

County of Glenn
State of California

Comprehensive Annual Financial Report



Historic Bayliss Library

Fiscal Year Ended June 30, 2008

Don Santoro, CPA
Director of Finance

County of Glenn, California



Comprehensive Annual Financial Report

For the Fiscal Year Ended

June 30, 2008

Department of Finance

**COUNTY OF GLENN, CALIFORNIA
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

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Don Santoro, CPA
Director of Finance

GLENN COUNTY
DEPARTMENT OF FINANCE
516 West Sycamore Street
Willows, California 95988
Telephone (530) 934-6476
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Debbie Newman
Assistant Director of Finance

December 17, 2008

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, 2008, is submitted in accordance with § 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, 2008 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, 2008, are fairly presented in conformity with GAAP. The independent auditors' 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 (pages 3-12).

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 home to approximately 29,200 people. Glenn County 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 of Glenn is one of the most important agricultural areas in the state of California. Two thirds of the County is currently used for the production of rice, fruit and nuts, dairy products, wheat, and livestock. 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 28 percent of the total employment in June 2008. 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.

The County is currently home to approximately 29,200 people. Between 1998 and 2008, the County's population increased 10 percent. According to population projections, the County will grow to over 29,400 residents by the year 2030, an increase of less than 1 percent over current figures. The slow growth pattern is typical of rural Northern California counties.

The County provides a wide range of services to its residents, including public protection through the Sheriff's Department, Fire Districts 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, Children and Families Commission, Artois Fire Protection District, Hamilton Fire Protection District, Bayliss Fire Protection District, Willows Rural Fire Protection District, Storm Drain Maintenance District #1, Storm Drain Maintenance District #3, North Willows Community Services Area, Air Pollution Control District and Olive Fruit Fly Pest District.

In accordance with the provisions of California Government Code § 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 2007, the trends in the County of Glenn were different. In September of 2007, 900 members of the local labor force were unemployed, bringing Glenn County's unemployment rate to 7.4 percent. The County's unemployment rate has been consistently higher than the California average since 1990. In 2007, the County's unemployment rate increased by nearly 29 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 75 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:

The County of Glenn and the State Judicial Council have agreed to remodel the Historic Courthouse and Willows Memorial Hall. The remodel will require 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, 2007. This was the fifth 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, 2007. 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 is the primary responsibility of the Internal Auditor and was made possible by the entire dedicated staff of the Department of Finance and by our contract auditor, Caporicci & Larson, Certified Public Accountants. I would like to express my appreciation to all members of the departments who assisted and contributed to its preparation. In addition, I acknowledge the leadership and support provided by the Board of Supervisors.

Respectfully submitted,

Don Santoro, CPA
Director of Finance

COUNTY OF GLENN
PUBLIC OFFICIALS
As of June 30, 2008

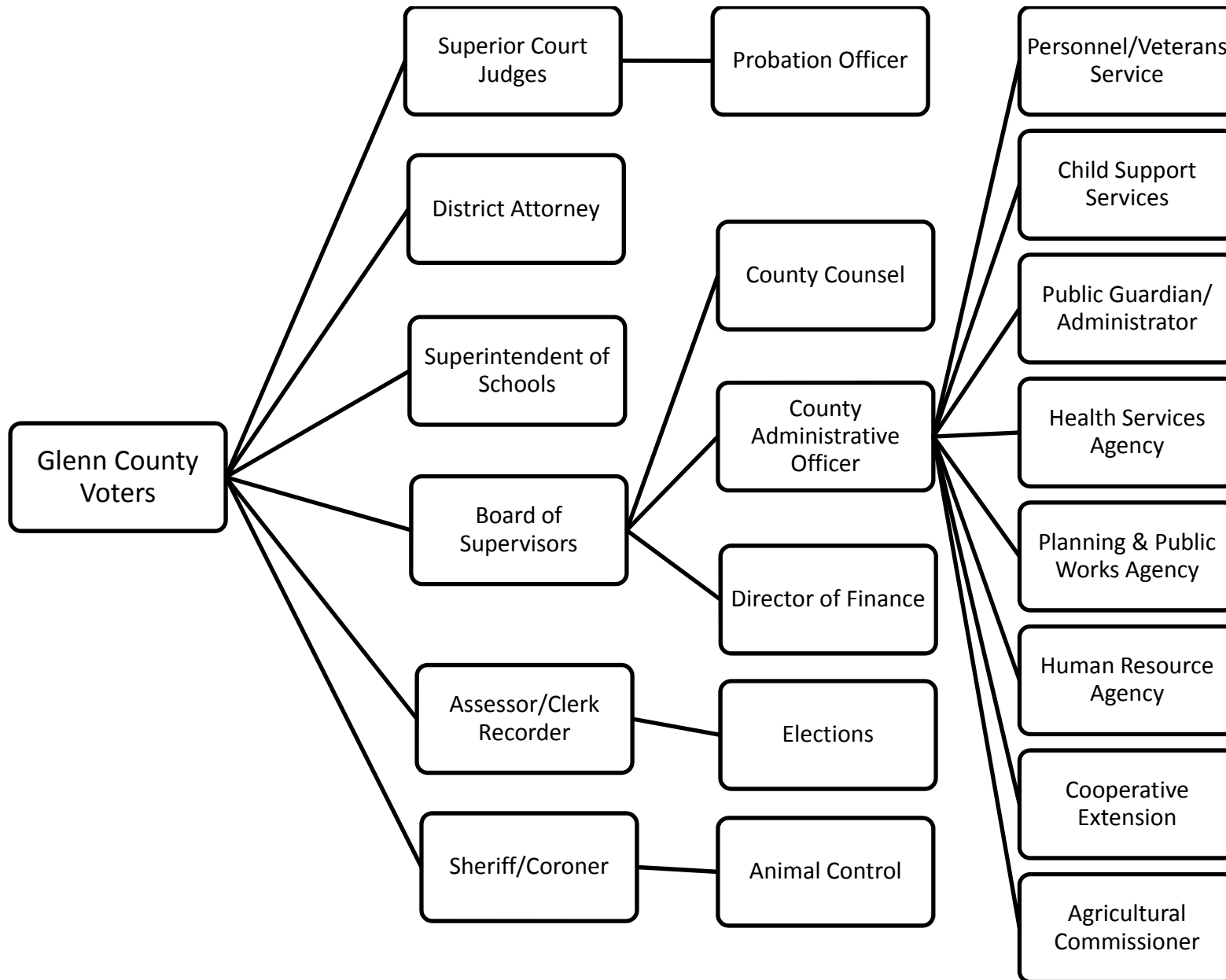
ELECTED OFFICIALS

Assessor, Clerk-Recorder, Elections	Vince Minto
District Attorney	Robert Holzapfel
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
Supervisor, District 2	Tracey Quarne, Vice Chairman
Supervisor, District 3	John Amaro
Supervisor, District 4	Michael Murray, 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/Administrator	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, 2007

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.



Charles S. Cox

President

Jeffrey R. Emer

Executive Director



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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, 2008, 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 FIRST 5 Glenn County a blended component unit of the County, which represents \$685,907 of assets and \$633,851 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.

Subsequent to the basic financial statement date of June 30, 2008 and the year then ended, the United States has entered into a Financial Credit Crisis. Although the United States Federal Government has taken actions which, at least in part, are intended to relieve and correct this Financial Credit Crisis, investments are subject to significant impairment and losses. To date, the County has not been informed and is not aware of any investment losses. Accordingly, such investment loses, if any, have not been reflected in the accompanying basic financial statements.

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

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, each major fund, and the aggregate remaining fund information of the County as of June 30, 2008, 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.

As described in Note 1 to the basic financial statements, the County adopted the following Statements of the Governmental Accounting Standards Board:

- No. 48 - *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*
- No. 50 - *Pension Disclosures, an Amendment of GASB Statements No. 25 and No. 27.*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2008 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.

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 is 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, is 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 & Carlson

Oakland, California
December 17, 2008

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, 2008~~6~~. 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 2007-08 by \$46,010,253 (*net assets*). Of the net assets amount, \$5,020,487 in *unrestricted net assets* is available to meet ongoing obligations to citizens and creditors, \$5,072,172 in *restricted net assets* must be used only for specific purposes and \$35,917,594 is *invested in capital assets, net of related debt*.
- The County's total net assets decreased by \$1,113,509. General Government net assets increase by \$596,543 mainly due to inclusion of Children and Families Commission as a blended component unit. Net assets due to Business-type activities decreased by \$1,710,052 mainly due to Solid Waste Closure's unfunded landfill closure/postclosure liability.
- As of June 30, 2008, the County's governmental funds reported combined fund balances of \$12,541,269, a increase of \$222,065 in comparison with the prior year. Approximately 77% of the combined fund balances, or \$9,663,936 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 \$2,104,653 or approximately 4% of total General Fund expenditures. However, this entire amount has been budgeted either for expenditure in FY 2008-09 or is reserved for future uses.
- The County's total long-term obligations increased by \$1,924,324 in comparison with the prior year. The increase is attributed to an increase in compensated absence accrual and increase landfill post-closure liability.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis in this section are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) Government-wide financial statements, 2) Fund financial statements, and 3) Notes to the basic financial statements. Required Supplementary Information and a Statistical Section 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, landfill closure, 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, Children and Families Commission, Artois Fire Protection District, Hamilton Fire Protection District, Bayliss Fire Protection District, Willows Rural Fire Protection District, Storm Drain Maintenance District #1, Storm Drain Maintenance District #3, North Willows Community Services Area, Air Pollution Control District and Olive Fruit Fly Pest District.

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 on pages 16 - 19 and for nonmajor funds in the aggregate on pages 68 - 78 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 39 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 Special Revenue Fund, Road Special Revenue Fund and Children & Families Commission Special Revenue Fund. 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, landfill closure, 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, 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, landfill closure, hospital and airports are considered to be major enterprise funds. The County's eight 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 found on pages 116 - 121 of 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 - 52 of this report.

Required Supplementary Information is presented concerning budgetary comparison schedules for the General Fund, Community Action Agency Special Revenue Fund, Road Special Revenue Fund and Children and Families Commission Special Revenue Fund . 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 - 125 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 \$46,010,253 at June 30, 2008, the end of the County's fiscal year.

The largest portion, \$35,917,594 (78%), of the County's net assets reflects its investment in *capital assets* (i.e. land and easements, structures and improvements, infrastructure, and equipment), less outstanding related debt used to acquire those assets. The County uses 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 (11%) represents *unrestricted net assets* of \$5,020,487, 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 \$5,071,172 (11%) 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 two of the three categories of net assets; both for the County as a whole and for its separate governmental activities. The business-type activities reported a negative net asset balance due to the unfunded landfill closure/postclosure liability.

**County of Glenn
Net Assets**

Assets:	Governmental Activities		Business-type Activities		Total		Total	
	2007	2008	2007	2008	2007	2008	Dollar Change	Percent Change
	Current and other assets	\$18,713,687	\$19,729,714	\$ 4,295,886	\$ 4,415,879	\$23,009,573	\$24,145,593	\$ 1,136,020
Capital assets	37,249,519	37,204,423	1,895,806	2,013,775	39,145,325	39,218,198	72,873	0%
Total assets	55,963,206	56,934,137	6,191,692	6,429,654	62,154,898	63,363,791	1,208,893	2%
Liabilities:								
Other liabilities	4,874,756	5,381,514	252,961	78,046	5,127,717	5,459,560	331,843	6%
Long-term obligations	5,426,414	5,294,044	4,477,005	6,599,934	9,903,419	11,893,978	1,990,559	20%
Total liabilities	10,301,170	10,675,558	4,729,966	6,677,980	15,031,136	17,353,538	2,322,402	15%
Net assets:								
Invested in capital assets, net of related debt	33,872,766	34,190,619	1,395,991	1,726,975	35,268,757	35,917,594	648,837	2%
Restricted	4,960,569	5,072,172	-	-	4,960,569	5,072,172	111,603	2%
Unrestricted	6,828,701	6,995,788	65,735	(1,975,301)	6,894,436	5,020,487	(1,873,949)	-27%
Total net assets	\$45,662,036	\$46,258,579	\$ 1,461,726	\$ (248,326)	\$47,123,762	\$46,010,253	\$ (1,113,509)	-2%

Governmental Activities. Governmental activities decreased the County's net assets by \$27,034 for the year ending June 30, 2008. Total revenues for the County's governmental activities increased approximately 8.5%, or \$5,295,477 from the prior year as discussed below:

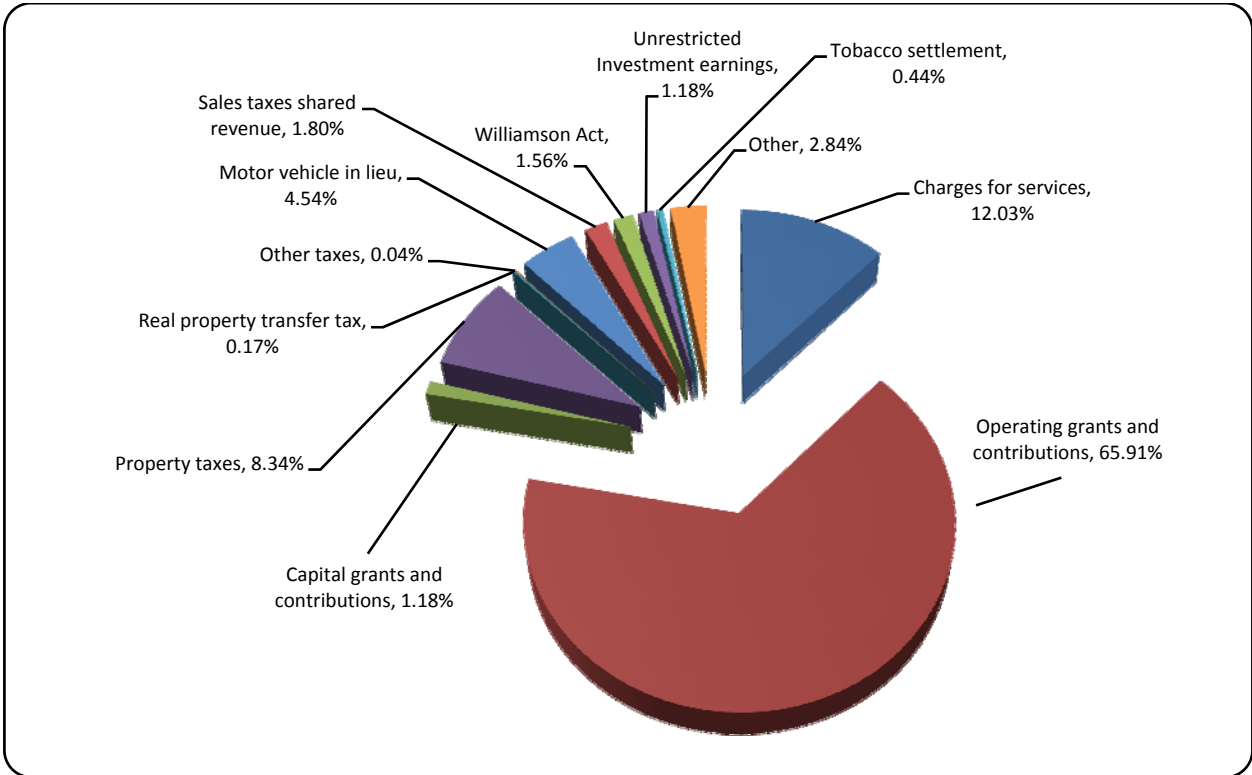
- Charges for services increased 19%, or \$1,292,464 were due in part to an increase in A-87 charges allowed under the State approved plan and an increase in charges for work completed in connection with J Levee and CDBG projects.
- Operating grants and contributions increased 5%, or \$2,132,001 due to an increase in MHSA grant revenue for health services, additional Mosquito and West Nile Grants for reducing exposure to the causes of West Nile Virus and revenue recognized for Children & Families Commission (reported separately in prior years).
- Capital grants increased 4110%, or \$770,196 mainly due to both a Per Capita Park Grant award for renovation of Bayliss Library and a J Levee Grant award for emergency levee maintenance.
- Property taxes increased 10%, or \$507,840 due to the increases in local construction and resale of existing homes.

Total expenses for the County's governmental activities increased 6%, or \$3,823,066 from the prior year as discussed below.

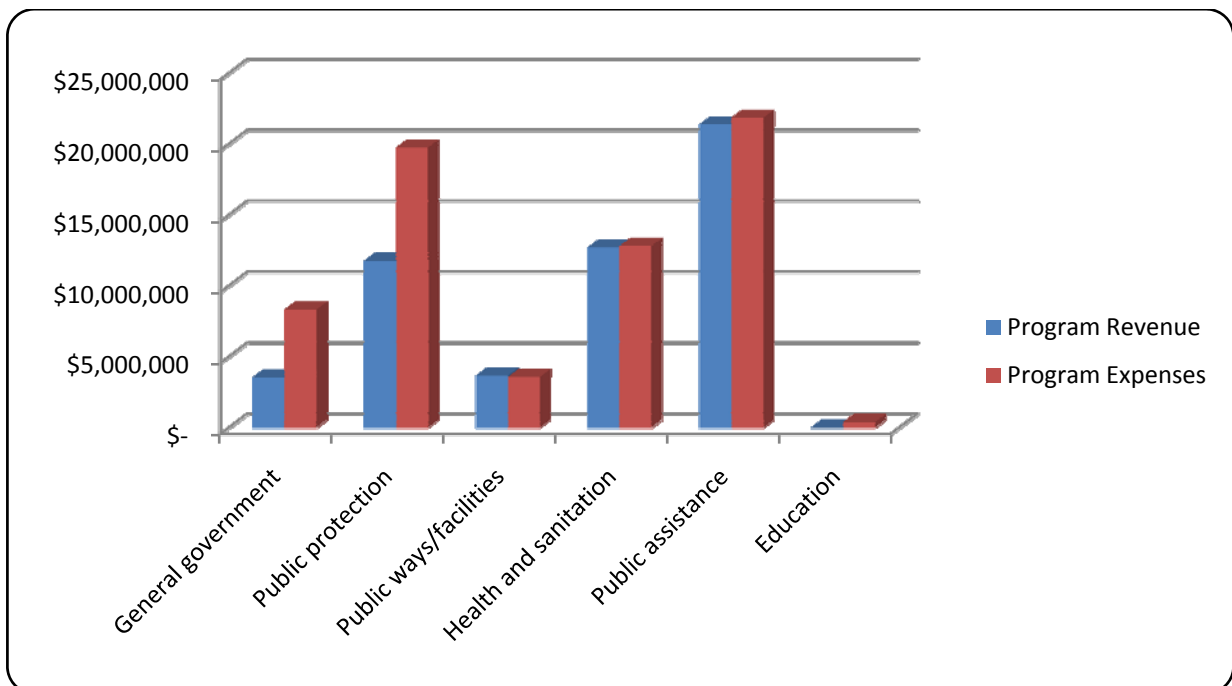
- General government expenses increased 5%, or \$411,251 mainly due to increased salary and benefits costs for general fund departments because of step/merit and negotiated pay raises.
- Public protection expenses increased 9%, or \$1,664,121 due to costs associated with J Levee and CDBG projects, increase in Sheriff overtime, Probation grant costs, and a computer contract for the Agriculture Department.
- Public ways and facilities expenses decreased 24%, or \$1,135,402 because road construction projects were put on hold for part of the year due to cash flow restraints by the State Controller's Office.
- Health and sanitation expenses increased 13%, or \$1,589,244 due to a combination of CMSP Realignment, Public Health and Environmental Health program increases and a Community Mental Health expanded program and inclusion of Children & Families Commission expenditures.
- Public assistance expenses increased 6%, or \$1,281,818 due to increases in State mandated social programs, such as; IHSS, Foster Care, Aid to Indigents and cost increases allowed under Social Service Administration.

- Education expenses decreased 6%, or \$25,434 due to a decrease in contributions made to County libraries and cooperative extension.
- Interest on long-term debt expenses increased 10%, or \$37,468 due to increased borrowing and timing of payments made in connection with internal service and enterprise funds.

Revenue by Source - Governmental Activities



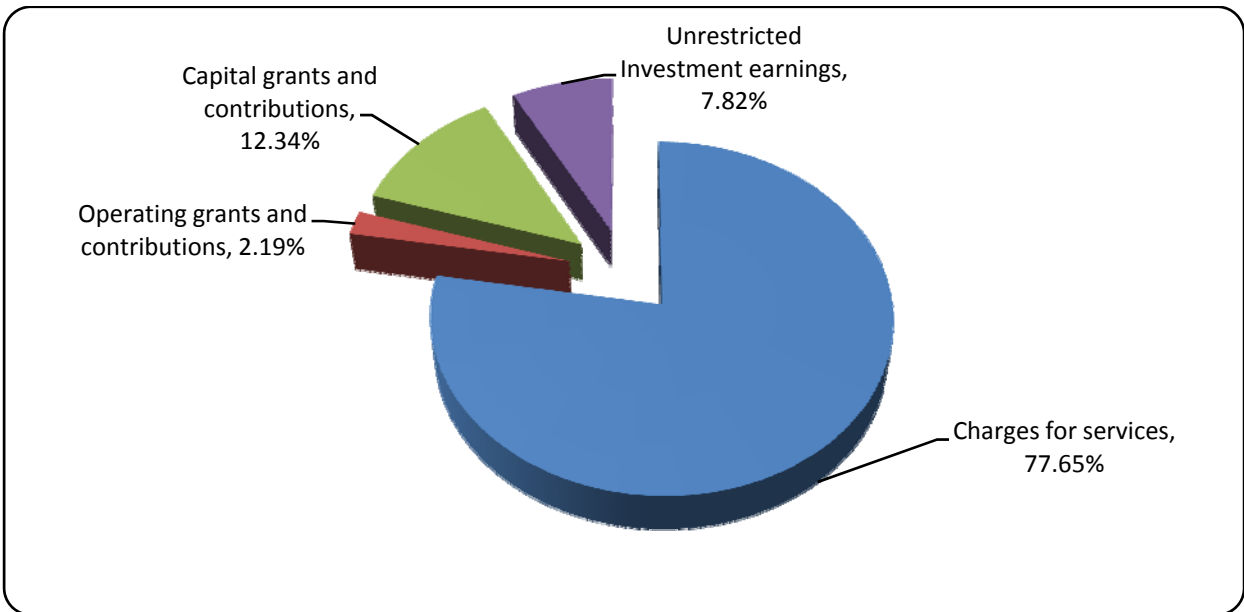
Program Revenue and Expenses – Government Activities



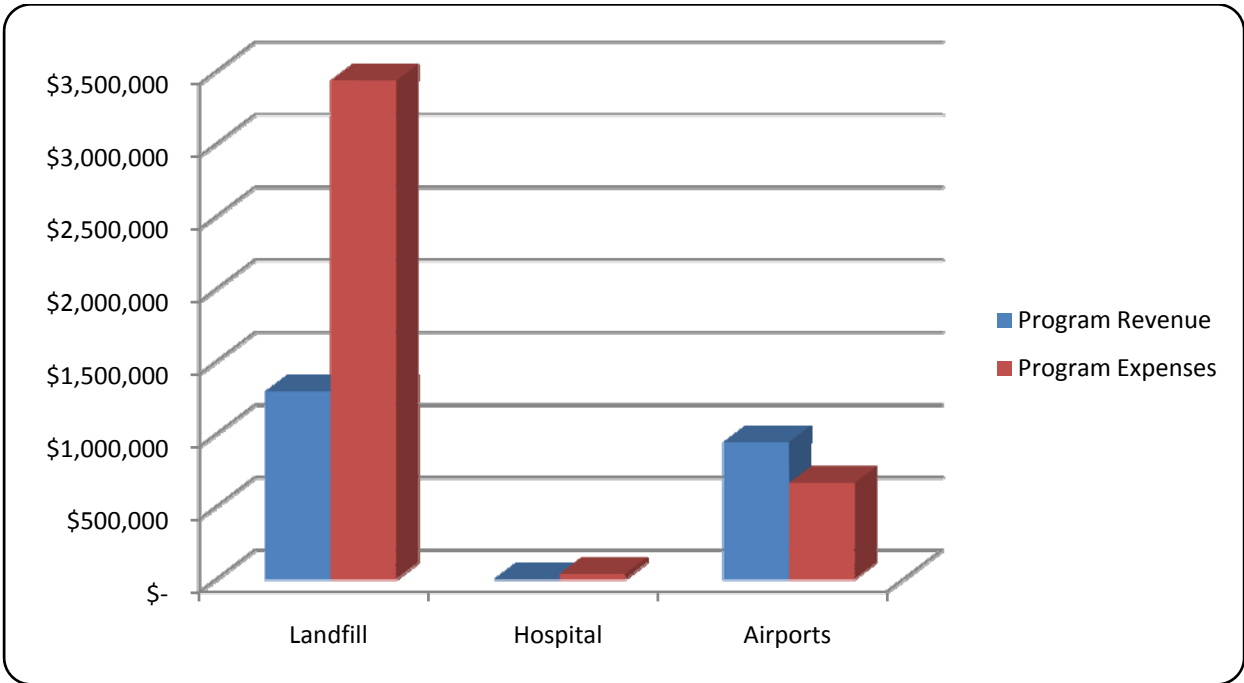
	Governmental Activities		Business-type Activities		Total		
	2007	2008	2007	2008	2007	2008	Variance
Revenues							
Program Revenues:							
Charges for services	\$ 6,769,744	\$ 8,062,208	\$ 1,884,259	\$ 1,883,016	\$ 8,654,003	\$ 9,945,224	15%
Operating grants and contributions	42,652,625	44,784,626	139,454	53,000	42,792,079	44,837,626	5%
Capital grants and contributions	18,294	788,490		299,205	18,294	1,087,695	5846%
General Revenues:							
Property taxes	5,080,207	5,588,047			5,080,207	5,588,047	10%
Real property transfer tax	148,506	111,129			148,506	111,129	-25%
Other taxes	20,288	25,160			20,288	25,160	24%
Motor vehicle in lieu	2,713,354	3,044,219			2,713,354	3,044,219	12%
Sales taxes shared revenue	1,409,251	1,203,372			1,409,251	1,203,372	-15%
Grants not restricted to specific					-	-	
Williamson Act	1,047,903	1,044,684			1,047,903	1,044,684	0%
Unrestricted Investment earnings	907,778	812,040	168,087	189,742	1,075,865	1,001,782	-7%
Gain on sale of capital assets		17,980				17,980	100%
Tobacco settlement	274,688	292,432			274,688	292,432	6%
Other	1,325,997	1,889,725	1,000,140		2,326,137	1,889,725	-19%
Total revenues	62,368,635	67,664,112	3,191,940	2,424,963	65,560,575	70,089,075	7%
Expenses:							
General government	7,907,220	8,318,471			7,907,220	8,318,471	5%
Public protection	18,080,328	19,744,449			18,080,328	19,744,449	9%
Public ways and facilities	4,697,971	3,562,569			4,697,971	3,562,569	-24%
Health and sanitation	11,844,587	13,433,831			11,844,587	13,433,831	13%
Public assistance	20,567,464	21,849,282			20,567,464	21,849,282	6%
Education	413,518	388,084			413,518	388,084	-6%
Interest on long-term debt	356,992	394,460			356,992	394,460	10%
Landfill			1,697,407	3,434,743	1,697,407	3,434,743	102%
Hospital			32,015	36,382	32,015	36,382	14%
Airports			524,599	663,890	524,599	663,890	27%
Total expenses	63,868,080	67,691,146	2,254,021	4,135,015	66,122,101	71,826,161	9%
Increase/(decrease) in net assets	(1,499,445)	(27,034)	937,919	(1,710,052)	(561,526)	(1,737,086)	213%
Net assets - beginning (as restated)	47,161,481	46,285,613	523,807	1,461,726	47,685,288	47,747,339	0%
Net assets (deficit) - ending	<u>\$ 45,662,036</u>	<u>\$ 46,258,579</u>	<u>\$ 1,461,726</u>	<u>\$ (248,326)</u>	<u>\$ 47,123,762</u>	<u>\$ 46,010,253</u>	<u>-2%</u>

Business-type Activities. Business-type activities decreased the County’s net assets by \$1,710,052 for the year ending June 30, 2008, and mainly due to a \$3,418,354 net asset deficit balance in Solid Waste Closure due to an unfunded landfill closure/postclosure liability increase.

