

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, 2002

**COUNTY OF GLENN
FOR THE YEAR ENDED JUNE 30, 2002**

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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, 2002, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with 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, 2002, 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 November 1, 2002 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.

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.

Macias, Mini & Company LLP

Certified Public Accountants

Sacramento, California

November 1, 2002

COUNTY OF GLENN

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Unit

June 30, 2002

(With Comparative Totals at 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	\$ 1,916,311	\$ 3,574,190	\$ 63,181	\$ 810,204	\$ 1,581,439	\$ 725,284	\$ 31,752,889
Cash with fiscal agent	-	-	219,000	-	-	-	1,589,540
Imprest cash	3,155	275	-	-	200	850	-
Taxes receivable	-	-	-	-	-	-	2,516,081
Accounts receivable	486,786	284,421	-	-	26,890	79,298	34,854
Loans receivable	110,000	1,121,666	-	13,500	-	-	-
Due from other funds	1,369,715	393,388	-	7,628	11,191	502,208	1,475,376
Due from other governments	1,823,318	611,056	-	-	-	-	279,624
Prepaid items	25,524	2,850	-	-	50,257	-	-
Inventory	-	209,385	-	-	10,908	23,020	-
Advances to other funds	264,298	-	-	-	240,000	-	350,000
Other assets	45,000	2,000	-	-	-	-	1,312,216
Fixed assets, net	-	-	-	-	2,233,568	1,245,627	-
Amount available in debt service fund	-	-	-	-	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-	-	-	-	-
Total assets and other debits	\$ 6,044,107	\$ 6,199,231	\$ 282,181	\$ 831,332	\$ 4,154,453	\$ 2,576,287	\$ 39,310,580
Liabilities, equity and other credit							
Liabilities:							
Accounts payable	\$ 604,350	\$ 831,484	\$ 63,181	\$ 28,905	\$ 119,921	\$ 101,697	\$ 1,854,009
Accrued salaries and benefits	147,032	255,336	-	-	4,520	70,877	-
Due to other funds	1,367,389	533,586	-	5,859	106,311	268,552	1,477,809
Due to other governments	423,907	13,241	-	-	-	-	918,271
Deferred revenue	131,534	610,833	-	-	42,147	-	-
Deposits	-	-	-	-	1,000	-	-
Advances from other funds	450,000	200,000	-	-	39,797	40,000	124,501
Other liabilities	-	83,684	-	-	-	-	-
Loans payable	-	-	-	-	225,200	-	-
Certificates of participation	-	-	-	-	-	-	-
Capital lease obligations	-	-	-	-	472,652	-	-
Liability for compensated absences	-	-	-	-	6,547	172,834	-
Agency obligations	-	-	-	-	-	-	11,394,136
Landfill closure/postclosure liability	-	-	-	-	2,185,996	-	-
Total liabilities	3,124,212	2,528,164	63,181	34,764	3,204,091	653,960	15,768,726
Equity and other credit:							
Investment in general fixed assets	-	-	-	-	-	-	-
Contributed capital	-	-	-	-	720,972	69,143	-
Retained earnings:							
Reserved	-	-	-	-	80,133	47,778	-
Unreserved	-	-	-	-	149,257	1,805,406	-
Fund balances:							
Reserved:							
Imprest cash	3,155	275	-	-	-	-	-
External pool participants	-	-	-	-	-	-	23,541,854
Inventory	-	209,385	-	-	-	-	-
General	-	856,424	-	-	-	-	-
Encumbrances	72,314	238,498	-	-	-	-	-
Advances to other funds	264,298	-	-	-	-	-	-
Loans receivable	110,000	1,121,666	-	13,500	-	-	-
Debt service	-	-	219,000	-	-	-	-
Special purposes	-	-	-	-	-	-	-
Unreserved:							
Undesignated	2,470,128	1,244,819	-	783,068	-	-	-
Total fund equity	2,919,895	3,671,067	219,000	796,568	950,362	1,922,327	23,541,854
Total liabilities, equity and other credit	\$ 6,044,107	\$ 6,199,231	\$ 282,181	\$ 831,332	\$ 4,154,453	\$ 2,576,287	\$ 39,310,580

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	2002	2001	Assets and other debits
\$ -	\$ -	\$ 40,423,498	\$ 1,315,621	\$ 41,739,119	\$ 45,326,588	Cash and investments
-	-	1,808,540	-	1,808,540	1,829,935	Cash with fiscal agent
-	-	4,480	-	4,480	4,430	Imprest cash
-	-	2,516,081	-	2,516,081	2,544,149	Taxes receivable
-	-	912,249	-	912,249	1,297,416	Accounts receivable
-	-	1,245,166	-	1,245,166	1,632,720	Loans receivable
-	-	3,759,506	-	3,759,506	4,709,444	Due from other funds
-	-	2,713,998	-	2,713,998	1,624,288	Due from other governments
-	-	78,631	-	78,631	75,024	Prepaid items
-	-	243,313	-	243,313	145,589	Inventory
-	-	854,298	-	854,298	1,014,709	Advances to other funds
-	-	1,359,216	-	1,359,216	1,716,157	Other assets
20,533,387	-	24,012,582	-	24,012,582	25,338,677	Fixed assets, net
-	219,000	219,000	-	219,000	219,000	Amount available in debt service fund
-	2,762,347	2,762,347	-	2,762,347	3,214,879	Amount to be provided for retirement of long-term debt
<u>\$ 20,533,387</u>	<u>\$ 2,981,347</u>	<u>\$ 82,912,905</u>	<u>\$ 1,315,621</u>	<u>\$ 84,228,526</u>	<u>\$ 90,693,005</u>	Total assets and other debits
<u>Liabilities, equity and other credit</u>						
\$ -	\$ -	\$ 3,603,547	\$ -	\$ 3,603,547	\$ 4,378,239	Liabilities:
-	-	477,765	-	477,765	325,268	Accounts payable
-	-	3,759,506	-	3,759,506	4,709,444	Accrued salaries and benefits
-	-	1,355,419	-	1,355,419	1,317,586	Due to other funds
-	-	784,514	-	784,514	1,651,391	Due to other governments
-	-	1,000	-	1,000	1,000	Deferred revenue
-	-	854,298	-	854,298	1,014,709	Deposits
-	-	83,684	-	83,684	10,071	Advances from other funds
-	-	225,200	-	225,200	253,700	Other liabilities
-	1,525,000	1,525,000	-	1,525,000	1,695,000	Loans payable
-	345,871	818,523	-	818,523	1,326,126	Certificates of participation
-	1,110,476	1,289,857	-	1,289,857	1,250,121	Capital lease obligations
-	-	11,394,136	-	11,394,136	11,305,144	Liability for compensated absences
-	-	2,185,996	-	2,185,996	2,777,837	Agency obligations
-	2,981,347	28,358,445	-	28,358,445	32,015,656	Landfill closure/postclosure liability
20,533,387	-	20,533,387	-	20,533,387	21,767,504	Total liabilities
-	-	790,115	-	790,115	790,115	Equity and other credit:
-	-	127,911	-	127,911	148,975	Investment in general fixed assets
-	-	1,954,663	-	1,954,663	1,189,093	Contributed capital
-	-	3,430	-	3,430	3,180	Retained earnings:
-	-	23,541,854	-	23,541,854	27,266,621	Reserved
-	-	209,385	-	209,385	45,466	Unreserved
-	-	856,424	-	856,424	30,000	Fund balances:
-	-	310,812	-	310,812	448,781	Reserved:
-	-	264,298	-	264,298	70,000	Imprest cash
-	-	1,245,166	-	1,245,166	17,500	External pool participants
-	-	219,000	-	219,000	219,000	Inventory
-	-	-	1,315.621	1,315,621	1,075,667	General
-	-	4,498,015	-	4,498,015	5,605,467	Encumbrances
20,533,387	-	54,554,460	1,315,621	55,870,081	58,677,369	Advances to other funds
<u>\$ 20,533,387</u>	<u>\$ 2,981,347</u>	<u>\$ 82,912,905</u>	<u>\$ 1,315,621</u>	<u>\$ 84,228,526</u>	<u>\$ 90,693,005</u>	Loans receivable
						Debt service
						Special purposes
						Unreserved:
						Undesignated
						Total fund equity
						Total liabilities, equity and other credit

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, 2002
 (With Comparative Totals for the Year Ended June 30, 2001)

	GOVERNMENTAL FUND TYPES			
	General	Special Revenue	Debt Service	Capital Projects
Revenues:				
Taxes	\$ 4,399,251	\$ 370,123	\$ -	\$ -
Licenses and permits	820,007	175,469	-	-
Fines, forfeits and penalties	941,399	35,990	-	-
Intergovernmental	23,543,360	15,526,409	153,851	118,749
Use of money and property	643,448	189,786	11,429	33,647
Charges for services	3,533,035	1,171,074	-	-
Other	661,028	471,263	-	17,525
Total revenues	<u>34,541,528</u>	<u>17,940,114</u>	<u>165,280</u>	<u>169,921</u>
Expenditures:				
Current:				
General government	4,930,732	151,573	1,750	-
Public protection	4,247,999	9,992,831	-	-
Public ways and facilities	-	4,213,193	-	-
Health and sanitation	7,560,539	7,414,547	-	-
Public assistance	12,098,235	-	-	-
Education	501,721	36,653	-	-
Capital outlay	607,418	593,013	-	199,436
Debt service:				
Principal	14,864	123,747	411,822	-
Interest	221,950	22,457	106,246	-
Total expenditures	<u>30,183,458</u>	<u>22,548,014</u>	<u>519,818</u>	<u>199,436</u>
Excess of revenues over (under) expenditures	<u>4,358,070</u>	<u>(4,607,900)</u>	<u>(354,538)</u>	<u>(29,515)</u>
Other financing sources (uses):				
Proceeds from capital lease obligations	-	-	-	-
Operating transfers in	1,226,957	5,413,141	354,537	41,235
Operating transfers out	(5,980,947)	(1,013,688)	-	(41,235)
Total other financing sources (uses):	<u>(4,753,990)</u>	<u>4,399,453</u>	<u>354,537</u>	<u>-</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(395,920)</u>	<u>(208,447)</u>	<u>(1)</u>	<u>(29,515)</u>
Fund balances, beginning of fiscal year, as restated	3,315,815	3,879,514	219,001	826,083
Residual equity transfer in	-	-	-	-
Fund balances, end of fiscal year	<u>\$ 2,919,895</u>	<u>\$ 3,671,067</u>	<u>\$ 219,000</u>	<u>\$ 796,568</u>

See accompanying notes to general-purpose financial statements

TOTALS Primary Government (Memorandum Only)	Component Unit Children & Families Commission	TOTALS Reporting Entity (Memorandum Only)		
		2002	2001	
\$ 4,769,374	\$ 558,825	\$ 5,328,199	\$ 5,122,836	Revenues:
995,476	-	995,476	1,220,603	Taxes
977,389	-	977,389	819,260	Licenses and permits
39,342,369	-	39,342,369	31,513,710	Fines, forfeits and penalties
878,310	33,101	911,411	1,055,968	Intergovernmental
4,704,109	-	4,704,109	3,844,202	Use of money and property
1,149,816	-	1,149,816	981,372	Charges for services
<u>52,816,843</u>	<u>591,926</u>	<u>53,408,769</u>	<u>44,557,951</u>	Other
				Total revenues
				Expenditures:
				Current:
5,084,055	-	5,084,055	4,440,349	General government
14,240,830	-	14,240,830	11,803,594	Public protection
4,213,193	-	4,213,193	4,759,586	Public ways and facilities
14,975,086	-	14,975,086	6,500,881	Health and sanitation
12,098,235	351,972	12,450,207	11,412,230	Public assistance
538,374	-	538,374	499,969	Education
1,399,867	-	1,399,867	1,940,821	Capital outlay
				Debt service:
550,433	-	550,433	605,726	Principal
350,653	-	350,653	156,783	Interest
<u>53,450,726</u>	<u>351,972</u>	<u>53,802,698</u>	<u>42,119,939</u>	Total expenditures
(633,883)	239,954	(393,929)	2,438,012	Excess of revenues over (under) expenditures
				Other financing sources (uses):
-	-	-	63,539	Proceeds from capital lease obligations
7,035,870	-	7,035,870	4,989,037	Operating transfers in
(7,035,870)	-	(7,035,870)	(4,989,037)	Operating transfers out
<u>-</u>	<u>-</u>	<u>-</u>	<u>63,539</u>	Total other financing sources (uses):
(633,883)	239,954	(393,929)	2,501,551	Excess of revenues and other financing sources over (under) expenditures and other financing uses
8,240,413	1,075,667	9,316,080	4,973,510	Fund balances, beginning of fiscal year, as restated
-	-	-	40,000	Residual equity transfer in
<u>\$ 7,606,530</u>	<u>\$ 1,315,621</u>	<u>\$ 8,922,151</u>	<u>\$ 7,515,061</u>	Fund balances, 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
Governmental Fund Types
For the Year Ended June 30, 2002

	General			Special Revenue		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 4,307,065	\$ 4,399,251	\$ 92,186	\$ 478,518	\$ 370,123	\$ (108,395)
Licenses and permits	685,372	820,007	134,635	148,500	175,469	26,969
Fines, forfeitures and penalties	857,550	941,399	83,849	36,500	35,990	(510)
Intergovernmental	25,941,772	23,543,360	(2,398,412)	22,236,894	15,526,409	(6,710,485)
Use of money and property	675,889	643,448	(32,441)	108,992	189,786	80,794
Charges for services	3,595,192	3,533,035	(62,157)	1,129,868	1,171,074	41,206
Other	584,390	661,028	76,638	329,994	471,263	141,269
Total revenues	<u>36,647,230</u>	<u>34,541,528</u>	<u>(2,105,702)</u>	<u>24,469,266</u>	<u>17,940,114</u>	<u>(6,529,152)</u>
Expenditures:						
Current:						
General government	5,215,495	4,930,732	284,763	181,932	151,573	30,359
Public protection	4,978,755	4,247,999	730,756	11,000,065	9,992,831	1,007,234
Public ways and facilities	-	-	-	7,772,029	4,213,193	3,558,836
Health and sanitation	8,246,199	7,560,539	685,660	9,892,460	7,414,547	2,477,913
Public assistance	14,293,498	12,098,235	2,195,263	-	-	-
Education	507,162	501,721	5,441	-	36,653	(36,653)
Capital outlay	684,946	607,418	77,528	791,542	593,013	198,529
Debt service:						
Principal retirement	-	14,864	(14,864)	-	123,747	(123,747)
Interest	222,000	221,950	50	-	22,457	(22,457)
Total expenditures	<u>34,148,055</u>	<u>30,183,458</u>	<u>3,964,597</u>	<u>29,638,028</u>	<u>22,548,014</u>	<u>7,090,014</u>
Excess of revenues over (under) expenditures	<u>2,499,175</u>	<u>4,358,070</u>	<u>1,858,895</u>	<u>(5,168,762)</u>	<u>(4,607,900)</u>	<u>560,862</u>
Other financing sources (uses):						
Operating transfers in	1,287,413	1,226,957	(60,456)	5,577,720	5,413,141	(164,579)
Operating transfers out	(6,233,105)	(5,980,947)	252,158	(1,024,119)	(1,013,688)	10,431
Total other financing sources (uses)	<u>(4,945,692)</u>	<u>(4,753,990)</u>	<u>191,702</u>	<u>4,553,601</u>	<u>4,399,453</u>	<u>(154,148)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(2,446,517)</u>	<u>(395,920)</u>	<u>2,050,597</u>	<u>(615,161)</u>	<u>(208,447)</u>	<u>406,714</u>
Fund balance, beginning of fiscal year, as restated	<u>3,315,815</u>	<u>3,315,815</u>	<u>-</u>	<u>3,879,514</u>	<u>3,879,514</u>	<u>-</u>
Fund balance, end of fiscal year	<u>\$ 869,298</u>	<u>\$ 2,919,895</u>	<u>\$ 2,050,597</u>	<u>\$ 3,264,353</u>	<u>\$ 3,671,067</u>	<u>\$ 406,714</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
153,851	153,851	-	Intergovernmental
10,000	11,429	1,429	Use of money and property
-	-	-	Charges for services
-	-	-	Other
<u>163,851</u>	<u>165,280</u>	<u>1,429</u>	Total revenues
			Expenditures:
			Current:
2,500	1,750	750	General government
-	-	-	Public protection
-	-	-	Public ways and facilities
-	-	-	Health and sanitation
-	-	-	Public assistance
-	-	-	Education
-	-	-	Capital outlay
			Debt service:
411,994	411,822	172	Principal retirement
106,075	106,246	(171)	Interest
<u>520,569</u>	<u>519,818</u>	<u>751</u>	Total expenditures
<u>(356,718)</u>	<u>(354,538)</u>	<u>2,180</u>	Excess of revenues over (under) expenditures
			Other financing sources (uses):
356,718	354,537	(2,181)	Operating transfers in
-	-	-	Operating transfers out
<u>356,718</u>	<u>354,537</u>	<u>(2,181)</u>	Total other financing sources (uses)
-	(1)	(1)	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
<u>\$ 219,001</u>	<u>\$ 219,000</u>	<u>\$ (1)</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
 Governmental Fund Types
 For the Year Ended June 30, 2002

