

County of Glenn
State of California

Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2007



Snow Geese

Picture Compliments of Glenn-Colusa Irrigation District

Don Santoro, CPA
Director of Finance

County of Glenn, California



Comprehensive Annual Financial Report

For the Fiscal Year Ended

June 30, 2007

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, 2007**

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Introductory Section



GLENN COUNTY
DEPARTMENT OF FINANCE
516 West Sycamore Street
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Telephone (530) 934-6476
FAX (530) 934-6421



Don Santoro, CPA
Director of Finance

Debbie Newman
Assistant Director of Finance

December 27, 2007

To the Board of Supervisors and Citizens of Glenn County:

The comprehensive annual financial report (CAFR) of the County of Glenn (County), California for the fiscal year ended June 30, 2007, 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 generally accepted accounting principles (GAAP) in the United States of America. 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 Caporicci & Larson, Certified Public Accountants, 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, 2007 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, 2007, 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.

Profile of the Government

The County of Glenn 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 1,300 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 2004, the agriculture industry provided 24 percent of the total employment. The County's most common crops are rice, almonds, walnuts, hay, corn, dried plums, and wheat. 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 also a dominant industry, providing almost 25 percent of the total employment in 2004. 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 2007, those three industries combined will account for almost 51 percent of the total nonfarm employment.

The County is currently home to over 28,600 people. Between 1996 and 2006, the County's population grew 8 percent. According to population projections, the County will grow to over 29,700 residents by the year 2030, an increase of only 4 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 are 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 2006, the trends in the County of Glenn were different. The County has experienced only minor increases (.024% per year) in labor force but continues to have a higher unemployment rate than the rest of the state. In 2006, Glenn County's unemployment rate was 6.3 percent, compared to California's rate of 4.6 percent.. 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 63 percent of all governmental funds' revenue. Therefore, the County's financial health is tied closely to the financial condition of the State government. Proposition 1A, approved by the voters of California and supported by governor, gives some stability to local government revenues by protecting local funding for public safety, health, libraries, parks, and other locally delivered services.

This increases control of the budget process at the County level and reduces the ability of the State to impose limits on County operations.

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

Negotiations for renovations of the Historic Courthouse and Willows Memorial Hall to comply with the state requirement for Courthouse Facilities Transfer are currently underway. Glenn County's proposal will include additional debt of \$1,600,000 to be paid from funds that would otherwise be sent to the state. This debt will have no impact on the County's general fund.

Cash Management Policies and Procedures

Except for amounts held with trustees under bond indentures or other restrictive agreements, the County Director of Finance (Director) invests the County's cash and investments. The Director invests such amounts in accordance with investment policy guidelines established by the Director and adopted 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. Compliance with the investment policy is independently audited on an annual basis.

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, 2006. This was the fourth consecutive 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, 2006. 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, Caporicci & Larson, Certified Public Accountants, 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 made the preparation of this report possible.

Respectfully submitted,



Don Santoro, CPA
Director of Finance

COUNTY OF GLENN
PUBLIC OFFICIALS
As of June 30, 2007

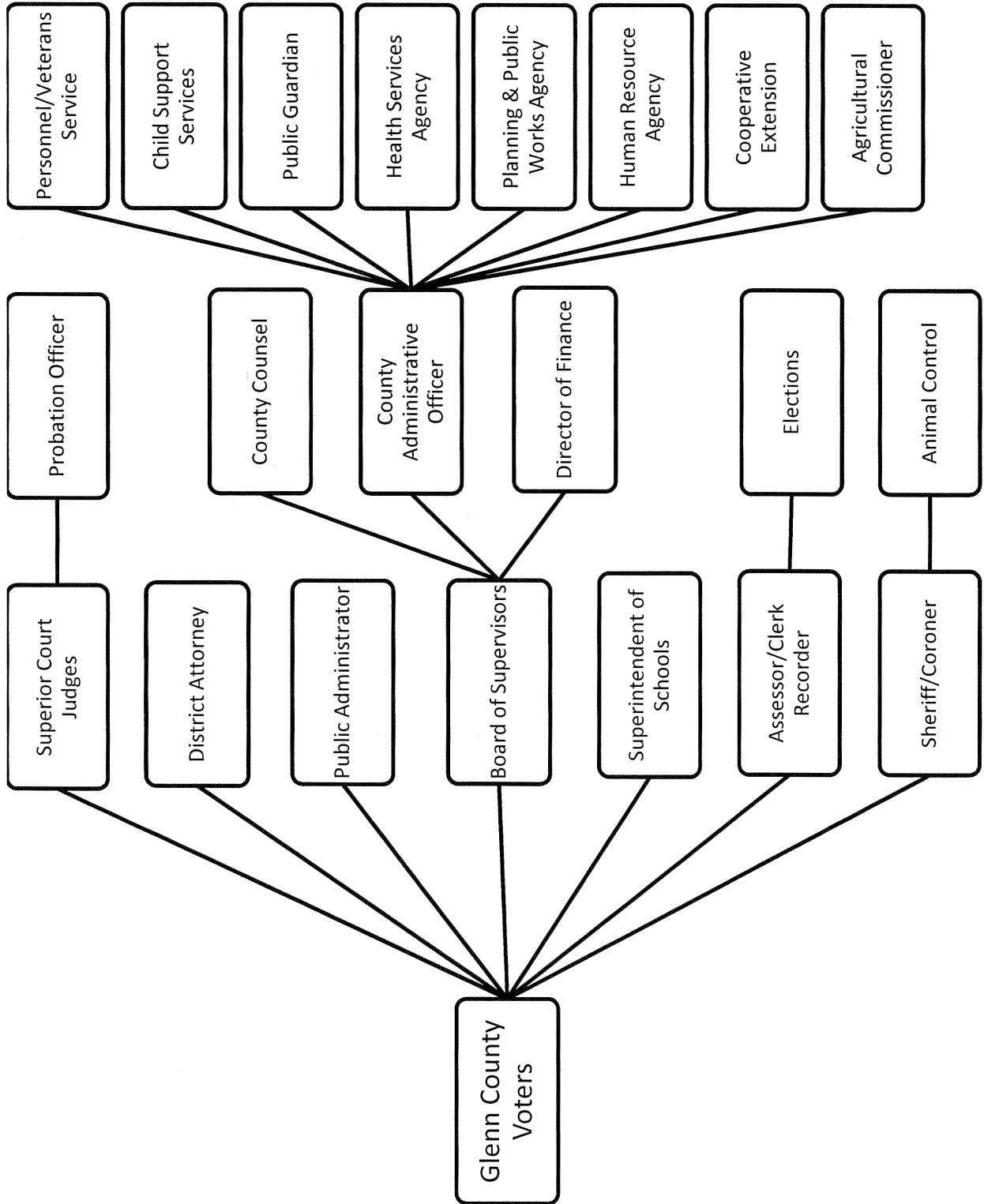
ELECTED OFFICIALS

Assessor, Clerk-Recorder, Elections	Vince Minto
District Attorney	Robert Holzapfel
Public Administrator	Deanna Rakestraw
Sheriff-Coroner	Larry Jones
Superintendent of Schools	Arturo Barrera
Superior Court Judge	Donald Cole Byrd
Superior Court Judge	Angus I. Saint-Evens
Supervisor, District 1	Tom McGowan, Chairman
Supervisor, District 2	Tracey Quarne
Supervisor, District 3	John Amaro
Supervisor, District 4	Michael Murray, Vice Chairman
Supervisor, District 5	Keith Hansen

APPOINTED OFFICIALS

Agricultural Commissioner	Mark Black
Animal Control Officer	Raymond J. Cavier
Child Support Services	Carroll Ragland
Cooperative Extension	Bill Krueger
County Administrative Officer	David Shoemaker
County Counsel	Thomas Agin
Director of Finance	Don Santoro
Emergency Services Coordinator	Larry Jones
Health Services Director	Scott Gruendl
Human Resource Agency	Kim Gaghagen
Personnel Director	John Greco
Probation Officer	Brandon Thompson
Public Guardian	Deanna Rakestraw
Planning & Public Works Director	Dan Obermeyer
Sealer of Weights and Measures	Mark Black
Surveyor	Dan Obermeyer
Veteran's Service Officer	John Greco

COUNTY OF GLENN - ORGANIZATION CHART



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, 2006

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.



President

Executive Director



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Financial Section



INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Glenn, California (County), as of and for the year ended June 30, 2007, 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 an opinion on these financial statements based on our audit. We did not audit the financial statements of the following discretely presented component unit:

- FIRST 5 Glenn County, which represents \$745,396 of assets and \$599,260 of revenues.

Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion on the basic financial statements of the County, insofar as it related to those amounts included for the above mentioned component unit in the accompanying basic financial statements of the County, is based solely on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards in the United States 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 basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, a discrete component unit, each major fund, and the aggregate remaining fund information of the County as of June 30, 2007, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with generally accepted accounting principles in the United States.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2007 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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1

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To the Honorable Board of Supervisors
of the County of Glenn
Willows, California
Page Two

The accompanying Required Supplementary Information, such as Management's Discussion and Analysis, budgetary comparison information and other information as listed in the table of contents are not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. 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 an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying supplementary information is presented for purpose of additional analysis and is not a required part of the basic financial statements. The supplementary information has 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 Section and Statistical Tables 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.

Capricci & Carson

Oakland, California
December 27, 2007

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, 2007. 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 2006-07 by \$47,123,762 (*net assets*). Of the net assets amount, \$6,894,436 in *unrestricted net assets* is available to meet ongoing obligations to citizens and creditors, \$4,960,569 in *restricted net assets* must be used only for specific purposes and \$35,268,757 is *invested in capital assets, net of related debt*.
- The County's total net assets increased by \$21,286,494. Net assets increased by \$21,848,020 from Infrastructure capitalization. Net assets decreased by \$561,526 as a result of increased general government expenditures.
- As of June 30, 2007, the County's governmental funds reported combined fund balances of \$12,319,204, a decrease of \$1,042,670 in comparison with the prior year. Approximately 81% of the combined fund balances, or \$9,946,888 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 \$3,438,874 or approximately 7% of total General Fund expenditures. However, this entire amount has been budgeted either for expenditure in FY 2007-08 or is reserved for future uses.
- The County's total long-term obligations increased by \$639,268 in comparison with the prior year. The increase is attributed to an increase in the landfill post-closure liability and new loans for landfill operation equipment.

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, such as 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 35 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 – 51 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 53 - 62 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 63 - 123 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 \$47,123,762 at June 30, 2007, the end of the County's fiscal year.

The largest portion of the County's net assets of \$35,268,757 (75%) reflects its investment in *capital assets* (i.e. 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 (15%) represents *unrestricted net assets* of \$6,894,436, 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 \$4,960,569 (10%) 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.

**County of Glenn
Net Assets**

	Governmental Activities		Business-type Activities		Total		Total	
	2006	2007	2006	2007	2006	2007	Dollar Change	Percent Change
	Assets:							
Current and other assets	\$ 19,258,248	\$ 18,713,687	\$ 2,813,484	\$ 4,171,623	\$ 22,071,732	\$ 22,885,310	\$ 813,578	4%
Capital assets	16,229,813	37,249,519	1,636,023	1,895,806	17,865,836	39,145,325	21,279,489	119%
Total assets	<u>35,488,061</u>	<u>55,963,206</u>	<u>4,449,507</u>	<u>6,067,429</u>	<u>39,937,568</u>	<u>62,030,635</u>	<u>22,093,067</u>	<u>55%</u>
Liabilities:								
Other liabilities	4,632,598	4,874,756	14,112	66,259	4,773,710	4,941,015	167,305	4%
Long-term obligations	5,542,002	5,426,414	3,784,588	4,539,444	9,326,590	9,965,858	639,268	7%
Total liabilities	<u>10,174,600</u>	<u>10,301,170</u>	<u>3,925,700</u>	<u>4,605,703</u>	<u>14,100,300</u>	<u>14,906,873</u>	<u>806,573</u>	<u>6%</u>
Net assets:								
Invested in capital assets,								
net of related debt	12,297,189	33,872,766	1,458,512	1,395,991	13,755,701	35,268,757	21,513,056	156%
Restricted	7,547,161	4,960,569	-	-	7,547,161	4,960,569	(2,586,592)	-34%
Unrestricted	5,469,111	6,828,701	(934,705)	65,735	4,534,406	6,894,436	2,360,030	52%
Total net assets	<u>\$ 25,313,461</u>	<u>\$ 45,662,036</u>	<u>\$ 523,807</u>	<u>\$ 1,461,726</u>	<u>\$ 25,837,268</u>	<u>\$ 47,123,762</u>	<u>\$ 21,286,494</u>	<u>82%</u>

Governmental Activities. Governmental activities decreased the County's net assets by \$1,499,445 for the year ending June 30, 2007.

Total revenues for the County's governmental activities increased less than 4%, or \$2,472,962 from the prior year as discussed below:

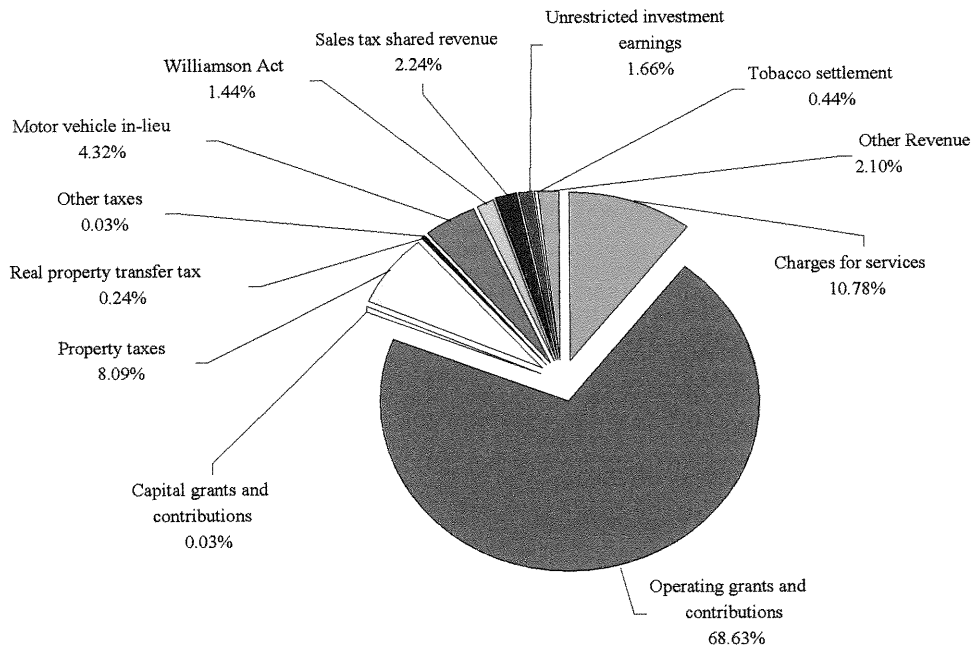
- Operating grants and contributions increased 1%, or \$489,224 due to increases in Medi-Cal reimbursements and realignment funds for both mental health and social services.
- Investment earnings increased 36%, or \$241,603 due to higher interest rates.
- Property taxes increased 17%, or \$730,635 due to the increases in local construction and resale of existing homes.

Total expenses for the County's governmental activities increased 9%, or \$5,385,492 from the prior year as discussed below.

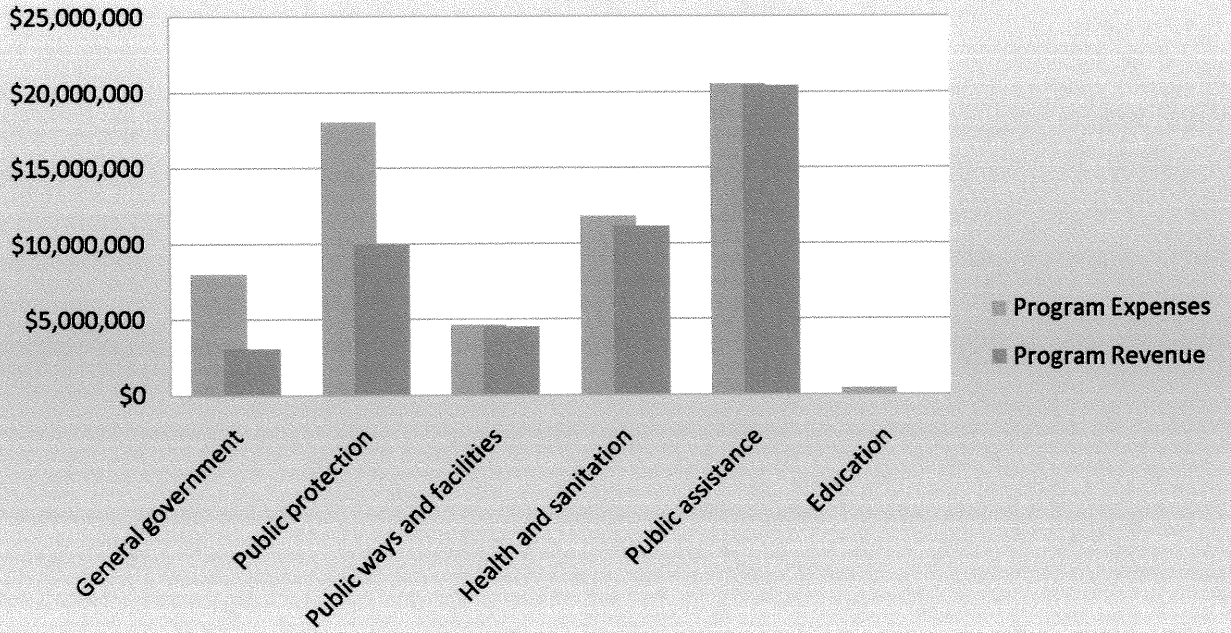
- General government expenses increased 22%, or \$1,446,344 due to increased costs.
- Public protection expenses increased 15%, or \$2,358,829 due to increased expenditures for the Sheriff, Jail, Public Works and countywide IT services.
- Public ways and facilities expenses increased 47%, or \$1,511,690 due to increased funding for road projects.
- Education expenses increased 16%, or \$58,135 due to increased costs.
- Interest on long-term debt expenses decreased 3%, or \$12,759 due to the payment of interest on the loan for the County Office of Education building.

	Governmental Activities		Business-type Activities		Total		Variance
	2006	2007	2006	2007	2006	2007	
Revenues							
Program Revenues:							
Charges for services	\$ 6,367,806	\$ 6,774,471	\$ 1,822,280	\$ 1,884,259	\$ 8,190,086	\$ 8,658,730	6%
Operating grants and contributions	42,163,401	43,143,273	194,155	139,454	42,357,556	43,282,727	2%
Capital grants and contributions	180,968	18,294			180,968	18,294	-90%
General Revenues:							
Property taxes	4,349,572	5,080,207			4,349,572	5,080,207	17%
Real property transfer tax	196,565	148,506			196,565	148,506	-24%
Other taxes	20,958	20,288			20,958	20,288	-3%
Motor vehicle in lieu	2,626,514	2,713,354			2,626,514	2,713,354	3%
Sales taxes shared revenue	1,098,831	1,409,251			1,098,831	1,409,251	28%
Williamson Act	1,047,008	1,047,903			1,047,008	1,047,903	0%
Unrestricted investment earnings	666,175	907,778	74,485	168,087	740,660	1,075,865	45%
Tobacco settlement	262,433	274,688			262,433	274,688	5%
Other	915,442	1,325,997	55	1,000,140	915,497	2,326,137	154%
Total revenues	59,895,673	62,864,010	2,090,975	3,191,940	61,986,648	66,055,950	7%
Expenses:							
General government	6,460,876	7,907,220			6,460,876	7,907,220	22%
Public protection	15,721,499	18,080,328			15,721,499	18,080,328	15%
Public ways and facilities	3,186,281	4,697,971			3,186,281	4,697,971	47%
Health and sanitation	10,981,458	11,844,587			10,981,458	11,844,587	8%
Public assistance	21,407,340	20,567,464			21,407,340	20,567,464	-4%
Education	355,383	413,518			355,383	413,518	16%
Interest on long-term debt	369,751	356,992			369,751	356,992	-3%
Landfill			1,344,661	1,697,407	1,344,661	1,697,407	26%
Hospital			15,552	32,015	15,552	32,015	106%
Airports			631,980	524,599	631,980	524,599	-17%
Total expenses	58,482,588	63,868,080	1,992,193	2,254,021	60,474,781	66,122,101	9%
Increase/(decrease) in net assets	1,413,085	(1,004,070)	98,782	937,919	1,511,867	(66,151)	-104%
Net assets - beginning (restated)	23,900,376	47,161,481	425,025	523,807	23,634,370	47,685,288	102%
Net assets - ending	25,313,461	46,157,411	523,807	1,461,726	25,146,237	47,619,137	89%

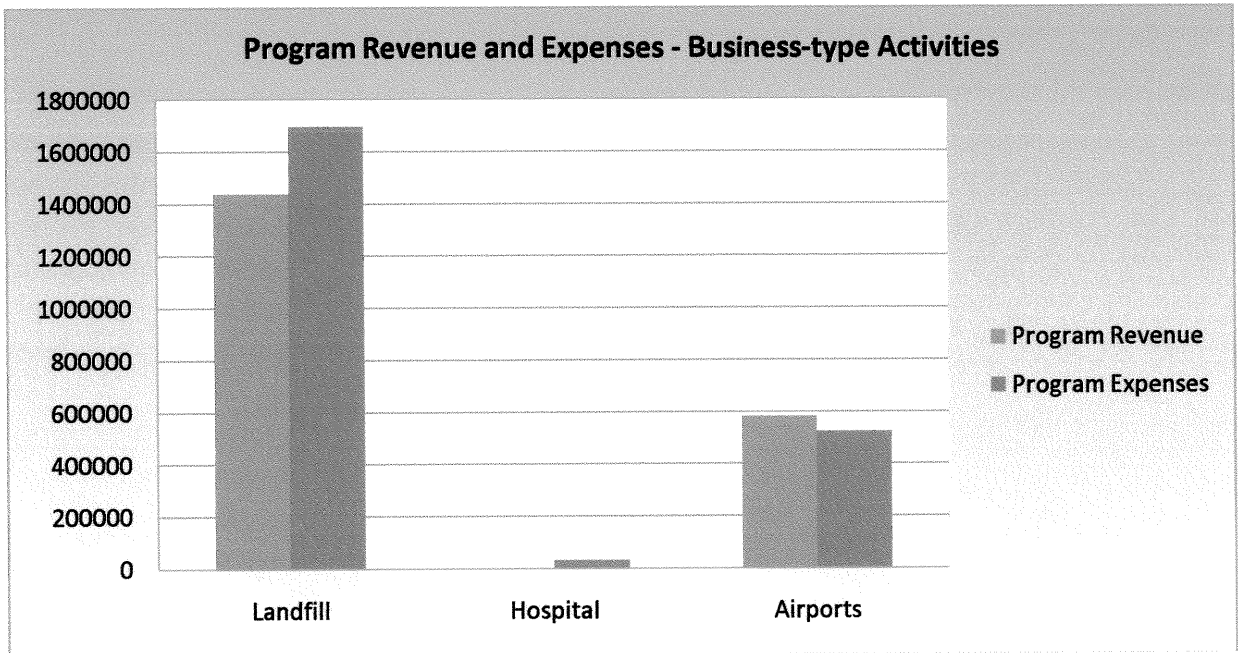
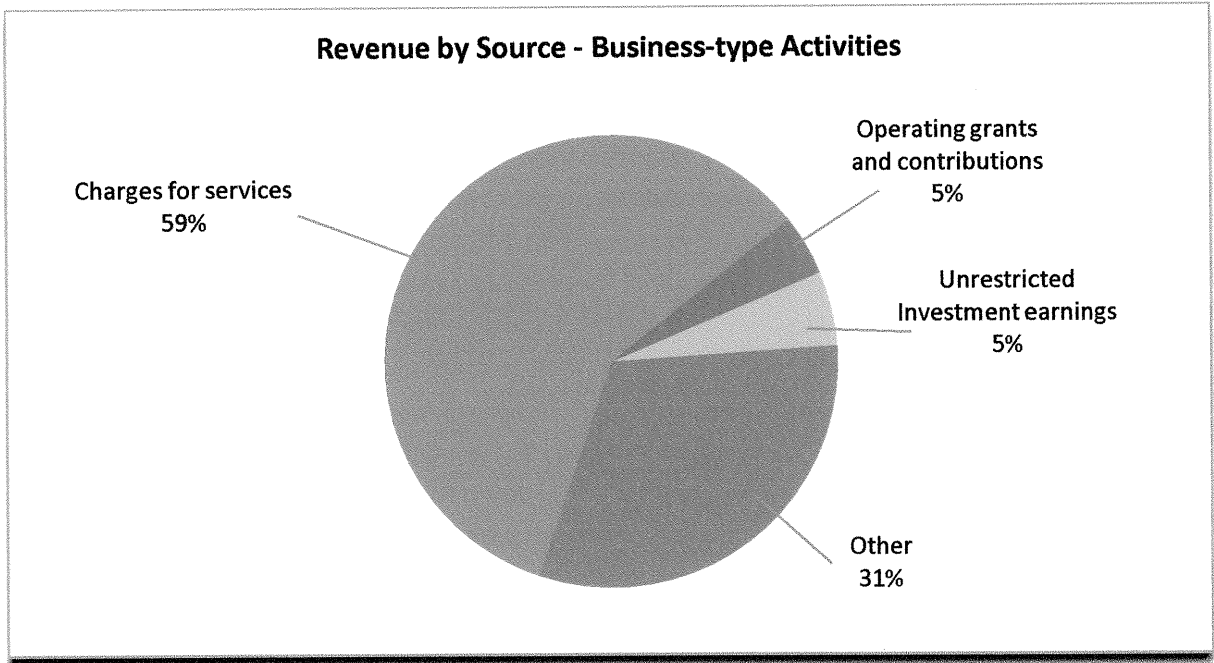
Revenue by Source - Governmental Activities



Program Revenue and Expenses - Governmental Activities



Business-type Activities. Business-type activities increased the County's net assets by \$937,919 for the year ending June 30, 2007, and was caused primarily by an increase in revenue due to a Hospital contract settlement of \$1,000,000.



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, 2007, the County's governmental funds reported combined fund balances of \$12,319,204, a decrease of \$1,042,670 in comparison with the prior year. Approximately 81% of the combined fund balances, or \$9,946,888, 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, 2007, the undesignated, unreserved fund balance of the General Fund was \$3,438,874, while total fund balance reached \$7,275,367. 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% of total fund expenditures, while total fund balance represented 15% of that same amount.

The fund balance of the General Fund decreased 11%, or \$882,025 during the current fiscal year due to increased expenditures for public protection.

Community Action Agency:

The fund balance of the Community Action Agency Fund increased 10%, or \$222,379 for the current year due to a decrease in service & supply expenditures in the current year.

Road Fund:

The fund balance of the Road Fund decreased 7,391%, or \$192,987 for the current year due to an increase in professional service costs relating to current and future road construction projects.

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 increased \$937,919 for the year and are composed of the following changes:

- Solid Waste Operating Fund net assets decreased \$21,481 because the transfers to Solid Waste Closure exceeded net income from operations.
- Solid Waste Closure Fund net assets decreased \$116,765 because closure/postclosure care costs exceed earnings and transfers in.
- Hospital Fund net assets increased \$1,015,730 because of a current year settlement with operational company.
- Orland Airport net assets increased \$55,021 because revenue exceeded operating expenses.
- Willows Airport net assets increased \$5,414 because of increased grant revenues.

