



**County of Glenn**  
State of California

**Comprehensive Annual Financial Report**  
Fiscal Year Ended June 30, 2004

Don Santoro, CPA  
Director of Finance

County of Glenn, California



Comprehensive Annual Financial Report

For the Fiscal Year Ended

June 30, 2004

Prepared by:

Department of Finance

Don Santoro, CPA  
Director of Finance

**COUNTY OF GLENN, CALIFORNIA  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2004**

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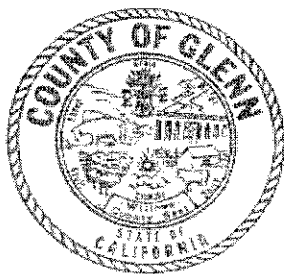
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## **Introductory Section**



**GLENN COUNTY**  
DEPARTMENT OF FINANCE  
516 West Sycamore Street  
Willows, California 95988  
Telephone (530) 934-6476  
FAX (530) 934-6421



Don Santoro, CPA  
Director of Finance

Debbie Newman  
Assistant Director of Finance

November 29, 2004

To the Board of Supervisors and Citizens of Glenn County:

The comprehensive annual financial report (CAFR) of the County of Glenn, California (County) for the fiscal year ended June 30, 2004, is submitted in accordance with Section 25253 of the Government Code of the State of California. This statute requires that the County annually issue a report on its financial position and changes in financial position, and that an independent firm of certified public accountants audit this report.

This report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP). Because the costs of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, the information contained herein is complete and reliable in all material respects.

The County's financial statements have been audited by Macias, Gini & Company LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements for the fiscal year ended June 30, 2004 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County of Glenn's financial statements for the year ended June 30, 2004, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the County's separately issued Single Audit Report.

GAAP require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal

is designed to be read with and complement the MD&A. The MD&A can be found immediately following the report of the independent auditors.

## **The Comprehensive Annual Financial Report**

The Comprehensive Annual Financial Report consists of three main sections:

- The Introductory Section is intended to help readers become acquainted with the County, its organizational structure, the scope of its services and the legal context.
- The Financial Section presents the independent auditor's report, management's discussion and analysis, the basic financial statements, which include the government-wide financial statements, the fund financial statements and the notes to the basic financial statements and required supplementary information.
- The Statistical Section presents multi-year statistics on demographic and other data of interest to the reader.

## **Profile of the Government**

The County is located 90 miles north of Sacramento, and Willows, the County seat, is located 70 miles south of Redding along Interstate 5. The County encompasses over 1,327 square miles (including 12.4 square miles of water) and is bordered by Colusa County to the south, Butte County to the east, Tehama County to the north, Mendocino County to the west and Lake County to the southwest.

The County is recognized for its agriculture. In the year 2002, the agriculture industry provided over 18 percent of the total employment. The County's most common crops are rice, wheat, oranges, dried plums, walnuts, almonds and corn. The County is also home to numerous dairies and cattle ranches. A strong agribusiness foundation and a stable government sector are key factors in the County's economy.

Government is the dominant industry, providing almost 30 percent of the total employment. The majority of jobs are in local government, which includes local education, city government, county government and Indian tribal government. Projections estimate that services, manufacturing and retail trade will be dominant industries in the County's future economy. It is projected that by the year 2004, those three industries combined will account for almost 51 percent of the total nonfarm employment.

The County's population grew at a slightly slower rate on average than California during the 1990's. Between 1990 and 2000, the County experienced an average annual growth rate of 0.7 percent. According to population projections, the County will grow to 46,500 residents by the year 2020, a substantial increase of 76 percent over current figures.

The County provides a wide range of services to its residents, including public protection through the Sheriff's Department, Fire Services and District Attorney's office, medical and health services, public assistance programs, sanitation services, the construction and maintenance of roads and infrastructure, environmental services, parks, libraries and a variety of other general governmental services. Every resident of the County, directly or indirectly, benefits from these services. Most services performed by the County are provided for all residents, regardless of whether those residents live in cities or unincorporated areas. A major challenge to the County in future years will be the maintenance of these services to the extent feasible within the County's financial resources.



The financial reporting entity (County of Glenn) includes all the funds of the primary government (the County of Glenn as legally defined), as well as all of its component units. Blended component units, although legally separate entities, are considered part of the primary government's operations for financial reporting purposes, as required by GAAP. The following component units are blended: Glenn County Community Action Agency, Artois Fire Protection District, Hamilton Fire Protection District, Bayliss Fire Protection District, Willows Rural Fire Protection District, Storm Drain Maintenance District No. 1, Storm Drain Maintenance District No 3, North Willows Community Services Area, Air Pollution Control District and Olive Fruit Fly Pest District. The Glenn County Children and Families Commission is included in this report as a discretely presented component unit.

In accordance with the provisions of California Government Code Sections 29000 through 29143 inclusive, commonly known as the County Budget Act, the County prepares and adopts a budget for each fiscal year. Activities of the General Fund, Special Revenue Funds and Capital Projects Funds are included in the annual budget. The legal level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the object (category) level except for capital assets, which are controlled at the line item level. The budgeted expenditures become law through the passage of an Appropriation Resolution. This Resolution constitutes the authorized spending threshold for the fiscal year, and cannot be exceeded except by subsequent amendment of the budget by the Board of Supervisors. In the governmental funds, an encumbrance system is used to ensure effective budgetary control and to enhance cash planning and control. Encumbrances outstanding at June 30 are reported as reservations of fund balance.

### **Factors Affecting Financial Condition**

Glenn County Economy: Although California experienced a general trend toward an increasing labor force, increasing employment, and lower unemployment rates from 1990 to 2002, the trends in the County of Glenn were different. The County has experienced decreases in labor force and employment. As a result, per capita income and spending is lower, and sales tax revenues are relatively flat. However, new housing units are being constructed and some former Chico residents are moving to Hamilton City and Orland and commuting to and from the City of Chico. In addition, the County is taking steps to bring businesses into the county that would add jobs, increase the tax base and increase the health of the local economy.

State Government: The County is a political subdivision of the State of California and as such, its government is subject to State subventions and regulations. Intergovernmental revenues account for 70 percent of all governmental funds' revenue. Therefore, the County's financial health is tied closely to the financial condition of the State government. With the recall of Governor Davis and the Election of Governor Schwarzenegger the outlook for local governments seems brighter. Proposition 1A, supported by the new governor, gives some stability to local government revenues. For the next two fiscal years, local governments agreed to assist in the State's deficit by contributing \$1.3 billion. The County's share is approximately \$320,000. Coupled with this reduction is the knowledge that no further contributions will be expected from the County. This allows a budget process at the County level to be controlled by the County and not the State.

Long-term Financial Plans: The County has embarked on several projects with long-term financial impacts, including the following:

- A new building for the Superintendent of Schools and Office of Education will be approximately 14,000 square feet and will fulfill the requirements for providing space for these offices. Occupancy is expected by March 2006, with construction beginning November 2004. The building will be funded by

a \$ 2,250,000 loan from the United States Department of Agriculture, with payments over the next 40 years. This loan will have no County general fund impact. Once the building is occupied, the space currently occupied by the Schools offices will be available for other County departments.

### **Cash Management Policies and Procedures**

Except for amounts held with trustees under bond indentures or other restrictive agreements, the County Treasurer invests the County's cash and investments. The Treasury Oversight Committee has regulatory oversight for all monies deposited in the Treasury Pool. The County Treasurer invests such amounts in accordance with investment policy guidelines established by the County Treasurer and approved by the Board. The objectives of the policy are, in order of priority, safety of principal, liquidity and yield. The policy addresses the soundness of financial institutions in which the County will deposit funds, types of investment instruments permitted by the California Government Code and the percentage of the portfolio that may be invested in certain instruments with longer terms to maturity.

### **Risk Management**

Golden State Risk Management Authority insures the County. Coverage is deemed adequate and all policies have been paid on a timely basis.

### **Awards and Acknowledgements**

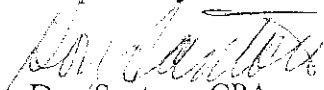
The Government Finance Officers Association (GFOA) of the United States and Canada awarded the Certificate of Achievement for Excellence in Financial Reporting to the County of Glenn for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2003. This was the first year that Glenn County received this prestigious award. In order to be awarded a Certificate, a government unit must publish an easily readable and efficiently organized CAFR, the contents of which conform to program standards and satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting to GFOA to determine its eligibility for another certificate.

The County also earned the State of California Controller's "Award for Achieving Excellence in Financial Reporting" for the fiscal year ended June 30, 2003. Key criteria for the award include timely submission of the financial transactions report and county budget, proper classification of revenue and expenditure data, and complete and proper reporting of outstanding debt.

The preparation of the CAFR was made possible by the dedicated services of the entire staff of the Department of Finance and by our contract auditor, Macias, Gini & Company LLP, who was instrumental in its preparation. I would like to express my appreciation to all members of the department who assisted and contributed to its preparation. In addition, I acknowledge the leadership and support provided by the Board of Supervisors who have made the preparation of this report possible.

Respectfully submitted,



Don Santoro, CPA  
Director of Finance

DIRECTORY OF ELECTIVE AND APPOINTIVE  
OFFICERS

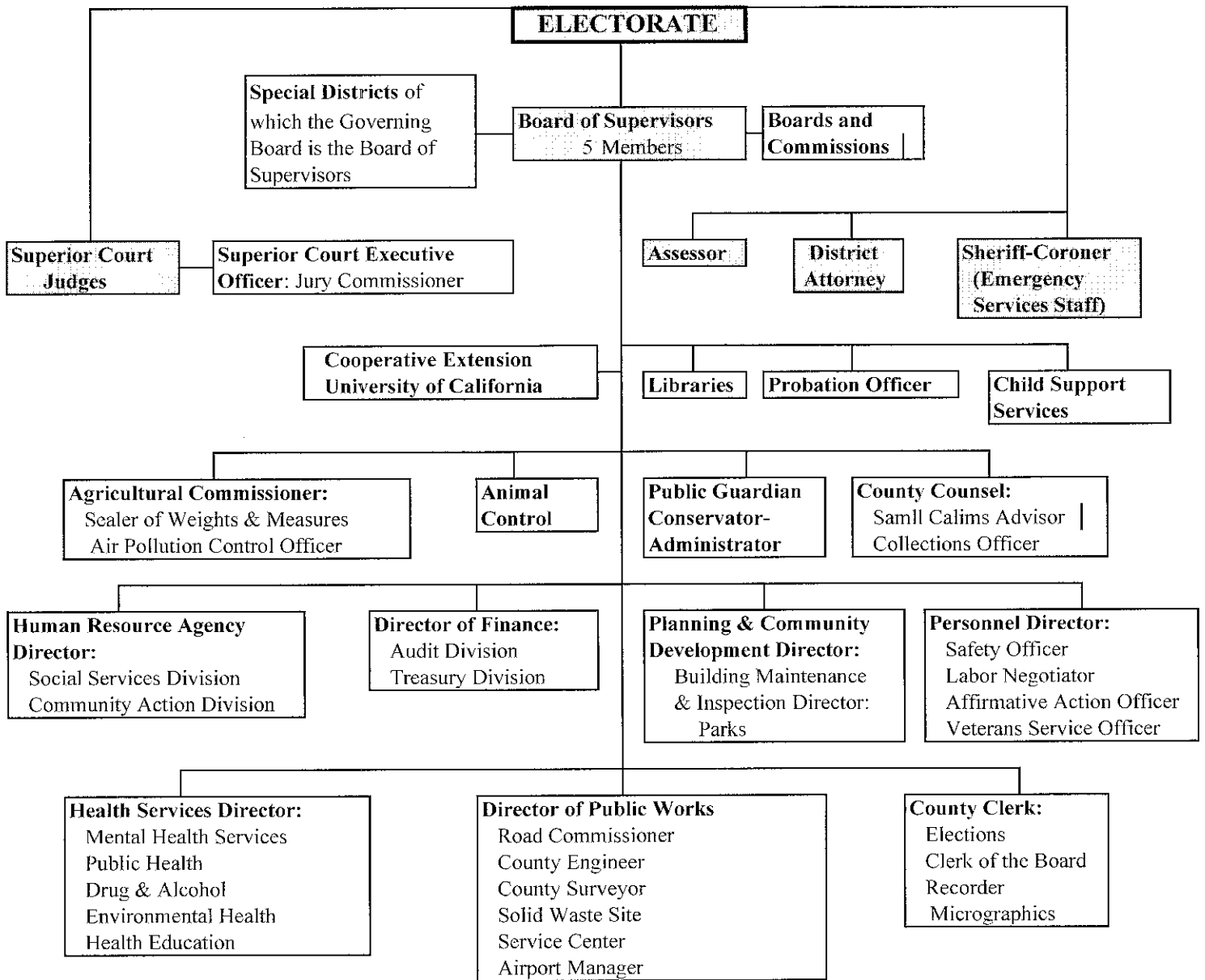
ELECTIVE OFFICERS

Assessor/Clerk-Recorder/Elections .....	Vince Minto
Coroner .....	Robert Shadley, Jr.
District Attorney .....	Robert Holzapfel
Public Administrator .....	Deanna Rakestraw
Sheriff .....	Robert Shadley, Jr.
Superintendent of Schools .....	Joni Samples
Superior Court Judge .....	Donald Cole Byrd
Superior Court Judge .....	Angus I. Saint-Evens
Supervisor, District 1 .....	Tom McGowan
Supervisor, District 2 .....	Gary Freeman
Supervisor, District 3 .....	Forrest Sprague
Supervisor, District 4 .....	Denny Bungarz
Supervisor, District 5 .....	Keith Hansen

APPOINTIVE OFFICERS

Agricultural Commissioner .....	Ed Romano
Animal Control Officer .....	Raymond J. Cavier
Building Inspector .....	Dan Gardner
Cooperative Extension .....	Bill Krueger
County Counsel .....	Belinda Blacketer
Director of Finance .....	Don Santoro
Emergency Services Coordinator .....	Robert Shadley, Jr.
Health Services Director .....	Michael J. Cassetta
Human Resource Agency .....	Kim Gaghagen
Personnel Director .....	John Greco
Probation Officer .....	Linda Shelton
Public Guardian .....	Deanna Rakestraw
Public Works Director .....	Doug Holvik
Resource, Planning & Development .....	Dan Obermeyer
Sealer of Weights and Measures .....	Ed Romano
Surveyor .....	Doug Holvik
Veteran's Service Officer .....	John Greco

# COUNTY OF GLENN ORGANIZATION CHART



**Legend**

Appointed

Elected

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Glenn,  
California

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 2003

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Nancy L. Zielle*

President

*Jeffrey R. Emery*

Executive Director



## **Financial Section**



MACIAS GINI & COMPANY<sup>LLP</sup>

3000 S Street, Ste. 300  
Sacramento, California 95816

PHONE  
916.928.2755 FAX

The Honorable Board of Supervisors  
of the County of Glenn, California  
Willows, California

### INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component unit and remaining fund information of the County of Glenn, California (County), as of and for the fiscal year ended June 30, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Children & Families Commission component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Children and Families Commission, is based solely on the report of the other auditors.

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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component unit and remaining fund information of the County of Glenn, California, as of June 30, 2004, and the respective changes in financial position and cash flows, where applicable, thereof 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 17, 2004, 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 grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis, schedules of funding progress and budgetary comparison information on pages 3 through 12 and pages 50 through 58, respectively, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund statements and schedules and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

*Macias, Gutierrez & Company LLP*

Certified Public Accountants

Sacramento, California  
November 17, 2004



## MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the County of Glenn's (County) comprehensive annual financial report presents a discussion and analysis of the County's financial performance during the fiscal year ended June 30, 2004. It should be read in conjunction with the transmittal letter, which can be found on pages i - iv of this report, and the County's basic financial statements following this section.

### FINANCIAL HIGHLIGHTS

- The assets of the County exceeded liabilities at the close of FY 2003-04 by \$22,997,287 (*net assets*). Of the net assets amount, \$2,214,218 in *unrestricted net assets* is available to meet ongoing obligations to citizens and creditors, \$6,568,293 in *restricted net assets* must be used only for specific purposes and \$14,214,776 is *invested in capital assets, net of related debt*.
- The County's total net assets increased by \$333,361. Most of this growth is due to increases in property taxes and operating grants and contributions.
- As of June 30, 2004, the County's governmental funds reported combined fund balances of \$10,603,390, an increase of \$289,920 in comparison with the prior year. Approximately 81 % of the combined fund balances, or \$8,565,115 is available to meet the County's current and future needs (*unreserved fund balance*).
- At the end of the fiscal year, the undesignated, unreserved fund balance for the General Fund, the county's largest fund, was \$3,061,269 or 7.1% of total General Fund expenditures. However, this entire amount has been budgeted either for expenditure in FY 2004-05 or is reserved for future uses, although there is usually increased carryover fund balance each year from budget savings or revenues in excess of budget.
- The County's total long-term debt increased by \$709,719 in comparison with the prior year. The increase relates to the increased landfill closure/postclosure liability.

### OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis in this section are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) Government-wide financial statements, 2) Fund financial statements, and 3) Notes to the basic financial statements. Required Supplementary Information is included in addition to the basic financial statements.

**Government-wide financial statements** are designed to provide readers with a broad overview of the County's finances, using accounting methods similar to those of a private-sector business. These statements provide both long-term and short-term information about the County's overall financial status. The government-wide financial statements can be found on pages 13 - 15 of this report.

The *Statement of Net Assets* presents information on all the County's assets and liabilities as of the end of the fiscal year, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *Statement of Activities* presents information on how net assets changed during the fiscal year, with revenues and expenses by major type or function. Revenues and expenses are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus,

revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes, intergovernmental and program revenues (*governmental activities*) from other functions that are intended to recover most or all of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, public protection, public ways and facilities, health and sanitation, public assistance, and education. The business-type activities of the County include landfill operations, hospital and airports.

*Component units* are included in the County's basic financial statements and consist of legally separate entities for which the County is financially accountable and that have substantially the same governing board as the County or provide services entirely to the County. The blended component units include the Glenn County Community Action Agency, Artois Fire Protection District, Bayliss Fire Protection District, Hamilton Fire Protection District, Willows Rural Fire Protection District, Storm Drainage Maintenance District #1, Storm Drainage Maintenance District #3, North Willows County Service Area, Olive Fruit Fly and Pest District and the Air Pollution Control District. The Glenn County Children and Families Commission (Commission) is reported as a discretely presented component unit because the governing body is not substantially the same as the County Board of Supervisors. For further information concerning the Glenn County Children and Families Commission, refer to the separately issued financial statements, which are available from the Commission upon request.

**Fund financial statements** are the more familiar groupings of related accounts that are used to keep track of specific sources of funding and spending for particular purposes. Some funds are required by state or federal law or by debt covenants. All of the County's funds can be divided into three categories: *governmental funds*, *proprietary funds* and *fiduciary funds*.

*Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental funds financial statements focus on the shorter-termed financial resources, such as cash, that (1) have been spent on governmental programs during the fiscal year and (2) that will be available for financing such programs in the near future. The governmental funds financial statements are presented by major fund and for nonmajor funds in the aggregate on pages 16 - 19 of this report.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 34 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, Community Action Agency and Road Special Revenue Funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for these nonmajor governmental funds are provided in the form of combining statements elsewhere in this report.

*Proprietary funds* are of two types: enterprise funds and internal service funds. These funds provide services that are usually supported in total or in major part by customer fees and charges. The proprietary funds financial statements can be found on pages 20 - 22 of this report.

*Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. As noted previously, the County uses enterprise funds to account for landfill operations, hospital and airports.

*Internal service funds* are an accounting device used to accumulate and allocate costs for services to the County's various functions. The County uses internal service funds to account for its service center (fleet services operations and maintenance), allocation of salaries and benefits and services and supplies in public works, human resources and health services agencies, allocation of equipment, postage and other related expenditures, allocation of vegetation and environmental management maintenance, data processing costs, Certified Unified Program Agency (CUPA)/underground storage tanks program costs, and Tri-County Bee pest abatement. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. All of the County's enterprise funds, including landfill operations, hospital and airports are considered to be major enterprise funds. The County's nine internal service funds are also combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds are provided in the form of combining statements elsewhere in this report.

*Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds, except for agency funds, which have more limited accounting and financial statements because of their purely custodial character. The fiduciary fund financial statements can be found on pages 23 - 24 of this report.

**Notes to the Basic Financial Statements** provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 25 - 49 of this report.

**Required Supplementary Information** is presented concerning budgetary comparison schedules for the General Fund and major Special Revenue Funds, as well as the schedules of funding progress. Required supplementary information can be found on pages 50 - 58 of this report.

Immediately following the required supplementary information, the combining and individual fund statements and schedules referred to earlier provide information for nonmajor governmental funds and internal service funds. The combining and individual fund statements and schedules can be found on pages 59 - 101 of this report.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

**Net Assets.** As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, net assets (assets in excess of liabilities) were \$22,997,287 at June 30, 2004, the close of the County's fiscal year.

The largest portion of the County's net assets of \$14,214,776 (62%) reflects its investment in *capital assets* (e.g. land and easements, structures and improvements, infrastructure, and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, such as tax revenues, since

the capital assets themselves cannot be used to liquidate these liabilities. Another portion of the County's net assets (10%) represents *unrestricted net assets* of \$2,214,217, which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance of the County's net assets of \$6,568,294 (28%) represents resources that are subject to external restrictions on how they may be used. At the end of the current fiscal year, the County reported positive balances in all three categories of net assets, both for the County as a whole, as well as for its separate governmental and business-type activities except unrestricted net assets for the business-type activities, which was (\$1,537,921).

### County of Glenn Net Assets

	Governmental Activities		Business-type Activities		Total		Dollar Change	Percent Change
	2003	2004	2003	2004	2003	2004		
<b>Assets:</b>								
Current and other assets	\$ 15,173,630	\$ 16,091,390	\$ 1,818,023	\$ 1,947,418	\$ 16,991,653	\$ 18,038,808	\$ 1,047,155	6%
Capital assets	13,472,031	14,105,104	2,153,508	1,905,101	15,625,539	16,010,205	384,666	2%
Total assets	<u>28,645,661</u>	<u>30,196,494</u>	<u>3,971,531</u>	<u>3,852,519</u>	<u>32,617,192</u>	<u>34,049,013</u>	<u>1,431,821</u>	<u>4%</u>
<b>Liabilities:</b>								
Current and other liabilities	3,920,628	4,257,431	87,484	139,422	4,008,112	4,396,853	388,741	10%
Noncurrent liabilities	3,598,078	3,162,364	2,347,076	3,492,509	5,945,154	6,654,873	709,719	12%
Total liabilities	<u>7,518,706</u>	<u>7,419,795</u>	<u>2,434,560</u>	<u>3,631,931</u>	<u>9,953,266</u>	<u>11,051,726</u>	<u>1,098,460</u>	<u>11%</u>
<b>Net assets:</b>								
Invested in capital assets, net of related debt	11,596,706	12,456,267	1,771,681	1,758,509	13,368,387	14,214,776	846,389	6%
Restricted	3,236,108	6,568,293	-	-	3,236,108	6,568,293	3,332,185	103%
Unrestricted	6,294,141	3,752,139	(234,710)	(1,537,921)	6,059,431	2,214,218	(3,845,213)	-63%
Total net assets	<u>\$ 21,126,955</u>	<u>\$ 22,776,699</u>	<u>\$ 1,536,971</u>	<u>\$ 220,588</u>	<u>\$ 22,663,926</u>	<u>\$ 22,997,287</u>	<u>\$ 333,361</u>	<u>1%</u>

**Governmental Activities.** Governmental activities increased the County's net assets by \$1,649,744 for the year ended June 30, 2004.

Total revenues for the County's governmental activities increased 3%, or \$1,565,502 from the prior year as discussed below.

- Capital grants and contributions decreased 35%, or \$734,044 due to a reduction in public works related funding.
- Investment earnings decreased 45%, or \$264,892 due to lower interest rates and due to increased amortization costs.

The reductions were mitigated by the following increases in revenue:

- Operating grants and contributions increased 5%, or \$1,629,871 due to increases in social service and health service related funding.
- Sales tax revenue increased 47%, or \$384,274 due to increased sales for a large scale area manufacturer.

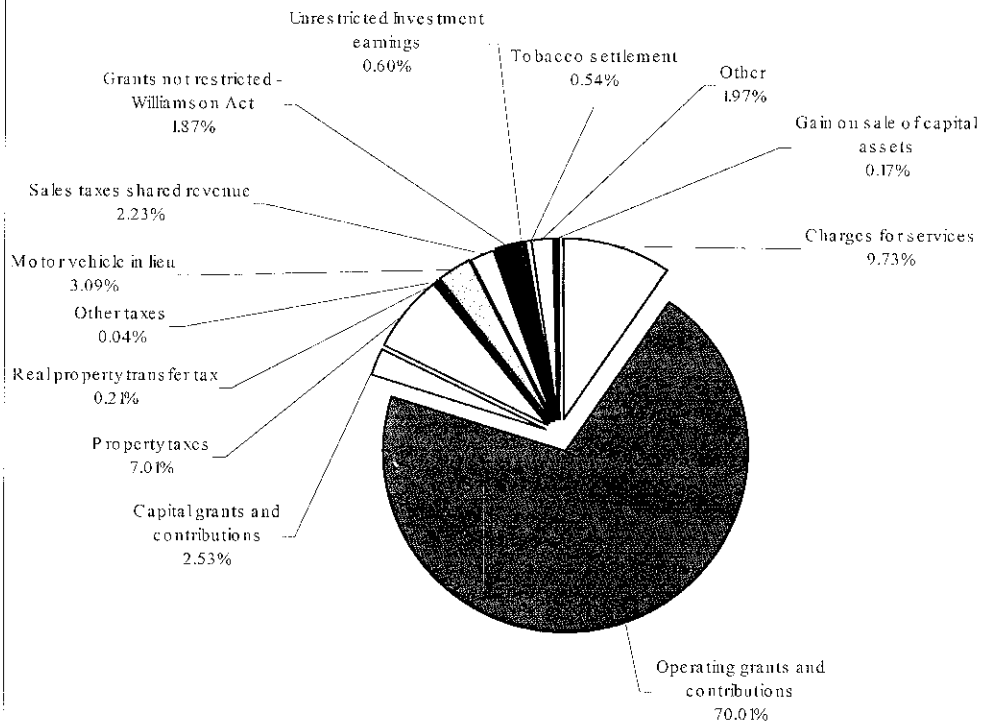
Total expenses for the County's governmental activities increased \$2,597,677 from the prior year as discussed below.

- Public ways and facilities expenses decreased 15%, or \$457,412 due to a reduction in public works related funding.
- Health and sanitation expenses increased 16%, or \$1,279,762 due to increased funding for health services related programs.
- Public assistance expenses increased 6%, or \$1,182,891 due to increased funding for social service related programs.