	Capital Projects			TOTALS Reporting Entity (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ 4,785,583	\$ 4,769,374	\$ (16,209)
Licenses and permits	-	-	-	833,872	995,476	161,604
Fines, forfeitures and penalties	-	-	-	894,050	977,389	83,339
Intergovernmental	1,236,141	118,749	(1,117,392)	49,568,658	39,342,369	(10,226,289)
Use of money and property	-	33,647	33,647	794,881	878,310	83,429
Charges for services	-	-	-	4,725,060	4,704,109	(20,951)
Other	17,500	17,525	25	931,884	1,149,816	217,932
Total revenues	<u>1,253,641</u>	<u>169,921</u>	<u>(1,083,720)</u>	<u>62,533,988</u>	<u>52,816,843</u>	<u>(9,717,145)</u>
Expenditures:						
Current:						
General government	-	-	-	5,399,927	5,084,055	315,872
Public protection	-	-	-	15,978,820	14,240,830	1,737,990
Public ways and facilities	-	-	-	7,772,029	4,213,193	3,558,836
Health and sanitation	-	-	-	18,138,659	14,975,086	3,163,573
Public assistance	-	-	-	14,293,498	12,098,235	2,195,263
Education	-	-	-	507,162	538,374	(31,212)
Capital outlay	1,693,854	199,436	1,494,418	3,170,342	1,399,867	1,770,475
Debt service:						
Principal retirement	-	-	-	411,994	550,433	(138,439)
Interest	-	-	-	328,075	350,653	(22,578)
Total expenditures	<u>1,693,854</u>	<u>199,436</u>	<u>1,494,418</u>	<u>66,000,506</u>	<u>53,450,726</u>	<u>12,549,780</u>
Excess of revenues over (under) expenditures	<u>(440,213)</u>	<u>(29,515)</u>	<u>410,698</u>	<u>(3,466,518)</u>	<u>(633,883)</u>	<u>2,832,635</u>
Other financing sources (uses):						
Operating transfers in	478,213	41,235	(436,978)	7,700,064	7,035,870	(664,194)
Operating transfers out	(478,213)	(41,235)	436,978	(7,735,437)	(7,035,870)	699,567
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(35,373)</u>	<u>-</u>	<u>35,373</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(440,213)</u>	<u>(29,515)</u>	<u>410,698</u>	<u>(3,501,891)</u>	<u>(633,883)</u>	<u>2,868,008</u>
Fund balance, beginning of fiscal year, as restated	826,083	826,083	-	8,240,413	8,240,413	-
Fund balance, end of fiscal year	<u>\$ 385,870</u>	<u>\$ 796,568</u>	<u>\$ 410,698</u>	<u>\$ 4,738,522</u>	<u>\$ 7,606,530</u>	<u>\$ 2,868,008</u>

See accompanying notes to general-purpose financial statements

COUNTY OF GLENN

Combined Statement of Revenues, Expenses, and Changes in Retained Earnings
 Proprietary Fund Types
 For the Year Ended June 30, 2002

	Enterprise	Internal Service	Total (Memorandum Only)
Operating revenues:			
Charges and fees	\$ 1,122,007	\$ 5,686,895	\$ 6,808,902
Other	176,164	16,668	192,832
Total operating revenues	<u>1,298,171</u>	<u>5,703,563</u>	<u>7,001,734</u>
Operating expenses:			
Salaries and benefits	472,174	3,401,213	3,873,387
Repairs and maintenance	117,076	204,583	321,659
Purchased services	106,229	130,441	236,670
Travel	6,071	19,413	25,484
Office and administration	10,098	130,475	140,573
Overhead	290,350	77,457	367,807
Depreciation	145,749	338,679	484,428
Fuel	159,094	84,204	243,298
Insurance	-	45,052	45,052
Closure/postclosure care costs	(511,841)	-	(511,841)
Air pollution charge	-	48,557	48,557
Rents and leases	-	375,287	375,287
Other	75,677	665,888	741,565
Total operating expenses	<u>870,677</u>	<u>5,521,249</u>	<u>6,391,926</u>
Operating income	<u>427,494</u>	<u>182,314</u>	<u>609,808</u>
Nonoperating revenues (expenses):			
Interest income	70,537	24,767	95,304
Interest expense	(52,638)	-	(52,638)
Grant revenues	146,796	-	146,796
Grant expenses	(91,337)	-	(91,337)
(Loss) on disposition of fixed assets	(18,232)	(136,525)	(154,757)
Other revenues	89,667	101,663	191,330
Total nonoperating revenues (expenses)	<u>144,793</u>	<u>(10,095)</u>	<u>134,698</u>
Net income	572,287	172,219	744,506
Retained earnings, beginning of fiscal year	<u>(342,897)</u>	<u>1,680,965</u>	<u>1,338,068</u>
Retained earnings, end of fiscal year	<u>\$ 229,390</u>	<u>\$ 1,853,184</u>	<u>\$ 2,082,574</u>

See accompanying notes to general-purpose financial statements

COUNTY OF GLENN

Combined Statement of Cash Flows
 Proprietary Funds
 For the Year Ended June 30, 2002

	Enterprise Funds	Internal Service Funds	Total (Memorandum Only)
Cash flows from operating activities:			
Operating income	\$ 427,494	\$ 182,314	\$ 609,808
Adjustment to reconcile operating loss to net cash provided by operating activities:			
Depreciation	145,749	338,679	484,428
Other income	145,126	101,663	246,789
Changes in assets and liabilities:			
Accounts receivable	59,141	(18,235)	40,906
Due from other funds	(10,827)	(9,246)	(20,073)
Inventory	3,720	7,522	11,242
Accounts payable	(141,691)	18,230	(123,461)
Accrued salaries and benefits	4,520	(22,668)	(18,148)
Due to other funds	26,307	77,936	104,243
Deferred revenue	19,899	-	19,899
Landfill closure/postclosure liability	(591,841)	-	(591,841)
Compensated absences	6,547	(64,712)	(58,165)
Total adjustments	<u>(333,350)</u>	<u>429,169</u>	<u>95,819</u>
Net cash provided by (used for) operating activities	<u>94,144</u>	<u>611,483</u>	<u>705,627</u>
Cash flows from noncapital financing activities:			
Net proceeds from advance from (to) other funds	<u>(200,000)</u>	<u>-</u>	<u>(200,000)</u>
Net cash provided by (used for) noncapital financing activities	<u>(200,000)</u>	<u>-</u>	<u>(200,000)</u>
Cash flows from capital and related financing activities:			
Principal payments on debt	(155,670)	-	(155,670)
Interest payments on debt	(52,638)	-	(52,638)
Purchases of fixed assets	<u>(114,985)</u>	<u>(432,221)</u>	<u>(547,206)</u>
Net cash used for capital and related financing activities	<u>(323,293)</u>	<u>(432,221)</u>	<u>(755,514)</u>
Cash flows from investing activities:			
Interest income	<u>70,537</u>	<u>24,767</u>	<u>95,304</u>
Net cash provided by investing activities	<u>70,537</u>	<u>24,767</u>	<u>95,304</u>
Net increase (decrease) in cash and cash equivalents	(358,612)	204,029	(154,583)
Cash and cash equivalents, beginning of fiscal year	1,940,251	522,105	2,462,356
Cash and cash equivalents, end of fiscal year	<u>\$ 1,581,639</u>	<u>\$ 726,134</u>	<u>\$ 2,307,773</u>

See accompanying notes to general-purpose financial statements

COUNTY OF GLENN

Combined Statement of Changes in Net Assets
Investment Trust Fund
For the Year Ended June 30, 2002

Additions to net assets:	
Investment income (net)	\$ 1,002,870
Receipts from participants	<u>145,791,898</u>
Total additions to net assets	<u>146,794,768</u>
Deductions from net assets:	
Withdrawals by participants	<u>150,519,534</u>
Total deductions from net assets	<u>150,519,534</u>
Total change in net assets	(3,724,766)
Net assets held in trust for pool participants, July 1, 2001	<u>27,266,621</u>
Net assets held in trust for pool participants, June 30, 2002	<u><u>\$ 23,541,854</u></u>

See accompanying notes to general-purpose financial statements

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS

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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.

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**COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2002**

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.

During the year ended June 30, 2002, it was determined that the Glenn County Community Action Agency (Agency) should be reported as a blended component unit of the County. It has been determined by management that due to the significant financial relationship between the Agency and County, it would be misleading to not include the operations of the Agency in the general-purpose financial statements.

Discretely Presented Component Unit. 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.

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2002

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Accounting

The accounts of the County are organized on the basis of funds and account groups. 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:

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 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.

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2002

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 in a fiduciary capacity for individuals, private organizations, other governments and/or other funds.

Investment Trust Fund - Investment Trust Fund is 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 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 expended when purchased (the purchase method). The remaining balance of inventories in the fund are reserved at year-end as nonexpendable resources. All proprietary funds and investment trust fund 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.

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.

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2002

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fixed Assets (Continued)

Fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems ("infrastructure"), 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.

Fixed assets 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

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, 2002, 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.

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2002

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 External Pool Participants represent the portion of funds held in trust for participants of the pooled investment trust fund.

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 to identify the portion of fund balance that is not appropriate for future expenditures.

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 Loans Receivable 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, 2002, there were no designations of fund balance.

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2002

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Inventory

Inventory is valued at average cost and consists of expendable supplies held for consumption which are expended as consumed. 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 Treasurer's investment pool values participants' shares on an amortized cost basis. At June 30, 2002, 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 accounting principles generally accepted in the United States of America. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2002

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Pronouncements

GASB Statement Nos. 34 and 37

In June 1999 and in June 2001, the GASB approved Statement No. 34, *Basic Financial Statements and Management Discussion and Analysis for State and Local Governments* and Statement No. 37, *Basic Financial Statements – and Management Discussion and Analysis – for State and Local Governments: Omnibus*. These statements establish new financial reporting requirements for state and local governments throughout the United States. When implemented, it will create new information and will restructure much of the information that governments have presented in the past. One of the most significant changes is that all capital assets, including infrastructure, will be reported within the basic financial statements, along with depreciation expense and accumulated depreciation. Currently, infrastructure related to governmental funds is not reported in the financial statements. GASB Statement No. 34 provides an alternative to depreciation for infrastructure, termed the “modified approach”. The modified approach requires the use of a qualified asset management system and additional schedules to be reported in required supplementary information. The costs to implement GASB Statements No. 34 and No. 37 are unknown at this time. The County is in the planning stages and anticipates various complex analyses to be required before the full impact of these Statements can be estimated. The County is required to implement these statements in fiscal year 2003.

GASB Statement No. 38

In June 2001, the GASB issued Statement No. 38, *Certain Financial Statement Note Disclosures*. This statement modifies, adds and deletes various note disclosure requirements. Those requirements address disclosure requirements for revenue recognition policies, actions taken in response to legal violations, debt service requirements, variable-rate debt, receivable and payable balances, interfund transfers and balances, and short-term debt. The County is required to implement the provisions of this statement in fiscal year 2003.

NOTE 2: CASH AND INVESTMENTS

The County follows the practice of pooling cash and investments of all funds.

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.

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2002

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

Deposits

At June 30, 2002, the carrying amount of the County's cash balances was \$10,513,442 with the corresponding bank balance of \$2,944,841. Of the bank balance, \$234,192 was insured by federal depository insurance and the remainder was collateralized as described below.

The California Government Code requires California banks and savings and loan associations to secure a local governmental agency's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of an agency's deposits. California law also allows financial institutions to secure an agency's deposits by pledging first trust deed mortgage notes having a value of 150% of an agency's total deposits. California law also allows an agency to waive the \$100,000 federal deposit insurance available on deposits.

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 deposit
- Bankers' acceptances
- Commercial paper (rated A-I by Standard & Poor's and P-I by Moody's)
- Local Agency Investment Fund (State Pool) demand deposits
- California Asset Management Corporation demand deposits
- Passbook savings account demand deposits
- Repurchase agreements
- Reverse repurchase agreements
- Money market funds meeting criteria prescribed in Government Code Section 53601
- Guaranteed investment contracts

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 Treasurer's investment pool consists almost entirely of such districts and includes 80 percent involuntary participants at June 30, 2002.

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2002

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

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 Local Agency Investment Fund 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.

<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>	
Pooled investments:				
U.S. Government and Agencies	4.50% - 6.75%	11/30/01-4/26/04	\$20,445,031	\$20,445,031
Corporate and municipal bonds	5.46% - 7.30%	11/5/02-5/7/04	2,804,992	2,804,992
Total pooled categorized investments			<u>\$23,250,023</u>	<u>23,250,023</u>
<u>Amounts Not Required to be Categorized</u>				
Pooled investments:				
California Asset Management Corporation				1,008,998
Money market funds				41,956
Local Agency Investment Fund (State)				17,855,000
Total pooled investments				<u>18,905,954</u>
Cash on hand				850
Cash in bank				8,923,902
Outstanding warrants				<u>(9,341,610)</u>
Cash and investments held by County Treasurer				<u>41,739,119</u>
Deposits (fiscal agent)				1,589,540
Guaranteed investment contract (fiscal agent)				219,000
Imprest cash				4,480
Total cash and investments				<u>\$43,552,139</u>

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2002

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

Cash and Cash Equivalents in Local Agency Investment Fund

The County maintains an investment accounts with the State's Local Agency Investment Fund (LAIF) at June 30, 2002 consisting of \$17,855,000. A total of \$47,719,552,487 is invested by public agencies in the LAIF at June 30, 2002. The State Treasurer manages the LAIF, and 3.086 percent of the total investments at June 30, 2002 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 that the fair value of the County's position in the pool.