Net assets of the internal service funds increased \$28,885 for the year and are composed of the following changes:

- Service Center internal services fund net assets increased \$51,400.
- Public Works internal services fund net assets decreased \$15,973.
- Human Resources Agency internal services fund net assets decreased \$26,113.
- Health Services Agency internal services fund net assets decreased \$12,082.
- Central Services internal services fund net assets decreased \$7,401.
- Vegetation and Environmental Management internal services fund net assets decreased \$3,933.
- Underground Storage Tanks internal services fund net assets increased \$42,349.
- Tri-County Bee internal services fund net assets increased \$638.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the General Fund's original budget and the final amended budget for the fiscal year ended June 30, 2007 resulted in a \$3,090,383 increase in appropriations and can be briefly summarized as follows:

- 11%, or \$489,794 in increases allocated to general government activities.
- 8%, or \$1,513,430 in increases allocated to public protection.
- 9%, or \$1,025,926 in increases allocated to health and sanitation.
- .05%, or \$9,300 in increases allocated to public assistance.
- 4%, or \$13,955 in increases allocated to education.
- 54%, or \$190,769 in increases allocated to capital projects.
- 31% or \$152,791 in decreases allocated to contingency.

The most significant changes were the increase in public protection and health and sanitation. The public protection budget was increased by \$1,513,430 due to increased costs. The health and sanitation budget was increased by \$1,025,926 due to increased costs.

Differences between the General Fund's final amended budget and actual expenditures for the fiscal year ended June 30, 2007 totaled \$6,754,083 of unexpended appropriations and can be briefly summarized as follows:

- 6%, or \$303,405 in unexpended appropriations in the general government activities.
- 12%, or \$2,460,297 in unexpended appropriations in public protection.
- 11%, or \$1,411,453 in unexpended appropriations in health and sanitation.
- 12%, or \$2,143,624 in unexpended appropriations in public assistance.
- 1%, or \$3,635 in unexpended appropriations in education.
- 16%, or \$84,460 in unexpended appropriations for capital outlay.
- 100% or \$347,209 in unexpended appropriations for contingency.

Most of the unexpended appropriations were due to the fact that the County 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, 2007, amounted to \$39,145,325 (net of accumulated depreciation). This investment in capital assets includes land and easements, infrastructure, structures and improvements, and equipment. The total increase in the County's investment in capital assets for the current period was 119% or \$21,279,489. This increase is composed of an increase of \$21,848,020 for prior year infrastructure (net of accumulated depreciation) and a decrease in operational capital assets of \$568,531, most of which is attributed to depreciation and retirement of vehicles and equipment.

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

Long-term Obligations

At June 30, 2007, the County had total long-term obligations outstanding of \$9,965,858. This amount is comprised of \$1,735,980 of compensated absences, \$4,022,289 of landfill postclosure liability, \$1,266,497 of capital leases payable, \$2,715,000 of certificates of participation, and \$226,092 of loans payable. During the year, retirements of debt amounted to \$410,431. Additions included \$434,978 for new loans payable, \$189,627 of compensated absences, and \$425,094 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 Street, Willows, CA 95988.



Basic Financial Statements

COUNTY OF GLENN, CALIFORNIA

**Statement of Net Assets
June 30, 2007**

	Governmental Activities	Business-type Activities	Total	Component Unit Children & Families Commission
Assets				
Cash and investments	\$ 11,008,483	\$ 3,426,608	\$ 14,435,091	\$ 631,188
Receivables (net)	8,122,642	116,667	8,239,309	64,747
Internal balances	(592,752)	592,752	-	-
Other assets	175,314	35,596	210,910	49,461
Capital assets:				
Nondepreciable	306,585	215,485	522,070	-
Depreciable, net	36,942,934	1,680,321	38,623,255	-
Total assets	55,963,206	6,067,429	62,030,635	745,396
Liabilities				
Payables	4,222,303	51,344	4,273,647	118,023
Refundable deposits	7,202	-	7,202	-
Unearned revenue	601,465	8,728	610,193	-
Interest payable	43,786	6,187	49,973	-
Long-term obligations:				
Due within one year	462,218	102,236	564,454	1,898
Due in more than one year	4,964,196	4,437,208	9,401,404	1,898
Total liabilities	10,301,170	4,605,703	14,906,873	121,819
Net Assets				
Invested in capital assets, net of related debt	33,872,766	1,395,991	35,268,757	-
Restricted for:				
Health and social services	3,549,187	-	3,549,187	-
Public protection	1,235,448	-	1,235,448	-
Other purposes	175,934	-	175,934	623,577
Unrestricted	6,828,701	65,735	6,894,436	-
Total net assets	\$ 45,662,036	\$ 1,461,726	\$ 47,123,762	\$ 623,577

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, 2007**

<u>FUNCTION/PROGRAM ACTIVITIES:</u>	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary Government:				
Governmental Activities:				
General government	\$ 7,907,220	\$ 2,574,216	\$ 786,476	\$ 18,294
Public protection	18,080,328	3,805,798	6,162,332	-
Public ways and facilities	4,697,971	72,801	4,438,386	-
Health and sanitation	11,844,587	254,944	10,906,090	-
Public assistance	20,567,464	61,985	20,356,650	-
Education	413,518	-	2,691	-
Interest on long-term debt	356,992	-	-	-
Total Governmental Activities	<u>63,868,080</u>	<u>6,769,744</u>	<u>42,652,625</u>	<u>18,294</u>
Business-type Activities:				
Landfill	1,697,407	1,331,771	108,419	-
Hospital	32,015	-	-	-
Airports	524,599	552,488	31,035	-
Total Business-type Activities	<u>2,254,021</u>	<u>1,884,259</u>	<u>139,454</u>	<u>-</u>
Total Primary Government	<u>\$ 66,122,101</u>	<u>\$ 8,654,003</u>	<u>\$ 42,792,079</u>	<u>\$ 18,294</u>
Component Unit:				
Children & Families Commission	<u>\$ 570,319</u>	<u>\$ -</u>	<u>\$ 574,663</u>	<u>\$ -</u>

General revenues:

Taxes:
 Property taxes
 Real property transfer tax
 Other taxes
Intergovernmental not restricted to specific programs:
 Motor vehicle in-lieu
 Williamson Act
 Sales tax shared revenue
 Sales tax in-lieu
Unrestricted investment earnings
Tobacco settlement
Other
 Total general revenues
 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.

Net (Expense) Revenue and Changes in Net Assets

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Children & Families Commission
\$ (4,528,234)		\$ (4,528,234)	
(8,112,198)		(8,112,198)	
(186,784)		(186,784)	
(683,553)		(683,553)	
(148,829)		(148,829)	
(410,827)		(410,827)	
(356,992)		(356,992)	
<u>(14,427,417)</u>		<u>(14,427,417)</u>	
	\$ (257,217)	(257,217)	
	(32,015)	(32,015)	
	58,924	58,924	
	<u>(230,308)</u>	<u>(230,308)</u>	
<u>(14,427,417)</u>	<u>(230,308)</u>	<u>(14,657,725)</u>	
			\$ <u>4,344</u>
5,080,207	-	5,080,207	-
148,506	-	148,506	-
20,288	-	20,288	-
2,713,354	-	2,713,354	-
1,047,903	-	1,047,903	-
1,029,832	-	1,029,832	-
379,419	-	379,419	-
907,778	168,087	1,075,865	22,017
274,688	-	274,688	-
<u>1,325,997</u>	<u>1,000,140</u>	<u>2,326,137</u>	<u>2,580</u>
<u>12,927,972</u>	<u>1,168,227</u>	<u>14,096,199</u>	<u>24,597</u>
(1,499,445)	937,919	(561,526)	28,941
<u>47,161,481</u>	<u>523,807</u>	<u>47,685,288</u>	<u>594,636</u>
<u>\$ 45,662,036</u>	<u>\$ 1,461,726</u>	<u>\$ 47,123,762</u>	<u>\$ 623,577</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, 2007**

Assets	General Fund	Community Action Agency Fund	Road Fund	Other Governmental Funds	Total Governmental Funds
Cash and investments	\$ 4,620,869	\$ 709,896	\$ 311,948	\$ 4,229,923	\$ 9,872,636
Accounts receivable	319,358	254,976	-	164,726	739,060
Interest receivable	61,825	-	-	-	61,825
Due from other funds	637,747	29,229	240,711	29,118	936,805
Due from other governments	4,675,359	-	351,586	122,993	5,149,938
Prepaid items	57,465	590	2,286	-	60,341
Inventory	-	56,516	9,032	-	65,548
Advances to other funds	191,061	-	-	-	191,061
Loans receivable	-	1,934,032	-	-	1,934,032
Total assets	\$ 10,563,684	\$ 2,985,239	\$ 915,563	\$ 4,546,760	\$ 19,011,246
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 948,996	\$ 85,362	\$ 183,345	\$ 237,004	\$ 1,454,707
Accrued salaries and benefits	768,216	100,596	59,963	27,911	956,686
Due to other funds	507,428	76,941	262,879	352,277	1,199,525
Due to other governments	567,874	5,786	79,974	84	653,718
Other liabilities	184,568	-	-	646,972	831,540
Deferred revenue	311,235	261,556	-	339,609	912,400
Deposits from others	-	7,202	-	-	7,202
Advances from other funds	-	-	525,000	151,264	676,264
Total liabilities	3,288,317	537,443	1,111,161	1,755,121	6,692,042
Fund balances (deficit):					
Reserved:					
Imprest cash	3,995	250	-	7,525	11,770
Inventory	-	72,013	9,032	-	81,045
Prepaid items	57,465	590	2,286	-	60,341
Encumbrances	144,067	-	-	-	144,067
Advances to other funds	141,061	-	-	-	141,061
Loans receivable	-	1,934,032	-	-	1,934,032
Unreserved, designated for special projects, reported in:					
General fund	3,489,905	-	-	-	3,489,905
Community Action Agency fund	-	440,911	-	-	440,911
Special revenue funds	-	-	-	301,056	301,056
Unreserved, reported in:					
General fund	3,438,874	-	-	-	3,438,874
Special revenue funds	-	-	(206,916)	1,673,446	1,466,530
Capital project funds	-	-	-	809,612	809,612
Total fund balances (deficit)	7,275,367	2,447,796	(195,598)	2,791,639	12,319,204
Total liabilities and fund balances (deficit)	\$ 10,563,684	\$ 2,985,239	\$ 915,563	\$ 4,546,760	\$ 19,011,246

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

COUNTY OF GLENN, CALIFORNIA

**Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Assets
June 30, 2007**

Fund balances - total governmental funds (page 16) \$ 12,319,204

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 (net). 36,060,222

Unearned revenue is not available to pay for current-period expenditures and, therefore, is deferred in the funds. 311,235

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. 2,092,198

Long-term obligations are not due and payable in the current period and therefore are not reported in the governmental funds.

Compensated absences	\$	(1,432,834)	
Certificates of participation		(2,715,000)	
Capital lease obligations		(929,856)	
Accrued interest payable		(43,133)	
		(5,120,823)	(5,120,823)

Net assets of governmental activities (page 13) \$ 45,662,036

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, 2007**

	General	Community Action Agency Fund	Road Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 4,993,974	\$ -	\$ -	\$ 255,027	\$ 5,249,001
Licenses and permits	1,044,075	-	28,309	183,951	1,256,335
Fines, forfeitures and penalties	1,516,786	-	-	25,740	1,542,526
Intergovernmental	36,024,819	5,129,863	4,438,386	2,188,359	47,781,427
Investment earnings	598,476	33,566	29,880	201,173	863,095
Charges for services	3,269,922	-	44,492	677,383	3,991,797
Miscellaneous	1,355,842	-	16,037	165,697	1,537,576
Total revenues	<u>48,803,894</u>	<u>5,163,429</u>	<u>4,557,104</u>	<u>3,697,330</u>	<u>62,221,757</u>
Expenditures:					
Current:					
General government	4,756,602	-	-	34,067	4,790,669
Public protection	17,240,725	-	-	1,693,261	18,933,986
Public ways and facilities	-	-	4,740,647	-	4,740,647
Health and sanitation	11,415,432	-	-	691,733	12,107,165
Public assistance	15,510,454	4,941,050	-	228,333	20,679,837
Education	363,369	-	-	-	363,369
Capital outlay	459,935	-	-	517,736	977,671
Debt service:					
Principal	-	-	-	287,768	287,768
Interest	221,250	-	9,444	152,621	383,315
Total expenditures	<u>49,967,767</u>	<u>4,941,050</u>	<u>4,750,091</u>	<u>3,605,519</u>	<u>63,264,427</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,163,873)</u>	<u>222,379</u>	<u>(192,987)</u>	<u>91,811</u>	<u>(1,042,670)</u>
Other financing sources (uses):					
Transfers in	412,641	-	-	291,846	704,487
Transfers out	<u>(130,793)</u>	<u>-</u>	<u>-</u>	<u>(573,694)</u>	<u>(704,487)</u>
Total other financing sources (uses):	<u>281,848</u>	<u>-</u>	<u>-</u>	<u>(281,848)</u>	<u>-</u>
Net change in fund balances	(882,025)	222,379	(192,987)	(190,037)	(1,042,670)
Fund balances - beginning	<u>8,157,392</u>	<u>2,225,417</u>	<u>(2,611)</u>	<u>2,981,676</u>	<u>13,361,874</u>
Fund balances (deficit) - ending	<u>\$ 7,275,367</u>	<u>\$ 2,447,796</u>	<u>\$ (195,598)</u>	<u>\$ 2,791,639</u>	<u>\$ 12,319,204</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, 2007**

Net change in fund balances - total governmental funds (page 18) **\$ (1,042,670)**

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	\$ 977,670	
Depreciation expense	<u>(1,888,891)</u>	(911,221)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund.		311,235
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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		287,768
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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	(130,309)	
Change in interest payable	<u>(43,133)</u>	(173,442)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net expense of the internal service funds is reported with governmental activities.		<u>28,885</u>
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Change in net assets of governmental activities (page 15) **\$ (1,499,445)**

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, 2007

Assets	Business-type Activities - Enterprise Funds					Total	Governmental Activities - Internal Service Funds
	Solid Waste Operating	Solid Waste Closure	Hospital	Orland Airport	Willows Airport		
Current assets:							
Cash and investments	\$ 717,139	\$ 1,594,434	\$ 1,069,778	\$ 26,734	\$ 18,523	\$ 3,426,608	\$ 1,135,847
Restricted Assets:							
Accounts receivable	100,899	-	-	712	1,618	103,229	158,028
Due from other funds	1,498	188,922	1,594	-	1	192,015	443,433
Due from other governments	23	-	-	13,415	-	13,438	79,759
Prepaid items	-	-	-	-	-	-	119
Inventory	-	-	-	12,800	22,796	35,596	49,306
Total current assets	819,559	1,783,356	1,071,372	53,661	42,938	3,770,886	1,866,492
Noncurrent assets:							
Advances to other funds	-	525,000	-	-	-	525,000	-
Capital assets:							
Land	-	-	114,158	70,055	31,272	215,485	-
Structures and improvements	38,131	-	2,174,233	411,617	1,004,559	3,628,540	391,088
Machinery and equipment	1,898,009	-	2,420	384,450	110,240	2,395,119	3,155,426
Less accumulated depreciation	(1,204,089)	-	(2,176,652)	(487,975)	(474,622)	(4,343,338)	(2,357,217)
Total noncurrent assets	732,051	525,000	114,159	378,147	671,449	2,420,806	1,189,297
Total assets	1,551,610	2,308,356	1,185,531	431,808	714,387	6,191,692	3,055,789
Liabilities							
Current Liabilities:							
Accounts payable	33,511	-	-	1,238	915	35,664	114,464
Accrued salaries and benefits	15,680	-	-	-	-	15,680	211,187
Accrued interest payable	2,334	-	-	2,169	1,684	6,187	653
Due to other funds	16,967	-	4,661	30,428	32,410	84,466	288,262
Due to other governments	-	-	-	-	-	-	1
Unearned revenue	89	-	-	5,620	3,019	8,728	300
Loans payable - current	-	-	-	7,733	7,569	15,302	10,408
Capital lease obligations - current	84,333	-	-	-	-	84,333	-
Compensated absences	2,601	-	-	-	-	2,601	30,856
Total current liabilities	155,515	-	4,661	47,188	45,597	252,961	656,131
Noncurrent liabilities:							
Advances from other funds	-	-	-	10,000	29,797	39,797	-
Loans payable	-	-	-	76,800	71,072	147,872	52,510
Capital lease obligations	252,308	-	-	-	-	252,308	-
Compensated absences	14,739	-	-	-	-	14,739	254,950
Landfill closure/postclosure liability	-	4,022,289	-	-	-	4,022,289	-
Total noncurrent liabilities	267,047	4,022,289	-	86,800	100,869	4,477,005	307,460
Total liabilities	422,562	4,022,289	4,661	133,988	146,466	4,729,966	963,591
Net Assets (Deficit)							
Invested in capital assets, net of related debt	395,410	-	114,159	293,614	592,808	1,395,991	1,189,297
Unrestricted	733,638	(1,713,933)	1,066,711	4,206	(24,887)	65,735	902,901
Total net assets (deficit)	\$ 1,129,048	\$ (1,713,933)	\$ 1,180,870	\$ 297,820	\$ 567,921	\$ 1,461,726	\$ 2,092,198

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, 2007

	Business-type Activities - Enterprise Funds					Total	Governmental Activities - Internal Service Funds
	Solid Waste Operating	Solid Waste Closure	Hospital	Orland Airport	Willows Airport		
Operating revenues:							
Charges for services	\$ 1,330,006	\$ -	\$ -	\$ 259,522	\$ 292,966	\$ 1,882,494	\$ 7,052,011
Miscellaneous	1,765	-	-	-	-	1,765	63,109
Total operating revenues	<u>1,331,771</u>	<u>-</u>	<u>-</u>	<u>259,522</u>	<u>292,966</u>	<u>1,884,259</u>	<u>7,115,120</u>
Operating expenses:							
Salaries and benefits	523,271	-	-	19,265	13,811	556,347	5,035,738
Services and supplies	637,727	-	32,015	156,425	256,559	1,082,726	1,782,544
Depreciation	108,981	-	-	32,753	33,463	175,197	398,959
Closure/postclosure care costs	-	425,094	-	-	-	425,094	-
Total operating expenses	<u>1,269,979</u>	<u>425,094</u>	<u>32,015</u>	<u>208,443</u>	<u>303,833</u>	<u>2,239,364</u>	<u>7,217,241</u>
Operating income (loss)	<u>61,792</u>	<u>(425,094)</u>	<u>(32,015)</u>	<u>51,079</u>	<u>(10,867)</u>	<u>(355,105)</u>	<u>(102,121)</u>
Nonoperating revenues (expenses):							
Investment earnings	30,642	88,329	47,745	767	604	168,087	44,683
Interest expense	(2,334)	-	-	(6,965)	(5,358)	(14,657)	26,323
Intergovernmental	108,419	-	-	10,000	21,035	139,454	60,000
Other	-	-	1,000,000	140	-	1,000,140	-
Total nonoperating revenues (expenses)	<u>136,727</u>	<u>88,329</u>	<u>1,047,745</u>	<u>3,942</u>	<u>16,281</u>	<u>1,293,024</u>	<u>131,006</u>
Income (loss) before transfers	198,519	(336,765)	1,015,730	55,021	5,414	937,919	28,885
Transfers in	-	220,000	-	-	-	220,000	-
Transfers out	<u>(220,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(220,000)</u>	<u>-</u>
Change in net assets	(21,481)	(116,765)	1,015,730	55,021	5,414	937,919	28,885
Net assets (deficit) - beginning	<u>1,150,529</u>	<u>(1,597,168)</u>	<u>165,140</u>	<u>242,799</u>	<u>562,507</u>	<u>523,807</u>	<u>2,063,313</u>
Net assets (deficit) - ending	<u>\$ 1,129,048</u>	<u>\$ (1,713,933)</u>	<u>\$ 1,180,870</u>	<u>\$ 297,820</u>	<u>\$ 567,921</u>	<u>\$ 1,461,726</u>	<u>\$ 2,092,198</u>

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, 2007

	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	\$ 1,293,610	\$ -	\$ 2,057	\$ 250,609	\$ 279,473	\$ 1,825,749	\$ 7,043,200
Receipts from interfund services provided	35,246	(188,922)	(1,594)	-	(1)	(155,271)	51,752
Payments to suppliers	(658,466)	-	(32,015)	(178,090)	(285,015)	(1,153,586)	(1,759,135)
Payments to employees	(515,655)	-	-	(19,265)	(13,811)	(548,731)	(4,952,915)
Payments for interfund services used	13,659	-	4,661	(33,837)	3,096	(12,421)	27,914
Net cash provided by (used for) operating activities	168,394	(188,922)	(26,891)	19,417	(16,258)	(44,260)	410,816
Cash flows from noncapital financing activities:							
Transfers in	-	220,000	-	-	-	220,000	-
Transfers out	(220,000)	-	-	-	-	(220,000)	-
Subsidy from federal/state grant	108,419	-	-	10,000	21,035	139,454	60,000
Advances to/from other funds	-	(267,000)	-	(8,000)	-	(275,000)	-
Net cash provided by (used for) noncapital financing activities	(111,581)	(47,000)	-	2,000	21,035	(135,546)	60,000
Cash flows from capital and related financing activities:							
Proceeds from loan	434,978	-	-	-	-	434,978	-
Debt principal paid	(98,337)	-	-	(7,200)	(7,138)	(112,675)	(9,989)
Miscellaneous	-	-	1,000,000	-	-	1,000,000	-
Interest paid	-	-	-	(4,796)	(3,674)	(8,470)	(2,924)
Proceeds from sale of assets	-	-	-	-	-	-	29,900
Acquisition of capital assets	(434,978)	-	-	-	-	(434,978)	(481,866)
Net cash used for capital and related financing activities	(98,337)	-	1,000,000	(11,996)	(10,812)	878,855	(464,879)
Cash flows from investing activities:							
Interest received	30,642	88,329	47,745	767	604	168,087	44,683
Net increase (decrease) in cash and cash equivalents	(10,882)	(147,593)	1,020,854	10,188	(5,431)	867,136	50,620
Cash and cash equivalents, beginning	728,021	1,742,027	48,924	16,546	23,954	2,559,472	1,085,227
Cash and cash equivalents, ending	\$ 717,139	\$ 1,594,434	\$ 1,069,778	\$ 26,734	\$ 18,523	\$ 3,426,608	\$ 1,135,847
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:							
Operating income (loss)	\$ 61,792	\$ (425,094)	\$ (32,015)	\$ 51,079	\$ (10,867)	\$ (355,105)	\$ (102,121)
Adjustment to reconcile operating income (loss) to net cash provided by (used for) operating activities:							
Depreciation	108,981	-	-	32,753	33,463	175,197	398,959
Other revenue	-	-	-	140	-	140	-
Changes in assets and liabilities:							
Accounts receivable	(37,075)	-	2,057	(712)	(1,618)	(37,348)	(16,374)
Due from other funds	35,246	(188,922)	(1,594)	-	(1)	(155,271)	51,752
Due from other governments	(14)	-	-	(129)	-	(143)	(55,832)
Prepaid items	-	-	-	-	-	-	25,297
Inventory	-	-	-	(1,627)	(9,194)	(10,821)	(17,279)
Accounts payable	(20,226)	-	-	(20,038)	(19,262)	(59,526)	48,445
Accrued salaries and benefits	158	-	-	-	-	158	30,963
Due to other funds	13,659	-	4,661	(33,837)	3,096	(12,421)	27,914
Due to other governments	(513)	-	-	-	-	(513)	(17,402)
Unearned revenue	(72)	-	-	(8,212)	(5,891)	(14,175)	(15,366)
Deposits from others	(1,000)	-	-	-	(5,984)	(6,984)	-
Landfill closure/postclosure liability	-	425,094	-	-	-	425,094	-
Compensated absences	7,458	-	-	-	-	7,458	51,860
Total adjustments	106,602	236,172	5,124	(31,662)	(5,391)	310,845	512,937
Net cash provided by (used for) operating activities	\$ 168,394	\$ (188,922)	\$ (26,891)	\$ 19,417	\$ (16,258)	\$ (44,260)	\$ 410,816

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, 2007**

	<u>Investment Trust Fund</u>	<u>Private Purpose Trust Fund</u>	<u>Agency Funds</u>
Assets			
Cash and investments	\$ 28,405,934	\$ 26,365	\$ 3,175,851
Cash with fiscal agent	-	-	739,451
Accounts receivable	-	-	118,442
Taxes receivable	-	-	1,834,598
Due from other governments	-	-	57,329
Other assets	-	-	287,223
	<hr/>	<hr/>	<hr/>
Total assets	<u>28,405,934</u>	<u>26,365</u>	<u>\$ 6,212,894</u>
 Liabilities			
Accounts payable	-	-	\$ 1,334,615
Due to other governments	-	-	517,634
Agency obligations	-	-	4,360,645
	<hr/>	<hr/>	<hr/>
Total liabilities	<u>-</u>	<u>-</u>	<u>\$ 6,212,894</u>
 Net Assets			
Net assets held in trust for library supplies	-	26,365	
Net assets held in trust for external pool participants	<u>28,405,934</u>	<u>-</u>	
	<hr/>	<hr/>	
Total net assets	<u>\$ 28,405,934</u>	<u>\$ 26,365</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, 2007**

	Investment Trust Fund	Private Purpose Trust Fund
Additions:		
Contributions to pooled investments	\$ 193,823,509	\$ 25,262
Investment income (net)	1,218,179	1,103
Total additions	195,041,688	26,365
Deductions:		
Distribution from pooled investments	191,803,974	-
Library supplies	-	25,262
Total deductions	191,803,974	25,262
Total change in net assets	3,237,714	1,103
Net assets held in trust - beginning	25,168,220	25,262
Net assets held in trust - ending	\$ 28,405,934	\$ 26,365

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 FISCAL YEAR ENDED JUNE 30, 2007**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. *Reporting Entity*

County of Glenn (County) is a political subdivision of the State of California (State). An elected, five-member Board of Supervisors (Board) governs the County. The County has defined its reporting entity in accordance with generally accepted accounting principles (GAAP) in the United States of America, 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.

Blended component units. 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.

Discretely presented component unit. 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 Street, Willows, CA 95988.

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net assets and statement of activities) report information on all of the nonfiduciary activities of 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 unit. 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. Likewise, the primary government is reported separately from the legally separate component unit for which the County is financially accountable.

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.

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. However, because Agency Funds only report assets and liabilities, they do not have a measurement focus. 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 FISCAL YEAR ENDED JUNE 30, 2007

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 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.

Franchise fees, 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. It accounts for all financial resources of the County, 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. It also includes an interest bearing \$1,000,000 reserve, designated by the Board, to defray losses from annual operations.

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

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 located at the southwest corner of County Road P and 200 near Orland, CA. 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 at the southwest corner of Hwy 162 and Interstate 5 near Willows, CA. The airport has two runways, one approximately 4100 feet long and another approximately 3550 feet long.

Additionally, the County reports the following fund 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 pest 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. Included under this heading are: Property tax clearing accounts, Court fine distributions, miscellaneous payroll clearing accounts to be distributed to external agencies, and Public Guardian trust funds.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments for interfund services provided and used where the amounts are reasonably equivalent in value to other charges between the County and other functions of the County.

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 for enterprise and internal service funds 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 FISCAL YEAR ENDED JUNE 30, 2007

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

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 in the County Treasury. Interest from bank accounts and investments are allocated quarterly to 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 and the interest income is recorded in the fund that earns the interest. Investments for the County, as well as for its component unit, are reported at fair value. 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, 2007, there is no material difference between pool participant's shares valued on an amortized cost basis compared to fair value.

2. *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 FISCAL YEAR ENDED JUNE 30, 2007

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 divided in two equal billing installments due 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 Director of Finance, an appointed 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 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 that benefit the period extending beyond June 30, 2007. Prepaid items reported in governmental funds are equally offset by a fund balance reserve, which indicates that they do not constitute available spendable resources.

