u>	<u>\$ 82,856</u>	<u>\$ 90,841</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 99B-1114 E (ECIP/WPO/FRR)
 For the Period January 1, 1999 through December 31, 1999

	July 1, 1998 through <u>June 30, 1999</u>	July 1, 1999 through <u>June 30, 2000</u>	Total Audited Revenues/ <u>Expenditures</u>	Total Reported <u>Expenditures</u>	Total <u>Budget</u>
REVENUES					
Grant revenues	\$ 56,620	\$ 42,737	\$ 109,358	\$ --	\$ 115,654
Interest revenues	--	366	366	--	--
Program income	--	--	--	--	--
Excess income	--	--	--	--	--
Stale dated check	--	175	175	--	--
Billed not received	--	<u>6,296</u>	<u>6,296</u>	--	--
 Total Revenues	 <u>66,620</u>	 <u>49,574</u>	 <u>116,195</u>	 <u>--</u>	 <u>115,654</u>
EXPENDITURES					
ADMINISTRATION					
Salary/wages	1,035	4,278	5,312	5,312	5,250
Fringe benefits	402	1,664	2,066	2,066	2,250
Facility	--	--	--	--	--
Utilities	--	--	--	--	--
Equipment	--	--	--	--	--
Communications	--	--	--	--	--
Training	--	79	79	79	79
Travel	--	--	--	--	--
Accounting	--	--	--	--	--
Audit costs	--	--	--	--	--
Insurance	--	--	--	--	--
Office	--	--	--	--	--
Miscellaneous	381	2,500	2,881	2,881	2,717
Intake	<u>960</u>	<u>12,235</u>	<u>13,195</u>	<u>13,195</u>	<u>13,238</u>
 Total Administration	 <u>2,778</u>	 <u>20,756</u>	 <u>23,534</u>	 <u>23,534</u>	 <u>23,534</u>
PROGRAM					
Outreach costs	683	6,722	7,404	7,404	7,596
WPO payment	5,400	67,668	73,068	73,068	72,534
Furnace repair/replacement	<u>3,369</u>	<u>8,819</u>	<u>12,189</u>	<u>12,189</u>	<u>11,990</u>
 Total Program	 <u>9,452</u>	 <u>83,209</u>	 <u>92,661</u>	 <u>92,661</u>	 <u>92,120</u>
 Total Contract	 <u>\$ 12,230</u>	 <u>\$ 103,965</u>	 <u>\$ 116,195</u>	 <u>\$ 116,195</u>	 <u>\$ 115,654</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 99B-1114H (HEAP OUTREACH WPO)
 For the Period January 1, 1999 through December 31, 1999

	<u>July 1, 1998 through June 30, 1999</u>	<u>July 1, 1999 through June 30, 2000</u>	<u>Total Audited Revenues/ Expenditures</u>	<u>Total Reported Expenditures</u>	<u>Total Budget</u>
REVENUES					
Grant revenues	\$ 2,911	\$ 6,090	\$ 9,001	\$ --	\$ 9,001
Interest revenues	--	185	185	--	--
Program income	--	--	--	--	--
Excess income	--	--	--	--	--
	<u>2,911</u>	<u>6,275</u>	<u>9,186</u>	<u>--</u>	<u>9,001</u>
Total Revenues					
EXPENDITURES					
ADMINISTRATION					
Salary/wages	--	--	--	--	--
Fringe benefits	--	--	--	--	--
Facility	--	--	--	--	--
Utilities	--	--	--	--	--
Equipment	--	--	--	--	--
Communications	--	--	--	--	--
Travel	--	--	--	--	--
Accounting	--	--	--	--	--
Audit costs	--	--	--	--	--
Insurance	--	--	--	--	--
Office	--	--	--	--	--
Miscellaneous	--	--	--	--	--
Intake	--	--	--	--	--
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Administration					
PROGRAM					
Outreach costs	1,236	2,153	3,389	3,389	3,204
Wood/propane/oil	<u>3,000</u>	<u>2,797</u>	<u>5,797</u>	<u>5,797</u>	<u>5,797</u>
	<u>4,236</u>	<u>4,950</u>	<u>9,186</u>	<u>9,186</u>	<u>9,001</u>
Total Program					
Total Contract	<u>\$ 4,236</u>	<u>\$ 4,950</u>	<u>\$ 9,186</u>	<u>\$ 9,186</u>	<u>\$ 9,001</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 99B-1114A(ASSURANCE 16)
 For the Period January 1, 1999 through December 31, 1999