Condensed Investment Pool Information

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, 2002:

	Internal Participants	External Participants	Total Investment Pool
<u>Statement of Net Assets</u>			
<u>Assets</u>			
Net pooled cash and investments	\$18,197,265	\$ 23,541,854	\$ 41,739,119
<u>Net Assets</u>			
Net assets held for internal pool participants and external pool participants (voluntary and involuntary)	\$18,197,265	\$ 23,541,854	\$ 41,739,119
<u>Combined Statement of Changes in Net Assets (Internal and External)</u>			
Net assets at July 1, 2001			\$ 39,778,209
Net deposits and withdrawals by pool participants			35,006
Net investment income for pool participants			1,925,904
Net assets at June 30, 2002			\$ 41,739,119

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2002

NOTE 3: FIXED ASSETS

The following is a summary of fixed assets by fund type and account group:

	Enterprise Funds	Internal Service Funds	General Fixed Assets Account Group	Totals
Land	\$ 215,485	\$ -	\$ 106,373	\$ 321,858
Structure and improvements	3,404,193	284,783	12,200,722	15,889,698
Machinery and equipment	1,748,666	2,517,545	8,226,292	12,492,503
Subtotal fixed assets at cost	<u>5,368,344</u>	<u>2,802,328</u>	<u>20,533,387</u>	<u>28,704,059</u>
Accumulated depreciation	<u>(3,134,776)</u>	<u>(1,556,701)</u>	<u>-</u>	<u>(4,691,477)</u>
Total fixed assets – net	<u>\$ 2,233,568</u>	<u>\$ 1,245,627</u>	<u>\$ 20,533,387</u>	<u>\$24,012,582</u>

A summary of changes in general fixed assets for the year ended June 30, 2002 is as follows:

	Balance July 1, 2001	Additions	Deletions	Balance June 30, 2002
Land	\$ 99,567	\$ 6,806	\$ -	\$ 106,373
Structure and improvements	11,930,171	270,551	-	12,200,722
Machinery and equipment	6,877,716	1,348,576	-	8,226,292
Totals	<u>\$ 18,907,454</u>	<u>\$1,625,933</u>	<u>\$ -</u>	<u>\$ 20,533,387</u>

The beginning balance of machinery and equipment in the general fixed asset account group has been restated to reflect \$2,860,050 of fixed assets that were written-off due to a change in the County's capitalization policy from \$2,500 to \$5,000 effective July 1, 2001.

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, 2001	Additions	Deletions	Balance June 30, 2002
Loan payable	\$ 18,700	\$ -	\$ (18,700)	\$ -
Certificates of participation	1,695,000	-	(170,000)	1,525,000
Capital lease obligations	707,604	-	(361,733)	345,871
Compensated absences	1,012,575	97,901	-	1,110,476
Totals	<u>\$ 3,433,879</u>	<u>\$ 97,901</u>	<u>\$ (550,433)</u>	<u>\$ 2,981,347</u>

**COUNTY OF GLENN
 NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 2002**

NOTE 4: LONG-TERM DEBT OBLIGATIONS (CONTINUED)

Certificates of Participation

On October 3, 1988, the County issued Certificates of Participation (Certificates) in the amount of \$2,985,000. The purpose of the Certificates was to refund the County's outstanding obligations under the CSAC Finance Corporation Fixed Rate Certificates of Participation (used for the construction of a new jail facility). The remaining proceeds were used for the expansion of the public works building and the reroof of Glenn General Hospital. A Reserve Account is established for the County from funds held by the Trustee 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".

Debt 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.

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

Year Ended June 30,	Principal	Interest	Total
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>\$ 1,525,000</u>	<u>\$ 341,955</u>	<u>\$ 1,866,955</u>

Capital Lease Obligations

Equipment lease-purchase agreement with Caterpillar Financial Services Corporation; annual payments of \$17,528 each and at an interest rate of 6.4%, with final payment due January 2004. \$ 31,959

Equipment lease-purchase agreement with Caterpillar Financial Services Corporation; annual payments of \$15,807 each and at an interest rate of 6.0%, with final payment due August 2003. 14,913

Equipment lease-purchase agreement with Compaq Financial Services Corporation; quarterly payments of \$4,009 each and at an interest rate of 7.96%, with final payment due September 2002. 7,888

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2002

NOTE 4: LONG-TERM DEBT OBLIGATIONS (CONTINUED)

Capital Lease Obligations (Continued)

Equipment lease-purchase agreement with Caterpillar Financial Services; annual payments of \$13,508 each and at an interest rate of 6.0%, with final payment due September 2004.	24,801
Equipment lease-purchase agreement with Caterpillar Financial Services; annual payments of \$39,550 each and at an interest rate of 6.0%, with final payment due September 2005.	105,720
Equipment lease-purchase agreement with Caterpillar Financial Services; annual payments of \$25,206 each and at an interest rate of 5.9%, with final payment due September 2004.	46,277
Computer system lease-purchase agreement with Western Municipal Securities Corporation; quarterly payments of \$63,181 each and at an interest rate of 5%, with final payment due October 2002.	62,395
Equipment lease-purchase with Caterpillar Financial Services Corporation; annual payments of \$14,461 each at an interest rate of 4.47%, with final payment due May 2007.	51,918
Total capital lease obligations	\$ 345,871

Fixed assets held under capital leases in the General Fixed Assets Account Group is \$1,380,037.

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

<u>June 30,</u>	
2003	\$ 197,265
2004	110,255
2005	54,012
2006	14,464
	375,996
Total payments	375,996
Less amount representing interest	(30,125)
Total principal due	\$ 345,871

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2002

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 \$1,289,857 at June 30, 2002. \$1,110,476 is recorded in the general long-term account group and \$179,381 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>	
2003	\$ 10,979
2004	11,252
2005	11,497
2006	11,716
2007	11,911
Thereafter	<u>106,985</u>
Total payments	164,340
Less amount representing interest	<u>(49,140)</u>
Total principal due	<u>\$ 115,200</u>

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.

**COUNTY OF GLENN
 NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 2002**

NOTE 4: LONG-TERM DEBT OBLIGATIONS (CONTINUED)

Proprietary Debt - Loans Payable - Orland and Willows Airports (Continued)

The following represents the debt service schedule for the loan:

<u>June 30,</u>	
2003	\$ 10,118
2004	10,319
2005	10,502
2006	10,665
2007	10,811
Thereafter	<u>95,727</u>
Total payments	148,142
Less amount representing interest	<u>(38,142)</u>
Total principal due	<u>\$ 110,000</u>

Proprietary Debt - Capital Lease Obligations - Solid Waste Operating Fund

Equipment lease agreement with Caterpillar Financial Services; annual payments of \$67,780 each and at an interest rate of 5.9%, with final payment due January 2005.	\$ 124,406
Equipment lease agreement with Caterpillar Financial Services; annual payments of \$38,629 each and at an interest rate of 6.48%, with final payment due September 2006.	133,337
Equipment lease agreement with Caterpillar Financial Services; annual payments of \$80,661 each and at an interest rate of 6.05%, with final payment due July 2006.	<u>214,909</u>
Total capital lease obligations	<u>\$ 472,652</u>

Fixed assets held under capital leases in the Solid Waste Operating Fund was \$1,064,585, net of accumulated depreciation of \$513,306.

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

<u>June 30,</u>	
2003	\$ 187,050
2004	187,051
2005	115,793
2006	<u>38,629</u>
Total payments	528,523
Less amount representing interest	<u>(55,871)</u>
Total principal due	<u>\$ 472,652</u>

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2002

NOTE 5: INTERFUND TRANSACTIONS

Operating Transfers

Operating transfers in and operating transfers out for the fiscal year ended June 30, 2002, were as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ 1,226,957	\$ 5,980,947
Special revenue	5,413,141	1,013,688
Debt service	354,537	-
Capital projects	41,235	41,235
	<u>7,035,870</u>	<u>7,035,870</u>
Totals	<u>\$ 7,035,870</u>	<u>\$ 7,035,870</u>

Due From/To Other Funds

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

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General fund	\$ 1,369,715	\$ 1,367,389
Special revenue funds	393,388	533,586
Capital projects funds	7,628	5,859
Enterprise funds	11,191	106,311
Internal service funds	502,208	268,552
Trust and agency funds	1,475,376	1,477,809
	<u>3,759,506</u>	<u>3,759,506</u>
Totals	<u>\$ 3,759,506</u>	<u>\$ 3,759,506</u>

Advance To/From Other Funds

	<u>Advances to Other Funds</u>	<u>Advances from Other Funds</u>
General	\$ 264,298	\$ 450,000
Special revenue funds	-	200,000
Enterprise funds	240,000	39,797
Internal service fund	-	40,000
Trust and agency funds	350,000	124,501
	<u>854,298</u>	<u>854,298</u>
Totals	<u>\$ 854,298</u>	<u>\$ 854,298</u>

**COUNTY OF GLENN
 NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 2002**

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.

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	5.998%

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 year ended June 30, 2002, the County's annual pension cost was \$0 for miscellaneous members and \$98,572 safety members. The required contribution for fiscal year 2001/02 was determined as part of the June 30, 1999 actuarial valuation using the entry age normal actuarial cost method with the contributions determined as a percent of pay.

**COUNTY OF GLENN
 NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 2002**

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

Funding Policy (Continued)

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

Valuation Date	June 30, 1999
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
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, 1999 are 15 years for the Safety Plan and 25 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>
6/30/00	\$ 159,188	100
6/30/01	43,185	100
6/30/02	98,572	100

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2002

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

Funding Policy (Continued)

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.

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)
6/30/99	\$ 46,660	\$ 59,895	\$ (13,235)	128.4%	\$ 2,680	(104.377)%
6/30/00	51,352	65,138	(13,786)	126.8%	14,445	(95.438)%
6/30/01	57,162	66,720	(9,558)	116.7%	15,796	(60.509)%

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 year-end, 74 retirees were covered and the cost for the year ended June 30, 2002 was \$95,549.

NOTE 8: DEFICIT FUND EQUITY

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

Fund	Deficit
Solid Waste Closure	\$ 723,253
Human Resources	62,544
Health Services	23,776
Central Services	5,658

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2002

NOTE 8: DEFICIT FUND EQUITY (CONTINUED)

The Solid Waste Closure fund deficit was due to the closure/post-closure care costs liability recorded in accordance with GASB 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 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: 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 year ended:

	Solid Waste Operating	Solid Waste Closure	Glenn General Hospital	Orland Airport	Willows Airport	Total
Operating revenues	\$ 949,219	\$ 80,000	\$ -	\$ 96,520	\$ 172,432	\$1,298,171
Depreciation	107,660	-	-	19,404	18,685	145,749
Operating expenses, excluding depreciation	793,867	(591,841)	215,714	119,120	188,068	724,928
Operating income (loss)	47,692	671,841	(215,714)	(42,004)	(34,321)	427,494
Grant revenues	118,018	-	-	10,000	18,778	146,796
Net income (loss)	35,415	724,878	(128,110)	(40,012)	(19,884)	572,287
Net working capital	(39,109)	1,222,743	84,311	(48,143)	(27,510)	1,192,292
Total assets	1,148,269	1,462,743	560,993	562,890	419,558	4,154,453
Property, plant and equipment additions	95,189	-	-	10,042	9,754	114,985
Loans payable, capital lease obligations and advances from other funds	472,652	-	-	125,200	139,797	737,649
Landfill closure and postclosure liability	-	2,185,996	-	-	-	2,185,996
Total equity	493,204	(723,253)	559,223	389,770	231,418	950,362

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2002

NOTE 10: 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, 2002, 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 11: 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 Authority 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 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.

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2002

NOTE 12: 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 \$2,185,996 as of June 30, 2002, which is based on 38.34% usage (filled) of the landfill. As a result of the change in landfill capacity, a net adjustment of (\$511,841) was recorded against operating expenses. It is estimated that an additional \$3,506,703 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 of \$5,692,699 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, 2002. 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, 2002, cash and investments of \$1,222,743 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.

NOTE 13: SUBSEQUENT EVENT

Tax and Revenue Anticipation Note

In July 2002, the County issued a \$4,210,000 Tax and Revenue Anticipation Note. The funds were budgeted for operations. The note is due and payable on June 30, 2003 with interest at 3.00 percent

COUNTY OF GLENN
NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2002

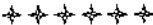
NOTE 14: PRIOR PERIOD ADJUSTMENT

Previously, the financial activity of the Glenn County Community Action Agency (Agency) was recorded in an Agency Fund. Now, the Agency's financial activity has been blended in the Community Action Agency Special Revenue Fund. The effect on beginning fund balance for the Community Action Agency Special Revenue Fund was as follows:

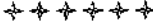
Fund balance, July 1, as previously reported	\$ --
Transfer of net assets from Agency fund	<u>1,801,019</u>
Fund balance, July 1, as restated	<u>\$ 1,801,019</u>

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
 Special Revenue Funds
 June 30, 2002

	Road	Advertising	Fish and Game	Property Admin Grant	Community Action Agency
<u>Assets</u>					
Cash and investments	\$ 85,801	\$ 4,930	\$ 18,013	\$ 19,026	\$806,004
Imprest cash	-	-	-	-	250
Accounts receivable	-	-	-	-	265,369
Loans receivable	-	-	-	-	1,121,666
Due from other funds	22,882	-	133	-	-
Due from other governments	312,817	-	-	-	16,788
Prepaid expense	-	-	-	-	-
Inventory	115,253	-	-	-	94,132
Other assets	-	-	-	-	-
	<u>\$ 536,753</u>	<u>\$ 4,930</u>	<u>\$ 18,146</u>	<u>\$ 19,026</u>	<u>\$ 2,304,209</u>
<u>Liabilities and fund equity</u>					
Accounts payable	\$ 83,898	\$ -	\$ -	\$ -	\$ 311,916
Accrued salaries and benefits	23,213	-	-	-	109,971
Due to other funds	82,466	-	-	-	117,677
Due to other governments	-	-	-	-	12,834
Deferred revenue	-	-	-	-	188,105
Advances from other funds	200,000	-	-	-	-
Other liabilities	-	-	-	-	-
	<u>389,577</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>740,503</u>
<u>Fund equity:</u>					
Fund balances reserved for:					
Imprest cash	-	-	-	-	250
Inventory	115,253	-	-	-	94,132
Encumbrances	-	-	-	-	-
General	-	-	-	-	252,229
Loans receivable	-	-	-	-	1,121,666
Unreserved:					
Undesignated	31,923	4,930	18,146	19,026	95,429
	<u>147,176</u>	<u>4,930</u>	<u>18,146</u>	<u>19,026</u>	<u>1,563,706</u>
Total fund equity	<u>147,176</u>	<u>4,930</u>	<u>18,146</u>	<u>19,026</u>	<u>1,563,706</u>
Total liabilities and fund equity	<u>\$ 536,753</u>	<u>\$ 4,930</u>	<u>\$ 18,146</u>	<u>\$ 19,026</u>	<u>\$ 2,304,209</u>