5. *Capital Assets*

Capital assets, which include property (i.e. land), plant (i.e. buildings and improvements), equipment (i.e. 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, other than infrastructure, are assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of three years. Infrastructure assets have a cost or value of \$25,000 or more per project and an estimated useful life of 40 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 the life of the asset are not capitalized. Maintenance and repairs are charged to operations when incurred. Betterments and major improvements, which significantly increase values, change capacities or extend useful lives, are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

**COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

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>
Specialized equipment	3
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.

6. *Federal, State and Local Grants*

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 these 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.

8. *Deferred Revenue*

Deferred revenue represents financial resources received before all eligibility requirements imposed by the provider have been met 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.

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. *Compensated Absences*

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the County. All vacation 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.
- *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.

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2007, reservations and designations of fund balance are described below:

- *Reserve 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, 2007.
- *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 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 FISCAL YEAR ENDED JUNE 30, 2007

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2007 are classified in the accompanying financial statements as follows:

Statement of Net Assets:	
Cash and investments:	
Primary government	\$ 14,435,091
Component unit	631,188
Statement of Fiduciary Net Assets:	
Cash and investments:	
Investment Trust Fund	28,405,934
Private Purpose Trust Fund	26,365
Agency Funds	3,175,851
Cash with fiscal agent:	
Agency Funds	739,451
Total cash and investments	\$ 47,413,880

Cash and investments as of June 30, 2007 consist of the following:

Cash and investments:	
Cash on hand	\$ 12,430
Deposits with financial institutions	4,207,254
Investments	42,454,745
Cash with fiscal agent:	
Deposits with financial institutions	739,451
Total cash and investments	\$ 47,413,880

A. Authorized Investments

Investments are selected based on safety, liquidity and yield. The table below identifies the investment types that are authorized by the County's investment policy and California Government Code Section 53601. The County's investment policy is more restrictive than the California Government Code, as the County may not invest in derivatives or reverse repurchase agreements. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the County rather than the general provisions of the County's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer	Minimum Rating
U.S. Treasury Securities	3 years	100%	--	None
U.S. Agency Securities	3 years	100%	50%	None
Local Agency Obligations	5 years	100%	--	None
Medium Term Notes	3 years	30%	5%	AA
Negotiable Certificates of Deposit	2 years	30%	10%	None
Collateralized Time Deposits	2 years	30%	10%	None
Commercial Paper	270 days	40%	10%	P1/A1
Bankers' Acceptance	180 days	40%	10%	None
Repurchase Agreements	365 days	30%	10%	None
Local Agency Investment Fund (LAIF)	None	--	--	None
California Asset Management Program (CAMP)	None	30%	--	None
Money Market Mutual Funds	None	20%	--	AAA

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

NOTE 2 – CASH AND INVESTMENTS (Continued)

The County has a Teeter note (local agency obligation) investment representing the financing of the purchase of outstanding delinquent taxes and outstanding taxes on the supplemental tax 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 is a voluntary participant in the Local Agency Investment Fund (LAIF). The total amount invested by all public agencies in LAIF as of June 30, 2007 was \$19.7 billion. LAIF is part of the State of California's Pooled Money Investment Account (PMIA), which, as of June 30, 2007 had a balance of \$62.3 billion and an effective yield of 5.25%. PMIA is not SEC registered, but is required to invest according to California State Government Code. The weighted average maturity of PMIA investments was 176 days as of June 30, 2007. The Local Investment Advisory Board (LIAB) has oversight responsibility for LAIF. The LIAB consists of five members as designated by state statute. 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 of the pool. Included in LAIF's investment portfolio are certain derivative securities or similar products in the form of structured notes totaling \$774,000,000, and asset-backed securities totaling \$1,501,103,000. Investments in LAIF are highly liquid, as deposits can be converted to cash within 24 hours without loss of interest.

The County is a participant in California Asset Management Program (CAMP), a public joint powers authority. It was established in 1989 by the treasurers and finance directors of several California local agencies and its money market portfolio is rated "AAAm" by Standard & Poor's. CAMP had a balance of net assets of 1.14 billion and a total return of 5.01% for their year ending December 31, 2006. The weighted average maturity of CAMP investments was 52 days as of December 31, 2006. Funds may be withdrawn at any time, and are redeemed in the amount of the withdrawal at the net asset value per Share.

The County's investment policy restricts the investment in a single security type or in a single financial institution or pool in excess of 30% of the total investment portfolio except for the following: U.S. Treasury Securities (100%); U.S. Agency Securities (100%); Commercial Paper (40%); and Bankers' Acceptances (40%).

B. Interest Rate and Credit Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, the County mitigates interest rate risk by structuring the portfolio based on historical and current cash flow analysis eliminating the need to sell securities prior to maturity, and avoiding the purchase of long-term securities for the sole purpose of short-term speculation.

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County mitigates its exposure to credit risk by purchasing investment grade securities with the minimum ratings required by the California Government Code and by diversifying the investment portfolio so that the failure of any one issuer would not unduly harm the County's capital base and cash flow.

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

NOTE 2 – CASH AND INVESTMENTS (Continued)

As of June 30, 2007, the County's investments and credit ratings are as follows:

	Credit Rating (S & P and Moody's)	Maturity					Fair Value
		Under 30 Days	31 – 180 Days	181-365 Days	1-3 Years	Over 3 Years	
Investment Pool:							
Cash in bank and on hand		\$ --	\$ --	\$ --	\$ --	\$ --	\$ 10,035,756
Outstanding warrants		--	--	--	--	--	(5,816,072)
Net cash on hand							<u>4,219,684</u>
Investments managed by County Treasurer:							
LAIF	Not Rated	--	9,388,824	--	--	--	9,388,824
CAMP	Not Rated	--	1,152,487	--	--	--	1,152,487
Teeter Plan Note	Not Rated	--	--	1,200,000	--	--	1,200,000
U.S. Agency Securities:							
Federal Home Loan Bank Federal Home Loan Mortgage Corporation	AAA	1,000,000	5,980,390	--	--	--	6,980,390
Federal National Mortgage Association	AAA	--	1,478,366	970,087	--	--	2,448,453
Corporate Notes	AA	--	--	3,975,619	995,276	--	4,970,895
U.S. Treasury Securities	N/A	--	--	1,016,132	--	--	1,016,132
Certificate of Deposit	N/A	--	1,500,000	--	--	--	1,500,000
Managed Pool Account	N/A	1,002,482	--	--	--	--	1,002,482
Medium Term Note	Not Rated	--	--	--	--	91,667	91,667
Money Market Mutual Fund	AAA	1,031,676	--	--	--	--	<u>1,031,676</u>
Total investments managed by Director of Finance							<u>42,454,745</u>
Total Investment Pool							46,674,429
Cash with Fiscal Agent:							
Cash in bank		--	--	--	--	--	<u>739,451</u>
Total cash and investments							<u>\$ 47,413,880</u>

C. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the County's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, except that the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies.

**COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

NOTE 2 – CASH AND INVESTMENTS (Continued)

D. Deposits and Investments

The County Director of Finance manages the cash and investments of the County Treasury. Certain special districts and all public school districts are not required by legal provisions to deposit their funds in the County Treasury.

The investment pool is regulated by California Government Code §53600-53609 and §53635 and administered under the County Investment Policy which is adopted annually by the Board and subject to an annual compliance audit. The Pool is not required to issue a separate report or be registered with the SEC as an investment company. Fair value of the investments are determined and adjusted, if necessary, on an annual basis. Pool participant earnings are allocated based upon average daily cash balances with quarterly apportionment. The investment custodians do not provide any guarantees to support the value of the investments.

A summary of the investments held by the Treasury Pool is as follows:

Investments	Fair Value	Principal	Interest Rate	Maturity Range
LAIF	\$ 9,388,824	\$ 9,388,824	5.25%	7/07
CAMP	1,152,487	1,152,487	5.19%	7/07
Teeter Plan Note	1,200,000	1,200,000	4.77%	6/08
U.S. Agency Securities	21,100,582	21,500,000	5.11%-5.43%	8/07-6/08
Corporate Notes	4,970,895	5,000,000	5.00%-5.33%	1/08-2/09
U.S. Treasury Securities	1,016,132	1,000,000	5.00%	4/08
Certificate of Deposit	1,500,000	1,500,000	5.15%	11/07
Managed Pool Account	1,002,482	1,000,000	5.35%	7/07
Medium Term Note	91,667	91,667	6.22%	10/12*
Money Market Mutual Fund	1,031,676	1,013,551	4.83%	7/07
Total Investments	\$ 42,454,745			

*Includes one investment purchased July 1983, prior to current investment policy.

E. 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 Treasury's investment pool as of and for the year ended June 30, 2007:

Statement of net assets	Internal Participants	External Participants	Total Investment Pool
Net pooled cash and investments	\$ 18,268,495	\$ 28,405,934	\$ 46,674,429
Statement of changes in net assets (internal and external)			
Net assets at July 1, 2006			\$ 44,180,563
Net deposits and withdrawals by pool Participants			291,900
Net investment income for pool participants			2,201,966
Net assets at June 30, 2007			\$ 46,674,429

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

NOTE 3 – RECEIVABLES

Receivables at June 30, 2007, for the County's major individual funds, nonmajor and internal service funds in the aggregate, are as follows:

Receivables- Governmental Activities:	Accounts	Interest		Due From	
	Receivable	Receivable	Loans	Other	Total
General Fund	\$ 319,358	\$ 61,825	\$ --	\$ 4,675,359	\$ 5,056,542
Community Action Agency Fund	254,976	--	1,934,032	--	2,189,008
Road Fund	--	--	--	351,586	351,586
Other Governmental Funds	164,726	--	--	122,993	287,719
Internal Service Funds	158,028	--	--	79,759	237,787
	<u>\$ 897,088</u>	<u>\$ 61,825</u>	<u>\$ 1,934,032</u>	<u>\$ 5,229,697</u>	<u>\$ 8,122,642</u>

Receivables- Business-type Activities:	Accounts	Due From	
	Receivable	Other	Total
Solid Waste Operating Fund	\$ 100,899	\$ 23	\$ 100,922
Orland Airport	712	13,415	14,127
Willows Airport	1,618	--	1,618
	<u>\$ 103,229</u>	<u>\$ 13,438</u>	<u>\$ 116,667</u>

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

NOTE 4 – CAPITAL ASSETS

Capital assets activity for the fiscal year ended June 30, 2007 for the governmental activities and business-type activities are as follows:

	Balance July 1, 2006	Prior Period Adjustment	Increases	Decreases	Balance June 30, 2007
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 306,585	\$ --	\$ --	\$ --	\$ 306,585
Construction in progress	--	--	--	--	--
Total capital assets, not being depreciated	<u>306,585</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>306,585</u>
Capital assets, being depreciated:					
Structures and improvements	17,688,348	--	262,119	--	17,950,467
Equipment	12,516,054	--	1,197,417	(339,377)	13,374,094
Infrastructure	2,193,773	31,918,276	--	--	34,112,049
Total capital assets, being depreciated	<u>32,398,175</u>	<u>31,918,276</u>	<u>1,459,536</u>	<u>(339,377)</u>	<u>65,436,610</u>
Less accumulated depreciation for:					
Structures and improvements	(7,163,383)	--	(342,197)	--	(7,505,580)
Equipment	(9,147,032)	--	(1,092,852)	339,377	(9,900,507)
Infrastructure	(164,532)	(10,070,256)	(852,801)	--	(11,087,589)
Total accumulated depreciation	<u>(16,474,947)</u>	<u>(10,070,256)</u>	<u>(2,287,850)</u>	<u>339,377</u>	<u>(28,493,676)</u>
Total capital assets, being depreciated, net	<u>15,923,228</u>	<u>21,848,020</u>	<u>(828,314)</u>	<u>--</u>	<u>36,942,934</u>
Governmental activities, net	<u>\$ 16,229,813</u>	<u>\$ 21,848,020</u>	<u>\$ (828,314)</u>	<u>\$ --</u>	<u>\$ 37,249,519</u>

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

NOTE 4 – CAPITAL ASSETS (Continued)

	Balance July 1, 2006	Increases	Decreases	Balance June 30, 2007
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 215,485	\$ --	\$ --	\$ 215,485
Capital assets, being depreciated:				
Structures and improvements	3,628,539	--	--	3,628,539
Equipment	1,960,140	434,980	--	2,395,120
Total capital assets, being depreciated	5,588,679	434,980	--	6,023,659
Less accumulated depreciation for:				
Structures and improvements	(2,819,344)	(37,627)	--	(2,856,971)
Equipment	(1,348,797)	(137,570)	--	(1,486,367)
Total accumulated depreciation	(4,168,141)	(175,197)	--	(4,343,338)
Total capital assets, being depreciated, net	1,420,538	259,783	--	1,680,321
Business-type activities, net	<u>\$ 1,636,023</u>	<u>\$ 259,783</u>	<u>\$ --</u>	<u>\$ 1,895,806</u>

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

Governmental activities:

General government	\$ 1,542,570
Public protection	284,274
Public ways and facilities	131,586
Health and sanitation	21,464
Public assistance	249,341
Education	58,615
Total depreciation expense – governmental activities	<u>\$ 2,287,850</u>

Business-type activities:

Solid Waste Operating	\$ 108,981
Orland Airport	32,753
Willows Airport	33,463
Total depreciation expense – business-type activities	<u>\$ 175,197</u>

NOTE 5 – SHORT-TERM OBLIGATIONS

Governmental activities –

In July 2006 the County issued \$5,000,000 of 2006 Tax and Revenue Anticipation Notes (TRAN) through the California Statewide Communities Development Authority. The principal and interest was due on June 30, 2007. The TRANs have an interest rate of 4.50% and a yield of 3.59% and are subject to scheduled set-aside of funds.

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

NOTE 6 – LONG-TERM OBLIGATIONS

The following is a summary of long-term liabilities transactions for the year ended June 30, 2007:

	Balance July 1, 2006	Additions	Retirements	Balance June 30, 2007	Due Within One Year
Governmental activities:					
Certificates of participation	\$ 2,750,000	\$ --	\$ (35,000)	\$ 2,715,000	\$ 30,000
Loans payable	72,907	--	(9,989)	62,918	10,408
Capital lease obligations	1,182,624	--	(252,768)	929,856	261,954
Compensated absences	1,536,471	1,411,827	(1,229,658)	1,718,640	159,856
Total governmental activities long-term obligations	<u>\$ 5,542,002</u>	<u>\$ 1,411,827</u>	<u>\$ (1,527,415)</u>	<u>\$ 5,426,414</u>	<u>\$ 462,218</u>
	Balance July 1, 2006	Additions	Retirements	Balance June 30, 2007	Due Within One Year
Business-type activities:					
Loans payable	\$ 177,511	\$ --	\$ (14,337)	\$ 163,174	\$ 15,302
Capital lease obligations	--	434,978	(98,337)	336,641	84,333
Landfill postclosure liability	3,597,195	425,094	--	4,022,289	--
Compensated absences	9,882	19,985	(12,527)	17,340	2,601
Total business-type activities long-term obligations	<u>\$ 3,784,588</u>	<u>\$ 880,057</u>	<u>\$ (125,201)</u>	<u>\$ 4,539,444</u>	<u>\$ 102,236</u>

A. Certificates of Participation

In September 2005, the County issued \$2,250,000 of 2005 Series A and \$500,000 of Series B Certificates of Participation (COP). The proceeds of the COPs were used to repay a loan to U.S. Bank National Association. The original loan was used to finance the construction of the new County Office of Education Building in Willows. The COPs mature in September, 2045 and bear an interest rate of 4.125%.

B. Loans Payable

Governmental activities –

In September 2005, the County obtained a loan in the amount of \$77,750 (balance due June 30, 2007 is \$62,918) for the purchase of a building inspection and permitting software system. The loan matures in September, 2012 and bears an interest rate of 4.15%.

Business-type activities –

In December 2000 Orland Airport obtained a loan in the amount of \$120,000 (balance due June 30, 2007 is \$84,533) for an onsite fueling station. This loan matures in January 2016 and bears an interest rate of 5.132%. In December 1998, Willows Airport obtained a loan in the amount of \$125,000 (balance due June 30, 2007 is \$78,641) for an onsite fueling station. This loan matures in January 2016 and bears an interest rate of 4.283%.

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

NOTE 6 – LONG-TERM OBLIGATIONS (Continued)

As of June 30, 2007, the long-term obligations payable from county resources consisted of the following:

<u>Type and description</u>	<u>Maturity</u>	<u>Interest rates</u>	<u>Original issue</u>	<u>Outstanding</u>
<u>Governmental Activities</u>				
Certificates of Participation:				
2005 Series A – Office of Education Facility	September, 2045	4.125%	\$ 2,250,000	\$ 2,220,000
2005 Series B – Office of Education Facility	September, 2045	4.125%	500,000	495,000
Total certificates of participation				<u>2,715,000</u>
Loan Payable:				
Western Municipal Securities Corporation	September, 2012	4.15%	77,750	62,918
Capital Leases:				
Western Municipal Securities Corporation	October, 2008	3.50%	1,195,000	426,000
Western Municipal Securities Corporation	July, 2018	4.00%	515,000	406,042
Public Capital Corporation	January, 2011	4.25%	160,893	97,814
Total capital leases				<u>929,856</u>
Compensated absences				<u>1,718,640</u>
Total governmental activities				<u>\$ 5,426,414</u>
<u>Business-type Activities</u>				
Solid Waste Operating				
Compensated absences				<u>\$ 17,340</u>
Loans Payable:				
Orland Airport				
State of California, Department of Transportation	January, 2016	5.132%	120,000	84,533
Willows Airport				
State of California, Department of Transportation	January, 2016	4.283%	125,000	78,641
Total loans payable				<u>163,174</u>
Capital Leases:				
Solid Waste Operating				
First Municipal Leasing Corporation	September, 2010	4.16%	350,863	274,857
First Municipal Leasing Corporation	September, 2010	4.16%	84,511	61,784
Total capital leases				<u>336,641</u>
Solid Waste Closure				
Landfill closure/postclosure liability				<u>4,022,289</u>
Total business-type activities				<u>\$ 4,539,444</u>

**COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

NOTE 6 – LONG-TERM OBLIGATIONS (Continued)

A. Certificates of Participation

The annual debt service requirements to maturity for certificates of participation are as follows:

Year Ending June 30,	Governmental Activities			
	Series A		Series B	
	Principal	Interest	Principal	Interest
2008	\$ 25,000	\$ 91,059	\$ 5,000	\$ 20,316
2009	25,000	90,028	5,000	20,109
2010	25,000	88,997	5,000	19,903
2011	25,000	87,966	5,000	19,697
2012	30,000	86,831	5,000	19,491
2013-2017	160,000	415,181	30,000	94,256
2018-2022	190,000	379,088	50,000	85,594
2023-2027	235,000	335,259	50,000	75,281
2028-2032	295,000	281,016	70,000	63,319
2033-2037	355,000	213,984	75,000	47,953
2038-2042	435,000	132,928	100,000	29,916
2043-2046	420,000	35,269	95,000	8,157
	<u>\$ 2,220,000</u>	<u>\$ 2,237,606</u>	<u>\$ 495,000</u>	<u>\$ 503,992</u>

B. 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,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2008	\$ 10,408	\$ 2,504	\$ 15,302	\$ 7,706
2009	10,845	2,068	16,269	6,985
2010	11,300	1,613	17,234	6,218
2011	11,773	1,139	18,200	5,405
2012	12,267	646	19,166	4,546
2013-2016	6,325	131	77,003	8,682
	<u>\$ 62,918</u>	<u>\$ 8,101</u>	<u>\$ 163,174</u>	<u>\$ 39,542</u>

**COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

NOTE 6 – LONG-TERM OBLIGATIONS (Continued)

C. 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
Asset:		
Structures and improvements	\$ 3,500,000	\$ 0
Equipment	160,894	435,374
Total	3,660,894	435,374
Less accumulated depreciation	(1,184,818)	(43,498)
Net capital assets under capital leases	\$ 2,476,076	\$ 391,876

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2007 are as follows:

Year Ending June 30,	Governmental Activities	Business-type Activities
2008	\$ 293,299	\$ 98,337
2009	293,844	98,337
2010	73,047	98,338
2011	73,047	76,006
2012	45,989	--
2013-2017	229,947	--
2018	45,989	--
Total minimum lease payments	1,055,162	371,018
Less amount representing interest	(125,306)	(34,377)
Present value of minimum lease payments	\$ 929,856	\$ 336,641

D. 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.

**COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

NOTE 7 – INTERFUND TRANSACTIONS

A. Interfund Receivables/Payables

Interfund receivables and payables result mainly from the time lag between the dates that 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system and 3) payments between funds are made. These balances also include the amount of working capital loan made to internal service funds that the general fund expects to collect in the subsequent year. The following schedule summarizes the amounts due to/from other funds at June 30, 2007:

General Fund - Various nonmajor special revenue funds owed \$314,110 and internal service funds owed \$254,347 to the General Fund for expenditures incurred but not paid in cash at year-end.

Road Fund – The General Fund owed \$232,056 to the Road Fund for expenditures incurred but not paid in cash at year end.

Solid Waste Operating – The Road Fund owed \$188,958 to the Solid Waste Operating Fund for expenditures incurred but not yet paid in cash at year end.

Internal Service Funds - The General Fund (Health and Social Service Department) owed \$244,714 to the Internal Service Fund for expenditures incurred but not paid in cash at year-end.

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Community Action Agency Fund	\$ 41,456
	Road Fund	3,172
	Other Governmental Funds	314,111
	Hospital Fund	4,661
	Orland Airport Fund	10,000
	Willows Airport Fund	10,000
	Internal Service Funds	254,347
		637,747
Community Action Agency Fund	General Fund	24,976
	Internal Service Funds	4,253
		29,229
Road Fund	General Fund	232,056
	Other Governmental Funds	2,249
	Solid Waste Operating Fund	5,668
	Orland Airport Fund	45
	Willows Airport Fund	693
		240,711
Other Governmental Funds	General Fund	3,145
	Internal Service Funds	25,973
		29,118

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

NOTE 7 – INTERFUND TRANSACTIONS (Continued)

Receivable Fund	Payable Fund	Amount
Solid Waste Operating Fund	General Fund	942
	Community Action Agency Fund	457
	Road Fund	36
	Other Governmental Funds	20
	Willows Airport Fund	43
		1,498
Solid Waste Closure Fund	Road Fund	188,922
Hospital Fund	General Fund	1,594
Willows Airport	Road Fund	1
Internal Service Funds	General Fund	244,713
	Community Action Agency Fund	35,028
	Road Fund	70,749
	Other Governmental Funds	35,896
	Solid Waste Operating Fund	11,299
	Orland Airport Fund	20,384
	Willows Airport Fund	21,674
	Internal Service Funds	3,690
		443,433
		\$ 1,572,252

Advances to/from other funds:

General Fund - The General Fund advanced Other Governmental Funds: Surface Groundwater and Weed Grants Special Revenue Fund \$101,264, IHSS Public Authority \$50,000, Orland Airport Fund \$10,000 and Willows Airport Fund \$29,797 for cash flow assistance.

Solid Waste Closure Fund – The Solid Waste Closure Fund advanced the Road Fund \$525,000 for cash flow assistance.

Receivable Fund	Payable Fund	Amount
General Fund	Other Governmental Funds	\$ 151,264
	Orland Airport Fund	10,000
	Willows Airport Fund	29,797
		191,061
Solid Waste Closure Fund	Road Fund	525,000
		\$ 716,061

**COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

NOTE 7 – 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, 2007:

Transfer To	Transfer From	Amount
General Fund	Other Governmental Funds	\$ 412,641
Other Governmental Funds	General Fund	130,793
	Other Governmental Funds	161,053
		291,846
Solid Waste Closure Fund	Solid Waste Operating Fund	220,000
		\$ 924,487

General Fund

The General Fund received a net contribution of \$281,848 from other funds to offset operating costs of various programs.

General Fund transferred out \$106,434 to the Debt Service Fund to pay for loan principal and interest payments.

Health Services (General Fund) received \$14,392 from the California Waste Management Special Revenue Fund, \$83,279 from the Proposition 36 Special Revenue Fund, and \$38,910 from the Bio-Terrorism Special Revenue Fund to offset operating costs of its various programs.

Solid Waste Operating Fund

The Solid Waste Operating Fund transferred \$220,000 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 FISCAL YEAR ENDED JUNE 30, 2007

NOTE 8 – PAYABLES

Payables at June 30, 2007, for the County’s major individual funds, nonmajor and internal service funds, in the aggregate, are as follows:

Payables-	Accounts	Accrued	Due to Other	Other	Total
Governmental Activities:	Payable	Salaries and Benefits	Governments	Liabilities	
General Fund	\$ 948,996	\$ 768,216	\$ 567,874	\$ 184,568	\$ 2,469,654
Community Action Agency Fund	85,362	100,596	5,786	--	191,744
Road Fund	183,345	59,963	79,974	--	323,282
Other Governmental Funds	237,004	27,911	84	646,972	911,971
Internal Service Funds	114,464	211,187	1	--	325,652
Total payables	\$ 1,569,171	\$ 1,167,873	\$ 653,719	\$ 831,540	\$ 4,222,303

Payables-	Accounts	Accrued	Due to Other	Deposits	Total
Business-type Activities:	Payable	Salaries and benefits	Governments		
Solid Waste Operating Fund	\$ 33,511	\$ 15,680	\$ --	\$ --	\$ 49,191
Orland Airport Fund	1,238	--	--	--	1,238
Willows Airport Fund	915	--	--	--	915
Total payables	\$ 35,664	\$ 15,680	\$ --	\$ --	\$ 51,344

NOTE 9 – PUBLIC EMPLOYEE RETIREMENT SYSTEM

A. Plan Description

The County of Glenn contributes to the California Public Employees Retirement System (PERS). The miscellaneous employees of the County are part of an agent multiple-employer public employee defined benefit pension plan. The safety employees are part of a cost-sharing multiple-employer defined benefit 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 all 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.

B. Funding Policy

Participants are required to contribute 8% for the Miscellaneous Plan and 9% for Safety Plan of their annual covered salary. The County is required to contribute an actuarially determined rate; the current rate is 12.330% for miscellaneous employees, and 31.161% 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 FISCAL YEAR ENDED JUNE 30, 2007**

NOTE 9 – PUBLIC EMPLOYEES RETIREMENT SYSTEM (Continued)

C. Annual Pension Cost

For 2006-2007, the County's annual pension cost of \$2,850,414 (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, 2006 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions were as follows:

	Miscellaneous	Safety
Valuation date	June 30, 2006	June 30, 2006
Actuarial cost method	Entry age Normal Cost Method	Entry age Normal Cost Method
Amortization method	level of payroll	level of payroll
Average remaining period	12 years as of the valuation date	15 years as of the valuation date
Asset valuation method	3 year smoothed market	3 year smoothed market
Actuarial assumptions:		
Investment rate of return	7.75% (net of administrative expenses)	7.75% (net of administrative expenses)
Projected salary increases	3.25% to 14.45% depending on age, service, and type of employment	3.25% to 14.45% depending on age, service, and type of employment
Inflation	3.00%	3.00%
Payroll growth	3.25%	3.25%
Individual salary growth	A merit scale varying by duration of employment coupled with an assumed annual inflation growth of 3.00% and an annual production growth of 0.25%	A merit scale varying by duration of employment coupled with an assumed annual inflation growth of 3.00% and an annual production growth of 0.25%

The following is the three-year trend information for both safety and miscellaneous employees:

Fiscal Year	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
June 30, 2005	\$ 2,115,759	100%	\$ --
June 30, 2006	2,677,136	100%	--
June 30, 2007	2,850,414	100%	--

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

NOTE 10 – POST-RETIREMENT BENEFITS

In addition to the pension benefits described, 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. The following is a summary of the number of retirees covered and the cost per fiscal year:

Fiscal Year Ending	Number of Retirees	Total Amount Paid
6/30/07	120	\$301,856
6/30/06	117	242,370
6/30/05	106	190,460
6/30/04	93	145,681
6/30/03	82	117,879

NOTE 11 – DEFICIT FUND EQUITY

As of June 30, 2007 the following individual funds had deficit net assets/fund balances:

Fund	Deficit
Road	\$ 195,598
Solid Waste Closure	1,713,933
Internal Service:	
Human Resources	126,421
Health Services	40,869
Central Services	5,281

The Solid Waste Closure is the result of postclosure costs exceeding current funding levels. Annual contributions are made to fund the liability, but the annual deficit may remain until closure of the landfill becomes more imminent. The deficit fund balances within the special revenue funds are expected to be resolved through transfers, increases in future year revenues and decreases in expenditures. The internal service funds net asset deficits are the result of costs associated with employee compensated absences. These costs will not be immediately funded and the deficit is expected to persist.

