

County of Glenn  
State of California

# Comprehensive Annual Financial Report



Fiscal Year Ended June 30, 2009

Don Santoro, CPA  
Director of Finance

County of Glenn, California



Comprehensive Annual Financial Report

For the Fiscal Year Ended

June 30, 2009

Department of Finance

**COUNTY OF GLENN, CALIFORNIA  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

*Table of Contents*

	<i>Page(s)</i>
<b>INTRODUCTORY SECTION:</b>	
Letter of Transmittal.....	i-iv
List of Elected and Appointed Officials.....	v
Organization Chart.....	vi
GFOA Certificate of Achievement.....	vii
<b>FINANCIAL SECTION:</b>	
Independent Auditors' Report.....	1-2
Management's Discussion and Analysis (Required Supplementary Information).....	3-12
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Assets .....	13
Statement of Activities and Changes in Net Assets .....	14-15
Fund Financial Statements:	
Balance Sheet - Governmental Funds .....	16
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets .....	17
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	18
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	19
Statement of Net Assets – Proprietary Funds.....	20
Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Funds.....	21
Statement of Cash Flows – Proprietary Funds .....	22
Statement of Fiduciary Net Assets .....	23
Statement of Changes in Fiduciary Net Assets .....	24
Notes to the Basic Financial Statements .....	25-56
Required Supplementary Information:	
Note to Required Supplementary Information .....	57
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund.....	58-63
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Community Action Agency Special Revenue Fund .....	64
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Road Special Revenue Fund .....	65
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Children and Families Commission Special Revenue Fund .....	66

**COUNTY OF GLENN, CALIFORNIA  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

*Table of Contents (Continued)*

	<i>Page(s)</i>
Combining and Individual Nonmajor Fund Statements and Schedules:	
Combining Balance Sheet – Nonmajor Governmental Funds .....	67
Combining Statement of Revenues, Expenditures and Changes In Fund Balances – Nonmajor Governmental Funds.....	69
Nonmajor Special Revenue Funds:	
Fund Descriptions .....	70-72
Combining Balance Sheet .....	74-79
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	80-85
Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:	
Advertising .....	86
Fish and Game .....	87
CalWorks Incentive .....	88
Title III Forest Reserve .....	89
Building Standards Admin Fees .....	90
Surface/Groundwater and Weed Grants .....	91
Property Characteristics .....	92
Property Administration Grant .....	93
Cal Waste Management Grant.....	94
Emergency Preparedness Grant.....	95
Mental Health Services Act.....	96
Prop 36.....	97
Hospital Preparedness.....	98
Superior Reg Workforce Education.....	99
Health WIC Advance.....	100
Mosquito Abatement Assessment Area .....	101
Emergency Mosquito West Nile Grants .....	102
Recorders Modernization .....	103
Social Security Redaction.....	104
Cal Boat Launching .....	105
Vital and Health Statistics.....	106
Memorial Hall.....	107
Micrographics Conversion.....	108
IHSS Public Authority .....	109
SDD Stuart Foundation Grant.....	110
Per Capita Park Grant .....	111
Superintendent of Schools .....	112
Artois Fire Protection District.....	113
Hamilton Fire Protection District .....	114
Bayliss Fire Protection District.....	115
Willows Fire Protection District.....	116
Storm Drainage Maintenance #1 .....	117
Storm Drainage Maintenance #3 .....	118

**COUNTY OF GLENN, CALIFORNIA  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

*Table of Contents (Continued)*

	<i>Page(s)</i>
Nonmajor Special Revenue Funds (continued): .....	
North Willows County Service Area .....	119
Air Pollution Control District .....	120
Olive Fruit Fly District .....	121
Nonmajor Capital Projects Funds:	
Fund Descriptions .....	122
Combining Balance Sheet .....	123
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	124
Internal Service Funds:	
Fund Descriptions .....	125
Combining Statement of Net Assets .....	126-127
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets .....	128-129
Combining Statement of Cash Flows .....	130-131
Agency Funds:	
Fund Descriptions .....	132
Statement of Changes in Assets and Liabilities .....	133-135

**STATISTICAL SECTION:**

Section Description .....	137
Financial Trends:	
Net Assets by Component .....	139
Changes in Net Assets .....	140-141
Fund Balances of Governmental Funds .....	142-143
Changes in Fund Balances of Governmental Funds .....	144-145
Program Revenues by Function/Program .....	146
Revenue Capacity:	
General Governmental Tax Revenue by Source .....	147
Taxable Assessed Value of Property .....	148
Property Tax Rates – Direct and Overlapping Governments .....	149
Principal Property Taxpayers .....	150
Property Tax Levies and Collections .....	151
Debt Capacity:	
Ratios of Outstanding Debt by Type .....	152
Computation of Direct and Overlapping Bonded Debt .....	153
Computation of Legal Debt Margin .....	154
Economic and Demographic Information:	
Demographic and Economic Statistics .....	155
Principal Employers .....	156
Miscellaneous Statistical Data .....	157
Operating Information:	
Full-time Equivalent County Employees by Function/Program .....	158
Capital Asset Statistics by Function .....	159
Operating Indicators by Function/Program .....	160-161



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Don Santoro, CPA  
Director of Finance

Debbie Newman  
Assistant Director of Finance

March 31, 2010

To the Board of Supervisors and Citizens of Glenn County:

The comprehensive annual financial report (CAFR) of the County of Glenn (County), California for the fiscal year ended June 30, 2009, is submitted in accordance with § 25253 of the Government Code of the State of California. This statute requires that the County annually issue a report on its financial position and changes in financial position.

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

The County's financial statements have been audited by Caporicci & Larson, Certified Public Accountants, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements for the fiscal year ended June 30, 2009 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County of Glenn's financial statements for the year ended June 30, 2009, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

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

GAAP require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to be read with and complement the MD&A. The MD&A can be found immediately following the report of the independent auditors (pages 3-12).

## **Profile of the Government**

The County of Glenn is located 90 miles north of Sacramento, and Willows, the County seat, is located 70 miles south of Redding along Interstate 5. The County encompasses over 1,300 square miles (including 12.4 square miles of water) and is home to approximately 29,200 people. Glenn County is bordered by Colusa County to the south, Butte County to the east, Tehama County to the north, Mendocino County to the west and Lake County to the southwest.

The County of Glenn is one of the most important agricultural areas in the state of California. Two thirds of the County is currently used for the production of rice, fruit and nuts, dairy products, wheat, and livestock. The County is also home to numerous dairies and cattle ranches. A strong agribusiness foundation and a stable government sector are key factors in the County's economy.

Government is also a dominant industry, providing over 18 percent of the total employment in June 2009. The majority of jobs are in local government, which includes local education, city government, county government and Indian tribal government. Projections estimate that services, manufacturing and retail trade will be dominant industries in the County's future economy.

The County is currently home to approximately 29,200 people. Between 1998 and 2008, the County's population increased 10 percent. According to population projections, the County will grow to approximately 32,000 residents by the year 2030, an increase of less than 1 percent over current figures. The slow growth pattern is typical of rural Northern California counties.

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

The financial reporting entity (County of Glenn) includes all the funds of the primary government (the County of Glenn, as legally defined), as well as all of its component units. Blended component units, although legally separate entities, are considered part of the primary government's operations for financial reporting purposes, as required by GAAP. The following component units are blended: Glenn County Community Action Agency, Children and Families Commission, Artois Fire Protection District, Hamilton Fire Protection District, Bayliss Fire Protection District, Willows Rural Fire Protection District, Storm Drain Maintenance District #1, Storm Drain Maintenance District #3, North Willows Community Services Area, Air Pollution Control District and Olive Fruit Fly Pest District.

In accordance with the provisions of California Government Code § 29000 through 29143 inclusive, commonly known as the County Budget Act, the County prepares and adopts a budget for each fiscal year. Activities of the General Fund, Special Revenue Funds and Capital Projects Funds are included in the annual budget. The

legal level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the object (category) level except for capital assets, which are controlled at the line item level. The budgeted expenditures become law through the passage of an Appropriation Resolution. This Resolution constitutes the authorized spending threshold for the fiscal year, and cannot be exceeded except by subsequent amendment of the budget by the Board of Supervisors. In the governmental funds, an encumbrance system is used to ensure effective budgetary control and to enhance cash planning and control. Encumbrances outstanding at June 30 are reported as reservations of fund balance.

### **Factors Affecting Financial Condition**

Glenn County Economy: Although California experienced a general trend toward an increasing labor force, increasing employment, and lower unemployment rates from 1990 to 2008, the trends in the County of Glenn were different. In September 2008, 1,100 members of the local labor force were unemployed, bringing Glenn County's unemployment rate to 9.2 percent, compared to an unemployment rate of 7.6 percent throughout California. The County's unemployment rate has been consistently higher than the California average since 1990. In 2008, the County's unemployment rate increased by nearly 23 percent, to 10.5 percent. As a result, per capita income and spending is lower, and sales tax revenues are relatively flat. However, new housing units are being constructed and some former Chico residents are moving to Hamilton City and Orland and commuting to and from the City of Chico. In addition, the County is taking steps to bring businesses into the County that would add jobs, increase the tax base and increase the health of the local economy.

State Government: The County is a political subdivision of the State of California and as such, its government is subject to State subventions and regulations. Intergovernmental revenues account for approximately 75 percent of all governmental funds' revenue. Therefore, the County's financial health is tied closely to the financial condition of the State government. Proposition 1A, approved by the voters of California and supported by governor, gives some stability to local government revenues by protecting local funding for public safety, health, libraries, parks, and other locally delivered services.

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

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

Except for amounts held with trustees under bond indentures or other restrictive agreements, the County Director of Finance (Director) invests the County's cash and investments. The Director invests such amounts in accordance with investment policy guidelines established by the Director and adopted by the Board. The objectives of the policy are, in order of priority, safety of principal, liquidity and yield. The policy addresses the soundness of financial institutions in which the County will deposit funds, types of investment instruments permitted by the California Government Code and the percentage of the portfolio that may be invested in certain instruments with longer terms to maturity. Compliance with the investment policy is independently audited on an annual basis.

### **Risk Management**

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

## Awards and Acknowledgements

The Government Finance Officers Association (GFOA) of the United States and Canada awarded the Certificate of Achievement for Excellence in Financial Reporting to the County of Glenn for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2008. This was the sixth consecutive year that Glenn County received this prestigious award. In order to be awarded a Certificate, a government unit must publish an easily readable and efficiently organized CAFR, the contents of which conform to program standards and satisfy both generally accepted accounting principles and applicable legal requirements.

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

The County also earned the State of California Controller's "Award for Achieving Excellence in Financial Reporting" for the fiscal year ended June 30, 2009. Key criteria for the award include timely submission of the financial transactions report and county budget, proper classification of revenue and expenditure data, and complete and proper reporting of outstanding debt.

The preparation of the CAFR is the primary responsibility of the Assistant Director of Finance - Auditor and was made possible by the entire dedicated staff of the Department of Finance and by our contract auditor, Caporicci & Larson, Certified Public Accountants. I would like to express my appreciation to all members of the departments who assisted and contributed to its preparation. In addition, I acknowledge the leadership and support provided by the Board of Supervisors.

Respectfully submitted,

Don Santoro, CPA  
Director of Finance

**COUNTY OF GLENN**  
**PUBLIC OFFICIALS**  
**As of June 30, 2009**

**ELECTED OFFICIALS**

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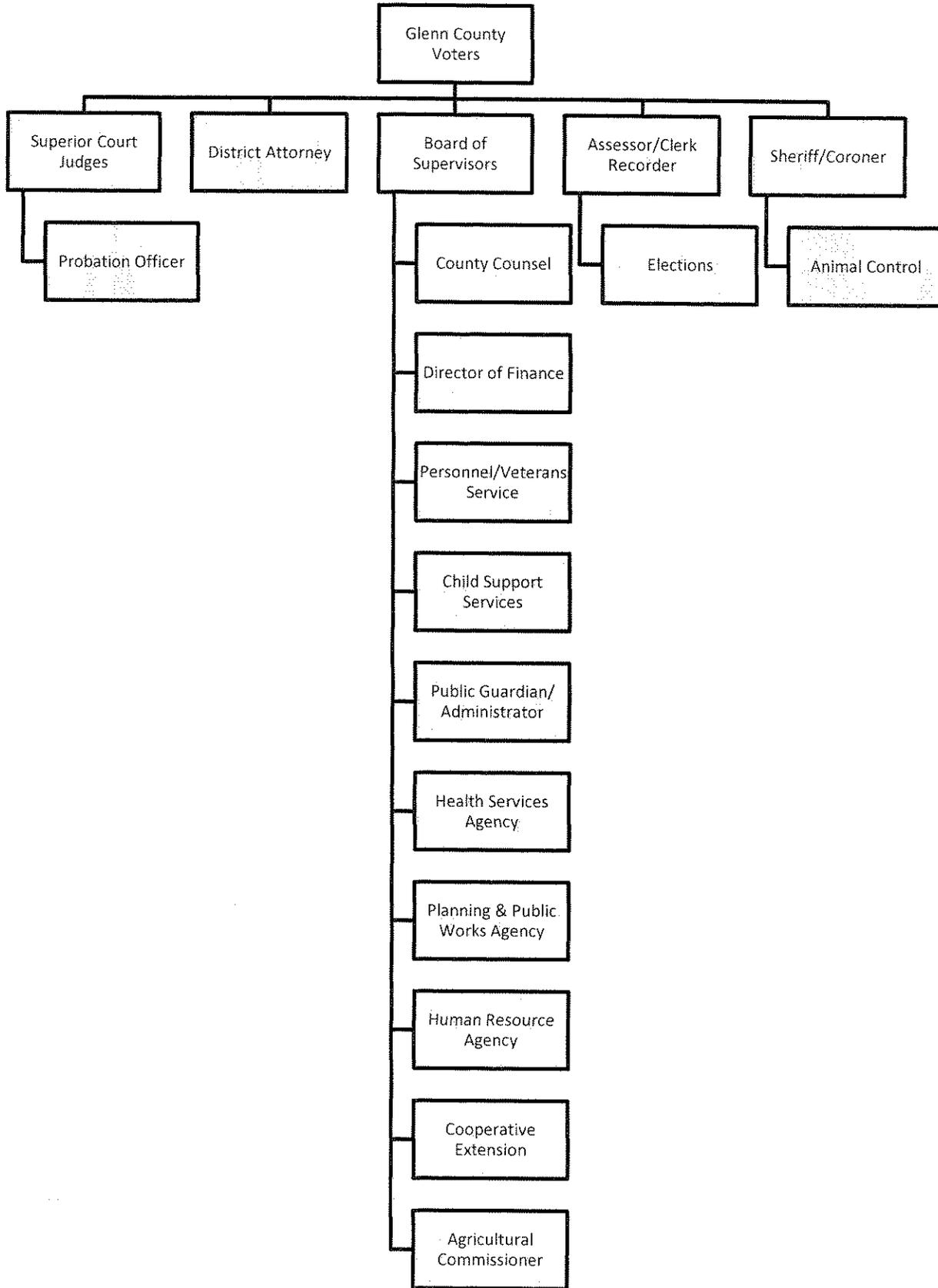
Assessor, Clerk-Recorder, Elections	Sheryl Thur
District Attorney	Robert Holzapfel
Sheriff-Coroner	Larry Jones
Superintendent of Schools	Arturo Barrera
Superior Court Judge, Presiding	Donald Cole Byrd
Superior Court Judge	Peter Billiou Twede
Supervisor, District 1	John Viegas
Supervisor, District 2	Tracey Quarne, Vice Chairman
Supervisor, District 3	Steve Soeth
Supervisor, District 4	Michael Murray, Chairman
Supervisor, District 5	Leigh McDaniel

**APPOINTED OFFICIALS**

---

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

# COUNTY OF GLENN - ORGANIZATION CHART



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Glenn  
California

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 2008

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



President

Executive Director



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## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Glenn, California (County), as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the FIRST 5 Glenn County a blended component unit of the County, which represents \$608,494 of assets and \$613,456 of revenues. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion on the basic financial statements of the County, insofar as it related to those amounts included for the above mentioned component unit in the accompanying basic financial statements of the County, is based solely on the reports of the other auditors.

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

Subsequent to the basic financial statements date of June 30, 2009 and the year then ended, the State of California (State) has borrowed and proposed taking funds from local governments including the County. These actions by the State include:

- o 8% of Property Taxes borrowed -- to be repaid in 3 years

These above amounts are significant to the County and may affect its ongoing operations. Certain lawsuits are in process to stop such State actions. For more detailed information, see Note 15 in the Notes to Basic Financial Statements.

In our opinion, based on our audit and the reports of other auditors, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of June 30, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with generally accepted accounting principles in the United States.

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San Diego, California 92111

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

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

- GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*
- GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*
- GASB Statement No. 52, *Land and Other Real Estate Held as Investments by Endowment*
- GASB Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*
- GASB Statement No. 56, *Codification of Accounting and Financial Reporting Guidance Contained in AICPA Statements on Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2010 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The accompanying Required Supplementary Information, such as Management's Discussion and Analysis, budgetary comparison information and other information as listed in the table of contents is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the Required Supplementary Information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying supplementary information is presented for purpose of additional analysis and is not a required part of the basic financial statements. The supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Introductory Section and Statistical Tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

*Capricci & Carson*

Oakland, California  
March 31, 2010

## MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the County of Glenn's (County) comprehensive annual financial report presents a discussion and analysis of the County's financial performance during the fiscal year ended June 30, 2009. It should be read in conjunction with the transmittal letter, which can be found on pages i - iv of this report, and the County's basic financial statements following this section.

### FINANCIAL HIGHLIGHTS

- The assets of the County exceeded liabilities at the close of FY 2008-09 by \$41,045,466 (*net assets*). Of the net assets amount, \$1,989,523 in *unrestricted net assets* is available to meet ongoing obligations to citizens and creditors, \$5,000,252 in *restricted net assets* must be used only for specific purposes and \$34,055,691 is *invested in capital assets, net of related debt*.
- The County's total net assets decreased by \$4,964,787. General Government net assets decreased by \$3,191,638, primarily because the County recognized a liability for the unpaid annual required contribution to paid down unfunded Other Personnel Employee Benefits (OPEB). Net assets due to Business-type activities decreased by \$1,773,149 mainly due to the county no longer reporting the Hospital as a county entity.
- As of June 30, 2009, the County's governmental funds reported combined fund balances of \$12,844,935, a decrease of \$781,238 in comparison with the restated fund balance of the prior year. Approximately 71% of the combined fund balances, or \$9,102,786 is available to meet the County's current and future needs (*unreserved fund balance*).
- At the end of the fiscal year, the undesignated, unreserved fund balance for the General Fund, the County's largest fund, was \$1,363,945 or approximately 3% of total General Fund expenditures. However, this entire amount has been budgeted either for expenditure in FY 2009-010 or is reserved for future uses.
- The County's total long-term obligations increased by \$1,168,178 in comparison with the prior year. The increase is attributed to an increase in compensated absence accrual, an increase in landfill post-closure liability and the addition of a loan to be used for the expansion of the landfill site.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

reported in this statement for some items that will result in cash flows in future fiscal periods, such as uncollected taxes and earned but unused vacation leave.

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

*Component units* are included in the County's basic financial statements and consist of legally separate entities for which the County is financially accountable and that have substantially the same governing board as the County or provide services entirely to the County. The blended component units include the Glenn County Community Action Agency, Children and Families Commission, Artois Fire Protection District, Hamilton Fire Protection District, Bayliss Fire Protection District, Willows Rural Fire Protection District, Storm Drain Maintenance District #1, Storm Drain Maintenance District #3, North Willows Community Services Area, Air Pollution Control District and Olive Fruit Fly Pest District.

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

*Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental funds financial statements focus on the shorter-termed financial resources, such as cash, that (1) have been spent on governmental programs during the fiscal year and (2) that will be available for financing such programs in the near future. The governmental funds financial statements are presented by major fund on pages 16 - 19 and for nonmajor funds in the aggregate on pages 68 - 78 of this report.

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

The County maintains 39 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, Community Action Agency Special Revenue Fund, Road Special Revenue Fund and Children & Families Commission Special Revenue Fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for these nonmajor governmental funds are provided in the form of combining statements elsewhere in this report.

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

*Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. As noted previously, the County uses enterprise funds to account for landfill operations, landfill closure, hospital and airports, although the assets of the hospital fund were transferred to the General Fund this year.

*Internal service funds* are an accounting device used to accumulate and allocate costs for services to the County's various functions. The County uses internal service funds to account for its service center (fleet

services operations and maintenance), allocation of salaries and benefits and services and supplies in public works, human resources and health services agencies, allocation of equipment, postage and other related expenditures, allocation of vegetation and environmental management maintenance, Certified Unified Program Agency (CUPA)/underground storage tanks program costs, and Tri-County Bee pest abatement. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. All of the County's enterprise funds, including landfill operations, landfill closure, hospital and airports are considered to be major enterprise funds. The County's eight internal service funds are also combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds are provided in the form of combining statements found on pages 116 - 121 of this report.

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

**Notes to the Basic Financial Statements** provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 25 - 52 of this report.

**Required Supplementary Information** is presented concerning budgetary comparison schedules for the General Fund, Community Action Agency Special Revenue Fund, Road Special Revenue Fund and Children and Families Commission Special Revenue Fund. Required supplementary information can be found on pages 53 - 62 of this report.

Immediately following the required supplementary information, the combining and individual fund statements and schedules referred to earlier provide information for nonmajor governmental funds and internal service funds. The combining and individual fund statements and schedules can be found on pages 63 - 125 of this report.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

**Net Assets.** As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, net assets (assets in excess of liabilities) were \$41,045,466 at June 30, 2009, the end of the County's fiscal year.

The largest portion, \$34,055,691 (78%), of the County's net assets reflects its investment in *capital assets* (i.e. land and easements, structures and improvements, infrastructure, and equipment), less outstanding related debt used to acquire those assets. The County uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, such as tax revenues, since the capital assets themselves cannot be used to liquidate these liabilities. Another portion of the County's net assets (5%) represents *unrestricted net assets* of \$1,989,523, which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance of the County's net assets of \$5,000,252 (12%) represents resources that are subject to external restrictions on how they may be used. At the end of the current fiscal year, the County reported positive balances in two of the three categories of net assets; both for the County as a whole and for its separate governmental activities. The business-type activities reported a negative net asset balance due to the unfunded landfill closure/postclosure liability.