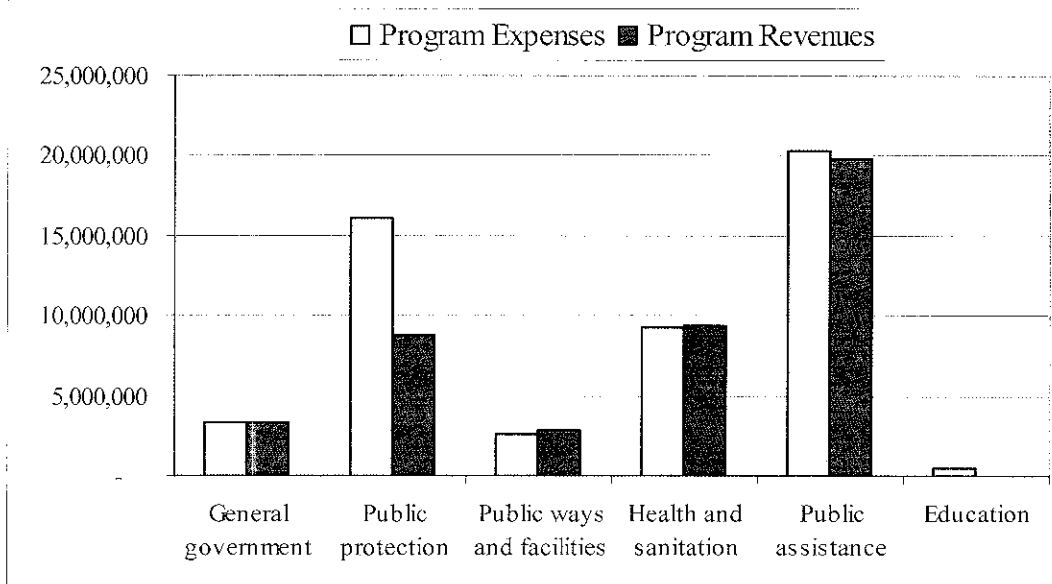
## County of Glenn Statement of Activities

	Governmental Activities		Business-type Activities		Total		Total	
	2003	2004	2003	2004	2003	2004	Dollar Change	Percent Change
<b>Revenues</b>								
Program Revenues:								
Charges for services	\$ 4,506,349	\$ 5,240,235	\$ 1,484,598	\$ 1,434,310	\$ 5,990,947	\$ 6,674,545	\$ 683,598	11%
Operating grants and contributions	36,063,048	37,692,919	90,836	75,544	36,153,884	37,768,463	1,614,579	4%
Capital grants and contributions	2,094,887	1,360,843	352,667	58,436	2,447,554	1,419,279	(1,028,275)	-42%
General Revenues:								
Property taxes	3,612,501	3,774,493	-	-	3,612,501	3,774,493	161,992	4%
Real property transfer tax	91,462	113,778	-	-	91,462	113,778	22,316	24%
Other taxes	43,883	21,664	-	-	43,883	21,664	(22,219)	-51%
Motor vehicle in lieu	1,952,240	1,661,599	-	-	1,952,240	1,661,599	(290,641)	-15%
Sales taxes shared revenue	813,806	1,198,080	-	-	813,806	1,198,080	384,274	47%
Grants not restricted to specific programs/Williamson Act	961,102	1,006,263	-	-	961,102	1,006,263	45,161	5%
Unrestricted investment earnings	586,201	321,309	57,154	28,979	643,355	350,288	(293,067)	-46%
Tobacco settlement	325,412	289,463	-	-	325,412	289,463	(35,949)	-11%
Other	1,185,055	1,062,798	-	7,093	1,185,055	1,069,891	(115,164)	-10%
Gain on sale of capital assets	36,059	94,063	3,870	4,982	39,929	99,045	59,116	148%
<b>Total revenues</b>	<b>52,272,005</b>	<b>53,837,507</b>	<b>1,989,125</b>	<b>1,609,344</b>	<b>54,261,130</b>	<b>55,446,851</b>	<b>1,185,721</b>	<b>2%</b>
<b>Expenses:</b>								
General government	2,924,888	3,368,328	-	-	2,924,888	3,368,328	443,440	15%
Public protection	15,662,139	16,059,856	-	-	15,662,139	16,059,856	397,717	3%
Public ways and facilities	3,005,576	2,548,164	-	-	3,005,576	2,548,164	(457,412)	-15%
Health and sanitation	8,053,317	9,333,079	-	-	8,053,317	9,333,079	1,279,762	16%
Public assistance	19,080,838	20,263,729	-	-	19,080,838	20,263,729	1,182,891	6%
Education	640,061	455,826	-	-	640,061	455,826	(184,235)	-29%
Interest on long-term debt	222,969	158,483	-	-	222,969	158,483	(64,486)	-29%
Landfill	-	-	1,176,536	2,488,738	1,176,536	2,488,738	1,312,202	112%
Hospital	-	-	432,061	11,655	432,061	11,655	(420,406)	-97%
Airports	-	-	384,803	425,632	384,803	425,632	40,829	11%
<b>Total expenses</b>	<b>49,589,788</b>	<b>52,187,465</b>	<b>1,993,400</b>	<b>2,926,023</b>	<b>51,583,188</b>	<b>55,113,490</b>	<b>3,530,302</b>	<b>7%</b>
Increase/(decrease) in net assets before transfers	2,682,217	1,650,042	(4,275)	(1,316,681)	2,677,942	333,361	(2,344,581)	-88%
Transfers	(43,360)	(298)	43,360	298	-	-	-	-
Change in net assets	2,638,857	1,649,744	39,085	(1,316,383)	2,677,942	333,361	(2,344,581)	-88%
Net assets - beginning	18,488,098	21,126,955	1,497,886	1,536,971	19,985,984	22,663,926	2,677,942	13%
Net assets - ending	\$ 21,126,955	\$ 22,776,699	\$ 1,536,971	\$ 220,588	\$ 22,663,926	\$ 22,997,287	\$ 333,361	1%

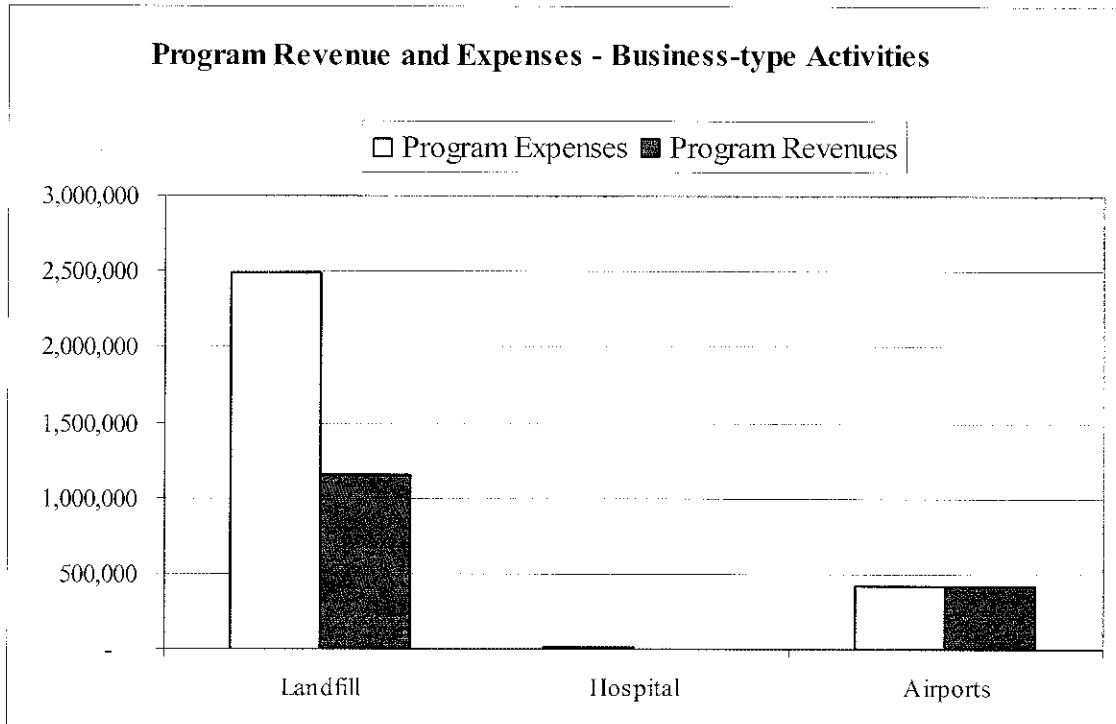
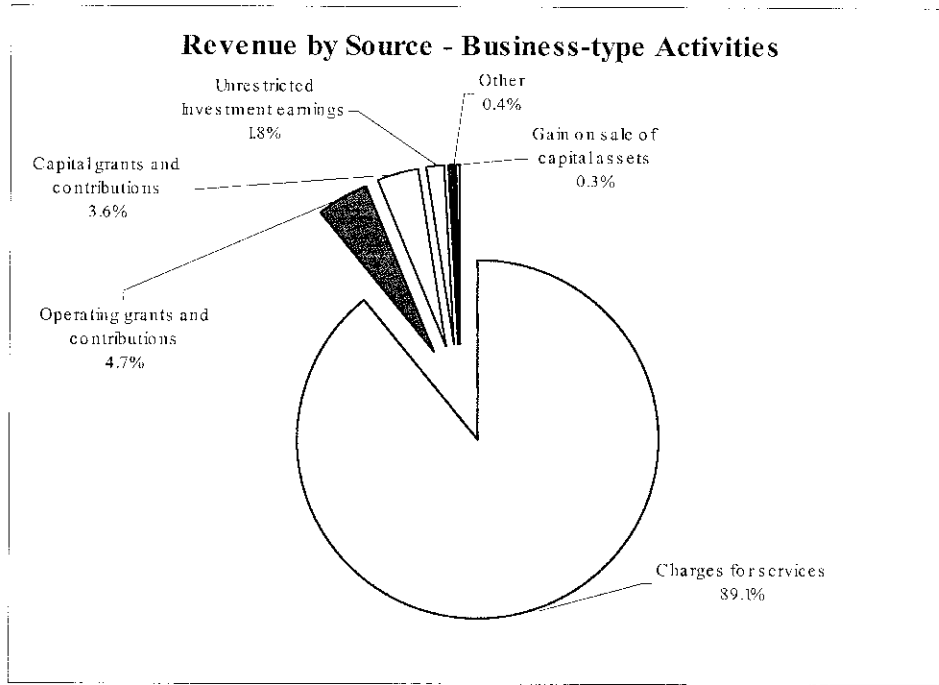
### Revenue by Source - Governmental Activities



### Program Revenue and Expenses - Governmental Activities



**Business-type Activities.** Business-type activities decreased the County's net assets by \$1,316,383 for the year ended June 30, 2004, and was caused primarily by an increase of 112%, or \$1,312,202, in landfill closure/postclosure expenses due to a change in the estimate of postclosure costs.



## FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, the County uses fund accounting to demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The County's general government functions are contained in the General, Special Revenue, Debt Service and Capital Projects Funds. Also included in these funds are the special districts governed by the Board of Supervisors. As noted previously, the focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's more immediate financing requirements.

In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At June 30, 2004, the County's governmental funds reported combined fund balances of \$10,603,390, an increase of \$289,920 in comparison with the prior year. Approximately 80% of the combined fund balances, or \$8,565,115, constitutes unreserved fund balance, which is available to meet the County's current and future needs. The remainder of fund balance is reserved indicating that it is not available for new spending because it has been committed: 1) to reflect inventories and the amount due from other funds that are long-term in nature and thus do not represent available spendable resources; and 2) to liquidate contractual commitments of the period.

### General Fund:

The General Fund is the chief operating fund of the County. At June 30, 2004, the undesignated, unreserved fund balance of the General Fund was \$3,061,269, while total fund balance reached \$6,348,952. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represented 7.1% of total fund expenditures, while total fund balance represented 15% of that same amount.

The fund balance of the General Fund decreased 1.2%, or \$76,622 during the current fiscal year.

### Community Action Agency:

The fund balance of the Community Action Agency Fund increased \$250,941 for the current year. The increase primarily consists of increases in intergovernmental revenues representing additional federal and state funds.

### Road Fund:

The fund balance of the Road Fund increased \$143,869 for the current year.

**Proprietary Funds.** The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Net assets of the enterprise funds decreased \$1,316,383 for the year and is composed of the following changes:

- Solid Waste Operating Fund net assets decreased \$15,194.
- Solid Waste Closure Fund net assets decreased \$1,284,777 due a change in the estimate of landfill closure/postclosure costs.
- Hospital Fund net assets decreased \$10,509.
- Orland Airport net assets decreased \$29,270.
- Willows Airport net assets increased \$23,367.



Net assets of the internal service funds increased \$127,944 for the year and is composed of the following changes:

- Service Center internal services fund net assets increased \$145,798 due to higher than anticipated charges and lower than expected expenses.
- Public Works internal services fund net assets decreased \$7,761.
- Human Resources Agency internal services fund net assets increased \$10,821.
- Health Services Agency internal services fund net assets increased \$5,342.
- Central Services internal services fund net assets decreased \$1,658.
- Vegetation and Environmental Management internal services fund net assets decreased \$29,196.
- Underground Storage Tanks internal services fund net assets increased \$4,283.
- Tri-County Bee internal services fund net assets increased \$315.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

Differences between the General Fund's original budget and the final amended budget for the fiscal year ended June 30, 2004 resulted in a \$1,044,815 increase in appropriations and can be briefly summarized as follows:

- 2.6%, or \$146,024 in increases allocated to general government activities.
- .3%, or \$44,219 in decreases allocated to public protection.
- 7.2%, or \$690,266 in increases allocated to health and sanitation.
- .7%, or \$115,607 in increases allocated to public assistance.
- .7%, or \$3,007 in increases allocated to education.
- 30%, or \$134,130 in increases allocated to capital projects.

The two significant changes were the increases in health and sanitation and capital projects. The health and sanitation budget was increased by \$690,266 due to unanticipated increases from state and federal funding sources for health services programs. Capital projects increased due to an additional allocation of \$31,000 to Social Services and \$87,000 to the Sheriff's department for computers.

Differences between the General Fund's final amended budget and actual expenditures for the fiscal year ended June 30, 2004 totaled \$4,612,306 of unexpended appropriations and can be briefly summarized as follows:

- 3.4%, or \$189,889 in unexpended appropriations in the general government activities.
- 7%, or \$1,071,318 in unexpended appropriations in public protection.
- 11.4%, or \$1,169,193 in unexpended appropriations in health and sanitation.
- 12%, or \$1,885,021 in unexpended appropriations in public assistance.
- .9%, or \$3,537 in unexpended appropriations in education.
- 50%, or \$293,347 in unexpended appropriations for capital outlay.

Most of the unexpended appropriations were due to two factors:

1. Mid-year budget reductions which were mandated by the county Board of Supervisors due to decreased funding for fiscal year 2004-05.
2. The County's attempts to budget on both a realistic and optimistic level. However, some areas of funding anticipated at the beginning of the fiscal year do not materialize and unexpended appropriations may remain at the end of the year.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of June 30, 2004, amounted to \$16,010,205 (net of accumulated depreciation). This investment in capital assets includes land and easements, infrastructure, structures and improvements, equipment and construction in progress. The total increase in the County's investment in capital assets for the current period was 2 percent or \$384,666.

See Note 4 in the Notes to the Basic Financial Statements for additional information on the composition and changes to capital assets.

### Long-term Debt

At June 30, 2004, the County had total long-term debt outstanding of \$6,654,883. This amount is comprised of \$1,520,592 of compensated absences, \$3,135,565 of landfill postclosure liability, \$1,795,439 of capital leases payable, and \$203,287 of loans payable. During the year, retirement of debt amounted to \$ 676,742 and reductions of compensated absences amounted to \$207,186. Additions included \$ 203,590 for new capital leases, and \$1,390,067 for landfill closure/postclosure liability.

See Note 6 in the Notes to the Basic Financial Statements for additional information on the composition and changes to long-term debt.

## REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Glenn County Department of Finance, 516 W. Sycamore St., Willows, CA 95988.



## **Basic Financial Statements**

COUNTY OF GLENN, CALIFORNIA

Statement of Net Assets  
June 30, 2004

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Children & Families Commission
<b>Assets</b>				
Cash and investments	\$ 7,969,762	\$1,960,192	\$ 9,929,954	\$ 602,609
Receivables (net)	7,612,099	115,239	7,727,338	351,074
Internal balances	136,824	(136,824)	-	-
Due from external parties	211,404	-	211,404	-
Other assets	161,301	8,811	170,112	-
Capital assets:				
Nondepreciable	306,585	215,485	522,070	-
Depreciable, net	13,798,519	1,689,616	15,488,135	-
<b>Total assets</b>	<b>30,196,494</b>	<b>3,852,519</b>	<b>34,049,013</b>	<b>953,683</b>
<b>Liabilities</b>				
Payables	3,171,312	126,021	3,297,333	97,301
Unearned revenue	1,086,119	13,401	1,099,520	-
Noncurrent liabilities:				
Due within one year	421,128	46,676	467,804	-
Due in more than one year	2,741,236	3,445,833	6,187,069	-
<b>Total liabilities</b>	<b>7,419,795</b>	<b>3,631,931</b>	<b>11,051,726</b>	<b>97,301</b>
<b>Net Assets</b>				
Invested in capital assets, net of related debt	12,456,267	1,758,509	14,214,776	-
Restricted for:				
Health and social services	5,023,175	-	5,023,175	683,511
Public protection	1,050,662	-	1,050,662	-
Other purposes	494,456	-	494,456	-
Unrestricted	3,752,139	(1,537,921)	2,214,218	172,871
<b>Total net assets</b>	<b>\$ 22,776,699</b>	<b>\$ 220,588</b>	<b>\$ 22,997,287</b>	<b>\$ 856,382</b>

The notes to the basic financial statements are an integral part of this statement.

COUNTY OF GLENN, CALIFORNIA

Statement of Activities  
For the Fiscal Year Ended June 30, 2004

FUNCTION/PROGRAM ACTIVITIES:	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	\$ 3,368,328	\$ 1,519,129	\$ 441,087	\$ 1,343,238
Public protection	16,059,856	3,359,199	5,467,508	-
Public ways and facilities	2,548,164	187,140	2,678,125	17,605
Health and sanitation	9,333,079	169,125	9,291,260	-
Public assistance	20,263,729	5,642	19,814,939	-
Education	455,826	-	-	-
Interest on long-term debt	158,483	-	-	-
Total Governmental Activities	<u>52,187,465</u>	<u>5,240,235</u>	<u>37,692,919</u>	<u>1,360,843</u>
Business-type Activities:				
Landfill	2,488,738	1,112,330	41,252	-
Hospital	11,655	421	-	-
Airports	425,632	321,559	34,292	58,436
Total Business-type Activities	<u>2,926,025</u>	<u>1,434,310</u>	<u>75,544</u>	<u>58,436</u>
Total Primary Government	<u>\$ 55,113,490</u>	<u>\$ 6,674,545</u>	<u>\$ 37,768,463</u>	<u>\$ 1,419,279</u>
Component Unit:				
Children & Families Commission	<u>\$ 859,751</u>	<u>\$ -</u>	<u>\$ 617,137</u>	<u>\$ -</u>

General revenues:

Taxes:
Property taxes
Real property transfer tax
Other taxes
Motor vehicle in-lieu
Sales tax shared revenue
Grants not restricted to specific programs - Williamson Act
Unrestricted investment earnings
Tobacco settlement
Other
Gain on sale of capital assets
Transfers
Total general revenues and transfers
Change in net assets
Net assets - beginning, as restated
Net assets - ending

The notes to the basic financial statements are an integral part of this statement.

COUNTY OF GLENN, CALIFORNIA

Statement of Activities  
For the Fiscal Year Ended June 30, 2004

Net (Expense) Revenue and Changes in Net Assets

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Children & Families Commission
\$ (64,874)	\$ -	\$ (64,874)	\$ -
(7,233,149)	-	(7,233,149)	-
334,706	-	334,706	-
127,306	-	127,306	-
(443,148)	-	(443,148)	-
(455,826)	-	(455,826)	-
(158,483)	-	(158,483)	-
<u>(7,893,468)</u>	<u>-</u>	<u>(7,893,468)</u>	<u>-</u>
-	(1,335,156)	(1,335,156)	-
-	(11,234)	(11,234)	-
-	(11,345)	(11,345)	-
<u>-</u>	<u>(1,357,735)</u>	<u>(1,357,735)</u>	<u>-</u>
<u>(7,893,468)</u>	<u>(1,357,735)</u>	<u>(9,251,203)</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (242,614)</u>
3,774,493	-	3,774,493	-
113,778	-	113,778	-
21,664	-	21,664	-
1,661,599	-	1,661,599	-
1,198,080	-	1,198,080	-
1,006,263	-	1,006,263	-
321,309	28,979	350,288	15,367
289,463	-	289,463	-
1,062,798	7,093	1,069,891	-
94,063	4,982	99,045	-
(298)	298	-	-
<u>9,543,212</u>	<u>41,352</u>	<u>9,584,564</u>	<u>15,367</u>
1,649,744	(1,316,383)	333,361	(227,247)
21,126,955	1,536,971	22,663,926	1,083,629
<u>\$ 22,776,699</u>	<u>\$ 220,588</u>	<u>\$ 22,997,287</u>	<u>\$ 856,382</u>

The notes to the basic financial statements are an integral part of this statement.

COUNTY OF GLENN, CALIFORNIA

Balance Sheet  
Governmental Funds  
June 30, 2004

Assets	General Fund	Community Action Agency Fund	Road Fund	Other Governmental Funds	Total Governmental Funds
Cash and investments	\$ 3,497,481	\$638,028	\$240,319	\$ 2,589,262	\$ 6,965,090
Imprest cash	3,155	250	-	5,025	8,430
Taxes receivable	45,000	-	-	-	45,000
Accounts receivable	912,064	230,929	8,000	-	1,150,993
Due from other funds	455,064	-	25,983	38,439	519,486
Due from other governments	4,245,012	-	319,590	57,700	4,622,302
Prepaid items	41,226	810	67	1,500	43,603
Inventory	-	61,342	26,561	-	87,903
Other assets	5,298	-	-	2,000	7,298
Advances to other funds	237,394	-	-	-	237,394
Loans receivable	-	1,611,323	-	-	1,611,323
<b>Total assets</b>	<b>\$ 9,441,694</b>	<b>\$ 2,542,682</b>	<b>\$ 620,520</b>	<b>\$ 2,693,926</b>	<b>\$ 15,298,822</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 684,558	\$ 87,465	\$ 69,092	\$ 17,806	\$ 858,921
Accrued salaries and benefits	489,891	81,213	32,467	14,047	617,618
Due to other funds	190,916	8,390	85,194	170,715	455,215
Due to other governments	1,306,466	24,604	75,049	6,603	1,412,722
Other liabilities	70,972	-	-	13,930	84,902
Deferred revenue	349,939	293,428	-	442,687	1,086,054
Advances from other funds	-	-	-	180,000	180,000
<b>Total liabilities</b>	<b>3,092,742</b>	<b>495,100</b>	<b>261,802</b>	<b>845,788</b>	<b>4,695,432</b>
<b>Fund balances:</b>					
<b>Reserved:</b>					
Imprest cash	3,155	250	-	5,025	8,430
Inventory	-	61,342	26,561	-	87,903
Prepaid items	41,226	810	67	1,500	43,603
Encumbrances	49,622	-	-	-	49,622
Advances to other funds	237,394	-	-	-	237,394
Loans receivable	-	1,611,323	-	-	1,611,323
<b>Unreserved, designated for special projects reported in:</b>					
General fund	2,956,286	-	-	-	2,956,286
Special revenue funds	-	373,857	-	238,794	612,651
<b>Unreserved, reported in:</b>					
General fund	3,061,269	-	-	-	3,061,269
Special revenue funds	-	-	332,090	908,861	1,240,951
Capital projects funds	-	-	-	693,958	693,958
<b>Total fund balances</b>	<b>6,348,952</b>	<b>2,047,582</b>	<b>358,718</b>	<b>1,848,138</b>	<b>10,603,390</b>
<b>Total liabilities and fund balances</b>	<b>\$ 9,441,694</b>	<b>\$ 2,542,682</b>	<b>\$ 620,520</b>	<b>\$ 2,693,926</b>	<b>\$ 15,298,822</b>

The notes to the basic financial statements are an integral part of this statement.

COUNTY OF GLENN, CALIFORNIA

Reconciliation of the Balance Sheet to Statement of Net Assets  
 Governmental Funds  
 June 30, 2004

Fund balances - total governmental funds (page 16)		\$ 10,603,390
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds		12,925,061
Internal service funds are used by management to charge the costs of certain activities, such as, fleet services, public works, human resources, health services, central services and other activities to individual funds. The assets and liabilities of these funds are included as governmental activities in the statement of net assets.		2,167,185
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Compensated absences	(1,270,100)	
Capital lease obligations	(1,648,837)	(2,918,937)
Net assets of governmental activities (page 13)		<u>\$ 22,776,699</u>

The notes to the basic financial statements are an integral part of this statement.



COUNTY OF GLENN, CALIFORNIA

Statement of Revenues, Expenditures and Changes in Fund Balances  
 Governmental Funds  
 For the Fiscal Year Ended June 30, 2004

	General Fund	Community Action Agency Fund	Road Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Taxes	\$ 4,913,192	\$ -	\$ -	\$ 194,823	\$ 5,108,015
Licenses and permits	986,381	-	26,067	179,682	1,192,130
Fines, forfeitures and penalties	1,368,014	-	-	11,795	1,379,809
Intergovernmental	29,843,571	6,354,627	2,635,117	2,827,696	41,661,011
Use of money and property	220,696	18,278	12,198	57,670	308,842
Charges for services	4,652,703	-	161,073	448,874	5,262,650
Miscellaneous	1,014,627	168,568	22,712	111,476	1,317,383
Total revenues	<u>42,999,184</u>	<u>6,541,473</u>	<u>2,857,167</u>	<u>3,832,016</u>	<u>56,229,840</u>
<b>Expenditures:</b>					
Current:					
General government	5,476,653	-	-	60,785	5,537,438
Public protection	14,183,044	-	-	1,457,804	15,640,848
Public ways and facilities	-	-	2,491,809	-	2,491,809
Health and sanitation	9,082,911	-	-	281,266	9,364,177
Public assistance	13,804,576	6,181,686	-	132,818	20,119,080
Education	407,064	-	-	45,000	452,064
Capital outlay	291,702	76,545	221,195	1,359,793	1,949,235
Debt service:					
Principal	-	32,301	189,144	208,633	430,078
Interest	84,764	-	14,740	58,979	158,483
Total expenditures	<u>43,330,714</u>	<u>6,290,532</u>	<u>2,916,888</u>	<u>3,605,078</u>	<u>56,143,212</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(331,530)</u>	<u>250,941</u>	<u>(59,721)</u>	<u>226,938</u>	<u>86,628</u>
<b>Other financing sources (uses):</b>					
Transfers in	369,481	-	-	675,677	1,045,158
Transfers out	(114,573)	-	-	(930,883)	(1,045,456)
Capital lease financing	-	-	203,590	-	203,590
Total other financing sources (uses):	<u>254,908</u>	<u>-</u>	<u>203,590</u>	<u>(255,206)</u>	<u>203,292</u>
Net change in fund balances	(76,622)	250,941	143,869	(28,268)	289,920
Fund balances - beginning	<u>6,425,574</u>	<u>1,796,641</u>	<u>214,849</u>	<u>1,876,406</u>	<u>10,313,470</u>
Fund balances - ending	<u>\$ 6,348,952</u>	<u>\$ 2,047,582</u>	<u>\$ 358,718</u>	<u>\$ 1,848,138</u>	<u>\$ 10,603,390</u>

The notes to the basic financial statements are an integral part of this statement.

COUNTY OF GLENN, CALIFORNIA

Reconciliation of the Statement of Revenues, Expenditures and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Fiscal Year Ended June 30, 2004

Net change in fund balances - total governmental funds (page 18) \$ 289,920

Amounts reported for governmental activities in the  
statement of activities are different because:

Governmental funds report capital outlay expenditures. However,  
in the statement of activities, the cost of those assets is allocated over  
their estimated useful lives and reported as depreciation expense.

Capital outlay expenditures	1,949,235	
Current year depreciation expense	<u>(1,132,351)</u>	816,884

Long-term debt proceeds provide current financial resources to governmental  
funds, but issuing debt increases long-term liabilities in the statement of  
net assets. Repayment of principal is an expenditure in the governmental  
funds, but the repayment reduces long-term liabilities in the statement  
of net assets.

Principal payments	430,078	
Capital lease financing	<u>(203,590)</u>	226,488

Some expenses reported in the statement of activities do not require the use of  
current financial resources and therefore are not reported as expenditures  
in governmental funds:

Change in long-term compensated absences		188,508
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Internal service funds are used by management to charge the costs of certain  
activities to individual funds. The net revenue of the internal service funds  
is reported with governmental activities.

	<u>127,944</u>
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Change in net assets of governmental activities (page 15)		<u>\$ 1,649,744</u>
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The notes to the basic financial statements are an integral part of this statement.

COUNTY OF GLENN, CALIFORNIA

Statement of Net Assets  
Proprietary Funds  
June 30, 2004

	Business-type Activities - Enterprise Funds					Total	Governmental Activities - Internal Service Funds
	Solid Waste Operating	Solid Waste Closure	Hospital	Orland Airport	Willows Airport		
<b>Assets</b>							
<b>Current assets:</b>							
Cash and investments	\$ 291,434	\$ 1,615,236	\$ 41,218	\$ 5,210	\$ 6,894	\$ 1,959,992	\$ 995,392
Imprest cash	200	-	-	-	-	200	850
Accounts receivable	101,291	-	3,795	4,204	5,949	115,239	121,398
Due from other funds	1,383	80,000	-	-	-	81,383	339,855
Due from other governments	-	-	-	-	-	-	61,083
Prepaid items	200	-	-	-	-	200	65
Inventory	-	-	-	2,544	6,067	8,611	22,432
<b>Total current assets</b>	<b>394,508</b>	<b>1,695,236</b>	<b>45,013</b>	<b>11,958</b>	<b>18,910</b>	<b>2,165,625</b>	<b>1,541,075</b>
<b>Noncurrent assets:</b>							
<b>Capital assets:</b>							
Land	-	-	114,158	70,055	31,272	215,485	-
Structures and improvements	38,131	-	2,174,233	516,178	1,114,799	3,843,341	299,564
Machinery and equipment	1,459,613	-	2,419	279,889	-	1,741,921	2,475,311
Less accumulated depreciation	(965,895)	-	(2,176,652)	(378,813)	(374,286)	(3,895,646)	(1,594,832)
<b>Total noncurrent assets</b>	<b>531,849</b>	<b>-</b>	<b>114,158</b>	<b>487,309</b>	<b>771,785</b>	<b>1,905,101</b>	<b>1,180,043</b>
<b>Total assets</b>	<b>926,357</b>	<b>1,695,236</b>	<b>159,171</b>	<b>499,267</b>	<b>790,695</b>	<b>4,070,726</b>	<b>2,721,118</b>
<b>Liabilities</b>							
<b>Current Liabilities:</b>							
Accounts payable	103,944	-	-	192	11,848	115,984	48,574
Accrued salaries and benefits	9,037	-	-	-	-	9,037	148,394
Due to other funds	108,194	-	-	47,532	22,684	178,410	113,292
Due to other governments	-	-	-	-	-	-	181
Unearned revenue	230	-	-	4,894	8,277	13,401	65
Loans payable - current	-	-	-	6,133	6,272	12,405	-
Capital lease obligations - current	34,271	-	-	-	-	34,271	-
Compensated absences	-	-	-	-	-	-	25,781
<b>Total current liabilities</b>	<b>255,676</b>	<b>-</b>	<b>-</b>	<b>58,751</b>	<b>49,081</b>	<b>363,508</b>	<b>336,287</b>
<b>Noncurrent liabilities:</b>							
Deposits	1,000	-	-	-	-	1,000	-
Advances from other funds	-	-	-	10,000	29,797	39,797	-
Loans payable	-	-	-	98,400	92,482	190,882	-
Capital lease obligations	112,321	-	-	-	-	112,321	-
Compensated absences	7,065	-	-	-	-	7,065	217,646
Landfill closure/postclosure liability	-	3,135,565	-	-	-	3,135,565	-
<b>Total noncurrent liabilities</b>	<b>120,386</b>	<b>3,135,565</b>	<b>-</b>	<b>108,400</b>	<b>122,279</b>	<b>3,486,630</b>	<b>217,646</b>
<b>Total liabilities</b>	<b>376,062</b>	<b>3,135,565</b>	<b>-</b>	<b>167,151</b>	<b>171,360</b>	<b>3,850,138</b>	<b>553,933</b>
<b>Net Assets (Deficit)</b>							
Invested in capital assets, net of related debt	385,257	-	114,158	487,309	771,785	1,758,509	1,180,043
Unrestricted	165,038	(1,440,329)	45,013	(155,193)	(152,450)	(1,537,921)	987,142
<b>Total net assets (deficit)</b>	<b>\$ 550,295</b>	<b>\$ (1,440,329)</b>	<b>\$ 159,171</b>	<b>\$ 332,116</b>	<b>\$ 619,335</b>	<b>\$ 220,588</b>	<b>\$ 2,167,185</b>

The notes to the basic financial statements are an integral part of this statement.