NOTE 12 – CONTINGENCIES

A. 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.

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

NOTE 12 – CONTINGENCIES (Continued)

B. 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 13 – 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 Plan 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.

NOTE 14 – 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 landfill 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 statement of net assets date. The estimated liability for landfill closure and postclosure care costs has a balance of \$4,022,289 as of June 30, 2007, which is based on 49% usage (filled) of the landfill. As a result of the change in landfill capacity, a net adjustment of \$425,094 was recorded against operating expenses. It is estimated that an additional \$4,177,711 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 17 years.

**COUNTY OF GLENN, CALIFORNIA
 NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

NOTE 14 – CLOSURE AND POSTCLOSURE CARE COST (Continued)

The estimated total current cost of the landfill closure and postclosure care of \$8,200,000 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, 2007. 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, 2007, cash and investments of \$1,783,356 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 15 – SUBSEQUENT EVENT

On July 2, 2007 the County issued \$5,000,000 of 2007 Tax and Revenue Anticipation Notes (TRAN) through the California Statewide Communities Development Authority. The principal and interest will be due on the maturity date of June 30, 2008. The TRANs have an interest rate of 4.50% and a yield of 3.64% and are subject to scheduled set-aside of funds.

NOTE 16 – PRIOR PERIOD ADJUSTMENT

GASB 34 requires the County to include in its financial statements historical cost and related accumulated depreciation of infrastructure assets. The reporting of these assets has been deferred until fiscal year ending June 30, 2007. This reporting requirement affects the beginning balance of net assets for Governmental Activities for July 1, 2006 as follows:

Beginning balance, as originally reported	<u>\$25,313,461</u>
Infrastructure (required additions)	31,918,276
Infrastructure (accumulated depreciation)	<u>(10,070,256)</u>
Adjustment for Infrastructure-net	<u>21,848,020</u>
Beginning balance, as restated	<u>\$47,161,481</u>



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Required Supplementary Information

COUNTY OF GLENN, CALIFORNIA
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2007
UNAUDITED

NOTE 1 – BUDGETARY INFORMATION

By State law and County Resolution 99-46, the County Board of Supervisors must approve a proposed budget no later than July 20th of each year and adopt a final budget no later than October 2nd. 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 between objects within the same budget unit of less than \$10,000 require Department of Finance approval; greater than \$10,000 require Board approval. Transfers of appropriations between budget units, appropriations of unanticipated revenue or use of contingency require Board approval. During the year ended June 30, 2007, there was no excess of expenditures over appropriations.

Encumbrance accounting is employed as an extension of the budgetary process. Encumbrances (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.

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, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 4,604,040	\$ 4,688,097	\$ 4,993,974	\$ 305,877
Licenses and permits	1,390,313	1,390,313	1,044,075	(346,238)
Fines, forfeitures and penalties	1,344,042	1,364,133	1,516,786	152,653
Intergovernmental	39,419,173	40,866,647	36,024,819	(4,841,828)
Investment earnings	438,506	441,807	598,476	156,669
Charges for services	3,348,446	4,809,735	3,269,922	(1,539,813)
Miscellaneous	972,850	1,063,000	1,355,842	292,842
Total revenues	<u>51,517,370</u>	<u>54,623,732</u>	<u>48,803,894</u>	<u>(5,819,838)</u>
Expenditures:				
General Government:				
Board of Supervisors:				
Salaries and benefits	233,501	225,064	225,064	-
Services and supplies	99,362	125,286	111,733	13,553
Other charges	119,214	128,992	124,797	4,195
Total Board of Supervisors	<u>452,077</u>	<u>479,342</u>	<u>461,594</u>	<u>17,748</u>
Finance:				
Salaries and benefits	904,735	904,735	897,980	6,755
Services and supplies	143,036	143,036	132,694	10,342
Total Finance	<u>1,047,771</u>	<u>1,047,771</u>	<u>1,030,674</u>	<u>17,097</u>
Assessor:				
Salaries and benefits	717,641	714,641	708,864	5,777
Services and supplies	112,416	115,416	115,113	303
Other charges	47,088	47,088	47,088	-
Total Assessor	<u>877,145</u>	<u>877,145</u>	<u>871,065</u>	<u>6,080</u>
County Counsel:				
Salaries and benefits	314,160	325,960	325,946	14
Services and supplies	58,002	58,002	51,425	6,577
Total County Counsel	<u>372,162</u>	<u>383,962</u>	<u>377,371</u>	<u>6,591</u>
Personnel:				
Salaries and benefits	264,301	264,501	264,448	53
Services and supplies	111,489	115,964	89,988	25,976
Total Personnel	<u>375,790</u>	<u>380,465</u>	<u>354,436</u>	<u>26,029</u>
Data Processing:				
Services and supplies	238,582	678,132	626,361	51,771
Total Data Processing	<u>238,582</u>	<u>678,132</u>	<u>626,361</u>	<u>51,771</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, 2007**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Elections:				
Salaries and benefits	113,835	120,495	120,490	5
Services and supplies	268,917	268,557	233,697	34,860
Other charges	10,932	10,932	10,932	-
Total Elections	393,684	399,984	365,119	34,865
Facilities				
Salaries and benefits	833,061	745,414	745,413	1
Services and supplies	789,200	876,475	741,419	135,056
Total Facilities	1,622,261	1,621,889	1,486,832	135,057
Administrative Office				
Salaries and benefits	435,058	435,358	433,850	1,508
Services and supplies	48,470	48,470	41,811	6,659
Other charges	2,017	2,017	2,017	-
Total Administrative Office	485,545	485,845	477,678	8,167
Other:				
Salaries and benefits	-	-	-	-
Services and supplies	633,829	634,105	634,105	-
Other charges	435	435	435	-
Total Other	634,264	634,540	634,540	-
Indirect costs allocated to other functions				
Other charges	(1,929,068)	(1,929,068)	(1,929,068)	-
Total General Government	4,570,213	5,060,007	4,756,602	303,405
Public Protection:				
Courts:				
Services and supplies	523,976	523,976	502,682	21,294
Other charges	2,614	2,614	2,614	-
Total Courts	526,590	526,590	505,296	21,294
Grand Jury				
Services and supplies	15,550	20,563	20,562	1
Other charges	178	178	178	-
Total Grand Jury	15,728	20,741	20,740	1
Public Defender:				
Services and supplies	331,091	331,091	306,367	24,724
Other charges	9,572	9,572	9,572	-
Total Public Defender	340,663	340,663	315,939	24,724
Agricultural Commissioner:				
Salaries and benefits	973,722	1,053,722	1,051,874	1,848
Services and supplies	393,988	401,087	172,592	228,495
Other charges	65,955	68,857	68,857	-
Total Agricultural Commissioner	1,433,665	1,523,666	1,293,323	230,343

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, 2007**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Building Inspector:				
Salaries and benefits	342,495	319,495	290,081	29,414
Services and supplies	136,649	159,649	159,157	492
Other charges	30,591	30,591	30,591	-
Total Building Inspector	509,735	509,735	479,829	29,906
Recorder:				
Salaries and benefits	334,748	328,798	316,099	12,699
Services and supplies	39,516	49,359	48,926	433
Other charges	83,604	83,604	83,604	-
Total Recorder	457,868	461,761	448,629	13,132
Sheriff:				
Salaries and benefits	6,113,264	6,163,764	5,733,172	430,592
Services and supplies	2,132,031	2,165,329	1,962,898	202,431
Other charges	640,040	631,948	631,947	1
Total Sheriff	8,885,335	8,961,041	8,328,017	633,024
Public Guardian/Administrator:				
Salaries and benefits	157,597	160,297	160,114	183
Services and supplies	11,636	14,236	14,013	223
Total Public Guardian/Administrator	169,233	174,533	174,127	406
Emergency Services:				
Salaries and benefits	45,535	45,535	45,535	-
Other charges	415	415	415	-
Total Emergency Services	45,950	45,950	45,950	-
Planning:				
Salaries and benefits	382,272	420,061	355,736	64,325
Services and supplies	699,531	1,719,531	666,144	1,053,387
Other charges	140,713	140,713	140,713	-
Total Planning	1,222,516	2,280,305	1,162,593	1,117,712
Animal Control:				
Salaries and benefits	249,285	229,285	222,166	7,119
Services and supplies	72,975	86,975	83,067	3,908
Other charges	37,981	37,981	37,981	-
Total Animal Control	360,241	354,241	343,214	11,027
District Attorney:				
Salaries and benefits	870,313	941,276	911,791	29,485
Services and supplies	59,314	114,965	78,684	36,281
Other charges	50,457	54,242	54,242	-
Total District Attorney	980,084	1,110,483	1,044,717	65,766
Probation:				
Salaries and benefits	1,078,669	1,097,179	976,364	120,815
Services and supplies	99,326	227,222	166,232	60,990
Other charges	52,823	62,823	59,997	2,826
Total Probation	1,230,818	1,387,224	1,202,593	184,631

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, 2007**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Juvenile Hall:				
Salaries and benefits	705,444	694,944	691,259	3,685
Services and supplies	87,408	97,908	76,766	21,142
Other charges	126,531	126,531	126,531	-
Total Juvenile Hall	919,383	919,383	894,556	24,827
Child Support:				
Salaries and benefits	742,598	587,598	559,720	27,878
Services and supplies	67,274	197,274	145,287	51,987
Other charges	30,953	30,953	30,953	-
Total Child Support	840,825	815,825	735,960	79,865
Other:				
Salaries and benefits				
Services and supplies	86,294	106,217	82,578	23,639
Other charges	162,664	162,664	162,664	-
Total Other	248,958	268,881	245,242	23,639
Total Public Protection	18,187,592	19,701,022	17,240,725	2,460,297
Health and Sanitation:				
Mental Health:				
Salaries and benefits	2,805,682	2,483,182	2,434,470	48,712
Services and supplies	3,366,917	3,774,528	2,933,760	840,768
Other charges	717,232	852,776	796,396	56,380
Total Mental Health	6,889,831	7,110,486	6,164,626	945,860
Public Health:				
Salaries and benefits	1,468,046	1,514,485	1,369,381	145,104
Services and supplies	561,022	731,952	636,466	95,486
Other charges	1,304,551	1,805,764	1,760,320	45,444
Total Public Health	3,333,619	4,052,201	3,766,167	286,034
Drug and Alcohol Services:				
Salaries and benefits	800,297	800,297	718,820	81,477
Services and supplies	173,628	234,280	174,603	59,677
Other charges	267,255	293,292	255,522	37,770
Total Drug and Alcohol Services	1,241,180	1,327,869	1,148,945	178,924
Hospital:				
Salaries and benefits	17,685	17,685	17,050	635
Services and supplies	300,000	300,000	300,000	-
Other charges	18,644	18,644	18,644	-
Total Hospital	336,329	336,329	335,694	635
Total Health and Sanitation	11,800,959	12,826,885	11,415,432	1,411,453

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, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Public Assistance:				
Social Services Administration:				
Salaries and benefits	4,463,069	4,263,069	3,676,524	586,545
Services and supplies	2,335,464	2,885,464	2,838,631	46,833
Other charges	3,373,211	3,023,211	2,764,325	258,886
Total Social Service Administration	<u>10,171,744</u>	<u>10,171,744</u>	<u>9,279,480</u>	<u>892,264</u>
Calworks Assistance:				
Salaries and benefits				
Services and supplies				
Other charges	4,500,000	4,500,000	3,731,395	768,605
Total Calworks	<u>4,500,000</u>	<u>4,500,000</u>	<u>3,731,395</u>	<u>768,605</u>
Foster Care:				
Salaries and benefits				
Services and supplies	-	125	25	100
Other charges	1,954,125	1,954,000	1,685,452	268,548
Total Foster Care	<u>1,954,125</u>	<u>1,954,125</u>	<u>1,685,477</u>	<u>268,648</u>
Other Aid Programs:				
Salaries and benefits	31,542	40,842	33,294	7,548
Services and supplies	862,770	862,770	689,952	172,818
Other charges	124,597	124,597	90,856	33,741
Total Other Aid Programs	<u>1,018,909</u>	<u>1,028,209</u>	<u>814,102</u>	<u>214,107</u>
Total Public Assistance	<u>17,644,778</u>	<u>17,654,078</u>	<u>15,510,454</u>	<u>2,143,624</u>
Education:				
Cooperative Extension:				
Salaries and benefits	143,306	148,504	148,504	-
Services and supplies	32,973	41,730	41,095	635
Other charges	41,098	41,098	41,098	-
Total Cooperative Extension	<u>217,377</u>	<u>231,332</u>	<u>230,697</u>	<u>635</u>
County Library:				
Other charges	132,672	132,672	132,672	-
Board of Education:				
Other charges	3,000	3,000	-	3,000
Total Education	<u>353,049</u>	<u>367,004</u>	<u>363,369</u>	<u>3,635</u>
Capital outlay	<u>353,626</u>	<u>544,395</u>	<u>459,935</u>	<u>84,460</u>
Debt service:				
Interest	221,250	221,250	221,250	-

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, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Contingency	500,000	347,209	-	347,209
Total expenditures	53,631,467	56,721,850	49,967,767	6,754,083
Excess (deficiency) of revenues over (under) expenditures	(2,114,097)	(2,098,118)	(1,163,873)	934,245
Other financing sources (uses):				
Transfers in	537,945	637,667	412,641	(225,026)
Transfers out	(107,435)	(145,352)	(130,793)	14,559
Total other financing sources (uses)	430,510	492,315	281,848	(210,467)
Net change in fund balance	<u>\$ (1,683,587)</u>	<u>\$ (1,605,803)</u>	(882,025)	<u>\$ 723,778</u>
Fund balance - beginning			8,157,392	
Fund balance - ending			<u>\$ 7,275,367</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, 2007**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Intergovernmental	\$ 5,083,922	\$ 6,920,689	\$ 5,129,863	\$ (1,790,826)
Investment earnings	27,000	33,700	33,566	(134)
Miscellaneous	1,649	3,649	-	(3,649)
Total revenues	5,112,571	6,958,038	5,163,429	(1,794,609)
 Expenditures:				
Public assistance;				
Salaries and benefits	2,065,925	2,065,925	1,474,477	591,448
Services and supplies	2,895,351	4,659,871	3,359,378	1,300,493
Other charges	152,295	197,295	107,195	90,100
Capital outlay	-	80,947	-	80,947
	5,113,571	7,004,038	4,941,050	2,062,988
 Excess (deficiency) of revenues over (under) expenditures	\$ (1,000)	\$ (46,000)	222,379	\$ 268,379
 Fund balance - beginning			2,225,417	
Fund balance - ending			\$ 2,447,796	

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, 2007**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Licenses and permits	\$ 29,000	\$ 29,000	\$ 28,309	\$ (691)
Intergovernmental	5,867,376	5,867,376	4,438,386	(1,428,990)
Investment earnings	14,500	14,500	29,880	15,380
Charges for services	136,600	136,600	44,492	(92,108)
Miscellaneous	11,550	11,550	16,037	4,487
 Total revenues	 <u>6,059,026</u>	 <u>6,059,026</u>	 <u>4,557,104</u>	 <u>(1,501,922)</u>
 Expenditures:				
Public ways and facilities:				
Salaries and benefits	1,576,002	1,576,002	1,556,154	19,848
Services and supplies	4,288,456	4,278,934	3,003,626	1,275,308
Other Charges	180,867	180,867	180,867	-
Debt service:				
Interest	-	9,522	9,444	78
 Total expenditures	 <u>6,045,325</u>	 <u>6,045,325</u>	 <u>4,750,091</u>	 <u>1,295,234</u>
 Deficiency of revenues under expenditures	 <u>13,701</u>	 <u>13,701</u>	 <u>(192,987)</u>	 <u>(206,688)</u>
 Net change in fund balance	 <u>\$ 13,701</u>	 <u>\$ 13,701</u>	 <u>(192,987)</u>	 <u>\$ (206,688)</u>
 Fund balance - beginning			 <u>(2,611)</u>	
Fund balance - ending			 <u>\$ (195,598)</u>	

**COUNTY OF GLENN, CALIFORNIA
SCHEDULE OF FUNDING PROGRESS – HISTORICAL PENSION DATA
FOR THE FISCAL YEAR ENDED JUNE 30, 2007
UNAUDITED**

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

Miscellaneous Employees

Actuarial Valuation Date	Entry Age Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded (Overfunded) Actuarial Accrued Liability	Funded Ratio	Annual Covered Payroll	Unfunded (Overfunded) Liability as a Percentage of Covered Payroll
2004	\$ 69,045,297	\$ 57,570,891	\$ 11,474,406	83.4%	\$ 17,916,165	64.0%
2005	74,285,511	63,031,615	11,253,896	84.9%	17,462,179	64.4%
2006	81,877,491	68,817,138	13,060,353	84.0%	18,717,413	69.8%

Safety Employees

As of the actuarial valuation date of June 30, 2003, the County’s safety plan became part of a CalPERS Risk Pool for employers with less than 100 active plan members. As part of a cost-sharing multiple-employer defined benefit plan, disclosure of the schedule of funding progress is not required.



Combining and Individual Fund Statements and Schedules

COUNTY OF GLENN, CALIFORNIA

**Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2007**

Assets	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Total Nonmajor Governmental Funds
Cash and investments	\$ 3,276,283	\$ 931,960	\$ 14,155	\$ 4,222,398
Imprest cash	7,525			7,525
Accounts receivable	164,726			164,726
Due from other funds	29,118	-	-	29,118
Due from other governments	122,993	-	-	122,993
	<u>122,993</u>	<u>-</u>	<u>-</u>	<u>122,993</u>
Total assets	<u>\$ 3,600,645</u>	<u>\$ 931,960</u>	<u>\$ 14,155</u>	<u>\$ 4,546,760</u>
 Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 229,519	\$ 7,485	\$ -	\$ 237,004
Accrued salaries and benefits	27,911	-	-	27,911
Due to other funds	237,414	114,863	-	352,277
Due to other governments	84	-	-	84
Other liabilities	646,972	-	-	646,972
Deferred revenue	339,609	-	-	339,609
Advances from other funds	151,264	-	-	151,264
	<u>151,264</u>	<u>-</u>	<u>-</u>	<u>151,264</u>
Total liabilities	<u>1,632,773</u>	<u>122,348</u>	<u>-</u>	<u>1,755,121</u>
Fund balances:				
Reserved:				
Imprest cash	7,525	-	-	7,525
Unreserved:				
Designated for special projects	301,056	-	-	301,056
Undesignated	1,659,291	809,612	14,155	2,483,058
	<u>1,659,291</u>	<u>809,612</u>	<u>14,155</u>	<u>2,483,058</u>
Total fund balances	<u>1,967,872</u>	<u>809,612</u>	<u>14,155</u>	<u>2,791,639</u>
Total liabilities and fund balances	<u>\$ 3,600,645</u>	<u>\$ 931,960</u>	<u>\$ 14,155</u>	<u>\$ 4,546,760</u>



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COUNTY OF GLENN, CALIFORNIA

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2007**

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Fund</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues:				
Taxes	\$ 255,027	\$ -	\$ -	\$ 255,027
Licenses and permits	183,951	-	-	183,951
Fines, forfeitures and penalties	25,740	-	-	25,740
Intergovernmental	2,156,882	31,477	-	2,188,359
Investment earnings	160,712	40,461	-	201,173
Charges for services	677,383	-	-	677,383
Miscellaneous	5,381	316	160,000	165,697
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	3,465,076	72,254	160,000	3,697,330
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Current:				
General government	34,006	61	-	34,067
Public protection	1,693,261	-	-	1,693,261
Health and sanitation	691,733	-	-	691,733
Public assistance	228,333	-	-	228,333
Capital outlay	260,864	256,872	-	517,736
Debt service:				
Principal	21,890	-	265,878	287,768
Interest	5,167	-	147,454	152,621
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	2,935,254	256,933	413,332	3,605,519
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Excess (deficiency) of revenues over (under) expenditures	529,822	(184,679)	(253,332)	91,811
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Other financing sources (uses):				
Transfers in	24,359	-	267,487	291,846
Transfers out	(573,694)	-	-	(573,694)
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Total other financing sources (uses):	(549,335)	-	267,487	(281,848)
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Net change in fund balances	(19,513)	(184,679)	14,155	(190,037)
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Fund balances - beginning	1,987,385	994,291	-	2,981,676
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances - ending	<u>\$ 1,967,872</u>	<u>\$ 809,612</u>	<u>\$ 14,155</u>	<u>\$ 2,791,639</u>

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.

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.

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.

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

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.

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

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.

Emergency Preparedness Grant – This grant is designed to assist the County to prepare and protect its citizens in the event of an emergency or bio-terrorism event.

Mental Health Services Act (MHSA) – This fund is used to provide increased funding, personnel and other resources to support county mental health programs and monitor progress toward statewide goals for children, transition age youth, adults, older adults and families

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.

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

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.

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

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.

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

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

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

SSD Stuart Foundation -This fund is used to account for a grant received by the County to provide training associated with the family-to-family program involving the facilitation and reunification of families.

Per Capita Park Grant -This fund is used to account for resources received from the passage of Proposition 40 -2002 Resources Bond. Funds are intended to be used for the acquisition and development of neighborhood, community, and regional parks and recreation lands and facilities in urban and rural areas.

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 District -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.

Hamilton Fire District -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.

Bayliss Fire District -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.

Willows Rural Fire District -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 Drain 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 Drain 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 County Service Area – This fund is used to account for revenues and expenditures related to storm drainage control in the northern part of Willows.

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.

Olive Fruit Fly Pest 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.

COUNTY OF GLENN, CALIFORNIA

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2007

	Advertising	Fish and Game	Cal Works Incentive	Title III Forest Reserve	Surface/Ground Water & Weed Grants	Property Characteristics	Property Administration Grant
Assets							
Cash and investments	\$ 6,245	\$ 28,918	\$ 294,731	\$ 66,811	\$ 182,476	\$ 8,778	\$ 441
Imprest cash	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	\$164,726	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	387	-	-	-	-	-
Total assets	<u>\$ 6,245</u>	<u>\$ 29,305</u>	<u>\$ 294,731</u>	<u>\$ 66,811</u>	<u>\$ 347,202</u>	<u>\$ 8,778</u>	<u>\$ 441</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 139,246	\$ -	\$ -
Accrued salaries and benefits	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	89,193	-	-
Due to other governments	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-
Deferred revenue	-	-	229,092	-	-	-	-
Advances from other funds	-	-	-	-	101,264	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>229,092</u>	<u>-</u>	<u>329,703</u>	<u>-</u>	<u>-</u>
Fund balance (deficit):							
Reserved for:							
Imprest cash	-	-	-	-	-	-	-
Unreserved:							
Designated for special projects	-	-	-	-	-	-	-
Undesignated	6,245	29,305	65,639	66,811	17,499	8,778	441
Total fund balances (deficit)	<u>6,245</u>	<u>29,305</u>	<u>65,639</u>	<u>66,811</u>	<u>17,499</u>	<u>8,778</u>	<u>441</u>
Total liabilities and fund balances (deficit)	<u>\$ 6,245</u>	<u>\$ 29,305</u>	<u>\$ 294,731</u>	<u>\$ 66,811</u>	<u>\$ 347,202</u>	<u>\$ 8,778</u>	<u>\$ 441</u>

COUNTY OF GLENN, CALIFORNIA

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2007

Cal Waste Management Grant	Emergency Preparedness Grant	Mental Health Services Act	Prop 36	Health WIC Advance	Recorders Modernization	Cal Boat Launching	
\$ 1,777	\$ 48,859	\$ 674,321	\$ 79,133	\$ 1,276	\$ 15,824	\$ 42,292	<u>Assets</u>
-	-	-	-	-	-	-	Cash and investments
-	-	-	-	-	-	-	Imprest cash
-	4,619	3,044	8,624	-	-	-	Accounts receivable
-	73,896	-	63	-	-	15	Due from other funds
-	-	-	-	-	-	-	Due from other governments
<u>\$ 1,777</u>	<u>\$ 127,374</u>	<u>\$ 677,365</u>	<u>\$ 87,820</u>	<u>\$ 1,276</u>	<u>\$ 15,824</u>	<u>\$ 42,307</u>	Total Assets
							<u>Liabilities and Fund Equity</u>
\$ -	\$ 334	\$ 4,741	\$ 2,016	\$ -	\$ -	\$ -	Accounts payable
-	3,336	5,698	2,106	-	-	-	Accrued salaries and benefits
1,777	80,595	26,504	28,951	-	-	5	Due to other funds
-	-	-	-	-	-	-	Due to other governments
-	-	640,422	-	-	-	-	Other liabilities
-	5,770	-	54,747	-	-	-	Deferred revenues
-	-	-	-	-	-	-	Advances from other funds
<u>1,777</u>	<u>90,035</u>	<u>677,365</u>	<u>87,820</u>	<u>-</u>	<u>-</u>	<u>5</u>	Total Liabilities
							Fund Equity:
-	-	-	-	-	-	-	Fund Balances Reserved for:
-	-	-	-	-	-	-	Imprest cash
-	-	-	-	-	-	-	Unreserved:
-	37,339	-	-	1,276	15,824	42,302	Designated for other
-	-	-	-	-	-	-	Undesignated
<u>-</u>	<u>37,339</u>	<u>-</u>	<u>-</u>	<u>1,276</u>	<u>15,824</u>	<u>42,302</u>	Total Fund Equity
<u>\$ 1,777</u>	<u>\$ 127,374</u>	<u>\$ 677,365</u>	<u>\$ 87,820</u>	<u>\$ 1,276</u>	<u>\$ 15,824</u>	<u>\$ 42,307</u>	Total liabilities and fund balances (deficit)

COUNTY OF GLENN, CALIFORNIA

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2007

	Vital & Health Statistics	Memorial Hall	Micrographics Conversion	IHSS Public Authority	SSD Stuart Foundation	Per Capita Park Grant	Superintendent of Schools
Assets							
Cash and investments	\$ 10,201	\$ 94,152	\$ 1,221	\$ 38,503	\$ 18,316	\$ 10,062	\$ 342,311
Imprest cash	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	504	-	-	-
Due from other governments	-	-	-	48,632	-	-	-
Total assets	\$ 10,201	\$ 94,152	\$ 1,221	\$ 87,639	\$ 18,316	\$ 10,062	\$ 342,311
Liabilities and Fund Equity							
Liabilities:							
Accounts payable	\$ -	\$ 3,005	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued salaries and benefits	-	-	-	-	-	-	-
Due to other funds	-	605	150	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Other liabilities	-	6,550	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Advances from other funds	-	-	-	50,000	-	-	-
Total liabilities	-	10,160	150	50,000	-	-	-
Fund balance (deficit):							
Reserved for:							
Imprest cash	-	-	-	-	-	-	-
Unreserved:							
Designated for special projects	-	-	-	-	-	-	-
Undesignated	10,201	83,992	1,071	37,639	18,316	10,062	342,311
Total fund balances (deficit)	10,201	83,992	1,071	37,639	18,316	10,062	342,311
Total liabilities and fund balances (deficit)	\$ 10,201	\$ 94,152	\$ 1,221	\$ 87,639	\$ 18,316	\$ 10,062	\$ 342,311

