

COUNTY OF GLENN

Independent Auditor's Report,
General-Purpose Financial Statements,
Supplemental Information and
Single Audit Reports and Schedules

For the Year Ended June 30, 2001

**COUNTY OF GLENN
FOR THE YEAR ENDED JUNE 30, 2001**

Table of Contents

	<i>Page(s)</i>
Independent Auditor's Report.....	1-2
 General-Purpose Financial Statements:	
Combined Balance Sheet – All Fund Types, Account Groups and Discretely Presented Component Unit	3-4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances – All Governmental Fund Types and Discretely Presented Component Unit.....	5-6
Combined Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – All Governmental Fund Types.....	7-9
Combined Statement of Revenues, Expenses, and Changes in Retained Earnings – All Proprietary Fund Types.....	10
Combined Statement of Cash Flows – All Proprietary Funds.....	11
Combined Statement of Changes in Net Assets – Investment Trust Funds	12
Notes to General-Purpose Financial Statements	13-38
 Supplemental Information:	
Special Revenue Funds:	
Definition.....	39
Combining Balance Sheet.....	40-43
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	44-47
Special Districts Governed by the Board of Supervisors:	
Combining Balance Sheet.....	48-49
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	50-51
Capital Projects Funds:	
Definition.....	52
Combining Balance Sheet.....	53
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	54
Enterprise Funds:	
Definition.....	55
Combining Balance Sheet.....	56
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	57-58
Combining Statement of Cash Flows.....	59-60

**COUNTY OF GLENN
FOR THE YEAR ENDED JUNE 30, 2001**

Table of Contents (Continued)

	<i>Page(s)</i>
Supplemental Information (Continued):	
Internal Service Funds:	
Definition.....	61
Combining Balance Sheet.....	62-63
Combining Statement of Revenues, Expenses and Changes in Retained Earnings.....	64-65
Combining Statement of Cash Flows.....	66-67
Trust and Agency Funds:	
Definition.....	68
Combining Balance Sheet – Trust and Agency Funds.....	69
Combining Statement of Changes in Net Assets – Investment Trust Funds.....	70
Combining Statement of Cash Balances – Agency Funds.....	71-73
Single Audit Reports and Schedules:	
Independent Auditor’s Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of General-Purpose Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	74-75
Independent Auditor’s Report on Compliance with Requirements Applicable to Each Major Program, Internal Control Over Compliance, Schedule of Expenditures of Federal Awards in Accordance with OMB Circular A-133 and Supplemental Schedules of Expenditures Required by State Department of Community Services and Development.....	76-77
Schedule of Expenditures of Federal Awards.....	78-80
Notes to Schedule of Expenditures of Federal Awards.....	81-82
Glenn County Human Resource Agency – Supplemental Statement of Revenues and Expenditures.....	83-101
Schedule of Findings and Questioned Costs.....	102-103



Macias, Gini & Company LLP
Certified Public Accountants and
Management Consultants

Partners
Kenneth A. Macias, Managing Partner
Ernes. J. Gini
Kevin J. O'Connell
Richard A. Greer
Jim A. Rosati
James M. Clowsey

3927 Lennane Drive
Suite 200
Sacramento, CA 95834-1922
916-928-4600
916-928-2755 fax
www.maciasgini.com

Board of Supervisors
of the County of Glenn
Willows, California

INDEPENDENT AUDITOR'S REPORT

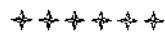
We have audited the accompanying general-purpose financial statements of the County of Glenn, California (County), as of and for the year ended June 30, 2001, as listed in the table of contents. These general-purpose financial statements are the responsibility of the management of the County. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 provides a reasonable basis for our opinion.

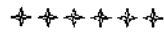
In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Glenn, California, as of June 30, 2001, and the results of its operations and cash flows of its proprietary fund types for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2001, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

NOTES TO GENERAL-PURPOSE 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.



Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements of the County. Such supplemental information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general-purpose financial statements taken as a whole.

Macior, Mini & Company LLP

Certified Public Accountants

Sacramento, California

October 26, 2001

COUNTY OF GLENN

Combined Balance Sheet
All Fund Types, Account Groups and Discretely Presented Component Unit
June 30, 2001

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency
Assets and other debits							
Cash and investments	\$ 2,962,447	\$ 3,352,239	\$ 1	\$ 837,815	\$ 1,939,851	\$ 521,255	\$ 34,685,205
Cash with fiscal agent	-	-	219,000	-	-	-	1,610,935
Imprest cash	3,155	25	-	-	-	-	-
Taxes receivable	45,000	-	-	-	400	850	-
Accounts receivable	696,768	141,078	-	-	-	-	2,437,750
Loans receivable	-	-	-	-	86,031	61,063	312,476
Due from other funds	1,379,166	1,189,775	-	17,500	-	-	1,615,220
Due from other governments	1,235,456	87,378	-	28,634	364	492,963	1,618,542
Prepaid items	22,926	1,841	-	8,200	-	-	293,254
Inventory	-	100,419	-	-	50,257	-	-
Advances to other funds	159,298	-	-	-	14,628	30,542	-
Other assets	-	-	-	-	40,000	-	815,411
Property, plant, and equipment, net	-	-	-	-	-	-	1,716,157
Amount available in debt service fund	-	-	-	-	2,282,564	1,288,609	-
Amount to be provided for retirement of long term debt	-	-	-	-	-	-	-
Total assets and other debits	\$ 6,504,216	\$ 4,872,755	\$ 219,001	\$ 892,149	\$ 4,414,095	\$ 2,395,282	\$ 45,104,950
Liabilities and fund equity							
Liabilities:							
Accounts payable	\$ 480,515	\$ 264,911	\$ -	\$ 36,134	\$ 261,612	\$ 83,467	\$ 3,248,870
Accrued salaries and benefits	126,928	104,795	-	-	-	93,545	-
Due to other funds	1,420,183	1,142,436	-	7,362	80,004	190,616	1,868,843
Due to other governments	10,691	147	-	-	-	-	1,295,971
Deferred revenue	334,673	1,271,900	-	22,570	22,248	-	-
Deposits	-	-	-	-	1,000	-	-
Advances from other funds	815,411	-	-	-	39,797	40,000	119,501
Other liabilities	-	10,071	-	-	-	-	-
Loan payable	-	-	-	-	235,000	-	-
Certificates of participation	-	-	-	-	618,522	-	-
Capital lease obligations	-	-	-	-	-	-	-
Liability for compensated absences	-	-	-	-	-	237,546	-
Agency obligations	-	-	-	-	-	-	11,305,144
Landfill closure/postclosure liability	-	-	-	-	2,777,837	-	-
Total liabilities	3,188,401	2,794,260	-	66,066	4,036,020	645,174	17,838,329
Fund equity:							
Investment in general fixed assets	-	-	-	-	-	-	-
Contributed capital	-	-	-	-	720,972	69,143	-
Retained earnings:							
Reserved	-	-	-	-	80,333	68,642	-
Unreserved	-	-	-	-	(423,230)	1,612,323	-
Fund balances:							
Reserved:							
Imprest cash	3,155	25	-	-	-	-	-
Investment trust funds for external pool participants	-	-	-	-	-	-	27,266,621
Inventory	-	45,466	-	-	-	-	-
General	-	30,000	-	-	-	-	-
Encumbrances	180,391	268,390	-	-	-	-	-
Advances	70,000	-	-	-	-	-	-
Loans	-	-	-	17,500	-	-	-
Debt service	-	-	219,000	-	-	-	-
Special purposes	-	-	-	-	-	-	-
Unreserved:							
Undesignated	3,062,269	1,734,614	1	808,583	-	-	-
Total fund equity	3,315,815	2,078,495	219,001	826,083	378,075	1,750,108	27,266,621
Total liabilities and fund equity	\$ 6,504,216	\$ 4,872,755	\$ 219,001	\$ 892,149	\$ 4,414,095	\$ 2,395,282	\$ 45,104,950

See accompanying notes to general-purpose financial statements

Account Groups		TOTALS	Component	TOTALS		
General	General	Primary	Unit	Reporting		
Fixed	Long-term	Government	Children &	Entity		
Assets	Debt	(Memorandum	Families	(Memorandum Only)		
		Only)	Commission	2001	2000	Assets and other debits
\$ -	\$ -	\$ 44,298,813	\$ 1,027,775	\$ 45,326,588	\$ 42,974,538	Cash and investments
-	-	1,829,935	-	1,829,935	4,293,646	Cash with fiscal agent
-	-	4,430	-	4,430	4,080	Imprest cash
-	-	2,482,750	61,399	2,544,149	2,103,282	Taxes receivable
-	-	1,297,416	-	1,297,416	1,041,752	Accounts receivable
-	-	1,632,720	-	1,632,720	1,427,216	Loans receivable
-	-	4,709,444	-	4,709,444	3,541,862	Due from other funds
-	-	1,624,288	-	1,624,288	2,260,103	Due from other governments
-	-	75,024	-	75,024	120,030	Prepaid items
-	-	145,589	-	145,589	89,420	Inventory
-	-	1,014,709	-	1,014,709	1,104,037	Advances to other funds
-	-	1,716,157	-	1,716,157	6,909,279	Other assets
21,767,504	-	25,338,677	-	25,338,677	22,771,627	Property, plant, and equipment, net
-	219,001	219,001	-	219,001	224,768	Amount available in debt
-	3,214,878	3,214,878	-	3,214,878	3,612,215	service fund
-	-	-	-	-	-	Amount to be provided for retirement
-	-	-	-	-	-	of long term debt
<u>\$21,767,504</u>	<u>\$3,433,879</u>	<u>\$ 89,603,831</u>	<u>\$ 1,089,174</u>	<u>\$ 90,693,005</u>	<u>\$ 92,477,855</u>	Total assets and other debits
<u>Liabilities and fund equity</u>						
\$ -	\$ -	\$ 4,375,509	\$ 2,730	\$ 4,378,239	\$ 4,945,004	Liabilities:
-	-	325,268	-	325,268	281,723	Accounts payable
-	-	4,709,444	-	4,709,444	3,541,862	Accrued salaries and benefits
-	-	1,306,809	10,777	1,317,586	2,982,436	Due to other funds
-	-	1,651,391	-	1,651,391	451,848	Due to other governments
-	-	1,000	-	1,000	1,000	Deferred revenue
-	-	1,014,709	-	1,014,709	1,104,037	Deposits
-	-	10,071	-	10,071	347	Advances from other funds
-	18,700	253,700	-	253,700	211,525	Other liabilities
-	1,695,000	1,695,000	-	1,695,000	1,855,000	Loan payable
-	707,604	1,326,126	-	1,326,126	1,255,666	Bonds payable
-	1,012,575	1,250,121	-	1,250,121	990,583	Capital lease payable
-	-	11,305,144	-	11,305,144	18,110,243	Liability for compensated absences
-	-	2,777,837	-	2,777,837	2,636,686	Agency obligations
-	-	32,002,129	13,507	32,015,636	38,367,960	Landfill closure/postclosure liability
-	3,433,879	32,002,129	13,507	32,015,636	38,367,960	Total liabilities
21,767,504	-	21,767,504	-	21,767,504	19,870,903	Fund equity:
-	-	790,115	-	790,115	830,115	Investment in general fixed assets
-	-	148,975	-	148,975	159,513	Contributed capital
-	-	1,189,093	-	1,189,093	1,056,672	Retained earnings:
-	-	-	-	-	-	Reserved
-	-	-	-	-	-	Unreserved
-	-	3,180	-	3,180	2,830	Fund balances:
-	-	27,266,621	-	27,266,621	27,214,077	Reserved:
-	-	45,466	-	45,466	59,617	Imprest cash
-	-	30,000	-	30,000	-	Investment trust funds for
-	-	448,781	-	448,781	506,844	external pool participants
-	-	70,000	-	70,000	70,000	Inventory
-	-	17,500	-	17,500	112,108	General
-	-	219,000	-	219,000	224,768	Encumbrances
-	-	-	1,075,667	1,075,667	675,791	Advances
-	-	5,605,467	-	5,605,467	3,326,657	Loans
21,767,504	-	57,601,702	1,075,667	58,677,369	54,109,895	Debt service
-	-	-	-	-	-	Special purposes
-	-	-	-	-	-	Unreserved:
-	-	-	-	-	-	Undesignated
<u>\$21,767,504</u>	<u>\$3,433,879</u>	<u>\$ 89,603,831</u>	<u>\$ 1,089,174</u>	<u>\$ 90,693,005</u>	<u>\$ 92,477,855</u>	Total fund equity
						Total liabilities and fund equity

See accompanying notes to general-purpose financial statements

COUNTY OF GLENN

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 All Governmental Fund Types and Discretely Presented Component Unit
 For the Year Ended June 30, 2001

	GOVERNMENTAL FUND TYPES			
	General	Special Revenue	Debt Service	Capital Projects
Revenues:				
Taxes	\$ 4,463,091	\$ 185,100	\$ -	\$ -
Licenses and permits	1,060,796	159,807	-	-
Fines, forfeits and penalties	773,196	46,064	-	-
Intergovernmental	21,719,433	9,404,076	-	390,201
Use of money and property	794,873	165,772	11,995	42,053
Charges for services	2,966,232	771,720	106,250	-
Other	629,558	351,814	-	-
Total revenues	<u>32,407,179</u>	<u>11,084,353</u>	<u>118,245</u>	<u>432,254</u>
Expenditures:				
Current:				
General government	4,318,167	120,543	1,639	-
Public protection	4,121,621	7,681,973	-	-
Public ways and facilities	-	4,759,586	-	-
Health and sanitation	6,500,881	-	-	-
Public assistance	11,296,186	-	-	-
Education	460,680	39,289	-	-
Capital outlay	655,206	862,404	-	423,211
Debt service:				
Principal	63,896	150,369	391,461	-
Interest	4,056	27,244	125,483	-
Total expenditures	<u>27,420,693</u>	<u>13,641,408</u>	<u>518,583</u>	<u>423,211</u>
Excess of revenues over (under) expenditures	<u>4,986,486</u>	<u>(2,557,055)</u>	<u>(400,338)</u>	<u>9,043</u>
Other financing sources (uses):				
Proceeds from capital lease obligations	-	63,539	-	-
Operating transfers in	667,194	3,896,181	400,338	25,324
Operating transfers out	(4,505,381)	(458,242)	-	(25,414)
Total other financing sources (uses):	<u>(3,838,187)</u>	<u>3,501,478</u>	<u>400,338</u>	<u>(90)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	1,148,299	944,423	-	8,953
Fund balance, beginning of fiscal year, as restated	2,127,516	1,134,072	219,001	817,130
Residual equity transfer in	40,000	-	-	-
Fund balance, end of fiscal year	<u>\$ 3,315,815</u>	<u>\$ 2,078,495</u>	<u>\$ 219,001</u>	<u>\$ 826,083</u>

See accompanying notes to general-purpose financial statements

TOTALS Primary Government (Memorandum Only)	Component Unit Children & Families Commission	TOTALS Reporting Entity (Memorandum Only)		
		2001	2000	
\$ 4,648,191	\$ 474,645	\$ 5,122,836	\$ 4,692,273	Revenues:
1,220,603	-	1,220,603	971,667	Taxes
819,260	-	819,260	797,484	Licenses and permits
31,513,710	-	31,513,710	25,768,196	Fines, forfeits and penalties
1,014,693	41,275	1,055,968	803,128	Intergovernmental
3,844,202	-	3,844,202	4,046,489	Use of money and property
981,372	-	981,372	910,437	Charges for services
<u>44,042,031</u>	<u>515,920</u>	<u>44,557,951</u>	<u>37,989,674</u>	Other
				Total revenues
				Expenditures:
4,440,349	-	4,440,349	4,883,268	Current:
11,803,594	-	11,803,594	11,490,460	General government
4,759,586	-	4,759,586	4,474,404	Public protection
6,500,881	-	6,500,881	5,849,537	Public ways and facilities
11,296,186	116,044	11,412,230	10,927,626	Health and sanitation
499,969	-	499,969	451,072	Public assistance
1,940,821	-	1,940,821	671,366	Education
				Capital outlay
605,726	-	605,726	313,292	Debt service:
156,783	-	156,783	138,420	Principal
<u>42,003,895</u>	<u>116,044</u>	<u>42,119,939</u>	<u>39,199,445</u>	Interest
				Total expenditures
<u>2,038,136</u>	<u>399,876</u>	<u>2,438,012</u>	<u>(1,209,771)</u>	Excess of revenues over (under) expenditures
				Other financing sources (uses):
63,539	-	63,539	688,250	Proceeds from capital lease obligations
4,989,037	-	4,989,037	5,005,130	Operating transfers in
<u>(4,989,037)</u>	<u>-</u>	<u>(4,989,037)</u>	<u>(5,005,130)</u>	Operating transfers out
<u>63,539</u>	<u>-</u>	<u>63,539</u>	<u>688,250</u>	Total other financing sources (uses):
				Excess of revenues and other financing sources
2,101,675	399,876	2,501,551	(521,521)	over (under) expenditures and other financing uses
4,297,719	675,791	4,973,510	4,810,194	Fund balance, beginning of fiscal year, as restated
40,000	-	40,000	-	Residual equity transfer in
<u>\$ 6,439,394</u>	<u>\$ 1,075,667</u>	<u>\$ 7,515,061</u>	<u>\$ 4,288,673</u>	Fund balance, end of fiscal year

See accompanying notes to general-purpose 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, 2001

