

**COUNTY OF GLENN,
CALIFORNIA**



**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2013**

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF GLENN
Annual Financial Report
For the Year Ended June 30, 2013

Table of Contents

	Page
INTRODUCTORY SECTION	
County Officials.....	i
FINANCIAL SECTION	
Independent Auditor’s Report.....	1-3
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position.....	4
Statement of Activities.....	5
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet.....	6
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position - Governmental Activities.....	7
Statement of Revenues, Expenditures, and Changes in Fund Balances.....	8
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities - Governmental Activities.....	9
Proprietary Funds:	
Statement of Net Position.....	10-11
Statement of Revenues, Expenses, and Changes in Net Position.....	12
Statement of Cash Flows.....	13-14
Fiduciary Funds:	
Statement of Fiduciary Net Position.....	15
Statement of Changes in Fiduciary Net Position.....	16
Notes to Basic Financial Statements.....	17-49
Required Supplementary Information (Unaudited):	
Schedule of Funding Progress - Pension.....	50
Schedule of Funding Progress - Other Postemployment Benefits (OPEB).....	50-51
Budgetary Comparison Schedule - Budgetary Basis - General Fund.....	52-53
Budgetary Comparison Schedule - Community Action Agency.....	54
Budgetary Comparison Schedule - Road.....	55
Budgetary Comparison Schedule - Mental Health Services Act.....	56
Budgetary Comparison Schedule - Superior Regional Workforce Education.....	57
Note to Budgetary Comparison Schedules.....	58

COUNTY OF GLENN
Annual Financial Report
For the Year Ended June 30, 2013

Table of Contents

	Page
FINANCIAL SECTION (CONTINUED)	
Combining Nonmajor Fund Statements:	
Nonmajor Governmental Funds:	
Combining Balance Sheet.....	59
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.	60
Special Revenue Funds:	
Combining Balance Sheet.	61-64
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.	65-68
Capital Projects Funds:	
Combining Balance Sheet.	69
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.	70
Debt Service Funds:	
Combining Balance Sheet.	71
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.	72
Internal Service Funds:	
Combining Statement of Net Position.	73
Combining Statement of Revenues, Expenses, and Changes in Net Position.	74
Combining Statement of Cash Flows.	75-76
Fiduciary Funds:	
Investment Trust Funds:	
Combining Statement of Fiduciary Net Position.	77
Combining Statement of Changes in Fiduciary Net Position..	78
Private Purpose Trust Funds:	
Combining Statement of Fiduciary Net Position.	79
Combining Statement of Changes in Fiduciary Net Position..	80
Agency Funds:	
Combining Statement of Assets and Liabilities.	81
Combining Statement of Changes in Assets and Liabilities.	82

INTRODUCTORY SECTION

- **County Officials**

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF GLENN
County Officials
For the Year Ended June 30, 2013

ELECTED OFFICIALS

Supervisor, District 1. John Viegas
Supervisor, District 2. Dwight Foltz
Supervisor, District 3. Steve Soeth
Supervisor, District 4. Michael Murray
Supervisor, District 5. Leigh W. McDaniel

Assessor/Clerk-Recorder/Elections. Sheryl Thur
District Attorney. Robert Maloney
Sheriff/Coroner. Larry Jones
Superintendent of Schools. Tracey Quarne
Superior Court Judge. Donald Cole Byrd
Superior Court Judge. Peter Twede

APPOINTIVE OFFICERS

Agricultural Commissioner. Jim Donnelly
Child Support Services. Dawn Mayer
Cooperative Extension. Jody Samons, Interim
County Counsel. Huston T. Carlyle
Director of Finance. Edward J. Lamb
Health Services Director. Scott Gruendl
Human Resource Agency. Scott Gruendl
Personnel Director. Jamie Cannon
Probation Officer. Brandon Thompson
Public Administrator/Guardian. Jeannie Rakestraw
Planning and Public Works Director. Vacant
Veteran's Service Officer. Brandon Thompson

THIS PAGE INTENTIONALLY LEFT BLANK

FINANCIAL SECTION

- **Independent Auditor's Report**
- **Basic Financial Statements**
- **Required Supplementary Information**
- **Combining Nonmajor Fund Statements**

THIS PAGE INTENTIONALLY LEFT BLANK

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors and Grand Jury
County of Glenn
Willows, California

Report on the Financial Statements

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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Board of Supervisors and Grand Jury
County of Glenn
Willows, California

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 2A to the basic financial statements, errors were detected in prior year net position/fund balance. The correction of these errors resulted in the restatement of beginning net position/fund balance for the year ended June 30, 2013. Our opinion is not modified with respect to this matter.

As described in Note 1P to the financial statements, in 2013, the County implemented Governmental Accounting Standards Board (GASB) Statements No. 60, 61, 62, 63 and 66 and implemented GASB 65 in advance during the fiscal year 2013. Among these new GASB Statements, GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position; and GASB Statement No. 65, Items Previously Reported as Assets and Liabilities, have significant impact over the County of Glenn's financial statements. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Funding Progress, and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis report that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section and combining nonmajor fund statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

To the Board of Supervisors and Grand Jury
County of Glenn
Willows, California

The combining nonmajor fund statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 25, 2014, 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 grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

A handwritten signature in cursive script, appearing to read "Smith & Newell", written in black ink.

Smith & Newell CPAs
Yuba City, California
March 25, 2014

THIS PAGE INTENTIONALLY LEFT BLANK

Basic Financial Statements

- **Government-Wide Financial Statements**

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF GLENN
Statement of Net Position
June 30, 2013

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 15,368,641	\$ 5,747,489	\$ 21,116,130
Receivables:			
Accounts	1,727,528	240,318	1,967,846
Intergovernmental	7,188,905	-	7,188,905
Interest	10,936	4,864	15,800
Prepaid costs	96,485	5,000	101,485
Due from other agencies	225,823	3,899	229,722
Internal balances	38,815	(38,815)	-
Inventory	255,765	18,212	273,977
Loans receivable	2,755,849	-	2,755,849
Capital assets:			
Non-depreciable	1,887,545	743,846	2,631,391
Depreciable, net	36,137,139	1,236,157	37,373,296
Total capital assets	<u>38,024,684</u>	<u>1,980,003</u>	<u>40,004,687</u>
Total Assets	<u>65,693,431</u>	<u>7,960,970</u>	<u>73,654,401</u>
LIABILITIES			
Accounts payable	2,108,419	86,103	2,194,522
Accrued salaries and benefits	502,843	11,480	514,323
Interest payable	39,383	4,957	44,340
Deposits payable	14,374	27,159	41,533
Unearned revenue	5,944,336	13	5,944,349
Long-term liabilities:			
Due within one year	211,682	84,898	296,580
Due in more than one year	15,010,896	12,747,555	27,758,451
Total Liabilities	<u>23,831,933</u>	<u>12,962,165</u>	<u>36,794,098</u>
NET POSITION			
Net investment in capital assets	34,641,669	1,488,042	36,129,711
Restricted for:			
General government	442,844	-	442,844
Public protection	3,680,288	-	3,680,288
Public ways & facilities	2,254,173	-	2,254,173
Health & sanitation	1,306,122	-	1,306,122
Public assistance	5,006,005	-	5,006,005
Education	467,540	-	467,540
Capital projects	731,928	-	731,928
Debt service	20,750	-	20,750
Unrestricted	(6,689,821)	(6,489,237)	(13,179,058)
Total Net Position (Deficit)	<u>\$ 41,861,498</u>	<u>\$ (5,001,195)</u>	<u>\$ 36,860,303</u>

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

COUNTY OF GLENN
Statement of Activities
For the Year Ended June 30, 2013

<u>Functions/Programs:</u>	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 4,239,562	\$ 1,014,586	\$ 989,458	26,964
Public protection	22,368,454	4,367,977	9,346,238	32
Public ways and facilities	4,312,262	663,223	600,778	3,011,356
Health and sanitation	13,870,132	1,055,228	11,997,740	355,710
Public assistance	26,029,577	4,076,575	20,011,251	-
Education	434,324	4,538	2,403	-
Interest on long-term debt	484,130	-	-	-
Total Governmental Activities	<u>71,738,441</u>	<u>11,182,127</u>	<u>42,947,868</u>	<u>3,394,062</u>
Business-type activities:				
Solid waste	1,895,780	1,986,051	40,000	7,886
Airport	592,841	526,191	221,051	-
Total Business-Type Activities	<u>2,488,621</u>	<u>2,512,242</u>	<u>261,051</u>	<u>7,886</u>
Total	<u>\$ 74,227,062</u>	<u>\$ 13,694,369</u>	<u>\$ 43,208,919</u>	<u>\$ 3,401,948</u>

General revenues:

Taxes:
 Property taxes
 Sales and use taxes
 Real property transfer taxes
 Other taxes
Franchise fees
Grants and contributions - unrestricted
Interest and investment earnings
Miscellaneous
Sale of assets

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position (Deficit) - Beginning

Prior period adjustment

Net Position (Deficit) - Beginning, Restated

Net Position (Deficit) - Ending

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

**Net (Expense) Revenue and
Changes in Net Position**

Governmental Activities	Business- Type Activities	Total
\$ (2,208,554)	\$ -	\$ (2,208,554)
(8,654,207)	-	(8,654,207)
(36,905)	-	(36,905)
(461,454)	-	(461,454)
(1,941,751)	-	(1,941,751)
(427,383)	-	(427,383)
(484,130)	-	(484,130)
<u>(14,214,384)</u>	<u>-</u>	<u>(14,214,384)</u>
-	138,157	138,157
-	154,401	154,401
-	292,558	292,558
<u>(14,214,384)</u>	<u>292,558</u>	<u>(13,921,826)</u>
5,691,883	-	5,691,883
691,604	-	691,604
123,546	-	123,546
23,080	-	23,080
540,985	-	540,985
3,229,320	-	3,229,320
83,779	12,351	96,130
3,137,680	202,131	3,339,811
197,416	-	197,416
(29,797)	29,797	-
<u>13,689,496</u>	<u>244,279</u>	<u>13,933,775</u>
<u>(524,888)</u>	<u>536,837</u>	<u>11,949</u>
41,432,869	(5,538,032)	35,894,837
953,517	-	953,517
<u>42,386,386</u>	<u>(5,538,032)</u>	<u>36,848,354</u>
<u>\$ 41,861,498</u>	<u>\$ (5,001,195)</u>	<u>\$ 36,860,303</u>

THIS PAGE INTENTIONALLY LEFT BLANK

Basic Financial Statements

- **Fund Financial Statements**

THIS PAGE INTENTIONALLY LEFT BLANK

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF GLENN
Balance Sheet
Governmental Funds
June 30, 2013

	General Fund	Community Action Agency	Road	Mental Health Services Act	Superior Regional Workforce Education
ASSETS					
Cash and investments	\$ 3,181,731	\$ 253,639	\$ 1,518,515	\$ 1,412,480	\$ 2,872,371
Receivables:					
Accounts	796,176	770,813	5,241	-	-
Intergovernmental	4,078,173	659,538	913,697	228,611	-
Interest	1,334	238	1,387	1,420	2,521
Prepaid costs	81,087	575	168	-	-
Due from other funds	12,511,981	12,031	323,628	263,966	-
Inventory	-	194,096	30,164	-	-
Advances to other funds	1,271,001	-	-	-	-
Loans receivable	10,000	2,745,849	-	-	-
Total Assets	\$ 21,931,483	\$ 4,636,779	\$ 2,792,800	\$ 1,906,477	\$ 2,874,892
LIABILITIES					
Accounts payable	\$ 1,563,458	\$ 147,214	\$ 283,611	\$ -	\$ 32,803
Accrued salaries and benefits	347,355	34,306	40,268	-	-
Interest payable	163	-	-	-	-
Deposits payable	1,852	1,527	-	-	-
Due to other funds	11,691,288	286,403	216,921	44,767	311
Unearned revenue	850,227	472,008	-	1,773,200	2,841,778
Advances from other funds	788,000	250,000	-	-	-
Total Liabilities	15,242,343	1,191,458	540,800	1,817,967	2,874,892
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	1,403,908	-	-	-	-
Total Deferred Inflows of Resources	1,403,908	-	-	-	-
FUND BALANCES					
Nonspendable	1,352,088	194,671	30,332	-	-
Restricted	2,179,436	3,250,650	2,221,668	88,510	-
Assigned	-	-	-	-	-
Unassigned	1,753,708	-	-	-	-
Total Fund Balances	5,285,232	3,445,321	2,252,000	88,510	-
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 21,931,483	\$ 4,636,779	\$ 2,792,800	\$ 1,906,477	\$ 2,874,892

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

Other Governmental Funds	Total
\$ 4,587,023	\$ 13,825,759
53,211	1,625,441
1,308,886	7,188,905
2,635	9,535
189	82,019
314,073	13,425,679
-	224,260
-	1,271,001
-	2,755,849
<u>\$ 6,266,017</u>	<u>\$ 40,408,448</u>
\$ 39,250	\$ 2,066,336
20,535	442,464
39,220	39,383
10,995	14,374
999,345	13,239,035
4,701	5,941,914
237,200	1,275,200
<u>1,351,246</u>	<u>23,018,706</u>
<u>382</u>	<u>1,404,290</u>
<u>382</u>	<u>1,404,290</u>
189	1,577,280
4,898,183	12,638,447
20,750	20,750
(4,733)	1,748,975
<u>4,914,389</u>	<u>15,985,452</u>
<u>\$ 6,266,017</u>	<u>\$ 40,408,448</u>

COUNTY OF GLENN
Reconciliation of the Governmental Funds Balance Sheet to the
Government-Wide Statement of Net Position - Governmental Activities
June 30, 2013

Total Fund Balance - Total Governmental Funds	\$15,985,452
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheets.	36,659,156
Other long-term assets are not available to pay for current period expenditures and therefore, are reported as unavailable revenue in the governmental funds.	1,404,290
Certain liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds.	
Certificates of participation	(2,525,000)
Loans payable	(620,144)
Capital leases	(225,070)
Compensated absences	(1,476,446)
Net OPEB obligation	(10,189,355)
Internal service funds are used by management to charge the cost of certain activities, such as insurance and equipment maintenance and operations, to individual funds. The assets and liabilities of the internal service funds must be added to the statement of net position.	<u>2,848,615</u>
Net Position of Governmental Activities	<u><u>\$41,861,498</u></u>

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

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF GLENN
Statement of Revenues, Expenditures, and
Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2013

	<u>General Fund</u>	<u>Community Action Agency</u>	<u>Road</u>	<u>Mental Health Services Act</u>	<u>Superior Regional Workforce Education</u>
REVENUES					
Taxes	\$ 5,535,893	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	902,718	-	14,044	-	-
Fines and forfeitures	1,495,853	-	-	-	-
Use of money and property	4,071	28,386	8,415	3,836	6,874
Intergovernmental revenues	35,993,140	1,642,218	3,737,585	1,898,490	465,717
Charges for services	3,403,012	3,973,416	651,226	-	-
Other revenues	1,054,583	1,992,563	12,598	-	-
Total Revenues	<u>48,389,270</u>	<u>7,636,583</u>	<u>4,423,868</u>	<u>1,902,326</u>	<u>472,591</u>
EXPENDITURES					
Current:					
General government	2,740,092	-	-	-	-
Public protection	18,857,788	-	-	-	-
Public ways and facilities	-	-	3,668,414	-	-
Health and sanitation	12,605,867	-	-	10,071	472,591
Public assistance	18,097,301	7,155,600	-	-	-
Education	379,516	-	-	-	-
Debt service:					
Principal	-	-	113,467	-	-
Interest and other charges	-	365,174	4,221	-	-
Capital outlay	425,306	-	879,571	-	-
Total Expenditures	<u>53,105,870</u>	<u>7,520,774</u>	<u>4,665,673</u>	<u>10,071</u>	<u>472,591</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,716,600)</u>	<u>115,809</u>	<u>(241,805)</u>	<u>1,892,255</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Issuance of debt	-	27,881	-	-	-
Sale of capital assets	318,517	-	1,109	-	-
Transfers in	16,738,781	-	-	-	-
Transfers out	(10,493,758)	-	-	(1,892,254)	-
Total Other Financing Sources (Uses)	<u>6,563,540</u>	<u>27,881</u>	<u>1,109</u>	<u>(1,892,254)</u>	<u>-</u>
Net Change in Fund Balances	<u>1,846,940</u>	<u>143,690</u>	<u>(240,696)</u>	<u>1</u>	<u>-</u>
Fund Balances - Beginning	3,438,292	2,699,598	2,492,696	88,509	-
Prior period adjustment	-	602,033	-	-	-
Fund Balances - Beginning, Restated	<u>3,438,292</u>	<u>3,301,631</u>	<u>2,492,696</u>	<u>88,509</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 5,285,232</u>	<u>\$ 3,445,321</u>	<u>\$ 2,252,000</u>	<u>\$ 88,510</u>	<u>\$ -</u>

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

Other Governmental Funds	Total
\$ 302,616	\$ 5,838,509
229,780	1,146,542
12,563	1,508,416
25,491	77,073
7,339,180	51,076,330
1,040,500	9,068,154
77,936	3,137,680
<u>9,028,066</u>	<u>71,852,704</u>
36,165	2,776,257
2,561,521	21,419,309
93,667	3,762,081
422,274	13,510,803
290,744	25,543,645
-	379,516
98,728	212,195
113,567	482,962
99,144	1,404,021
<u>3,715,810</u>	<u>69,490,789</u>
<u>5,312,256</u>	<u>2,361,915</u>
-	27,881
17,500	337,126
483,375	17,222,156
(4,865,941)	(17,251,953)
<u>(4,365,066)</u>	<u>335,210</u>
<u>947,190</u>	<u>2,697,125</u>
3,838,756	12,557,851
128,443	730,476
<u>3,967,199</u>	<u>13,288,327</u>
<u>\$ 4,914,389</u>	<u>\$ 15,985,452</u>

COUNTY OF GLENN
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Government-Wide Statement of Activities - Governmental Activities
For the Year Ended June 30, 2013

Net Change in Fund Balances - Total Governmental Funds	\$ 2,697,125
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Expenditures for capital outlay	1,404,021
Less current year depreciation	(2,000,076)
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the net cost of the capital assets disposed. Proceeds from the sale of capital assets were \$337,126.	
	(139,711)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Proceeds from issuance of debt	(27,881)
Principal retirements	212,195
Some revenues reported in the statement of activities will not be collected for several months after the County's year end and do not provide current financial resources and therefore are not reported as revenues in the governmental funds.	
Change in unavailable revenue	(928,226)
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 the governmental funds.	
Change in compensated absences	62,452
Change in net OPEB obligation	(2,219,129)
Internal service funds are used by management to charge the cost of certain activities, such as insurance and equipment maintenance and operations, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities.	
	414,342
Change in Net Position of Governmental Activities	\$ (524,888)

