

COUNTY OF GLENN

Audit Report

June 30, 1999

COUNTY OF GLENN

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Bartig, Basler & Ray

A Professional Corporation

Certified Public Accountants and Management Consultants

Frank V. Trythall
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INDEPENDENT AUDITOR'S REPORT

Board of Supervisors
of the County of Glenn
Willows, California

We have audited the accompanying general purpose financial statements of the County of Glenn as of and for the year ended, June 30, 1999. These general purpose financial statements are the responsibility of County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Glenn as of June 30, 1999, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated October 13, 1999 on our consideration of the County of Glenn's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Board of Supervisors
of the County of Glenn

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the County of Glenn taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. The combining statements listed in the table of contents are presented for purposes of additional analysis and are also not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

BARTIG, BASLER & RAY, CPAs, INC.

Bartig, Basler & Ray, CPAs, Inc.

October 13, 1999

COUNTY OF GLENN
Combined Balance Sheet
All Fund Types and Account Groups
Assets
June 30, 1999

Assets and Other Debits	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Project
Cash and Investments	\$ 1,003,288	\$ 1,045,672	\$ -	\$ 808,852
Restricted Assets				
Cash with Fiscal Agent	-	-	219,000	-
Imprest Cash	2,705	25	-	-
Taxes Receivable	-	-	-	-
Interest Receivable	-	-	-	-
Accounts Receivable	304,097	-	-	-
Loans receivable	-	-	-	634,471
Due from other funds	1,087,232	328,921	-	-
Due from other governments	1,377,614	328,915	-	24,600
Prepaid expenses	26,932	1,009	-	-
Inventory	-	45,466	-	-
Advances to other funds	169,501	-	-	-
Other assets	-	-	-	-
Property, plant and equipment, net	-	-	-	-
Amount to be provided for retirement of long term debt	-	-	-	-
Amount to be provided from debt service fund	-	-	-	-
Debt repayment	-	22,100	-	-
Total Assets and Other Debits	\$ 3,971,369	\$ 1,772,108	\$ 219,000	\$ 1,467,923

The accompanying notes are an integral part of these financial statements.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals	
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Debt	(Memorandum Only)	1998
\$ 1,481,074	\$ 416,032	\$ 14,616,123	\$ -	\$ -	\$ 19,371,041	\$ 20,126,629
-	-	-	-	-	219,000	1,970,950
400	850	-	-	-	3,980	4,005
-	-	2,540,387	-	-	2,540,387	2,018,345
-	-	-	-	-	-	110
72,516	90,554	448,151	-	-	915,318	765,947
-	-	1,327,361	-	-	1,961,832	598,471
218,870	407,737	1,532,482	-	-	3,575,242	593,812
-	-	170,587	-	-	1,901,716	1,550,080
110,877	-	-	-	-	138,818	8,340
12,255	24,080	-	-	-	81,801	87,229
7,730	-	639,486	-	-	816,717	838,713
-	-	941,628	-	-	941,628	-
1,891,857	1,093,799	-	18,689,599	-	21,675,255	18,928,487
-	-	-	-	3,193,965	3,193,965	2,916,062
-	-	-	-	219,000	219,000	326,940
-	-	-	-	-	22,100	23,800
<u>\$ 3,795,579</u>	<u>\$ 2,033,052</u>	<u>\$ 22,216,205</u>	<u>\$ 18,689,599</u>	<u>\$ 3,412,965</u>	<u>\$ 57,577,800</u>	<u>\$ 50,757,920</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GLENN
Combined Balance Sheet
All Fund Types and Account Groups
Liabilities and Fund Equity
June 30 1999

Liabilities and Fund Equity	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Project
Liabilities				
Accounts payable	\$ 301,160	\$ 305,940	\$ -	\$ -
Due to other funds	907,951	451,957	-	-
Due to other governments	7,981	5,486	-	-
Current portion of loans payable	-	-	-	-
Deferred revenue	-	-	-	-
Deposits	-	-	-	-
Advances from other funds	639,486	-	-	-
Other liabilities	-	256	-	-
Loan payable	-	-	-	-
Bonds payable	-	-	-	-
Capital Lease payable	-	-	-	-
Liability for compensated absences	-	-	-	-
Capital lease obligations	-	-	-	-
Deferred compensation payable	-	-	-	-
Agency obligations	-	-	-	-
Landfill closure/postclosure care costs	-	-	-	-
Total Liabilities	<u>1,856,578</u>	<u>763,639</u>	<u>-</u>	<u>-</u>
Fund Equity				
Investment in general fixed assets	-	-	-	-
Contributed capital	-	-	-	-
Retained earnings				
Reserved	-	-	-	-
Unreserved	-	-	-	-
Fund balances				
Reserved				
Imprest cash	2,705	25	-	-
Inventory	-	57,905	-	-
General	-	797,220	-	643,934
Encumbrances	129,062	-	-	2,083
Prepaid expenses	26,499	-	-	-
Advances	73,501	-	-	-
Loan	-	-	-	659,071
Debt service	-	-	219,000	-
Unreserved				
Designated for subsequent year's expenditures	-	-	-	-
Undesignated	1,883,024	153,319	-	162,835
Total Fund Equity	<u>2,114,791</u>	<u>1,008,469</u>	<u>219,000</u>	<u>1,467,923</u>
Total Liabilities and Fund Equity	<u>\$ 3,971,369</u>	<u>\$ 1,772,108</u>	<u>\$ 219,000</u>	<u>\$ 1,467,923</u>

The accompanying notes are an integral part of these financial statements.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals	
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Debt	(Memorandum Only)	1998
\$ 324,032	\$ 151,656	\$ 1,616,534	\$ -	\$ -	\$ 2,699,322	\$ 1,564,920
43,900	209,662	1,961,772	-	-	3,575,242	593,812
232,019	-	2,073,016	-	-	2,318,502	754,900
9,709	-	-	-	-	9,709	9,709
5,292	-	-	-	-	5,292	510
1,000	-	-	-	-	1,000	1,000
27,730	20,000	129,501	-	-	816,717	838,713
-	-	-	-	-	256	-
131,729	-	-	-	22,100	153,829	33,894
-	-	-	-	2,005,000	2,005,000	2,190,000
286,209	-	-	-	-	286,209	3,904
10,660	93,460	-	-	904,417	1,008,537	852,622
-	-	-	-	481,448	481,448	305,434
-	-	-	-	-	-	1,644,010
-	-	16,435,382	-	-	16,435,382	16,154,494
2,504,734	-	-	-	-	2,504,734	2,393,190
<u>3,577,014</u>	<u>474,778</u>	<u>22,216,205</u>	<u>-</u>	<u>3,412,965</u>	<u>32,301,179</u>	<u>27,341,112</u>
			18,689,599	-	18,689,599	16,801,120
720,972	154,662	-	-	-	875,634	154,837
80,333	82,485	-	-	-	162,818	160,496
(582,740)	1,321,127	-	-	-	738,387	1,063,144
-	-	-	-	-	2,730	2,755
-	-	-	-	-	57,905	58,098
-	-	-	-	-	1,441,154	1,133,092
-	-	-	-	-	131,145	67,729
-	-	-	-	-	26,499	1,141
-	-	-	-	-	73,501	269,122
-	-	-	-	-	659,071	631,271
-	-	-	-	-	219,000	326,940
-	-	-	-	-	--	232,429
-	-	-	-	-	2,199,178	2,514,634
<u>218,565</u>	<u>1,558,274</u>	<u>-</u>	<u>18,689,599</u>	<u>-</u>	<u>25,276,621</u>	<u>23,416,808</u>
<u>\$ 3,795,579</u>	<u>\$ 2,033,052</u>	<u>\$ 22,216,205</u>	<u>\$ 18,689,599</u>	<u>\$ 3,412,965</u>	<u>\$ 57,577,800</u>	<u>\$ 50,757,920</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GLENN
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types
For the Year Ended June 30, 1999

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)	1998
Revenues						
Taxes	\$ 4,108,100	\$ 347,925	\$ -	\$ -	\$ 4,456,025	\$ 4,398,826
Licenses and permits	625,559	141,199	-	-	766,758	757,313
Fines, forfeits and penalties	685,895	53,798	-	-	739,693	469,411
Intergovernmental	17,905,266	4,649,065	-	86,684	22,641,015	22,578,386
Use of money and property	755,514	71,761	16,064	35,030	878,369	688,863
Charges for services	3,131,907	247,427	116,000	-	3,495,334	3,042,825
Other	183,307	240,046	-	-	423,353	1,015,143
Total Revenues	<u>27,395,548</u>	<u>5,751,221</u>	<u>132,064</u>	<u>121,714</u>	<u>33,400,547</u>	<u>32,950,767</u>
Expenditures						
General Government	4,387,550	41,000	1,760	-	4,430,310	3,981,951
Public Protection	3,406,652	6,111,764	-	-	9,518,416	8,713,609
Public ways and facilities	-	3,809,166	-	-	3,809,166	3,951,089
Health and sanitation	5,462,050	-	-	-	5,462,050	5,373,035
Public assistance	9,693,474	-	-	-	9,693,474	9,584,357
Education	361,663	35,941	-	-	397,604	411,985
Culture and recreation	-	-	-	-	-	45,343
Capital outlay	-	-	-	100,060	100,060	242,407
Debt service						
Principal	-	-	185,000	-	185,000	-
Interest	-	-	120,314	-	120,314	79,328
Total Expenditures	<u>23,311,389</u>	<u>9,997,871</u>	<u>307,074</u>	<u>100,060</u>	<u>33,716,394</u>	<u>32,383,104</u>
Excess of Revenues Over (Under) Expenditures	<u>4,084,159</u>	<u>(4,246,650)</u>	<u>(175,010)</u>	<u>21,654</u>	<u>(315,847)</u>	<u>567,663</u>
Other Financing Sources (Uses)						
Operating transfers in	554,066	3,813,607	175,010	162,916	4,705,599	4,079,793
Operating transfers out	(4,610,914)	(6,090)	-	(88,595)	(4,705,599)	(4,079,793)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,056,848)</u>	<u>3,807,517</u>	<u>175,010</u>	<u>74,321</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>27,311</u>	<u>(439,133)</u>	<u>-</u>	<u>95,975</u>	<u>(315,847)</u>	<u>567,663</u>
Fund Balance, Beginning of Fiscal Year	<u>2,087,196</u>	<u>1,449,229</u>	<u>326,940</u>	<u>1,371,948</u>	<u>5,235,313</u>	<u>4,669,548</u>
Prior Period Adjustments	<u>284</u>	<u>(1,627)</u>	<u>(107,940)</u>	<u>-</u>	<u>(109,283)</u>	<u>-</u>
Fund Balance, End of Fiscal Year	<u>\$ 2,114,791</u>	<u>\$ 1,008,469</u>	<u>\$ 219,000</u>	<u>\$ 1,467,923</u>	<u>\$ 4,810,183</u>	<u>\$ 5,237,211</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GLENN
 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget and Actual
 All Governmental Fund Types
 For the Fiscal Year Ended June 30, 1999

	General		Variance Favorable Unfavorable
	Budget	Actual	
Revenues			
Taxes	\$ 3,899,200	\$ 4,108,100	\$ 208,900
Licenses and permits	534,562	625,559	90,997
Fines, forfeitures and penalties	599,076	685,895	86,819
Intergovernmental	18,312,465	17,905,266	(407,199)
Use of money and property	754,357	755,514	1,157
Charges for services	3,365,671	3,131,907	(233,764)
Other	153,994	183,307	29,313
Total Revenues	<u>27,619,325</u>	<u>27,395,548</u>	<u>(223,777)</u>
Expenditures			
General Government	4,265,624	4,387,550	(121,926)
Public Protection	3,369,357	3,406,652	(37,295)
Public ways and facilities	-	-	-
Health and sanitation	5,752,760	5,462,050	290,710
Public assistance	10,648,057	9,693,474	954,583
Education	353,885	361,663	(7,778)
Capital outlay	-	-	-
Debt service	-	-	-
Principal retirement	-	-	-
Interest	-	-	-
Contingencies	911,049	-	911,049
Total Expenditures	<u>25,300,732</u>	<u>23,311,389</u>	<u>1,989,343</u>
Excess of Revenues Over (Under) Expenditures	<u>2,318,593</u>	<u>4,084,159</u>	<u>1,765,566</u>
Other Financing Sources (Uses)			
Operating transfers in	639,815	554,066	(85,749)
Operating transfers out	(4,462,724)	(4,610,914)	(148,190)
Total Other Financing Sources (Uses)	<u>(3,822,909)</u>	<u>(4,056,848)</u>	<u>(233,939)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(1,504,316)</u>	<u>27,311</u>	<u>1,531,627</u>
Fund Balance, Beginning of Fiscal Year	2,087,196	2,087,196	-
Prior Period Adjustments	284	284	-
Fund Balance, End of Fiscal Year	<u>\$ 583,164</u>	<u>\$ 2,114,791</u>	<u>\$ 1,531,627</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue			Debt Service		
Budget	Actual	Variance Favorable Unfavorable	Budget	Actual	Variance Favorable Unfavorable
\$ 342,047	\$ 347,925	\$ 5,878	\$ -	\$ -	\$ -
148,300	141,199	(7,101)	-	-	-
12,800	53,798	40,998	-	-	-
6,140,163	4,649,065	(1,491,098)	-	-	-
59,545	71,761	12,216	-	16,064	16,064
341,025	247,427	(93,598)	116,000	116,000	-
170,442	240,046	69,604	-	-	-
<u>7,214,322</u>	<u>5,751,221</u>	<u>(1,463,101)</u>	<u>116,000</u>	<u>132,064</u>	<u>16,064</u>
46,000	41,000	5,000	2,500	1,760	740
6,803,796	6,111,764	692,032	-	-	-
4,813,173	3,809,166	1,004,007	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
30,941	35,941	(5,000)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	185,000	185,000	-
-	-	-	120,314	120,314	-
25,000	-	25,000	-	-	-
<u>11,718,910</u>	<u>9,997,871</u>	<u>1,721,039</u>	<u>307,814</u>	<u>307,074</u>	<u>740</u>
<u>(4,504,588)</u>	<u>(4,246,650)</u>	<u>257,938</u>	<u>(191,814)</u>	<u>(175,010)</u>	<u>16,804</u>
4,155,807	3,813,607	(342,200)	191,814	175,010	(16,804)
-	(6,090)	(6,090)	-	-	-
<u>4,155,807</u>	<u>3,807,517</u>	<u>(348,290)</u>	<u>191,814</u>	<u>175,010</u>	<u>(16,804)</u>
(348,781)	(439,133)	(90,352)	-	-	-
1,449,229	1,449,229	-	326,940	326,940	-
<u>(1,627)</u>	<u>(1,627)</u>	<u>-</u>	<u>-</u>	<u>(107,940)</u>	<u>(107,940)</u>
<u>\$ 1,098,821</u>	<u>\$ 1,008,469</u>	<u>\$ (90,352)</u>	<u>\$ 326,940</u>	<u>\$ 219,000</u>	<u>\$ (107,940)</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GLENN

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual (continued)

All Governmental Fund Types

For the Fiscal Year Ended June 30, 1999

	Capital Projects		Variance Favorable Unfavorable
	Budget	Actual	
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Fines, forfeitures and penalties	-	-	-
Intergovernmental	-	-	-
Use of money and property	304,176	86,684	(217,492)
Charges for services	-	35,030	35,030
Other	-	-	-
Total Revenues	<u>304,176</u>	<u>121,714</u>	<u>(182,462)</u>
Expenditures			
General Government	-	-	-
Public Protection	-	-	-
Public ways and facilities	-	-	-
Health and sanitation	-	-	-
Public assistance	-	-	-
Education	-	-	-
Capital outlay	286,850	100,060	186,790
Debt service	-	-	-
Principal retirement	-	-	-
Interest	-	-	-
Contingencies	-	-	-
Total Expenditures	<u>286,850</u>	<u>100,060</u>	<u>186,790</u>
Excess of Revenues Over (Under) Expenditures	<u>17,326</u>	<u>21,654</u>	<u>4,328</u>
Other Financing Sources (Uses)			
Operating transfers in	15,816	162,916	147,100
Operating transfers out	(100,000)	(88,595)	11,405
Total Other Financing Sources (Uses)	<u>(84,184)</u>	<u>74,321</u>	<u>158,505</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(66,858)</u>	<u>95,975</u>	<u>162,833</u>
Fund Balance, Beginning of Fiscal Year	1,371,948	1,371,948	-
Prior Period Adjustments	-	-	-
Fund Balance, End of Fiscal Year	<u>\$ 1,305,090</u>	<u>\$ 1,467,923</u>	<u>\$ 162,833</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GLENN
Combined Statement of Revenues, Expenditures, and Changes in Retained Earnings
All Proprietary Fund Types
For the Year Ended June 30, 1999