	General			Special Revenue		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 4,324,100	\$ 4,463,091	\$ 138,991	\$ 205,703	\$ 185,100	\$ (20,603)
Licenses and permits	789,605	1,060,796	271,191	155,000	159,807	4,807
Fines, forfeitures and penalties	764,550	773,196	8,646	33,700	46,064	12,364
Intergovernmental	23,505,301	21,719,433	(1,785,868)	14,208,133	9,404,076	(4,804,057)
Use of money and property	701,189	794,873	93,684	70,515	165,772	95,257
Charges for services	3,418,651	2,966,232	(452,419)	1,015,253	771,720	(243,533)
Other	456,298	629,558	173,260	228,216	351,814	123,598
Total revenues	<u>33,959,694</u>	<u>32,407,179</u>	<u>(1,552,515)</u>	<u>15,916,520</u>	<u>11,084,353</u>	<u>(4,832,167)</u>
Expenditures:						
Current:						
General government	4,965,427	4,318,167	647,260	155,560	120,543	35,017
Public protection	4,656,058	4,121,621	534,437	9,027,130	7,681,973	1,345,157
Public ways and facilities	-	-	-	9,894,228	4,759,586	5,134,642
Health and sanitation	7,546,644	6,500,881	1,045,763	-	-	-
Public assistance	12,332,997	11,296,186	1,036,811	-	-	-
Education	462,941	460,680	2,261	47,500	39,289	8,211
Capital outlay	725,420	655,206	70,214	725,125	862,404	(137,279)
Debt service:						
Principal retirement	63,896	63,896	-	134,939	150,369	(15,430)
Interest	4,056	4,056	-	24,326	27,244	(2,918)
Total expenditures	<u>30,757,439</u>	<u>27,420,693</u>	<u>3,336,746</u>	<u>20,008,808</u>	<u>13,641,408</u>	<u>6,367,400</u>
Excess of revenues over (under) expenditures	<u>3,202,255</u>	<u>4,986,486</u>	<u>1,784,231</u>	<u>(4,092,288)</u>	<u>(2,557,055)</u>	<u>1,535,233</u>
Other financing sources (uses):						
Proceeds from capital lease obligations	-	-	-	-	63,539	63,539
Operating transfers in	673,968	667,194	(6,774)	4,727,060	3,896,181	(830,879)
Operating transfers out	(5,368,585)	(4,505,381)	863,204	(426,115)	(458,242)	(32,127)
Total other financing sources (uses)	<u>(4,694,617)</u>	<u>(3,838,187)</u>	<u>856,430</u>	<u>4,300,945</u>	<u>3,501,478</u>	<u>(799,467)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,492,362)</u>	<u>1,148,299</u>	<u>2,640,661</u>	<u>208,657</u>	<u>944,423</u>	<u>735,766</u>
Fund balance, beginning of fiscal year, as restated	2,127,516	2,127,516	-	1,134,072	1,134,072	-
Residual equity transfer in	-	40,000	40,000	-	-	-
Fund balance, end of fiscal year	<u>\$ 635,154</u>	<u>\$ 3,315,815</u>	<u>\$ 2,680,661</u>	<u>\$ 1,342,729</u>	<u>\$ 2,078,495</u>	<u>\$ 735,766</u>

See accompanying notes to general-purpose financial statements

Debt Service			
Budget	Actual	Variance Favorable (Unfavorable)	
\$ -	\$ -	\$ -	Revenues:
-	-	-	Taxes
-	-	-	Licenses and permits
-	-	-	Fines, forfeitures and penalties
-	-	-	Intergovernmental
-	11,995	11,995	Use of money and property
106,250	106,250	-	Charges for services
-	-	-	Other
<u>106,250</u>	<u>118,245</u>	<u>11,995</u>	Total revenues
			Expenditures:
			Current:
2,500	1,639	861	General government
-	-	-	Public protection
-	-	-	Public ways and facilities
-	-	-	Health and sanitation
-	-	-	Public assistance
-	-	-	Education
-	-	-	Capital outlay
387,421	391,461	(4,040)	Debt service:
<u>130,303</u>	<u>125,483</u>	<u>4,820</u>	Principal retirement
<u>520,224</u>	<u>518,583</u>	<u>1,641</u>	Interest
			Total expenditures
<u>(413,974)</u>	<u>(400,338)</u>	<u>13,636</u>	Excess of revenues over (under) expenditures
			Other financing sources (uses):
-	-	-	Proceeds from capital lease obligations
413,974	400,338	(13,636)	Operating transfers in
-	-	-	Operating transfers out
<u>413,974</u>	<u>400,338</u>	<u>(13,636)</u>	Total other financing sources (uses)
-	-	-	Excess of revenues and other financing sources over (under) expenditures and other financing uses
219,001	219,001	-	Fund balance, beginning of fiscal year, as restated
-	-	-	Residual equity transfer in
<u>\$ 219,001</u>	<u>\$ 219,001</u>	<u>\$ -</u>	Fund balance, end of fiscal year

See accompanying notes to general-purpose 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, 2001

	Capital Projects			TOTALS Reporting Entity (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
	Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ 4,529,803	\$ 4,648,191	\$ 118,388
Licenses and permits	-	-	-	944,605	1,220,603	275,998
Fines, forfeitures and penalties	-	-	-	798,250	819,260	21,010
Intergovernmental	1,548,101	390,201	(1,157,900)	39,261,535	31,513,710	(7,747,825)
Use of money and property	-	42,053	42,053	771,704	1,014,693	242,989
Charges for services	-	-	-	4,540,154	3,844,202	(695,952)
Other	10,000	-	(10,000)	694,514	981,372	286,858
Total revenues	<u>1,558,101</u>	<u>432,254</u>	<u>(1,125,847)</u>	<u>51,540,565</u>	<u>44,042,031</u>	<u>(7,498,534)</u>
Expenditures:						
Current:						
General government	-	-	-	5,123,487	4,440,349	683,138
Public protection	-	-	-	13,683,188	11,803,594	1,879,594
Public ways and facilities	-	-	-	9,894,228	4,759,586	5,134,642
Health and sanitation	-	-	-	7,546,644	6,500,881	1,045,763
Public assistance	-	-	-	12,332,997	11,296,186	1,036,811
Education	-	-	-	510,441	499,969	10,472
Capital outlay	1,672,503	423,211	1,249,292	3,123,048	1,940,821	1,182,227
Debt service:						
Principal retirement	-	-	-	586,256	605,726	(19,470)
Interest	-	-	-	158,685	156,783	1,902
Total expenditures	<u>1,672,503</u>	<u>423,211</u>	<u>1,249,292</u>	<u>52,958,974</u>	<u>42,003,895</u>	<u>10,955,079</u>
Excess of revenues over (under) expenditures	<u>(114,402)</u>	<u>9,043</u>	<u>123,445</u>	<u>(1,418,409)</u>	<u>2,038,136</u>	<u>3,456,545</u>
Other financing sources (uses):						
Proceeds from capital lease obligations	-	-	-	-	63,539	63,539
Operating transfers in	141,626	25,324	(116,302)	5,956,628	4,989,037	(967,591)
Operating transfers out	(141,626)	(25,414)	116,212	(5,936,326)	(4,989,037)	947,289
Total other financing sources (uses)	<u>-</u>	<u>(90)</u>	<u>(90)</u>	<u>20,302</u>	<u>63,539</u>	<u>43,237</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(114,402)</u>	<u>8,953</u>	<u>123,355</u>	<u>(1,398,107)</u>	<u>2,101,675</u>	<u>3,499,782</u>
Fund balance, beginning of fiscal year, as restated	817,130	817,130	-	4,297,719	4,297,719	-
Residual equity transfer in	-	-	-	-	40,000	40,000
Fund balance, end of fiscal year	<u>\$ 702,728</u>	<u>\$ 826,083</u>	<u>\$ 123,355</u>	<u>\$ 2,899,612</u>	<u>\$ 6,439,394</u>	<u>\$ 3,539,782</u>

See accompanying notes to general-purpose financial statements

COUNTY OF GLENN

Combined Statement of Revenues, Expenses, and Changes in Retained Earnings
 All Proprietary Fund Types
 For the Year Ended June 30, 2001

	Enterprise	Internal Service	Totals
Operating revenues:			
Charges and fees	\$ 1,256,880	\$ 6,684,859	\$ 7,941,739
Other	40,000	33,798	73,798
Total operating revenues	<u>1,296,880</u>	<u>6,718,657</u>	<u>8,015,537</u>
Operating expenses:			
Salaries and benefits	6,651	4,647,925	4,654,576
Repairs and maintenance	48,871	173,951	222,822
Purchased services	21,831	153,154	174,985
Travel	10,968	34,040	45,008
Office and administration	12,366	98,944	111,310
Overhead	5,761	204,354	210,115
Depreciation	284,768	300,900	585,668
Fuel	165,151	186,659	351,810
Insurance	30,153	45,058	75,211
Closure/postclosure care costs	181,151	-	181,151
Air pollution charge	-	45,004	45,004
Rents and leases	-	379,183	379,183
Other	801,234	484,442	1,285,676
Total operating expenses	<u>1,568,905</u>	<u>6,753,614</u>	<u>8,322,519</u>
Operating loss	<u>(272,025)</u>	<u>(34,957)</u>	<u>(306,982)</u>
Nonoperating revenues (expenses):			
Interest income	97,305	31,607	128,912
Interest expense	(42,641)	-	(42,641)
Grant revenues	450,441	-	450,441
Grant expenses	(342,868)	-	(342,868)
Gain (loss) on disposition of fixed assets	-	31,136	31,136
Other revenues	114,141	61,884	176,025
Total nonoperating revenues (expenses)	<u>276,378</u>	<u>124,627</u>	<u>401,005</u>
Income before operating transfers	<u>4,353</u>	<u>89,670</u>	<u>94,023</u>
Operating transfers in (out):			
Operating transfers in	-	24,000	24,000
Operating transfers out	-	(24,000)	(24,000)
Total operating transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>
Net income	4,353	89,670	94,023
Retained earnings, beginning of fiscal year, as restated	<u>(347,250)</u>	<u>1,591,295</u>	<u>1,244,045</u>
Retained earnings, end of fiscal year	<u>\$ (342,897)</u>	<u>\$ 1,680,965</u>	<u>\$ 1,338,068</u>

See accompanying notes to general-purpose financial statements

COUNTY OF GLENN

Combined Statement of Cash Flows
All Proprietary Funds
For the Year Ended June 30, 2001

	Enterprise Funds	Internal Service Funds	Totals
Cash flows from operating activities:			
Operating loss	\$ (272,025)	\$ (34,957)	\$ (306,982)
Adjustment to reconcile operating loss to net cash provided by operating activities:			
Depreciation	284,768	300,900	585,668
Other income (expense)	221,714	57,058	278,772
Changes in assets and liabilities:			
Accounts receivable	(36,299)	9,533	(26,766)
Due from other funds	(186)	127,117	126,931
Prepaid expenses	30,154	725	30,879
Inventory	(8,082)	(7,285)	(15,367)
Accounts payable	111,319	(137,954)	(26,635)
Accrued salaries and benefits	(7,771)	52,703	44,932
Due to other funds	29,973	(245,208)	(215,235)
Deferred revenue	15,832	-	15,832
Landfill closure liability	141,151	-	141,151
Compensated absences	(17,523)	137,978	120,455
Total adjustments	<u>765,050</u>	<u>295,567</u>	<u>1,060,617</u>
Net cash provided by operating activities	<u>493,025</u>	<u>260,610</u>	<u>753,635</u>
Cash flows from noncapital financing activities:			
Net proceeds from advance from (to) other funds	240,000	19,653	259,653
Net cash provided by noncapital financing activities	<u>240,000</u>	<u>19,653</u>	<u>259,653</u>
Cash flows from capital and related financing activities:			
Payments on loans	(279,685)	-	(279,685)
Loan proceeds	159,797	-	159,797
Interest payments on debt	(5,348)	-	(5,348)
Proceeds from sale of property and equipment	-	31,136	31,136
Return of contributed capital	-	(40,000)	(40,000)
Purchases of property and equipment	(104,561)	(501,656)	(606,217)
Net cash used for capital and related financing activities	<u>(229,797)</u>	<u>(510,520)</u>	<u>(740,317)</u>
Cash flows from investing activities:			
Interest income	97,305	31,607	128,912
Net cash provided by investing activities	<u>97,305</u>	<u>31,607</u>	<u>128,912</u>
Net increase (decrease) in cash and cash equivalents	600,533	(198,650)	401,883
Cash and cash equivalents, beginning of fiscal year	1,339,718	720,755	2,060,473
Cash and cash equivalents, end of fiscal year	<u>\$ 1,940,251</u>	<u>\$ 522,105</u>	<u>\$ 2,462,356</u>

See accompanying notes to general-purpose financial statements

COUNTY OF GLENN

Combined Statement of Changes in Net Assets
Investment Trust Funds
For the Year Ended June 30, 2001

Additions to net assets:	
Investment income (net)	\$ 1,595,755
Receipts from depositors	<u>141,240,389</u>
Total additions to net assets	<u>142,836,144</u>
Deductions from net assets:	
Withdrawals by depositors	<u>142,783,600</u>
Total deductions from net assets	<u>142,783,600</u>
Total change in net assets	52,544
Net assets held in trust for pool participants July 1, 2000	<u>27,214,077</u>
Net assets held in trust for pool participants June 30, 2001	<u>\$ 27,266,621</u>

See accompanying notes to general-purpose financial statements

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The accounting methods and procedures adopted by the County of Glenn (the County) conform to accounting principles generally accepted in the United States of America. 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 general-purpose financial statements present the primary 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, Solid Waste, 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. The Glenn County Children and Families Commission (Commission) was established under the provisions of the California Children and Families Act (Act). The Commission is a public entity legally separate and apart from the County and its purpose is to develop, adopt, promote and implement early childhood development programs in the County consistent with the goals and objectives of the Act. The Commission's programs are funded by taxes levied by the State of California on tobacco products. The Commission is administered by a governing board of seven members, which are appointed by the County Board of Supervisors. Three members are representatives of the County's health care departments, County's social services departments and Board of Supervisors. The County Board of Supervisors may remove any Commission member at any time. Since the County Board of Supervisors can impose their will on the Commission, the Commission is considered a component unit of the County.

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 GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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

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

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.

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 measurable and available, 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 expensed when purchased (the purchase method). The remaining balance of inventories in the fund are reserved at year-end as nonexpendable resources. All proprietary funds and investment trust 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.

New Pronouncements

During the fiscal year ended June 30, 2001, the County was required to comply with GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions* and GASB Statement No. 36, *Recipient Reporting for Certain Shared Nonexchange Revenues-an amendment of GASB Statement No. 33*. GASB Statements No. 33 and No. 36 did not have any material impact on the County's general-purpose financial statements.

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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.

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.

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 Board of Supervisors revises these budgets during the year to give consideration to unanticipated revenues and expenditures. It is this final revised budget that is presented in the financial statements. A balanced operating budget is adopted each fiscal year for the General, Special Revenue, Debt Service and Capital Projects Funds. Budgets are adopted on a basis in conformity with accounting principles generally accepted in the United States of America.

The legal level of budgetary control is exercised at the budget unit (departmental) level. All amendments or transfers of appropriations within or between objects within the same budget unit are approved by the Board. Amendments and transfers of appropriations between budget units or that involve the addition or deletion of a project or piece of equipment must be approved by the Board. During the year ended June 30, 2001, there was no excess of expenditures over appropriations.

Individual fund budgetary comparisons are not presented at the detail budget unit level. A separate publication presenting this information is available by contacting Glenn County.

Encumbrances

Encumbrance accounting is employed as an extension of the budgetary process. Encumbrances (purchase orders, contracts and other commitments) outstanding at year-end are reported as reservations of fund balance. Encumbrances carry over at year-end and are re-appropriated in the following years budget.

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 available for appropriation. Specific reservations of the fund balance accounts are summarized below:

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 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 General was created by the Bayless Fire District to identify the portion of fund balance that is not appropriate for future expenditures.

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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 Loan is an amount equal to loans receivable, which has been reserved to indicate that such assets do represent available expendable financial resources.

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.

Reserve for Special Purposes was created to indicate that funds are to be used for childhood development programs for the Children and Families Commission.

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. At June 30, 2001, there were no designations of fund balance.

Property Taxes

Property taxes, including tax rates, are regulated by the State and are administered locally by the County. The County is responsible for assessing, collecting and distributing property taxes in accordance with state law. Liens on real property are established January 1 for the ensuing fiscal year. The property tax is levied as of July 1 on all taxable property located in the County. Secured property taxes are due in two equal installments on November 1 and February 1 and are delinquent after December 10 and April 10, respectively. Additionally, supplemental property taxes are levied on a pro rata basis when changes in assessed valuation occur due to sales transactions or the completion of construction.

In fiscal year 1993-94, the County adopted the Alternate Method of Property Tax Allocation (commonly referred to as the Teeter Plan). Under the Teeter Plan, the County Auditor-Controller, an elected official, is authorized to pay 100 percent of the property taxes billed (secured, supplemental, and debt service) to the taxing agencies within the County. The County recognizes property tax revenues in the period for which the taxes are levied. Previously, such taxes were allocated and paid as the taxes were collected.

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventory

Inventory is valued at average cost. Inventory consists of expendable supplies held for consumption and are expended as incurred. Inventories reported in governmental 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.

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. The Pool values participants' shares on an amortized cost basis. At June 30, 2001, there is no material difference between pool participant's shares valued on an amortized cost basis compared to fair value.

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

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 powers authority. At June 30, 2001, the Golden State Risk Management Authority (Authority) is the only joint powers authority with specific investments.

Interest Allocations

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

Deposits

At June 30, 2001, the carrying amount of the County's cash balances was \$15,606,978 with the corresponding bank balance of \$10,647,726. Of the bank balance, \$229,452 was insured by federal depository insurance and the remainder was covered by collateral held by the pledging bank's trust department in the County's name as required by Section 53652 of the California Government Code.