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

COUNTY OF GLENN
Statement of Net Position
Proprietary Funds
June 30, 2013

	Business-Type Activities Enterprise Funds			Totals	Governmental Activities
	Solid Waste Operating	Solid Waste Closure	Airport		Internal Service Funds
ASSETS					
Current Assets:					
Cash and investments	\$ 1,780,865	\$ 3,829,764	\$ 136,860	\$ 5,747,489	\$ 1,542,882
Receivables:					
Accounts	236,170	-	4,148	240,318	102,087
Interest	1,418	3,361	85	4,864	1,401
Prepaid costs	5,000	-	-	5,000	14,466
Due from other funds	5,369	750,000	1,831	757,200	474,316
Inventory	-	-	18,212	18,212	31,505
Total Current Assets	<u>2,028,822</u>	<u>4,583,125</u>	<u>161,136</u>	<u>6,773,083</u>	<u>2,166,657</u>
Noncurrent Assets:					
Advances to other funds	7,700	-	-	7,700	-
Capital assets:					
Nondepreciable	642,519	-	101,327	743,846	-
Depreciable, net	203,282	-	1,032,875	1,236,157	1,365,528
Total Noncurrent Assets	<u>853,501</u>	<u>-</u>	<u>1,134,202</u>	<u>1,987,703</u>	<u>1,365,528</u>
Total Assets	<u>2,882,323</u>	<u>4,583,125</u>	<u>1,295,338</u>	<u>8,760,786</u>	<u>3,532,185</u>
LIABILITIES					
Current Liabilities:					
Accounts payable	72,368	-	13,735	86,103	42,083
Accrued salaries and benefits	8,991	-	2,489	11,480	60,379
Interest payable	3,611	-	1,346	4,957	-
Deposits payable	-	-	27,159	27,159	-
Due to other funds	786,661	-	13,155	799,816	392,123
Unearned revenue	13	-	-	13	2,422
Compensated absences	253	-	-	253	10,146
Capital leases	63,548	-	-	63,548	5,940
Loans	-	-	21,097	21,097	-
Total Current Liabilities	<u>935,445</u>	<u>-</u>	<u>78,981</u>	<u>1,014,426</u>	<u>513,093</u>
Noncurrent Liabilities:					
Compensated absences	28,275	-	5,159	33,434	163,616
Capital leases	371,542	-	-	371,542	6,861
Loans	-	-	35,774	35,774	-
Closure/postclosure liability	-	12,122,809	-	12,122,809	-
Net OPEB obligation	164,375	-	19,621	183,996	-
Total Noncurrent Liabilities	<u>564,192</u>	<u>12,122,809</u>	<u>60,554</u>	<u>12,747,555</u>	<u>170,477</u>
Total Liabilities	<u>\$ 1,499,637</u>	<u>\$ 12,122,809</u>	<u>\$ 139,535</u>	<u>\$ 13,761,981</u>	<u>\$ 683,570</u>

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

Continued (Page 1 of 2)

COUNTY OF GLENN
Statement of Net Position
Proprietary Funds
June 30, 2013

	Business-Type Activities Enterprise Funds			Governmental Activities	
	Solid Waste Operating	Solid Waste Closure	Airport	Totals	Internal Service Funds
NET POSITION					
Net investment in capital assets	\$ 410,711	\$ -	\$ 1,077,331	\$ 1,488,042	\$ 1,352,727
Unrestricted	971,975	(7,539,684)	78,472	(6,489,237)	1,495,888
Total Net Position (Deficit)	\$ 1,382,686	\$ (7,539,684)	\$ 1,155,803	\$ (5,001,195)	\$ 2,848,615

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

Continued (Page 2 of 2)

COUNTY OF GLENN
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2013

	Business-Type Activities Enterprise Funds			Totals	Governmental Activities
	Solid Waste Operating	Solid Waste Closure	Airport		Internal Service Funds
OPERATING REVENUES					
Charges for services	\$ 1,986,051	\$ -	\$ 274,961	\$ 2,261,012	\$ 5,864,406
Rents and concessions	-	-	251,230	251,230	-
Other revenues	195,298	-	6,833	202,131	59,515
Total Operating Revenues	<u>2,181,349</u>	<u>-</u>	<u>533,024</u>	<u>2,714,373</u>	<u>5,923,921</u>
OPERATING EXPENSES					
Salaries and benefits	522,405	-	66,160	588,565	3,655,412
Services and supplies	826,094	467,257	447,506	1,740,857	1,782,599
Depreciation	52,447	-	74,187	126,634	266,436
Total Operating Expenses	<u>1,400,946</u>	<u>467,257</u>	<u>587,853</u>	<u>2,456,056</u>	<u>5,704,447</u>
Operating Income (Loss)	<u>780,403</u>	<u>(467,257)</u>	<u>(54,829)</u>	<u>258,317</u>	<u>219,474</u>
NON-OPERATING REVENUES (EXPENSES)					
Intergovernmental revenues	40,000	-	221,051	261,051	114,750
Interest income	3,321	8,828	202	12,351	6,706
Gain (loss) on sale of capital assets	-	-	-	-	74,580
Interest expense	(27,577)	-	(4,988)	(32,565)	(1,168)
Total Non-Operating Revenues (Expenses)	<u>15,744</u>	<u>8,828</u>	<u>216,265</u>	<u>240,837</u>	<u>194,868</u>
Income (Loss) Before Contributions and Transfers	<u>796,147</u>	<u>(458,429)</u>	<u>161,436</u>	<u>499,154</u>	<u>414,342</u>
Capital contribution	7,886	-	-	7,886	-
Transfers in	-	750,000	29,797	779,797	-
Transfers out	(750,000)	-	-	(750,000)	-
Change in Net Position	<u>54,033</u>	<u>291,571</u>	<u>191,233</u>	<u>536,837</u>	<u>414,342</u>
Total Net Position (Deficit) - Beginning	<u>1,328,653</u>	<u>(7,831,255)</u>	<u>964,570</u>	<u>(5,538,032)</u>	<u>2,211,232</u>
Prior period adjustment	-	-	-	-	223,041
Total Net Position (Deficit) - Beginning, Restated	<u>1,328,653</u>	<u>(7,831,255)</u>	<u>964,570</u>	<u>(5,538,032)</u>	<u>2,434,273</u>
Total Net Position (Deficit) - Ending	<u>\$ 1,382,686</u>	<u>\$ (7,539,684)</u>	<u>\$ 1,155,803</u>	<u>\$ (5,001,195)</u>	<u>\$ 2,848,615</u>

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

COUNTY OF GLENN
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2013

	Business-Type Activities Enterprise Funds			Totals	Governmental Activities
	Solid Waste Operating	Solid Waste Closure	Airport		Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 2,054,029	\$ -	\$ 557,761	\$ 2,611,790	\$ 5,882,325
Payments to suppliers	(805,865)	-	(454,137)	(1,260,002)	(1,754,069)
Payments to employees	(486,361)	-	(62,508)	(548,869)	(3,711,069)
Net Cash Provided (Used) by Operating Activities	<u>761,803</u>	<u>-</u>	<u>41,116</u>	<u>802,919</u>	<u>417,187</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Grants and other receipts	40,000	-	221,051	261,051	114,750
Interfund loan repayments received	9,907	-	-	9,907	4,232
Interfund loans received	776,222	-	10,867	787,089	72,816
Interfund loans made	-	(750,000)	(1,831)	(751,831)	(201,339)
Interfund loans repaid	-	-	-	-	(10,382)
Transfers from other funds	-	750,000	-	750,000	-
Transfers to other funds	(750,000)	-	-	(750,000)	-
Net Cash Provided (Used) by Noncapital Financing Activities	<u>76,129</u>	<u>-</u>	<u>230,087</u>	<u>306,216</u>	<u>(19,923)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	(19,185)	-	(231,461)	(250,646)	(455,088)
Proceeds from sale of capital assets	-	-	-	-	76,303
Proceeds from issuance of debt	-	-	-	-	18,027
Principal paid on capital debt	(60,068)	-	(20,132)	(80,200)	(17,171)
Interest paid on capital debt	(23,966)	-	(3,642)	(27,608)	(1,168)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(103,219)</u>	<u>-</u>	<u>(255,235)</u>	<u>(358,454)</u>	<u>(379,097)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends	3,262	10,679	257	14,198	7,231
Net Cash Provided (Used) by Investing Activities	<u>3,262</u>	<u>10,679</u>	<u>257</u>	<u>14,198</u>	<u>7,231</u>
Net Increase (Decrease) in Cash and Cash Equivalents	737,975	10,679	16,225	764,879	25,398
Balances - Beginning	<u>1,042,890</u>	<u>3,819,085</u>	<u>120,635</u>	<u>4,982,610</u>	<u>1,517,484</u>
Balances - Ending	<u>\$ 1,780,865</u>	<u>\$ 3,829,764</u>	<u>\$ 136,860</u>	<u>\$ 5,747,489</u>	<u>\$ 1,542,882</u>

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

(Continued Page 1 of 2)

COUNTY OF GLENN
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2013

	Business-Type Activities Enterprise Funds			Totals	Governmental Activities
	Solid Waste Operating	Solid Waste Closure	Airport		Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ 780,403	\$ (467,257)	\$ (54,829)	\$ 258,317	\$ 219,474
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	52,447	-	74,187	126,634	266,436
Decrease (increase) in:					
Accounts receivable	(127,320)	-	(2,422)	(129,742)	(30,041)
Prepaid costs	-	-	-	-	11,758
Inventory	-	-	(7,803)	(7,803)	15,603
Increase (decrease) in:					
Accounts payable	20,229	-	1,172	21,401	1,169
Accrued salaries and benefits	285	-	7	292	(11,215)
Deposits payable	-	-	27,159	27,159	-
Unearned revenue	-	-	-	-	(11,555)
Compensated absences	(40)	-	(628)	(668)	(44,442)
Closure/postclosure liability	-	467,257	-	467,257	-
Net OPEB obligation	35,799	-	4,273	40,072	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 761,803</u>	<u>\$ -</u>	<u>\$ 41,116</u>	<u>\$ 802,919</u>	<u>\$ 417,187</u>
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES					
Contribution of capital assets	\$ 7,886	\$ -	\$ -	\$ 7,886	\$ -

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

COUNTY OF GLENN
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2013

	<u>Investment Trust Funds</u>	<u>Private Purpose Trust Funds</u>	<u>Agency Funds</u>
ASSETS			
Cash and investments	\$ 28,223,008	\$ 25,036	\$ 2,723,790
Receivables:			
Taxes	-	-	3,835,368
Due from other funds	629,898	-	25,265
Advances to other funds	175,000	-	-
	<hr/>	<hr/>	<hr/>
Total Assets	29,027,906	25,036	6,584,423
	<hr/>	<hr/>	<hr/>
LIABILITIES			
Due to other funds	\$ 792,604	\$ -	\$ 88,780
Advances from other funds	175,000	-	3,501
Agency obligations	-	-	6,492,142
	<hr/>	<hr/>	<hr/>
Total Liabilities	967,604	-	6,584,423
	<hr/>	<hr/>	<hr/>
NET POSITION			
Net position held in trust	<u>\$ 28,060,302</u>	<u>\$ 25,036</u>	<u>\$ -</u>

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

COUNTY OF GLENN
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2013

	Investment Trust Funds	Private Purpose Trust Funds
ADDITIONS		
Contributions to investment pool	\$ 135,402,067	\$ -
Net investment income	70,725	58
Total Additions	135,472,792	58
DEDUCTIONS		
Distributions from investment pool	137,371,313	412
Total Deductions	137,371,313	412
Change in Net Position	(1,898,521)	(354)
Net Position - Beginning	29,958,823	25,390
Net Position - Ending	\$ 28,060,302	\$ 25,036

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

THIS PAGE INTENTIONALLY LEFT BLANK

Basic Financial Statements

- **Notes to Basic Financial Statements**

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of County of Glenn (County) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

A. Reporting Entity

The County operates under an Administrator-Board of Supervisors form of government and provides various services on a countywide basis including law and justice, education, detention, social services and health, fire protection, road construction, road maintenance, transportation, park and recreation facilities, elections and records, communications, planning, zoning, and tax collection.

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

Reporting for component units on the County's financial statements can be blended or discretely presented. Blended component units are, although legally separate entities, in substance part of the County's operations and, therefore, data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, would be reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the government.

For financial reporting purposes, the County's basic financial statements include all financial activities that are controlled by or are dependent upon actions taken by the Board of Supervisors. The financial statements of the individual component units may be obtained by writing to the County of Glenn, Department of Finance, 516 W. Sycamore Street, Willows, CA 95988.

Blended Component Units

Community Action Agency - The County Board of Supervisors is the governing body of the Community Action Agency. Among its duties, the County Board of Supervisors approves the budgets and all payments. As an integral part of the County, this fund is reported as a major special revenue fund in the County's financial statements.

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

Blended Component Units (Continued)

Special Districts Governed by Board of Supervisors - The County Board of Supervisors is the governing body of a number of special purpose district funds. Among its duties, the County Board of Supervisors approves the budgets, special taxes and fees of these special districts. As an integral part of the County, these special districts are reported as nonmajor special revenue funds in the County's financial statements.

Artois Fire District	Storm Drain Maintenance #3
Hamilton Fire District	North Willows County Service Area
Bayliss Fire District	Air Pollution Control District
Willows Rural Fire District	Olive Fruit Fly Pest District
Storm Drain Maintenance #1	

Discretely Presented Component Units

These are no component units of the County which meet the criteria for discrete presentation.

Related Organizations

Glenn County Children and Families Commission - The Glenn County Children and Families Commission is considered to be a related organization to the County of Glenn. However, the County is not financially accountable for this organization and therefore the Commission is not a component unit under Statement Nos. 14, 39, and 61 of the Governmental Accounting Standards Board. The financial statements of the Commission may be obtained by writing to the First 5 Glenn County, 1035 West Wood Street, Willows, CA 95988.

Joint Agencies

The County is a member of the Golden State Risk Management Authority (GSRMA). GSRMA is a joint powers authority organized for the purpose of providing services and other functions necessary and appropriate for the creation, operation, and maintenance of liability, workers' compensation, property and other risk pooling and coverage plans for its members. GSRMA began operations on July 1, 1979, and has continued without interruption since that time. GSRMA is composed of member agencies consisting of cemetery districts, Cities, Counties, fire districts, school districts and special districts and is governed by a board of directors appointed by the members. Complete audited financial statements can be obtained from GSRMA's office at P.O. Box 706, Willows, CA 95988. The County is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Board.

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and statement of activities display information on all of the non fiduciary activities of the County and its blended component units. These statements include the financial activities of the overall government, except fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the County. Governmental activities, which are normally supported by taxes and inter-governmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each different identifiable activity of the County's business-type activities and each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Certain indirect costs, which cannot be identified and broken down, are included in the program expense reported for individual functions and activities. Program revenues include (1) charges paid by the recipients of goods and services offered by the program, (2) operating grants and contributions, and (3) capital grants and contributions. Taxes and other items not properly included among program revenues are presented instead as general revenues.

Fund Financial Statements

The fund financial statements provide information about the County's funds, including fiduciary funds and blended component units. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis is placed on major funds within the governmental and proprietary categories, each is displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

- The General fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the General Fund includes such activities as public protection, health and sanitation, public assistance and education.
- The Community Action Agency fund is a special revenue fund used to account 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. Funding comes primarily from state and federal grant revenues and user fees.

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements (Continued)

- The Road fund is a special revenue fund used to account for revenues and expenditures 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. Funding comes primarily from state and federal grants and user fees.
- The Mental Health Services Act (MHSA) fund is a special revenue fund used to account for funding to personnel and other resources to support County mental health programs provided for by the act.
- The Superior Regional Workforce Education fund is a special revenue fund used to account for funds provided to the Regional Workforce Education and Training Partnership, a partnership funded by the MHSA. Glenn County acts as a pass-through agency for fifteen northern California counties.

The County reports the following major proprietary funds:

- The Solid Waste Operating fund is an enterprise fund responsible for the operation and maintenance of the County Solid Waste Landfill operated by the County's public works department.
- The Solid Waste Closure fund is an enterprise fund used to account for revenues and expenses related to the future closure and postclosure maintenance of the landfill.
- The Airport fund is an enterprise fund used to account for revenues and expenses related to the Orland and Willows airports.

The County reports the following additional fund types:

- Internal Service Funds account for the County's fleet management services, public works services, human resource and health services administration, centralized County equipment usage, vegetation and environmental management, underground storage tanks program, the Tri-County bee pest services and data processing services.
- The Investment Trust Funds account for the assets of legally separate entities that deposit cash with the County Treasurer. The assets of these funds are held in trust for other agencies and are part of the County's external pool. The external investment pool is made up of four separate funds; school districts, special districts governed by local boards, courts and other investment trust funds. The County is obligated to disburse monies from these funds on demand.
- The Private Purpose Trust Funds 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 Library in Hamilton City.

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements (Continued)

- Agency Funds account for the receipt and disbursement of various taxes, deposits, deductions, and property collected by the County, acting in the capacity of an agent for distribution to other governmental units or other organizations. The agency funds maintained by the County include:

Unapportioned Taxes - Accounts for property tax receipts awaiting apportionment to other local government agencies.

County Departmental Agency - Accounts for all assets under the control of County departments which are held in a fiduciary capacity.

C. Basis of Accounting and Measurement Focus

The government-wide and proprietary funds 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 at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales tax, grants, entitlements, and donations. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants and charges for services are considered susceptible to accrual and are accrued when their receipt occurs within sixty days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in the various functions of the governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

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 enterprise and internal service funds are charges to customers for sales and services. 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 non-operating revenues and expenses.

Fiduciary funds include trust funds and agency funds. All trust funds are reported using the economic resources measurement focus and the accrual basis of accounting. Agency funds are reported using the accrual basis of accounting to recognize receivables and payables.

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Non-Current Governmental Assets/Liabilities

Non-current governmental assets and liabilities, such as capital assets and long-term liabilities, are reported in the governmental activities column in the government-wide statement of net position.

E. Cash, Cash Equivalents and Investments

The County sponsors an investment pool that is managed by the County Treasurer. The Treasurer invests on behalf of most funds of the County and external participants in accordance with the California State Government Code and the County's investment policy.