	Enterprise	Internal Service	Totals
Operating Revenues			
Charges and fees	\$ 1,209,118	\$ 2,987,123	\$ 4,196,241
Other	-	7,611	7,611
Total Operating Revenues	<u>1,209,118</u>	<u>2,994,734</u>	<u>4,203,852</u>
Operating Expenses			
Salaries and benefits	362,429	1,634,697	1,997,126
Repairs and maintenance	99,946	97,392	197,338
Purchased services	228,006	33,239	261,245
Travel	3,241	13,938	22,179
Office and administration	29,603	68,958	98,561
Overhead	1,493	137,780	139,273
Interest	20,343	-	20,343
Depreciation	137,093	247,020	384,113
Fuel	113,254	133,744	246,998
Insurance	29,524	102,491	132,015
Closure/postclosure care costs	111,544	-	111,544
Air pollution charge	-	23,643	23,643
Rents and leases	147,716	189,674	337,390
Other	300,126	286,346	586,472
Total Operating Expenses	<u>1,584,318</u>	<u>2,973,922</u>	<u>4,558,240</u>
Income (Loss) from Operations	(375,200)	20,812	(354,388)
Non-Operating Revenues (Expenses)			
Interest	79,954	22,166	102,120
Grant revenues	423,028	-	423,028
Gain on sale of fixed assets	-	29,496	29,496
Other revenues	39,483	54,137	93,620
Grant expenses	(297,466)	-	(297,466)
Total Non-Operating Revenues (Expenses)	<u>244,999</u>	<u>105,799</u>	<u>350,798</u>
Income (Loss) from Continuing Operations	(130,201)	126,611	(3,590)
Operating Transfers In (Out)			
Operating Transfers In	-	593,966	593,966
Operating Transfers Out	-	(593,966)	(593,966)
Total Operating Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	(130,201)	126,611	(3,590)
Retained Earnings, Beginning of Fiscal Year	(212,508)	1,139,348	926,840
Prior Period Adjustment	(220,763)	137,653	(83,110)
Retained Earnings, End of Fiscal Year	<u>(563,472)</u>	<u>1,403,612</u>	<u>840,140</u>
Contributed Capital	782,037	154,662	936,699
Retained Earnings, End of Fiscal Year	<u>\$ 218,565</u>	<u>\$ 1,558,274</u>	<u>\$ 1,776,839</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GLENN
Combined Statement of Cash Flows
All Proprietary Funds
For the Year Ended June 30, 1999

	Enterprise Funds	Internal Service Funds	Totals
Cash Flows from Operating Activities			
Net income (loss)	\$ (375,200)	\$ 20,812	\$ (354,388)
Adjustment to reconcile net income to net cash provided by operating activities			
Depreciation	137,093	247,020	384,113
Changes in assets and liabilities			
Accounts receivable	(45,015)	81,290	36,275
Due from other funds	(218,510)	(237,232)	(455,742)
Prepaid expenses	(103,678)	-	(103,678)
Inventory	(12,255)	5,051	(7,204)
Advances to other funds	30,000	-	30,000
Accounts payable	102,729	(23,599)	79,130
Due to other funds	43,900	43,311	87,211
Deferred revenue	4,782	-	4,782
Advances from other funds	20,000	(1,466)	18,534
Landfill closure liability	111,544	-	111,544
Compensated absences	(2,266)	(21,002)	(23,268)
	68,324	93,373	161,697
Total Adjustments to Net Income			
Net Cash Provided by Operating Activities	(306,876)	114,185	(192,691)
Cash Flows from Capital and Related Financing Activities			
Payments on loans	(7,269)	-	(7,269)
Proceeds of long-term debt	411,209	-	411,209
Interest revenue (expense)	79,954	22,166	102,120
Other revenues	165,044	80,420	245,464
Purchase of property, plant and equipment	(452,338)	(384,898)	(837,236)
	196,600	(282,312)	(85,712)
Net Cash Provided by Capital and Related Financing Activities			
Net Increase (Decrease) in Cash and Cash Equivalents	(110,276)	(168,127)	(278,403)
Cash and Cash Equivalents, Beginning of Fiscal Year	1,591,750	585,009	2,176,759
Cash and Cash Equivalents, End of Fiscal Year	\$ 1,481,474	\$ 416,882	\$ 1,898,356

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

The notes provided as part of the General Purpose Financial Statements are considered an integral and essential part of adequate disclosure and fair presentation of this report. The notes include a Summary of Significant Accounting Policies for the County, and other necessary disclosure of pertinent matters relating to the financial position of the County. The notes express significant insight to the financial statements and are conjunctive to understanding the rationale for presentation of the financial statements and information contained in this document.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 1999

Note 1: Summary of Significant Accounting Policies

A. **Reporting Entity**

The accounting methods and procedures adopted by the County conform to generally accepted accounting principles as applied to governmental entities. These financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Reporting for component units on the County's financial statements can be blended or discretely presented. Blended component units, although legally separate entities, are, in substance, part of the government's operations. Blended component units are an extension of the County and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County. Each component unit has a June 30th year end.

Blended Component Units. The Artois Fire District, Hamilton-Bayliss Fire District, Willows Rural Fire District, Storm Drain Maintenance No. 1, Storm Drain Maintenance No. 3, North Willows Community Services Area, Air Pollution Control District, Waste Disposal, Orland Airport, Willows Airport and Glenn Hospital are districts governed by the County Board of Supervisors. The component unit's governing body is substantially the same as the primary government, hence, these units are presented by blending them with the primary government.

Discretely Presented Component Units. There are no component units of the County which meet the criteria for discrete presentation.

B. **Fund Accounting**

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that consist of its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into three broad fund types and two account group categories. These categories consist of the following:

COUNTY OF GLENN

Notes to Financial Statements
June 30, 1999

Note 1: **Summary of Significant Accounting Policies** (continued)

B. **Fund Accounting** (continued)

Governmental Funds

General Fund – The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust or for major capital projects) that are legally restricted to expenditures for specified purposes.

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

Debt Service Fund – The Debt Service Fund is used to account for the servicing of general long-term debt.

Proprietary Funds

Enterprise Funds – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds – Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governments on a cost-reimbursement basis.

Fiduciary Funds

Trust and Agency Funds – Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 1999

Note 1: **Summary of Significant Accounting Policies** (continued)

B. **Fund Accounting** (continued)

Account Groups

General Fixed Assets – The General Fixed Assets Account Group is used to maintain control and cost information on capital assets owned by the County, other than the capital assets in the proprietary funds. No depreciation has been provided on general fixed assets.

General Long-Term Debt – The General Long-Term Debt Account Group is used to account for unmatured general long-term indebtedness of the County, other than the long-term debt in the proprietary funds.

C. **Basis of Accounting**

All governmental funds are accounted for using the modified accrual basis of accounting, in which revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. The exception is unmatured principal and interest on general long-term debt, which would be recognized when due. Significant revenue sources that have been treated as “susceptible to accrual” under the modified accrual basis include taxes, interest, charges for services, and intergovernmental revenues. Inventory items in the road fund are expensed when purchased (the purchase method). The remaining balance of inventories in the fund are reserved at year-end as nonexpendable resources.

All proprietary funds are accounted for using the accrual basis of accounting, in which revenues are recognized in the accounting period in which they are earned and become measurable. Expenditures are recognized in the period incurred, if measurable.

Agency Fund assets and liabilities are custodial in nature and do not involve the measurement of the results of operations.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 1999

Note 1: Summary of Significant Accounting Policies (continued)

D. **Reporting Treatment of Assets and Long-Term Liabilities**

Fixed Assets

General fixed assets have been acquired for general governmental purposes. Assets purchased are recorded as expenditures in the governmental funds and capitalized at cost in the General Fixed Assets Account Group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Contributed fixed assets are recorded as general fixed assets at estimated fair market value at the time received.

Fixed assets consisting of certain improvements (“infrastructure”) other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, have not been capitalized. Such assets normally are immovable and of value only to the County. Therefore, the purpose of stewardship for capital expenditures is satisfied without recording these assets.

No depreciation has been provided on general fixed assets. No interest has been capitalized on self-constructed assets because noncapitalization of interest does not have a material effect on the County’s financial statements.

Property, plant and equipment owned by proprietary funds of the county are stated at cost or estimated fair market value. Depreciation has been provided over the estimated useful lives using the straight-line depreciation method.

The estimated useful lives of proprietary fund fixed assets are as follows:

Structures	5 to 30 years
Equipment	3 to 10 years
Vehicles	5 to 10 years

COUNTY OF GLENN

Notes to Financial Statements
June 30, 1999

Note 1: **Summary of Significant Accounting Policies** (continued)

D. **Reporting Treatment of Assets and Long-Term Liabilities** (continued)

Other Assets and Long-Term Liabilities

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Non-current portions of long-term receivables due to governmental funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, that they should not be considered "available spendable resources," since they do not represent net current assets.

Other Assets and Long-Term Liabilities

Recognition of governmental fund type revenues represented by non-current receivables is deferred until they become current receivables. Non-current portions of long-term loans receivable are offset by fund balance reserve accounts.

Special reporting treatments are also applied to governmental fund inventories to indicate that they do not represent "available spendable resources," even though they are a component of net current assets. Such amounts are generally offset by fund balance reserve accounts.

Because of their spending measurement focus, expenditure recognition for governmental fund types does not include amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

E. **Budgets and Budgetary Accounting**

By State law, the County Board of Supervisors must approve a tentative budget no later than June 30 of each year and adopt a final budget no later than August 30. A public hearing must be conducted to receive comments prior to adoption. The County Board of Supervisors satisfied these requirements.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 1999

Note 1: **Summary of Significant Accounting Policies** (continued)

E. **Budgets and Budgetary Accounting**

These budgets are revised by the Board of Supervisors during the year to give consideration to unanticipated revenues and expenditures. It is this final revised budget that is presented in the financial statements.

Budgets are adopted on a basis which materially conforms to generally accepted accounting principles.

F. **Encumbrances**

Encumbrance accounting is employed as an extension of the budgetary process. This method records purchase orders, contracts and other commitments for the expenditure of funds in order to reserve that portion of the applicable appropriation. Encumbrances carry over at year-end as reserved fund balances.

G. **Fund Equity**

Reservations of Fund Balances of Governmental Funds are created to either (1) satisfy legal covenants that require that a portion of the fund balance be segregated or (2) identify the portion of the fund balance that is not appropriate for future expenditures. Specific reservations of the fund balance accounts are summarized below.

Reserve for Encumbrances was created to represent encumbrances outstanding at the end of the year based on purchase order and contracts signed by the County but not yet completed as of the close of the fiscal year.

Reserve for Inventory was created to represent the portion of the fund balance that is not available for expenditure because the County expects to use these resources within the next budgetary period.

Reserve for Imprest Cash was created to represent the portion of the fund balance that is not available for expenditure because the County maintains various levels of revolving funds for daily operations.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 1999

Note 1: Summary of Significant Accounting Policies (continued)

G. Fund Equity (continued)

Reserve for Prepaid Expenses is an amount equal to prepaid expenditures which have been reserved to indicate that such assets do not represent available expendable financial resources.

Reserve for Advances was created to represent the portion of the fund balance that is not available for expenditure because repayment of the advance by various funds is not expected to be made during the current fiscal year.

Reserve for Debt Service was created to segregate the portion of the fund balance account for debt service, including both principal and interest payments. The reservation was established to satisfy legal restrictions imposed by bond agreements.

Designations of Unreserved Fund Balance are created to indicate tentative plans for financial resource utilization in a future period, such as for general contingencies or debt service. Such plans or intent are subject to change and may never be legally authorized or result in expenditures.

H. Property Tax Revenue

Property taxes attach as an enforceable lien on March 1. Taxes are levied on July 1 and payable in two installments: December 10 and April 10. All general property taxes are then allocated by the County Auditor-Controller's Office to the various taxing entities per the legislation implementing Proposition 13. The method of allocation used by the County is subject to review by the State of California. County property tax revenues are recognized when levied, using the Teeter method of property tax allocation.

I. Inventory

Inventory is valued at average cost. Inventory consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased. Reported inventories are equally offset by a fund balance reserve which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 1999

Note 1: Summary of Significant Accounting Policies (continued)

J. Cash and Cash Equivalents

The County considers all cash and investments held by the treasurer as cash equivalents.

K. Total Columns on Combined Statements

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2: Cash and Investments

A. Cash and investments at June 30, 1999, consisted of the following:

General Fund	\$ 1,003,288
Special Revenue Funds	1,045,672
Capital Projects Funds	808,852
Debt Service Fund	--
Enterprise Funds	1,481,074
Internal Service Funds	416,032
Trust and Agency Funds	<u>14,616,123</u>
Total Cash and Investments on Financial Statements	19,371,041
Special Districts Governed by Local Boards	3,411,637
Schools	15,964,248
Outstanding Warrants	7,851,259
Unreconciled difference	<u>(13,847)</u>
Total Cash and Investments in County Treasury at June 30, 1999	<u>\$ 46,584,338</u>

The County follows the practice of pooling cash and investments of all funds except for funds required to be held by outside fiscal agents under the provisions of a joint powers authority.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 1999

Note 2: **Cash and Investments** (continued)

A. Interest income earned on pooled cash and investments is allocated quarterly to the various funds based on the average daily cash balances. Interest income from cash and investments with fiscal agent and in the joint powers authority is credited directly to the related fund.

B. **Pooled Cash and Non-Negotiable Certificates of Deposit**

All pooled cash and non-negotiable certificates of deposit are entirely insured or collateralized. The California Government Code requires California banks and savings and loan associations to secure a County's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of a County's deposits. California law also allows financial institutions to secure county deposits by pledging first trust deed mortgage notes have a value of 150% of a county's total deposits. The County may waive collateral requirements for deposits which are fully insured up to \$100,000 by the Federal Deposit Insurance Corporation (FDIC).

C. **Authorized Investments**

Under provision of the County's Investment Policy, and in accordance with Section 53601 of the California Government Code, the County may invest in the following types of investments:

Securities of the U.S. Government or its agencies
Small Business Administration Loans
Negotiable Certificates of Deposits
Bankers' Acceptances
Commercial Paper (rated A-1 by Standard & Poor's and
P-1 by (Moody's)
Local Agency Investment Fund (State Pool) Deposits
Passbook Savings Account Demand Deposits
Repurchase Agreements
Reverse Repurchase Agreements

COUNTY OF GLENN

Notes to Financial Statements
June 30, 1999

Note 2: **Cash and Investments** (continued)

D. Credit Risk, Carrying Amount, and Fair Value of Investments

The County's investments have been summarized. The investments that are represented by specific identifiable investment securities are classified as to credit risk by three categories as follows: Category 1 includes investments that are insured or registered or for which securities are held by the County or its agent in the County's name; Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department in the County's name; Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer or by its trust department, but not in the County's name.

The County is authorized to enter into reverse repurchase agreements, but entered into no such agreements during the year.

	Category			Carrying Amount	Fair Value
	1	2	3		
Pooled Investments:					
Federal Agency Obligations	\$ 6,018,756	\$ --	\$ --	\$ 6,018,756	\$ 5,954,210
U.S. Agency	225,000	--	--	225,000	225,000
Corporate Bonds	4,421,488	--	--	4,421,488	4,398,245
Joint Powers Authority:					
Federal Agency Obligations	4,658,205	--	--	4,658,205	4,621,470
Bonds	<u>1,500,000</u>	--	--	<u>1,500,000</u>	<u>1,501,135</u>
	<u>\$ 16,823,449</u>	<u>\$ --</u>	<u>\$ --</u>	16,823,449	16,700,060
Pooled Interest:					
Local Agency Investment					
Fund (State)				21,000,000	21,000,000
Teeter Note				1,200,000	1,200,000
Money Market Fund				94,632	94,632
Cash in Bank – Sweep Account					
Cash on Hand				850	850
Cash in Bank – Checking				7,080,003	7,080,003
Joint Powers Authority:					
Local Agency Investment					
Fund (State)				159,001	159,001
Money Market Fund				<u>226,403</u>	<u>226,403</u>
Total Cash and Investments				<u>\$ 46,584,338</u>	<u>\$ 46,460,949</u>

COUNTY OF GLENN

Notes to Financial Statements
June 30, 1999

Note 3: Long-Term Debt Obligations

A. **Compensated Absences**

Vacation may be accrued at various rates depending on the number of years employed and the bargaining unit an employee belongs to. Accrued vacation is paid in full upon termination of employment, death or retirement. No payment of accumulated sick leave shall be paid upon termination of employment. Overtime may be accumulated up to a maximum of 240 hours. Accrued overtime is paid in full upon termination of employment.

The liability for compensated absences is estimated to be \$1,008,537 at June 30, 1999. \$904,417 is recorded in the general long-term account group and \$104,120 is recorded as a direct liability of proprietary funds.

B. **Certificates of Participation**

On October 3, 1988, the County joined other Counties of the California Counties Lease Financing Authority (JPA) in an agreement with the CSAC Finance Corporation (Corporation) as a Project Lessee to issue Certificates of Participation (Certificates) in the amount of \$2,985,000. The purpose of the Certificates is to provide funding for the construction of a new jail facility, an expansion of the public works building and the reroofing of Glenn General Hospital (Project). The County is obligated to make lease payments for the Project. Each Certificate represents a proportionate interest of the owner thereof in lease payments to be made by the County. The County has covenanted that as long as its Project is available for the County's use and possession, it will take such action as may be necessary to include its Lease Payments in its annual budget, and to make the necessary annual appropriations therefor. Under California law, the obligation of the County to make lease payments may be abated in whole or in part if the County does not have full use and possession of its Project. A Reserve Account is established for the County from funds held by the Trustee for the benefit of the Certificate owners in the amount of \$326,989. This amount is reflected in the general purpose financial statements in the Debt Service Fund as "Cash with Fiscal Agent".

Lease Payments by the County are due as follows: principal payments are due October 1 of each year, and interest is payable semi-annually on October 1 and April 1 of each year. Interest varies from 4.75 percent to 6.0 percent. The Certificates are due October 1, 2008. The following represents the debt service of the Certificates:

COUNTY OF GLENN

Notes to Financial Statements
June 30, 1999

Note 3: **Long-Term Debt Obligations** (continued)

B. Certificates of Participation

Year Ended <u>June 30.</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$ 150,000	\$ 112,170	\$ 262,170
2001	160,000	104,220	264,220
2002	170,000	95,345	265,345
2003	180,000	85,495	265,495
2004	190,000	74,810	264,810
2005	205,000	63,150	268,150
2006	215,000	50,550	265,550
2007	230,000	37,200	267,200
2008	245,000	22,950	267,950
2009	<u>260,000</u>	<u>7,800</u>	<u>267,800</u>
Totals	<u>\$ 2,005,000</u>	<u>\$ 653,690</u>	<u>\$ 2,658,690</u>

NOTE: The COP was refinanced in 1998. Principal was increased by \$60,000. However, total Debt Service was reduced by \$74,928. Interest rates were reduced from a range of 6 percent to 8.125 percent to a range of 4.75 percent to 6.0 percent.