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

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
- Negotiable Certificates of Deposits
- Bankers' Acceptances
- Commercial Paper (rated A-I by Standard & Poor's and P-I by Moody's)
- Local Agency Investment Fund (State Pool) Deposits
- Passbook Savings Account Demand Deposits
- Repurchase Agreements
- Reverse Repurchase Agreements

Investment Pool

Treasury oversight is conducted by the County Treasury Oversight Committee, which consists of a representative of the County Board of Supervisors, the County Superintendent of Schools or his/her designee, a representative selected by a majority of the Special Districts who are required or authorized to deposit money into the County Treasury, a representative selected by a majority of the presiding officers of the legislative bodies of the school districts and community college districts in the County, a non-partisan member of the public at large who has expertise or an academic background in public finance, and the Director of Finance.

Certain special districts and all public school districts are required by legal provisions to deposit their funds with the County Treasurer. The Pooled Investments Trust Fund consists almost entirely of such districts and includes 80 percent involuntary participants at June 30, 2001.

Credit Risk, Carrying Amount, and Fair Value of Investments

The County has stated required investments at fair value in the general-purpose financial statements. The fair value of the Treasurer's investments is determined on an annual basis. Values are obtained from the securities custodian for registered securities. Investments in LAIF are considered by the County to be demand deposits where the deposit balances approximate the fair value of the investment.

The investments that are represented by specific identifiable investment securities are classified as to custodial 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.

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

<u>Treasurer's Investment Pool</u>		<u>Category</u>			<u>Fair Value</u>
<u>Amounts Required to be Categorized</u>	<u>Interest Rates</u>	<u>Maturity</u>	<u>1</u>	<u>2</u>	<u>3</u>
Pooled investments:					
U.S. Government and Agencies	4.50% - 6.75%	11/30/01-4/26/04	\$ 10,116,508		\$ 10,116,508
Corporate and municipal bonds	5.46% - 7.30%	11/5/01-5/7/04	4,982,189		4,982,189
Total pooled categorized investments			<u>\$ 15,098,697</u>		<u>15,098,697</u>
 <u>Amounts Not Required to be Categorized</u>					
Pooled investments:					
Local Agency Investment Fund (State)					<u>24,355,000</u>
Cash on hand					850
Cash in bank					13,941,170
Outstanding warrants (pooled Investments)					<u>(13,617,508)</u>
Total cash and investments in Treasurer's Investment Pool					<u>39,778,209</u>
 <u>Specific Investment Pool</u>					
<u>Amount Required to be Categorized</u>					
U.S. Government and Agencies			\$ 1,984,922		1,984,922
Corporate bonds			1,004,958		1,004,958
Total specific categorized investments			<u>\$ 2,989,880</u>		<u>2,989,880</u>
 <u>Amounts Not Required to be Categorized</u>					
Specific cash and investments:					
Local Agency Investment Fund (State)					1,950,000
Money market funds					580,821
Total specific noncategorized cash and investments					<u>2,530,821</u>
Cash in bank					54,873
Outstanding warrants (specific investments)					<u>(27,195)</u>
Total cash and investments in Specific Investment Pool					<u>5,548,379</u>
Cash and investments held by County Treasurer					45,326,588
Deposits (fiscal agent)					1,610,935
Guaranteed investment contract (fiscal agent)					219,000
Imprest cash					4,430
Total cash and investments					<u>\$ 47,160,953</u>

**COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001**

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

Cash and Cash Equivalents in Local Agency Investment Fund

The County maintains two investment accounts with the State's Local Agency Investment Fund (LAIF) at June 30, 2001 consisting of County's portion at \$24,355,000 and the Authority's portion at \$1,950,000. A total of \$54,496,268,373 is invested by public agencies in the LAIF at June 30, 2001. The State Treasurer manages the LAIF, and 4.5 percent of the total investments at June 30, 2001 are invested in derivative financial products. The Local Investment Advisory Board has oversight responsibility for LAIF. The value of pool shares in LAIF that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the County's position in the pool.

Condensed Investment Pool Information

The Treasurer maintains an external investment pool and also maintains specific investments on behalf of certain government agencies. A summary of the cash and investments held by the Treasurer at June 30, 2001 is as follows:

Pooled investments	\$ 39,778,209
Specific investments	<u>5,548,379</u>
Total cash and investments	<u>\$ 45,326,588</u>

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

Condensed Investment Pool Information (Continued)

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, 2001:

	Internal Participants	External Participants	Total Investment Pool
<u>Statement of Net Assets</u>			
<u>Assets</u>			
Net pooled cash and investments	\$18,059,967	\$ 21,718,242	\$ 39,778,209
<u>Net Assets</u>			
Net assets held for internal pool participants and external pool participants (voluntary and involuntary)	\$18,059,967	\$ 21,718,242	\$ 39,778,209
<u>Combined Statement of Changes in Net Assets (Internal and External)</u>			
Net assets at July 1, 2000, as restated			\$ 36,011,603
Net deposits and withdrawals by pool participants			1,528,647
Net investment income for pool participants			2,237,959
Net assets at June 30, 2001			\$ 39,778,209

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 3: FIXED ASSETS

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

	Enterprise Funds	Internal Service Funds	General Fixed Assets Account Group	Totals
Land	\$ 215,485	\$ 265,491	\$ 99,567	\$ 580,543
Structure and improvements	3,404,193	-	11,930,171	15,334,364
Machinery and equipment	1,700,094	2,277,474	9,737,766	13,715,334
Intangibles	3,700	-	-	3,700
Subtotal fixed assets at cost	<u>5,323,472</u>	<u>2,542,965</u>	<u>21,767,504</u>	<u>29,633,941</u>
Allowance for depreciation	<u>(3,040,908)</u>	<u>(1,254,356)</u>	<u>-</u>	<u>(4,295,264)</u>
Total fixed assets - net	<u>\$ 2,282,564</u>	<u>\$ 1,288,609</u>	<u>\$ 21,767,504</u>	<u>\$25,338,677</u>

A summary of changes in general fixed assets for the fiscal year ended June 30, 2001, follows:

	Balance July 1, 2000	Additions	Deletions	Balance June 30, 2001
Land	\$ 99,567	\$ -	\$ -	\$ 99,567
Structure and improvements	11,412,710	539,075	(21,614)	11,930,171
Machinery and equipment	<u>8,358,626</u>	<u>1,940,188</u>	<u>(561,048)</u>	<u>9,737,766</u>
Totals	<u>\$ 19,870,903</u>	<u>\$2,479,263</u>	<u>\$ (582,662)</u>	<u>\$ 21,767,504</u>

NOTE 4: LONG-TERM DEBT OBLIGATIONS

General Long- Term Debt Account Group

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

	Balance July 1, 2000	Additions	Deletions	Balance June 30, 2001
Loan payable	\$ 20,400	\$ -	\$ (1,700)	\$ 18,700
Certificates of participation	1,855,000	-	(160,000)	1,695,000
Capital lease obligations	1,088,091	63,539	(444,026)	707,604
Compensated absences	873,492	139,083	-	1,012,575
Totals	<u>\$ 3,836,983</u>	<u>\$ 202,622</u>	<u>\$ (605,726)</u>	<u>\$ 3,433,879</u>

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 4: LONG-TERM DEBT OBLIGATIONS (CONTINUED)

Loan Payable-Hamilton-Bayliss Fire District

The Hamilton-Bayliss Fire District has entered into a loan agreement with the Housing Community Development for the construction/purchase of a firehouse in Hamilton City. The loan originally dated January 17, 1989 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>	
2002	\$ 19,261
Total payments	19,261
Less amount representing interest	<u>(561)</u>
Total principal due	<u>\$ 18,700</u>

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 reroof 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 therefore. 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 \$219,000. 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 GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 4: LONG-TERM DEBT OBLIGATIONS (CONTINUED)

Certificates of Participation (Continued)

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

Year Ended June 30,	Principal	Interest	Total
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	260,000	7,800	267,800
Totals	<u>\$ 1,695,000</u>	<u>\$ 437,300</u>	<u>\$ 2,132,300</u>

Capital Lease Obligations

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, 2001, the principal balance remaining was \$46,510.

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, 2001, the principal balance remaining was \$28,981.

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, 2001, the principal balance remaining was \$22,752.

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, 2001, the principal balance remaining was \$36,175.

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, 2001, the principal balance remaining was \$137,047.

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 4. LONG- TERM DEBT OBLIGATIONS (CONTINUED)

Capital Lease Obligations (continued)

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, 2001, the principal balance remaining was \$67,500.

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, 2001, the principal balance remaining was \$305,100.

In May 2001, the County entered into an equipment lease-purchase with Caterpillar Financial Services Corporation in the amount of \$78,000. Payments over the term of the lease total \$86,769. The terms of the agreement are 6 annual payments of \$14,461 each at an interest rate of 4.47%. At June 30, 2001, the principal balance remaining was \$63,539.

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

<u>June 30,</u>	
2002	\$ 331,636
2003	261,239
2004	110,255
2005	54,012
2006	<u>14,464</u>
Total payments	771,606
Less amount representing interest	<u>(64,002)</u>
Total principal due	<u>\$ 707,604</u>

**COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001**

NOTE 4: LONG-TERM DEBT OBLIGATIONS (CONTINUED)

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 \$1,250,121 at June 30, 2001. \$1,012,575 is recorded in the general long-term account group and \$237,546 is recorded as a direct liability of proprietary funds.

Proprietary Debt - Loans Payable - Orland and Willows Airports

Orland Airport entered into a loan agreement with the State of California, Department of Transportation for a fuel facility project at Haigh Field. The loan is payable in fifteen years at an annual interest rate of 5.132% beginning in 2001.

The following represents the debt service schedule for the loan:

<u>June 30,</u>	
2002	\$ 10,958
2003	10,979
2004	11,252
2005	11,497
2006	11,716
Thereafter	<u>118,896</u>
Total payments	175,298
Less amount representing interest	<u>(55,298)</u>
Total principal due	<u>\$ 120,000</u>

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 4: LONG-TERM DEBT OBLIGATIONS (CONTINUED)

Loans Payable (Continued)

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 4.283% and is due in 2017.

The following represents the debt service schedule for the loan:

<u>June 30,</u>	
2002	\$ 9,925
2003	10,118
2004	10,319
2005	10,502
2006	10,665
Thereafter	<u>106,538</u>
Total payments	158,067
Less amount representing interest	<u>(43,067)</u>
Total principal due	<u>\$ 115,000</u>

Proprietary Debt - Capital Lease Obligations - 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, 2001, the principal balance remaining was \$181,460.

In September 2000, the County entered into an equipment lease agreement with Caterpillar Financial Services in the amount of \$199,246. Payments over the term of the lease total \$231,774. The terms of the agreement are 6 annual payments of \$38,629 each and at an interest rate of 6.48%. At June 30, 2001, the principal balance remaining was \$160,617.

In July 2000, the County entered into an equipment lease agreement with Caterpillar Financial Services in the amount of \$417,968. Payments over the term of the lease total \$481,027. The terms of the agreement are 6 annual payments of \$80,661 each and at an interest rate of 6.05%. At June 30, 2001, the principal balance remaining was \$276,445.

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 4: LONG-TERM DEBT OBLIGATIONS (CONTINUED)

Capital Lease Obligations (Continued)

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

<u>June 30,</u>		
2002	\$	187,050
2003		187,050
2004		187,051
2005		115,793
2006		<u>38,629</u>
Total payments		715,573
Less amount representing interest		<u>(97,051)</u>
Total principal due	\$	<u>618,522</u>

NOTE 5: INTERFUND TRANSACTIONS

Operating Transfers

Operating transfers in and operating transfers out for the fiscal year ended June 30, 2001, were as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ 667,194	\$ 4,505,381
Special revenue	3,896,181	458,242
Debt service	400,338	-
Capital projects	25,324	25,414
Internal service	<u>24,000</u>	<u>24,000</u>
Totals	<u>\$ 5,013,037</u>	<u>\$ 5,013,037</u>

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 5: INTERFUND TRANSACTIONS (CONTINUED)

Due From 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	\$ 1,379,166	\$ 1,420,183
Special revenue funds	1,189,775	1,142,436
Capital projects funds	28,634	7,362
Enterprise funds	364	80,004
Internal service funds	492,963	190,616
Trust and agency funds	<u>1,618,542</u>	<u>1,868,843</u>
Totals	<u>\$ 4,709,444</u>	<u>\$ 4,709,444</u>

Advance To/From Other Funds

	<u>Advances to Other Funds</u>	<u>Advances from Other Funds</u>
General	\$ 159,298	\$ 815,411
Enterprise funds	40,000	39,797
Internal service fund	-	40,000
Trust and agency funds	<u>815,411</u>	<u>119,501</u>
Totals	<u>\$ 1,014,709</u>	<u>\$ 1,014,709</u>

NOTE 6: COUNTY EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN)

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 GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 2001**

NOTE 6: COUNTY EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (CONTINUED)

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:

Category	Member Rates as a Percentage of Wages
Local miscellaneous members	0%
Local safety members with benefits under Article:	
21362	3.139%
21363	3.139%
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 the fiscal year ended June 30, 2001, the County's annual pension cost was \$0 for miscellaneous members and \$43,185 for safety members. The required contribution for fiscal year 2000/01 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	25 Years (15 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 GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 2001**

NOTE 6: COUNTY EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (CONTINUED)

Funding Policy (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. The remaining amortization periods at June 30, 1998 are 25 years for the Safety Plan and 15 years for the Miscellaneous Plan.

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>
6/30/99	\$ 189,999	100
6/30/00	159,188	100
6/30/01	43,185	100

Funded Status of Plans (in thousands)

The Schedules of Funding Progress for the Safety and Miscellaneous 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.

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 6: COUNTY EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (CONTINUED)

Funding Policy (continued)

Combined Total for Safety and Miscellaneous Plan Members

Actuarial 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)	Unfunded Actuarial Accrued Liability as a% of Payroll [(a)-(b)]/(c)
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)%
6/30/99	46,660	59,895	(13,235)	128.4%	12,680	(104.376)%

NOTE 7: 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, 76 retirees were covered and the cost for the year ended June 30, 2001 was \$81,054.

NOTE 8: DEFICIT FUND EQUITY

The following funds had fund equity deficits at the end of the fiscal year:

Fund	Deficit
Solid Waste Closure	\$ 1,448,131
Orland Airport	40,347
Human Resources	48,268
Health Services	15,735
Central Services	2,584

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 Costs. The deficit will not be fully funded until closure. However, the fund has insurance to cover early unanticipated closure and related costs. The Orland Airport fund has deficit retained earnings, but has received contributed capital which eliminates deficit fund equity.

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 8: DEFICIT FUND EQUITY (CONTINUED)

The other deficits are all Internal Service Funds that do fluctuate mildly from year to year. Therefore, rates and charges are adjusted at the beginning of each fiscal year to reduce any deficits or surpluses that may have occurred in the previous year.

NOTE 9: CONTRIBUTED CAPITAL

	Enterprise Funds	Internal Service Funds
Contributed capital, July 1, 2000	\$ 720,972	\$ 109,143
Return of capital contributions	-	(40,000)
	<u>\$ 720,972</u>	<u>\$ 69,143</u>
Contributed capital, June 30, 2001	<u>\$ 720,972</u>	<u>\$ 69,143</u>

NOTE 10: 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:

	Solid Waste Operating	Solid Waste Closure	Glenn General Hospital	Orland Airport	Willows Airport	Total
Operating revenues	\$ 992,813	\$ 40,000	\$ -	\$ 117,733	\$ 146,334	\$1,296,880
Depreciation	238,624	-	-	27,413	18,731	284,768
Operating expenses, excluding depreciation	744,325	141,151	101,716	145,472	151,473	1,284,137
Operating income (loss)	9,864	(101,151)	(101,716)	(55,152)	(23,870)	(272,025)
Grant revenues	430,441	-	-	10,000	10,000	450,441
Net income (loss)	88,492	(24,035)	697	(42,993)	(17,808)	4,353
Net working capital	47,395	1,289,706	212,421	(16,481)	(14,307)	1,541,958
Total assets	1,302,270	1,329,706	704,376	640,379	437,364	4,414,095
Property, plant and equipment additions	-	-	-	104,561	-	104,561
Loans payable, capital lease obligations and advances from other funds	618,522	-	-	119,042	134,872	872,436
Landfill closure and postclosure liability	-	2,777,837	-	-	-	2,777,837
Total equity	457,789	(1,448,131)	687,333	429,782	251,302	378,075

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 11: 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, 2001, 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 12: RISK MANAGEMENT

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

The County is exposed to various risks of loss related to workers' compensation, general and property liability. The County and County special districts formed the Golden State Risk Management Authority (Authority) 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 Workers' Compensation Plans.

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 transfer or pool risks and share in the cost of losses. 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.

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.

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 11, 1989, the County joined together with the City of Orland and Willows Cemetery District to form the 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.

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 13: CLOSURE AND POSTCLOSURE CARE COST

The County 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 expense 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 \$2,777,837 as of June 30, 2001, which is based on 49.87% usage (filled) of the landfill. It is estimated that an additional \$2,792,319 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 (\$5,570,156) 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, 2001. 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.

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 federal and state requirements. At June 30, 2001, cash and investments of \$1,289,706 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.

**COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001**

NOTE 14: ADJUSTMENTS TO FUND BALANCE, RETAINED EARNINGS, AND NET ASSETS HELD IN TRUST FOR POOL PARTICIPANTS

The effect of the adjustments on beginning fund balance, retained earnings, and net assets held in trust for pool participants, are as follows:

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Internal Service</u>	<u>Investment Trust</u>
Fund balance/net assets/retained earnings, July 1, 2000, as previously reported	\$ 1,133,410	\$ 224,768	\$ 1,558,609	\$ 27,889,868
Prior period adjustments:				
To correct prior year accruals	662	(5,767)	-	-
To correct accumulated depreciation	-	-	32,686	-
To remove net assets of Children's and Families Commission	-	-	-	(675,791)
Fund balance/net assets/retained earnings, July 1, 2000, as restated	<u>\$ 1,134,072</u>	<u>\$ 219,001</u>	<u>\$ 1,591,295</u>	<u>\$ 27,214,077</u>

NOTE 15: RESIDUAL EQUITY TRANSFER

During the fiscal year ended June 30, 2001, the County's Health Services Internal Services Fund repaid \$40,000 of capital contributed from the General Fund in a prior fiscal year.

NOTE 16: SUBSEQUENT EVENTS

Tax and Revenue Anticipation Note

In July 2001, the County issued a \$4,390,000 Tax and Revenue Anticipation Note. The funds were budgeted for operations. The note is due and payable on June 28, 2002 with interest at 5.10 percent.

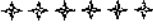
On July 2, 2001, the Authority withdrew \$5,202,452 from the County Treasury to increase its own control and timing of investments.

SUPPLEMENTAL 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, 2001

	Road	Advertising	Fish and Game	Property Admin Grant
<u>Assets</u>				
Cash and investments	\$ 374,400	\$ 1,000	\$ 19,166	\$ 14,548
Imprest cash	-	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	25,652	-	1,084	-
Due from other governments	-	-	-	-
Prepaid expense	-	-	-	-
Inventory	100,419	-	-	-
	<u>\$ 500,471</u>	<u>\$ 1,000</u>	<u>\$ 20,250</u>	<u>\$ 14,548</u>
<u>Liabilities and fund equity</u>				
Accounts payable	\$ 139,197	\$ -	\$ -	\$ 2,211
Accrued salaries and benefits	-	-	-	-
Due to other funds	143,908	-	-	213
Due to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other liabilities	-	-	-	-
	<u>283,105</u>	<u>-</u>	<u>-</u>	<u>2,424</u>
Fund equity:				
Fund balances reserved for:				
Imprest cash	-	-	-	-
Inventory	45,466	-	-	-
Encumbrances	-	1,000	-	-
General	-	-	-	-
Unreserved:				
Undesignated	171,900	-	20,250	12,124
	<u>217,366</u>	<u>1,000</u>	<u>20,250</u>	<u>12,124</u>
Total fund equity	<u>217,366</u>	<u>1,000</u>	<u>20,250</u>	<u>12,124</u>
Total liabilities and fund equity	<u>\$ 500,471</u>	<u>\$ 1,000</u>	<u>\$ 20,250</u>	<u>\$ 14,548</u>

<u>CalWorks Incentive</u>	<u>Cal Boat Launching</u>	<u>Prop 36</u>	<u>Recorders Modernization</u>	
				<u>Assets</u>
\$ 1,239,190	\$ 20,218	\$ 119,539	\$ 10,300	Cash and investments
-	-	-	-	Imprest cash
-	-	-	-	Accounts receivable
-	1,724	-	-	Due from other funds
-	-	-	-	Due from other governments
-	-	-	-	Prepaid expense
-	-	-	-	Inventory
<u>\$ 1,239,190</u>	<u>\$ 21,942</u>	<u>\$ 119,539</u>	<u>\$ 10,300</u>	Total assets
				<u>Liabilities and fund equity</u>
\$ -	\$ -	\$ -	\$ -	Accounts payable
-	-	-	-	Accrued salaries and benefits
-	21,726	27,500	4,046	Due to other funds
-	-	-	-	Due to other governments
1,150,875	-	90,307	-	Deferred revenue
-	-	-	-	Other liabilities
<u>1,150,875</u>	<u>21,726</u>	<u>117,807</u>	<u>4,046</u>	Total liabilities
				Fund equity:
				Fund balances reserved for:
-	-	-	-	Imprest cash
-	-	-	-	Inventory
-	-	-	-	Encumbrances
-	-	-	-	General
-	-	-	-	Unreserved:
88,315	216	1,732	6,254	Undesignated
<u>88,315</u>	<u>216</u>	<u>1,732</u>	<u>6,254</u>	Total fund equity
<u>\$ 1,239,190</u>	<u>\$ 21,942</u>	<u>\$ 119,539</u>	<u>\$ 10,300</u>	Total liabilities and fund equity

COUNTY OF GLENN

Combining Balance Sheet
All Special Revenue Funds
June 30, 2001

	Memorial Hall	Ca Waste Mgmt Grant	Property Characteristics	Vital & Health Stats	Micrographics Conversion
<u>Assets</u>					
Cash and investments	\$ 48,127	\$ -	\$ 8,137	\$ 2,944	\$ 5,552
Imprest cash	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Prepaid items	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 48,127</u>	<u>\$ -</u>	<u>\$ 8,137</u>	<u>\$ 2,944</u>	<u>\$ 5,552</u>
<u>Liabilities and fund equity</u>					
Accounts payable	\$ 10,264	\$ -	\$ -	\$ -	\$ -
Accrued salaries and benefits	-	-	-	-	-
Due to other funds	1,298	-	-	-	-
Due to other governments	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>11,562</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund equity:</u>					
Fund balances reserved for:					
Imprest cash	-	-	-	-	-
Inventory	-	-	-	-	-
Encumbrances	-	-	-	-	-
General	-	-	-	-	-
Unreserved:					
Undesignated	<u>36,565</u>	<u>-</u>	<u>8,137</u>	<u>2,944</u>	<u>5,552</u>
Total fund equity	<u>36,565</u>	<u>-</u>	<u>8,137</u>	<u>2,944</u>	<u>5,552</u>
Total liabilities and fund equity	<u>\$ 48,127</u>	<u>\$ -</u>	<u>\$ 8,137</u>	<u>\$ 2,944</u>	<u>\$ 5,552</u>

Superintendent of Schools	Public Safety	Special Districts Under the Board	Totals	
				<u>Assets</u>
\$ 106,327	\$ 508,544	\$ 874,247	\$ 3,352,239	Cash and investments
-	-	25	25	Imprest cash
-	140,886	192	141,078	Accounts receivable
-	1,134,036	27,279	1,189,775	Due from other funds
-	87,378	-	87,378	Due from other governments
-	1,841	-	1,841	Prepaid items
-	-	-	100,419	Inventory
<u>\$ 106,327</u>	<u>\$ 1,872,685</u>	<u>\$ 901,743</u>	<u>\$ 4,872,755</u>	Total assets
				<u>Liabilities and fund equity</u>
\$ -	\$ 100,646	\$ 12,593	\$ 264,911	Accounts payable
-	100,018	4,777	104,795	Accrued salaries and benefits
9,289	896,421	38,035	1,142,436	Due to other funds
-	-	147	147	Due to other governments
-	30,718	-	1,271,900	Deferred revenue
-	10,071	-	10,071	Other liabilities
<u>9,289</u>	<u>1,137,874</u>	<u>55,552</u>	<u>2,794,260</u>	Total liabilities
				Fund equity:
				Fund balances reserved for:
-	-	25	25	Imprest cash
-	-	-	45,466	Inventory
-	267,390	-	268,390	Encumbrances
-	-	30,000	30,000	General
<u>97,038</u>	<u>467,421</u>	<u>816,166</u>	<u>1,734,614</u>	Unreserved:
				Undesignated
<u>97,038</u>	<u>734,811</u>	<u>846,191</u>	<u>2,078,495</u>	Total fund equity
<u>\$ 106,327</u>	<u>\$ 1,872,685</u>	<u>\$ 901,743</u>	<u>\$ 4,872,755</u>	Total liabilities and fund equity

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 All Special Revenue Funds
 For the Year Ended June 30, 2001

	Road	Advertising	Fish and Game	Property Admin Grant
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	21,476	-	-	-
Fines, forfeitures and penalties	-	-	3,168	-
Intergovernmental revenues	5,217,431	-	-	3,508
Uses of money and property	32,398	-	1,003	860
Charges for services	92,050	-	-	59,197
Other	99,915	-	73	-
Total revenues	5,463,270	-	4,244	63,565
Expenditures:				
Current:				
General government	-	-	-	26,063
Public protection	-	-	3,456	-
Public ways and facilities	4,759,586	-	-	-
Education	-	-	-	-
Capital outlay	70,489	-	1,052	15,378
Debt service:				
Principal retirement	134,939	-	-	-
Interest	24,326	-	-	-
Total expenditures	4,989,340	-	4,508	41,441
Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)	473,930	-	(264)	22,124
Other financing sources (uses):				
Proceeds from capital lease obligations	63,539	-	-	-
Operating transfers in	-	1,000	-	-
Operating transfers out	-	-	-	(10,000)
Total other operating sources (uses)	63,539	1,000	-	(10,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	537,469	1,000	(264)	12,124
Fund balance, beginning of fiscal year, as restated	(320,103)	-	20,514	-
Fund balance, end of fiscal year	<u>\$ 217,366</u>	<u>\$ 1,000</u>	<u>\$ 20,250</u>	<u>\$ 12,124</u>

CalWorks Incentive	Cal Boat Launching	Prop 36	Recorders Modernization	
\$ -	\$ -	\$ -	\$ -	Revenues:
-	-	-	-	Taxes
-	200	-	-	Licenses and permits
-	12,358	-	-	Fines, forfeitures and penalties
52,732	965	1,732	612	Intergovernmental revenues
-	6,694	-	35,418	Uses of money and property
-	-	-	6,956	Charges for services
-	-	-	-	Other
<u>52,732</u>	<u>20,217</u>	<u>1,732</u>	<u>42,986</u>	Total revenues
				Expenditures:
				Current:
-	21,725	-	20,696	General government
-	-	-	-	Public protection
-	-	-	-	Public ways and facilities
-	-	-	-	Education
-	-	-	-	Capital outlay
-	-	-	13,730	Debt service:
-	-	-	2,306	Principal retirement
-	-	-	-	Interest
-	<u>21,725</u>	-	<u>36,732</u>	Total expenditures
<u>52,732</u>	<u>(1,508)</u>	<u>1,732</u>	<u>6,254</u>	Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)
				Other financing sources (uses):
-	-	-	-	Proceeds from capital lease obligations
35,583	1,724	-	-	Operating transfers in
-	-	-	-	Operating transfers out
<u>35,583</u>	<u>1,724</u>	-	-	Total other operating sources (uses)
88,315	216	1,732	6,254	Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses
-	-	-	-	Fund balance, beginning of fiscal year, as restated
<u>\$ 88,315</u>	<u>\$ 216</u>	<u>\$ 1,732</u>	<u>\$ 6,254</u>	Fund balance, end of fiscal year

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 All Special Revenue Funds
 For the Year Ended June 30, 2001

	Memorial Hall	Ca Waste Mgmt Grant	Property Characteristics	Vital & Health Stats	Micrographics Conversion
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-	-
Intergovernmental revenues	22,697	15,793	-	-	-
Uses of money and property	1,886	-	262	104	200
Charges for services	16,280	-	7,543	9	-
Other	-	-	332	2,831	8,113
Total revenues	<u>40,863</u>	<u>15,793</u>	<u>8,137</u>	<u>2,944</u>	<u>8,313</u>
Expenditures:					
Current:					
General government	4,298	-	-	-	2,761
Public protection	-	-	-	-	-
Public ways and facilities	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>4,298</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,761</u>
Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)	<u>36,565</u>	<u>15,793</u>	<u>8,137</u>	<u>2,944</u>	<u>5,552</u>
Other financing sources (uses):					
Proceeds from capital lease obligations	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers out	-	(15,793)	-	-	-
Total other operating sources (uses)	<u>-</u>	<u>(15,793)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>36,565</u>	<u>-</u>	<u>8,137</u>	<u>2,944</u>	<u>5,552</u>
Fund balance, beginning of fiscal year, as restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of fiscal year	<u>\$ 36,565</u>	<u>\$ -</u>	<u>\$ 8,137</u>	<u>\$ 2,944</u>	<u>\$ 5,552</u>

Superintendent of Schools	Public Safety	Special Districts Under the Board	Totals	
\$ 100,951	\$ -	\$ 84,149	\$ 185,100	Revenues:
-	3,253	135,078	159,807	Taxes
-	24,446	18,250	46,064	Licenses and permits
-	3,762,136	370,153	9,404,076	Fines, forfeitures and penalties
5,058	23,012	44,948	165,772	Intergovernmental revenues
-	357,992	196,537	771,720	Uses of money and property
-	225,394	8,200	351,814	Charges for services
-	-	-	-	Other
<u>106,009</u>	<u>4,396,233</u>	<u>857,315</u>	<u>11,084,353</u>	Total revenues
				Expenditures:
				Current:
45,000	-	-	120,543	General government
-	6,989,095	689,422	7,681,973	Public protection
-	-	-	4,759,586	Public ways and facilities
39,289	-	-	39,289	Education
-	564,088	211,397	862,404	Capital outlay
				Debt service:
-	-	1,700	150,369	Principal retirement
-	-	612	27,244	Interest
<u>84,289</u>	<u>7,553,183</u>	<u>903,131</u>	<u>13,641,408</u>	Total expenditures
<u>21,720</u>	<u>(3,156,950)</u>	<u>(45,816)</u>	<u>(2,557,055)</u>	Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)
				Other financing sources (uses):
-	-	-	63,539	Proceeds from capital lease obligations
-	3,857,874	-	3,896,181	Operating transfers in
-	(432,449)	-	(458,242)	Operating transfers out
<u>-</u>	<u>3,425,425</u>	<u>-</u>	<u>3,501,478</u>	Total other operating sources (uses)
21,720	268,475	(45,816)	944,423	Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses
<u>75,318</u>	<u>466,336</u>	<u>892,007</u>	<u>1,134,072</u>	Fund balance, beginning of fiscal year, as restated
<u>\$ 97,038</u>	<u>\$ 734,811</u>	<u>\$ 846,191</u>	<u>\$ 2,078,495</u>	Fund balance, end of fiscal year

COUNTY OF GLENN

Combining Balance Sheet
 Special Districts Governed by the Board of Supervisors
 June 30, 2001

	Artois Fire District	Bayliss Fire District	Hamilton Fire District	Willows Rural Fire District
<u>Assets</u>				
Cash and investments	\$ 162,903	\$ 53,701	\$ 204,116	\$ 110,196
Imprest cash	-	-	-	25
Accounts receivable	-	-	-	192
Due from other funds	-	-	-	-
	<u>162,903</u>	<u>53,701</u>	<u>204,116</u>	<u>110,413</u>
Total assets	<u>\$ 162,903</u>	<u>\$ 53,701</u>	<u>\$ 204,116</u>	<u>\$ 110,413</u>
<u>Liabilities and fund equity</u>				
<u>Liabilities:</u>				
Accounts payable	\$ 3,511	\$ -	\$ 5,594	\$ 2,436
Accrued salaries and benefits	-	-	-	-
Due to other funds	-	-	4	-
Due to other governments	-	-	-	-
	<u>3,511</u>	<u>-</u>	<u>5,598</u>	<u>2,436</u>
Total liabilities	<u>3,511</u>	<u>-</u>	<u>5,598</u>	<u>2,436</u>
<u>Fund equity:</u>				
<u>Fund balances:</u>				
<u>Reserved:</u>				
General	-	30,000	-	-
Imprest cash	-	-	-	25
<u>Unreserved:</u>				
Undesignated	<u>159,392</u>	<u>23,701</u>	<u>198,518</u>	<u>107,952</u>
Total fund equity	<u>159,392</u>	<u>53,701</u>	<u>198,518</u>	<u>107,977</u>
Total liabilities and fund equity	<u>\$ 162,903</u>	<u>\$ 53,701</u>	<u>\$ 204,116</u>	<u>\$ 110,413</u>

<u>Storm Drain Maintenance #1</u>	<u>Storm Drain Maintenance #3</u>	<u>North Willows CSA</u>	<u>Air Pollution Control</u>	<u>Totals</u>	
\$ 44,280	\$ 53,588	\$ 159,949	\$ 85,514	\$ 874,247	<u>Assets</u>
-	-	-	-	25	Cash and investments
-	-	-	-	192	Imprest cash
-	-	-	27,279	27,279	Accounts receivable
					Due from other funds
<u>\$ 44,280</u>	<u>\$ 53,588</u>	<u>\$ 159,949</u>	<u>\$ 112,793</u>	<u>\$ 901,743</u>	Total assets
					<u>Liabilities and fund equity</u>
\$ 275	\$ -	\$ 52	\$ 725	\$ 12,593	Liabilities:
-	-	-	4,777	4,777	Accounts payable
-	901	6,346	30,784	38,035	Accrued salaries and benefits
-	-	-	147	147	Due to other funds
					Due to other governments
<u>275</u>	<u>901</u>	<u>6,398</u>	<u>36,433</u>	<u>55,552</u>	Total liabilities
					Fund equity:
					Fund balances:
				30,000	Reserved:
				25	General
					Imprest cash
44,005	52,687	153,551	76,360	816,166	Unreserved:
					Undesignated
<u>44,005</u>	<u>52,687</u>	<u>153,551</u>	<u>76,360</u>	<u>846,191</u>	Total fund equity
<u>\$ 44,280</u>	<u>\$ 53,588</u>	<u>\$ 159,949</u>	<u>\$ 112,793</u>	<u>\$ 901,743</u>	Total liabilities and fund equity

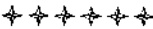
COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Special Districts Governed by the Board of Supervisors
 For the Year Ended June 30, 2001