COUNTY OF GLENN, CALIFORNIA

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2007

Artois Fire District	Hamilton Fire District	Bayliss Fire District	Willows Rural Fire District	Storm Drain Maintenance #1	Storm Drain Maintenance #3	North Willows County Service Area	
\$ 181,540	\$ 214,676	\$ 64,593	\$ 186,909	\$ 49,290	\$ 60,663	\$ 36,867	Assets
-	7,500	-	25	-	-	-	Cash and investments
-	-	-	-	-	-	-	Imprest cash
-	-	-	-	-	-	-	Accounts receivable
-	-	-	-	-	-	-	Due from other funds
-	-	-	-	-	-	-	Due from other governments
<u>\$ 181,540</u>	<u>\$ 222,176</u>	<u>\$ 64,593</u>	<u>\$ 186,934</u>	<u>\$ 49,290</u>	<u>\$ 60,663</u>	<u>\$ 36,867</u>	Total assets
							Liabilities and Fund Equity
\$ 2,055	\$ 12,996	\$ -	\$ 33,015	\$ -	\$ -	\$ 57	Liabilities:
-	-	-	-	-	-	-	Accounts payable
-	-	-	-	-	-	-	Accrued salaries and benefits
-	-	-	-	-	2,214	320	Due to other funds
-	84	-	-	-	-	-	Due to other governments
-	-	-	-	-	-	-	Other liabilities
-	-	-	-	-	-	-	Deferred revenue
-	-	-	-	-	-	-	Advances from other funds
<u>2,055</u>	<u>13,080</u>	<u>-</u>	<u>33,015</u>	<u>-</u>	<u>2,214</u>	<u>377</u>	Total liabilities
							Fund balance (deficit):
-	7,500	-	25	-	-	-	Reserved for:
							Imprest cash
68,405	184,016	48,635	-	-	-	-	Unreserved:
111,080	17,580	15,958	153,894	49,290	58,449	36,490	Designated for special projects
							Undesignated
<u>179,485</u>	<u>209,096</u>	<u>64,593</u>	<u>153,919</u>	<u>49,290</u>	<u>58,449</u>	<u>36,490</u>	Total fund balances (deficit)
<u>\$ 181,540</u>	<u>\$ 222,176</u>	<u>\$ 64,593</u>	<u>\$ 186,934</u>	<u>\$ 49,290</u>	<u>\$ 60,663</u>	<u>\$ 36,867</u>	Total liabilities and fund balances (deficit)

COUNTY OF GLENN, CALIFORNIA

**Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2007**

	Air Pollution Control District	Olive Fruit Fly Pest District	Total Nonmajor Special Revenue Funds
Assets			
Cash and investments	\$ 413,266	\$ 101,831	\$ 3,276,283
Imprest cash	-	-	7,525
Accounts receivable	-	-	164,726
Due from other funds	12,327	-	29,118
Due from other governments	-	-	122,993
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 425,593</u>	<u>\$ 101,831</u>	<u>\$ 3,600,645</u>
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ 24,471	\$ 7,583	\$ 229,519
Accrued salaries and benefits	16,771	-	27,911
Due to other funds	7,100	-	237,414
Due to other governments	-	-	84
Other liabilities	-	-	646,972
Unearned revenue	50,000	-	339,609
Advances from other funds	-	-	151,264
	<hr/>	<hr/>	<hr/>
Total liabilities	<u>98,342</u>	<u>7,583</u>	<u>1,632,773</u>
Fund balance (deficit):			
Reserved for:			
Imprest cash	-	-	7,525
Unreserved:			
Designated for special projects	-	-	301,056
Undesignated	327,251	94,248	1,659,291
	<hr/>	<hr/>	<hr/>
Total fund balances (deficit)	<u>327,251</u>	<u>94,248</u>	<u>1,967,872</u>
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Total liabilities and fund balances (deficit)	<u>\$ 425,593</u>	<u>\$ 101,831</u>	<u>\$ 3,600,645</u>



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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, 2007

	Advertising	Fish and Game	Cal Works Incentive	Title III Forest Reserve	Surface/Ground Water & Weed Grants	Property Characteristics	Property Administration Grant
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Fines, forfeitures and penalties	-	8,701	-	-	-	-	-
Intergovernmental	7,000	-	-	-	467,643	-	-
Investment earnings	-	1,210	12,332	2,796	3,216	199	19
Charges for services	-	-	-	-	-	8,246	-
Miscellaneous	1,150	750	-	-	-	-	-
Total revenues	<u>8,150</u>	<u>10,661</u>	<u>12,332</u>	<u>2,796</u>	<u>470,859</u>	<u>8,445</u>	<u>19</u>
Expenditures:							
Current:							
General government	7,437	-	-	-	-	-	-
Public protection	-	2,721	-	-	379,899	-	-
Health and sanitation	-	-	-	-	-	-	-
Public assistance	-	-	-	-	-	-	-
Capital outlay	-	5,904	-	-	-	-	-
Debt service:							
Principal retirement	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total expenditures	<u>7,437</u>	<u>8,625</u>	<u>-</u>	<u>-</u>	<u>379,899</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>713</u>	<u>2,036</u>	<u>12,332</u>	<u>2,796</u>	<u>90,960</u>	<u>8,445</u>	<u>19</u>
Other financing sources (uses):							
Transfers in	1,000	-	-	-	-	-	-
Transfers out	-	-	-	-	(129,509)	-	-
Total other operating sources (uses)	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(129,509)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,713	2,036	12,332	2,796	(38,549)	8,445	19
Fund balances (deficit) - beginning	<u>4,532</u>	<u>27,269</u>	<u>53,307</u>	<u>64,015</u>	<u>56,048</u>	<u>333</u>	<u>422</u>
Fund balances (deficit) - ending	<u>\$ 6,245</u>	<u>\$ 29,305</u>	<u>\$ 65,639</u>	<u>\$ 66,811</u>	<u>\$ 17,499</u>	<u>\$ 8,778</u>	<u>\$ 441</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, 2007

Cal Waste Management Grant	Emergency Preparedness Grant	Mental Health Services Act	Prop 36	Health WIC Advance	Recorders Modernization	Cal Boat Launching	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Revenues:
-	-	-	-	-	-	-	Taxes
-	-	-	-	-	-	-	Licenses and permits
14,180	184,569	358,751	343,553	-	-	489	Fines, forfeitures and penalties
260	399	20,647	7,644	317	1,576	1,661	Intergovernmental
-	-	-	927	-	57,183	13,098	Investment earnings
-	31	-	1,148	-	-	-	Charges for services
-	-	-	-	-	-	-	Miscellaneous
<u>14,440</u>	<u>184,999</u>	<u>379,398</u>	<u>353,272</u>	<u>317</u>	<u>58,759</u>	<u>15,248</u>	Total revenues
-	-	-	-	-	-	5,053	Expenditures:
-	-	-	-	-	-	-	Current:
48	165,617	280,851	245,217	-	-	-	General government
-	-	-	-	-	-	-	Public protection
-	-	67,293	-	-	-	-	Health and sanitation
-	-	-	-	-	-	-	Public assistance
-	-	-	-	-	-	-	Capital outlay
-	-	-	-	-	-	-	Debt service:
-	-	-	-	-	-	-	Principal retirement
-	-	-	-	-	-	-	Interest
<u>48</u>	<u>165,617</u>	<u>348,144</u>	<u>245,217</u>	<u>-</u>	<u>-</u>	<u>5,053</u>	Total expenditures
<u>14,392</u>	<u>19,382</u>	<u>31,254</u>	<u>108,055</u>	<u>317</u>	<u>58,759</u>	<u>10,195</u>	Excess (deficiency) of revenues (under) expenditures
-	19,528	-	3,831	-	-	-	Other financing sources (uses):
(14,392)	(38,910)	(31,254)	(83,279)	(35,500)	(66,000)	-	Transfers in
(14,392)	(19,382)	(31,254)	(79,448)	(35,500)	(66,000)	-	Transfers out
-	-	-	28,607	(35,183)	(7,241)	10,195	Total other operating sources (use)
-	37,339	-	(28,607)	36,459	23,065	32,107	Net change in fund balances
-	-	-	-	-	-	-	Fund balances (deficit) - beginning
<u>\$ -</u>	<u>\$ 37,339</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,276</u>	<u>\$ 15,824</u>	<u>\$ 42,302</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, 2007**

	Vital & Health Statistics	Memorial Hall	Micrographics Conversion	IHSS Public Authority	SSD Stuart Foundation	Per Capita Park Grant	Superintendent of Schools
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,858
Licenses and permits	-	-	-	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-	-	-	-
Intergovernmental	-	-	-	215,322	-	-	2,691
Investment earnings	411	41,167	315	1,271	666	577	13,374
Charges for services	2,944	36,779	8,942	-	25,000	-	-
Miscellaneous	-	1,378	-	-	-	-	-
Total revenues	<u>3,355</u>	<u>79,324</u>	<u>9,257</u>	<u>216,593</u>	<u>25,666</u>	<u>577</u>	<u>154,923</u>
Expenditures:							
Current:							
General government	-	14,450	-	-	-	7,066	-
Public protection	1,191	-	1,800	-	-	-	-
Health and sanitation	-	-	-	-	-	-	-
Public assistance	-	-	-	216,593	11,740	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total expenditures	<u>1,191</u>	<u>14,450</u>	<u>1,800</u>	<u>216,593</u>	<u>11,740</u>	<u>7,066</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,164</u>	<u>64,874</u>	<u>7,457</u>	<u>-</u>	<u>13,926</u>	<u>(6,489)</u>	<u>154,923</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(10,000)	-	-	(3,797)	(161,053)
Total other operating sources (use)	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>(3,797)</u>	<u>(161,053)</u>
Net change in fund balances	<u>2,164</u>	<u>64,874</u>	<u>(2,543)</u>	<u>-</u>	<u>13,926</u>	<u>(10,286)</u>	<u>(6,130)</u>
Fund balances (deficit) - beginning	<u>8,037</u>	<u>19,118</u>	<u>3,614</u>	<u>37,639</u>	<u>4,390</u>	<u>20,348</u>	<u>348,441</u>
Fund balances (deficit) - ending	<u>\$ 10,201</u>	<u>\$ 83,992</u>	<u>\$ 1,071</u>	<u>\$ 37,639</u>	<u>\$ 18,316</u>	<u>\$ 10,062</u>	<u>\$ 342,311</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, 2007

Artois Fire District	Hamilton Fire District	Bayliss Fire District	Willows Rural Fire District	Storm Drain Maintenance #1	Storm Drain Maintenance #3	North Willows County Service Area	
\$ 26,297	\$ 15,521	\$ 9,694	\$ 47,630	\$ 367	\$ 4,057	\$ 12,603	Revenues:
-	-	-	-	-	-	-	Taxes
-	-	-	-	-	-	-	Licenses and permits
2,069	52,176	788	39,624	6	61	187	Fines, forfeitures and penalties
8,641	9,502	2,478	6,130	2,054	2,587	965	Intergovernmental
28,727	230,209	12,062	33,971	-	-	19,525	Use of money and property
-	-	-	-	-	174	287	Charges for services
-	-	-	-	-	-	-	Miscellaneous
<u>65,734</u>	<u>307,408</u>	<u>25,022</u>	<u>127,355</u>	<u>2,427</u>	<u>6,879</u>	<u>33,567</u>	Total revenues
-	-	-	-	-	-	-	Expenditures:
35,471	271,746	13,283	84,245	544	6,870	7,261	Current:
-	-	-	-	-	-	-	General government
-	-	-	-	-	-	-	Public protection
46,885	135,869	4,913	-	-	-	-	Health and sanitation
-	-	-	-	-	-	-	Public assistance
-	-	-	21,890	-	-	-	Capital outlay
-	-	-	5,167	-	-	-	Debt service:
-	-	-	-	-	-	-	Principal retirement
-	-	-	-	-	-	-	Interest
<u>82,356</u>	<u>407,615</u>	<u>18,196</u>	<u>111,302</u>	<u>544</u>	<u>6,870</u>	<u>7,261</u>	Total expenditures
<u>(16,622)</u>	<u>(100,207)</u>	<u>6,826</u>	<u>16,053</u>	<u>1,883</u>	<u>9</u>	<u>26,306</u>	Excess (deficiency) of revenues over (under) expenditures
-	-	-	-	-	-	-	Other financing sources (uses):
-	-	-	-	-	-	-	Transfers in
-	-	-	-	-	-	-	Transfers out
-	-	-	-	-	-	-	Total other financing sources (uses)
<u>(16,622)</u>	<u>(100,207)</u>	<u>6,826</u>	<u>16,053</u>	<u>1,883</u>	<u>9</u>	<u>26,306</u>	Net change in fund balances
<u>196,107</u>	<u>309,303</u>	<u>57,767</u>	<u>137,866</u>	<u>47,407</u>	<u>58,440</u>	<u>10,184</u>	Fund balances (deficit) - beginning
<u>\$ 179,485</u>	<u>\$ 209,096</u>	<u>\$ 64,593</u>	<u>\$ 153,919</u>	<u>\$ 49,290</u>	<u>\$ 58,449</u>	<u>\$ 36,490</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, 2007**

	Air Pollution Control District	Olive Fruit Fly Pest District	Total Nonmajor Special Revenue Funds
Revenues:			
Taxes	\$ -	\$ -	\$ 255,027
Licenses and permits	183,951	-	183,951
Fines, forfeitures and penalties	16,550	-	25,740
Intergovernmental	468,262	-	2,156,882
Investment earnings	14,464	3,834	160,712
Charges for services	132,548	67,222	677,383
Other	264	199	5,381
	<hr/>	<hr/>	<hr/>
Total revenues	816,039	71,255	3,465,076
Expenditures:			
Current:			
General government	-	-	34,006
Public protection	836,630	51,600	1,693,261
Health and sanitation	-	-	691,733
Public assistance	-	-	228,333
Capital outlay	-	-	260,864
Debt service:			
Principal retirement	-	-	21,890
Interest	-	-	5,167
	<hr/>	<hr/>	<hr/>
Total expenditures	836,630	51,600	2,935,254
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(20,591)	19,655	529,822
Other financing sources (uses):			
Transfers in	-	-	24,359
Transfers out	-	-	(573,694)
	<hr/>	<hr/>	<hr/>
Total other operating sources (uses)	-	-	(549,335)
	<hr/>	<hr/>	<hr/>
Net change in fund balances	(20,591)	19,655	(19,513)
	<hr/>	<hr/>	<hr/>
Fund balances (deficit) - beginning	347,842	74,593	1,987,385
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Fund balances (deficit) - ending	\$ 327,251	\$ 94,248	\$ 1,967,872
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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, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 7,000	\$ 7,000	\$ -
Miscellaneous	<u>4,500</u>	<u>1,150</u>	<u>(3,350)</u>
Total Revenues	11,500	8,150	(3,350)
Expenditures:			
Current:			
General government			
Services and supplies	<u>12,500</u>	<u>7,437</u>	<u>5,063</u>
Deficiency of revenues under expenditures	(1,000)	713	1,713
Other Financing Sources:			
Transfers in	<u>1,000</u>	<u>1,000</u>	<u>0</u>
Net change in fund balance	<u><u>\$ -</u></u>	1,713	<u><u>\$ 1,713</u></u>
Fund balance - beginning		<u>4,532</u>	
Fund balance - ending		<u><u>\$ 6,245</u></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, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Fines, forfeitures and penalties	\$ 2,600	\$ 8,701	\$ 6,101
Investment earnings	500	1,210	710
Miscellaneous	-	750	750
	<u>3,100</u>	<u>10,661</u>	<u>7,561</u>
Expenditures:			
Current:			
Public protection			
Salaries & Wages	2,261	2,071	190
Services and supplies	4,850	650	4,200
	<u>7,111</u>	<u>2,721</u>	<u>4,390</u>
Total expenditures	<u>7,111</u>	<u>2,721</u>	<u>4,390</u>
Capital Outlay	<u>5,904</u>	<u>5,904</u>	<u>-</u>
	<u>\$ (9,915)</u>	2,036	<u>\$ 11,951</u>
Net change in fund balance			
Fund balance - beginning		<u>27,269</u>	
Fund balance - ending		<u>\$ 29,305</u>	

COUNTY OF GLENN, CALIFORNIA

**CalWorks Incentive Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 183,000	\$ -	\$ (183,000)
Investment earnings	-	12,332	12,332
	<hr/>	<hr/>	<hr/>
Total revenues	183,000	12,332	(170,668)
 Other Financing Uses:			
Transfers out	<hr/> (183,000)	<hr/> -	<hr/> 183,000
Net change in fund balance	<u><u>\$ -</u></u>	12,332	<u><u>\$ 12,332</u></u>
Fund balance - beginning		<hr/> 53,307	
Fund balance - ending		<u><u>\$ 65,639</u></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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment earnings	\$ 1,120	\$ 2,796	\$ 1,676
Expenditures:			
Current:			
General government			
Services and supplies	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net change in fund balance	<u>\$ (8,880)</u>	2,796	<u>\$ 11,676</u>
Fund balance - beginning		<u>64,015</u>	
Fund balance - ending		<u>\$ 66,811</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, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 528,649	\$ 467,643	\$ (61,006)
Investment earnings	<u>1,124</u>	<u>3,216</u>	<u>2,092</u>
Total revenues	529,773	470,859	(58,914)
Expenditures:			
Current:			
Public protection			
Services and supplies	<u>456,311</u>	<u>379,899</u>	<u>76,412</u>
Excess of revenues over expenditures	73,462	90,960	17,498
Other Financing Uses:			
Transfers out	<u>(129,509)</u>	<u>(129,509)</u>	<u>-</u>
Net change in fund balance	<u>\$ (56,047)</u>	<u>(38,549)</u>	<u>\$ 17,498</u>
Fund balance (deficit) - beginning		<u>56,048</u>	
Fund balance - ending		<u>\$ 17,499</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, 2007**

	Final Budget	Actual Amounts	Variance with Final Budget
Revenues:			
Investment earnings	\$ -	\$ 199	\$ 199
Charges for services	10,000	8,246	(1,754)
Total revenues	10,000	8,445	(1,555)
Expenditures:			
Current:			
General government			
Services and supplies	-	-	-
Excess of revenues over expenditures	10,000	8,445	(1,555)
Other Financing Uses:			
Transfers out	-	-	-
Net change in fund balance	\$ 10,000	8,445	\$ (1,555)
Fund balance - beginning		333	
Fund balance - ending		\$ 8,778	

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, 2007**

	Final Budget	Actual Amounts	Variance with Final Budget
Revenues:			
Investment earnings	\$ -	\$ 19	\$ 19
Other Financing Uses:			
Transfers out	-	-	-
Net change in fund balance	\$ -	19	\$ 19
Fund balance - beginning		422	
Fund balance - ending		\$ 441	

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, 2007**

	Final Budget	Actual Amounts	Variance with Final Budget
Revenues:			
Intergovernmental	\$ 15,700	\$ 14,180	\$ (1,520)
Investment earnings	48	260	212
Total revenues	15,748	14,440	(1,308)
Expenditures:			
Current:			
Health and sanitation			
Services and supplies	48	48	-
Excess of revenues over expenditures	15,700	14,392	(1,308)
Other Financing Uses:			
Transfers out	(15,700)	(14,392)	1,308
Net change in fund balance	\$ -	-	\$ -
Fund balance - beginning		-	
Fund balance - ending		\$ -	

COUNTY OF GLENN, CALIFORNIA

**Emergency Preparedness Grant Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2007**

	Final Budget	Actual Amounts	Variance with Final Budget
Revenues:			
Intergovernmental	\$ 289,497	\$ 184,569	\$ (104,928)
Investment earnings	193	399	206
Miscellaneous revenue	-	31	31
	<hr/>	<hr/>	<hr/>
Total revenues	289,690	184,999	(104,691)
	<hr/>	<hr/>	<hr/>
Expenditures:			
Current:			
Health and sanitation			
Salaries and benefits	166,229	83,358	82,871
Services and supplies	108,051	82,259	25,792
	<hr/>	<hr/>	<hr/>
Total expenditures	274,280	165,617	108,663
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	15,410	19,382	3,972
	<hr/>	<hr/>	<hr/>
Other Financing Sources (Uses):			
Transfers in	23,500	19,528	(3,972)
Transfers out	(38,910)	(38,910)	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(15,410)	(19,382)	(3,972)
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance - beginning		<hr/>	
		37,339	
Fund balance - ending		<u>\$ 37,339</u>	

COUNTY OF GLENN, CALIFORNIA

**Mental Health Services Act Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 780,201	\$ 358,751	\$ (421,450)
Investment earnings	-	20,647	20,647
Charges for Services	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Total revenues	<u>781,201</u>	<u>379,398</u>	<u>(401,803)</u>
Expenditures:			
Current:			
Health and sanitation			
Salaries and benefits	333,581	90,980	242,601
Services and supplies	289,734	189,871	99,863
Capital outlay	<u>71,350</u>	<u>67,293</u>	<u>4,057</u>
Total expenditures	<u>694,665</u>	<u>348,144</u>	<u>346,521</u>
Excess (deficiency) of revenues over (under) expenditures	<u>86,536</u>	<u>31,254</u>	<u>(55,282)</u>
Other Financing Sources (Uses):			
Transfers in	-	-	-
Transfers out	<u>(86,536)</u>	<u>(31,254)</u>	<u>55,282</u>
Total other financing sources (uses)	<u>(86,536)</u>	<u>(31,254)</u>	<u>55,282</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance - beginning		<u>-</u>	
Fund balance - ending		<u>\$ -</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, 2007**

	Final Budget	Actual Amounts	Variance with Final Budget
Revenues:			
Intergovernmental	\$ 400,140	\$ 343,553	\$ (56,587)
Investment earnings	-	7,644	7,644
Charges for services	1,000	927	(73)
Miscellaneous	1,000	1,148	148
	<hr/>	<hr/>	<hr/>
Total revenues	402,140	353,272	(48,868)
	<hr/>	<hr/>	<hr/>
Expenditures:			
Current:			
Health and sanitation			
Salaries and benefits	122,763	104,843	17,920
Services and supplies	170,214	140,374	29,840
	<hr/>	<hr/>	<hr/>
Total health and sanitation	292,977	245,217	47,760
	<hr/>	<hr/>	<hr/>
Excess of revenues over expenditures	109,163	108,055	(1,108)
	<hr/>	<hr/>	<hr/>
Other Financing Sources (Uses):			
Transfers in	14,417	3,831	(10,586)
Transfers out	(94,972)	(83,279)	11,693
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(80,555)	(79,448)	1,107
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u>\$ 28,608</u>	28,607	<u>\$ (1)</u>
Fund balance (deficit) - beginning		<u>(28,607)</u>	
Fund balance (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, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment earnings	\$ 822	\$ 317	\$ (505)
Charges for services	-	-	-
Miscellaneous	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	822	317	(505)
	<hr/>	<hr/>	<hr/>
Expenditures:			
Current:			
Health and sanitation			
Salaries and benefits	-	-	-
Services and supplies	-	-	-
	<hr/>	<hr/>	<hr/>
Total health and sanitation	-	-	-
	<hr/>	<hr/>	<hr/>
Excess of revenues over expenditures	822	317	(505)
	<hr/>	<hr/>	<hr/>
Other Financing Sources (Uses):			
Transfers in	-	-	-
Transfers out	(35,822)	(35,500)	322
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(35,822)	(35,500)	322
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u>\$ (35,000)</u>	(35,183)	<u>\$ (183)</u>
Fund balance (deficit) - beginning		<hr/>	36,459
Fund balance (deficit) - ending		<u>\$ 1,276</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, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment earnings	\$ -	\$ 1,576	\$ 1,576
Charges for services	<u>67,000</u>	<u>57,183</u>	<u>(9,817)</u>
 Total revenues	 67,000	 58,759	 (8,241)
 Other Financing Uses:			
Transfers out	<u>(66,000)</u>	<u>(66,000)</u>	<u>-</u>
 Net change in fund balance	 <u>\$ 1,000</u>	 (7,241)	 <u>\$ (8,241)</u>
 Fund balance - beginning		<u>23,065</u>	
 Fund balance - ending		<u>\$ 15,824</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, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Fines, forfeitures and penalties	\$ 1,000	\$ 489	\$ (511)
Investment earnings	1,000	1,661	661
Charges for services	<u>10,000</u>	<u>13,098</u>	<u>3,098</u>
 Total revenues	 12,000	 15,248	 3,248
Expenditures:			
Current:			
General government			
Services and supplies	<u>12,000</u>	<u>5,053</u>	<u>6,947</u>
 Net change in fund balance	 <u>\$ -</u>	 10,195	 <u>\$ 10,195</u>
 Fund balance - beginning		 <u>32,107</u>	
 Fund balance - ending		 <u>\$ 42,302</u>	

COUNTY OF GLENN, CALIFORNIA

**Vital & Health Statistics Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2007**

	Final Budget	Actual Amounts	Variance with Final Budget
Revenues:			
Investment earnings	\$ -	\$ 411	\$ 411
Charges for services	2,000	2,944	944
Total revenues	2,000	3,355	1,355
Expenditures:			
Current:			
Public Protection			
Services and supplies	1,191	1,191	-
Net change in fund balance	\$ 809	2,164	\$ 1,355
Fund balance - beginning		8,037	
Fund balance - ending		\$ 10,201	

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, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Rents and investment earnings	\$ 20,000	\$ 41,167	\$ 21,167
Charges for services	-	36,779	36,779
Miscellaneous revenues	-	1,378	1,378
	<hr/>	<hr/>	<hr/>
Total Revenues	20,000	79,324	59,324
Expenditures:			
Current:			
General government			
Services and supplies	39,000	14,450	24,550
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u>\$ (19,000)</u>	64,874	<u>\$ 83,874</u>
Fund balance - beginning		<hr/>	19,118
Fund balance - ending		<u>\$ 83,992</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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment earnings	\$ -	\$ 315	\$ 315
Charges for services	<u>10,000</u>	<u>8,942</u>	<u>(1,058)</u>
Total revenues	10,000	9,257	(743)
Expenditures:			
Current:			
Public Protection			
Services and supplies	<u>1,800</u>	<u>1,800</u>	<u>-</u>
Excess of revenues over expenditures	8,200	7,457	(743)
Other Financing Uses:			
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (1,800)</u>	<u>(2,543)</u>	<u>\$ (743)</u>
Fund balance - beginning		<u>3,614</u>	
Fund balance - ending		<u>\$ 1,071</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, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 317,391	\$ 215,322	\$ (102,069)
Investment earnings	-	1,271	1,271
	<hr/>	<hr/>	<hr/>
Total revenues	317,391	216,593	(100,798)
Expenditures:			
Current:			
Public assistance			
Services and supplies	317,391	216,593	100,798
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance - beginning		<hr/>	37,639
Fund balance - ending		<u>\$ 37,639</u>	