The following schedule shows a summary of the annual loan payments:

<u>June 30.</u>	
2000	\$ 262,170
2001	264,220
2002	265,345
2003	265,495
2004	264,810
Thereafter	<u>1,336,650</u>
Total Payments	2,658,690
Less Amount Representing Interest	<u>(653,690)</u>
Total Principal Due	<u>\$ 2,005,000</u>

COUNTY OF GLENN

Notes to Financial Statements
June 30, 1999

Note 3: **Long-Term Debt Obligations** (continued)

C. Loan Payable – Hamilton-Bayliss Fire District

The Hamilton-Bayliss Fire District has entered into a loan agreement with the Housing Community Development Block Grant for the construction/purchase of a fire house in Hamilton City. The loan originally dated 1/17/89 was deferred and scheduled for payments of principal and interest due yearly beginning in 1993. The loan is for 10 years at an interest rate of 3 percent.

The following represents the debt service schedule for the loan:

<u>June 30.</u>	
2000	\$ 2,363
2001	2,312
2002	<u>19,261</u>
Total Payments	23,936
Less Amount Representing Interest	<u>(1,836)</u>
Total Principal Due	<u>\$ 22,100</u>

D. Capital Lease Obligations

On August 18, 1995 the County entered into a lease agreement with Hewlett Packard for the purchase of software in the amount of \$85,355. The terms of the agreement are 6 annual payments of \$17,107 each and at an interest rate of 5.5%. At June 30, 1999 the principal balance remaining was \$46,121.

On August 18, 1995 the County entered into a lease agreement with Hewlett Packard for the purchase of computer equipment in the amount of \$329,017. The terms of the agreement are 7 annual payments of \$56,229 each and at an interest rate of 4.7%. At June 30, 1999 the principal balance remaining was \$200,817.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 1999

Note 3: Long-Term Debt Obligations (continued)

D. Capital Lease Obligations (continued)

On January 1, 1997, the County entered into an equipment agreement with Caterpillar Financial Services Corporation in the amount of \$119,166. The terms of the agreement are 5 annual payments of \$23,833 each and at an interest rate of 5.9%. At June 30, 1999, the principal balance remaining was \$45,453.

On January 11, 1997, the County entered into an equipment agreement with Caterpillar Financial Services Corporation in the amount of \$122,699. The terms of the agreement are 7 annual payments of \$17,528 each and at an interest rate of 6.1%. At June 30, 1999, the principal balance remaining was \$85,120.

On August 1, 1998, the County entered into an equipment agreement with Caterpillar Financial Services Corporation in the amount of \$79,034. The terms of the agreement are 5 annual payments of \$15,807 each and at an interest rate of 6.0%. At June 30, 1999, the principal balance remaining was \$54,773.

On September 29, 1998, the County entered into an equipment lease agreement with Digital Financial Services in the amount of \$94,136. The terms of the agreement are 16 quarterly payments of \$4,009 each and at an interest rate of 6.735%. At June 30, 1999, the principal balance remaining was \$49,164.

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

<u>June 30,</u>	
2000	\$ 162,345
2001	167,825
2002	106,898
2003	81,312
2004	17,528
Thereafter	<u>16,881</u>
Total Payments	552,789
Less Amount Representing Interest	<u>(71,341)</u>
Total Principal Due	<u>\$ 481,448</u>

COUNTY OF GLENN

Notes to Financial Statements
June 30, 1999

Note 3: **Long-Term Debt Obligations** (continued)

E. General Long-Term Debt Account Group

The following schedule represents the changes in long-term debt during the fiscal year:

	Balance <u>July 1, 1998</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 1999</u>
Loan payable	\$ 23,800	\$ --	\$ 1,700	\$ 22,100
Compensated absences	723,768	180,649	--	904,417
Certificates of Participation	2,190,000	--	185,000	2,005,000
Capital lease obligations	<u>305,434</u>	<u>234,510</u>	<u>58,496</u>	<u>481,448</u>
Totals	<u>\$ 3,243,002</u>	<u>\$ 415,159</u>	<u>\$ 245,196</u>	<u>\$ 3,412,965</u>

F. Loan Payable – Orland Airport

Orland Airport entered into a loan agreement with the State of California, Department of Transportation for a light project at Haigh Field. The loan is payable in eight years at an annual interest rate of 6.162 percent beginning in 1994.

The following represents the debt service schedule for the loan:

<u>June 30,</u>	
2000	\$ 3,779
2001	<u>3,572</u>
Total Payments	7,351
Less Amount Representing Interest	<u>(622)</u>
Total Principal Due	<u>\$ 6,729</u>

COUNTY OF GLENN

Notes to Financial Statements
June 30, 1999

Note 3: Long-Term Debt Obligations (continued)

G. **Loan Payable – Willows Airport**

Willows Airport entered into a loan agreement with the State of California, Department of Transportation for a fuel facility project. The loan is payable in seventeen years at an annual interest rate of 4.2830 percent beginning in 2000.

The following represents the debt service schedule for the loan:

<u>June 30,</u>	
2000	\$ 10,354
2001	10,140
2002	9,925
2003	10,118
2004	10,319
Thereafter	<u>127,705</u>
Total Payments	178,561
Less Amount Representing Interest	<u>(53,561)</u>
Total Principal Due	<u>\$ 125,000</u>

H. **Capital Lease Payable – Solid Waste Operating Fund**

On January 21, 1997, the County entered into an equipment lease agreement with Caterpillar Financial Services in the amount of \$542,081. The terms of the agreement are 8 annual payments of \$67,780 each and at an interest rate of 5.9%. At June 30, 1999, the principal balance remaining was \$286,209.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 1999

Note 4: **Fixed Assets**

The following is a summary of fixed assets by fund type and account group at the fiscal year end:

	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>General Fixed Assets Account Group</u>
Land	\$ 101,327	\$ --	\$ 99,567
Structures and improvements	1,144,218	289,664	11,353,661
Machinery and equipment	1,504,812	2,296,605	7,236,371
Intangibles	<u>3,700</u>	<u>--</u>	<u>--</u>
Subtotal Fixed Assets at Cost	2,754,057	2,586,269	18,689,599
Allowance for depreciation	<u>(862,200)</u>	<u>(1,492,470)</u>	<u>--</u>
Total Fixed Assets – Net	<u>\$ 1,891,857</u>	<u>\$ 1,093,799</u>	<u>\$ 18,689,599</u>

A summary of changes in general fixed assets for the fiscal year ended June 30, 1999, follows:

	<u>Balance July 1, 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 1999</u>
Land	\$ 99,567	\$ --	\$ --	\$ 99,567
Structures and improvements	10,333,293	1,020,368	--	11,353,661
Machinery and equipment	<u>6,368,260</u>	<u>1,364,029</u>	<u>495,918</u>	<u>7,236,371</u>
Totals	<u>\$ 16,801,120</u>	<u>\$ 2,384,397</u>	<u>\$ 495,918</u>	<u>\$ 18,689,599</u>

COUNTY OF GLENN

Notes to Financial Statements
June 30, 1999

Note 6: County Employees Retirement Plan (Defined Benefit Pension Plan)

A. **Plan Description**

The County of Glenn contributes to the California Public Employees Retirement System (PERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating public entities within the State of California. Copies of PERS annual financial report may be obtained from their Executive Office – 400 P Street, Sacramento, CA 95814.

B. **Funding Policy**

The County makes the contributions required of County employees on their behalf and for their account. The rates are set by statute and therefore generally remain unchanged from year to year. The present actuarially determined rates of annual covered payroll are as follows:

<u>Category</u>	<u>Member Rates as a Percentage of Wages</u>
Local miscellaneous members	7%
Local safety members with benefits under Article:	
21362	9%
21363	9%
21369	7%
21366	rate based on entry age

The contribution requirements of the plan members are established by State statutes and the employer contribution rate is established and may be amended by Cal PERS.

Annual Pension Cost

For fiscal year 1998/99, the County of Glenn's annual pension cost \$0 for miscellaneous members and \$189,999 for safety members. The required contribution for fiscal year 1998/99 was determined as part of the June 30, 1997 actuarial valuation using the entry age normal actuarial cost method with the contributions determined as a percent of pay. The actuarial assumptions included (a) 8.25% investment rate of return (net of administrative expenses); (b) projected salary increases that vary by duration of service ranging from 3.75% to 14.20% for miscellaneous members (from 3.75% to 11.59% for safety members); and (c) no cost-of-living adjustment. Both (a) and (b) included an inflation component of 3.5%.

COUNTY OF GLENN

Notes to Financial Statements

June 30, 1999

Note 6: **County Employees Retirement Plan (Defined Benefit Pension Plan)** (continued)

Annual Pension Cost (continued)

The actuarial value of the County's assets was determined using a technique that smoothes the effect of short-term volatility in the market value of investments over a two to five year period depending on the size of the investment gains and/or losses. The County's excess assets are being amortized as a level percentage of projected payroll on a closed basis.

Three-Year Trend Information (in thousands)

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
6/30/95	\$ 423	\$ 100	\$ --
6/30/96	462	100	--
6/30/97	556	100	--

Required Supplementary Information
Funded Status of Plan (in thousands)

<u>Valuation Date</u>	<u>Entry Age Normal Accrual Liability</u>	<u>Actuarial Value of Assets</u>	<u>Unfunded/ (Overfunded) Liability</u>	<u>Funded Ratio</u>	<u>Annual Covered Payroll</u>	<u>UAAL as a % of Payroll</u>
6/30/95	\$ 34,398	\$ 34,375	\$ 23	99.9%	\$ 11,663	.194%
6/30/96	37,087	38,302	(1,215)	103.3%	9,522	(12.757)%
6/30/97	37,763	43,730	(5,967)	115.8%	9,745	(61.228)%

Note 7: **Subsequent Events**

Tax and Revenue Anticipation Note

In July 1999, the County issued a \$4,035,000 Tax and Revenue Anticipation Note. The funds were budgeted for operations. The note is due and payable on June 30, 2000 with interest at 4.0 percent.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 1999

Note 8: **Prior Period Adjustments**

The prior period adjustment in the proprietary funds was due to the accrual of compensated absences recorded in accordance with Governmental Accounting Standards Board (GASB) Statement No. 16, to a reclassification of Retained Earnings to Contributed Capital, and to the capitalization of fixed assets in the Service Center. The remaining prior period adjustments relate to corrections of prior year accruals.

Note 9: **Expenditures in Excess of Appropriations**

There were no governmental funds in which expenditures exceeded appropriations.

Note 10: **Deficit Fund Balance or Retained Earnings**

The following funds had deficit fund balances or retained earnings deficits at the end of the fiscal year:

<u>Fund</u>	<u>Deficit</u>
Solid Waste Closure	\$ 1,413,207
Human Resources	22,335
Road	70,035

The Solid Waste Closure Fund deficit was due to the closure/post-closure care costs liability recorded in accordance with Government Accounting Standards Board Statement No. 18 Accounting for Municipal Solid Waste Landfill Closure and Post-Closure Care Costs.

Note 11: **Segment Information for Enterprise Funds**

The following Enterprise Funds have been created to provide various services to the general public:

Waste Disposal – Established to account for the operation of solid waste disposal.

Hospital – Established to account for the Glenn General Hospital.

Airport Funds – Established to account for the Orland and Willows Airports.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 1999

Note 11: **Segment Information for Enterprise Funds** (continued)

Segment information for these Enterprise Funds is summarized below for the fiscal year ended:

	<u>Solid Waste Disposal</u>	<u>Solid Waste Closure</u>	<u>Orland Airport</u>	<u>Special Aviation Orland</u>	<u>Willows Airport</u>	<u>Special Aviation Willows</u>	<u>Glenn General Hospital</u>
Operating revenues	\$ 991,278	\$ --	\$ 115,176	\$ --	\$ 102,664	\$ --	\$ --
Operating income (loss)	(90,539)	(111,544)	(12,515)	(81,338)	(39,870)	(6,991)	(32,403)
Non-operating revenues (expenses)	81,165	51,831	1,290	77,055	3,187	10,664	19,807
Net working capital	350,633	1,091,527	(3,406)	6,857	4,619	5,124	(175,314)
Total assets	1,090,042	1,091,527	534,631	7,193	451,547	5,124	615,515
Total equity	533,356	(1,413,207)	502,712	6,857	284,125	5,124	299,598

Note 12: **Contingencies**

Grants

The County participates in a number of grant programs funded, in whole or part, by federal, state and other sources. These programs are subject to program compliance audits by the grantors or their representatives. The audits of these programs for or including the year ended June 30, 1999, have not yet been conducted. Additionally, certain audits related to prior years have not been finalized. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Litigation

There are lawsuits pending in which the County is involved. County Counsel has indicated that the potential claims against the County not covered by insurance resulting from such litigation would not materially affect the financial statements of the County.

COUNTY OF GLENN

Notes to Financial Statements

June 30, 1999

Note 13: **Risk Management**

A. **Glenn County Joint Powers Authority Group Medical, Dental and Vision Plans**

The County is exposed to various risks of loss related to health care. On April 1, 1989, the County joined together with the City of Orland and Willows Cemetery District to form the Glenn County JPA Group Medical, Dental and Vision Plan, a public entity risk pool operating as a common risk management and insurance program for the three members.

B. **Glenn County Joint Powers Authority Liability and Worker's Compensation Plans**

The County is exposed to various risks of loss related to workers' compensation and property liability. The County and County special districts participate in a joint powers agreement which was established 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 Glenn County Joint Powers Authority Liability and Workman's Compensation Plans.

The County currently reports all of its risk management activities in its General Fund. Premiums due to the Plan are reported when incurred. Each member of the Plan pays an annual premium to the insurance system which is evaluated each year. The JPA is shown in the County's records as an agency fund.

The agreement for the formation of the Plan provides that the system will be self-sustaining through member premiums and will reinsure through a commercial company for claims in excess of self-insured retention.

As defined by GASB Statement No. 10, the JPA is a "risk-sharing pool." The Plan manages one pool for all members. The arrangement allows its members to pool risks and funds and share in the cost of losses.

Note 14: **Post-Retirement Benefits**

In accordance with County procedure, the County pays post-retirement medical benefits for retirees who are eligible for retirement per Public Employee Retirement System guidelines. The retiree pays a percentage of the medical benefits. The benefits paid by the County are funded on a pay-as-you-go basis. At fiscal year end, 59 retirees were covered and the cost to the County of this coverage was \$48,037.

COUNTY OF GLENN

Notes to Financial Statements
June 30, 1999

Note 15: Closure/Postclosure

The County of Glenn has one landfill site. State and federal laws and regulations require the County to perform certain closure and postclosure maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfills stop accepting waste, the County reports a portion of these closure and postclosure care costs as an expenditure in each year based on landfill capacity used as of each balance sheet date. The \$2,504,734 reported as closure/postclosure liability in the general long-term debt at June 30, 1999, represents the cumulative amount reported to date based on the use of approximately 55 percent of total estimated site capacity. The estimated remaining life of the landfill is 20 years.

The County will recognized the remaining estimated cost of closure and postclosure care of \$2,870,231 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 1999. Actual costs may be higher due to inflation, change in technology, or changes in regulations.

The County is required by state and federal laws and regulations to make annual contributions to a trust to finance closure and postclosure care. The County is in substantial compliance with those requirements. At June 30, 1999, cash and investments of \$1,321,300 were held for these purposes. These are reported as restricted assets on the balance sheet. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example) these costs may need to be covered by charges for future landfill users or from future tax revenue.

Note 16: Operating Lease

The Hospital entered a noncancelable operating lease in 1994 for medical office space. Pursuant to the hospital facility and operational lease effect July 1, 1995, the County of Glenn Committed to pay the \$1,642 monthly obligation through the lease term expiration in September 1996. The lease may be renewed at its expiration for a period of 35 months. Three payments were paid during 1996/97. The lease was then expired and not renewed. No expense for 1998/99.

Note 17: Status of the County Year 2000 Compliance

The County has implemented a plan to resolve the potential impact of the year 2000 on the ability of the County's computerized information systems to accurately process information that may be date sensitive. The County believes that the cost of addressing this issue has been adequately budgeted and will not have a material impact on the County's financial position. Each date sensitive program is currently in an assessment, remediation, validation or implementation stage.