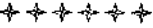
	Artois Fire District	Bayliss Fire District	Hamilton Fire District	Willows Rural Fire District
Revenues:				
Taxes	\$ 20,052	\$ 5,757	\$ 10,337	\$ 37,129
Licenses and permits	-	-	-	-
Fines and forfeits	-	-	-	-
Intergovernmental revenues	6,043	795	12,042	34,718
Use of money or property	9,631	3,347	9,681	4,769
Charges for services	30,422	12,305	57,030	36,145
Other	1,150	5,126	1,904	-
Total revenues	<u>67,298</u>	<u>27,330</u>	<u>90,994</u>	<u>112,761</u>
Expenditures:				
Current:				
Public protection	18,114	13,384	61,312	65,787
Capital outlay	166,401	25,571	3,929	13,118
Debt service:				
Principal retirement	-	-	1,700	-
Interest	-	-	612	-
Total expenditures	<u>184,515</u>	<u>38,955</u>	<u>67,553</u>	<u>78,905</u>
Excess (deficiency) of revenues over (under) expenditures	(117,217)	(11,625)	23,441	33,856
Fund balances, beginning of fiscal year	<u>276,609</u>	<u>65,326</u>	<u>175,077</u>	<u>74,121</u>
Fund balances, end of fiscal year	<u>\$ 159,392</u>	<u>\$ 53,701</u>	<u>\$ 198,518</u>	<u>\$ 107,977</u>

Storm Drain Maintenance #1	Storm Drain Maintenance #3	North Willows CSA	Air Pollution Control	Totals	
\$ 226	\$ 2,473	\$ 8,175	\$ -	\$ 84,149	Revenues:
-	-	-	135,078	135,078	Taxes
-	-	-	18,250	18,250	Licenses and permits
9	80	321	316,145	370,153	Fines and forfeits
2,183	2,710	7,683	4,944	44,948	Intergovernmental revenues
-	-	19,465	41,170	196,537	Use of money or property
-	-	-	20	8,200	Charges for services
-	-	-	-	-	Other
<u>2,418</u>	<u>5,263</u>	<u>35,644</u>	<u>515,607</u>	<u>857,315</u>	Total revenues
					Expenditures:
347	7,105	23,435	499,938	689,422	Current:
-	-	-	2,378	211,397	Public protection
-	-	-	-	-	Capital outlay
-	-	-	-	1,700	Debt service:
-	-	-	-	612	Principal retirement
-	-	-	-	-	Interest
<u>347</u>	<u>7,105</u>	<u>23,435</u>	<u>502,316</u>	<u>903,131</u>	Total expenditures
2,071	(1,842)	12,209	13,291	(45,816)	Excess (deficiency) of revenues over (under) expenditures
<u>41,934</u>	<u>54,529</u>	<u>141,342</u>	<u>63,069</u>	<u>892,007</u>	Fund balances, beginning of fiscal year
<u>\$ 44,005</u>	<u>\$ 52,687</u>	<u>\$ 153,551</u>	<u>\$ 76,360</u>	<u>\$ 846,191</u>	Fund balances, end of fiscal year

CAPITAL PROJECTS 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
 Capital Projects Funds
 June 30, 2001

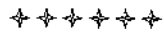
	<u>Accumulated Capital Outlay</u>	<u>Building</u>	<u>Totals</u>
<u>Assets</u>			
Cash and investments	\$ 807,745	\$ 30,070	\$ 837,815
Loan receivable	17,500	-	17,500
Due from other funds	-	28,634	28,634
Due from other governments	8,200	-	8,200
	<u>\$ 833,445</u>	<u>\$ 58,704</u>	<u>\$ 892,149</u>
<u>Liabilities and fund equity</u>			
Liabilities:			
Accounts payable	\$ -	\$ 36,134	\$ 36,134
Due to other funds	7,362	-	7,362
Deferred revenue	-	22,570	22,570
	<u>7,362</u>	<u>58,704</u>	<u>66,066</u>
Fund equity:			
Fund balances:			
Reserved:			
Loan	17,500	-	17,500
Unreserved:			
Undesignated	808,583	-	808,583
	<u>826,083</u>	<u>-</u>	<u>826,083</u>
Total fund equity	<u>826,083</u>	<u>-</u>	<u>826,083</u>
Total liabilities and fund equity	<u>\$ 833,445</u>	<u>\$ 58,704</u>	<u>\$ 892,149</u>

COUNTY OF GLENN

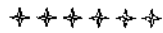
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Capital Projects Funds
 For the Year Ended June 30, 2001

	Accumulated Capital Outlay	Building	Totals
Revenues:			
Intergovernmental revenues	\$ -	\$ 390,201	\$ 390,201
Uses of money and property	42,053	-	42,053
Total revenues	<u>42,053</u>	<u>390,201</u>	<u>432,254</u>
Expenditures:			
Capital outlay	-	423,211	423,211
Total expenditures	<u>-</u>	<u>423,211</u>	<u>423,211</u>
Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)	<u>42,053</u>	<u>(33,010)</u>	<u>9,043</u>
Other financing sources (uses):			
Operating transfers in	-	25,324	25,324
Operating transfers out	(25,324)	(90)	(25,414)
Total other financing sources (uses)	<u>(25,324)</u>	<u>25,234</u>	<u>(90)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	16,729	(7,776)	8,953
Fund balance, beginning of fiscal year	<u>809,354</u>	<u>7,776</u>	<u>817,130</u>
Fund balance, end of fiscal year	<u>\$ 826,083</u>	<u>\$ -</u>	<u>\$ 826,083</u>

ENTERPRISE FUNDS



Enterprise funds are used to account for operations (a) that are financed and operated in 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, 2001

	Solid Waste		Hospital	Orland Airport	Willows Airport	Totals
	Operating	Closure				
<u>Assets</u>						
Cash and investments	\$ 352,295	\$ 1,289,706	\$ 221,707	\$ 62,507	\$ 13,636	\$ 1,939,851
Imprest cash	200	-	-	100	100	400
Accounts receivable	57,577	-	7,757	7,616	13,081	86,031
Due from other funds	75	-	-	-	289	364
Inventory	-	-	-	4,851	9,777	14,628
Prepaid items	50,257	-	-	-	-	50,257
Property, plant and equipment, net	841,866	-	474,912	565,305	400,481	2,282,564
Advances to other funds	-	40,000	-	-	-	40,000
Total assets	<u>\$ 1,302,270</u>	<u>\$ 1,329,706</u>	<u>\$ 704,376</u>	<u>\$ 640,379</u>	<u>\$ 437,364</u>	<u>\$ 4,414,095</u>
<u>Liabilities and fund equity</u>						
Liabilities:						
Accounts payable	177,536	-	-	66,401	17,675	261,612
Due to other funds	35,825	-	17,043	8,691	18,445	80,004
Deferred revenue	11,598	-	-	5,505	5,145	22,248
Deposits	1,000	-	-	-	-	1,000
Advances from other funds	-	-	-	10,000	29,797	39,797
Loan payable	-	-	-	120,000	115,000	235,000
Capital lease obligations	618,522	-	-	-	-	618,522
Landfill closure/postclosure liability	-	2,777,837	-	-	-	2,777,837
Total liabilities	<u>844,481</u>	<u>2,777,837</u>	<u>17,043</u>	<u>210,597</u>	<u>186,062</u>	<u>4,036,020</u>
Fund equity:						
Contributed capital	175	-	-	470,029	250,768	720,972
Retained earnings:						
Reserved	80,133	-	-	100	100	80,333
Unreserved	377,481	(1,448,131)	687,333	(40,347)	434	(423,230)
Total fund equity	<u>457,789</u>	<u>(1,448,131)</u>	<u>687,333</u>	<u>429,782</u>	<u>251,302</u>	<u>378,075</u>
Total liabilities and fund equity	<u>\$ 1,302,270</u>	<u>\$ 1,329,706</u>	<u>\$ 704,376</u>	<u>\$ 640,379</u>	<u>\$ 437,364</u>	<u>\$ 4,414,095</u>

COUNTY OF GLENN

Combining Statement of Revenues, Expenses, and Changes in Retained Earnings
Enterprise Funds
For the Year Ended June 30, 2001

	Solid Waste		Hospital	Orland Airport
	Operating	Closure		
Operating revenues:				
Charges and fees	\$ 992,813	\$ -	\$ -	\$ 117,733
Other	-	40,000	-	-
Total operating revenues	<u>992,813</u>	<u>40,000</u>	<u>-</u>	<u>117,733</u>
Operating expenses:				
Salaries and benefits	-	-	6,651	-
Maintenance and repair	48,871	-	-	-
Purchased services	21,831	-	-	-
Travel	10,968	-	-	-
Office and administration	12,366	-	-	-
Overhead	-	-	688	5,073
Depreciation	238,624	-	-	27,413
Fuel	32,848	-	-	47,404
Insurance	30,153	-	-	-
Closure/postclosure care costs	40,000	141,151	-	-
Other	547,288	-	94,377	92,985
Total operating expenses	<u>982,949</u>	<u>141,151</u>	<u>101,716</u>	<u>172,875</u>
Operating income (loss)	<u>9,864</u>	<u>(101,151)</u>	<u>(101,716)</u>	<u>(55,142)</u>
Nonoperating revenues (expenses):				
Interest income	8,368	77,116	9,364	2,200
Interest expense	(37,293)	-	-	(208)
Grant revenues	430,441	-	-	10,000
Grant expenses	(342,868)	-	-	-
Other revenues	19,980	-	93,049	167
Total nonoperating revenues (expenses)	<u>78,628</u>	<u>77,116</u>	<u>102,413</u>	<u>12,159</u>
Net income (loss)	<u>88,492</u>	<u>(24,035)</u>	<u>697</u>	<u>(42,983)</u>
Retained earnings, beginning of fiscal year	<u>369,122</u>	<u>(1,424,096)</u>	<u>686,636</u>	<u>2,736</u>
Retained earnings, end of fiscal year	<u>\$ 457,614</u>	<u>\$ (1,448,131)</u>	<u>\$ 687,333</u>	<u>\$ (40,247)</u>

Special Aviation Orland	Willows Airport	Special Aviation Willows	Totals	
\$ -	\$ 146,334	\$ -	\$ 1,256,880	Operating revenues:
-	-	-	40,000	Charges and fees
-	146,334	-	1,296,880	Other
				Total operating revenues
-	-	-	6,651	Operating expenses:
-	-	-	48,871	Salaries and benefits
-	-	-	21,831	Maintenance and repair
-	-	-	10,968	Purchased services
-	-	-	12,366	Travel
-	-	-	5,761	Office and administration
-	18,731	-	284,768	Overhead
-	84,899	-	165,151	Depreciation
-	-	-	30,153	Fuel
-	-	-	181,151	Insurance
10	66,569	5	801,234	Closure/postclosure care costs
10	170,199	5	1,568,905	Other
				Total operating expenses
(10)	(23,865)	(5)	(272,025)	Operating income (loss)
-	257	-	97,305	Nonoperating revenues (expenses):
-	(5,140)	-	(42,641)	Interest income
-	10,000	-	450,441	Interest expense
-	-	-	(342,868)	Grant revenues
-	945	-	114,141	Grant expenses
-	6,062	-	276,378	Other revenues
				Total nonoperating revenues (expenses)
(10)	(17,803)	(5)	4,353	Net income (loss)
10	18,337	5	(347,250)	Retained earnings, beginning of fiscal year
\$ -	\$ 534	\$ -	\$ (342,897)	Retained earnings, end of fiscal year

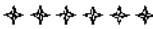
COUNTY OF GLENN

Combining Statement of Cash Flows
Enterprise Funds
For the Year Ended June 30, 2001

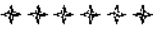
	Solid Waste		Hospital	Orland Airport
	Operating	Closure		
Cash flows from operating activities:				
Operating income (loss)	\$ 9,864	\$ (101,151)	\$ (101,716)	\$ (55,142)
Adjustment to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation	238,624	-	-	27,413
Other income (expense)	107,553	-	93,049	10,167
Changes in assets and liabilities:				
Inventory	-	-	-	(2,409)
Accounts receivable	(31,239)	-	4,965	(5,839)
Due from other funds	(34)	-	-	-
Prepaid items	30,154	-	-	-
Accounts payable	52,196	-	-	61,890
Accrued salaries and benefits	(6,626)	-	-	(636)
Due to other funds	2,953	-	17,043	6,432
Deferred revenue	11,598	-	-	1,941
Landfill closure liability	-	141,151	-	-
Compensated absences	(14,137)	-	-	(2,033)
Total adjustments	<u>391,042</u>	<u>141,151</u>	<u>115,057</u>	<u>96,926</u>
Net cash provided by operating activities	<u>400,906</u>	<u>40,000</u>	<u>13,341</u>	<u>41,784</u>
Cash flows from noncapital financing activities:				
Net proceeds from advance from (to) other funds	-	260,000	-	(8,627)
Net cash provided by (used for) by noncapital financing activities	<u>-</u>	<u>260,000</u>	<u>-</u>	<u>(8,627)</u>
Cash flows from capital and related financing activities:				
Payments on loans payable	(271,320)	-	-	(3,365)
Loan proceeds	-	-	-	130,000
Interest payments on debt	-	-	-	(208)
Purchases of property and equipment	-	-	-	(104,561)
Net cash provided by (used for) by capital and related financing activities	<u>(271,320)</u>	<u>-</u>	<u>-</u>	<u>21,866</u>
Cash flows from investing activities:				
Interest income	8,368	77,116	9,364	2,200
Net cash provided by investing activities	<u>8,368</u>	<u>77,116</u>	<u>9,364</u>	<u>2,200</u>
Net increase (decrease) in cash and cash equivalents	137,954	377,116	22,705	57,223
Cash and cash equivalents, beginning of fiscal year	214,541	912,590	199,002	5,384
Cash and cash equivalents, end of fiscal year	<u>\$ 352,495</u>	<u>\$ 1,289,706</u>	<u>\$ 221,707</u>	<u>\$ 62,607</u>

Special Aviation Orland	Willows Airport	Special Aviation Willows	Totals	
\$ (10)	\$ (23,865)	\$ (5)	\$ (272,025)	Cash flows from operating activities:
-	18,731	-	284,768	Operating income (loss)
-	10,945	-	221,714	Adjustment to reconcile operating income (loss) to net cash provided by (used for) operating activities:
-	(5,673)	-	(8,082)	Depreciation
-	(4,186)	-	(36,299)	Other income (expense)
-	(152)	-	(186)	Changes in assets and liabilities:
-	-	-	30,154	Inventory
-	(2,767)	-	111,319	Accounts receivable
-	(509)	-	(7,771)	Due from other funds
-	3,545	-	29,973	Prepaid items
-	2,293	-	15,832	Accounts payable
-	-	-	141,151	Accrued salaries and benefits
-	(1,353)	-	(17,523)	Due to other funds
-	20,874	-	765,050	Deferred revenue
				Landfill closure liability
				Compensated absences
				Total adjustments
(10)	(2,991)	(5)	493,025	Net cash provided by operating activities
-	(11,373)	-	240,000	Cash flows from noncapital financing activities:
-	(11,373)	-	240,000	Net proceeds from advance from (to) other funds
				Net cash provided by (used for) by noncapital financing activities
-	(5,000)	-	(279,685)	Cash flows from capital and related financing activities:
-	29,797	-	159,797	Payments on loans payable
-	(5,140)	-	(5,348)	Loan proceeds
-	-	-	(104,561)	Interest payments on debt
-	19,657	-	(229,797)	Purchases of property and equipment
				Net cash provided by (used for) by capital and related financing activities
	257		97,305	Cash flows from investing activities:
-	257	-	97,305	Interest income
				Net cash provided by investing activities
(10)	5,550	(5)	600,533	Net increase (decrease) in cash and cash equivalents
10	8,186	5	1,339,718	Cash and cash equivalents, beginning of fiscal year
\$ -	\$ 13,736	\$ -	\$ 1,940,251	Cash and cash equivalents, end of fiscal year

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, 2001

	Service Center	Public Works	Human Resources	Health Services	Central Services
<u>Assets</u>					
Cash and investments	\$ 358,328	\$ 499	\$ 26,001	\$ 14,690	\$ 3,481
Imprest cash	-	100	-	750	-
Accounts receivable	26,777	-	32,942	-	-
Due from other funds	98,711	253,096	14,791	116,227	6,612
Inventory	12,195	-	-	-	-
Property, plant and equipment, net	1,046,400	201,171	-	-	-
Total assets	\$ 1,542,411	\$ 454,866	\$ 73,734	\$ 131,667	\$ 10,093
<u>Liabilities and fund equity</u>					
<u>Liabilities:</u>					
Accounts payable	\$ 25,117	\$ 11,859	\$ 29,601	\$ -	\$ 12,677
Accrued salaries and benefits	-	55,836	26,959	10,750	-
Due to other funds	49,239	1,791	6,182	109,740	-
Liability for compensated absences	-	151,374	59,260	26,912	-
Advances from other funds	40,000	-	-	-	-
Total liabilities	114,356	220,860	122,002	147,402	12,677
<u>Fund equity:</u>					
Contributed capital	-	55,313	-	-	-
Retained earnings:					
Reserved	-	100	-	750	2,293
Unreserved	1,428,055	178,593	(48,268)	(16,485)	(4,877)
Total fund equity	1,428,055	234,006	(48,268)	(15,735)	(2,584)
Total liabilities and fund equity	\$ 1,542,411	\$ 454,866	\$ 73,734	\$ 131,667	\$ 10,093