COUNTY OF GLENN, CALIFORNIA

**SSD Stuart Foundation Grant Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment earnings	\$ -	\$ 666	\$ 666
Charges for Services	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Total revenues	25,000	25,666	666
Expenditures:			
Current:			
Public Assistance	<u>29,391</u>	<u>11,740</u>	<u>17,651</u>
Net change in fund balance	<u>\$ (4,391)</u>	13,926	<u>\$ 18,317</u>
Fund balance - beginning		<u>4,390</u>	
Fund deficit - ending		<u>\$ 18,316</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, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 760,000	\$ -	\$ (760,000)
Investment earnings	-	577	577
	<hr/>	<hr/>	<hr/>
Total revenues	760,000	577	(759,423)
	<hr/>	<hr/>	<hr/>
Expenditures:			
Current:			
General government			
Services and supplies	134,000	7,066	126,934
Capital outlay	588,500	-	588,500
	<hr/>	<hr/>	<hr/>
Total expenditures	722,500	7,066	715,434
	<hr/>	<hr/>	<hr/>
Excess of revenues over expenditures	37,500	(6,489)	(43,989)
	<hr/>	<hr/>	<hr/>
Other Financing Uses:			
Transfers out	(37,500)	(3,797)	33,703
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u>\$ -</u>	<u>(10,286)</u>	<u>\$ (10,286)</u>
Fund balance - beginning		<hr/> 20,348	
Fund balance - ending		<u>\$ 10,062</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, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Taxes	\$ 106,225	\$ 138,858	\$ 32,633
Intergovernmental	2,500	2,691	191
Investment earnings	<u>1,000</u>	<u>13,374</u>	<u>12,374</u>
 Total revenues	 109,725	 154,923	 45,198
 Expenditures:			
Current:			
Education			
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>
 Excess of revenues over expenditures	 109,725	 154,923	 45,198
 Other Financing Uses:			
Transfers out	<u>(162,488)</u>	<u>(161,053)</u>	<u>1,435</u>
 Net change in fund balance	 <u>\$ (52,763)</u>	 <u>(6,130)</u>	 <u>\$ 46,633</u>
 Fund balance - beginning		<u>348,441</u>	
 Fund balance - ending		<u>\$ 342,311</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, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Taxes	\$ 22,800	\$ 26,297	\$ 3,497
Intergovernmental	2,150	2,069	(81)
Investment earnings	3,500	8,641	5,141
Charges for services	<u>30,000</u>	<u>28,727</u>	<u>(1,273)</u>
Total revenues	<u>58,450</u>	<u>65,734</u>	<u>7,284</u>
Expenditures:			
Current:			
Public protection:			
Salaries and benefits	8,500	7,016	1,484
Services and supplies	47,653	28,455	19,198
Capital outlay	<u>130,000</u>	<u>46,885</u>	<u>83,115</u>
Total expenditures	186,153	82,356	20,682
Net change in fund balance	<u>\$ (127,703)</u>	(16,622)	<u>\$ 111,081</u>
Fund balance - beginning		<u>196,107</u>	
Fund balance - ending		<u>\$ 179,485</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, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Taxes	\$ 13,830	\$ 15,521	\$ 1,691
Intergovernmental	52,302	52,176	(126)
Investment earnings	5,000	9,502	4,502
Charges for services	<u>229,789</u>	<u>230,209</u>	<u>420</u>
Total revenues	<u>300,921</u>	<u>307,408</u>	<u>6,487</u>
Expenditures:			
Current:			
Public protection:			
Salaries abd benefits	154,047	146,652	7,395
Services and supplies	130,160	125,094	5,066
Capital outlay	<u>142,000</u>	<u>135,869</u>	<u>6,131</u>
Total public protection	426,207	407,615	12,461
over (under) expenditures	<u>\$ (125,286)</u>	<u>(100,207)</u>	<u>\$ 18,948</u>
Fund balance - beginning		<u>309,303</u>	
Fund balance - ending		<u>\$ 209,096</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, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Taxes	\$ 8,550	\$ 9,694	\$ 1,144
Intergovernmental	850	788	(62)
Investment earnings	1,400	2,478	1,078
Charges for services	<u>12,150</u>	<u>12,062</u>	<u>(88)</u>
Total revenues	<u>22,950</u>	<u>25,022</u>	<u>2,072</u>
Expenditures:			
Current:			
Public protection:			
Salaries and benefits	3,150	3,129	21
Services and supplies	<u>18,932</u>	<u>10,154</u>	<u>8,778</u>
Total public protection	22,082	13,283	8,799
Capital outlay	<u>10,000</u>	<u>4,913</u>	<u>5,087</u>
Total expenditures	<u>32,082</u>	<u>18,196</u>	<u>13,886</u>
Net change in fund balance	<u>\$ (9,132)</u>	6,826	<u>\$ 15,958</u>
Fund balance - beginning		<u>57,767</u>	
Fund balance - ending		<u>\$ 64,593</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, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Taxes	\$ 41,600	\$ 47,630	\$ 6,030
Intergovernmental	34,687	39,624	4,937
Investment earnings	2,500	6,130	3,630
Charges for services	<u>34,000</u>	<u>33,971</u>	<u>(29)</u>
Total revenues	<u>112,787</u>	<u>127,355</u>	<u>14,568</u>
Expenditures:			
Current:			
Public protection:			
Salaries and benefits	28,294	28,252	42
Services and supplies	<u>57,602</u>	<u>55,993</u>	<u>1,609</u>
Total public protection	<u>85,896</u>	<u>84,245</u>	<u>1,651</u>
Debt service:			
Principal	21,890	21,890	-
Interest	<u>5,167</u>	<u>5,167</u>	<u>-</u>
Total debt service	<u>27,057</u>	<u>27,057</u>	<u>-</u>
Total expenditures	<u>112,953</u>	<u>111,302</u>	<u>1,651</u>
Net change in fund balance	<u>\$ (166)</u>	16,053	<u>\$ 16,219</u>
Fund balance - beginning		<u>137,866</u>	
Fund balance - ending		<u>\$ 153,919</u>	

COUNTY OF GLENN, CALIFORNIA

**Storm Drain Maintenance #1 Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2007**

	Final Budget	Actual Amounts	Variance with Final Budget
Revenues:			
Taxes	\$ 310	\$ 367	\$ 57
Intergovernmental	6	6	-
Investment earnings	1,000	2,054	1,054
Total revenues	1,316	2,427	1,111
 Expenditures:			
Current:			
Public protection:			
Services and supplies	4,951	544	4,407
 Net change in fund balance	\$ (3,635)	1,883	\$ 5,518
 Fund balance - beginning		47,407	
Fund balance - ending		\$ 49,290	

COUNTY OF GLENN, CALIFORNIA

**Storm Drain Maintenance #3 Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Taxes	\$ 3,750	\$ 4,057	\$ 307
Intergovernmental	65	61	(4)
Investment earnings	1,100	2,587	1,487
Miscellaneous	<u>174</u>	<u>174</u>	<u>-</u>
Total revenues	5,089	6,879	1,790
 Expenditures:			
Current:			
Public protection:			
Services and supplies	<u>36,295</u>	<u>6,870</u>	<u>29,425</u>
 Net change in fund balance	<u>\$ (31,206)</u>	9	<u>\$ 31,215</u>
 Fund balance - beginning		<u>58,440</u>	
 Fund balance - ending		<u>\$ 58,449</u>	

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, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Taxes	\$ 10,975	\$ 12,603	\$ 1,628
Intergovernmental	200	187	(13)
Investment earnings	100	965	865
Charges for services	19,100	19,525	425
Miscellaneous	<u>287</u>	<u>287</u>	<u>-</u>
Total revenues	30,662	33,567	2,905
Expenditures:			
Current:			
Public protection:			
Services and supplies	<u>28,781</u>	<u>7,261</u>	<u>21,520</u>
Net change in fund balance	<u>\$ 1,881</u>	26,306	<u>\$ 24,425</u>
Fund balance - beginning		<u>10,184</u>	
Fund balance - ending		<u>\$ 36,490</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, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Licenses and permits	\$ 169,100	\$ 183,951	\$ 14,851
Fines, forfeitures and penalties	8,000	16,550	8,550
Intergovernmental	349,760	468,262	118,502
Investment earnings	4,700	14,464	9,764
Charges for services	187,100	132,548	(54,552)
Miscellaneous	-	264	264
	<hr/>	<hr/>	<hr/>
Total revenues	718,660	816,039	97,379
Expenditures:			
Current:			
Public protection:			
Salaries and benefits	412,855	409,148	3,707
Services and supplies	452,409	427,482	24,927
	<hr/>	<hr/>	<hr/>
Total expenditures	865,264	836,630	28,634
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u>\$ (146,604)</u>	<u>(20,591)</u>	<u>\$ 126,013</u>
Fund balance - beginning		<hr/>	
		347,842	
Fund balance - ending		<u>\$ 327,251</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, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment earnings	\$ 1,200	\$ 3,834	\$ 2,634
Charges for services	67,300	67,222	(78)
Miscellaneous	<u>10,000</u>	<u>199</u>	<u>(9,801)</u>
Total revenues	<u>78,500</u>	<u>71,255</u>	<u>(7,245)</u>
Expenditures:			
Current:			
Salaries and benefits	12,440	8,133	4,307
Services and supplies	<u>58,976</u>	<u>43,467</u>	<u>15,509</u>
Total expenditures	<u>71,416</u>	<u>51,600</u>	<u>19,816</u>
Net change in fund balance	<u>\$ 7,084</u>	19,655	<u>\$ 12,571</u>
Fund balance - beginning		<u>74,593</u>	
Fund balance - ending		<u>\$ 94,248</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 -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, 2007**

	<u>Accumulated Capital Outlay</u>	<u>Building</u>	<u>Total Nonmajor Capital Projects Funds</u>
Assets			
Cash and investments	\$ 48,109	\$ 883,851	\$ 931,960
Total assets	<u>\$ 48,109</u>	<u>\$ 883,851</u>	<u>\$ 931,960</u>
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ -	\$ 7,485	\$ 7,485
Due to other funds	<u>-</u>	<u>114,863</u>	<u>114,863</u>
Total liabilities	-	122,348	122,348
Fund balances:			
Unreserved/undesignated	<u>48,109</u>	<u>761,503</u>	<u>809,612</u>
Total fund balances	<u>48,109</u>	<u>761,503</u>	<u>809,612</u>
Total liabilities and fund balances	<u>\$ 48,109</u>	<u>\$ 883,851</u>	<u>\$ 931,960</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, 2007**

	Accumulated Capital Outlay	Building	Total Nonmajor Capital Projects Funds
Revenues:			
Intergovernmental	\$ -	\$ 31,477	\$ 31,477
Investment earnings	2,013	38,448	40,461
Miscellaneous	-	316	316
	<hr/>	<hr/>	<hr/>
Total revenues	2,013	70,241	72,254
	<hr/>	<hr/>	<hr/>
Expenditures:			
Current:			
General government	-	61	61
Capital outlay	-	256,872	256,872
	<hr/>	<hr/>	<hr/>
Total expenditures	-	256,933	256,933
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	2,013	(186,692)	(184,679)
	<hr/>	<hr/>	<hr/>
Net change in fund balances	2,013	(186,692)	(184,679)
	<hr/>	<hr/>	<hr/>
Fund balances - beginning	46,096	948,195	994,291
	<hr/>	<hr/>	<hr/>
Fund balances - ending	\$ 48,109	\$ 761,503	\$ 809,612
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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 sub agencies.

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 sub agencies. Costs are accumulated and charged to the various Health Service sub agencies.

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.

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, 2007

	Service Center	Public Works	Human Resources	Health Services	Central Services
Assets					
Current assets:					
Cash and investments	\$ 830,770	\$ 66,974	\$ 12,565	\$ 110,588	\$ 1,456
Accounts receivable	34,684	-	115,116	-	-
Due from other funds	66,904	139,442	33,167	191,336	5,114
Due from other governments	8,957	70,535	-	-	267
Prepaid items	-	-	-	119	-
Inventory	27,332	-	-	-	-
Total current assets	968,647	276,951	160,848	302,043	6,837
Noncurrent assets:					
Capital assets:					
Structure and improvements	206,058	185,030	-	-	-
Machinery and equipment	2,999,970	70,092	-	-	-
Less accumulated depreciation	(2,210,501)	(89,449)	-	-	-
Total noncurrent assets	995,527	165,673	-	-	-
Total assets	1,964,174	442,624	160,848	302,043	6,837
Liabilities					
Current liabilities:					
Accounts payable	10,336	57,405	27,631	6,089	12,118
Accrued salaries and benefits	21,437	46,620	103,372	39,758	-
Accrued interest payable	-	653	-	-	-
Due to other funds	1,879	8,585	14,211	246,867	-
Due to other governments	-	1	-	-	-
Unearned revenue	-	-	300	-	-
Loans payable - current	-	10,408	-	-	-
Compensated absences - current	3,871	6,231	17,110	3,644	-
Total current liabilities	37,523	129,903	162,624	296,358	12,118
Noncurrent liabilities:					
Loans payable	-	52,510	-	-	-
Compensated absences	20,351	63,400	124,645	46,554	-
Total noncurrent liabilities	20,351	115,910	124,645	46,554	-
Total liabilities	57,874	245,813	287,269	342,912	12,118
Net Assets (Deficit)					
Invested in capital assets, net of related debt	995,527	165,673	-	-	-
Unrestricted	910,773	31,138	(126,421)	(40,869)	(5,281)
Total net assets (deficit)	\$ 1,906,300	\$ 196,811	\$ (126,421)	\$ (40,869)	\$ (5,281)

COUNTY OF GLENN, CALIFORNIA

**Combining Statement of Net Assets
Internal Service Funds
June 30, 2007**

Vegetation and Environmental Management	Data Processing	Underground Storage Tanks	Tri-County Bee	Total Internal Service Funds	
					Assets
					Current assets:
\$ 17,570	\$ -	\$ 94,167	\$ 1,757	\$ 1,135,847	Cash and investments
8,228	-	-	-	158,028	Accounts receivable
7,470	-	-	-	443,433	Due from other funds
-	-	-	-	79,759	Due from other governments
-	-	-	-	119	Prepaid items
21,974	-	-	-	49,306	Inventory
<u>55,242</u>	<u>-</u>	<u>94,167</u>	<u>1,757</u>	<u>1,866,492</u>	Total current assets
					Noncurrent assets:
					Capital assets:
-	-	-	-	391,088	Structure and improvements
85,364	-	-	-	3,155,426	Machinery and equipment
(57,267)	-	-	-	(2,357,217)	Less accumulated depreciation
<u>28,097</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,189,297</u>	Total noncurrent assets
<u>83,339</u>	<u>-</u>	<u>94,167</u>	<u>1,757</u>	<u>3,055,789</u>	Total assets
					Liabilities
					Current liabilities:
532	-	337	16	114,464	Accounts payable
-	-	-	-	211,187	Accrued salaries and benefits
				653	
4,177	-	12,543	-	288,262	Due to other funds
-	-	-	-	1	Due to other governments
-	-	-	-	300	Unearned revenue
-	-	-	-	10,408	Loans payable - current
-	-	-	-	30,856	Compensated absences
<u>4,709</u>	<u>-</u>	<u>12,880</u>	<u>16</u>	<u>656,131</u>	Total current liabilities
					Noncurrent liabilities:
-	-	-	-	52,510	Loans payable
-	-	-	-	254,950	Compensated absences
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>307,460</u>	Total noncurrent liabilities
<u>4,709</u>	<u>-</u>	<u>12,880</u>	<u>16</u>	<u>963,591</u>	Total liabilities
					Net Assets (Deficit)
28,097	-	-	-	1,189,297	Invested in capital assets, net of related debt
50,533	-	81,287	1,741	902,901	Unrestricted
<u>\$ 78,630</u>	<u>\$ -</u>	<u>\$ 81,287</u>	<u>\$ 1,741</u>	<u>\$ 2,092,198</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, 2007

	Service Center	Public Works	Human Resources	Health Services	Central Services
Operating revenues:					
Charges and fees	\$ 976,562	\$ 1,336,447	\$ 3,360,774	\$ 982,717	\$ 108,403
Miscellaneous	62,937	-	-	-	-
Total operating revenues	<u>1,039,499</u>	<u>1,336,447</u>	<u>3,360,774</u>	<u>982,717</u>	<u>108,403</u>
Operating expenses:					
Salaries and benefits	485,852	1,080,412	2,474,675	994,799	-
Services and supplies	181,364	265,183	912,212	-	115,804
Depreciation	386,516	6,393	-	-	-
Total operating expenses	<u>1,053,732</u>	<u>1,351,988</u>	<u>3,386,887</u>	<u>994,799</u>	<u>115,804</u>
Operating income (loss)	<u>(14,233)</u>	<u>(15,541)</u>	<u>(26,113)</u>	<u>(12,082)</u>	<u>(7,401)</u>
Nonoperating revenues (expenses):					
Investment earnings	35,733	3,145	-	-	-
Interest expense	29,900	(3,577)	-	-	-
Intergovernmental	-	-	-	-	-
Other	-	-	-	-	-
Total nonoperating revenues (expenses)	<u>65,633</u>	<u>(432)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net assets	51,400	(15,973)	(26,113)	(12,082)	(7,401)
Net assets (deficit) - beginning	<u>1,854,900</u>	<u>212,784</u>	<u>(100,308)</u>	<u>(28,787)</u>	<u>2,120</u>
Net assets (deficit) - ending	<u>\$ 1,906,300</u>	<u>\$ 196,811</u>	<u>\$ (126,421)</u>	<u>\$ (40,869)</u>	<u>\$ (5,281)</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, 2007

Vegetation and Environmental Management	Data Processing	Underground Storage Tanks	Tri-County Bee	Total Internal Service Funds	
\$ 127,177	\$ 31,332	\$ 121,834	\$ 6,765	\$ 7,052,011	Operating revenues:
-	-	172	-	63,109	Charges and fees
127,177	31,332	122,006	6,765	7,115,120	Miscellaneous
					Total operating revenues
-	-	-	-	5,035,738	Operating expenses:
126,808	31,332	143,605	6,236	1,782,544	Salaries and benefits
6,050	-	-	-	398,959	Services and supplies
132,858	31,332	143,605	6,236	7,217,241	Depreciation
					Total operating expenses
(5,681)	-	(21,599)	529	(102,121)	Operating income (loss)
1,748	-	3,948	109	44,683	Nonoperating revenues (expenses):
-	-	-	-	26,323	Investment earnings
-	-	60,000	-	60,000	Interest expense
-	-	-	-	-	Intergovernmental
1,748	-	63,948	109	131,006	Intergovernmental
					Total nonoperating revenues (expenses)
(3,933)	-	42,349	638	28,885	Change in net assets
82,563	-	38,938	1,103	2,063,313	Net assets (deficit) - beginning
<u>\$ 78,630</u>	<u>\$ -</u>	<u>\$ 81,287</u>	<u>\$ 1,741</u>	<u>\$ 2,092,198</u>	Net assets (deficit) - ending

COUNTY OF GLENN, CALIFORNIA

**Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2007**

	Service Center	Public Works	Human Resources	Health Services	Central Services
Cash flows from operating activities:					
Receipts from customers and users	\$ 1,065,738	\$ 1,265,912	\$ 3,333,904	\$ 982,703	\$ 108,467
Receipts from interfund services provided	17,886	78,043	(9,308)	(31,902)	663
Payments to suppliers	(189,615)	(226,220)	(909,975)	(10,685)	(113,086)
Payments to employees	(482,501)	(1,058,296)	(2,431,720)	(980,398)	-
Payments for interfund services used	(27,113)	(82,688)	12,918	144,674	(347)
Net cash provided by (used for) operating activities	<u>384,395</u>	<u>(23,249)</u>	<u>(4,181)</u>	<u>104,392</u>	<u>(4,303)</u>
Cash flows from noncapital financing activities:					
Subsidy from government funds	-	-	-	-	-
Cash flows from capital and related financing activities:					
Proceeds from loan	-	-	-	-	-
Debt principal paid	-	(9,989)	-	-	-
Interest paid	-	(2,924)	-	-	-
Proceeds from sale of assets	29,900	-	-	-	-
Acquisition of capital assets	(431,763)	(16,739)	-	-	-
Net cash provided by (used for) capital and related financing activities	<u>(401,863)</u>	<u>(29,652)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities:					
Interest received	35,733	3,145	-	-	-
Net increase (decrease) in cash and cash equivalents	18,265	(49,756)	(4,181)	104,392	(4,303)
Cash and cash equivalents, beginning	812,505	116,730	16,746	6,196	5,759
Cash and cash equivalents, ending	<u>\$ 830,770</u>	<u>\$ 66,974</u>	<u>\$ 12,565</u>	<u>\$ 110,588</u>	<u>\$ 1,456</u>
Reconciliation of operating income (loss) to net provided by (used for) operating activities:					
Operating income (loss)	\$ (14,233)	\$ (15,541)	\$ (26,113)	\$ (12,082)	\$ (7,401)
Adjustment to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	386,516	6,393	-	-	-
Changes in assets and liabilities:					
Accounts receivable	30,071	-	(43,778)	-	-
Due from other funds	17,886	78,043	(9,308)	(31,902)	663
Due from other governments	(3,832)	(70,535)	16,608	-	64
Prepaid items	-	3,500	6,250	(119)	-
Inventory	(15,137)	-	-	-	-
Accounts payable	6,886	52,793	(3,955)	(10,566)	2,718
Accrued salaries and benefits	2,851	9,318	16,476	2,318	-
Due to other funds	(27,113)	(82,688)	12,918	144,674	(347)
Due to other governments	-	(17,330)	(58)	(14)	-
Unearned revenue	-	-	300	-	-
Compensated absences	500	12,798	26,479	12,083	-
Total adjustments	<u>398,628</u>	<u>(7,708)</u>	<u>21,932</u>	<u>116,474</u>	<u>3,098</u>
Net cash provided by (used for) operating activities	<u>\$ 384,395</u>	<u>\$ (23,249)</u>	<u>\$ (4,181)</u>	<u>\$ 104,392</u>	<u>\$ (4,303)</u>

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2007

Vegetation and Environmental Management	Data Processing	Underground Storage Tanks	Tri-County Bee	Total Internal Service Funds	
\$ 126,373	\$ 31,332	\$ 122,006	\$ 6,765	\$ 7,043,200	Cash flows from operating activities:
(3,630)	-	-	-	51,752	Receipts from customers and users
(128,611)	(31,332)	(143,375)	(6,236)	(1,759,135)	Receipts from interfund services provided
-	-	-	-	(4,952,915)	Payments to suppliers
2,481	-	(22,011)	-	27,914	Payments to employees
					Payments for interfund services used
(3,387)	-	(43,380)	529	410,816	Net cash provided by (used for) operating
-	-	60,000	-	60,000	Cash flows from noncapital financing activities:
					Subsidy from federal/state grant
-	-	-	-	-	Cash flows from capital and related financing activities:
-	-	-	-	(9,989)	Proceeds from loan
-	-	-	-	(2,924)	Debt principal paid
				29,900	Interest paid
(33,364)	-	-	-	(481,866)	Proceeds from sale of assets
					Acquisition of capital assets
(33,364)	-	-	-	(464,879)	Net cash provided by (used for) capital and related financing activities
1,748	-	3,948	109	44,683	Cash flows from investing activities:
					Interest received
(35,003)	-	20,568	638	50,620	Net increase (decrease) in cash and cash equivalents
52,573	-	73,599	1,119	1,085,227	Cash and cash equivalents, beginning
\$ 17,570	\$ -	\$ 94,167	\$ 1,757	\$ 1,135,847	Cash and cash equivalents, ending
					Reconciliation of operating income (loss) to net provided by (used for) operating activities:
\$ (5,681)	\$ -	\$ (21,599)	\$ 529	\$ (102,121)	Operating income (loss)
6,050	-	-	-	398,959	Adjustment to reconcile operating income (loss) to net cash provided by (used for) operating activities:
(2,667)	-	-	-	(16,374)	Depreciation
(3,630)	-	-	-	51,752	Changes in assets and liabilities:
1,863	-	-	-	(55,832)	Accounts receivable
-	15,666	-	-	25,297	Due from other funds
(2,142)	-	-	-	(17,279)	Due from other governments
339	-	230	-	48,445	Prepaid items
-	-	-	-	30,963	Inventory
2,481	-	(22,011)	-	27,914	Accounts payable
-	-	-	-	(17,402)	Accrued salaries and benefits
-	(15,666)	-	-	(15,366)	Due to other funds
-	-	-	-	51,860	Due to other governments
2,294	-	(21,781)	-	512,937	Unearned revenue
					Compensated absences
					Total adjustments
\$ (3,387)	\$ -	\$ (43,380)	\$ 529	\$ 410,816	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 - Accounts for monies and property held by the Public Guardian/Administrator in its fiduciary capacity for its clients.

All 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, 2007**

	<u>Beginning July 1, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending June 30, 2007</u>
Taxes				
Assets:				
Cash and investments	\$ 479,799	\$ 29,751,141	\$ 30,020,193	\$ 210,747
Taxes receivable	1,189,290	26,827,890	26,182,582	1,834,598
Due from other governments	92	10,928	92	10,928
Other assets	<u>-</u>	<u>10,372</u>	<u>-</u>	<u>10,372</u>
Total assets	<u>\$ 1,669,181</u>	<u>\$ 56,600,331</u>	<u>\$ 56,202,867</u>	<u>\$ 2,066,645</u>
Liabilities:				
Accounts payable	\$ -	\$ 3		\$ 3
Due to other governments	50	27,373,642	27,034,491	339,201
Agency obligations	<u>1,669,131</u>	<u>29,226,686</u>	<u>29,168,376</u>	<u>1,727,441</u>
Total liabilities	<u>\$ 1,669,181</u>	<u>\$ 56,600,331</u>	<u>\$ 56,202,867</u>	<u>\$ 2,066,645</u>
	<u>Beginning July 1, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending June 30, 2007</u>
Courts				
Assets:				
Cash and investments	\$ 863,388	\$ 3,361,062	\$ 3,217,610	\$ 1,006,840
Accounts receivable	85,346	133,214	100,118	118,442
Due from other governments	<u>10,778</u>	<u>8,793</u>	<u>10,778</u>	<u>8,793</u>
Total assets	<u>\$ 959,512</u>	<u>\$ 3,503,069</u>	<u>\$ 3,328,506</u>	<u>\$ 1,134,075</u>
Liabilities:				
Accounts payable	\$ 464,432	\$ 1,462,492	\$ 1,482,655	\$ 444,269
Due to other governments	121,947	117,565	121,948	117,564
Agency obligations	<u>373,133</u>	<u>1,923,012</u>	<u>1,723,903</u>	<u>572,242</u>
Total liabilities	<u>\$ 959,512</u>	<u>\$ 3,503,069</u>	<u>\$ 3,328,506</u>	<u>\$ 1,134,075</u>

COUNTY OF GLENN, CALIFORNIA

**Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended June 30, 2007**

	<u>Beginning July 1, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending June 30, 2007</u>
Public Guardian				
Assets:				
Cash with fiscal agent	\$ 630,343	\$ 99,963	\$ 20,307	\$ 709,999
Other assets	<u>74,963</u>	<u>386,001</u>	<u>226,025</u>	<u>234,939</u>
Total assets	<u>\$ 705,306</u>	<u>\$ 485,964</u>	<u>\$ 246,332</u>	<u>\$ 944,938</u>
Liabilities:				
Agency obligations	<u>\$ 705,306</u>	<u>\$ 485,964</u>	<u>\$ 246,332</u>	<u>\$ 944,938</u>

	<u>Beginning July 1, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending June 30, 2007</u>
All Others				
Assets:				
Cash and investments	\$ 1,826,344	\$ 52,099,777	\$ 51,967,857	\$ 1,958,264
Cash with fiscal agent	2,688,455		2,659,003	29,452
Due from other funds	-	15,931	15,931	-
Due from other governments	26,893	37,608	26,893	37,608
Other assets	<u>39,735</u>	<u>14,000</u>	<u>11,823</u>	<u>41,912</u>
Total assets	<u>\$ 4,581,427</u>	<u>\$ 52,167,316</u>	<u>\$ 54,681,507</u>	<u>\$ 2,067,236</u>
Liabilities:				
Accounts payable	\$ 798,639	\$ 2,750,707	\$ 2,659,003	\$ 890,343
Due to other funds	-	70,207	70,207	-
Due to other governments	70,207	63,142	72,480	60,869
Agency obligations	<u>3,712,581</u>	<u>49,283,260</u>	<u>51,879,817</u>	<u>1,116,024</u>
Total liabilities	<u>\$ 4,581,427</u>	<u>\$ 52,167,316</u>	<u>\$ 54,681,507</u>	<u>\$ 2,067,236</u>

COUNTY OF GLENN, CALIFORNIA

Statement of Changes in Assets and Liabilities
 Agency Funds
 For the Fiscal Year Ended June 30, 2007

	Beginning July 1, 2006	Additions	Deletions	Ending June 30, 2007
All Agency Funds				
Assets:				
Cash and investments	\$ 3,169,531	\$ 85,211,980	\$ 85,205,660	\$ 3,175,851
Cash with fiscal agent	3,318,798	99,963	2,679,310	739,451
Accounts receivable	85,346	133,214	100,118	118,442
Taxes receivable	1,189,290	26,827,890	26,182,582	1,834,598
Due from other funds	-	15,931	15,931	-
Due from other governments	37,763	57,329	37,763	57,329
Other assets	114,698	410,373	237,848	287,223
	<u>114,698</u>	<u>410,373</u>	<u>237,848</u>	<u>287,223</u>
Total assets	<u>\$ 7,915,426</u>	<u>\$ 112,756,680</u>	<u>\$ 114,459,212</u>	<u>\$ 6,212,894</u>
Liabilities:				
Accounts payable	\$ 1,263,071	\$ 4,213,202	\$ 4,141,658	\$ 1,334,615
Due to other funds	-	70,207	70,207	-
Due to other governments	192,204	27,554,349	27,228,919	517,634
Agency obligations	6,460,151	80,918,922	83,018,428	4,360,645
	<u>6,460,151</u>	<u>80,918,922</u>	<u>83,018,428</u>	<u>4,360,645</u>
Total liabilities	<u>\$ 7,915,426</u>	<u>\$ 112,756,680</u>	<u>\$ 114,459,212</u>	<u>\$ 6,212,894</u>



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Statistical Section

STATISTICAL SECTION

This section of the County of Glenn's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the County's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the County's performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

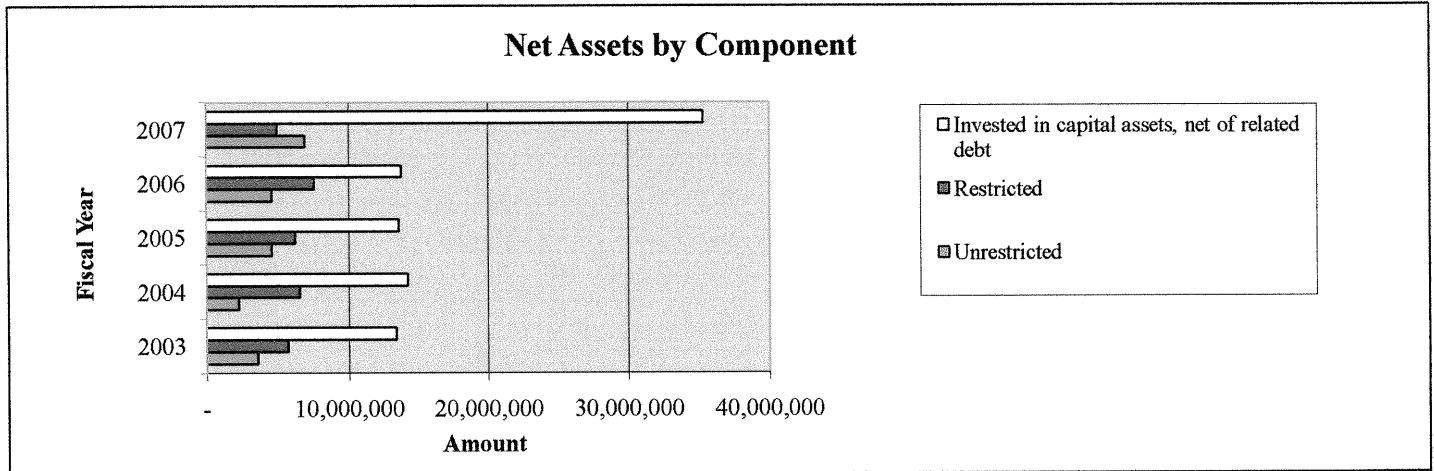
Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.