**County of Glenn  
Net Assets**

Assets:	Governmental Activities		Business-type Activities		Total		Total	
	2008	2009	2008	2009	2008	2009	Dollar Change	Percent Change
Current and other assets	\$19,729,714	\$ 21,766,439	\$4,415,879	\$ 3,939,174	\$24,145,593	\$25,705,613	\$1,560,020	6%
Capital assets	37,204,423	36,393,470	2,013,775	1,742,958	39,218,198	38,136,428	(1,081,770)	-3%
Total assets	56,934,137	58,159,909	6,429,654	5,682,132	63,363,791	63,842,041	478,250	1%
Liabilities:								
Other liabilities	5,381,514	9,559,495	78,046	174,924	5,459,560	9,734,419	4,274,859	78%
Long-term obligations	5,294,044	5,533,473	6,599,934	7,528,683	11,893,978	13,062,156	1,168,878	10%
Total liabilities	10,675,558	15,092,968	6,677,980	7,703,607	17,353,538	22,796,575	5,443,037	31%
Net assets:								
Invested in capital assets,								
net of related debt	34,190,619	33,145,903	1,726,975	909,788	35,917,594	34,055,691	(1,861,903)	-5%
Restricted	5,072,172	5,000,252	-	-	5,072,172	5,000,252	(71,920)	-1%
Unrestricted	6,995,788	4,920,786	(1,975,301)	(2,931,263)	5,020,487	1,989,523	(3,030,964)	-60%
Total net assets	\$46,258,579	\$43,066,941	(\$248,326)	(\$2,021,475)	\$46,010,253	\$41,045,466	(\$4,964,787)	-11%

**Governmental Activities.** Governmental activities decreased the County's net assets by \$3,191,638 for the year ending June 30, 2009. Total revenues for the County's governmental activities increased less than 1%, or \$180,678 from the prior year as discussed below:

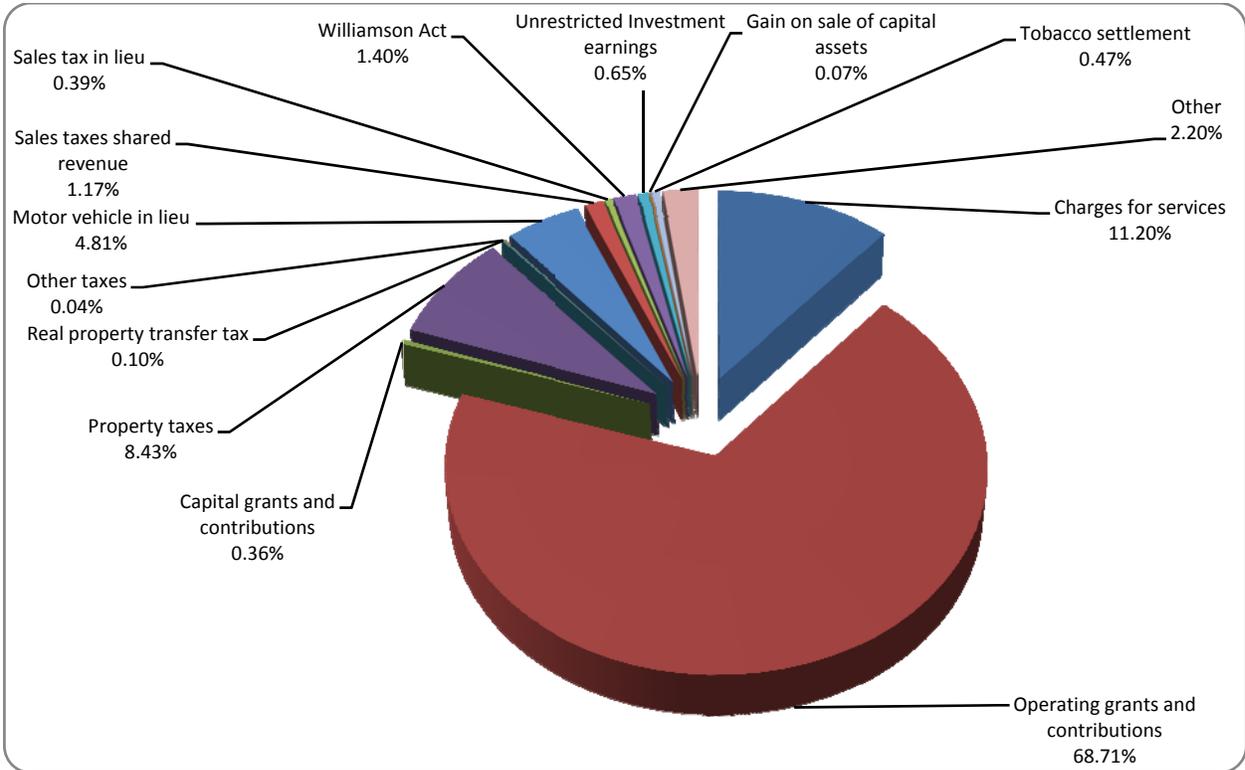
- Charges for services decreased 6%, or \$465,897, due in part to a decrease in resources to allocate for spending.
- Operating grants and contributions increased 4%, or \$1,828,515 due to an increase in MHSA grant revenue for health services and additional grants for reducing exposure to the causes of West Nile Virus.
- Real property transfer taxes decreased 37%, or \$41,223 due to a decrease in property sales.
- Net sales tax revenues decreased 12%, or \$145,339, due to the general economic slowdown, resulting in lower retail sales.
- Extremely low interest rates, and lack of money to invest resulted in investment earnings decreasing 46%, or \$373,230.

Total expenses for the County's governmental activities increased 7%, or \$4,544,344 from the prior year as discussed below.

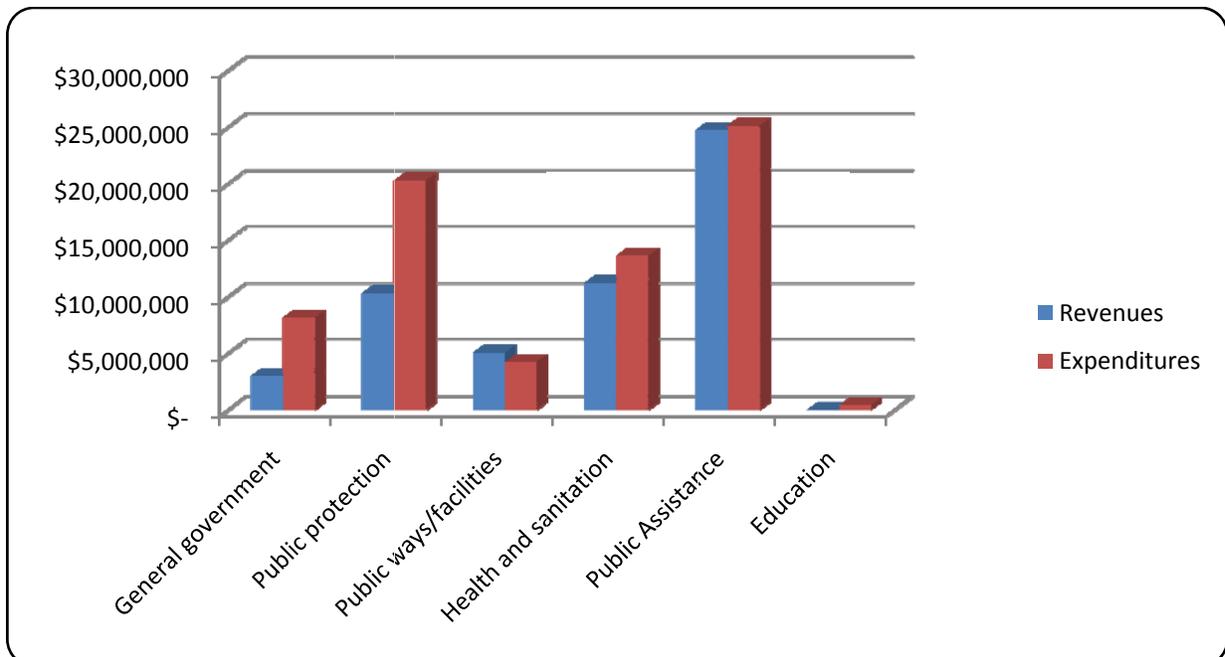
- General government expenses decreased 2%, or \$153,490 mainly due to increased salary and benefits costs for general fund departments because of step/merit and negotiated pay raises.
- Public protection expenses increased 3%, or \$582,296 due to costs associated with J Levee and CDBG projects, increase in Sheriff overtime, Probation grant costs, and a computer contract for the Agriculture Department.
- Public ways and facilities expenses increased 19%, or \$669,553 because road construction projects put on hold for part of the last year due to cash flow restraints by the State Controller's Office were allowed to continue.
- Health and sanitation expenses increased 2%, or \$218,825 due to a combination of a reduction of available resources CMSP Realignment, Public Health and Environmental Health program increases and a Community Mental Health expanded program and inclusion of Children & Families Commission expenditures.
- Public assistance expenses increased 15%, or \$3,320,187 due to increases in State mandated social programs, such as; IHSS, Foster Care, Aid to Indigents and cost increases allowed under Social Service Administration.

- Education expenses increased 6%, or \$22,627 due to a increase in contributions made to County libraries and cooperative extension.
- Interest on long-term debt expenses decreased 21%, or \$115,654 prior year payoff of the Jail refinance note.

### Revenue by Source - Governmental Activities



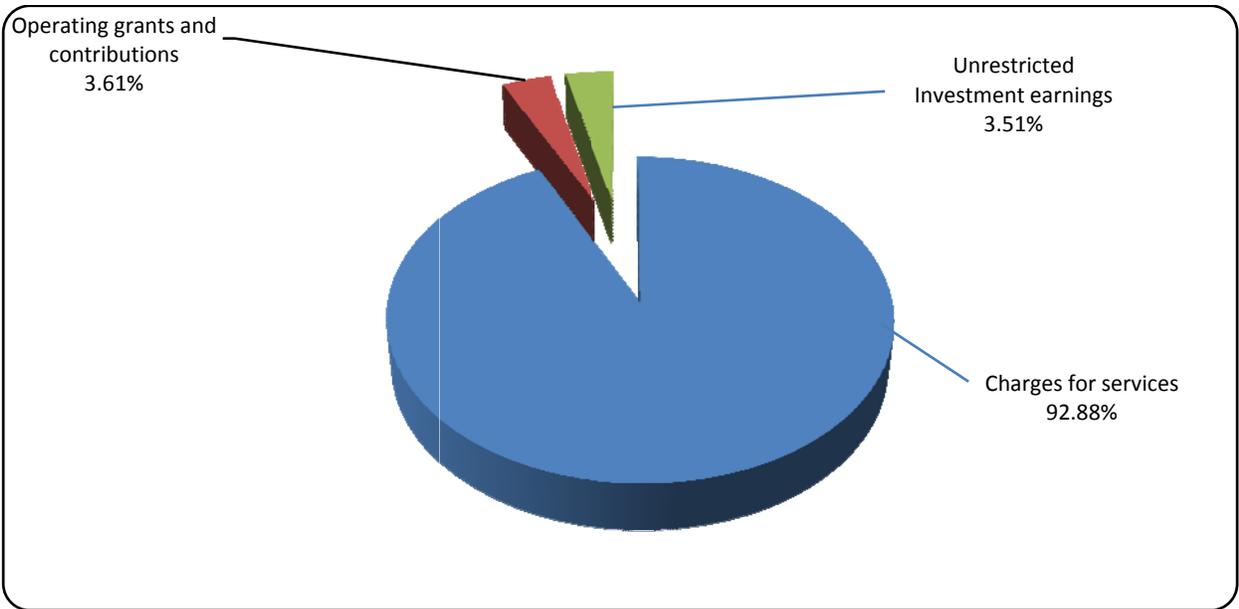
### Program Revenue and Expenses – Government Activities



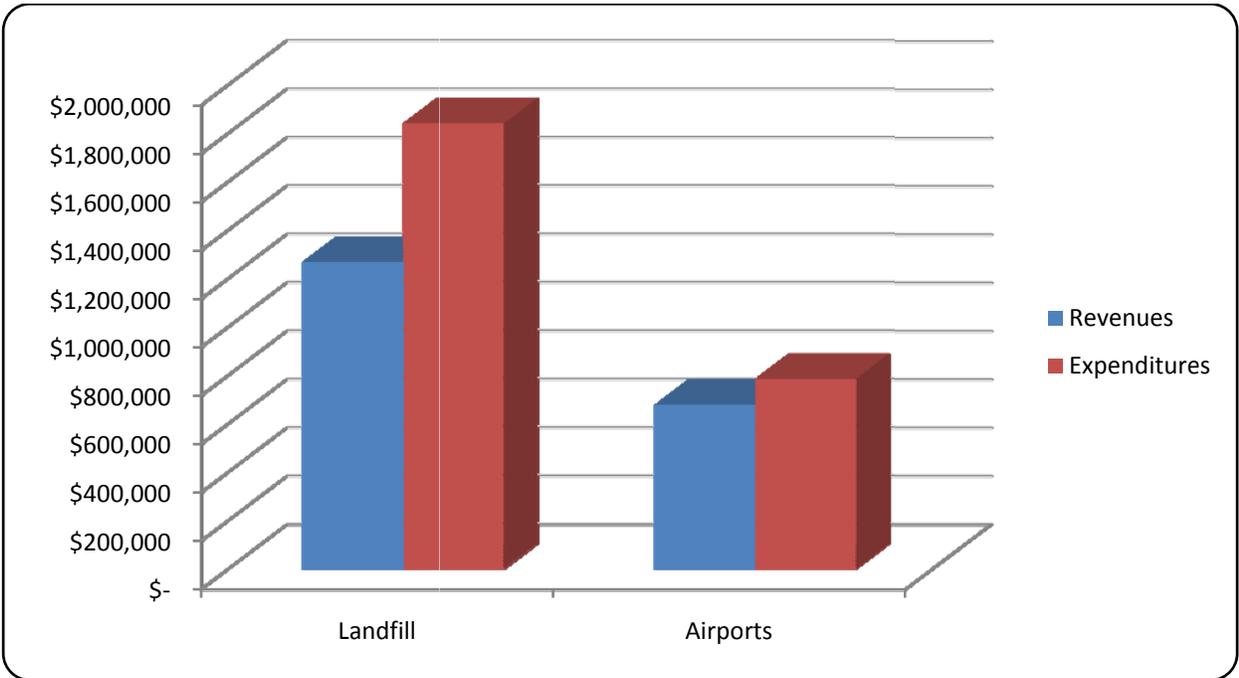
	Governmental Activities		Business-type Activities		Total	Variance
	2008	2009	2008	2009		
<b>Revenues</b>						
Program Revenues:						
Charges for services						
Operating grants and contributions	\$ 8,062,208	\$ 7,506,311	\$ 1,883,016	\$ 1,947,673	\$ 9,543,984	-4%
Capital grants and contributions	44,784,626	46,613,141	53,000	75,639	46,688,780	4%
General Revenues:	788,490	244,000	299,205	7,074	251,074	-77%
Property taxes	5,588,047	5,721,194	5,588,047	5,588,047	5,721,194	2%
Real property transfer tax	111,129	69,906	111,129	69,906	111,129	-37%
Other taxes	25,160	25,159	25,160	25,159	25,159	0%
Motor vehicle in lieu	3,044,219	3,264,264	3,044,219	3,044,219	3,264,264	7%
Sales taxes shared revenue	870,852	795,649	870,852	795,649	795,649	-9%
Sales tax in lieu	332,520	262,385	332,520	332,520	262,385	-21%
Williamson Act	1,044,684	950,521	1,044,684	950,521	950,521	-9%
Unrestricted investment earnings	812,040	438,810	189,742	73,676	512,486	-49%
Gain on sale of capital assets	17,980	48,522	17,980	48,522	48,522	170%
Tobacco settlement	292,432	321,337	292,432	292,432	321,337	10%
Other	1,889,725	1,493,591	1,889,725	(38,532)	1,455,059	-23%
<b>Total revenues</b>	<b>67,664,112</b>	<b>67,844,790</b>	<b>2,424,963</b>	<b>2,065,530</b>	<b>69,910,320</b>	<b>0%</b>
<b>Expenses:</b>						
General government	8,318,471	8,164,981	8,318,471	8,164,981	8,164,981	-2%
Public protection	19,744,449	20,326,745	19,744,449	20,326,745	20,326,745	3%
Public ways and facilities	3,562,569	4,232,122	3,562,569	4,232,122	4,232,122	19%
Health and sanitation	13,433,831	13,652,656	13,433,831	13,652,656	13,652,656	2%
Public assistance	21,849,282	25,169,469	21,849,282	25,169,469	25,169,469	15%
Education	388,084	410,711	388,084	410,711	410,711	6%
Interest on long-term debt	394,460	278,806	394,460	278,806	278,806	-29%
Landfill			36,382		36,382	-46%
Hospital			663,890	793,817	793,817	-100%
Airports						20%
<b>Total expenses</b>	<b>67,691,146</b>	<b>72,235,490</b>	<b>4,135,015</b>	<b>2,647,716</b>	<b>74,883,206</b>	<b>4%</b>
Increase/(decrease) in net assets	(27,034)	(4,390,700)	(1,710,052)	(582,186)	(4,972,886)	186%
<b>Transfers</b>						
Change in net assets	(27,034)	(4,390,700)	(1,710,052)	(582,186)	(4,972,886)	186%
Net assets - beginning (as restated)	46,285,613	47,457,641	1,461,726	(1,439,289)	46,018,352	-3%
Net assets (deficit) - ending	46,258,579	43,066,941	(248,326)	(2,021,475)	41,045,466	-11%

**Business-type Activities.** Business-type activities decreased the County’s net assets by \$543,653 for the year ending June 30, 2009, and mainly due to a \$3,539,558 net asset deficit balance in Solid Waste Closure due to an unfunded landfill closure/postclosure liability increase.

**Revenue by Source – Business-type Activities**



**Program Revenue and Expenses – Business-type Activities**



## FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

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

In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At June 30, 2009, the County's governmental funds reported combined fund balances of \$12,844,935, a decrease of \$781,238 in comparison with the restated amount of the prior year. Approximately 71% of the combined fund balances, or \$9,102,786, constitutes unreserved fund balance, which is available to meet the County's current and future needs. The remainder of fund balance is reserved indicating that it is not available for new spending because it has been committed: 1) to reflect inventories and the amount due from other funds that are long-term in nature and thus do not represent available spendable resources; and 2) to liquidate contractual commitments of the period.

### General Fund:

The General Fund is the chief operating fund of the County. At June 30, 2009, the undesignated, unreserved fund balance of the General Fund was \$1,363,945, while total fund balance reached \$4,763,001. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represented 2.6% of total fund expenditures, while total fund balance represented 9% of that same amount.

The fund balance of the General Fund decreased 26%, or \$1,674,134, during the current fiscal year primarily due to the use of general fund reserves to cover cash shortages in grant programs that have not yet been reimbursed for expenditures incurred.

### Community Action Agency:

The fund balance of the Community Action Agency Fund increased 4.5%, or \$99,893 for the current year.

### Road Fund:

The fund balance of the Road Fund increased 30%, or \$413,410 for the current year due to the receipt of revenue from Proposition 1B without current expenditures of those funds.

### Children and Families Commission:

The fund balance of the Children and Families Commission decreased by 18%, or \$108,381 for the current year due the use of fund balance to pay for increased expenditures for programs this year.

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

Enterprise fund's net assets decreased \$582,185 for the year and are composed of the following changes:

- Solid Waste Operating Fund net assets decreased \$372,765 because the transfers to Solid Waste Closure exceeded net income from operations.
- Solid Waste Closure Fund net assets decreased \$121,204 because closure/postclosure care cost accruals exceeded earnings and transfers.

- The assets of the Hospital Fund was closed and its' assets were transferred to the General Fund this fiscal year.
- Although Orland Airport revenues significantly increased this year, increased service and supply expenditures resulted in a net assets decrease of \$10,587.
- Willows Airport net assets decreased \$77,629 because service and supplies expenditures increased in the current year.

Internal service fund's net assets increased \$204,304 for the year and are composed of the following changes:

- Service Center internal services fund net assets increased \$168,428.
- Public Works internal services fund net assets decreased \$26,738.
- Human Resources Agency internal services fund net assets increased \$7,051.
- Health Services Agency internal services fund net assets decreased \$8,766.
- Central Services internal services fund net assets increased \$283.
- Vegetation and Environmental Management internal services fund net assets increased \$12,710.
- Underground Storage Tanks internal services fund net assets increased \$66,293.
- Tri-County Bee internal services fund net assets decreased \$9.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

Differences between the General Fund's original budget and the final amended budget for the fiscal year ended June 30, 2008 resulted in a \$1,135,942 increase in appropriations and the significant differences can be summarized as follows:

- 5%, or \$722,558 in increases allocated to health and sanitation due to increases in programs in Mental and Public Health which allowed more services to be provided through contract arrangements.
- 54%, or \$126,533 in decreases allocated to capital projects due to non-realization of revenues for projects that were budgeted.
- 43% or \$85,100 in decreases allocated to contingency due to amounts reallocated during the year to departments for unforeseen expenditures.

Differences between the General Fund's final amended budget and actual revenue and expenditures for the fiscal year ended June 30, 2008 totaled \$6,159,329 of unrecognized revenue and \$6,725,018 of unexpended appropriations and the significant differences can be summarized as follows:

- 13%, or \$5,650,892 in unrealized intergovernmental revenue mainly due to undistributed Health and Public Service revenues from the State related to CalWorks, Social Service administration, Health realignment and Community Mental Health funds.
- 15%, or \$183,644 in unrealized license and permit fees and 11%, or \$441,041 in unrealized charges for services due mostly to a down-turn in the economy affecting the building construction in both the public and private sectors.
- 36%, or \$126,277 in unrealized investment earnings due to the historically low interest rates and the county's use of reserves to help fund the county's operating expenses
- 11%, or \$1,507,824 in unexpended appropriations in health and sanitation due to correlation with State service revenue provided to Mental Health, Public Health and Drug and Alcohol Services.
- 15%, or \$2,912,502 in unexpended appropriations in public assistance (caseload driven) due to the support of persons in CalWorks and Foster Care, IHSS and Aid to Indigents..

The majority of the unexpended appropriations were due to department heads economizing costs and streamlining delivery of services. Some areas of funding anticipated at the beginning of the fiscal year do not materialize and unexpended appropriations may remain at the end of the year.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of June 30, 2009, amounted to \$38,136,428 (net of accumulated depreciation). This investment in capital assets includes land and easements, infrastructure, structures and improvements, and equipment. The total decrease in the County's investment in capital assets for the current period was 3% or \$1,081,770. This decrease is composed of an increase in operational capital assets of \$1,343,996 offset by current year depreciation expense of \$2,425,766, and retirement of vehicles and equipment.

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

### Long-term Obligations

At June 30, 2009 the County had total long-term obligations outstanding of \$13,062,156. This amount is comprised of \$1,994,513 of compensated absences, \$6,522,480 of landfill postclosure liability, \$1,716,895 of capital leases payable, \$2,655,000 of certificates of participation, and \$173,268 of loans payable. During the year retirements of debt amounted to \$1,598,715. Additions included \$1,291,569 for new capital lease obligations, \$32,821 of net compensated absences, and \$381,935 for landfill closure/postclosure liability.