Revenue by Source – Business-type Activities



Program Revenue and Expenses – Business-type Activities



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, 2008, the County's governmental funds reported combined fund balances of \$18,938,534, a decrease of \$72,712 in comparison with the prior year. Approximately 77% of the combined fund balances, or \$9,663,936, 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, 2008, the undesignated, unreserved fund balance of the General Fund was \$2,104,653, while total fund balance reached \$5,352,232. 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 4% of total fund expenditures, while total fund balance represented 17% of that same amount.

The fund balance of the General Fund decreased 26%, or \$1,923,136 during the current fiscal year due to increased expenditures for public protection activities; such as flood control, sheriff overtime, probation grant expenditures, and Ag GIS contract increases and increased expenditures for health and sanitation; such as increases in CMSP Realignment and Community Mental Health.

Community Action Agency:

The fund balance of the Community Action Agency Fund decreased 9%, or \$219,035 for the current year due to a increase in material costs for program expenditures and professional services to administer additional grants from the previous year.

Road Fund:

The fund balance of the Road Fund increased 808%, or \$1,581,839 for the current year due to increase in revenue due to J Levee work and additional miscellaneous revenue from the Glenn County Transportation Commission and a decrease in expenditures relating to the CDBG project being put on hold pending release of funds from the State Controller's office.

Children and Families Commission:

The fund balance of the Children and Families Commission increased by 5%, or \$28,013 for the current year due to Proposition 10 apportionment received that was not anticipated.

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

Enterprise fund's net assets decreased \$1,710,052 for the year and are composed of the following changes:

- Solid Waste Operating Fund net assets decreased \$298,674 because the transfers to Solid Waste Closure exceeded net income from operations.

- Solid Waste Closure Fund net assets decreased \$1,704,421 because closure/postclosure care cost accruals exceeded earnings and transfers.
- Hospital Fund net assets increased \$10,093 because current year investment earnings exceeded expenditures for services and supplies.
- Orland Airport net assets increased \$309,061 because a capital project grant for security fencing was received in the current year.
- Willows Airport net assets decreased \$26,111 because service and supplies expenditures increased in the current year.

Internal service fund's net assets increased \$124,005 for the year and are composed of the following changes:

- Service Center internal services fund net assets increased \$68,930.
- Public Works internal services fund net assets increased \$71,720.
- Human Resources Agency internal services fund net assets increased \$4,110.
- Health Services Agency internal services fund net assets decreased \$7,272.
- Central Services internal services fund net assets increased \$5,335.
- Vegetation and Environmental Management internal services fund net assets decreased \$3,897.
- Underground Storage Tanks internal services fund net assets decreased \$14,994.
- Tri-County Bee internal services fund net assets increased \$73.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the General Fund's original budget and the final amended budget for the fiscal year ended June 30, 2008 resulted in a \$1,393,292 increase in appropriations and the significant differences can be summarized as follows:

- 3%, or \$684,176 in increases allocated to public protection due mainly to funding the J Levee construction project and an additional Vertical Prosecution Grant obtained by the DA.
- 2%, or \$334,890 in increases allocated to health and sanitation due to increases in programs in Mental and Public Health which allowed more services to be provided through contract arrangements.
- 33%, or \$311,195 in increases allocated to capital projects due to projects that were not budgeted until revenue sources were identified and anticipated within the fiscal year.
- 58% or \$115,714 in decreases allocated to contingency due to amounts reallocated during the year to departments for unforeseen expenditures.

Differences between the General Fund's final amended budget and actual revenue and expenditures for the fiscal year ended June 30, 2008 totaled \$7,153,806 of unrecognized revenue and \$6,599,910 of unexpended appropriations and the significant differences can be summarized as follows:

- 15%, or \$6,380,429 in unrealized intergovernmental revenue mainly due to undistributed Health and Public Service revenues from the State related to CalWorks, Social Service administration, Health realignment and Community Mental Health funds.
- 9%, or \$451,597 in unrealized charges for services revenue due mostly to a down-turn in the economy affecting environmental impact report work in Planning, a cash flow decrease in CDBG work in Public Works and Facilities work on the historic Court House remodel.
- 7%, or \$1,407,290 in unexpended appropriations in public protection due to a decrease in salaries and benefit costs for the Sheriff's department, jail maintenance anticipated but not needed, professional services for EIR reports planned by Planning but not contracted, unfilled positions in Probation department and vacancies/reductions in State allocations for Child Support Services.
- 10%, or \$1,378,552 in unexpended appropriations in health and sanitation due to correlation with State service revenue provided to Mental Health, Public Health and Drug and Alcohol Services.
- 16%, or \$3,009,649 in unexpended appropriations in public assistance (caseload driven) due to the support of persons in CalWorks and Foster Care, IHSS and Aid to Indigents..

The majority of the unexpended appropriations were due to department heads economizing costs and streamlining delivery of services. 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, 2008, amounted to \$39,218,198 (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 2% or \$72,873. This increase is composed of an increase in operational capital assets of \$2,630,736 offset by current year depreciation expense of \$2,557,863, 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, 2008, the County had total long-term obligations outstanding of \$11,893,978. This amount is comprised of \$1,961,692 of compensated absences, \$6,140,545 of landfill postclosure liability, \$906,364 of capital leases payable, \$2,685,000 of certificates of participation, and \$200,377 of loans payable. During the year retirements of debt amounted to \$460,223. Additions included \$44,375 for new capital lease obligations, \$221,916 of net compensated absences, and \$2,118,256 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.

COUNTY OF GLENN, CALIFORNIA

**Statement of Net Assets
June 30, 2008**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Assets			
Cash and investments	\$ 11,719,760	\$ 4,412,615	\$ 16,132,375
Receivables (net)	7,612,882	95,948	7,708,830
Internal balances	129,844	(129,844)	-
Other assets	267,228	37,160	304,388
Capital assets:			
Nondepreciable	881,867	215,485	1,097,352
Depreciable, net	<u>36,322,556</u>	<u>1,798,290</u>	<u>38,120,846</u>
 Total assets	 <u>56,934,137</u>	 <u>6,429,654</u>	 <u>63,363,791</u>
Liabilities			
Payables	4,012,482	56,978	4,069,460
Refundable deposits	48,926	-	48,926
Unearned revenue	1,280,744	10,777	1,291,521
Interest payable	39,362	10,291	49,653
Long-term obligations:			
Due within one year	486,790	111,485	598,275
Due in more than one year	<u>4,807,254</u>	<u>6,488,449</u>	<u>11,295,703</u>
 Total liabilities	 <u>10,675,558</u>	 <u>6,677,980</u>	 <u>17,353,538</u>
Net Assets			
Invested in capital assets, net of related debt	34,190,619	1,726,975	35,917,594
Restricted for:			
Health and social services	3,572,062	-	3,572,062
Public protection	1,337,270	-	1,337,270
Other purposes	162,840	-	162,840
Unrestricted	<u>6,995,788</u>	<u>(1,975,301)</u>	<u>5,020,487</u>
 Total net assets	 <u>\$ 46,258,579</u>	 <u>\$ (248,326)</u>	 <u>\$ 46,010,253</u>

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

COUNTY OF GLENN, CALIFORNIA

**Statement of Activities and Changes in Net Assets
For the Fiscal Year Ended June 30, 2008**

FUNCTION/PROGRAM ACTIVITIES:	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	\$ 8,318,471	\$ 2,361,479	\$ 379,948	\$ 788,490
Public protection	19,744,449	5,095,769	6,666,718	-
Public ways and facilities	3,562,569	276,222	3,382,251	-
Health and sanitation	13,433,831	265,113	13,041,666	-
Public assistance	21,849,282	63,625	21,311,388	-
Education	388,084	-	2,655	-
Interest on long-term debt	394,460	-	-	-
Total Governmental Activities	67,691,146	8,062,208	44,784,626	788,490
Business-type Activities:				
Landfill	3,434,743	1,259,297	33,000	-
Hospital	36,382	-	-	-
Airports	663,890	623,719	20,000	299,205
Total Business-type Activities	4,135,015	1,883,016	53,000	299,205
Total Primary Government	\$ 71,826,161	\$ 9,945,224	\$ 44,837,626	\$ 1,087,695

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

Gain on sale of capital assets

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		
Governmental Activities	Business-type Activities	Total
\$ (4,788,554)		\$ (4,788,554)
(7,981,962)		(7,981,962)
95,904		95,904
(127,052)		(127,052)
(474,269)		(474,269)
(385,429)		(385,429)
(394,460)		(394,460)
<u>(14,055,822)</u>		<u>(14,055,822)</u>
	\$ (2,142,446)	(2,142,446)
	(36,382)	(36,382)
	279,034	279,034
	<u>(1,899,794)</u>	<u>(1,899,794)</u>
<u>(14,055,822)</u>	<u>(1,899,794)</u>	<u>(15,955,616)</u>
5,588,047	-	5,588,047
111,129	-	111,129
25,160	-	25,160
3,044,219	-	3,044,219
1,044,684	-	1,044,684
870,852	-	870,852
332,520	-	332,520
812,040	189,742	1,001,782
17,980		17,980
292,432	-	292,432
1,889,725	-	1,889,725
<u>14,028,788</u>	<u>189,742</u>	<u>14,218,530</u>
(27,034)	(1,710,052)	(1,737,086)
<u>46,285,613</u>	<u>1,461,726</u>	<u>47,747,339</u>
<u>\$ 46,258,579</u>	<u>\$ (248,326)</u>	<u>\$ 46,010,253</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, 2008**

Assets	General Fund	Community Action Agency Fund	Road Fund	Children & Families Commission	Non-Major Governmental Funds	Total Governmental Funds
Cash and investments	\$ 3,408,209	\$ 736,896	\$ 1,278,457	\$ 603,801	\$ 4,383,704	\$ 10,411,067
Accounts receivable	405,617	257,073	82	-	-	662,772
Interest receivable	33,978	1,868	4,005	-	12,414	52,265
Due from other funds	611,877	4,702	74,546	-	49,548	740,673
Due from other governments	4,239,511	-	275,564	82,106	177,749	4,774,930
Prepaid items	64,833	615	-	-	1,037	66,485
Inventory	-	75,143	28,542	-	-	103,685
Advances to other funds	288,687	-	-	-	-	288,687
Loans receivable	-	1,837,970	-	-	-	1,837,970
Total assets	\$ 9,052,712	\$ 2,914,267	\$ 1,661,196	\$ 685,907	\$ 4,624,452	\$ 18,938,534
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	\$ 926,408	\$ 164,980	\$ 55,559	\$ 58,004	\$ 122,537	\$ 1,327,488
Accrued salaries and benefits	924,069	93,770	77,422	21,378	26,667	1,143,306
Due to other funds	369,077	81,160	66,905	-	295,826	812,968
Due to other governments	1,020,235	5,904	75,069	-	3,474	1,104,682
Other liabilities	89,778	-	-	-	1,500	91,278
Deferred revenue	329,577	211,902	-	-	1,068,248	1,609,727
Deposits from others	41,337	7,589	-	-	-	48,926
Advances from other funds	-	120,201	-	-	138,689	258,890
Total liabilities	3,700,481	685,506	274,955	79,382	1,656,941	6,397,265
Fund balances (deficit):						
Reserved:						
Imprest cash	4,145	250	-	-	7,525	11,920
Inventory	-	75,143	28,542	-	-	103,685
Prepaid items	64,833	615	-	-	1,037	66,485
Encumbrances	91,971	-	-	217,114	-	309,085
First 5 California initiatives	-	-	-	251,000	-	251,000
Advances to other funds	297,188	-	-	-	-	297,188
Loans receivable	-	1,837,970	-	-	-	1,837,970
Unreserved, designated for special projects, reported in:						
General fund	2,789,441	-	-	-	-	2,789,441
Community Action Agency fund	-	314,783	-	-	-	314,783
Children & Families Commission	-	-	-	138,411	-	138,411
Special revenue funds	-	-	-	-	344,320	344,320
Unreserved, reported in:						
General fund	2,104,653	-	-	-	-	2,104,653
Special revenue funds	-	-	1,357,699	-	1,787,869	3,145,568
Capital project funds	-	-	-	-	826,760	826,760
Total fund balances	5,352,231	2,228,761	1,386,241	606,525	2,967,511	12,541,269
Total liabilities and fund balances	\$ 9,052,712	\$ 2,914,267	\$ 1,661,196	\$ 685,907	\$ 4,624,452	\$ 18,938,534

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, 2008**

	General Fund	Community Action Agency Fund	Road Fund	Children & Families Commission	Other Governmental Funds	Total Governmental Funds
Revenues:						
Taxes	\$ 5,440,474	\$ -	\$ -		\$ 283,862	\$ 5,724,336
Licenses and permits	1,090,993	-	18,480		189,510	1,298,983
Fines, forfeitures and penalties	1,633,857	-	-		68,397	1,702,254
Intergovernmental	36,680,541	5,501,097	4,585,623	606,036	3,432,094	50,805,391
Investment earnings	513,825	22,948	36,842	23,483	169,165	766,263
Charges for services	4,476,771	-	257,741		663,857	5,398,369
Miscellaneous	1,558,522	-	327,997	4,332	212,066	2,102,917
Total revenues	<u>51,394,983</u>	<u>5,524,045</u>	<u>5,226,683</u>	<u>633,851</u>	<u>5,018,951</u>	<u>67,798,513</u>
Expenditures:						
Current:						
General government	4,878,678	-	-	-	47,406	4,926,084
Public protection	19,239,394	-	-	-	1,570,808	20,810,202
Public ways and facilities	-	-	3,580,399	-	-	3,580,399
Health and sanitation	12,532,218	-	-	605,838	573,705	13,711,761
Public assistance	15,937,660	5,743,080	-	-	254,223	21,934,963
Education	407,464	-	-	-	-	407,464
Capital outlay	981,782	-	42,988	-	1,001,090	2,025,860
Debt service:						
Principal	-	-	-	-	366,945	366,945
Interest	223,750	-	21,457	-	146,074	391,281
Total expenditures	<u>54,200,946</u>	<u>5,743,080</u>	<u>3,644,844</u>	<u>605,838</u>	<u>3,960,251</u>	<u>68,154,959</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,805,963)</u>	<u>(219,035)</u>	<u>1,581,839</u>	<u>28,013</u>	<u>1,058,700</u>	<u>(356,446)</u>
Other financing sources (uses):						
Transfers in	1,114,150	-	-	-	386,852	1,501,002
Transfers out	(231,322)	-	-	-	(1,269,680)	(1,501,002)
Total other financing sources (uses):	<u>882,828</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(882,828)</u>	<u>-</u>
Net change in fund balances	(1,923,135)	(219,035)	1,581,839	28,013	175,872	(356,446)
Fund balances (deficit) - beginning	<u>7,275,366</u>	<u>2,447,796</u>	<u>(195,598)</u>	<u>578,512</u>	<u>2,791,639</u>	<u>12,897,715</u>
Fund balances - ending	<u>\$ 5,352,231</u>	<u>\$ 2,228,761</u>	<u>\$ 1,386,241</u>	<u>\$ 606,525</u>	<u>\$ 2,967,511</u>	<u>\$ 12,541,269</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, 2008**

Net change in fund balances - total governmental funds (page 18) \$ (356,446)

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	\$ 2,025,860	
Depreciation expense, net of Internal Service Fund assets of \$389,838	<u>(1,988,799)</u>	37,061

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental fund.		18,342
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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, net of Internal Service Fund payments of \$11,335		366,945
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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, net of Internal Service Fund change of \$9,568	(204,970)	
Change in prepaid expenses	(16,287)	
Change in interest payable, net of Internal Service Fund change of \$108	<u>4,316</u>	(216,941)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The change in net assets of the internal service funds is reported with governmental activities.		<u>124,005</u>
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Change in net assets of governmental activities (page 15)		<u><u>\$ (27,034)</u></u>
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The notes to the basic financial statements are an integral part of this statement.

COUNTY OF GLENN, CALIFORNIA

**Statement of Net Assets
Proprietary Funds
June 30, 2008**

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Solid Waste Operating	Solid Waste Closure	Hospital	Orland Airport	Willows Airport	Total	
Assets							
Current assets:							
Cash and investments	\$ 512,043	\$ 2,711,880	\$ 1,080,689	\$ 97,818	\$ 10,185	\$ 4,412,615	\$ 1,308,693
Restricted Assets:							
Accounts receivable	48,355	-	-	217	30,600	79,172	146,113
Interest receivable	1,769	10,311	4,215	366	49	16,710	4,237
Due from other funds	5,311	-	-	54,744	8,884	68,939	446,039
Due from other governments	66	-	-	-	-	66	134,595
Prepaid items	-	-	-	-	-	-	594
Inventory	-	-	-	16,463	20,697	37,160	63,890
Total current assets	567,544	2,722,191	1,084,904	169,608	70,415	4,614,662	2,104,161
Noncurrent assets:							
Capital assets:							
Land	-	-	114,158	70,055	31,272	215,485	-
Structures and improvements	38,131	-	2,174,233	692,015	1,004,559	3,908,938	397,574
Machinery and equipment	1,898,009	-	2,420	392,849	118,638	2,411,916	3,254,880
Less accumulated depreciation	(1,307,400)	-	(2,176,652)	(529,867)	(508,645)	(4,522,564)	(2,545,315)
Total noncurrent assets	628,740	-	114,159	625,052	645,824	2,013,775	1,107,139
Total assets	1,196,284	2,722,191	1,199,063	794,660	716,239	6,628,437	3,211,300
Liabilities							
Current Liabilities:							
Accounts payable	34,668	-	-	692	789	36,149	101,930
Accrued salaries and benefits	20,829	-	-	-	-	20,829	234,891
Accrued interest payable	4,319	-	-	1,971	4,001	10,291	545
Due to other funds	9,295	-	8,100	98,229	53,362	168,986	273,697
Due to other governments	-	-	-	-	-	-	8,907
Unearned revenue	13	-	-	2,722	8,042	10,777	594
Loans payable - current	-	-	-	8,267	8,002	16,269	10,845
Capital lease obligations - current	87,019	-	-	2,077	2,077	91,173	4,910
Compensated absences	4,043	-	-	-	-	4,043	26,691
Total current liabilities	160,186	-	8,100	113,958	76,273	358,517	663,010
Noncurrent liabilities:							
Advances from other funds	-	-	-	-	29,797	29,797	-
Loans payable	-	-	-	68,532	63,070	131,602	41,661
Capital lease obligations	185,049	-	-	5,289	5,289	195,627	21,743
Compensated absences	20,675	-	-	-	-	20,675	268,683
Landfill closure/postclosure liability	-	6,140,545	-	-	-	6,140,545	-
Total noncurrent liabilities	205,724	6,140,545	-	73,821	98,156	6,518,246	332,087
Total liabilities	365,910	6,140,545	8,100	187,779	174,429	6,876,763	995,097
Net Assets (Deficit)							
Invested in capital assets, net of related debt	356,672	-	114,159	617,686	638,458	1,726,975	1,080,486
Unrestricted	473,702	(3,418,354)	1,076,804	(10,805)	(96,648)	(1,975,301)	1,135,717
Total net assets (deficit)	\$ 830,374	\$ (3,418,354)	\$ 1,190,963	\$ 606,881	\$ 541,810	\$ (248,326)	\$ 2,216,203

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, 2008**

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Solid Waste Operating	Solid Waste Closure	Hospital	Orland Airport	Willows Airport	Total	
Operating revenues:							
Charges for services	\$ 1,255,917	\$ -	\$ -	\$ 301,007	\$ 322,712	\$ 1,879,636	\$ 7,861,539
Miscellaneous	3,380	-	-	-	-	3,380	79,240
Total operating revenues	<u>1,259,297</u>	<u>-</u>	<u>-</u>	<u>301,007</u>	<u>322,712</u>	<u>1,883,016</u>	<u>7,940,779</u>
Operating expenses:							
Salaries and benefits	598,043	-	-	105,015	33,427	736,485	5,503,980
Services and supplies	596,810	-	36,382	150,899	284,292	1,068,383	2,013,533
Depreciation	103,311	-	-	41,892	34,023	179,226	389,839
Closure/postclosure care costs	-	2,118,256	-	-	-	2,118,256	-
Miscellaneous	-	-	-	-	-	-	30,000
Total operating expenses	<u>1,298,164</u>	<u>2,118,256</u>	<u>36,382</u>	<u>297,806</u>	<u>351,742</u>	<u>4,102,350</u>	<u>7,937,352</u>
Operating income (loss)	<u>(38,867)</u>	<u>(2,118,256)</u>	<u>(36,382)</u>	<u>3,201</u>	<u>(29,030)</u>	<u>(2,219,334)</u>	<u>3,427</u>
Nonoperating revenues (expenses):							
Investment earnings	25,516	113,835	46,475	3,296	620	189,742	45,777
Interest expense	(18,323)	-	-	(6,641)	(7,701)	(32,665)	(3,179)
Intergovernmental	33,000	-	-	10,000	10,000	53,000	60,000
Gain on sale of capital assets	-	-	-	-	-	-	17,980
Total nonoperating revenues (expenses)	<u>40,193</u>	<u>113,835</u>	<u>46,475</u>	<u>6,655</u>	<u>2,919</u>	<u>210,077</u>	<u>120,578</u>
Income (loss) before transfers	1,326	(2,004,421)	10,093	9,856	(26,111)	(2,009,257)	124,005
Capital contributions	-	-	-	299,205	-	299,205	-
Transfers in	-	300,000	-	-	-	300,000	-
Transfers out	(300,000)	-	-	-	-	(300,000)	-
Change in net assets	<u>(298,674)</u>	<u>(1,704,421)</u>	<u>10,093</u>	<u>309,061</u>	<u>(26,111)</u>	<u>(1,710,052)</u>	<u>124,005</u>
Net assets (deficit) - beginning	<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>
Net assets (deficit) - ending	<u>\$ 830,374</u>	<u>\$ (3,418,354)</u>	<u>\$ 1,190,963</u>	<u>\$ 606,881</u>	<u>\$ 541,810</u>	<u>\$ (248,326)</u>	<u>\$ 2,216,203</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, 2008**