SUPPLEMENTARY INFORMATION

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenues sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

COUNTY OF GLENN
Combining Balance Sheet
All Special Revenue Funds
June 30, 1999

	<u>Road</u>	<u>Advertising</u>	<u>Fish and Game</u>	<u>Superintendent of Schools</u>
Assets				
Cash and investments	\$ -	\$ 1,000	\$ 20,693	\$ 54,623
Imprest cash	-	-	-	-
Due from other funds	19,005	-	44	-
Due from other governments	312,816	-	-	-
Prepaid expense	-	-	-	-
Inventory	45,466	-	-	-
Debt repayment	-	-	-	-
Total Assets	<u>\$ 377,287</u>	<u>\$ 1,000</u>	<u>\$ 20,737</u>	<u>\$ 54,623</u>
Liabilities and Fund Equity				
Accounts payable	178,917	1,000	-	-
Due to other funds	268,405	-	-	-
Due to other governments	-	-	-	-
Other Liabilities	-	-	-	-
Total Liabilities	<u>447,322</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
Fund Equity				
Fund balances reserved for				
Imprest cash	-	-	-	-
Inventory	57,905	-	-	-
General	-	-	4,111	43,215
Unreserved				
Undesignated	(127,940)	-	16,626	11,408
Total Fund Equity	<u>(70,035)</u>	<u>-</u>	<u>20,737</u>	<u>54,623</u>
Total Liabilities and Fund Equity	<u>\$ 377,287</u>	<u>\$ 1,000</u>	<u>\$ 20,737</u>	<u>\$ 54,623</u>

COUNTY OF GLENN
Combining Balance Sheet (continued)
All Special Revenue Funds
June 30, 1999

	Public Safety	Special Districts Under the Board	Totals
Assets			
Cash and investments	\$ -	\$ 969,356	\$ 1,045,672
Imprest cash	-	25	25
Due from other funds	237,473	72,399	328,921
Due from other governments	16,099	-	328,915
Prepaid expense	1,009	-	1,009
Inventory	-	-	45,466
Debt repayment	-	22,100	22,100
Total Assets	<u>\$ 254,581</u>	<u>\$ 1,063,880</u>	<u>\$ 1,772,108</u>
Liabilities and Fund Equity			
Accounts payable	91,083	34,940	305,940
Due to other funds	149,512	34,040	451,957
Due to other governments	-	5,486	5,486
Other Liabilities	256	-	256
Total Liabilities	<u>240,851</u>	<u>74,466</u>	<u>763,639</u>
Fund Equity			
Fund balances reserved for			
Imprest cash	-	25	25
Inventory	-	-	57,905
General	-	749,894	797,220
Unreserved			
Undesignated	13,730	239,495	153,319
Total Fund Equity	<u>13,730</u>	<u>989,414</u>	<u>1,008,469</u>
Total Liabilities and Fund Equity	<u>\$ 254,581</u>	<u>\$ 1,063,880</u>	<u>\$ 1,772,108</u>

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

All Special Revenue Funds

For the Year Ended June 30, 1999

	<u>Road</u>	<u>Advertising</u>	<u>Fish and Game</u>	<u>Special Districts Under the Board</u>
Revenues				
Taxes	\$ 40,000	\$ -	\$ -	\$ 214,322
Licenses and permits	14,795	-	-	122,458
Fines, forfeitures and penalties	-	-	2,131	34,800
Intergovernmental revenues	2,985,067	-	-	94,487
Uses of money and property	20,901	-	1,046	46,752
Charges for services	126,781	-	-	32,010
Other	103,274	-	-	6,640
Total	<u>3,290,818</u>	<u>-</u>	<u>3,177</u>	<u>551,469</u>
Expenditures				
General Government	-	1,000	-	-
Public Protection	-	-	4,456	507,218
Public ways and facilities	3,809,166	-	-	-
Education	-	-	-	-
Total Expenditures	<u>3,809,166</u>	<u>1,000</u>	<u>4,456</u>	<u>507,218</u>
Excess (Deficit) of Revenues Over Expenditures	<u>(518,348)</u>	<u>(1,000)</u>	<u>(1,279)</u>	<u>44,251</u>
Other Financing Sources (Uses)				
Operating Transfers In	-	1,000	-	-
Operating Transfers Out	(955)	-	-	-
Total Other Operating Sources (Uses)	<u>(955)</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
Excess (Deficit) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(519,303)</u>	<u>-</u>	<u>(1,279)</u>	<u>44,251</u>
Fund Balance, Beginning of Fiscal Year	450,895	-	22,016	945,163
Prior Period Adjustment	(1,627)	-	-	-
Fund Balance, End of Fiscal Year	<u>\$ (70,035)</u>	<u>\$ -</u>	<u>\$ 20,737</u>	<u>\$ 989,414</u>

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (continued)

All Special Revenue Funds

For the Year Ended June 30, 1999

	<u>Superintendent of Schools</u>	<u>Public Safety</u>	<u>Totals</u>
Revenues			
Taxes	\$ 93,603	\$ -	\$ 347,925
Licenses and permits	-	3,946	141,199
Fines, forfeitures and penalties	-	16,867	53,798
Intergovernmental revenues	2,744	1,566,767	4,649,065
Uses of money and property	3,062	-	71,761
Charges for services	-	88,636	247,427
Other	-	130,132	240,046
	<hr/>	<hr/>	<hr/>
Total	99,409	1,806,348	5,751,221
	<hr/>	<hr/>	<hr/>
Expenditures			
General Government	40,000	-	41,000
Public Protection	-	5,600,090	6,111,764
Public ways and facilities	-	-	3,809,166
Education	35,941	-	35,941
	<hr/>	<hr/>	<hr/>
Total Expenditures	75,941	5,600,090	9,997,871
	<hr/>	<hr/>	<hr/>
Excess (Deficit) of Revenues Over Expenditures	23,468	(3,793,742)	(4,246,650)
	<hr/>	<hr/>	<hr/>
Other Financing Sources (Uses)			
Operating Transfers In	-	3,812,607	3,813,607
Operating Transfers Out	-	(5,135)	(6,090)
	<hr/>	<hr/>	<hr/>
Total Other Operating Sources (Uses)	-	3,807,472	3,807,517
	<hr/>	<hr/>	<hr/>
Excess (Deficit) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	23,468	13,730	(439,133)
	<hr/>	<hr/>	<hr/>
Fund Balance, Beginning of Fiscal Year	31,155	-	1,449,229
	<hr/>	<hr/>	<hr/>
Prior Period Adjustment	-	-	(1,627)
	<hr/>	<hr/>	<hr/>
Fund Balance, End of Fiscal Year	<u>\$ 54,623</u>	<u>\$ 13,730</u>	<u>\$ 1,008,469</u>

COUNTY OF GLENN
Combining Balance Sheet
All Special Districts Governed by the Board of Supervisors
June 30, 1999

	Artois Fire District	Bayliss Fire District	Hamilton-Bayliss Fire District
Assets			
Cash and investments	\$ 265,677	\$ 55,444	\$ 143,388
Imprest Cash	-	-	-
Due from other funds	-	-	-
Debt Repayment	-	-	22,100
Total Assets	<u>\$ 265,677</u>	<u>\$ 55,444</u>	<u>\$ 165,488</u>
<u>Liabilities and Fund Equity</u>			
Liabilities			
Accounts payable	5,039	-	22,380
Due to other funds	-	-	-
Due to other governments	-	-	-
Total Liabilities	<u>5,039</u>	<u>-</u>	<u>22,380</u>
Fund Equity			
Fund balances			
Reserved			
General	241,550	48,306	116,986
Imprest cash	-	-	-
Unreserved			
Undesignated	19,088	7,138	26,122
Total Fund Equity	<u>260,638</u>	<u>55,444</u>	<u>143,108</u>
Total Liabilities and Fund Equity	<u>\$ 265,677</u>	<u>\$ 55,444</u>	<u>\$ 165,488</u>

COUNTY OF GLENN
Combining Balance Sheet (continued)
All Special Districts Governed by the Board of Supervisors
June 30, 1999

	<u>Willow Rural Fire District</u>	<u>Storm Drain Maintenance #1</u>	<u>Storm Drain Maintenance #3</u>
Assets			
Cash and investments	\$ 172,869	\$ 39,705	\$ 53,823
Imprest Cash	25	-	-
Due from other funds	-	-	-
Debt Repayment	-	-	-
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 172,894</u>	<u>\$ 39,705</u>	<u>\$ 53,823</u>
 <u>Liabilities and Fund Equity</u>			
Liabilities			
Accounts payable	-	-	-
Due to other funds	-	-	-
Due to other governments	-	-	-
	<hr/>	<hr/>	<hr/>
Total Liabilities	<hr/>	<hr/>	<hr/>
Fund Equity			
Fund balances			
Reserved			
General	165,117	35,580	44,199
Imprest cash	25	-	-
Unreserved			
Undesignated	7,752	4,125	9,624
	<hr/>	<hr/>	<hr/>
Total Fund Equity	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Equity	<u>\$ 172,894</u>	<u>\$ 39,705</u>	<u>\$ 53,823</u>

COUNTY OF GLENN
Combining Balance Sheet (continued)
All Special Districts Governed by the Board of Supervisors
June 30, 1999

	North Willows CSA	Air Pollution Control	Totals
Assets			
Cash and investments	\$ 122,639	\$ 115,811	\$ 969,356
Imprest Cash	-	-	25
Due from other funds	-	72,399	72,399
Debt Repayment	-	-	22,100
Total Assets	\$ 122,639	\$ 188,210	\$ 1,063,880
<u>Liabilities and Fund Equity</u>			
Liabilities			
Accounts payable	64	7,457	34,940
Due to other funds	661	33,379	34,040
Due to other governments	-	5,486	5,486
Total Liabilities	725	46,322	74,466
Fund Equity			
Fund balances			
Reserved			
General	-	98,156	749,894
Imprest cash	-	-	25
Unreserved			
Undesignated	121,914	43,732	239,495
Total Fund Equity	121,914	141,888	989,414
Total Liabilities and Fund Equity	\$ 122,639	\$ 188,210	\$ 1,063,880

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

All Special Districts Governed by the Board of Supervisors

For the Year Ended June 30, 1999

	<u>Artois Fire District</u>	<u>Bayliss Fire District</u>	<u>Hamilton Fire District</u>
Revenues			
Taxes	\$ 43,703	\$ 18,207	\$ 53,410
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenues	2,324	909	2,462
Use of money or property	12,969	2,416	7,068
Charges for services	252	-	-
Other	<u>5,405</u>	<u>924</u>	<u>75</u>
Total Revenues	<u>64,653</u>	<u>22,456</u>	<u>63,015</u>
Expenditures			
Public Protection	<u>67,545</u>	<u>11,508</u>	<u>68,436</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,892)	10,948	(5,421)
Fund Balances, Beginning of Fiscal Year	<u>263,530</u>	<u>44,496</u>	<u>148,529</u>
Fund Balances, End of Fiscal Year	<u>\$ 260,638</u>	<u>\$ 55,444</u>	<u>\$ 143,108</u>

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (continued)

All Special Districts Governed by the Board of Supervisors

For the Year Ended June 30, 1999

	<u>Willow Rural Fire District</u>	<u>Storm Drain Maintenance #1</u>	<u>Storm Drain Maintenance #3</u>
Revenues			
Taxes	\$ 69,660	\$ 213	\$ 2,285
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenues	4,140	5	53
Use of money or property	7,828	1,891	2,543
Charges for services	808	-	-
Other	-	-	-
Total Revenues	<u>82,436</u>	<u>2,109</u>	<u>4,881</u>
Expenditures			
Public Protection	<u>41,176</u>	<u>923</u>	<u>1,356</u>
Excess (Deficiency) of Revenues Over Expenditures	41,260	1,186	3,525
Fund Balances, Beginning of Fiscal Year	<u>131,634</u>	<u>38,519</u>	<u>50,298</u>
Fund Balances, End of Fiscal Year	<u>\$ 172,894</u>	<u>\$ 39,705</u>	<u>\$ 53,823</u>

continued

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (continued)

All Special Districts Governed by the Board of Supervisors

For the Year Ended June 30, 1999

	<u>North Willows CSA</u>	<u>Air Pollution Control</u>	<u>Totals</u>
Revenues			
Taxes	\$ 26,844	\$ -	\$ 214,322
Licenses and permits	-	122,458	122,458
Fines and forfeits	-	34,800	34,800
Intergovernmental revenues	(5,300)	89,894	94,487
Use of money or property	6,327	5,710	46,752
Charges for services	-	30,950	32,010
Other	-	236	6,640
	<u>27,871</u>	<u>284,048</u>	<u>551,469</u>
Total Revenues			
Expenditures			
Public Protection	<u>27,697</u>	<u>288,577</u>	<u>507,218</u>
Excess (Deficiency) of Revenues Over Expenditures	174	(4,529)	44,251
Fund Balances, Beginning of Fiscal Year	<u>121,740</u>	<u>146,417</u>	<u>945,163</u>
Fund Balances, End of Fiscal Year	<u>\$ 121,914</u>	<u>\$ 141,888</u>	<u>\$ 989,414</u>

Capital Project Funds

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

COUNTY OF GLENN
Combining Balance Sheet
All Capital Project Funds
June 30, 1999

	Accumulated Capital Outlay	Courthouse Stabilization Renovation	Juvenile Facility	Totals
Assets				
Cash and investments	\$ 806,769	\$ 2,083	\$ -	\$ 808,852
Loan receivable	634,471	-	-	634,471
Due from government funds	24,600	-	-	24,600
Total Assets	\$ 1,465,840	\$ 2,083	\$ -	\$ 1,467,923
<u>Fund Equity</u>				
Fund Equity				
Fund balances				
Reserved				
Encumbrances	-	2,083	-	2,083
Loan	659,071	-	-	659,071
General	643,934	-	-	643,934
Unreserved				
Undesignated	162,835	-	-	162,835
Total Fund Equity	1,465,840	2,083	-	1,467,923
Total Liabilities and Fund Equity	\$ 1,465,840	\$ 2,083	\$ -	\$ 1,467,923

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

All Capital Projects

For the Year Ended June 30, 1999

	Accumulated Capital Outlay	Courthouse Stabilization Renovation	Juvenile Facility	Totals
Revenues				
Intergovernmental revenues	\$ -	\$ 86,684	\$ -	\$ 86,684
Uses of money and property	35,030	-	-	35,030
Total	35,030	86,684	-	121,714
Expenditures				
Capital Outlay	-	97,560	2,500	100,060
Total Expenditures	-	97,560	2,500	100,060
Excess (Deficit) of Revenues Over Expenditures	35,030	(10,876)	(2,500)	21,654
Other Financing Sources (Uses)				
Operating Transfers In	155,400	5,016	2,500	162,916
Operating Transfers Out	(83,195)	(5,400)	-	(88,595)
Total Other Operating Sources (Uses)	72,205	(384)	2,500	74,321
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures and Other Uses	107,235	(11,260)	-	95,975
Fund Balance, Beginning of Fiscal Year	1,358,605	13,343	-	1,371,948
Fund Balance, End of Fiscal Year	\$ 1,465,840	\$ 2,083	\$ -	\$ 1,467,923

Enterprise Funds

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control accountability or other purposes.

COUNTY OF GLENN
Combining Balance Sheet
Enterprise Funds
June 30, 1999

	Solid Waste		Hospital	Orland Airport
	Operating	Closure		
<u>Assets</u>				
Cash and investments	\$ 464,002	\$ 874,060	\$ 119,969	\$ -
Imprest Cash	200	-	-	100
Accounts receivable	36,734	-	20,634	9,215
Due from other funds	-	217,467	-	-
Inventory	-	-	-	2,136
Prepaid expenses	110,877	-	-	-
Property, plant and equipment, net	478,229	-	474,912	515,450
Advances to other funds	-	-	-	7,730
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 1,090,042</u>	<u>\$ 1,091,527</u>	<u>\$ 615,515</u>	<u>\$ 534,631</u>
<u>Liabilities and Fund Equity</u>				
<u>Liabilities</u>				
Accounts payable	\$ 235,342	\$ -	\$ 74,189	\$ 3,740
Due to other funds	24,838	-	-	7,553
Due to other governments	-	-	232,019	-
Current portion of loan payable	-	-	9,709	-
Deferred revenue	-	-	-	3,564
Deposits	1,000	-	-	-
Advances from other funds	-	-	-	10,000
Loan payable	-	-	-	6,729
Capital Lease payable	286,209	-	-	-
Liability for compensated absences	9,297	-	-	333
Landfill closure/postclosure liability	-	2,504,734	-	-
	<u>-</u>	<u>2,504,734</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>556,686</u>	<u>2,504,734</u>	<u>315,917</u>	<u>31,919</u>
<u>Fund Equity</u>				
Contributed capital	175	-	-	470,029
Retained Earnings				
Reserved	80,133	-	-	100
Unreserved	453,048	(1,413,207)	299,598	32,583
	<u>533,356</u>	<u>(1,413,207)</u>	<u>299,598</u>	<u>502,712</u>
Total Fund Equity	<u>533,356</u>	<u>(1,413,207)</u>	<u>299,598</u>	<u>502,712</u>
Total Liabilities and Fund Equity	<u>\$ 1,090,042</u>	<u>\$ 1,091,527</u>	<u>\$ 615,515</u>	<u>\$ 534,631</u>

COUNTY OF GLENN
Combining Balance Sheet (continued)
Enterprise Funds
June 30, 1999

<u>Assets</u>	<u>Special Aviation Orland</u>	<u>Willows Airport</u>	<u>Special Aviation Willows</u>	<u>Totals</u>
Cash and investments	\$ 6,215	\$ 12,129	\$ 4,699	\$ 1,481,074
Imprest Cash	-	100	-	400
Accounts receivable	-	5,933	-	72,516
Due from other funds	978	-	425	218,870
Inventory	-	10,119	-	12,255
Prepaid expenses	-	-	-	110,877
Property, plant and equipment, net	-	423,266	-	1,891,857
Advances to other funds	-	-	-	7,730
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 7,193</u>	<u>\$ 451,547</u>	<u>\$ 5,124</u>	<u>\$ 3,795,579</u>
 <u>Liabilities and Fund Equity</u>				
<u>Liabilities</u>				
Accounts payable	\$ 336	\$ 10,425	\$ -	\$ 324,032
Due to other funds	-	11,509	-	43,900
Due to other governments	-	-	-	232,019
Current portion of loan payable	-	-	-	9,709
Deferred revenue	-	1,728	-	5,292
Deposits	-	-	-	1,000
Advances from other funds	-	17,730	-	27,730
Loan payable	-	125,000	-	131,729
Capital Lease payable	-	-	-	286,209
Liability for compensated absences	-	1,030	-	10,660
Landfill closure/postclosure liability	-	-	-	2,504,734
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>336</u>	<u>167,422</u>	<u>-</u>	<u>3,577,014</u>
 <u>Fund Equity</u>				
Contributed capital	-	250,768	-	720,972
Retained Earnings	-	-	-	-
Reserved	-	100	-	80,333
Unreserved	6,857	33,257	5,124	(582,740)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Equity	<u>6,857</u>	<u>284,125</u>	<u>5,124</u>	<u>218,565</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Equity	<u>\$ 7,193</u>	<u>\$ 451,547</u>	<u>\$ 5,124</u>	<u>\$ 3,795,579</u>