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

## REQUESTS FOR INFORMATION

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

COUNTY OF GLENN, CALIFORNIA

Statement of Net Assets  
June 30, 2009

	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash and investments	\$ 12,675,379	\$ 3,189,278	\$ 15,864,657
Receivables (net)	8,691,266	145,906	8,837,172
Internal balances	74,446	(61,718)	12,728
Other assets	325,348	665,708	991,056
Capital assets:			
Nondepreciable	996,025	101,327	1,097,352
Depreciable, net	35,397,445	1,641,631	37,039,076
<b>Total assets</b>	<b>58,159,909</b>	<b>5,682,132</b>	<b>63,842,041</b>
<b>Liabilities</b>			
Payables	3,682,169	136,291	3,818,460
Refundable deposits	5,377	-	5,377
Unearned revenue	3,284,097	100	3,284,197
Interest payable	52,203	-	52,203
OPEB payable	2,535,649	38,533	2,574,182
Long-term obligations:			
Due within one year	400,129	169,883	570,012
Due in more than one year	5,133,344	7,358,800	12,492,144
<b>Total liabilities</b>	<b>15,092,968</b>	<b>7,703,607</b>	<b>22,796,575</b>
<b>Net Assets</b>			
Invested in capital assets, net of related debt	33,145,903	909,788	34,055,691
Restricted for:			
Health and social services	5,000,252	-	5,000,252
Unrestricted	4,920,786	(2,931,263)	1,989,523
<b>Total net assets</b>	<b>\$ 43,066,941</b>	<b>\$ (2,021,475)</b>	<b>\$ 41,045,466</b>

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

COUNTY OF GLENN, CALIFORNIA

Statement of Activities and Changes in Net Assets  
For the Fiscal Year Ended June 30, 2009

FUNCTION/PROGRAM ACTIVITIES:	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	\$ 8,164,981	\$ 2,302,085	\$ 457,576	\$ 244,000
Public protection	20,326,745	4,033,052	6,306,702	-
Public ways and facilities	4,232,122	548,526	4,545,656	-
Health and sanitation	13,652,656	583,650	10,664,842	-
Public assistance	25,169,469	128,998	24,635,962	-
Education	410,711	-	2,403	-
Interest on long-term debt	278,806	-	-	-
Total Governmental Activities	<u>72,235,490</u>	<u>7,596,311</u>	<u>46,613,141</u>	<u>244,000</u>
Business-type Activities:				
Landfill	1,853,899	1,268,821	46,318	7,074
Airports	793,817	678,852	29,321	-
Total Business-type Activities	<u>2,647,716</u>	<u>1,947,673</u>	<u>75,639</u>	<u>7,074</u>
Total Primary Government	<u>\$ 74,883,206</u>	<u>\$ 9,543,984</u>	<u>\$ 46,688,780</u>	<u>\$ 251,074</u>

General revenues:

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

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

Net (Expense) Revenue and Changes in Net Assets

Primary Government		
Governmental Activities	Business-type Activities	Total
\$ (5,161,320)		\$ (5,161,320)
(9,986,991)		(9,986,991)
862,060		862,060
(2,404,164)		(2,404,164)
(404,509)		(404,509)
(408,308)		(408,308)
(278,806)		(278,806)
(17,782,038)		(17,782,038)
	\$ (531,686)	(531,686)
	(85,644)	(85,644)
	(617,330)	(617,330)
(17,782,038)	(617,330)	(18,399,368)
5,721,194	-	5,721,194
69,906	-	69,906
25,159	-	25,159
3,264,264	-	3,264,264
950,521	-	950,521
795,649	-	795,649
262,385	-	262,385
438,810	73,676	512,486
48,522	-	48,522
321,337	-	321,337
1,493,591	(38,532)	1,455,059
13,391,337	35,144	13,426,482
(4,390,700)	(582,186)	(4,972,886)
47,457,641	(1,439,289)	46,018,352
\$ 43,066,941	\$ (2,021,475)	\$ 41,045,466

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

COUNTY OF GLENN, CALIFORNIA

Balance Sheet  
Governmental Funds  
June 30, 2009

Assets	General Fund	Community Action Agency Fund	Road Fund	Children & Families Commission	Non-Major Governmental Funds	Total Governmental Funds
Cash and investments	\$ 1,121,447	\$ 707,129	\$ 1,920,932	\$ 515,291	\$ 6,794,450	\$ 11,059,249
Accounts receivable	349,960	194,738	-	-	-	544,698
Interest receivable	16,761	1,543	4,027	-	14,228	36,559
Due from other funds	887,751	2,498	49,769	-	76,220	1,016,238
Due from other governments	5,374,924	-	315,493	93,203	209,058	5,992,678
Prepaid items	80,434	209	-	-	5,627	86,270
Inventory	-	144,145	36,203	-	-	180,348
Advances to other funds	247,525	-	-	-	-	247,525
Loans receivable	-	1,824,197	-	-	-	1,824,197
<b>Total assets</b>	<b>\$ 8,078,802</b>	<b>\$ 2,874,459</b>	<b>\$ 2,326,424</b>	<b>\$ 608,494</b>	<b>\$ 7,099,583</b>	<b>\$ 20,987,762</b>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 808,248	\$ 124,722	\$ 270,806	\$ 85,343	\$ 137,029	\$ 1,426,148
Accrued salaries and benefits	1,008,200	106,005	92,355	25,007	25,975	1,257,542
Due to other funds	668,588	64,208	88,553	-	229,324	1,050,673
Due to other governments	439,778	5,971	75,059	-	7,594	528,402
Other liabilities	46,736	-	-	-	2,200	48,936
Deferred revenue	343,361	240,412	-	-	3,036,976	3,620,749
Deposits from others	890	4,487	-	-	-	5,377
Advances from other funds	-	-	-	-	205,000	205,000
<b>Total liabilities</b>	<b>3,315,801</b>	<b>545,805</b>	<b>526,773</b>	<b>110,350</b>	<b>3,644,098</b>	<b>8,142,827</b>
<b>Fund balances (deficit):</b>						
<b>Reserved:</b>						
Imprest cash	4,345	250	-	-	7,525	12,120
Inventory	-	144,145	36,203	-	-	180,348
Prepaid items	80,434	209	-	-	2,737	83,380
Encumbrances	86,069	-	-	130,892	-	216,961
Hospital	952,618	-	-	-	-	952,618
First 5 California initiatives	-	-	-	225,000	-	225,000
Advances to other funds	247,525	-	-	-	-	247,525
Loans receivable	-	1,824,197	-	-	-	1,824,197
<b>Unreserved, designated for special projects, reported in:</b>						
General fund	2,028,065	-	-	-	-	2,028,065
Special revenue funds	-	359,853	-	142,252	536,944	1,039,049
<b>Unreserved, reported in:</b>						
General fund	1,363,945	-	-	-	-	1,363,945
Special revenue funds	-	-	1,763,448	-	2,268,721	4,032,169
Capital project funds	-	-	-	-	639,558	639,558
<b>Total fund balances</b>	<b>4,763,001</b>	<b>2,328,654</b>	<b>1,799,651</b>	<b>498,144</b>	<b>3,455,485</b>	<b>12,844,935</b>
<b>Total liabilities and fund balances</b>	<b>\$ 8,078,802</b>	<b>\$ 2,874,459</b>	<b>\$ 2,326,424</b>	<b>\$ 608,494</b>	<b>\$ 7,099,583</b>	<b>\$ 20,987,762</b>

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

COUNTY OF GLENN, CALIFORNIA

Reconciliation of the Balance Sheet of Governmental Funds  
to the Statement of Net Assets  
June 30, 2009

Fund balances - total governmental funds (page 16) \$ 12,844,935

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds, net of Internal Service Fund assets of \$1,183,222 35,210,248

Prepaid expenses, in the governmental fund Children & Families Commission, are reported as expenditures when refurbishing costs are incurred and are reported as prepaid expenses and amortized over the lease term in the statement of net assets. 16,287

Unearned revenue is not available to pay for current-period expenditures and, therefore, is deferred in the governmental funds. 343,361

Internal service funds are used by management to charge the costs of certain activities, such as, fleet services, public works, human resources, health services, central services and other activities to individual funds. The assets and liabilities of these funds are included as governmental activities in the statement of net assets. 2,420,507

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

Compensated absences, net of Internal Service Fund liability of \$268,840	\$ (1,684,243)	
Certificates of participation	(2,655,000)	
Unpaid Annual Required Contribution to unfunded OPEB liability	(2,535,649)	
Loans Payable and Capital lease obligations, net of Internal Service Fund liability of \$84,088	(841,302)	
Accrued interest payable	(52,203)	(7,768,397)

Net assets of governmental activities (page 13) \$ 43,066,941

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

COUNTY OF GLENN, CALIFORNIA

Statement of Revenues, Expenditures and Changes in Fund Balances  
 Governmental Funds  
 For the Fiscal Year Ended June 30, 2009

	General Fund	Community Action Agency Fund	Road Fund	Children & Families Commission	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>						
Taxes	\$ 5,521,642	\$ -	\$ -	\$ -	\$ 294,617	\$ 5,816,259
Licenses and permits	1,055,510	-	21,641	-	207,648	1,284,799
Fines, forfeitures and penalties	1,712,192	-	-	-	81,818	1,794,010
Intergovernmental	36,519,640	8,035,917	3,957,423	588,233	3,028,746	52,129,959
Investment earnings	224,410	23,823	38,943	12,501	108,392	408,069
Charges for services	3,582,748	-	196,040	-	966,426	4,745,214
Miscellaneous	1,151,229	1,928	342,437	12,722	183,038	1,691,354
Total revenues	<u>49,767,371</u>	<u>8,061,668</u>	<u>4,556,484</u>	<u>613,456</u>	<u>4,870,685</u>	<u>67,869,664</u>
<b>Expenditures:</b>						
Current:						
General government	4,342,239	-	-	-	51,834	4,394,073
Public protection	18,915,879	-	-	-	1,706,797	20,622,676
Public ways and facilities	-	-	4,025,327	-	-	4,025,327
Health and sanitation	12,259,000	-	-	721,837	481,894	13,462,731
Public assistance	16,532,627	7,961,775	-	-	230,084	24,724,486
Education	409,447	-	-	-	-	409,447
Capital outlay	27,071	-	-	-	929,423	956,494
Debt service:						
Principal	-	-	-	-	389,796	389,796
Interest	149,583	-	-	-	124,476	274,059
Total expenditures	<u>52,635,846</u>	<u>7,961,775</u>	<u>4,025,327</u>	<u>721,837</u>	<u>3,914,304</u>	<u>69,259,089</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,868,475)</u>	<u>99,893</u>	<u>531,157</u>	<u>(108,381)</u>	<u>956,381</u>	<u>(1,389,425)</u>
<b>Other financing sources (uses):</b>						
Transfers in	1,303,021	-	-	-	391,040	1,694,061
Transfers out	(108,680)	-	(117,747)	-	(1,467,634)	(1,694,061)
Capital lease financing	-	-	-	-	608,187	608,187
Total other financing sources (uses):	<u>1,194,341</u>	<u>-</u>	<u>(117,747)</u>	<u>-</u>	<u>(468,407)</u>	<u>608,187</u>
Net change in fund balances	(1,674,134)	99,893	413,410	(108,381)	487,974	(781,238)
Fund balances (deficit) - beginning, as restated	<u>6,437,135</u>	<u>2,228,761</u>	<u>1,386,241</u>	<u>606,525</u>	<u>2,967,511</u>	<u>13,626,173</u>
Fund balances - ending	<u>\$ 4,763,001</u>	<u>\$ 2,328,654</u>	<u>\$ 1,799,651</u>	<u>\$ 498,144</u>	<u>\$ 3,455,485</u>	<u>\$ 12,844,935</u>

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

COUNTY OF GLENN, CALIFORNIA

**Reconciliation of the Statement of Revenues, Expenditures and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Fiscal Year Ended June 30, 2009**

**Net change in fund balances - total governmental funds (page 18)** \$ (781,238)

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

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

Capital outlay expenditures	\$ 956,494	
Gain (Loss) on disposal of capital assets	(12,081)	
Depreciation expense, net of Internal Service Fund assets of \$302,109	<u>(1,945,607)</u>	(1,001,194)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund. 13,784

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

Principal payments	389,796	
Capital lease financing	<u>(608,187)</u>	(218,391)

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

Change in long-term compensated absences, net of Internal Service Fund change of \$26,534	(42,643)	
Change in prepaid expenses	(16,287)	
Recognize Annual Required Contribution to OPEB liability	(2,535,649)	
Change in interest payable, net of Internal Service Fund change of (\$594)	<u>(13,386)</u>	(2,607,965)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The change in net assets of the internal service funds is reported with governmental activities. 204,304

**Change in net assets of governmental activities (page 15)** \$ (4,390,700)

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

COUNTY OF GLENN, CALIFORNIA

Statement of Net Assets  
Proprietary Funds  
June 30, 2009

Assets	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Solid Waste Operating	Solid Waste Closure	Hospital	Oriand Airport	Willows Airport	Total	
<b>Current assets:</b>							
Cash and investments	\$ 395,953	\$ 2,775,749	\$ -	\$ 12,860	\$ 4,716	\$ 3,189,278	\$ 1,616,130
Restricted Assets:							
Accounts receivable	88,896	-	-	18,320	28,577	135,793	158,322
Interest receivable	2,320	7,173	-	98	12	9,603	3,964
Due from other funds	6,589	200,000	-	75,634	-	282,223	624,047
Due from other governments	296	-	-	-	214	510	130,848
Deposits with others	642,350	-	-	-	-	642,350	-
Prepaid items	-	-	-	-	-	-	1,198
Inventory	-	-	-	7,086	16,272	23,358	41,245
<b>Total current assets</b>	<b>1,136,404</b>	<b>2,982,922</b>	<b>-</b>	<b>113,998</b>	<b>49,791</b>	<b>4,283,115</b>	<b>2,575,754</b>
<b>Noncurrent assets:</b>							
Advances to other funds	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-
Capital assets:							
Land	-	-	-	70,055	31,272	101,327	-
Structures and improvements	38,131	-	-	692,015	1,004,559	1,734,705	391,669
Machinery and equipment	1,911,659	-	-	392,849	118,638	2,423,146	3,638,977
Less accumulated depreciation	(1,402,961)	-	-	(570,591)	(542,668)	(2,516,220)	(2,847,424)
<b>Total noncurrent assets</b>	<b>546,829</b>	<b>-</b>	<b>-</b>	<b>584,328</b>	<b>611,801</b>	<b>1,742,958</b>	<b>1,183,222</b>
<b>Total assets</b>	<b>1,683,233</b>	<b>2,982,922</b>	<b>-</b>	<b>698,326</b>	<b>661,592</b>	<b>6,026,073</b>	<b>3,758,976</b>
<b>Liabilities</b>							
<b>Current Liabilities:</b>							
Accounts payable	89,202	-	-	15,481	494	105,177	147,273
Accrued salaries and benefits	23,283	-	-	2,849	-	26,132	259,507
Due to other funds	219,307	-	-	939	93,898	314,144	557,691
Due to other governments	108	-	-	98	4,776	4,982	14,361
Unearned revenue	13	-	-	-	87	100	6,709
Loans payable - current	-	-	-	8,800	8,434	17,234	11,299
Capital lease obligations - current	142,733	-	-	2,298	2,298	147,329	9,931
Compensated absences	5,320	-	-	-	-	5,320	16,442
<b>Total current liabilities</b>	<b>479,966</b>	<b>-</b>	<b>-</b>	<b>30,465</b>	<b>109,987</b>	<b>620,418</b>	<b>1,023,213</b>
<b>Noncurrent liabilities:</b>							
Advances from other funds	-	-	-	-	29,797	29,797	-
Loans payable	-	-	-	59,733	54,636	114,369	30,366
Capital lease obligations	679,859	-	-	2,991	2,991	685,841	32,492
Compensated absences	31,657	-	-	4,453	-	36,110	252,398
OPEB ARC Payable	34,142	-	-	4,390	-	38,532	-
Landfill closure/postclosure liability	-	6,522,480	-	-	-	6,522,480	-
<b>Total noncurrent liabilities</b>	<b>745,658</b>	<b>6,522,480</b>	<b>-</b>	<b>71,567</b>	<b>87,424</b>	<b>7,427,129</b>	<b>315,256</b>
<b>Total liabilities</b>	<b>1,225,624</b>	<b>6,522,480</b>	<b>-</b>	<b>102,032</b>	<b>197,411</b>	<b>8,047,547</b>	<b>1,338,469</b>
<b>Net Assets (Deficit)</b>							
Invested in capital assets, net of related debt	(275,763)	-	-	579,039	606,512	909,788	1,140,799
Unrestricted	733,372	(3,539,558)	-	17,255	(142,331)	(2,931,263)	1,279,708
<b>Total net assets (deficit)</b>	<b>\$ 457,609</b>	<b>\$ (3,539,558)</b>	<b>\$ -</b>	<b>\$ 596,294</b>	<b>\$ 464,181</b>	<b>\$ (2,021,475)</b>	<b>\$ 2,420,507</b>

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

COUNTY OF GLENN, CALIFORNIA

Statement of Revenues, Expenses and Changes in Fund Net Assets  
 Proprietary Funds  
 For the Fiscal Year Ended June 30, 2009

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds	
	Solid Waste Operating	Solid Waste Closure	Hospital	Orland Airport	Willows Airport		Total
<b>Operating revenues:</b>							
Charges for services	\$ 1,261,670	\$ -	\$ -	\$ 367,006	\$ 311,818	\$ 1,940,494	\$ 7,474,189
Miscellaneous	7,151	-	-	28	-	7,179	9,301
Total operating revenues	1,268,821	-	-	367,034	311,818	1,947,673	7,483,490
<b>Operating expenses:</b>							
Salaries and benefits	678,345	-	-	106,103	40,838	825,286	5,096,122
Services and supplies	677,874	-	-	223,952	329,544	1,231,370	2,081,825
Depreciation	103,303	-	-	40,724	34,023	178,050	302,109
Closure/postclosure care costs	-	381,935	-	-	-	381,935	-
Rents and leases	-	-	-	-	-	-	-
Miscellaneous	-	-	-	10,344	-	10,344	-
Total operating expenses	1,459,522	381,935	-	381,123	404,405	2,626,985	7,480,056
Operating income (loss)	(190,701)	(381,935)	-	(14,089)	(92,587)	(679,312)	3,434
<b>Nonoperating revenues (expenses):</b>							
Investment earnings	11,128	60,731	-	1,356	462	73,676	30,741
Interest expense	(12,442)	-	-	(4,593)	(3,696)	(20,731)	(4,747)
Intergovernmental	46,318	-	-	11,129	18,192	75,639	114,273
Gain on sale of capital assets	-	-	-	-	-	-	60,603
Other	(34,142)	-	-	(4,390)	-	(38,532)	-
Total nonoperating revenues (expenses)	10,862	60,731	-	3,502	14,958	90,053	200,870
Income (loss) before transfers	(179,839)	(321,204)	-	(10,587)	(77,629)	(589,259)	204,304
Capital contributions	7,074	-	-	-	-	7,074	-
Transfers in	-	200,000	-	-	-	200,000	-
Transfers out	(200,000)	-	-	-	-	(200,000)	-
Change in net assets	(372,765)	(121,204)	-	(10,587)	(77,629)	(582,186)	204,304
Net assets (deficit) - beginning	830,374	(3,418,354)	-	606,881	541,810	(1,439,289)	2,216,203
Net assets (deficit) - ending	\$ 457,609	\$ (3,539,558)	\$ -	\$ 596,294	\$ 464,181	\$ (2,021,475)	\$ 2,420,507

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

**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Fiscal Year Ended June 30, 2009**

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Solid Waste Operating	Solid Waste Closure	Hospital	Orland Airport	Willows Airport	Total	
<b>Cash flows from operating activities:</b>							
Receipts from customers and users	\$ 1,193,908	\$ -	\$ (1,080,689)	\$ 341,819	\$ 305,886	\$ 760,924	\$ 93,410
Receipts from interfund services provided	(1,278)	(200,000)	-	(20,890)	8,884	(213,284)	7,209,725
Payments to suppliers	(643,815)	-	-	(210,032)	(320,638)	(1,174,485)	(1,205,909)
Payments to employees	(663,632)	-	-	(98,801)	(40,838)	(803,271)	(5,098,040)
Payments for interfund services used	210,012	-	-	(97,290)	40,536	153,258	(519,084)
Net cash provided by (used for) operating activities	<u>95,195</u>	<u>(200,000)</u>	<u>(1,080,689)</u>	<u>(85,194)</u>	<u>(6,170)</u>	<u>(1,276,858)</u>	<u>480,102</u>
<b>Cash flows from noncapital financing activities:</b>							
Transfers from other funds	-	200,000	-	-	-	200,000	-
Transfers to other funds	(200,000)	-	-	-	-	(200,000)	-
Subsidy from federal/state grant	46,318	-	-	11,129	18,192	75,639	114,273
Recognize OPEB Annual Required Contribution	34,142	-	-	4,390	-	38,532	-
Net cash provided by (used for) noncapital financing activities	<u>(119,540)</u>	<u>200,000</u>	<u>-</u>	<u>15,519</u>	<u>18,192</u>	<u>114,171</u>	<u>114,273</u>
<b>Cash flows from capital and related financing activities:</b>							
Proceeds from loan	658,125	-	-	-	-	658,125	27,257
Debt principal paid	(87,686)	-	-	(10,344)	(10,079)	(108,109)	(20,328)
Deposits with others	(642,350)	-	-	-	-	(642,350)	-
Interest paid	(16,761)	-	-	(6,563)	(7,911)	(31,235)	(5,292)
Proceeds from sale of assets	-	-	-	-	-	-	60,603
Acquisition of capital assets	(13,650)	-	-	-	-	(13,650)	(378,192)
Net cash used for capital and related financing activities	<u>(102,322)</u>	<u>-</u>	<u>-</u>	<u>(16,907)</u>	<u>(17,990)</u>	<u>(137,219)</u>	<u>(315,952)</u>
<b>Cash flows from investing activities:</b>							
Interest received	10,577	63,869	-	1,624	499	76,569	29,014
Net increase (decrease) in cash and cash equivalents	<u>(116,090)</u>	<u>63,869</u>	<u>(1,080,689)</u>	<u>(84,958)</u>	<u>(5,469)</u>	<u>(1,223,337)</u>	<u>307,437</u>
Cash and cash equivalents, beginning	<u>512,043</u>	<u>2,711,880</u>	<u>1,080,689</u>	<u>97,818</u>	<u>10,185</u>	<u>4,412,615</u>	<u>1,308,693</u>
Cash and cash equivalents, ending	<u>\$ 395,953</u>	<u>\$ 2,775,749</u>	<u>\$ -</u>	<u>\$ 12,860</u>	<u>\$ 4,716</u>	<u>\$ 3,189,278</u>	<u>\$ 1,616,130</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</b>							
Operating income (loss)	\$ (190,701)	\$ (381,935)	\$ -	\$ (14,089)	\$ (92,587)	\$ (679,312)	\$ 3,434
Adjustment to reconcile operating income (loss) to net cash provided by (used for) operating activities:							
Depreciation	103,303	-	-	40,724	34,023	178,050	302,109
Changes in assets and liabilities:							
Accounts receivable	(40,541)	-	(1,080,689)	(18,103)	2,023	(1,137,310)	(12,209)
Due from other funds	(1,278)	(200,000)	-	(20,890)	8,884	(213,284)	(178,008)
Due from other governments	(230)	-	-	-	-	(230)	3,747
Prepaid items	-	-	-	-	-	-	(604)
Inventory	-	-	-	9,377	4,425	13,802	22,645
Accounts payable	33,951	-	-	14,789	(295)	48,445	45,343
Accrued salaries and benefits	2,454	-	-	2,849	-	5,303	24,616
Due to other funds	210,012	-	-	(97,290)	40,536	153,258	283,994
Due to other governments	108	-	-	98	4,776	4,982	5,454
Unearned revenue	-	-	-	(2,722)	(7,955)	(10,677)	6,115
Landfill closure/postclosure liability	-	381,935	-	-	-	381,935	-
Compensated absences	12,259	-	-	4,453	-	16,712	(26,534)
Total adjustments	<u>285,896</u>	<u>181,935</u>	<u>(1,080,689)</u>	<u>(71,105)</u>	<u>86,417</u>	<u>(597,546)</u>	<u>476,668</u>
Net cash provided by (used for) operating activities	<u>\$ 95,195</u>	<u>\$ (200,000)</u>	<u>\$ (1,080,689)</u>	<u>\$ (85,194)</u>	<u>\$ (6,170)</u>	<u>\$ (1,276,858)</u>	<u>\$ 480,102</u>

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

COUNTY OF GLENN, CALIFORNIA

Statement of Fiduciary Net Assets  
Fiduciary Funds  
June 30, 2009

Assets	Investment Trust Fund	Private Purpose Trust Fund	Agency Funds
Cash and investments	\$ 28,072,903	\$ 25,924	\$ 3,894,705
Cash with fiscal agent	-	-	898,766
Accounts receivable	-	-	207,391
Interest receivable	-	-	12,260
Taxes receivable	-	-	2,248,259
Due from other governments	-	-	180,400
Other assets	-	-	101,058
Total assets	<u>28,072,903</u>	<u>25,924</u>	<u>\$ 7,542,840</u>
Liabilities			
Accounts payable	-	-	\$ 1,326,247
Due to other governments	-	-	261,812
Agency obligations	-	-	5,954,781
Total liabilities	<u>-</u>	<u>-</u>	<u>\$ 7,542,840</u>
Net Assets			
Net assets held in trust for library supplies	-	25,924	
Net assets held in trust for external pool participants	<u>28,072,903</u>	<u>-</u>	
Total net assets	<u>\$ 28,072,903</u>	<u>\$ 25,924</u>	

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

**COUNTY OF GLENN, CALIFORNIA**

**Statement of Changes in Fiduciary Net Assets  
Fiduciary Funds  
For the Fiscal Year Ended June 30, 2009**

	Investment Trust Fund	Private Purpose Trust Fund
<b>Additions:</b>		
Contributions to pooled investments	\$ 222,006,420	\$ -
Investment income (net)	763,811	568
	222,770,231	568
<b>Deductions:</b>		
Distribution from pooled investments	240,975,643	-
Library supplies	-	98
	240,975,643	98
Total change in net assets	(18,205,412)	470
Net assets held in trust - beginning	46,278,315	25,454
Net assets held in trust - ending	\$ 28,072,903	\$ 25,924

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

COUNTY OF GLENN, CALIFORNIA  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

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

**A. Reporting Entity**

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

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

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

The Glenn County Children and Families Commission (Commission) was established under the provisions of the California Children and Families Act (Act). The Commission's purpose is to develop, adopt, promote and implement early childhood development programs in the County, consistent with the goals and objectives of the Act. The Commission's programs are funded by taxes levied by the State of California on tobacco products. The Commission is administered by a governing board of at least five, but no more than nine, members who are appointed by the County Board of Supervisors. Three members are representatives of the County's health care departments, County's social services departments and Board of Supervisors. The County Board of Supervisors may remove any Commission member at any time. Since the County Board of Supervisors can impose their will on the Commission, the Commission is considered a component unit of the County. However, they obtain a separate audit and a copy of their audited financial statements can be obtained through the Glenn County Department of Finance, 516 W. Sycamore Street, Willows, CA 95988.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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

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

The government-wide financial statements (i.e. the Statement of Net Assets and Statement of Activities) report information on all of the nonfiduciary activities of the County and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the effect of internal activities. These statements distinguish between the governmental and business-type activities of the County and between the County and its discretely presented component unit. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees and charges to external parties.