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COUNTY OF GLENN, CALIFORNIA
 Net Assets by Component
 Last Five Fiscal Years
 (accrual basis of accounting)

	Fiscal Year				
	2003	2004	2005	2006	2007
Government activities					
Invested in capital assets, net of related debt	\$ 11,596,706	\$ 12,456,267	\$ 11,834,405	\$ 12,297,189	\$ 33,872,766
Restricted for:					
Health and social services	-	5,023,175	4,809,770	6,076,008	3,549,187
Public protection	-	1,050,662	1,169,510	1,345,891	1,235,448
Road projects	-	-	139,381	-	-
Other purposes	5,724,262	494,456	124,861	125,262	175,934
Unrestricted	3,805,987	3,752,139	5,822,449	5,469,111	6,828,701
Subtotal governmental activities net assets	<u>21,126,955</u>	<u>22,776,699</u>	<u>23,900,376</u>	<u>25,313,461</u>	<u>45,662,036</u>
Business-type activities					
Invested in capital assets, net of related debt	1,771,681	1,758,509	1,709,598	1,458,512	1,395,991
Unrestricted	(234,710)	(1,537,921)	(1,284,573)	(934,705)	65,735
Subtotal business-type activities net assets	<u>1,536,971</u>	<u>220,588</u>	<u>425,025</u>	<u>523,807</u>	<u>1,461,726</u>
Primary government					
Invested in capital assets, net of related debt	13,368,387	14,214,776	13,544,003	13,755,701	35,268,757
Restricted for:					
Health and social services	-	5,023,175	4,809,770	6,076,008	3,549,187
Public protection	-	1,050,662	1,169,510	1,345,891	1,235,448
Road projects	-	-	139,381	-	-
Other purposes	5,724,262	494,456	124,861	125,262	175,934
Unrestricted	3,571,277	2,214,218	4,537,876	4,534,406	6,894,436
Total primary government net assets	<u>\$ 22,663,926</u>	<u>\$ 22,997,287</u>	<u>\$ 24,325,401</u>	<u>\$ 25,837,268</u>	<u>\$ 47,123,762</u>



1 - Capital assets include land, infrastructure, buildings and improvements, equipment and vehicles.

2 - Accounting standards require that net assets be reported in three components in the financial statements: invested in capital assets, net of related debt; restricted; and unrestricted. Net assets are considered restricted only when an external party, such as the state or federal government, places a restriction on how resources may be used, or through enabling legislation by the County.

Trend data is only available for the last five fiscal years, since the implementation of GASB 34.

Source: Comprehensive Annual Financial Reports - County of Glenn

COUNTY OF GLENN, CALIFORNIA
Changes in Net Assets
Last Five Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2003	2004	2005	2006	2007
Expenses					
Government activities:					
General government	\$ 5,707,773	\$ 3,368,328	\$ 3,022,884	\$ 6,460,876	\$ 7,907,220
Public protection	15,662,139	16,059,856	16,136,292	15,721,499	18,080,328
Public ways and facilities	3,005,576	2,548,164	2,704,151	3,186,281	4,697,971
Health and sanitation	8,053,317	9,333,079	10,458,100	10,981,458	11,844,587
Public assistance	19,080,838	20,263,729	21,184,801	21,407,340	20,567,464
Education	640,061	455,826	413,373	355,383	413,518
Interest on long-term liabilities	222,969	158,483	215,048	369,751	356,992
Total governmental activities expenses	<u>52,372,673</u>	<u>52,187,465</u>	<u>54,134,649</u>	<u>58,482,588</u>	<u>63,868,080</u>
Business-type activities:					
Landfill	1,176,536	2,488,738	1,128,367	1,344,661	1,697,407
Hospital	432,061	11,655	14,489	15,552	32,015
Airports	384,803	425,632	411,432	631,980	524,599
Total business-type activities expenses	<u>1,993,400</u>	<u>2,926,025</u>	<u>1,554,288</u>	<u>1,992,193</u>	<u>2,254,021</u>
Total primary government expenses	<u>54,366,073</u>	<u>55,113,490</u>	<u>55,688,937</u>	<u>60,474,781</u>	<u>66,122,101</u>
Program Revenues					
Government activities:					
Charges for services	7,289,234	5,240,235	5,374,347	6,367,806	6,769,744
Operating grants and contributions	36,063,048	37,692,919	38,754,058	42,163,401	42,652,625
Capital grants and contributions	2,094,887	1,360,843	137,500	180,968	18,294
Total governmental activities program revenues	<u>45,447,169</u>	<u>44,293,997</u>	<u>44,265,905</u>	<u>48,712,175</u>	<u>49,440,663</u>
Business-type activities:					
Charges for services	1,484,598	1,434,310	1,625,239	1,822,280	1,884,259
Operating grants and contributions	90,836	75,544	71,725	194,155	139,454
Capital grants and contributions	352,667	58,436	-	-	-
Total business-type activities program revenues	<u>1,928,101</u>	<u>1,568,290</u>	<u>1,696,964</u>	<u>2,016,435</u>	<u>2,023,713</u>
Total primary government program revenues	<u>47,375,270</u>	<u>45,862,287</u>	<u>45,962,869</u>	<u>50,728,610</u>	<u>51,464,376</u>
Net (Expense) Revenue					
Governmental activities	(6,925,504)	(7,893,468)	(9,868,744)	(9,770,413)	(14,427,417)
Business-type activities	(65,299)	(1,357,735)	142,676	24,242	(230,308)
Total primary government net (expense)	<u>\$ (6,990,803)</u>	<u>\$ (9,251,203)</u>	<u>\$ (9,726,068)</u>	<u>\$ (9,746,171)</u>	<u>\$ (14,657,725)</u>

Net (expense) revenue is the difference between the expenses and program revenues of a function or program. It indicates the extent to which a function or program supports itself with its own fees and grants versus its reliance upon funding from taxes and other general revenues. Numbers in parentheses are net expenses, indicating that the expenses were greater than the program revenues needed to finance that function or program.

Trend data is only available for the last five fiscal years, since the implementation of GASB 34.

Source: Comprehensive Annual Financial Reports - County of Glenn

COUNTY OF GLENN, CALIFORNIA
Changes in Net Assets
Last Five Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2003	2004	2005	2006	2007
General Revenues and Other Changes in Net Assets					
Government activities:					
Taxes:					
Property taxes	\$ 3,612,501	\$ 3,774,493	\$ 3,846,785	\$ 4,349,572	\$ 5,080,207
Real property transfer tax	91,462	113,778	177,982	196,565	148,506
Other taxes	43,883	21,664	23,711	20,958	20,288
Intergovernmental not restricted to specific programs:					
Motor vehicle in lieu taxes	1,952,240	1,661,599	2,671,881	2,626,514	2,713,354
Williamson Act	961,102	1,006,263	1,031,909	1,047,008	1,047,903
Sales tax shared revenue	813,806	1,198,080	870,463	957,676	1,029,832
Sales tax in-lieu			323,210	141,155	379,419
Unrestricted investment earnings	586,201	321,309	500,495	666,175	907,778
Gain on sale of capital asstes	36,059	94,063	-	-	-
Tobacco settlement	325,412	289,463	285,931	262,433	274,688
Other	1,185,055	1,062,798	1,260,054	915,442	1,325,997
Transfers	(43,360)	(298)	-	-	-
Total governmental activities general revenues	<u>9,564,361</u>	<u>9,543,212</u>	<u>10,992,421</u>	<u>11,183,498</u>	<u>12,927,972</u>
Business-type activities:					
Unrestricted investment earnings	57,154	28,979	35,872	74,485	168,087
Other	3,870	12,075	25,889	55	1,000,140
Transfers	43,360	298	-	-	-
Total business-type activities general revenues	<u>104,384</u>	<u>41,352</u>	<u>61,761</u>	<u>74,540</u>	<u>1,168,227</u>
Total primary government general revenues	<u>9,668,745</u>	<u>9,584,564</u>	<u>11,054,182</u>	<u>11,258,038</u>	<u>14,096,199</u>
Changes in Net Assets					
Government activities	2,638,857	1,649,744	1,123,677	1,413,085	(1,499,445)
Business-type activities	39,085	(1,316,383)	204,437	98,782	937,919
Total primary government	<u>\$ 2,677,942</u>	<u>\$ 333,361</u>	<u>\$ 1,328,114</u>	<u>\$ 1,511,867</u>	<u>\$ (561,526)</u>

Trend data is only available for the last five fiscal years, since the implmentation of GASB 34.

Source: Comprehensive Annual Financial Reports - County of Glenn

COUNTY OF GLENN, CALIFORNIA
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	1998	1999	2000	2001	2002
General fund					
Reserved for:					
Encumbrances	\$ 65,729	\$ 129,062	\$ 33,396	\$ 180,391	\$ 72,314
Inventories, advances and other assets	242,126	102,705	72,805	73,155	377,453
Unreserved, reported in:					
Designated	-	-	-	-	-
Undesignated	1,779,343	1,883,024	2,021,315	3,062,269	2,470,128
Total General fund	2,087,198	2,114,791	2,127,516	3,315,815	2,919,895
 All other governmental funds					
Reserved for:					
Encumbrances	2,000	2,083	473,448	268,390	238,498
Debt service	326,940	219,000	224,768	219,000	219,000
Inventories, advances and other assets	720,261	717,001	171,750	62,992	1,344,826
Unreserved, reported in:					
Special revenue funds	1,393,002	950,539	608,095	1,764,614	2,101,243
Capital projects funds	707,810	806,769	697,247	808,583	783,068
Total all other governmental funds	3,150,013	2,695,392	2,175,308	3,123,579	4,686,635
 Total Governmental Funds					
Reserved for:					
Encumbrances	67,729	131,145	506,844	448,781	310,812
Debt service	326,940	219,000	224,768	219,000	219,000
Inventories, advances and other assets	962,387	819,706	244,555	136,147	1,722,279
Unreserved, reported in:					
General fund- Designated	-	-	-	-	-
General fund- Undesignated	1,779,343	1,883,024	2,021,315	3,062,269	2,470,128
Special revenue funds	1,393,002	950,539	608,095	1,764,614	2,101,243
Capital projects funds	707,810	806,769	697,247	808,583	783,068
Total governmental funds	\$ 5,237,211	\$ 4,810,183	\$ 4,302,824	\$ 6,439,394	\$ 7,606,530

Government funds include general fund, special revenue funds, debt service funds, capital project funds and permanent funds.

Source: Comprehensive Annual Financial Reports - County of Glenn

COUNTY OF GLENN, CALIFORNIA
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

		Fiscal Year					
2003	2004	2005	2006	2007			
						General fund	
						Reserved for:	
\$ 255,579	\$ 49,622	\$ 106,574	\$ 243,946	\$ 144,067	Encumbrances		
599,328	281,775	307,285	200,047	202,521	Inventories, advances and other assets		
						Unreserved, reported in:	
2,488,154	2,956,286	2,612,072	3,685,847	3,489,905	Designated		
3,082,513	3,061,269	4,320,103	4,027,552	3,438,874	Undesignated		
<u>6,425,574</u>	<u>6,348,952</u>	<u>7,346,034</u>	<u>8,157,392</u>	<u>7,275,367</u>	Total General fund		
						All other governmental funds	
						Reserved for:	
-	-	-	-	-	Encumbrances		
-	-	-	-	-	Debt service		
1,623,237	1,706,878	1,775,037	1,653,890	2,025,728	Inventories, advances and other assets		
						Unreserved, reported in:	
1,788,005	1,853,602	1,998,535	2,556,301	2,208,497	Special revenue and other funds		
476,654	693,958	1,092,447	994,291	809,612	Capital projects funds		
<u>3,887,896</u>	<u>4,254,438</u>	<u>4,866,019</u>	<u>5,204,482</u>	<u>5,043,837</u>	Total all other governmental funds		
						Total Governmental Funds	
						Reserved for:	
255,579	49,622	106,574	243,946	144,067	Encumbrances		
-	-	-	-	-	Debt service		
2,222,565	1,988,653	2,082,322	1,853,937	2,228,249	Inventories, advances and other assets		
						Unreserved, reported in:	
2,488,154	2,956,286	2,612,072	3,685,847	3,489,905	General fund- Designated		
3,082,513	3,061,269	4,320,103	4,027,552	3,438,874	General fund- Undesignated		
1,788,005	1,853,602	1,998,535	2,556,301	2,208,497	Special revenue funds		
476,654	693,958	1,092,447	994,291	809,612	Capital projects funds		
<u>\$ 10,313,470</u>	<u>\$ 10,603,390</u>	<u>\$ 12,212,053</u>	<u>\$ 13,361,874</u>	<u>\$ 12,319,204</u>	Total governmental funds		

COUNTY OF GLENN, CALIFORNIA
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	1998	1999	2000	2001	2002
Revenues:					
Taxes	\$ 4,398,826	\$ 4,456,025	\$ 4,692,273	\$ 5,122,836	\$ 4,769,374
Licenses and permits	757,313	766,758	971,667	1,220,603	995,476
Fines, forfeitures, and penalties	469,411	739,693	797,484	819,260	977,389
Intergovernmental	22,578,386	22,641,015	25,768,196	31,513,710	39,342,369
Investment earnings	688,863	878,369	803,128	1,055,968	878,310
Charges for services	3,042,825	3,495,334	4,046,489	3,844,202	4,704,109
Miscellaneous	1,015,143	423,353	910,437	981,372	1,149,816
Total revenues	<u>32,950,767</u>	<u>33,400,547</u>	<u>37,989,674</u>	<u>44,557,951</u>	<u>52,816,843</u>
Expenditures:					
General government	3,981,951	4,430,310	4,883,268	4,440,349	5,084,055
Public protection	8,713,609	9,518,416	11,490,460	11,803,594	14,240,830
Public ways and facilities	3,951,089	3,809,166	4,474,404	4,759,586	4,213,193
Health and sanitation	5,373,035	5,462,050	5,849,537	6,500,881	14,975,086
Public assistance	9,584,357	9,693,474	10,927,626	11,412,230	12,098,235
Education	411,985	397,604	451,072	499,969	538,374
Capital outlay	242,407	100,060	671,366	1,940,821	1,399,867
Debt Service:					
Principal		185,000	313,292	605,726	550,433
Interest	79,328	120,314	138,420	156,783	350,653
Total expenditures	<u>32,383,104</u>	<u>33,716,394</u>	<u>39,199,445</u>	<u>42,119,939</u>	<u>53,450,726</u>
Excess (deficiency) of revenues over (under) expenditures	<u>567,663</u>	<u>(315,847)</u>	<u>(1,209,771)</u>	<u>2,438,012</u>	<u>(633,883)</u>
Other financing sources (uses)					
Debt issuance			688,250		
Capital lease financing				63,539	
Transfers in	4,079,793	4,705,599	5,005,130	4,989,037	7,035,870
Transfers out	<u>(4,079,793)</u>	<u>(4,705,599)</u>	<u>(5,005,130)</u>	<u>(4,989,037)</u>	<u>(7,035,870)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>688,250</u>	<u>63,539</u>	<u>-</u>
Net change in fund balance	<u>\$ 567,663</u>	<u>\$ (315,847)</u>	<u>\$ (521,521)</u>	<u>\$ 2,501,551</u>	<u>\$ (633,883)</u>
Debt services as a percentage of non-capital expenditures	0.25%	0.92%	1.19%	1.93%	1.76%

Source: Comprehensive Annual Financial Reports - County of Glenn

COUNTY OF GLENN, CALIFORNIA
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

		Fiscal Year					
		2003	2004	2005	2006	2007	
	\$	4,561,652	\$ 5,108,015	\$ 5,242,151	\$ 4,567,095	\$ 5,249,001	Revenues:
		1,126,475	1,192,130	1,247,192	1,362,534	1,256,335	Taxes
		1,190,035	1,379,809	1,244,380	1,552,544	1,542,526	Licenses and permits
		41,011,277	41,661,011	42,535,348	47,056,722	47,781,427	Fines, forfeitures, and penalties
		562,107	308,842	483,585	638,227	863,095	Intergovernmental
		4,972,724	5,262,650	5,899,428	3,773,014	3,991,797	Investment earnings
		1,510,467	1,317,383	1,434,142	1,137,830	1,537,576	Charges for services
		54,934,737	56,229,840	58,086,226	60,087,966	62,221,757	Miscellaneous
							Total revenues
		5,420,168	5,537,438	5,496,928	3,716,494	4,811,397	Expenditures:
		15,304,335	15,640,848	15,983,604	16,931,455	18,933,986	General government
		2,849,135	2,491,809	2,471,927	3,248,816	4,740,647	Public protection
		8,005,829	9,364,177	10,450,745	11,305,877	12,107,165	Public ways and facilities
		18,864,961	20,119,080	21,041,392	21,438,426	20,679,837	Health and sanitation
		635,515	452,064	346,602	339,751	363,369	Public assistance
		3,378,332	1,949,235	2,917,727	1,426,565	956,943	Education
		1,705,546	430,078	326,984	2,912,623	287,768	Capital outlay
		222,969	158,483	215,048	368,138	383,315	Debt Service:
							Principal
							Interest
		56,386,790	56,143,212	59,250,957	61,688,145	63,264,427	Total expenditures
		(1,452,053)	86,628	(1,164,731)	(1,600,179)	(1,042,670)	Excess (deficiency) of revenues over (under) expenditures
				2,612,500	2,750,000	-	Other financing sources (uses)
		1,710,000	203,590	160,894			Long-term debt proceeds
		536,169	1,045,158	373,171	1,206,791	704,487	Capital lease financing
		(579,529)	(1,045,456)	(373,171)	(1,206,791)	(704,487)	Transfers in
		1,666,640	203,292	2,773,394	2,750,000	-	Transfers out
							Total other financing sources (uses)
	\$	214,587	\$ 289,920	\$ 1,608,663	\$ 1,149,821	\$ (1,042,670)	Net change in fund balance
		3.78%	1.10%	0.97%	5.76%	1.09%	Debt services as a percentage of non-capital expenditures

COUNTY OF GLENN, CALIFORNIA
Program Revenues by Function/Program
Last Five Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2003	2004	2005	2006	2007
Governmental activities program revenues					
Charges for Services					
General government	\$ 4,268,004	\$ 1,519,129	\$ 1,470,151	\$ 1,781,124	\$ 2,574,216
Public protection	2,575,843	3,359,199	3,597,521	3,990,266	3,805,798
Public ways and facilities	285,938	187,140	109,801	175,329	72,801
Health and sanitation	152,260	169,125	187,645	389,790	254,944
Public assistance	6,972	5,642	9,229	31,297	61,985
Education	217	-	-	-	-
Subtotal	<u>7,289,234</u>	<u>5,240,235</u>	<u>5,374,347</u>	<u>6,367,806</u>	<u>6,769,744</u>
Operating grants and contributions					
General government	803,879	441,087	335,248	567,626	786,476
Public protection	5,836,420	5,467,508	5,964,277	6,095,965	6,162,332
Public ways and facilities	2,612,545	2,678,125	2,300,021	2,932,171	4,438,386
Health and sanitation	8,111,322	9,291,260	9,522,337	11,197,008	10,906,090
Public assistance	18,698,882	19,814,939	20,632,175	21,367,895	20,356,650
Education	-	-	-	2,736	2,691
Subtotal	<u>36,063,048</u>	<u>37,692,919</u>	<u>38,754,058</u>	<u>42,163,401</u>	<u>42,652,625</u>
Capital grants and contributions					
General government	-	1,343,238	137,500	180,968	18,294
Public ways and facilities	2,094,887	17,605	-	-	-
Subtotal	<u>2,094,887</u>	<u>1,360,843</u>	<u>137,500</u>	<u>180,968</u>	<u>18,294</u>
Total governmental activities program revenues	<u>45,447,169</u>	<u>44,293,997</u>	<u>44,265,905</u>	<u>48,712,175</u>	<u>49,440,663</u>
Business-type activities program revenues					
Charges for Services					
Landfill	1,141,486	1,112,330	1,260,003	1,443,850	1,331,771
Hospital	41,240	421	33,094	50	-
Airports	301,872	321,559	332,142	378,380	552,488
Subtotal	<u>1,484,598</u>	<u>1,434,310</u>	<u>1,625,239</u>	<u>1,822,280</u>	<u>1,884,259</u>
Operating grants and contributions					
Landfill	70,836	41,252	40,425	40,120	108,419
Airports	20,000	34,292	30,300	154,035	31,035
Subtotal	<u>90,836</u>	<u>75,544</u>	<u>70,725</u>	<u>194,155</u>	<u>139,454</u>
Capital grants and contributions					
Airports	352,667	58,436	-	-	-
Total business-type activities program revenues	<u>1,928,101</u>	<u>1,568,290</u>	<u>1,695,964</u>	<u>2,016,435</u>	<u>2,023,713</u>
Total primary government program revenues	<u>\$ 47,375,270</u>	<u>\$ 45,862,287</u>	<u>\$ 45,961,869</u>	<u>\$ 50,728,610</u>	<u>\$ 51,464,376</u>

Trend data is only available for the last five fiscal years since the implementation of GASB 34.