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Retained Earnings

Enterprise Funds

For the Year Ended June 30, 1999

	Solid Waste		Hospital	Orland Airport
	Operating	Closure		
Operating Revenues				
Charges and fees	\$ 991,278	\$ -	\$ -	\$ 115,176
Total Operating Revenues	<u>991,278</u>	<u>-</u>	<u>-</u>	<u>115,176</u>
Operating Expenses				
Salaries and benefits	294,713	-	5,362	24,751
Maintenance and repair	96,984	-	-	1,498
Purchased services	215,347	-	-	9,530
Travel	3,142	-	-	37
Office and administration	25,918	-	-	1,397
Overhead	-	-	1,493	-
Interest	19,721	-	-	622
Depreciation	107,623	-	-	13,930
Fuel	24,498	-	-	50,563
Insurance	10,034	-	13,000	-
Closure/postclosure care costs	-	111,544	-	-
Rents and leases	147,716	-	-	-
Other	136,121	-	12,548	25,363
Total Operating Expenses	<u>1,081,817</u>	<u>111,544</u>	<u>32,403</u>	<u>127,691</u>
Income (Loss) from Operations	<u>(90,539)</u>	<u>(111,544)</u>	<u>(32,403)</u>	<u>(12,515)</u>
Non-Operating Revenues (Expenses)				
Interest income	18,814	51,831	6,524	129
Grants revenues	336,794	-	-	-
Other revenues	23,023	-	13,283	1,161
Grant expenses	(297,466)	-	-	-
Total Non-Operating Revenues (Expenses)	<u>81,165</u>	<u>51,831</u>	<u>19,807</u>	<u>1,290</u>
Income (Loss) from Continuing Operations	<u>(9,374)</u>	<u>(59,713)</u>	<u>(12,596)</u>	<u>(11,225)</u>
Discontinued Hospital Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	<u>(9,374)</u>	<u>(59,713)</u>	<u>(12,596)</u>	<u>(11,225)</u>
Retained Earnings, Beginning of Fiscal Year	506,655	(1,353,494)	312,194	(17,157)
Prior Period Adjustment	35,900	-	-	-
Retained Earnings, End of Fiscal Year	<u>533,181</u>	<u>(1,413,207)</u>	<u>299,598</u>	<u>(28,382)</u>
Contributed Capital	175	-	-	531,094
Total Fund Equity	<u>\$ 533,356</u>	<u>\$ (1,413,207)</u>	<u>\$ 299,598</u>	<u>\$ 502,712</u>

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Retained Earnings (continued)

Enterprise Funds

For the Year Ended June 30, 1999

	Special Aviation Orland	Willows Airport	Special Aviation Willows	Totals
Operating Revenues				
Charges and fees	\$ -	\$ 102,664	\$ -	\$ 1,209,118
Total Operating Revenues	<u>-</u>	<u>102,664</u>	<u>-</u>	<u>1,209,118</u>
Operating Expenses				
Salaries and benefits	7,000	30,603	-	362,429
Maintenance and repair	233	1,231	-	99,946
Purchased services	1,761	1,368	-	228,006
Travel	-	62	-	3,241
Office and administration	-	2,288	-	29,603
Overhead	-	-	-	1,493
Interest	-	-	-	20,343
Depreciation	-	15,540	-	137,093
Fuel	-	38,193	-	113,254
Insurance	3,245	-	3,245	29,524
Closure/postclosure care costs	-	-	-	111,544
Rents and leases	-	-	-	147,716
Other	69,099	53,249	3,746	300,126
Total Operating Expenses	<u>81,338</u>	<u>142,534</u>	<u>6,991</u>	<u>1,584,318</u>
Income (Loss) from Operations	<u>(81,338)</u>	<u>(39,870)</u>	<u>(6,991)</u>	<u>(375,200)</u>
Non-Operating Revenues (Expenses)				
Interest income	821	1,643	192	79,954
Grants revenues	76,234	-	10,000	423,028
Other revenues	-	1,544	472	39,483
Grant expenses	-	-	-	(297,466)
Total Non-Operating Revenues (Expenses)	<u>77,055</u>	<u>3,187</u>	<u>10,664</u>	<u>244,999</u>
Income (Loss) from Continuing Operations	<u>(4,283)</u>	<u>(36,683)</u>	<u>3,673</u>	<u>(130,201)</u>
Discontinued Hospital Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	<u>(4,283)</u>	<u>(36,683)</u>	<u>3,673</u>	<u>(130,201)</u>
Retained Earnings, Beginning of Fiscal Year	11,140	326,703	1,451	(212,508)
Prior Period Adjustment	-	(256,663)	-	(220,763)
Retained Earnings, End of Fiscal Year	<u>6,857</u>	<u>33,357</u>	<u>5,124</u>	<u>(563,472)</u>
Contributed Capital	<u>-</u>	<u>250,768</u>	<u>-</u>	<u>782,037</u>
Total Fund Equity	<u>\$ 6,857</u>	<u>\$ 284,125</u>	<u>\$ 5,124</u>	<u>\$ 218,565</u>

COUNTY OF GLENN
Combining Statement of Cash Flows
Enterprise Funds
For the Year Ended June 30, 1999

	Solid Waste		
	Operating	Closure	Hospital
Cash Flows from Operating Activities			
Net operating income (loss)	\$ (90,539)	\$ (111,544)	\$ (32,403)
Adjustment to reconcile net income to net cash provided by operating activities			
Depreciation	107,623	-	-
Changes in assets and liabilities			
Inventory	-	-	-
Accounts receivable	(36,756)	-	6,745
Due from other funds	-	(217,467)	360
Prepaid expenses	(103,678)	-	-
Advances to other funds	30,000	-	-
Accounts payable	106,257	-	-
Due to other funds	24,838	-	-
Deferred revenue	-	-	-
Advances from other funds	-	-	-
Landfill closure liability	-	111,544	-
Compensated absences	(1,660)	-	-
Total Adjustments to Net Income	126,624	(105,923)	7,105
Net Cash Provided by Operating Activities	36,085	(217,467)	(25,298)
Cash Flows from Capital and Related Financing Activities			
Payments on loans payable	-	-	(3,904)
Proceeds of long-term debt	286,209	-	-
Interest income (expense)	18,814	51,831	6,524
Other income (expense)	62,353	-	13,283
Purchase of PP&E	(342,097)	-	-
Net Cash Provided by Capital and Related Financing Activities	25,279	51,831	15,903
Net Increase (Decrease) in Cash and Cash Equivalents	61,364	(165,636)	(9,395)
Cash and Cash Equivalents, Beginning of Fiscal Year	402,838	1,039,696	129,364
Cash and Cash Equivalents, End of Fiscal Year	464,202	874,060	119,969

COUNTY OF GLENN
Combining Statement of Cash Flows (continued)
Enterprise Funds
For the Year Ended June 30, 1999

	Orland Airport	Special Aviation Orland	Willows Airport
Cash Flows from Operating Activities			
Net operating income (loss)	\$ (12,515)	\$ (81,338)	\$ (39,870)
Adjustment to reconcile net income to net cash provided by operating activities			
Depreciation	13,930	-	15,540
Changes in assets and liabilities			
Inventory	(2,136)	-	(10,119)
Accounts receivable	(9,215)	-	(5,789)
Due from other funds	-	(978)	-
Prepaid expenses	-	-	-
Advances to other funds	-	-	-
Accounts payable	(9,700)	298	6,838
Due to other funds	7,553	-	11,509
Deferred revenue	3,054	-	1,728
Advances from other funds	10,000	-	10,000
Landfill closure liability	-	-	-
Compensated absences	(1,000)	-	394
Total Adjustments to Net Income	12,486	(680)	30,101
Net Cash Provided by Operating Activities	(29)	(82,018)	(9,769)
Cash Flows from Capital and Related Financing Activities			
Payments on loans payable	(3,365)	-	-
Proceeds of long-term debt	-	-	125,000
Interest income (expense)	129	821	1,643
Other income (expense)	1,159	76,234	1,543
Purchase of PP&E	-	-	(110,241)
Net Cash Provided by Capital and Related Financing Activities	(2,077)	77,055	17,945
Net Increase (Decrease) in Cash and Cash Equivalents	(2,106)	(4,963)	8,176
Cash and Cash Equivalents, Beginning of Fiscal Year	2,206	11,178	4,053
Cash and Cash Equivalents, End of Fiscal Year	\$ 100	\$ 6,215	\$ 12,229

COUNTY OF GLENN
Combining Statement of Cash Flows (continued)
Enterprise Funds
For the Year Ended June 30, 1999

	Special Aviation Willows	Totals
Cash Flows from Operating Activities		
Net operating income (loss)	\$ (6,991)	\$ (375,200)
Adjustment to reconcile net income to net cash provided by operating activities		
Depreciation	-	137,093
Changes in assets and liabilities		
Inventory	-	(12,255)
Accounts receivable	-	(45,015)
Due from other funds	(425)	(218,510)
Prepaid expenses	-	(103,678)
Advances to other funds	-	30,000
Accounts payable	(964)	102,729
Due to other funds	-	43,900
Deferred revenue	-	4,782
Advances from other funds	-	20,000
Landfill closure liability	-	111,544
Compensated absences	-	(2,266)
	(1,389)	68,324
Total Adjustments to Net Income		
Net Cash Provided by Operating Activities	(8,380)	(306,876)
Cash Flows from Capital and Related Financing Activities		
Payments on loans payable	-	(7,269)
Proceeds of long-term debt	-	411,209
Interest income (expense)	192	79,954
Other income (expense)	10,472	165,044
Purchase of PP&E	-	(452,338)
	10,664	196,600
Net Cash Provided by Capital and Related Financing Activities		
Net Increase (Decrease) in Cash and Cash Equivalents	2,284	(110,276)
Cash and Cash Equivalents, Beginning of Fiscal Year	2,415	1,591,750
Cash and Cash Equivalents, End of Fiscal Year	\$ 4,699	\$ 1,481,474

Internal Service Funds

Internal service funds are used to account for the financing of goods or services by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis.

COUNTY OF GLENN
Combining Balance Sheet
Internal Service Funds
June 30, 1999

	<u>Service Center</u>	<u>Data Processing</u>	<u>Public Works</u>	<u>Human Resources</u>
<u>Assets</u>				
Cash and investments	\$ 188,653	\$ -	\$ -	\$ 12,330
Imprest Cash	-	-	100	-
Accounts receivable	51,705	-	-	25,269
Due from other funds	248,929	-	121,646	21,157
Inventory	12,973	-	206	-
Property, plant and equipment, net	864,914	-	195,951	-
	<u>\$ 1,367,174</u>	<u>\$ -</u>	<u>\$ 317,903</u>	<u>\$ 58,756</u>
<u>Liabilities and Fund Equity</u>				
<u>Liabilities</u>				
Accounts payable	\$ 98,028	\$ -	\$ 12,499	\$ 29,594
Advances from other funds	-	-	-	-
Due to other Funds	164,641	-	6,207	13,701
Liability for compensated absences	9,962	-	22,122	37,796
	<u>272,631</u>	<u>-</u>	<u>40,828</u>	<u>81,091</u>
<u>Fund Equity</u>				
Contributed capital	29,523	-	55,313	-
Retained Earnings				
Reserved	34,656	-	100	-
Unreserved	1,030,364	-	221,662	(22,335)
	<u>1,094,543</u>	<u>-</u>	<u>277,075</u>	<u>(22,335)</u>
Total Liabilities and Fund Equity	<u>\$ 1,367,174</u>	<u>\$ -</u>	<u>\$ 317,903</u>	<u>\$ 58,756</u>

COUNTY OF GLENN
Combining Balance Sheet (continued)
Internal Service Funds
June 30, 1999

	Health Services	Central Services	Vegetation and Environmental Management
<u>Assets</u>			
Cash and investments	\$ 34,148	\$ 11,843	\$ 121,773
Imprest Cash	750	-	-
Accounts receivable	-	-	13,580
Due from other funds	11,015	2,182	-
Inventory	-	-	10,901
Property, plant and equipment, net	11,181	-	11,170
	<u>\$ 57,094</u>	<u>\$ 14,025</u>	<u>\$ 157,424</u>
<u>Liabilities and Fund Equity</u>			
<u>Liabilities</u>			
Accounts payable	\$ 4,783	\$ 1,438	\$ 3,719
Advances from other funds	-	-	-
Due to other Funds	-	-	1,196
Liability for compensated absences	22,165	-	-
	<u>26,948</u>	<u>1,438</u>	<u>4,915</u>
<u>Fund Equity</u>			
Contributed capital	40,000	4,826	25,000
Retained Earnings			
Reserved	750	12,438	34,541
Unreserved	(10,604)	(4,677)	92,968
	<u>30,146</u>	<u>12,587</u>	<u>152,509</u>
Total Fund Equity	<u>\$ 57,094</u>	<u>\$ 14,025</u>	<u>\$ 157,424</u>
Total Liabilities and Fund Equity	<u>\$ 57,094</u>	<u>\$ 14,025</u>	<u>\$ 157,424</u>

COUNTY OF GLENN
Combining Balance Sheet (continued)
Internal Service Funds
June 30, 1999

<u>Assets</u>	Underground Storage Tanks	Micrographics	Totals
Cash and investments	\$ 32,815	\$ 14,470	\$ 416,032
Imprest Cash	-	-	850
Accounts receivable	-	-	90,554
Due from other funds	-	2,808	407,737
Inventory	-	-	24,080
Property, plant and equipment, net	-	10,583	1,093,799
 Total Assets	 <u>\$ 32,815</u>	 <u>\$ 27,861</u>	 <u>\$ 2,033,052</u>
 <u>Liabilities and Fund Equity</u>			
<u>Liabilities</u>			
Accounts payable	\$ 1,044	\$ 551	\$ 151,656
Advances from other funds	-	20,000	20,000
Due to other Funds	23,917	-	209,662
Liability for compensated absences	-	1,415	93,460
 Total Liabilities	 <u>24,961</u>	 <u>21,966</u>	 <u>474,778</u>
 <u>Fund Equity</u>			
Contributed capital	-	-	154,662
Retained Earnings			
Reserved	-	-	82,485
Unreserved	7,854	5,895	1,321,127
 Total Fund Equity	 <u>7,854</u>	 <u>5,895</u>	 <u>1,558,274</u>
 Total Liabilities and Fund Equity	 <u>\$ 32,815</u>	 <u>\$ 27,861</u>	 <u>\$ 2,033,052</u>

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Retained Earnings Internal Service Funds For the Year Ended June 30, 1999

	Service Center	Data Processing	Public Works	Human Resources
Operating Revenues				
Charges and fees	\$ 892,503	\$ -	\$ 528,705	\$ 961,882
Other	1,216	-	1,023	-
Total Operating Revenues	<u>893,719</u>	<u>-</u>	<u>529,728</u>	<u>961,882</u>
Operating Expenses				
Salaries and benefits	110,004	-	382,376	644,012
Maintenance and repair	51,584	-	2,971	31,954
Purchased services	-	-	4,539	28,700
Travel	-	-	6,928	8,010
Office and administration	3,933	-	30,465	22,384
Overhead	137,780	-	-	-
Depreciation	232,014	-	9,251	-
Fuel	133,744	-	-	-
Insurance	102,491	-	-	-
Air pollution charge	-	-	8,337	163,355
Rent and lease	-	-	108,711	61,918
Other	28,742	2,841	553,578	960,333
Total Operating Expenses	<u>800,292</u>	<u>2,841</u>	<u>553,578</u>	<u>960,333</u>
Income (Loss) from Operations	<u>93,427</u>	<u>(2,841)</u>	<u>(23,850)</u>	<u>1,549</u>
Non-Operating Revenues (Expenses)				
Interest	13,093	-	2,054	-
Gain on sale of fixed asset	26,282	-	-	-
Other	-	-	(3,458)	3,128
Total Non-Operating Revenues (Expenses)	<u>39,375</u>	<u>-</u>	<u>(1,404)</u>	<u>3,128</u>
Income (Loss) Before Operating Transfers	<u>132,802</u>	<u>(2,841)</u>	<u>(25,254)</u>	<u>4,677</u>
Operating Transfers:				
Operating transfers in	593,966	-	-	-
Operating transfers out	(593,966)	-	-	-
Total Operating Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	<u>132,802</u>	<u>(2,841)</u>	<u>(25,254)</u>	<u>4,677</u>
Retained Earnings, Beginning of Fiscal Year	810,211	2,841	251,714	(27,012)
Prior Period Adjustment	122,007	-	(4,698)	-
Retained Earnings, End of Fiscal Year	<u>1,065,020</u>	<u>-</u>	<u>221,762</u>	<u>(22,335)</u>
Contributed Capital	29,523	-	55,313	-
Total Fund Equity	<u>1,094,543</u>	<u>-</u>	<u>\$ 277,075</u>	<u>\$ (22,335)</u>

COUNTY OF GLENN

Combining Statement of Revenues, Expenditures, and Changes in Retained Earnings (continued)

Internal Service Funds

For the Year Ended June 30, 1999

	Underground Storage Tanks	Micrographics	Totals
Operating Revenues			
Charges and fees	\$ -	\$ 40,749	\$ 2,987,123
Other	-	-	7,611
Total Operating Revenues	<u>-</u>	<u>40,749</u>	<u>2,994,734</u>
Operating Expenses			
Salaries and benefits	-	35,156	1,634,697
Maintenance and repair	-	5,618	97,392
Purchased services	-	-	33,239
Travel	1,408	173	18,938
Office and administration	1,648	2,441	68,958
Overhead	-	-	137,780
Depreciation	-	2,646	247,020
Fuel	-	-	133,744
Insurance	-	-	102,491
Air pollution charge	23,643	-	23,643
Rent and lease	-	-	189,674
Other	2,432	-	286,346
Total Operating Expenses	<u>29,131</u>	<u>46,034</u>	<u>2,973,922</u>
Income (Loss) from Operations	<u>(29,131)</u>	<u>(5,285)</u>	<u>20,812</u>
Non-Operating Revenues (Expenses)			
Interest	1,077	669	22,166
Gain on sale of fixed asset	-	-	29,496
Other	18,439	-	54,137
Total Non-Operating Revenues (Expenses)	<u>19,516</u>	<u>669</u>	<u>105,799</u>
Income (Loss) Before Operating Transfers	<u>(9,615)</u>	<u>(4,616)</u>	<u>126,611</u>
Operating Transfers:			
Operating transfers in	-	-	593,966
Operating transfers out	-	-	(593,966)
Total Operating Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	<u>(9,615)</u>	<u>(4,616)</u>	<u>126,611</u>
Retained Earnings, Beginning of Fiscal Year	17,469	(37)	1,139,348
Prior Period Adjustment	-	10,548	137,653
Retained Earnings, End of Fiscal Year	<u>7,854</u>	<u>5,895</u>	<u>1,403,612</u>
Contributed Capital	-	-	154,662
Total Fund Equity	<u>\$ 7,854</u>	<u>\$ 5,895</u>	<u>\$ 1,558,274</u>