Investment transactions are recorded on the trade date. Investments are reported at fair value which is determined using selected bases annually. The fair value represents the amount the County could reasonably expect to receive for an investment in a current sale between a willing buyer and seller. Short term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Corporate notes are valued by the safekeeping institution and by the County brokerage firm. Cash deposits are reported at carrying amount which reasonably estimates fair value. Managed funds not listed on an established market are reported at the estimated fair value as determined by the respective fund managers based on quoted sales prices of the underlying securities.

Participant's equity in the investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Amortized premiums and accreted discounts, accrued interest, and realized gains and losses, net of expenses, are apportioned to pool participants every quarter. This method differs from the fair value method used to value investments in these financial statements, as unrealized gains or losses are not apportioned to pool participants. During the fiscal year ended June 30, 2013, the County Treasurer has not entered into any legally binding guarantees to support the value of participant equity in the investment pool.

Income from pooled investments is allocated to the individual funds or external participants based on the fund or participant's average daily cash balance at quarter end in relation to the total pool investments. Interest income earned in agency funds where there are no interest earnings requirements are assigned to the General Fund per County Policy. Income from non-pooled investments is recorded based on the specific investments held by the fund. The interest income is recorded in the fund that earned the interest.

For purposes of the accompanying statement of cash flows, the County considers all highly liquid investments with a maturity of three months or less when purchased, and their equity in the County Treasurer's investment pool, to be cash equivalents.

F. Receivables

Receivables for governmental activities consist mainly of accounts, intergovernmental, taxes, and interest. Receivables in business-type activities consist mainly of user fees and interest earnings. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Other Assets

Inventory

Inventories are stated at cost (first-in, first-out basis) for governmental and proprietary funds. Inventory recorded by governmental funds includes materials and supplies for roads. Governmental fund inventories are recorded as expenditures at the time the inventory is consumed. Inventory recorded by proprietary funds includes supplies for the airport and internal service funds. Proprietary fund inventories are recorded as expenses at the time the inventory is consumed.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

H. Loans Receivable

For the purpose of the governmental fund financial statements, special revenue fund expenditures relating to long-term loans receivable arising from mortgage subsidy programs are charged to operations upon funding and the loans receivable are recorded. The balance of the long-term receivable includes loans that may be forgiven if certain terms and conditions of the loans are met.

I. Capital Assets

Capital assets, including public domain (infrastructure such as roads, bridges, sidewalks, sewer, and similar items) are defined by the County as assets with a cost of more than \$5,000 for equipment and improvements and an estimated useful life of more than one year. Infrastructure are assets that have a cost or are valued at \$25,000 or more per project and have an estimated useful life of 40 years. Capital assets are recorded at historical cost or estimated historical cost if actual historical cost is unavailable. Contributed capital assets are recorded at their estimated fair market value at the date of donation.

Capital assets used in operations are depreciated or amortized using the straight line method over the assets estimated useful life in the government-wide financial statements. The range of estimated useful lives by type of asset is as follows:

<u>Depreciable Asset</u>	<u>Estimated Lives</u>
Equipment	2-15 years
Structures and improvements	40 years
Infrastructure	40 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extended useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Property Tax

The State of California’s (State) Constitution Article XIII A provides that the combined maximum property tax rate on any given property may not exceed 1 percent of its assessed value unless an additional amount for general obligation debt has been approved by voters. Assessed value is calculated at 100 percent of market value, as defined by Article XIII A, and may be adjusted by no more than 2 percent per year unless the property is sold or transferred. The State Legislature has determined the method of distribution of receipts from a 1 percent tax levy among the County, cities, school districts, and other districts.

The County of Glenn is responsible for assessing, collecting, and distributing property taxes in accordance with State law. Property taxes are levied on both secured (real property) and unsecured (personal property other than land and buildings) property. Supplemental property taxes are assessed upon transfer of ownership in property or completion of new construction.

The County levies, bills and collects taxes as follows:

	Secured	Unsecured
Valuation/lien dates	January 1	January 1
Due Dates	November 1 (1 st installment) February 1 (2 nd installment)	July 1
Delinquent dates	December 10 (1 st installment) April 10 (2 nd installment)	August 31

The County of Glenn apportions secured property tax revenue in accordance with the alternate methods of distribution, the “Teeter Plan”, as prescribed by Sections 4701 through 4717 of the California Revenue and Taxation code. Under the Teeter Plan, the County allocates to local taxing agencies 100 percent of the secured property taxes billed (secured, supplemental, and debt service) to the taxing agencies within the County. In return the County retains penalties and interest collected on delinquent secured taxes in the Tax Loss Recovery Fund (TLRF). The primary purpose of TLRF is to cover losses that may occur as a result of special sales of tax-defaulted property.

The County is legally required to maintain a minimum balance of 1% of the annual taxes levied on properties participating in the Teeter Plan. The balance in the TLRF was \$286154465,226 at June 30, 2013. The County’s management believes that any ownership rights to the TLRF the County may have are effective only upon a Board approved transfer or to the extent of losses related to the sale of tax defaulted property. Amounts in the TLRF are considered to be held in a custodial capacity for the participants in the County’s Teeter Plan and accounted for in an agency fund.

K. Interfund Transactions

Interfund transactions are reflected as either loans, services provided or used, reimbursements or transfers.

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Interfund Transactions (Continued)

Loans reported as receivables and payables 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) as appropriate and are subject to elimination upon consolidation. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances”. Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not in spendable form.

Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. These services provide information on the net cost of each government function and therefore are not eliminated in the process of preparing the government-wide statement of activities.

Reimbursements occur when the funds responsible for particular expenditures or expenses repay the funds that initially paid for them. Such reimbursements are reflected as expenditures or expenses in the reimbursing fund and reductions to expenditures or expenses in the reimbursed fund.

All other interfund transactions are treated as transfers. Transfers between funds are netted as part of the reconciliation to the government-wide presentation.

L. Unearned Revenue

Under the accrual and modified accrual basis of accounting, revenue may be recognized only when it is earned. When assets are recognized in connection with a transaction before the earnings process is complete, those assets are offset by a corresponding liability for unearned revenue.

M. Compensated Absences

It is the County’s policy to permit employees to accumulate earned but unused vacation leave. In the government-wide financial statements the accrued compensated absences is recorded as an expense and related liability, with the current portion estimated based on historical trends. In the governmental fund financial statements, the expenditures and liabilities related to those obligations are recognized only when they mature. In the proprietary funds the accrued compensated absences is recorded as an expense and related liability in the year earned. The County includes its share of social security and medicare taxes payable on behalf of the employees in the accrual for compensated absences.

N. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. At June 30, 2013, the County did not have any deferred outflows of resources.

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under the modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues for receivables that have not been received within the modified accrual period. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

O. Estimates

The preparation of basic 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.

P. Implementation of Governmental Accounting Standards Board Statements (GASB)

The following Governmental Accounting Standards Board (GASB) Statements have been implemented, if applicable to the County of Glenn, in the current financial statements.

Statement No. 60, Accounting and Financial Reporting for Service Concession Arrangements. This statement improves financial reporting by addressing issues related to service concession arrangements.

Statement No. 61, The Financial Reporting Entity: Omnibus - an amendment of GASB Statements No. 14 and No. 34. The statement clarifies the reporting of equity interest in legally separate organizations and requires the primary government to report its equity interest in a component unit as an asset.

Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements. This statement improves reporting by contributing to GASB's efforts to codify all sources of generally accepted accounting principles for state and local governments so that they derive from a single source.

Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position. This statement provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources.

Statement No. 65, Items Previously Reported as Assets and Liabilities. This statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Implementation of Governmental Accounting Standards Board Statements (GASB) (Continued)

Statement No. 66, Technical Corrections - 2012 - an amendment of GASB Statements No. 10 and No. 62. This statement improved accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of GASB Statements No. 54 and No. 62.

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Restatement of Fund Balance/Net Position

Adjustments resulting from errors or a change to comply with provisions of the accounting standards are treated as adjustments to prior periods. Accordingly, the County reports these changes as restatements of beginning fund balance/net position. During the current year adjustments to net position were required to correct a prior year misstatement of capital assets and record loans receivable transferred to the County from outside agencies. In addition, the County analyzed two agency funds and determined that they would be more appropriately classified as special revenue funds.

The impact of the restatements on the net position on the government-wide financial statements as previously reported is presented below:

	Governmental Activities
Net Position, June 30, 2012, as previously reported	\$ 41,432,869
Adjustment associated with:	
Correction of capital assets	223,041
Correction of loans receivable	602,033
Reclassification of funds	128,443
Total Adjustments	953,517
Net Position, July 1, 2012, as restated	\$ 42,386,386

The impact of the restatements on the fund balance on the fund financial statements as previously reported is presented below:

	Community Action Agency	Other Governmental Funds
Fund Balance, June 30, 2012, as previously reported	\$ 2,699,598	\$ 3,838,756
Adjustment associated with:		
Correction of loans receivable	602,033	-
Reclassification of funds	-	128,443
Total Adjustments	602,033	128,443
Fund Balance, July 1, 2012, as restated	\$ 3,301,631	\$ 3,967,199

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

A. Restatement of Fund Balance/Net Position (Continued)

The impact of the restatements on the net position on the internal service fund financial statements as previously reported is presented below:

	Internal Service Funds
Net Position, June 30, 2012, as previously reported	\$ 2,211,232
Adjustment associated with:	
Correction of capital assets	223,041
Net Position, July 1, 2012, as restated	\$ 2,434,273

B. Deficit Fund Balance/Net Position

The following major enterprise fund had a deficit net position at June 30, 2013. This deficit is expected to be eliminated through future additional funding of the closure/postclosure liability.

Solid Waste Closure fund	\$ 7,539,684
--------------------------	--------------

The following non-major governmental funds had deficit fund balances at June 30, 2013. These deficits are expected to be eliminated through future reimbursements and through cost containment.

Cal Boat Launching	\$ 1,337
Memorial Hall	3,207

The following internal service funds had a deficit net position at June 30, 2013. These deficits are expected to be eliminated through future user charges.

Human Resources	\$ 83,649
Health Services	19,914

C. Rebtable 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 (IRS) at least every five years. At June 30, 2013, the County does not expect to incur a liability.

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 3: CASH AND INVESTMENTS

The County Treasurer manages, in accordance with California Government Code Section 53600, funds deposited in the investment pool by the County, all County school districts, various districts, and some cities within the County. The County investment pool is not registered with the Securities and Exchange Commission as an investment company. California Government Code and the County's investment policy govern the investment pool activity. The objectives of the policy are in order of priority, safety, liquidity, yield and public trust. The pool attempts to match maturities with planned outlays and maximize the return on investment over various market cycles. Yield is considered only after safety and credit quality have been met, consistent with limiting risk and prudent investment principles.

The Board of Supervisors monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the members of the Board of Supervisors and the investment pool participants every month. The report covers the type of investments in the pool, maturity dates, par value, actual cost and fair value. All cash and investments are considered part of the investment pool.

The County sponsored investment pool includes both internal and external participants. The portion of the pool attributable to external pool participants, which are considered involuntary participants, are included in the primary government as an Investment Trust Fund which does not have separate financial reports. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer. The investments of involuntary participants in the investment pool totaled \$28,223,008 at June 30, 2013.

A. Financial Statement Presentation

As of June 30, 2013, the County's cash and investments are reported in the financial statements as follows:

Primary government	\$ 21,116,130
Investment trust funds	28,223,008
Private purpose trusts	25,036
Agency funds	<u>2,723,790</u>
Total Cash and Investments	<u>\$ 52,087,964</u>

As of June 30, 2013, the County's cash and investments consisted of the following:

Cash:	
Cash on hand	\$ 5,130
Deposits in Treasurer's Pool (less outstanding warrants)	<u>15,781,541</u>
Total Cash	<u>15,786,671</u>
Investments:	
In Treasurer's pool	<u>36,301,293</u>
Total Investments	<u>36,301,293</u>
Total Cash and Investments	<u>\$ 52,087,964</u>

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

B. Cash

At year end, the carrying amount of the County's cash deposits (including amount in checking accounts and money market accounts) was \$15,781,541 and the bank balance was \$18,325,335. The difference between the bank balance and the carrying amount represents outstanding warrants and deposits in transit. In addition, the County had cash on hand of \$5,130.

Custodial Credit Risk For Deposits - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The County's investment policy requires that deposits in banks must meet the requirements of the California Government Code. Under this code, deposits of more than \$250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of the public funds. The first \$250,000 of the County's deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Deposits more than the \$250,000 insured amount are collateralized.

C. Investments

The investment policy provides the basis for the management of a prudent, conservative investment program. Funds are invested to provide the maximum security of principal with secondary emphasis on achieving the highest return, while meeting daily cash flow needs. All investments are made in accordance with the Government Code and, in general, the investment policy is more restrictive than state law. Under the provisions of the County's investment policy the County may invest or deposit in the following:

- Banker's Acceptances
- Commercial Paper
- Local Agency Investment Fund
- Medium Term Notes
- Money Market Funds
- Negotiable Certificates of Deposit
- Repurchase Agreements
- Securities of the Federal Government or its Agencies.
- Registered Treasury Notes and Bonds of the State of California
- Registered Treasury Notes and Bonds of the any of the other 49 United States
- Local Agency Obligations
- Time Deposits
- California Asset Management Program

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. To limit the exposure to fair value losses from increases in interest rates, the County's investment policy limits investment maturities to a term appropriate to the need for funds so as to permit the County to meet all projected obligations. The County limits its exposure to interest rate risk inherent in its portfolio by limiting individual maturities to 5 years or less.

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

As of June 30, 2013, the County had the following investments, all of which had a maturity of 5 years or less:

Investment Type	Interest Rates	Maturities		Fair Value	Weighted Average Maturity (Years)
		0-1 year	1-5 years		
US Treasury Notes	0.375-1.250%	\$ 999,894	\$ -	\$ 999,894	0.71
Government Agencies	0.50-4.50%	4,866,773	6,989,764	11,856,537	1.36
Corporate Notes	0.875-6.95%	-	3,919,846	3,919,846	1.60
LAIF	Variable	18,288,410	-	18,288,410	-
CAMP	Variable	1,236,606	-	1,236,606	-
Total Investments		<u>\$ 25,391,683</u>	<u>\$10,909,610</u>	<u>\$ 36,301,293</u>	<u>0.64</u>

Credit Risk - 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. Presented below is the minimum rating required by (where applicable) the California Government Code or the County's investment policy, and the actual rating as of year end for each investment type.

Investment Type	Minimum Legal Rating	Standard & Poor's Rating	Moody's Rating	% of Portfolio
US Treasury Notes	N/A	AA+	Aaa	2.75%
Federal Home Loan Mortgage Corp.	N/A	AA+	Aaa	8.15%
Federal Home Loan Bank	N/A	AA+	Aaa	5.50%
Federal National Mortgage Assoc.	N/A	AA+	Aaa	19.01%
Corporate Notes	A	A	WR	2.77%
Corporate Notes	A	A+	A2	5.40%
Corporate Notes	A	AA+	A1	2.63%
LAIF	N/A	Unrated	Unrated	50.38%
CAMP	N/A	Unrated	Unrated	3.41%
Total				<u>100.00%</u>

Custodial Credit Risk for Investments - Custodial credit risk for investments is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover its deposits or collateral securities that are in the possession of an outside party. To mitigate the custodial credit risk the County requires that all of its managed investments be held in safekeeping by a third party bank trust department acting as agent for the County. At June 30, 2013, the County's investment pool had no securities exposed to custodial credit risk.

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the County's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. The County's investment policy contains limitations on the amount that can be invested in any one issuer. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) at June 30, 2013, that represent 5 percent or more of total County investments are as follows:

<u>Percentage of Investment Type</u>	<u>Amount Invested</u>	<u>Investments</u>
Federal Home Loan Mortgage Corp.	\$ 2,958,278	8.15%
Federal Home Loan Bank	1,997,052	5.50%
Federal National Mortgage Assoc.	6,901,207	19.01%
Corporate Notes	1,959,564	5.40%

D. Investment in External Investment Pools

Investment in Local Agency Investment Fund - The County of Glenn is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code and is managed by the Treasurer of the State of California. The Local Investment Advisory Board (LAIF Board) has oversight responsibility for LAIF. The LAIF Board consists of five members as designated by State statute.

Investments in LAIF are available on demand and are stated at amortized cost, which approximates fair value. The fair value of the County's position in the pool is the same as the value of the pooled shares. At June 30, 2013 the County's investment position in LAIF was \$18,288,410. The total amount invested by all public agencies in LAIF on that day was \$58,828,474,533. Of that amount, 98.04% is invested in non-derivative financial products and 1.96% in structured notes and asset-backed securities.

Investment in California Asset Management Program - The County of Glenn also maintains an investment in the California Asset Management Program (CAMP) a California JPA established in 1989 by the treasurers and finance directors of several California agencies. CAMP was created to provide professional investment services to California public agencies at a reasonable cost. The County's investment with CAMP as of June 30, 2013, was \$1,236,607, which approximates fair value.