COUNTY OF GLENN, CALIFORNIA

Statement of Revenues, Expenses and Changes in Fund Net Assets  
 Proprietary Funds  
 For the Fiscal Year Ended June 30, 2004

	Business-type Activities - Enterprise Funds					Total	Governmental Activities - Internal Service Funds
	Solid Waste Operating	Solid Waste Closure	Hospital	Orland Airport	Willows Airport		
<b>Operating revenues:</b>							
Charges for services	\$ 1,112,330	\$ -	\$ -	\$ 114,129	\$ 206,110	\$ 1,432,569	\$ 6,614,220
Miscellaneous	-	-	421	-	1,320	1,741	71,367
Total operating revenues	1,112,330	-	421	114,129	207,430	1,434,310	6,685,587
<b>Operating expenses:</b>							
Salaries and benefits	313,949	-	-	30,000	20,000	363,949	4,510,396
Services and supplies	570,294	-	11,655	97,141	202,143	881,233	1,822,495
Depreciation	182,191	-	-	32,753	33,463	248,407	355,406
Closure/postclosure care costs	-	1,390,067	-	-	-	1,390,067	-
Total operating expenses	1,066,434	1,390,067	11,655	159,894	255,606	2,883,656	6,688,297
Operating income (loss)	45,896	(1,390,067)	(11,234)	(45,765)	(48,176)	(1,449,346)	(2,710)
<b>Nonoperating revenues (expenses):</b>							
Investment earnings	2,731	25,290	725	90	143	28,979	12,467
Interest expense	(32,237)	-	-	(5,652)	(4,480)	(42,369)	-
Intergovernmental	41,252	-	-	17,146	17,146	75,544	60,613
Gain on sale of capital assets	4,982	-	-	-	-	4,982	57,574
Other	2,182	-	-	4,911	-	7,093	-
Total nonoperating revenues (expenses)	18,910	25,290	725	16,495	12,809	74,229	130,654
Income (loss) before contributions and transfers	64,806	(1,364,777)	(10,509)	(29,270)	(35,367)	(1,375,117)	127,944
Capital contributions	-	-	-	-	58,436	58,436	-
Transfers in	-	80,000	-	-	298	80,298	-
Transfers out	(80,000)	-	-	-	-	(80,000)	-
Change in net assets	(15,194)	(1,284,777)	(10,509)	(29,270)	23,367	(1,316,383)	127,944
Net assets (deficit) - beginning	565,489	(155,552)	169,680	361,386	595,968	1,536,971	2,039,241
Net assets (deficit) - ending	\$ 550,295	\$ (1,440,329)	\$ 159,171	\$ 332,116	\$ 619,335	\$ 220,588	\$ 2,167,185

The notes to the basic financial statements are an integral part of this statement.

COUNTY OF GLENN, CALIFORNIA

Statement of Cash Flows  
Proprietary Funds  
For the Fiscal Year Ended June 30, 2004

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Solid Waste Operating	Solid Waste Closure	Hospital	Orland Airport	Willows Airport	Total	
Cash flows from operating activities:							
Receipts from customers and users	\$ 1,069,779	\$ -	\$ 734	\$ 118,691	\$ 207,077	\$ 1,396,281	\$ 6,660,575
Receipts from interfund services provided	68,961	-	-	5,350	-	74,311	200
Payments to suppliers	(501,853)	-	(11,655)	(100,109)	(197,690)	(811,307)	(1,883,120)
Payments to employees	(307,750)	-	-	(30,000)	(20,000)	(357,750)	(4,482,429)
Payments for interfund services used	-	-	(3,555)	-	(6,399)	(9,954)	(40,512)
Net cash provided by (used for) operating activities	329,137	-	(14,476)	(6,068)	(17,012)	291,581	254,714
Cash flows from noncapital financing activities:							
Transfers in	-	80,000	-	-	298	80,298	-
Transfers out	(80,000)	-	-	-	-	(80,000)	-
Subsidy from federal/state grant	41,252	-	-	17,147	17,146	75,545	60,613
Due from other funds	-	(80,000)	-	-	-	(80,000)	-
Advances to/from other funds	-	349,703	-	-	(49,703)	300,000	-
Net cash provided by (used for) noncapital financing activities	(38,748)	349,703	-	17,147	(32,259)	295,843	60,613
Cash flows from capital and related financing activities:							
Capital contributions	-	-	-	-	58,436	58,436	-
Debt principal paid	(235,235)	-	-	(5,600)	(5,839)	(246,674)	-
Proceeds from sale of capital assets	4,982	-	-	-	-	4,982	57,574
Interest paid	(32,237)	-	725	(5,652)	(4,480)	(41,644)	-
Acquisition of capital assets	-	-	-	-	-	-	(171,595)
Net cash used for capital and related financing activities	(262,490)	-	725	(11,252)	48,117	(224,900)	(114,021)
Cash flows from investing activities:							
Interest received	2,731	25,290	-	90	143	28,254	12,467
Net increase (decrease) in cash and cash equivalents	30,630	374,993	(13,751)	(83)	(1,011)	390,778	213,773
Cash and cash equivalents, beginning	261,004	1,240,243	54,969	5,293	7,905	1,569,414	782,469
Cash and cash equivalents, ending	\$ 291,634	\$ 1,615,236	\$ 41,218	\$ 5,210	\$ 6,894	\$ 1,960,192	\$ 996,242
Summary of cash and cash equivalents							
Cash and investments	\$ 291,434	\$ 1,615,236	\$ 41,218	\$ 5,210	\$ 6,894	\$ 1,959,992	\$ 995,392
Imprest cash	200	-	-	-	-	200	850
Total summary of cash and cash equivalents	\$ 291,634	\$ 1,615,236	\$ 41,218	\$ 5,210	\$ 6,894	\$ 1,960,192	\$ 996,242
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:							
Operating income (loss)	\$ 45,896	\$ (1,390,067)	\$ (11,234)	\$ (45,765)	\$ (48,176)	\$ (1,449,346)	\$ (2,710)
Adjustment to reconcile operating income (loss) to net cash provided by (used for) operating activities:							
Depreciation	182,191	-	-	32,753	33,463	248,407	355,406
Other revenue	2,182	-	-	4,911	-	7,093	-
Changes in assets and liabilities:							
Accounts receivable	(33,365)	-	313	(940)	(200)	(34,192)	36,006
Due from other funds	(1,300)	-	-	332	-	(968)	(51,339)
Due from other governments	-	-	-	-	-	-	(61,083)
Prepaid items	(200)	-	-	-	-	(200)	(65)
Inventory	-	-	-	5,622	5,796	11,418	-
Accounts payable	68,641	-	-	(8,590)	(1,343)	58,708	(60,741)
Accrued salaries and benefits	4,159	-	-	-	-	4,159	48,685
Due to other funds	70,261	-	(3,555)	5,018	(6,399)	65,325	11,027
Due to other governments	-	-	-	-	-	-	181
Unearned revenue	(11,368)	-	-	591	(153)	(10,930)	65
Landfill closure/postclosure liability	-	1,390,067	-	-	-	1,390,067	-
Compensated absences	2,040	-	-	-	-	2,040	(20,718)
Total adjustments	283,241	1,390,067	(3,242)	39,697	31,164	1,740,927	257,424
Net cash provided by (used for) operating activities	\$ 329,137	\$ -	\$ (14,476)	\$ (6,068)	\$ (17,012)	\$ 291,581	\$ 254,714

The notes to the basic financial statements are an integral part of this statement.

COUNTY OF GLENN, CALIFORNIA

Statement of Fiduciary Net Assets  
Fiduciary Funds  
June 30, 2004

<b>Assets</b>	Investment Trust Fund	Private Purpose Trust Fund	Agency Funds
Cash and investments	\$ 23,349,239	\$ 25,089	\$ 2,915,139
Cash with fiscal agent	-	-	1,887,219
Taxes receivable	-	-	1,805,778
Due from other funds	-	-	39,998
Due from other governments	-	-	302,973
Other assets	-	-	827,758
Total assets	<u>\$ 23,349,239</u>	<u>\$ 25,089</u>	<u>\$ 7,778,865</u>
<b>Liabilities</b>			
Accounts payable	\$ -	\$ -	\$ 1,005,303
Due to other funds	-	-	233,805
Due to other governments	-	-	303,900
Advances from other funds	-	-	17,597
Agency obligations	-	-	6,218,260
Total liabilities	<u>-</u>	<u>-</u>	<u>\$ 7,778,865</u>
<b>Net Assets</b>			
Net assets held in trust for library supplies	-	25,089	
Net assets held in trust for external pool participants	<u>23,349,239</u>	<u>-</u>	
Total net assets	<u>\$ 23,349,239</u>	<u>\$ 25,089</u>	

The notes to the basic financial statements are an integral part of this statement.

COUNTY OF GLENN, CALIFORNIA

Statement of Changes in Fiduciary Net Assets  
Fiduciary Funds  
For the Fiscal Year Ended June 30, 2004

	Investment Trust Fund	Private Purpose Trust Fund
<b>Additions:</b>		
Contributions to pooled investments	\$ 153,201,100	\$ 25,771
Investment income (net)	362,832	368
Total additions	153,563,932	26,139
<b>Deductions:</b>		
Distribution from pooled investments	153,913,834	-
Library supplies	-	26,821
Total deductions	153,913,834	26,821
Total change in net assets	(349,902)	(682)
Net assets held in trust - beginning	23,699,141	25,771
Net assets held in trust - ending	\$ 23,349,239	\$ 25,089

The notes to the basic financial statements are an integral part of this statement.



## **Notes to the Basic Financial Statements**



**COUNTY OF GLENN, CALIFORNIA  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. *Reporting Entity***

Glenn County (the County) is a political subdivision of the State of California (the State). An elected, five-member Board of Supervisors (the Board) governs the County. The County has defined its reporting entity in accordance with accounting principles generally accepted in the United States of America (GAAP), which provides guidance for determining which governmental activities, organizations, and functions should be included in the reporting entity. The accompanying financial statements present information on the activities of the reporting entity, including all fund types of the County (the primary government) and its component units.

GAAP requires that the component units be separated into blended or discretely presented units for reporting purposes. Although legally separate entities, blended component units are, in substance, part of the County's operations. Therefore, they are reported as part of the primary government. The primary government is financially accountable for these component units. Discretely presented component units are reported in a separate column in the financial statements to emphasize that they are legally separate from the County. Each blended and discretely presented component unit has a June 30 fiscal year end.

Component units blended in the County's financial statements include the Glenn County Community Action Agency, Artois Fire District, Bayliss Fire District, Hamilton Fire District, Willows Rural Fire District, Storm Drain Maintenance No.1, Storm Drain Maintenance No. 3, North Willows Community Services Area, Olive Fruit Fly Pest District and the Air Pollution Control District, which are governed by the County Board of Supervisors. The blended component units are reported in the combining nonmajor special revenue funds financial statements, except for the Glenn County Community Action Agency which is presented as a major Special Revenue fund. . The component units governing bodies are substantially the same as the primary government; hence, these units are presented by blending them with the primary government.

The Glenn County Children and Families Commission (Commission) is a discretely presented component unit in the County's basic financial statements. The 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. Separate financial statements can be obtained through the Glenn County Department of Finance, 516 W. Sycamore St., Willows, CA 95988.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***B. Government-wide and Fund Financial Statements***

The statement of net assets and statement of activities display information about the primary government (the County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the effect of internal activities. These statements distinguish between the governmental and business-type activities of the County and between the County and its discretely presented component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent on fees and charges to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are clearly identifiable with a specific program or function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given segment or function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular segment or function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

When both restricted and unrestricted net assets are available, unrestricted resources are used only after the restricted resources are depleted.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

***C. Measurement Focus, Basis of Accounting and Basis of Presentation***

The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**COUNTY OF GLENN, CALIFORNIA  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 365 days of the end of the current fiscal period, except for property taxes, which the County considers available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Property taxes, franchise taxes, sales and use taxes, transient occupancy taxes, gas taxes, licenses, grants and investment earnings associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when the government receives cash.

The County reports the following major governmental funds:

- The General Fund is the County's primary operating fund and accounts for all financial resources, except those required to be accounted for in another fund.
- The Community Action Agency Special Revenue Fund accounts for program operations for low income, elderly, disabled, and minority residents, providing financial assistance for shelter, housing and food. Individual and family programs protect adults and children, assist youth and families in properly handling their family conflicts and help people become employed. Victim witness services and youth mentoring programs are also provided.
- The Road Special Revenue Fund accounts for activities related to the maintenance of over 860 miles of county roads of which approximately 700 miles are paved, numerous storm drainage ditches and culverts, over 200 bridges, traffic control systems and a fleet of heavy construction equipment.

The County reports the following major enterprise funds:

- The Solid Waste Operating Enterprise Fund is responsible for the operation and maintenance of the County Solid Waste Landfill operated by the County's public works department.
- The Solid Waste Closure Enterprise Fund accounts for revenues and expenses related to the future closure and post-closure maintenance of the landfill.
- The Hospital Enterprise Fund accounts for the remaining accounts receivable to be collected from the hospital's operations, current expenses related to retiree health insurance for former hospital employees and some maintenance on the hospital building.

**COUNTY OF GLENN, CALIFORNIA  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

- The Orland Airport Enterprise Fund accounts for revenues and expenses related to the operation of the Airport. The airport has one runway, which is approximately 5,160 feet long and 50 feet wide.
- The Willows Airport Enterprise Fund accounts for revenues and expenses related to the operation of the airport located in Willows, CA at the southwest corner of State Route 162 and Interstate 5.

Additionally, the County reports the following funds types:

- Internal Service Funds account for fleet management services, public works services, human resource and health service administration, centralized County equipment usage, vegetation and environmental management, data processing services, underground storage tanks program and Tri-County Bee pests services that are provided to other departments or agencies of the County, on a cost reimbursement basis.
- The Investment Trust Fund accounts for the pooling of resources in an investment portfolio for external county agencies and legally separate participants.
- The Private Purpose Trust Fund accounts for an endowment received by the County in which the income from the principal is used for the purchase of books and supplies for the Chester Walker Memorial Public Library in Hamilton City.
- The Agency Funds account for assets held by the County as a trustee or as an agent for individuals, private organizations, related organizations and/or other governmental entities.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's proprietary funds are charges to customers for sales and services rendered. Operating expenses include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

For its business-type activities and proprietary funds, the County has elected under GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, to apply all applicable GASB pronouncements as well as any applicable pronouncements of the Financial Accounting Standards Board, the Accounting Principles Board or any Accounting Research Bulletins issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which along with subsequent GASB pronouncements (Statements and Interpretations), are accounting principles generally accepted in the United States of America.

***D. Assets, Liabilities, Net Assets or Equity***

***1. Cash and Investments***

The County pools cash and investments with the County Treasurer. Interest from bank accounts and investments are allocated quarterly to the various funds based on the average daily cash balances of the funds entitled to receive interest. It is the County's policy to charge interest to funds which have a negative cash balance. Income from non-pooled investments is recorded based on the specific investments held by the fund. The interest income is recorded in the fund that earns the interest. The County has stated required investments at fair value in the basic financial statements. The fair value of investments is based on published market prices and quotations from major investment brokers. The investments are marked to market and the net asset value is calculated annually for the County Treasurer's Investment Pool ("Pool"). For purposes of the statement of cash flows, the County considers all pooled cash and investments held by the treasurer and imprest cash as cash equivalents. The Treasurer's investment pool values participants' shares on an amortized cost basis. At June 30, 2004, there is no material difference between pool participant's shares valued on an amortized cost basis compared to fair value.

***2. Interfund Receivables and Payables***

Activity between funds that are representative of lending and/or borrowing arrangements outstanding at the end of the fiscal year are referred to as either due to/from other funds (i.e., the current portion of interfund loans) or advances to/from other funds (i.e., the noncurrent portion of interfund loans) in the balance sheet of governmental funds and the statement of net assets for proprietary funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances. Advances to other funds, as reported in the governmental funds balance sheet, are offset by a fund balance reserve account in the applicable governmental funds to indicate those amounts that are not available for appropriation and are not expendable available financial resources.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**3. *Property Tax Levy, Collection and Maximum Rates***

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.

**4. *Inventory and Prepaid Items***

Inventory is valued at average cost and consists of expendable supplies held for consumption that are expended as consumed. Inventories reported in governmental funds are equally offset by a fund balance reserve, which indicates that they do not constitute available spendable resources.

Prepaid items represent funds expended for goods and/or services prior to the end of the fiscal year but benefit periods extending beyond June 30, 2004. A portion of fund balance has been reserved to indicate that prepaid items do not represent expendable available financial resources.

**5. *Capital Assets***

Capital assets, which include property (i.e. land), plant (i.e. buildings and improvements), equipment (vehicles, computers and office equipment) and infrastructure (i.e., roads, streets, bridges and easements) are reported in the applicable governmental and business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of three years. Capital assets are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets are valued at their estimated fair market value on the date of the donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

**COUNTY OF GLENN, CALIFORNIA  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Property, plant, equipment and depreciable infrastructure assets of the primary government, are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Computer equipment	5
Vehicles	5
Audio visual equipment	7
Business machines	7
Furniture	10
Machinery and tools	10
Law enforcement equipment	10
Fire department equipment	12
Construction equipment	12
Playground equipment	15
Permanent structures	40
Streets, roads and bridges	40

GASB Statement No. 34 requires that the County report infrastructure including roads, bridges, sidewalks and traffic signals, in the government-wide financial statements. Prospective reporting of general infrastructure assets is required upon implementation of GASB Statement No. 34. However, the County has applied the transition provisions for retroactive reporting of infrastructure assets, which extends the retroactive reporting requirements through the fiscal year ending June 30, 2007. No later than this date, the County must capitalize and report major general infrastructure assets that were acquired or received major renovations, restorations, or improvements in fiscal years ended after June 30, 1980 through June 30, 2002. The County has capitalized all infrastructure assets acquired or constructed during the year. The County is not reporting any infrastructure assets using the modified approach.

**6. *Federal, State and Local Grants***

Proprietary fund type grants received within proprietary funds for operating assistance are recorded as nonoperating revenues in the year in which the grants are expended and the related grant conditions are met. Governmental fund grants received are recorded as revenues in the year they become both measurable and available and when all eligibility requirements have been met. Monies received that do not meet this criteria are recorded as deferred revenue.

**7. *Due To/Due From Other Governments***

Included in “Due to/due from other governmental agencies” are amounts owed to/by governmental entities outside the reporting entity.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**8. *Deferred Revenue***

Deferred revenue represents financial resources received before qualifying expenditures are made or revenue that has not been earned. Primarily, these resources are advances from the State of California and the federal government for costs of various programs administered by the County's Health & Social Services Department.

**9. *Compensated Absences***

Vested unused vacation pay may be accumulated and, if not taken, is paid at the date of termination from County employment. All compensated pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. Currently, the General Fund, Community Action Agency and Road Special Revenue Funds liquidate compensated absences.

**10. *Long-term Obligations***

In the government-wide financial statements, and proprietary fund types in the fund financial statements, the long-term debt and other long-term debt obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund-type statement of net assets.

**11. *Net Assets/Fund Balances***

The government-wide and proprietary fund financial statements utilize a net assets presentation. Net assets are categorized as invested in capital assets – net of related debt, restricted and unrestricted.

- *Invested in capital assets, net of related debt.* This category groups all capital assets, including infrastructure, into one component of net assets. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted for health and social services.* This category represents external restrictions imposed by grantors, contributors and restrictions imposed by law through constitutional provisions for the implementation of various health and social services programs.
- *Restricted for public protection.* This category represents external restrictions imposed by grantors, contributors and restrictions imposed by law through constitutional provisions for public protection services to the public.



**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

- *Restricted for other purposes.* This category represents external restrictions imposed by creditors, grantors, and laws or regulations of other governments for implementation of various county programs.
- *Unrestricted.* This category represents net assets of the County not restricted for any project or other purpose.

In the fund financial statements, reserves and designations segregate portions of fund balance that are either not available or have been earmarked for specific purposes. The various reserves and designations are established by GAAP and by actions of the Board and/or management.

As of June 30, 2004, reservations and designations of fund balance are described below:

- *Reserved for imprest cash* - to reflect 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 inventory* - to reflect balances on inventory accounts for which resources have already been expended, but not consumed.
- *Reserved for prepaid items* - to reflect balances of prepaid items accounts for which resources have already been expended, but are not considered available spendable resources.
- *Reserve for encumbrances* - to reflect the outstanding contractual obligations for which goods and services have not been received as of June 30, 2004.
- *Reserve for advances to other funds* - to reflect amounts due from other funds that are long-term in nature and that is not available for appropriation.
- *Reserve for loans receivable* - to reflect a segregation of a portion of fund balance to indicate that assets equal to long-term loans receivable are not available for appropriation.
- *Designated for future special projects* - to reflect the portion of fund balance that is designated for future special project expenditures.

**12. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 2 – CASH AND INVESTMENTS**

The County Treasurer manages cash and investments of the County. The County Treasurer maintains an external investment pool used for substantially all funds held by the County except for specified funds, which by law must be segregated.

The County's deposits and investments are categorized to give an indication of the level of custodial credit risk assumed by the County at year-end. The three categories for deposits are as follows:

Category 1 – Deposits which are insured or collateralized with securities held by the County or by its agent in the County's name.

Category 2 – Deposits which are collateralized with securities held by the pledging financial institutions' trust department or agent in the County's name.

Category 3 – Deposits which are collateralized with securities held by the pledging financial institution or by its trust department or agent, but not in the County's name.

Investments are categorized into these three categories of custodial credit risk as follows:

Category 1 – Insured or registered, with securities held by the government or its agent in the County's name.

Category 2 – Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.

Category 3 – Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent, but not in the County's name.

***Deposits***

At June 30, 2004, the carrying amount of the County's cash deposits was \$2,482,724 and the bank balance was \$8,813,706. The difference between the bank balance and the carrying amount represents outstanding warrants and deposits in transit. Of the bank balance, \$734,468 was insured by federal depository insurance and \$8,079,238 was uninsured yet collateralized with securities held by the pledging financial institutions at 110% of the deposits as required by the State of California Government Code. California law also allows financial institutions to secure local governments deposits by pledging first trust deed mortgage notes having a value at 150% of the local governments total deposits. The County's deposits are considered Category 1 for the purpose of determining custodial credit risk.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 2 – CASH AND INVESTMENTS (Continued)**

*Investments*

Under provision of the County's Investment Policy, and in accordance with Section 53601 of the California Government Code, the County is authorized to invest in negotiable certificates of deposit, the California Local Agency Investment Fund (LAIF), U.S. Treasury obligations, U.S. government agencies, bankers acceptances, commercial paper rated P-1 by Moody's Investor Services, Inc. or A-1 by Standards and Poor's Corporation, repurchase agreements, reverse repurchase agreements, guaranteed investment contracts and money market funds.

The County also participates in the California Asset Management Program (CAMP) pursuant to the Joint Exercise of Powers Act (California Government Code Section 6502).

The County also has a Teeter note investment representing the financing of the purchase of outstanding delinquent taxes and outstanding taxes on the supplemental roll under the Teeter Plan. The note is for a term of one year and is renewable at the option of the County.

The County's investments are categorized to give an indication of the level of custodial credit risk assumed by the County as of June 30, 2004. This categorization includes the Children and Families Commission, as component unit investments are not separately identifiable.

	<u>Interest Rate Range</u>	<u>Maturity Range</u>	<u>Category 1</u>	<u>Fair Value</u>
Investment held by County Treasurer:				
<u>Categorized:</u>				
U.S. Government agencies	2.00% - 5.50%	11/15/04 - 4/30/07	<u>\$ 16,533,327</u>	\$ 16,533,327
<u>Non-categorized:</u>				
Local Agency Investment Fund				16,565,000
Teeter Plan note				1,200,000
California Asset Management Program (CAMP)				1,033,438
Money market mutual funds				53,752
Total investments held by County Treasurer				<u>35,385,517</u>
Cash in hand				10,330
Cash in bank				7,757,165
Outstanding warrants				<u>(6,330,982)</u>
Total cash and investments held by County Treasurer				<u>\$ 36,822,030</u>
Investment held by third-party fiscal agent:				
<u>Categorized:</u>				
Municipal bonds	4.05% - 5.38%	11/1/05 - 8/1/27	\$ 749,836	\$ 749,836
U.S. Government agencies	2.78% - 5.03%	1/30/09 - 10/22/18	80,842	<u>80,842</u>
Total investments held by third-party fiscal agent				<u>\$ 830,678</u>

**COUNTY OF GLENN, CALIFORNIA  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 2 – CASH AND INVESTMENTS (Continued)**

Cash and investments of the County, including the Children & Families Commission, at June 30, 2004 were as follows:

	<u>Cash on Hand</u>	<u>Deposits</u>	<u>Investments</u>	<u>Total</u>
Held by County Treasurer	\$ 10,330	\$ 1,426,183	\$ 35,385,517	\$ 36,822,030
Held by third-party fiscal agent	--	1,056,541	830,678	1,887,219
 Total cash and investments	 <u>\$ 10,330</u>	 <u>\$ 2,482,724</u>	 <u>\$ 36,216,195</u>	 <u>\$ 38,709,249</u>

Reconciliation to financial statements:

Government-wide Statement of Net Assets:

Primary Government	\$ 9,929,954
Component Unit	602,609

Statement of Fiduciary Net Assets:

Investment Trust	23,349,239
Private Purpose Trust	25,089
Agency Funds	4,802,358

Total	<u>\$ 38,709,249</u>
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At June 30, 2004, the County's investment position in the State of California Local Agency Investment Fund (LAIF) is \$16,565,000. The value of the pool shares in LAIF, which may be withdrawn, is determined on an amortized cost basis, which is different than the fair value of the County's portion in the pool. The total amount invested by all public agencies in LAIF on June 30, 2004 is \$57,600,699,158. LAIF is managed by the State Treasurer. Included in LAIF's investment portfolio are certain derivative securities or similar products in the form of asset backed securities totaling \$923,459,000. The Local Investment Advisory Board (LIAB) has oversight responsibility for LAIF. The LIAB consists of five members as designated by State Statute. Information is not available on whether the mutual funds or CAMP in which the County has invested, used, held or wrote derivative products during the fiscal year ended June 30, 2004.

***Investment Oversight***

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.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 2 – CASH AND INVESTMENTS (Continued)**

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 participation at June 30, 2004.