COUNTY OF GLENN
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 1999

	Service Center	Data Processing	Public Works	Human Resources
Cash Flows from Operating Activities				
Operating income (loss)	\$ 93,427	\$ (2,841)	\$ (23,850)	\$ 1,549
Adjustment to reconcile net income to net cash provided by operating activities				
Depreciation	232,014	-	9,251	-
Changes in assets and liabilities				
Accounts receivable	19,431	-	59,277	(5,331)
Due from other funds	(82,578)	-	(121,646)	(19,025)
Inventory	4,531	-	-	-
Accounts payable	(12,029)	-	6,409	3,407
Compensated absences	546	-	(13,309)	-
Due to other funds	(1,710)	-	6,207	13,701
Advances from other funds	-	-	-	(1,466)
Total Adjustments to Net Income	160,205	-	(53,811)	(8,714)
Net Cash Provided by Operating Activities	253,632	(2,841)	(77,661)	(7,165)
Cash Flows from Capital and Related Financing Activities				
Sale of property, plant and equipment	26,282	-	-	-
Interest revenues (expenses)	13,093	-	2,054	-
Other revenues	-	-	(3,457)	3,128
Purchase of property, plant and equipment	(370,508)	-	(5,698)	-
Net Cash Provided by Capital and Related Financing Activities	(331,133)	-	(7,101)	3,128
Net Increase (Decrease) in Cash and Cash Equivalents	(77,501)	(2,841)	(84,762)	(4,037)
Cash and Cash Equivalents, Beginning of Fiscal Year	266,154	\$2,841	84,862	16,367
Cash and Cash Equivalents, End of Fiscal Year	\$ 188,653	\$ -	\$ 100	\$ 12,330

COUNTY OF GLENN
Combining Statement of Cash Flows (continued)
Internal Service Funds
For the Year Ended June 30, 1999

	Health Services	Central Services	Vegetation and Environmental Management
Cash Flows from Operating Activities			
Operating income (loss)	\$ (2,889)	\$ (13,141)	\$ 2,973
Adjustment to reconcile net income to net cash provided by operating activities			
Depreciation	-	-	3,109
Changes in assets and liabilities			
Accounts receivable	1,538	1,156	3,514
Due from other funds	(11,015)	(160)	-
Inventory	-	-	520
Accounts payable	1,226	(2,034)	(10,690)
Compensated absences	(8,371)	-	-
Due to other funds	-	-	1,196
Advances from other funds	-	-	-
Total Adjustments to Net Income	<u>(16,622)</u>	<u>(1,038)</u>	<u>(2,351)</u>
Net Cash Provided by Operating Activities	<u>(19,511)</u>	<u>(14,179)</u>	<u>622</u>
Cash Flows from Capital and Related Financing Activities			
Sale of property, plant and equipment	-	-	-
Interest revenues (expenses)	-	-	5,273
Other revenues	22,883	13,141	4
Purchase of property, plant and equipment	<u>(3,072)</u>	<u>-</u>	<u>(2,939)</u>
Net Cash Provided by Capital and Related Financing Activities	<u>19,811</u>	<u>13,141</u>	<u>2,338</u>
Net Increase (Decrease) in Cash and Cash Equivalents	300	(1,038)	2,960
Cash and Cash Equivalents, Beginning of Fiscal Year	<u>34,598</u>	<u>12,881</u>	<u>118,813</u>
Cash and Cash Equivalents, End of Fiscal Year	<u>\$ 34,898</u>	<u>\$ 11,843</u>	<u>\$ 121,773</u>

COUNTY OF GLENN
Combining Statement of Cash Flows (continued)
Internal Service Funds
For the Year Ended June 30, 1999

	Underground Storage Tanks	Micrographics	Totals
Cash Flows from Operating Activities			
Operating income (loss)	\$ (29,131)	\$ (5,285)	\$ 20,812
Adjustment to reconcile net income to net cash provided by operating activities			
Depreciation	-	2,646	247,020
Changes in assets and liabilities			
Accounts receivable	-	1,705	81,290
Due from other funds	-	(2,808)	(237,232)
Inventory	-	-	5,051
Accounts payable	(9,137)	(751)	(23,599)
Compensated absences	-	132	(21,002)
Due to other funds	23,917	-	43,311
Advances from other funds	-	-	(1,466)
Total Adjustments to Net Income	14,780	924	93,373
Net Cash Provided by Operating Activities	(14,351)	(4,361)	114,185
Cash Flows from Capital and Related Financing Activities			
Sale of property, plant and equipment	-	-	26,282
Interest revenues (expenses)	1,077	669	22,166
Other revenues	18,439	-	54,138
Purchase of property, plant and equipment	-	(2,681)	(384,898)
Net Cash Provided by Capital and Related Financing Activities	19,516	(2,012)	(282,312)
Net Increase (Decrease) in Cash and Cash Equivalents	5,165	(6,373)	(168,127)
Cash and Cash Equivalents, Beginning of Fiscal Year	27,650	20,843	585,009
Cash and Cash Equivalents, End of Fiscal Year	\$ 32,815	\$ 14,470	\$ 416,882

Trust and Agency Funds

Trust funds are used to account for assets held by the government in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

The County maintains trust accounts for political subdivisions of the County for which the County collects property taxes. Some of these entities chose to leave excess funds with the County for the County invest.

None of the Trust and Agency Funds are subject to budgeting of revenues and expenditures by the County.

COUNTY OF GLENN
Combining Statement of Cash Balances
Agency Funds
June 30, 1999

Air Pollution Vehicle Reg Fee	S	88,745
CDBG Glenn 95		57,223
Section 8 Family Self-Sufficiency		16,805
Standard and Training Corrections		19,056
Emergency Flood Control		723,825
Post Program Grant		13,886
Supplemental Law Enforcement		115,323
Dept. of Justice Grant-96		22,785
Dept. of Justice Grant		2,877
Juvenile Challenge Planning Grant		1,433
SCCAP Grant-Dept of Justice		132,039
Business Assistance Revolving Loan		15,397
State Board of Equalization Sales Tax		12,812
Civil Defense Revolving		19
City of Willows		48,866
City of Orland		34,589
HOPTR		1,045
Racehorse Tax		7
Drug Program Fund		14,138
Current Secured Tax		6,222
Current Unsecured Tax		22,325
Prior Secured Tax		234,734
Prior Unsecured Tax		5,270
Capay Fire		837
Mental Health Advances		16,187
Alcohol/Drug Trust		32,219
Postage Revolving		1,561
ERAF		11,208
US Trusts		129
State Trust		347
Fire Chiefs		56,847
Bear Indian Valley		199
Butte Creek Drain		178
Orland Park Service Area		354
Stonyford Cemetery		2,126
Butte Co. Mosquito		130
Colusa Basin		2,357
Resource Management		60,119
Sexual Abuse Investigation Team		1,389
TRAN Trust		268
Glenn County JPA		588,809
JPA Investments		5,902,374
Public Safety Augmentation		90
Orland School Health Plan		783,607
Realignment Social Services		188,794
Superior Court Judge Retirement		543

continued

COUNTY OF GLENN
Combining Statement of Cash Balances (continued)
Agency Funds
June 30, 1999

HC-CDBG Grant	\$ 75,805
Property Characteristics	5,053
Property Admin. Trust	12,070
County Children's Trust	13,980
Social Services Administration Trust	225,823
Social Services Assistance Program	269,178
CWS/CMS Training Project	30,780
Child Support Administration	272,343
Sacramento Valley Basinwide	73,832
OCJP Grant	10,431
Animal Adoption Fee	4,348
SB813 Supplementals	1,636
Rec. District #2047	938
Princeton-Codora. Irrigation District	4,601
Glenn-Colusa District	17,863
Provident Irrigation District	1,230
PERS	47,385
Realignment Health Trust	-
Payroll Health Trust	13,501
Payroll Workers' Compensation	189,969
Payroll - PEBSCO	5,914
Payroll - Net Pay	358,373
Payroll - SIT Tax	13,635
Payroll - DI Tax	204
Payroll - GCPOA Dues	678
Payroll - Vision Insurance	1,879
Payroll - 125 Life	2,076
Payroll - Credit Union	19,624
Payroll - Deferred Compensation Plan	3,693
Payroll - Garnishments	3,196
Payroll - Dental/Vision Insurance	2,780
Payroll - 125/Taxable	837
Payroll - GCEA Dues	1,328
Payroll - Glenn County DSA	1,222
Payroll - FICA Trust	11,413
Payroll - Section 125	7,510
Payroll - Dental Insurance	6,159
Treasurer - Tax Collector Trust	223,652
Tax Collector Delinquent Tax Cost	75,131
Unsecured Tax Trust	6,650
Superior Court Trust	41,952
Court Trust	444,266
Trial Court Operations	301,136
Title IV-D Child Support	-
Probation Officer Trust	44,612
Public Works Deposits From Others	79,519

continued

COUNTY OF GLENN

Combining Statement of Cash Balances (continued)

Agency Funds

June 30, 1999

Subpoena Deposit	\$ 184
Law Library	16,424
Juvenile Facility Donation Trust	6,555
Road Surety Bond Trust	267,036
Clerk Deposit From Others	64,190
Surcharge Underground Storage	1,232
Surface/Grd Wtr Stewardship	1,500
Tri County Bee	6,338
Delinquent Tax Sales Trust	5,679
Fed Transit Admin Grant	64
Transportation Plan Subvention	28
Transportation Reserve-County	3,844
Transportation Reserve-City of Orland	59,242
Transportation Reserve-City of Willows	88,702
Local Transportation Trust	75,694
Local Transportation Admin	10,371
Transp(Safe)Call Box Trust	104,717
State Transit Assistance	9,835
Glenn County Transit Service Fund	27,259
Fixed Route Transit Service	26,922
Child Development Program	23,571
DA Extradition	1,826
Treasurer's Trust	934
Strong Motion Instrument Trust	814
County Recorder Trust	11,798
Mental Health Trust	12,539
Planning Department Trust	53,471
Recorder's Modernization	9,748
Juvenile Delinquency Prevention Trust	396
Drug Enforcement Trust	43,877
Federal - Seizure	11,149
Tagment Seizure	9,487
Investigation Vehicles Trust	39,517
DA's Seizure Trust	19,125
Cal-Card Trust	22,967
Tobacco Control	1,458
Refuse Disposal Bond	7
Prisoner Boarding Trust	48,287
Alcohol Program Trust	194
Court 2% Automation	9,632
Criminal Facility Construction Trust	9,302
Courthouse Construction Trust	125,868
Social Services Intercept Trust	15,952
Emergency Medical Service Fund	48,650
Cal Boat Launching Trust	33,814
Vital & Health Statistics	5,075

continued

COUNTY OF GLENN
Combining Statement of Cash Balances (continued)
Agency Funds
June 30, 1999

DA's Insurance Fraud Trust	\$	8,086
Tax Resources		440,300
Inmate Welfare Trust Fund		85,392
Tax Losses Reserve		193,356
Elections Trust		298
Auditor's Trust		1,194
Registrar Vital Statistics		114
State Controller		3
Vertebrate Pest Control		1,158
Blood Alcohol - County		369
Blood Alcohol - City of Willows		3,034
Blood Alcohol - City of Orland		5,817
Food & Nutrition Service Trust		36,389
Memorial Hall Trust		61,610
DA Child Support Intercept		1,000
Small Claims Advisor Service		3,372
AIDS Education		2,536
Micrographics Conversion		1,073
Domestic Violence Trust		597
Micrographics Trust		4,539
Family Mediation		-
AB2086 Statham Bill		15,492
Alcohol Abuse Education and Prevention		4,810
CHDP - Health Trust		39,707
Children & Family First Trust		50,421
Community Services Program		151,883
		<hr/>
Total Cash Investments	\$	<u>14,616,123</u>

OTHER REPORTS

Bartig, Basler & Ray

A Professional Corporation

Certified Public Accountants and Management Consultants

Frank V. Trythall
Kenneth E. Pope
Brad W. Constantine
Theril H. Lund
Bruce W. Stephenson

Curtis A. Orgill

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited the financial statements of County of Glenn as of and for the year ended June 30, 1999, and have issued our report thereon dated October 13, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether County of Glenn's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered County of Glenn's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect County of Glenn's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 99-1 and 99-2.

Board of Supervisors and the Grand Jury
County of Glenn

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relative low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

BARTIG, BASLER & RAY, CPAs, INC.

Bartig Basler & Ray, CPAs, Inc.

October 13, 1999

Bartig, Basler & Ray

A Professional Corporation

Certified Public Accountants and Management Consultants

Frank V. Trythall
Kenneth E. Pope
Brad W. Constantine
Theril H. Lund
Bruce W. Stephenson

Curtis A. Orgill

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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

Compliance

We have audited the compliance of County of Glenn with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 1999. County of Glenn's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of County of Glenn's management. Our responsibility is to express an opinion on County of Glenn's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about County of Glenn's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on County of Glenn's compliance with those requirements.

In our opinion, County of Glenn complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999.

Board of Supervisors and the Grand Jury
County of Glenn

Internal Control Over Compliance

The management of County of Glenn is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered County of Glenn's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the County of Glenn's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 99-1 and 99-2.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

BARTIG, BASLER & RAY, CPAs, INC.

Bartig, Basler & Ray, CPAs, Inc.

October 13, 1999

COUNTY OF GLENN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 1999

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Receipts or Revenue Recognized</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Agriculture</u>				
Passed through State Department of Social Services				
Food Stamps	10.551*	--	\$ 1,944,605	\$ 1,944,605
State Administrative Matching Grants for Food Stamp Program	10.561*	--	166,420	179,073
National School Lunch Program	10.555	--	8,389	8,389
Passed through State Controller's Office				
Schools and Roads – Grants to States	10.665	--	216,438	216,438
Schools and Roads – Grants to Counties	10.666	--	10	10
Agricultural Industry Business Action Plan				
USDA Forest Service Grant	10.670	GT-5-97-08-31	33,435	33,435
Total U.S. Department of Agriculture			\$ 2,369,297	\$ 2,381,950
<u>U.S. Department of Defense</u>				
Direct Program				
Payments to States in Lieu of Real Estate Taxes	12.112	--	\$ 74,484	\$ 74,484
<u>U.S. Department of Housing and Urban Development</u>				
Passed through State Department of Housing and Community Development				
Community Development Block Grant/State's Program	14.228	96-STBG-1036	24,416	24,416
Community Development Block Grant/State's Program	14.228	96-STBG-1004	26,791	26,791
Community Development Block Grant/State's Program	14.228	97-STBG-1117	385,065	385,065
Community Development Block Grant/State's Program	14.228	97-STBG-1108	32,812	32,812
Community Development Block Grant/State's Program	14.228	97-STBG-1130	23,231	23,231
Community Development Block Grant/State's Program	14.228	97-STBG-1146	14,059	14,059
Total Community Development Block Grant/State's Program			506,374	506,374
Emergency Shelter Grant Program	14.231	97-FESG-335	41,549	41,549
Section 8 Program	14.855	STBG-1064	56,010	56,010
Total U.S. Department of Housing and Urban Development			\$ 603,933	\$ 603,933
<u>U.S. Department of Justice</u>				
Passed through State Office of Criminal Justice Planning				
Drug Control and System Improvement – Formula Grant	16.579	DC97080140	186,903	176,610
Drug Control and System Improvement – Formula Grant	16.579	DC96040110	47,908	47,908
Total Drug Control and System Improvement – Formula Grant			234,811	224,518

* Major Program

COUNTY OF GLENN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 1999

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Receipts or Grantor's Number</u>	<u>Revenue Recognized</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Justice</u> (continued)				
Passed through State Office of Criminal Justice Planning (continued)				
Direct Program				
INS Detainee Boarding	16.000	--	\$ 102,880	\$ 102,880
Drug Court Planning Initiative	16.585	98-DC-VX-0151	9,000	9,000
Local Law Enforcement Block Grant	16.592	97-LB-VX-4229	15,070	15,070
State Criminal Alien Assistance	16.606	1999APVX0019	131,871	131,871
COPS Fast Grant	16.711	95-CF-WX-0666	<u>12,859</u>	<u>12,859</u>
Total U.S. Department of Justice			<u>\$ 506,491</u>	<u>\$ 496,198</u>
<u>U.S. Department of Labor</u>				
Passed through North Central Counties Consortium				
Job Training and Partnership Act	17.250*	--	<u>\$ 659,148</u>	<u>\$ 659,148</u>
<u>U.S. Department of Transportation</u>				
Passed through State Department of Transportation				
Highway Planning and Construction	20.205	ER3618005	89,874	89,874
Highway Planning and Construction	20.205	BRRSV454001	34,535	34,535
Highway Planning and Construction	20.205	BRRSV4547001	41,653	41,653
Highway Planning and Construction	20.205	BRLSSTPL591	<u>89,874</u>	<u>89,874</u>
Total U.S. Department of Transportation			<u>\$ 255,936</u>	<u>\$ 255,936</u>
<u>U.S. Department of Energy</u>				
Passed through State Department of Economic Opportunity				
Weatherization Assistance for Low-Income Persons	81.042	98C-1114	18,741	8,618
Weatherization Assistance for Low-Income Persons	81.042	99C-1214	<u>--</u>	<u>102</u>
Total State Department of Economic Opportunity			<u>18,741</u>	<u>8,720</u>
Direct Program				
Federal Emergency Management Food and Shelter Program	81.042	C17-0658	28,383	28,383
Federal Emergency Management Food and Shelter Program	81.042	G17-0676	<u>19,596</u>	<u>19,596</u>
Total Federal Emergency Management Food and Shelter Program			<u>47,979</u>	<u>47,979</u>
Total U.S. Department of Energy			<u>\$ 66,720</u>	<u>\$ 56,699</u>
<u>Federal Emergency Management Agency</u>				
Passed through the State Department of Emergency Services				
Disaster Assistance	83.544	--	<u>\$ 23,805</u>	<u>\$ 23,805</u>