	July 1, 1998 through <u>June 30, 1999</u>	July 1, 1999 through <u>June 30, 2000</u>	Total Audited Revenues/ <u>Expenditures</u>	Total Reported <u>Expenditures</u>	Total <u>Budget</u>
REVENUES					
Grant revenues	\$ 6,941	\$ 7,768	\$ 14,709	\$ --	\$ 14,709
Interest revenues	--	54	54	--	--
Program income	--	--	--	--	--
Excess income	--	--	--	--	--
Carryover	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Revenues	<u>6,941</u>	<u>7,823</u>	<u>14,763</u>	<u>--</u>	<u>14,709</u>
EXPENDITURES					
ADMINISTRATION					
Salary/wages	--	--	--	--	--
Fringe benefits	--	--	--	--	--
Facility	--	--	--	--	--
Utilities	--	--	--	--	--
Equipment	--	--	--	--	--
Communications	--	--	--	--	--
Travel	--	--	--	--	--
Accounting	--	--	--	--	--
Audit costs	--	--	--	--	--
Insurance	--	--	--	--	--
Office	--	--	--	--	--
Miscellaneous	--	--	--	--	--
Intake	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Administration	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
PROGRAM					
Assurance 16 activities	<u>1,183</u>	<u>13,581</u>	<u>14,763</u>	<u>14,763</u>	<u>14,709</u>
Total Program	<u>1,183</u>	<u>13,581</u>	<u>14,763</u>	<u>14,763</u>	<u>14,709</u>
Total Contract	<u>\$ 1,183</u>	<u>\$ 13,581</u>	<u>\$ 14,763</u>	<u>\$ 14,763</u>	<u>\$ 14,709</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 00F-2112
 For the Period January 1, 2000 through December 31, 2000

	July 1, 1999 through June 30, 2000	Total Audited Revenues/ Expenditures	Total Reported Expenditures	Total Budget
REVENUES				
Grant revenues	\$ 92,273	\$ 92,273	\$ --	\$ 160,000
Interest revenues	--	--	--	--
Program income	--	--	--	--
Excess income	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Revenues	<u>92,273</u>	<u>92,273</u>	<u>--</u>	<u>160,000</u>
EXPENDITURES				
PERSONNEL COSTS				
Salary/wages	35,101	35,101	35,101	84,391
Fringe benefits	<u>13,650</u>	<u>13,650</u>	<u>13,650</u>	<u>25,440</u>
Total Personnel Costs	<u>48,751</u>	<u>48,751</u>	<u>48,751</u>	<u>109,831</u>
NONPERSONNEL COSTS				
Travel	5,850	5,850	5,850	5,000
Space	943	943	943	2,800
Consumables	1,356	1,356	1,356	2,270
Equipment lease/purchase	940	940	940	2,275
Consultant services	--	--	--	--
Contract services	433	433	433	2,500
Subcontractors	5,451	5,451	5,451	20,000
Other costs	<u>15,568</u>	<u>15,568</u>	<u>15,568</u>	<u>15,324</u>
Total Nonpersonnel Costs	<u>30,541</u>	<u>30,541</u>	<u>30,541</u>	<u>50,169</u>
Total Expenditures	<u>\$ 79,292</u>	<u>\$ 79,292</u>	<u>\$ 79,292</u>	<u>\$ 160,000</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 99F-1808
 For the Period October 1, 1998 through September 30, 1999
 Grant Extended to September 30, 2000