	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	\$ 1,311,721	\$ -	\$ (1)	\$ 312,019	\$ 298,753	\$ 1,922,492	\$ 80,315
Receipts from interfund services provided	(3,813)	188,922	1,594	(54,744)	(8,883)	123,076	7,785,231
Payments to suppliers	(595,653)	-	(36,382)	(155,108)	(282,319)	(1,069,462)	(1,417,945)
Payments to employees	(585,516)	-	-	(105,015)	(33,427)	(723,958)	(5,485,831)
Payments for interfund services used	(7,672)	-	3,439	67,801	20,952	84,520	(613,717)
Net cash provided by (used for) operating activities	<u>119,067</u>	<u>188,922</u>	<u>(31,350)</u>	<u>64,953</u>	<u>(4,924)</u>	<u>336,668</u>	<u>348,053</u>
Cash flows from noncapital financing activities:							
Transfers in	-	300,000	-	-	-	300,000	-
Transfers out	(300,000)	-	-	-	-	(300,000)	-
Subsidy from federal/state grant	33,000	-	-	309,204	10,000	352,204	60,000
Advances to/from other funds	-	525,000	-	(10,000)	-	515,000	-
Net cash provided by (used for) noncapital financing activities	<u>(267,000)</u>	<u>825,000</u>	<u>-</u>	<u>299,204</u>	<u>10,000</u>	<u>867,204</u>	<u>60,000</u>
Cash flows from capital and related financing activities:							
Proceeds from loan	-	-	-	8,398	8,398	16,796	27,579
Debt principal paid	(64,572)	-	-	(8,765)	(8,601)	(81,938)	(11,335)
Interest paid	(16,338)	-	-	(6,839)	(5,384)	(28,561)	(3,290)
Proceeds from sale of assets	-	-	-	-	-	-	17,980
Acquisition of capital assets	-	-	-	(288,797)	(8,398)	(297,195)	(307,681)
Net cash used for capital and related financing activities	<u>(80,910)</u>	<u>-</u>	<u>-</u>	<u>(296,003)</u>	<u>(13,985)</u>	<u>(390,898)</u>	<u>(276,747)</u>
Cash flows from investing activities:							
Interest received	<u>23,747</u>	<u>103,524</u>	<u>42,261</u>	<u>2,930</u>	<u>571</u>	<u>173,033</u>	<u>41,540</u>
Net increase (decrease) in cash and cash equivalents	(205,096)	1,117,446	10,911	71,084	(8,338)	986,007	172,846
Cash and cash equivalents, beginning	<u>717,139</u>	<u>1,594,434</u>	<u>1,069,778</u>	<u>26,734</u>	<u>18,523</u>	<u>3,426,608</u>	<u>1,135,847</u>
Cash and cash equivalents, ending	<u>\$ 512,043</u>	<u>\$ 2,711,880</u>	<u>\$ 1,080,689</u>	<u>\$ 97,818</u>	<u>\$ 10,185</u>	<u>\$ 4,412,615</u>	<u>\$ 1,308,693</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:							
Operating income (loss)	\$ (38,867)	\$ (2,118,256)	\$ (36,382)	\$ 3,201	\$ (29,030)	\$ (2,219,334)	\$ 3,427
Adjustment to reconcile operating income (loss) to net cash provided by (used for) operating activities:							
Depreciation	103,311	-	-	41,892	34,023	179,226	389,839
Changes in assets and liabilities:							
Accounts receivable	52,544	-	(1)	495	(28,982)	24,056	11,915
Due from other funds	(3,813)	188,922	1,594	(54,744)	(8,883)	123,076	(2,606)
Due from other governments	(43)	-	-	13,415	-	13,372	(54,836)
Prepaid items	-	-	-	-	-	-	(475)
Inventory	-	-	-	(3,663)	2,099	(1,564)	(14,584)
Accounts payable	1,157	-	-	(546)	(126)	485	(12,534)
Accrued salaries and benefits	5,149	-	-	-	-	5,149	23,704
Due to other funds	(7,672)	-	3,439	67,801	20,952	84,520	(14,565)
Due to other governments	-	-	-	-	-	-	8,906
Unearned revenue	(76)	-	-	(2,898)	5,023	2,049	294
Deposits from others	(1)	-	-	-	-	(1)	-
Landfill closure/postclosure liability	-	2,118,256	-	-	-	2,118,256	-
Compensated absences	7,378	-	-	-	-	7,378	9,568
Total adjustments	<u>157,934</u>	<u>2,307,178</u>	<u>5,032</u>	<u>61,752</u>	<u>24,106</u>	<u>2,556,002</u>	<u>344,626</u>
Net cash provided by (used for) operating activities	<u>\$ 119,067</u>	<u>\$ 188,922</u>	<u>\$ (31,350)</u>	<u>\$ 64,953</u>	<u>\$ (4,924)</u>	<u>\$ 336,668</u>	<u>\$ 348,053</u>

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, 2008**

	<u>Investment Trust Fund</u>	<u>Private Purpose Trust Fund</u>	<u>Agency Funds</u>
Assets			
Cash and investments	\$ 46,278,315	\$ 25,454	\$ 3,156,395
Cash with fiscal agent	-	-	824,242
Accounts receivable	-	-	131,101
Interest receivable	-	-	12,637
Taxes receivable	-	-	2,669,558
Due from other governments	-	-	25,456
Other assets	-	-	132,861
	<hr/>	<hr/>	<hr/>
Total assets	<u>46,278,315</u>	<u>25,454</u>	<u>\$ 6,952,250</u>
 Liabilities			
Accounts payable	-	-	\$ 1,151,461
Due to other governments	-	-	182,982
Agency obligations	-	-	5,617,807
	<hr/>	<hr/>	<hr/>
Total liabilities	<u>-</u>	<u>-</u>	<u>\$ 6,952,250</u>
 Net Assets			
Net assets held in trust for library supplies	-	25,454	
Net assets held in trust for external pool participants	<u>46,278,315</u>	<u>-</u>	
	<hr/>	<hr/>	
Total net assets	<u>\$ 46,278,315</u>	<u>\$ 25,454</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, 2008**

	Investment Trust Fund	Private Purpose Trust Fund
Additions:		
Contributions to pooled investments	\$ 234,159,695	\$ 24,229
Investment income (net)	1,249,714	1,225
Total additions	235,409,409	25,454
Deductions:		
Distribution from pooled investments	217,537,028	2,037
Library supplies	-	24,328
Total deductions	217,537,028	26,365
Total change in net assets	17,872,381	(911)
Net assets held in trust - beginning	28,405,934	26,365
Net assets held in trust - ending	\$ 46,278,315	\$ 25,454

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

**COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

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, Glenn County Children and Families Commission, 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 and the Glenn County Children and Families Commission which are presented as major special revenue funds. The component units' governing bodies are substantially the same as the primary government; hence, these units are presented by blending them with the primary government.

The Glenn County Children and Families Commission (Commission) was established under the provisions of the California Children and Families Act (Act). The Commission's 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 at least five, but no more than nine, members who 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. However, they obtain a separate audit and a copy of their audited 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, 2008

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.

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. 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.

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. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Children and Families Commission is responsible for the creation and implementation of a comprehensive, collaborative, and integrated system of information and services to enhance early childhood development.

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.
- 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.

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- 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, 2008

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, 2008, 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, 2008

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, 2008. 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), construction in progress, 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 construction in progress and infrastructure, are assets with an initial, individual cost of more than \$5,000 and an estimated useful life of one year or more. Construction in progress and 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

**COUNTY OF GLENN, CALIFORNIA
 NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

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	2-3
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 Departments.

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

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, 2008

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, 2008, 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, 2008.
- *Reserve for First 5 California initiatives* – to reflect funds reserved to match amounts from State Commission initiatives.
- *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.

13. New Pronouncements

In 2008, the County adopted new accounting standards in order to conform to the following Governmental Accounting Standards Board Statement:

- GASB Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues* – this Statement establishes accounting and financial reporting standards for transaction in which a government receives, or is entitled to, resources in exchange for future cash flows generated by collecting specific receivables or specific future revenues.
- GASB Statement No. 50, *Pension Disclosures – An Amendment of GASB Statements No. 25 and 27* – this Statement more closely aligns the financial reporting requirements for pensions with those for other postemployment benefits (OPEB) and in doing so, enhances information disclosed in notes to financial statements or presented as required supplementary information (RSI) by pension plans and by employers that provide pension benefits.

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2008 are classified in the accompanying financial statements as follows:

Statement of Net Assets:	
Cash and investments:	
Primary government	\$ 16,132,375
Statement of Fiduciary Net Assets:	
Cash and investments:	
Investment Trust Fund	46,278,315
Private Purpose Trust Fund	25,454
Agency Funds	3,156,395
Cash with fiscal agent:	
Agency Funds	824,242
Total cash and investments	\$ 66,416,781

Cash and investments as of June 30, 2008 consisted of the following:

Cash and investments:	
Cash on hand	\$ 13,480
Deposits with financial institutions	11,842,150
Investments	53,736,909
Cash with fiscal agent:	
Deposits with financial institutions	824,242
Total cash and investments	\$ 66,416,781

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, 2008

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, 2008 was \$25.2 billion. LAIF is part of the State of California's Pooled Money Investment Account (PMIA), which, as of June 30, 2008 had a balance of \$72.5 billion and an effective yield of 2.894%. PMIA is not SEC registered, but is required to invest according to California State Government Code. The weighted average maturity of PMIA investments was 212 days as of June 30, 2008. 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 \$6,113,006,000 and asset-backed securities totaling \$4,188,272,000. 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 the 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 \$1.7 billion and a total return of 5.27% for their year ending December 31, 2007. Investments held are stated at amortized cost, which approximates fair value. Fair value is determined by reference to quoted market prices. It is CAMP's policy to compare amortized cost and fair value of investments periodically throughout the month and as of the last business day of each month. The weighted average maturity of CAMP investments was 35 days as of December 31, 2007. 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, 2008

NOTE 2 – CASH AND INVESTMENTS (Continued)

As of June 30, 2008, the County's investments and credit ratings were 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		\$ --	\$ --	\$ --	\$ --	\$ --	\$ 19,385,182
Outstanding warrants		--	--	--	--	--	(7,529,552)
Net cash on hand							<u>11,855,630</u>
Investments managed by							
County Treasurer:							
LAIF	Not Rated	--	24,818,318	--	--	--	24,818,318
CAMP	Not Rated	--	1,204,486	--	--	--	1,204,486
Teeter Plan Note	Not Rated	--	--	2,400,000	--	--	2,400,000
U.S. Agency Securities:							
Federal Home Loan Bank	AAA	--	3,022,254	--	2,000,010	--	5,022,264
Federal Home Loan							
Mortgage Corporation	AAA	--	2,969,340	--	2,000,000	--	4,969,340
Federal National							
Mortgage Association	AAA	--	--	--	3,997,368	--	3,997,368
Federal Farm Credit Bank	AAA	1,000,000	--	--	--	--	1,000,000
Corporate Notes	AA	--	2,508,866	--	1,981,616	--	4,490,482
U.S. Treasury Securities	N/A	1,000,000	--	--	--	--	1,000,000
Certificates of Deposit	N/A	1,000,000	--	--	1,000,000	--	2,000,000
Medium Term Note	Not Rated	--	--	--	--	75,000	75,000
Money Market Mutual							
Fund	AAA	2,580,894	--	--	178,757	--	<u>2,759,651</u>
Total investments managed							
by Director of Finance							
							<u>53,736,909</u>
Total Investment Pool							
							<u>65,592,539</u>
Cash with Fiscal Agent:							
Cash in bank		--	--	--	--	--	<u>824,242</u>
Total cash and investments							
							<u>\$ 66,416,781</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, 2008

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 all 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	\$ 24,818,318	\$ 24,818,318	2.78%	7/08
CAMP	1,204,486	1,204,486	2.47%	7/08
Teeter Plan Note	2,400,000	2,400,000	Various	6/09
U.S. Agency Securities	14,988,972	15,000,000	2.38%-5.00%	7/08-4/11
Corporate Notes	4,490,482	4,500,000	2.87%-4.83%	8/08-1/11
U.S. Treasury Securities	1,000,000	1,000,000	5.00%	7/08
Certificates of Deposit	2,000,000	2,000,000	2.79%-4.79%	9/07-1/09
Medium Term Note	75,000	75,000	6.22%	10/12*
Money Market Mutual Fund	2,759,651	2,759,651	3.06%-5.00%	7/08-2/09
Total Investments	<u>\$ 53,736,909</u>			

*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, 2008:

<u>Statement of net assets</u>	<u>Internal Participants</u>	<u>External Participants</u>	<u>Total Investment Pool</u>
Net pooled cash and investments	<u>\$ 19,314,224</u>	<u>\$ 46,278,315</u>	<u>\$ 65,592,539</u>
<u>Statement of changes in net assets (internal and external)</u>			
Net assets at July 1, 2007			\$ 46,674,429
Net deposits and withdrawals by pool Participants			16,623,525
Net investment income for pool participants			2,294,585
Net assets at June 30, 2008			<u>\$ 65,592,539</u>

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

NOTE 3 – RECEIVABLES

Receivables at June 30, 2008, for the County’s major individual funds, nonmajor and internal service funds in the aggregate, are as follows:

Receivables- Governmental Activities:	Accounts	Grant	Interest	Due From		Total
	Receivable	Receivable	Receivable	Other Governments	Loans	
General Fund	\$ 405,617	\$ --	\$ 33,978	\$ 4,239,511	\$ --	\$ 4,679,106
Community Action Agency Fund	--	257,073	1,868	--	1,837,970	2,096,911
Road Fund	82	--	4,005	275,564	--	279,651
Children & Families Commission	--	--	--	82,106	--	82,106
Other Governmental Funds	--	--	12,414	177,749	--	190,163
Internal Service Funds	146,113	--	4,237	134,595	--	284,945
	<u>\$ 551,812</u>	<u>\$ 257,073</u>	<u>\$ 56,502</u>	<u>\$ 4,909,525</u>	<u>\$ 1,837,970</u>	<u>\$ 7,612,882</u>

Receivables- Business-type Activities:	Accounts	Interest	Due From	
	Receivable	Receivable	Other Governments	Total
Solid Waste Operating	\$ 48,355	\$ 1,769	\$ 66	\$ 50,190
Solid Waste Closure	--	10,311	--	10,311
Hospital	--	4,215	--	4,215
Orland Airport	217	366	--	583
Willows Airport	30,600	49	--	30,649
	<u>\$ 79,172</u>	<u>\$ 16,710</u>	<u>\$ 66</u>	<u>\$ 95,948</u>

NOTE 4 – CAPITAL ASSETS

	Balance July 1, 2007	Increases	Decreases	Balance June 30, 2008
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 306,585	\$ --	\$ --	\$ 306,585
Construction in progress	--	575,282	--	575,282
Total capital assets, not being depreciated	<u>306,585</u>	<u>575,282</u>	<u>--</u>	<u>881,867</u>
Capital assets, being depreciated:				
Structures and improvements	17,950,467	711,848	--	18,662,315
Equipment	13,374,094	1,046,411	(271,407)	14,149,098
Infrastructure	34,112,049	--	--	34,112,049
Total capital assets, being depreciated	<u>65,436,610</u>	<u>1,758,259</u>	<u>(271,407)</u>	<u>66,923,462</u>
Less accumulated depreciation for:				
Structures and improvements	(7,505,580)	(373,205)	--	(7,878,785)
Equipment	(9,900,507)	(1,152,631)	271,407	(10,781,731)
Infrastructure	(11,087,589)	(852,801)	--	(11,940,390)
Total accumulated depreciation	<u>(28,493,676)</u>	<u>(2,378,637)</u>	<u>271,407</u>	<u>(30,600,906)</u>
Total capital assets, being depreciated, net	<u>36,942,934</u>	<u>(620,378)</u>	<u>--</u>	<u>36,322,556</u>
Governmental activities, net	<u>\$ 37,249,519</u>	<u>\$ (45,096)</u>	<u>\$ --</u>	<u>\$ 37,204,423</u>

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

NOTE 4 – CAPITAL ASSETS (Continued)

Capital assets activity for the fiscal year ended June 30, 2008 for the governmental activities and business-type activities are as follows:

	Balance July 1, 2007	Increases	Decreases	Balance June 30, 2008
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 215,485	\$ --	\$ --	\$ 215,485
Capital assets, being depreciated:				
Structures and improvements	3,628,539	280,399	--	3,908,938
Equipment	2,395,120	16,796	--	2,411,916
Total capital assets, being depreciated	6,023,659	297,195	--	6,320,854
Less accumulated depreciation for:				
Structures and improvements	(2,856,971)	(46,824)	--	(2,903,795)
Equipment	(1,486,367)	(132,402)	--	(1,618,769)
Total accumulated depreciation	(4,343,338)	(179,226)	--	(4,522,564)
Total capital assets, being depreciated, net	1,680,321	117,969	--	1,798,290
Business-type activities, net	\$ 1,895,806	\$ 117,969	\$ --	\$ 2,013,775

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

Governmental activities:

General government	\$ 1,567,891
Public protection	315,797
Public ways and facilities	135,137
Health and sanitation	64,875
Public assistance	236,322
Education	58,615
Total depreciation expense – governmental activities	<u>\$ 2,378,637</u>

Business-type activities:

Solid Waste Operating	\$ 103,311
Orland Airport	41,892
Willows Airport	34,023
Total depreciation expense – business-type activities	<u>\$ 179,226</u>

NOTE 5 – SHORT-TERM OBLIGATIONS

The County authorized issuance of a Note to fund the alternative method of tax apportionment (Teeter Plan) in the amount of \$1,200,000. This Note is designed specifically to fund payment of outstanding taxes on the supplemental roll for fiscal year 2007-2008 and outstanding delinquent taxes as anticipated by Revenue and Taxation Code Section 4713. Interest on this Note shall be payable at the average rate paid on investments held by the Glenn County Treasury (the "pool" rate). The County pledges all secured taxes collected which were delinquent as of June 30, 2007 as security for this Note. As additional security, the County agrees to pay any amounts available to the County from the Tax Losses Reserve Fund, should the pledged security described herein be insufficient to satisfy the County's annual obligation on this Note.

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

NOTE 6 – LONG-TERM OBLIGATIONS

The following is a summary of long-term liabilities transactions for the year ended June 30, 2008:

	Balance July 1, 2007	Additions	Retirements	Balance June 30, 2008	Due Within One Year
Governmental activities:					
Certificates of participation	\$ 2,715,000	\$ --	\$ (30,000)	\$ 2,685,000	\$ 30,000
Loans payable	62,918	--	(10,412)	52,506	10,845
Capital lease obligations	929,856	27,579	(337,871)	619,564	253,086
Compensated absences*	<u>1,722,436</u>	<u>1,510,279</u>	<u>(1,295,741)</u>	<u>1,936,974</u>	<u>192,859</u>
Total governmental activities long-term obligations	<u>\$ 5,430,210</u>	<u>\$ 1,537,858</u>	<u>\$ (1,674,024)</u>	<u>\$ 5,294,044</u>	<u>\$ 486,790</u>

*Compensated absences Balance July 1, 2007 restated

Original balance July 1, 2007	\$1,718,640
Add Children & Families Commission balance July 1, 2007	<u>3,796</u>
Compensated absences balance July 1, 2007 restated	<u>\$1,722,436</u>

	Balance July 1, 2007	Additions	Retirements	Balance June 30, 2008	Due Within One Year
Business-type activities:					
Loans payable	\$ 163,174	\$ --	\$ (15,303)	\$ 147,871	\$ 16,269
Capital lease obligations	336,641	16,796	(66,637)	286,800	91,173
Landfill postclosure liability	4,022,289	2,118,256	--	6,140,545	--
Compensated absences	<u>17,340</u>	<u>27,738</u>	<u>(20,360)</u>	<u>24,718</u>	<u>4,043</u>
Total business-type activities long-term obligations	<u>\$ 4,539,444</u>	<u>\$ 2,162,790</u>	<u>\$ (102,300)</u>	<u>\$ 6,599,934</u>	<u>\$ 111,485</u>

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

NOTE 6 – LONG-TERM OBLIGATIONS (Continued)

Type and description	Maturity	Interest rates	Original issue	Outstanding
<u>Governmental Activities</u>				
Certificates of Participation:				
2005 Series A – Office of Education Facility	September, 2045	4.125%	\$ 2,250,000	\$ 2,195,000
2005 Series B – Office of Education Facility	September, 2045	4.125%	500,000	490,000
Total certificates of participation				2,685,000
Loan Payable:				
Western Municipal Securities Corp.	September, 2012	4.15%	77,750	52,506
Capital Leases:				
Western Municipal Securities Corp.	October, 2008	3.50%	1,195,000	216,917
Western Municipal Securities Corp.	July, 2018	4.00%	515,000	375,994
Ford Motor Credit Company	April, 2013	5.90%	27,579	26,653
Total capital leases				619,564
Compensated absences				1,936,974
Total governmental activities				\$ 5,294,044
<u>Business-type Activities</u>				
Solid Waste Operating				
Compensated absences				\$ 24,718
Loans Payable:				
Orland Airport				
State of California, Department of Transportation	January, 2016	5.132%	120,000	76,799
Willows Airport				
State of California, Department of Transportation	January, 2016	4.283%	125,000	71,072
Total loans payable				147,871
Capital Leases:				
Solid Waste Operating				
First Municipal Leasing Corporation	September, 2010	4.16%	350,863	210,285
First Municipal Leasing Corporation	September, 2010	4.16%	84,511	61,783
Orland Airport				
Kansas State Bank of Manhattan	August, 2011		8,398	7,366
Willows Airport				
Kansas State Bank of Manhattan	August, 2011		8,398	7,366
Total capital leases				286,800
Solid Waste Closure				
Landfill closure/postclosure liability				6,140,545
Total business-type activities				\$ 6,599,934

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

NOTE 6 – LONG-TERM OBLIGATIONS (Continued)

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 (COPs). 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%. The County's contribution toward the retirement of these COPs is limited to the annual property tax apportionment allocated to the Superintendent of Schools' Fund.

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
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	30,000	85,594	5,000	19,284
2014-2018	165,000	408,478	35,000	92,916
2019-2023	200,000	371,044	50,000	83,531
2024-2028	245,000	325,359	50,000	73,219
2029-2033	305,000	268,641	75,000	60,328
2034-2038	370,000	199,031	80,000	44,756
2039-2043	455,000	114,572	100,000	25,801
2044-2046	320,000	20,006	75,000	4,641
	\$ 2,195,000	\$ 2,146,547	\$ 490,000	\$ 483,676

B. *Loans Payable*

Governmental activities –

In September 2005, the County obtained a loan in the amount of \$77,750 (balance due June 30, 2008 is \$52,506) 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, 2008 \$76,799) 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, 2008 is \$71,072) 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, 2008

NOTE 6 – LONG-TERM OBLIGATIONS (Continued)

B. Loans Payable (Continued)

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
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	6,321	131	20,132	3,642
2014-2016	--	--	56,870	5,040
	<u>\$ 52,506</u>	<u>\$ 5,597</u>	<u>\$ 147,871</u>	<u>\$ 31,836</u>

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	\$ --
Equipment	160,894	452,170
Total	3,660,894	452,170
Less accumulated depreciation	(1,285,726)	(85,312)
Net capital assets under capital leases	<u>\$ 2,375,168</u>	<u>\$ 366,858</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2008 are as follows:

Year Ending June 30,	Governmental Activities	Business-type Activities
2009	\$ 273,056	\$ 103,795
2010	52,340	103,796
2011	52,340	103,795
2012	52,340	910
2013	51,282	--
2014-2018	229,947	--
Total minimum lease payments	711,305	312,296
Less amount representing interest	(91,741)	(25,496)
Present value of minimum lease payments	<u>\$ 619,564</u>	<u>\$ 286,800</u>

**COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

NOTE 6 – LONG-TERM OBLIGATIONS (Continued)

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.

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 a 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, 2008:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Community Action Agency Fund	\$ 40,000
	Road Fund	150
	Other Governmental Funds	256,430
	Solid Waste Operating Fund	5,204
	Hospital Fund	8,100
	Orland Airport Fund	64,510
	Willows Airport Fund	18
	Internal Service Funds	237,465
		<u>611,877</u>
Community Action Agency Fund	General Fund	225
	Internal Service Funds	4,477
		<u>4,702</u>
Road Fund	General Fund	69,445
	Other Governmental Funds	2,884
	Solid Waste Operating Fund	1,283
	Willows Airport Fund	726
	Internal Service Funds	208
		<u>74,546</u>
Other Governmental Funds	General Fund	25,860
	Internal Service Funds	23,688
		<u>49,548</u>

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

NOTE 7 – INTERFUND TRANSACTIONS (Continued)

Receivable Fund	Payable Fund	Amount
Solid Waste Operating Fund	General Fund	\$ 28
	Community Action Agency Fund	90
	Internal Service Funds	5,193
		<u>5,311</u>
Orland Airport	General Fund	22,500
	Willows Airport Fund	32,244
		<u>54,744</u>
Willows Airport	General Fund	7,500
	Internal Service Funds	1,384
		<u>8,884</u>
Internal Service Funds	General Fund	243,519
	Community Action Agency Fund	41,070
	Road Fund	66,755
	Other Governmental Funds	36,512
	Solid Waste Operating Fund	2,808
	Orland Airport Fund	33,719
	Willows Airport Fund	20,374
	Internal Service Funds	1,282
		<u>446,039</u>
		<u>\$ 1,255,651</u>

Large interfund balances consist of:

General Fund - Various nonmajor special revenue funds owed \$256,430 and internal service funds owed \$237,465 to the General Fund for expenditures incurred but not paid in cash at year-end.

Road Fund – The General Fund owed \$69,445 to the Road Fund for expenditures incurred but not paid in cash at year end.

Internal Service Funds - The General Fund owed \$243,519 to the Internal Service Fund (Health and Social Services Department portion was \$134,008) for expenditures incurred but not paid in cash at year-end

**COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

NOTE 7 – INTERFUND TRANSACTIONS (Continued)

Advances to/from other funds:

General Fund - The General Fund advanced Community Action Agency Fund \$120,201, Other Governmental Funds: Per Capita Park Grants Special Revenue Fund \$88,689, IHSS Public Authority \$50,000 and Willows Airport Fund \$29,797 for cash flow assistance.

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Community Action Agency Fund	\$ 120,201
	Other Governmental Funds	138,689
	Willows Airport Fund	29,797
		<u>\$ 288,687</u>

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, 2008:

<u>Transfer To</u>	<u>Transfer From</u>	<u>Amount</u>
General Fund	Other Governmental Funds	\$ 1,114,150
Other Governmental Funds	General Fund	231,322
	Other Governmental Funds	155,530
		<u>386,852</u>
Solid Waste Closure Fund	Solid Waste Operating Fund	300,000
		<u>\$ 1,801,002</u>

General Fund

The General Fund received a net contribution of \$995,341 from other funds to offset operating costs of various programs.

The General Fund transferred out \$80,290 to the Debt Service Fund to pay for loan principal and interest payments.

The Health Services General Fund received \$14,226 from the California Waste Management Special Revenue Fund, \$112,925 from the Proposition 36 Special Revenue Fund, and \$24,816 from the Emergency Preparedness Grant Special Revenue Fund to offset operating costs of its various programs.