***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, 2004:

	Internal Participants	External Participants	Total Investment Pool
<u>Statement of net assets</u>			
Assets			
Net pooled cash and investments	\$ 13,472,791	\$ 23,349,239	\$ 36,822,030
<u>Statement of changes in net assets (Internal and External)</u>			
Net assets at July 1, 2003			\$ 40,179,575
Net deposits and withdrawals by pool Participants			(3,973,877)
Net investment income for pool participants			616,332
Net assets at June 30, 2004			\$ 36,822,030

**NOTE 3 – RECEIVABLES**

Receivables at June 30, 2004 for the County's individual major funds, other governmental funds and internal service funds are as follows:

				Due From Other Governments	
<b>Receivables-</b>	Taxes	Accounts	Loans	Governments	Total
<b>Governmental Activities:</b>					
General Fund	\$ 45,000	\$ 912,064	\$ --	\$ 4,245,012	\$ 5,202,076
Community Action Agency Fund	--	230,929	1,611,323	--	1,842,252
Road Fund	--	8,000	--	319,590	327,590
Other Governmental Funds	--	--	--	57,700	57,700
Internal Service Funds	--	121,398	--	61,083	182,481
	\$ 45,000	\$ 1,272,391	\$ 1,611,323	\$ 4,683,385	\$ 7,612,099

Generally, loans receivable are not expected to be collected within one year.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2004 for the governmental activities and business-type activities are as follows:

	Balance July 1, 2003	Increases	Decreases	Balance June 30, 2004
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 306,585	\$ --	\$ --	\$ 306,585
Construction in progress	2,176,168	--	(2,176,168)	--
Total capital assets, not being depreciated	<u>2,482,753</u>	<u>--</u>	<u>(2,176,168)</u>	<u>306,585</u>
Capital assets, being depreciated:				
Structures and improvements	13,456,012	1,277,306	--	14,733,318
Equipment	10,805,959	825,919	(610,609)	11,021,269
Infrastructure	--	2,193,773	--	2,193,773
Total capital assets, being depreciated	<u>24,261,971</u>	<u>4,296,998</u>	<u>(610,609)</u>	<u>27,948,360</u>
Less accumulated depreciation for:				
Structures and improvements	(6,219,080)	(276,591)	--	(6,495,671)
Equipment	(7,053,613)	(1,156,322)	610,609	(7,599,326)
Infrastructure	--	(54,844)	--	(54,844)
Total accumulated depreciation	<u>(13,272,693)</u>	<u>(1,487,757)</u>	<u>610,609</u>	<u>(14,149,841)</u>
Total capital assets, being depreciated, net	<u>10,989,278</u>	<u>2,809,241</u>	<u>--</u>	<u>13,798,519</u>
Governmental activities, net	<u>\$ 13,472,031</u>	<u>\$ 2,809,241</u>	<u>\$ (2,176,168)</u>	<u>\$ 14,105,104</u>
	Balance July 1, 2003	Increases	Decreases	Balance June 30, 2004
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 215,485	\$ --	\$ --	\$ 215,485
Capital assets, being depreciated:				
Structures and improvements	3,843,341	--	--	3,843,341
Equipment	1,741,921	--	--	1,741,921
Total capital assets, being depreciated	<u>5,585,262</u>	<u>--</u>	<u>--</u>	<u>5,585,262</u>
Less accumulated depreciation for:				
Structures and improvements	(2,713,769)	(38,843)	--	(2,752,612)
Equipment	(933,470)	(209,564)	--	(1,143,034)
Total accumulated depreciation	<u>(3,647,239)</u>	<u>(248,407)</u>	<u>--</u>	<u>(3,895,646)</u>
Total capital assets, being depreciated, net	<u>1,938,023</u>	<u>(248,407)</u>	<u>--</u>	<u>1,689,616</u>
Business-type activities, net	<u>\$ 2,153,508</u>	<u>\$ (248,407)</u>	<u>\$ --</u>	<u>\$ 1,905,101</u>

**COUNTY OF GLENN, CALIFORNIA  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 4 – CAPITAL ASSETS (Continued)**

Depreciation expense was charged to the governmental and business-type activities as follows:

**Governmental activities:**

General government	\$	361,348
Public protection		379,401
Public ways and facilities		148,366
Health and sanitation		18,027
Public assistance		221,053
Education		4,156
Capital assets held by the government’s internal service funds are charged to the various functions based on their usage of the assets		355,406
Total depreciation expense – governmental activities	\$	<u>1,487,757</u>

**Business-type activities:**

Solid Waste Operating	\$	182,191
Orland Airport		32,753
Willows Airport		33,463
Total depreciation expense – business-type activities	\$	<u>248,407</u>

**NOTE 5 – LONG-TERM OBLIGATIONS**

**Capital Leases:**

The County has entered into lease agreements as lessee for financing the acquisition of equipment. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

The assets acquired through capital leases are as follows:

	Governmental Activities	Business-type Activities
Structures and improvements	\$ 3,500,000	\$ --
Equipment	751,714	1,036,331
Total	4,251,714	1,036,331
Less accumulated depreciation	(1,239,805)	(333,645)
Net capital assets under capital leases	\$ 3,011,909	\$ 702,686

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 5 – LONG-TERM OBLIGATIONS (Continued)**

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2004 are as follows:

Year Ending June 30,	Governmental Activities	Business-type Activities
2005	\$ 348,815	\$ 38,629
2006	323,275	119,252
2007	266,434	--
2008	266,242	--
2009	315,268	--
2010-2014	200,278	--
2015-2019	188,134	--
Total minimum lease payments	1,908,446	157,881
Less amount representing interest	(259,609)	(11,289)
Present value of minimum lease payments	<u>\$ 1,648,837</u>	<u>\$ 146,592</u>

Loans Payable:

The County has entered into loan agreements as borrower for financing arrangements. These agreements qualify as loans payable for accounting purposes and therefore, have been recorded at their full amount as of the inception date of the loan.

The annual debt service requirements to maturity for loans payable are as follows:

Year Ending June 30,	Business-type activities	
	Principal	Interest
2005	\$ 12,405	\$ 9,594
2006	13,371	9,010
2007	14,337	8,381
2008	15,302	7,706
2009	16,269	6,985
2010-2014	95,829	22,503
2015-2016	35,774	13,348
	<u>\$ 203,287</u>	<u>\$ 77,527</u>



**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 5 – LONG-TERM OBLIGATIONS (Continued)**

The composition of the long-term obligations for the governmental and business-type activities as of June 30, 2004 was as follows:

<u>Type and description</u>	<u>Maturity</u>	<u>Interest rates</u>	<u>Original issue</u>	<u>Outstanding</u>
Capital Leases:				
Caterpillar Financial Services	September, 2004	5.0%	\$200,082	\$ 37,303
Caterpillar Financial Services	May, 2007	4.47%	78,000	27,095
Western Municipal Securities Corporation	November, 2006	4.40%	203,590	83,073
Western Municipal Securities Corporation	October, 2008	3.50%	1,195,000	1,012,000
Western Municipal Securities Corporation	July, 2018	4.0%	515,000	<u>489,366</u>
Total capital leases				<u>1,648,837</u>
Compensated absences				<u>1,513,527</u>
Total governmental activities				<u>\$ 3,162,364</u>
<u>Type and description</u>	<u>Maturity</u>	<u>Interest rates</u>	<u>Original issue</u>	<u>Outstanding</u>
Solid Waste Operating				
Capital Leases:				
Caterpillar Financial Services	September, 2006	6.48%	\$199,246	\$ 70,652
Caterpillar Financial Services	July, 2006	6.05%	417,968	<u>75,940</u>
Total capital leases				<u>146,592</u>
Compensated absences				<u>7,065</u>
Total solid waste operating				<u>153,657</u>
Solid Waste Closure				
Landfill closure/postclosure liability				<u>3,135,565</u>
Orland Airport				
Loan Payable:				
State of California, Department of Transportation	January, 2016	5.132%	120,000	<u>104,533</u>
Willows Airport				
Loan Payable:				
State of California, Department of Transportation	January 1, 2016	4.283%	125,000	<u>98,754</u>
Total business-type activities				<u>\$ 3,492,509</u>

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 5 – LONG-TERM OBLIGATIONS (Continued)**

**Arbitrage:**

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service at least every five years. The County does not have any outstanding bonds subject to arbitrage.

A summary of changes in long-term obligations for governmental and business-type activities is as follows:

	Balance July 1, 2003	Additions	Deletions	Balance June 30, 2004	Due Within One Year
<b>Governmental activities:</b>					
Capital lease obligations	\$ 1,875,325	\$ 203,590	\$ (430,078)	\$ 1,648,837	\$ 293,423
Compensated absences	1,722,753	1,261,144	(1,470,370)	1,513,527	127,705
Total governmental activities long-term obligations	<u>\$ 3,598,078</u>	<u>\$ 1,464,734</u>	<u>\$ (1,900,448)</u>	<u>\$ 3,162,364</u>	<u>\$ 421,128</u>
<b>Business-type activities:</b>					
Loans payable	\$ 214,726	\$ --	\$ (11,439)	\$ 203,287	\$ 12,405
Capital lease obligations	381,827	--	(235,235)	146,592	34,271
Landfill postclosure liability	1,745,498	1,390,067	--	3,135,565	--
Compensated absences	5,025	18,726	(16,686)	7,065	--
Total business-type activities long-term obligations	<u>\$ 2,347,076</u>	<u>\$ 1,408,793</u>	<u>\$ (263,360)</u>	<u>\$ 3,492,509</u>	<u>\$ 46,676</u>

**NOTE 6 – INTERFUND TRANSACTIONS**

**A. Interfund Receivables/Payables**

Interfund receivables and payables result from 1) the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system or 3) payments between funds are made. The following schedule briefly summarizes the amounts due to/from other funds at June 30, 2004:

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 6 -- INTERFUND TRANSACTIONS (Continued)**

**Due to/from other funds:**

Receivable Fund	Payable Fund	Amount
General Fund	Community Action Agency Fund	\$ 3,157
	Road Fund	1,513
	Other Governmental Funds	156,102
	Solid Waste Operating Fund	4
	Orland Airport Fund	367
	Internal Service Funds	88,086
	Agency Funds	205,835
		<u>455,064</u>
Road Fund	General Fund	11,939
	Community Action Agency Fund	25
	Other Governmental Funds	8,208
	Solid Waste Operating Fund	707
	Orland Airport Fund	
	Willows Airport Fund	313
	Internal Service Funds	807
	Agency Funds	3,984
	<u>25,983</u>	
Other Governmental Funds	General Fund	7,643
	Road Fund	8,000
	Internal Service Funds	22,472
	Agency Funds	324
	<u>38,439</u>	
Solid Waste Operating Fund	Community Action Agency Fund	198
	Road Fund	1,185
	<u>1,383</u>	
Solid Waste Closure Fund	Solid Waste Operating Fund	<u>80,000</u>
Internal Service Funds	General Fund	153,507
	Community Action Agency Fund	5,020
	Road Fund	74,496
	Other Governmental Funds	6,398
	Solid Waste Operating Fund	27,483
	Orland Airport Fund	47,133
	Willows Airport Fund	22,371
	Internal Service Funds	1,911
Agency Funds	1,536	
	<u>339,855</u>	

**COUNTY OF GLENN, CALIFORNIA  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 6 -- INTERFUND TRANSACTIONS (Continued)**

Agency Funds	General Fund	17,827
	Other Governmental Funds	7
	Orland Airport	32
	Internal Service Funds	16
	Agency Funds	22,116
		39,998
		\$ 980,722

**General Fund**

Various nonmajor Special Revenue Funds owed \$156,102, Internal Service Funds owed \$88,086 and Agency Funds owed \$205,485, to the General Fund for short-term cash flow needs.

**Solid Waste Operating Fund**

The Solid Waste Operating Fund owed the Solid Waste Closure Fund \$80,000, representing the \$80,000 annual contribution for closure/postclosure care costs.

**Internal Service Funds**

Various funds and departments owed the Internal Service Funds as follows:

The General Fund owed \$153,507 to the Internal Service Funds for expenditures incurred but not paid in cash at year-end. The Road Fund owed \$74,496 to the Internal Service Funds for vehicle rental, labor, and public works overhead.

**Advances to/from other funds**

Receivable Fund	Payable Fund	Amount
General Fund	Other Governmental Funds	\$ 180,000
	Orland Airport Fund	10,000
	Willows Airport Fund	29,797
	Agency Funds	17,597
		\$ 237,394

The General Fund advanced the Surface Groundwater and Weed Grants Fund \$150,000, Per Capita Park Grant Fund \$30,000, Orland and Willows Airport \$39,797 and various Agency Funds \$17,597 for temporary cash flow purposes.

**COUNTY OF GLENN, CALIFORNIA  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 6 – INTERFUND TRANSACTIONS (Continued)**

**B. Transfers**

Transfers are indicative of funding for capital projects, re-allocations of special revenues and subsidies of various County operations. The following schedule briefly summarizes the County’s transfer activity for the fiscal year ended June 30, 2004:

Transfer To	Transfer From	Amount
General Fund	Other Governmental Funds	\$ 369,481
	General Fund	114,275
Other Governmental Funds	Other Governmental Funds	561,402
		675,677
Solid Waste Closure Fund	Solid Waste Operating Fund	80,000
Willows Airport	General Fund	298
		\$ 1,125,456

**General Fund**

The General Fund received a net contribution of \$254,908 from other funds to offset operating costs of various programs.

Of the amounts transferred in, Health Services received \$104,996 from the Proposition 36 Special Revenue Fund, \$77,673 from the Bio-Terrorism Special Revenue Fund, and \$30,403 from the Health WIC Advance Special Revenue Fund. In addition the Recorder received \$77,673 from the Recorders Modernization Special Revenue Fund. Of the amount transferred out, the Debt Service Fund received \$45,989 and the Building Capital Projects Fund received \$67,286.

**Other Governmental Funds**

The Accumulated Capital Outlay Capital Projects Fund transferred \$115,723 to the Debt Service Fund for debt principal payment related to the jail facility and \$445,679 to the Building Capital Projects Fund primarily for the juvenile detention facility.

**Solid Waste Operating Fund**

The Solid Waste Operating Fund transferred \$80,000 to the Solid Waste Closure Fund representing the minimum funding requirements for closure/postclosure care costs.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 7 – PAYABLES**

Payables at year-end of the County’s major individual funds, nonmajor and internal service funds, in the aggregate, are as follows:

<b>Payables-</b>	Accounts	Accrued	Due to	Other	Total
<b>Governmental Activities:</b>	Payable	Salaries and Benefits	Other Governments	Liabilities	
General Fund	\$ 684,558	\$ 489,891	\$ 1,306,466	\$ 70,972	\$ 2,551,887
Community Action Agency Fund	87,465	81,213	24,604	--	193,282
Road Fund	69,092	32,467	75,049	--	176,608
Other Governmental Funds	17,806	14,047	6,603	13,930	52,386
Internal Service Funds	48,574	148,394	181	--	197,149
<b>Total payables</b>	<u>\$ 907,495</u>	<u>\$ 766,012</u>	<u>\$ 1,412,903</u>	<u>\$ 84,902</u>	<u>\$ 3,171,312</u>

<b>Payables-</b>	Accounts	Accrued	Deposits	Total
<b>Business-type Activities:</b>	Payable	Salaries and benefits		
Solid Waste Operating Fund	\$ 103,944	\$ 9,037	\$ 1,000	\$ 113,981
Orland Airport Fund	192	--	--	192
Willows Airport Fund	11,848	--	--	11,848
<b>Total payables</b>	<u>\$ 115,984</u>	<u>\$ 9,037</u>	<u>\$ 1,000</u>	<u>\$ 126,021</u>

**NOTE 8 – EMPLOYEES RETIREMENT PLAN**

***Plan Description***

The County of Glenn contributes to the California Public Employees Retirement System (PERS), an agent multiple-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and other requirements are established by contract with CalPERS in accordance with the provisions of the Public Employees Retirement Law and county ordinance. Copies of PERS’ annual financial report may be obtained from their executive office - 400 P Street, Sacramento, CA 95814.

***Funding Policy***

Participants are required to contribute 7% for the Miscellaneous Plan and 9% for Safety Plan of their annual covered salary. The County makes the contributions required of County employees on their behalf and for their account. The County is required to contribute an actuarially determined rate; the current rate is 3.125% for non-safety employees and 11.525% for safety employees of annual covered payroll. The contribution requirements of plan members and the County are established and may be amended by PERS.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 8 – EMPLOYEES RETIREMENT PLAN (Continued)**

*Annual Pension Cost*

For 2003-2004, the County’s annual pension cost of \$1,339,944 (exclusive of the employees share) for PERS was equal to the County’s required and actual contributions. The required contribution was determined as part of the June 30, 2001 actuarial valuation using the entry age normal actuarial cost method with the contributions determined as a percent of pay. The actuarial assumptions included (a) 8.25% investment rate of return (net of administrative expenses), (b) projected annual salary increases that vary by duration of service, (c) 2% per year cost-of-living adjustments and (d) the Postretirement Mortality Table. Both (a) and (b) included an inflation component of 3.5%. The actuarial value of PERS assets was determined using the techniques that smooth the effects of short-term volatility in the market value of investment over a five year period (smoothed market value). The PERS unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll over a closed twenty-year amortization period.

**Three-Year Trend Information**

Combined Total for Safety and Miscellaneous Plan Members

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net pension obligation</u>
6/30/02	\$ 98,572	100%	\$ --
6/30/03	55,066	100%	--
6/30/04	1,339,944	100%	--

**NOTE 9 – POST-RETIREMENT BENEFITS**

In addition to the pension benefits described above, the County provides post-retirement healthcare benefits for retirees who are eligible for retirement per California Public Employee Retirement System guidelines. The retiree pays a percentage of the healthcare benefits. The benefits paid by the County are funded on a pay-as-you-go basis. At year-end, 93 retirees were covered and the cost for the year ended June 30, 2004 was \$145,681.

**NOTE 10 – DEFICIT FUND EQUITY**

As of June 30, 2004 the following individual funds had deficit fund balances:

<u>Fund</u>	<u>Deficit</u>
Nonmajor Special Revenue Funds:	
Prop 36	\$ 28,607
Surface/Ground Water & Weed Grants	146,874

The deficit fund balances within the special revenue funds are expected to be resolved through adjustment transfers, increases in future year revenues and decreases in expenditures.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 11 – CONTINGENCIES**

*Grants and subventions*

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 audits by representatives of those agencies to determine if the monies were expended in accordance with appropriate statutes, grant terms and regulations. Such audits could lead to a request for reimbursement to grantor agencies. The County believes that no significant liabilities will be incurred as a result of those audits.

*Litigation*

The County from time to time is a party to various claims, legal actions, and complaints arising in the ordinary course of business. In the opinion of the County's administration the various claims, legal actions and complaints not covered by insurance resulting from such litigation would not materially affect the financial position of the County.

**NOTE 12 – RISK MANAGEMENT**

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

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County has entered into a Joint Powers Authority (JPA). The County and the County's special districts formed the Golden State Risk Management Authority (Authority) for the purpose of creating a common pool of funds to be used to meet obligations of the parties 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 Plans are reported when incurred. Each member of the Plans pays an annual premium to the Authority which is evaluated each year.

The agreement for the formation of the Authority provides that the Authority will be self-sustaining through member premiums and will reinsure through a commercial company for claims in excess of self-insured retention amounts. Settled claims have not exceeded commercial insurance coverage in any of the past three fiscal years and there have been no reductions in insurance coverage from the prior year.



**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE 13 – CLOSURE AND POSTCLOSURE CARE COST**

The County has one landfill site. State and federal laws and regulations require the County to perform certain closure and postclosure maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfills stops 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 \$3,135,565 as of June 30, 2004, which is based on 43% usage (filled) of the landfill. As a result of the change in landfill capacity, a net adjustment of \$1,390,067 was recorded against operating expenses. It is estimated that an additional \$4,156,446 will be recognized as closure and postclosure care costs between the date of the statement of net assets 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 20 years.

The estimated total current cost of the landfill closure and postclosure care of \$7,292,011 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, 2004. 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, 2004, cash and investments of \$1,615,236 were held for these purposes. The County expects that future inflation costs will be paid from investment earnings on the annual contributions that the Solid Waste Operating Fund makes to the Solid Waste Closure Fund. However, if investment 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 14 – SUBSEQUENT EVENT**

On July 1, 2004, the County issued \$5,000,000 of 2004 Tax and Revenue Anticipation Notes (TRANS) through the California Statewide Communities Development Authority. The principal and interest will be due on the maturity date of June 30, 2005. The TRANS have an interest rate of 3.00% and a yield of 1.59% and are subject to scheduled set-aside of funds.



## **Required Supplementary Information**

**COUNTY OF GLENN, CALIFORNIA**  
**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2004**  
**UNAUDITED**

Actuarial Valuation Date	Entry Age Normal Accrued 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 Covered Payroll [(a)-(b)]/(c)
6/30/01						
Miscellaneous	\$ 47,646,677	\$56,593,831	\$ (8,947,154)	118.6%	\$ 14,369,014	(62.2)%
Safety	9,514,563	10,126,411	(611,848)	106.4%	1,427,309	(42.9)%
Total	<u>\$ 57,161,240</u>	<u>\$66,720,242</u>	<u>\$ (9,559,002)</u>	<u>116.7%</u>	<u>\$ 15,796,323</u>	<u>(60.5)%</u>
6/30/02						
Miscellaneous	\$ 56,669,161	\$53,036,104	\$ 3,633,057	93.4%	\$ 16,696,965	21.7%
Safety	11,777,671	9,492,974	2,284,697	80.6%	1,566,120	145.9%
Total	<u>\$ 68,446,832</u>	<u>\$62,529,078</u>	<u>\$ 5,917,754</u>	<u>91.3%</u>	<u>\$ 18,263,085</u>	<u>32.4%</u>
6/30/03						
Miscellaneous	\$ 64,235,896	\$53,587,968	\$ 10,647,928	83.3%	\$17,803,233	59.8%
Safety	12,818,774	9,582,102	3,236,672	74.8%	1,591,599	203.4%
Total	<u>\$ 77,054,670</u>	<u>\$63,170,070</u>	<u>\$ 13,884,600</u>	<u>81.9%</u>	<u>\$19,394,832</u>	<u>71.6%</u>

COUNTY OF GLENN, CALIFORNIA

General Fund  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2004

	Adopted Budget		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 4,497,700	\$ 4,518,046	\$ 4,913,192	\$ 395,146
Licenses and permits	838,845	885,938	986,381	100,443
Fines, forfeitures and penalties	1,174,442	1,182,667	1,368,014	185,347
Intergovernmental	31,506,652	32,515,139	29,843,571	(2,671,568)
Use of money and property	385,455	387,254	220,696	(166,558)
Charges for services	4,247,946	4,500,089	4,652,703	152,614
Miscellaneous	1,105,345	1,160,125	1,014,627	(145,498)
Total revenues	43,756,385	45,149,258	42,999,184	(2,150,074)
<b>Expenditures:</b>				
General Government:				
Board of Supervisors:				
Salaries and benefits	394,969	399,362	399,358	4
Services and supplies	226,212	213,798	144,265	69,533
Other charges	258,790	260,702	256,051	4,651
Total Board of Supervisors	879,971	873,862	799,674	74,188
Finance:				
Salaries and benefits	798,678	801,378	800,604	774
Services and supplies	343,617	325,917	286,397	39,520
Other charges	53,362	53,362	53,362	-
Total Finance	1,195,657	1,180,657	1,140,363	40,294
Assessor:				
Salaries and benefits	603,374	606,873	606,872	1
Services and supplies	64,316	89,542	89,173	369
Other charges	172,778	172,778	172,778	-
Total Assessor	840,468	869,193	868,823	370
County Counsel:				
Salaries and benefits	272,363	273,861	271,545	2,316
Services and supplies	37,836	59,318	56,267	3,051
Other charges	1,321	55,995	55,995	-
Total County Counsel	311,520	389,174	383,807	5,367
Personnel:				
Salaries and benefits	237,734	238,545	238,545	-
Services and supplies	84,584	83,773	41,534	42,239
Total Personnel	322,318	322,318	280,079	42,239

COUNTY OF GLENN, CALIFORNIA

General Fund  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Continued)  
 For the Fiscal Year Ended June 30, 2004

	Adopted Budget		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Elections:				
Salaries and benefits	49,910	50,061	50,060	1
Services and supplies	126,236	127,378	117,275	10,103
Other charges	17,147	18,289	18,289	-
Total Elections	193,293	195,728	185,624	10,104
Buildings and Grounds:				
Salaries and benefits	642,649	642,649	635,388	7,261
Services and supplies	488,979	528,912	521,192	7,720
Total Buildings and Grounds	1,131,628	1,171,561	1,156,580	14,981
Employee Benefits:				
Salaries and benefits	3,242	3,242	3,242	-
Services and supplies	33,100	33,737	33,737	-
Total Employee Benefits	36,342	36,979	36,979	-
Other:				
Salaries and benefits	50,297	50,297	50,286	11
Services and supplies	537,439	555,188	552,854	2,334
Other charges	21,585	21,585	21,584	1
Total Other	609,321	627,070	624,724	2,346
Total General Government	5,520,518	5,666,542	5,476,653	189,889
Public Protection:				
Courts:				
Services and supplies	482,439	581,621	581,107	514
Other charges	1,430	1,430	1,430	-
Total Courts	483,869	583,051	582,537	514
Grand Jury				
Salaries and benefits	15,550	15,550	14,387	1,163
Other charges	5,551	5,551	5,551	-
Total Grand Jury	21,101	21,101	19,938	1,163
Public Defender:				
Services and supplies	359,630	390,815	365,449	25,366
Other charges	3,398	3,398	3,398	-
Total Public Defender	363,028	394,213	368,847	25,366
Agricultural Commissioner:				
Salaries and benefits	871,747	871,030	857,236	13,794
Services and supplies	583,371	571,127	307,204	263,923
Other charges	72,841	72,841	72,841	-
Total Agricultural Commissioner	1,527,959	1,514,998	1,237,281	277,717

COUNTY OF GLENN, CALIFORNIA

General Fund  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Continued)  
 For the Fiscal Year Ended June 30, 2004

	Adopted Budget		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Building Inspector:				
Salaries and benefits	184,240	174,340	166,479	7,861
Services and supplies	40,758	46,595	45,276	1,319
Other charges	13,814	13,814	13,814	-
Total Building Inspector	238,812	234,749	225,569	9,180
Recorder:				
Salaries and benefits	227,601	222,950	222,814	136
Services and supplies	29,816	45,626	45,098	528
Other charges	50,445	50,445	50,445	-
Total Recorder	307,862	319,021	318,357	664
Sheriff:				
Salaries and benefits	4,931,893	4,759,390	4,629,747	129,643
Services and supplies	1,716,535	1,453,377	1,248,473	204,904
Other charges	822,298	849,881	849,051	830
Total Sheriff	7,470,726	7,062,648	6,727,271	335,377
Public Guardian/Administrator:				
Salaries and benefits	135,863	137,759	137,759	-
Services and supplies	12,286	12,431	12,279	152
Total Public Guardian/Administrator	148,149	150,190	150,038	152
Emergency Services:				
Salaries and benefits	24,070	30,007	25,576	4,431
Planning:				
Salaries and benefits	377,012	377,012	363,757	13,255
Services and supplies	34,350	44,439	39,128	5,311
Other charges	62,374	62,374	62,374	-
Total Planning	473,736	483,825	465,259	18,566
Animal Control:				
Salaries and benefits	204,709	199,571	199,570	1
Services and supplies	49,575	55,988	55,919	69
Other charges	9,312	9,312	9,312	-
Total Animal Control	263,596	264,871	264,801	70
District Attorney:				
Salaries and benefits	622,423	646,881	637,658	9,223
Services and supplies	56,934	58,276	43,216	15,060
Other charges	44,353	47,202	45,882	1,320
Total District Attorney	723,710	752,359	726,756	25,603
Probation:				
Salaries and benefits	1,056,350	1,092,522	1,043,911	48,611
Services and supplies	159,688	369,471	295,340	74,131
Other charges	179,059	153,437	146,392	7,045
Total Probation	1,395,097	1,615,430	1,485,643	129,787

COUNTY OF GLENN, CALIFORNIA

General Fund  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Continued)  
 For the Fiscal Year Ended June 30, 2004

	Adopted Budget		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Juvenile Hall:				
Salaries and benefits	598,829	555,258	555,258	-
Services and supplies	73,435	84,736	81,876	2,860
Other charges	55,508	55,508	55,508	-
Total Juvenile Hall	<u>727,772</u>	<u>695,502</u>	<u>692,642</u>	<u>2,860</u>
Child Support:				
Salaries and benefits	692,621	692,621	590,821	101,800
Services and supplies	262,105	262,319	127,342	134,977
Other charges	44,240	44,240	44,240	-
Total Child Support	<u>998,966</u>	<u>999,180</u>	<u>762,403</u>	<u>236,777</u>
Other:				
Services and supplies	24,228	24,228	24,226	2
Other charges	105,900	108,989	105,900	3,089
Total Other	<u>130,128</u>	<u>133,217</u>	<u>130,126</u>	<u>3,091</u>
Total Public Protection	<u>15,298,581</u>	<u>15,254,362</u>	<u>14,183,044</u>	<u>1,071,318</u>
Health and Sanitation:				
Mental Health:				
Salaries and benefits	2,147,559	1,851,756	1,823,579	28,177
Services and supplies	1,928,416	2,450,712	2,133,402	317,310
Other charges	535,593	617,471	598,361	19,110
Total Mental Health	<u>4,611,568</u>	<u>4,919,939</u>	<u>4,555,342</u>	<u>364,597</u>
Public Health:				
Salaries and benefits	1,485,396	1,477,896	1,315,853	162,043
Services and supplies	596,698	732,242	461,744	270,498
Other charges	1,231,838	1,440,400	1,241,873	198,527
Total Public Health	<u>3,313,932</u>	<u>3,650,538</u>	<u>3,019,470</u>	<u>631,068</u>
Drug and Alcohol Services:				
Salaries and benefits	719,779	731,244	680,185	51,059
Services and supplies	237,795	273,466	180,583	92,883
Other charges	366,969	365,122	335,676	29,446
Total Drug and Alcohol Services	<u>1,324,543</u>	<u>1,369,832</u>	<u>1,196,444</u>	<u>173,388</u>
Hospital:				
Salaries and benefits	11,795	11,795	11,655	140
Services and supplies	300,000	300,000	300,000	-
Total Hospital	<u>311,795</u>	<u>311,795</u>	<u>311,655</u>	<u>140</u>
Total Health and Sanitation	<u>9,561,838</u>	<u>10,252,104</u>	<u>9,082,911</u>	<u>1,169,193</u>