<u>CalWorks Incentive</u>	<u>Cal Boat Launching</u>	<u>Prop 36</u>	<u>Recorders Modernization</u>	
				<u>Assets</u>
\$ 178,217	\$ 5,467	\$ 291,152	\$ 40,296	Cash and investments
-	-	-	-	Imprest cash
-	-	-	-	Accounts receivable
-	-	-	-	Loans receivable
-	-	-	-	Due from other funds
-	-	-	-	Due from other governments
-	-	-	-	Prepaid expense
-	-	-	-	Inventory
-	-	-	-	Other assets
<u>\$ 178,217</u>	<u>\$ 5,467</u>	<u>\$ 291,152</u>	<u>\$ 40,296</u>	Total assets
				<u>Liabilities and fund equity</u>
\$ 17,734	\$ -	\$ -	\$ -	Accounts payable
-	-	-	-	Accrued salaries and benefits
-	-	112,978	11,000	Due to other funds
-	-	-	-	Due to other governments
160,483	-	164,553	-	Deferred revenue
-	-	-	-	Advances from other funds
-	-	-	-	Other liabilities
<u>178,217</u>	<u>-</u>	<u>277,531</u>	<u>11,000</u>	Total liabilities
				Fund equity:
				Fund balances reserved for:
-	-	-	-	Imprest cash
-	-	-	-	Inventory
-	-	-	-	Encumbrances
-	-	-	-	General
-	-	-	-	Loans receivable
				Unreserved:
-	5,467	13,621	29,296	Undesignated
<u>-</u>	<u>5,467</u>	<u>13,621</u>	<u>29,296</u>	Total fund equity
<u>\$ 178,217</u>	<u>\$ 5,467</u>	<u>\$ 291,152</u>	<u>\$ 40,296</u>	Total liabilities and fund equity

COUNTY OF GLENN

Combining Balance Sheet
 Special Revenue Funds
 June 30, 2002

	Memorial Hall	Ca Waste Mgmt Grant	Property Characteristics	Vital & Health Stats	Micrographics Conversion
<u>Assets</u>					
Cash and investments	\$ 22,000	\$ 245	\$ 6,533	\$ 4,993	\$ 13,232
Imprest cash	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Loans receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Prepaid expense	-	-	-	-	-
Inventory	-	-	-	-	-
Other assets	-	-	-	-	-
	<u>\$ 22,000</u>	<u>\$ 245</u>	<u>\$ 6,533</u>	<u>\$ 4,993</u>	<u>\$ 13,232</u>
<u>Liabilities and fund equity</u>					
Accounts payable	\$ 1,173	\$ -	\$ -	\$ -	\$ -
Accrued salaries and benefits	-	-	-	-	-
Due to other funds	6	-	-	-	-
Due to other governments	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Other liabilities	13,075	-	-	-	-
	<u>14,254</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>14,254</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund equity:					
Fund balances reserved for:					
Imprest cash	-	-	-	-	-
Inventory	-	-	-	-	-
Encumbrances	-	-	-	-	-
General	-	-	-	-	-
Loans receivable	-	-	-	-	-
Unreserved:					
Undesignated	7,746	245	6,533	4,993	13,232
	<u>7,746</u>	<u>245</u>	<u>6,533</u>	<u>4,993</u>	<u>13,232</u>
Total fund equity	<u>7,746</u>	<u>245</u>	<u>6,533</u>	<u>4,993</u>	<u>13,232</u>
Total liabilities and fund equity	<u>\$ 22,000</u>	<u>\$ 245</u>	<u>\$ 6,533</u>	<u>\$ 4,993</u>	<u>\$ 13,232</u>

Surface/Ground Water Steward	Superintendent of Schools	Public Safety	Special Districts Under the Board	Total	
					<u>Assets</u>
\$ 10,658	\$ 229,796	\$ 884,643	\$ 953,184	\$ 3,574,190	Cash and investments
-	-	-	25	275	Imprest cash
-	-	19,052	-	284,421	Accounts receivable
-	-	-	-	1,121,666	Loans receivable
-	-	254,685	115,688	393,388	Due from other funds
-	-	281,451	-	611,056	Due from other governments
-	-	2,850	-	2,850	Prepaid expense
-	-	-	-	209,385	Inventory
-	2,000	-	-	2,000	Other assets
<u>\$ 10,658</u>	<u>\$ 231,796</u>	<u>\$ 1,442,681</u>	<u>\$ 1,068,897</u>	<u>\$ 6,199,231</u>	Total assets
					<u>Liabilities and fund equity</u>
\$ 1,464	\$ 200,212	\$ 193,941	\$ 21,146	\$ 831,484	Accounts payable
-	-	117,443	4,709	255,336	Accrued salaries and benefits
-	-	167,793	41,666	533,586	Due to other funds
-	-	-	407	13,241	Due to other governments
-	-	47,692	50,000	610,833	Deferred revenue
-	-	-	-	200,000	Advances from other funds
-	-	70,609	-	83,684	Other liabilities
<u>1,464</u>	<u>200,212</u>	<u>597,478</u>	<u>117,928</u>	<u>2,528,164</u>	Total liabilities
					Fund equity:
					Fund balances reserved for:
-	-	-	25	275	Imprest cash
-	-	-	-	209,385	Inventory
-	19,788	218,710	-	238,498	Encumbrances
-	-	-	604,195	856,424	General
-	-	-	-	1,121,666	Loans receivable
					Unreserved:
9,194	11,796	626,493	346,749	1,244,819	Undesignated
<u>9,194</u>	<u>31,584</u>	<u>845,203</u>	<u>950,969</u>	<u>3,671,067</u>	Total fund equity
<u>\$ 10,658</u>	<u>\$ 231,796</u>	<u>\$ 1,442,681</u>	<u>\$ 1,068,897</u>	<u>\$ 6,199,231</u>	Total liabilities and fund equity

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Special Revenue Funds
 For the Year Ended June 30, 2002

	Road	Advertising	Fish and Game	Property Admin Grant	Community Action Agency
Revenues:					
Taxes	\$ 185,554	\$ -	\$ -	\$ -	\$ -
Licenses and permits	18,833	-	-	-	-
Fines, forfeitures and penalties	-	-	4,329	-	-
Intergovernmental revenues	3,940,339	-	-	-	7,010,796
Uses of money and property	13,396	-	750	918	29,001
Charges for services	101,588	10,730	-	59,197	-
Other	15,371	-	431	-	20,314
Total revenues	4,275,081	10,730	5,510	60,115	7,060,111
Expenditures:					
Current:					
General government	-	6,800	-	30,575	-
Public protection	-	-	7,614	-	-
Public ways and facilities	4,213,193	-	-	-	-
Public assistance	-	-	-	-	7,213,002
Education	-	-	-	-	-
Capital outlay	5,135	-	-	4,338	84,422
Debt service:					
Principal retirement	105,047	-	-	-	-
Interest	21,896	-	-	-	-
Total expenditures	4,345,271	6,800	7,614	34,913	7,297,424
Excess (deficiency) of revenues over (under) expenditures	(70,190)	3,930	(2,104)	25,202	(237,313)
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	(18,300)	-
Total other operating sources (uses)	-	-	-	(18,300)	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(70,190)	3,930	(2,104)	6,902	(237,313)
Fund balance, beginning of fiscal year, as restated	217,366	1,000	20,250	12,124	1,801,019
Fund balance, end of fiscal year	<u>\$ 147,176</u>	<u>\$ 4,930</u>	<u>\$ 18,146</u>	<u>\$ 19,026</u>	<u>\$ 1,563,706</u>

CalWorks Incentive	Cal Boat Launching	Prop 36	Recorders Modernization	
\$ -	\$ -	\$ -	\$ -	Revenues:
-	-	-	-	Taxes
-	60	-	-	Licenses and permits
614,611	-	-	-	Fines, forfeitures and penalties
34,780	165	11,889	952	Intergovernmental revenues
-	5,357	-	40,420	Uses of money and property
-	-	-	-	Charges for services
-	-	-	-	Other
<u>649,391</u>	<u>5,582</u>	<u>11,889</u>	<u>41,372</u>	Total revenues
				Expenditures:
				Current:
-	331	-	7,330	General government
-	-	-	-	Public protection
-	-	-	-	Public ways and facilities
201,545	-	-	-	Public assistance
-	-	-	-	Education
-	-	-	-	Capital outlay
-	-	-	-	Debt service:
-	-	-	-	Principal retirement
-	-	-	-	Interest
<u>201,545</u>	<u>331</u>	<u>-</u>	<u>7,330</u>	Total expenditures
<u>447,846</u>	<u>5,251</u>	<u>11,889</u>	<u>34,042</u>	Excess (deficiency) of revenues over (under) expenditures
				Other financing sources (uses):
-	-	-	-	Operating transfers in
(536,161)	-	-	(11,000)	Operating transfers out
<u>(536,161)</u>	<u>-</u>	<u>-</u>	<u>(11,000)</u>	Total other operating sources (uses)
<u>(88,315)</u>	<u>5,251</u>	<u>11,889</u>	<u>23,042</u>	Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses
<u>88,315</u>	<u>216</u>	<u>1,732</u>	<u>6,254</u>	Fund balance, beginning of fiscal year, as restated
<u>\$ -</u>	<u>\$ 5,467</u>	<u>\$ 13,621</u>	<u>\$ 29,296</u>	Fund balance, end of fiscal year

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Special Revenue Funds
 For the Year Ended June 30, 2002

	Memorial Hall	Ca Waste Mgmt Grant	Property Characteristics	Vital & Health Stats	Micrographics Conversion
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-	-
Intergovernmental revenues	-	15,852	-	-	-
Uses of money and property	17,416	245	334	153	354
Charges for services	5,000	-	7,619	2,641	7,326
Other	-	-	-	-	-
Total revenues	22,416	16,097	7,953	2,794	7,680
Expenditures:					
Current:					
General government	51,235	-	9,557	745	-
Public protection	-	-	-	-	-
Public ways and facilities	-	-	-	-	-
Public assistance	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	51,235	-	9,557	745	-
Excess (deficiency) of revenues over (under) expenditures	(28,819)	16,097	(1,604)	2,049	7,680
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	(15,852)	-	-	-
Total other operating sources (uses)	-	(15,852)	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(28,819)	245	(1,604)	2,049	7,680
Fund balance, beginning of fiscal year, as restated	36,565	-	8,137	2,944	5,552
Fund balance, end of fiscal year	\$ 7,746	\$ 245	\$ 6,533	\$ 4,993	\$ 13,232

Surface/Ground Water Steward	Superintendent of Schools	Public Safety	Special Districts Under the Board	Total	
\$ -	\$ 98,937	\$ -	\$ 85,632	\$ 370,123	Revenues:
-	-	4,190	152,446	175,469	Taxes
-	-	27,526	4,075	35,990	Licenses and permits
66,505	2,803	3,301,149	574,354	15,526,409	Fines, forfeitures and penalties
565	4,671	37,647	36,550	189,786	Intergovernmental revenues
-	-	318,214	612,982	1,171,074	Uses of money and property
-	110,000	316,219	8,928	471,263	Charges for services
					Other
<u>67,070</u>	<u>216,411</u>	<u>4,004,945</u>	<u>1,474,967</u>	<u>17,940,114</u>	Total revenues
					Expenditures:
-	45,000	-	-	151,573	Current:
57,876	-	8,651,130	1,276,211	9,992,831	General government
-	-	-	-	4,213,193	Public protection
-	-	-	-	7,414,547	Public ways and facilities
-	36,653	-	-	36,653	Public assistance
-	200,212	224,189	74,717	593,013	Education
					Capital outlay
-	-	-	18,700	123,747	Debt service:
-	-	-	561	22,457	Principal retirement
					Interest
<u>57,876</u>	<u>281,865</u>	<u>8,875,319</u>	<u>1,370,189</u>	<u>22,548,014</u>	Total expenditures
<u>9,194</u>	<u>(65,454)</u>	<u>(4,870,374)</u>	<u>104,778</u>	<u>(4,607,900)</u>	Excess (deficiency) of revenues over (under) expenditures
-	-	5,413,141	-	5,413,141	Other financing sources (uses):
-	-	(432,375)	-	(1,013,688)	Operating transfers in
					Operating transfers out
-	-	4,980,766	-	4,399,453	Total other operating sources (uses)
9,194	(65,454)	110,392	104,778	(208,447)	Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses
-	97,038	734,811	846,191	3,879,514	Fund balance, beginning of fiscal year, as restated
<u>\$ 9,194</u>	<u>\$ 31,584</u>	<u>\$ 845,203</u>	<u>\$ 950,969</u>	<u>\$ 3,671,067</u>	Fund balance, end of fiscal year

COUNTY OF GLENN

Combining Balance Sheet
 Special Districts Governed by the Board of Supervisors
 June 30, 2002

	<u>Artois Fire District</u>	<u>Bayliss Fire District</u>	<u>Hamilton Fire District</u>	<u>Willows Rural Fire District</u>
<u>Assets</u>				
Cash and investments	\$ 122,863	\$ 59,606	\$ 194,487	\$ 136,064
Imprest cash	-	-	-	25
Due from other funds	-	-	-	-
Total assets	<u>\$ 122,863</u>	<u>\$ 59,606</u>	<u>\$ 194,487</u>	<u>\$ 136,089</u>
<u>Liabilities and fund equity</u>				
Liabilities:				
Accounts payable	\$ 946	\$ 2,486	\$ 8,921	\$ -
Accrued salaries and benefits	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>946</u>	<u>2,486</u>	<u>8,921</u>	<u>-</u>
Fund equity:				
Fund balances:				
Reserved:				
Imprest cash	-	-	-	25
General	111,937	45,014	162,337	129,760
Unreserved:				
Undesignated	<u>9,980</u>	<u>12,106</u>	<u>23,229</u>	<u>6,304</u>
Total fund equity	<u>121,917</u>	<u>57,120</u>	<u>185,566</u>	<u>136,089</u>
Total liabilities and fund equity	<u>\$ 122,863</u>	<u>\$ 59,606</u>	<u>\$ 194,487</u>	<u>\$ 136,089</u>

<u>Storm Drain Maintenance #1</u>	<u>Storm Drain Maintenance #3</u>	<u>North Willows CSA</u>	<u>Air Pollution Control</u>	<u>Total</u>	
\$ 44,323	\$ 56,408	\$ 82,551	\$ 256,882	\$ 953,184	<u>Assets</u>
-	-	-	-	25	Cash and investments
-	-	87,337	28,351	115,688	Imprest cash
					Due from other funds
<u>\$ 44,323</u>	<u>\$ 56,408</u>	<u>\$ 169,888</u>	<u>\$ 285,233</u>	<u>\$ 1,068,897</u>	Total assets
					<u>Liabilities and fund equity</u>
\$ -	\$ -	\$ 264	\$ 8,529	\$ 21,146	Liabilities:
-	-	-	4,709	4,709	Accounts payable
-	16	12,430	29,220	41,666	Accrued salaries and benefits
-	-	-	407	407	Due to other funds
-	-	-	50,000	50,000	Due to other governments
					Deferred revenue
-	16	12,694	92,865	117,928	Total liabilities
					Fund equity:
					Fund balances:
-	-	-	-	25	Reserved:
41,443	39,166	16,573	57,965	604,195	Imprest cash
					General
2,880	17,226	140,621	134,403	346,749	Unreserved:
					Undesignated
<u>44,323</u>	<u>56,392</u>	<u>157,194</u>	<u>192,368</u>	<u>950,969</u>	Total fund equity
<u>\$ 44,323</u>	<u>\$ 56,408</u>	<u>\$ 169,888</u>	<u>\$ 285,233</u>	<u>\$ 1,068,897</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, 2002