Solid Waste Operating Fund

The Solid Waste Operating Fund transferred \$300,000 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, 2008

NOTE 8 – PAYABLES

Payables at June 30, 2008, for the County’s major individual funds, nonmajor and internal service funds, in the aggregate, were as follows:

Payables- Governmental Activities:	Accounts Payable	Accrued Salaries and Benefits	Due to Other Governments	Other Liabilities	Total
General Fund	\$ 926,408	\$ 924,069	\$ 1,020,235	\$ 89,778	\$ 2,960,490
Community Action Agency Fund	164,980	93,770	5,904	--	264,654
Road Fund	55,559	77,422	75,069	--	208,050
Children & Families Commission Fund	58,004	21,378	--	--	79,382
Other Governmental Funds	122,537	26,667	3,474	1,500	154,178
Internal Service Funds	101,930	234,891	8,907	--	345,728
Total payables	<u>\$ 1,429,418</u>	<u>\$ 1,378,197</u>	<u>\$ 1,113,589</u>	<u>\$ 91,278</u>	<u>\$ 4,012,482</u>

Payables- Business-type Activities:	Accounts Payable	Accrued Salaries and benefits	Due to Other Governments	Other Liabilities	Total
Solid Waste Operating Fund	\$ 34,668	\$ 20,829	\$ --	\$ --	\$ 55,497
Orland Airport Fund	692	--	--	--	692
Willows Airport Fund	789	--	--	--	789
Total payables	<u>\$ 36,149</u>	<u>\$ 20,829</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 56,978</u>

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 the Safety Plan of their annual covered salary. The County is required to contribute an actuarially determined rate; the current rate is 12.163% for miscellaneous employees, and 35.546% 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, 2008

NOTE 9 – PUBLIC EMPLOYEE RETIREMENT SYSTEM (Continued)

C. Annual Pension Cost

For 2007-2008, the County’s annual pension cost of \$2,955,421 (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, 2007 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions were as follows:

	Miscellaneous	Safety
Valuation date	June 30, 2007	June 30, 2007
Actuarial cost method	Entry age Normal Cost Method	Entry age Normal Cost Method
Amortization method	level of payroll	level of payroll
Average remaining period	28 years as of the valuation date	16 years as of the valuation date
Asset valuation method	15 year smoothed market	15 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, 2006	\$ 2,677,136	100%	\$ --
June 30, 2007	2,850,414	100%	--
June 30, 2008	2,955,421	100%	--

**COUNTY OF GLENN, CALIFORNIA
 NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

NOTE 9 – PUBLIC EMPLOYEE RETIREMENT SYSTEM (Continued)

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

Miscellaneous Employees

Schedule of Funding Progress (Unaudited)

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
2005	\$ 74,285,511	\$ 63,031,615	\$ 11,253,896	84.9%	\$ 17,462,176	64.4%
2006	81,877,491	68,817,138	13,060,353	84.0%	18,717,413	69.8%
2007	89,430,778	75,870,335	13,560,443	84.8%	20,534,672	66.0%

Actuarial valuations for June 30, 2008 were not available at the time of publication.

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.

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 in accordance with CalPERS 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
6/30/08	123	\$ 421,175
6/30/07	120	301,856
6/30/06	117	242,370
6/30/05	106	190,460
6/30/04	93	145,681

COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

NOTE 11 – OTHER FUND DISCLOSURES

Expenditures over Appropriations

The following fund had an excess of expenditures over appropriations, but had adequate resources to cover the excess:

Memorial Hall Special Revenue Fund	\$ 8,798
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Deficit Fund Equity

As of June 30, 2008 the following individual funds had deficit net assets/fund balances:

Fund	Deficit
Special Revenue:	
Cal Waste Management Grant	\$ 125
 Business-type Activities:	
Solid Waste Closure	3,418,354
 Internal Service:	
Human Resources	122,311
Health Services	48,141

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 and increase until closure of the landfill becomes more imminent. The internal service funds' net asset deficits are the result of costs associated with compensated absence accrual. These costs will not be immediately funded and the deficit is expected to increase as these costs accumulate.

NOTE 12 – COMMITMENTS AND CONTINGENT LIABILITIES

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.

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.

C. Contract Commitments

As of June 30, 2008, the County had the following outstanding commitment that exceeded \$20,000:

Hi-Tech Industrial Services	\$ 51,561
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COUNTY OF GLENN, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

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 or until the site is no longer deemed to be an environmental threat. 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 the date of each Statement of Net Assets. The estimated liability for landfill closure and postclosure care costs had a balance of \$6,140,545 as of June 30, 2008, which was based on 51% usage (filled) of the landfill. As a result of the change in landfill capacity, a net adjustment of \$2,118,256 was recorded against operating expenses. It is estimated that an additional \$5,947,142 will need to be recognized as closure and postclosure care costs before the landfill reaches fill capacity. The current County site permit is scheduled to expire in 2021.

The estimated total current cost of the landfill closure and postclosure care of \$12,087,687 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, 2008. However, the actual cost of closure and postclosure care may change 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, 2008, cash and investments of \$2,722,191 were held for these purposes. The County expects that

**COUNTY OF GLENN, CALIFORNIA
 NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

NOTE 14 – CLOSURE AND POSTCLOSURE CARE COST (Continued)

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.

The Solid Waste Operating Proprietary Fund is required to dedicate its revenue exclusively or with exclusive first priority to financing closure and/or postclosure activities per Section 22241, Article 2, Subchapter 3, Chapter 6, Title 27 of the California Code of Regulations. The transfer from the Solid Waste Operating Fund to the Solid Waste Closure Fund was \$300,000 for the year ending June 30, 2008.

NOTE 15 – SUBSEQUENT EVENT

On July 1, 2008 the County issued \$5,000,000 of 2008 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, 2009. The TRANs have an interest rate of 3.00% and a yield of 1.80% and are subject to scheduled set-aside of funds.

NOTE 16 – PRIOR PERIOD ADJUSTMENT

It has been determined that the presentation of the discretely presented component unit, Children & Families Commission, in previous CAFRs is incorrect. Proper presentation of this fund requires combination with other governmental activities and it should be considered an additional blended component unit. This change in presentation represents a change in Governmental Activities net assets which requires a beginning balance adjustment as of July 1, 2007 as follows:

Beginning balance, as originally reported	\$45,662,036
Children & Families Commission, net assets	<u>623,577</u>
Beginning balance, as restated	<u>\$46,285,613</u>

**COUNTY OF GLENN, CALIFORNIA
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2008
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, 2008, 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 year's 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, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Taxes	\$ 5,347,912	\$ 5,347,912	\$ 5,440,474	\$ 92,562
Licenses and permits	1,388,313	1,388,313	1,090,993	(297,320)
Fines, forfeitures and penalties	1,750,406	1,790,672	1,633,857	(156,815)
Intergovernmental	42,383,209	43,060,970	36,680,541	(6,380,429)
Investment earnings	559,620	563,729	513,825	(49,904)
Charges for services	4,685,908	4,928,368	4,476,771	(451,597)
Miscellaneous	1,173,360	1,468,825	1,558,522	89,697
Total revenues	<u>57,288,728</u>	<u>58,548,789</u>	<u>51,394,983</u>	<u>(7,153,806)</u>
General Government:				
Board of Supervisors:				
Salaries and benefits	277,458	277,458	244,610	32,848
Services and supplies	117,882	121,082	107,058	14,024
Other charges	249,704	249,704	240,917	8,787
Total Board of Supervisors	<u>645,044</u>	<u>648,244</u>	<u>592,585</u>	<u>55,659</u>
Finance:				
Salaries and benefits	980,876	960,950	957,691	3,259
Services and supplies	158,696	150,796	135,980	14,816
Total Finance	<u>1,139,572</u>	<u>1,111,746</u>	<u>1,093,671</u>	<u>18,075</u>
Assessor:				
Salaries and benefits	785,802	785,802	757,524	28,278
Services and supplies	114,616	128,251	124,131	4,120
Other charges	224,615	224,615	224,615	-
Total Assessor	<u>1,125,033</u>	<u>1,138,668</u>	<u>1,106,270</u>	<u>32,398</u>
County Counsel:				
Salaries and benefits	353,882	355,482	355,475	7
Services and supplies	76,343	77,019	51,932	25,087
Other charges	4,948	17,286	17,286	-
Total County Counsel	<u>435,173</u>	<u>449,787</u>	<u>424,693</u>	<u>25,094</u>
Personnel:				
Salaries and benefits	288,729	290,629	290,577	52
Services and supplies	108,492	116,626	116,558	68
Total Personnel	<u>397,221</u>	<u>407,255</u>	<u>407,135</u>	<u>120</u>
Data Processing:				
Services and supplies	670,512	713,087	649,393	63,694
Total Data Processing	<u>670,512</u>	<u>713,087</u>	<u>649,393</u>	<u>63,694</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, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Elections:				
Salaries and benefits	\$ 141,032	\$ 141,657	\$ 141,641	\$ 16
Services and supplies	230,373	202,961	171,402	31,559
Other charges	131,106	131,106	131,106	-
Total Elections	<u>502,511</u>	<u>475,724</u>	<u>444,149</u>	<u>31,575</u>
Facilities				
Salaries and benefits	957,501	893,013	841,280	51,733
Services and supplies	748,323	785,166	697,258	87,908
Total Facilities	<u>1,705,824</u>	<u>1,678,179</u>	<u>1,538,538</u>	<u>139,641</u>
Administrative Office				
Salaries and benefits	477,318	478,018	477,947	71
Services and supplies	37,551	37,551	34,442	3,109
Other charges	62,621	62,621	62,621	-
Total Administrative Office	<u>577,490</u>	<u>578,190</u>	<u>575,010</u>	<u>3,180</u>
Other:				
Salaries and benefits	-	-	-	-
Services and supplies	793,176	862,800	783,253	79,547
Other charges	662	662	374	288
Total Other	<u>793,838</u>	<u>863,462</u>	<u>783,627</u>	<u>79,835</u>
Indirect costs allocated to other functions				
Other charges	<u>(2,736,393)</u>	<u>(2,736,393)</u>	<u>(2,736,393)</u>	<u>-</u>
Total General Government	<u>5,255,825</u>	<u>5,327,949</u>	<u>4,878,678</u>	<u>449,271</u>
Public Protection:				
Courts:				
Services and supplies	505,976	549,411	549,104	307
Other charges	3,005	3,005	3,005	-
Total Courts	<u>508,981</u>	<u>552,416</u>	<u>552,109</u>	<u>307</u>
Grand Jury				
Services and supplies	15,875	15,875	14,203	1,672
Other charges	7,482	7,482	7,482	-
Total Grand Jury	<u>23,357</u>	<u>23,357</u>	<u>21,685</u>	<u>1,672</u>
Public Defender:				
Services and supplies	345,934	354,934	354,546	388
Other charges	18,477	18,477	18,477	-
Total Public Defender	<u>364,411</u>	<u>373,411</u>	<u>373,023</u>	<u>388</u>
Agricultural Commissioner:				
Salaries and benefits	1,162,615	1,172,615	1,170,656	1,959
Services and supplies	521,601	527,543	522,916	4,627
Other charges	123,449	144,452	144,422	30
Total Agricultural Commissioner	<u>1,807,665</u>	<u>1,844,610</u>	<u>1,837,994</u>	<u>6,616</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, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Building Inspector:				
Salaries and benefits	\$ 340,638	\$ 328,638	\$ 328,396	\$ 242
Services and supplies	144,094	150,626	130,294	20,332
Other charges	39,727	39,727	13,924	25,803
Total Building Inspector	524,459	518,991	472,614	46,377
Recorder:				
Salaries and benefits	358,707	357,307	357,258	49
Services and supplies	68,181	61,926	61,449	477
Other charges	60,317	60,317	60,317	-
Total Recorder	487,205	479,550	479,024	526
Sheriff:				
Salaries and benefits	6,686,234	6,698,839	6,286,791	412,048
Services and supplies	2,144,217	2,125,064	1,923,655	201,409
Other charges	730,515	730,515	730,515	-
Total Sheriff	9,560,966	9,554,418	8,940,961	613,457
Public Guardian/Administrator:				
Salaries and benefits	172,331	170,431	170,431	-
Services and supplies	10,275	12,175	10,499	1,676
Other charges	55,309	55,309	55,309	-
Total Public Guardian/Administrator	237,915	237,915	236,239	1,676
Emergency Services:				
Services and supplies	6,500	28,652	28,614	38
Other charges	4,759	4,759	4,759	-
Total Emergency Services	11,259	33,411	33,373	38
Planning:				
Salaries and benefits	500,697	500,697	462,244	38,453
Services and supplies	813,873	747,543	439,284	308,259
Other charges	67,331	67,331	64,268	3,063
Total Planning	1,381,901	1,315,571	965,796	349,775
Animal Control:				
Salaries and benefits	278,552	303,552	303,088	464
Services and supplies	99,930	110,149	109,890	259
Other charges	33,538	33,538	33,538	-
Total Animal Control	412,020	447,239	446,516	723
District Attorney:				
Salaries and benefits	998,467	1,078,524	1,046,204	32,320
Services and supplies	77,905	96,451	75,208	21,243
Other charges	56,527	60,312	60,312	-
Total District Attorney	1,132,899	1,235,287	1,181,724	53,563
Probation:				
Salaries and benefits	1,130,726	1,125,294	1,025,997	99,297
Services and supplies	123,560	171,847	152,918	18,929
Other charges	104,504	124,504	123,634	870
Total Probation	1,358,790	1,421,645	1,302,549	119,096

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, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Juvenile Hall:				
Salaries and benefits	\$ 788,791	\$ 766,376	\$ 737,814	\$ 28,562
Services and supplies	87,408	87,408	86,892	516
Other charges	82,849	82,849	82,849	-
Total Juvenile Hall	<u>959,048</u>	<u>936,633</u>	<u>907,555</u>	<u>29,078</u>
Child Support:				
Salaries and benefits	783,838	799,812	674,299	125,513
Services and supplies	63,892	113,892	84,780	29,112
Other charges	74,730	74,730	74,730	-
Total Child Support	<u>922,460</u>	<u>988,434</u>	<u>833,809</u>	<u>154,625</u>
Other:				
Salaries and benefits	-	-	-	-
Services and supplies	80,978	495,602	466,191	29,411
Other charges	188,232	188,232	188,232	-
Total Other	<u>269,210</u>	<u>683,834</u>	<u>654,423</u>	<u>29,411</u>
Total Public Protection	<u>19,962,546</u>	<u>20,646,722</u>	<u>19,239,394</u>	<u>1,407,290</u>
Health and Sanitation:				
Mental Health:				
Salaries and benefits	3,715,643	3,110,736	3,047,187	63,549
Services and supplies	3,188,063	3,938,444	3,667,312	271,132
Other charges	896,582	896,582	721,607	174,975
Total Mental Health	<u>7,800,288</u>	<u>7,945,762</u>	<u>7,436,106</u>	<u>509,656</u>
Public Health:				
Salaries and benefits	2,012,919	2,012,919	1,693,187	319,732
Services and supplies	480,322	591,509	493,260	98,249
Other charges	1,555,274	1,615,841	1,384,713	231,128
Total Public Health	<u>4,048,515</u>	<u>4,220,269</u>	<u>3,571,160</u>	<u>649,109</u>
Drug and Alcohol Services:				
Salaries and benefits	872,984	872,984	766,988	105,996
Services and supplies	208,090	227,114	175,594	51,520
Other charges	315,527	311,527	249,257	62,270
Total Drug and Alcohol Services	<u>1,396,601</u>	<u>1,411,625</u>	<u>1,191,839</u>	<u>219,786</u>
Hospital:				
Salaries and benefits	18,745	21,383	21,382	1
Services and supplies	300,000	300,000	300,000	-
Other charges	11,731	11,731	11,731	-
Total Hospital	<u>330,476</u>	<u>333,114</u>	<u>333,113</u>	<u>1</u>
Total Health and Sanitation	<u>13,575,880</u>	<u>13,910,770</u>	<u>12,532,218</u>	<u>1,378,552</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, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Public Assistance:				
Social Services Administration:				
Salaries and benefits	\$ 4,890,926	\$ 4,790,926	\$ 3,957,004	\$ 833,922
Services and supplies	2,880,446	2,980,446	2,928,874	51,572
Other charges	3,574,066	3,574,066	3,069,549	504,517
Total Social Service Administration	<u>11,345,438</u>	<u>11,345,438</u>	<u>9,955,427</u>	<u>1,390,011</u>
Calworks Assistance:				
Salaries and benefits				
Services and supplies				
Other charges	4,500,000	4,500,000	3,723,887	776,113
Total Calworks	<u>4,500,000</u>	<u>4,500,000</u>	<u>3,723,887</u>	<u>776,113</u>
Foster Care:				
Salaries and benefits				
Services and supplies	-	-	-	-
Other charges	1,954,125	1,954,125	1,271,555	682,570
Total Foster Care	<u>1,954,125</u>	<u>1,954,125</u>	<u>1,271,555</u>	<u>682,570</u>
Other Aid Programs:				
Salaries and benefits	33,213	33,213	31,402	1,811
Services and supplies	878,420	978,420	848,605	129,815
Other charges	136,113	136,113	106,784	29,329
Total Other Aid Programs	<u>1,047,746</u>	<u>1,147,746</u>	<u>986,791</u>	<u>160,955</u>
Total Public Assistance	<u>18,847,309</u>	<u>18,947,309</u>	<u>15,937,660</u>	<u>3,009,649</u>
Education:				
Cooperative Extension:				
Salaries and benefits	153,988	154,188	154,136	52
Services and supplies	30,693	37,114	36,988	126
Other charges	70,924	70,924	70,924	-
Total Cooperative Extension	<u>255,605</u>	<u>262,226</u>	<u>262,048</u>	<u>178</u>
County Library:				
Other charges	145,416	145,416	145,416	-
Board of Education:				
Other charges	-	-	-	-
Total Education	<u>401,021</u>	<u>407,642</u>	<u>407,464</u>	<u>178</u>
Capital outlay	941,271	1,252,466	981,782	270,684
Debt service:				
Interest	223,750	223,750	223,750	-

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, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Contingency	\$ 200,000	\$ 84,286	\$ -	\$ 84,286
Total expenditures	59,407,602	60,800,894	54,200,946	6,599,910
Excess (deficiency) of revenues over (under) expenditures	(2,118,874)	(2,252,105)	(2,805,963)	(553,896)
Transfers in	2,677,548	2,701,600	1,114,150	(1,587,450)
Transfers out	(1,178,692)	(1,147,536)	(231,322)	916,214
Total other financing sources (uses)	1,498,856	1,554,064	882,828	(671,236)
Net change in fund balance	\$ (620,018)	\$ (698,041)	(1,923,135)	\$ (1,225,132)
			7,275,366	
			\$ 5,352,231	

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, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Intergovernmental	\$ 5,130,279	\$ 6,851,044	\$ 5,501,097	\$ (1,349,947)
Investment earnings	36,597	37,228	22,948	(14,280)
Miscellaneous	1,000	1,000	-	(1,000)
Total revenues	<u>5,167,876</u>	<u>6,889,272</u>	<u>5,524,045</u>	<u>(1,365,227)</u>
Expenditures:				
Public assistance;				
Salaries and benefits	2,272,866	2,277,816	1,597,974	679,842
Services and supplies	2,740,776	4,454,172	4,001,517	452,655
Other charges	159,234	162,284	143,589	18,695
Total expenditures	<u>5,172,876</u>	<u>6,894,272</u>	<u>5,743,080</u>	<u>1,151,192</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	(219,035)	<u>\$ (214,035)</u>
Fund balance - beginning			<u>2,447,796</u>	
Fund balance - ending			<u>\$ 2,228,761</u>	

COUNTY OF GLENN, CALIFORNIA

**Road Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Licenses and permits	\$ 29,500	\$ 29,500	\$ 18,480	\$ (11,020)
Intergovernmental	7,837,440	7,837,440	4,585,623	(3,251,817)
Investment earnings	23,700	23,700	36,842	13,142
Charges for services	447,695	447,695	257,741	(189,954)
Miscellaneous	20,050	20,050	327,997	307,947
Total revenues	8,358,385	8,358,385	5,226,683	(3,131,702)
Expenditures:				
Public ways and facilities:				
Salaries and benefits	1,921,737	1,968,237	1,995,268	(27,031)
Services and supplies	5,337,519	5,218,364	1,402,359	3,816,005
Other Charges	182,784	182,784	182,772	12
Capital outlay	35,000	588,500	42,988	545,512
Debt service:				
Principal	480,845	-	-	-
Interest	25,500	25,500	21,457	4,043
Total expenditures	7,983,385	7,983,385	3,644,844	4,338,541
Excess of revenues over expenditures	375,000	375,000	1,581,839	1,206,839
Net change in fund balance	<u>\$ 375,000</u>	<u>\$ 375,000</u>	1,581,839	<u>\$ 1,206,839</u>
Fund balance (deficit) - beginning			<u>(195,598)</u>	
Fund balance - ending			<u>\$ 1,386,241</u>	

COUNTY OF GLENN, CALIFORNIA

**Children and Families Commission Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Intergovernmental	\$ 553,875	\$ 578,875	\$ 606,036	\$ 27,161
Investment earnings	12,100	12,100	23,483	11,383
Miscellaneous	1,525	6,025	4,332	(1,693)
Total revenues	<u>567,500</u>	<u>597,000</u>	<u>633,851</u>	<u>36,851</u>
Expenditures:				
Health and sanitation:				
Salaries and benefits	124,212	124,212	108,753	15,459
Services and supplies	83,578	81,878	68,703	13,175
Other Charges	281,450	500,018	428,382	71,636
Total expenditures	<u>489,240</u>	<u>706,108</u>	<u>605,838</u>	<u>100,270</u>
Excess of revenues over expenditures	<u>78,260</u>	<u>(109,108)</u>	<u>28,013</u>	<u>137,121</u>
Net change in fund balance	<u>\$ 78,260</u>	<u>\$ (109,108)</u>	28,013	<u>\$ 137,121</u>
Fund balance - beginning			<u>578,512</u>	
Fund balance - ending			<u>\$ 606,525</u>	

COUNTY OF GLENN, CALIFORNIA

**Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2008**

Assets	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Cash and investments	\$ 3,536,068	\$ 834,796	\$ 5,315	\$ 4,376,179
Imprest cash	7,525			7,525
Interest receivable	12,222	192	-	12,414
Due from other funds	26,553	-	22,995	49,548
Due from other governments	177,749	-	-	177,749
Prepaid items	1,037	-	-	1,037
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 3,761,154</u>	<u>\$ 834,988</u>	<u>\$ 28,310</u>	<u>\$ 4,624,452</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 114,314	\$ 8,223	\$ -	\$ 122,537
Accrued salaries and benefits	26,667	-	-	26,667
Due to other funds	295,821	5	-	295,826
Due to other governments	3,474	-	-	3,474
Other liabilities	1,500	-	-	1,500
Deferred revenue	1,068,248	-	-	1,068,248
Advances from other funds	138,689	-	-	138,689
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>1,648,713</u>	<u>8,228</u>	<u>-</u>	<u>1,656,941</u>
Fund balances:				
Reserved:				
Imprest cash	7,525	-	-	7,525
Prepaid items	1,037	-	-	1,037
Unreserved:				
Designated for special projects	344,320	-	-	344,320
Undesignated	1,759,559	826,760	28,310	2,614,629
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>2,112,441</u>	<u>826,760</u>	<u>28,310</u>	<u>2,967,511</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 3,761,154</u>	<u>\$ 834,988</u>	<u>\$ 28,310</u>	<u>\$ 4,624,452</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, 2008**

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Fund</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues:				
Taxes	\$ 283,862	\$ -	\$ -	\$ 283,862
Licenses and permits	189,510	-	-	189,510
Fines, forfeitures and penalties	68,397	-	-	68,397
Intergovernmental	3,188,288	243,806	-	3,432,094
Investment earnings	164,970	4,195	-	169,165
Charges for services	663,857	-	-	663,857
Miscellaneous	24,110	2,005	185,951	212,066
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	4,582,994	250,006	185,951	5,018,951
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Current:				
General government	47,406	-	-	47,406
Public protection	1,570,808	-	-	1,570,808
Health and sanitation	573,705	-	-	573,705
Public assistance	254,223	-	-	254,223
Capital outlay	655,718	345,372	-	1,001,090
Debt service:				
Principal	97,814	-	269,131	366,945
Interest	7,589	-	138,485	146,074
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	3,207,263	345,372	407,616	3,960,251
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Excess (deficiency) of revenues over (under) expenditures	1,375,731	(95,366)	(221,665)	1,058,700
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing sources (uses):				
Transfers in	38,518	112,514	235,820	386,852
Transfers out	(1,269,680)	-	-	(1,269,680)
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Total other financing sources (uses):	(1,231,162)	112,514	235,820	(882,828)
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	144,569	17,148	14,155	175,872
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances - beginning	1,967,872	809,612	14,155	2,791,639
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances - ending	\$ 2,112,441	\$ 826,760	\$ 28,310	\$ 2,967,511
	<hr/>	<hr/>	<hr/>	<hr/>

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.

Mosquito Abatement Assessment Area – This fund is used to provide mosquito and vector abatement and control services within the assessment area.

Emergency Mosquito West Nile Grants – These local assistance grants from the State of California were provided for emergency mosquito control to reduce the incidence of West Nile Virus infection.