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

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

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

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

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

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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

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

The County reports the following major governmental funds:

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

The County reports the following major enterprise funds:

- The Solid Waste Operating Enterprise Fund is responsible for the operation and maintenance of the County Solid Waste Landfill operated by the County's public works department.
- The Solid Waste Closure Enterprise Fund accounts for revenues and expenses related to the future closure and post-closure maintenance of the landfill.
- The Hospital Fund accounted for the remaining accounts receivable to be collected from the hospital's operations. It also included an interest bearing \$1,000,000 reserve, designated by the Board, to defray losses from annual operations. This year, the Hospital Fund was closed and its' assets transferred to the General Fund.
- The Orland Airport Enterprise Fund accounts for revenues and expenses related to the operation of the airport located at the southwest corner of County Road P and 200 near Orland, CA. The airport has one runway, which is approximately 5,160 feet long and 50 feet wide.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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

- The Willows Airport Enterprise Fund accounts for revenues and expenses related to the operation of the airport located at the southwest corner of Hwy 162 and Interstate 5 near Willows, CA. The airport has two runways, one approximately 4100 feet long and another approximately 3550 feet long.

Additionally, the County reports the following fund types:

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

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

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

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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

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

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

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

**1. *Cash and Investments***

The County pools cash and investments in the County Treasury. Interest from bank accounts and investments are allocated quarterly to funds based on the average daily cash balances of the funds entitled to receive interest. It is the County's policy to charge interest to funds which have a negative cash balance. Income from non-pooled investments is recorded based on the specific investments held by the fund and the interest income is recorded in the fund that earns the interest. Investments for the County, as well as for its component unit, are reported at fair value. The fair value of investments is based on published market prices and quotations from major investment brokers. The investments are marked to market and the net asset value is calculated annually for the County Treasurer's Investment Pool (Pool). For purposes of the statement of cash flows, the County considers all pooled cash and investments held by the Treasurer and imprest cash as cash equivalents. The Treasurer's investment pool values participants' shares on an amortized cost basis. At June 30, 2009, there is no material difference between pool participant's shares valued on an amortized cost basis compared to fair value.

**2. *Receivables and Payables***

Activity between funds that are representative of lending and/or borrowing arrangements outstanding at the end of the fiscal year are referred to as either due to/from other funds (i.e., the current portion of interfund loans) or advances to/from other funds (i.e., the noncurrent portion of interfund loans) in the balance sheet of governmental funds and the statement of net assets for proprietary funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

Advances to other funds, as reported in the governmental funds balance sheet, are offset by a fund balance reserve account in the applicable governmental funds to indicate those amounts that are not available for appropriation and are not expendable/available financial resources.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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

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

Property taxes, including tax rates, are regulated by the State and are administered locally by the County. The County is responsible for assessing, collecting and distributing property taxes in accordance with State law. Liens on real property are established January 1 for the ensuing fiscal year. The property tax is levied as of July 1 on all taxable property located in the County. Secured property taxes are divided in two equal billing installments due on November 1 and February 1 and are delinquent after December 10 and April 10, respectively. Additionally, supplemental property taxes are levied on a pro rata basis when changes in assessed valuation occur due to sales transactions or the completion of construction.

In fiscal year 1993-94, the County adopted the Alternate Method of Property Tax Allocation (commonly referred to as the Teeter Plan). Under the Teeter Plan, the County Director of Finance, an appointed official, is authorized to pay 100 percent of the property taxes billed (secured, supplemental, and debt service) to the taxing agencies within the County. The County recognizes property tax revenues in the period for which the taxes are levied. Previously, such taxes were allocated and paid as the taxes were collected.

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

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

Prepaid items represent funds expended for goods and/or services prior to the end of the fiscal year that benefit the period extending beyond June 30, 2009. Prepaid items reported in governmental funds are equally offset by a fund balance reserve, which indicates that they do not constitute available spendable resources.

**5. *Capital Assets***

Capital assets, which include property (i.e. land), plant (i.e. buildings and improvements), equipment (i.e. vehicles, computers and office equipment), construction in progress, and infrastructure (i.e., roads, streets, bridges and easements) are reported in the applicable governmental and business-type activities columns in the government-wide financial statements. Capital assets, other than construction in progress and infrastructure, are assets with an initial, individual cost of more than \$5,000 and an estimated useful life of one year or more. Construction in progress and infrastructure assets have a cost or value of \$25,000 or more per project and an estimated useful life of 40 years. Capital assets are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets are valued at their estimated fair market value on the date of the donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized. Maintenance and repairs are charged to operations when incurred. Betterments and major improvements, which significantly increase values, change capacities or extend useful lives, are capitalized. Upon sale or retirement of capital assets, the cost and related

**COUNTY OF GLENN, CALIFORNIA  
 NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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

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

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

<u>Assets</u>	<u>Years</u>
Specialized equipment	2-3
Computer equipment	5
Vehicles	5
Audio visual equipment	7
Business machines	7
Furniture	10
Machinery and tools	10
Law enforcement equipment	10
Fire department equipment	12
Construction equipment	12
Playground equipment	15
Permanent structures	40
Streets, roads and bridges	40

GASB Statement No. 34 requires that the County report infrastructure including roads, bridges, sidewalks and traffic signals, in the government-wide financial statements.

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

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

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

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

**8. Deferred Revenue**

Deferred revenue represents financial resources received before all eligibility requirements imposed by the provider have been met or revenue that has not been earned. Primarily, these resources are advances from the State of California and the federal government for costs of various programs administered by the County’s Health & Social Services Departments.

COUNTY OF GLENN, CALIFORNIA  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

*9. Compensated Absences*

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the County. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. Currently, the General Fund, Community Action Agency and Road Special Revenue Funds liquidate compensated absences.

*10. Long-term Obligations*

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

*11. Net Assets/Fund Balances*

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

- *Invested in capital assets, net of related debt.* This category groups all capital assets, including infrastructure, into one component of net assets. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted for health and social services.* This category represents external restrictions imposed by grantors, contributors and restrictions imposed by law through constitutional provisions for the implementation of various health and social services programs.
- *Unrestricted.* This category represents net assets of the County not restricted for any project or other purpose.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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

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

As of June 30, 2009, reservations and designations of fund balance are described below:

- *Reserve for imprest cash* - to reflect the portion of the fund balance that is not available for expenditure because the County maintains various levels of revolving funds for daily operations.
- *Reserve for inventory* - to reflect balances on inventory accounts for which resources have already been expended, but not consumed.
- *Reserved for prepaid items* - to reflect balances of prepaid items accounts for which resources have already been expended, but are not considered available spendable resources.
- *Reserve for encumbrances* - to reflect the outstanding contractual obligations for which goods and services have not been received as of June 30, 2009.
- *Reserve for hospital* - to reflect balance of settlement with hospital provider in lieu of completed contract.
- *Reserve for First 5 California initiatives* - to reflect funds reserved to match amounts from State Commission initiatives.
- *Reserve for advances to other funds* - to reflect amounts due from other funds that are long-term in nature and that is not available for appropriation.
- *Reserve for loans receivable* - to reflect a segregation of a portion of fund balance to indicate that assets equal to long-term loans receivable are not available for appropriation.
- *Designated for special projects* - to reflect the portion of fund balance that is designated for future special project expenditures.

**12. Use of Estimates**

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

**13. Implementation of New Pronouncements**

In fiscal year 2009, the County adopted the following Governmental Accounting Standards Board Statements:

- GASB Statement No. 45 establishes standards for the measurement, recognition, and display of Other Post-Employment Benefits (OPEB) expense/expenditures and related liabilities (assets), note disclosures, and, if applicable, required supplemental information (RSI) in the financial reports.
- GASB Statement No. 49 addresses accounting and financial reporting standards for pollution (including contamination) remediation obligations, which are obligations to address the current or potential detrimental effects of existing pollution by participating in pollution remediation activities such as site assessments and cleanups.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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

- GASB Statement No. 52 improves the quality of financial reporting by requiring endowments to report their land and other real estate investments at fair value, creating consistency in reporting among similar entities that exist to invest resources for the purpose of generating income.
- GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB's authoritative literature. It is intended to make it easier for preparers of state and local government financial statements to identify and apply the "GAAP hierarchy," which consists of sources of accounting principles used in the preparation of financial statements so that they are presented in conformity with GAAP and the framework for selecting those principles.
- GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants (AICPA) auditing literature into the GASB's accounting and financial reporting literature for state and local governments. The Statement 56 guidance addresses three issues from the AICPA's literature—related party transactions, going concern considerations, and subsequent events.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**NOTE 2 – CASH AND INVESTMENTS**

Cash and investments as of June 30, 2009 are classified in the accompanying financial statements as follows:

Statement of Net Assets:	
Cash and investments:	
Primary government	\$ 15,864,657
Statement of Fiduciary Net Assets:	
Cash and investments:	
Investment Trust Fund	28,072,903
Private Purpose Trust Fund	25,924
Agency Funds	3,894,705
Cash with fiscal agent:	
Agency Funds	898,766
Total cash and investments	\$ 48,756,955

Cash and investments as of June 30, 2009 consisted of the following:

Cash and investments:	
Cash on hand	\$ 850
Deposits with financial institutions	4,296,864
Investments	43,560,475
Cash with fiscal agent:	
Deposits with financial institutions	898,766
Total cash and investments	\$ 48,756,955

**A. Authorized Investments**

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

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

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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

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

The County is a voluntary participant in the Local Agency Investment Fund (LAIF). The total amount invested by all public agencies in LAIF as of June 30, 2009 was \$25.2 billion. LAIF is part of the State of California's Pooled Money Investment Account (PMIA), which, as of June 30, 2009 had a balance of \$74.8 billion and an effective yield of 1.377%. PMIA is not SEC registered, but is required to invest according to California State Government Code. The weighted average maturity of PMIA investments was 235 days as of June 30, 2009. The Local Investment Advisory Board (LIAB) has oversight responsibility for LAIF. The LIAB consists of five members as designated by State statute. The value of the pool shares in LAIF, which may be withdrawn, is determined on an amortized cost basis, which is different than the fair value of the County's portion of the pool. Included in LAIF's investment portfolio are certain derivative securities or similar products in the form of structured notes totaling \$5,169,332 and asset-backed securities totaling \$2,296,565. Investments in LAIF are highly liquid, as deposits can be converted to cash within 24 hours without loss of interest.

The County is a participant in the California Asset Management Program (CAMP), a public joint powers authority. It was established in 1989 by the treasurers and finance directors of several California local agencies and its money market portfolio is rated "AAA" by Standard & Poor's. CAMP had a balance of net assets of \$2.0 billion and a total return of 2.86% for their year ending December 31, 2008, the date of their latest report that was available at the time of this report. Investments held are stated at amortized cost, which approximates fair value. Fair value is determined by reference to quoted market prices. It is CAMP's policy to compare amortized cost and fair value of investments periodically throughout the month and as of the last business day of each month. The weighted average maturity of CAMP investments was 56 days as of December 31, 2008. Funds may be withdrawn at any time, and are redeemed in the amount of the withdrawal at the net asset value per share.

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

**B. *Interest Rate and Credit Risk***

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

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

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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

As of June 30, 2009, the County's investments and credit ratings were as follows:

	Credit Rating (S & P and Moody's)	Maturity					Fair Value
		Under 30 Days	31 – 180 Days	181-365 Days	1-3 Years	Over 3 Years	
Investment Pool:							
Cash in bank and on hand		\$ --	\$ --	\$ --	\$ --	\$ --	\$ 8,914,983
Outstanding warrants		--	--	--	--	--	(4,617,269)
Net cash on hand							<u>4,297,714</u>
Investments managed by County Treasurer:							
LAIF	Not Rated	--	19,348,174	--	--	--	19,348,174
CAMP	Not Rated	--	1,225,887	--	--	--	1,225,887
Teeter Plan Note	Not Rated	--	--	2,400,000	--	--	2,400,000
U.S. Agency Securities:							
Federal Home Loan Bank	AAA	--	--	2,004,240	1,003,352	--	3,007,592
Federal Home Loan Mortgage Corporation	AAA	--	2,026,702	--	1,998,688	--	4,025,390
Federal National Mortgage Association	AAA	--	2,472,520	1,997,684	3,000,000	--	7,470,204
Corporate Notes	AA	--	--	--	992,004	--	992,004
Certificates of Deposit	N/A	--	--	1,000,000	1,000,000	--	2,000,000
Medium Term Note	Not Rated	--	--	--	--	58,333	58,333
Money Market Mutual Fund	AAA	3,032,891	--	--	--	--	<u>3,032,891</u>
Total investments managed by Director of Finance							<u>43,560,475</u>
Total Investment Pool							<u>47,858,189</u>
Cash with Fiscal Agent:							
Cash in bank		--	--	--	--	--	<u>898,766</u>
Total cash and investments							<u>\$ 48,756,955</u>

**C. Custodial Credit Risk**

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

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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

***D. Deposits and Investments***

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

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

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

Investments	Fair Value	Principal	Interest Rate	Maturity Range
LAIF	\$ 19,348,174	\$ 19,348,174	1.51%	7/09
CAMP	1,225,887	1,225,887	0.52%	7/09
Teeter Plan Note	2,400,000	2,400,000	Various	6/10
U.S. Agency Securities	14,503,186	15,000,000	1.95%-3.38%	7/08-4/11
Corporate Notes	992,004	1,000,000	3.61%	1/11
Certificates of Deposit	2,000,000	2,000,000	1.75%	5/10
Medium Term Note	58,333	58,333	6.22%	10/12*
Money Market Mutual Fund	3,032,891	3,032,891	Various	7/09
<b>Total Investments</b>	<b>\$ 43,560,475</b>	<b>\$ 44,065,285</b>		

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

***E. Condensed Investment Pool Information***

The following represents a condensed statement of net assets and statement of changes in net assets for the activity in the Treasury's investment pool as of and for the year ended June 30, 2009:

<u>Statement of net assets</u>	<u>Internal Participants</u>	<u>External Participants</u>	<u>Total Investment Pool</u>
Net pooled cash and investments	\$ 19,785,286	\$ 28,072,903	\$ 47,858,189
<u>Statement of changes in net assets (internal and external)</u>			
Net assets at July 1, 2008			\$ 65,592,539
Net deposits and withdrawals by pool Participants			(18,976,508)
Net investment income for pool participants			1,242,158
Net assets at June 30, 2009			<u>\$ 47,858,189</u>

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**NOTE 3 – RECEIVABLES**

Receivables at June 30, 2009, for the County's major individual funds, nonmajor and internal service funds in the aggregate, are as follows:

Receivables- <b>Governmental Activities:</b>	Accounts	Grant	Interest	Due From		Total
	Receivable	Receivable	Receivable	Other Governments	Loans	
General Fund	\$ 349,960	\$ --	\$ 16,761	\$ 5,374,924	\$ --	\$ 5,741,645
Community Action Agency Fund	--	194,738	1,543	--	1,824,197	2,020,47
Road Fund	--	--	4,027	315,493	--	319,52
Children & Families Commission	--	--	--	93,203	--	93,20
Other Governmental Funds	--	--	14,228	209,058	--	223,28
Internal Service Funds	158,322	--	3,964	130,848	--	293,13
	<u>\$ 508,282</u>	<u>\$ 194,738</u>	<u>\$ 40,523</u>	<u>\$ 6,123,526</u>	<u>\$ 1,824,197</u>	<u>\$ 8,691,26</u>

Receivables- <b>Business-type Activities:</b>	Accounts	Interest	Due From	
	Receivable	Receivable	Other Governments	Total
Solid Waste Operating	\$ 88,896	\$ 2,320	\$ 296	\$ 91,512
Solid Waste Closure	--	7,173	--	7,173
Orland Airport	18,320	98	--	18,418
Willows Airport	28,577	12	214	28,803
	<u>\$ 135,793</u>	<u>\$ 9,603</u>	<u>\$ 510</u>	<u>\$ 145,906</u>

**NOTE 4 – CAPITAL ASSETS**

Capital assets activity for the fiscal year ended June 30, 2009 for the governmental activities and business-type activities are as follows:

	Balance July 1, 2008	Increases	Decreases	Balance June 30, 2009
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 306,585	\$ 114,158	\$ --	\$ 420,743
Construction in progress	575,282	--	--	575,282
Total capital assets, not being depreciated	881,867	114,158	--	996,025
Capital assets, being depreciated:				
Structures and improvements	18,662,315	2,432,673	--	21,094,988
Equipment	14,149,098	1,094,348	(207,788)	15,035,663
Infrastructure	34,112,049	--	--	34,112,049
Total capital assets, being depreciated	66,923,467	3,527,021	(207,788)	70,242,700
Less accumulated depreciation for:				
Structures and improvements	(7,878,785)	(381,598)	(2,174,233)	(10,434,616)
Equipment	(10,781,731)	(1,013,317)	177,605	(11,617,443)
Infrastructure	(11,940,390)	(852,801)	--	(12,793,191)
Total accumulated depreciation	(30,600,906)	(2,247,716)	(1,996,628)	(34,845,255)
Total capital assets, being depreciated, net	36,322,556	1,279,305	(2,204,413)	35,397,445
Governmental activities, net	<u>\$ 37,204,423</u>	<u>\$ 1,393,463</u>	<u>\$ (2,204,413)</u>	<u>\$ 36,393,470</u>

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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

	Balance July 1, 2008	Increases	Decreases	Balance June 30, 2009
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 215,485	\$ --	\$ 114,158	\$ 101,327
Capital assets, being depreciated:				
Structures and improvements	3,908,938	--	2,174,233	1,734,705
Equipment	2,411,916	18,972	7,742	2,423,146
Total capital assets, being depreciated	6,320,854	18,972	2,181,975	4,157,851
Less accumulated depreciation for:				
Structures and improvements	(2,903,795)	(45,648)	(2,176,180)	(773,263)
Equipment	(1,618,769)	(132,402)	(8,213)	(1,742,958)
Total accumulated depreciation	(4,522,564)	(178,050)	(2,184,393)	(2,516,220)
Total capital assets, being depreciated, net	1,798,290	(159,077)	(2,417)	1,641,631
Business-type activities, net	\$ 2,013,775	\$ (159,077)	\$ 111,741	\$ 1,742,958

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

**Governmental activities:**

General government	\$ 1,471,023
Public protection	326,487
Public ways and facilities	138,264
Health and sanitation	62,431
Public assistance	190,895
Education	58,615
Total depreciation expense – governmental activities	<u>\$ 2,247,716</u>

**Business-type activities:**

Solid Waste Operating	\$ 103,303
Orland Airport	40,724
Willows Airport	34,023
Total depreciation expense – business-type activities	<u>\$ 178,050</u>

**NOTE 5 – SHORT-TERM OBLIGATIONS**

The County authorized issuance of a Note to fund the alternative method of tax apportionment (Teeter Plan) in the amount of \$2,400,000. This Note is designed specifically to fund payment of outstanding taxes on the supplemental roll for fiscal year 2008-2009 and outstanding delinquent taxes as anticipated by Revenue and Taxation Code §4713. Interest on this Note shall be payable at the average rate paid on investments held by the Glenn County Treasury (the "pool" rate). The County pledges all secured taxes collected which were delinquent as of June 30, 2008 as security for this Note. As additional security, the County agrees to pay any amounts available to the County from the Tax Losses Reserve Fund, should the pledged security described herein be insufficient to satisfy the County's annual obligation on this Note.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**NOTE 6 – LONG-TERM OBLIGATIONS**

The following is a summary of long-term liabilities transactions for the year ended June 30, 2009:

	Balance July 1, 2008	Additions	Retirements	Balance June 30, 2009	Due Within One Year
<b>Governmental activities:</b>					
Certificates of participation	\$ 2,685,000	\$ --	\$ (30,000)	\$ 2,655,000	\$ 30,000
Loans payable	52,506	--	(10,841)	41,665	11,299
Capital lease obligations	619,564	633,444	(369,283)	883,725	163,266
Compensated absences	1,936,974	1,068,798	(1,052,689)	1,953,083	195,564
Total governmental activities long-term obligations	<u>\$ 5,294,044</u>	<u>\$ 1,702,242</u>	<u>\$ (1,462,813)</u>	<u>\$ 5,533,473</u>	<u>\$ 400,129</u>
	Balance July 1, 2008	Additions	Retirements	Balance June 30, 2009	Due Within One Year
<b>Business-type activities:</b>					
Loans payable	\$ 147,871	\$ --	\$ (16,268)	\$ 131,603	\$ 17,234
Capital lease obligations	286,800	658,125	(111,755)	833,170	147,329
Landfill postclosure liability	6,140,545	381,935	--	6,522,480	--
Compensated absences	24,718	39,919	(23,207)	41,430	5,320
Total business-type activities long-term obligations	<u>\$ 6,599,934</u>	<u>\$ 1,079,979</u>	<u>\$ (151,230)</u>	<u>\$ 7,528,683</u>	<u>\$ 169,883</u>

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**NOTE 6 – LONG-TERM OBLIGATIONS (Continued)**

<u>Type and description</u>	<u>Maturity</u>	<u>Interest rates</u>	<u>Original issue</u>	<u>Outstanding</u>
<b><u>Governmental Activities</u></b>				
Certificates of Participation:				
2005 Series A – Office of Education Facility	September, 2045	4.125%	\$ 2,250,000	\$ 2,170,000
2005 Series B – Office of Education Facility	September, 2045	4.125%	500,000	485,000
Total certificates of participation				2,655,000
Loan Payable:				
Western Municipal Securities Corp.	September, 2012	4.15%	77,750	41,665
Capital Leases:				
Western Municipal Securities Corp.	October, 2011	3.35%	60,500	50,834
Western Municipal Securities Corp.	July, 2018	4.00%	515,000	360,528
Ford Motor Credit Company	April, 2013	5.90%	27,579	21,743
Ford Motor Credit Company	July, 2013	5.90%	25,257	20,680
West America Bank	September, 2012	3.75%	547,687	429,940
Total capital leases				883,725
Compensated absences				1,953,083
Total governmental activities				\$ 5,533,473
<b><u>Business-type Activities</u></b>				
Loans Payable:				
Orland Airport				
State of California, Dept of Transportation	January, 2016	5.132%	120,000	\$ 68,533
Willows Airport				
State of California, Dept of Transportation	January, 2016	4.283%	125,000	63,070
Total loans payable				131,603
Capital Leases:				
Solid Waste Operating				
First Municipal Leasing Corporation	September, 2010	4.16%	350,863	143,027
First Municipal Leasing Corporation	September, 2010	4.16%	84,511	21,440
West America Bank	April, 2019	5.00%	658,125	658,125
Orland Airport				
Kansas State Bank of Manhattan	August, 2011	10.14%	8,398	5,289
Willows Airport				
Kansas State Bank of Manhattan	August, 2011	10.14%	8,398	5,289
Total capital leases				833,170
Compensated absences				41,430
Landfill closure/postclosure liability				
Solid Waste Closure				6,522,480
Total business-type activities				\$ 7,528,683

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**NOTE 6 – LONG-TERM OBLIGATIONS (Continued)**

**A. Certificates of Participation**

In September 2005, the County issued \$2,250,000 of 2005 Series A and \$500,000 of Series B Certificates of Participation (COPs). The proceeds of the COPs were used to repay a loan to U.S. Bank National Association. The original loan was used to finance the construction of the new County Office of Education Building in Willows. The COPs mature in September, 2045 and bear an interest rate of 4.125%. The County's contribution toward the retirement of these COPs is limited to the annual property tax apportionment allocated to the Superintendent of Schools' Fund.