* Major Program

COUNTY OF GLENN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 1999

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Receipts or Revenue Recognized</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Education</u>				
Passed through State Department of Alcohol and Drug Abuse Programs				
Drug-Free Schools and Communities – State Grants	84.186	--	\$ 21,450	\$ 21,450
Total U.S. Department of Education			\$ 21,450	\$ 21,450
<u>U.S. Department of Health and Human Services</u>				
Passed through State Department of Social Services				
Family Preservation and Support Services	93.556	--	39,322	39,322
Temporary Assistance for Needy Families	93.558*	--	2,348,668	2,735,683
Child Support Enforcement	93.563	--	497,905	395,769
Federal Community Based Family Resource Program Grant	93.590	--	28,582	28,582
Child Welfare Service – State Grants	93.645	--	35,921	35,921
Foster Care – Title IV-E	93.658*	--	771,675	853,759
Adoption Assistance Program	93.659	--	156,649	160,789
Independent Living	93.674	--	17,211	27,540
Total State Department of Social Services			3,895,933	4,277,365
Passed through State Department of Health Services				
Medical Assistance Program/MAA/TCM	93.778	--	242,131	222,175
Passed through State Department of Mental Health				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	--	6,684	6,684
Substance Abuse and Mental Health Service Administration (SAMSHA)	93.958	--	95,556	95,556
Total State Department of Mental Health			102,240	102,240
Passed through State Department of Community Services and Development				
Low-Income Home Energy Assistance	93.568	99B-1114W(WX)	34,820	43,043
Low-Income Home Energy Assistance	93.568	99B-1114E (ECIP WPO/FRR)	66,620	12,230
Low-Income Home Energy Assistance	93.568	99B-1114H (HEAP OUT WPO)	2,911	4,236
Low-Income Home Energy Assistance	93.568	99B-1114A (ASSURANCE 16)	6,941	1,183
Low-Income Home Energy Assistance	93.568	98B-1015(WX)	28,073	26,461
Low-Income Home Energy Assistance	93.568	99B-1015 (HEAP OUTREACH)	724	965
Low-Income Home Energy Assistance	93.568	98B-1015(WPO)	37,809	52,719
Low-Income Home Energy Assistance	93.568	98B-1015 (ASSURANCE 16)	4,998	7,269
Total Low-Income Home Energy Assistance			182,896	148,106

* Major Program

COUNTY OF GLENN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 1999

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Receipts or Revenue Recognized</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Health and Human Services (continued)</u>				
Passed through State Department of Community Services and Development (continued)				
Community Services Block Grant	93.569	99F-1808	\$ 48,926	\$ 46,870
Community Services Block Grant	93.569	99F-1911	71,605	58,083
Community Services Block Grant	93.569	98F-1612	69,189	97,814
Community Services Block Grant	93.569	96F-1415	<u>10,000</u>	<u>16,146</u>
Total Community Services Block Grant			<u>199,720</u>	<u>218,913</u>
Passed through State Department of Alcohol and Drug Abuse Programs				
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	<u>330,773</u>	<u>330,773</u>
Total Department of Health and Human Services			<u>\$ 4,953,693</u>	<u>\$ 5,299,572</u>
Total Federal Financial Assistance			<u>\$ 9,534,957</u>	<u>\$ 9,873,175</u>

* Major Program

COUNTY OF GLENN

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 1999

1. General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the County of Glenn. The County of Glenn reporting entity is defined in Note 1 to the County's general purpose financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are included in the schedule.

2. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the cash basis of accounting, while the County's general purpose financial statements were presented using the modified accrual basis of accounting, which is described in Note 1 to the County's general purpose financial statements.

3. Food Stamp Coupons

This County is under contract with the Sacramento Services and Development Corporation to issue and maintain inventory of food stamp coupons.

4. Office of Criminal Justice Planning Disclosure for Federal Grants

The following represents expenditures for the Drug Control and Systems Improvement – Formula Grant, CFDA No. 16.579, for the year ended June 30, 1999.

A. Grant No.: DC96040110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal Services	\$ 67,419	\$ 67,419	\$ --
Operating Expenses	69,661	69,661	--
Equipment	<u>22,121</u>	<u>22,121</u>	<u>--</u>
Totals	<u>\$ 159,201</u>	159,201	<u>\$ --</u>
Less: Reported Prior Period		<u>(111,293)</u>	
Reported This Period		<u>\$ 47,908</u>	

COUNTY OF GLENN

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 1999

4. **Office of Criminal Justice Planning Disclosure for Federal Grants** (continued)

B. Grant No.: DC97080110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal Services	\$ 270,070	\$ 270,070	\$ --
Operating Expenses	49,385	49,385	--
Equipment	<u>1,079</u>	<u>1,079</u>	<u>--</u>
Totals	<u>\$ 320,534</u>	320,534	<u>\$ --</u>
Less: Reported Prior Period		<u>(143,294)</u>	
Reported This Period		<u>\$ 176,610</u>	

5. **Office of Criminal Justice Planning for State Grants**

The following represents expenditures for the Statutory Rape Vertical Prosecution Program for the year ended June 30, 1999:

A. Grant No.: SR98010110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal Services	\$ 57,717	\$ 14,146	\$ 43,571
Operating Expenses	17,823	2,258	15,025
Equipment	<u>25,000</u>	<u>18,837</u>	<u>6,163</u>
Totals	<u>\$ 100,000</u>	<u>\$ 35,241</u>	<u>\$ 64,759</u>

6. **Department of Community Services and Development Disclosure**

The following pages are supplemental statements representing the cumulative revenues and expenditures for the LIHEAP, DOE, EAP and CSBG contracts:

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures

CSD Contract No. 98C-1114

For the Period April 1, 1998 through March 31, 1999

	<u>July 1, 1997 through June 30, 1998</u>	<u>July 1, 1998 through June 30, 1999</u>	<u>Total Audited Revenues/ Expenditures</u>	<u>Total Reported Expenditures</u>	<u>Total Budget</u>
REVENUES					
Grant revenues	\$ --	\$ 18,741	\$ 18,741	\$ --	\$ 18,741
Interest revenues	--	24	24	--	--
Program income	--	--	--	--	--
Excess income	--	--	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	--	18,765	18,765	--	18,741
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURES					
ADMINISTRATION					
Salary/wages	83	264	348	348	280
Fringe benefits	36	113	149	149	120
Facility	--	--	--	--	--
Utilities	--	--	--	--	--
Equipment	--	--	--	--	--
Communications	--	--	--	--	--
Travel	--	--	--	--	--
Accounting	--	--	--	--	--
Insurance	--	--	--	--	--
Office	--	--	--	--	--
Miscellaneous	168	274	442	442	537
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Administration	287	651	938	938	937
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
PROGRAM					
Audit cost	8	12	20	20	28
Public liability insurance	6	10	16	16	21
WX materials	4,523	2,885	7,408	7,408	7,496
Labor	3,131	3,002	6,133	6,133	5,530
Outreach	99	106	205	205	185
Intake	99	106	205	205	185
Client education	99	106	205	205	185
Equipment	--	--	--	--	--
Assessment	298	317	616	616	555
Storage	49	275	324	324	700
Vehicular Insurance	--	--	--	--	--
Travel/transportation	299	95	395	395	750
Maintenance and repair	--	--	--	--	100
Other miscellaneous	1,242	1,052	2,295	2,295	2,069
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Program	9,855	7,967	17,822	17,822	17,804
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Contract	\$ 10,142	\$ 8,618	\$ 18,760	\$ 18,760	\$ 18,741
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures

CSD Contract No. 99C-1214

For the Period April 1, 1999 through March 31, 2000

	<u>July 1, 1998 through June 30, 1999</u>	<u>Total Audited Revenues/ Expenditures</u>	<u>Total Reported Expenditures</u>	<u>Total Budget</u>
REVENUES				
Grant revenues	\$ --	\$ --	\$ --	\$ 18,741
Interest revenues	--	--	--	--
Program income	--	--	--	--
Excess income	--	--	--	--
Due but not paid as of 6/30/98	--	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	--	--	--	<u>18,741</u>
EXPENDITURES				
ADMINISTRATION				
Salary/wages	--	--	--	--
Fringe benefits	--	--	--	--
Facility	--	--	--	--
Utilities	--	--	--	--
Equipment	--	--	--	--
Communications	--	--	--	--
Travel	--	--	--	--
Accounting	--	--	--	--
Insurance	--	--	--	--
Office	--	--	--	--
Miscellaneous	4	4	9	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total Administration	4	4	9	--
PROGRAM				
Audit cost	--	--	--	--
Public liability insurance	--	--	--	--
WX materials	--	--	486	--
Labor	86	86	126	--
Outreach	3	3	4	--
Intake	1	1	1	--
Client education	3	3	4	--
Equipment	--	--	--	--
Assessment	--	--	--	--
Storage	7	7	7	--
Vehicular Insurance	--	--	--	--
Travel/transportation	--	--	--	--
Maintenance and repair	--	--	--	--
Other miscellaneous	--	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total Program	99	99	610	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total Contract	\$ 102	\$ 102	\$ 619	\$ --

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 99B-1114W(WX)
 For the Period January 1, 1999 through December 31, 1999

	<u>July 1, 1998 through June 30, 1999</u>	<u>Total Audited Revenues/ Expenditures</u>	<u>Total Reported Expenditures</u>	<u>Total Budget</u>
REVENUES				
Grant revenues	\$ 34,820	\$ 34,820	\$ --	\$ 90,841
Interest revenues	--	--	--	--
Program income	--	--	--	--
Excess income	--	--	--	--
Revenue not received, but due	<u>28,728</u>	<u>28,728</u>	<u>--</u>	<u>--</u>
Total Revenues	<u>63,548</u>	<u>63,548</u>	<u>--</u>	<u>90,841</u>
EXPENDITURES				
ADMINISTRATION				
Salary/wages	506	506	506	1,854
Fringe benefits	217	217	217	794
Facility	--	--	--	--
Utilities	--	--	--	--
Equipment	--	--	--	--
Communications	--	--	--	--
Travel	--	--	--	--
Accounting	--	--	--	--
Insurance	--	--	--	--
Office	--	--	--	--
Miscellaneous	1,075	1,075	1,075	3,001
Intake	<u>89</u>	<u>89</u>	<u>89</u>	<u>235</u>
Total Administration	<u>1,887</u>	<u>1,887</u>	<u>1,887</u>	<u>5,884</u>
PROGRAM				
Outreach	2,150	2,150	2,150	5,117
Dwelling assessment	2,303	2,303	2,303	4,508
Equipment	--	--	--	--
WX materials	19,994	19,994	19,994	34,832
Labor	8,906	8,906	8,906	27,552
Storage	1,418	1,418	1,418	3,280
Vehicular Insurance	--	--	--	--
Travel	799	799	799	800
Training	171	171	171	500
Travel to jobs	2,508	2,508	2,508	3,248
Maintenance and repair	201	201	201	325
Miscellaneous	<u>2,706</u>	<u>2,706</u>	<u>2,706</u>	<u>4,795</u>
Total Program	<u>41,156</u>	<u>41,156</u>	<u>41,156</u>	<u>84,957</u>
Total Contract	<u>\$ 43,043</u>	<u>\$ 43,043</u>	<u>\$ 43,043</u>	<u>\$ 90,841</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 99B-1114E (ECIP WPO/FRR)
 For the Period January 1, 1999 through December 31, 1999

	<u>July 1, 1998 through June 30, 1999</u>	<u>Total Audited Revenues/ Expenditures</u>	<u>Total Reported Expenditures</u>	<u>Total Budget</u>
REVENUES				
Grant revenues	\$ 66,620	\$ 66,620	\$ --	\$ 115,654
Interest revenues	--	--	--	--
Program income	--	--	--	--
Excess income	--	--	--	--
	<u>66,620</u>	<u>66,620</u>	<u>--</u>	<u>115,654</u>
EXPENDITURES				
ADMINISTRATION				
Salary/wages	1,035	1,035	1,035	5,250
Fringe benefits	402	402	402	2,250
Facility	--	--	--	--
Utilities	--	--	--	--
Equipment	--	--	--	--
Communications	--	--	--	--
Travel	--	--	--	--
Accounting	--	--	--	--
Audit costs	--	--	--	--
Insurance	--	--	--	--
Office	--	--	--	--
Miscellaneous	380	380	380	2,717
Intake	960	960	960	13,238
	<u>2,778</u>	<u>2,778</u>	<u>2,778</u>	<u>23,534</u>
Total Administration	<u>2,778</u>	<u>2,778</u>	<u>2,778</u>	<u>23,534</u>
PROGRAM				
Outreach	683	683	683	7,596
WPO payment	5,400	5,400	5,400	72,534
Furnace repair/replacement	3,369	3,369	3,369	11,990
	<u>9,452</u>	<u>9,452</u>	<u>9,452</u>	<u>92,120</u>
Total Program	<u>9,452</u>	<u>9,452</u>	<u>9,452</u>	<u>92,120</u>
Total Contract	<u>\$ 12,230</u>	<u>\$ 12,230</u>	<u>\$ 12,230</u>	<u>\$ 115,654</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 99B-1114H (HEAP OUTREACH WPO)
 For the Period January 1, 1999 through December 31, 1999

	July 1, 1998 through <u>June 30, 1999</u>	Total Audited Revenues/ <u>Expenditures</u>	Total Reported <u>Expenditures</u>	Total <u>Budget</u>
REVENUES				
Grant revenues	\$ 2,911	\$ 2,911	\$ --	\$ 9,001
Interest revenues	--	--	--	--
Program income	--	--	--	--
Excess income	--	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	<u>2,911</u>	<u>2,911</u>	<u>--</u>	<u>9,001</u>
EXPENDITURES				
ADMINISTRATION				
Salary/wages	--	--	--	--
Fringe benefits	--	--	--	--
Facility	--	--	--	--
Utilities	--	--	--	--
Equipment	--	--	--	--
Communications	--	--	--	--
Travel	--	--	--	--
Accounting	--	--	--	--
Audit costs	--	--	--	--
Insurance	--	--	--	--
Office	--	--	--	--
Miscellaneous	--	--	--	--
Intake	--	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total Administration	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
PROGRAM				
Outreach	1,236	1,236	1,236	3,204
WPO payment	3,000	3,000	3,000	5,797
Furnace repair	--	--	--	--
Furnace replacement	--	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total Program	<u>4,236</u>	<u>4,236</u>	<u>4,236</u>	<u>9,001</u>
Total Contract	<u>\$ 4,236</u>	<u>\$ 4,236</u>	<u>\$ 4,236</u>	<u>\$ 9,001</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 99B-1114A (ASSURANCE 16)
 For the Period January 1, 1999 through December 31, 2000

	<u>July 1, 1998 through June 30, 1999</u>	<u>Total Audited Revenues/ Expenditures</u>	<u>Total Reported Expenditures</u>	<u>Total Budget</u>
REVENUES				
Grant revenues	\$ 6,941	\$ 6,941	\$ --	\$ 14,709
Interest revenues	--	--	--	--
Program income	--	--	--	--
Excess income	--	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	<u>6,941</u>	<u>6,941</u>	<u>--</u>	<u>14,709</u>
EXPENDITURES				
ADMINISTRATION				
Salary/wages	--	--	--	--
Fringe benefits	--	--	--	--
Facility	--	--	--	--
Utilities	--	--	--	--
Equipment	--	--	--	--
Communications	--	--	--	--
Travel	--	--	--	--
Accounting	--	--	--	--
Audit costs	--	--	--	--
Insurance	--	--	--	--
Office	--	--	--	--
Miscellaneous	--	--	--	--
Intake	--	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total Administration	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
PROGRAM				
Assurance 16 activities	<u>1,183</u>	<u>1,183</u>	<u>1,183</u>	<u>14,709</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total Program	<u>1,183</u>	<u>1,183</u>	<u>1,183</u>	<u>14,709</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total Contract	<u>\$ 1,183</u>	<u>\$ 1,183</u>	<u>\$ 1,183</u>	<u>\$ 14,709</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 98-B-1015(WX)
 For the Period January 1, 1998 through December 31, 2000