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, 2008**

	<u>Advertising</u>	<u>Fish and Game</u>	<u>Cal Works Incentive</u>	<u>Title III Forest Reserve</u>	<u>Surface/Ground Water & Weed Grants</u>	<u>Property Characteristics</u>	<u>Property Administration Grant</u>
Assets							
Cash and investments	\$ 6,140	\$ 29,427	\$ 306,448	\$ 69,467	\$ 24,381	\$ 1,363	\$ 458
Imprest cash	-	-	-	-	-	-	-
Interest receivable	-	114	1,180	267	-	30	2
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	384	-	-	600	-	-
Prepaid items	-	-	-	-	-	-	-
Total assets	<u>\$ 6,140</u>	<u>\$ 29,925</u>	<u>\$ 307,628</u>	<u>\$ 69,734</u>	<u>\$ 24,981</u>	<u>\$ 1,393</u>	<u>\$ 460</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$ -	\$ 527	\$ -	\$ 3,593	\$ 5,515	\$ -	\$ -
Accrued salaries and benefits	-	-	-	-	-	-	-
Due to other funds	-	-	50,000	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-
Deferred revenue	-	-	229,092	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>527</u>	<u>279,092</u>	<u>3,593</u>	<u>5,515</u>	<u>-</u>	<u>-</u>
Fund balance (deficit):							
Reserved for:							
Imprest cash	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Unreserved:							
Designated for special projects	-	-	-	-	-	-	-
Undesignated	<u>6,140</u>	<u>29,398</u>	<u>28,536</u>	<u>66,141</u>	<u>19,466</u>	<u>1,393</u>	<u>460</u>
Total fund balances (deficit)	<u>6,140</u>	<u>29,398</u>	<u>28,536</u>	<u>66,141</u>	<u>19,466</u>	<u>1,393</u>	<u>460</u>
Total liabilities and fund balances (deficit)	<u>\$ 6,140</u>	<u>\$ 29,925</u>	<u>\$ 307,628</u>	<u>\$ 69,734</u>	<u>\$ 24,981</u>	<u>\$ 1,393</u>	<u>\$ 460</u>

COUNTY OF GLENN, CALIFORNIA

**Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2008**

<u>Cal Waste Management Grant</u>	<u>Emergency Preparedness Grant</u>	<u>Mental Health Services Act</u>	<u>Prop 36</u>	<u>Health WIC Advance</u>	<u>Mosquito Abatement Assessment Area</u>	<u>Emergency Mosquito West Nile Grants</u>	
							Assets
\$ 6,588	\$ 43,093	\$ 800,827	\$ 104,869	\$ 186	\$141,503	\$7,789	Cash and investments
-	-	-	-	-	-	-	Imprest cash
42	129	1,898	578	1	520	30	Interest receivable
-	10,133	-	230	-	-	-	Due from other funds
-	10,212	-	4,501	-	-	-	Due from other governments
-	25	-	-	-	-	-	Prepaid expense
<u>\$ 6,630</u>	<u>\$ 63,592</u>	<u>\$ 802,725</u>	<u>\$ 110,178</u>	<u>\$ 187</u>	<u>\$ 142,023</u>	<u>\$ 7,819</u>	Total Assets
							Liabilities and Fund Equity
\$ -	\$ 226	\$ -	\$ 293	\$ -	\$ 1,021	\$ -	Accounts payable
-	2,842	0	2,520	-	-	-	Accrued salaries and benefits
6,588	11,394	85,306	71,896	-	6,454	4,438	Due to other funds
-	-	-	-	-	-	3,381	Due to other governments
-	-	-	-	-	-	-	Other liabilities
167	11,792	608,370	34,279	-	134,548	-	Deferred revenues
-	-	-	-	-	-	-	Advances from other funds
<u>6,755</u>	<u>26,254</u>	<u>693,676</u>	<u>108,988</u>	<u>-</u>	<u>142,023</u>	<u>7,819</u>	Total Liabilities
							Fund Equity:
							Fund Balances Reserved for:
-	-	-	-	-	-	-	Imprest cash
-	25	-	-	-	-	-	General
							Unreserved:
-	-	-	-	-	-	-	Designated for other
(125)	37,313	109,049	1,190	187	-	-	Undesignated
<u>(125)</u>	<u>37,338</u>	<u>109,049</u>	<u>1,190</u>	<u>187</u>	<u>-</u>	<u>-</u>	Total Fund Equity
<u>\$ 6,630</u>	<u>\$ 63,592</u>	<u>\$ 802,725</u>	<u>\$ 110,178</u>	<u>\$ 187</u>	<u>\$ 142,023</u>	<u>\$ 7,819</u>	Total liabilities and fund balances (deficit)

COUNTY OF GLENN, CALIFORNIA

**Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2008**

	<u>Recorders Modernization</u>	<u>Cal Boat Launching</u>	<u>Vital & Health Statistics</u>	<u>Memorial Hall</u>	<u>Micrographics Conversion</u>	<u>IHSS Public Authority</u>	<u>SSD Stuart Foundation</u>
Assets							
Cash and investments	\$ 19,164	\$ 56,164	\$ 766	\$ 101,465	\$ 701	\$ 44,547	\$ 1,329
Imprest cash	-	-	-	-	-	-	-
Interest receivable	134	208	2	429	26	45	7
Due from other funds	-	-	-	-	-	1,457	-
Due from other governments	-	727	-	-	-	45,590	-
Prepaid items	-	-	-	-	-	-	-
Total assets	<u>\$ 19,298</u>	<u>\$ 57,099</u>	<u>\$ 768</u>	<u>\$ 101,894</u>	<u>\$ 727</u>	<u>\$ 91,639</u>	<u>\$ 1,336</u>
Liabilities and Fund Equity							
Liabilities:							
Accounts payable	\$ -	\$ 4,120	\$ -	\$ 3,931	\$ -	\$ -	\$ -
Accrued salaries and benefits	-	-	-	-	-	-	-
Due to other funds	19,214	-	-	-	-	4,000	-
Due to other governments	-	20	-	-	-	-	-
Other liabilities	-	-	-	1,500	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	50,000	-
Total liabilities	<u>19,214</u>	<u>4,140</u>	<u>-</u>	<u>5,431</u>	<u>-</u>	<u>54,000</u>	<u>-</u>
Fund balance (deficit):							
Reserved for:							
Imprest cash	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Unreserved:							
Designated for special projects	-	-	-	-	-	-	-
Undesignated	84	52,959	768	96,463	727	37,639	1,336
Total fund balances (deficit)	<u>84</u>	<u>52,959</u>	<u>768</u>	<u>96,463</u>	<u>727</u>	<u>37,639</u>	<u>1,336</u>
Total liabilities and fund balances (deficit)	<u>\$ 19,298</u>	<u>\$ 57,099</u>	<u>\$ 768</u>	<u>\$ 101,894</u>	<u>\$ 727</u>	<u>\$ 91,639</u>	<u>\$ 1,336</u>

COUNTY OF GLENN, CALIFORNIA

**Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2008**

<u>Per Capita Park Grant</u>	<u>Superintendent of Schools</u>	<u>Artois Fire District</u>	<u>Hamilton Fire District</u>	<u>Bayliss Fire District</u>	<u>Willows Rural Fire District</u>	<u>Storm Drain Maintenance #1</u>	
							Assets
\$ 18	\$ 356,063	\$ 140,701	\$ 146,938	\$ 77,638	\$ 270,787	\$ 51,322	Cash and investments
-	-	-	7,500	-	25	-	Imprest cash
12	1,306	523	550	293	1,200	198	Interest receivable
-	-	-	-	-	-	-	Due from other funds
114,735	-	-	-	1,000	-	-	Due from other governments
-	-	-	1,012	-	-	-	Prepaid items
<u>\$ 114,765</u>	<u>\$ 357,369</u>	<u>\$ 141,224</u>	<u>\$ 156,000</u>	<u>\$ 78,931</u>	<u>\$ 272,012</u>	<u>\$ 51,520</u>	Total assets
							Liabilities and Fund Equity
							Liabilities:
\$ -	\$ -	\$ 682	\$ 14,207	\$ 5,919	\$ 52,326	\$ -	Accounts payable
-	-	-	-	-	-	-	Accrued salaries and benefits
22,145	-	-	-	-	-	1,992	Due to other funds
-	-	-	-	73	-	-	Due to other governments
-	-	-	-	-	-	-	Other liabilities
-	-	-	-	-	-	-	Deferred revenue
88,689	-	-	-	-	-	-	Advances from other funds
<u>110,834</u>	<u>-</u>	<u>682</u>	<u>14,207</u>	<u>5,992</u>	<u>52,326</u>	<u>1,992</u>	Total liabilities
							Fund balance (deficit):
							Reserved for:
-	-	-	7,500	-	25	-	Imprest cash
-	-	-	1,012	-	-	-	Prepaid items
							Unreserved:
-	-	112,741	124,086	56,740	50,753	-	Designated for special projects
3,931	357,369	27,801	9,195	16,199	168,908	49,528	Undesignated
<u>3,931</u>	<u>357,369</u>	<u>140,542</u>	<u>141,793</u>	<u>72,939</u>	<u>219,686</u>	<u>49,528</u>	Total fund balances (deficit)
<u>\$ 114,765</u>	<u>\$ 357,369</u>	<u>\$ 141,224</u>	<u>\$ 156,000</u>	<u>\$ 78,931</u>	<u>\$ 272,012</u>	<u>\$ 51,520</u>	Total liabilities and fund balances (deficit)

COUNTY OF GLENN, CALIFORNIA

**Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2008**

	Storm Drain Maintenance #3	North Willows County Service Area	Air Pollution Control District	Olive Fruit Fly Pest District	Total Nonmajor Special Revenue Funds
Assets					
Cash and investments	\$ 62,823	\$ 56,229	\$ 526,008	\$ 80,866	\$ 3,536,068
Imprest cash	-	-	-	-	7,525
Interest receivable	240	200	1,715	343	12,222
Due from other funds	-	-	14,733	-	26,553
Due from other governments	-	-	-	-	177,749
Prepaid items	-	-	-	-	1,037
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 63,063</u>	<u>\$ 56,429</u>	<u>\$ 542,456</u>	<u>\$ 81,209</u>	<u>\$ 3,761,154</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ -	\$ 88	\$ 19,440	\$ 2,426	\$ 114,314
Accrued salaries and benefits	-	-	21,305	-	26,667
Due to other funds	198	2,657	9,539	-	295,821
Due to other governments	-	-	-	-	3,474
Other liabilities	-	-	-	-	1,500
Deferred revenue	-	-	50,000	-	1,068,248
Advances from other funds	-	-	-	-	138,689
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	198	2,745	100,284	2,426	1,648,713
Fund balance (deficit):					
Reserved for:					
Imprest cash	-	-	-	-	7,525
Prepaid items	-	-	-	-	1,037
Unreserved:					
Designated for special projects	-	-	-	-	344,320
Undesignated	62,865	53,684	442,172	78,783	1,759,559
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances (deficit)	62,865	53,684	442,172	78,783	2,112,441
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances (deficit)	<u>\$ 63,063</u>	<u>\$ 56,429</u>	<u>\$ 542,456</u>	<u>\$ 81,209</u>	<u>\$ 3,761,154</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, 2008

	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	-	6,917	-	-	-	-	-
Intergovernmental	5,000	-	-	-	76,499	-	-
Investment earnings	-	1,285	12,897	2,923	-	485	19
Charges for services	-	-	-	-	-	12,130	-
Miscellaneous	395	-	-	-	-	-	-
Total revenues	<u>5,395</u>	<u>8,202</u>	<u>12,897</u>	<u>2,923</u>	<u>76,499</u>	<u>12,615</u>	<u>19</u>
Expenditures:							
Current:							
General government	6,500	-	-	3,593	-	-	-
Public protection	-	8,109	-	-	69,532	-	-
Health and sanitation	-	-	-	-	-	-	-
Public assistance	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total expenditures	<u>6,500</u>	<u>8,109</u>	<u>-</u>	<u>3,593</u>	<u>69,532</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,105)</u>	<u>93</u>	<u>12,897</u>	<u>(670)</u>	<u>6,967</u>	<u>12,615</u>	<u>19</u>
Other financing sources (uses):							
Transfers in	1,000	-	-	-	-	-	-
Transfers out	-	-	(50,000)	-	(5,000)	(20,000)	-
Total other operating sources (uses)	<u>1,000</u>	<u>-</u>	<u>(50,000)</u>	<u>-</u>	<u>(5,000)</u>	<u>(20,000)</u>	<u>-</u>
Net change in fund balances	(105)	93	(37,103)	(670)	1,967	(7,385)	19
Fund balances (deficit) - beginning	<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>
Fund balances (deficit) - ending	<u>\$ 6,140</u>	<u>\$ 29,398</u>	<u>\$ 28,536</u>	<u>\$ 66,141</u>	<u>\$ 19,466</u>	<u>\$ 1,393</u>	<u>\$ 460</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, 2008

Cal Waste Management Grant	Emergency Preparedness Grant	Mental Health Services Act	Prop 36	Health WIC Advance	Mosquito Abatement Assessment Area	Emergency Mosquito West Nile Grants	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Revenues:
-	-	-	-	-	-	-	Taxes
-	-	-	-	-	-	-	Licenses and permits
-	-	-	-	-	-	-	Fines, forfeitures and penalties
14,171	128,102	889,185	299,200	-	46,578	255,338	Intergovernmental
1	752	26,814	4,016	54	2,709	442	Investment earnings
-	-	-	1,307	-	41,494	-	Charges for services
-	38	19	1,158	-	-	-	Miscellaneous
<u>14,172</u>	<u>128,892</u>	<u>916,018</u>	<u>305,681</u>	<u>54</u>	<u>90,781</u>	<u>255,780</u>	Total revenues
-	-	-	-	-	-	-	Expenditures:
-	-	-	-	-	-	-	Current:
-	-	-	-	-	-	-	General government
71	124,879	-	191,566	1,143	107,497	148,549	Public protection
-	-	-	-	-	-	-	Health and sanitation
-	-	-	-	-	-	107,231	Public assistance
-	-	-	-	-	-	-	Capital outlay
-	-	-	-	-	-	-	Debt service:
-	-	-	-	-	-	-	Principal retirement
-	-	-	-	-	-	-	Interest
<u>71</u>	<u>124,879</u>	<u>-</u>	<u>191,566</u>	<u>1,143</u>	<u>107,497</u>	<u>255,780</u>	Total expenditures
<u>14,101</u>	<u>4,013</u>	<u>916,018</u>	<u>114,115</u>	<u>(1,089)</u>	<u>(16,716)</u>	<u>-</u>	Excess (deficiency) of revenues (under) expenditures
-	20,802	-	-	-	16,716	-	Other financing sources (uses):
(14,226)	(24,816)	(806,969)	(112,925)	-	-	-	Transfers in
-	-	-	-	-	-	-	Transfers out
<u>(14,226)</u>	<u>(4,014)</u>	<u>(806,969)</u>	<u>(112,925)</u>	<u>-</u>	<u>16,716</u>	<u>-</u>	Total other operating sources (uses)
(125)	(1)	109,049	1,190	(1,089)	-	-	Net change in fund balances
-	37,339	-	-	1,276	-	-	Fund balances (deficit) - beginning
<u>\$ (125)</u>	<u>\$ 37,338</u>	<u>\$ 109,049</u>	<u>\$ 1,190</u>	<u>\$ 187</u>	<u>\$ -</u>	<u>\$ -</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, 2008**

	<u>Recorders Modernization</u>	<u>Cal Boat Launching</u>	<u>Vital & Health Statistics</u>	<u>Memorial Hall</u>	<u>Micrographics Conversion</u>	<u>IHSS Public Authority</u>	<u>SSD Stuart Foundation</u>
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Fines, forfeitures and penalties	-	1,180	-	-	-	-	-
Intergovernmental	-	-	-	-	-	235,787	-
Investment earnings	1,182	2,106	375	43,155	188	929	427
Charges for services	43,292	11,886	3,192	-	7,468	-	-
Miscellaneous	-	-	-	2,114	-	-	100
Total revenues	<u>44,474</u>	<u>15,172</u>	<u>3,567</u>	<u>45,269</u>	<u>7,656</u>	<u>236,716</u>	<u>527</u>
Expenditures:							
Current:							
General government	-	4,515	-	32,798	-	-	-
Public protection	-	-	1,000	-	-	-	-
Health and sanitation	-	-	-	-	-	-	-
Public assistance	-	-	-	-	-	236,716	17,507
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>4,515</u>	<u>1,000</u>	<u>32,798</u>	<u>-</u>	<u>236,716</u>	<u>17,507</u>
Excess (deficiency) of revenues over (under) expenditures	<u>44,474</u>	<u>10,657</u>	<u>2,567</u>	<u>12,471</u>	<u>7,656</u>	<u>-</u>	<u>(16,980)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	<u>(60,214)</u>	<u>-</u>	<u>(12,000)</u>	<u>-</u>	<u>(8,000)</u>	<u>-</u>	<u>-</u>
Total other operating sources (uses)	<u>(60,214)</u>	<u>-</u>	<u>(12,000)</u>	<u>-</u>	<u>(8,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(15,740)</u>	<u>10,657</u>	<u>(9,433)</u>	<u>12,471</u>	<u>(344)</u>	<u>-</u>	<u>(16,980)</u>
Fund balances (deficit) - beginning	<u>15,824</u>	<u>42,302</u>	<u>10,201</u>	<u>83,992</u>	<u>1,071</u>	<u>37,639</u>	<u>18,316</u>
Fund balances (deficit) - ending	<u>\$ 84</u>	<u>\$ 52,959</u>	<u>\$ 768</u>	<u>\$ 96,463</u>	<u>\$ 727</u>	<u>\$ 37,639</u>	<u>\$ 1,336</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, 2008**

Per Capita Park Grant	Superintendent of Schools	Artois Fire District	Hamilton Fire District	Bayliss Fire District	Willows Rural Fire District	Storm Drain Maintenance #1	
\$ -	\$ 154,024	\$ 28,523	\$ 16,699	\$ 9,733	\$ 56,223	\$ 984	Revenues:
-	-	-	-	-	-	-	Taxes
-	-	-	-	-	-	-	Licenses and permits
353,133	2,655	2,244	78,020	816	208,164	14	Fines, forfeitures and penalties
461	13,909	6,180	8,373	2,890	8,556	2,148	Intergovernmental
-	-	28,495	223,992	12,062	33,960	-	Use of money and property
-	-	6,600	12,500	1,000	-	-	Charges for services
-	-	-	-	-	-	-	Miscellaneous
<u>353,594</u>	<u>170,588</u>	<u>72,042</u>	<u>339,584</u>	<u>26,501</u>	<u>306,903</u>	<u>3,146</u>	Total revenues
							Expenditures:
							Current:
-	-	-	-	-	-	-	General government
-	-	36,793	298,890	18,155	135,733	2,908	Public protection
-	-	-	-	-	-	-	Health and sanitation
-	-	-	-	-	-	-	Public assistance
359,725	-	74,192	107,997	-	-	-	Capital outlay
-	-	-	-	-	97,814	-	Debt service:
-	-	-	-	-	7,589	-	Principal retirement
-	-	-	-	-	-	-	Interest
<u>359,725</u>	<u>-</u>	<u>110,985</u>	<u>406,887</u>	<u>18,155</u>	<u>241,136</u>	<u>2,908</u>	Total expenditures
<u>(6,131)</u>	<u>170,588</u>	<u>(38,943)</u>	<u>(67,303)</u>	<u>8,346</u>	<u>65,767</u>	<u>238</u>	Excess (deficiency) of revenues over (under) expenditures
							Other financing sources (uses):
-	-	-	-	-	-	-	Transfers in
-	(155,530)	-	-	-	-	-	Transfers out
-	(155,530)	-	-	-	-	-	Total other financing sources (uses)
(6,131)	15,058	(38,943)	(67,303)	8,346	65,767	238	Net change in fund balances
<u>10,062</u>	<u>342,311</u>	<u>179,485</u>	<u>209,096</u>	<u>64,593</u>	<u>153,919</u>	<u>49,290</u>	Fund balances (deficit) - beginning
<u>\$ 3,931</u>	<u>\$ 357,369</u>	<u>\$ 140,542</u>	<u>\$ 141,793</u>	<u>\$ 72,939</u>	<u>\$ 219,686</u>	<u>\$ 49,528</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, 2008

	Storm Drain Maintenance #3	North Willows County Service Area	Air Pollution Control District	Olive Fruit Fly Pest District	Total Nonmajor Special Revenue Funds
Revenues:					
Taxes	\$ 3,843	\$ 13,833	\$ -	\$ -	\$ 283,862
Licenses and permits	-	-	189,510	-	189,510
Fines, forfeitures and penalties	-	-	60,300	-	68,397
Intergovernmental	51	183	593,148	-	3,188,288
Investment earnings	2,584	1,926	13,115	4,069	164,970
Charges for services	-	19,677	141,402	83,500	663,857
Other	-	-	186	-	24,110
Total revenues	<u>6,478</u>	<u>35,619</u>	<u>997,661</u>	<u>87,569</u>	<u>4,582,994</u>
Expenditures:					
Current:					
General government	-	-	-	-	47,406
Public protection	2,062	18,425	882,740	96,461	1,570,808
Health and sanitation	-	-	-	-	573,705
Public assistance	-	-	-	-	254,223
Capital outlay	-	-	-	6,573	655,718
Debt service:					
Principal retirement	-	-	-	-	97,814
Interest	-	-	-	-	7,589
Total expenditures	<u>2,062</u>	<u>18,425</u>	<u>882,740</u>	<u>103,034</u>	<u>3,207,263</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,416</u>	<u>17,194</u>	<u>114,921</u>	<u>(15,465)</u>	<u>1,375,731</u>
Other financing sources (uses):					
Transfers in	-	-	-	-	38,518
Transfers out	-	-	-	-	(1,269,680)
Total other operating sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,231,162)</u>
Net change in fund balances	4,416	17,194	114,921	(15,465)	144,569
Fund balances (deficit) - beginning	<u>58,449</u>	<u>36,490</u>	<u>327,251</u>	<u>94,248</u>	<u>1,967,872</u>
Fund balances (deficit) - ending	<u>\$ 62,865</u>	<u>\$ 53,684</u>	<u>\$ 442,172</u>	<u>\$ 78,783</u>	<u>\$ 2,112,441</u>



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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, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 7,000	\$ 5,000	\$ (2,000)
Miscellaneous	<u>4,500</u>	<u>395</u>	<u>(4,105)</u>
Total Revenues	11,500	5,395	(6,105)
Expenditures:			
Current:			
General government			
Services and supplies	<u>12,500</u>	<u>6,500</u>	<u>6,000</u>
Deficiency of revenues under expenditures	(1,000)	(1,105)	(105)
Other Financing Sources:			
Transfers in	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(105)</u>	<u>\$ (105)</u>
Fund balance - beginning		<u>6,245</u>	
Fund balance - ending		<u>\$ 6,140</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, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Fines, forfeitures and penalties	\$ 2,600	\$ 6,917	\$ 4,317
Investment earnings	<u>1,100</u>	<u>1,285</u>	<u>185</u>
 Total revenues	 <u>3,700</u>	 <u>8,202</u>	 <u>4,502</u>
 Expenditures:			
Current:			
Public protection			
Salaries & Wages	2,261	2,261	-
Services and supplies	<u>6,200</u>	<u>5,848</u>	<u>352</u>
 Total expenditures	 <u>8,461</u>	 <u>8,109</u>	 <u>352</u>
 Net change in fund balance	 <u><u>\$ (4,761)</u></u>	 93	 <u><u>\$ 4,854</u></u>
 Fund balance - beginning		 <u>29,305</u>	
 Fund balance - ending		 <u><u>\$ 29,398</u></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, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 183,000	\$ -	\$ (183,000)
Investment earnings	<u>-</u>	<u>12,897</u>	<u>12,897</u>
Total revenues	183,000	12,897	(170,103)
Other Financing Uses:			
Transfers out	<u>(183,000)</u>	<u>(50,000)</u>	<u>133,000</u>
Net change in fund balance	<u>\$ -</u>	<u>(37,103)</u>	<u>\$ (37,103)</u>
Fund balance - beginning		<u>65,639</u>	
Fund balance - ending		<u>\$ 28,536</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, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment earnings	<u>\$ 1,120</u>	<u>\$ 2,923</u>	<u>\$ 1,803</u>
Total revenues	<u>1,120</u>	<u>2,923</u>	<u>1,803</u>
Expenditures:			
General government			
Services and supplies	12,400	3,593	8,807
Capital Outlay	<u>14,000</u>	<u>-</u>	<u>14,000</u>
Total expenditures	<u>26,400</u>	<u>3,593</u>	<u>22,807</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(25,280)</u>	<u>(670)</u>	<u>24,610</u>
Net change in fund balance	<u><u>\$ (25,280)</u></u>	<u>(670)</u>	<u><u>\$ 24,610</u></u>
Fund balance - beginning		<u>66,811</u>	
Fund balance - ending		<u><u>\$ 66,141</u></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, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 77,060	\$ 76,499	\$ (561)
Total revenues	<u>77,060</u>	<u>76,499</u>	<u>(561)</u>
Expenditures:			
Current:			
Public protection			
Services and supplies	<u>77,060</u>	<u>69,532</u>	<u>7,528</u>
Total expenditures	<u>77,060</u>	<u>69,532</u>	<u>7,528</u>
Excess of revenues over expenditures	-	6,967	6,967
Other Financing Uses:			
Transfers out	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Net change in fund balance	<u><u>\$ (5,000)</u></u>	1,967	<u><u>\$ 6,967</u></u>
Fund balance - beginning		<u>17,499</u>	
Fund balance - ending		<u><u>\$ 19,466</u></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, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment earnings	\$ 407	\$ 485	\$ 78
Charges for services	<u>11,019</u>	<u>12,130</u>	<u>1,111</u>
Total revenues	11,426	12,615	1,189
Other Financing Uses:			
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Net change in fund balance	<u><u>\$ (8,574)</u></u>	<u>(7,385)</u>	<u><u>\$ 1,189</u></u>
Fund balance - beginning		<u>8,778</u>	
Fund balance - ending		<u><u>\$ 1,393</u></u>	

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, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment earnings	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ 19</u>
Net change in fund balance	<u><u>\$ -</u></u>	19	<u><u>\$ 19</u></u>
Fund balance - beginning		<u>441</u>	
Fund balance - ending		<u><u>\$ 460</u></u>	

COUNTY OF GLENN, CALIFORNIA

**Cal Waste Management Grant Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 15,724	\$ 14,171	\$ (1,553)
Investment earnings	<u>47</u>	<u>1</u>	<u>(46)</u>
Total revenues	15,771	14,172	(1,599)
Expenditures:			
Current:			
Health and sanitation			
Services and supplies	<u>71</u>	<u>71</u>	<u>-</u>
Excess of revenues over expenditures	15,700	14,101	(1,599)
Other Financing Uses:			
Transfers out	<u>(15,700)</u>	<u>(14,226)</u>	<u>1,474</u>
Net change in fund balance	<u>\$ -</u>	<u>(125)</u>	<u>\$ (125)</u>
Fund balance - beginning		<u>-</u>	
Fund balance (deficit) - ending		<u>\$ (125)</u>	