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

Year Ending June 30,	Governmental Activities			
	Series A		Series B	
	Principal	Interest	Principal	Interest
2010	\$ 25,000	\$ 88,997	\$ 5,000	\$ 19,903
2011	25,000	87,966	5,000	19,697
2012	30,000	86,831	5,000	19,491
2013	30,000	85,594	5,000	19,284
2014	30,000	84,356	5,000	19,078
2015-2019	170,000	401,569	40,000	91,369
2020-2024	210,000	362,588	50,000	81,469
2025-2029	255,000	315,047	55,000	71,053
2030-2034	320,000	255,750	75,000	57,234
2035-2039	385,000	183,459	85,000	41,353
2040-2044	475,000	95,391	105,000	21,573
2045-2046	215,000	8,971	50,000	2,063
	\$ 2,170,000	\$ 2,056,519	\$ 485,000	\$ 463,567

**B. Loans Payable**

Governmental activities –

In September 2005, the County obtained a loan in the amount of \$77,750 (balance due June 30, 2009 is \$41,665) for the purchase of a building inspection and permitting software system. The loan matures in September, 2012 and bears an interest rate of 4.15%.

Business-type activities –

In December 2000 Orland Airport obtained a loan in the amount of \$120,000 (balance due June 30, 2009 \$68,533) for an onsite fueling station. This loan matures in January 2016 and bears an interest rate of 5.132%. In December 1998, Willows Airport obtained a loan in the amount of \$125,000 (balance due June 30, 2009 is \$63,070) for an onsite fueling station. This loan matures in January 2016 and bears an interest rate of 4.283%.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**NOTE 6 – LONG-TERM OBLIGATIONS (Continued)**

**B. Loans Payable (Continued)**

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

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

Year Ending June 30,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2010	\$ 11,300	\$ 1,613	\$ 17,234	\$ 6,218
2011	11,773	1,139	18,200	5,405
2012	12,267	646	19,166	4,546
2013	6,325	131	20,132	3,642
2014	--	--	21,097	2,692
2014-2016	--	--	35,774	2,348
	<u>\$ 41,665</u>	<u>\$ 3,529</u>	<u>\$ 131,603</u>	<u>\$ 24,851</u>

**C. Capital Leases**

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

The assets acquired through capital leases are as follows:

	Governmental Activities	Business-type Activities
<b>Asset:</b>		
Structures and improvements	\$ 3,500,000	\$ --
Equipment	706,321	471,142
Total	<u>4,206,321</u>	<u>471,142</u>
Less accumulated depreciation	(1,432,086)	(127,126)
Net capital assets under capital leases	<u>\$ 2,774,235</u>	<u>\$ 344,016</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2009 are as follows:

Year Ending June 30,	Governmental Activities	Business-type Activities
2010	\$ 197,187	\$ 187,828
2011	197,186	165,497
2012	186,545	84,943
2013	174,846	84,033
2014	45,989	84,033
2015-2019	206,951	420,168
Total minimum lease payments	<u>1,008,704</u>	<u>1,026,502</u>
Less amount representing interest	(124,979)	(193,332)
Present value of minimum lease payments	<u>\$ 883,725</u>	<u>\$ 833,170</u>

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**NOTE 6 – LONG-TERM OBLIGATIONS (Continued)**

**D. Arbitrage**

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

**NOTE 7 – INTERFUND TRANSACTIONS**

**A. Interfund Receivables/Payables**

Interfund receivables and payables result mainly from the time lag between the dates that 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system and 3) payments between funds are made. These balances also include the amount of a working capital loan made to internal service funds that the general fund expects to collect in the subsequent year. The following schedule summarizes the amounts due to/from other funds at June 30, 2009:

**Due to/from other funds:**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Community Action Agency	\$ 10,793
	Road	23,026
	Other Governmental	346,373
	Solid Waste Operating	8,193
	Orland Airport	773
	Willows Airport	4,389
	Internal Service	494,204
		<u>887,751</u>
Community Action Agency	General	2,360
	Internal Service	138
		<u>2,498</u>
Road	General	36,626
	Other Governmental	454
	Solid Waste Operating	791
	Orland Airport	4
	Willows Airport	610
	Internal Service	11,284
		<u>49,769</u>
Other Governmental	General	180,877
	Other Governmental	(148,580)
	Solid Waste Operating	129
	Internal Service	43,794
		<u>76,220</u>

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**NOTE 7 – INTERFUND TRANSACTIONS (Continued)**

Receivable Fund	Payable Fund	Amount
Solid Waste Operating	General	\$ 316
	Community Action Agency	420
	Road	30
	Other Governmental	8
	Internal Service	5,815
		<u>6,589</u>
Solid Waste Closure	Solid Waste Operating	<u>200,000</u>
Orland Airport	Solid Waste Operating	320
	Willows Airport	74,007
	Internal Service	1,307
		<u>75,634</u>
Internal Service	General	448,409
	Community Action Agency	52,995
	Road	65,497
	Other Governmental	31,069
	Solid Waste Operating	9,874
	Orland Airport	162
	Willows Airport	14,892
Internal Service	1,149	
		<u>624,047</u>
	Total	<u>\$ 1,922,508</u>

Large interfund balances consisted of:

**General Fund** - Various nonmajor special revenue funds owed \$346,373 and internal service funds owed \$494,204 to the General Fund for expenditures incurred but not paid in cash at year-end.

**Road Fund** – The General Fund owed \$36,625 to the Road Fund for expenditures incurred but not paid in cash at year end.

**Internal Service Funds** - The General Fund owed \$448,409 to the Internal Service Fund (Health and Social Services Department portion was \$389,464) for expenditures incurred but not paid in cash at year-end.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**NOTE 7 – INTERFUND TRANSACTIONS (Continued)**

**Advances to/from other funds:**

**General Fund** - The General Fund advanced Other Governmental Funds \$205,000 (Hospital Preparedness Grant Special Revenue Fund \$155,000 and IHSS Public Authority \$50,000) and Willows Airport Fund \$29,797 for cash flow assistance.

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Other Governmental	\$ 205,000
	Willows Airport	29,797
		<u>\$ 234,797</u>

***B. Transfers:***

Transfers are indicative of funding for capital projects, re-allocations of special revenues and subsidies of various County operations. The following schedule briefly summarizes the County's transfer activity for the fiscal year ended June 30, 2009:

<u>Transfer To</u>	<u>Transfer From</u>	<u>Amount</u>
General	Other Governmental	\$ 1,303,021
Other Governmental	General	108,680
	Road	117,747
	Other Governmental	164,613
		<u>391,040</u>
Solid Waste Closure	Solid Waste Operating	200,000
		<u>\$ 1,894,061</u>

***General Fund***

The General Fund received a net contribution of \$1,194,341 from other funds to offset operating costs of various programs.

The General Fund transferred out \$100,902 to the Debt Service Fund to pay for loan principal and interest payments.

***Solid Waste Operating Fund***

The Solid Waste Operating Fund transferred \$200,000 to the Solid Waste Closure Fund representing a portion of the minimum funding for closure/postclosure care costs.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**NOTE 8 – PAYABLES**

Payables at June 30, 2009, for the County's major individual funds, nonmajor and internal service funds, in the aggregate, were as follows:

Payables-	Accounts	Accrued	Due to Other	Other	Total
<b>Governmental Activities:</b>	Payable	Salaries and Benefits	Governments	Liabilities	
General Fund	\$ 808,248	\$ 1,008,200	\$ 439,778	\$ 46,736	\$ 2,302,962
Community Action Agency Fund	124,722	106,005	5,971	--	236,698
Road Fund	270,806	92,355	75,059	--	438,220
Children & Families Commission Fund	85,343	25,007	--	--	110,350
Other Governmental Funds	137,029	25,975	7,594	2,200	172,798
Internal Service Funds	147,273	259,507	14,361		421,141
<b>Total payables</b>	<b>\$ 1,573,321</b>	<b>\$ 1,517,049</b>	<b>\$ 542,763</b>	<b>\$ 48,936</b>	<b>\$ 3,682,169</b>

Payables-	Accounts	Accrued	Due to Other	Other	Total
<b>Business-type Activities:</b>	Payable	Salaries and benefits	Governments	Liabilities	
Solid Waste Operating Fund	\$ 89,202	\$ 23,283	\$ 108	\$ --	\$ 112,593
Orland Airport Fund	15,481	2,849	98	--	18,428
Willows Airport Fund	494	--	4,776	--	5,270
<b>Total payables</b>	<b>\$ 105,177</b>	<b>\$ 26,132</b>	<b>\$ 4,982</b>	<b>\$ --</b>	<b>\$ 136,291</b>

**NOTE 9 – PUBLIC EMPLOYEE RETIREMENT SYSTEM**

**A. Plan Description**

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

**B. Funding Policy**

Participants are required to contribute 8% for the Miscellaneous Plan and 9% for the Safety Plan of their annual covered salary. The County is required to contribute an actuarially determined rate; the current rate is 12.383% for miscellaneous employees, and 30.211% for safety employees, of annual covered payroll. The contribution requirements of plan members and the County are established and may be amended by PERS.

COUNTY OF GLENN, CALIFORNIA  
 NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

**NOTE 9 – PUBLIC EMPLOYEE RETIREMENT SYSTEM (Continued)**

**C. Annual Pension Cost**

For 2008-2009, the County's annual pension cost of \$3,076,917 (exclusive of the employees share) for PERS was equal to the County's required and actual contributions. The required contribution was determined as part of the June 30, 2008 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions were as follows:

	Miscellaneous	Safety
Valuation date	June 30, 2008	June 30, 2008
Actuarial cost method	Entry Age Normal Cost Method	Entry Age Actuarial Cost Method
Amortization method	Level Percent of Payroll	Level Percent of Payroll
Average remaining period	28 years as of the Valuation Date	16 years as of the Valuation Date
Asset valuation method	15 year Smoothed Market	15 year Smoothed Market
Actuarial assumptions:		
Investment rate of return	7.75% (net of administrative expenses)	7.75% (net of administrative expenses)
Projected salary increases	3.25% to 14.45% depending on Age, Service, and type of employment	3.25% to 14.45% depending on Age, Service, and type of employment
Inflation	3.00%	3.00%
Payroll growth	3.25%	3.25%
Individual salary growth	A merit scale varying by duration of employment coupled with an assumed annual inflation growth of 3.00% and an annual production growth of 0.25%	A merit scale varying by duration of employment coupled with an assumed annual inflation growth of 3.00% and an annual production growth of 0.25%

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

Fiscal Year	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
June 30, 2007	\$ 2,850,414	100%	\$ --
June 30, 2008	2,955,421	100%	--
June 30, 2009	3,076,917	100%	--

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**NOTE 9 – PUBLIC EMPLOYEE RETIREMENT SYSTEM (Continued)**

**PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)**

Miscellaneous Employees

**Schedule of Funding History (Unaudited)**

Actuarial Valuation Date	Actuarial Accrued Liability	Actuarial Value of Assets	Actuarial Unfunded Liability	Funded Ratio	Annual Covered Payroll	Unfunded Liability as a Percentage of Payroll
2005	\$ 74,285,511	\$ 63,031,615	\$ 11,253,896	84.9%	\$ 17,462,176	64.4%
2006	81,877,491	68,817,138	13,060,353	84.0%	18,717,413	69.8%
2007	89,430,778	75,870,335	13,560,443	84.8%	20,534,672	66.0%
2008	97,996,979	82,390,290	15,606,689	84.1%	21,529,712	72.5%

Actuarial valuations for June 30, 2009 were not available at the time of publication.

Safety Employees

**Schedule of Funding History (Unaudited)**

Actuarial Valuation Date	Actuarial Accrued Liability	Actuarial Value of Assets	Actuarial Unfunded Liability	Funded Ratio	Annual Covered Payroll	Unfunded Liability as a Percentage of Payroll
2005	\$6,367,049,264	\$5,295,150,375	\$1,071,898,889	83.2%	\$664,147,796	161.4%
2006	7,278,049,834	6,105,615,567	1,175,434,267	83.9%	754,730,438	155.7%
2007	7,986,055,176	6,826,599,459	1,159,455,717	85.5%	831,607,658	139.4%
2008	8,700,467,733	7,464,927,716	1,235,540,017	85.8%	914,840,596	135.1%

Actuarial valuations for June 30, 2009 were not available at the time of publication.

**NOTE 10 – POST-RETIREMENT BENEFITS**

***Medical After Retirement Plan***

Plan Description. The County offers the same medical plans to its retirees as to its active employees, with the exception that once a retiree becomes eligible for Medicare (that is, reaches age 65), he/she must join a Medicare HMO or a Medicare Supplement plan under Public Employees' Medical and Hospital Care Act (PEMHCA). The County sets its monthly contribution rates for health insurance on behalf of active employees through negotiations with bargaining units. Non-represented employees currently receive the same County contributions as the other groups. For all employees who retire from service (either regular retirement or disability retirement), the County shall pay a portion of their medical premiums based on their respective MOU currently in effect. As of June 30, 2009, there were 514 active participants and there were 137 retired participants eligible to receive post employment health care benefits.

Funding Policy. There is no requirement imposed by CalPERS, to contribute any amount beyond the pay-as-you-go contributions. The cost of monthly insurance premiums may be shared between the retiree and the County. The cost sharing varies depending on: date of hire; the dependent status; and plan selected. A minimum employer monthly contribution requirement is established and may be amended by

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**NOTE 10 – POST-RETIREMENT BENEFITS (Continued)**

the CalPERS Board of Administration and applicable laws. Within the parameters of the law, individual contracting agencies, such as the County, are allowed to establish and amend the level of contributions made by the employer towards the monthly cost of the plans. Changes to the employer contribution amount towards retiree benefits are recorded in a resolution adopted by the County Board of Supervisors.

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

Annual Required Contributions Governmental Activities	\$ 2,535,649
Annual Required Contributions Business-type Activities	38,533
Interest on net OPEB obligation	-
Adjustment to annual required contributions	-
	2,574,182
Annual OPEB Cost	2,574,182
Contributions Made	-
	(2,574,182)
Increase in net OPEB obligation	(2,574,182)
Net OPEB Obligation - beginning of year	-
	-
Net OPEB Obligation - end of year	\$ (2,574,182)

The following shows the calculation of the Annual Required Contributions for year ending June 30, 2009:

Normal Cost at Year End	\$ 1,091,003
Amortization of UAAL	1,483,179
Annual Required Contribution (ARC)	\$ 2,574,182

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB asset for fiscal year 2009 was as follows:

Fiscal Year Ended	Annual OPEB Cost	% of Annual OPEB Contributed	Pension Asset
6/30/2009	\$ 2,574,182	0	0

Funded Status and Funding Progress. As of July 1, 2008, the most recent actuarial valuation date, the plan was not funded. The actuarial accrued liability for benefits was \$2,574,182, and the actuarial value of assets was \$-0-, resulting in an unfunded accrued liability of \$2,574,182.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject

**COUNTY OF GLENN, CALIFORNIA  
 NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**NOTE 10 – POST-RETIREMENT BENEFITS (Continued)**

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

**NOTE 11 – OTHER FUND DISCLOSURES**

Deficit Fund Equity

As of June 30, 2009 the following individual funds had deficit net assets/fund balances:

Fund	Deficit
<b>Special Revenue:</b>	
Per Capita Park Grant	\$ 2,981
 <b>Business-type Activities:</b>	
Solid Waste Closure	3,539,558
 <b>Internal Service:</b>	
Human Resources	115,260
Health Services	39,375

The Solid Waste Closure is the result of postclosure costs exceeding current funding levels. Annual contributions are made to fund the liability, but the annual deficit may remain and increase until closure of the landfill becomes more imminent. The internal service funds' net asset deficits are the result of costs associated with compensated absence accrual. These costs will not be immediately funded and the deficit is expected to increase as these costs accumulate.

**NOTE 12 – COMMITMENTS AND CONTINGENT LIABILITIES**

**A. Grants and subventions**

The County participates in a number of grant programs funded, in whole or part, by federal, state and other sources. These programs are subject to audits by representatives of those agencies to determine if the monies were expended in accordance with appropriate statutes, grant terms and regulations. Such audits could lead to a request for reimbursement to grantor agencies. The County believes that no significant liabilities will be incurred as a result of those audits.

**B. Litigation**

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

**C. Contract Commitments**

As of June 30, 2009, the County had no contract obligations for future periods exceeding \$20,000.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**NOTE 13 – RISK MANAGEMENT**

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

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County has entered into a Joint Powers Authority (JPA). The County and the County's special districts formed the Golden State Risk Management Authority (Authority) for the purpose of creating a common pool of funds to be used to meet obligations of the parties to provide coverage for worker's compensation and general liability exposures and to pay for the administration of the program. The Joint Powers Agreement established for its members the Golden State Risk Management Authority Liability and Workers' Compensation Plans.

As defined by GASB Statement No. 10, the Authority is a "risk-sharing pool." The Authority manages one pool for all members. The arrangement allows its members to transfer or pool risks and share in the cost of losses. The County currently reports all of its risk management activities in its General Fund. Premiums due to the Plans are reported when incurred. Each member of the Plan pays an annual premium to the Authority which is evaluated each year.

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

**NOTE 14 – CLOSURE AND POSTCLOSURE CARE COST**

The County has one landfill site. State and federal laws and regulations require the County to perform certain closure and postclosure maintenance and monitoring functions at the site for thirty years after closure or until the site is no longer deemed to be an environmental threat. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as an expense in each year based on landfill capacity used as of the date of each Statement of Net Assets. The estimated liability for landfill closure and postclosure care costs had a balance of \$6,522,480 as of June 30, 2009, which was based on approximately 53% usage (filled) of the landfill. As a result of the change in landfill capacity, a net adjustment of \$381,935 was recorded against operating expenses. It is estimated that an additional \$5,854,142 will need to be recognized as closure and postclosure care costs before the landfill reaches fill capacity. The current County site permit is scheduled to expire in 2021.

The estimated total current cost of the landfill closure and postclosure care of \$12,376,622 is based on an amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill occurred as of June 30, 2009. However, the actual cost of closure and postclosure care may change due to inflation, changes in technology, or changes in landfill laws and regulations.

The County is required by federal and state laws to adequately fund landfill closure costs. The County has obtained commercial insurance to adequately fund closure of the landfill. The County has also obtained insurance against the possibility that landfill contaminants could be released into the water supply.

**COUNTY OF GLENN, CALIFORNIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**NOTE 14 – CLOSURE AND POSTCLOSURE CARE COST (Continued)**

The County is required by federal and state laws to adequately fund landfill closure costs. The County has obtained commercial insurance to adequately fund closure of the landfill. The County has also obtained insurance against the possibility that landfill contaminants could be released into the water supply.

Management believes the County is in substantial compliance with federal and state requirements. At June 30, 2009, cash and investments of \$2,982,922 were held for these purposes. The County expects that future inflation costs will be paid from investment earnings on the annual contributions that the Solid Waste Operating Fund makes to the Solid Waste Closure Fund. However, if investment earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example) these costs may need to be covered by charges for future landfill users or from future tax revenue.

The Solid Waste Operating Proprietary Fund is required to dedicate its revenue exclusively or with exclusive first priority to financing closure and/or postclosure activities per Section 22241, Article 2, Subchapter 3, Chapter 6, Title 27 of the California Code of Regulations. The transfer from the Solid Waste Operating Fund to the Solid Waste Closure Fund was \$200,000 for the year ending June 30, 2009.

**NOTE 15 – SUBSEQUENT EVENT**

Subsequent to June 30, 2009, the State of California has decided to borrow and to defer certain revenue payments and to take certain funds from local governments including the County. The only amount significant to the County is the 8% retention of Property Taxes of \$717,952. The County has mitigated this by securing a Prop 1A loan for the entire amount of State retention. Thus, the County has no cash flow repercussions from this State activity.

On September 15, 2009 the County issued \$5,000,000 of 2009-2010 Tax and Revenue Anticipation Notes (TRAN) through a Credit Agreement with Bank of America. The principal and interest will be due on the maturity date of June 15, 2010. The TRANs have an interest rate of 2.5% per annum and there is no prepayment penalty.

**NOTE 16 – PRIOR PERIOD ADJUSTMENT**

The County evaluated its' Hospital operation and determined that it no longer qualifies for classification as an Enterprise Fund. It has therefore incorporated Hospital contributions to operations into General Government for reporting purposes. The assets owned by the Hospital have also been incorporated into the capital assets of the General Government as a whole.

COUNTY OF GLENN, CALIFORNIA  
 NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

NOTE 16 – PRIOR PERIOD ADJUSTMENT (Continued)

*A. Government-Wide Financial Statements*

	Net Assets as Previously Reported	Prior Period Adjustments		Net Assets as Restated
		Investments in capital assets, net of related debt	Net Assets	
<b>Governmental Activities:</b>				
Net Assets	<u>\$ 46,258,579</u>	<u>\$ 1,199,062</u>	<u>\$ -</u>	<u>\$ 47,457,641</u>
<b>Business-Type Activities:</b>				
Net assets	<u>\$ (248,326)</u>	<u>\$ -</u>	<u>\$ (1,190,963)</u>	<u>\$ (1,439,289)</u>

*B. Fund Financial Statements*

	Net Assets as Previously Reported	Prior Period Adjustments	Net Assets, as restated
<b>Governmental Fund Type:</b>			
General Fund	<u>\$ 5,352,231</u>	<u>\$ 1,084,904</u>	<u>\$ 6,437,135</u>
<b>Total governmental Funds</b>	<u>\$ 5,352,231</u>	<u>\$ 1,084,904</u>	<u>\$ 6,437,135</u>
<b>Proprietary Fund Type:</b>			
Hospital Enterprise Fund	<u>\$ 1,190,963</u>	<u>\$ (1,190,963)</u>	<u>\$ -</u>
<b>Total proprietary funds</b>	<u>\$ 1,190,963</u>	<u>\$ (1,190,963)</u>	<u>\$ -</u>



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

**NOTE 17 – BUDGETARY INFORMATION**

By State law and County Resolution 99-46, the County Board of Supervisors must approve a proposed budget no later than July 20<sup>th</sup> of each year and adopt a final budget no later than October 2<sup>nd</sup>. A public hearing must be conducted to receive comments prior to adoption. The Board of Supervisors revises these budgets during the year to give consideration to unanticipated revenues and expenditures. Final budgeted amounts in the accompanying required supplementary information are reported as amended. A balanced operating budget is adopted each fiscal year for the General, Special Revenue and Capital Projects Funds. However, the Capital Projects Funds adopt budgets on a project-length basis. Budgets are adopted on a basis in conformity with accounting principles generally accepted in the United States of America.

The legal level of budgetary control is established at the object (category) level within each budget unit (department). All amendments or transfers of appropriations between objects within the same budget unit of less than \$10,000 require Department of Finance approval; greater than \$10,000 require Board approval. Transfers of appropriations between budget units, appropriations of unanticipated revenue or use of contingency require Board approval. During the year ended June 30, 2009, there was no excess of expenditures over appropriations.