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

E. County Investment Pool Condensed Financial Information

The following are condensed statements of net position and changes in net position for the Treasurer's pool at June 30, 2013:

	<u>Internal Participants</u>	<u>External Participants</u>	<u>Total Pool</u>
Statement of Net Position			
Cash on hand	\$ 5,130	\$ -	\$ 5,130
Deposits (Less outstanding warrants)	15,781,541	-	15,781,541
Investments	<u>8,078,285</u>	<u>28,223,008</u>	<u>36,301,293</u>
Net Position at June 30, 2013	<u>\$ 23,864,956</u>	<u>\$ 28,223,008</u>	<u>\$ 52,087,964</u>
Statement of Changes in Net Position			
Net position at July 1, 2012	\$ 23,412,345	\$ 29,569,025	\$ 52,981,370
Net changes in investments by pool participants	<u>452,611</u>	<u>(1,346,017)</u>	<u>(893,406)</u>
Net Position at June 30, 2013	<u>\$ 23,864,956</u>	<u>\$ 28,223,008</u>	<u>\$ 52,087,964</u>

NOTE 4: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2013, was as follows:

	<u>Balance July 1, 2012</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments/ Transfers</u>	<u>Balance June 30, 2013</u>
Governmental Activities					
Capital Assets, Not Being Depreciated:					
Land	\$ 420,743	\$ -	(\$ 114,158)	\$ -	\$ 306,585
Construction in progress	<u>4,287,092</u>	<u>726,820</u>	<u>(23,135)</u>	<u>(3,409,817)</u>	<u>1,580,960</u>
Total Capital Assets, Not Being Depreciated	<u>4,707,835</u>	<u>726,820</u>	<u>(137,293)</u>	<u>(3,409,817)</u>	<u>1,887,545</u>
Capital Assets, Being Depreciated:					
Buildings and Improvements	22,269,225	327,905	(2,174,233)	-	20,422,897
Equipment	16,671,765	804,387	(1,084,412)	43,665	16,435,405
Infrastructure	<u>34,782,034</u>	<u>-</u>	<u>-</u>	<u>3,409,817</u>	<u>38,191,851</u>
Total Capital Assets, Being Depreciated	<u>73,723,024</u>	<u>1,132,292</u>	<u>(3,358,645)</u>	<u>3,453,482</u>	<u>75,050,153</u>
Less Accumulated Depreciation For:					
Buildings and Improvements	(11,443,956)	(407,642)	2,174,233	(9,258)	(9,686,623)
Equipment	(13,234,579)	(989,319)	1,080,272	188,630	(12,954,996)
Infrastructure	<u>(15,401,844)</u>	<u>(869,551)</u>	<u>-</u>	<u>-</u>	<u>(16,271,395)</u>
Total Accumulated Depreciation	<u>(40,080,379)</u>	<u>(2,266,512)</u>	<u>3,254,505</u>	<u>179,372</u>	<u>(38,913,014)</u>
Total Capital Assets, Being Depreciated, Net	<u>33,642,645</u>	<u>(1,134,220)</u>	<u>(4,140)</u>	<u>3,632,854</u>	<u>36,137,139</u>
Governmental Activities Capital Assets, Net	<u>\$ 38,350,480</u>	<u>(\$ 407,400)</u>	<u>(\$ 141,433)</u>	<u>\$ 223,037</u>	<u>\$ 38,024,684</u>

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 4: CAPITAL ASSETS (CONTINUED)

	Balance <u>July 1, 2012</u>	Additions	Retirements	Adjustments/ Transfers	Balance <u>June 30, 2013</u>
Business-Type Activities					
Capital Assets, Not Being Depreciated:					
Land	\$ 107,151	\$ -	\$ -	\$ -	\$ 107,151
Construction in progress	<u>636,695</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>636,695</u>
Total Capital Assets, Not Being Depreciated	<u>743,846</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>743,846</u>
Capital Assets, Being Depreciated:					
Buildings and Improvements	1,734,705	231,460	-	-	1,966,165
Equipment	<u>2,416,071</u>	<u>27,072</u>	<u>-</u>	<u>-</u>	<u>2,443,143</u>
Total Capital Assets, Being Depreciated	<u>4,150,776</u>	<u>258,532</u>	<u>-</u>	<u>-</u>	<u>4,409,308</u>
Less Accumulated Depreciation For:					
Buildings and Improvements	(910,207)	(19,534)	-	-	(929,741)
Equipment	<u>(2,136,310)</u>	<u>(107,100)</u>	<u>-</u>	<u>-</u>	<u>(2,243,410)</u>
Total Accumulated Depreciation	<u>(3,046,517)</u>	<u>(126,634)</u>	<u>-</u>	<u>-</u>	<u>(3,173,151)</u>
Total Capital Assets, Being Depreciated, Net	<u>1,104,259</u>	<u>131,898</u>	<u>-</u>	<u>-</u>	<u>1,236,157</u>
Business-Type Activities Capital Assets, Net	<u>\$ 1,848,105</u>	<u>\$ 131,898</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,980,003</u>

Depreciation

Depreciation expense was charged to governmental functions as follows:

General government	\$ 1,246,075
Public protection	226,620
Public ways and facilities	212,932
Health and sanitation	107,041
Public assistance	150,357
Education	<u>57,051</u>
Subtotal Governmental funds	2,000,076
Depreciation on capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets	<u>266,436</u>
Total Depreciation Expense – Governmental Functions	<u>\$ 2,266,512</u>

Depreciation expense was charged to the business-type functions as follows:

Solid Waste Operating	\$ 52,447
Airport	<u>74,187</u>
Total Depreciation Expense – Business-Type Functions	<u>\$ 126,634</u>

Construction In Progress

Construction in progress related primarily to work performed for bridge repair and road overlays.

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 5: INTERFUND TRANSACTIONS

Due To/From Other Funds

During the course of operations, transactions occur between funds to account for goods received or services rendered. These receivables and payables are classified as due from or due to other funds. In addition, when funds overdraw their share of pooled cash, the receivables and payables are also classified as due from or due to other funds. The following are due from and due to balances as of June 30, 2013:

	<u>Due from Other funds</u>	<u>Due to Other funds</u>
General Fund	\$ 12,511,981	\$ 11,691,288
Community Action Agency	12,031	286,403
Road	323,628	216,921
Mental Health Services Act	263,966	44,767
Superior Regional Workforce Education	-	311
Nonmajor Governmental Funds	314,073	999,345
Solid Waste Operating	5,369	786,661
Solid Waste Closure	750,000	-
Airport	1,831	13,155
Internal Service Funds	474,316	392,123
Investment Trust Funds	629,898	792,604
Agency Funds	<u>25,265</u>	<u>88,780</u>
Total	<u>\$ 15,312,358</u>	<u>\$ 15,312,358</u>

Advances To/From Other Funds

Advances to/from other funds are non-current interfund loans and are offset by a nonspendable fund balance account in applicable governmental funds to indicate they are not in spendable form. The following are advances to/from other funds as of June 30, 2013:

	<u>Advances to Other Funds</u>	<u>Advances from Other Funds</u>
General Fund	\$ 1,271,001	\$ 788,000
Community Action Agency	-	250,000
Nonmajor Governmental Funds	-	237,200
Solid Waste Operating	7,700	-
Investment Trust Funds	175,000	175,000
Agency Funds	<u>-</u>	<u>3,501</u>
Total	<u>\$ 1,453,701</u>	<u>\$ 1,453,701</u>

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 5: INTERFUND TRANSACTIONS (CONTINUED)

Transfers

Transfers are indicative of funding for capital projects, lease payments or debt service, reimbursement of various County operations and re-allocations of special revenues. The following are the interfund transfer balances as of June 30, 2013:

	Transfer In	Transfer Out
General Fund	\$ 16,738,781	\$ 10,493,758
Mental Health Services Act	-	1,892,254
Nonmajor Governmental Funds	483,375	4,865,941
Solid Waste Operating	-	750,000
Solid Waste Closure	750,000	-
Airport	29,797	-
	<u>\$ 18,001,953</u>	<u>\$ 18,001,953</u>
Total		

NOTE 6: UNEARNED/UNAVAILABLE REVENUE

At June 30, 2013, the components of unearned and unavailable revenue were as follows:

	<u>Unearned</u>	<u>Unavailable</u>	<u>Total</u>
Governmental Funds:			
General Fund			
Federal and state grant advances received	\$ 850,227	\$ -	\$ 850,227
State, Federal and other agency grant revenue receivable	-	1,403,908	1,403,908
Community Action Agency			
Federal and state advances received	472,008	-	472,008
Mental Health Services Act			
State grant advances received	1,773,200	-	1,773,200
Superior Regional Workforce Education			
State grant advances received	2,841,778	-	2,841,778
Non Major Governmental Funds			
Emergency preparedness advance received	4,701	-	4,701
State, Federal and other agency grant revenue receivable	-	382	382
Total Governmental Funds	<u>\$5,941,914</u>	<u>\$1,404,290</u>	<u>\$ 7,346,204</u>
Proprietary Funds:			
Solid Waste Operating			
Payments received in advance	\$ 13	\$ -	\$ 13
Internal Service Fund			
Payments received in advance	2,422	-	2,422
Total Proprietary Funds	<u>\$ 2,435</u>	<u>\$ -</u>	<u>\$ 2,435</u>

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 7: LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2013:

<u>Type of Indebtedness</u>	<u>Balance July 1, 2012</u>	<u>Additions</u>	<u>Adjustments/ Retirements</u>	<u>Balance June 30, 2013</u>	<u>Amounts Due Within One Year</u>
Governmental Activities					
Certificates of Participation	\$ 2,560,000	\$ -	(\$ 35,000)	\$ 2,525,000	\$ 35,000
Loans	620,083	27,881	(27,820)	620,144	28,821
Capital Leases	386,390	18,027	(166,546)	237,871	43,295
Compensated Absences	1,757,102	1,202,220	(1,309,114)	1,650,208	104,566
Net OPEB Obligation	<u>7,970,226</u>	<u>3,601,402</u>	<u>(1,382,273)</u>	<u>10,189,355</u>	<u>-</u>
Total Governmental Activities	<u>\$ 13,293,801</u>	<u>\$ 4,849,530</u>	<u>(\$ 2,920,753)</u>	<u>\$ 15,222,578</u>	<u>\$ 211,682</u>
Business-Type Activities					
Loans	\$ 77,003	\$ -	(\$ 20,132)	\$ 56,871	\$ 21,097
Capital Leases	495,158	-	(60,068)	435,090	63,548
Closure/Postclosure	11,655,552	467,257	-	12,122,809	-
Compensated Absences	34,355	19,488	(20,156)	33,687	253
Net OPEB Obligation	<u>143,924</u>	<u>65,033</u>	<u>(24,961)</u>	<u>183,996</u>	<u>-</u>
Total Business-Type Activities	<u>\$ 12,405,992</u>	<u>\$ 551,778</u>	<u>(\$ 125,317)</u>	<u>\$ 12,832,453</u>	<u>\$ 84,898</u>

Internal service funds predominately serve the governmental funds. Accordingly, long-term liabilities for these funds are included as part of the above totals for governmental activities. The capital lease liability is liquidated by lease payments made by the departments leasing the equipment. Compensated absences for the governmental activities are generally liquidated by the fund where the accrued liability occurred. The net other postemployment benefit obligation for the governmental activities is generally liquidated by the fund where the liability occurred.

Individual issues of debt payable outstanding at June 30, 2013, are as follows:

Governmental Activities

Certificates of Participation:

2005 Certificates of Participation issued September 1, 2005, in the amount of \$2,750,000 due in annual installments of \$35,000 to \$135,000, with an interest rate of 4.125% and maturity on September 1, 2045. The certificates were used to finance the construction of the new County Office of Education building in Willows.

Total Certificates of Participation

\$ 2,525,000

2,525,000

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Individual issues of debt payable outstanding at June 30, 2013, are as follows: (Continued)

Governmental Activities (Continued)

Loans:

California Department of Housing and Community Development loan issued May 2012, in the amount of \$546,450. This loan was for the purchase of and renovation to a house to be used as a Domestic Violence Shelter (Development). The County signed a Promissory Note secured by Deed of Trust. The Promissory Note has a maturity date of 10 years from the date of recordation by the County Recorder of Notice of Completion. The note specifies a simple interest rate of three percent per annum to be applied to advances from this note. Repayment of principal and interest shall be deferred as long as the Development is operated as an emergency shelter or transition housing. The note also forgives all outstanding principal and accrued interest on the maturity date indicated. Proceeds from the loan are advanced by the State to the Trustee, Glenn County Title Company. The Trustee then makes payments for costs. As of June 30, 2013, the County had drawn down \$546,450 and became liable for that amount. 546,450

State of California Energy Resources Conservation and Development Commission Loan, issued December 15, 2013 in the amount of \$101,514, due in semi-annual installments of \$15,409, with an interest rate of 3.0% and maturity on December 22, 2015. The loan was used for the replacement of HVAC systems in County buildings. 73,694

Total Loans 620,144

Total Governmental Activities \$ 3,145,144

Business-Type Activities

Loans:

State of California Department of Transportation loan issued December 2000 in the amount of \$120,000, due in annual installments of \$12,453 with an interest rate of 5.132% and maturity in January 2016. The loan was used to finance the construction of an onsite fueling station at the Orland airport. 30,133

Department of Transportation Hangar Complex Loan, issued December 21, 2001, in the amount of \$241,000, due in annual installments of \$9,640 to \$20,431 with an interest rate of 4.788% and maturity on June 30, 2019. The loan was used to finance airport hangar construction projects. 26,738

Total Loans 56,871

Total Business-Type Activities \$ 56,871

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Following is a schedule of debt payment requirements of governmental activities and business-type activities to maturity for long-term debt, excluding the California Department of Housing and Community Development loan for which payment is deferred, compensated absences that have indefinite maturities, capital leases which are reported in Note 8, landfill postclosure costs which are reported in Note 9 and net OPEB obligation which is reported in Note 13.

Governmental Activities

Year Ended June 30	Certificates of Participation		
	Principal	Interest	Total
2014	\$ 35,000	\$ 114,975	\$ 149,975
2015	35,000	113,738	148,738
2016	40,000	117,500	157,500
2017	45,000	116,056	161,056
2018	45,000	114,613	159,613
2019-2023	250,000	575,169	825,169
2024-2028	295,000	575,413	870,413
2029-2033	380,000	579,931	959,931
2034-2038	450,000	576,663	1,026,663
2039-2043	555,000	578,956	1,133,956
2044-2046	395,000	346,606	741,606
Total	\$ 2,525,000	\$ 3,809,620	\$ 6,334,620

Year Ended June 30	Loans		
	Principal	Interest	Total
2014	\$ 28,821	\$ 1,997	\$ 30,818
2015	29,692	1,126	30,818
2016	15,181	228	15,409
Total	\$ 73,694	\$ 3,351	\$ 77,045

Business-Type Activities

Year Ended June 30	Loans		
	Principal	Interest	Total
2014	\$ 21,097	\$ 2,691	\$ 23,788
2015	22,064	1,695	23,759
2016	13,710	653	14,363
Total	\$ 56,871	\$ 5,039	\$ 61,910

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 8: LEASES

Capital Leases

The County has entered into certain capital lease agreements under which the related equipment will become the property of the County when all terms of the lease agreements are met.

	Stated Interest Rate	Present Value of Remaining Payments at June 30, 2013
Governmental activities	3.75-5.90%	\$ 237,871
Business-Type Activities	5.00%	435,090
Total		\$ 672,961

Equipment and related accumulated depreciation under capital lease are as follows:

	Governmental Activities	Business-Type Activities
Construction in progress	\$ -	\$ 636,695
Buildings and improvements	515,000	-
Equipment	570,694	-
Less: accumulated depreciation	(294,415)	-
Net Value	\$ 791,279	\$ 636,695

As of June 30, 2013, capital lease annual amortization is as follows:

Year Ended	Governmental Activities	Business-Type Activities
2014	\$ 52,552	\$ 84,032
2015	52,552	84,043
2016	46,536	83,833
2017	45,989	84,010
2018	45,989	84,021
2019	22,996	84,435
Total requirements	266,614	504,374
Less interest	(28,743)	(69,284)
Present Value of Remaining Payments	\$ 237,871	\$ 435,090

NOTE 9: CLOSURE/POSTCLOSURE

The County of Glenn has one landfill site. State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. GASB Statement No. 18 requires a portion of these closure and postclosure costs be reported as an operating expense in each period based on landfill capacity used as of each statement of net position date.

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 9: CLOSURE/POSTCLOSURE (CONTINUED)

As of June 30, 2013, the County's estimated remaining liability for closure and postclosure maintenance costs was \$12,122,809 based on 56 percent of estimated landfill capacity used. These estimates are based on the amount that would be paid if all equipment, facilities, and services required to close and/or monitor the landfill were acquired as of June 30, 2013. The County will recognize the remaining estimated cost of closure and postclosure care of \$9,145,277 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2013. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by State and Federal laws and regulations to provide financial assurance that appropriate resources will be available to finance closure and postclosure care costs in the future. At June 30, 2013, cash and investments of \$3,829,764 were held to fund closure costs resulting in a deficit of \$7,539,684 in the Solid Waste Closure fund. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional post closure 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 to future landfill users or from future tax revenue. The County has obtained commercial insurance for the possibility that landfill contaminants could be released into the water supply.

NOTE 10: NET POSITION

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

- Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. These principally include restrictions for capital projects, debt service requirements and other special revenue fund purposes.
- Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

Net Position Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net position is available, it is considered that restricted resources are used first, followed by the unrestricted resources.

Net Position Restricted by Enabling Legislation

The government-wide Statement of Net Position reports \$13,909,650 of restricted net position, of which \$5,668,607 is restricted by enabling legislation.