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, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 218,625	\$ 128,102	\$ (90,523)
Investment earnings	-	752	752
Miscellaneous revenue	-	38	38
	<u>218,625</u>	<u>128,892</u>	<u>(89,733)</u>
Expenditures:			
Current:			
Health and sanitation			
Salaries and benefits	73,464	70,566	2,898
Services and supplies	136,387	54,313	82,074
	<u>209,851</u>	<u>124,879</u>	<u>84,972</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,774</u>	<u>4,013</u>	<u>(4,761)</u>
Other Financing Sources (Uses):			
Transfers in	20,811	20,802	(9)
Transfers out	(29,585)	(24,816)	4,769
	<u>(8,774)</u>	<u>(4,014)</u>	<u>4,760</u>
Net change in fund balance	<u>\$ -</u>	<u>(1)</u>	<u>\$ (1)</u>
Fund balance - beginning		<u>37,339</u>	
Fund balance - ending		<u>\$ 37,338</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, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 1,164,777	\$ 889,185	\$ (275,592)
Investment earnings	-	26,814	26,814
Miscellaneous revenues	-	19	19
	<hr/>	<hr/>	<hr/>
Total revenues	1,164,777	916,018	(248,759)
Other Financing Sources (Uses):			
Transfers out	(1,164,777)	(806,969)	357,808
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u>\$ -</u>	109,049	<u>\$ 109,049</u>
Fund balance - beginning		<hr/>	
Fund balance - ending		<u>\$ 109,049</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, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 328,960	\$ 299,200	\$ (29,760)
Investment earnings	-	4,016	4,016
Charges for services	11,000	1,307	(9,693)
Miscellaneous	<u>4,891</u>	<u>1,158</u>	<u>(3,733)</u>
 Total revenues	 <u>344,851</u>	 <u>305,681</u>	 <u>(39,170)</u>
 Expenditures:			
Current:			
Health and sanitation			
Salaries and benefits	71,053	63,662	7,391
Services and supplies	<u>150,990</u>	<u>127,904</u>	<u>23,086</u>
 Total health and sanitation	 <u>222,043</u>	 <u>191,566</u>	 <u>30,477</u>
 Excess of revenues over expenditures	 <u>122,808</u>	 <u>114,115</u>	 <u>(8,693)</u>
 Other Financing Sources (Uses):			
Transfers in	-	-	-
Transfers out	<u>(121,618)</u>	<u>(112,925)</u>	<u>8,693</u>
 Total other financing sources (uses)	 <u>(121,618)</u>	 <u>(112,925)</u>	 <u>8,693</u>
 Net change in fund balance	 <u>\$ 1,190</u>	 1,190	 <u>\$ -</u>
 Fund balance - beginning		<u>-</u>	
Fund balance - ending		<u>\$ 1,190</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, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment earnings	<u>\$ -</u>	<u>\$ 54</u>	<u>\$ 54</u>
Total revenues	<u>-</u>	<u>54</u>	<u>54</u>
Expenditures:			
Current:			
Health and sanitation			
Services and supplies	<u>1,143</u>	<u>1,143</u>	<u>-</u>
Total health and sanitation	<u>1,143</u>	<u>1,143</u>	<u>-</u>
Excess of revenues over expenditures	<u>(1,143)</u>	<u>(1,089)</u>	<u>54</u>
Net change in fund balance	<u><u>\$ (1,143)</u></u>	<u>(1,089)</u>	<u><u>\$ 54</u></u>
Fund balance - beginning		<u>1,276</u>	
Fund balance - ending		<u><u>\$ 187</u></u>	

COUNTY OF GLENN, CALIFORNIA

**Mosquito Abatement Assessment Area Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 46,500	\$ 46,578	\$ 78
Investment earnings	-	2,709	2,709
Charges for services	<u>176,096</u>	<u>41,494</u>	<u>(134,602)</u>
 Total revenues	 <u>222,596</u>	 <u>90,781</u>	 <u>(131,815)</u>
 Expenditures:			
Current:			
Health and sanitation			
Services and supplies	<u>239,312</u>	<u>107,497</u>	<u>131,815</u>
 Excess of revenues over expenditures	 <u>(16,716)</u>	 <u>(16,716)</u>	 <u>-</u>
 Other Financing Sources (Uses):			
Transfers in	<u>16,716</u>	<u>16,716</u>	<u>-</u>
 Net change in fund balance	 <u><u>\$ -</u></u>	 <u><u>-</u></u>	 <u><u>\$ -</u></u>
 Fund balance - beginning		<u>-</u>	
 Fund balance - ending		<u><u>\$ -</u></u>	

COUNTY OF GLENN, CALIFORNIA

**Emergency Mosquito West Nile Grants Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 257,657	\$ 255,338	\$ (2,319)
Investment earnings	<u>442</u>	<u>442</u>	<u>-</u>
Total revenues	<u>258,099</u>	<u>255,780</u>	<u>(2,319)</u>
Expenditures:			
Current:			
Health and sanitation			
Services and supplies	<u>149,925</u>	<u>148,549</u>	<u>1,376</u>
Capital outlay	<u>108,174</u>	<u>107,231</u>	<u>943</u>
Total expenditures	<u>258,099</u>	<u>255,780</u>	<u>2,319</u>
Excess of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</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

**Recorders Modernization Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment earnings	\$ -	\$ 1,182	\$ 1,182
Charges for services	<u>56,000</u>	<u>43,292</u>	<u>(12,708)</u>
Total revenues	56,000	44,474	(11,526)
Other Financing Uses:			
Transfers out	<u>(67,000)</u>	<u>(60,214)</u>	<u>6,786</u>
Net change in fund balance	<u>\$ (11,000)</u>	(15,740)	<u>\$ (4,740)</u>
Fund balance - beginning		<u>15,824</u>	
Fund balance - ending		<u>\$ 84</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, 2008**

	Final Budget	Actual Amounts	Variance with Final Budget
Revenues:			
Investment earnings	\$ -	\$ 375	\$ 375
Charges for services	2,800	3,192	392
Total revenues	2,800	3,567	767
Expenditures:			
Current:			
Public Protection			
Services and supplies	1,000	1,000	-
Other Financing Uses:			
Transfers out	(12,000)	(12,000)	-
Net change in fund balance	\$ (10,200)	(9,433)	\$ 767
Fund balance - beginning		10,201	
Fund balance - ending		\$ 768	

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, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Rents and investment earnings	\$ 24,000	\$ 43,155	\$ 19,155
Miscellaneous revenues	<u>-</u>	<u>2,114</u>	<u>2,114</u>
 Total Revenues	 24,000	 45,269	 21,269
Expenditures:			
Current:			
General government			
Services and supplies	<u>24,000</u>	<u>32,798</u>	<u>(8,798)</u>
 Net change in fund balance	 <u><u>\$ -</u></u>	 12,471	 <u><u>\$ 12,471</u></u>
 Fund balance - beginning		 <u>83,992</u>	
 Fund balance - ending		 <u><u>\$ 96,463</u></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, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment earnings	\$ -	\$ 188	\$ 188
Charges for services	<u>8,000</u>	<u>7,468</u>	<u>(532)</u>
 Total revenues	8,000	7,656	(344)
 Other Financing Uses:			
Transfers out	<u>(8,000)</u>	<u>(8,000)</u>	<u>-</u>
 Net change in fund balance	<u>\$ -</u>	<u>(344)</u>	<u>\$ (344)</u>
 Fund balance - beginning		<u>1,071</u>	
Fund balance - ending		<u>\$ 727</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, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 317,391	\$ 235,787	\$ (81,604)
Investment earnings	<u>-</u>	<u>929</u>	<u>929</u>
Total revenues	317,391	236,716	(80,675)
Expenditures:			
Current:			
Public assistance			
Services and supplies	<u>317,391</u>	<u>236,716</u>	<u>80,675</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance - beginning		<u>37,639</u>	
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, 2008**

	Final Budget	Actual Amounts	Variance with Final Budget
Revenues:			
Investment earnings	\$ -	\$ 427	\$ 427
Miscellaneous revenues	-	100	100
Total revenues	-	527	527
Expenditures:			
Current:			
Public Assistance	18,316	17,507	809
Net change in fund balance	<u>\$ (18,316)</u>	<u>(16,980)</u>	<u>\$ 1,336</u>
Fund balance - beginning		<u>18,316</u>	
Fund balance - ending		<u>\$ 1,336</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, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 739,850	\$ 353,133	\$ (386,717)
Investment earnings	300	461	161
	<u>740,150</u>	<u>353,594</u>	<u>(386,556)</u>
Expenditures:			
Current:			
General government			
Services and supplies	114,434	-	114,434
Capital outlay	<u>579,513</u>	<u>359,725</u>	<u>219,788</u>
	<u>693,947</u>	<u>359,725</u>	<u>334,222</u>
Excess of revenues over expenditures	46,203	(6,131)	(52,334)
Other Financing Uses:			
Transfers out	<u>(46,203)</u>	-	<u>46,203</u>
Net change in fund balance	<u>\$ -</u>	<u>(6,131)</u>	<u>\$ (6,131)</u>
Fund balance - beginning		<u>10,062</u>	
Fund balance - ending		<u>\$ 3,931</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, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Taxes	\$ 136,800	\$ 154,024	\$ 17,224
Intergovernmental	2,000	2,655	655
Investment earnings	<u>5,000</u>	<u>13,909</u>	<u>8,909</u>
Total revenues	143,800	170,588	26,788
Other Financing Uses:			
Transfers out	<u>(156,655)</u>	<u>(155,530)</u>	<u>1,125</u>
Net change in fund balance	<u>\$ (12,855)</u>	15,058	<u>\$ 27,913</u>
Fund balance - beginning		<u>342,311</u>	
Fund balance - ending		<u>\$ 357,369</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, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Taxes	\$ 25,000	\$ 28,523	\$ 3,523
Intergovernmental	2,150	2,244	94
Investment earnings	7,500	6,180	(1,320)
Charges for services	30,000	28,495	(1,505)
Miscellaneous	-	6,600	6,600
	<hr/>	<hr/>	<hr/>
Total revenues	64,650	72,042	7,392
	<hr/>	<hr/>	<hr/>
Expenditures:			
Current:			
Public protection:			
Salaries and benefits	8,500	6,883	1,617
Services and supplies	48,395	29,910	18,485
Capital outlay	74,500	74,192	308
	<hr/>	<hr/>	<hr/>
Total expenditures	131,395	110,985	20,102
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u>\$ (66,745)</u>	<u>(38,943)</u>	<u>\$ 27,802</u>
Fund balance - beginning		<hr/>	
		179,485	
Fund balance - ending		<u>\$ 140,542</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, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Taxes	\$ 15,080	\$ 16,699	\$ 1,619
Intergovernmental	76,831	78,020	1,189
Investment earnings	8,500	8,373	(127)
Charges for services	214,000	223,992	9,992
Miscellaneous	12,500	12,500	-
	<u>326,911</u>	<u>339,584</u>	<u>12,673</u>
Expenditures:			
Current:			
Public protection:			
Salaries abd benefits	160,703	159,343	1,360
Services and supplies	143,209	139,547	3,662
Capital outlay	<u>108,008</u>	<u>107,997</u>	<u>11</u>
	<u>411,920</u>	<u>406,887</u>	<u>5,033</u>
	<u>\$ (85,009)</u>	<u>(67,303)</u>	<u>\$ 17,706</u>
Net change in fund balance			
Fund balance - beginning		<u>209,096</u>	
Fund balance - ending		<u>\$ 141,793</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, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Taxes	\$ 9,200	\$ 9,733	\$ 533
Intergovernmental	850	816	(34)
Investment earnings	2,500	2,890	390
Charges for services	12,150	12,062	(88)
Miscellaneous	-	1,000	1,000
	<hr/>	<hr/>	<hr/>
Total revenues	24,700	26,501	1,801
	<hr/>	<hr/>	<hr/>
Expenditures:			
Current:			
Public protection:			
Salaries and benefits	3,442	3,442	-
Services and supplies	19,111	14,713	4,398
	<hr/>	<hr/>	<hr/>
Total public protection	22,553	18,155	4,398
Capital outlay	10,000	-	10,000
	<hr/>	<hr/>	<hr/>
Total expenditures	32,553	18,155	14,398
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u>\$ (7,853)</u>	8,346	<u>\$ 16,199</u>
Fund balance - beginning		<hr/> 64,593	
Fund balance - ending		<hr/> <u>\$ 72,939</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, 2008**

	Final Budget	Actual Amounts	Variance with Final Budget
	<u> </u>	<u> </u>	<u> </u>
Revenues:			
Taxes	\$ 45,200	\$ 56,223	\$ 11,023
Intergovernmental	66,050	208,164	142,114
Investment earnings	4,500	8,556	4,056
Charges for services	34,000	33,960	(40)
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>149,750</u>	<u>306,903</u>	<u>157,153</u>
Expenditures:			
Current:			
Public protection:			
Salaries and benefits	76,668	74,178	2,490
Services and supplies	70,820	61,555	9,265
	<u> </u>	<u> </u>	<u> </u>
Total public protection	<u>147,488</u>	<u>135,733</u>	<u>11,755</u>
Debt service:			
Principal	98,332	97,814	518
Interest	7,071	7,589	(518)
	<u> </u>	<u> </u>	<u> </u>
Total debt service	<u>105,403</u>	<u>105,403</u>	<u>-</u>
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>252,891</u>	<u>241,136</u>	<u>11,755</u>
Net change in fund balance	<u><u>\$ (103,141)</u></u>	65,767	<u><u>\$ 168,908</u></u>
Fund balance - beginning		<u>153,919</u>	
Fund balance - ending		<u><u>\$ 219,686</u></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, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Taxes	\$ 360	\$ 984	\$ 624
Intergovernmental	6	14	8
Investment earnings	<u>2,000</u>	<u>2,148</u>	<u>148</u>
 Total revenues	 2,366	 3,146	 780
Expenditures:			
Public protection:			
Services and supplies	<u>4,990</u>	<u>2,908</u>	<u>2,082</u>
 Net change in fund balance	 <u><u>\$ (2,624)</u></u>	 238	 <u><u>\$ 2,862</u></u>
 Fund balance - beginning		 <u>49,290</u>	
Fund balance - ending		<u><u>\$ 49,528</u></u>	

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, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Taxes	\$ 3,875	\$ 3,843	\$ (32)
Intergovernmental	65	51	(14)
Investment earnings	1,600	2,584	984
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	5,540	6,478	938
Expenditures:			
Current:			
Public protection:			
Services and supplies	<u>5,540</u>	<u>2,062</u>	<u>3,478</u>
Net change in fund balance	<u>\$ -</u>	4,416	<u>\$ 4,416</u>
Fund balance - beginning		<u>58,449</u>	
Fund balance - ending		<u>\$ 62,865</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, 2008**

	Final Budget	Actual Amounts	Variance with Final Budget
	<u> </u>	<u> </u>	<u> </u>
Revenues:			
Taxes	\$ 12,000	\$ 13,833	\$ 1,833
Intergovernmental	200	183	(17)
Investment earnings	500	1,926	1,426
Charges for services	19,600	19,677	77
Miscellaneous	<u> -</u>	<u> -</u>	<u> -</u>
Total revenues	32,300	35,619	3,319
Expenditures:			
Current:			
Public protection:			
Services and supplies	<u>31,685</u>	<u>18,425</u>	<u>13,260</u>
Net change in fund balance	<u>\$ 615</u>	17,194	<u>\$ 16,579</u>
Fund balance - beginning		<u>36,490</u>	
Fund balance - ending		<u>\$ 53,684</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, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Licenses and permits	\$ 179,500	\$ 189,510	\$ 10,010
Fines, forfeitures and penalties	18,000	60,300	42,300
Intergovernmental	476,200	593,148	116,948
Investment earnings	8,500	13,115	4,615
Charges for services	141,100	141,402	302
Miscellaneous	-	186	186
	<hr/>	<hr/>	<hr/>
Total revenues	823,300	997,661	174,361
	<hr/>	<hr/>	<hr/>
Expenditures:			
Current:			
Public protection:			
Salaries and benefits	470,233	467,570	2,663
Services and supplies	456,029	415,170	40,859
	<hr/>	<hr/>	<hr/>
Total expenditures	926,262	882,740	43,522
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u>\$ (102,962)</u>	114,921	<u>\$ 217,883</u>
Fund balance - beginning		<hr/>	327,251
Fund balance - ending		<u>\$ 442,172</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, 2008**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment earnings	\$ 2,800	\$ 4,069	\$ 1,269
Charges for services	64,000	83,500	19,500
Miscellaneous	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Total revenues	<u>76,800</u>	<u>87,569</u>	<u>10,769</u>
Expenditures:			
Current:			
Salaries and benefits	12,040	4,191	7,849
Services and supplies	92,326	92,270	56
Capital Outlay	<u>6,573</u>	<u>6,573</u>	<u>-</u>
Total expenditures	<u>110,939</u>	<u>103,034</u>	<u>7,905</u>
Net change in fund balance	<u>\$ (34,139)</u>	<u>(15,465)</u>	<u>\$ 18,674</u>
Fund balance - beginning		<u>94,248</u>	
Fund balance - ending		<u>\$ 78,783</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, 2008**

	<u>Accumulated Capital Outlay</u>	<u>Building</u>	<u>Total Nonmajor Capital Projects Funds</u>
Assets			
Cash and investments	\$ 50,022	\$ 784,774	\$ 834,796
Interest Receivable	192		192
	<u>50,214</u>	<u>784,774</u>	<u>834,988</u>
Total assets	\$ 50,214	\$ 784,774	\$ 834,988
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ -	\$ 8,223	\$ 8,223
Due to other funds	-	5	5
	<u>-</u>	<u>8,228</u>	<u>8,228</u>
Total liabilities	-	8,228	8,228
Fund balances:			
Unreserved/undesignated	<u>50,214</u>	<u>776,546</u>	<u>826,760</u>
Total liabilities and fund balances	\$ 50,214	\$ 784,774	\$ 834,988

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, 2008**

	<u>Accumulated Capital Outlay</u>	<u>Building</u>	<u>Total Nonmajor Capital Projects Funds</u>
Revenues:			
Intergovernmental	\$ -	\$ 243,806	\$ 243,806
Investment earnings	2,105	2,090	4,195
Miscellaneous	-	2,005	2,005
	<u>2,105</u>	<u>247,901</u>	<u>250,006</u>
Expenditures:			
Capital outlay	-	345,372	345,372
	<u>-</u>	<u>345,372</u>	<u>345,372</u>
Excess (deficiency) of revenues over (under) expenditures	2,105	(97,471)	(95,366)
	<u>2,105</u>	<u>(97,471)</u>	<u>(95,366)</u>
Other financing sources (uses):			
Transfers in	-	112,514	112,514
	<u>-</u>	<u>112,514</u>	<u>112,514</u>
Net change in fund balances	2,105	15,043	17,148
Fund balances - beginning	48,109	761,503	809,612
	<u>48,109</u>	<u>761,503</u>	<u>809,612</u>
Fund balances - ending	<u>\$ 50,214</u>	<u>\$ 776,546</u>	<u>\$ 826,760</u>

INTERNAL SERVICE FUNDS

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

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

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, 2008**

	Service Center	Public Works	Human Resources	Health Services	Central Services
Assets					
Current assets:					
Cash and investments	\$ 950,295	\$ 41,683	\$ 67,384	\$ 144,797	\$ 838
Accounts receivable	27,790	-	108,260	-	-
Interest receivable	3,476	196	-	-	-
Due from other funds	111,212	152,059	38,818	143,886	64
Due from other governments	7,201	127,394	-	-	-
Prepaid items	-	-	594	-	-
Inventory	37,164	-	-	-	-
Total current assets	1,137,138	321,332	215,056	288,683	902
Noncurrent assets:					
Capital assets:					
Structure and improvements	212,544	185,030	-	-	-
Machinery and equipment	3,107,220	62,296	-	-	-
Less accumulated depreciation	(2,386,868)	(93,163)	-	-	-
Total noncurrent assets	932,896	154,163	-	-	-
Total assets	2,070,034	475,495	215,056	288,683	902
Liabilities					
Current liabilities:					
Accounts payable	16,878	5,383	77,250	1,204	848
Accrued salaries and benefits	24,428	51,516	117,307	41,640	-
Accrued interest payable	-	545	-	-	-
Due to other funds	600	14,102	4,573	236,510	-
Due to other governments	-	8,896	-	-	-
Unearned revenue	-	-	594	-	-
Loans payable - current	-	10,845	-	-	-
Capital lease obligations - current	4,910	-	-	-	-
Compensated absences - current	3,603	5,108	16,254	1,726	-
Total current liabilities	50,419	96,395	215,978	281,080	848
Noncurrent liabilities:					
Loans payable	-	41,661	-	-	-
Capital lease obligations	21,743	-	-	-	-
Compensated absences	22,642	68,908	121,389	55,744	-
Total noncurrent liabilities	44,385	110,569	121,389	55,744	-
Total liabilities	94,804	206,964	337,367	336,824	848
Net Assets (Deficit)					
Invested in capital assets, net of related debt	906,243	154,163	-	-	-
Unrestricted	1,068,987	114,368	(122,311)	(48,141)	54
Total net assets (deficit)	\$ 1,975,230	\$ 268,531	\$ (122,311)	\$ (48,141)	\$ 54

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Net Assets
Internal Service Funds
June 30, 2008

Vegetation and Environmental Management	Underground Storage Tanks	Tri-County Bee	Total Internal Service Funds	
				Assets
				Current assets:
\$ 19,430	\$ 82,453	\$ 1,813	\$ 1,308,693	Cash and investments
10,063	-	-	146,113	Accounts receivable
140	409	16	4,237	Interest receivable
-	-	-	446,039	Due from other funds
-	-	-	134,595	Due from other governments
-	-	-	594	Prepaid items
<u>26,726</u>	<u>-</u>	<u>-</u>	<u>63,890</u>	Inventory
<u>56,359</u>	<u>82,862</u>	<u>1,829</u>	<u>2,104,161</u>	Total current assets
				Noncurrent assets:
-	-	-	397,574	Capital assets:
85,364	-	-	3,254,880	Structure and improvements
<u>(65,284)</u>	<u>-</u>	<u>-</u>	<u>(2,545,315)</u>	Machinery and equipment
				Less accumulated depreciation
<u>20,080</u>	<u>-</u>	<u>-</u>	<u>1,107,139</u>	Total noncurrent assets
<u>76,439</u>	<u>82,862</u>	<u>1,829</u>	<u>3,211,300</u>	Total assets
				Liabilities
				Current liabilities:
-	352	15	101,930	Accounts payable
-	-	-	234,891	Accrued salaries and benefits
			545	Accrued interest payable
1,706	16,206	-	273,697	Due to other funds
-	11	-	8,907	Due to other governments
-	-	-	594	Unearned revenue
-	-	-	10,845	Loans payable - current
-	-	-	4,910	Capital lease obligations - current
<u>-</u>	<u>-</u>	<u>-</u>	<u>26,691</u>	Compensated absences
<u>1,706</u>	<u>16,569</u>	<u>15</u>	<u>663,010</u>	Total current liabilities
				Noncurrent liabilities:
-	-	-	41,661	Loans payable
-	-	-	21,743	Capital lease obligations
<u>-</u>	<u>-</u>	<u>-</u>	<u>268,683</u>	Compensated absences
<u>-</u>	<u>-</u>	<u>-</u>	<u>332,087</u>	Total noncurrent liabilities
<u>1,706</u>	<u>16,569</u>	<u>15</u>	<u>995,097</u>	Total liabilities
				Net Assets (Deficit)
20,080	-	-	1,080,486	Invested in capital assets, net of related debt
<u>54,653</u>	<u>66,293</u>	<u>1,814</u>	<u>1,135,717</u>	Unrestricted
<u>\$ 74,733</u>	<u>\$ 66,293</u>	<u>\$ 1,814</u>	<u>\$ 2,216,203</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, 2008

	Service Center	Public Works	Human Resources	Health Services	Central Services
Operating revenues:					
Charges and fees	\$ 1,214,357	\$ 1,574,495	\$ 3,813,697	\$ 981,059	\$ 101,568
Miscellaneous	74,025	3,799	853	-	-
Total operating revenues	<u>1,288,382</u>	<u>1,578,294</u>	<u>3,814,550</u>	<u>981,059</u>	<u>101,568</u>
Operating expenses:					
Salaries and benefits	570,434	1,238,246	2,706,969	988,331	-
Services and supplies	333,796	256,442	1,073,471	-	96,233
Depreciation	370,312	11,510	-	-	-
Miscellaneous	-	-	30,000	-	-
Total operating expenses	<u>1,274,542</u>	<u>1,506,198</u>	<u>3,810,440</u>	<u>988,331</u>	<u>96,233</u>
Operating income (loss)	<u>13,840</u>	<u>72,096</u>	<u>4,110</u>	<u>(7,272)</u>	<u>5,335</u>
Nonoperating revenues (expenses):					
Investment earnings	37,243	2,670	-	-	-
Interest expense	(133)	(3,046)	-	-	-
Intergovernmental	-	-	-	-	-
Gain on sale of capital assets	17,980	-	-	-	-
Total nonoperating revenues (expenses)	<u>55,090</u>	<u>(376)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net assets	68,930	71,720	4,110	(7,272)	5,335
Net assets (deficit) - beginning	<u>1,906,300</u>	<u>196,811</u>	<u>(126,421)</u>	<u>(40,869)</u>	<u>(5,281)</u>
Net assets (deficit) - ending	<u>\$ 1,975,230</u>	<u>\$ 268,531</u>	<u>\$ (122,311)</u>	<u>\$ (48,141)</u>	<u>\$ 54</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, 2008**

Vegetation and Environmental Management	Underground Storage Tanks	Tri-County Bee	Total Internal Service Funds	
\$ 96,611	\$ 73,532	\$ 6,220	\$ 7,861,539	Operating revenues:
-	563	-	79,240	Charges and fees
<u>96,611</u>	<u>74,095</u>	<u>6,220</u>	<u>7,940,779</u>	Miscellaneous
				Total operating revenues
				Operating expenses:
-	-	-	5,503,980	Salaries and benefits
93,398	153,934	6,259	2,013,533	Services and supplies
8,017	-	-	389,839	Depreciation
-	-	-	30,000	Miscellaneous
<u>101,415</u>	<u>153,934</u>	<u>6,259</u>	<u>7,937,352</u>	Total operating expenses
				Operating income (loss)
<u>(4,804)</u>	<u>(79,839)</u>	<u>(39)</u>	<u>3,427</u>	
				Nonoperating revenues (expenses):
907	4,845	112	45,777	Investment earnings
-	-	-	(3,179)	Interest expense
-	60,000	-	60,000	Intergovernmental
-	-	-	17,980	Gain on sale of capital assets
<u>907</u>	<u>64,845</u>	<u>112</u>	<u>120,578</u>	Total nonoperating revenues (expenses)
				Change in net assets
<u>(3,897)</u>	<u>(14,994)</u>	<u>73</u>	<u>124,005</u>	
<u>78,630</u>	<u>81,287</u>	<u>1,741</u>	<u>2,092,198</u>	Net assets (deficit) - beginning
<u>\$ 74,733</u>	<u>\$ 66,293</u>	<u>\$ 1,814</u>	<u>\$ 2,216,203</u>	Net assets (deficit) - ending