<u>Vegetation and Environmental Management</u>	<u>Underground Storage Tanks</u>	<u>Micrographics</u>	<u>Tri-County Bee</u>	<u>Totals</u>	
					<u>Assets</u>
\$ 83,719	\$ 33,373	\$ -	\$ 1,164	\$ 521,255	Cash and investments
-	-	-	-	850	Imprest cash
1,344	-	-	-	61,063	Accounts receivable
3,526	-	-	-	492,963	Due from other funds
18,347	-	-	-	30,542	Inventory
39,172	1,866	-	-	1,288,609	Property, plant and equipment, net
<u>\$ 146,108</u>	<u>\$ 35,239</u>	<u>\$ -</u>	<u>\$ 1,164</u>	<u>\$ 2,395,282</u>	Total assets
					<u>Liabilities and fund equity</u>
					Liabilities:
\$ 4,187	\$ 9	\$ -	\$ 17	\$ 83,467	Accounts payable
-	-	-	-	93,545	Accrued salaries and benefits
3,229	20,435	-	-	190,616	Due to other funds
-	-	-	-	237,546	Liability for compensated absences
-	-	-	-	40,000	Advances from other funds
<u>7,416</u>	<u>20,444</u>	<u>-</u>	<u>17</u>	<u>645,174</u>	Total liabilities
					Fund equity:
13,830	-	-	-	69,143	Contributed capital
65,499	-	-	-	68,642	Retained earnings:
59,363	14,795	-	1,147	1,612,323	Reserved
					Unreserved
<u>138,692</u>	<u>14,795</u>	<u>-</u>	<u>1,147</u>	<u>1,750,108</u>	Total fund equity
<u>\$ 146,108</u>	<u>\$ 35,239</u>	<u>\$ -</u>	<u>\$ 1,164</u>	<u>\$ 2,395,282</u>	Total liabilities and fund equity

COUNTY OF GLENN

Combining Statement of Revenues, Expenses, and Changes in Retained Earnings
Internal Service Funds
For the Year Ended June 30, 2001

	Service Center	Public Works	Human Resources	Health Services	Central Services
Operating revenues:					
Charges and fees	\$ 1,007,542	\$ 2,892,374	\$ 1,996,161	\$ 520,658	\$ 181,872
Other	14,003	852	2,293	16,132	-
Total operating revenues	<u>1,021,545</u>	<u>2,893,226</u>	<u>1,998,454</u>	<u>536,790</u>	<u>181,872</u>
Operating expenses:					
Salaries and benefits	-	2,751,144	1,373,968	523,815	-
Maintenance and repair	99,174	13,590	59,091	-	-
Purchased services	-	-	150,146	-	-
Travel	4,714	24,742	4,384	-	-
Office and administration	4,179	38,219	29,501	-	25,132
Overhead	203,958	-	-	-	-
Depreciation	284,426	7,376	-	-	-
Fuel	186,659	-	-	-	-
Insurance	45,058	-	-	-	-
Air pollution charge	-	-	-	-	-
Rent and leases	-	42,037	309,280	-	27,866
Other	22,824	112,348	121,534	16,146	143,499
Total operating expenses	<u>850,992</u>	<u>2,989,456</u>	<u>2,047,904</u>	<u>539,961</u>	<u>196,497</u>
Operating income (loss)	<u>170,553</u>	<u>(96,230)</u>	<u>(49,450)</u>	<u>(3,171)</u>	<u>(14,625)</u>
Nonoperating revenues (expenses):					
Interest	23,686	2,239	-	-	-
Gain on disposition of fixed assets	30,060	-	-	410	-
Other	-	2,294	277	-	14,575
Total nonoperating revenues (expenses)	<u>53,746</u>	<u>4,533</u>	<u>277</u>	<u>410</u>	<u>14,575</u>
Income (loss) before operating transfers	<u>224,299</u>	<u>(91,697)</u>	<u>(49,173)</u>	<u>(2,761)</u>	<u>(50)</u>
Operating transfers:					
Operating transfers in	24,000	-	-	-	-
Operating transfers out	(24,000)	-	-	-	-
Total operating transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income (loss)	<u>224,299</u>	<u>(91,697)</u>	<u>(49,173)</u>	<u>(2,761)</u>	<u>(50)</u>
Retained earnings, beginning of fiscal year	<u>1,203,756</u>	<u>270,390</u>	<u>905</u>	<u>(12,974)</u>	<u>(2,534)</u>
Retained earnings, end of fiscal year	<u>\$ 1,428,055</u>	<u>\$ 178,693</u>	<u>\$ (48,268)</u>	<u>\$ (15,735)</u>	<u>\$ (2,584)</u>

Vegetation and Environmental Management	Underground Storage Tanks	Micrographics	Tri-County Bee	Totals	
\$ 61,525	\$ -	\$ 14,082	\$ 10,645	\$ 6,684,859	Operating revenues:
518	-	-	-	33,798	Charges and fees
62,043	-	14,082	10,645	6,718,657	Other
					Total operating revenues
-	-	(1,002)	-	4,647,925	Operating expenses:
2,096	-	-	-	173,951	Salaries and benefits
-	-	-	3,008	153,154	Maintenance and repair
-	200	-	-	34,040	Purchased services
59	1,093	-	761	98,944	Travel
396	-	-	-	204,354	Office and administration
9,098	-	-	-	300,900	Overhead
-	-	-	-	186,659	Depreciation
-	-	-	-	45,058	Fuel
-	45,004	-	-	45,004	Insurance
-	-	-	-	379,183	Air pollution charge
62,033	58	-	6,000	484,442	Rent and leases
73,682	46,355	(1,002)	9,769	6,753,614	Other
					Total operating expenses
(11,639)	(46,355)	15,084	876	(34,957)	Operating income (loss)
					Nonoperating revenues (expenses):
4,283	1,128	-	271	31,607	Interest
666	-	-	-	31,136	Gain on disposition of fixed assets
(3,317)	48,055	-	-	61,884	Other
1,632	49,183	-	271	124,627	Total nonoperating revenues (expenses)
(10,007)	2,828	15,084	1,147	89,670	Income (loss) before operating transfers
					Operating transfers:
-	-	-	-	24,000	Operating transfers in
-	-	-	-	(24,000)	Operating transfers out
-	-	-	-	-	Total operating transfers in (out)
(10,007)	2,828	15,084	1,147	89,670	Net income (loss)
134,869	11,967	(15,084)	-	1,591,295	Retained earnings, beginning of fiscal year
\$ 124,862	\$ 14,795	\$ -	\$ 1,147	\$ 1,680,965	Retained earnings, end of fiscal year

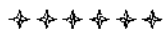
COUNTY OF GLENN

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2001

	Service Center	Public Works	Human Resources	Health Services	Central Services
Cash flows from operating activities:					
Operating income (loss)	\$ 170,553	\$ (96,230)	\$ (49,450)	\$ (3,171)	\$ (14,625)
Adjustment to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	284,426	7,376	-	-	-
Other income (expense)	-	2,294	277	-	9,749
Changes in assets and liabilities:					
Accounts receivable	(4,394)	-	14,902	-	65
Due from other funds	379,607	(159,897)	8,631	(113,292)	(6,208)
Prepaid items	-	-	725	-	-
Inventory	13	206	-	-	-
Accounts payable	(116,784)	(3,773)	604	-	10,808
Accrued salaries and benefits	(1,249)	45,330	6,460	2,819	-
Compensated absences	(2,720)	116,655	18,037	7,008	-
Due to other funds	(367,236)	27	1,268	108,562	-
Total adjustments	171,663	8,218	50,904	5,097	14,414
Net cash provided by (used for) operating activities	342,216	(88,012)	1,454	1,926	(211)
Cash flows from noncapital financing activities:					
Net proceeds from advance from (to) other funds	40,000	-	(347)	-	-
Net cash provided by (used for) noncapital financing activities	40,000	-	(347)	-	-
Cash flows from capital and related financing activities:					
Proceeds from sale of property and equipment	30,060	-	-	410	-
Return of contributed capital	-	-	-	(40,000)	-
Purchases of property and equipment	(528,784)	39,639	-	-	-
Net cash provided by (used for) capital and related financing activities	(498,724)	39,639	-	(39,590)	-
Cash flows from investing activities:					
Interest income	23,686	2,239	-	-	-
Net cash provided by investing activities	23,686	2,239	-	-	-
Net increase (decrease) in cash and cash equivalents	(92,822)	(46,134)	1,107	(37,664)	(211)
Cash and cash equivalents, beginning of fiscal year	451,150	46,733	24,894	53,104	3,692
Cash and cash equivalents, end of fiscal year	\$ 358,328	\$ 599	\$ 26,001	\$ 15,440	\$ 3,481

Vegetation and Environmental Management	Underground Storage Tanks	Micrographics	Tri-County Bee	Totals	
\$ (11,639)	\$ (46,355)	\$ 15,084	\$ 876	(\$34,957)	Cash flows from operating activities:
					Operating income (loss)
					Adjustment to reconcile operating income (loss) to net cash provided by (used for) operating activities:
9,098	-	-	-	300,900	Depreciation
(3,317)	48,055	-	-	57,058	Other income (expense)
(1,080)	40	-	-	9,533	Changes in assets and liabilities:
17,786	-	490	-	127,117	Accounts receivable
-	-	-	-	725	Due from other funds
(7,504)	-	-	-	(7,285)	Prepaid items
(28,835)	9	-	17	(137,954)	Inventory
-	-	(657)	-	52,703	Accounts payable
-	-	(1,002)	-	137,978	Accrued salaries and benefits
1,366	10,805	-	-	(245,208)	Compensated absences
(12,486)	58,909	(1,169)	17	295,567	Due to other funds
					Total adjustments
(24,125)	12,554	13,915	893	260,610	Net cash provided by (used for) operating activities
-	-	(20,000)	-	19,653	Cash flows from noncapital financing activities:
					Net proceeds from advance from (to) other funds
-	-	(20,000)	-	19,653	Net cash provided by (used for) noncapital financing activities
					Cash flows from capital and related financing activities:
666	-	-	-	31,136	Proceeds from sale of property and equipment
-	-	-	-	(40,000)	Return of contributed capital
(10,645)	(1,866)	-	-	(501,656)	Purchases of property and equipment
(9,979)	(1,866)	-	-	(510,520)	Net cash provided by (used for) capital and related financing activities
					Cash flows from investing activities:
4,283	1,128	-	271	31,607	Interest income
4,283	1,128	-	271	31,607	Net cash provided by investing activities
(29,821)	11,816	(6,085)	1,164	(198,650)	Net increase (decrease) in cash and cash equivalents
113,540	21,557	6,085	-	720,755	Cash and cash equivalents, beginning of fiscal year
\$ 83,719	\$ 33,373	\$ -	\$ 1,164	\$ 522,105	Cash and cash equivalents, end of fiscal year

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 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 is 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 account for 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
Trust and Agency Funds
June 30, 2001

Assets	Agency Funds	Investment Trust Funds		Total
		Pooled Investments	Specific Investments	
Cash and investments	\$ 7,418,584	\$ 21,718,242	\$ 5,548,379	\$ 34,685,205
Cash with fiscal agent	1,610,935	-	-	1,610,935
Taxes receivable	2,437,750	-	-	2,437,750
Accounts receivable	312,476	-	-	312,476
Loans receivable	1,615,220	-	-	1,615,220
Due from other funds	1,618,542	-	-	1,618,542
Due from other governments	293,254	-	-	293,254
Advances to other funds	815,411	-	-	815,411
Other assets	1,716,157	-	-	1,716,157
Total assets	\$ 17,838,329	\$ 21,718,242	\$ 5,548,379	\$ 45,104,950
 <u>Liabilities and fund equity</u>				
Liabilities:				
Accounts payable	\$ 3,248,870	\$ -	\$ -	\$ 3,248,870
Due to other funds	1,868,843	-	-	1,868,843
Due to other governments	1,295,971	-	-	1,295,971
Advances from other funds	119,501	-	-	119,501
Agency obligations	11,305,144	-	-	11,305,144
Total liabilities	17,838,329	-	-	17,838,329
Fund equity:				
Fund balances:				
Reserved:				
Investment trust funds	-	21,718,242	5,548,379	27,266,621
Total fund equity	-	21,718,242	5,548,379	27,266,621
Total liabilities and fund equity	\$ 17,838,329	\$ 21,718,242	\$ 5,548,379	\$ 45,104,950

COUNTY OF GLENN

Combining Statement of Changes in Net Assets
Investment Trust Funds
For the Year Ended June 30, 2001

	<u>Pooled Investments</u>	<u>Specific Investments</u>	<u>Total</u>
Additions to net assets:			
Investment income (net)	\$ 1,194,272	\$ 401,483	\$ 1,595,755
Receipts from depositors	<u>131,413,836</u>	<u>9,826,553</u>	<u>141,240,389</u>
Total additions to net assets	<u>132,608,108</u>	<u>10,228,036</u>	<u>142,836,144</u>
Deductions from net assets:			
Withdrawals by depositors	<u>131,816,799</u>	<u>10,966,801</u>	<u>142,783,600</u>
Total deductions from net assets	<u>131,816,799</u>	<u>10,966,801</u>	<u>142,783,600</u>
Total change in net assets	791,309	(738,765)	52,544
Net assets held in trust for participants July 1, 2000	<u>20,926,933</u>	<u>6,287,144</u>	<u>27,214,077</u>
Net assets held in trust for participants June 30, 2001	<u>\$ 21,718,242</u>	<u>\$ 5,548,379</u>	<u>\$ 27,266,621</u>

COUNTY OF GLENN

Combining Statement of Cash Balances
 Agency Funds
 June 30, 2001

<u>Agency</u>	<u>Balance at June 30, 2001</u>
CDBG Glenn 95	\$ 26,116
Section 8 Family Self-Sufficiency	19,514
Emergency Flood Control	268,669
Supplemental Law Enforcement	1,053
Freda Walker Library Trust	26,305
Business Assistance Revolving Loan	238,743
Interest	154,801
State Board of Equalization Sales Tax	4,794
HOPTR	1,789
Racehorse Tax	8
Drug Program Fund	9,200
Current Secured Tax	42,877
Current Unsecured Tax	36,722
Secured Abstract	186,991
Prior Unsecured Tax	24,089
Mental Health Advances	5,056
Alcohol/Drug Trust	2,287
Postage Revolving	2,678
ERAF	1,829
State Trust	3
Fire Chiefs	62,179
Orland Park Service Area	428
Resource Management	1,929
Sexual Abuse Investigation Team	136
TRAN Trust	268
Realignment Social Services	746,264
Superior Court Judge Retirement	573
HC-CDBG Grant	180,603
County Children's Trust	17,511
Social Services Administration Trust	24,601
Social Services Assistance Program	479,008
CWS/CMS Training Project	37,758
Child Support Administration	197,346
Animal Adoption Fee	5,668
SB813 Supplementals	29,795
Provident Irrigation	824
PERS	4,724
Realignment Health Trust	72,503
Realignment Mental Health Trust	90,023
Payroll Health Trust	76,882
Payroll County Paid Life	861
Payroll Workers' Compensation	154,885

COUNTY OF GLENN

Combining Statement of Cash Balances (continued)

Agency Funds

June 30, 2001

<u>Agency</u>	<u>Balance at June 30, 2001</u>
Payroll - GCPOA Dues	\$ 618
Payroll - Vision Insurance	3,434
Payroll - 125 Life	1,298
Payroll - Dental/Vision Insurance	2,780
Payroll - Standard Disability	5,462
Payroll - 125/Taxable	449
Payroll - UPEC Dues	1,348
Payroll - GCMMA Dues	541
Payroll - Glenn County DSA	650
Payroll - FICA Trust	1,060
Payroll - Section 125	4,604
Payroll - Health Dent	684
Payroll - Dental Indemnity	6,043
Treasurer - Tax Collector Trust	77,088
Tax Collector Delinquent Tax Cost	78,301
Unsecured Tax Trust	3,647
Superior Court Trust	18,192
Civil Security Deposits Trust	8,528
Civil Vehicle	980
Court Trust	504,610
Trial Court Operations	318,554
Community Focus Grant	15,733
Trial Court Innovation	57,285
Probation Officer Trust	32,753
Public Works Deposits From Others	84,196
Subpoena Deposit	484
Law Library	2,143
Road Surety Bond Trust	149,504
Clerk Deposit From Others	993
Surcharge Underground Storage	676
Surface/Grd Wtr Stewardship	23,508
Tri County Bee	1,000
Delinquent Tax Sales Trust	5,679
Fed Transit Admin Grant	619
Transportation Plan Subvention	136
Transportation Reserve - County	141,247
Transportation Reserve - City of Orland	266,100
Transportation Reserve - City of Willows	309,361
Local Transportation Trust	187,053
Local Transportation Admin	8,094
Transp (Safe) Call Box Trust	9,150
Transp STIP	29,462
State Transit Assistance	116
Glenn County Transit Service Fund	14,833

COUNTY OF GLENN

Combining Statement of Cash Balances (continued)
 Agency Funds
 June 30, 2001

<u>Agency</u>	<u>Balance at June 30, 2001</u>
Fixed Route Transit Service	\$ 18,157
Transit Cap Reserve	69,649
Child Development Program	26,075
DA Extradition	2,020
Treasurer's Trust	934
Strong Motion Instrument Trust	1,236
County Recorder Trust	39,018
Mental Health Trust	33
Planning Department Trust	60,157
Cal-Card Trust	25,671
Tobacco Control	805
Refuse Disposal Bond	8
Alcohol Program Trust	49,704
Court 2% Automation	10,656
Criminal Facility Construction Trust	41,066
Courthouse Construction Trust	358,582
Social Services Intercept Trust	8,400
Emergency Medical Service Fund	62,988
Infant Car Seat Loan Program	16,653
DA's Insurance Fraud Trust	8,945
Tax Resources	264,973
Inmate Welfare Trust Fund	118,118
Tax Losses Reserve	213,903
Fire Prevention Service	100
Elections Trust	2,093
Auditor's Trust	7,168
CPS Custody Trust	22
Registrar Vital Statistics	95
State Controller	3
Vertebrate Pest Control	1,061
Blood Alcohol - County	255
Food & Nutrition Service Trust	42,070
DA Child Support Intercept	5,000
Small Claims Advisor Service	961
AIDS Education	2,806
Domestic Violence Trust	3,961
Micrographics Trust	5,535
AB2086 Statham Bill	28,799
Alcohol Abuse Education and Prevention	6,957
CHDP - Health Trust	121,163
Community Services Program	175,495
Total Agency Fund Pooled Cash and Investments	<u>\$ 7,418,584</u>

SINGLE AUDIT REPORTS AND SCHEDULES



Macias, Gini & Company LLP
 Certified Public Accountants and
 Management Consultants

Partners
 Kenneth A. Macias, Managing Partner
 Ernest J. Gini
 Kevin J. O'Connell
 Richard A. Green
 Jon A. Rosoff
 James V. Godsey

3927 Lennane Drive
 Suite 200
 Sacramento, CA 95834-1922
 916-928-4000
 916-928-2755 fax
 www.maciasgini.com

Board of Supervisors
 of the County of Glenn
 Willows, California

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON
 INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN
 AUDIT OF GENERAL-PURPOSE FINANCIAL STATEMENTS PERFORMED
 IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

We have audited the general-purpose financial statements of the County of Glenn, California (County), as of and for the year ended June 30, 2001, and have issued our report thereon dated October 26, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 the County's general-purpose 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 general-purpose 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's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose 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 general-purpose 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.