COUNTY OF GLENN, CALIFORNIA

General Fund  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Continued)  
 For the Fiscal Year Ended June 30, 2004

	Adopted Budget		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Assistance:				
Social Services Administration:				
Salaries and benefits	3,513,544	3,369,422	2,929,661	439,761
Services and supplies	2,173,449	2,364,899	2,352,812	12,087
Other charges	2,625,467	2,565,467	2,308,544	256,923
Total Social Service Administration	<u>8,312,460</u>	<u>8,299,788</u>	<u>7,591,017</u>	<u>708,771</u>
Calworks Assistance:				
Other charges	<u>4,300,000</u>	<u>4,390,000</u>	<u>3,612,595</u>	<u>777,405</u>
Foster Care:				
Other charges	<u>1,954,125</u>	<u>1,944,125</u>	<u>1,706,396</u>	<u>237,729</u>
Other Aid Programs:				
Salaries and benefits	29,858	30,685	30,685	-
Services and supplies	827,970	855,422	711,622	143,800
Other charges	149,577	169,577	152,261	17,316
Total Other Aid Programs	<u>1,007,405</u>	<u>1,055,684</u>	<u>894,568</u>	<u>161,116</u>
Total Public Assistance	<u>15,573,990</u>	<u>15,689,597</u>	<u>13,804,576</u>	<u>1,885,021</u>
Education:				
Cooperative Extension:				
Salaries and benefits	121,180	125,660	125,658	2
Services and supplies	41,005	39,532	38,997	535
Other charges	64,128	64,128	64,128	-
Total Cooperative Extension	<u>226,313</u>	<u>229,320</u>	<u>228,783</u>	<u>537</u>
County Library:				
Other charges	<u>181,281</u>	<u>181,281</u>	<u>178,281</u>	<u>3,000</u>
Total Education	<u>407,594</u>	<u>410,601</u>	<u>407,064</u>	<u>3,537</u>
Capital outlay	<u>450,919</u>	<u>585,049</u>	<u>291,702</u>	<u>293,347</u>
Debt service:				
Interest	<u>84,765</u>	<u>84,765</u>	<u>84,764</u>	<u>1</u>
Total expenditures	<u>46,898,205</u>	<u>47,943,020</u>	<u>43,330,714</u>	<u>4,612,306</u>
Deficiency of revenues under expenditures	<u>(3,141,820)</u>	<u>(2,793,762)</u>	<u>(331,530)</u>	<u>2,462,232</u>
Other financing sources (uses):				
Transfers in	419,753	482,377	369,481	(112,896)
Transfers out	(58,254)	(114,574)	(114,573)	1
Total other financing sources (uses)	<u>\$ 361,499</u>	<u>\$ 367,803</u>	<u>254,908</u>	<u>\$ (112,895)</u>
Net change in fund balance			(76,622)	
Fund balance - beginning			<u>6,425,574</u>	
Fund balance - ending			<u>\$ 6,348,952</u>	



**COUNTY OF GLENN, CALIFORNIA**

**Community Action Agency Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2004**

	Adopted Budget		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 3,982,356	\$ 7,198,757	\$ 6,354,627	\$ (844,130)
Use of money and property	25,000	33,892	18,278	(15,614)
Miscellaneous	1,000	2,823	168,568	165,745
Total revenues	<u>4,008,356</u>	<u>7,235,472</u>	<u>6,541,473</u>	<u>(693,999)</u>
<b>Expenditures:</b>				
Public assistance:				
Salaries and benefits	1,646,485	1,650,485	1,530,238	120,247
Services and supplies	2,242,115	4,970,736	4,545,874	424,862
Other charges	112,256	117,126	105,574	11,552
Total public assistance	<u>4,000,856</u>	<u>6,738,347</u>	<u>6,181,686</u>	<u>556,661</u>
Capital outlay	-	90,000	76,545	13,455
Debt Service:				
Principal	-	374,625	32,301	342,324
Total expenditures	<u>4,000,856</u>	<u>7,202,972</u>	<u>6,290,532</u>	<u>912,440</u>
Excess of revenues over expenditures	<u>\$ 7,500</u>	<u>\$ 32,500</u>	250,941	<u>\$ 218,441</u>
Fund balance - beginning			<u>1,796,641</u>	
Fund balance - ending			<u>\$ 2,047,582</u>	

**COUNTY OF GLENN, CALIFORNIA**

**Road Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2004**

	Adopted Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Licenses and permits	\$ 22,000	\$ 22,000	\$ 26,067	\$ 4,067
Intergovernmental	4,179,756	4,179,756	2,635,117	(1,544,639)
Use of money and property	20,300	23,174	12,198	(10,976)
Charges for services	203,600	203,600	161,073	(42,527)
Miscellaneous	57,678	57,678	22,712	(34,966)
<b>Total revenues</b>	<b>4,483,334</b>	<b>4,486,208</b>	<b>2,857,167</b>	<b>(1,629,041)</b>
<b>Expenditures:</b>				
Public ways and facilities				
Salaries and benefits	1,290,449	1,290,449	1,150,299	140,150
Services and supplies	3,017,368	3,020,242	1,341,510	1,678,732
<b>Total public ways and facilities</b>	<b>4,307,817</b>	<b>4,310,691</b>	<b>2,491,809</b>	<b>1,818,882</b>
Capital outlay	17,605	17,605	221,195	(203,590)
Debt service:				
Principal	139,813	139,813	189,144	(49,331)
Interest	14,740	14,740	14,740	-
<b>Total expenditures</b>	<b>4,479,975</b>	<b>4,482,849</b>	<b>2,916,888</b>	<b>1,565,961</b>
Excess (deficiency) of revenues over (under) expenditures	3,359	3,359	(59,721)	(63,080)
<b>Other financing sources:</b>				
Capital lease financing	-	-	203,590	203,590
<b>Net change in fund balance</b>	<b>\$ 3,359</b>	<b>\$ 3,359</b>	<b>143,869</b>	<b>\$ 140,510</b>
Fund balance - beginning			214,849	
Fund balance - ending			<u>\$ 358,718</u>	

**COUNTY OF GLENN, CALIFORNIA  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2004  
UNAUDITED**

**NOTE 1 – BUDGETARY INFORMATION**

By State law, the County Board of Supervisors must approve a tentative budget no later than June 30 of each year and adopts 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. Final budgeted amounts in the accompanying required supplementary information are reported as amended. A balanced operating budget is adopted each fiscal year for the General, Special Revenue and Capital Projects Funds. However, the Capital Projects Funds adopt budgets on a project-length basis. 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 established at the object (category) level within each budget unit (department). 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, 2004, there was no excess of expenditures over appropriations.

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 appropriated in the following years budget.



## **Combining and Individual Fund Statements and Schedules**

**COUNTY OF GLENN, CALIFORNIA**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2004**

	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and investments	\$ 1,895,304	\$ 693,958	\$ -	\$ 2,589,262
Imprest cash	5,025	-	-	5,025
Due from other funds	38,439	-	-	38,439
Due from other governments	57,700	-	-	57,700
Prepaid items	1,500	-	-	1,500
Other assets	2,000	-	-	2,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 1,999,968</u>	<u>\$ 693,958</u>	<u>\$ -</u>	<u>\$ 2,693,926</u>
 <b>Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 17,806	\$ -	\$ -	\$ 17,806
Accrued salaries and benefits	14,047	-	-	14,047
Due to other funds	170,715	-	-	170,715
Due to other governments	6,603	-	-	6,603
Other liabilities	13,930	-	-	13,930
Unearned revenue	442,687	-	-	442,687
Advances from other funds	180,000	-	-	180,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>845,788</u>	<u>-</u>	<u>-</u>	<u>845,788</u>
 <b>Fund balances:</b>				
<b>Reserved:</b>				
Imprest cash	5,025	-	-	5,025
Prepaid items	1,500	-	-	1,500
<b>Unreserved:</b>				
Designated for special projects	238,794	-	-	238,794
Undesignated	908,861	693,958	-	1,602,819
Total fund balances	<hr/> <u>1,154,180</u>	<hr/> <u>693,958</u>	<hr/> <u>-</u>	<hr/> <u>1,848,138</u>
 Total liabilities and fund balances	<u>\$ 1,999,968</u>	<u>\$ 693,958</u>	<u>\$ -</u>	<u>\$ 2,693,926</u>

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2004

	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 194,823	\$ -	\$ -	\$ 194,823
Licenses and permits	179,682	-	-	179,682
Fines, forfeitures and penalties	11,795	-	-	11,795
Intergovernmental	1,484,458	1,343,238	-	2,827,696
Use of money and property	52,015	5,655	-	57,670
Charges for services	448,874	-	-	448,874
Miscellaneous	5,395	181	105,900	111,476
Total revenues	2,377,042	1,349,074	105,900	3,832,016
<b>Expenditures:</b>				
Current:				
General government	60,785	-	-	60,785
Public protection	1,457,804	-	-	1,457,804
Health and sanitation	281,266	-	-	281,266
Public assistance	132,818	-	-	132,818
Education	45,000	-	-	45,000
Capital outlay	140,010	1,219,783	-	1,359,793
Debt service:				
Principal	-	-	208,633	208,633
Interest	-	-	58,979	58,979
Total expenditures	2,117,683	1,219,783	267,612	3,605,078
Excess (deficiency) of revenues over (under) expenditures	259,359	129,291	(161,712)	226,938
<b>Other financing sources (uses):</b>				
Transfers in	1,000	512,965	161,712	675,677
Transfers out	(369,481)	(561,402)	-	(930,883)
Total other financing sources (uses):	(368,481)	(48,437)	161,712	(255,206)
Net change in fund balances	(109,122)	80,854	-	(28,268)
Fund balances - beginning	1,263,302	613,104	-	1,876,406
Fund balances - ending	\$ 1,154,180	\$ 693,958	\$ -	\$ 1,848,138

# NONMAJOR SPECIAL REVENUE FUNDS

Advertising – This fund is used to account for revenues earmarked for the marketing of Glenn County during the annual California State Fair.

Fish & Game – This fund is used to account for revenues and expenditures related to the protection, conservation, propagation and preservation of fish and wildlife in the county.

Property Admin Grant – This fund is used to account for revenues earmarked for the upgrade and maintenance of property tax systems.

Cal Works Incentive – This fund is used to account for federal revenues that are given to each state based on a reduction in a state's cash aid caseload. The funds are passed through to the counties to accomplish the goals of the TANF (Temporary Assistance for Needy Families) program.

Cal Boat Launching – This fund is used to account for revenue collected to maintain boat launching facilities in the county.

Prop 36 – This fund is used to account for revenues and expenditures earmarked for adults who are first time offenders of the drug statutes after July 1, 2002. These individuals are charged in the criminal justice system, assessed for community risk by the Probation Department, and if found eligible and they accept, receive treatment services for their drug addiction.

Recorders Modernization – This fund is used to account for revenues earmarked to support, maintain, insure and provide for the full operation and modernize, creation, retention and retrieval of information in the county's system of recorded documents in the County Recorder's office.

Memorial Hall – This fund is used to account for the collection of all rent and cleaning deposits from use of the Memorial Hall.

Cal Waste Management Grant – This fund is used to account for revenues earmarked to inspect the county's landfill, attend training in solid waste enforcement, and to meet the statutory and regulatory time requirements for processing solid waste facility permits, permit reviews and closure/post-closure documents.

Property Characteristics – This fund is used to account for revenues earmarked to support, maintain, insure and provide for the full operation and modernize, creation, retention and retrieval of information in the county's system of recorded documents in the County Assessor's office.

Vital & Health Statistics – This fund is used to account for fees collected for the recording of birth, death and other vital and health certificates as required by law.

Micrographics Conversion – This fund is used to account for collection of fees to augment and improve record keeping systems in the county.

Surface/Groundwater & Weed Grants – This fund is used to account for revenues earmarked for surface groundwater and weed maintenance, monitoring and reporting.

Title III Forest Reserve – This fund is used to account for revenues earmarked for projects that support National Forests such as; projects related to search and rescue and other emergency services, community service work camps, easement purchases, forest related educational opportunities, fire prevention and county planning or community forestry.

Bio Terrorism Grant – This fund is used to account for revenues and expenditures earmarked for assembling an overall plan of action to deal with a potential or real bioterrorism threat from biological, chemical or radiological weapons of mass destruction.

IHSS Public Authority – This fund is used to account for revenues earmarked for countywide oversight of the In Home Support Services program.

Per Capita Park Grant – This fund is used to account for revenues earmarked for the acquisition, development, improvement, rehabilitation, restoration, enhancement, and interpretation of local parks and recreational lands and facilities including renovation of recreational facilities conveyed to local agencies resulting from the downsizing or decommissioning of federal military installations.

Health WIC Advance – This fund is used to account for advances received and interest earned for the Women, Infant, and Children's program.

Superintendent of Schools – This fund is used to account for tax revenues levied and collected for the County's support of its superintendent of schools.

Artois Fire – This fund is used to account for the revenues and expenditures related to fire suppression and rescue related activities within the Artois Fire Protection District.

Bayliss Fire – This fund is used to account for the revenues and expenditures related to fire suppression and rescue related activities within the Bayliss Fire Protection District.

Hamilton Fire – This fund is used to account for the revenues and expenditures related to fire suppression and rescue related activities within the Hamilton Fire Protection District.

Willows Fire – This fund is used to account for the revenues and expenditures related to fire suppression and rescue related activities within the Willows Fire Protection District.

Storm Drainage Maintenance #1 – This fund is used to account for revenues and expenditures related to the maintenance of drainage channels, ditches and culverts within the District's boundaries.

Storm Drainage Maintenance #3 – This fund is used to account for revenues and expenditures related to the maintenance of drainage channels, ditches and culverts in an area located west of the Willows Airport near Roads 53 and F.

North Willows CSA – This fund is used to account for revenues and expenditures related to storm drainage control in the northern part of Willows.

Olive Fruit Fly District – This fund is used to account for revenues and expenditures related to the monitoring and abatement of the Olive Fruit Fly within the District.

Air Pollution Control District – This fund is used to account for revenues and expenditures related to air quality monitoring and reporting within the Glenn County Air Pollution District.



COUNTY OF GLENN, CALIFORNIA

Combining Balance Sheet  
Nonmajor Special Revenue Funds  
June 30, 2004

	<u>Advertising</u>	<u>Fish and Game</u>	<u>Property Admin Grant</u>	<u>CalWorks Incentive</u>	<u>Cal Boat Launching</u>	<u>Prop 36</u>
<b>Assets</b>						
Cash and investments	\$ 93	\$ 18,873	\$ 35,551	\$ 261,447	\$ 20,870	\$ 171,266
Imprest cash	-	-	-	-	-	-
Due from other funds	-	278	-	-	46	1,162
Due from other governments	-	-	-	-	-	-
Prepaid items	-	-	500	-	-	-
Other assets	-	-	-	-	-	-
Total assets	<u>\$ 93</u>	<u>\$ 19,151</u>	<u>\$ 36,051</u>	<u>\$ 261,447</u>	<u>\$ 20,916</u>	<u>\$ 172,428</u>
<b>Liabilities and Fund Balances</b>						
Liabilities:						
Accounts payable	\$ -	\$ 82	\$ -	\$ -	\$ -	\$ 1,054
Accrued salaries and benefits	-	-	-	-	-	3,235
Due to other funds	-	-	-	-	-	32,193
Due to other governments	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Unearned revenue	-	-	-	228,134	-	164,553
Advances from other funds	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>82</u>	<u>-</u>	<u>228,134</u>	<u>-</u>	<u>201,035</u>
Fund balance (deficit):						
Reserved for:						
Imprest cash	-	-	-	-	-	-
Prepaid items	-	-	500	-	-	-
Unreserved:						
Designated for special projects	-	-	-	-	-	-
Undesignated	93	19,069	35,551	33,313	20,916	(28,607)
Total fund balances (deficit)	<u>93</u>	<u>19,069</u>	<u>36,051</u>	<u>33,313</u>	<u>20,916</u>	<u>(28,607)</u>
Total liabilities and fund balances	<u>\$ 93</u>	<u>\$ 19,151</u>	<u>\$ 36,051</u>	<u>\$ 261,447</u>	<u>\$ 20,916</u>	<u>\$ 172,428</u>

COUNTY OF GLENN, CALIFORNIA

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 June 30, 2004

<u>Recorders Modernization</u>	<u>Memorial Hall</u>	<u>Cal Waste Mgmt Grant</u>	<u>Property Characteristics</u>	<u>Vital &amp; Health Stats</u>	
					<b>Assets</b>
\$ 37,170	\$ 49,456	\$ 3,883	\$ 5,853	\$ 3,940	Cash and investments
-	-	-	-	-	Imprest cash
-	-	-	-	-	Due from other funds
-	-	-	-	-	Due from other governments
-	-	-	-	-	Prepaid items
-	-	-	-	-	Other assets
<u>\$ 37,170</u>	<u>\$ 49,456</u>	<u>\$ 3,883</u>	<u>\$ 5,853</u>	<u>\$ 3,940</u>	Total assets
					<b>Liabilities and Fund Balances</b>
					Liabilities:
\$ -	\$ -	\$ -	\$ -	\$ -	Accounts payable
-	-	-	-	-	Accrued salaries and benefits
-	-	3,638	5,325	-	Due to other funds
-	-	-	-	-	Due to other governments
-	13,930	-	-	-	Other liabilities
-	-	-	-	-	Unearned revenue
-	-	-	-	-	Advances from other funds
<u>-</u>	<u>13,930</u>	<u>3,638</u>	<u>5,325</u>	<u>-</u>	Total liabilities
					Fund balance (deficit):
					Reserved for:
-	-	-	-	-	Imprest cash
-	-	-	-	-	Prepaid items
					Unreserved:
-	-	-	-	-	Designated for special projects
-	-	-	-	-	Undesignated
<u>37,170</u>	<u>35,526</u>	<u>245</u>	<u>528</u>	<u>3,940</u>	Total fund balances (deficit)
<u>\$ 37,170</u>	<u>\$ 49,456</u>	<u>\$ 3,883</u>	<u>\$ 5,853</u>	<u>\$ 3,940</u>	Total liabilities and fund balances

COUNTY OF GLENN, CALIFORNIA

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 June 30, 2004

	Micrographics Conversion	Surface/Ground Water & Weed Grants	Title III Forest Reserve	Bio Terrorism Grant	IHSS Public Authority
<b>Assets</b>					
Cash and investments	\$ 13,663	\$ 44,529	\$ 75,058	\$ 78,595	\$ 1,503
Imprest cash	-	-	-	-	-
Due from other funds	-	-	-	-	7,326
Due from other governments	-	-	-	-	27,700
Prepaid items	-	-	-	-	1,000
Other assets	-	-	-	-	-
<b>Total assets</b>	<u>\$ 13,663</u>	<u>\$ 44,529</u>	<u>\$ 75,058</u>	<u>\$ 78,595</u>	<u>\$ 37,529</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ 1,403	\$ -	\$ 80	\$ -
Accrued salaries and benefits	-	-	-	-	-
Due to other funds	-	40,000	-	41,177	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	150,000	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>191,403</u>	<u>-</u>	<u>41,257</u>	<u>-</u>
<b>Fund balance (deficit):</b>					
<b>Reserved for:</b>					
Imprest cash	-	-	-	-	-
Prepaid items	-	-	-	-	1,000
<b>Unreserved:</b>					
Designated for special projects	-	-	-	-	-
Undesignated	13,663	(146,874)	75,058	37,338	36,529
<b>Total fund balances (deficit)</b>	<u>13,663</u>	<u>(146,874)</u>	<u>75,058</u>	<u>37,338</u>	<u>37,529</u>
<b>Total liabilities and fund balances</b>	<u>\$ 13,663</u>	<u>\$ 44,529</u>	<u>\$ 75,058</u>	<u>\$ 78,595</u>	<u>\$ 37,529</u>

**COUNTY OF GLENN, CALIFORNIA**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
June 30, 2004**

<u>Per Capita Park Grant</u>	<u>Health WIC Advance</u>	<u>Superintendent of Schools</u>	<u>Artois Fire District</u>	<u>Bayliss Fire District</u>	
					<b>Assets</b>
\$ -	\$ 31,454	\$ 71,671	\$ 169,473	\$ 82,178	Cash and investments
-	-	-	-	-	Imprest cash
-	-	-	-	-	Due from other funds
30,000	-	-	-	-	Due from other governments
-	-	-	-	-	Prepaid items
-	-	2,000	-	-	Other assets
<u>\$ 30,000</u>	<u>\$ 31,454</u>	<u>\$ 73,671</u>	<u>\$ 169,473</u>	<u>\$ 82,178</u>	Total assets
					<b>Liabilities and Fund Balances</b>
					<b>Liabilities:</b>
\$ -	\$ -	\$ -	\$ -	\$ 3,639	Accounts payable
-	-	-	-	-	Accrued salaries and benefits
-	31,286	-	-	-	Due to other funds
-	-	-	-	-	Due to other governments
-	-	-	-	-	Other liabilities
-	-	-	-	-	Unearned revenue
30,000	-	-	-	-	Advances from other funds
<u>30,000</u>	<u>31,286</u>	<u>-</u>	<u>-</u>	<u>3,639</u>	Total liabilities
					<b>Fund balance (deficit):</b>
					<b>Reserved for:</b>
-	-	-	-	-	Imprest cash
-	-	-	-	-	Prepaid items
					<b>Unreserved:</b>
-	-	-	107,086	44,901	Designated for special projects
-	168	73,671	62,387	33,638	Undesignated
<u>-</u>	<u>168</u>	<u>73,671</u>	<u>169,473</u>	<u>78,539</u>	Total fund balances (deficit)
<u>\$ 30,000</u>	<u>\$ 31,454</u>	<u>\$ 73,671</u>	<u>\$ 169,473</u>	<u>\$ 82,178</u>	Total liabilities and fund balances

COUNTY OF GLENN, CALIFORNIA

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 June 30, 2004

	Hamilton Fire District	Willows Rural Fire District	Storm Drain Maintenance #1	Storm Drain Maintenance #3
<b>Assets</b>				
Cash and investments	\$ 188,910	\$ 112,912	\$ 46,058	\$ 53,506
Imprest cash	5,000	25	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Prepaid items	-	-	-	-
Other assets	-	-	-	-
<b>Total assets</b>	<u>\$ 193,910</u>	<u>\$ 112,937</u>	<u>\$ 46,058</u>	<u>\$ 53,506</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 6,206	\$ -	\$ -	\$ 675
Accrued salaries and benefits	-	-	-	-
Due to other funds	-	-	-	370
Due to other governments	-	-	-	-
Other liabilities	-	-	-	-
Unearned revenue	-	-	-	-
Advances from other funds	-	-	-	-
<b>Total liabilities</b>	<u>6,206</u>	<u>-</u>	<u>-</u>	<u>1,045</u>
<b>Fund balance (deficit):</b>				
<b>Reserved for:</b>				
Imprest cash	5,000	25	-	-
Prepaid items	-	-	-	-
<b>Unreserved:</b>				
Designated for special projects	86,807	-	-	-
Undesignated	95,897	112,912	46,058	52,461
<b>Total fund balances (deficit)</b>	<u>187,704</u>	<u>112,937</u>	<u>46,058</u>	<u>52,461</u>
<b>Total liabilities and fund balances</b>	<u>\$ 193,910</u>	<u>\$ 112,937</u>	<u>\$ 46,058</u>	<u>\$ 53,506</u>

COUNTY OF GLENN, CALIFORNIA

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 June 30, 2004

North Willows CSA	Olive Fruit Fly Pest District	Air Pollution Control District	Total Nonmajor Special Revenue Funds	
				<b>Assets</b>
\$ 9,440	\$ 29,909	\$ 278,043	\$ 1,895,304	Cash and investments
-	-	-	5,025	Imprest cash
8,137	-	21,490	38,439	Due from other funds
-	-	-	57,700	Due from other governments
-	-	-	1,500	Prepaid items
-	-	-	2,000	Other assets
<u>\$ 17,577</u>	<u>\$ 29,909</u>	<u>\$ 299,533</u>	<u>\$ 1,999,968</u>	Total assets
				<b>Liabilities and Fund Balances</b>
				Liabilities:
\$ -	\$ 2,953	\$ 1,714	\$ 17,806	Accounts payable
-	-	10,812	14,047	Accrued salaries and benefits
8,600	-	8,126	170,715	Due to other funds
6,603	-	-	6,603	Due to other governments
-	-	-	13,930	Other liabilities
-	-	50,000	442,687	Unearned revenue
-	-	-	180,000	Advances from other funds
<u>15,203</u>	<u>2,953</u>	<u>70,652</u>	<u>845,788</u>	Total liabilities
				Fund balance (deficit):
				Reserved for:
-	-	-	5,025	Imprest cash
-	-	-	1,500	Prepaid items
				Unreserved:
-	-	-	238,794	Designated for special projects
2,374	26,956	228,881	908,861	Undesignated
<u>2,374</u>	<u>26,956</u>	<u>228,881</u>	<u>1,154,180</u>	Total fund balances (deficit)
<u>\$ 17,577</u>	<u>\$ 29,909</u>	<u>\$ 299,533</u>	<u>\$ 1,999,968</u>	Total liabilities and fund balances

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Fiscal Year Ended June 30, 2004

	Advertising	Fish and Game	Property Admin Grant	CalWorks Incentive	Cal Boat Launching	Prop 36
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Fines, forfeitures and penalties	-	5,701	-	-	1,094	-
Intergovernmental	2,000	-	-	43,475	-	251,615
Use of money and property	-	240	394	3,461	230	4,580
Charges for services	4,816	-	59,197	-	10,913	270
Miscellaneous	-	-	-	-	3,746	-
Total revenues	<u>6,816</u>	<u>5,941</u>	<u>59,591</u>	<u>46,936</u>	<u>15,983</u>	<u>256,465</u>
<b>Expenditures:</b>						
Current:						
General government	7,816	-	24,958	-	6,750	-
Public protection	-	4,168	-	-	-	-
Health and sanitation	-	-	-	-	-	227,165
Public assistance	-	-	-	-	-	-
Education	-	-	-	-	-	1,304
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>7,816</u>	<u>4,168</u>	<u>24,958</u>	<u>-</u>	<u>6,750</u>	<u>228,469</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,000)</u>	<u>1,773</u>	<u>34,633</u>	<u>46,936</u>	<u>9,233</u>	<u>27,996</u>
<b>Other financing sources (uses):</b>						
Transfers in	1,000	-	-	-	-	-
Transfers out	-	-	(23,700)	(21,811)	-	(104,996)
Total other financing sources (uses)	<u>1,000</u>	<u>-</u>	<u>(23,700)</u>	<u>(21,811)</u>	<u>-</u>	<u>(104,996)</u>
Net change in fund balances	-	1,773	10,933	25,125	9,233	(77,000)
Fund balances (deficit) - beginning	<u>93</u>	<u>17,296</u>	<u>25,118</u>	<u>8,188</u>	<u>11,683</u>	<u>48,393</u>
Fund balances (deficit) - ending	<u>\$ 93</u>	<u>\$ 19,069</u>	<u>\$ 36,051</u>	<u>\$ 33,313</u>	<u>\$ 20,916</u>	<u>\$ (28,607)</u>

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Fiscal Year Ended June 30, 2004

Recorders Modernization	Memorial Hall	Cal Waste Mgmt Grant	Property Characteristics	Vital & Health Stats	
\$ -	\$ -	\$ -	\$ -	\$ -	<b>Revenues:</b>
-	-	-	-	-	Taxes
-	-	-	-	-	Licenses and permits
-	-	-	-	-	Fines, forfeitures and penalties
-	-	14,189	-	-	Intergovernmental
868	23,722	-	139	98	Use of money and property
61,147	-	-	8,853	2,933	Charges for services
-	-	-	-	-	Miscellaneous
<u>62,015</u>	<u>23,722</u>	<u>14,189</u>	<u>8,992</u>	<u>3,031</u>	Total revenues
					<b>Expenditures:</b>
					Current:
-	1,725	-	6,259	6,093	General government
4,221	-	-	-	-	Public protection
-	-	-	-	-	Health and sanitation
-	-	-	-	-	Public assistance
-	-	-	-	-	Education
-	-	-	-	-	Capital outlay
<u>4,221</u>	<u>1,725</u>	<u>-</u>	<u>6,259</u>	<u>6,093</u>	Total expenditures
<u>57,794</u>	<u>21,997</u>	<u>14,189</u>	<u>2,733</u>	<u>(3,062)</u>	Excess (deficiency) of revenues over (under) expenditures
					<b>Other financing sources (uses):</b>
-	-	-	-	-	Transfers in
(77,673)	-	(14,189)	(12,825)	-	Transfers out
<u>(77,673)</u>	<u>-</u>	<u>(14,189)</u>	<u>(12,825)</u>	<u>-</u>	Total other financing sources (uses)
(19,879)	21,997	-	(10,092)	(3,062)	Net change in fund balances
<u>57,049</u>	<u>13,529</u>	<u>245</u>	<u>10,620</u>	<u>7,002</u>	Fund balances (deficit) - beginning
<u>\$ 37,170</u>	<u>\$ 35,526</u>	<u>\$ 245</u>	<u>\$ 528</u>	<u>\$ 3,940</u>	Fund balances (deficit) - ending