COUNTY OF GLENN, CALIFORNIA

**Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2008**

	<u>Service Center</u>	<u>Public Works</u>	<u>Human Resources</u>	<u>Health Services</u>	<u>Central Services</u>
Cash flows from operating activities:					
Receipts from customers and users	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts from interfund services provided	1,252,724	1,508,818	3,786,049	1,028,509	106,885
Payments to suppliers	(222,327)	(161,426)	(831,874)	-	(107,503)
Payments to employees	(565,420)	(1,228,965)	(2,697,146)	(994,300)	-
Payments for interfund services used	<u>(116,038)</u>	<u>(132,626)</u>	<u>(202,210)</u>	<u>-</u>	<u>-</u>
Net cash provided by (used for) operating activities	<u>348,939</u>	<u>(14,199)</u>	<u>54,819</u>	<u>34,209</u>	<u>(618)</u>
Cash flows from noncapital financing activities:					
Subsidy from government funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:					
Proceeds from loan	27,579	-	-	-	-
Debt principal paid	(923)	(10,412)	-	-	-
Interest paid	(136)	(3,154)	-	-	-
Proceeds from sale of assets	17,980	-	-	-	-
Acquisition of capital assets	<u>(307,681)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided by (used for) capital and related financing activities	<u>(263,181)</u>	<u>(13,566)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities:					
Interest received	<u>33,767</u>	<u>2,474</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	119,525	(25,291)	54,819	34,209	(618)
Cash and cash equivalents, beginning	<u>830,770</u>	<u>66,974</u>	<u>12,565</u>	<u>110,588</u>	<u>1,456</u>
Cash and cash equivalents, ending	<u>\$ 950,295</u>	<u>\$ 41,683</u>	<u>\$ 67,384</u>	<u>\$ 144,797</u>	<u>\$ 838</u>
Reconciliation of operating income (loss) to net provided by (used for) operating activities:					
Operating income (loss)	\$ 13,840	\$ 72,096	\$ 4,110	\$ (7,272)	\$ 5,335
Adjustment to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	370,312	11,510	-	-	-
Changes in assets and liabilities:					
Accounts receivable	6,894	-	6,856	-	-
Due from other funds	(44,308)	(12,617)	(5,651)	47,450	5,050
Due from other governments	1,756	(56,859)	-	-	267
Prepaid items	-	-	(594)	119	-
Inventory	(9,832)	-	-	-	-
Accounts payable	6,542	(52,022)	49,619	(4,885)	(11,270)
Accrued salaries and benefits	2,991	4,896	13,935	1,882	-
Due to other funds	(1,279)	5,517	(9,638)	(10,357)	-
Due to other governments	-	8,895	-	-	-
Unearned revenue	-	-	294	-	-
Compensated absences	2,023	4,385	(4,112)	7,272	-
Total adjustments	<u>335,099</u>	<u>(86,295)</u>	<u>50,709</u>	<u>41,481</u>	<u>(5,953)</u>
Net cash provided by (used for) operating activities	<u>\$ 348,939</u>	<u>\$ (14,199)</u>	<u>\$ 54,819</u>	<u>\$ 34,209</u>	<u>\$ (618)</u>

COUNTY OF GLENN, CALIFORNIA

**Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2008**

Vegetation and Environmental Management	Underground Storage Tanks	Tri-County Bee	Total Internal Service Funds	
				Cash flows from operating activities:
\$ -	\$ 74,095	\$ 6,220	\$ 80,315	Receipts from customers and users
102,246	-	-	7,785,231	Receipts from interfund services provided
(82,837)	(11,766)	(212)	(1,417,945)	Payments to suppliers
-	-	-	(5,485,831)	Payments to employees
(18,316)	(138,479)	(6,048)	(613,717)	Payments for interfund services used
<u>1,093</u>	<u>(76,150)</u>	<u>(40)</u>	<u>348,053</u>	Net cash provided by (used for) operating
				Cash flows from noncapital financing activities:
-	60,000	-	60,000	Subsidy from federal/state grant
				Cash flows from capital and related financing
				activities:
-	-	-	27,579	Proceeds from loan
-	-	-	(11,335)	Debt principal paid
-	-	-	(3,290)	Interest paid
-	-	-	17,980	Proceeds from sale of assets
-	-	-	(307,681)	Acquisition of capital assets
<u>-</u>	<u>-</u>	<u>-</u>	<u>(276,747)</u>	Net cash provided by (used for) capital and related
				financing activities
				Cash flows from investing activities:
767	4,436	96	41,540	Interest received
1,860	(11,714)	56	172,846	Net increase (decrease) in cash and cash equivalents
<u>17,570</u>	<u>94,167</u>	<u>1,757</u>	<u>1,135,847</u>	Cash and cash equivalents, beginning
<u>\$ 19,430</u>	<u>\$ 82,453</u>	<u>\$ 1,813</u>	<u>\$ 1,308,693</u>	Cash and cash equivalents, ending
				Reconciliation of operating income (loss) to net
				provided by (used for) operating activities:
\$ (4,804)	\$ (79,839)	\$ (39)	\$ 3,427	Operating income (loss)
				Adjustment to reconcile operating income (loss)
				to net cash provided by (used for) operating activities:
8,017	-	-	389,839	Depreciation
(1,835)	-	-	11,915	Changes in assets and liabilities:
7,470	-	-	(2,606)	Accounts receivable
-	-	-	(54,836)	Due from other funds
-	-	-	(475)	Due from other governments
(4,752)	-	-	(14,584)	Prepaid items
(532)	15	(1)	(12,534)	Inventory
-	-	-	23,704	Accounts payable
(2,471)	3,663	-	(14,565)	Accrued salaries and benefits
-	11	-	8,906	Due to other funds
-	-	-	294	Due to other governments
-	-	-	9,568	Unearned revenue
5,897	3,689	(1)	344,626	Compensated absences
				Total adjustments
<u>\$ 1,093</u>	<u>\$ (76,150)</u>	<u>\$ (40)</u>	<u>\$ 348,053</u>	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, 2008**

	<u>Beginning July 1, 2007</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending June 30, 2008</u>
Taxes				
Assets:				
Cash and investments	\$ 210,747	\$ 34,948,488	\$ 34,805,681	\$ 353,554
Interest receivable	-	8,077	-	8,077
Taxes receivable	1,834,598	30,726,897	29,891,937	2,669,558
Due from other governments	10,928	-	10,928	-
Other assets	<u>10,372</u>	<u>-</u>	<u>10,372</u>	<u>-</u>
Total assets	<u>\$ 2,066,645</u>	<u>\$ 65,683,462</u>	<u>\$ 64,718,918</u>	<u>\$ 3,031,189</u>
Liabilities:				
Accounts payable	\$ 3	\$ 177,113	\$ 177,116	\$ -
Due to other governments	339,201	-	339,201	-
Agency obligations	<u>1,727,441</u>	<u>65,506,349</u>	<u>64,202,601</u>	<u>3,031,189</u>
Total liabilities	<u>\$ 2,066,645</u>	<u>\$ 65,683,462</u>	<u>\$ 64,718,918</u>	<u>\$ 3,031,189</u>
	<u>Beginning July 1, 2007</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending June 30, 2008</u>
Courts				
Assets:				
Cash and investments	\$ 1,006,840	\$ 3,551,158	\$ 3,688,740	\$ 869,258
Accounts receivable	118,442	389,386	377,361	130,467
Interest receivable	-	4,560	-	4,560
Due from other governments	<u>8,793</u>	<u>5,571</u>	<u>8,793</u>	<u>5,571</u>
Total assets	<u>\$ 1,134,075</u>	<u>\$ 3,950,675</u>	<u>\$ 4,074,894</u>	<u>\$ 1,009,856</u>
Liabilities:				
Accounts payable	\$ 444,269	\$ 28,086	\$ -	\$ 472,355
Due to other governments	117,564	170,031	168,039	119,556
Agency obligations	<u>572,242</u>	<u>3,752,558</u>	<u>3,906,855</u>	<u>417,945</u>
Total liabilities	<u>\$ 1,134,075</u>	<u>\$ 3,950,675</u>	<u>\$ 4,074,894</u>	<u>\$ 1,009,856</u>

COUNTY OF GLENN, CALIFORNIA

**Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended June 30, 2008**

	<u>Beginning July 1, 2007</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending June 30, 2008</u>
Public Guardian				
Assets:				
Cash and investments				-
Cash with fiscal agent	\$ 709,999	\$ 94,472	\$ 9,681	\$ 794,790
Other assets	<u>234,939</u>	<u>1,398</u>	<u>144,911</u>	<u>91,426</u>
Total assets	<u>\$ 944,938</u>	<u>\$ 95,870</u>	<u>\$ 154,592</u>	<u>\$ 886,216</u>
Liabilities:				
Agency obligations	<u>\$ 944,938</u>	<u>\$ 95,870</u>	<u>\$ 154,592</u>	<u>\$ 886,216</u>
	<u>Beginning July 1, 2007</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending June 30, 2008</u>
All Others				
Assets:				
Cash and investments	\$ 1,958,264	\$ 56,890,065	\$ 56,914,746	\$ 1,933,583
Cash with fiscal agent	29,452	-	-	29,452
Accounts receivable	-	634	-	634
Due from other governments	37,608	19,885	37,608	19,885
Other assets	<u>41,912</u>	<u>12,913</u>	<u>13,390</u>	<u>41,435</u>
Total assets	<u>\$ 2,067,236</u>	<u>\$ 56,923,497</u>	<u>\$ 56,965,744</u>	<u>\$ 2,024,989</u>
Liabilities:				
Accounts payable	\$ 890,343	-	211,237	\$ 679,106
Due to other governments	60,869	63,426	60,869	63,426
Agency obligations	<u>1,116,024</u>	<u>56,860,071</u>	<u>56,693,638</u>	<u>1,282,457</u>
Total liabilities	<u>\$ 2,067,236</u>	<u>\$ 56,923,497</u>	<u>\$ 56,965,744</u>	<u>\$ 2,024,989</u>

COUNTY OF GLENN, CALIFORNIA

**Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended June 30, 2008**

All Agency Funds	<u>Beginning July 1, 2007</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending June 30, 2008</u>
Assets:				
Cash and investments	\$ 3,175,851	\$ 95,389,711	\$ 95,409,167	\$ 3,156,395
Cash with fiscal agent	739,451	94,472	9,681	824,242
Accounts receivable	118,442	390,020	377,361	131,101
Interest receivable	-	12,637	-	12,637
Taxes receivable	1,834,598	30,726,897	29,891,937	2,669,558
Due from other governments	57,329	25,456	57,329	25,456
Other assets	<u>287,223</u>	<u>14,311</u>	<u>168,673</u>	<u>132,861</u>
 Total assets	 <u>\$ 6,212,894</u>	 <u>\$ 126,653,504</u>	 <u>\$ 125,914,148</u>	 <u>\$ 6,952,250</u>
 Liabilities:				
Accounts payable	\$ 1,334,615	\$ 205,199	\$ 388,353	\$ 1,151,461
Due to other governments	517,634	233,457	568,109	182,982
Agency obligations	<u>4,360,645</u>	<u>126,214,848</u>	<u>124,957,686</u>	<u>5,617,807</u>
 Total liabilities	 <u>\$ 6,212,894</u>	 <u>\$ 126,653,504</u>	 <u>\$ 125,914,148</u>	 <u>\$ 6,952,250</u>



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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.

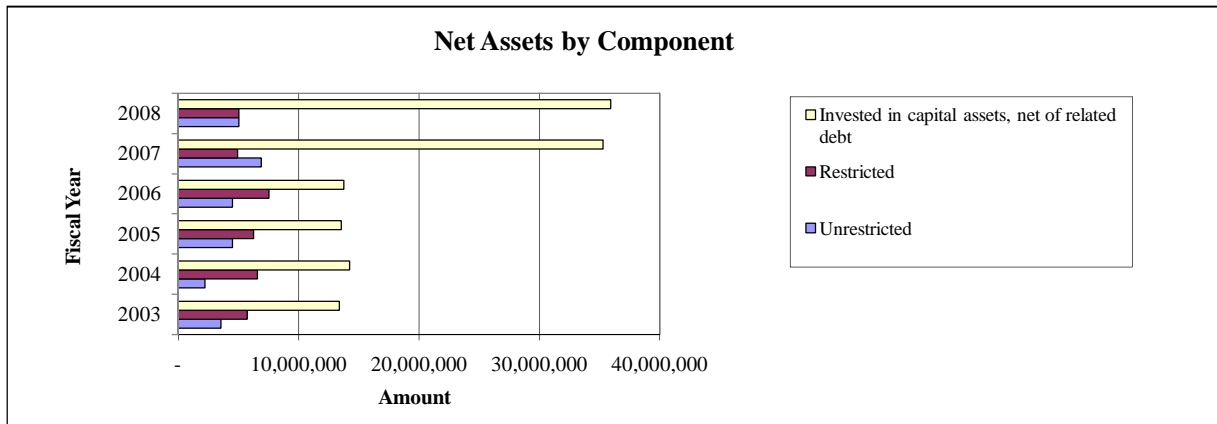
Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.



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

	Fiscal Year					
	2003	2004	2005	2006	2007	2008
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	\$ 34,190,619
Restricted for:						
Health and social services	-	5,023,175	4,809,770	6,076,008	3,549,187	3,572,062
Public protection	-	1,050,662	1,169,510	1,345,891	1,235,448	1,337,270
Road projects	-	-	139,381	-	-	-
Other purposes	5,724,262	494,456	124,861	125,262	175,934	162,840
Unrestricted	3,805,987	3,752,139	5,822,449	5,469,111	6,828,701	6,995,788
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>	<u>46,258,579</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	1,726,975
Unrestricted	(234,710)	(1,537,921)	(1,284,573)	(934,705)	65,735	(1,975,301)
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>	<u>(248,326)</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	35,917,594
Restricted for:						
Health and social services	-	5,023,175	4,809,770	6,076,008	3,549,187	3,572,062
Public protection	-	1,050,662	1,169,510	1,345,891	1,235,448	1,337,270
Road projects	-	-	139,381	-	-	-
Other purposes	5,724,262	494,456	124,861	125,262	175,934	162,840
Unrestricted	3,571,277	2,214,218	4,537,876	4,534,406	6,894,436	5,020,487
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>	<u>\$ 46,010,253</u>



Notes:

- 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.
- 3 - In 2007 the County added Infrastructure to assets reported in the CAFR.
- 4 - In 2008 the County included Children & Families Commission financial data as a blended component unit (previously reported as a discretely presented component unit).

Trend data is only available for the last six 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 Six Fiscal Years
(accrual basis of accounting)

	Fiscal Year					
	2003	2004	2005	2006	2007	2008
Expenses						
Government activities:						
General government	\$ 5,707,773	\$ 3,368,328	\$ 3,022,884	\$ 6,460,876	\$ 7,907,220	\$ 8,318,471
Public protection	15,662,139	16,059,856	16,136,292	15,721,499	18,080,328	19,744,449
Public ways and facilities	3,005,576	2,548,164	2,704,151	3,186,281	4,697,971	3,562,569
Health and sanitation	8,053,317	9,333,079	10,458,100	10,981,458	11,844,587	13,433,831
Public assistance	19,080,838	20,263,729	21,184,801	21,407,340	20,567,464	21,849,282
Education	640,061	455,826	413,373	355,383	413,518	388,084
Interest on long-term liabilities	222,969	158,483	215,048	369,751	356,992	394,460
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>	<u>67,691,146</u>
Business-type activities:						
Landfill	1,176,536	2,488,738	1,128,367	1,344,661	1,697,407	3,434,743
Hospital	432,061	11,655	14,489	15,552	32,015	36,382
Airports	384,803	425,632	411,432	631,980	524,599	663,890
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>	<u>4,135,015</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>	<u>71,826,161</u>
Program Revenues						
Government activities:						
Charges for services						
General government	4,268,004	1,519,129	1,470,151	1,781,124	2,574,216	2,361,479
Public protection	2,575,843	3,359,199	3,597,521	3,990,266	3,805,798	5,095,769
Other activities	445,387	361,907	306,675	596,416	389,730	604,960
Operating grants and contributions	36,063,048	37,692,919	38,754,058	42,163,401	42,652,625	44,784,626
Capital grants and contributions	2,094,887	1,360,843	137,500	180,968	18,294	788,490
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>	<u>53,635,324</u>
Business-type activities:						
Charges for services	1,484,598	1,434,310	1,625,239	1,822,280	1,884,259	1,883,016
Operating grants and contributions	90,836	75,544	71,725	194,155	139,454	53,000
Capital grants and contributions	352,667	58,436	-	-	-	299,205
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>	<u>2,235,221</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>	<u>55,870,545</u>
Net (Expense) Revenue						
Governmental activities	(6,925,504)	(7,893,468)	(9,868,744)	(9,770,413)	(14,427,417)	(14,055,822)
Business-type activities	(65,299)	(1,357,735)	142,676	24,242	(230,308)	(1,899,794)
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>	<u>\$ (15,955,616)</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.

In 2008 the County included Children & Families Commission financial data as a blended component unit (previously reported as a discretely presented component unit).

Trend data is only available for the last six 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 Six Fiscal Years
(accrual basis of accounting)

	Fiscal Year					
	2003	2004	2005	2006	2007	2008
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	\$ 5,588,047
Real property transfer tax	91,462	113,778	177,982	196,565	148,506	111,129
Other taxes	43,883	21,664	23,711	20,958	20,288	25,160
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	3,044,219
Williamson Act	961,102	1,006,263	1,031,909	1,047,008	1,047,903	1,044,684
Sales tax shared revenue	813,806	1,198,080	870,463	957,676	1,029,832	870,852
Sales tax in-lieu			323,210	141,155	379,419	332,520
Unrestricted investment earnings	586,201	321,309	500,495	666,175	907,778	812,040
Gain on sale of capital asstes	36,059	94,063	-	-	-	17,980
Tobacco settlement	325,412	289,463	285,931	262,433	274,688	292,432
Other	1,185,055	1,062,798	1,260,054	915,442	1,325,997	1,889,725
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>	<u>14,028,788</u>
Business-type activities:						
Unrestricted investment earnings	57,154	28,979	35,872	74,485	168,087	189,742
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>	<u>189,742</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>	<u>14,218,530</u>
Changes in Net Assets						
Government activities	2,638,857	1,649,744	1,123,677	1,413,085	(1,499,445)	(27,034)
Business-type activities	39,085	(1,316,383)	204,437	98,782	937,919	(1,710,052)
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>	<u>\$ (1,737,086)</u>

In 2008 the County included Children & Families Commission financial data as a blended component unit (previously reported as a discretely presented component unit).

Trend data is only available for the last six fiscal years, since the implementation 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			
	1999	2000	2001	2002
General fund				
Reserved for:				
Encumbrances	\$ 129,062	\$ 33,396	\$ 180,391	\$ 72,314
Inventories, advances and other assets	102,705	72,805	73,155	377,453
Unreserved, reported in:				
Designated	-	-	-	-
Undesignated	1,883,024	2,021,315	3,062,269	2,470,128
Total General fund	2,114,791	2,127,516	3,315,815	2,919,895
All other governmental funds				
Reserved for:				
Encumbrances	2,083	473,448	268,390	238,498
Debt service	219,000	224,768	219,000	219,000
Inventories, advances and other assets	717,001	171,750	62,992	1,344,826
Unreserved, reported in:				
Special revenue funds	950,539	608,095	1,764,614	2,101,243
Capital projects funds	806,769	697,247	808,583	783,068
Total all other governmental funds	2,695,392	2,175,308	3,123,579	4,686,635
Total Governmental Funds				
Reserved for:				
Encumbrances	131,145	506,844	448,781	310,812
Debt service	219,000	224,768	219,000	219,000
Inventories, advances and other assets	819,706	244,555	136,147	1,722,279
Unreserved, reported in:				
General fund- Designated	-	-	-	-
General fund- Undesignated	1,883,024	2,021,315	3,062,269	2,470,128
Special revenue funds	950,539	608,095	1,764,614	2,101,243
Capital projects funds	806,769	697,247	808,583	783,068
Total governmental funds	\$ 4,810,183	\$ 4,302,824	\$ 6,439,394	\$ 7,606,530

In 2008 the County included Children & Families Commission financial data as a blended component unit (previously reported as a discretely presented component unit).

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

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	2008	
\$ 255,579	\$ 49,622	\$ 106,574	\$ 243,946	\$ 144,067	\$ 91,971	
599,328	281,775	307,285	200,047	202,521	366,166	
2,488,154	2,956,286	2,612,072	3,685,847	3,489,905	2,789,441	
3,082,513	3,061,269	4,320,103	4,027,552	3,438,874	2,104,653	
6,425,574	6,348,952	7,346,034	8,157,392	7,275,367	5,352,231	
-	-	-	-	-	217,114	
-	-	-	-	-	-	
1,623,237	1,706,878	1,775,037	1,653,890	2,025,728	2,202,082	
1,788,005	1,853,602	1,998,535	2,556,301	2,208,497	3,943,082	
476,654	693,958	1,092,447	994,291	809,612	826,760	
3,887,896	4,254,438	4,866,019	5,204,482	5,043,837	7,189,038	
255,579	49,622	106,574	243,946	144,067	309,085	
-	-	-	-	-	-	
2,222,565	1,988,653	2,082,322	1,853,937	2,228,249	2,568,248	
2,488,154	2,956,286	2,612,072	3,685,847	3,489,905	2,789,441	
3,082,513	3,061,269	4,320,103	4,027,552	3,438,874	2,104,653	
1,788,005	1,853,602	1,998,535	2,556,301	2,208,497	3,943,082	
476,654	693,958	1,092,447	994,291	809,612	826,760	
\$ 10,313,470	\$ 10,603,390	\$ 12,212,053	\$ 13,361,874	\$ 12,319,204	\$ 12,541,269	

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unds.

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

	Fiscal Year				
	1999	2000	2001	2002	2003
Revenues:					
Taxes	\$ 4,456,025	\$ 4,692,273	\$ 5,122,836	\$ 4,769,374	\$ 4,561,652
Licenses and permits	766,758	971,667	1,220,603	995,476	1,126,475
Fines, forfeitures, and penalties	739,693	797,484	819,260	977,389	1,190,035
Intergovernmental	22,641,015	25,768,196	31,513,710	39,342,369	41,011,277
Investment earnings	878,369	803,128	1,055,968	878,310	562,107
Charges for services	3,495,334	4,046,489	3,844,202	4,704,109	4,972,724
Miscellaneous	423,353	910,437	981,372	1,149,816	1,510,467
Total revenues	<u>33,400,547</u>	<u>37,989,674</u>	<u>44,557,951</u>	<u>52,816,843</u>	<u>54,934,737</u>
Expenditures:					
General government	4,430,310	4,883,268	4,440,349	5,084,055	5,420,168
Public protection	9,518,416	11,490,460	11,803,594	14,240,830	15,304,335
Public ways and facilities	3,809,166	4,474,404	4,759,586	4,213,193	2,849,135
Health and sanitation	5,462,050	5,849,537	6,500,881	14,975,086	8,005,829
Public assistance	9,693,474	10,927,626	11,412,230	12,098,235	18,864,961
Education	397,604	451,072	499,969	538,374	635,515
Capital outlay	100,060	671,366	1,940,821	1,399,867	3,378,332
Debt Service:					
Principal	185,000	313,292	605,726	550,433	1,705,546
Interest	120,314	138,420	156,783	350,653	222,969
Total expenditures	<u>33,716,394</u>	<u>39,199,445</u>	<u>42,119,939</u>	<u>53,450,726</u>	<u>56,386,790</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(315,847)</u>	<u>(1,209,771)</u>	<u>2,438,012</u>	<u>(633,883)</u>	<u>(1,452,053)</u>
Other financing sources (uses)					
Debt issuance	-	688,250	-	-	-
Capital lease financing	-	-	63,539	-	1,710,000
Transfers in	4,705,599	5,005,130	4,989,037	7,035,870	536,169
Transfers out	<u>(4,705,599)</u>	<u>(5,005,130)</u>	<u>(4,989,037)</u>	<u>(7,035,870)</u>	<u>(579,529)</u>
Total other financing sources (uses)	<u>-</u>	<u>688,250</u>	<u>63,539</u>	<u>-</u>	<u>1,666,640</u>
Net change in fund balance	<u>\$ (315,847)</u>	<u>\$ (521,521)</u>	<u>\$ 2,501,551</u>	<u>\$ (633,883)</u>	<u>\$ 214,587</u>
Debt services as a percentage of non-capital expenditures	0.92%	1.19%	1.93%	1.76%	3.78%

In 2008 the County included Children & Families Commission financial data as a blended component unit (previously reported as a discretely presented component unit).