	<u>July 1, 1998 through June 30, 1999</u>	<u>July 1, 1999 through June 30, 2000</u>	<u>Total Audited Revenues/ Expenditures</u>	<u>Total Reported Expenditures</u>	<u>Total Budget</u>
REVENUES					
Grant revenues	\$ 48,926	\$ 51,074	\$ 100,000	\$ --	\$ 100,000
Interest revenues	--	--	--	--	--
Program income	--	--	--	--	--
Excess income	--	--	--	--	--
	<u>48,926</u>	<u>51,074</u>	<u>100,000</u>	<u>--</u>	<u>100,000</u>
EXPENDITURES					
PERSONNEL COSTS					
Salary/wages	20,766	12,017	32,783	32,783	31,449
Fringe benefits	<u>8,075</u>	<u>4,673</u>	<u>12,748</u>	<u>12,748</u>	<u>11,357</u>
Total Administration	<u>28,841</u>	<u>16,690</u>	<u>45,531</u>	<u>45,531</u>	<u>42,806</u>
NONPERSONNEL COSTS					
Travel	1,354	801	2,155	2,155	2,210
Space	650	490	1,140	1,140	4,558
Consumables	1,158	1,912	3,070	3,070	3,000
Equipment lease/purchase	355	225	580	580	930
Consultant services	--	--	--	--	--
Contract services	1,679	(451)	1,228	1,228	1,453
Subcontractors	4,179	18,082	22,261	22,261	32,500
Other costs	<u>8,654</u>	<u>4,592</u>	<u>13,246</u>	<u>13,246</u>	<u>12,543</u>
Total Nonpersonnel Costs	<u>18,029</u>	<u>25,651</u>	<u>43,680</u>	<u>43,680</u>	<u>57,194</u>
Total Expenditures	<u>\$ 46,870</u>	<u>\$ 42,341</u>	<u>\$ 89,211</u>	<u>\$ 89,211</u>	<u>\$ 100,000</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 99F-1911
 For the Period January 1, 1999 through December 31, 1999

	July 1, 1998 through <u>June 30, 1999</u>	July 1, 1999 through <u>June 30, 2000</u>	Total Audited Revenues/ Expenditures	Total Reported Expenditures	Total Budget
REVENUES					
Grant revenues	\$ 71,605	\$ 88,395	\$ 160,000	\$ --	\$ 160,000
Interest revenues	--	834	834	--	--
Program income	--	--	--	--	--
Excess income	--	--	--	--	--
	<u>71,605</u>	<u>89,229</u>	<u>160,834</u>	<u>--</u>	<u>160,000</u>
EXPENDITURES					
PERSONNEL COSTS					
Salary/wages	21,690	37,405	59,095	59,095	78,166
Fringe benefits	<u>8,435</u>	<u>14,547</u>	<u>22,982</u>	<u>22,982</u>	<u>24,125</u>
Total Administration	<u>30,125</u>	<u>51,952</u>	<u>82,077</u>	<u>82,077</u>	<u>102,291</u>
NONPERSONNEL COSTS					
Travel	4,015	4,329	8,344	8,344	5,000
Space	491	1,133	1,624	1,624	2,800
Consumables	1,619	3,520	5,139	5,139	2,270
Equipment lease/purchase	340	9,001	9,341	9,341	10,614
Consultant services	--	--	--	--	--
Contract services	208	417	625	625	2,500
Delegates	11,905	8,095	20,000	20,000	20,000
Other costs	<u>9,380</u>	<u>24,304</u>	<u>33,684</u>	<u>33,684</u>	<u>14,525</u>
Total Nonpersonnel Costs	<u>27,958</u>	<u>50,799</u>	<u>78,757</u>	<u>78,757</u>	<u>57,709</u>
Total Expenditures	<u>\$ 58,083</u>	<u>\$ 102,751</u>	<u>\$ 160,834</u>	<u>\$ 160,834</u>	<u>\$ 160,000</u>

COUNTY OF GLENN

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2000

Section 1

Financial Statements

Summary of Auditor's Results

- | | |
|---|---------------|
| 1. Type of auditor's report issued: | Unqualified |
| 2. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Reportable conditions identified not considered to be material weaknesses? | None Reported |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|-------------|
| 1. Internal controls over major program: | |
| a. Material weaknesses identified? | No |
| b. Reported conditions identified not considered to be material weaknesses? | No |
| 2. Type of auditor's report issued on compliance for major programs: | Unqualified |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | No |

4. Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.551	Food Stamps
10.561	State Administrative Matching Grants for Food Stamp Program
17.250	Job Training and Partnership Act
93.558	Temporary Assistance for Needy Families
93.658	Foster Care – Title IV-E

- | | |
|---|------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs: | \$ 356,638 |
|---|------------|

COUNTY OF GLENN

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2000

Section 1 (continued)

Summary of Auditor's Results

- | | |
|---|-----|
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | Yes |
|---|-----|

Section 2

Financial Statement Findings

None Reported

Section 3

Federal Award Findings and Questioned Costs

None Reported

COUNTY OF GLENN

Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2000

<u>Audit Reference Number</u>	<u>Status of Prior Year Audit Finding</u>
99-1	Corrected this fiscal year.
99-2	Corrected this fiscal year.