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 11: FUND BALANCES

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2013, fund balance for governmental funds are made up of the following:

- Nonspendable fund balance - amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories and prepaid amounts.
- Restricted fund balance - amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed fund balance - amounts that can only be used for the specific purposes determined by formal action of the County’s highest level of decision-making authority. The Board of Supervisors is the highest level of decision making authority for the County that can, by adoption of an ordinance commit fund balance. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- Assigned fund balance - amounts that are constrained by the County’s intent to be used for specific purposes. The intent can be established at either the highest level of decision-making, or by a body or an official designated for that purpose.
- Unassigned fund balance - the residual classification for the County’s General fund that includes all amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 11: FUND BALANCES (CONTINUED)

The fund balances for all major and nonmajor governmental funds as of June 30, 2013, were distributed as follows:

	General Fund	Community Action Agency	Road	Mental Health Services Act	Superior Regional Workforce Education	Other Govern- mental Funds	Total
Nonspendable:							
Prepaid costs	\$ 81,087	\$ 575	\$ 168	\$ -	\$ -	\$ 189	\$ 82,019
Inventory	-	194,096	30,164	-	-	-	224,260
Advances to other funds	<u>1,271,001</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,271,001</u>
Subtotal	<u>1,352,088</u>	<u>194,671</u>	<u>30,332</u>	<u>-</u>	<u>-</u>	<u>189</u>	<u>1,577,280</u>
Restricted for:							
Probation programs	321,304	-	-	-	-	-	321,304
Realignment	492,950	-	-	-	-	54,116	547,066
Law enforcement prog.	184,969	-	-	-	-	32,000	216,969
DMV surcharge	58,490	-	-	-	-	-	58,490
Drug enforcement prog.	106,804	-	-	-	-	-	106,804
Federal seizure	19,290	-	-	-	-	-	19,290
District attorney prog.	25,409	-	-	-	-	-	25,409
SLESF	39,054	-	-	-	-	-	39,054
Child support svcs.	65,181	-	-	-	-	-	65,181
Historical records	17	-	-	-	-	-	17
DNA ID	98,832	-	-	-	-	-	98,832
Safety projects	97,637	-	-	-	-	-	97,637
Forfeiture	62,573	-	-	-	-	-	62,573
Development impact fees	3,566	-	-	-	-	-	3,566
Sup Reg work educ.	9,401	-	-	-	-	-	9,401
Mental hlth prog	8,582	-	-	88,510	-	-	97,092
Animal adoption	14,218	-	-	-	-	-	14,218
Elections	19,247	-	-	-	-	-	19,247
Health programs	90,919	-	-	-	-	195	91,114
AB 2086	42,566	-	-	-	-	-	42,566
Sex abuse investigation	175	-	-	-	-	-	175
Tobacco control	455	-	-	-	-	-	455
CWS/CMS training	319,999	-	-	-	-	-	319,999
Social svcs prog.	105	-	-	-	-	120,921	121,026
Domestic violence	9,253	-	-	-	-	-	9,253
Community development	-	3,250,650	-	-	-	2,173	3,252,823
Road programs	-	-	2,221,668	-	-	-	2,221,668
Advertising	-	-	-	-	-	6,346	6,346
Fish and game	-	-	-	-	-	35,626	35,626
Title III Forest Reserve	-	-	-	-	-	227,483	227,483
Building standards admin	-	-	-	-	-	401	401
Surface grdwtr & weeds	-	-	-	-	-	100,369	100,369
Property charac.	-	-	-	-	-	10,564	10,564
Recorder prog.	-	-	-	-	-	27,064	27,064
CalWaste mgmt.	-	-	-	-	-	26	26
Mosquito abtmt asmt area	-	-	-	-	-	112,206	112,206
Social security redaction	-	-	-	-	-	27,312	27,312
Vital & health stat.	-	-	-	-	-	9,702	9,702

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 11: FUND BALANCES (CONTINUED)

The fund balances for all major and nonmajor governmental funds as of June 30, 2013, were distributed as follows: (Continued)

	General Fund	Community Action Agency	Road	Mental Health Services Act	Superior Regional Workforce Education	Other Govern- mental Funds	Total
IHSS Pub Auth.	-	-	-	-	-	37,639	37,639
SSD Stuart Found.	-	-	-	-	-	550	550
Sup of Schools	-	-	-	-	-	467,540	467,540
Fire Protection	-	-	-	-	-	849,561	849,561
Storm drain maint	-	-	-	-	-	79,379	79,379
North Willows svc area	-	-	-	-	-	50,747	50,747
Air poll. control dist.	-	-	-	-	-	722,867	722,867
Olive fruit fly pest dist.	-	-	-	-	-	87,240	87,240
Local rev fund	-	-	-	-	-	817,001	817,001
Trial court security	-	-	-	-	-	182,340	182,340
Inmate welfare	-	-	-	-	-	104,887	104,887
Capital projects	88,440	-	-	-	-	731,928	820,368
Subtotal	<u>2,179,436</u>	<u>3,250,650</u>	<u>2,221,668</u>	<u>88,510</u>	<u>-</u>	<u>4,898,183</u>	<u>12,638,447</u>
Assigned to:							
Debt Service	-	-	-	-	-	20,750	20,750
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,750</u>	<u>20,750</u>
Unassigned	<u>1,753,708</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,733)</u>	<u>1,748,975</u>
Total	<u>\$ 5,285,232</u>	<u>\$3,445,321</u>	<u>\$ 2,252,000</u>	<u>\$ 88,510</u>	<u>\$ -</u>	<u>\$4,914,389</u>	<u>\$15,985,452</u>

Fund Balance Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance), a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted fund balance is available, it is considered that restricted fund balance is depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policy

The Board of Supervisors has adopted a fund balance policy for financial statement reporting. The policy establishes procedures for reporting fund balance classifications, and establishes a hierarchy of fund balance expenditures.

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 12: EMPLOYEES' RETIREMENT PLAN

A. Plan Description

The County contributes to the California Public Employees Retirement System (PERS), an agent multiple-employer public employee 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 statute. Copies of PERS' annual financial report may be obtained from their executive office – 400 Q Street, Lincoln Plaza East, Sacramento, CA 95811 or www.calpers.ca.gov.

B. Funding Policy

Miscellaneous plan members are required to contribute 8 percent of their annual covered salary. Safety plan members are required to contribute 9 percent of their annual covered salary. The County is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the PERS Board of Administration. The required employer contribution rate for fiscal year 2012/2013 was 14.620 percent for miscellaneous employees and 34.464 and 20.057 percent for safety employees. The contribution requirements of the plan are established by State statute and the employer contribution rate is established and may be amended by PERS.

C. Annual Pension Cost

For fiscal year 2012/2013, the County's annual pension cost of \$2,659,003 for the miscellaneous plan and \$590,939 for the safety plan for PERS was equal to the County's actual contributions. The required contributions for fiscal year 2012/2013 were determined as part of the June 30, 2010, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 7.75 percent investment rate of return (net of administrative expenses), (b) projected annual salary increases of 3.55 percent to 14.45 percent, depending on age, service, and type of employment, (c) 3.00 percent inflation, (d) 3.25 percent payroll growth and (e) individual salary growth based on a merit scale with assumed annual inflation of 3.00 percent and annual production growth of 0.25 percent.

The actuarial value of PERS assets was determined using techniques that smooth the effect of short term volatility in the market value of investments over a fifteen year period (smoothed market value). Initial unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. All changes in liability due to plan amendments, changes in actuarial assumptions, or changes in actuarial methodology are amortized separately over a 20 year period. All gains or losses are tracked and amortized over a rolling 30 year period with the exception of gains and losses in fiscal years 2008-2009, 2009-2010 and 2010-2012 in which each year's gains or losses will be isolated and amortized over fixed and declining 30 year periods (as opposed to the current rolling 30 year amortization). If the plan's accrued liability exceeds the actuarial value of plan assets, the annual contribution with respect to the total unfunded liability may not be less than the amount produced by a 30 year amortization of the unfunded liability. The following table presents three year trend information.

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 12: EMPLOYEES' RETIREMENT PLAN (CONTINUED)

C. Annual Pension Cost (Continued)

Miscellaneous:

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
June 30, 2011	\$ 2,335,773	100%	-
June 30, 2012	2,711,945	100%	-
June 30, 2013	2,659,003	100%	-

Safety:

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
June 30, 2011	\$ 536,032	100%	-
June 30, 2012	583,695	100%	-
June 30, 2013	590,939	100%	-

D. Funded Status and Funding Progress

As of June 30, 2012, the most recent actuarial valuation date, the miscellaneous plan was 78.2 percent funded. The actuarial accrued liability for benefits was \$128,913,800 and the actuarial value of assets was \$100,870,890, resulting in an unfunded actuarial accrued liability (UAAL) of \$28,042,910. The covered payroll (annual payroll of active employees covered by the plan) was \$19,264,819, and the ratio of the UAAL to the covered payroll was 145.6 percent.

The safety plan had less than 100 active members in at least one valuation since June 30, 2003, therefore it is required to participate in a risk pool and does not present individual plan funded status.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. Plan Description

The County offers the same cost-sharing multiple-employer medical plans to its retirees as to its active employees, with the exception that once a retiree becomes eligible for Medicare (that is, reaches 65 age), he/she must join a Medicare HMA or a Medicare Supplement plan under Public Employees' Medical and Hospital Care Act (PEMHCA). The County sets its monthly contribution rates for health insurance on behalf of active employees through negotiations with bargaining units. Non-represented employees currently receive the same County contributions as the other groups. For all employees who retire from service (either regular retirement or disability retirement), the County shall pay a portion of their medical premiums based on their respective MOU currently in effect. As of June 30, 2013, there were 317 active participants and there were 187 retired participants eligible to receive postemployment health care benefits.

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

B. Funding Policy

There is no requirement imposed by CalPERS to contribute any amount beyond the pay-as-you-go contributions and the County has not contributed any more than that. The cost of monthly insurance premiums may be shared between the retiree and the County. The cost sharing varies depending on: date of hire; the dependent status; and plan selected. A minimum employer monthly contribution requirement is established and may be amended by the CalPERS Board of Administration and applicable laws. Within the parameters of the law, individual contracting agencies, such as the County, are allowed to establish and amend the level of contributions made by the employer towards the monthly cost of the plans. Changes to the employer contribution amount towards retiree benefits are recorded in a resolution adopted by the County Board of Supervisors.

C. Annual OPEB Cost and Net OPEB Obligation

The County's OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County of Glenn annual OPEB costs for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation to the County Retiree Health Plan:

Annual Required Contribution	\$ 3,811,111
Interest on Net OPEB Obligation	324,566
Amortization Adjustment to ARC	(469,242)
Annual OPEB Cost	3,666,435
Contributions Made	(1,407,234)
Increase in Net OPEB Obligation	2,259,201
Net OPEB Obligation - Beginning of Year	<u>8,114,150</u>
Net OPEB Obligation - End of Year	<u>\$10,373,351</u>

The following shows the calculation of the Annual Required Contributions for the year ended June 30, 2013:

Normal Cost at Year End	\$ 1,546,918
Amortization of UAAL	<u>2,264,193</u>
Annual Required Contribution (ARC)	<u>\$ 3,811,111</u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the current and prior two years is as follows:

<u>Fiscal Year</u> <u>Ended</u>	<u>Annual OPEB</u> <u>Cost</u>	<u>Percentage of Annual</u> <u>OPEB Cost Contributed</u>	<u>Net OPEB</u> <u>Obligation</u>
6/30/11	\$ 3,350,082	30.8%	\$ 6,070,977
6/30/12	3,315,718	38.4%	8,114,150
6/30/13	3,666,435	38.4%	10,373,351

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

C. Annual OPEB Cost and Net OPEB Obligation (Continued)

The quantifications of costs set forth above should not be interpreted in any way as vesting such benefits; rather the disclosures are made solely to comply with the County's reporting obligations under GASB 45, as the County understands these obligations.

D. Funded Status and Funding Progress

As of July 1, 2012, the most recent actuarial valuation date, the plan was 0.00 percent funded. The actuarial accrued liability for benefits was \$39,152,496 and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$39,152,496. The covered payroll (annual payroll of employees covered by the plan) was \$20,555,593, and the ratio of the UAAL to the covered payroll was 190.5 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

E. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of the valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The plan's most recent actuarial valuation was performed as of July 1, 2010. In that valuation, the Projected Unit Credit (PUC) Cost Method was used. The actuarial assumptions included a 5 percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 8 percent initially, reduced by decrements to an ultimate rate of 5 percent after 3 years. These assumptions reflect an implicit 3.0 percent general inflation assumption. The County's unfunded actuarial accrued liability is being amortized as a level dollar amount on an open basis over 30 years. The remaining amortization period as of June 30, 2013 was 30 years. The County's plan is considered a single-employer plan under GASB 45.

NOTE 14: RISK MANAGEMENT

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.

COUNTY OF GLENN
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 14: RISK MANAGEMENT (CONTINUED)

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 15: OTHER INFORMATION

A. Commitments and Contingencies

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

The County is involved in several lawsuits. Due to the nature of the cases, County Counsel is unable to estimate at this time the probability of favorable or unfavorable outcomes. Therefore, no provision has been made in the financial statements for a loss contingency.

The County had the following encumbrances at June 30, 2013, General fund \$6,850 and nonmajor funds \$4,000.

B. Subsequent Events

Management has evaluated events subsequent to June 30, 2013 through March 25, 2014, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

THIS PAGE INTENTIONALLY LEFT BLANK

**Required Supplementary Information
(Unaudited)**

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF GLENN
Required Supplementary Information
For the Year Ended June 30, 2013

1. SCHEDULE OF FUNDING PROGRESS - PENSION

The Schedule of Funding Progress - Pension presents a consolidated snapshot of the County's ability to meet current and future liabilities with the plan assets. Of particular interest to most is the funded status ratio. This ratio conveys a plan's level of assets to liabilities, an important indicator to determine the financial health of the pension plan. The closer the plan is to a 100% funded status, the better position it will be in to meet all of its future liabilities.

Miscellaneous Plan:

The table below shows a three-year analysis of the most recent actuarial value of assets as a percentage of the actuarial accrued liability and the unfunded actuarial accrued liability as a percentage of the annual covered payroll for the County Miscellaneous Plan.

Valuation Date	Entry Age Normal Accrued Liability	Actuarial Value of Assets	Unfunded Liability (Excess Assets)	Funded Ratios		Annual Covered Payroll	UAAL as a % of Payroll
				Actuarial Value	Market Value		
June 30, 2010	\$ 113,527,955	\$ 91,984,175	\$ 21,543,780	81.0%	63.6%	\$ 20,418,320	105.5%
June 30, 2011	122,255,133	96,784,286	25,470,847	79.2%	70.0%	19,492,723	130.7%
June 30, 2012	128,913,800	100,870,890	28,042,910	78.2%	65.4%	19,264,819	145.6%

Safety Plan:

The County specific funding information is no longer available for the Safety Plan. The County's Safety Plan participates in a risk sharing pool with other safety plans. Participation was required as of June 30, 2003 (when CalPERS set up risk sharing pools) since the plan had less than 100 active members at that time.

Funding information is available on a pooled-basis only and can be obtained upon request to the County or directly from CalPERS, P.O. Box 942709, Sacramento, CA 94229-2709.

2. SCHEDULE OF FUNDING PROGRESS - OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The Schedule of Funding Progress- Other Postemployment Benefits provides a consolidated snapshot of the County's ability to meet current and future liabilities with the plan assets. Of particular interest to most is the funded status ratio. This ratio conveys a plan's level of assets to liabilities, an important indicator to determine the financial health of the OPEB plan. The closer the plan is to a 100% funded status, the better position it will be in to meet all of its future liabilities.

COUNTY OF GLENN
Required Supplementary Information
For the Year Ended June 30, 2013

2. SCHEDULE OF FUNDING PROGRESS - OTHER POSTEMPLOYMENT BENEFITS (OPEB)
(CONTINUED)

The table below shows a three year analysis of the actuarial value of assets as a percentage of the actuarial accrued liability and the unfunded actuarial accrued liability as a percentage of the annual covered payroll for the County Other Postemployment Benefit Plan.

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage Of Covered Payroll
July 1, 2008	\$ -	\$ 20,415,703	\$ 20,415,703	0.00%	\$ 23,333,466	87.5%
July 1, 2010	-	29,825,990	29,825,990	0.00%	23,288,859	128.1%
July 1, 2012	-	39,152,496	39,152,496	0.00%	20,555,593	190.5%

COUNTY OF GLENN
Required Supplementary Information
Budgetary Comparison Schedule - Budgetary Basis
General Fund
For the Year Ended June 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Taxes	\$ 5,379,500	\$ 5,379,500	\$ 5,535,893	\$ 156,393
Licenses, permits, and franchises	1,036,195	1,036,195	902,718	(133,477)
Fines and forfeitures	1,323,890	1,323,890	1,495,853	171,963
Use of money and property	130,033	130,033	4,071	(125,962)
Intergovernmental revenues	38,226,180	38,493,105	35,993,140	(2,499,965)
Charges for services	7,723,040	7,935,033	6,295,654	(1,639,379)
Other revenues	902,987	939,925	1,054,583	114,658
Total Revenues	<u>54,721,825</u>	<u>55,237,681</u>	<u>51,281,912</u>	<u>(3,955,769)</u>
EXPENDITURES				
Current:				
General government	6,178,146	6,278,076	5,632,734	645,342
Public protection	20,483,070	20,912,727	18,857,788	2,054,939
Health and sanitation	12,401,554	13,299,988	12,605,867	694,121
Public assistance	20,907,537	21,579,881	18,097,301	3,482,580
Education	394,223	394,223	379,516	14,707
Contingencies	200,000	192,000	-	192,000
Debt service:				
Interest and other charges	95,000	95,000	-	95,000
Capital outlay	790,183	636,121	425,306	210,815
Total Expenditures	<u>61,449,713</u>	<u>63,388,016</u>	<u>55,998,512</u>	<u>7,389,504</u>
Excess of Revenues Over (Under) Expenditures	<u>(6,727,888)</u>	<u>(8,150,335)</u>	<u>(4,716,600)</u>	<u>3,433,735</u>
OTHER FINANCING SOURCES (USES)				
Issuance of debt	141,486	141,486	-	(141,486)
Sale of capital assets	257,917	257,917	318,517	60,600
Transfers in	16,560,090	17,536,964	16,738,781	(798,183)
Transfers out	(10,576,788)	(10,706,327)	(10,493,758)	212,569
Total Other Financing Sources (Uses)	<u>6,382,705</u>	<u>7,230,040</u>	<u>6,563,540</u>	<u>(666,500)</u>
Net Change in Fund Balances	<u>(345,183)</u>	<u>(920,295)</u>	<u>1,846,940</u>	<u>2,767,235</u>
Fund Balances - Beginning	<u>3,438,292</u>	<u>3,438,292</u>	<u>3,438,292</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 3,093,109</u>	<u>\$ 2,517,997</u>	<u>\$ 5,285,232</u>	<u>\$ 2,767,235</u>

Continued (Page 1 of 2)

COUNTY OF GLENN
Required Supplementary Information
Budgetary Comparison Schedule - Budgetary Basis
General Fund
For the Year Ended June 30, 2013

Reconciliation of Net Changes in Fund Balances - Budgetary to GAAP Basis:

Total Revenues - Budgetary Basis	\$ 51,281,912
OMB Circular A-87 charges are included as charges for services for budgetary purposes, but are a reduction of expenditures for financial reporting purposes.	<u>(2,892,642)</u>
Total Revenues - Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 48,389,270</u>
Total Expenditures - Budgetary Basis	\$ 55,998,512
OMB Circular A-87 charges are included as charges for services for budgetary purposes, but are a reduction of expenditures for financial reporting purposes.	
General government expenditures	<u>(2,892,642)</u>
Total Expenditures - Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 53,105,870</u>

COUNTY OF GLENN
Required Supplementary Information
Budgetary Comparison Schedule
Community Action Agency - Major Special Revenue Fund
For the Year Ended June 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Use of money and property	\$ 56,828	\$ 120,662	\$ 28,386	\$ (92,276)
Intergovernmental revenues	4,221,197	11,131,043	1,642,218	(9,488,825)
Charges for services	4,820,928	5,285,348	3,973,416	(1,311,932)
Other revenues	83,720	2,591,798	1,992,563	(599,235)
Total Revenues	<u>9,182,673</u>	<u>19,128,851</u>	<u>7,636,583</u>	<u>(11,492,268)</u>
EXPENDITURES				
Current:				
Public assistance	9,182,630	19,064,357	7,155,600	11,908,757
Debt service:				
Interest and other charges	-	-	365,174	(365,174)
Capital outlay	-	610,902	-	610,902
Total Expenditures	<u>9,182,630</u>	<u>19,675,259</u>	<u>7,520,774</u>	<u>12,154,485</u>
Excess of Revenues Over (Under) Expenditures	<u>43</u>	<u>(546,408)</u>	<u>115,809</u>	<u>662,217</u>
OTHER FINANCING SOURCES (USES)				
Issuance of debt	-	546,450	27,881	(518,569)
Total Other Financing Sources (Uses)	<u>-</u>	<u>546,450</u>	<u>27,881</u>	<u>(518,569)</u>
Net Change in Fund Balances	<u>43</u>	<u>42</u>	<u>143,690</u>	<u>143,648</u>
Fund Balances - Beginning	2,699,598	2,699,598	2,699,598	-
Prior period adjustment	-	-	602,033	602,033
Fund Balances - Beginning	<u>2,699,598</u>	<u>2,699,598</u>	<u>3,301,631</u>	<u>602,033</u>
Fund Balances - Ending	<u>\$ 2,699,641</u>	<u>\$ 2,699,640</u>	<u>\$ 3,445,321</u>	<u>\$ 745,681</u>