	Artois Fire District	Bayliss Fire District	Hamilton Fire District	Willows Rural Fire District
Revenues:				
Taxes	\$ 19,906	\$ 6,037	\$ 10,617	\$ 37,952
Licenses and permits	-	-	-	-
Fines and forfeits	-	-	-	-
Intergovernmental revenues	13,497	756	26,199	77,557
Use of money or property	6,575	2,069	8,036	5,223
Charges for services	26,561	12,176	42,834	33,498
Other	686	3,022	5,000	220
Total revenues	<u>67,225</u>	<u>24,060</u>	<u>92,686</u>	<u>154,450</u>
Expenditures:				
Current:				
Public protection	29,983	20,641	86,377	126,338
Capital outlay	74,717	-	-	-
Debt service:				
Principal retirement	-	-	18,700	-
Interest	-	-	561	-
Total expenditures	<u>104,700</u>	<u>20,641</u>	<u>105,638</u>	<u>126,338</u>
Excess (deficiency) of revenues over (under) expenditures	(37,475)	3,419	(12,952)	28,112
Fund balances, beginning of fiscal year	<u>159,392</u>	<u>53,701</u>	<u>198,518</u>	<u>107,977</u>
Fund balances, end of fiscal year	<u>\$ 121,917</u>	<u>\$ 57,120</u>	<u>\$ 185,566</u>	<u>\$ 136,089</u>

Storm Drain Maintenance #1	Storm Drain Maintenance #3	North Willows CSA	Air Pollution Control	Total	
\$ 229	\$ 2,551	\$ 8,340	\$ -	\$ 85,632	Revenues:
-	-	-	152,446	152,446	Taxes
-	-	-	4,075	4,075	Licenses and permits
4	54	172	456,115	574,354	Fines and forfeits
1,770	2,180	5,875	4,822	36,550	Intergovernmental revenues
-	-	445,173	52,740	612,982	Use of money or property
-	-	-	-	8,928	Charges for services
					Other
<u>2,003</u>	<u>4,785</u>	<u>459,560</u>	<u>670,198</u>	<u>1,474,967</u>	Total revenues
					Expenditures:
1,685	1,080	455,917	554,190	1,276,211	Current:
-	-	-	-	74,717	Public protection
-	-	-	-	18,700	Capital outlay
-	-	-	-	561	Debt service:
					Principal retirement
					Interest
<u>1,685</u>	<u>1,080</u>	<u>455,917</u>	<u>554,190</u>	<u>1,370,189</u>	Total expenditures
318	3,705	3,643	116,008	104,778	Excess (deficiency) of revenues over (under) expenditures
<u>44,005</u>	<u>52,687</u>	<u>153,551</u>	<u>76,360</u>	<u>846,191</u>	Fund balances, beginning of fiscal year
<u>\$ 44,323</u>	<u>\$ 56,392</u>	<u>\$ 157,194</u>	<u>\$ 192,368</u>	<u>\$ 950,969</u>	Fund balances, end of fiscal year

CAPITAL PROJECTS FUNDS

✦ ✦ ✦ ✦ ✦ ✦

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

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COUNTY OF GLENN

Combining Balance Sheet
 Capital Project Funds
 June 30, 2002

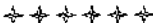
	Accumulated Capital Outlay	Building	Total
<u>Assets</u>			
Cash and investments	\$ 810,179	\$ 25	\$ 810,204
Loan receivable	13,500	-	13,500
Due from other funds	-	7,628	7,628
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 823,679</u>	<u>\$ 7,653</u>	<u>\$ 831,332</u>
 <u>Liabilities and fund equity</u>			
Liabilities:			
Accounts payable	\$ 21,951	\$ 6,954	\$ 28,905
Due to other funds	5,184	675	5,859
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>27,135</u>	<u>7,629</u>	<u>34,764</u>
 Fund equity:			
Fund balances:			
Reserved:			
Loans receivable	13,500	-	13,500
Unreserved:			
Undesignated	783,044	24	783,068
	<u> </u>	<u> </u>	<u> </u>
Total fund equity	<u>796,544</u>	<u>24</u>	<u>796,568</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund equity	<u>\$ 823,679</u>	<u>\$ 7,653</u>	<u>\$ 831,332</u>

COUNTY OF GLENN

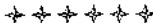
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Capital Projects
 For the Year Ended June 30, 2002

	Accumulated Capital Outlay	Building	Total
Revenues:			
Intergovernmental revenues	\$ -	\$ 118,749	\$ 118,749
Uses of money and property	33,647	-	33,647
Other	-	17,525	17,525
Total revenues	<u>33,647</u>	<u>136,274</u>	<u>169,921</u>
Expenditures:			
Capital outlay	<u>21,951</u>	<u>177,485</u>	<u>199,436</u>
Total expenditures	<u>21,951</u>	<u>177,485</u>	<u>199,436</u>
Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)	<u>11,696</u>	<u>(41,211)</u>	<u>(29,515)</u>
Other financing sources (uses):			
Operating transfers in	-	41,235	41,235
Operating transfers out	<u>(41,235)</u>	<u>-</u>	<u>(41,235)</u>
Total other financing sources (uses)	<u>(41,235)</u>	<u>41,235</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(29,539)	24	(29,515)
Fund balance, beginning of fiscal year	<u>826,083</u>	<u>-</u>	<u>826,083</u>
Fund balance, end of fiscal year	<u>\$ 796,544</u>	<u>\$ 24</u>	<u>\$ 796,568</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, 2002

	Solid Waste		Hospital	Orland Airport	Willows Airport	Total
	Operating	Closure				
<u>Assets</u>						
Cash and investments	\$ 269,912	\$ 1,222,743	\$ 81,563	\$ 2,854	\$ 4,367	\$ 1,581,439
Imprest cash	200	-	-	-	-	200
Accounts receivable	9,523	-	4,518	1,528	11,321	26,890
Due from other funds	462	-	-	-	10,729	11,191
Prepaid expenses	50,257	-	-	-	-	50,257
Inventory	-	-	-	6,374	4,534	10,908
Advances to other funds	-	240,000	-	-	-	240,000
Fixed assets, net	817,915	-	474,912	552,134	388,607	2,233,568
Total assets	\$ 1,148,269	\$ 1,462,743	\$ 560,993	\$ 562,890	\$ 419,558	\$ 4,154,453
<u>Liabilities and fund equity</u>						
Liabilities:						
Accounts payable	118,198	-	-	1,269	454	119,921
Salaries and benefits payable	4,520	-	-	-	-	4,520
Due to other funds	20,550	-	1,770	43,979	40,012	106,311
Deferred revenue	31,598	-	-	2,672	7,877	42,147
Deposits	1,000	-	-	-	-	1,000
Advances from other funds	-	-	-	10,000	29,797	39,797
Loan payable	-	-	-	115,200	110,000	225,200
Capital lease obligations	472,652	-	-	-	-	472,652
Liability for compensated absences	6,547	-	-	-	-	6,547
Landfill closure/postclosure liability	-	2,185,996	-	-	-	2,185,996
Total liabilities	655,065	2,185,996	1,770	173,120	188,140	3,204,091
Fund equity:						
Contributed capital	175	-	-	470,029	250,768	720,972
Retained earnings:						
Reserved	80,133	-	-	-	-	80,133
Unreserved	412,896	(723,253)	559,223	(80,259)	(19,350)	149,257
Total fund equity	493,204	(723,253)	559,223	389,770	231,418	950,362
Total liabilities and fund equity	\$ 1,148,269	\$ 1,462,743	\$ 560,993	\$ 562,890	\$ 419,558	\$ 4,154,453

COUNTY OF GLENN

Combining Statement of Revenues, Expenses and Changes in Retained Earnings
Enterprise Funds
For the Year Ended June 30, 2002

	Solid Waste		Hospital	Orland Airport	Willows Airport	Total
	Operating	Closure				
Operating revenues:						
Charges and fees	\$ 854,030	\$ -	\$ -	\$ 96,520	\$ 171,457	\$ 1,122,007
Other	95,189	80,000	-	-	975	176,164
Total operating revenues	949,219	80,000	-	96,520	172,432	1,298,171
Operating expenses:						
Salaries and benefits	252,791	-	66,653	75,649	77,081	472,174
Maintenance and repair	40,439	-	76,637	-	-	117,076
Purchased services	60,291	-	45,938	-	-	106,229
Travel	6,071	-	-	-	-	6,071
Office and administration	10,098	-	-	-	-	10,098
Overhead	242,833	-	26,486	14,336	6,695	290,350
Depreciation	107,660	-	-	19,404	18,685	145,749
Fuel	25,667	-	-	29,135	104,292	159,094
Closure/postclosure care costs	80,000	(591,841)	-	-	-	(511,841)
Other	75,677	-	-	-	-	75,677
Total operating expenses	901,527	(591,841)	215,714	138,524	206,753	870,677
Operating income (loss)	47,692	671,841	(215,714)	(42,004)	(34,321)	427,494
Nonoperating revenues (expenses):						
Interest income	9,547	53,037	7,236	302	415	70,537
Interest expense	(41,555)	-	-	(6,158)	(4,925)	(52,638)
Grant revenues	118,018	-	-	10,000	18,778	146,796
Grant expenses	(91,337)	-	-	-	-	(91,337)
(Loss) on disposition of fixed assets	(11,480)	-	-	(3,809)	(2,943)	(18,232)
Other revenues	4,530	-	80,368	1,657	3,112	89,667
Total nonoperating revenues (expenses)	(12,277)	53,037	87,604	1,992	14,437	144,793
Net income (loss)	35,415	724,878	(128,110)	(40,012)	(19,884)	572,287
Retained earnings, beginning of fiscal year	457,614	(1,448,131)	687,333	(40,247)	534	(342,897)
Retained earnings, end of fiscal year	\$ 493,029	\$ (723,253)	\$ 559,223	\$ (80,259)	\$ (19,350)	\$ 229,390

COUNTY OF GLENN

Combining Statement of Cash Flows
Enterprise Funds
For the Year Ended June 30, 2002

	Solid Waste		Hospital	Orland Airport	Willows Airport	Total
	Operating	Closure				
Cash flows from operating activities:						
Operating income (loss)	\$ 47,692	\$ 671,841	\$ (215,714)	\$ (42,004)	\$ (34,321)	\$ 427,494
Adjustment to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation	107,660	-	-	19,404	18,685	145,749
Other income	31,211	-	80,368	11,657	21,890	145,126
Changes in assets and liabilities:						
Accounts receivable	48,054	-	3,239	6,088	1,760	59,141
Due from other funds	(387)	-	-	-	(10,440)	(10,827)
Inventory	-	-	-	(1,523)	5,243	3,720
Accounts payable	(59,338)	-	-	(65,132)	(17,221)	(141,691)
Accrued salaries and benefits	4,520	-	-	-	-	4,520
Due to other funds	(15,275)	-	(15,273)	35,288	21,567	26,307
Deferred revenue	20,000	-	-	(2,833)	2,732	19,899
Landfill closure/postclosure liability	-	(591,841)	-	-	-	(591,841)
Compensated absences	6,547	-	-	-	-	6,547
Total adjustments	142,992	(591,841)	68,334	2,949	44,216	(333,350)
Net cash provided by (used for) operating activities	190,684	\$0,000	(147,380)	(39,055)	9,895	94,144
Cash flows from noncapital financing activities:						
Net proceeds from advance from (to) other funds	-	(200,000)	-	-	-	(200,000)
Net cash provided by (used for) by noncapital financing activities	-	(200,000)	-	-	-	(200,000)
Cash flows from capital and related financing activities:						
Principal payments on debt	(145,870)	-	-	(4,800)	(5,000)	(155,670)
Interest payments on debt	(41,555)	-	-	(6,158)	(4,925)	(52,638)
Purchases of fixed assets	(95,189)	-	-	(10,042)	(9,754)	(114,985)
Net cash provided by (used for) by capital and related financing activities	(282,614)	-	-	(21,000)	(19,679)	(323,293)
Cash flows from investing activities:						
Interest income	9,547	53,037	7,236	302	415	70,537
Net cash provided by investing activities	9,547	53,037	7,236	302	415	70,537
Net increase (decrease) in cash and cash equivalents	(82,383)	(66,963)	(140,144)	(59,753)	(9,369)	(358,612)
Cash and cash equivalents, beginning of fiscal year	352,495	1,289,706	221,707	62,607	13,736	1,940,251
Cash and cash equivalents, end of fiscal year	\$ 270,112	\$ 1,222,743	\$ 81,563	\$ 2,854	\$ 4,367	\$ 1,581,639

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, 2002

	Service Center	Public Works	Human Resources	Health Services	Central Services
<u>Assets</u>					
Cash and investments	\$ 378,458	\$ 125,695	\$ 14,749	\$ 20,595	\$ 13,304
Imprest cash	-	100	-	750	-
Accounts receivable	28,832	-	50,360	-	106
Due from other funds	147,090	144,140	15,292	194,030	351
Inventory	12,195	-	-	-	-
Property, plant and equipment, net	1,046,428	176,837	-	-	-
Total assets	<u>\$ 1,613,003</u>	<u>\$ 446,772</u>	<u>\$ 80,401</u>	<u>\$ 215,375</u>	<u>\$ 13,761</u>
<u>Liabilities and fund equity</u>					
Liabilities:					
Accounts payable	\$ 43,803	\$ 2,165	\$ 29,130	\$ -	\$ 19,419
Accrued salaries and benefits	6,200	17,962	34,069	12,646	-
Due to other funds	57,976	1,221	2,542	193,500	-
Advances from other funds	40,000	-	-	-	-
Liability for compensated absences	17,876	44,749	77,204	33,005	-
Total liabilities	<u>165,855</u>	<u>66,097</u>	<u>142,945</u>	<u>239,151</u>	<u>19,419</u>
Fund equity:					
Contributed capital	-	55,313	-	-	-
Retained earnings:					
Reserved	-	-	-	-	-
Unreserved	1,447,148	325,362	(62,544)	(23,776)	(5,658)
Total fund equity	<u>1,447,148</u>	<u>380,675</u>	<u>(62,544)</u>	<u>(23,776)</u>	<u>(5,658)</u>
Total liabilities and fund equity	<u>\$ 1,613,003</u>	<u>\$ 446,772</u>	<u>\$ 80,401</u>	<u>\$ 215,375</u>	<u>\$ 13,761</u>

Vegetation and Environmental Management	Underground Storage Tanks	Tri-County Bee	Total	
\$ 87,293	\$ 83,361	\$1,829	\$ 725,284	<u>Assets</u>
-	-	-	850	Cash and investments
-	-	-	79,298	Imprest cash
1,305	-	-	502,208	Accounts receivable
10,825	-	-	23,020	Due from other funds
22,362	-	-	1,245,627	Inventory
				Property, plant and equipment, net
<u>\$ 121,785</u>	<u>\$ 83,361</u>	<u>\$ 1,829</u>	<u>\$ 2,576,287</u>	Total assets
				<u>Liabilities and fund equity</u>
\$ 3,802	\$ 3,361	\$ 17	\$ 101,697	Liabilities:
-	-	-	70,877	Accounts payable
418	12,895	-	268,552	Accrued salaries and benefits
-	-	-	40,000	Due to other funds
-	-	-	172,834	Advances from other funds
				Liability for compensated absences
<u>4,220</u>	<u>16,256</u>	<u>17</u>	<u>653,960</u>	Total liabilities
13,830	-	-	69,143	Fund equity:
47,778	-	-	47,778	Contributed capital
55,957	67,105	1,812	1,805,406	Retained earnings:
				Reserved
				Unreserved
<u>117,565</u>	<u>67,105</u>	<u>1,812</u>	<u>1,922,327</u>	Total fund equity
<u>\$ 121,785</u>	<u>\$ 83,361</u>	<u>\$ 1,829</u>	<u>\$ 2,576,287</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, 2002