COUNTY OF GLENN, CALIFORNIA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Fiscal Year Ended June 30, 2004

	Micrographics Conversion	Surface/Ground Water & Weed Grants	Title III Forest Reserve	Bio Terrorism Grant	IISS Public Authority
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-	-
Intergovernmental	-	313,647	26,591	165,102	132,942
Use of money and property	236	341	844	1,145	75
Charges for services	9,970	-	-	-	-
Miscellaneous	-	-	74	-	-
Total revenues	<u>10,206</u>	<u>313,988</u>	<u>27,509</u>	<u>166,247</u>	<u>133,017</u>
<b>Expenditures:</b>					
Current:					
General government	1,801	-	5,383	-	-
Public protection	-	451,415	-	-	-
Health and sanitation	-	-	-	54,101	-
Public assistance	-	-	-	-	132,818
Education	-	-	-	408	126
Capital outlay	-	-	-	-	-
Total expenditures	<u>1,801</u>	<u>451,415</u>	<u>5,383</u>	<u>54,509</u>	<u>132,944</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,405</u>	<u>(137,427)</u>	<u>22,126</u>	<u>111,738</u>	<u>73</u>
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	-	-
Transfers out	(10,000)	-	-	(73,884)	-
Total other financing sources (uses)	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>(73,884)</u>	<u>-</u>
Net change in fund balances	(1,595)	(137,427)	22,126	37,854	73
Fund balances (deficit) - beginning	<u>15,258</u>	<u>(9,447)</u>	<u>52,932</u>	<u>(516)</u>	<u>37,456</u>
Fund balances (deficit) - ending	<u>\$ 13,663</u>	<u>\$ (146,874)</u>	<u>\$ 75,058</u>	<u>\$ 37,338</u>	<u>\$ 37,529</u>

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Fiscal Year Ended June 30, 2004

Per Capita Park Grant	Health WIC Advance	Superintendent of Schools	Artois Fire District	Bayliss Fire District	
\$ -	\$ -	\$ 105,693	\$ 19,433	\$ 6,970	<b>Revenues:</b>
-	-	-	-	-	Taxes
-	-	-	-	-	Licenses and permits
30,000	30,261	2,724	46,880	839	Fines, forfeitures and penalties
-	310	450	2,160	1,030	Intergovernmental
-	-	-	29,795	11,945	Use of money and property
-	-	-	1,093	412	Charges for services
30,000	30,571	108,867	99,361	21,196	Miscellaneous
					Total revenues
					<b>Expenditures:</b>
					Current:
-	-	-	-	-	General government
-	-	-	74,655	10,169	Public protection
-	-	-	-	-	Health and sanitation
-	-	-	-	-	Public assistance
-	-	45,000	-	-	Education
11,836	-	-	-	-	Capital outlay
11,836	-	45,000	74,655	10,169	Total expenditures
18,164	30,571	63,867	24,706	11,027	Excess (deficiency) of revenues over (under) expenditures
					<b>Other financing sources (uses):</b>
-	-	-	-	-	Transfers in
-	(30,403)	-	-	-	Transfers out
-	(30,403)	-	-	-	Total other financing sources (uses)
18,164	168	63,867	24,706	11,027	Net change in fund balances
(18,164)	-	9,804	144,767	67,512	Fund balances (deficit) - beginning
\$ -	\$ 168	\$ 73,671	\$ 169,473	\$ 78,539	Fund balances (deficit) - ending

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Fiscal Year Ended June 30, 2004

	Hamilton Fire District	Willows Rural Fire District	Storm Drain Maintenance #1	Storm Drain Maintenance #3
<b>Revenues:</b>				
Taxes	\$ 11,893	\$ 38,203	\$ 310	\$ 3,162
Licenses and permits	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-
Intergovernmental	44,356	48,571	5	63
Use of money and property	2,576	2,574	650	821
Charges for services	64,925	33,505	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>123,750</u>	<u>122,853</u>	<u>965</u>	<u>4,046</u>
<b>Expenditures:</b>				
Current:				
General government	-	-	-	-
Public protection	95,149	65,829	583	10,307
Health and sanitation	-	-	-	-
Public assistance	-	-	-	-
Education	-	-	-	-
Capital outlay	17,175	109,161	-	-
Total expenditures	<u>112,324</u>	<u>174,990</u>	<u>583</u>	<u>10,307</u>
Excess (deficiency) of revenues over (under) expenditures	<u>11,426</u>	<u>(52,137)</u>	<u>382</u>	<u>(6,261)</u>
<b>Other financing sources (uses):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	11,426	(52,137)	382	(6,261)
Fund balances (deficit) - beginning	<u>176,278</u>	<u>165,074</u>	<u>45,676</u>	<u>58,722</u>
Fund balances (deficit) - ending	<u>\$ 187,704</u>	<u>\$ 112,937</u>	<u>\$ 46,058</u>	<u>\$ 52,461</u>

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Fiscal Year Ended June 30, 2004

North Willows CSA	Olive Fruit Fly Pest District	Air Pollution Control District	Total Nonmajor Special Revenue Funds	
\$ 9,159	\$ -	\$ -	\$ 194,823	<b>Revenues:</b>
-	-	179,682	179,682	Taxes
-	-	5,000	11,795	Licenses and permits
177	-	331,021	1,484,458	Fines, forfeitures and penalties
693	374	4,004	52,015	Intergovernmental
18,913	28,215	103,477	448,874	Use of money and property
49	-	21	5,395	Charges for services
28,991	28,589	623,205	2,377,042	Other
				Total revenues
				<b>Expenditures:</b>
				Current:
-	-	-	60,785	General government
105,227	20,738	615,343	1,457,804	Public protection
-	-	-	281,266	Health and sanitation
-	-	-	132,818	Public assistance
-	-	-	45,000	Education
-	-	-	140,010	Capital outlay
105,227	20,738	615,343	2,117,683	Total expenditures
(76,236)	7,851	7,862	259,359	Excess (deficiency) of revenues over (under) expenditures
				<b>Other financing sources (uses):</b>
-	-	-	1,000	Transfers in
-	-	-	(369,481)	Transfers out
-	-	-	(368,481)	Total other operating sources (uses)
(76,236)	7,851	7,862	(109,122)	Net change in fund balances
78,610	19,105	221,019	1,263,302	Fund balances - beginning, as restated
\$ 2,374	\$ 26,956	\$ 228,881	\$ 1,154,180	Fund balances (deficit) - ending

**COUNTY OF GLENN, CALIFORNIA**

**Advertising Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2004**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget - Positive (Negative)
<b>Revenues:</b>			
Intergovernmental	\$ 2,000	\$ 2,000	\$ -
Charges for services	<u>7,000</u>	<u>4,816</u>	<u>(2,184)</u>
Total revenues	<u>9,000</u>	<u>6,816</u>	<u>(2,184)</u>
<b>Expenditures:</b>			
Current:			
General government:			
Services and supplies	<u>10,000</u>	<u>7,816</u>	<u>2,184</u>
Deficiency of revenues under expenditures	<u>(1,000)</u>	<u>(1,000)</u>	<u>(4,368)</u>
<b>Other Financing Sources:</b>			
Transfers in	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ (4,368)</u>
Fund balance - beginning		<u>93</u>	
Fund balance - ending		<u>\$ 93</u>	

**COUNTY OF GLENN, CALIFORNIA**

**Fish and Game Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2004**

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Revenues:</b>			
Fines, forfeitures and penalties	\$ 2,600	\$ 5,701	\$ 3,101
Use of money and property	500	240	(260)
	<u>3,100</u>	<u>5,941</u>	<u>2,841</u>
<b>Expenditures:</b>			
Current:			
Public protection:			
Services and supplies	<u>8,080</u>	<u>4,168</u>	<u>3,912</u>
	<u>\$ (4,980)</u>	1,773	<u>\$ 6,753</u>
Excess (deficiency) of revenues over (under) expenditures		<u>17,296</u>	
Fund balance - beginning		<u>\$ 19,069</u>	
Fund balance - ending			

**COUNTY OF GLENN, CALIFORNIA**

**Property Administration Grant Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2004**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget - Positive (Negative)
<b>Revenues:</b>			
Use of money and property	\$ -	\$ 394	\$ 394
Charges for services	59,000	59,197	197
	<u>59,000</u>	<u>59,591</u>	<u>591</u>
Total revenues			
<b>Expenditures:</b>			
<b>Current:</b>			
General government:			
Services and supplies	60,418	24,958	35,460
	<u>60,418</u>	<u>24,958</u>	<u>35,460</u>
Excess (deficiency) of revenues over (under) expenditures	(1,418)	34,633	36,051
	<u>(1,418)</u>	<u>34,633</u>	<u>36,051</u>
<b>Other Financing Uses:</b>			
Transfers out	(23,700)	(23,700)	-
	<u>(23,700)</u>	<u>(23,700)</u>	<u>-</u>
Net change in fund balance	<u>\$ (25,118)</u>	10,933	<u>\$ 36,051</u>
Fund balance - beginning		<u>25,118</u>	
Fund balance - ending		<u>\$ 36,051</u>	

COUNTY OF GLENN, CALIFORNIA

Cal Works Incentive Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental	\$ 117,237	\$ 43,475	\$ (73,762)
Use of money and property	-	3,461	3,461
Total revenues	<u>117,237</u>	<u>46,936</u>	<u>(70,301)</u>
<b>Other Financing Uses:</b>			
Transfers out	<u>(117,237)</u>	<u>(21,811)</u>	<u>95,426</u>
Net change in fund balance	<u>\$ -</u>	<u>25,125</u>	<u>\$ 25,125</u>
Fund balance - beginning		<u>8,188</u>	
Fund balance - ending		<u>\$ 33,313</u>	



COUNTY OF GLENN, CALIFORNIA

Cal Boat Launching Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Revenues:</b>			
Fines, forfeitures and penalties	\$ -	\$ 1,094	\$ 1,094
Use of money and property	-	230	230
Charges for services	5,485	10,913	5,428
Miscellaneous	-	3,746	3,746
Total revenues	<u>5,485</u>	<u>15,983</u>	<u>10,498</u>
<b>Expenditures:</b>			
Current:			
General government:			
Services and supplies	<u>7,200</u>	<u>6,750</u>	<u>450</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,715)</u>	9,233	<u>\$ 10,948</u>
Fund balance - beginning		<u>11,683</u>	
Fund balance - ending		<u>\$ 20,916</u>	

COUNTY OF GLENN, CALIFORNIA

Prop 36 Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Revenues:</b>			
Intergovernmental	\$ 469,039	\$ 251,615	\$ (217,424)
Use of money and property	4,000	4,580	580
Charges for services	500	270	(230)
	<u>473,539</u>	<u>256,465</u>	<u>(217,074)</u>
<b>Expenditures:</b>			
Current:			
Health and sanitation:			
Salaries and benefits	107,733	101,229	6,504
Services and supplies	237,200	125,936	111,264
	<u>344,933</u>	<u>227,165</u>	<u>117,768</u>
Total health and sanitation			
Capital outlay	1,400	1,304	96
	<u>346,333</u>	<u>228,469</u>	<u>117,864</u>
Total expenditures			
Excess of revenues over expenditures	<u>127,206</u>	<u>27,996</u>	<u>(99,210)</u>
<b>Other Financing Uses:</b>			
Transfers out	(127,206)	(104,996)	22,210
	<u>\$ -</u>	<u>(77,000)</u>	<u>\$ (77,000)</u>
Net change in fund balance			
Fund balance - beginning		<u>48,393</u>	
Fund balance - ending		<u>\$ (28,607)</u>	

COUNTY OF GLENN, CALIFORNIA

Recorders Modernization Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Revenues:</b>			
Use of money and property	\$ -	\$ 868	\$ 868
Charges for services	<u>36,000</u>	<u>61,147</u>	<u>25,147</u>
Total revenues	<u>36,000</u>	<u>62,015</u>	<u>26,015</u>
<b>Expenditures:</b>			
Current:			
Public protection:			
Services and supplies	<u>10,312</u>	<u>4,221</u>	<u>6,091</u>
Excess of revenues over expenditures	<u>25,688</u>	<u>57,794</u>	<u>(32,106)</u>
<b>Other Financing Uses:</b>			
Transfers out	<u>(77,673)</u>	<u>(77,673)</u>	<u>-</u>
Net change in fund balance	<u>\$ (51,985)</u>	<u>(19,879)</u>	<u>\$ (32,106)</u>
Fund balance - beginning		<u>57,049</u>	
Fund balance - ending		<u>\$ 37,170</u>	

**COUNTY OF GLENN, CALIFORNIA**

**Memorial Hall Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2004**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Use of money and property	<u>\$ 10,000</u>	<u>\$ 23,722</u>	<u>\$ 13,722</u>
<b>Expenditures:</b>			
Current:			
General government:			
Services and supplies	<u>15,000</u>	<u>1,725</u>	<u>13,275</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (5,000)</u>	21,997	<u>\$ 26,997</u>
Fund balance - beginning		<u>13,529</u>	
Fund balance - ending		<u>\$ 35,526</u>	

COUNTY OF GLENN, CALIFORNIA

Cal Waste Management Grant Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental	\$ 15,600	\$ 14,189	\$ (1,411)
<b>Other Financing Uses:</b>			
Transfers out	(15,600)	(14,189)	1,411
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance - beginning		<u>245</u>	
Fund balance - ending		<u>\$ 245</u>	

**COUNTY OF GLENN, CALIFORNIA**

**Property Characteristics Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2004**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Use of money and property	\$ -	\$ 139	\$ 139
Charges for services	<u>8,465</u>	<u>8,853</u>	<u>388</u>
Total revenues	<u>8,465</u>	<u>8,992</u>	<u>527</u>
 <b>Expenditures:</b>			
Current:			
General government:			
Services and supplies	<u>6,260</u>	<u>6,259</u>	<u>1</u>
Excess of revenues over expenditures	<u>2,205</u>	<u>2,733</u>	<u>528</u>
 <b>Other Financing Uses:</b>			
Transfers out	<u>(12,825)</u>	<u>(12,825)</u>	<u>-</u>
Net change in fund balance	<u><u>\$ (10,620)</u></u>	<u>(10,092)</u>	<u><u>\$ 528</u></u>
Fund balance - beginning		<u>10,620</u>	
Fund balance - ending		<u><u>\$ 528</u></u>	

COUNTY OF GLENN, CALIFORNIA

Vital and Health Statistics Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Use of money and property	\$ -	\$ 98	\$ 98
Charges for services	<u>2,000</u>	<u>2,933</u>	<u>933</u>
Total revenues	<u>2,000</u>	<u>3,031</u>	<u>1,031</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General government:			
Services and supplies	<u>6,093</u>	<u>6,093</u>	<u>-</u>
Deficiency of revenues under expenditures	<u>\$ (4,093)</u>	<u>(3,062)</u>	<u>\$ 1,031</u>
Fund balance - beginning		<u>7,002</u>	
Fund balance - ending		<u>\$ 3,940</u>	

**COUNTY OF GLENN, CALIFORNIA**

**Micrographics Conversion Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Use of money and property	\$ -	\$ 236	\$ 236
Charges for services	<u>7,200</u>	<u>9,970</u>	<u>2,770</u>
Total revenues	<u>7,200</u>	<u>10,206</u>	<u>3,006</u>
<b>Expenditures:</b>			
Current:			
General government:			
Services and supplies	<u>1,823</u>	<u>1,801</u>	<u>22</u>
Excess of revenues over expenditures	<u>5,377</u>	<u>8,405</u>	<u>3,028</u>
<b>Other Financing Uses:</b>			
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (4,623)</u>	<u>(1,595)</u>	<u>\$ 3,028</u>
Fund balance - beginning		<u>15,258</u>	
Fund balance - ending		<u>\$ 13,663</u>	



**COUNTY OF GLENN, CALIFORNIA**

**Surface/Groundwater and Weed Grants Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2004**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 655,077	\$ 313,647	\$ (341,430)
Use of money and property	-	341	341
Total revenues	<u>655,077</u>	<u>313,988</u>	<u>(341,089)</u>
<b>Expenditures:</b>			
Current:			
Public protection:			
Services and supplies	<u>625,328</u>	<u>451,415</u>	<u>173,913</u>
Excess (deficiency) of revenues over (under) expenditures	<u>29,749</u>	<u>(137,427)</u>	<u>(515,002)</u>
<b>Other Financing Uses:</b>			
Transfers out	<u>(15,000)</u>	<u>-</u>	<u>15,000</u>
Net change in fund balance	<u>\$ 14,749</u>	<u>(137,427)</u>	<u>\$ (500,002)</u>
Fund balance - beginning		<u>(9,447)</u>	
Fund balance - ending		<u>\$ (146,874)</u>	

COUNTY OF GLENN, CALIFORNIA

Title III Forest Reserve Special Revenue Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental	\$ -	\$ 26,591	\$ 26,591
Use of money and property	-	844	844
Miscellaneous	-	74	74
	<hr/>	<hr/>	<hr/>
Total revenues	-	27,509	27,509
	<hr/>	<hr/>	<hr/>
<b>Expenditures:</b>			
Current:			
General government:			
Services and supplies	10,000	5,383	4,617
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (10,000)</u>	22,126	<u>\$ 32,126</u>
Fund balance - beginning		<hr/> 52,932	
Fund balance - ending		<hr/> <u>\$ 75,058</u>	

COUNTY OF GLENN, CALIFORNIA

**Bio Terrorism Grant Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2004**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 170,000	\$ 165,102	\$ (4,898)
Use of money and property	<u>1,000</u>	<u>1,145</u>	<u>145</u>
Total revenues	<u>171,000</u>	<u>166,247</u>	<u>(4,753)</u>
<b>Expenditures:</b>			
Current:			
Health and sanitation:			
Services and supplies	<u>85,267</u>	<u>54,101</u>	<u>31,166</u>
Capital outlay	<u>11,500</u>	<u>408</u>	<u>11,092</u>
Total expenditures	<u>96,767</u>	<u>54,509</u>	<u>42,258</u>
Excess of revenues over expenditures	<u>74,233</u>	<u>111,738</u>	<u>37,505</u>
<b>Other Financing Uses:</b>			
Transfers out	<u>-</u>	<u>(73,884)</u>	<u>(73,884)</u>
Net change in fund balance	<u>\$ 74,233</u>	<u>37,854</u>	<u>\$ (36,379)</u>
Fund balance - beginning		<u>(516)</u>	
Fund balance - ending		<u>\$ 37,338</u>	

COUNTY OF GLENN, CALIFORNIA

IHSS Public Authority Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental	\$ 292,612	\$ 132,942	\$ (159,670)
Use of money and property	-	75	75
	<u>292,612</u>	<u>133,017</u>	<u>(159,595)</u>
Total revenues			
<b>Expenditures:</b>			
Current:			
Public assistance:			
Services and supplies	279,812	132,818	146,994
Capital outlay	12,800	126	12,674
	<u>292,612</u>	<u>132,944</u>	<u>159,668</u>
Total expenditures			
Excess of revenues over expenditures	<u>\$ -</u>	73	<u>\$ 73</u>
Fund balance - beginning		<u>37,456</u>	
Fund balance - ending		<u>\$ 37,529</u>	

COUNTY OF GLENN, CALIFORNIA

**Per Capita Park Grant Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2004**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 30,000	\$ 30,000	\$ -
<b>Expenditures:</b>			
Capital outlay	11,836	11,836	-
Excess of revenues over expenditures	<u>\$ 18,164</u>	18,164	<u>\$ -</u>
Fund balance - beginning		<u>(18,164)</u>	
Fund deficit - ending		<u>\$ -</u>	

COUNTY OF GLENN, CALIFORNIA

Health WIC Advance Special Revenue Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Revenues:</b>			
Intergovernmental	\$ 30,261	\$ 30,261	\$ -
Use of money and property	142	310	168
Total revenues	<u>30,403</u>	<u>30,571</u>	<u>168</u>
<b>Other Financing Uses:</b>			
Transfers out	<u>(30,403)</u>	<u>(30,403)</u>	-
Net change in fund balance	<u>\$ -</u>	168	<u>\$ 168</u>
Fund balance - beginning		<u>-</u>	
Fund balance - ending		<u>\$ 168</u>	

COUNTY OF GLENN, CALIFORNIA

Superintendent of Schools Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 99,900	\$ 105,693	\$ 5,793
Intergovernmental	2,500	2,724	224
Use of money and property	6,000	450	(5,550)
	<u>108,400</u>	<u>108,867</u>	<u>467</u>
Total revenues			
<b>Expenditures:</b>			
Current:			
Education:			
Services and supplies	<u>50,000</u>	<u>45,000</u>	<u>5,000</u>
Excess of revenues over expenditures	<u>\$ 58,400</u>	<u>63,867</u>	<u>\$ 5,467</u>
Fund balance - beginning		<u>9,804</u>	
Fund balance - ending		<u>\$ 73,671</u>	

COUNTY OF GLENN, CALIFORNIA

**Artois Fire Protection District Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 19,436	\$ 19,433	\$ (3)
Intergovernmental	46,760	46,880	120
Use of money and property	5,000	2,160	(2,840)
Charges for services	27,000	29,795	2,795
Miscellaneous	-	1,093	1,093
	<u>98,196</u>	<u>99,361</u>	<u>1,165</u>
<b>Total revenues</b>			
<b>Expenditures:</b>			
Current:			
Public protection:			
Salaries and benefits	37,403	29,317	8,086
Services and supplies	51,917	45,338	6,579
	<u>89,320</u>	<u>74,655</u>	<u>14,665</u>
<b>Total expenditures</b>			
Excess of revenues over expenditures	<u>\$ 8,876</u>	<u>24,706</u>	<u>\$ 15,830</u>
Fund balance - beginning		<u>144,767</u>	
Fund balance - ending		<u>\$ 169,473</u>	



COUNTY OF GLENN, CALIFORNIA

Bayliss Fire Protection District Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 6,175	\$ 6,970	\$ 795
Intergovernmental	825	839	14
Use of money and property	2,000	1,030	(970)
Charges for services	12,300	11,945	(355)
Miscellaneous	3,000	412	(2,588)
	<u>24,300</u>	<u>21,196</u>	<u>(3,104)</u>
<b>Expenditures:</b>			
Current:			
Public protection:			
Salaries and benefits	2,500	2,463	37
Services and supplies	17,910	7,706	10,204
	<u>20,410</u>	<u>10,169</u>	<u>10,241</u>
Total public protection			
Capital outlay	26,500	-	26,500
	<u>46,910</u>	<u>10,169</u>	<u>36,741</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (22,610)</u>	11,027	<u>\$ 33,637</u>
Fund balance - beginning		<u>67,512</u>	
Fund balance - ending		<u>\$ 78,539</u>	

COUNTY OF GLENN, CALIFORNIA

Hamilton Fire Protection District Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 11,200	\$ 11,893	\$ 693
Intergovernmental	42,375	44,356	1,981
Use of money and property	6,000	2,576	(3,424)
Charges for services	48,800	64,925	16,125
Total revenues	<u>108,375</u>	<u>123,750</u>	<u>15,375</u>
<b>Expenditures:</b>			
Current:			
Public protection:			
Salaries abd benefits	24,450	20,124	4,326
Services and supplies	81,200	75,025	6,175
Total public protection	<u>105,650</u>	<u>95,149</u>	<u>10,501</u>
Capital outlay	<u>26,000</u>	<u>17,175</u>	<u>8,825</u>
Total expenditures	<u>131,650</u>	<u>112,324</u>	<u>19,326</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (23,275)</u>	11,426	<u>\$ 34,701</u>
Fund balance - beginning		<u>176,278</u>	
Fund balance - ending		<u>\$ 187,704</u>	

COUNTY OF GLENN, CALIFORNIA

Willows Fire Protection District Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 36,800	\$ 38,203	\$ 1,403
Intergovernmental	48,928	48,571	(357)
Use of money and property	5,300	2,574	(2,726)
Charges for services	33,400	33,505	105
Total revenues	<u>124,428</u>	<u>122,853</u>	<u>(1,575)</u>
<b>Expenditures:</b>			
Current:			
Public protection:			
Salaries and benefits	960	960	-
Services and supplies	83,468	64,869	18,599
Total public protection	<u>84,428</u>	<u>65,829</u>	<u>18,599</u>
Capital outlay	<u>109,300</u>	<u>109,161</u>	<u>139</u>
Total expenditures	<u>193,728</u>	<u>174,990</u>	<u>18,738</u>
Deficiency of revenues under expenditures	<u>\$ (69,300)</u>	<u>(52,137)</u>	<u>\$ 17,163</u>
Fund balance - beginning		<u>165,074</u>	
Fund balance - ending		<u>\$ 112,937</u>	

COUNTY OF GLENN, CALIFORNIA

Storm Drainage Maintenance #1 Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 248	\$ 310	\$ 62
Intergovernmental	5	5	-
Use of money and property	1,500	650	(850)
Total revenues	<u>1,753</u>	<u>965</u>	<u>(788)</u>
<b>Expenditures:</b>			
Current:			
Public protection:			
Services and supplies	<u>4,924</u>	<u>583</u>	<u>4,341</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (3,171)</u>	382	<u>\$ 3,553</u>
Fund balance - beginning		<u>45,676</u>	
Fund balance - ending		<u>\$ 46,058</u>	

COUNTY OF GLENN, CALIFORNIA

**Storm Drainage Maintenance #3 Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 2,800	\$ 3,162	\$ 362
Intergovernmental	55	63	8
Use of money and property	1,900	821	(1,079)
Total revenues	4,755	4,046	(709)
<b>Expenditures:</b>			
Current:			
Public protection:			
Services and supplies	13,121	10,307	2,814
Deficiency of revenues under expenditures	\$ (8,366)	(6,261)	\$ 2,105
Fund balance - beginning		58,722	
Fund balance - ending		\$ 52,461	

COUNTY OF GLENN, CALIFORNIA

North Willows County Service Area Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 8,500	\$ 9,159	\$ 659
Intergovernmental	175	177	2
Use of money and property	4,600	693	(3,907)
Charges for services	19,000	18,913	(87)
Miscellaneous	-	49	49
	<u>32,275</u>	<u>28,991</u>	<u>(3,284)</u>
<b>Expenditures:</b>			
Current:			
Public protection:			
Services and supplies	<u>105,849</u>	<u>105,227</u>	<u>622</u>
Deficiency of revenues under expenditures	<u>\$ (73,574)</u>	<u>(76,236)</u>	<u>\$ (2,662)</u>
Fund balance - beginning		<u>78,610</u>	
Fund balance - ending		<u>\$ 2,374</u>	

COUNTY OF GLENN, CALIFORNIA

Olive Fruit Fly District Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Use of money and property	\$ 1,000	\$ 374	\$ (626)
Charges for services	<u>28,000</u>	<u>28,215</u>	<u>215</u>
Total revenues	<u>29,000</u>	<u>28,589</u>	<u>(411)</u>
<b>Expenditures:</b>			
Current:			
Public protection:			
Services and supplies	<u>21,005</u>	<u>20,738</u>	<u>267</u>
Excess of revenues over expenditures	<u>\$ 7,995</u>	<u>7,851</u>	<u>\$ (144)</u>
Fund balance - beginning		<u>19,105</u>	
Fund balance - ending		<u>\$ 26,956</u>	

COUNTY OF GLENN, CALIFORNIA

Air Pollution Control District Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Licenses and permits	\$ 150,300	\$ 179,682	\$ 29,382
Fines, forfeitures and penalties	8,000	5,000	(3,000)
Intergovernmental	326,560	331,021	4,461
Use of money and property	6,650	4,004	(2,646)
Charges for services	102,000	103,477	1,477
Miscellaneous	-	21	21
	<u>593,510</u>	<u>623,205</u>	<u>29,695</u>
<b>Expenditures:</b>			
Current:			
Public protection:			
Salaries and benefits	340,060	314,050	26,010
Services and supplies	311,652	301,293	10,359
	<u>651,712</u>	<u>615,343</u>	<u>36,369</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (58,202)</u>	7,862	<u>\$ 66,064</u>
Fund balance - beginning		<u>221,019</u>	
Fund balance - ending		<u>\$ 228,881</u>	



# **NONMAJOR CAPITAL PROJECTS FUNDS**

Accumulated Capital Outlay – This fund is used to account for resources accumulated for future countywide acquisition and improvement needs.

Building Fund – This fund is used to account for revenues and expenditures related to building and maintenance projects within the county.