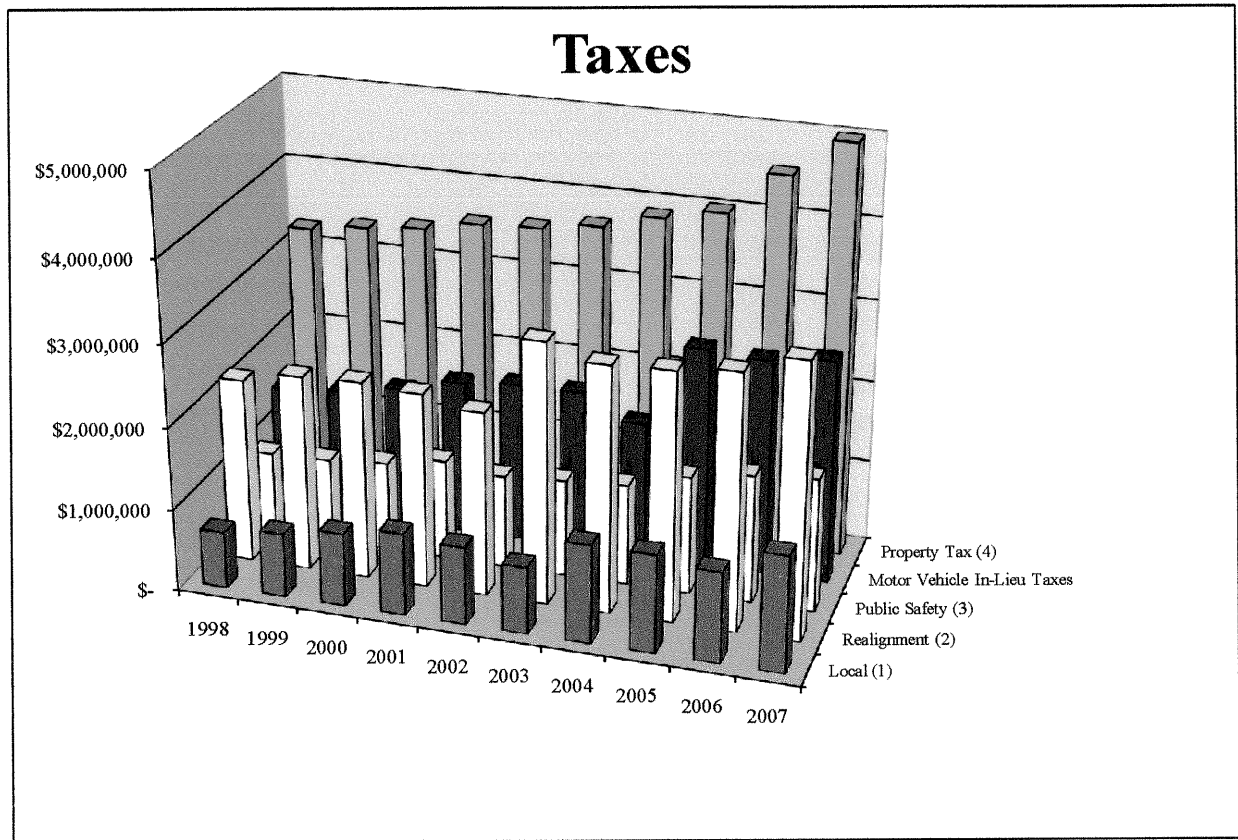
Source: Comprehensive Annual Financial Reports - County of Glenn

COUNTY OF GLENN, CALIFORNIA
 General Governmental Tax Revenue by Source
 Last Ten Fiscal Years

Sales Tax

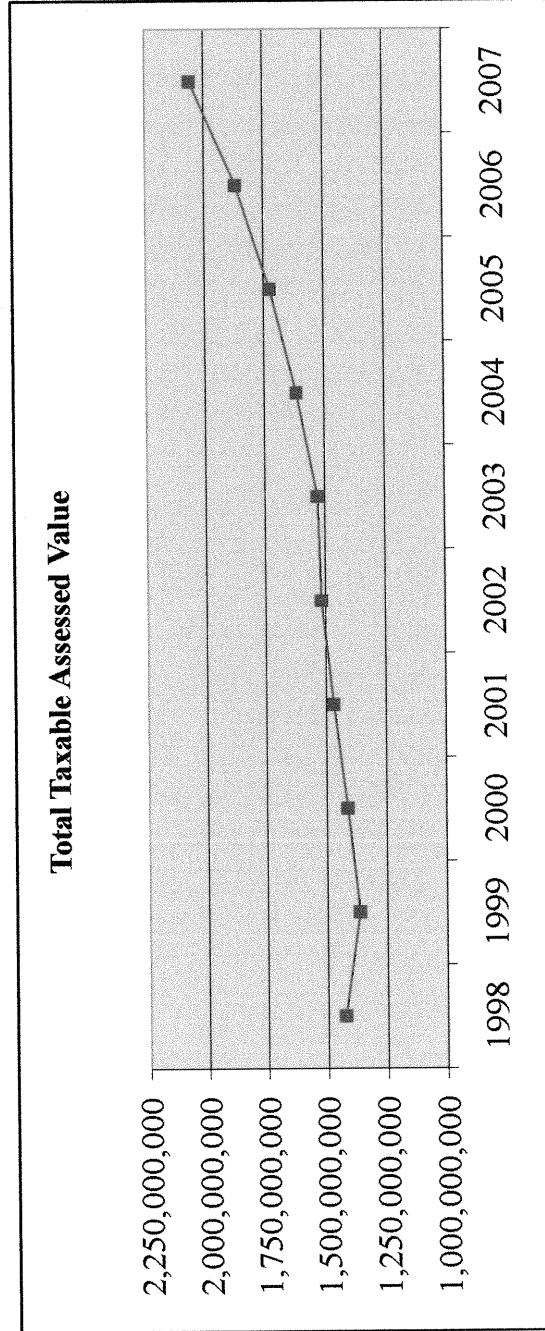
Fiscal Year	Sales Tax			Motor Vehicle	Property Tax (6)
	Local (1)	Realignment (2)	Public Safety (3)	In-Lieu Taxes	
1998	\$ 690,935	\$ 2,242,310	\$ 1,012,050	\$ 1,512,947	\$ 3,276,058
1999	778,001	2,378,188	1,028,683	1,569,824	3,367,280
2000	890,206	2,406,117	1,091,221	1,700,464	3,437,461
2001	1,000,108	2,361,793	1,219,002	1,881,198	3,568,786
2002	945,776	2,235,564	1,129,820	1,950,484	3,605,238
2003	813,806	3,173,903	1,182,503	1,952,240	3,703,963
2004	1,198,080	2,990,465	1,227,627	1,661,599	3,888,271
2005	1,193,673	3,017,732	1,433,829	2,671,881	4,024,767
2006	1,098,831	3,098,144	1,555,173	2,626,514	4,546,137
2007	1,409,251	3,325,692	1,622,010	2,713,354	5,228,713

- (1) Includes Sales tax shared revenue and Sales tax in-lieu on the Statement of Activities.
- (2) Reported as part of operating grants on the Statement of Activities.
- (3) Reported as part of operating grants on the Statement of Activities.
- (6) Includes property taxes and real property transfer tax on the Statement of Activities.



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

Fiscal Year Ended June 30,	Real Property		Personal Property		Total Unsecured		Less: Tax Exempt Property		Total Taxable Assessed Property		Total Direct Tax Rate
	Property	Total	Property	Total	Property	Total	Property	Total	Property	Total	
1998	-	-	-	-	-	-	-	-	1,426,579,060	1,426,579,060	1.00%
1999	1,251,258,480	1,364,701,914	113,443,434	56,166,147	56,096,229	1,364,771,832	56,096,229	1,364,771,832	1,364,771,832	1,364,771,832	1.00%
2000	1,299,041,076	1,415,693,403	116,652,327	55,030,768	57,783,750	1,412,940,421	57,783,750	1,412,940,421	1,412,940,421	1,412,940,421	1.00%
2001	1,338,149,421	1,466,962,122	128,812,701	61,737,935	58,213,075	1,470,486,982	58,213,075	1,470,486,982	1,470,486,982	1,470,486,982	1.00%
2002	1,385,490,158	1,509,792,394	124,302,236	68,425,944	59,104,642	1,519,113,696	59,104,642	1,519,113,696	1,519,113,696	1,519,113,696	1.00%
2003	1,398,905,903	1,520,924,825	122,018,922	68,261,624	58,262,871	1,530,923,578	58,262,871	1,530,923,578	1,530,923,578	1,530,923,578	1.00%
2004	1,480,635,944	1,599,731,490	119,095,546	72,279,198	55,923,498	1,616,087,190	55,923,498	1,616,087,190	1,616,087,190	1,616,087,190	1.00%
2005	1,581,092,715	1,708,767,655	127,674,940	76,617,575	58,892,880	1,726,492,350	58,892,880	1,726,492,350	1,726,492,350	1,726,492,350	1.00%
2006	1,725,290,096	1,851,448,109	126,158,013	79,399,969	60,391,958	1,870,456,120	60,391,958	1,870,456,120	1,870,456,120	1,870,456,120	1.00%
2007	1,907,913,649	2,044,471,129	136,557,480	84,847,842	65,914,256	2,063,404,715	65,914,256	2,063,404,715	2,063,404,715	2,063,404,715	1.00%



Article XIII A, added to the California Constitution by Proposition 13 in 1978, fixed the base for valuation of property subject to taxes at the full cash value as appeared on the Assessor's 1975-76 assessment roll. Thereafter, full cash value can be increased to reflect:

- a) annual inflation up to 2 percent;
- b) current market value at time of ownership change;
- c) market value for new construction

Note: Estimated actual value of taxable property cannot be easily determined as the property in the County is not reassessed annually. Reassessment normally occurs when ownership changes.

The allocation for fiscal year ended June 30, 1998 was not easily determinable. As a result, we are showing only total taxable assessed property for that year.

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

<u>Fiscal Year</u>	<u>Countywide Tax</u>	<u>(1) School Districts</u>	<u>Total</u>
1998	1.00000	0.01400	1.01400
1999	1.00000	0.01833	1.01833
2000	1.00000	0.03050	1.03050
2001	1.00000	0.04833	1.04833
2002	1.00000	0.05233	1.05233
2003	1.00000	0.04395	1.04395
2004	1.00000	0.04250	1.04250
2005	1.00000	0.04930	1.04930
2006	1.00000	0.04630	1.04630
2007	1.00000	0.03233	1.03233

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

Article XIII A, added to the California Constitution by Proposition 13 in 1978, fixed the base for valuation of property subject to taxes at the full cash value as appeared on the Assessor's 1975-76 assessment roll. Thereafter, full cash value can be increased to reflect:

- a) annual inflation up to 2 percent; or
- b) current market value at time of ownership change; or
- c) market value for new construction.

Source: Glenn County Department of Finance

COUNTY OF GLENN, CALIFORNIA
Principal Property Taxpayers
Current Year and Five Years Ago

Taxpayer	Fiscal Year Ended June 30, 2002			Fiscal Year Ended June 30, 2007		
	Assessed Value	Rank	Percentage of Taxable Assessed Value	Assessed Value	Rank	Percentage of Taxable Assessed Value
Johns Manville Intl Inc	\$ 82,984,891	1	5.46%	\$ 78,334,626	1	3.80%
Pacific Gas & Electric Co	54,541,665	2	3.59%	72,342,860	2	3.51%
Venoco Inc	22,782,071	3	1.50%	66,572,357	3	3.23%
Big W Ranch Corp	8,395,998	8	0.55%	16,385,652	4	0.79%
Violich Paul A Inc				16,346,734	5	0.79%
Nature Conservancy The				10,923,875	6	0.53%
Land O Lakes Inc	6,519,885	10	0.43%	10,314,942	7	0.50%
Koehnen C F & Sons Orchards				9,732,761	8	0.47%
Fair Trade Corner Inc				8,013,662	9	0.39%
Key Production Co Inc	12,015,339	4	0.79%	7,937,560	10	0.38%
Pacific Bell	11,352,456	5	0.75%			
Vintage Petroleum Inc	8,861,380	6	0.58%			
Level 3 Communications Llc	8,566,731	7	0.56%			
Dept Of Veterans Affairs	7,088,061	9	0.47%			
	<u>\$ 223,108,477</u>		<u>14.68%</u>	<u>\$ 296,905,029</u>		<u>14.39%</u>
Net Assessed Value of Taxable Property	<u>\$ 1,519,113,696</u>			<u>\$ 2,063,404,715</u>		

Notes:

Assessed Value amounts include Secured and Unsecured less exemptions.

Source: County of Glenn Department of Finance

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

Fiscal Year	Taxes Levied	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1998	15,508,681	15,156,055	97.7%	165,251	15,321,306	98.79%
1999	16,125,823	15,745,443	97.6%	366,554	16,111,997	99.91%
2000	16,633,522	16,272,591	97.8%	330,217	16,602,808	99.82%
2001	17,173,929	16,399,169	95.5%	751,521	17,150,690	99.86%
2002	17,873,305	17,343,991	97.0%	527,328	17,871,319	99.99%
2003	18,222,869	17,833,019	97.9%	353,020	18,186,039	99.80%
2004	19,233,422	18,965,225	98.6%	230,435	19,195,660	99.80%
2005	20,551,442	20,187,591	98.2%	230,091	20,417,682	99.35%
2006	22,217,663	21,873,919	98.45%	185,771	22,059,690	99.29%
2007	24,570,077	23,933,004	97.41%	-	23,933,004	97.41%

Notes:

Amounts include secured and unsecured tax levy for the County itself, school districts, cities and special districts under the supervision of their own governing boards.

Source: County of Glenn Department of Finance

COUNTY OF GLENN, CALIFORNIA
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	<u>Governmental Activities</u>				<u>Business-type Activities</u>				Total Primary Government	Percentage of Personal Income	Per Capita
	Loans Payable	Certificates of Participation	Capital Leases	Loans Payable	Capital Leases	Loans Payable	Capital Leases	Government			
1998	\$ 23,800	\$ -	\$ 2,495,434	\$ 13,998	\$ -	\$ -	\$ -	\$ 2,533,232	0.54%	\$	96
1999	22,100	-	2,486,448	131,729	286,209	-	286,209	2,926,486	0.58%		111
2000	20,400	-	2,943,091	123,365	235,334	-	235,334	3,322,190	0.65%		125
2001	18,700	-	2,402,604	235,000	618,522	-	618,522	3,274,826	0.62%		123
2002	-	-	1,870,871	225,200	472,652	-	472,652	2,568,723	0.48%		95
2003	-	-	1,875,325	214,726	381,827	-	381,827	2,471,878	0.44%		90
2004	-	-	1,648,837	203,287	146,592	-	146,592	1,998,716	0.32%		72
2005	2,612,500	-	1,482,747	190,882	43,916	-	43,916	4,330,045	n/a		153
2006	72,907	2,750,000	1,182,624	177,511	-	-	-	4,183,042	n/a		146
2007	62,918	2,715,000	929,856	163,174	336,641	-	336,641	4,207,589	n/a		n/a

n/a - Data is not available

Source: County Comprehensive Annual Financial Reports and the California State University, Chico, Center for Economic Development - Glenn County 2007 Economic and Demographic Profile

COUNTY OF GLENN, CALIFORNIA
 Computation of Direct and Overlapping Bonded Debt
 June 30, 2007

2006-07 Assessed Valuation: \$ 2,063,404,715

	Percentage Applicable to Government	Net General Obligation Bonded Debt Outstanding
Overlapping Tax and Assessment Debt:		
Hamilton Union High School District	100%	\$ 1,090,000
Plaza Unified School District	100%	<u>660,000</u>
Total Overlapping Tax and Assessment Debt		1,750,000

Direct and Overlapping General Fund Obligation Debt:

Glenn County Office of Education Certificates of Participation	100%	<u>2,715,000</u>
Net Combined Total Debt		<u>\$ 4,465,000</u>

Ratios to 2006-07 Assessed Valuation:

Total Overlapping Tax and Assessment Debt 0.22%

Notes:

Excludes tax and revenue anticipation notes.

Source: Glenn County Department of Finance

COUNTY OF GLENN, CALIFORNIA
 Computation of Legal Debt Margin
 Last Ten Fiscal Years

Fiscal Year	(1) Assessed Value	(2) Legal Debt Limit	(3) General Bonded Debt	(4) Legal Debt Margin	Legal Debt Margin/Debt Limit
1998	\$ 1,426,579,060	17,832,238	\$ -	\$ 17,832,238	100.00%
1999	1,364,771,832	17,059,648	-	17,059,648	100.00%
2000	1,412,940,421	17,661,755	-	17,661,755	100.00%
2001	1,470,486,982	18,381,087	-	18,381,087	100.00%
2002	1,519,113,696	18,988,921	-	18,988,921	100.00%
2003	1,530,923,578	19,136,545	-	19,136,545	100.00%
2004	1,616,087,190	20,201,090	-	20,201,090	100.00%
2005	1,726,492,350	21,581,154	-	21,581,154	100.00%
2006	1,870,456,120	23,380,702	-	23,380,702	100.00%
2007	2,063,404,715	25,792,559	-	25,792,559	100.00%

Notes:

- (1) Total assessed valuation does not include exempt property.
- (2) The legal debt limit is set by statute at 1.25 percent of the total assessed valuation
- (3) The County does not have any General Bonded Debt.
- (4) The legal debt margin is the legal debt limit reduced by all general bonded debt.

Source: Glenn County Department of Finance

COUNTY OF GLENN, CALIFORNIA
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	County Population	Personal Income	Per Capita Personal Income	School Enrollment	Unemployment Rate
1998	26,400	473,270,000	18,074	6,167	13.4%
1999	26,300	502,340,000	19,077	6,215	11.3%
2000	26,453	511,494,000	19,334	6,234	8.4%
2001	26,719	526,875,000	19,941	6,167	8.7%
2002	26,996	536,360,000	19,863	6,055	9.6%
2003	27,424	561,980,000	20,992	6,103	10.3%
2004	27,859	631,615,000	23,012	6,063	9.3%
2005	28,271	n/a	n/a	5,977	7.4%
2006	28,651	n/a	n/a	5,945	6.3%
2007	n/a	n/a	n/a	n/a	n/a

n/a - Data is not available

Source - California State University, Chico, Center for Economic Development - Glenn County 2007 Economic and Demographic Profile

COUNTY OF GLENN, CALIFORNIA
Principal Employers
Current Year and Six Years Ago

Company or Organization	As of June 30, 2001			As of June 30, 2007		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment*
County of Glenn	523	1	3.10%	519	1	4.72%
Johns Manville Corporation	250-499	2	1.5%-3.0%	340	2	3.09%
Wal-Mart	100-249	3-6	.6%-1.5%	200	3	1.82%
Sunbridge Healthcare Corporation				99	4	0.90%
Glenn County Office of Education	50-99	7-10	.3%-.6%	81	5	0.74%
Glenn-Colusa Irrigation District	50-99	7-10	.3%-.6%	75	6	0.68%
Glenn Medical Center	100-249	3.6	.6%-1.5%	74	7	0.67%
L & W Stone Corporation	100-249	3.6	.6%-1.5%	70	8-9	0.64%
Mendocino National Forest District	50-99	7-10	.3%-.6%	70	8-9	0.64%
Bureau of Reclamation				60	10	0.55%
Erick Nielsen Enterprises	100-249	3.6	.6%-1.5%			
Land O' Lakes Inc.	50-99	7-10	.3%-.6%			
	<u>1373-2414</u>		<u>8.2%-14.5%</u>	<u>1,588</u>		<u>14.45%</u>

Reliable data for businesses within the County was available beginning fiscal year ended June 30, 2001

*estimated based upon 2007 employment

Source - California State University, Chico, Center for Economic Development - Glenn County 2007 Economic and Demographic Profile

COUNTY OF GLENN, CALIFORNIA
Miscellaneous Statistical Data
June 30, 2007

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 the 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 area 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 6,992 (2006)
Willows - Population 6,432 (2006)
Source: NECSBDC, Glenn County Economic & Demographic Profile

Roads: 863 miles of County maintained streets and roads in the unincorporated areas
Source: Glenn County Planning & Public Works Department

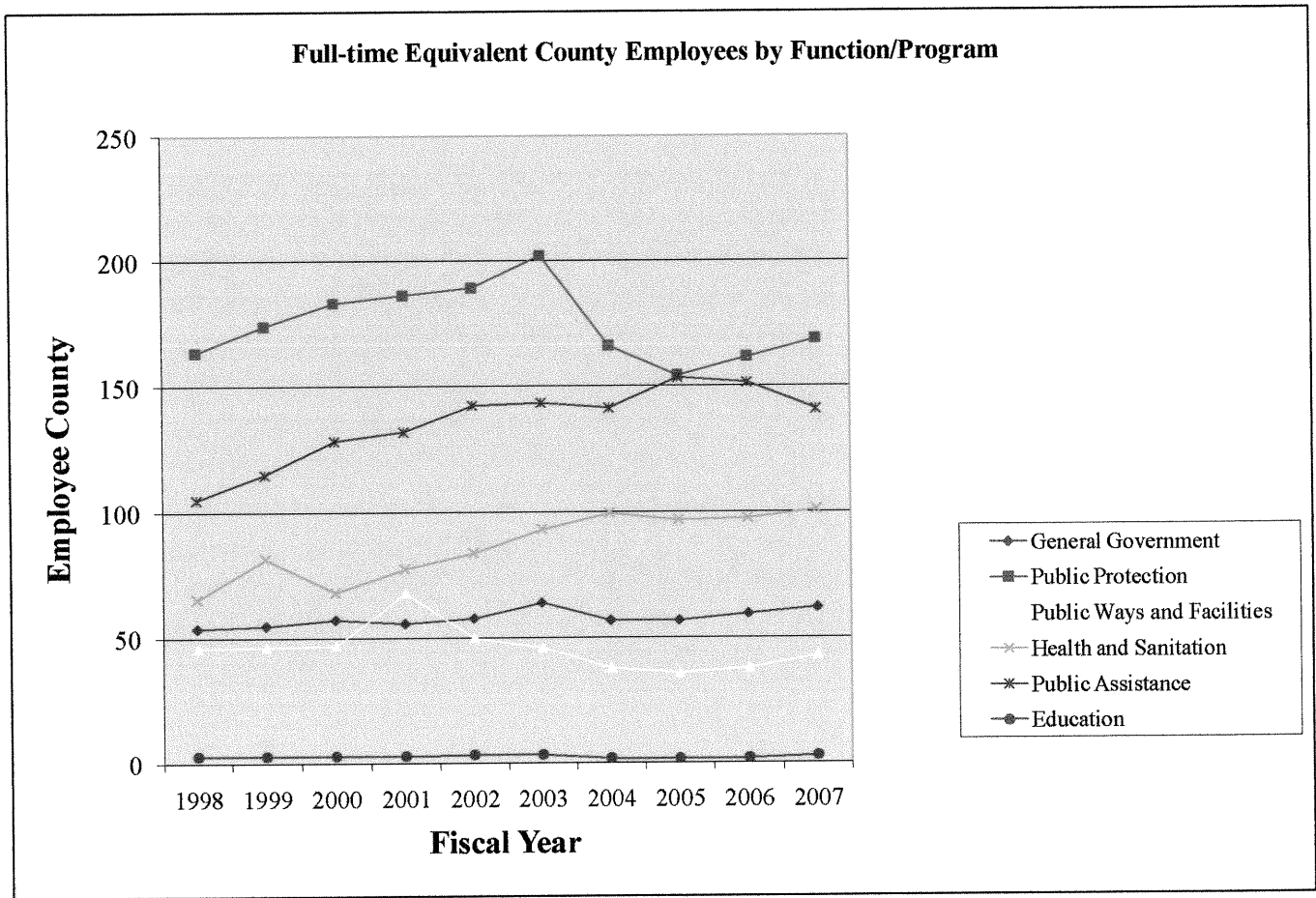
**County Employees
at June 30:**

Year	Number of Employees	Percent of Increase/ (Decrease)
1998	457	3%
1999	459	0%
2000	516	12%
2001	498	-3%
2002	538	8%
2003	537	0%
2004	504	-6%
2005	498	-1%
2006	503	1%
2007	519	3%

Source: Glenn County Department of Finance

COUNTY OF GLENN, CALIFORNIA
Full-time Equivalent County Employees by Function/Program
Last Ten Fiscal Years

Function/Program	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
General Government	54	55	58	56	58	64	57	57	60	62
Public Protection	164	174	183	187	189	202	166	154	162	169
Public Ways & Facilities	46	47	47	68	50	46	38	36	38	43
Health & Sanitation	66	82	68	78	84	93	100	97	98	101
Public Assistance	105	115	128	132	143	144	142	154	152	141
Education	3	3	3	3	4	4	2	2	2	3
Total full-time equivalent employees	437	475	487	523	527	553	504	499	510	519



COUNTY OF GLENN, CALIFORNIA
 Capital Asset Statistics by Function
 Last Five Fiscal Years

Governmental Activities

<u>Function/Program</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
General government					
Law library	1	1	1	1	1
Public protection					
Fire stations (under the BOS)	4	4	4	4	4
Juvenile center	1	1	1	1	1
Sheriff headquarters	1	1	1	1	1
Sheriff stations	2	2	2	2	2
Jail	1	1	1	1	1
Public ways and facilities					
Pavement (miles)	863	863	863	863	863
Airports	2	2	2	2	2
Health and sanitation					
Clinics	2	2	2	2	2
Landfills	1	1	1	1	1
Public assistance					
Employment and training center	2	2	2	2	2
Education					
Libraries - (not County owned but County does provide funding)	5	5	5	5	5

Source - Glenn County Department of Finance

COUNTY OF GLENN, CALIFORNIA
 Operating Indicators by Function/Program
 Last Five Fiscal Years

	Fiscal Year				
	2003	2004	2005	2006	2007
General Government					
<i>Finance</i>					
Number of checks written	18,455	16,019	15,465	16,066	16,014
<i>Assessor</i>					
Total number of assessment roll units:					
Secured	17,736	17,892	18,003	18,500	14,495
Unsecured	1,728	1,773	3,162	3,403	1,864
<i>Elections</i>					
Number of registered voters	11,235	11,560	12,028	11,753	11,755
Public Protection					
<i>Sheriff</i>					
Number of cases written	2,905	2,690	3,312	3,601	3,834
Number of computer aided dispatch calls	2,912	2,993	3,421	3,395	3,271
Number of citations issued	284	235	180	193	179
Average daily inmate population	81	131	127	144	125
<i>Probation</i>					
Number of cases - adult	n/a	n/a	879	908	1,308
Number of cases - juvenile	n/a	n/a	147	164	221
Average daily inmate population - Juvenile Hall	n/a	n/a	12	24	22
<i>District Attorney</i>					
Number of cases received	2,076	2,470	2,745	3,071	2,793
<i>Child Support</i>					
Number of open cases at fiscal year end	2,108	2,139	2,232	2,260	2,369
<i>Animal Control</i>					
Number of dog licenses issued	2,417	2,351	2,717	2,382	2,325
Number of animals tested for rabies	157	101	98	107	55
Number of animals impounded	817	731	648	686	736
<i>Public Guardian</i>					
Number of conservatorships	37	38	34	37	39
<i>Planning and Public Works Agency Building Inspector Division</i>					
Number of building permits issued	537	572	476	582	524
<i>Air Pollution Control District</i>					
Number of permits to operate issued	280	295	327	361	272
<i>Clerk-Recorder</i>					
Number of documents recorded and filed	11,253	12,856	12,845	13,443	11,357
Public Ways and Facilities					
<i>Planning and Public Works Agency Road Division</i>					
Number of road miles maintained	863	863	863	863	863
Number of registered vehicles	31,093	31,314	32,174	33,372	33,340

COUNTY OF GLENN, CALIFORNIA
Operating Indicators by Function/Program
Last Five Fiscal Years

	Fiscal Year				
	2003	2004	2005	2006	2007
Health and Sanitation					
<i>Health Services Agency - Mental Health Division</i>					
Number of clients served - adults (age 21 and over)	396	467	508	498	494
Number of clients served - youth (ages 6-20)	231	285	347	293	264
Number of clients served - early intervention (ages 0-5)	10	21	48	56	35
<i>Health Services Agency - Public Health Division</i>					
Child health and disability prevention exams	2,506	2,682	2,873	2,855	2,775
California childrens' services cases	219	291	286	289	291
HIV tests administered	153	113	107	127	56
STD tests	40	58	78	79	78
TB case management	59	41	30	32	35
Women, infants and children participants	1,349	1,375	1,392	1,434	1,429
Immunizations including TB tests	3,390	2,960	2,645	3,315	3,759
Field nursing home visits	195	201	290	298	327
Pregnancy tests	315	227	200	182	163
AFLP/Cal Learn caseload	63	91	81	56	61
Number of births	382	388	398	405	394
<i>Health Services Agency - Environmental Health Division</i>					
Number of sewage disposal system permits	92	82	82	89	58
Number of drinking water well permits	92	87	102	106	67
Number of food facilities inspected	154	160	157	174	179
<i>Health Services Agency - Alcohol & Drug Division</i>					
Community recovery center clients	122	126	114	99	126
Perinatal clients	49	46	28	32	44
Drug court clients	84	58	45	46	56
Proposition 36 clients	83	97	74	78	136
Teen clients	50	38	26	17	27
Public Assistance					
<i>Human Resource Agency</i>					
<i>Public Assistance/Safety Net Services</i>					
Case aid cases (excluding general assistance)	456	519	516	516	480
General Assistance cases	31	37	39	32	23
Food Stamp cases	716	753	843	874	782
In-Home Supportive Services cases	395	424	416	384	384
Medi-Cal & CMSP cases	2,167	2,374	2,426	2,492	2,454
Child Welfare ongoing cases	117	137	130	117	142
<i>Employment Services - CalWORKs</i>					
Persons assisted	3,972	3,792	3,852	3,996	3,637
Persons entered into employment	132	96	108	156	133
Persons discontinued cash aid due to employment	60	60	36	60	59
<i>Self-Sufficiency/Safety Net Services</i>					
Work force investment act (WIA) clients logged for ser	2,616	11,820	9,624	7,824	7,445
WIA job tips distributed	22,788	19,416	19,872	19,044	18,078
Cases management services	2,880	2,496	1,524	1,644	1,305
Energy assistance program, number of households	n/a	2,532	1,788	1,956	960
Food bank services participants	3,996	5,676	5,664	2,880	2,999
Section 8 housing assistance	n/a	540	516	564	624
Homeless assistance, # of bed nights	4,440	4,620	3,912	2,568	4,344
Family support services cases	8,436	13,908	18,072	21,900	13,543
Onsite visits (Willows and Orland offices)	59,592	62,640	65,136	50,400	48,264

n/a - Data is not available

Source - Glenn County departments



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