	Service Center	Public Works	Human Resources	Health Services	Central Services
Operating revenues:					
Charges and fees	\$ 1,053,055	\$ 1,220,897	\$ 2,444,017	\$ 665,522	\$ 205,849
Other	-	3,757	849	-	-
Total operating revenues	<u>1,053,055</u>	<u>1,224,654</u>	<u>2,444,866</u>	<u>665,522</u>	<u>205,849</u>
Operating expenses:					
Salaries and benefits	332,717	766,097	1,628,844	673,555	-
Maintenance and repair	66,480	11,838	125,691	-	-
Purchased services	-	-	130,441	-	-
Travel	-	5,718	12,210	-	-
Office and administration	7,991	30,842	56,797	-	28,298
Overhead	75,339	-	-	-	-
Depreciation	326,546	4,661	-	-	-
Fuel	84,204	-	-	-	-
Insurance	45,052	-	-	-	-
Air pollution charge	-	-	-	-	-
Rent and leases	-	35,953	313,501	-	25,833
Other	48,729	206,020	191,658	8	155,337
Total operating expenses	<u>987,058</u>	<u>1,061,129</u>	<u>2,459,142</u>	<u>673,563</u>	<u>209,468</u>
Operating income (loss)	<u>65,997</u>	<u>163,525</u>	<u>(14,276)</u>	<u>(8,041)</u>	<u>(3,619)</u>
Nonoperating revenues (expenses):					
Interest	18,029	2,607	-	-	-
(Loss) on disposition of fixed assets	(104,281)	(21,040)	-	-	-
Other	39,348	1,577	-	-	545
Total nonoperating revenues (expenses)	<u>(46,904)</u>	<u>(16,856)</u>	<u>-</u>	<u>-</u>	<u>545</u>
Net income (loss)	19,093	146,669	(14,276)	(8,041)	(3,074)
Retained earnings, beginning of fiscal year	<u>1,428,055</u>	<u>178,693</u>	<u>(48,268)</u>	<u>(15,735)</u>	<u>(2,584)</u>
Retained earnings, end of fiscal year	<u>\$ 1,447,148</u>	<u>\$ 325,362</u>	<u>\$ (62,544)</u>	<u>\$ (23,776)</u>	<u>\$ (5,658)</u>

Vegetation and Environmental Management	Underground Storage Tanks	Tri-County Bee	Total	
\$ 53,393	\$ 37,412	\$ 6,750	\$ 5,686,895	Operating revenues:
-	12,062	-	16,668	Charges and fees
53,393	49,474	6,750	5,703,563	Other
				Total operating revenues
				Operating expenses:
-	-	-	3,401,213	Salaries and benefits
574	-	-	204,583	Maintenance and repair
-	-	-	130,441	Purchased services
-	1,485	-	19,413	Travel
34	6,324	189	130,475	Office and administration
2,118	-	-	77,457	Overhead
7,472	-	-	338,679	Depreciation
-	-	-	84,204	Fuel
-	-	-	45,052	Insurance
-	48,557	-	48,557	Air pollution charge
-	-	-	375,287	Rent and leases
58,071	65	6,000	665,888	Other
68,269	56,431	6,189	5,521,249	Total operating expenses
(14,876)	(6,957)	561	182,314	Operating income (loss)
				Nonoperating revenues (expenses):
3,087	940	104	24,767	Interest
(9,338)	(1,866)	-	(136,525)	(Loss) on disposition of fixed assets
-	60,193	-	101,663	Other
(6,251)	59,267	104	(10,095)	Total nonoperating revenues (expenses)
(21,127)	52,310	665	172,219	Net income (loss)
124,862	14,795	1,147	1,680,965	Retained earnings, beginning of fiscal year
\$ 103,735	\$ 67,105	\$ 1,812	\$ 1,853,184	Retained earnings, end of fiscal year

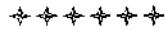
COUNTY OF GLENN

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2002

	Service Center	Public Works	Human Resources	Health Services	Central Services
Cash flows from operating activities:					
Operating income (loss)	\$ 65,997	\$ 163,525	\$ (14,276)	\$ (8,041)	\$ (3,619)
Adjustment to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	326,546	4,661	-	-	-
Other income	39,348	1,577	-	-	545
Changes in assets and liabilities:					
Accounts receivable	(2,055)	-	(17,418)	-	(106)
Due from other funds	(48,379)	108,955	(501)	(77,803)	6,261
Prepaid expense	-	-	-	-	-
Inventory	-	-	-	-	-
Accounts payable	18,686	(9,694)	(471)	-	6,742
Accrued salaries and benefits	6,200	(37,874)	7,110	1,896	-
Due to other funds	8,737	(570)	(3,640)	83,760	-
Compensated absences	17,876	(106,625)	17,944	6,093	-
Total adjustments	<u>366,959</u>	<u>(39,570)</u>	<u>3,024</u>	<u>13,946</u>	<u>13,442</u>
Net cash provided by (used for) operating activities	<u>432,956</u>	<u>123,955</u>	<u>(11,252)</u>	<u>5,905</u>	<u>9,823</u>
Cash flows from capital and related financing activities:					
Purchases of fixed assets	(430,855)	(1,366)	-	-	-
Net cash provided by (used for) capital and related financing activities	<u>(430,855)</u>	<u>(1,366)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities:					
Interest income	18,029	2,607	-	-	-
Net cash provided by investing activities	<u>18,029</u>	<u>2,607</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	20,130	125,196	(11,252)	5,905	9,823
Cash and cash equivalents, beginning of fiscal year	<u>358,328</u>	<u>599</u>	<u>26,001</u>	<u>15,440</u>	<u>3,481</u>
Cash and cash equivalents, end of fiscal year	<u>\$ 378,458</u>	<u>\$ 125,795</u>	<u>\$ 14,749</u>	<u>\$ 21,345</u>	<u>\$ 13,304</u>

Vegetation and Environmental Management	Underground Storage Tanks	Tri-County Bee	Total	
\$ (14,876)	\$ (6,957)	\$ 561	\$182,314	Cash flows from operating activities:
				Operating income (loss)
				Adjustment to reconcile operating income (loss) to net cash provided by (used for) operating activities:
7,472	-	-	338,679	Depreciation
-	60,193	-	101,663	Other income
1,344	-	-	(18,235)	Changes in assets and liabilities:
2,221	-	-	(9,246)	Accounts receivable
-	-	-	-	Due from other funds
7,522	-	-	7,522	Prepaid expense
(385)	3,352	-	18,230	Inventory
-	-	-	(22,668)	Accounts payable
(2,811)	(7,540)	-	77,936	Accrued salaries & benefits
-	-	-	(64,712)	Due to other funds
15,363	56,005	-	429,169	Compensated absences
				Total adjustments
487	49,048	561	611,483	Net cash provided by (used for) operating activities
				Cash flows from capital and related financing activities:
-	-	-	(432,221)	Purchases of fixed assets
-	-	-	(432,221)	Net cash provided by (used for) capital and related financing activities
				Cash flows from investing activities:
3,087	940	104	24,767	Interest income
3,087	940	104	24,767	Net cash provided by investing activities
3,574	49,988	665	204,029	Net increase (decrease) in cash and cash equivalents
83,719	33,373	1,164	522,105	Cash and cash equivalents, beginning of fiscal year
\$ 87,293	\$ 83,361	\$ 1,829	\$ 726,134	Cash and cash equivalents, end of fiscal year

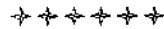
TRUST AND AGENCY FUNDS



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 Fund accounts 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, 2002

	Investment Trust Fund <u>Pooled</u> <u>Investments</u>	<u>Agency</u> <u>Funds</u>	<u>Total</u>
<u>Assets</u>			
Cash and investments	\$ 23,541,854	\$ 8,211,035	\$ 31,752,889
Cash with fiscal agent	-	1,589,540	1,589,540
Taxes receivable	-	2,516,081	2,516,081
Accounts receivable	-	34,854	34,854
Due from other funds	-	1,475,376	1,475,376
Due from other governments	-	279,624	279,624
Advances to other funds	-	350,000	350,000
Other assets	-	1,312,216	1,312,216
	<u>\$ 23,541,854</u>	<u>\$ 15,768,726</u>	<u>\$ 39,310,580</u>
<u>Liabilities and fund equity</u>			
Liabilities:			
Accounts payable	\$ -	\$ 1,854,009	\$ 1,854,009
Due to other funds	-	1,477,809	1,477,809
Due to other governments	-	918,271	918,271
Advances from other funds	-	124,501	124,501
Agency obligations	-	11,394,136	11,394,136
	<u>-</u>	<u>15,768,726</u>	<u>15,768,726</u>
Fund equity:			
Fund balances:			
Reserved:			
External pool participants	<u>23,541,854</u>	<u>-</u>	<u>23,541,854</u>
	<u>23,541,854</u>	<u>-</u>	<u>23,541,854</u>
Total fund equity	<u>23,541,854</u>	<u>-</u>	<u>23,541,854</u>
	<u>\$ 23,541,854</u>	<u>\$ 15,768,726</u>	<u>\$ 39,310,580</u>
Total liabilities and fund equity	<u>\$ 23,541,854</u>	<u>\$ 15,768,726</u>	<u>\$ 39,310,580</u>

COUNTY OF GLENN

Combining Statement of Cash Balances
Agency Funds
June 30, 2002

<u>Agency</u>	<u>Balance at June 30, 2002</u>
Section 8 Family Self-Sufficiency	12,131
Emergency Flood Control	269,630
Freda Walker Library Trust	27,382
Family Support Boisseranc	52,390
Interest	2,116
State Board of Equalization Sales Tax	2,382
HOPTR	1,995
Racehorse Tax	8
Drug Program Fund	10,868
Current Secured Tax	16,792
Current Unsecured Tax	12,101
Secured Abstract	255,062
Prior Unsecured Tax	42,042
Mental Health Advances	10,094
Postage Revolving	2,474
ERAF	1,110,429
US Trust	11
State Trust	13
Fire Chiefs	58,488
Orland Park Service Area	5
Resource Management	3,089
Sexual Abuse Investigation Team	141
TRAN Trust	268
Public Safety Augmentation	1,772
Realignment Social Services	926,788
Superior Court Judge Retirement	573
County Children's Trust	20,198
Social Services Administration Trust	55,919
Social Services Assistance Program	362,147
CWS/CMS Training Project	47,333
Animal Adoption Fee	6,232
SB813 Supplementals	12,718
Provident Irrigation	938
Supplemental Pension Plan	13,610
Realignment Health Trust	464,151
Realignment Mental Health Trust	54,710
Payroll Health Trust	85,234
Payroll County Paid Life	914
Payroll Workers' Compensation	81,411

COUNTY OF GLENN

Combining Statement of Cash Balances (continued)

Agency Funds

June 30, 2002

<u>Agency</u>	<u>Balance at June 30, 2002</u>
Payroll - Vision Insurance	\$ 3,699
Payroll - 125 Life	1,336
Payroll - Standard Disability	6,126
Payroll - 125/Taxable	508
Payroll - FICA Trust	(4,134)
Payroll - Section 125	5,378
Payroll - Health Dent	1,222
Payroll - Dental Indemnity	5,543
Treasurer - Tax Collector Trust	154,039
Tax Collector Delinquent Tax Cost	59,366
Unsecured Tax Trust	8,295
Superior Court Trust	1,148
Civil Security Deposits Trust	21,532
Civil Vehicle	1,020
Court Trust	350,602
Trial Court Operations	588,234
Community Focus Grant	9,206
Self Rep Litigant Grant	5,977
Court Web Site Grant	18,844
Trial Court Innovation	1,403
Probation Officer Trust	34,662
Public Works Deposits From Others	85,129
Subpoena Deposit	659
Law Library	2,066
Road Surety Bond Trust	180,690
Clerk Deposit From Others	2
Surcharge Underground Storage	336
Delinquent Tax Sales Trust	5,679
Fed Transit Admin Grant	694
Transportation Plan Subvention	310
Transportation Reserve - County	2,383
Transportation Reserve - City of Orland	78,269
Transportation Reserve - City of Willows	279,880
Local Transportation Trust	120,098
Local Transportation Admin	2,216
Transp (Safe) Call Box Trust	9,524
Transp STIP	34,192
State Transit Assistance	99
Glenn County Transit Service Fund	12,850

COUNTY OF GLENN

Combining Statement of Cash Balances (continued)

Agency Funds
June 30, 2002

<u>Agency</u>	<u>Balance at June 30, 2002</u>
Fixed Route Transit Service	\$ 15,321
Transit Cap Reserve	124,657
Child Development Program	27,143
DA Extradition	2,160
Strong Motion Instrument Trust	1,298
County Recorder Trust	60,212
Mental Health Trust	13,412
Planning Department Trust	60,157
Cal-Card Trust	29,610
Tobacco Control	42,756
Refuse Disposal Bond	9
Alcohol Program Trust	18,544
Court 2% Automation	11,092
Criminal Facility Construction Trust	7,633
Courthouse Construction Trust	475,546
Social Services Intercept Trust	4,393
LAFCO	2,726
Emergency Medical Service Fund	96,859
Infant Car Seat Loan Program	21,125
DA's Insurance Fraud Trust	9,312
Tax Resources	190,710
Inmate Welfare Trust Fund	139,565
Tax Losses Reserve	222,660
Fire Prevention Service	100
Elections Trust	7,680
Auditor's Trust	15,710
CPS Custody Trust	2,013
Registrar Vital Statistics	95
Vertebrate Pest Control	1,066
Blood Alcohol - County	283
Food & Nutrition Service Trust	44,260
DA Child Support Intercept	5,000
Small Claims Advisor Service	1,953
AIDS Education	2,923
Domestic Violence Trust	5,557
Micrographics Trust	6,035
AB2086 Statham Bill	35,946
Alcohol Abuse Education and Prevention	12,500
CHDP - Health Trust	379,373
	<hr/>
Total Agency Fund Pooled Cash and Investments	<u>\$ 8,211,035</u>

SINGLE AUDIT REPORTS AND SCHEDULES



Macias, Gini & Company LLP
Certified Public Accountants and
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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, 2002, and have issued our report thereon dated November 1, 2002. 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.

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, Meiri & Company LLP

Certified Public Accountants

Sacramento, California

November 1, 2002



Macias, Gini & Company LLP
Certified Public Accountants and
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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, 2002. 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, 2002.

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, 2002, and have issued our report thereon dated November 1, 2002. 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.