COUNTY OF GLENN, CALIFORNIA

Combining Balance Sheet  
 Nonmajor Capital Project Funds  
 June 30, 2004

	Accumulated Capital Outlay	Building	Total Nonmajor Capital Projects Funds
<b>Assets</b>			
Cash and investments	<u>\$ 54,528</u>	<u>\$ 639,430</u>	<u>\$ 693,958</u>
<b>Fund Balances</b>			
Fund balances:			
Unreserved:			
Undesignated	<u>\$ 54,528</u>	<u>\$ 639,430</u>	<u>\$ 693,958</u>

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Capital Projects Funds  
 For the Fiscal Year Ended June 30, 2004

	Accumulated Capital Outlay	Building	Total Nonmajor Capital Projects Funds
<b>Revenues:</b>			
Intergovernmental	\$ -	\$ 1,343,238	\$ 1,343,238
Use of money and property	2,851	2,804	5,655
Miscellaneous	-	181	181
Total revenues	<u>2,851</u>	<u>1,346,223</u>	<u>1,349,074</u>
<b>Expenditures:</b>			
Capital outlay	-	1,219,783	1,219,783
Excess of revenues over expenditures	<u>2,851</u>	<u>126,440</u>	<u>129,291</u>
<b>Other financing sources (uses):</b>			
Transfers in	-	512,965	512,965
Transfers out	<u>(561,402)</u>	<u>-</u>	<u>(561,402)</u>
Total other financing sources (uses)	<u>(561,402)</u>	<u>512,965</u>	<u>(48,437)</u>
Net change in fund balances	(558,551)	639,405	80,854
Fund balances - beginning	<u>613,079</u>	<u>25</u>	<u>613,104</u>
Fund balances - ending	<u>\$ 54,528</u>	<u>\$ 639,430</u>	<u>\$ 693,958</u>

# INTERNAL SERVICE FUNDS

Service Center – This fund is used to account for revenues and expenditures related to the purchase and maintenance of vehicles used in county business including public safety, public works, and other county departments. Expenditures are first incurred in the fund and charges are assessed to the county department or agency utilizing the vehicles.

Public Works – This fund is used to account for salaries and services and supplies incurred for the Public Works Agency which covers multiple departments. Costs are accumulated and charged to the various Public Works subagencies.

Human Resources – This fund is used to account for salaries and services and supplies incurred for Human Resource Agency functions that benefit both Social Service and Community Action programs. Costs are accumulated and charged to the departments and programs.

Health Services – This fund is used to account for salary related expenditures incurred for Health Services Administrative employees whose work covers multiple subagencies. Costs are accumulated and charged to the various Health Service subagencies.

Central Services – This fund is used to account for centralized equipment related expenses including postage meter, check signer, copy machines and some computers. Costs are accumulated and charged to the various county departments and agencies based on use.

Vegetation and Environmental Management – This fund is used to account for revenues and expenses related to the maintenance and management of vegetation and environmental issues in the county. Expenditures are first incurred in the fund and charges are assessed to the county departments or agencies utilizing the services.

Data Processing – This fund is used to account for the county's Pro Support service provided by an area technology firm. Costs incurred are paid from the fund and charges are assessed to the county departments or agencies utilizing the service.

CUPA/Underground Storage Tanks – This fund is used to account for fees collected and expenses incurred for implementation of the county's Certified Unified Program that includes consolidation of six state regulatory programs into one program.

Tri-County Bee – This fund is used to account for the costs associated with the limiting of destructive pests into the county.

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Net Assets  
Internal Service Funds  
June 30, 2004

	Service Center	Public Works	Human Resources	Health Services	Central Services
<b>Assets</b>					
Current assets:					
Cash and investments	\$ 726,732	\$ 47,075	\$ 21,940	\$ 13,394	\$ 7,973
Imprest cash	-	100	-	750	-
Accounts receivable	54,446	-	66,398	-	71
Prepaid items	-	-	65	-	-
Due from other funds	60,096	168,243	1,876	104,634	5,006
Due from other governments	4,366	32,060	24,657	-	-
Inventory	12,195	-	-	-	-
Total current assets	<u>857,835</u>	<u>247,478</u>	<u>114,936</u>	<u>118,778</u>	<u>13,050</u>
Noncurrent assets:					
Capital assets:					
Structure and improvements	114,534	185,030	-	-	-
Machinery and equipment	2,383,371	39,940	-	-	-
Less accumulated depreciation	(1,506,776)	(47,628)	-	-	-
Total noncurrent assets	<u>991,129</u>	<u>177,342</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>1,848,964</u>	<u>424,820</u>	<u>114,936</u>	<u>118,778</u>	<u>13,050</u>
<b>Liabilities</b>					
Current liabilities:					
Accounts payable	8,697	2,686	19,496	-	13,768
Accrued salaries and benefits	12,088	31,398	80,006	24,902	-
Due to other funds	3,680	2,571	221	84,547	-
Due to other governments	-	-	181	-	-
Unearned revenue	-	-	65	-	-
Compensated absences	1,435	3,063	13,826	7,457	-
Total current liabilities	<u>25,900</u>	<u>39,718</u>	<u>113,795</u>	<u>116,906</u>	<u>13,768</u>
Noncurrent liabilities:					
Compensated absences	<u>20,021</u>	<u>57,951</u>	<u>102,587</u>	<u>37,087</u>	<u>-</u>
Total liabilities	<u>45,921</u>	<u>97,669</u>	<u>216,382</u>	<u>153,993</u>	<u>13,768</u>
<b>Net Assets (Deficit)</b>					
Invested in capital assets, net of related debt	991,129	177,342	-	-	-
Unrestricted	<u>811,914</u>	<u>149,809</u>	<u>(101,446)</u>	<u>(35,215)</u>	<u>(718)</u>
Total net assets (deficit)	<u>\$ 1,803,043</u>	<u>\$ 327,151</u>	<u>\$ (101,446)</u>	<u>\$ (35,215)</u>	<u>\$ (718)</u>

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Net Assets  
Internal Service Funds  
June 30, 2004

Vegetation and Environmental Management	Data Processing	Underground Storage Tanks	Tri-County Bee	Total Internal Service Funds	
					<b>Assets</b>
					Current assets:
\$ 71,932	\$ -	\$ 104,838	\$ 1,508	\$ 995,392	Cash and investments
-	-	-	-	850	Imprest cash
483	-	-	-	121,398	Accounts receivable
-	-	-	-	65	Prepaid items
-	-	-	-	339,855	Due from other funds
-	-	-	-	61,083	Due from other governments
10,237	-	-	-	22,432	Inventory
<u>82,652</u>	<u>-</u>	<u>104,838</u>	<u>1,508</u>	<u>1,541,075</u>	Total current assets
					Noncurrent assets:
					Capital assets:
-	-	-	-	299,564	Structure and improvements
52,000	-	-	-	2,475,311	Machinery and equipment
(40,428)	-	-	-	(1,594,832)	Less accumulated depreciation
<u>11,572</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,180,043</u>	Total noncurrent assets
<u>94,224</u>	<u>-</u>	<u>104,838</u>	<u>1,508</u>	<u>2,721,118</u>	Total assets
					<b>Liabilities</b>
					Current liabilities:
3,601	-	310	16	48,574	Accounts payable
-	-	-	-	148,394	Accrued salaries and benefits
780	-	21,493	-	113,292	Due to other funds
-	-	-	-	181	Due to other governments
-	-	-	-	65	Unearned revenue
-	-	-	-	25,781	Compensated absences
<u>4,381</u>	<u>-</u>	<u>21,803</u>	<u>16</u>	<u>336,287</u>	Total current liabilities
					Noncurrent liabilities:
-	-	-	-	217,646	Compensated absences
<u>4,381</u>	<u>-</u>	<u>21,803</u>	<u>16</u>	<u>553,933</u>	Total liabilities
					<b>Net Assets (Deficit)</b>
11,572	-	-	-	1,180,043	Invested in capital assets, net of related debt
78,271	-	83,035	1,492	987,142	Unrestricted
<u>\$ 89,843</u>	<u>\$ -</u>	<u>\$ 83,035</u>	<u>\$ 1,492</u>	<u>\$ 2,167,185</u>	Total net assets (deficit)

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2004

	Service Center	Public Works	Human Resources	Health Services	Central Services
<b>Operating revenues:</b>					
Charges and fees	\$ 876,527	\$ 1,180,769	\$ 3,185,134	\$ 913,513	\$ 164,674
Miscellaneous	62,540	7,571	-	-	601
Total operating revenues	<u>939,067</u>	<u>1,188,340</u>	<u>3,185,134</u>	<u>913,513</u>	<u>165,275</u>
<b>Operating expenses:</b>					
Salaries and benefits	368,211	993,450	2,240,564	908,171	-
Services and supplies	147,559	197,834	933,749	-	166,933
Depreciation	343,618	6,393	-	-	-
Total operating expenses	<u>859,388</u>	<u>1,197,677</u>	<u>3,174,313</u>	<u>908,171</u>	<u>166,933</u>
Operating income (loss)	<u>79,679</u>	<u>(9,337)</u>	<u>10,821</u>	<u>5,342</u>	<u>(1,658)</u>
<b>Nonoperating revenues:</b>					
Investment earnings	8,545	963	-	-	-
Intergovernmental	-	613	-	-	-
Gain on sale of capital assets	57,574	-	-	-	-
Total nonoperating revenues	<u>66,119</u>	<u>1,576</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net assets	145,798	(7,761)	10,821	5,342	(1,658)
Net assets (deficit) - beginning	<u>1,657,245</u>	<u>334,912</u>	<u>(112,267)</u>	<u>(40,557)</u>	<u>940</u>
Net assets (deficit) - ending	<u>\$ 1,803,043</u>	<u>\$ 327,151</u>	<u>\$ (101,446)</u>	<u>\$ (35,215)</u>	<u>\$ (718)</u>

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2004

Vegetation and Environmental Management	Data Processing	Underground Storage Tanks	Tri-County Bee	Total Internal Service Funds	
\$ 39,762	\$ 194,992	\$ 52,374	\$ 6,475	\$ 6,614,220	<b>Operating revenues:</b>
655	-	-	-	71,367	Charges and fees
40,417	194,992	52,374	6,475	6,685,587	Miscellaneous
					Total operating revenues
-	-	-	-	4,510,396	<b>Operating expenses:</b>
65,392	194,992	109,843	6,193	1,822,495	Salaries and benefits
5,395	-	-	-	355,406	Services and supplies
70,787	194,992	109,843	6,193	6,688,297	Depreciation
					Total operating expenses
(30,370)	-	(57,469)	282	(2,710)	Operating income (loss)
1,174	-	1,752	33	12,467	<b>Nonoperating revenues:</b>
-	-	60,000	-	60,613	Investment earnings
-	-	-	-	57,574	Intergovernmental
1,174	-	61,752	33	130,654	Gain on sale of capital assets
					Total nonoperating revenues
(29,196)	-	4,283	315	127,944	Change in net assets
119,039	-	78,752	1,177	2,039,241	Net assets (deficit) - beginning
\$ 89,843	\$ -	\$ 83,035	\$ 1,492	\$ 2,167,185	Net assets (deficit) - ending



COUNTY OF GLENN, CALIFORNIA

Combining Statement of Cash Flows  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2004

	Service Center	Public Works	Human Resources	Health Services	Central Services
Cash flows from operating activities:					
Receipts from customers and users	\$ 947,079	\$ 1,178,354	\$ 3,160,225	\$ 913,513	\$ 165,229
Receipts from interfund services provided		-	-	-	200
Payments to suppliers	(178,725)	(220,281)	(935,287)	-	(166,948)
Payments to employees	(363,814)	(990,647)	(2,219,898)	(908,070)	-
Payments for interfund services used	1,376	(917)	(4,108)	(2,383)	-
Net cash provided by (used for) operating activities	405,916	(33,491)	932	3,060	(1,519)
Cash flows from noncapital financing activities:					
Subsidy from federal/state grant	-	613	-	-	-
Cash flows from capital and related financing activities:					
Proceeds from sale of capital assets	57,574	-	-	-	-
Acquisition of capital assets	(171,595)	-	-	-	-
Net cash provided by (used for) capital and related financing activities	(114,021)	-	-	-	-
Cash flows from investing activities:					
Interest received	8,545	963	-	-	-
Net increase (decrease) in cash and cash equivalents	300,440	(31,915)	932	3,060	(1,519)
Cash and cash equivalents, beginning	426,292	79,090	21,008	11,084	9,492
Cash and cash equivalents, ending	\$ 726,732	\$ 47,175	\$ 21,940	\$ 14,144	\$ 7,973
Summary of cash and cash equivalents					
Cash and investments	\$ 726,732	\$ 47,075	\$ 21,940	\$ 13,394	\$ 7,973
Imprest cash	-	100	-	750	-
Total summary of cash and cash equivalents	\$ 726,732	\$ 47,175	\$ 21,940	\$ 14,144	\$ 7,973
Reconciliation of operating income (loss) to net provided by (used for) operating activities:					
Operating income (loss)	\$ 79,679	\$ (9,337)	\$ 10,821	\$ 5,342	\$ (1,658)
Adjustment to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	343,618	6,393	-	-	-
Changes in assets and liabilities:					
Accounts receivable	12,378	22,074	(317)	-	(46)
Due from other funds	37,547	(2,523)	(506)	(86,930)	200
Due from other governments	(4,366)	(32,060)	(24,657)	-	-
Prepaid items	-	-	(65)	-	-
Inventory	-	-	-	-	-
Accounts payable	(31,166)	(22,447)	(1,654)	-	(15)
Accrued salaries and benefits	3,749	8,222	31,271	5,443	-
Due to other funds	(36,171)	1,606	(3,602)	84,547	-
Due to other governments	-	-	181	-	-
Unearned revenue	-	-	65	-	-
Compensated absences	648	(5,419)	(10,605)	(5,342)	-
Total adjustments	326,237	(24,154)	(9,889)	(2,282)	139
Net cash provided by (used for) operating activities	\$ 405,916	\$ (33,491)	\$ 932	\$ 3,060	\$ (1,519)

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Cash Flows  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2004

Vegetation and Environmental Management	Data Processing	Underground Storage Tanks	Tri-County Bee	Total Internal Service Funds	
					Cash flows from operating activities:
\$ 42,334	\$ 194,992	\$ 52,374	\$ 6,475	\$ 6,660,575	Receipts from customers and users
-	-	-	-	200	Receipts from interfund services provided
(69,523)	(194,992)	(111,171)	(6,193)	(1,883,120)	Payments to suppliers
-	-	-	-	(4,482,429)	Payments to employees
(270)	-	(34,210)	-	(40,512)	Payments for interfund services used
(27,459)	-	(93,007)	282	254,714	Net cash provided by (used for) operating
					Cash flows from noncapital financing activities:
-	-	60,000	-	60,613	Subsidy from federal/state grant
					Cash flows from capital and related financing activities:
-	-	-	-	57,574	Proceeds from sale of capital assets
-	-	-	-	(171,595)	Acquisition of capital assets
-	-	-	-	(114,021)	Net cash provided by (used for) capital and related financing activities
					Cash flows from investing activities:
1,174	-	1,752	33	12,467	Interest received
(26,285)	-	(31,255)	315	213,773	Net increase (decrease) in cash and cash equivalents
98,217	-	136,093	1,193	782,469	Cash and cash equivalents, beginning
\$ 71,932	\$ -	\$ 104,838	\$ 1,508	\$ 996,242	Cash and cash equivalents, ending
					Summary of cash and cash equivalents
\$ 71,932	\$ -	\$ 104,838	\$ 1,508	\$ 995,392	Cash and investments
-	-	-	-	850	Imprest cash
\$ 71,932	\$ -	\$ 104,838	\$ 1,508	\$ 996,242	Total summary of cash and cash equivalents
					Reconciliation of operating income (loss) to net provided by (used for) operating activities:
\$ (30,370)	\$ -	\$ (57,469)	\$ 282	\$ (2,710)	Operating income (loss)
					Adjustment to reconcile operating income (loss) to net cash provided by (used for) operating activities:
5,395	-	-	-	355,406	Depreciation
1,917	-	-	-	36,006	Changes in assets and liabilities:
873	-	-	-	(51,339)	Accounts receivable
-	-	-	-	(61,083)	Due from other funds
-	-	-	-	(65)	Due from other governments
-	-	-	-	-	Prepaid items
-	-	-	-	-	Inventory
(4,131)	-	(1,328)	-	(60,741)	Accounts payable
-	-	-	-	48,685	Accrued salaries and benefits
(1,143)	-	(34,210)	-	11,027	Due to other funds
-	-	-	-	181	Due to other governments
-	-	-	-	65	Unearned revenue
-	-	-	-	(20,718)	Compensated absences
2,911	-	(35,538)	-	257,424	Total adjustments
\$ (27,459)	\$ -	\$ (93,007)	\$ 282	\$ 254,714	Net cash provided by (used for) operating activities

# AGENCY FUNDS

Taxes - Accounts for monies received or owed for current and delinquent taxes, which must be held and collected pending authority for distribution.

Courts - Accounts for monies deposited and disbursed under the control of the Courts.

Public Guardian/Administrator - Accounts for monies and property held by the Public Guardian/Administrator in its fiduciary capacity for its clients.

Other - Accounts for assets held by the County in a fiduciary capacity for other entities and includes resources held for distribution to third parties.

COUNTY OF GLENN, CALIFORNIA

Statement of Changes in Assets and Liabilities  
 Agency Funds  
 For the Fiscal Year Ended June 30, 2004

	Beginning July 1, 2003	Additions	Deletions	Ending June 30, 2004
<b>Taxes</b>				
Assets:				
Cash and investments	\$ 174,017	\$ 21,253,253	\$ 21,183,666	\$ 243,604
Taxes receivable	1,517,433	20,451,245	20,631,382	1,337,296
Due from other funds	-	640	-	640
<b>Total assets</b>	<b>\$ 1,691,450</b>	<b>\$ 41,705,138</b>	<b>\$ 41,815,048</b>	<b>\$ 1,581,540</b>
Liabilities:				
Due to other funds	\$ -	\$ 148	\$ -	\$ 148
Due to other governments	-	302,975	-	302,975
Agency obligations	1,691,450	41,402,015	41,815,048	1,278,417
<b>Total liabilities</b>	<b>\$ 1,691,450</b>	<b>\$ 41,705,138</b>	<b>\$ 41,815,048</b>	<b>\$ 1,581,540</b>
	Beginning July 1, 2003	Additions	Deletions	Ending June 30, 2004
<b>Courts</b>				
Assets:				
Cash and investments	\$ 1,343,186	\$ 4,319,789	\$ 5,078,324	\$ 584,651
Due from other funds	-	23,504	-	23,504
Other assets	9,338	50,661	-	59,999
<b>Total assets</b>	<b>\$ 1,352,524</b>	<b>\$ 4,393,954</b>	<b>\$ 5,078,324</b>	<b>\$ 668,154</b>
Liabilities:				
Accounts payable	\$ 308,788	\$ 96,636	\$ -	\$ 405,424
Due to other funds	70,332	58,746	-	129,078
Due to other governments	-	925	-	925
Agency obligations	973,404	4,237,647	5,078,324	132,727
<b>Total liabilities</b>	<b>\$ 1,352,524</b>	<b>\$ 4,393,954</b>	<b>\$ 5,078,324</b>	<b>\$ 668,154</b>

**COUNTY OF GLENN, CALIFORNIA**

**Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Fiscal Year Ended June 30, 2004**

	<u>Beginning July 1, 2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending June 30, 2004</u>
<b>Public Guardian</b>				
Assets:				
Cash with fiscal agent	\$ 1,739,204	\$ 167,287	\$ 48,724	\$ 1,857,767
Other assets	<u>916,206</u>	<u>104,141</u>	<u>292,600</u>	<u>727,747</u>
Total assets	<u>\$ 2,655,410</u>	<u>\$ 271,428</u>	<u>\$ 341,324</u>	<u>\$ 2,585,514</u>
Liabilities:				
Agency obligations	<u>\$ 2,655,410</u>	<u>\$ 271,428</u>	<u>\$ 341,324</u>	<u>\$ 2,585,514</u>
Total liabilities	<u>\$ 2,655,410</u>	<u>\$ 271,428</u>	<u>\$ 341,324</u>	<u>\$ 2,585,514</u>
	<u>Beginning July 1, 2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending June 30, 2004</u>
<b>All Others</b>				
Assets:				
Cash and investments	\$ 1,958,769	\$ 63,197,691	\$ 63,069,576	\$ 2,086,884
Cash with fiscal agent	29,452	-	-	29,452
Taxes receivable	825,254	-	356,772	468,482
Due from other funds	-	15,854	-	15,854
Due from other governments	-	302,973	-	302,973
Other assets	<u>46,016</u>	<u>-</u>	<u>6,004</u>	<u>40,012</u>
Total assets	<u>\$ 2,859,491</u>	<u>\$ 63,516,518</u>	<u>\$ 63,432,352</u>	<u>\$ 2,943,657</u>
Liabilities:				
Accounts payable	\$ 925,923	\$ -	\$ 326,044	\$ 599,879
Due to other funds	37,289	67,290	-	104,579
Due to other governments	3,685	-	3,685	-
Advances from other funds	84,501	-	66,904	17,597
Agency obligations	<u>1,808,093</u>	<u>63,449,228</u>	<u>63,035,719</u>	<u>2,221,602</u>
Total liabilities	<u>\$ 2,859,491</u>	<u>\$ 63,516,518</u>	<u>\$ 63,432,352</u>	<u>\$ 2,943,657</u>

COUNTY OF GLENN, CALIFORNIA

Statement of Changes in Assets and Liabilities  
 Agency Funds  
 For the Fiscal Year Ended June 30, 2004

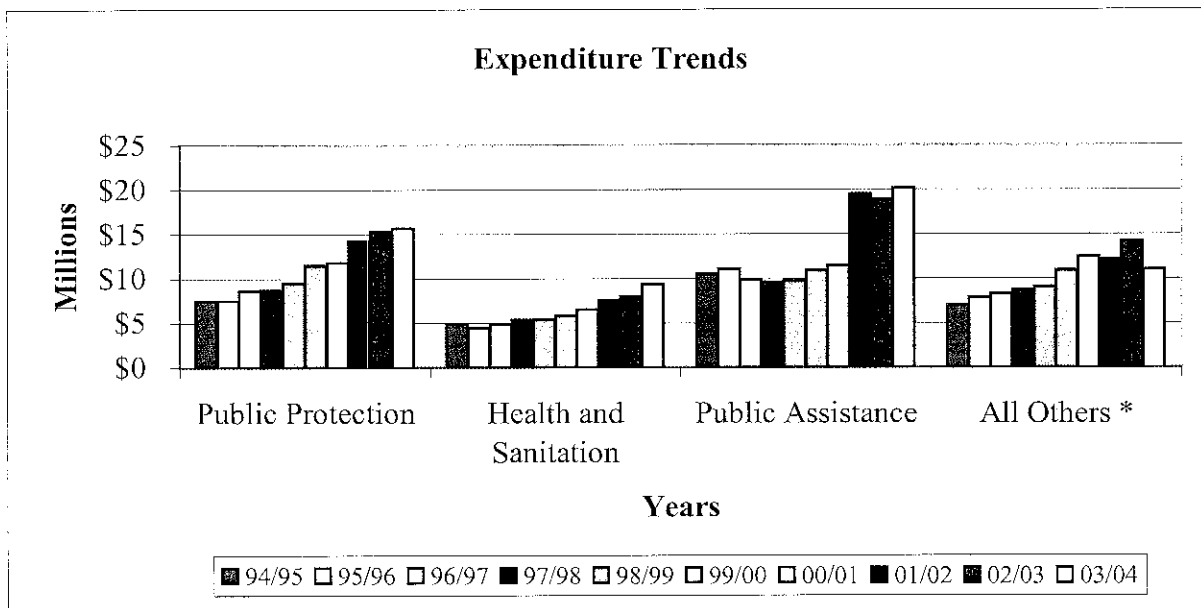
	Beginning July 1, 2003	Additions	Deletions	Ending June 30, 2004
<b>All Agency Funds</b>				
Assets:				
Cash and investments	\$ 3,475,972	\$ 88,770,733	\$ 89,331,566	\$ 2,915,139
Cash with fiscal agent	1,768,656	167,287	48,724	1,887,219
Taxes receivable	2,342,687	20,451,245	20,988,154	1,805,778
Due from other funds	-	39,998	-	39,998
Due from other governments	-	302,973	-	302,973
Other assets	971,560	154,802	298,604	827,758
Total assets	<u>\$ 8,558,875</u>	<u>\$ 109,887,038</u>	<u>\$ 110,667,048</u>	<u>\$ 7,778,865</u>
Liabilities:				
Accounts payable	\$ 1,234,711	\$ 96,636	\$ 326,044	\$ 1,005,303
Due to other funds	107,621	126,184	-	233,805
Due to other governments	3,685	303,900	3,685	303,900
Advances from other funds	84,501	-	66,904	17,597
Agency obligations	7,128,357	109,360,318	110,270,415	6,218,260
Total liabilities	<u>\$ 8,558,875</u>	<u>\$ 109,887,038</u>	<u>\$ 110,667,048</u>	<u>\$ 7,778,865</u>



## Statistical Section

**COUNTY OF GLENN, CALIFORNIA**  
**General Government Expenditures by Function\***  
**Last Ten Fiscal Years**

Fiscal Year	Public Protection	Health and Sanitation	Public Assistance	All Others**	Total
1994/95	\$ 7,464,990	\$ 4,944,906	\$ 10,515,693	\$ 7,010,692	\$ 29,936,281
1995/96	7,503,888	4,455,783	11,074,206	7,844,635	30,878,512
1996/97	8,638,057	4,870,438	9,813,722	8,295,907	31,618,124
1997/98	8,713,609	5,373,035	9,584,357	8,712,103	32,383,104
1998/99	9,518,416	5,462,050	9,693,474	9,042,454	33,716,394
1999/00	11,490,460	5,849,537	10,927,626	10,931,822	39,199,445
2000/01	11,803,594	6,500,881	11,412,230	12,403,234	42,119,939
2001/02	14,240,830	7,560,539	19,512,782	12,136,575	53,450,726
2002/03	15,304,335	8,005,829	18,864,961	14,211,665	56,386,790
2003/04	15,640,848	9,364,177	20,119,080	11,019,107	56,143,212



\* Includes General, Special Revenue, Debt Service and Capital Project Funds.

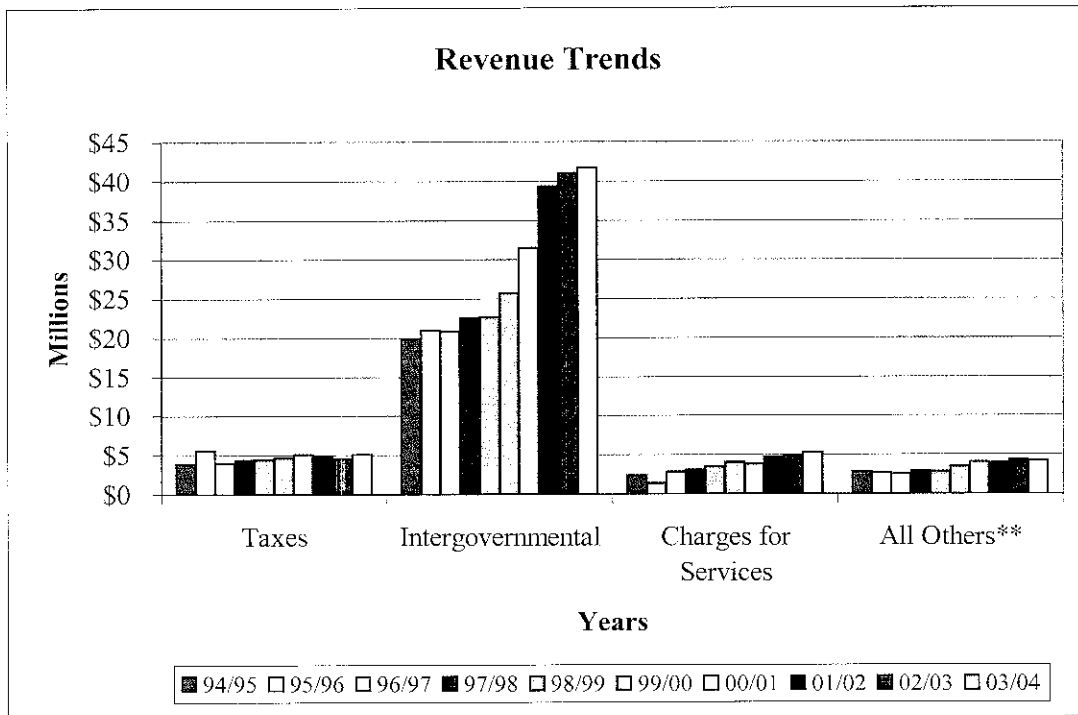
\*\* Includes general government, public ways and facilities, education, debt service and capital outlay expenditures.