Encumbrance accounting is employed as an extension of the budgetary process. Encumbrances (contracts and other commitments) outstanding at year-end are reported as reservations of fund balance. Encumbrances carry-over at year-end and are appropriated in the following year's budget.

COUNTY OF GLENN, CALIFORNIA

General Fund  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 5,714,120	\$ 5,714,120	\$ 5,521,642	\$ (192,478)
Licenses and permits	1,234,124	1,239,154	1,055,510	(183,644)
Fines, forfeitures and penalties	1,670,277	1,681,372	1,712,192	30,820
Intergovernmental	41,635,604	42,170,532	36,519,640	(5,650,892)
Investment earnings	351,017	350,687	224,410	(126,277)
Charges for services	3,937,446	4,023,789	3,582,748	(441,041)
Miscellaneous	711,724	747,046	1,151,229	404,183
Total revenues	<u>55,254,312</u>	<u>55,926,700</u>	<u>49,767,371</u>	<u>(6,159,329)</u>
<b>Expenditures:</b>				
General Government:				
Board of Supervisors:				
Salaries and benefits	256,276	255,276	240,376	14,900
Services and supplies	135,010	139,994	86,234	53,760
Other charges	346,630	346,630	344,606	2,024
Total Board of Supervisors	<u>737,916</u>	<u>741,900</u>	<u>671,216</u>	<u>70,684</u>
Finance:				
Salaries and benefits	1,004,564	1,004,564	989,739	14,825
Services and supplies	139,872	140,872	130,283	10,589
Other charges	138,834	149,584	-	149,584
Total Finance	<u>1,283,270</u>	<u>1,295,020</u>	<u>1,120,022</u>	<u>174,998</u>
Assessor:				
Salaries and benefits	759,961	759,961	728,138	31,823
Services and supplies	122,366	122,366	118,433	3,933
Other charges	157,856	157,856	157,856	-
Total Assessor	<u>1,040,183</u>	<u>1,040,183</u>	<u>1,004,427</u>	<u>35,756</u>
County Counsel:				
Salaries and benefits	366,590	366,590	357,962	8,628
Services and supplies	88,760	81,760	56,963	24,797
Other charges	3,297	49,213	48,113	1,100
Total County Counsel	<u>458,647</u>	<u>497,563</u>	<u>463,038</u>	<u>34,525</u>
Personnel:				
Salaries and benefits	337,548	337,548	325,262	12,286
Services and supplies	105,576	109,951	80,371	29,580
Other charges	1,379	1,379	1,379	-
Total Personnel	<u>444,503</u>	<u>448,878</u>	<u>407,012</u>	<u>41,866</u>
Data Processing:				
Services and supplies	678,622	679,361	612,870	66,491
Total Data Processing	<u>678,622</u>	<u>679,361</u>	<u>612,870</u>	<u>66,491</u>

COUNTY OF GLENN, CALIFORNIA

General Fund  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Continued)  
 For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Elections:				
Salaries and benefits	\$ 152,150	\$ 136,150	\$ 130,802	\$ 5,348
Services and supplies	131,210	147,210	131,974	15,236
Other charges	117,736	117,736	117,736	-
Total Elections	401,096	401,096	380,512	20,584
Facilities				
Salaries and benefits	950,157	996,657	976,219	20,438
Services and supplies	735,177	743,177	542,929	200,248
Total Facilities	1,685,334	1,739,834	1,519,148	220,686
Administrative Office				
Salaries and benefits	499,285	500,207	476,173	24,034
Services and supplies	18,886	23,012	20,466	2,546
Other charges	96,914	96,914	96,914	-
Total Administrative Office	615,085	620,133	593,553	26,580
Other:				
Services and supplies	731,082	740,973	549,440	191,533
Other charges	332	332	332	-
Total Other	731,414	741,305	549,772	191,533
Indirect costs allocated to other functions				
Other charges	(2,979,331)	(2,979,331)	(2,979,331)	-
Total General Government	5,096,739	5,225,942	4,342,239	883,703
Public Protection:				
Courts:				
Services and supplies	505,976	505,976	495,589	10,387
Other charges	1,889	1,889	1,889	-
Total Courts	507,865	507,865	497,478	10,387
Grand Jury				
Services and supplies	13,662	13,662	12,535	1,127
Other charges	11,319	11,319	11,319	-
Total Grand Jury	24,981	24,981	23,854	1,127
Public Defender:				
Services and supplies	376,238	376,238	359,675	16,563
Total Public Defender	376,238	376,238	359,675	16,563
Agricultural Commissioner:				
Salaries and benefits	1,234,681	1,223,347	1,193,846	29,501
Services and supplies	495,465	530,121	522,052	8,069
Other charges	107,468	105,158	101,243	3,915
Total Agricultural Commissioner	1,837,614	1,858,626	1,817,141	41,485

COUNTY OF GLENN, CALIFORNIA

General Fund  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Continued)  
 For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Building Inspector:</b>				
Salaries and benefits	\$ 353,220	\$ 353,220	\$ 345,062	\$ 8,158
Services and supplies	190,348	190,348	148,954	41,394
Other charges	34,047	34,047	34,047	-
Total Building Inspector	577,615	577,615	528,063	49,552
<b>Recorder:</b>				
Salaries and benefits	376,697	379,327	379,133	194
Services and supplies	38,816	36,186	36,114	72
Other charges	48,761	48,761	48,761	-
Total Recorder	464,274	464,274	464,008	266
<b>Sheriff:</b>				
Salaries and benefits	6,781,675	6,822,139	6,528,487	293,652
Services and supplies	2,065,699	2,158,810	1,843,541	315,269
Other charges	876,245	876,245	876,245	-
Total Sheriff	9,723,619	9,857,194	9,248,273	608,921
<b>Public Guardian/Administrator:</b>				
Salaries and benefits	172,799	173,549	173,466	83
Services and supplies	12,725	12,875	12,873	2
Other charges	83,768	83,768	83,768	-
Total Public Guardian/Administrator	269,292	270,192	270,107	85
<b>Emergency Services:</b>				
Other charges	4,847	4,847	4,847	-
Total Emergency Services	4,847	4,847	4,847	-
<b>Planning:</b>				
Salaries and benefits	540,348	460,231	458,415	1,816
Services and supplies	393,696	368,768	297,380	71,388
Other charges	20,776	31,397	31,397	-
Total Planning	954,820	860,396	787,192	73,204
<b>Animal Control:</b>				
Salaries and benefits	299,722	314,012	313,456	556
Services and supplies	99,392	99,892	99,768	124
Other charges	40,671	40,671	40,671	-
Total Animal Control	439,785	454,575	453,895	680
<b>District Attorney:</b>				
Salaries and benefits	989,222	992,901	959,889	33,012
Services and supplies	61,406	80,856	65,632	15,224
Other charges	91,190	91,190	91,190	-
Total District Attorney	1,141,818	1,164,947	1,116,711	48,236
<b>Probation:</b>				
Salaries and benefits	1,113,259	1,152,926	1,026,103	126,823
Services and supplies	188,110	185,839	106,619	79,220
Other charges	153,104	153,104	125,610	27,494
Total Probation	1,454,473	1,491,869	1,258,332	233,537

COUNTY OF GLENN, CALIFORNIA

General Fund  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Continued)  
 For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Juvenile Hall:				
Salaries and benefits	\$ 895,378	\$ 870,378	\$ 793,373	\$ 77,005
Services and supplies	99,533	124,533	101,516	23,017
Other charges	106,235	106,235	106,235	-
Total Juvenile Hall	1,101,146	1,101,146	1,001,124	100,022
Child Support:				
Salaries and benefits	687,538	707,538	701,538	6,000
Services and supplies	61,380	61,380	59,635	1,745
Other charges	87,191	87,191	87,191	-
Total Child Support	836,109	856,109	848,364	7,745
Other:				
Services and supplies	74,317	99,697	66,431	33,266
Other charges	170,690	170,690	170,384	306
Total Other	245,007	270,387	236,815	33,572
Total Public Protection	19,959,503	20,141,261	18,915,879	1,225,382
Health and Sanitation:				
Mental Health:				
Salaries and benefits	3,595,685	3,467,766	2,915,742	552,024
Services and supplies	2,972,351	3,660,795	3,449,038	211,757
Other charges	814,267	822,267	721,021	101,246
Total Mental Health	7,382,303	7,950,828	7,085,801	865,027
Public Health:				
Salaries and benefits	1,988,468	2,012,254	1,867,295	144,959
Services and supplies	838,590	849,034	656,534	192,500
Other charges	1,449,352	1,545,352	1,406,643	138,709
Total Public Health	4,276,410	4,406,640	3,930,472	476,168
Drug and Alcohol Services:				
Salaries and benefits	799,931	799,931	713,829	86,102
Services and supplies	129,979	138,090	105,411	32,679
Other charges	273,146	273,246	261,541	11,705
Total Drug and Alcohol Services	1,203,056	1,211,267	1,080,781	130,486
Hospital:				
Salaries and benefits	18,311	27,903	27,903	-
Other charges	164,186	170,186	134,043	36,143
Total Hospital	182,497	198,089	161,946	36,143
Total Health and Sanitation	13,044,266	13,766,824	12,259,000	1,507,824

COUNTY OF GLENN, CALIFORNIA

General Fund  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Continued)  
 For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Public Assistance:				
Social Services Administration:				
Salaries and benefits	\$ 4,975,232	\$ 4,675,232	\$ 4,048,832	\$ 626,400
Services and supplies	1,114,810	1,659,810	1,432,866	226,944
Other charges	5,439,251	5,289,251	4,428,995	860,256
Total Social Service Administration	11,529,293	11,624,293	9,910,693	1,713,600
Calworks Assistance:				
Other charges	4,525,000	4,675,000	4,122,377	552,623
Total Calworks	4,525,000	4,675,000	4,122,377	552,623
Foster Care:				
Other charges	1,954,125	1,954,125	1,449,838	504,287
Total Foster Care	1,954,125	1,954,125	1,449,838	504,287
Other Aid Programs:				
Salaries and benefits	33,315	33,315	33,146	169
Services and supplies	978,420	1,028,420	931,606	96,814
Other charges	129,976	129,976	84,967	45,009
Total Other Aid Programs	1,141,711	1,191,711	1,049,719	141,992
Total Public Assistance	19,150,129	19,445,129	16,532,627	2,912,502
Education:				
Cooperative Extension:				
Salaries and benefits	159,457	159,457	158,395	1,062
Services and supplies	30,693	38,999	38,751	248
Other charges	74,259	74,259	74,259	-
Total Cooperative Extension	264,409	272,715	271,405	1,310
County Library:				
Other charges	138,042	138,042	138,042	-
Total Education	402,451	410,757	409,447	1,310
Capital outlay	233,000	106,467	27,071	79,396
Debt service:				
Interest	138,834	149,584	149,583	1

COUNTY OF GLENN, CALIFORNIA

General Fund  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Continued)  
 For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Contingency	\$ 200,000	\$ 114,900	\$ -	\$ 114,900
Total expenditures	58,224,922	59,360,864	52,635,846	6,725,018
Excess (deficiency) of revenues over (under) expenditures	(2,970,610)	(3,434,164)	(2,868,475)	565,689
<b>Other financing sources (uses):</b>				
Transfers in	2,024,632	2,566,814	1,303,021	(1,263,793)
Transfers out	(584,672)	(879,731)	(108,680)	771,051
Total other financing sources (uses)	1,439,960	1,687,083	1,194,341	(492,742)
Net change in fund balance	\$ (1,530,650)	\$ (1,747,081)	(1,674,134)	\$ 72,947
Fund balance - beginning, as restated			6,437,135	
Fund balance - ending			\$ 4,763,001	

COUNTY OF GLENN, CALIFORNIA

Community Action Agency Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 5,761,065	\$ 9,948,762	\$ 8,035,917	\$ (1,912,845)
Investment earnings	36,000	41,362	23,823	(17,539)
Miscellaneous	1,000	1,000	1,928	928
Total revenues	<u>5,798,065</u>	<u>9,991,124</u>	<u>8,061,668</u>	<u>(1,929,456)</u>
<b>Expenditures:</b>				
Public assistance;				
Salaries and benefits	2,360,550	2,363,805	1,635,656	728,149
Services and supplies	3,280,487	7,469,546	6,196,244	1,273,302
Other charges	157,028	179,273	129,875	49,398
Total expenditures	<u>5,798,065</u>	<u>10,012,624</u>	<u>7,961,775</u>	<u>2,050,849</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ (21,500)</u>	99,893	<u>\$ 121,393</u>
Fund balance - beginning			<u>2,228,761</u>	
Fund balance - ending			<u>\$ 2,328,654</u>	

COUNTY OF GLENN, CALIFORNIA

Road Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Licenses and permits	\$ 23,000	\$ 23,000	\$ 21,641	\$ (1,359)
Intergovernmental	11,384,080	10,766,239	3,957,423	(6,808,816)
Investment earnings	23,700	23,700	38,943	15,243
Charges for services	540,045	540,045	196,040	(344,005)
Miscellaneous	20,500	20,500	342,437	321,937
Total revenues	<u>11,991,325</u>	<u>11,373,484</u>	<u>4,556,484</u>	<u>(6,817,000)</u>
<b>Expenditures:</b>				
Public ways and facilities:				
Salaries and benefits	2,173,269	2,173,269	2,115,131	58,138
Services and supplies	9,720,617	9,327,776	1,762,531	7,565,245
Other Charges	148,021	148,021	147,665	356
Capital outlay	595,500	595,500	-	595,500
Debt service:				
Principal	660,845	435,845	-	435,845
Interest	40,000	40,000	-	40,000
Total expenditures	<u>13,338,252</u>	<u>12,720,411</u>	<u>4,025,327</u>	<u>8,695,084</u>
Excess of revenues over expenditures	<u>(1,346,927)</u>	<u>(1,346,927)</u>	<u>531,157</u>	<u>1,878,084</u>
<b>Other Financing Sources:</b>				
Transfers in	-	617,841	-	617,841
Transfers out		617,841	117,747	500,094
Net change in fund balance	<u>\$ (1,346,927)</u>	<u>\$ (1,346,927)</u>	413,410	<u>\$ 1,995,831</u>
Fund balance (deficit) - beginning			<u>1,386,241</u>	
Fund balance - ending			<u>\$ 1,799,651</u>	

COUNTY OF GLENN, CALIFORNIA

Children and Families Commission Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 553,875	\$ 578,875	\$ 588,233	\$ 9,358
Investment earnings	12,100	12,100	12,501	401
Miscellaneous	1,525	6,025	12,722	6,697
Total revenues	<u>567,500</u>	<u>597,000</u>	<u>613,456</u>	<u>16,456</u>
<b>Expenditures:</b>				
Health and sanitation:				
Salaries and benefits	124,212	124,212	125,196	(984)
Services and supplies	83,578	81,878	68,395	13,483
Other Charges	281,450	500,018	528,246	(28,228)
Total expenditures	<u>489,240</u>	<u>706,108</u>	<u>721,837</u>	<u>(15,729)</u>
Excess of revenues over expenditures	<u>78,260</u>	<u>(109,108)</u>	<u>(108,381)</u>	<u>727</u>
Net change in fund balance	<u>\$ 78,260</u>	<u>\$ (109,108)</u>	<u>(108,381)</u>	<u>\$ 727</u>
Fund balance - beginning			<u>606,525</u>	
Fund balance - ending			<u>\$ 498,144</u>	

**COUNTY OF GLENN, CALIFORNIA**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2009**

<b>Assets</b>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Fund</u>	<u>Total Nonmajor Governmental Funds</u>
Cash and investments	\$ 6,067,753	\$ 648,392	\$ 70,780	\$ 6,786,925
Imprest cash	7,525			7,525
Interest receivable	14,096	132	-	14,228
Due from other funds	76,206	14	-	76,220
Due from other governments	209,058	-	-	209,058
Prepaid items	5,627	-	-	5,627
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 6,380,265</u>	<u>\$ 648,538</u>	<u>\$ 70,780</u>	<u>\$ 7,099,583</u>
 <b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 132,336	\$ 4,693	\$ -	\$ 137,029
Accrued salaries and benefits	25,975	-	-	25,975
Due to other funds	225,051	4,273	-	229,324
Due to other governments	7,580	14	-	7,594
Other liabilities	2,200	-	-	2,200
Deferred revenue	3,031,656	-	5,320	3,036,976
Advances from other funds	205,000	-	-	205,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>3,629,798</u>	<u>8,980</u>	<u>5,320</u>	<u>3,644,098</u>
 Fund balances:				
Reserved:				
Imprest cash	7,525	-	-	7,525
Prepaid items	2,737	-	-	2,737
Unreserved:				
Designated for special projects	536,944	-	-	536,944
Undesignated	2,203,261	639,558	65,460	2,908,279
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>2,750,467</u>	<u>639,558</u>	<u>65,460</u>	<u>3,455,485</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 6,380,265</u>	<u>\$ 648,538</u>	<u>\$ 70,780</u>	<u>\$ 7,099,583</u>



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**COUNTY OF GLENN, CALIFORNIA**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2009**

	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 294,617	\$ -	\$ -	\$ 294,617
Licenses and permits	207,648	-	-	207,648
Fines, forfeitures and penalties	81,818	-	-	81,818
Intergovernmental	3,028,746	-	-	3,028,746
Investment earnings	107,272	1,120	-	108,392
Charges for services	966,426	-	-	966,426
Miscellaneous	6,818	-	176,220	183,038
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	4,693,345	1,120	176,220	4,870,685
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditures:</b>				
Current:				
General government	51,834	-	-	51,834
Public protection	1,706,797	-	-	1,706,797
Health and sanitation	481,894	-	-	481,894
Public assistance	230,084	-	-	230,084
Capital outlay	135,174	188,322	605,927	929,423
Debt service:				
Principal	-	-	389,796	389,796
Interest	-	-	124,476	124,476
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	2,605,783	188,322	1,120,199	3,914,304
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	2,087,562	(187,202)	(943,979)	956,381
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Other financing sources (uses):</b>				
Transfers in	18,098	-	372,942	391,040
Transfers out	(1,467,634)	-	-	(1,467,634)
Debt issuance	-	-	608,187	608,187
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses):	(1,449,536)	-	981,129	(468,407)
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	638,026	(187,202)	37,150	487,974
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances - beginning	2,112,441	826,760	28,310	2,967,511
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances - ending	\$ 2,750,467	\$ 639,558	\$ 65,460	\$ 3,455,485
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# NONMAJOR SPECIAL REVENUE FUNDS

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

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

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

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

Building Standards Administration Special Revolving Fund – This fund was established to track activities related to carrying out building standards, as defined in Health and Safety Code §18909, with emphasis placed on the development, adoption, publication, updating, and educational efforts associated with green building standards. Each city or county shall collect a fee from any applicant for a building permit, assessed at the rate of \$4 per \$100,000 in valuation, as determined by the local building official.

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

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

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

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

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

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

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

Hospital Preparedness Grant – This fund (HPP) focuses on the integration of public health and the medical community in achieving capabilities such as interoperable communications systems, real time bed capacity reporting, volunteer registries, and fatality and evacuation management. HPP also focuses on alternate care sites, mobile medical assets, pharmaceutical caches, NIMS compliance, education, training and exercise.

This funding allows for purchases and training to benefit the local medical community and the hospital. This budget unit was established due to the State cancelling all regional contracts with Nor-Cal EMS.

Superior Regional Workforce Education - The Regional Workforce Education and Training Partnership is a regional partnership funded by the Mental Health Services Act (MHSA). Glenn County acts as a pass through agency for fifteen northern California Counties. This MHSA program provides funding for the education and training of the mental health workforce. Training will cover wellness and recovery concepts, provide direct training in MHSA, provide technical assistance in the transformation of mental health, and provide for collaborative development.

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

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

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

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

Social Security Redaction - Assembly Bill 1168 amends Government Code §27300 to require the County Recorder to establish a social security number truncation program. The intent is to create an electronic public record version of each official record that is an exact copy of the official record with the exception that the first 5 digits of any social security number shall be redacted. The County Recorder is authorized to charge an additional fee of \$1.00 for recording the first page of each document until December 31, 2017 to cover the costs of implementing the program. Provisions of the code apply to any document recorded since January 1, 1980.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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COUNTY OF GLENN, CALIFORNIA

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 June 30, 2009

	Advertising	Fish and Game	Cal Works Incentive	Title III Forest Reserve	Building Standards Admin Fee	Surface/Ground Water & Weed Grants	Property Characteristics
<b>Assets</b>							
Cash and investments	\$ 5,640	\$ 32,251	\$ 263,059	\$ 89,704	\$260	\$ 16,608	\$ 9,324
Imprest cash	-	-	-	-	-	-	-
Interest receivable	-	85	680	255	-	-	23
Due from other funds	-	-	-	-	9	-	-
Due from other governments	-	124	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 5,640</u>	<u>\$ 32,460</u>	<u>\$ 263,739</u>	<u>\$ 89,959</u>	<u>\$ 269</u>	<u>\$ 16,608</u>	<u>\$ 9,347</u>
<b>Liabilities and Fund Balances</b>							
<b>Liabilities:</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 236	\$ -	\$ -
Accrued salaries and benefits	-	-	-	-	-	-	-
Due to other funds	-	-	-	1,739	-	-	-
Due to other governments	-	-	-	36	1	-	-
Other liabilities	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,775</u>	<u>237</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit):</b>							
Reserved for:							
Imprest cash	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Unreserved:							
Designated for special projects	-	-	-	-	-	-	-
Undesignated	5,640	32,460	263,739	88,184	32	16,608	9,347
<b>Total fund balances (deficit)</b>	<u>5,640</u>	<u>32,460</u>	<u>263,739</u>	<u>88,184</u>	<u>32</u>	<u>16,608</u>	<u>9,347</u>
<b>Total liabilities and fund balances (deficit)</b>	<u>\$ 5,640</u>	<u>\$ 32,460</u>	<u>\$ 263,739</u>	<u>\$ 89,959</u>	<u>\$ 269</u>	<u>\$ 16,608</u>	<u>\$ 9,347</u>

COUNTY OF GLENN, CALIFORNIA

Combining Balance Sheet  
Nonmajor Special Revenue Funds  
June 30, 2009

Property Administration Grant	Cal Waste Management Grant	Emergency Preparedness Grant	Mental Health Services Act	Prop 36	Hospital Preparedness Grant	Superior Reg Workforce Education	
\$ 469	\$ 837	\$ 136,715	\$ 1,264,663	\$ 57,033	\$127,609	\$1,873,172	<b>Assets</b>
-	-	-	-	-	-	-	Cash and investments
1	6	302	3,440	204	127	3,611	Imprest cash
-	-	22,531	-	3,488	414	-	Interest receivable
-	-	20,081	-	-	78,885	-	Due from other funds
-	-	2,319	-	19	-	-	Due from other governments
-	-	-	-	-	-	-	Prepaid expense
<u>\$ 470</u>	<u>\$ 843</u>	<u>\$ 181,948</u>	<u>\$ 1,268,103</u>	<u>\$ 60,744</u>	<u>\$ 207,035</u>	<u>\$ 1,876,783</u>	Total Assets
							<b>Liabilities and Fund Equity</b>
\$ -	\$ -	\$ 217	\$ -	\$ 1,187	\$ 22,046	\$ -	Accounts payable
-	-	3,458	-	-	-	-	Accrued salaries and benefits
-	815	14,787	55,134	39,810	29,434	-	Due to other funds
-	-	4	-	-	-	-	Due to other governments
-	-	-	-	-	-	-	Other liabilities
-	-	126,145	948,559	19,747	555	1,867,000	Deferred revenues
-	-	-	-	-	155,000	-	Advances from other funds
-	815	144,611	1,003,693	60,744	207,035	1,867,000	Total Liabilities
							<b>Fund Equity:</b>
-	-	-	-	-	-	-	Fund Balances Reserved for:
-	-	2,319	-	19	-	-	Imprest cash
-	-	-	-	-	-	-	General
470	28	35,018	264,410	(19)	-	9,783	Unreserved:
-	-	-	-	-	-	-	Designated for other
-	-	-	-	-	-	-	Undesignated
<u>470</u>	<u>28</u>	<u>37,337</u>	<u>264,410</u>	<u>-</u>	<u>-</u>	<u>9,783</u>	Total Fund Equity
<u>\$ 470</u>	<u>\$ 843</u>	<u>\$ 181,948</u>	<u>\$ 1,268,103</u>	<u>\$ 60,744</u>	<u>\$ 207,035</u>	<u>\$ 1,876,783</u>	Total liabilities and fund balances (deficit)