Macior, Meiri & Company LLP

Certified Public Accountants

Sacramento, California
November 1, 2002

COUNTY OF GLENN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002

<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	--	\$ 1,594,597	\$ 1,594,597
State Administrative Matching Grants for Food Stamp Program	10.561	--	180,233	229,141
Subtotal			<u>1,774,830</u>	<u>1,823,738</u>
National School Lunch Program	10.555	--	15,447	15,447
Passed through State Controller's Office:				
Schools and Roads – Grants to States	10.665	--	160,747	160,747
Total U.S. Department of Agriculture			<u>1,951,024</u>	<u>1,999,932</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	99-STBG-1360	440,300	440,300
Community Development Block Grant/State's Program	14.228	00-STBG-1480	120,500	120,500
Community Development Block Grant/State's Program	14.228	00-STBG-1487	32,159	32,159
Community Development Block Grant/State's Program	14.228	00-STBG-1484	10,911	10,911
Subtotal			<u>603,870</u>	<u>603,870</u>
Section 8 Program	14.855	00-HAP-094	68,820	68,820
Total U.S. Department of Housing and Urban Development			<u>672,690</u>	<u>672,690</u>
<u>U.S. Department of the Interior</u>				
Direct Program:				
Payments in Lieu of Taxes	15.226	--	255,242	255,242
<u>U.S. Department of Justice</u>				
Passed through State Office of Criminal Justice Planning:				
Drug Control and System Improvement – Formula Grant	16.579	DC01020110	216,413	163,096
Child Abuse Treatment and Prevention	16.575	AT00010110	157,860	132,796
Child Abuse Treatment and Prevention	16.575	AT00020110	50,320	96,809
Victim Witness	16.575	VW00050110	71,719	47,206
Subtotal			<u>279,899</u>	<u>276,811</u>
Passed through Office of Justice Programs:				
Drug Courts Program	16.585	2001DCBX0035	43,526	43,526
Direct Program:				
INS Detainee Boarding	16.000	--	240,305	240,305
Rural Youth Gang Grant	16.000	1999-JD-FX-0002	234,052	234,052
Subtotal			<u>474,357</u>	<u>474,357</u>
State Criminal Alien Assistance	16.606	--	33,994	33,994
Public Safety Partnership and Community Policing Grants	16.710	--	4,475	4,475
Total U.S. Department of Justice			<u>1,052,664</u>	<u>996,259</u>

See accompanying notes to schedule of expenditures of federal awards

COUNTY OF GLENN

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2002

U.S. Department of Labor

Passed through North Central Counties Consortium:

Welfare to Work	17,253	98-02	116,634	116,634
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Direct Program:

Workforce Investment Act	17,258	00-02	582,127	582,127
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Total U.S. Department of Labor

			<u>698,761</u>	<u>698,761</u>
--	--	--	----------------	----------------

U.S. Department of Energy

Passed through State Department of Economic Opportunity:

Weatherization Assistance for Low-Income Persons	81,042	00W-3127	182,242	153,213
Weatherization Assistance for Low-Income Persons	81,042	01C-1364	18,483	18,483
Weatherization Assistance for Low-Income Persons	81,042	02C-1414	-	2,076
Subtotal			<u>200,725</u>	<u>173,772</u>

Direct Program:

Federal Emergency Management Food and Shelter Program	81,042	18-0676-00	13,229	13,229
Federal Emergency Management Food and Shelter Program	81,042	18-0658-00	16,811	16,811
Federal Emergency Management Food and Shelter Program	81,042	20-0676-00	12,843	12,843
Federal Emergency Management Food and Shelter Program	81,042	20-0658-00	17,738	17,738
Subtotal			<u>60,621</u>	<u>60,621</u>

Total U.S. Department of Energy

			<u>261,346</u>	<u>234,393</u>
--	--	--	----------------	----------------

U.S. Department of Education

Passed through State Department of Alcohol and Drug Abuse Programs:

Drug-Free Schools and Communities – State Grants	84,186	--	19,210	19,210
--	--------	----	--------	--------

U.S. Department of Health and Human Services

Passed through State Department of Social Services:

Family Preservation and Support Services	93,556	--	81,712	25,968
Temporary Assistance for Needy Families	93,558	--	3,321,948	3,548,831
Child Support Enforcement	93,563	--	678,716	561,616
Child Welfare Services – State Grants	93,645	--	33,728	33,728
Foster Care – Title IV-E	93,658	--	1,058,021	1,064,006
Adoption Assistance Program	93,659	--	177,723	217,315
Independent Living	93,674	--	18,710	39,315
Office of Child Abuse Prevention Small Counties Initiative	93,000	SCI 00-05	59,617	88,782
Subtotal			<u>5,430,175</u>	<u>5,579,561</u>

Passed through State Department of Health Services:

Maternal and Child Health Services	93,110	--	111,788	111,788
Medical Assistance Program	93,778	--	885,406	417,172
Subtotal			<u>997,194</u>	<u>528,960</u>

Passed through the State Department of Mental Health:

Projects for Assistance in Transition from Homelessness (PATH)	93,150	--	3,777	3,777
Substance Abuse and Mental Health Services Administration (SAMSHA)	93,958	--	114,701	114,701
Subtotal			<u>118,478</u>	<u>118,478</u>

Passed through State Department of Community Services and Development:

Low-Income Home Energy Assistance	93,568	01B-5014(WX)	159,661	124,154
Low-Income Home Energy Assistance	93,568	01B-5014 (ECIP WPO/FRR)	151,493	124,156
Low-Income Home Energy Assistance	93,568	01B-5014 (HEAP OUT)	15,182	15,766
Low-Income Home Energy Assistance	93,568	01B-5014 (ASSURANCE 16)	28,813	28,043
Low-Income Home Energy Assistance	93,568	00E-1269(WX)	2,599	7,156
Low-Income Home Energy Assistance	93,568	00E-1269 (ASSURANCE 16)	1,345	2,457

See accompanying notes to schedule of expenditures of federal awards

COUNTY OF GLENN

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2002

<u>U.S. Department of Health and Human Services (continued)</u>				
Low-Income Home Energy Assistance	93.568	00E-1269 (ECIP WPO/FRR)	3,271	7,698
Low-Income Home Energy Assistance	93.568	02B-5164 (WX)	24,248	14,052
Low-Income Home Energy Assistance	93.568	02B-5164 (ASSURANCE 16)	8,079	2,289
Low-Income Home Energy Assistance	93.568	02B-5164 (ECIP/WPO/FRR)	37,939	1,804
Low-Income Home Energy Assistance	93.568	02B-5164 (HEAP OUTREACH)	4,147	1,365
Subtotal			<u>436,777</u>	<u>328,940</u>
Community Services Block Grant	93.569	99F-1808	10,112	38,246
Community Services Block Grant	93.569	01F-4012	67,722	94,672
Community Services Block Grant	93.569	01F-4090	56,000	52,193
Community Services Block Grant	93.569	01F-4106	35,000	35,000
Community Services Block Grant	93.569	02F-4212	56,178	66,392
Subtotal			<u>225,012</u>	<u>286,503</u>
Passed through State Department of Alcohol and Drug Abuse Programs:				
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	-	<u>511,571</u>	<u>511,571</u>
Total U.S. Department of Health and Human Services			<u>7,719,207</u>	<u>7,354,013</u>
Total Federal Awards			<u>\$ 12,630,144</u>	<u>\$ 12,230,500</u>

See accompanying notes to schedule of expenditures of federal awards

**COUNTY OF GLENN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2002**

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, 2002:

A. Grant No.: DC01120110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 112,227	\$ 112,227	\$ -
Operating expenses	32,048	32,048	-
Equipment	<u>18,821</u>	<u>18,821</u>	<u>-</u>
Totals	<u>\$ 163,096</u>	163,096	<u>\$ -</u>
Less: Reported prior period		<u>-</u>	
Reported this period		<u>\$ 163,096</u>	

**COUNTY OF GLENN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2002**

**NOTE 4 - OFFICE OF CRIMINAL JUSTICE PLANNING DISCLOSURE
FOR FEDERAL GRANTS (Continued)**

The following represents expenditures for the Statutory Rape Vertical Prosecution Program, CFDA No. 16.575, for the year ended June 30, 2002:

B. Grant No.: AT00010110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 79,190	\$ 79,190	\$ -
Operating expenses	47,634	47,634	-
Equipment	48,176	48,176	-
Totals	<u>175,000</u>	175,000	<u>\$ -</u>
Less: Reported prior period		<u>(42,204)</u>	
Reported this period		<u>\$ 132,796</u>	

The following represents expenditures for the Statutory Rape Vertical Prosecution Program, CFDA No. 16.575, for the year ended June 30, 2002:

C. Grant No.: AT01020110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 91,527	\$ 46,206	\$ 45,321
Operating expenses	125,973	50,603	75,370
Totals	<u>\$ 217,500</u>	96,809	<u>\$ 120,691</u>
Less: Reported prior period		<u>-</u>	
Reported this period		<u>\$ 96,809</u>	

**COUNTY OF GLENN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2002**

NOTE 5 – OFFICE OF CRIMINAL JUSTICE PLANNING FOR STATE GRANTS

The following represents expenditures for the Victim Witness, CFDA No. 16.575, program for the year ended June 30, 2002:

A. Grant No.: VW00050110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 37,644	\$ 137,644	\$ -
Operating expenses	64,187	58,789	5,398
Equipment	<u>4,760</u>	<u>4,760</u>	<u>-</u>
Totals	<u>\$ 206,591</u>	201,193	<u>\$ 5,398</u>
Less: Reported prior period		<u>(104,431)</u>	
Reported this period		<u>\$ 96,762</u>	

The federal portion of \$47,206 has been reported in the Schedule of Expenditures of Federal Awards.

The following represents expenditures for the Serious Habitual Offender Prosecution program for the year ended June 30, 2002:

B. Grant No.: HO00010110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 104,248	\$ 104,248	\$ -
Operating expenses	10,719	10,719	-
Equipment	<u>18,242</u>	<u>18,242</u>	<u>-</u>
Totals	<u>\$ 133,209</u>	133,209	<u>\$ -</u>
Less: Reported prior period		<u>(28,312)</u>	
Reported this period		<u>\$ 104,897</u>	

**COUNTY OF GLENN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2002**

NOTE 5 - OFFICE OF CRIMINAL JUSTICE PLANNING FOR STATE GRANTS (Continued)

The following represents expenditures for the Statutory Rape Vertical Prosecution program for the year ended June 30, 2002:

C. Grant No.: SR98010110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 138,616	\$ 138,616	\$ -
Operating expenses	30,653	30,653	-
Equipment	<u>30,731</u>	<u>28,159</u>	<u>2,572</u>
Totals	<u>\$ 200,000</u>	197,428	<u>\$ 2,572</u>
Less: Reported prior period		<u>(169,765)</u>	
Reported this period		<u>\$ 27,663</u>	

The following represents expenditures for the Statutory Rape Vertical Prosecution program for the year ended June 30, 2002:

D. Grant No.: SR00020110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 63,272	\$ 42,296	\$ 20,976
Operating expenses	25,728	2,954	22,774
Equipment	<u>11,000</u>	<u>-</u>	<u>11,000</u>
Totals	<u>\$ 100,000</u>	45,250	<u>\$ 54,750</u>
Less: Reported prior period		<u>-</u>	
Reported this period		<u>\$ 45,250</u>	

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

The accompanying supplemental statements of revenues and 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 #00W-3127
FOR THE PERIOD DECEMBER 1, 2000 TO JUNE 30, 2002**

July 1, 2001
to
June 30, 2002

REVENUES

Grant revenues	\$	181,945
Interest revenues		296
Program income		-
Excess income		-
Carryover		-
		<hr/>
Total revenues	\$	<u>182,241</u>

EXPENDITURES

ADMINISTRATION

Salaries and wages	\$	2,208
Fringe benefits		859
Miscellaneous		2,904
Intake		947
		<hr/>
Total administration		<u>6,918</u>

PROGRAM

Outreach costs		1,723
Client education		886
Dwelling assessment		1,600
Rehabilitation labor		20,642
Rehabilitation materials		80,799
Minor home repair labor		7,789
Minor home repair materials		6,451
Weatherization Labor		6,218
Weatherization materials		2,295
Storage		558
Vehicle lease		5,380
Travel/transportation		1,485
Maintenance and repair		501
Miscellaneous		9,968
		<hr/>
Total program		<u>146,295</u>
Total contract	\$	<u>153,213</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT #01C-1364
 FOR THE PERIOD APRIL 1, 2001 TO MARCH 31, 2002**

	July 1, 2001 to June 30, 2002
REVENUES	
Grant revenues	\$ 18,434
Interest revenues	49
Program income	-
Excess income	-
Carryover	-
	-
Total revenues	\$ 18,483
EXPENDITURES	
ADMINISTRATION	
Salaries and wages	\$ 298
Fringe benefits	116
Facility	-
Utilities	-
Equipment	-
Communications	-
Travel	-
Accounting	-
Insurance	-
Office	-
Miscellaneous	455
	455
Total administration	869
PROGRAM	
T and TA	491
STD prog op-other	13,926
STD prog op-outreach	-
STD prog op-intake	-
STD prog op-client ed	-
Liability insurance	24
Financial audit	27
Health and safety	3,146
Leveraging	-
Capital intensive program	-
	-
Total program	17,614
Total contract	\$ 18,483

**GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT #02C-1414
 FOR THE PERIOD APRIL 1, 2002 TO MARCH 31, 2003**

	July 1, 2001 to June 30, 2002	July 1, 2002 to June 30, 2003	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	\$ 244	\$ -	\$ 244
Fringe benefits	95	-	95
Facility	-	-	-
Utilities	-	-	-
Equipment	-	-	-
Communications	-	-	-
Travel	-	-	-
Accounting	-	-	-
Insurance	-	-	-
Office	-	-	-
Miscellaneous	87	-	87
	<u>426</u>	<u>-</u>	<u>426</u>
Total administration	<u>426</u>	<u>-</u>	<u>426</u>
PROGRAM			
T and TA	-	-	-
STD prog op-other	1,648	-	1,648
STD prog op-outreach	-	-	-
STD prog op-intake	-	-	-
STD prog op-client ed	-	-	-
Liability insurance	1	-	1
Financial audit	1	-	1
Health and safety	-	-	-
Leveraging	-	-	-
Capital intensive program	-	-	-
	<u>1,650</u>	<u>-</u>	<u>1,650</u>
Total program	<u>1,650</u>	<u>-</u>	<u>1,650</u>
Total contract	<u>\$ 2,076</u>	<u>\$ -</u>	<u>\$ 2,076</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
CSD CONTRACT #01B-5014 (WX)
FOR THE PERIOD JANUARY 1, 2001 TO MARCH 31, 2002**

	July 1, 2001 to June 30, 2002	Total Costs
REVENUES		
Grant revenues	\$ 159,315	\$ 159,315
Interest revenues	346	346
Program income	-	-
Excess income	-	-
Carryover	-	-
	<u> </u>	<u> </u>
Total revenues	<u>\$ 159,661</u>	<u>\$ 159,661</u>
EXPENDITURES		
ADMINISTRATION		
Salaries and wages	\$ 3,186	\$ 3,186
Fringe benefits	1,227	1,227
Facility	-	-
Utilities	-	-
Equipment	-	-
Communications	-	-
Travel	-	-
Accounting	-	-
Audit costs	-	-
Insurance	-	-
Office	-	-
Miscellaneous	2,703	2,703
Intake	134	134
	<u> </u>	<u> </u>
Total administration	<u>7,250</u>	<u>7,250</u>
PROGRAM		
Outreach costs	4,326	4,326
Training	199	199
Travel	1,540	1,540
Dwelling assessment	3,528	3,528
Equipment	-	-
WX materials	62,536	62,536
Labor	25,806	25,806
Storage	2,233	2,233
Vehicular insurance	-	-
Travel/transportation	7,267	7,267
Maintenance and repair	157	157
Miscellaneous	9,312	9,312
	<u> </u>	<u> </u>
Total program	<u>116,904</u>	<u>116,904</u>
Total contract	<u>\$ 124,154</u>	<u>\$ 124,154</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 MARCH 31, 2002**