COUNTY OF GLENN
Required Supplementary Information
Budgetary Comparison Schedule
Road - Major Special Revenue Fund
For the Year Ended June 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses, permits, and franchises	\$ 14,504	\$ 14,504	\$ 14,044	\$ (460)
Use of money and property	14,432	14,432	8,415	(6,017)
Intergovernmental revenues	8,228,782	8,142,801	3,737,585	(4,405,216)
Charges for services	324,833	425,833	651,226	225,393
Other revenues	73,309	73,309	12,598	(60,711)
Total Revenues	<u>8,655,860</u>	<u>8,670,879</u>	<u>4,423,868</u>	<u>(4,247,011)</u>
EXPENDITURES				
Current:				
Public ways and facilities	8,706,580	8,721,599	3,668,414	5,053,185
Debt service:				
Principal	113,492	113,492	113,467	25
Interest and other charges	4,260	4,260	4,221	39
Capital outlay	592,817	592,817	879,571	(286,754)
Total Expenditures	<u>9,417,149</u>	<u>9,432,168</u>	<u>4,665,673</u>	<u>4,766,495</u>
Excess of Revenues Over (Under) Expenditures	<u>(761,289)</u>	<u>(761,289)</u>	<u>(241,805)</u>	<u>519,484</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	1,109	1,109
Transfers in	758,687	758,687	-	(758,687)
Transfers out	(758,687)	(758,687)	-	758,687
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>1,109</u>	<u>1,109</u>
Net Change in Fund Balances	<u>(761,289)</u>	<u>(761,289)</u>	<u>(240,696)</u>	<u>520,593</u>
Fund Balances - Beginning	<u>2,492,696</u>	<u>2,492,696</u>	<u>2,492,696</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 1,731,407</u>	<u>\$ 1,731,407</u>	<u>\$ 2,252,000</u>	<u>\$ 520,593</u>

COUNTY OF GLENN
Required Supplementary Information
Budgetary Comparison Schedule
Mental Health Services Act - Major Special Revenue Fund
For the Year Ended June 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Use of money and property	\$ -	\$ -	\$ 3,836	\$ 3,836
Intergovernmental revenues	2,354,457	2,354,457	1,898,490	(455,967)
	-			
Total Revenues	<u>2,354,457</u>	<u>2,354,457</u>	<u>1,902,326</u>	<u>(452,131)</u>
EXPENDITURES				
Current:				
Health and sanitation	10,071	17,171	10,071	7,100
Total Expenditures	<u>10,071</u>	<u>17,171</u>	<u>10,071</u>	<u>7,100</u>
Excess of Revenues Over (Under) Expenditures	<u>2,344,386</u>	<u>2,337,286</u>	<u>1,892,255</u>	<u>(445,031)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(2,344,386)	(2,337,286)	(1,892,254)	445,032
Total Other Financing Sources (Uses)	<u>(2,344,386)</u>	<u>(2,337,286)</u>	<u>(1,892,254)</u>	<u>445,032</u>
Net Change in Fund Balances	-	-	1	1
Fund Balances - Beginning	<u>88,509</u>	<u>88,509</u>	<u>88,509</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 88,509</u>	<u>\$ 88,509</u>	<u>\$ 88,510</u>	<u>\$ 1</u>

COUNTY OF GLENN
Required Supplementary Information
Budgetary Comparison Schedule
Superior Regional Workforce Education - Major Special Revenue Fund
For the Year Ended June 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Use of money and property	\$ -	\$ -	\$ 6,874	\$ 6,874
Intergovernmental revenues	600,000	600,000	465,717	(134,283)
	-			
Total Revenues	<u>600,000</u>	<u>600,000</u>	<u>472,591</u>	<u>(127,409)</u>
EXPENDITURES				
Current:				
Health and sanitation	600,000	600,000	472,591	127,409
Total Expenditures	<u>600,000</u>	<u>600,000</u>	<u>472,591</u>	<u>127,409</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF GLENN
Required Supplementary Information
Note to Budgetary Comparison Schedules
For the Year Ended June 30, 2013

BUDGETARY BASIS OF ACCOUNTING

Formal budgetary integration is employed as a management control device during the year. The County presents a comparison of annual budgets to actual results for the County's general special revenue funds and capital projects funds. However, the capital projects funds adopt budgets on a project-length basis. The amounts reported on the budgetary basis are generally on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

In accordance with the provisions of Sections 29000 and 29143, inclusive, of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares a budget for each fiscal year on or before August 30. Budgeted expenditures are enacted into law through the passage of an appropriation ordinance. This ordinance mandates the maximum authorized expenditures for the fiscal year.

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, appropriation of unanticipated revenue or use of contingency require Board approval. During the year ended June 30, 2013, there was no excess of expenditures over appropriations.

The County uses an encumbrance system as an extension of normal budgetary accounting for the general and other governmental funds. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of applicable appropriations. Encumbrances outstanding at year end are recorded as restricted, committed or assigned fund balance since they do not constitute expenditures or liabilities. Unencumbered appropriations lapse at year-end. Encumbered appropriations are carried forward in the ensuing year's budget.

THIS PAGE INTENTIONALLY LEFT BLANK

Combining Nonmajor Fund Statements

THIS PAGE INTENTIONALLY LEFT BLANK

Nonmajor Governmental Funds

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF GLENN
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2013

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Totals
ASSETS				
Cash and investments	\$ 3,795,206	\$ 731,847	\$ 59,970	\$ 4,587,023
Receivables:				
Accounts	53,211	-	-	53,211
Intergovernmental	1,308,886	-	-	1,308,886
Interest	2,509	126	-	2,635
Prepaid costs	189	-	-	189
Due from other funds	283,255	-	30,818	314,073
	<u>5,443,256</u>	<u>731,973</u>	<u>90,788</u>	<u>6,266,017</u>
Total Assets	\$ 5,443,256	\$ 731,973	\$ 90,788	\$ 6,266,017
LIABILITIES				
Accounts payable	\$ 39,250	\$ -	\$ -	\$ 39,250
Accrued salaries and benefits	20,535	-	-	20,535
Interest payable	-	-	39,220	39,220
Deposits payable	10,995	-	-	10,995
Due to other funds	968,482	45	30,818	999,345
Unearned revenue	4,701	-	-	4,701
Advances from other funds	237,200	-	-	237,200
	<u>1,281,163</u>	<u>45</u>	<u>70,038</u>	<u>1,351,246</u>
Total Liabilities	1,281,163	45	70,038	1,351,246
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	382	-	-	382
	<u>382</u>	<u>-</u>	<u>-</u>	<u>382</u>
Total Deferred Inflows of Resources	382	-	-	382
FUND BALANCES (DEFICITS)				
Nonspendable	189	-	-	189
Restricted	4,166,255	731,928	-	4,898,183
Assigned	-	-	20,750	20,750
Unassigned	(4,733)	-	-	(4,733)
	<u>4,161,711</u>	<u>731,928</u>	<u>20,750</u>	<u>4,914,389</u>
Total Fund Balances (Deficits)	4,161,711	731,928	20,750	4,914,389
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 5,443,256	\$ 731,973	\$ 90,788	\$ 6,266,017

COUNTY OF GLENN
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2013

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Totals
REVENUES				
Taxes	\$ 302,616	\$ -	\$ -	\$ 302,616
Licenses, permits, and franchises	229,780	-	-	229,780
Fines and forfeitures	12,563	-	-	12,563
Use of money and property	25,158	333	-	25,491
Intergovernmental revenues	7,339,180	-	-	7,339,180
Charges for services	1,040,500	-	-	1,040,500
Other revenues	77,936	-	-	77,936
Total Revenues	9,027,733	333	-	9,028,066
EXPENDITURES				
Current:				
General government	36,165	-	-	36,165
Public protection	2,561,521	-	-	2,561,521
Public ways and facilities	93,667	-	-	93,667
Health and sanitation	422,274	-	-	422,274
Public assistance	290,744	-	-	290,744
Debt service:				
Principal	-	-	98,728	98,728
Interest and other charges	-	-	113,567	113,567
Capital outlay	99,144	-	-	99,144
Total Expenditures	3,503,515	-	212,295	3,715,810
Excess of Revenues Over (Under) Expenditures	5,524,218	333	(212,295)	5,312,256
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	17,500	-	-	17,500
Transfers in	64,593	202,096	216,686	483,375
Transfers out	(4,864,318)	(1,623)	-	(4,865,941)
Total Other Financing Sources (Uses)	(4,782,225)	200,473	216,686	(4,365,066)
Net Change in Fund Balances	741,993	200,806	4,391	947,190
Fund Balances - Beginning	3,291,275	531,122	16,359	3,838,756
Prior period adjustment	128,443	-	-	128,443
Fund Balances - Beginning, Restated	3,419,718	531,122	16,359	3,967,199
Fund Balances - Ending	\$ 4,161,711	\$ 731,928	\$ 20,750	\$ 4,914,389

Nonmajor Governmental Funds

- **Special Revenue Funds**

THIS PAGE INTENTIONALLY LEFT BLANK

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF GLENN
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2013

	Advertising	Fish and Game	Cal Works Incentive	Title III Forest Reserve
ASSETS				
Cash and investments	\$ 6,346	\$ 36,185	\$ 120,807	\$ 227,284
Receivables:				
Accounts	-	-	-	-
Intergovernmental	-	-	-	-
Interest	-	32	114	199
Prepaid costs	-	-	-	-
Due from other funds	-	554	-	-
Total Assets	\$ 6,346	\$ 36,771	\$ 120,921	\$ 227,483
LIABILITIES				
Accounts payable	\$ -	\$ 1,010	\$ -	\$ -
Accrued salaries and benefits	-	135	-	-
Deposits payable	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Advances from other funds	-	-	-	-
Total Liabilities	-	1,145	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Restricted	6,346	35,626	120,921	227,483
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	6,346	35,626	120,921	227,483
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 6,346	\$ 36,771	\$ 120,921	\$ 227,483

<u>Building Standards Admin Fee</u>	<u>Surface/ Ground Water & Weed Grants</u>	<u>Property Characteristics</u>	<u>Recorders Modernization</u>	<u>Cal Waste Management Grant</u>	<u>Emergency Preparedness Grant</u>	<u>Mosquito Abatement Assessment Area</u>	<u>Hospital Preparedness Grant</u>
\$ 1,019	\$ 58,377	\$ 18,447	\$ 18,812	\$ 26	\$ 22,444	\$ 123,459	\$ 4,458
-	-	-	-	-	-	-	-
-	45,152	-	-	-	38,369	-	92,709
1	-	15	29	-	29	59	25
-	-	-	-	-	189	-	-
-	-	-	-	-	23,264	-	34,427
<u>\$ 1,020</u>	<u>\$ 103,529</u>	<u>\$ 18,462</u>	<u>\$ 18,841</u>	<u>\$ 26</u>	<u>\$ 84,295</u>	<u>\$ 123,518</u>	<u>\$ 131,619</u>
\$ 237	\$ 3,160	\$ -	\$ -	\$ -	\$ 304	\$ 1,416	\$ 272
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	7,898	-	-	26,790	9,896	4,347
-	-	-	-	-	4,701	-	-
-	-	-	-	-	52,500	-	127,000
<u>237</u>	<u>3,160</u>	<u>7,898</u>	<u>-</u>	<u>-</u>	<u>84,295</u>	<u>11,312</u>	<u>131,619</u>
<u>382</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>382</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	189	-	-
401	100,369	10,564	18,841	26	-	112,206	-
-	-	-	-	-	(189)	-	-
<u>401</u>	<u>100,369</u>	<u>10,564</u>	<u>18,841</u>	<u>26</u>	<u>-</u>	<u>112,206</u>	<u>-</u>
<u>\$ 1,020</u>	<u>\$ 103,529</u>	<u>\$ 18,462</u>	<u>\$ 18,841</u>	<u>\$ 26</u>	<u>\$ 84,295</u>	<u>\$ 123,518</u>	<u>\$ 131,619</u>

COUNTY OF GLENN
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2013

	Health WIC Advance	Social Security Redaction	Cal Boat Launching	Vital & Health Statistics
ASSETS				
Cash and investments	\$ 195	\$ 27,289	\$ 1,875	\$ 9,694
Receivables:				
Accounts	-	-	-	-
Intergovernmental	-	-	5,180	-
Interest	-	23	1	8
Prepaid costs	-	-	-	-
Due from other funds	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 195</u>	<u>\$ 27,312</u>	<u>\$ 7,056</u>	<u>\$ 9,702</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 692	\$ -
Accrued salaries and benefits	-	-	-	-
Deposits payable	-	-	-	-
Due to other funds	-	-	1	-
Unearned revenue	-	-	-	-
Advances from other funds	-	-	7,700	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>8,393</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Restricted	195	27,312	-	9,702
Unassigned	-	-	(1,337)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances (Deficits)	<u>195</u>	<u>27,312</u>	<u>(1,337)</u>	<u>9,702</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 195</u>	<u>\$ 27,312</u>	<u>\$ 7,056</u>	<u>\$ 9,702</u>

Memorial Hall	Micrographics Conversion	IHSS Public Authority	SSD Stuart Foundation	Per Capita Park Grant	Superintendent of Schools	Artois Fire District	Hamilton Fire District
\$ 11,407	\$ 8,213	\$ 42,233	\$ 550	\$ -	\$ 467,170	\$ 212,509	\$ 182,864
-	-	-	-	-	-	-	-
-	-	64,344	-	-	-	-	-
11	10	27	-	-	370	164	110
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 11,418</u>	<u>\$ 8,223</u>	<u>\$ 106,604</u>	<u>\$ 550</u>	<u>\$ -</u>	<u>\$ 467,540</u>	<u>\$ 212,673</u>	<u>\$ 182,974</u>
\$ 3,629	\$ -	\$ 17,907	\$ -	\$ -	\$ -	\$ 2,071	\$ 12,369
-	-	-	-	-	-	-	-
10,995	-	-	-	-	-	-	-
1	-	1,058	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	50,000	-	-	-	-	-
<u>14,625</u>	<u>-</u>	<u>68,965</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,071</u>	<u>12,369</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	8,223	37,639	550	-	467,540	210,602	170,605
(3,207)	-	-	-	-	-	-	-
<u>(3,207)</u>	<u>8,223</u>	<u>37,639</u>	<u>550</u>	<u>-</u>	<u>467,540</u>	<u>210,602</u>	<u>170,605</u>
<u>\$ 11,418</u>	<u>\$ 8,223</u>	<u>\$ 106,604</u>	<u>\$ 550</u>	<u>\$ -</u>	<u>\$ 467,540</u>	<u>\$ 212,673</u>	<u>\$ 182,974</u>

COUNTY OF GLENN
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2013

	<u>Bayliss Fire District</u>	<u>Willows Rural Fire District</u>	<u>Storm Drain Maintenance #1</u>	<u>Storm Drain Maintenance #3</u>
ASSETS				
Cash and investments	\$ 61,229	\$ 407,890	\$ 9,399	\$ 70,654
Receivables:				
Accounts	-	-	-	-
Intergovernmental	-	-	-	-
Interest	50	367	8	60
Prepaid costs	-	-	-	-
Due from other funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 61,279</u>	<u>\$ 408,257</u>	<u>\$ 9,407</u>	<u>\$ 70,714</u>
LIABILITIES				
Accounts payable	\$ -	\$ 1,182	\$ 1	\$ 1
Accrued salaries and benefits	-	-	-	-
Deposits payable	-	-	-	-
Due to other funds	-	-	312	428
Unearned revenues	-	-	-	-
Advances from other funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>-</u>	<u>1,182</u>	<u>313</u>	<u>429</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Restricted	61,279	407,075	9,094	70,285
Unassigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances (Deficits)	<u>61,279</u>	<u>407,075</u>	<u>9,094</u>	<u>70,285</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 61,279</u>	<u>\$ 408,257</u>	<u>\$ 9,407</u>	<u>\$ 70,714</u>

North Willows County Service Area	Air Pollution Control District	Olive Fruit Fly Pest District	Local Revenue Fund	Local Revenue Health	Local Revenue Human Services	Trial Court Security	Behavioral Health Realignment
\$ 55,276	\$ 624,396	\$ 90,023	\$ 236,301	\$ 8,943	\$ 259,397	\$ 132,116	\$ 118,352
-	43,893	-	-	-	-	-	-
-	18,600	-	80,090	-	760,540	55,923	112,979
42	511	60	-	-	-	86	-
-	-	-	-	-	-	-	-
12	46,821	-	1,505	213	175,694	-	213
<u>\$ 55,330</u>	<u>\$ 734,221</u>	<u>\$ 90,083</u>	<u>\$ 317,896</u>	<u>\$ 9,156</u>	<u>\$ 1,195,631</u>	<u>\$ 188,125</u>	<u>\$ 231,544</u>
\$ 246	\$ 1,173	\$ 2,843	\$ 1,824	\$ -	\$ -	\$ 45	\$ -
-	9,419	-	5,427	-	-	5,554	-
-	-	-	-	-	-	-	-
4,337	762	-	15,828	9,156	673,447	186	177,428
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>4,583</u>	<u>11,354</u>	<u>2,843</u>	<u>23,079</u>	<u>9,156</u>	<u>673,447</u>	<u>5,785</u>	<u>177,428</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
50,747	722,867	87,240	294,817	-	522,184	182,340	54,116
-	-	-	-	-	-	-	-
<u>50,747</u>	<u>722,867</u>	<u>87,240</u>	<u>294,817</u>	<u>-</u>	<u>522,184</u>	<u>182,340</u>	<u>54,116</u>
<u>\$ 55,330</u>	<u>\$ 734,221</u>	<u>\$ 90,083</u>	<u>\$ 317,896</u>	<u>\$ 9,156</u>	<u>\$ 1,195,631</u>	<u>\$ 188,125</u>	<u>\$ 231,544</u>