COUNTY OF GLENN, CALIFORNIA

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 June 30, 2009

	Health WIC Advance	Mosquito Abatement Assessment Area	Emergency Mosquito West Nile Grants	Recorders Modernization	Social Security Redaction	Cal Boat Launching	Vital & Health Statistics
<b>Assets</b>							
Cash and investments	\$ 191	\$85,935	\$0	\$ 10,019	\$5,926	\$ 40,965	\$ 2,495
Imprest cash	-	-	-	-	-	-	-
Interest receivable	-	189	-	32	13	138	6
Due from other funds	-	5	-	-	-	120	-
Due from other governments	-	-	-	-	-	27,608	-
Prepaid items	-	-	-	-	-	2,890	-
<b>Total assets</b>	<u>\$ 191</u>	<u>\$ 86,129</u>	<u>\$ -</u>	<u>\$ 10,051</u>	<u>\$ 5,939</u>	<u>\$ 71,721</u>	<u>\$ 2,501</u>
<b>Liabilities and Fund Equity</b>							
<b>Liabilities:</b>							
Accounts payable	\$ -	\$ 413	\$ -	\$ -	\$ -	\$ 9,888	\$ -
Accrued salaries and benefits	-	-	-	-	-	-	-
Due to other funds	-	2,018	-	-	-	17,922	-
Due to other governments	-	7,525	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>9,956</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,810</u>	<u>-</u>
<b>Fund balance (deficit):</b>							
<b>Reserved for:</b>							
Imprest cash	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
<b>Unreserved:</b>							
Designated for special projects	-	-	-	-	-	-	-
Undesignated	191	76,173	-	10,051	5,939	43,911	2,501
<b>Total fund balances (deficit)</b>	<u>191</u>	<u>76,173</u>	<u>-</u>	<u>10,051</u>	<u>5,939</u>	<u>43,911</u>	<u>2,501</u>
<b>Total liabilities and fund balances (deficit)</b>	<u>\$ 191</u>	<u>\$ 86,129</u>	<u>\$ -</u>	<u>\$ 10,051</u>	<u>\$ 5,939</u>	<u>\$ 71,721</u>	<u>\$ 2,501</u>

COUNTY OF GLENN, CALIFORNIA

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 June 30, 2009

Memorial Hall	Micrographics Conversion	IHSS Public Authority	SSD Stuart Foundation	Per Capita Park Grant	Superintendent of Schools	
\$ 77,977	\$ 3	\$ 111	\$ 20,920	\$ 20,121	\$ 371,899	<b>Assets</b>
-	-	-	-	-	-	Cash and investments
195	7	65	66	52	921	Imprest cash
-	-	5,389	-	15,769	-	Interest receivable
-	-	81,675	-	-	-	Due from other funds
-	-	399	-	-	-	Due from other governments
-	-	-	-	-	-	Prepaid items
<u>\$ 78,172</u>	<u>\$ 10</u>	<u>\$ 87,639</u>	<u>\$ 20,986</u>	<u>\$ 35,942</u>	<u>\$ 372,820</u>	Total assets
						<b>Liabilities and Fund Equity</b>
\$ 1,500	\$ -	\$ -	\$ -	\$ 12,000	\$ -	<b>Liabilities:</b>
-	-	-	-	-	-	Accounts payable
17,278	-	-	-	26,923	-	Accrued salaries and benefits
-	-	-	-	-	-	Due to other funds
2,200	-	-	-	-	-	Due to other governments
-	-	-	19,650	-	-	Other liabilities
-	-	50,000	-	-	-	Deferred revenue
-	-	-	-	-	-	Advances from other funds
<u>20,978</u>	<u>-</u>	<u>50,000</u>	<u>19,650</u>	<u>38,923</u>	<u>-</u>	Total liabilities
						<b>Fund balance (deficit):</b>
-	-	-	-	-	-	Reserved for:
-	-	399	-	-	-	Imprest cash
-	-	-	-	-	-	Prepaid items
-	-	-	-	-	-	Unreserved:
57,194	10	37,240	1,336	(2,981)	372,820	Designated for special projects
-	-	-	-	-	-	Undesignated
<u>57,194</u>	<u>10</u>	<u>37,639</u>	<u>1,336</u>	<u>(2,981)</u>	<u>372,820</u>	Total fund balances (deficit)
<u>\$ 78,172</u>	<u>\$ 10</u>	<u>\$ 87,639</u>	<u>\$ 20,986</u>	<u>\$ 35,942</u>	<u>\$ 372,820</u>	Total liabilities and fund balances (deficit)

COUNTY OF GLENN, CALIFORNIA

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 June 30, 2009

	Artois Fire District	Hamilton Fire District	Bayliss Fire District	Willows Rural Fire District	Storm Drain Maintenance #1	Storm Drain Maintenance #3	North Willows County Service Area
<b>Assets</b>							
Cash and investments	\$ 169,330	\$ 170,012	\$ 85,685	\$ 362,125	\$ 44,073	\$ 61,016	\$ 65,213
Imprest cash	-	7,500	-	25	-	-	-
Interest receivable	428	411	219	974	119	159	163
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 169,758</u>	<u>\$ 177,923</u>	<u>\$ 85,904</u>	<u>\$ 363,124</u>	<u>\$ 44,192</u>	<u>\$ 61,175</u>	<u>\$ 65,376</u>
<b>Liabilities and Fund Balances</b>							
<b>Liabilities:</b>							
Accounts payable	\$ 663	\$ 10,940	\$ 627	\$ 4,629	\$ -	\$ -	\$ 326
Accrued salaries and benefits	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	1,715	431	4,407
Due to other governments	-	14	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
<b>Total liabilities</b>	<u>663</u>	<u>10,954</u>	<u>627</u>	<u>4,629</u>	<u>1,715</u>	<u>431</u>	<u>4,733</u>
<b>Fund balance (deficit):</b>							
<b>Reserved for:</b>							
Imprest cash	-	7,500	-	25	-	-	-
Prepaid items	-	-	-	-	-	-	-
<b>Unreserved:</b>							
Designated for special projects	140,543	104,388	75,087	216,926	-	-	-
Undesignated	28,552	55,081	10,190	141,544	42,477	60,744	60,643
<b>Total fund balances (deficit)</b>	<u>169,095</u>	<u>166,969</u>	<u>85,277</u>	<u>358,495</u>	<u>42,477</u>	<u>60,744</u>	<u>60,643</u>
<b>Total liabilities and fund balances (deficit)</b>	<u>\$ 169,758</u>	<u>\$ 177,923</u>	<u>\$ 85,904</u>	<u>\$ 363,124</u>	<u>\$ 44,192</u>	<u>\$ 61,175</u>	<u>\$ 65,376</u>

COUNTY OF GLENN, CALIFORNIA

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 June 30, 2009

Air Pollution Control District	Olive Fruit Fly Pest District	Total Nonmajor Special Revenue Funds	
			<b>Assets</b>
\$ 507,376	\$ 89,017	\$ 6,067,753	Cash and investments
-	-	7,525	Imprest cash
979	226	14,096	Interest receivable
28,481	-	76,206	Due from other funds
175	510	209,058	Due from other governments
-	-	5,627	Prepaid items
<u>\$ 537,011</u>	<u>\$ 89,753</u>	<u>\$ 6,380,265</u>	Total assets
			<b>Liabilities and Fund Balances</b>
			Liabilities:
\$ 65,542	\$ 2,122	\$ 132,336	Accounts payable
22,517	-	25,975	Accrued salaries and benefits
530	12,108	225,051	Due to other funds
-	-	7,580	Due to other governments
-	-	2,200	Other liabilities
50,000	-	3,031,656	Deferred revenue
-	-	205,000	Advances from other funds
<u>138,589</u>	<u>14,230</u>	<u>3,629,798</u>	Total liabilities
			Fund balance (deficit):
			Reserved for:
-	-	7,525	Imprest cash
-	-	2,737	Prepaid items
			Unreserved:
-	-	536,944	Designated for special projects
398,422	75,523	2,203,261	Undesignated
<u>398,422</u>	<u>75,523</u>	<u>2,750,467</u>	Total fund balances (deficit)
<u>\$ 537,011</u>	<u>\$ 89,753</u>	<u>\$ 6,380,265</u>	Total liabilities and fund balances (deficit)

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Fiscal Year Ended June 30, 2009

	Advertising	Fish and Game	Cal Works Incentive	Title III Forest Reserve	Building Standards Admin Fee	Surface/Ground Water & Weed Grants	Property Characteristics
<b>Revenues:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	800	-
Fines, forfeitures and penalties	-	5,240	-	-	-	-	-
Intergovernmental	5,000	-	229,092	46,757	-	2,400	-
Investment earnings	-	676	6,111	1,710	1	-	131
Charges for services	-	-	-	-	31	-	7,823
Miscellaneous	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>5,000</b>	<b>5,916</b>	<b>235,203</b>	<b>48,467</b>	<b>32</b>	<b>3,200</b>	<b>7,954</b>
<b>Expenditures:</b>							
Current:							
General government	6,500	-	-	1,776	-	-	-
Public protection	-	2,854	-	-	-	6,058	-
Health and sanitation	-	-	-	-	-	-	-
Public assistance	-	-	-	-	-	-	-
Capital outlay	-	-	-	24,648	-	-	-
Debt service:							
Principal retirement	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>6,500</b>	<b>2,854</b>	<b>-</b>	<b>26,424</b>	<b>-</b>	<b>6,058</b>	<b>-</b>
Excess (deficiency) of revenues over (under) expenditures	(1,500)	3,062	235,203	22,043	32	(2,858)	7,954
<b>Other financing sources (uses):</b>							
Transfers in	1,000	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other operating sources (uses)</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(500)</b>	<b>3,062</b>	<b>235,203</b>	<b>22,043</b>	<b>32</b>	<b>(2,858)</b>	<b>7,954</b>
Fund balances (deficit) - beginning	6,140	29,398	28,536	66,141	-	19,466	1,393
Fund balances (deficit) - ending	\$ 5,640	\$ 32,460	\$ 263,739	\$ 88,184	\$ 32	\$ 16,608	\$ 9,347

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Fiscal Year Ended June 30, 2009

Property Administration Grant	Cal Waste Management Grant	Emergency Preparedness Grant	Mental Health Services Act	Prop 36	Hospital Preparedness Grant	Superior Reg Workforce Education	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<b>Revenues:</b>
-	-	-	-	-	-	-	Taxes
-	-	-	-	-	-	-	Licenses and permits
-	14,181	93,476	1,076,712	264,667	158,557	-	Fines, forfeitures and penalties
10	214	2,071	17,186	3,505	555	9,783	Intergovernmental
-	-	-	-	2,999	-	-	Investment earnings
-	-	6	-	98	-	-	Charges for services
-	-	-	-	-	-	-	Miscellaneous
<u>10</u>	<u>14,395</u>	<u>95,553</u>	<u>1,093,898</u>	<u>271,269</u>	<u>159,112</u>	<u>9,783</u>	Total revenues
-	-	-	-	-	-	-	<b>Expenditures:</b>
-	-	-	-	-	-	-	Current:
-	61	91,852	-	66,150	118,287	-	General government
-	-	-	-	-	-	-	Public protection
-	-	-	-	-	12,980	-	Health and sanitation
-	-	-	-	-	-	-	Public assistance
-	-	-	-	-	-	-	Capital outlay
-	-	-	-	-	-	-	Debt service:
-	-	-	-	-	-	-	Principal retirement
-	-	-	-	-	-	-	Interest
-	61	91,852	-	66,150	131,267	-	Total expenditures
<u>10</u>	<u>14,334</u>	<u>3,701</u>	<u>1,093,898</u>	<u>205,119</u>	<u>27,845</u>	<u>9,783</u>	Excess (deficiency) of revenues (under) expenditures
-	-	17,098	-	-	-	-	<b>Other financing sources (uses):</b>
-	(14,181)	(20,800)	(938,537)	(206,309)	(27,845)	-	Transfers in
-	(14,181)	(3,702)	(938,537)	(206,309)	(27,845)	-	Transfers out
-	-	-	-	-	-	-	Total other operating sources (uses)
10	153	(1)	155,361	(1,190)	-	9,783	Net change in fund balances
460	(125)	37,338	109,049	1,190	-	-	Fund balances (deficit) - beginning
<u>\$ 470</u>	<u>\$ 28</u>	<u>\$ 37,337</u>	<u>\$ 264,410</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,783</u>	Fund balances (deficit) - ending

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Fiscal Year Ended June 30, 2009

	Health WIC Advance	Mosquito Abatement Assessment Area	Emergency Mosquito West Nile Grants	Recorders Modernization	Social Security Redaction	Cal Boat Launching	Vital & Health Statistics
<b>Revenues:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	1,303	-
Investment earnings	4	1,425	-	252	70	1,236	39
Charges for services	-	307,841	-	35,715	5,869	39,410	2,694
Miscellaneous	1,143	700	-	-	-	-	-
<b>Total revenues</b>	<b>1,147</b>	<b>309,966</b>	<b>-</b>	<b>35,967</b>	<b>5,939</b>	<b>41,949</b>	<b>2,733</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government	-	-	-	-	-	4,249	-
Public protection	-	-	-	-	-	-	1,000
Health and sanitation	1,143	204,401	-	-	-	-	-
Public assistance	-	-	-	-	-	-	-
Capital outlay	-	15,682	-	-	-	24,802	-
Debt service:							
Principal retirement	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>1,143</b>	<b>220,083</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,051</b>	<b>1,000</b>
Excess (deficiency) of revenues over (under) expenditures	4	89,883	-	35,967	5,939	12,898	1,733
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(13,710)	-	(26,000)	-	(21,946)	-
<b>Total other operating sources (uses)</b>	<b>-</b>	<b>(13,710)</b>	<b>-</b>	<b>(26,000)</b>	<b>-</b>	<b>(21,946)</b>	<b>-</b>
Net change in fund balances	4	76,173	-	9,967	5,939	(9,048)	1,733
Fund balances (deficit) - beginning	187	-	-	84	-	52,959	768
Fund balances (deficit) - ending	<u>\$ 191</u>	<u>\$ 76,173</u>	<u>\$ -</u>	<u>\$ 10,051</u>	<u>\$ 5,939</u>	<u>\$ 43,911</u>	<u>\$ 2,501</u>

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Fiscal Year Ended June 30, 2009

Memorial Hall	Micrographics Conversion	IHSS Public Authority	SSD Stuart Foundation	Per Capita Park Grant	Superintendent of Schools	Artois Fire District	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,860	\$ 30,681	<b>Revenues:</b>
-	-	-	-	-	-	-	Taxes
-	-	-	-	-	-	-	- Licenses and permits
-	-	219,007	-	20,000	2,403	-	- Fines, forfeitures and penalties
25,888	55	529	198	401	7,480	2,362	Intergovernmental
-	6,228	-	10,350	-	-	3,761	Use of money and property
-	-	-	-	-	-	39,433	Charges for services
-	-	-	-	-	-	112	Miscellaneous
<u>25,888</u>	<u>6,283</u>	<u>219,536</u>	<u>10,548</u>	<u>20,401</u>	<u>169,743</u>	<u>76,349</u>	Total revenues
							<b>Expenditures:</b>
							Current:
28,143	-	-	-	11,166	-	-	- General government
-	-	-	-	-	-	47,796	Public protection
-	-	219,536	10,548	-	-	-	- Health and sanitation
-	-	-	-	16,147	-	-	- Public assistance
-	-	-	-	-	-	-	- Capital outlay
-	-	-	-	-	-	-	Debt service:
-	-	-	-	-	-	-	- Principal retirement
-	-	-	-	-	-	-	- Interest
<u>28,143</u>	<u>-</u>	<u>219,536</u>	<u>10,548</u>	<u>27,313</u>	<u>-</u>	<u>47,796</u>	Total expenditures
<u>(2,255)</u>	<u>6,283</u>	<u>-</u>	<u>-</u>	<u>(6,912)</u>	<u>169,743</u>	<u>28,553</u>	Excess (deficiency) of revenues over (under) expenditures
							<b>Other financing sources (uses):</b>
-	-	-	-	-	-	-	- Transfers in
(37,014)	(7,000)	-	-	-	(154,292)	-	- Transfers out
<u>(37,014)</u>	<u>(7,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(154,292)</u>	<u>-</u>	Total other financing sources (uses)
(39,269)	(717)	-	-	(6,912)	15,451	28,553	Net change in fund balances
<u>96,463</u>	<u>727</u>	<u>37,639</u>	<u>1,336</u>	<u>3,931</u>	<u>357,369</u>	<u>140,542</u>	Fund balances (deficit) - beginning
<u>\$ 57,194</u>	<u>\$ 10</u>	<u>\$ 37,639</u>	<u>\$ 1,336</u>	<u>\$ (2,981)</u>	<u>\$ 372,820</u>	<u>\$ 169,095</u>	Fund balances (deficit) - ending

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Fiscal Year Ended June 30, 2009

	Hamilton Fire District	Bayliss Fire District	Willows Rural Fire District	Storm Drain Maintenance #1	Storm Drain Maintenance #3
<b>Revenues:</b>					
Taxes	\$ 17,416	\$ 10,762	\$ 56,641	\$ 987	\$ 4,081
Licenses and permits	-	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-	-
Intergovernmental	196,379	865	236,655	13	51
Investment earnings	3,055	1,694	5,733	1,064	1,391
Charges for services	218,416	12,064	34,186	-	-
Other	1,602	3,036	-	-	-
Total revenues	<u>436,868</u>	<u>28,421</u>	<u>333,215</u>	<u>2,064</u>	<u>5,523</u>
<b>Expenditures:</b>					
Current:					
General government	-	-	-	-	-
Public protection	386,618	16,083	178,565	9,115	7,644
Health and sanitation	-	-	-	-	-
Public assistance	-	-	-	-	-
Capital outlay	25,074	-	15,841	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>411,692</u>	<u>16,083</u>	<u>194,406</u>	<u>9,115</u>	<u>7,644</u>
Excess (deficiency) of revenues over (under) expenditures	<u>25,176</u>	<u>12,338</u>	<u>138,809</u>	<u>(7,051)</u>	<u>(2,121)</u>
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other operating sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	25,176	12,338	138,809	(7,051)	(2,121)
Fund balances (deficit) - beginning	<u>141,793</u>	<u>72,939</u>	<u>219,686</u>	<u>49,528</u>	<u>62,865</u>
Fund balances (deficit) - ending	<u>\$ 166,969</u>	<u>\$ 85,277</u>	<u>\$ 358,495</u>	<u>\$ 42,477</u>	<u>\$ 60,744</u>

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Fiscal Year Ended June 30, 2009

North Willows County Service Area	Air Pollution Control District	Olive Fruit Fly Pest District	Total Nonmajor Special Revenue Funds	
\$ 14,189	\$ -	\$ -	\$ 294,617	<b>Revenues:</b>
-	206,848	-	207,648	Taxes
-	75,275	-	81,818	Licenses and permits
181	459,988	-	3,028,746	Fines, forfeitures and penalties
1,368	7,888	1,788	107,272	Intergovernmental
20,274	159,345	63,748	966,426	Investment earnings
-	121	-	6,818	Charges for services
				Other
<u>36,012</u>	<u>909,465</u>	<u>65,536</u>	<u>4,693,345</u>	Total revenues
				<b>Expenditures:</b>
				Current:
-	-	-	51,834	General government
29,053	953,215	68,796	1,706,797	Public protection
-	-	-	481,894	Health and sanitation
-	-	-	230,084	Public assistance
-	-	-	135,174	Capital outlay
				Debt service:
-	-	-	-	Principal retirement
-	-	-	-	Interest
<u>29,053</u>	<u>953,215</u>	<u>68,796</u>	<u>2,605,783</u>	Total expenditures
<u>6,959</u>	<u>(43,750)</u>	<u>(3,260)</u>	<u>2,087,562</u>	Excess (deficiency) of revenues over (under) expenditures
				<b>Other financing sources (uses):</b>
-	-	-	18,098	Transfers in
-	-	-	(1,467,634)	Transfers out
<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,449,536)</u>	Total other operating sources (uses)
6,959	(43,750)	(3,260)	638,026	Net change in fund balances
<u>53,684</u>	<u>442,172</u>	<u>78,783</u>	<u>2,112,441</u>	Fund balances (deficit) - beginning
<u>\$ 60,643</u>	<u>\$ 398,422</u>	<u>\$ 75,523</u>	<u>\$ 2,750,467</u>	Fund balances (deficit) - ending

COUNTY OF GLENN, CALIFORNIA

Advertising Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Intergovernmental	\$ 7,000	\$ 5,000	\$ (2,000)
Miscellaneous	4,500	0	(4,500)
Total Revenues	11,500	5,000	(6,500)
<b>Expenditures:</b>			
<b>Current:</b>			
General government			
Services and supplies	12,500	6,500	6,000
Deficiency of revenues under expenditures	(1,000)	(1,500)	(500)
<b>Other Financing Sources:</b>			
Transfers in	1,000	1,000	-
Net change in fund balance	<u>\$ -</u>	<u>(500)</u>	<u>\$ (500)</u>
Fund balance - beginning		6,140	
Fund balance - ending		<u>\$ 5,640</u>	

COUNTY OF GLENN, CALIFORNIA

Fish and Game Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Fines, forfeitures and penalties	\$ 2,600	\$ 5,240	\$ 2,640
Investment earnings	500	676	176
Total revenues	<u>3,100</u>	<u>5,916</u>	<u>2,816</u>
<b>Expenditures:</b>			
Current:			
Public protection			
Salaries & Wages	2,461	2,449	12
Services and supplies	5,400	405	4,995
Total expenditures	<u>7,861</u>	<u>2,854</u>	<u>5,007</u>
Net change in fund balance	<u>\$ (4,761)</u>	3,062	<u>\$ 7,823</u>
Fund balance - beginning		<u>29,398</u>	
Fund balance - ending		<u>\$ 32,460</u>	

COUNTY OF GLENN, CALIFORNIA

CalWorks Incentive Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Intergovernmental	\$ -	\$ 229,092	\$ 229,092
Investment earnings	-	6,111	6,111
	-	235,203	235,203
Total revenues	-	235,203	235,203
<b>Other Financing Uses:</b>			
Transfers out	-	-	-
	-	-	-
Net change in fund balance	<u>\$ -</u>	235,203	<u>\$ 235,203</u>
Fund balance - beginning		<u>28,536</u>	
Fund balance - ending		<u>\$ 263,739</u>	

COUNTY OF GLENN, CALIFORNIA

Title III Forest Reserve Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Intergovernmental	\$ 20,000	\$ 46,757	\$ 26,757
Investment earnings	1,120	1,710	590
Total revenues	<u>21,120</u>	<u>48,467</u>	<u>27,347</u>
<b>Expenditures:</b>			
General government			
Services and supplies	16,000	1,776	14,224
Capital Outlay	<u>26,000</u>	<u>24,648</u>	<u>1,352</u>
Total expenditures	<u>42,000</u>	<u>26,424</u>	<u>15,576</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(20,880)</u>	22,043	<u>42,923</u>
Net change in fund balance	<u>\$ (20,880)</u>	22,043	<u>\$ 42,923</u>
Fund balance - beginning		<u>66,141</u>	
Fund balance - ending		<u>\$ 88,184</u>	