However, we noted a certain matter involving internal control over financial reporting that we have reported to management of the County in a separate letter dated October 26, 2001.

This report is intended solely for the information and use of the Board of Supervisors, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Macias, Hemi & Company LLP

Certified Public Accountants

Sacramento, California

October 26, 2001



Macias, Gini & Company LLP
Certified Public Accountants and
Management Consultants

Partners
Kenneth A. Macias, Managing Partner
Ernest J. Gini
Kevin J. O'Connell
Richard A. Green
Jan A. Russell
James W. Godsey

3927 Lennane Drive
Suite 300
Sacramento, CA 95824-1922
916-928-4800
916-928-2755 fax
www.maciasgini.com

Board of Supervisors
of the County of Glenn
Willows, California

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM, INTERNAL CONTROL OVER
COMPLIANCE, SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS IN
ACCORDANCE WITH OMB CIRCULAR A-133 AND SUPPLEMENTAL
SCHEDULES OF EXPENDITURES REQUIRED BY STATE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT**

Compliance

We have audited the compliance of the County of Glenn, California (County), 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, 2001. The County'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 the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 the County'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 the County's compliance with those requirements.

In our opinion, the County 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, 2001.

OUR OFFICES

Sacramento • Los Angeles • Fresno • San Francisco Bay Area

Internal Control Over Compliance

The management of the County 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 audit, we considered the County'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.

Schedule of Expenditures of Federal Awards and Supplemental Schedules of Expenditures

We have audited the general-purpose financial statements of the County, as of and for the year ended June 30, 2001, and have issued our report thereon dated October 26, 2001. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the County taken as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by OMB Circular A-133, and the Supplemental Schedules of Expenditures, as required by the State Department of Community Services and Development, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended solely for the information and use of the Board of Supervisors, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Macione, Meiri & Company LLP

Certified Public Accountants

Sacramento, California
October 26, 2001

COUNTY OF GLENN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2001

<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	--	\$ 1,681,427	\$ 1,681,427
State Administrative Matching Grants for Food Stamp Program	10.561	--	213,324	168,830
Sub-total			<u>1,894,751</u>	<u>1,850,257</u>
National School Lunch Program	10.555	--	10,896	10,896
Passed through State Controller's Office:				
Schools and Roads - Grants to States	10.665	--	198,651	198,651
Schools and Roads - Grants to Counties	10.666	--	10	10
Agricultural Industry Business Action Plan: USDA Forest Service Grant	10.670	--	<u>22,872</u>	<u>22,872</u>
Total U.S. Department of Agriculture			<u>2,127,180</u>	<u>2,082,686</u>
<u>U.S. Department of Housing and Urban Development</u>				
Passed through the State Department of Housing and Community Development:				
Community Development Block Grant/State's Program	14.228	--	33,545	33,545
Community Development Block Grant/State's Program	14.228	--	107,727	107,727
Community Development Block Grant/State's Program	14.228	97STBG-1117	48,000	48,000
Community Development Block Grant/State's Program	14.228	97STBG-1108	3,756	3,756
Community Development Block Grant/State's Program	14.228	97STBG-1130	10,964	10,964
Community Development Block Grant/State's Program	14.228	97STBG-1146	6,379	6,379
Sub-total			<u>210,371</u>	<u>210,371</u>
Emergency Shelter Grant Program	14.231	97-FESG-335	10,087	10,087
Section 8 Program	14.855	STBG-1064	<u>67,045</u>	<u>67,045</u>
Total U.S. Department of Housing and Urban Development			<u>287,503</u>	<u>287,503</u>
<u>U.S. Department of the Interior</u>				
Direct Program:				
Payments in Lieu of Taxes	15.226	--	<u>98,165</u>	<u>98,165</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	DC00110110	<u>161,758</u>	<u>161,758</u>
Direct Program:				
INS Detainee Boarding	16.000	--	474,477	474,477
State Criminal Alien Assistance	16.606	--	51,857	51,857
Rural Youth Gang Grant	16.000	--	<u>125,000</u>	<u>125,000</u>
Total U.S. Department of Justice			<u>813,092</u>	<u>813,092</u>
<u>U.S. Department of Labor</u>				
Passed through North Central Counties Consortium:				
Job Training and Partnership Act	17.250	--	<u>1,236,022</u>	<u>1,236,022</u>

See accompanying notes to schedule of expenditures of federal awards

COUNTY OF GLENN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2001

<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 Transportation</u>				
Passed through State Department of Transportation:				
Highway Planning and Construction	20.205	ER3618006	\$ 21,584	\$ 21,584
<u>U.S. Department of Energy</u>				
Passed through State Department of Economic Opportunity:				
Weatherization Assistance for Low-Income Persons	81.042	00C-1314	11,925	13,442
Direct Program:				
Federal Emergency Management Food and Shelter Program	81.042	C17-0658	17,719	17,719
Federal Emergency Management Food and Shelter Program	81.042	G17-0676	29,422	29,422
Total U.S. Department of Energy			59,066	60,583
<u>Federal Emergency Management Agency</u>				
Passed through the State Department of Emergency Services				
Disaster Assistance:	83.544	1203	192,520	192,520
<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	--	29,558	29,558
<u>U.S. Department of Health and Human Services</u>				
Passed through State Department of Social Services:				
Family Preservation and Support Services	93.556	--	90,068	40,289
Temporary Assistance for Needy Families	93.558	--	4,474,561	3,564,133
Child Support Enforcement	93.563	--	509,507	465,681
Child Welfare Services - State Grants	93.645	--	43,386	43,386
Foster Care - Title IV-E	93.658	--	995,976	978,245
Adoption Assistance Program	93.659	--	182,882	196,872
Independent Living	93.674	--	24,308	35,469
Total State Department of Social Services			6,320,688	5,324,075
Passed through State Department of Health Services:				
Maternal & Child Health Services	93.110	--	115,106	115,106
Medical Assistance Program/MAA/TCM	93.778	--	596,047	288,344
Total State Department of Health Services			711,153	403,450
Passed through the State Department of Mental Health:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	--	3,197	3,197
Substance Abuse and Mental Health Services Administration (SAMHSA)	93.958	--	88,206	88,206
Total State Department of Mental Health			91,403	91,403

See accompanying notes to schedule of expenditures of federal awards

COUNTY OF GLENN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2001

<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:				
Low-Income Home Energy Assistance	93.568	00B-1214		
		(HEAP OUTREACH)	\$ 6,358	\$ 1,406
Low-Income Home Energy Assistance	93.568	00B-1214		
		(ECIP/WPO/FRR)	47,166	59,631
Low-Income Home Energy Assistance	93.568	00B-1214		
		(ASSURANCE 16)	5,834	5,995
Low-Income Home Energy Assistance	93.568	00B-1214(WX)	71,730	72,985
Low-Income Home Energy Assistance	93.568	01B-5014(WX)	12,456	32,866
Low-Income Home Energy Assistance	93.568	01B-5014		
		(ECIP WPO/FRR)	46,684	74,020
Low-Income Home Energy Assistance	93.568	01B-5014		
		(HEAP OUT)	2,170	1,586
Low-Income Home Energy Assistance	93.568	01B-5014		
		(ASSURANCE 16)	3,620	4,389
Low-Income Home Energy Assistance	93.568	00E-1269(WX)	23,869	19,312
Low-Income Home Energy Assistance	93.568	00E-1269		
		(ASSURANCE 16)	7,504	6,392
Low-Income Home Energy Assistance	93.568	00E-1269		
		(ECIP WPO/FRR)	68,711	64,284
Low-Income Home Energy Assistance	93.568	00F-2187	30,000	30,000
Low-Income Home Energy Assistance	93.568	01X-6014(WX)	-	9,741
Sub-total			<u>326,102</u>	<u>382,607</u>
Community Services Block Grant	93.569	99F-1808	29,088	16,473
Community Services Block Grant	93.569	00F-2112	67,727	81,328
Community Services Block Grant	93.569	00F-2187	30,000	30,000
Community Services Block Grant	93.569	01F-4012	92,900	65,949
Community Services Block Grant	93.569	01F-4090	62,510	5,123
Sub-total			<u>282,225</u>	<u>198,873</u>
Passed through State Department of Alcohol and Drug Abuse Programs:				
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	<u>687,409</u>	<u>687,409</u>
Total Department of Health and Human Services			<u>8,418,980</u>	<u>7,087,817</u>
Total Federal Awards			<u>\$ 13,283,670</u>	<u>\$ 11,909,530</u>

**COUNTY OF GLENN
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2001**

NOTE 1 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards 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 awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule.

NOTE 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.

NOTE 3 – FOOD STAMP COUPONS

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

**NOTE 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, 2001:

A. Grant No.: DC00110110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 136,838	\$ 136,838	\$ -
Operating expenses	24,920	24,920	-
Totals	<u>\$ 161,758</u>	<u>\$ 161,758</u>	<u>\$ -</u>

**COUNTY OF GLENN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2001**

NOTE 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, 2001:

A. Grant No.: AT00010110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 69,527	\$ 30,065	\$ 39,462
Operating expenses	52,297	12,139	40,158
Equipment	<u>53,176</u>	<u>-</u>	<u>53,176</u>
Totals	<u>\$ 175,000</u>	42,204	<u>\$ 132,796</u>
Less: Reported prior period		<u>-</u>	
Reported this period		<u>\$ 42,204</u>	

The following represents expenditures for the Victim Witness program for the year ended June 30, 2001:

B. Grant No.: VW00050110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 70,715	\$ 70,718	\$ (3)
Operating expenses	32,462	32,453	9
Equipment	<u>1,260</u>	<u>1,260</u>	<u>-</u>
Totals	<u>\$ 104,437</u>	104,431	<u>\$ 6</u>
Less: Reported prior period		<u>-</u>	
Reported this period		<u>\$ 104,431</u>	

**NOTE 6 – DEPARTMENT OF COMMUNITY SERVICES AND
DEVELOPMENT DISCLOSURE**

The accompanying supplemental schedules of expenditures reflect additional detail of expenditures as required by the California State Department of Community Services.

**GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT#00C-1314
 FOR THE PERIOD APRIL 1, 2000 TO MARCH 31, 2001**

	January 1, 2000 to June 30, 2000	July 1, 2000 to June 30, 2001	Total Costs
REVENUES			
Grant revenues	\$ 4,280	\$ 11,925	\$ 16,205
Interest revenues	-	70	70
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 4,280</u>	<u>\$ 11,995</u>	<u>\$ 16,275</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	140	233	373
Fringe benefits	54	91	145
Miscellaneous	118	174	292
Intake	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total administration	<u>312</u>	<u>498</u>	<u>810</u>
PROGRAM			
STD program op - other	2,427	12,195	14,622
STD program op - outreach	39	161	200
STD program op - intake	10	135	145
STD program op - client education	38	77	115
Liability insurance	3	10	13
Financial audit	3	13	16
Health and safety	-	353	353
	<u> </u>	<u> </u>	<u> </u>
Total program	<u>2,520</u>	<u>12,944</u>	<u>15,464</u>
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>\$ 2,832</u>	<u>\$ 13,442</u>	<u>\$ 16,274</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
CSD CONTRACT#00B-1214 (HEAP OUTREACH)
FOR THE PERIOD JANUARY 1, 2000 TO DECEMBER 31, 2000**

	January 1, 2000 to June 30, 2000	July 1, 2000 to June 30, 2001	Total Costs
REVENUES			
Grant revenues	\$ 2,908	\$ 1,385	\$ 4,293
Interest revenues	-	21	21
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u>\$ 2,908</u>	<u>\$ 1,406</u>	<u>\$ 4,314</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	-	-	-
Fringe benefits	-	-	-
Facility	-	-	-
Utilities	-	-	-
Equipment	-	-	-
Communications	-	-	-
Travel	-	-	-
Accounting	-	-	-
Audit costs	-	-	-
Insurance	-	-	-
Office	-	-	-
Miscellaneous	-	-	-
Intake	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total administration	-	-	-
PROGRAM			
Outreach costs	2,666	1,472	4,138
Wood/propane/oil	5,215	(66)	5,149
	<u>7,881</u>	<u>1,406</u>	<u>9,287</u>
Total program	7,881	1,406	9,287
Total expenditures	<u>\$ 7,881</u>	<u>\$ 1,406</u>	<u>\$ 9,287</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT#00B-1214 (ECIP/WPO/FRR)
 FOR THE PERIOD JANUARY 1, 2000 TO DECEMBER 31, 2000**

	January 1, 2000 to June 30, 2000	July 1, 2000 to December 31, 2000	Total Costs
REVENUES			
Grant revenues	\$ 96,109	\$ 47,166	\$ 143,275
Interest revenues	-	444	444
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u>\$ 96,109</u>	<u>\$ 47,610</u>	<u>\$ 143,719</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	1,458	4,422	5,880
Fringe benefits	567	1,720	2,287
Facility	-	-	-
Utilities	-	-	-
Equipment	-	-	-
Communications	-	-	-
Travel	-	-	-
Accounting	-	-	-
Audit costs	-	-	-
Insurance	-	-	-
Office	-	-	-
Miscellaneous	1,060	2,317	3,377
Intake	5,961	6,629	12,590
	<u>9,046</u>	<u>15,088</u>	<u>24,134</u>
PROGRAM			
Outreach costs	1,979	8,194	10,173
Wood/propane/oil	57,160	23,854	81,014
Furnace repair/replacement	15,903	12,495	28,398
Dwelling assessment	-	-	-
Equipment	-	-	-
WX materials	-	-	-
Labor	-	-	-
Storage	-	-	-
Vehicular insurance	-	-	-
Travel/transportation	-	-	-
Maintenance and repair	-	-	-
Other miscellaneous	-	-	-
	<u>75,042</u>	<u>44,543</u>	<u>119,585</u>
Total expenditures	<u>\$ 84,088</u>	<u>\$ 59,631</u>	<u>\$ 143,719</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
CSD CONTRACT#00B-1214 (Assurance 16)
FOR THE PERIOD JANUARY 1, 2000 TO DECEMBER 31, 2000**

	January 1, 2000 to June 30, 2000	July 1, 2000 to December 31, 2000	Total Costs
REVENUES			
Grant revenues	\$ 9,873	\$ 5,944	\$ 15,817
Interest revenues	-	51	51
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 9,873</u>	<u>\$ 5,995</u>	<u>\$ 15,868</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	-	-	-
Fringe benefits	-	-	-
Facility	-	-	-
Utilities	-	-	-
Equipment	-	-	-
Communications	-	-	-
Travel	-	-	-
Accounting	-	-	-
Audit costs	-	-	-
Insurance	-	-	-
Office	-	-	-
Miscellaneous	-	-	-
Intake	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total administration	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM			
Assurance 16 activities	9,767	5,995	15,762
Training	-	-	-
Travel	-	-	-
Dwelling assessment	-	-	-
Equipment	-	-	-
WX materials	-	-	-
Labor	-	-	-
Storage	-	-	-
Vehicular insurance	-	-	-
Travel/transportation	-	-	-
Maintenancce and repair	-	-	-
Other miscellaneous	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total program	<u>9,767</u>	<u>5,995</u>	<u>15,762</u>
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>\$ 9,767</u>	<u>\$ 5,995</u>	<u>\$ 15,762</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
CSD CONTRACT#00B-1214 (WX)
FOR THE PERIOD JANUARY 1, 2000 TO DECEMBER 31, 2000**