COUNTY OF GLENN
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2013

	CDBG Public Works 9760	Inmate Welfare	Blood Alcohol County	Totals
ASSETS				
Cash and investments	\$ -	\$ 99,237	\$ 20,330	\$ 3,795,206
Receivables:				
Accounts	-	9,318	-	53,211
Intergovernmental	35,000	-	-	1,308,886
Interest	-	82	16	2,509
Prepaid costs	-	-	-	189
Due from other funds	-	-	552	283,255
	<u>-</u>	<u>-</u>	<u>552</u>	<u>283,255</u>
Total Assets	<u>\$ 35,000</u>	<u>\$ 108,637</u>	<u>\$ 20,898</u>	<u>\$ 5,443,256</u>
LIABILITIES				
Accounts payable	\$ -	\$ 3,750	\$ (14,882)	\$ 39,250
Accrued salaries and benefits	-	-	-	20,535
Deposits payable	-	-	-	10,995
Due to other funds	32,827	-	3,780	968,482
Unearned revenues	-	-	-	4,701
Advances from other funds	-	-	-	237,200
	<u>-</u>	<u>-</u>	<u>-</u>	<u>237,200</u>
Total Liabilities	<u>32,827</u>	<u>3,750</u>	<u>(11,102)</u>	<u>1,281,163</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	382
	<u>-</u>	<u>-</u>	<u>-</u>	<u>382</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>382</u>
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	189
Restricted	2,173	104,887	32,000	4,166,255
Unassigned	-	-	-	(4,733)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,733)</u>
Total Fund Balances (Deficits)	<u>2,173</u>	<u>104,887</u>	<u>32,000</u>	<u>4,161,711</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 35,000</u>	<u>\$ 108,637</u>	<u>\$ 20,898</u>	<u>\$ 5,443,256</u>

Continued (Page 4 of 4)

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF GLENN
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2013

	<u>Advertising</u>	<u>Fish and Game</u>	<u>Cal Works Incentive</u>	<u>Title III Forest Reserve</u>
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-
Fines and forfeitures	-	7,396	-	-
Use of money and property	-	84	300	502
Intergovernmental revenues	-	-	-	26,964
Charges for services	5,000	-	-	-
Other revenues	-	-	-	-
Total Revenues	<u>5,000</u>	<u>7,480</u>	<u>300</u>	<u>27,466</u>
EXPENDITURES				
Current:				
General government	6,500	-	-	758
Public protection	-	7,893	-	-
Public ways and facilities	-	-	-	-
Health and sanitation	-	-	-	-
Public assistance	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>6,500</u>	<u>7,893</u>	<u>-</u>	<u>758</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,500)</u>	<u>(413)</u>	<u>300</u>	<u>26,708</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	-	-
Transfers in	1,000	-	-	-
Transfers out	-	-	(9,985)	-
Total Other Financing Sources (Uses)	<u>1,000</u>	<u>-</u>	<u>(9,985)</u>	<u>-</u>
Net Change in Fund Balances	<u>(500)</u>	<u>(413)</u>	<u>(9,685)</u>	<u>26,708</u>
Fund Balances (Deficits) - Beginning	6,846	36,039	130,606	200,775
Prior period adjustment	-	-	-	-
Fund Balances (Deficits) - Beginning, Restated	<u>6,846</u>	<u>36,039</u>	<u>130,606</u>	<u>200,775</u>
Fund Balances (Deficits) - Ending	<u>\$ 6,346</u>	<u>\$ 35,626</u>	<u>\$ 120,921</u>	<u>\$ 227,483</u>

Building Standards Admin Fee	Surface/ Ground Water & Weed Grants	Property Characteristics	Recorders Modernization	Cal Waste Management Grant	Emergency Preparedness Grant	Mosquito Abatement Assessment Area	Hospital Preparedness Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	14,200	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2	-	35	63	4	89	138	73
-	124,340	-	-	14,207	123,470	-	202,310
76	-	8,630	34,096	-	23,264	191,134	4,724
-	-	-	-	-	429	-	-
<u>78</u>	<u>138,540</u>	<u>8,665</u>	<u>34,159</u>	<u>14,211</u>	<u>147,252</u>	<u>191,272</u>	<u>207,107</u>
-	-	-	-	-	-	-	-
-	102,803	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	51	83,582	163,286	175,355
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	19,990
<u>-</u>	<u>102,803</u>	<u>-</u>	<u>-</u>	<u>51</u>	<u>83,582</u>	<u>163,286</u>	<u>195,345</u>
<u>78</u>	<u>35,737</u>	<u>8,665</u>	<u>34,159</u>	<u>14,160</u>	<u>63,670</u>	<u>27,986</u>	<u>11,762</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	56,028
-	-	(7,898)	(26,000)	(14,138)	(63,670)	-	(1,141)
<u>-</u>	<u>-</u>	<u>(7,898)</u>	<u>(26,000)</u>	<u>(14,138)</u>	<u>(63,670)</u>	<u>-</u>	<u>54,887</u>
<u>78</u>	<u>35,737</u>	<u>767</u>	<u>8,159</u>	<u>22</u>	<u>-</u>	<u>27,986</u>	<u>66,649</u>
323	64,632	9,797	10,682	4	-	84,220	(66,649)
-	-	-	-	-	-	-	-
<u>323</u>	<u>64,632</u>	<u>9,797</u>	<u>10,682</u>	<u>4</u>	<u>-</u>	<u>84,220</u>	<u>(66,649)</u>
<u>\$ 401</u>	<u>\$ 100,369</u>	<u>\$ 10,564</u>	<u>\$ 18,841</u>	<u>\$ 26</u>	<u>\$ -</u>	<u>\$ 112,206</u>	<u>\$ -</u>

COUNTY OF GLENN
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2013

	<u>Health WIC Advance</u>	<u>Social Security Redaction</u>	<u>Cal Boat Launching</u>	<u>Vital & Health Statistics</u>
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	14,616	-
Fines and forfeitures	-	-	567	-
Use of money and property	2	58	7	21
Intergovernmental revenues	-	-	-	-
Charges for services	-	5,708	-	2,335
Other revenues	-	-	-	-
Total Revenues	<u>2</u>	<u>5,766</u>	<u>15,190</u>	<u>2,356</u>
EXPENDITURES				
Current:				
General government	-	-	16,390	-
Public protection	-	-	-	-
Public ways and facilities	-	-	-	-
Health and sanitation	-	-	-	-
Public assistance	-	-	-	-
Capital outlay	-	-	7,745	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>24,135</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>2</u>	<u>5,766</u>	<u>(8,945)</u>	<u>2,356</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>2</u>	<u>5,766</u>	<u>(8,945)</u>	<u>2,356</u>
Fund Balances (Deficits) - Beginning	193	21,546	7,608	7,346
Prior period adjustment	-	-	-	-
Fund Balances (Deficits) - Beginning, Restated	<u>193</u>	<u>21,546</u>	<u>7,608</u>	<u>7,346</u>
Fund Balances (Deficits) - Ending	<u>\$ 195</u>	<u>\$ 27,312</u>	<u>\$ (1,337)</u>	<u>\$ 9,702</u>

Memorial Hall	Micrographics Conversion	IHSS Public Authority	SSD Stuart Foundation	Per Capita Park Grant	Superintendent of Schools	Artois Fire District	Hamilton Fire District
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,611	\$ 41,306	\$ 19,383
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
17,757	27	76	-	(35)	1,003	981	399
-	-	225,857	-	-	2,403	2,552	81,858
-	5,970	64,811	-	-	-	27,696	215,484
-	7,097	-	-	-	-	504	1,676
<u>17,757</u>	<u>13,094</u>	<u>290,744</u>	<u>-</u>	<u>(35)</u>	<u>163,017</u>	<u>73,039</u>	<u>318,800</u>
11,622	-	-	-	895	-	-	-
-	-	-	-	-	-	38,658	286,017
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	290,744	-	-	-	-	-
-	-	-	-	-	-	71,409	-
<u>11,622</u>	<u>-</u>	<u>290,744</u>	<u>-</u>	<u>895</u>	<u>-</u>	<u>110,067</u>	<u>286,017</u>
6,135	13,094	-	-	(930)	163,017	(37,028)	32,783
-	-	-	-	-	-	12,000	2,500
-	-	-	-	7,565	-	-	-
<u>(7,565)</u>	<u>(4,800)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(139,878)</u>	<u>-</u>	<u>-</u>
<u>(7,565)</u>	<u>(4,800)</u>	<u>-</u>	<u>-</u>	<u>7,565</u>	<u>(139,878)</u>	<u>12,000</u>	<u>2,500</u>
<u>(1,430)</u>	<u>8,294</u>	<u>-</u>	<u>-</u>	<u>6,635</u>	<u>23,139</u>	<u>(25,028)</u>	<u>35,283</u>
<u>(1,777)</u>	<u>(71)</u>	<u>37,639</u>	<u>550</u>	<u>(6,635)</u>	<u>444,401</u>	<u>235,630</u>	<u>135,322</u>
-	-	-	-	-	-	-	-
<u>(1,777)</u>	<u>(71)</u>	<u>37,639</u>	<u>550</u>	<u>(6,635)</u>	<u>444,401</u>	<u>235,630</u>	<u>135,322</u>
<u>\$ (3,207)</u>	<u>\$ 8,223</u>	<u>\$ 37,639</u>	<u>\$ 550</u>	<u>\$ -</u>	<u>\$ 467,540</u>	<u>\$ 210,602</u>	<u>\$ 170,605</u>

COUNTY OF GLENN
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2013

	Bayliss Fire District	Willows Rural Fire District	Storm Drain Maintenance #1	Storm Drain Maintenance #3
REVENUES				
Taxes	\$ 9,858	\$ 51,808	\$ 1,121	\$ 4,614
Licenses, permits, and franchises	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	185	1,171	28	179
Intergovernmental revenues	692	141,073	14	56
Charges for services	12,054	34,181	-	-
Other revenues	-	-	-	-
Total Revenues	<u>22,789</u>	<u>228,233</u>	<u>1,163</u>	<u>4,849</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public protection	16,988	158,226	4,758	1,391
Public ways and facilities	-	-	-	-
Health and sanitation	-	-	-	-
Public assistance	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>16,988</u>	<u>158,226</u>	<u>4,758</u>	<u>1,391</u>
Excess of Revenues Over (Under) Expenditures	<u>5,801</u>	<u>70,007</u>	<u>(3,595)</u>	<u>3,458</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	3,000	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>8,801</u>	<u>70,007</u>	<u>(3,595)</u>	<u>3,458</u>
Fund Balances (Deficits) - Beginning	52,478	337,068	12,689	66,827
Prior period adjustment	-	-	-	-
Fund Balances (Deficits) - Beginning, Restated	<u>52,478</u>	<u>337,068</u>	<u>12,689</u>	<u>66,827</u>
Fund Balances (Deficits) - Ending	<u>\$ 61,279</u>	<u>\$ 407,075</u>	<u>\$ 9,094</u>	<u>\$ 70,285</u>

North Willows County Service Area	Air Pollution Control District	Olive Fruit Fly Pest District	Local Revenue Fund	Local Revenue Health	Local Revenue Human Services	Trial Court Security	Behavioral Health Realignment
\$ 14,915	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	200,964	-	-	-	-	-	-
-	4,600	-	-	-	-	-	-
183	1,304	170	-	-	-	134	-
175	478,098	-	794,474	17,620	3,611,796	452,485	955,036
19,734	305,276	76,942	-	-	-	-	-
-	187	190	-	-	-	-	-
<u>35,007</u>	<u>990,429</u>	<u>77,302</u>	<u>794,474</u>	<u>17,620</u>	<u>3,611,796</u>	<u>452,619</u>	<u>955,036</u>
-	-	-	-	-	-	-	-
21,177	903,795	70,237	628,427	-	-	270,279	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>21,177</u>	<u>903,795</u>	<u>70,237</u>	<u>628,427</u>	<u>-</u>	<u>-</u>	<u>270,279</u>	<u>-</u>
<u>13,830</u>	<u>86,634</u>	<u>7,065</u>	<u>166,047</u>	<u>17,620</u>	<u>3,611,796</u>	<u>182,340</u>	<u>955,036</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(57,502)	(26,562)	(3,604,259)	-	(900,920)
-	-	-	(57,502)	(26,562)	(3,604,259)	-	(900,920)
<u>13,830</u>	<u>86,634</u>	<u>7,065</u>	<u>108,545</u>	<u>(8,942)</u>	<u>7,537</u>	<u>182,340</u>	<u>54,116</u>
<u>36,917</u>	<u>636,233</u>	<u>80,175</u>	<u>186,272</u>	<u>8,942</u>	<u>514,647</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
<u>36,917</u>	<u>636,233</u>	<u>80,175</u>	<u>186,272</u>	<u>8,942</u>	<u>514,647</u>	<u>-</u>	<u>-</u>
<u>\$ 50,747</u>	<u>\$ 722,867</u>	<u>\$ 87,240</u>	<u>\$ 294,817</u>	<u>\$ -</u>	<u>\$ 522,184</u>	<u>\$ 182,340</u>	<u>\$ 54,116</u>

COUNTY OF GLENN
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2013

	CDBG Public Works 9760	Inmate Welfare	Blood Alcohol County	Totals
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 302,616
Licenses, permits, and franchises	-	-	-	229,780
Fines and forfeitures	-	-	-	12,563
Use of money and property	-	218	-	25,158
Intergovernmental revenues	83,700	-	-	7,339,180
Charges for services	3,385	-	-	1,040,500
Other revenues	8,755	59,098	-	77,936
Total Revenues	95,840	59,316	-	9,027,733
EXPENDITURES				
Current:				
General government	-	-	-	36,165
Public protection	-	50,872	-	2,561,521
Public ways and facilities	93,667	-	-	93,667
Health and sanitation	-	-	-	422,274
Public assistance	-	-	-	290,744
Capital outlay	-	-	-	99,144
Total Expenditures	93,667	50,872	-	3,503,515
Excess of Revenues Over (Under) Expenditures	2,173	8,444	-	5,524,218
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	-	17,500
Transfers in	-	-	-	64,593
Transfers out	-	-	-	(4,864,318)
Total Other Financing Sources (Uses)	-	-	-	(4,782,225)
Net Change in Fund Balances	2,173	8,444	-	741,993
Fund Balances (Deficits) - Beginning	-	-	-	3,291,275
Prior period adjustment	-	96,443	32,000	128,443
Fund Balances (Deficits) - Beginning, Restated	-	96,443	32,000	3,419,718
Fund Balances (Deficits) - Ending	\$ 2,173	\$ 104,887	\$ 32,000	\$ 4,161,711

Continued (Page 4 of 4)

Nonmajor Governmental Funds

- **Capital Projects Funds**

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF GLENN
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2013

	Accumulated Capital Outlay	Building	Totals
ASSETS			
Cash and investments	\$ 11,653	\$ 720,194	\$ 731,847
Receivables:			
Interest	10	116	126
Total Assets	\$ 11,663	\$ 720,310	\$ 731,973
LIABILITIES			
Due to other funds	\$ -	\$ 45	\$ 45
Total Liabilities	-	45	45
FUND BALANCES			
Restricted	11,663	720,265	731,928
Total Fund Balances	11,663	720,265	731,928
Total Liabilities and Fund Balances	\$ 11,663	\$ 720,310	\$ 731,973

COUNTY OF GLENN
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended June 30, 2013

	Accumulated Capital Outlay	Building	Totals
REVENUES			
Use of money and property	\$ 27	\$ 306	\$ 333
Total Revenues	<u>27</u>	<u>306</u>	<u>333</u>
EXPENDITURES			
Current:			
General government	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>27</u>	<u>306</u>	<u>333</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	202,096	202,096
Transfers out	-	(1,623)	(1,623)
Total Other Financing Sources (Uses)	<u>-</u>	<u>200,473</u>	<u>200,473</u>
Net Change in Fund Balances	27	200,779	200,806
Fund Balances - Beginning	<u>11,636</u>	<u>519,486</u>	<u>531,122</u>
Fund Balances - Ending	<u>\$ 11,663</u>	<u>\$ 720,265</u>	<u>\$ 731,928</u>

Nonmajor Governmental Funds

- **Debt Service Funds**

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF GLENN
Combining Balance Sheet
Nonmajor Debt Service Funds
June 30, 2013

	Debt Service	Total
ASSETS		
Cash and investments	\$ 59,970	\$ 59,970
Due from other funds	30,818	30,818
Total Assets	\$ 90,788	\$ 90,788
LIABILITIES		
Interest payable	\$ 39,220	\$ 39,220
Due to other funds	30,818	30,818
Total Liabilities	70,038	70,038
FUND BALANCES		
Assigned	20,750	20,750
Total Fund Balances	20,750	20,750
Total Liabilities and Fund Balances	\$ 90,788	\$ 90,788

COUNTY OF GLENN
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended June 30, 2013

	Debt Service	Total
REVENUES		
Other revenues	\$ -	\$ -
Total Revenues	-	-
EXPENDITURES		
Debt service		
Principal	98,728	98,728
Interest and other charges	113,567	113,567
Total Expenditures	212,295	212,295
Excess of Revenues Over (Under) Expenditures	(212,295)	(212,295)
OTHER FINANCING SOURCES (USES)		
Transfers in	216,686	216,686
Transfers out	-	-
Total Other Financing Sources (Uses)	216,686	216,686
Net Change in Fund Balances	4,391	4,391
Fund Balances - Beginning	16,359	16,359
Fund Balances - Ending	\$ 20,750	\$ 20,750

Internal Service Funds

THIS PAGE INTENTIONALLY LEFT BLANK

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF GLENN
Combining Statement of Net Position
Internal Service Funds
June 30, 2013

	<u>Service Center</u>	<u>Public Works</u>	<u>Human Resources</u>	<u>Health Services</u>	<u>Central Services</u>
ASSETS					
Current Assets:					
Cash and investments	\$ 1,138,804	\$ 51,725	\$ 16,609	\$ 25,221	\$ 2,082
Receivables:					
Accounts	56,846	-	45,241	-	-
Interest	1,058	44	-	-	-
Prepaid costs	-	-	1,035	13,431	-
Due from other funds	91,190	186,883	16,145	168,023	-
Inventory	26,261	-	-	-	-
Total Current Assets	<u>1,314,159</u>	<u>238,652</u>	<u>79,030</u>	<u>206,675</u>	<u>2,082</u>
Noncurrent Assets:					
Capital assets:					
Depreciable, net	1,087,382	157,575	-	18,325	-
Total Noncurrent Assets	<u>1,087,382</u>	<u>157,575</u>	<u>-</u>	<u>18,325</u>	<u>-</u>
Total Assets	<u>2,401,541</u>	<u>396,227</u>	<u>79,030</u>	<u>225,000</u>	<u>2,082</u>
LIABILITIES					
Current Liabilities:					
Accounts payable	10,010	756	27,271	1,451	1,656
Accrued salaries and benefits	5,617	5,747	30,131	18,884	-
Due to other funds	42,265	114,338	6,022	177,011	-
Unearned revenue	-	908	1,514	-	-
Compensated absences	-	-	5,686	4,460	-
Capital lease payable	5,940	-	-	-	-
Total Current Liabilities	<u>63,832</u>	<u>121,749</u>	<u>70,624</u>	<u>201,806</u>	<u>1,656</u>
Noncurrent Liabilities:					
Compensated absences	13,861	14,592	92,055	43,108	-
Capital lease payable	6,861	-	-	-	-
Total Noncurrent Liabilities	<u>20,722</u>	<u>14,592</u>	<u>92,055</u>	<u>43,108</u>	<u>-</u>
Total Liabilities	<u>84,554</u>	<u>136,341</u>	<u>162,679</u>	<u>244,914</u>	<u>1,656</u>
NET POSITION (DEFICITS)					
Investment in capital assets	1,074,581	157,575	-	18,325	-
Unrestricted	1,242,406	102,311	(83,649)	(38,239)	426
Total Net Position (Deficits)	<u>\$ 2,316,987</u>	<u>\$ 259,886</u>	<u>\$ (83,649)</u>	<u>\$ (19,914)</u>	<u>\$ 426</u>