Source: Comprehensive Annual Financial Report



**COUNTY OF GLENN, CALIFORNIA**  
**General Government Revenues by Source\***  
**Last Ten Fiscal Years**

Fiscal Year	Taxes	Inter-governmental	Charges for Services	All Others**	Total
1994/95	\$ 3,883,061	\$ 19,859,970	\$ 2,336,241	\$ 2,802,981	\$ 28,882,253
1995/96	5,615,629	20,994,307	1,346,588	2,702,595	30,659,119
1996/97	3,988,593	20,821,620	2,862,103	2,534,760	30,207,076
1997/98	4,398,826	22,578,386	3,042,825	2,930,730	32,950,767
1998/99	4,456,025	22,641,015	3,495,334	2,808,173	33,400,547
1999/00	4,692,273	25,768,196	4,046,489	3,482,716	37,989,674
2000/01	5,122,836	31,513,710	3,844,202	4,077,203	44,557,951
2001/02	4,769,374	39,342,369	4,704,109	4,000,991	52,816,843
2002/03	4,561,652	41,011,277	4,972,724	4,389,084	54,934,737
2003/04	5,108,015	41,661,011	5,262,650	4,198,164	56,229,840



\* Includes General, Special Revenue, Debt Service and Capital Project Funds.

\*\* Includes licenses and permits, fines forfeitures and penalties, use of money and property and miscellaneous.

Source: Comprehensive Annual Financial Report

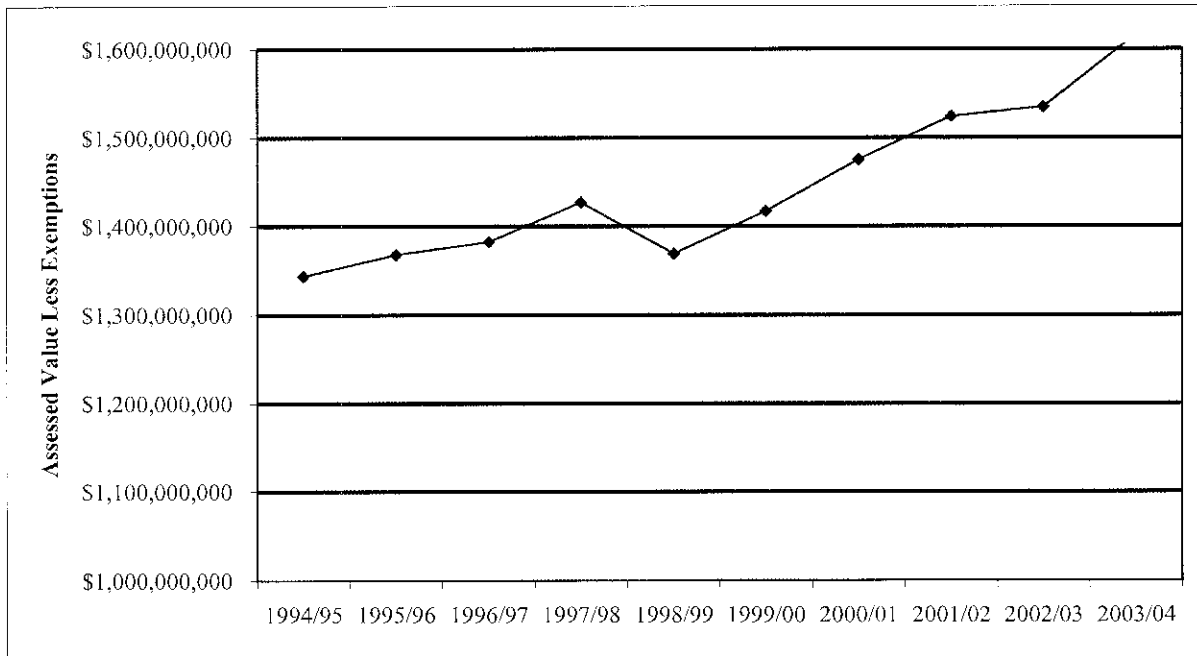
**COUNTY OF GLENN, CALIFORNIA**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

Fiscal Year	Tax Bills Issued	Total Tax Levy	Current Tax Collections	Percent of Current Taxes Collected	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Tax Levy
1994/95	14,222	\$ 14,979,028	\$ 14,555,301	97.2%	\$ 423,727	2.8%
1995/96	14,277	15,196,364	14,840,060	97.7%	356,304	2.3%
1996/97	14,393	15,237,706	14,888,294	97.7%	349,412	2.3%
1997/98	14,338	15,508,681	15,156,055	97.7%	352,625	2.3%
1998/99	14,375	16,125,823	15,745,443	97.6%	380,380	2.4%
1999/00	14,707	16,633,522	16,272,591	97.8%	360,931	2.2%
2000/01	14,649	17,173,929	16,399,169	95.5%	774,760	4.5%
2001/02	14,906	17,873,305	17,343,991	97.0%	529,314	3.0%
2002/03	14,838	18,222,869	17,833,019	97.9%	389,850	2.1%
2003/04	14,783	19,233,422	18,965,225	98.6%	268,197	1.4%

Source: Glenn County Department of Finance - Treasurer/Tax Collector Division

**COUNTY OF GLENN, CALIFORNIA**  
**Assessed Value of Taxable Property**  
**Last Ten Fiscal Years**

Fiscal Year	Assessed Value					Assessed Value Less Exemptions		Net Increase	
	Land	Improvements	Personal Property	Total	Exemptions	Exemptions	Amount	Percentage	
1994/95	\$ 555,561,684	\$ 698,078,289	\$ 138,092,167	\$ 1,391,732,140	\$ 47,834,623	\$ 1,343,897,517	-	-	
1995/96	554,125,361	713,347,139	149,725,172	1,417,197,672	49,103,233	1,368,094,439	24,196,922	1.8%	
1996/97	555,726,836	729,065,698	147,122,031	1,431,914,565	49,559,792	1,382,354,773	14,260,334	1.0%	
1997/98	593,604,412	739,283,817	149,073,325	1,481,961,554	55,382,494	1,426,579,060	44,224,287	3.2%	
1998/99	610,980,160	658,535,818	155,621,607	1,425,137,585	56,096,229	1,369,041,356	(57,537,704)	-4.0%	
1999/00	624,971,835	686,517,127	162,974,741	1,474,463,703	57,783,750	1,416,679,953	47,638,597	3.5%	
2000/01	634,309,231	715,810,490	182,545,779	1,532,665,500	58,213,072	1,474,452,428	57,772,475	4.1%	
2001/02	651,331,944	745,946,260	184,941,874	1,582,220,078	59,104,642	1,523,115,436	48,663,008	3.3%	
2002/03	643,862,807	766,494,948	182,073,403	1,592,431,158	58,262,871	1,534,168,287	11,052,851	0.7%	
2003/04	681,451,279	808,295,048	182,264,361	1,672,010,688	55,923,498	1,616,087,190	81,918,903	5.3%	



Source: Glenn County Department of Finance

**COUNTY OF GLENN, CALIFORNIA**  
**Property Tax Rates - Direct and Overlapping Governments**  
**Last Ten Fiscal Years**

Fiscal Year	Countywide Tax	(1) Schools	Total
1994/95	1.00000	0.01600	1.01600
1995/96	1.00000	0.01822	1.01822
1996/97	1.00000	0.00840	1.00840
1997/98	1.00000	0.01400	1.01400
1998/99	1.00000	0.01833	1.01833
1999/00	1.00000	0.03050	1.03050
2000/01	1.00000	0.04833	1.04833
2001/02	1.00000	0.05233	1.05233
2002/03	1.00000	0.04395	1.04395
2003/04	1.00000	0.04250	1.04250

Source: Glenn County Department of Finance

(1) Rates shown represent a weighted average of the various school district tax rate areas within the County of Glenn

California voters, on June 6, 1978, approved a constitutional amendment to Article XIII A of the California Constitution, commonly known as Proposition 13, which limits the taxing power of California public agencies. Legislation enacted by the California Legislature to implement Article XIII A (Statutes of 1978, Chapter 292, as amended) provides that notwithstanding any other law, local agencies may not levy property tax except to pay debt service on indebtedness approved by voters prior to July 1, 1978, and that each County will levy the maximum permitted by Article XIII A of \$1 per \$100 of full cash value, pursuant to Senate Bill 1656, Statutes of 1978. The rates shown above are percentages of assessed valuation.

**COUNTY OF GLENN, CALIFORNIA**  
**Computation of Legal Debt Margin**  
**June 30, 2004**

**Assessed Valuations:**

Assessed Value	\$ 1,616,087,190
Debt Limitation	-
Amount of Debt Applicable to Debt Limit:	<u>-</u>
Legal Debt Margin	<u><u>\$ 1,616,087,190</u></u>

**COUNTY OF GLENN, CALIFORNIA**  
**Ratio of Net General Obligation Bonded Debt to Assessed**  
**Value and Net General Obligation Bonded Debt Per Capita**  
**Last Ten Fiscal Years**

Fiscal Year	(1) Population	(2) Assessed Value	(3) Gross Bonded Debt	Bonded Debt to Assessed Value	Gross Bonded Debt per Capita
1994/95	25,900	\$ 1,343,897,517	-	-	-
1995/96	26,150	1,368,094,439	-	-	-
1996/97	26,350	1,382,354,773	-	-	-
1997/98	26,400	1,426,579,060	-	-	-
1998/99	26,400	1,369,041,356	-	-	-
1999/00	26,300	1,416,679,953	-	-	-
2000/01	26,550	1,474,452,428	-	-	-
2001/02	26,600	1,523,115,436	-	-	-
2002/03	26,750	1,534,168,287	-	-	-
2003/04	27,050	1,616,087,190	-	-	-

(1) Source: California Department of Finance, Demographic Research Unit

(2) Source: Glenn County Department of Finance

(3) Glenn County does not have any general obligation bonded debt.

**COUNTY OF GLENN, CALIFORNIA**  
**Ratio of Annual Debt Service Expenditures for General Obligation**  
**Bonded Debt to Total General Governmental Expenditures**  
**Last Ten Fiscal Years**

Fiscal Year	(1) Debt Service Expenditure		Total Debt Service	(2) Total Expenditures	Ratio Debt Service to Total Expenditures
	Principal	Interest and Finance Charges			
1994/95	-	-	-	\$ 29,936,281	-
1995/96	-	-	-	30,878,512	-
1996/97	-	-	-	31,618,124	-
1997/98	-	-	-	32,383,104	-
1998/99	-	-	-	33,716,394	-
1999/00	-	-	-	39,199,445	-
2000/01	-	-	-	42,119,939	-
2001/02	-	-	-	53,450,726	-
2002/03	-	-	-	56,386,790	-
2003/04	-	-	-	56,143,212	-

(1) Includes debt service expenditures for general obligation bonded debt only.

Source: Comprehensive Annual Financial Report

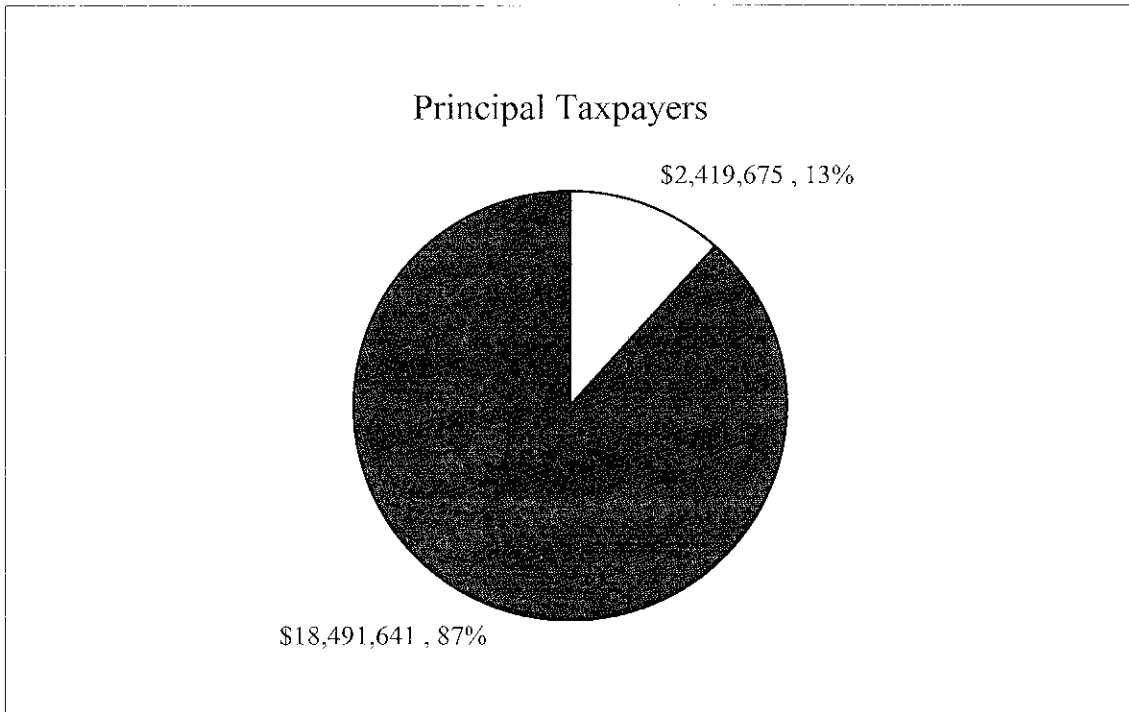
**COUNTY OF GLENN, CALIFORNIA**  
**Computation of Direct and Overlapping Bonded Debt**  
**June 30, 2004**

	Net General Obligation Bonded Debt Outstanding	Percentage Applicable to Government	Amount Applicable to Government
<b>Direct:</b>			
General Obligation Debt	\$ -	-	\$ -
 <b>Overlapping:</b>			
Willows Unified School District 1994	80,000	0%	-
Hamilton Union High School District 1998	1,205,000	0%	-
Plaza Unified School District 2000	720,000	0%	-
	\$ 2,005,000		\$ -



**COUNTY OF GLENN, CALIFORNIA**  
**Principal Taxpayers**  
**June 30, 2004**

Taxpayer	Total Taxes	Percentages	Assessed Value
Johns Manville International	\$ 775,143	4.19%	\$ 75,317,004
Pacific Gas & Electric Co.	645,705	3.49%	60,070,643
Venoco Inc.	328,320	1.78%	32,107,478
Sacramento Municipal Utility District	121,404	0.66%	11,293,421
The Nature Conservancy	112,417	0.61%	10,653,187
Williams Ej Etal	95,855	0.52%	3,846,966
Big W Ranch Corp	94,075	0.51%	9,032,693
Koehnen & Sons Orchard C F	88,931	0.48%	8,307,888
SBC California	86,672	0.47%	8,062,541
Department of Veterans Affairs	71,153	0.38%	6,225,691
<b>Total taxes of 10 largest taxpayers</b>	<b>\$ 2,419,675</b>	<b>13.09%</b>	<b>\$ 224,917,512</b>
<b>Total taxes of all taxpayers</b>	<b>\$ 18,491,641</b>	<b>100.00%</b>	



Source: Glenn County Department of Finance - Treasurer-Tax Collector

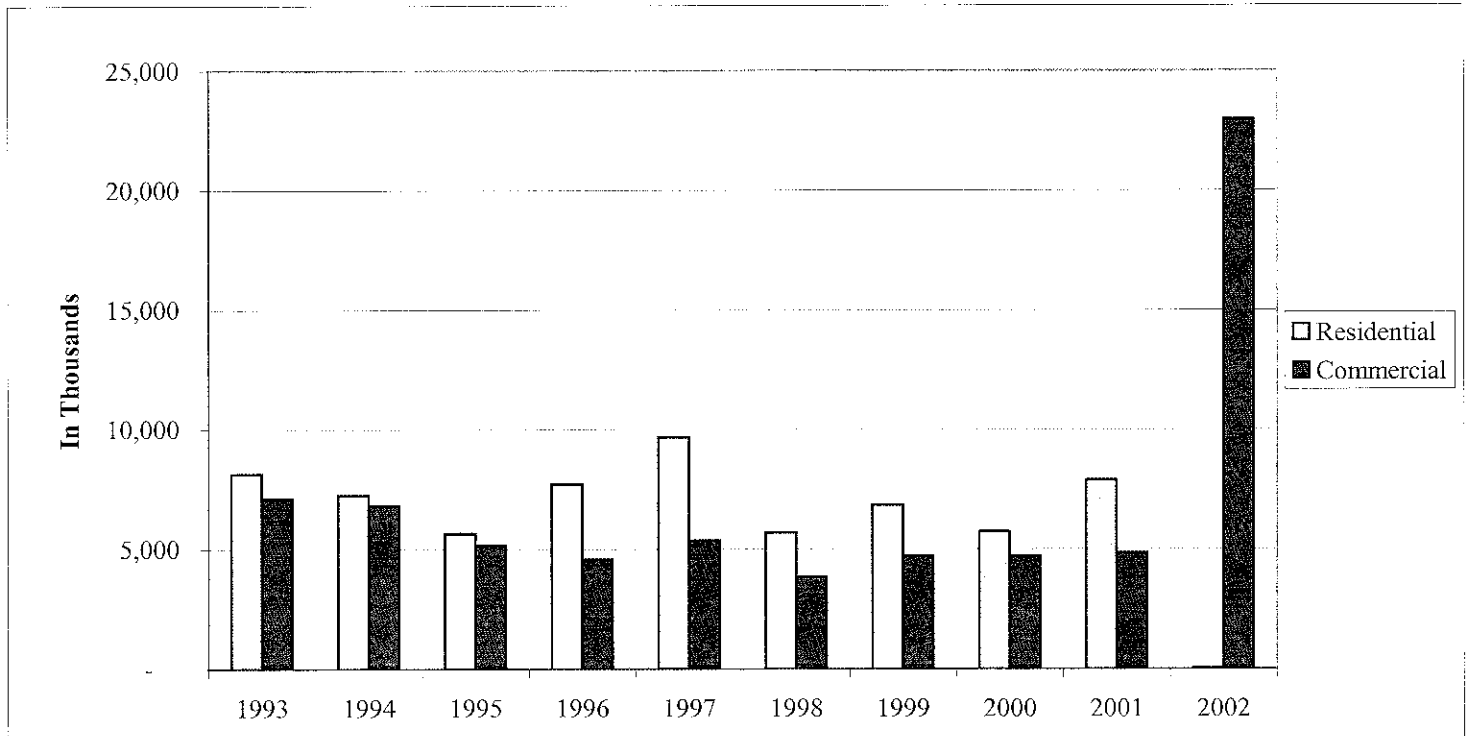
**COUNTY OF GLENN, CALIFORNIA**  
**Major Employers**  
**June 30, 2004**

Employer	Nature of Enterprise	Number of Employees
<b>MANUFACTURING EMPLOYMENT</b>		
Johns Manville International	Fiberglass Insulation	340
Dole Nut Company	Nut Manufacturing	132
Kiva Designs	Textile Bags	82
L&W Stone Corporation	Stone Products	70
Rumiano Cheese	Chesse Processing	60
Sacramento Valley Milling	Dried Beans Manufacturing	65
Mid America/Glenn Milk	Milk Processing	55
Musco Olive Products	Olive Processing	50
Baldwin Minkler Farms	Almond Manufacturing	36
Kraemer & Co. Manufacturing	Steel Construction	30
 <b>NONMANUFACTURING EMPLOYMENT</b>		
County of Glenn	County Government	650
Orland Joint Union School District	Public Schools	231
Willows Unified School District	Public Schools	219
WalMart Stores	Retail Sales	200
Glenn Medical Center	Medical Care	93
United States Forest Service	Federal Government	90
Hamilton Union Elementary School District	Public Schools	75
Sunbridge Care Center	Skilled Nursing Facility	70

Source: Glenn County Office of Economic Development, January 2000

**COUNTY OF GLENN, CALIFORNIA**  
**Building Permit Valuation**  
**(in thousands)**  
**Last Ten Years**

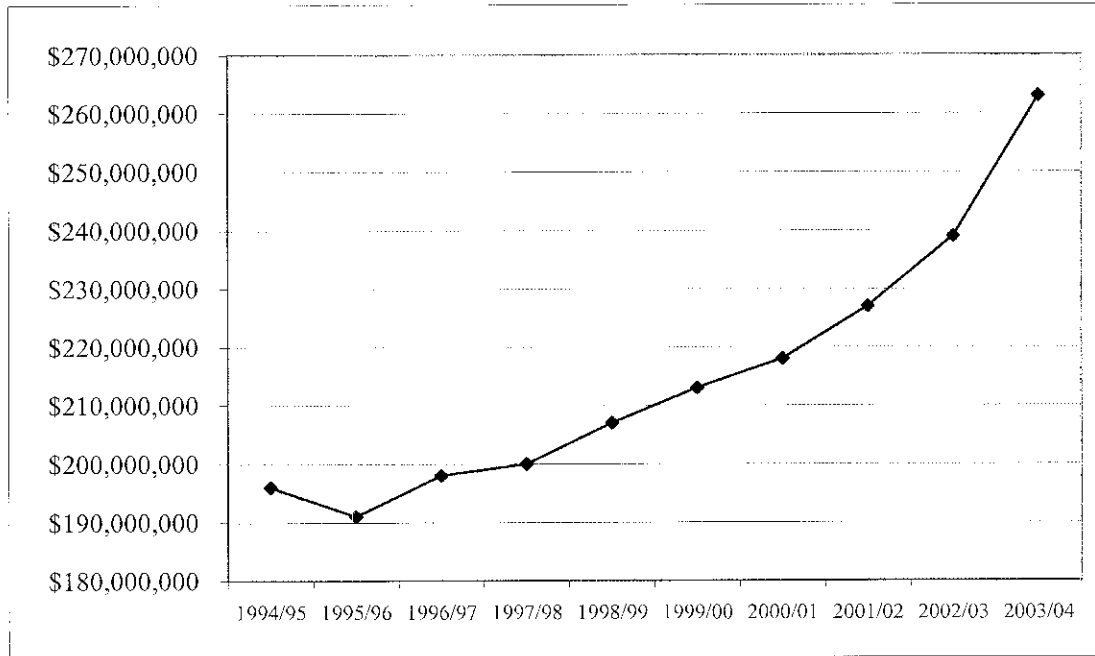
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
<b>Residential</b>										
New Single Family Dwelling	\$ 6,838	\$ 6,262	\$ 4,146	\$ 6,361	\$ 8,929	\$ 4,953	\$ 5,264	\$ 4,670	\$ 6,728	\$ 8
Alterations and Additions	1,303	991	1,493	1,345	745	727	1,577	1,057	1,159	14
<b>Total Residential</b>	<b>8,141</b>	<b>7,253</b>	<b>5,639</b>	<b>7,706</b>	<b>9,674</b>	<b>5,680</b>	<b>6,841</b>	<b>5,727</b>	<b>7,887</b>	<b>22</b>
<b>Nonresidential</b>										
New Commerical	4,886	3,045	731	405	1,667	-	1,604	176	822	1,847
New Industrial	-	-	724	-	-	460	-	-	376	3,395
Other Construction	1,897	2,347	2,423	2,786	2,263	2,218	2,364	4,043	3,135	6,244
Alterations and Additions	313	1,425	1,274	1,378	1,420	1,155	735	485	497	11,485
<b>Total Nonresidential</b>	<b>7,096</b>	<b>6,817</b>	<b>5,152</b>	<b>4,569</b>	<b>5,350</b>	<b>3,833</b>	<b>4,703</b>	<b>4,704</b>	<b>4,830</b>	<b>22,971</b>
<b>Total Valuation</b>	<b>\$ 15,237</b>	<b>\$ 14,070</b>	<b>\$ 10,791</b>	<b>\$ 12,275</b>	<b>\$ 15,024</b>	<b>\$ 9,513</b>	<b>\$ 11,544</b>	<b>\$ 10,431</b>	<b>\$ 12,717</b>	<b>\$ 22,993</b>



Source: Construction Industry Research Board.

**COUNTY OF GLENN, CALIFORNIA**  
**Deposits in FDIC Insured Institutions**  
**Last Ten Fiscal Years**

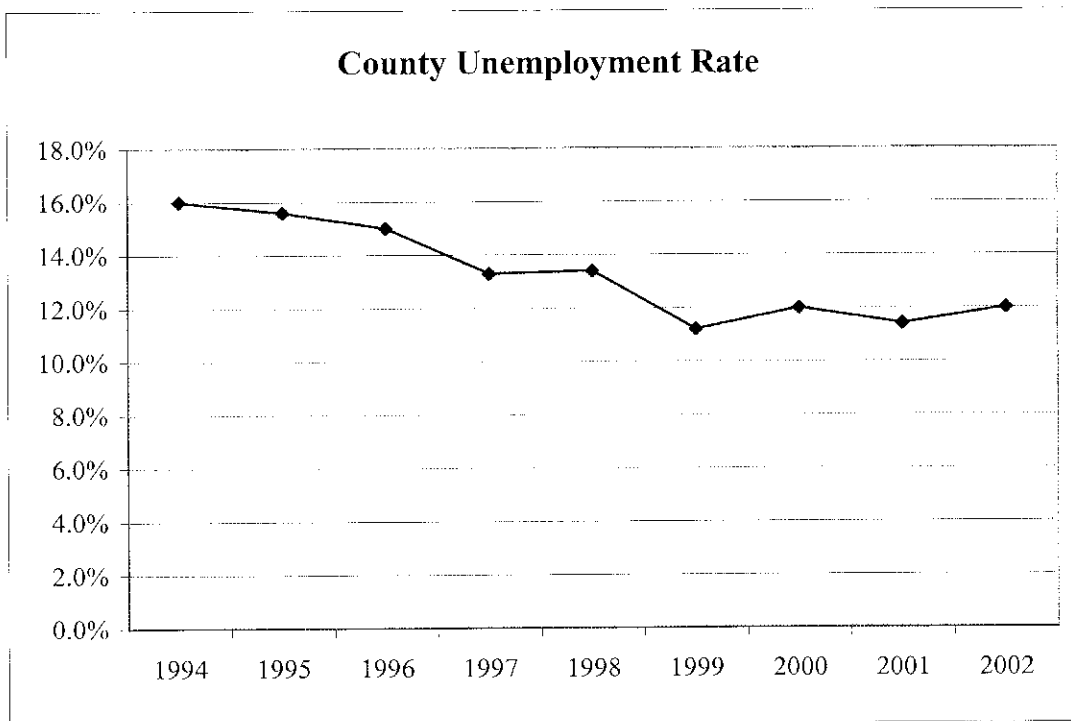
Fiscal Year	Number of Institutions	Number of Offices	Deposits		Net Increase	
			Amount	Percentage	Amount	Percentage
1994/95	4	8	\$ 196,000,000	\$ -	0.00%	0.00%
1995/96	4	8	191,000,000	(5,000,000)	-2.55%	-2.55%
1996/97	4	8	198,000,000	7,000,000	3.66%	3.66%
1997/98	4	8	200,000,000	2,000,000	1.01%	1.01%
1998/99	4	8	207,000,000	7,000,000	3.50%	3.50%
1999/00	4	8	213,000,000	6,000,000	2.90%	2.90%
2000/01	4	8	218,000,000	5,000,000	2.35%	2.35%
2001/02	4	8	227,000,000	9,000,000	4.13%	4.13%
2002/03	4	8	239,000,000	12,000,000	5.29%	5.29%
2003/04	4	8	263,000,000	24,000,000	10.04%	10.04%



Source: Federal Deposit Insurance Corporation (FDIC).

**COUNTY OF GLENN, CALIFORNIA**  
**Demographic Statistics**  
**Last Ten Fiscal Years**

Year	(1) Population	(2) School Enrollment	(3) County Unemployment Rate	(4) Per Capita Personal Income
1994	25,900	6,074	16.0%	\$ 16,256
1995	26,150	6,232	15.6%	15,694
1996	26,350	6,188	15.0%	17,190
1997	26,400	6,206	13.3%	18,027
1998	26,400	6,167	13.4%	17,247
1999	26,300	6,215	11.2%	18,286
2000	26,550	6,234	12.0%	19,213
2001	26,600	6,167	11.4%	18,031
2002	26,750	6,055	12.0%	Not Available
2003	27,050	6,103	Not Available	Not Available



(1) Source: California Department of Finance

(2) Source: California Department of Education

(3) Source: California Employment Development Department

(4) Source: U.S. Department of Commerce, Bureau of Economic Analysis

**COUNTY OF GLENN, CALIFORNIA**  
**Miscellaneous Statistical Data**  
**June 30, 2004**

Geographic Location: The County of Glenn is located 90 miles north of Sacramento and 70 miles south of Redding along Interstate 5. Glenn County has a total area of 1327 square miles. Glenn County represents .81 percent of the total area of the State of California.

The eastern half of Glenn County lies within the Sacramento Valley, an agriculturally rich area with rice as its predominant crop. The western quarter of the county is within the Coast Range, which rises to over 7,448 feet at Black Butte in the northwestern part of the county and is mostly forested. The remaining quarter is low foothills with narrow valleys where ranching is dominant.

County Seat: Willows, California

Date of Incorporation: March 5, 1891

Form of Government: General Law County, government by a five-member Board of Supervisors

Fiscal Year: July 1 through June 30

Incorporated Cities: Orland - Population 6,375 (2003)  
 Willows - Population 6,275 (2003)

Roads: 860 miles of County maintained streets and roads in the unincorporated areas

County Employees  
 at June 30:

Year	Number of Employees	Percent of Increase/ (Decrease)
1995	520	1%
1996	436	-16%
1997	442	1%
1998	457	3%
1999	459	0%
2000	516	12%
2001	498	-3%
2002	538	8%
2003	537	0%
2004	504	-6%

Source: Glenn County Department of Finance  
 Decrease from 1995 to 1996 was due to the hospital ceasing to be part Glenn County government.



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