	January 1, 2000 to June 30, 2000	July 1, 2000 to December 31, 2000	Total Costs
REVENUES			
Grant revenues	\$ 39,892	\$ 71,730	\$ 111,622
Interest revenues	-	269	269
Program income	-	-	-
Excess income	-	-	-
Carryover	-	9,720	9,720
	<u>\$ 39,892</u>	<u>\$ 81,719</u>	<u>\$ 121,611</u>
EXPENDITURES			
ADMINISTRATION			
	952	1,516	2,468
Salaries and wages	408	650	1,058
Fringe benefits	-	-	-
Facility	-	-	-
Utilities	-	-	-
Equipment	-	-	-
Communications	-	-	-
Travel	-	-	-
Accounting	-	-	-
Audit costs	-	-	-
Insurance	-	-	-
Office	-	-	-
Miscellaneous	1,232	2,252	3,484
Intake	520	-	520
	<u>3,112</u>	<u>4,418</u>	<u>7,530</u>
PROGRAM			
Outreach	2,804	4,810	7,614
Training	190	496	686
Travel	1,146	1,513	2,659
Dwelling assessment	3,004	5,153	8,157
Equipment	-	-	-
WX materials	18,506	28,846	47,352
Labor	11,617	19,926	31,543
Storage	573	532	1,105
Vehicular insurance	-	-	-
Travel/transportation	3,156	2,496	5,652
Maintenance and repair	-	-	-
Other miscellaneous	4,313	4,795	9,108
	<u>45,309</u>	<u>68,567</u>	<u>113,876</u>
Total expenditures	<u>\$ 48,421</u>	<u>\$ 72,985</u>	<u>\$ 121,406</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
CSD CONTRACT#01B-5014 (WX)
FOR THE PERIOD JANUARY 1, 2001 TO DECEMBER 31, 2001**

	July 1, 2000 to June 30, 2001	July 1, 2001 to June 30, 2002	Total Costs
REVENUES			
Grant revenues	\$ 12,456	\$ -	\$ 12,456
Interest revenues	-	-	-
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u>\$ 12,456</u>	<u>\$ -</u>	<u>\$ 12,456</u>
Total revenues	<u>\$ 12,456</u>	<u>\$ -</u>	<u>\$ 12,456</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	291	-	291
Fringe benefits	125	-	125
Facility	-	-	-
Utilities	-	-	-
Equipment	-	-	-
Communications	-	-	-
Travel	-	-	-
Accounting	-	-	-
Audit costs	-	-	-
Insurance	-	-	-
Office	-	-	-
Miscellaneous	514	-	514
Intake	84	-	84
	<u>1,014</u>	<u>-</u>	<u>1,014</u>
Total administration	<u>1,014</u>	<u>-</u>	<u>1,014</u>
PROGRAM			
Outreach costs	871	-	871
Training	102	-	102
Travel	1,397	-	1,397
Dwelling assessment	806	-	806
Equipment	-	-	-
WX materials	16,074	-	16,074
Labor	5,900	-	5,900
Storage	344	-	344
Vehicular insurance	-	-	-
Travel/transportation	2,990	-	2,990
Maintenance and repair	-	-	-
Miscellaneous	3,368	-	3,368
	<u>31,852</u>	<u>-</u>	<u>31,852</u>
Total program	<u>31,852</u>	<u>-</u>	<u>31,852</u>
Total expenditures	<u>\$ 32,866</u>	<u>\$ -</u>	<u>\$ 32,866</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
CSD CONTRACT#01B-5014 (ECIP/WPO/FRR)
FOR THE PERIOD JANUARY 1, 2001 TO DECEMBER 31, 2001**

	July 1, 2000 to June 30, 2001	July 1, 2001 to June 30, 2002	Total Costs
REVENUES			
Grant revenues	\$ 46,684	\$ -	\$ 46,684
Interest revenues	-	-	-
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	<u>\$ 46,684</u>	<u>\$ -</u>	<u>\$ 46,684</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	1,027	-	1,027
Fringe benefits	399	-	399
Facility	-	-	-
Utilities	-	-	-
Equipment	-	-	-
Communications	-	-	-
Travel	-	-	-
Accounting	-	-	-
Audit costs	-	-	-
Insurance	-	-	-
Office	-	-	-
Miscellaneous	466	-	466
Intake	470	-	470
	<hr/>	<hr/>	<hr/>
Total administration	<u>2,362</u>	<u>-</u>	<u>2,362</u>
PROGRAM			
Outreach costs	4,658	-	4,658
Wood/propane/oil	67,000	-	67,000
Furnace repair/replacement	-	-	-
	<hr/>	<hr/>	<hr/>
Total program	<u>71,658</u>	<u>-</u>	<u>71,658</u>
Total expenditures	<u>\$ 74,020</u>	<u>\$ -</u>	<u>\$ 74,020</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
CSD CONTRACT#01B-5014 (HEAP OUTREACH)
FOR THE PERIOD JANUARY 1, 2001 TO DECEMBER 31, 2001**

	July 1, 2000 to June 30, 2001	July 1, 2001 to June 30, 2002	Total Costs
REVENUES			
Grant revenues	\$ 2,170	\$ -	\$ 2,170
Interest revenues	-	-	-
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 2,170</u>	<u>\$ -</u>	<u>\$ 2,170</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	-	-	-
Fringe benefits	-	-	-
Miscellaneous	-	-	-
Intake	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total administration	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM			
Outreach costs	1,586	-	1,586
Wood/propane/oil	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total program	<u>1,586</u>	<u>-</u>	<u>1,586</u>
Total expenditures	<u>\$ 1,586</u>	<u>\$ -</u>	<u>\$ 1,586</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT#01B-5014 (ASSURANCE 16)
 FOR THE PERIOD JANUARY 1, 2001 TO DECEMBER 31, 2001**

	July 1, 2000 to June 30, 2001	July 1, 2001 to June 30, 2002	Total Costs
REVENUES			
Grant revenues	\$ 3,620	\$ -	\$ 3,620
Interest revenues	-	-	-
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 3,620</u>	<u>\$ -</u>	<u>\$ 3,620</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	-	-	-
Fringe benefits	-	-	-
Facility	-	-	-
Utilities	-	-	-
Equipment	-	-	-
Communications	-	-	-
Travel	-	-	-
Accounting	-	-	-
Audit costs	-	-	-
Insurance	-	-	-
Office	-	-	-
Miscellaneous	-	-	-
Intake	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total administration	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM			
Assurance 16 activities	<u>4,389</u>	<u>-</u>	<u>4,389</u>
Total program	<u>4,389</u>	<u>-</u>	<u>4,389</u>
Total expenditures	<u>\$ 4,389</u>	<u>\$ -</u>	<u>\$ 4,389</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT#00E-1269 (WX)
 FOR THE PERIOD NOVEMBER 15, 2000 TO DECEMBER 31, 2001**

	July 1, 2000 to June 30, 2001	July 1, 2001 to June 30, 2002	Total Costs
REVENUES			
Grant revenues	\$ 23,869	\$ -	\$ 23,869
Interest revenues	-	-	-
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u>-----</u>	<u>-----</u>	<u>-----</u>
Total revenues	<u>\$ 23,869</u>	<u>\$ -</u>	<u>\$ 23,869</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	805	-	805
Fringe benefits	341	-	341
Miscellaneous	682	-	682
Intake	-	-	-
	<u>-----</u>	<u>-----</u>	<u>-----</u>
Total administration	<u>1,828</u>	<u>-</u>	<u>1,828</u>
PROGRAM			
Outreach costs	1,034	-	1,034
Training	27	-	27
Travel	62	-	62
Dwelling assessment	1,483	-	1,483
Equipment	5,863	-	5,863
WX materials	6,143	-	6,143
Labor	244	-	244
Storage	312	-	312
Vehicular insurance	-	-	-
Travel/transportation	2,316	-	2,316
Maintenance and repair	-	-	-
Miscellaneous	-	-	-
	<u>-----</u>	<u>-----</u>	<u>-----</u>
Total program	<u>17,484</u>	<u>-</u>	<u>17,484</u>
Total expenditures	<u>\$ 19,312</u>	<u>\$ -</u>	<u>\$ 19,312</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT#00E-1269 (ASSURANCE)
 FOR THE PERIOD NOVEMBER 15, 2000 TO DECEMBER 31, 2001**

	July 1, 2000 to June 30, 2001	July 1, 2001 to June 30, 2002	Total Costs
REVENUES			
Grant revenues	\$ 7,504	\$ -	\$ 7,504
Interest revenues	-	-	-
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 7,504</u>	<u>\$ -</u>	<u>\$ 7,504</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	-	-	-
Fringe benefits	-	-	-
Miscellaneous	-	-	-
Intake	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total administration	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM			
Assurance 16 activities	<u>6,392</u>	<u>-</u>	<u>6,392</u>
Total program	<u>6,392</u>	<u>-</u>	<u>6,392</u>
Total expenditures	<u>\$ 6,392</u>	<u>\$ -</u>	<u>\$ 6,392</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
CSD CONTRACT#01E-1269 (ECIP/WPO/FRR)
FOR THE PERIOD NOVEMBER 15, 2000 TO DECEMBER 31, 2001**

	July 1, 2000 to June 30, 2001	July 1, 2001 to June 30, 2002	Total Costs
REVENUES			
Grant revenues	\$ 68,711	\$ -	\$ 68,711
Interest revenues	-	-	-
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 68,711</u>	<u>\$ -</u>	<u>\$ 68,711</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	1,053	-	1,053
Fringe benefits	409	-	409
Miscellaneous	490	-	490
Intake	1,624	-	1,624
	<u> </u>	<u> </u>	<u> </u>
Total administration	<u>3,576</u>	<u>-</u>	<u>3,576</u>
PROGRAM			
Outreach costs	2,908	-	2,908
Wood/propane/oil	57,800	-	57,800
Travel	-	-	-
Dwelling assessment	-	-	-
Equipment	-	-	-
WX materials	-	-	-
Labor	-	-	-
Storage	-	-	-
Vehicular insurance	-	-	-
Travel/transportation	-	-	-
Maintenance and repair	-	-	-
Miscellaneous	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total program	<u>60,708</u>	<u>-</u>	<u>60,708</u>
Total expenditures	<u>\$ 64,284</u>	<u>\$ -</u>	<u>\$ 64,284</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
CSD CONTRACT#01X-6014 (WX)
FOR THE PERIOD JUNE 15, 2001 TO NOVEMBER 30, 2001**

	July 1, 2000 to June 30, 2001	July 1, 2001 to June 30, 2002	Total Costs
REVENUES			
Grant revenues	\$ -	\$ -	\$ -
Interest revenues	-	-	-
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	128	-	128
Fringe benefits	50	-	50
Miscellaneous	295	-	295
Intake	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total administration	<u>473</u>	<u>\$ -</u>	<u>473</u>
PROGRAM			
Outreach costs	-	-	-
Training	-	-	-
Travel	-	-	-
Dwelling assessment	-	-	-
Equipment	-	-	-
WX materials	-	-	-
Labor	7,682	-	7,682
Storage	-	-	-
Vehicular insurance	-	-	-
Travel/transportation	81	-	81
Maintenance and repair	-	-	-
Miscellaneous	1,505	-	1,505
	<u> </u>	<u> </u>	<u> </u>
Total program	<u>9,268</u>	<u>-</u>	<u>9,268</u>
Total expenditures	<u>\$ 9,741</u>	<u>\$ -</u>	<u>\$ 9,741</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT#99F-1808
 FOR THE PERIOD OCTOBER 1, 1998 TO SEPTEMBER 30, 2001**

	July 1, 1998 to <u>June 30, 2000</u>	July 1, 2000 to <u>June 30, 2001</u>	<u>Total Costs</u>
REVENUES			
Grant revenues	\$ 100,000	\$ 29,088	\$ 129,088
Interest revenues	-	-	-
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 100,000</u>	<u>\$ 29,088</u>	<u>\$ 129,088</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	32,719	4,452	37,171
Fringe benefits	12,725	1,731	14,456
Miscellaneous	-	-	-
Intake	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total administration	<u>45,444</u>	<u>6,183</u>	<u>51,627</u>
PROGRAM			
Travel	2,155	484	2,639
Space	1,133	124	1,257
Consumables	2,539	1,081	3,620
Equipment lease/purchase	580	107	687
Consultant services	-	-	-
Contract services	1,197	349	1,546
Subcontractors	19,016	5,984	25,000
Other	13,742	2,161	15,903
	<u> </u>	<u> </u>	<u> </u>
Total program	<u>40,362</u>	<u>10,290</u>	<u>50,652</u>
Total expenditures	<u>\$ 85,806</u>	<u>\$ 16,473</u>	<u>\$ 102,279</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
CSD CONTRACT#00F-2112
FOR THE PERIOD JANUARY 1, 2000 TO DECEMBER 31, 2000**

	January 1, 2000 to June 30, 2000	July 1, 2000 to June 30, 2001	Total Costs
REVENUES			
Grant revenues	\$ 92,273	\$ 67,727	\$ 160,000
Interest revenues	-	619	619
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 92,273</u>	<u>\$ 68,346</u>	<u>\$ 160,619</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	35,101	31,025	66,126
Fringe benefits	13,650	12,065	25,715
Miscellaneous	-	-	-
Intake	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total administration	<u>48,751</u>	<u>43,090</u>	<u>91,841</u>
PROGRAM			
Travel	5,851	3,452	9,303
Space	943	1,733	2,676
Consumables	1,356	597	1,953
Equipment lease/purchase	940	983	1,923
Consultant services	-	-	-
Contract services	432	2,104	2,536
Subcontractors	5,451	14,549	20,000
Other	15,568	14,820	30,388
	<u> </u>	<u> </u>	<u> </u>
Total program	<u>30,541</u>	<u>38,238</u>	<u>68,779</u>
Total expenditures	<u>\$ 79,292</u>	<u>\$ 81,328</u>	<u>\$ 160,620</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
CSD CONTRACT#00F-2187
FOR THE PERIOD OCTOBER 1, 2000 TO DECEMBER 31, 2000**

	July 1, 2000 to June 30, 2001	July 1, 2001 to June 30, 2002	Total Costs
REVENUES			
Grant revenues	\$ 30,000	\$ -	\$ 30,000
Interest revenues	-	-	-
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 30,000</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	-	-	-
Fringe benefits	-	-	-
Miscellaneous	-	-	-
Intake	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total administration	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM			
Small tools and equipment	984	-	984
Assets - equipment	-	-	-
Assets - vehicles	29,016	-	29,016
	<u> </u>	<u> </u>	<u> </u>
Total program	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Total expenditures	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 30,000</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
CSD CONTRACT#01F-4012
FOR THE PERIOD JANUARY 1, 2001 TO DECEMBER 31, 2001**

	July 1, 2000 to June 30, 2001	July 1, 2001 to June 30, 2002	Total Costs
REVENUES			
Grant revenues	\$ 92,900	\$ -	\$ 92,900
Interest revenues	-	-	-
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 92,900</u>	<u>\$ -</u>	<u>\$ 92,900</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	31,247	-	31,247
Fringe benefits	12,151	-	12,151
Miscellaneous	-	-	-
Intake	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total administration	<u>43,398</u>	<u>-</u>	<u>43,398</u>
PROGRAM			
Travel	6,513	-	6,513
Space	1,292	-	1,292
Consumables	907	-	907
Equipment lease/purchase	712	-	712
Consultant services	-	-	-
Contract services	509	-	509
Subcontractors	-	-	-
Other	12,618	-	12,618
	<u> </u>	<u> </u>	<u> </u>
Total program	<u>22,551</u>	<u>-</u>	<u>22,551</u>
Total expenditures	<u>\$ 65,949</u>	<u>\$ -</u>	<u>\$ 65,949</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
CSD CONTRACT#01F-4090
FOR THE PERIOD MAY 1, 2001 TO SEPTEMBER 30, 2001**

	July 1, 2000 to June 30, 2001	July 1, 2001 to June 30, 2002	Total Costs
REVENUES			
Grant revenues	\$ 62,510	\$ -	\$ 62,510
Interest revenues	-	-	-
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 62,510</u>	<u>\$ -</u>	<u>\$ 62,510</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	-	-	-
Fringe benefits	-	-	-
Miscellaneous	-	-	-
Intake	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total administration	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM			
Small tools and equipment	1,377	-	1,377
Assets - equipment	1,301	-	1,301
Assets - vehicles	2,445	-	2,445
	<u> </u>	<u> </u>	<u> </u>
Total program	<u>5,123</u>	<u>-</u>	<u>5,123</u>
Total expenditures	<u>\$ 5,123</u>	<u>\$ -</u>	<u>\$ 5,123</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
CSD CONTRACT#00C-1314
FOR THE PERIOD APRIL 1, 2000 TO MARCH 31, 2001**

	January 1, 2000 to June 30, 2000	July 1, 2000 to June 30, 2001	Total Costs
REVENUES			
Grant revenues	\$ 4,280	\$ 11,925	\$ 16,205
Interest revenues	-	70	70
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u>4,280</u>	<u>11,925</u>	<u>16,205</u>
Total revenues	<u>\$ 4,280</u>	<u>\$ 11,995</u>	<u>\$ 16,275</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	140	233	373
Fringe benefits	54	91	145
Miscellaneous	118	174	292
Intake	-	-	-
	<u>312</u>	<u>498</u>	<u>810</u>
Total administration	<u>312</u>	<u>498</u>	<u>810</u>
PROGRAM			
STD program op - other	2,427	12,195	14,622
STD program op - outreach	39	161	200
STD program op - intake	10	135	145
STD program op - client education	38	77	115
Liability insurance	3	10	13
Financial audit	3	13	16
Health and safety	-	353	353
	<u>2,520</u>	<u>12,944</u>	<u>15,464</u>
Total program	<u>2,520</u>	<u>12,944</u>	<u>15,464</u>
Total expenditures	<u>\$ 2,832</u>	<u>\$ 13,442</u>	<u>\$ 16,274</u>

**COUNTY OF GLENN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001**

Section II Summary of Auditor's Results

No matters were reported.

Section III Federal Award Findings and Questioned Costs

No matters were reported.