<u>Vegetation and Environmental Management</u>	<u>Underground Storage Tanks</u>	<u>Tri-County Bee</u>	<u>Data Processing</u>	<u>Totals</u>
\$ 63,748	\$ 242,508	\$ 1,578	\$ 607	\$ 1,542,882
-	-	-	-	102,087
55	239	4	1	1,401
-	-	-	-	14,466
6,558	150	-	5,367	474,316
5,244	-	-	-	31,505
<u>75,605</u>	<u>242,897</u>	<u>1,582</u>	<u>5,975</u>	<u>2,166,657</u>
-	-	-	102,246	1,365,528
-	-	-	102,246	1,365,528
<u>75,605</u>	<u>242,897</u>	<u>1,582</u>	<u>108,221</u>	<u>3,532,185</u>
582	319	38	-	42,083
-	-	-	-	60,379
-	47,120	-	5,367	392,123
-	-	-	-	2,422
-	-	-	-	10,146
-	-	-	-	5,940
<u>582</u>	<u>47,439</u>	<u>38</u>	<u>5,367</u>	<u>513,093</u>
-	-	-	-	163,616
-	-	-	-	6,861
-	-	-	-	170,477
<u>582</u>	<u>47,439</u>	<u>38</u>	<u>5,367</u>	<u>683,570</u>
-	-	-	102,246	1,352,727
75,023	195,458	1,544	608	1,495,888
<u>\$ 75,023</u>	<u>\$ 195,458</u>	<u>\$ 1,544</u>	<u>\$ 102,854</u>	<u>\$ 2,848,615</u>

COUNTY OF GLENN
Combining Statement of Revenues, Expenses, and
Changes in Net Position
Internal Service Funds
For the Year Ended June 30, 2013

	<u>Service Center</u>	<u>Public Works</u>	<u>Human Resources</u>	<u>Health Services</u>	<u>Central Services</u>
OPERATING REVENUES					
Charges for services	\$ 797,158	\$ 1,003,425	\$ 2,628,706	\$ 1,050,465	\$ 4,010
Other revenues	10,190	16,751	430	2,504	24,470
Total Operating Revenues	<u>807,348</u>	<u>1,020,176</u>	<u>2,629,136</u>	<u>1,052,969</u>	<u>28,480</u>
OPERATING EXPENSES					
Salaries and benefits	302,643	575,082	1,741,585	1,036,102	-
Services and Supplies	189,172	337,854	883,254	2,500	28,417
Depreciation	233,708	18,531	-	-	-
Total Operating Expenses	<u>725,523</u>	<u>931,467</u>	<u>2,624,839</u>	<u>1,038,602</u>	<u>28,417</u>
Operating Income (Loss)	<u>81,825</u>	<u>88,709</u>	<u>4,297</u>	<u>14,367</u>	<u>63</u>
NON-OPERATING REVENUES (EXPENSES)					
Intergovernmental revenues	-	-	-	-	-
Interest income	5,832	138	-	2	-
Gain (loss) on sale of capital assets	74,580	-	-	-	-
Interest expense	(1,037)	(131)	-	-	-
Total Non-Operating Revenues (Expenses)	<u>79,375</u>	<u>7</u>	<u>-</u>	<u>2</u>	<u>-</u>
Change in Net Position	<u>161,200</u>	<u>88,716</u>	<u>4,297</u>	<u>14,369</u>	<u>63</u>
Total Net Position (Deficits) - Beginning	1,981,239	122,677	(87,946)	(34,283)	363
Prior period adjustment	174,548	48,493	-	-	-
Total Net Position (Deficits) - Beginning, Restated	<u>2,155,787</u>	<u>171,170</u>	<u>(87,946)</u>	<u>(34,283)</u>	<u>363</u>
Total Net Position (Deficits) - Ending	<u>\$ 2,316,987</u>	<u>\$ 259,886</u>	<u>\$ (83,649)</u>	<u>\$ (19,914)</u>	<u>\$ 426</u>

Vegetation and Environmental Management	Underground Storage Tanks	Tri-County Bee	Data Processing	Totals
\$ 88,738	\$ 178,722	\$ 6,040	\$ 107,142	\$ 5,864,406
-	5,170	-	-	59,515
<u>88,738</u>	<u>183,892</u>	<u>6,040</u>	<u>107,142</u>	<u>5,923,921</u>
-	-	-	-	3,655,412
90,758	236,718	6,061	7,865	1,782,599
-	-	-	14,197	266,436
<u>90,758</u>	<u>236,718</u>	<u>6,061</u>	<u>22,062</u>	<u>5,704,447</u>
<u>(2,020)</u>	<u>(52,826)</u>	<u>(21)</u>	<u>85,080</u>	<u>219,474</u>
-	114,750	-	-	114,750
136	585	7	6	6,706
-	-	-	-	74,580
-	-	-	-	(1,168)
<u>136</u>	<u>115,335</u>	<u>7</u>	<u>6</u>	<u>194,868</u>
<u>(1,884)</u>	<u>62,509</u>	<u>(14)</u>	<u>85,086</u>	<u>414,342</u>
76,907	132,949	1,558	17,768	2,211,232
-	-	-	-	223,041
<u>76,907</u>	<u>132,949</u>	<u>1,558</u>	<u>17,768</u>	<u>2,434,273</u>
<u>\$ 75,023</u>	<u>\$ 195,458</u>	<u>\$ 1,544</u>	<u>\$ 102,854</u>	<u>\$ 2,848,615</u>

COUNTY OF GLENN
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2013

	<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	\$ 779,728	\$ 1,020,176	\$ 2,617,660	\$ 1,050,469	\$ 28,480
Payments to suppliers	(182,554)	(335,747)	(872,466)	(5,552)	(28,415)
Payments to employees	(304,545)	(622,669)	(1,749,050)	(1,034,805)	-
Net Cash Provided (Used) by Operating Activities	<u>292,629</u>	<u>61,760</u>	<u>(3,856)</u>	<u>10,112</u>	<u>65</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Grants and other receipts	-	-	-	-	-
Interfund loan repayments received	-	-	1,929	807	1,496
Interfund loans received	37,505	27,841	1,725	-	-
Interfund loans made	(88,828)	(100,436)	-	-	-
Interfund loans repaid	-	-	-	(10,382)	-
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(51,323)</u>	<u>(72,595)</u>	<u>3,654</u>	<u>(9,575)</u>	<u>1,496</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	(337,337)	-	-	(18,325)	-
Proceeds from sale of capital assets	76,303	-	-	-	-
Proceeds from issuance of debt	18,027	-	-	-	-
Principal paid on capital debt	(10,861)	(6,310)	-	-	-
Interest paid on capital debt	(1,037)	(131)	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(254,905)</u>	<u>(6,441)</u>	<u>-</u>	<u>(18,325)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends	6,313	158	-	2	-
Net Cash Provided (Used) by Investing Activities	<u>6,313</u>	<u>158</u>	<u>-</u>	<u>2</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(7,286)	(17,118)	(202)	(17,786)	1,561
Balances - Beginning	<u>1,146,090</u>	<u>68,843</u>	<u>16,811</u>	<u>43,007</u>	<u>521</u>
Balances - Ending	<u>\$ 1,138,804</u>	<u>\$ 51,725</u>	<u>\$ 16,609</u>	<u>\$ 25,221</u>	<u>\$ 2,082</u>

<u>Vegetation and Environmental Management</u>	<u>Underground Storage Tanks</u>	<u>Tri-County Bee</u>	<u>Data Processing</u>	<u>Totals</u>
\$ 88,738 (78,479) -	\$ 183,892 (236,949) -	\$ 6,040 (6,042) -	\$ 107,142 (7,865) -	\$ 5,882,325 (1,754,069) (3,711,069)
<u>10,259</u>	<u>(53,057)</u>	<u>(2)</u>	<u>99,277</u>	<u>417,187</u>
-	114,750	-	-	114,750
-	-	-	-	4,232
-	378	-	5,367	72,816
(6,558)	(150)	-	(5,367)	(201,339)
-	-	-	-	(10,382)
<u>(6,558)</u>	<u>114,978</u>	<u>-</u>	<u>-</u>	<u>(19,923)</u>
-	-	-	(99,426)	(455,088)
-	-	-	-	76,303
-	-	-	-	18,027
-	-	-	-	(17,171)
-	-	-	-	(1,168)
<u>-</u>	<u>-</u>	<u>-</u>	<u>(99,426)</u>	<u>(379,097)</u>
<u>135</u>	<u>608</u>	<u>9</u>	<u>6</u>	<u>7,231</u>
<u>135</u>	<u>608</u>	<u>9</u>	<u>6</u>	<u>7,231</u>
3,836	62,529	7	(143)	25,398
<u>59,912</u>	<u>179,979</u>	<u>1,571</u>	<u>750</u>	<u>1,517,484</u>
<u>\$ 63,748</u>	<u>\$ 242,508</u>	<u>\$ 1,578</u>	<u>\$ 607</u>	<u>\$ 1,542,882</u>

COUNTY OF GLENN
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2013

	<u>Service Center</u>	<u>Public Works</u>	<u>Human Resources</u>	<u>Health Services</u>	<u>Central Services</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ 81,825	\$ 88,709	\$ 4,297	\$ 14,367	\$ 63
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	233,708	18,531	-	-	-
Decrease (increase) in:					
Accounts receivable	(27,620)	-	(2,421)	-	-
Prepaid costs	-	4,389	7,590	(221)	-
Inventory	3,906	-	-	-	-
Increase (decrease) in:					
Accounts payable	2,712	(2,282)	3,198	(2,831)	2
Accrued salaries and benefits	219	(5,365)	(3,408)	(2,661)	-
Unearned revenue	-	-	(9,055)	(2,500)	-
Compensated absences	(2,121)	(42,222)	(4,057)	3,958	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 292,629</u>	<u>\$ 61,760</u>	<u>\$ (3,856)</u>	<u>\$ 10,112</u>	<u>\$ 65</u>

<u>Vegetation and Environmental Management</u>	<u>Underground Storage Tanks</u>	<u>Tri-County Bee</u>	<u>Data Processing</u>	<u>Totals</u>
\$ (2,020)	\$ (52,826)	\$ (21)	\$ 85,080	\$ 219,474
-	-	-	14,197	266,436
-	-	-	-	(30,041)
-	-	-	-	11,758
11,697	-	-	-	15,603
582	(231)	19	-	1,169
-	-	-	-	(11,215)
-	-	-	-	(11,555)
-	-	-	-	(44,442)
<u>\$ 10,259</u>	<u>\$ (53,057)</u>	<u>\$ (2)</u>	<u>\$ 99,277</u>	<u>\$ 417,187</u>

THIS PAGE INTENTIONALLY LEFT BLANK

Fiduciary Funds

- **Trust and Agency Funds**

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF GLENN
Combining Statement of Fiduciary Net Position
Investment Trust Funds
June 30, 2013

	<u>School Districts</u>	<u>Special Districts Governed by Local Boards</u>	<u>Courts</u>	<u>Other Investment Trust Funds</u>	<u>Total Investment Trust Funds</u>
ASSETS					
Cash and investments	\$ 20,374,155	\$ 5,549,196	\$ 917,783	\$ 1,381,874	\$ 28,223,008
Due from other funds	10	12,924	18,271	598,693	629,898
Advances to other funds	-	-	-	175,000	175,000
Total Assets	<u>\$ 20,374,165</u>	<u>\$ 5,562,120</u>	<u>\$ 936,054</u>	<u>\$ 2,155,567</u>	<u>\$ 29,027,906</u>
LIABILITIES					
Due to other funds	\$ -	\$ 11,144	\$ 143,196	\$ 638,264	\$ 792,604
Advances from other funds	-	-	-	175,000	175,000
Total Liabilities	<u>-</u>	<u>11,144</u>	<u>143,196</u>	<u>813,264</u>	<u>967,604</u>
NET POSITION					
Net position held in trust for investment pool participants	<u>\$ 20,374,165</u>	<u>\$ 5,550,976</u>	<u>\$ 792,858</u>	<u>\$ 1,342,303</u>	<u>\$ 28,060,302</u>

COUNTY OF GLENN
Combining Statement of Changes in Fiduciary Net Position
Investment Trust Funds
For the Year Ended June 30, 2013

	<u>School Districts</u>	<u>Special Districts Governed by Local Boards</u>	<u>Courts</u>	<u>Other Investment Trust Funds</u>	<u>Total Investment Trust Funds</u>
ADDITIONS					
Contributions to investment pool	\$123,914,643	\$ 2,767,193	\$ 4,026,205	\$ 4,694,026	\$135,402,067
Net investment income	51,197	15,948	1,346	2,234	70,725
Total Additions	<u>123,965,840</u>	<u>2,783,141</u>	<u>4,027,551</u>	<u>4,696,260</u>	<u>135,472,792</u>
DEDUCTIONS					
Distributions from investment pool	126,100,267	2,540,856	4,133,021	4,597,169	137,371,313
Total Deductions	<u>126,100,267</u>	<u>2,540,856</u>	<u>4,133,021</u>	<u>4,597,169</u>	<u>137,371,313</u>
Change in Net Position	(2,134,427)	242,285	(105,470)	99,091	(1,898,521)
Net Position - Beginning	<u>22,508,592</u>	<u>5,308,691</u>	<u>898,328</u>	<u>1,243,212</u>	<u>29,958,823</u>
Net Position - Ending	<u>\$ 20,374,165</u>	<u>\$ 5,550,976</u>	<u>\$ 792,858</u>	<u>\$ 1,342,303</u>	<u>\$ 28,060,302</u>

COUNTY OF GLENN
Combining Statement of Fiduciary Net Position
Private Purpose Trust Funds
June 30, 2013

	Freda Walker Library Trust	Total
	<u> </u>	<u> </u>
ASSETS		
Cash and investments	\$ 25,036	\$ 25,036
Total Assets	<u>\$ 25,036</u>	<u>\$ 25,036</u>
LIABILITIES		
Accounts payable	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>
NET POSITION		
Net position held in trust	<u>\$ 25,036</u>	<u>\$ 25,036</u>

COUNTY OF GLENN
Combining Statement of Changes in Fiduciary Net Position
Private Purpose Trust Funds
For the Year Ended June 30, 2013

	Freda Walker Library Trust	Total
ADDITIONS		
Net investment income	\$ 58	\$ 58
Total Additions	58	58
DEDUCTIONS		
Distributions from investment pool	412	412
Total Deductions	412	412
Change in Net Position	(354)	(354)
Net Position - Beginning	25,390	25,390
Net Position - Ending	\$ 25,036	\$ 25,036

COUNTY OF GLENN
Combining Statement of Assets and Liabilities
Agency Funds
June 30, 2013

	Unapportioned Taxes	County Departmental Agency Funds	Total Agency Funds
ASSETS			
Cash and investments	\$ 1,678,385	\$ 1,045,405	\$ 2,723,790
Receivables:			
Taxes	3,835,368	-	3,835,368
Due from other funds	6,928	18,337	25,265
Total Assets	\$ 5,520,681	\$ 1,063,742	\$ 6,584,423
LIABILITIES			
Due to other funds	\$ 9,995	\$ 78,785	\$ 88,780
Advances from other funds	-	3,501	3,501
Agency obligations	5,510,686	981,456	6,492,142
Total Liabilities	\$ 5,520,681	\$ 1,063,742	\$ 6,584,423

COUNTY OF GLENN
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2013

	Balance June 30, 2012	Additions	Deductions	Balance June 30, 2013
UNAPPORTIONED TAXES				
ASSETS				
Cash and investments	\$ 2,702,944	\$ 1,678,385	\$ 2,702,944	\$ 1,678,385
Receivables:				
Taxes	4,046,091	3,835,368	4,046,091	3,835,368
Due from other funds	253,880	6,928	253,880	6,928
Total Assets	\$ 7,002,915	\$ 5,520,681	\$ 7,002,915	\$ 5,520,681
LIABILITIES				
Due to other funds	\$ 1,227,099	\$ 9,995	\$ 1,227,099	\$ 9,995
Agency obligations	5,775,816	5,510,686	5,775,816	5,510,686
Total Liabilities	\$ 7,002,915	\$ 5,520,681	\$ 7,002,915	\$ 5,520,681
COUNTY DEPARTMENTAL AGENCY FUNDS				
ASSETS				
Cash and investments	\$ 1,248,629	\$ 1,045,405	\$ 1,248,629	\$ 1,045,405
Due from other funds	91,114	18,337	91,114	18,337
Total Assets	\$ 1,339,743	\$ 1,063,742	\$ 1,339,743	\$ 1,063,742
LIABILITIES				
Due to other funds	\$ 336,385	\$ 78,785	\$ 336,385	\$ 78,785
Advances from other funds	3,501	-	-	3,501
Agency obligations	999,857	984,957	1,003,358	981,456
Total Liabilities	\$ 1,339,743	\$ 1,063,742	\$ 1,339,743	\$ 1,063,742
TOTAL AGENCY FUNDS				
ASSETS				
Cash and investments	\$ 3,951,573	\$ 2,723,790	\$ 3,951,573	\$ 2,723,790
Receivables:				
Taxes	4,046,091	3,835,368	4,046,091	3,835,368
Due from other funds	344,994	25,265	344,994	25,265
Total Assets	\$ 8,342,658	\$ 6,584,423	\$ 8,342,658	\$ 6,584,423
LIABILITIES				
Due to other funds	\$ 1,563,484	\$ 88,780	\$ 1,563,484	\$ 88,780
Advances from other funds	3,501	-	-	3,501
Agency obligations	6,775,673	6,495,643	6,779,174	6,492,142
Total Liabilities	\$ 8,342,658	\$ 6,584,423	\$ 8,342,658	\$ 6,584,423