	July 1, 2000 to June 30, 2001	July 1, 2001 to June 30, 2002	Total Costs
REVENUES			
Grant revenues	\$ 46,684	\$ 150,824	\$ 197,508
Interest revenues	-	669	669
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 46,684</u>	<u>\$ 151,493</u>	<u>\$ 198,177</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	\$ 1,027	\$ 6,933	\$ 7,960
Fringe benefits	399	2,696	3,095
Facility	-	-	-
Utilities	-	-	-
Equipment	-	-	-
Communications	-	-	-
Travel	-	-	-
Accounting	-	-	-
Audit costs	-	-	-
Insurance	-	-	-
Office	-	-	-
Miscellaneous	466	2,072	2,538
Intake	470	5,331	5,801
	<u> </u>	<u> </u>	<u> </u>
Total administration	<u>2,362</u>	<u>17,032</u>	<u>19,394</u>
PROGRAM			
Outreach costs	4,658	9,940	14,598
Wood/propane/oil	67,000	63,215	130,215
Furnace repair/replacement	-	33,969	33,969
	<u> </u>	<u> </u>	<u> </u>
Total program	<u>71,658</u>	<u>107,124</u>	<u>178,782</u>
	<u> </u>	<u> </u>	<u> </u>
Total contract	<u>\$ 74,020</u>	<u>\$ 124,156</u>	<u>\$ 198,176</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 MARCH 31, 2002**

	<u>July 1, 2001 to June 30, 2002</u>	<u>Total Costs</u>
REVENUES		
Grant revenues	\$ 15,123	\$ 15,123
Interest revenues	59	59
Program income	-	-
Excess income	-	-
Carryover	-	-
	<u> </u>	<u> </u>
Total revenues	<u>\$ 15,182</u>	<u>\$ 15,182</u>
EXPENDITURES		
ADMINISTRATION		
Salaries and wages	\$ -	\$ -
Fringe benefits	-	-
Miscellaneous	-	-
Intake	-	-
	<u> </u>	<u> </u>
Total administration	<u>-</u>	<u>-</u>
PROGRAM		
Outreach costs	4,443	4,443
Wood/propane/oil	11,323	11,323
	<u> </u>	<u> </u>
Total program	<u>15,766</u>	<u>15,766</u>
Total contract	<u>\$ 15,766</u>	<u>\$ 15,766</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 MARCH 31, 2002**

July 1, 2001
 to
June 30, 2002

REVENUES

Grant revenues	\$ 28,703
Interest revenues	110
Program income	-
Excess income	-
Carryover	-
	-
Total revenues	\$ 28,813

EXPENDITURES

ADMINISTRATION

Salaries and wages	\$ -
Fringe benefits	-
Facility	-
Utilities	-
Equipment	-
Communications	-
Travel	-
Accounting	-
Audit costs	-
Insurance	-
Office	-
Miscellaneous	-
Intake	-
	-
Total administration	-

PROGRAM

Assurance 16 activities	28,043
Total program	28,043
Total contract	\$ 28,043

GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT #00E-1269 (WX)
 FOR THE PERIOD NOVEMBER 15, 2000 TO MARCH 31, 2002

	July 1, 2001 to June 30, 2002
REVENUES	
Grant revenues	\$ 2,401
Interest revenues	198
Program income	-
Excess income	-
Carryover	-
	-
Total revenues	\$ 2,599
EXPENDITURES	
ADMINISTRATION	
Salaries and wages	\$ 35
Fringe benefits	19
Miscellaneous	92
Intake	126
	126
Total administration	272
PROGRAM	
Outreach costs	102
Training	-
Travel	-
Dwelling assessment	391
Equipment	-
WX materials	3,394
Labor	2,008
Storage	48
Vehicular insurance	-
Travel/transportation	305
Maintenance and repair	-
Miscellaneous	636
	636
Total program	6,884
Total contract	\$ 7,156

**GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT #00E-1269 (ASSURANCE)
 FOR THE PERIOD NOVEMBER 15, 2000 TO MARCH 31, 2002**

	July 1, 2001 to June 30, 2002
REVENUES	
Grant revenues	\$ 1,310
Interest revenues	35
Program income	-
Excess income	-
Carryover	-
	-
Total revenues	\$ 1,345
EXPENDITURES	
ADMINISTRATION	
Salaries and wages	\$ -
Fringe benefits	-
Miscellaneous	-
Intake	-
	-
Total administration	-
PROGRAM	
Assurance 16 activities	2,457
Total program	2,457
Total contract	\$ 2,457

**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 MARCH 31, 2002**

	July 1, 2001 to June 30, 2002
REVENUES	
Grant revenues	\$ 3,037
Interest revenues	234
Program income	-
Excess income	-
Carryover	-
	-
Total revenues	\$ 3,271
EXPENDITURES	
ADMINISTRATION	
Salaries and wages	\$ 1,950
Fringe benefits	758
Miscellaneous	666
Intake	438
	438
Total administration	3,812
PROGRAM	
Outreach costs	3,728
Wood/propane/oil	158
Travel	-
Dwelling assessment	-
Equipment	-
WX materials	-
Labor	-
Storage	-
Vehicular insurance	-
Travel/transportation	-
Maintenance and repair	-
Miscellaneous	-
	-
Total program	3,886
Total contract	\$ 7,698

**GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT #02B-5164 (WX)
 FOR THE PERIOD JANUARY 1, 2002 TO MARCH 31, 2003**

	July 1, 2001 to June 30, 2002	July 1, 2002 to June 30, 2003	Total Costs
REVENUES			
Grant revenues	\$ 24,248	\$ -	\$ 24,248
Interest revenues	-	-	-
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	<u>\$ 24,248</u>	<u>\$ -</u>	<u>\$ 24,248</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	\$ 405	\$ -	\$ 405
Fringe benefits	157	-	157
Facility	-	-	-
Utilities	-	-	-
Equipment	-	-	-
Communications	-	-	-
Travel	-	-	-
Accounting	-	-	-
Audit costs	-	-	-
Insurance	-	-	-
Office	-	-	-
Miscellaneous	209	-	209
Intake	26	-	26
	<hr/>	<hr/>	<hr/>
Total administration	<u>797</u>	<u>-</u>	<u>797</u>
PROGRAM			
Outreach costs	93	-	93
Training	7	-	7
Travel	186	-	186
Dwelling assessment	75	-	75
Equipment	-	-	-
WX materials	9,488	-	9,488
Labor	549	-	549
Storage	458	-	458
Vehicular insurance	-	-	-
Travel/transportation	1,313	-	1,313
Maintenance and repair	5	-	5
Miscellaneous	1,081	-	1,081
	<hr/>	<hr/>	<hr/>
Total program	<u>13,255</u>	<u>-</u>	<u>13,255</u>
Total contract	<u>\$ 14,052</u>	<u>\$ -</u>	<u>\$ 14,052</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
CSD CONTRACT #02B-5164 (ASSURANCE)
FOR THE PERIOD JANUARY 1, 2002 TO MARCH 31, 2003**

	July 1, 2001 to June 30, 2002	July 1, 2002 to June 30, 2003	Total Costs
REVENUES			
Grant revenues	\$ 8,079	\$ -	\$ 8,079
Interest revenues	-	-	-
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 8,079</u>	<u>\$ -</u>	<u>\$ 8,079</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	\$ -	\$ -	\$ -
Fringe benefits	-	-	-
Intake	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total administration	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM			
Assurance 16 activities	<u>2,289</u>	<u>-</u>	<u>2,289</u>
Total program	<u>2,289</u>	<u>-</u>	<u>2,289</u>
Total contract	<u>\$ 2,289</u>	<u>\$ -</u>	<u>\$ 2,289</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT #02B-5164 (ECIP/WPO/FRR)
 FOR THE PERIOD JANUARY 1, 2002 TO MARCH 31, 2003**

	July 1, 2001 to June 30, 2002	July 1, 2002 to June 30, 2003	Total Costs
REVENUES			
Grant revenues	\$ 37,939	\$ -	\$ 37,939
Interest revenues	-	-	-
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 37,939</u>	<u>\$ -</u>	<u>\$ 37,939</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	\$ 138	\$ -	\$ 138
Fringe benefits	54	-	54
Facility	-	-	-
Utilities	-	-	-
Equipment	-	-	-
Communications	-	-	-
Travel	-	-	-
Accounting	-	-	-
Audit costs	-	-	-
Insurance	-	-	-
Office	-	-	-
Miscellaneous	67	-	67
Intake	137	-	137
	<u> </u>	<u> </u>	<u> </u>
Total administration	<u>396</u>	<u>-</u>	<u>396</u>
PROGRAM			
Outreach costs	608	-	608
Wood/propane/oil	800	-	800
Furnace repair/replacement	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total program	<u>1,408</u>	<u>-</u>	<u>1,408</u>
	<u> </u>	<u> </u>	<u> </u>
Total contract	<u>\$ 1,804</u>	<u>\$ -</u>	<u>\$ 1,804</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT #02B-5164 (HEAP OUTREACH)
 FOR THE PERIOD JANUARY 1, 2002 TO MARCH 31, 2003**

	July 1, 2001 to June 30, 2002	July 1, 2002 to June 30, 2003	Total Costs
REVENUES			
Grant revenues	\$ 4,147	\$ -	\$ 4,147
Interest revenues	-	-	-
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 4,147</u>	<u>\$ -</u>	<u>\$ 4,147</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	201	-	201
Wood/propane/oil	1,164	-	1,164
	<u> </u>	<u> </u>	<u> </u>
Total program	<u>1,365</u>	<u>-</u>	<u>1,365</u>
Total contract	<u>\$ 1,365</u>	<u>\$ -</u>	<u>\$ 1,365</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, 2002**

	July 1, 2001 to June 30, 2002	July 1, 2002 to June 30, 2003	Total Costs
REVENUES			
Grant revenues	\$ 10,112	\$ -	\$ 10,112
Interest revenues	-	-	-
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 10,112</u>	<u>\$ -</u>	<u>\$ 10,112</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	\$ 5,512	\$ -	\$ 5,512
Fringe benefits	2,144	-	2,144
Miscellaneous	-	-	-
Intake	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total administration	<u>7,656</u>	<u>-</u>	<u>7,656</u>
PROGRAM			
Travel	15	-	15
Space	337	-	337
Consumables	302	-	302
Equipment lease/purchase	198	-	198
Consultant services	-	-	-
Contract services	986	-	986
Subcontractors	27,000	-	27,000
Other	1,752	-	1,752
	<u> </u>	<u> </u>	<u> </u>
Total program	<u>30,590</u>	<u>-</u>	<u>30,590</u>
Total contract	<u>\$ 38,246</u>	<u>\$ -</u>	<u>\$ 38,246</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	\$ 67,100	\$ 160,000
Interest revenues	-	621	621
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 92,900</u>	<u>\$ 67,721</u>	<u>\$ 160,621</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	\$ 31,247	\$ 36,330	\$ 67,577
Fringe benefits	12,151	14,128	26,279
Miscellaneous	-	-	-
Intake	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total administration	<u>43,398</u>	<u>50,458</u>	<u>93,856</u>
PROGRAM			
Travel	6,513	3,977	10,490
Space	1,292	2,391	3,683
Consumables	907	4,939	5,846
Equipment lease/purchase	712	1,625	2,337
Consultant services	-	-	-
Contract services	509	825	1,334
Subcontractors	-	20,000	20,000
Other	12,618	10,457	23,075
	<u> </u>	<u> </u>	<u> </u>
Total program	<u>22,551</u>	<u>44,214</u>	<u>66,765</u>
Total contract	<u>\$ 65,949</u>	<u>\$ 94,672</u>	<u>\$ 160,621</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	\$ -	\$ 56,000	\$ 56,000
Interest revenues	-	-	-
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ -</u>	<u>\$ 56,000</u>	<u>\$ 56,000</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	3,807	15,798	19,605
Assets - equipment	-	-	-
Assets - vehicles	-	36,395	36,395
	<u> </u>	<u> </u>	<u> </u>
Total program	<u>3,807</u>	<u>52,193</u>	<u>56,000</u>
Total contract	<u>\$ 3,807</u>	<u>\$ 52,193</u>	<u>\$ 56,000</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT #01F-4106
 FOR THE PERIOD AUGUST 21, 2001 TO OCTOBER 31, 2001**

	July 1, 2000 to <u>June 30, 2001</u>
REVENUES	
Grant revenues	\$ 35,000
Interest revenues	-
Program income	-
Excess income	-
Carryover	-
	-
Total revenues	\$ 35,000
EXPENDITURES	
ADMINISTRATION	
Salaries and wages	\$ -
Fringe benefits	-
Miscellaneous	-
Intake	-
	-
Total administration	-
PROGRAM	
Small tools and equipment	1,750
Assets - equipment	1,815
Assets - vehicles	31,435
	31,435
Total program	35,000
Total contract	\$ 35,000

**GLENN COUNTY HUMAN RESOURCE AGENCY
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
CSD CONTRACT #02F-4214
FOR THE PERIOD JANUARY 1, 2002 TO DECEMBER 31, 2002**

	July 1, 2001 to June 30, 2002	July 1, 2002 to June 30, 2003	Total Costs
REVENUES			
Grant revenues	\$ 56,178	\$ -	\$ 56,178
Interest revenues	-	-	-
Program income	-	-	-
Excess income	-	-	-
Carryover	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 56,178</u>	<u>\$ -</u>	<u>\$ 56,178</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	\$ 17,649	\$ -	\$ 17,649
Fringe benefits	4,728	-	4,728
Miscellaneous	-	-	-
Intake	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total administration	<u>22,377</u>	<u>-</u>	<u>22,377</u>
PROGRAM			
Travel	8,207	-	8,207
Space	2,191	-	2,191
Consumables	999	-	999
Equipment lease/purchase	11,881	-	11,881
Consultant services	-	-	-
Contract services	5,214	-	5,214
Subcontractors	2,556	-	2,556
Capital intensive prog op	-	-	-
Other	12,967	-	12,967
	<u> </u>	<u> </u>	<u> </u>
Total program	<u>44,015</u>	<u>-</u>	<u>44,015</u>
	<u> </u>	<u> </u>	<u> </u>
Total contract	<u>\$ 66,392</u>	<u>\$ -</u>	<u>\$ 66,392</u>

**COUNTY OF GLENN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2002**

Section I Summary of Auditor's Results

Financial Statements:

Type of Auditor's Report Issued: We issued an unqualified opinion.

Internal control over financial reporting:

- | | |
|---|---------------|
| • Material weaknesses identified? | No |
| • Reportable conditions identified that are not considered to be material weaknesses? | None reported |

Noncompliance material to financial statements noted? No

Federal Awards:

Internal control over major programs:

- | | |
|---|---------------|
| • Material weaknesses identified? | No |
| • Reportable conditions identified that are not considered to be material weaknesses? | None reported |

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? No

Identification of major programs:

CFDA #14.228	Community Development Block Grant
CFDA #17.258	Workforce Investment Act
CFDA #93.558	Temporary Assistance for Needy Families
CFDA #93.778	Medical Assistance Program

Dollar threshold used to distinguish between Type A and Type B programs: \$366,915

Auditee qualified as low-risk auditee? Yes

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

Section II Financial Statement Findings

No matters were reported.

Section III Federal Award Findings and Questioned Costs

No matters were reported.