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

		Fiscal Year					
2004	2005	2006	2007	2008			
						Revenues:	
\$ 5,108,015	\$ 5,242,151	\$ 4,567,095	\$ 5,249,001	\$ 5,724,336	Taxes		
1,192,130	1,247,192	1,362,534	1,256,335	1,298,983	Licenses and permits		
1,379,809	1,244,380	1,552,544	1,542,526	1,702,254	Fines, forfeitures, and penalties		
41,661,011	42,535,348	47,056,722	47,781,427	50,805,391	Intergovernmental		
308,842	483,585	638,227	863,095	766,263	Investment earnings		
5,262,650	5,899,428	3,773,014	3,991,797	5,398,369	Charges for services		
1,317,383	1,434,142	1,137,830	1,537,576	2,102,917	Miscellaneous		
<u>56,229,840</u>	<u>58,086,226</u>	<u>60,087,966</u>	<u>62,221,757</u>	<u>67,798,513</u>	Total revenues		
						Expenditures:	
5,537,438	5,496,928	3,716,494	4,811,397	4,926,084	General government		
15,640,848	15,983,604	16,931,455	18,933,986	20,810,202	Public protection		
2,491,809	2,471,927	3,248,816	4,740,647	3,580,399	Public ways and facilities		
9,364,177	10,450,745	11,305,877	12,107,165	13,711,761	Health and sanitation		
20,119,080	21,041,392	21,438,426	20,679,837	21,934,963	Public assistance		
452,064	346,602	339,751	363,369	407,464	Education		
1,949,235	2,917,727	1,426,565	956,943	2,025,860	Capital outlay		
						Debt Service:	
430,078	326,984	2,912,623	287,768	366,945	Principal		
158,483	215,048	368,138	383,315	391,281	Interest		
<u>56,143,212</u>	<u>59,250,957</u>	<u>61,688,145</u>	<u>63,264,427</u>	<u>68,154,959</u>	Total expenditures		
86,628	(1,164,731)	(1,600,179)	(1,042,670)	(356,446)	Excess (deficiency) of revenues over (under) expenditures		
						Other financing sources (uses)	
-	2,612,500	2,750,000	-	-	Long-term debt proceeds		
203,590	160,894	-	-	-	Capital lease financing		
1,045,158	373,171	1,206,791	704,487	1,501,002	Transfers in		
(1,045,456)	(373,171)	(1,206,791)	(704,487)	(1,501,002)	Transfers out		
<u>203,292</u>	<u>2,773,394</u>	<u>2,750,000</u>	<u>-</u>	<u>-</u>	Total other financing sources (uses)		
<u>\$ 289,920</u>	<u>\$ 1,608,663</u>	<u>\$ 1,149,821</u>	<u>\$ (1,042,670)</u>	<u>\$ (356,446)</u>	Net change in fund balance		
1.10%	0.97%	5.76%	1.09%	1.16%	Debt services as a percentage of non-capital expenditures		

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

	Fiscal Year					
	2003	2004	2005	2006	2007	2008
Governmental activities program revenues						
Charges for Services						
General government	\$ 4,268,004	\$ 1,519,129	\$ 1,470,151	\$ 1,781,124	\$ 2,574,216	\$ 2,361,479
Public protection	2,575,843	3,359,199	3,597,521	3,990,266	3,805,798	5,095,769
Public ways and facilities	285,938	187,140	109,801	175,329	72,801	276,222
Health and sanitation	152,260	169,125	187,645	389,790	254,944	265,113
Public assistance	6,972	5,642	9,229	31,297	61,985	63,625
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>	<u>8,062,208</u>
Operating grants and contributions						
General government	803,879	441,087	335,248	567,626	786,476	379,948
Public protection	5,836,420	5,467,508	5,964,277	6,095,965	6,162,332	6,666,718
Public ways and facilities	2,612,545	2,678,125	2,300,021	2,932,171	4,438,386	3,382,251
Health and sanitation	8,111,322	9,291,260	9,522,337	11,197,008	10,906,090	13,041,666
Public assistance	18,698,882	19,814,939	20,632,175	21,367,895	20,356,650	21,311,388
Education	-	-	-	2,736	2,691	2,655
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>	<u>44,784,626</u>
Capital grants and contributions						
General government	-	1,343,238	137,500	180,968	18,294	788,490
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>	<u>788,490</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>	<u>53,635,324</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	1,259,297
Hospital	41,240	421	33,094	50	-	-
Airports	301,872	321,559	332,142	378,380	552,488	623,719
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>	<u>1,883,016</u>
Operating grants and contributions						
Landfill	70,836	41,252	40,425	40,120	108,419	33,000
Airports	20,000	34,292	30,300	154,035	31,035	20,000
Subtotal	<u>90,836</u>	<u>75,544</u>	<u>70,725</u>	<u>194,155</u>	<u>139,454</u>	<u>53,000</u>
Capital grants and contributions						
Airports	352,667	58,436	-	-	-	299,205
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>	<u>2,235,221</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>	<u>\$ 55,870,545</u>

In 2008 the County included Children & Families Commission financial data as a blended component unit (previously reported as a discretely presented component unit).

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

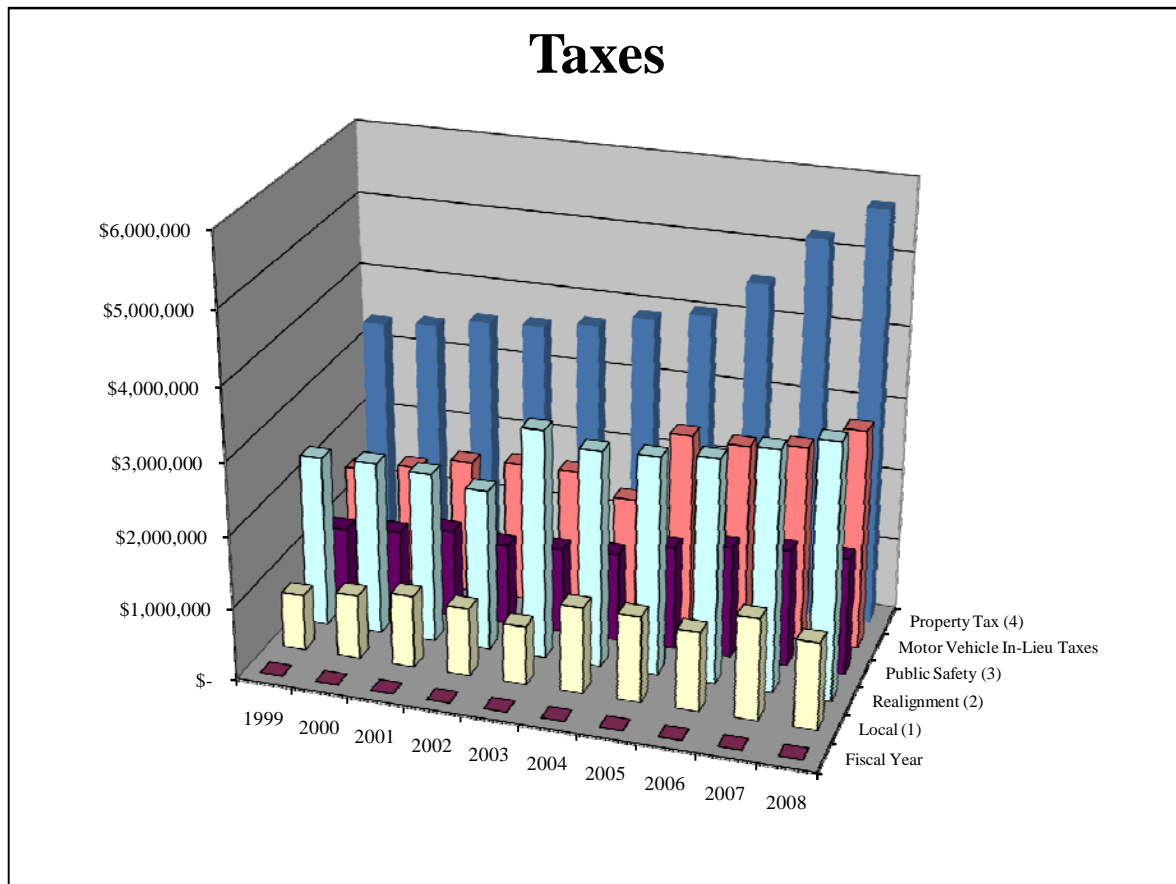
Source: Comprehensive Annual Financial Reports - County of Glenn

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

Sales Tax

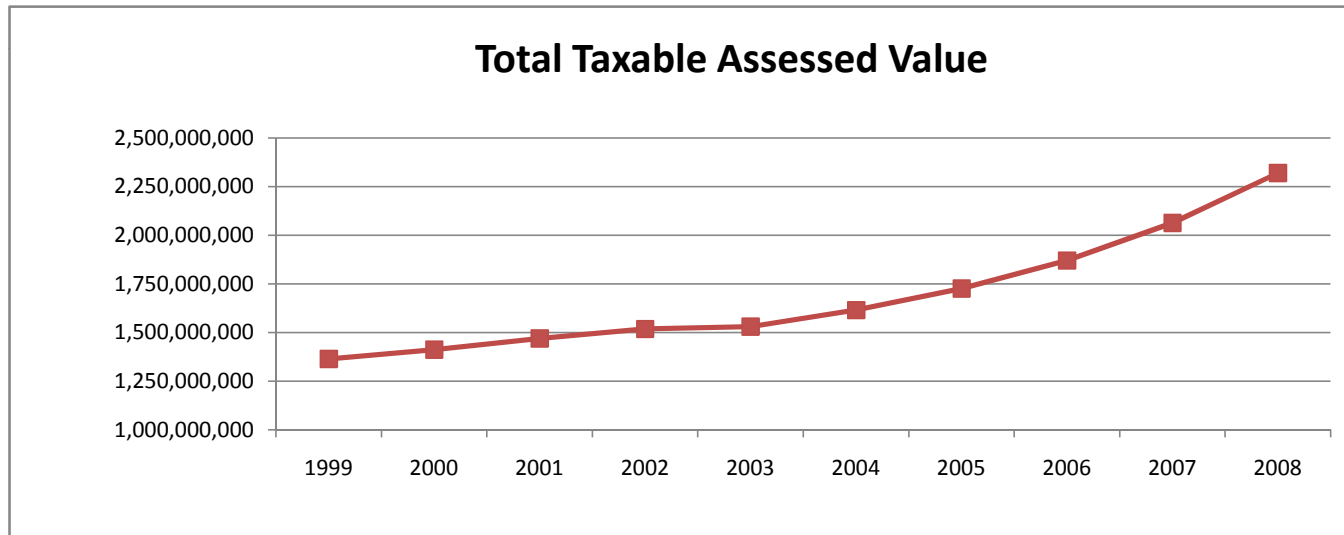
Fiscal Year	Sales Tax			Motor Vehicle	Property Tax (4)
	Local (1)	Realignment (2)	Public Safety (3)	In-Lieu Taxes	
1999	\$ 778,001	\$ 2,378,188	\$ 1,028,683	\$ 1,569,824	\$ 3,367,280
2000	890,206	2,406,117	1,091,221	1,700,464	3,437,461
2001	1,000,108	2,361,793	1,219,002	1,881,198	3,568,786
2002	945,776	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
2008	1,203,372	3,530,018	1,620,093	3,044,219	5,699,176

- (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.
- (4) 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 Secured	Total Unsecured	Less: Tax Exempt Property	Total Taxable Assessed Property	Total Direct Tax Rate
1999	\$ 1,251,258,480	\$ 113,443,434	\$ 1,364,701,914	\$ 56,166,147	\$ 56,096,229	\$ 1,364,771,832	1.00%
2000	1,299,041,076	116,652,327	1,415,693,403	55,030,768	57,783,750	1,412,940,421	1.00%
2001	1,338,149,421	128,812,701	1,466,962,122	61,737,935	58,213,075	1,470,486,982	1.00%
2002	1,385,490,158	124,302,236	1,509,792,394	68,425,944	59,104,642	1,519,113,696	1.00%
2003	1,398,905,903	122,018,922	1,520,924,825	68,261,624	58,262,871	1,530,923,578	1.00%
2004	1,480,635,944	119,095,546	1,599,731,490	72,279,198	55,923,498	1,616,087,190	1.00%
2005	1,581,092,715	127,674,940	1,708,767,655	76,617,575	58,892,880	1,726,492,350	1.00%
2006	1,725,290,096	126,158,013	1,851,448,109	79,399,969	60,391,958	1,870,456,120	1.00%
2007	1,907,913,649	136,557,480	2,044,471,129	84,847,842	65,914,256	2,063,404,715	1.00%
2008	2,157,081,752	140,148,546	2,297,230,298	93,191,770	70,225,190	2,320,196,878	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.

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>
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
2008	1.00000	0.03000	1.03000

(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 Six Years Ago

Taxpayer	Fiscal Year Ended June 30, 2002			Fiscal Year Ended June 30, 2008		
	Assessed Value	Rank	Percentage of Taxable Assessed Value	Assessed Value	Rank	Percentage of Taxable Assessed Value
Venoco Inc	\$ 22,782,071	3	1.50%	\$ 97,171,715	1	4.19%
Johns Manville Intl Inc	82,984,891	1	5.46%	78,240,716	2	3.37%
Pacific Gas & Electric Co	54,541,665	2	3.59%	75,310,796	3	3.25%
Violich Farms Inc				19,135,820	4	0.82%
Big W Ranch Corp	8,395,998	8	0.55%	17,336,771	5	0.75%
Willows Land Invest LLC				15,325,499	6	0.66%
Vintage Production CA LLC	8,861,380	6	0.58%	13,984,617	7	0.60%
Koehnen C F & Sons Orchards				11,325,609	8	0.49%
Nature Coservancy, The				10,722,166	9	0.46%
Land O Lakes Inc	6,519,885	10	0.43%	9,545,667	10	0.41%
Key Production Co Inc	12,015,339	4	0.79%			
Pacific Bell	11,352,456	5	0.75%			
Level 3 Communications LLC	8,566,731	7	0.56%			
Dept Of Veterans Affairs	7,088,061	9	0.47%			
	<u>\$ 200,326,406</u>		<u>14.68%</u>	<u>\$ 348,099,376</u>		<u>15.00%</u>
Net Assessed Value of Taxable Property	<u>\$ 1,519,113,696</u>			<u>\$ 2,320,291,633</u>		

Note: 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
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%	330,260	16,602,851	99.82%
2001	17,173,929	16,399,169	95.5%	751,699	17,150,868	99.87%
2002	17,873,305	17,343,991	97.0%	530,504	17,874,495	100.01%
2003	18,222,869	17,833,019	97.9%	362,564	18,195,583	99.85%
2004	19,233,422	18,965,225	98.6%	242,338	19,207,563	99.87%
2005	20,551,442	20,187,591	98.2%	253,043	20,440,634	99.46%
2006	22,217,663	21,873,919	98.45%	231,839	22,105,758	99.50%
2007	24,570,077	23,933,004	97.41%	304,727	24,237,731	98.65%
2008	28,016,678	26,784,865	95.60%	446	26,785,311	95.60%

Note: 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			
1999	\$ 22,100	\$ -	\$ 2,486,448	\$ 131,729	\$ 286,209	\$ 2,926,486	0.58%	\$ 111
2000	20,400	-	2,943,091	123,365	235,334	3,322,190	0.65%	126
2001	18,700	-	2,402,604	235,000	618,522	3,274,826	0.62%	123
2002	-	-	1,870,871	225,200	472,652	2,568,723	0.48%	95
2003	-	-	1,875,325	214,726	381,827	2,471,878	0.44%	90
2004	-	-	1,648,837	203,287	146,592	1,998,716	0.32%	72
2005	2,612,500	-	1,482,747	190,882	43,916	4,330,045	0.69%	155
2006	72,907	2,750,000	1,182,624	177,511	-	4,183,042	n/a	147
2007	62,918	2,715,000	929,856	163,174	336,641	4,207,589	n/a	146
2008	52,506	2,685,000	619,564	147,871	286,800	3,791,741	n/a	130

n/a - Data is not available

Source: County Comprehensive Annual Financial Reports and the California State University, Chico, Center for Economic Development - Glenn County 2008 Economic and Demographic Profile

COUNTY OF GLENN, CALIFORNIA
 Computation of Direct and Overlapping Bonded Debt
 June 30, 2008

2007-08 Assessed Valuation: \$ 2,320,196,878

	Percentage Applicable to Government	Net General Obligation Bonded Debt Outstanding
Overlapping Tax and Assessment Debt:		
Hamilton Union High School District	100%	\$ 1,050,000
Plaza Unified School District	100%	<u>640,000</u>
Total Overlapping Tax and Assessment Debt		1,690,000

Direct and Overlapping General Fund Obligation Debt:

Glenn County Office of Education Certificates of Participation	100%	<u>2,685,000</u>
Net Combined Total Debt		<u><u>\$ 4,375,000</u></u>

Ratios to 2007-08 Assessed Valuation:

Total Overlapping Tax and Assessment Debt 0.19%

Note: 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
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%
2008	2,320,196,878	29,002,461	-	29,002,461	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
1999	26,315	502,340,000	19,089	6,215	11.3%
2000	26,405	511,494,000	19,371	6,234	8.4%
2001	26,720	526,875,000	19,718	6,167	8.7%
2002	26,979	532,415,000	19,734	6,055	9.6%
2003	27,375	559,189,000	20,427	6,103	10.3%
2004	27,721	616,909,000	22,254	6,063	9.3%
2005	28,026	624,555,000	22,285	5,977	7.4%
2006	28,422	n/a	n/a	5,945	6.3%
2007	28,833	n/a	n/a	5,907	7.4%
2008	29,195	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 2008 Economic and Demographic Profile

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

Company or Organization	As of June 30, 2001			As of June 30, 2008		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment*
County of Glenn	523	1	3.10%	534	1	4.85%
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>1,603</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, 2008

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 7,353 (2008)
Willows - Population 6,502 (2008)
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

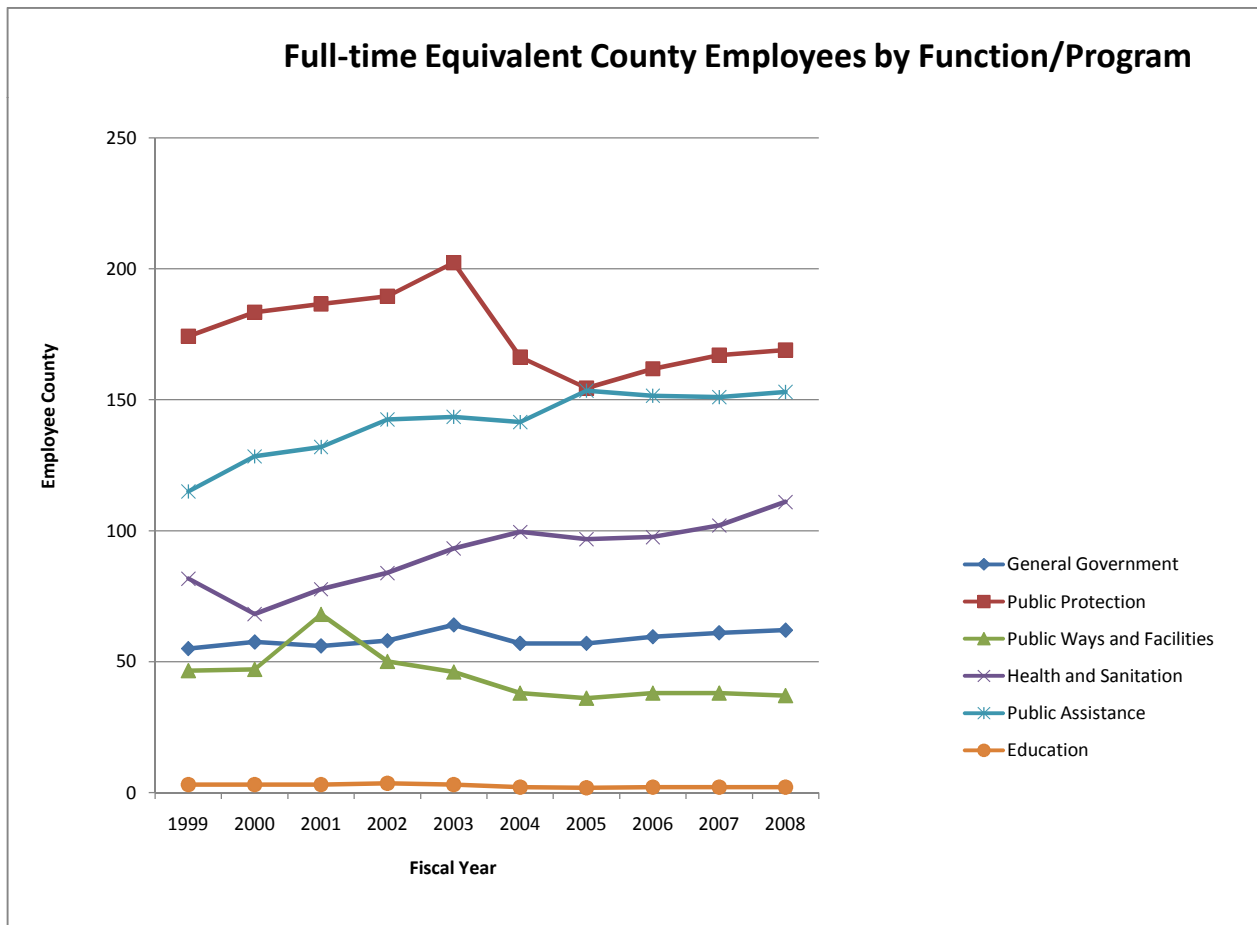
**County Employees
at June 30:**

Year	Number of Employees	Percent of Increase/ (Decrease)
1999	475	4%
2000	487	3%
2001	523	7%
2002	527	1%
2003	552	5%
2004	504	-9%
2005	499	-1%
2006	510	2%
2007	521	2%
2008	534	2%

Source: Glenn County Department of Finance

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

Function/Program	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Government	55	58	56	58	64	57	57	60	61	62
Public Protection	174	183	187	189	202	166	154	162	167	169
Public Ways & Facilities	47	47	68	50	46	38	36	38	38	37
Health & Sanitation	82	68	78	84	93	100	97	98	102	111
Public Assistance	115	128	132	143	144	142	154	152	151	153
Education	3	3	3	4	3	2	2	2	2	2
Total full-time equivalent employees	475	487	523	527	552	504	499	510	521	534



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

Governmental Activities

Function/Program	2003	2004	2005	2006	2007	2008
General government						
Law library	1	1	1	1	1	1
Public protection						
Fire stations (under the BOS)	4	4	4	4	4	4
Juvenile center	1	1	1	1	1	1
Sheriff headquarters	1	1	1	1	1	1
Sheriff stations	2	2	2	2	2	2
Jail	1	1	1	1	1	1
Public ways and facilities						
Pavement (miles)	863	863	863	863	863	863
Airports	2	2	2	2	2	2
Health and sanitation						
Clinics	2	2	2	2	2	2
Landfills	1	1	1	1	1	1
Public assistance						
Employment and training center	2	2	2	2	2	2
Education						
Libraries - (not County owned but County does provide some funding)	5	5	5	5	5	5

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

Source - Glenn County Department of Finance

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

	2003	2004	Fiscal Year 2005	2006	2007	2008
General Government						
<i>Finance</i>						
Number of checks written	18,455	16,019	15,465	16,066	16,014	16,455
<i>Assessor</i>						
Total number of assessment roll units:						
Secured	17,736	17,892	18,003	18,500	14,495	15,469
Unsecured	1,728	1,773	3,162	3,403	1,864	1,987
<i>Elections</i>						
Number of registered voters	11,235	11,560	12,028	11,753	11,755	11,868
Public Protection						
<i>Sheriff</i>						
Number of cases written	2,905	2,690	3,312	3,601	3,834	4,622
Number of computer aided dispatch calls	2,912	2,993	3,421	3,395	3,271	3,443
Number of citations issued	284	235	180	193	179	170
Average daily inmate population	81	131	127	144	125	118
<i>Probation</i>						
Number of cases - adult	n/a	n/a	879	908	1,308	1,179
Number of cases - juvenile	n/a	n/a	147	164	221	198
Average daily inmate population - Juvenile Hall	n/a	n/a	12	24	22	22
<i>District Attorney</i>						
Number of cases received	2,076	2,470	2,745	3,071	2,793	2,750
<i>Child Support</i>						
Number of open cases at fiscal year end	2,108	2,139	2,232	2,260	2,369	2,347
<i>Animal Control</i>						
Number of dog licenses issued	2,417	2,351	2,717	2,382	2,325	2,746
Number of animals tested for rabies	157	101	98	107	55	70
Number of animals impounded	817	731	648	686	736	905
<i>Public Guardian</i>						
Number of conservatorships	37	38	34	37	39	46
<i>Planning and Public Works Agency Building Inspector Division</i>						
Number of building permits issued	537	572	476	582	524	604
<i>Air Pollution Control District</i>						
Number of permits to operate issued	280	295	327	361	272	286
<i>Clerk-Recorder</i>						
Number of documents recorded and filed	11,253	12,856	12,845	13,443	11,357	9,298
Public Ways and Facilities						
<i>Planning and Public Works Agency Road Division</i>						
Number of road miles maintained	863	863	863	863	863	863
Number of registered vehicles	31,093	31,314	32,174	33,372	33,340	33,237

n/a - Data is not available

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

Source - Glenn County departments

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

	Fiscal Year					
	2003	2004	2005	2006	2007	2008
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	480
Number of clients served - youth (ages 6-20)	231	285	347	293	264	280
Number of clients served - early intervention (ages 0-5)	10	21	48	56	35	30
<i>Health Services Agency - Public Health Division</i>						
Child health and disability prevention exams	2,506	2,682	2,873	2,855	2,775	2,855
California childrens' services cases	219	291	286	289	291	262
TB case management	59	41	30	32	35	13
Women, infants and children participants	1,349	1,375	1,392	1,434	1,429	1,465
Immunizations including TB tests	3,390	2,960	2,645	3,315	3,759	4,382
Field nursing home visits	195	201	290	298	327	300
Pregnancy tests	315	227	200	182	163	160
AFLP/Cal Learn caseload	63	91	81	56	61	69
Number of births	382	388	398	405	394	476
<i>Health Services Agency - Environmental Health Division</i>						
Number of sewage disposal system permits	92	82	82	89	58	49
Number of drinking water well permits	92	87	102	106	67	90
Number of food facilities inspected	154	160	157	174	179	178
<i>Health Services Agency - Alcohol & Drug Division</i>						
Community recovery center clients	122	126	114	99	126	102
Perinatal clients	49	46	28	32	44	26
Drug court clients	84	58	45	46	56	59
Proposition 36 clients	83	97	74	78	136	129
Teen clients	50	38	26	17	27	34
Public Assistance						
<i>Human Resource Agency</i>						
<i>Public Assistance/Safety Net Services</i>						
Case aid cases (excluding general assistance)	456	1,047	698	671	620	657
General Assistance cases	31	37	38	32	31	33
Food Stamp cases	716	753	843	871	782	861
In-Home Supportive Services cases	395	426	412	377	382	398
Medi-Cal & CMSP cases	2,167	2,053	2,115	2,164	2,118	2,154
Child Welfare ongoing cases	117	137	129	120	142	144
<i>Employment Services - CalWORKs</i>						
Persons entered into employment	132	96	108	154	133	150
Persons discontinued cash aid due to employment	60	58	40	60	59	91
<i>Self-Sufficiency/Safety Net Services</i>						
Work force investment act (WIA) clients logged for	2,616	2,498	1,524	8,110	7,445	6,686
WIA job tips distributed	22,788	19,421	19,875	19,047	18,078	20,098
Energy assistance program, number of households	n/a	2,538	1,645	1,004	969	1,890
Food bank services participants	3,996	5,674	5,387	2,916	2,468	4,533
Section 8 housing assistance	n/a	134	131	143	142	132
Homeless assistance, # of bed nights	4,440	4,619	3,873	2,571	4,344	6,340
Family support services cases	8,436	13,912	18,510	21,895	13,453	9,909
Onsite visits (Willows and Orland offices)	59,592	62,644	43,581	42,545	45,204	47,485

n/a - Data is not available

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

Source - Glenn County departments



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