	<u>July 1, 1997 through June 30, 1998</u>	<u>July 1, 1998 through June 30, 1999</u>	<u>Total Audited Revenues/ Expenditures</u>	<u>Total Reported Expenditures</u>	<u>Total Budget</u>
REVENUES					
Grant revenues	\$ 29,072	\$ 28,073	\$ 57,145	\$ --	\$ 57,145
Interest revenues	--	95	95	--	--
Program income	--	--	--	--	--
Excess income	--	1,454	1,454	--	--
Carryover	--	7,590	7,590	--	--
	<u>29,072</u>	<u>37,212</u>	<u>66,284</u>	<u>--</u>	<u>57,145</u>
Total Revenues					
EXPENDITURES					
ADMINISTRATION					
Salary/wages	398	1,116	1,513	1,513	1,665
Fringe benefits	164	447	611	611	713
Facility	--	--	--	--	--
Utilities	--	--	--	--	--
Equipment	--	--	--	--	--
Communications	--	--	--	--	--
Travel	--	--	--	--	--
Accounting	--	--	--	--	--
Audit costs	--	--	--	--	--
Insurance	--	--	--	--	--
Office	--	--	--	--	--
Miscellaneous	1,049	944	1,993	1,993	1,737
Intake	139	88	228	228	457
	<u>1,750</u>	<u>2,595</u>	<u>4,345</u>	<u>4,345</u>	<u>4,572</u>
Total Administration					
PROGRAM					
Outreach	933	1,116	2,049	2,049	526
Dwelling assessment	933	1,196	2,129	2,129	6,834
Equipment	--	--	--	--	--
WX materials	13,470	13,462	26,932	26,932	21,092
Labor	15,121	4,624	19,744	19,744	15,713
Storage	1,873	1,245	3,119	3,119	2,000
Vehicular insurance	--	--	--	--	--
Travel/transportation	2,198	1,187	3,385	3,385	1,051
Maintenance and repair	272	--	272	272	100
Miscellaneous	1,723	1,036	2,763	2,763	5,257
	<u>36,528</u>	<u>23,866</u>	<u>60,394</u>	<u>60,394</u>	<u>52,573</u>
Total Program					
Total Contract	<u>\$ 38,278</u>	<u>\$ 26,461</u>	<u>\$ 64,739</u>	<u>\$ 64,739</u>	<u>\$ 57,145</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 98-B-1015 (HEAP OUTREACH)
 For the Period January 1, 1998 through December 31, 1998

	<u>July 1, 1997 through June 30, 1998</u>	<u>July 1, 1998 through June 30, 1999</u>	<u>Total Audited Revenues/ Expenditures</u>	<u>Total Reported Expenditures</u>	<u>Total Budget</u>
REVENUES					
Grant revenues	\$ 863	\$ 724	\$ 1,587	\$ --	\$ 1,587
Interest revenues	--	--	--	--	--
Program income	--	--	--	--	--
Excess income	--	--	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	<u>863</u>	<u>724</u>	<u>1,587</u>	<u>--</u>	<u>1,587</u>
EXPENDITURES					
ADMINISTRATION					
Salary/wages	--	--	--	--	--
Fringe benefits	--	--	--	--	--
Facility	--	--	--	--	--
Utilities	--	--	--	--	--
Equipment	--	--	--	--	--
Communications	--	--	--	--	--
Travel	--	--	--	--	--
Accounting	--	--	--	--	--
Audit costs	--	--	--	--	--
Insurance	--	--	--	--	--
Office	--	--	--	--	--
Miscellaneous	--	--	--	--	--
Intake	--	--	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Administration	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
PROGRAM					
Outreach costs	<u>622</u>	<u>965</u>	<u>1,587</u>	<u>1,587</u>	<u>1,587</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Program	<u>622</u>	<u>965</u>	<u>1,587</u>	<u>1,587</u>	<u>1,587</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Contract	<u>\$ 622</u>	<u>\$ 965</u>	<u>\$ 1,587</u>	<u>\$ 1,587</u>	<u>\$ 1,587</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 98-B-1015 (WPO)
 For the Period January 1, 1998 through December 31, 1998

	<u>July 1, 1997 through June 30, 1998</u>	<u>July 1, 1998 through June 30, 1999</u>	<u>Total Audited Revenues/ Expenditures</u>	<u>Total Reported Expenditures</u>	<u>Total Budget</u>
REVENUES					
Grant revenues	\$ 33,873	\$ 37,809	\$ 71,682	\$ --	\$ 71,682
Interest revenues	--	195	195	--	--
Program income	--	--	--	--	--
Excess income	--	--	--	--	--
Carryover	--	69	69	--	--
	<u>38,873</u>	<u>38,072</u>	<u>71,945</u>	<u>--</u>	<u>71,682</u>
Total Revenues					
EXPENDITURES					
ADMINISTRATION					
Salary/wages	159	217	376	376	277
Fringe benefits	62	84	146	146	119
Facility	--	--	--	--	--
Utilities	--	--	--	--	--
Equipment	--	--	--	--	--
Communications	--	--	--	--	--
Travel	--	--	--	--	--
Accounting	--	--	--	--	--
Audit costs	--	--	--	--	--
Insurance	--	--	--	--	--
Office	--	--	--	--	--
Miscellaneous	199	116	315	315	396
Intake	326	255	582	582	700
	<u>746</u>	<u>673</u>	<u>1,419</u>	<u>1,419</u>	<u>1,492</u>
Total Administration					
PROGRAM					
Outreach costs	2,489	3,388	5,878	5,878	5,541
Wood/propane/oil	15,991	48,658	64,649	64,649	64,649
	<u>18,480</u>	<u>52,046</u>	<u>70,527</u>	<u>70,527</u>	<u>70,190</u>
Total Program					
Total Contract	<u>\$ 19,226</u>	<u>\$ 52,719</u>	<u>\$ 71,945</u>	<u>\$ 71,945</u>	<u>\$ 71,682</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 98-B-1015 (ASSURANCE 16)
 For the Period January 1, 1998 through December 31, 1998

	<u>July 1, 1997 through June 30, 1998</u>	<u>July 1, 1998 through June 30, 1999</u>	<u>Total Audited Revenues/ Expenditures</u>	<u>Total Reported Expenditures</u>	<u>Total Budget</u>
REVENUES					
Grant revenues	\$ 6,316	\$ 4,998	\$ 11,314	\$ --	\$ 11,314
Interest revenues	--	35	35	--	--
Program income	--	--	--	--	--
Excess income	--	--	--	--	--
Carryover	--	43	43	--	--
	<u>6,316</u>	<u>5,077</u>	<u>11,392</u>	<u>--</u>	<u>11,314</u>
Total Revenues					
EXPENDITURES					
ADMINISTRATION					
Salary/wages	--	--	--	--	--
Fringe benefits	--	--	--	--	--
Facility	--	--	--	--	--
Utilities	--	--	--	--	--
Equipment	--	--	--	--	--
Communications	--	--	--	--	--
Travel	--	--	--	--	--
Accounting	--	--	--	--	--
Audit costs	--	--	--	--	--
Insurance	--	--	--	--	--
Office	--	--	--	--	--
Miscellaneous	--	--	--	--	--
Intake	--	--	--	--	--
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Administration					
PROGRAM					
Coordination with utility companies	1,484	1,963	3,447	3,447	4,073
Client needs assessment – energy burden	1,155	3,707	4,862	4,862	3,168
Energy conservation education	1,484	1,236	2,720	2,720	4,073
Budget counseling	--	364	364	364	--
Miscellaneous	--	--	--	--	--
	<u>4,123</u>	<u>7,269</u>	<u>11,392</u>	<u>11,392</u>	<u>11,314</u>
Total Program					
Total Contract	<u>\$ 4,123</u>	<u>\$ 7,269</u>	<u>\$ 11,392</u>	<u>\$ 11,392</u>	<u>\$ 11,314</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 99F-1808
 For the Period October 1, 1998 through September 30, 1999

	<u>July 1, 1998 through June 30, 1999</u>	<u>Total Audited Revenues/ Expenditures</u>	<u>Total Reported Expenditures</u>	<u>Total Budget</u>
REVENUES				
Grant revenues	\$ 48,926	\$ 48,926	\$ 58,946	\$ 75,000
Interest revenues	--	--	--	--
Program income	--	--	--	--
Excess income	--	--	--	--
	<u>48,926</u>	<u>48,926</u>	<u>58,946</u>	<u>75,000</u>
EXPENDITURES				
PERSONNEL COSTS				
Salary/wages	20,766	20,766	23,224	28,172
Fringe benefits	<u>8,076</u>	<u>8,076</u>	<u>9,031</u>	<u>10,654</u>
Total Personnel Costs	28,841	28,841	32,255	38,826
NONPERSONNEL COSTS				
Travel	1,354	1,354	1,354	1,632
Space	650	650	849	2,878
Consumables	1,158	1,158	1,286	2,584
Equipment lease/purchase	355	355	397	930
Consultant services	--	--	--	--
Contract services	1,679	1,679	1,725	1,090
Subcontractors	4,179	4,179	4,179	15,000
Other costs	<u>8,654</u>	<u>8,654</u>	<u>9,861</u>	<u>12,060</u>
Total Nonpersonnel Costs	<u>18,029</u>	<u>18,029</u>	<u>19,651</u>	<u>36,174</u>
Total Expenditures	<u>\$ 46,870</u>	<u>\$ 46,870</u>	<u>\$ 51,906</u>	<u>\$ 75,000</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 99F-1911
 For the Period January 1, 1999 through December 31, 1999

	July 1, 1998 through <u>June 30, 1999</u>	Total Audited Revenues/ Expenditures	Total Reported Expenditures	Total Budget
REVENUES				
Grant revenues	\$ 71,605	\$ 71,605	\$ --	\$ 160,000
Interest revenues	--	--	--	--
Program income	--	--	--	--
Excess income	--	--	--	--
Other resources	--	--	--	--
	<u>71,605</u>	<u>71,605</u>	<u>--</u>	<u>160,000</u>
EXPENDITURES				
PERSONNEL COSTS				
Salary/wages	21,690	21,690	21,690	83,987
Fringe benefits	<u>8,435</u>	<u>8,435</u>	<u>8,435</u>	<u>26,643</u>
Total Personnel Costs	30,125	30,125	30,125	110,630
NONPERSONNEL COSTS				
Travel	4,016	4,016	4,016	5,000
Space	491	491	491	2,800
Consumables	1,619	1,619	1,619	2,270
Equipment lease/purchase	340	340	340	2,275
Consultant services	--	--	--	--
Contract services	208	208	208	2,500
Delegates	11,905	11,905	11,905	20,000
Other costs	<u>9,380</u>	<u>9,380</u>	<u>9,380</u>	<u>14,525</u>
Total Nonpersonnel Costs	<u>27,958</u>	<u>27,958</u>	<u>27,958</u>	<u>49,370</u>
Total Expenditures	<u>\$ 58,083</u>	<u>\$ 58,083</u>	<u>\$ 58,083</u>	<u>\$ 160,000</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 98-F-1612
 For the Period January 1, 1998 through December 31, 1998

	July 1, 1997 through June 30, 1998	July 1, 1998 through June 30, 1999	Total Audited Revenues/ Expenditures	Total Reported Expenditures	Total Budget
REVENUES					
Grant revenues	\$ 90,811	\$ 69,189	\$ 160,000	\$ --	\$ 160,000
Interest revenues	--	403	403	--	--
Program income	--	--	--	--	--
Excess income	--	--	--	--	--
	<u>90,811</u>	<u>69,592</u>	<u>160,403</u>	<u>--</u>	<u>160,000</u>
Total Revenues					
EXPENDITURES					
PERSONNEL COSTS					
Salary/wages	30,747	45,192	75,940	75,940	83,777
Fringe benefits	<u>11,957</u>	<u>17,575</u>	<u>29,532</u>	<u>29,532</u>	<u>28,657</u>
Total Administration	<u>42,704</u>	<u>62,767</u>	<u>105,472</u>	<u>105,472</u>	<u>112,434</u>
NONPERSONNEL COSTS					
Travel	2,644	3,286	5,930	5,930	5,200
Space	1,145	1,266	2,411	2,411	5,775
Consumables	1,635	1,597	3,231	3,231	4,550
Equipment lease/purchase	34	1,971	2,005	2,005	1,365
Consultant services	--	--	--	--	--
Contract services	132	704	836	836	2,376
Subcontractors	8,785	10,688	19,473	19,473	20,000
Other costs	<u>5,510</u>	<u>15,536</u>	<u>21,046</u>	<u>21,046</u>	<u>8,300</u>
Total Nonpersonnel Costs	<u>19,885</u>	<u>35,047</u>	<u>54,932</u>	<u>54,932</u>	<u>47,566</u>
Total Expenditures	<u>\$ 62,589</u>	<u>\$ 97,814</u>	<u>\$ 160,403</u>	<u>\$ 160,403</u>	<u>\$ 160,000</u>

GLENN COUNTY HUMAN RESOURCE AGENCY

Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 96F-1415
 For the Period November 1, 1996 through September 30, 1998

	<u>July 1, 1996 through June 30, 1997</u>	<u>July 1, 1997 through June 30, 1998</u>	<u>July 1, 1998 through June 30, 1999</u>	<u>Total Audited Revenues/ Expenditures</u>	<u>Total Reported Expenditures</u>	<u>Total Budget</u>
REVENUES						
Grant revenues	\$ 29,935	\$ 20,065	\$ 10,000	\$ 60,000	\$ --	\$ 60,000
Interest revenues	--	--	378	378	--	--
Program income	--	--	--	--	--	--
Excess income	--	--	--	--	--	--
SS augmentation	--	--	--	--	--	--
Total Revenues	<u>29,935</u>	<u>20,065</u>	<u>10,378</u>	<u>60,378</u>	<u>--</u>	<u>60,000</u>
EXPENDITURES						
PERSONNEL COSTS						
Salary/wages	11,445	9,020	4,840	25,304	25,304	24,995
Fringe benefits	<u>4,451</u>	<u>3,508</u>	<u>1,882</u>	<u>9,841</u>	<u>9,841</u>	<u>10,160</u>
Total Personnel Costs	<u>15,895</u>	<u>12,528</u>	<u>6,722</u>	<u>35,145</u>	<u>35,145</u>	<u>35,155</u>
NONPERSONNEL COSTS						
Travel	762	112	536	1,410	1,410	890
Space	826	588	193	1,607	1,607	1,780
Consumables	629	544	75	1,247	1,247	1,335
Equipment lease/purchase	247	268	277	792	792	890
Consultant services	--	--	--	--	--	--
Contract services	87	667	75	829	829	890
Subcontractors	4,151	4,039	7,310	15,500	15,500	15,500
Other costs	<u>1,438</u>	<u>1,451</u>	<u>958</u>	<u>3,848</u>	<u>3,848</u>	<u>3,560</u>
Total Nonpersonnel Costs	<u>8,140</u>	<u>7,669</u>	<u>9,424</u>	<u>25,233</u>	<u>25,233</u>	<u>24,845</u>
Total Expenditures	<u>\$ 24,035</u>	<u>\$ 20,196</u>	<u>\$ 16,146</u>	<u>\$ 60,378</u>	<u>\$ 60,378</u>	<u>\$ 60,000</u>

COUNTY OF GLENN

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 1999

Section 1

Financial Statements

Summary of Auditor's Results

- | | |
|---|---------------|
| 1. Type of auditor's report issued: | Unqualified |
| 2. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Reportable conditions identified not considered to be material weaknesses? | None Reported |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|-------------|
| 1. Internal controls over major program: | |
| a. Material weaknesses identified? | No |
| b. Reported conditions identified not considered to be material weaknesses? | Yes |
| 2. Type of auditor's report issued on compliance for major programs: | Unqualified |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | Yes |

4. Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.551	Food Stamps
10.561	State Administrative Matchings
17.250	Grants for Food Stamp Program
93.558	Job Training and Partnership Act
	Temporary Assistance for Needy Families
93.658	Foster Care – Title IV-E

- | | |
|---|------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs: | \$ 300,000 |
|---|------------|

COUNTY OF GLENN

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 1999

Section 1 (continued)

Summary of Auditor's Results

6. Auditee qualified as a low-risk auditee under
OMB Circular A-133, Section 530?

Yes

Section 2

Financial Statement Findings

None Reported

Section 3

Federal Award Findings and Questioned Costs

10.561 – Food Stamps

Finding 99-1

93.558 – TANF

Finding 99-2

COUNTY OF GLENN

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 1999

<u>Program</u>	<u>Findings/Noncompliance</u>
Food Stamps 10.551	<u>Applicable to Compliance Requirement Reporting (Internal Controls)</u>
Finding 99-1	<u>Condition</u> During our examination of the FNS-209 reports (Status of Claims Against Households), we noted that the same employee who is responsible for receipting collections of overpayments also prepares the deposits, posts to accounts receivable, and prepares the FNS-209 reports. <u>Criteria</u> Good internal controls over receipting and accounts receivable posting require that these functions be segregated. <u>Effect of Condition</u> The lack of segregation of duties increases the possibility that errors or fraud could occur and not be detected in a timely manner. <u>Recommendation</u> We recommend that the duties of cash receipting, accounts receivable posting and depositing of funds be segregated. <u>Management's Response</u> See Corrective Action Plan.

COUNTY OF GLENN

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 1999

Program

Findings/Noncompliance

TANF
93.558

Applicable to Compliance Requirement
Reporting (Internal Controls)

Finding 99-2

Condition

During our examination of the CA 812 reports (Quarterly Report of Overpayments and Collections), we noted that the same employee who is responsible for receipting collections of overpayments also prepares the deposits, posts to accounts receivable, and prepares the CA 812 reports.

Criteria

Good internal controls over receipting and accounts receivable posting require that these functions be segregated.

Effect of Condition

The lack of segregation of duties increases the possibility that errors or fraud could occur and not be detected in a timely manner.

Recommendation

We recommend that the duties of cash receipting, accounts receivable posting and depositing of funds be segregated.

Management's Response

See Corrective Action Plan.

COUNTY OF GLENN

Corrective Action Plan For the Fiscal Year Ended June 30, 1999

Finding 99-1
Finding 99-2

The Account Clerk Supervisor and one Account Clerk will stop receiving assistance overpayments effective 10/13/99 and they will prepare the deposits permits. An Account Clerk may continue to take the Deposit Permit to the Department of Finance for deposit.

We will continue to have the four remaining Account Clerks accept repayments and follow the existing recording and control currently in place. All internal audits will be maintained.

Name of Contact Person: Dorothy Ehorn, Account Clerk Supervisor
Date: October 12, 1999

COUNTY OF GLENN

Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 1999

<u>Audit Reference Number</u>	<u>Status of Prior Year Audit Finding</u>
98-1	Corrected this fiscal year.
98-2	Corrected this fiscal year.