COUNTY OF GLENN, CALIFORNIA

Building Standards Admin Fees Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Investment earnings	\$ -	\$ 1	\$ 1
Charges for Services	-	31	31
Total revenues	-	32	32
<b>Expenditures:</b>			
General government			
Services and supplies	-	-	-
Capital Outlay	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	32	32
Net change in fund balance	<u>\$ -</u>	32	<u>\$ 32</u>
Fund balance - beginning		-	
Fund balance - ending		<u>\$ 32</u>	

COUNTY OF GLENN, CALIFORNIA

Surface/Groundwater and Weed Grants Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Licenses and permits	\$ -	\$ 800	\$ 800
Intergovernmental	37,500	2,400	(35,100)
Total revenues	<u>37,500</u>	<u>3,200</u>	<u>(34,300)</u>
<b>Expenditures:</b>			
Current:			
Public protection			
Services and supplies	37,500	6,058	31,442
Total expenditures	<u>37,500</u>	<u>6,058</u>	<u>31,442</u>
Excess of revenues over expenditures	-	(2,858)	(2,858)
<b>Other Financing Uses:</b>			
Transfers out	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>(2,858)</u>	<u>\$ (2,858)</u>
Fund balance - beginning		<u>19,466</u>	
Fund balance - ending		<u>\$ 16,608</u>	

COUNTY OF GLENN, CALIFORNIA

Property Characteristics Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Investment earnings	\$ -	\$ 131	\$ 131
Charges for services	8,000	7,823	(177)
Total revenues	8,000	7,954	(46)
<b>Other Financing Uses:</b>			
Transfers out	-	-	-
Net change in fund balance	<u>\$ 8,000</u>	7,954	<u>\$ (46)</u>
Fund balance - beginning		<u>1,393</u>	
Fund balance - ending		<u>\$ 9,347</u>	

COUNTY OF GLENN, CALIFORNIA

Property Administration Grant Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Investment earnings	\$ -	\$ 10	\$ 10
Net change in fund balance	<u>-</u>	10	<u>\$ 10</u>
Fund balance - beginning		<u>460</u>	
Fund balance - ending		<u>\$ 470</u>	

COUNTY OF GLENN, CALIFORNIA

Cal Waste Management Grant Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Intergovernmental	\$ 15,724	\$ 14,181	\$ (1,543)
Investment earnings	214	214	-
Total revenues	15,938	14,395	(1,543)
<b>Expenditures:</b>			
Current:			
Health and sanitation			
Services and supplies	61	61	-
Excess of revenues over expenditures	15,877	14,334	(1,543)
<b>Other Financing Uses:</b>			
Transfers out	(15,752)	(14,181)	1,571
Net change in fund balance	<u>\$ 125</u>	153	<u>\$ 28</u>
Fund balance - beginning		<u>(125)</u>	
Fund balance (deficit) - ending		<u>\$ 28</u>	

COUNTY OF GLENN, CALIFORNIA

Emergency Preparedness Grant Special Revenue Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Intergovernmental	\$ 155,253	\$ 93,476	\$ (61,777)
Investment earnings	-	2,071	2,071
Miscellaneous revenue	43,022	6	(43,016)
Total revenues	<u>198,275</u>	<u>95,553</u>	<u>(102,722)</u>
<b>Expenditures:</b>			
Current:			
Health and sanitation			
Salaries and benefits	120,630	43,038	77,592
Services and supplies	81,493	48,814	32,679
Total expenditures	<u>202,123</u>	<u>91,852</u>	<u>110,271</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,848)</u>	<u>3,701</u>	<u>7,549</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in	46,507	17,098	(29,409)
Transfers out	(42,659)	(20,800)	21,859
Total other financing sources (uses)	<u>3,848</u>	<u>(3,702)</u>	<u>(7,550)</u>
Net change in fund balance	<u>\$ -</u>	<u>(1)</u>	<u>\$ (1)</u>
Fund balance - beginning		<u>37,338</u>	
Fund balance - ending		<u>\$ 37,337</u>	

COUNTY OF GLENN, CALIFORNIA

Mental Health Services Act Special Revenue Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Intergovernmental	\$ 1,404,813	\$ 1,076,712	\$ (328,101)
Investment earnings	-	17,186	17,186
	<u>1,404,813</u>	<u>1,093,898</u>	<u>(310,915)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers out	<u>(1,404,813)</u>	<u>(938,537)</u>	<u>466,276</u>
	<u>\$ -</u>	<u>155,361</u>	<u>\$ 155,361</u>
Fund balance - beginning		<u>109,049</u>	
Fund balance - ending		<u>\$ 264,410</u>	

COUNTY OF GLENN, CALIFORNIA

**Prop 36 Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 325,517	\$ 264,667	\$ (60,850)
Investment earnings	-	3,505	3,505
Charges for services	33,043	2,999	(30,044)
Miscellaneous	-	98	98
	<hr/>	<hr/>	<hr/>
Total revenues	358,560	271,269	(87,291)
	<hr/>	<hr/>	<hr/>
<b>Expenditures:</b>			
Current:			
Health and sanitation			
Salaries and benefits	66,912	10,284	56,628
Services and supplies	76,548	55,866	20,682
	<hr/>	<hr/>	<hr/>
Total health and sanitation	143,460	66,150	77,310
	<hr/>	<hr/>	<hr/>
Excess of revenues over expenditures	215,100	205,119	(9,981)
	<hr/>	<hr/>	<hr/>
<b>Other Financing Sources (Uses):</b>			
Transfers in	3,205	-	(3,205)
Transfers out	(219,495)	(206,309)	13,186
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(216,290)	(206,309)	9,981
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u>\$ (1,190)</u>	(1,190)	<u>\$ -</u>
Fund balance - beginning		<hr/>	
		1,190	
Fund balance - ending		<u>\$ -</u>	

COUNTY OF GLENN, CALIFORNIA

Hospital Preparedness Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Intergovernmental	\$ 320,901	\$ 158,557	\$ (162,344)
Investment earnings	-	555	555
<b>Total revenues</b>	<u>320,901</u>	<u>159,112</u>	<u>(161,789)</u>
<b>Expenditures:</b>			
Current:			
Health and sanitation			
Salaries and benefits	-	-	-
Services and supplies	267,957	131,267	136,690
<b>Total health and sanitation</b>	<u>267,957</u>	<u>131,267</u>	<u>136,690</u>
Excess of revenues over expenditures	52,944	27,845	(25,099)
<b>Other Financing Sources (Uses):</b>			
Transfers in	-	-	-
Transfers out	(52,944)	(27,845)	25,099
<b>Total other financing sources (uses)</b>	<u>(52,944)</u>	<u>(27,845)</u>	<u>25,099</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance - beginning		-	
Fund balance - ending		<u>\$ -</u>	

COUNTY OF GLENN, CALIFORNIA

Superior Reg Workforce Education Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Intergovernmental	\$ 600,000	\$ -	\$ (600,000)
Investment earnings	-	9,783	9,783
Charges for services	-	-	-
Miscellaneous	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	600,000	9,783	(590,217)
	<hr/>	<hr/>	<hr/>
<b>Expenditures:</b>			
Current:			
Health and sanitation			
Services and supplies	600,000	-	600,000
	<hr/>	<hr/>	<hr/>
Total health and sanitation	600,000	-	600,000
	<hr/>	<hr/>	<hr/>
Excess of revenues over expenditures	-	9,783	9,783
	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ -	9,783	\$ 9,783
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Fund balance - beginning		-	
		<hr/>	
Fund balance - ending		\$ 9,783	
		<hr/> <hr/>	

COUNTY OF GLENN, CALIFORNIA

Health WIC Advance Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Investment earnings	\$ -	\$ 4	\$ 4
Miscellaneous	1,143	1,143	-
Total revenues	<u>1,143</u>	<u>1,147</u>	<u>4</u>
<b>Expenditures:</b>			
Current:			
Health and sanitation			
Services and supplies	<u>1,143</u>	<u>1,143</u>	<u>-</u>
Total health and sanitation	<u>1,143</u>	<u>1,143</u>	<u>-</u>
Excess of revenues over expenditures	<u>-</u>	<u>4</u>	<u>4</u>
Net change in fund balance	<u>\$ -</u>	<u>4</u>	<u>\$ 4</u>
Fund balance - beginning		<u>187</u>	
Fund balance - ending		<u>\$ 191</u>	

COUNTY OF GLENN, CALIFORNIA

Mosquito Abatement Assessment Area Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Intergovernmental	\$ -	\$ -	\$ -
Investment earnings	-	1,425	1,425
Charges for services	341,962	307,841	(34,121)
Miscellaneous	-	700	700
	<u>341,962</u>	<u>309,966</u>	<u>(31,996)</u>
<b>Total revenues</b>			
<b>Expenditures:</b>			
Current:			
Salaries and benefits	-	-	-
Services and supplies	328,252	204,401	123,851
	<u>328,252</u>	<u>204,401</u>	<u>123,851</u>
<b>Total health and sanitation</b>			
Capital outlay	-	15,682	(15,682)
	<u>328,252</u>	<u>220,083</u>	<u>108,169</u>
<b>Total expenditures</b>			
Excess of revenues over expenditures	13,710	89,883	76,173
<b>Other Financing Sources (Uses):</b>			
Transfers in	-	-	-
Transfers out	(13,710)	(13,710)	-
	<u>(13,710)</u>	<u>(13,710)</u>	<u>-</u>
<b>Total other financing sources (uses)</b>			
Net change in fund balance	<u>\$ -</u>	76,173	<u>\$ 76,173</u>
Fund balance - beginning		<u>-</u>	
Fund balance - ending		<u>\$ 76,173</u>	

COUNTY OF GLENN, CALIFORNIA

Emergency Mosquito West Nile Grants Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Intergovernmental	-	-	-
Investment earnings	-	-	-
Total revenues	-	-	-
<b>Expenditures:</b>			
<b>Current:</b>			
Health and sanitation			
Services and supplies	-	-	-
Capital outlay	-	-	-
Total expenditures	-	-	-
Excess of revenues over expenditures	-	-	-
Net change in fund balance	\$ -	-	\$ -
Fund balance - beginning		-	
Fund balance - ending		\$ -	

COUNTY OF GLENN, CALIFORNIA

Recorders Modernization Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Investment earnings	\$ -	\$ 252	\$ 252
Charges for services	<u>56,000</u>	<u>35,715</u>	<u>(20,285)</u>
Total revenues	56,000	35,967	(20,033)
<b>Other Financing Uses:</b>			
Transfers out	<u>(26,000)</u>	<u>(26,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ 30,000</u>	9,967	<u>\$ (20,033)</u>
Fund balance - beginning		<u>84</u>	
Fund balance - ending		<u>\$ 10,051</u>	

COUNTY OF GLENN, CALIFORNIA

Social Security Redaction Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Investment earnings	\$ -	\$ 70	\$ 70
Charges for services	-	5,869	5,869
	-	5,939	5,939
<b>Other Financing Uses:</b>			
Transfers out	-	-	-
	-	5,939	5,939
Net change in fund balance	<u>\$ -</u>	<u>5,939</u>	<u>\$ 5,939</u>
Fund balance - beginning		-	
Fund balance - ending		<u>\$ 5,939</u>	

COUNTY OF GLENN, CALIFORNIA

Cal Boat Launching Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Fines, forfeitures and penalties	\$ 1,000	\$ 1,303	\$ 303
Investment earnings	1,000	1,236	236
Charges for services	589,000	39,410	(549,590)
Total revenues	591,000	41,949	(549,051)
<b>Expenditures:</b>			
Current:			
General government			
Services and supplies	45,454	4,249	41,205
Capital outlay	540,400	24,802	515,598
Total expenditures	585,854	29,051	556,803
Excess of revenues over expenditures	5,146	12,898	7,752
<b>Other Financing Sources (Uses):</b>			
Transfers in	-	-	-
Transfers out	(21,946)	(21,946)	-
Net change in fund balance	\$ (16,800)	(9,048)	\$ 7,752
Fund balance - beginning		52,959	
Fund balance - ending		\$ 43,911	

**COUNTY OF GLENN, CALIFORNIA**

**Vital & Health Statistics Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Investment earnings	\$ -	\$ 39	\$ 39
Charges for services	<u>2,800</u>	<u>2,694</u>	<u>(106)</u>
Total revenues	2,800	2,733	(67)
<b>Expenditures:</b>			
<b>Current:</b>			
Public Protection			
Services and supplies	<u>1,000</u>	<u>1,000</u>	<u>-</u>
<b>Other Financing Uses:</b>			
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 1,800</u>	1,733	<u>\$ (67)</u>
Fund balance - beginning		<u>768</u>	
Fund balance - ending		<u>\$ 2,501</u>	

COUNTY OF GLENN, CALIFORNIA

Memorial Hall Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Rents and investment earnings	\$ -	\$ 25,888	\$ 25,888
Miscellaneous revenues	-	-	-
Total Revenues	-	25,888	25,888
<b>Expenditures:</b>			
Current:			
General government			
Services and supplies	52,986	28,143	24,843
Excess of revenues over expenditures	(52,986)	(2,255)	1,045
<b>Other Financing Uses:</b>			
Transfers out	(37,014)	(37,014)	-
Net change in fund balance	\$ (90,000)	(39,269)	\$ 1,045
Fund balance - beginning		96,463	
Fund balance - ending		\$ 57,194	

COUNTY OF GLENN, CALIFORNIA

Micrographics Conversion Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Investment earnings	\$ -	\$ 55	\$ 55
Charges for services	8,000	6,228	(1,772)
Total revenues	8,000	6,283	(1,717)
<b>Other Financing Uses:</b>			
Transfers out	(8,000)	(7,000)	1,000
Net change in fund balance	<u>\$ -</u>	(717)	<u>\$ (717)</u>
Fund balance - beginning		<u>727</u>	
Fund balance - ending		<u>\$ 10</u>	

COUNTY OF GLENN, CALIFORNIA

IHSS Public Authority Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Intergovernmental	\$ 318,391	\$ 219,007	\$ (99,384)
Investment earnings	-	529	529
	<hr/>	<hr/>	<hr/>
Total revenues	318,391	219,536	(98,855)
 <b>Expenditures:</b>			
Current:			
Public assistance			
Services and supplies	318,391	219,536	98,855
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
 Fund balance - beginning		<hr/>	
		37,639	
Fund balance - ending		<u>\$ 37,639</u>	

COUNTY OF GLENN, CALIFORNIA

SSD Stuart Foundation Grant Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Investment earnings	\$ -	\$ 198	\$ 198
Charges for Services	25,000	10,350	(14,650)
Miscellaneous revenues	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	25,000	10,548	(14,452)
<b>Expenditures:</b>			
Current:			
Public Assistance	26,336	10,548	15,788
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u>\$ (1,336)</u>	-	<u>\$ 1,336</u>
Fund balance - beginning		<hr/> 1,336	
Fund balance - ending		<u>\$ 1,336</u>	

COUNTY OF GLENN, CALIFORNIA

Per Capita Park Grant Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Intergovernmental	\$ 739,850	\$ 20,000	\$ (719,850)
Investment earnings	300	401	101
Total revenues	<u>740,150</u>	<u>20,401</u>	<u>(719,749)</u>
<b>Expenditures:</b>			
Current:			
General government			
Services and supplies	728,907	11,166	717,741
Capital outlay	<u>-</u>	<u>16,147</u>	<u>(16,147)</u>
Total expenditures	<u>728,907</u>	<u>27,313</u>	<u>701,594</u>
Excess of revenues over expenditures	11,243	(6,912)	(18,155)
<b>Other Financing Uses:</b>			
Transfers out	<u>(8,743)</u>	<u>-</u>	<u>8,743</u>
Net change in fund balance	<u>\$ 2,500</u>	(6,912)	<u>\$ (9,412)</u>
Fund balance - beginning		<u>3,931</u>	
Fund balance - ending		<u>\$ (2,981)</u>	

COUNTY OF GLENN, CALIFORNIA

Superintendent of Schools Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Taxes	\$ 138,200	\$ 159,860	\$ 21,660
Intergovernmental	2,000	2,403	403
Investment earnings	<u>5,000</u>	<u>7,480</u>	<u>2,480</u>
Total revenues	145,200	169,743	24,543
<b>Other Financing Uses:</b>			
Transfers out	<u>(154,355)</u>	<u>(154,292)</u>	<u>63</u>
Net change in fund balance	<u>\$ (9,155)</u>	15,451	<u>\$ 24,606</u>
Fund balance - beginning		<u>357,369</u>	
Fund balance - ending		<u>\$ 372,820</u>	

**COUNTY OF GLENN, CALIFORNIA**

**Artois Fire Protection District Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Taxes	\$ 27,400	\$ 30,681	\$ 3,281
Intergovernmental	2,400	2,362	(38)
Investment earnings	7,000	3,761	(3,239)
Charges for services	39,550	39,433	(117)
Miscellaneous	-	112	112
	<u>76,350</u>	<u>76,349</u>	<u>(1)</u>
<b>Total revenues</b>			
<b>Expenditures:</b>			
Current:			
Public protection:			
Salaries and benefits	14,000	10,903	3,097
Services and supplies	62,349	36,893	25,456
	<u>76,349</u>	<u>47,796</u>	<u>28,553</u>
<b>Total expenditures</b>			
 Net change in fund balance	 <u>\$ 1</u>	 28,553	 <u>\$ 28,552</u>
 Fund balance - beginning		 <u>140,542</u>	
 Fund balance - ending		 <u>\$ 169,095</u>	

COUNTY OF GLENN, CALIFORNIA

Hamilton Fire Protection District Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Taxes	\$ 16,330	\$ 17,416	\$ 1,086
Intergovernmental	192,450	196,379	3,929
Investment earnings	10,300	3,055	(7,245)
Charges for services	214,000	218,416	4,416
Miscellaneous	-	1,602	1,602
	<u>433,080</u>	<u>436,868</u>	<u>3,788</u>
Total revenues			
<b>Expenditures:</b>			
Current:			
Public protection:			
Salaries abd benefits	229,400	224,597	4,803
Services and supplies	203,583	162,021	41,562
Capital outlay	30,000	25,074	4,926
	<u>462,983</u>	<u>411,692</u>	<u>51,291</u>
Total public protection			
	<u>\$ (29,903)</u>	25,176	<u>\$ 55,079</u>
Net change in fund balance			
Fund balance - beginning		<u>141,793</u>	
Fund balance - ending		<u>\$ 166,969</u>	

COUNTY OF GLENN, CALIFORNIA

Bayliss Fire Protection District Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Taxes	\$ 9,375	\$ 10,762	\$ 1,387
Intergovernmental	900	865	(35)
Investment earnings	3,150	1,694	(1,456)
Charges for services	12,150	12,064	(86)
Miscellaneous	-	3,036	3,036
	<u>25,575</u>	<u>28,421</u>	<u>2,846</u>
Total revenues			
<b>Expenditures:</b>			
Current:			
Public protection:			
Salaries and benefits	3,164	3,163	1
Services and supplies	20,264	12,920	7,344
	<u>23,428</u>	<u>16,083</u>	<u>7,345</u>
Total public protection			
Capital outlay	-	-	-
	<u>23,428</u>	<u>16,083</u>	<u>7,345</u>
Total expenditures			
Net change in fund balance	<u>\$ 2,147</u>	12,338	<u>\$ 10,191</u>
Fund balance - beginning		<u>72,939</u>	
Fund balance - ending		<u>\$ 85,277</u>	

COUNTY OF GLENN, CALIFORNIA

Willows Fire Protection District Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Taxes	\$ 54,150	\$ 56,641	\$ 2,491
Intergovernmental	106,025	236,655	130,630
Investment earnings	7,600	5,733	(1,867)
Charges for services	34,000	34,186	186
	<u>201,775</u>	<u>333,215</u>	<u>131,440</u>
Total revenues			
<b>Expenditures:</b>			
Current:			
Public protection:			
Salaries and benefits	102,000	101,762	238
Services and supplies	83,810	76,803	7,007
Capital outlay	18,700	15,841	2,859
	<u>204,510</u>	<u>194,406</u>	<u>10,104</u>
Total expenditures			
Net change in fund balance	<u>\$ (2,735)</u>	138,809	<u>\$ 141,544</u>
Fund balance - beginning		<u>219,686</u>	
Fund balance - ending		<u>\$ 358,495</u>	

COUNTY OF GLENN, CALIFORNIA

Storm Drain Maintenance #1 Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Taxes	\$ 970	\$ 987	\$ 17
Intergovernmental	15	13	(2)
Investment earnings	<u>2,500</u>	<u>1,064</u>	<u>(1,436)</u>
Total revenues	3,485	2,064	(1,421)
<b>Expenditures:</b>			
Public protection:			
Services and supplies	<u>22,598</u>	<u>9,115</u>	<u>13,483</u>
Net change in fund balance	<u>\$ (19,113)</u>	<u>(7,051)</u>	<u>\$ 12,062</u>
Fund balance - beginning		<u>49,528</u>	
Fund balance - ending		<u>\$ 42,477</u>	

COUNTY OF GLENN, CALIFORNIA

Storm Drain Maintenance #3 Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Taxes	\$ 3,700	\$ 4,081	\$ 381
Intergovernmental	50	51	1
Investment earnings	3,000	1,391	(1,609)
Miscellaneous	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	6,750	5,523	(1,227)
<b>Expenditures:</b>			
Current:			
Public protection:			
Services and supplies	12,085	7,644	4,441
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u>\$ (5,335)</u>	(2,121)	<u>\$ 3,214</u>
Fund balance - beginning		<hr/>	
		62,865	
Fund balance - ending		<hr/>	
		\$ 60,744	

COUNTY OF GLENN, CALIFORNIA

North Willows County Service Area Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Taxes	\$ 13,300	\$ 14,189	\$ 889
Intergovernmental	200	181	(19)
Investment earnings	2,000	1,368	(632)
Charges for services	19,600	20,274	674
Miscellaneous	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	35,100	36,012	912
<b>Expenditures:</b>			
Current:			
Public protection:			
Services and supplies	54,743	29,053	25,690
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u>\$ (19,643)</u>	6,959	<u>\$ 26,602</u>
Fund balance - beginning		<hr/> 53,684	
Fund balance - ending		<u>\$ 60,643</u>	

COUNTY OF GLENN, CALIFORNIA

Air Pollution Control District Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Licenses and permits	\$ 198,150	\$ 206,848	\$ 8,698
Fines, forfeitures and penalties	14,000	75,275	61,275
Intergovernmental	481,387	459,988	(21,399)
Investment earnings	11,000	7,888	(3,112)
Charges for services	159,100	159,345	245
Miscellaneous	38	121	83
	<u>863,675</u>	<u>909,465</u>	<u>45,790</u>
<b>Expenditures:</b>			
Current:			
Public protection:			
Salaries and benefits	523,089	522,913	176
Services and supplies	504,551	430,302	74,249
	<u>1,027,640</u>	<u>953,215</u>	<u>74,425</u>
Total expenditures			
	<u>1,027,640</u>	<u>953,215</u>	<u>74,425</u>
Net change in fund balance	<u>\$ (163,965)</u>	<u>(43,750)</u>	<u>\$ 120,215</u>
Fund balance - beginning		<u>442,172</u>	
Fund balance - ending		<u>\$ 398,422</u>	

COUNTY OF GLENN, CALIFORNIA

Olive Fruit Fly District Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>			
Investment earnings	\$ 4,900	\$ 1,788	\$ (3,112)
Charges for services	61,600	63,748	2,148
Miscellaneous	10,000	-	(10,000)
	<u>76,500</u>	<u>65,536</u>	<u>(10,964)</u>
Total revenues			
<b>Expenditures:</b>			
Current:			
Salaries and benefits	12,365	8,737	3,628
Services and supplies	86,811	60,059	26,752
Capital Outlay	-	-	-
	<u>99,176</u>	<u>68,796</u>	<u>30,380</u>
Total expenditures			
Net change in fund balance	<u>\$ (22,676)</u>	(3,260)	<u>\$ 19,416</u>
Fund balance - beginning		<u>78,783</u>	
Fund balance - ending		<u>\$ 75,523</u>	

## **NONMAJOR CAPITAL PROJECTS FUNDS**

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

Building -This fund is used to account for revenues and expenditures related to building and maintenance projects within the County.

**COUNTY OF GLENN, CALIFORNIA**

**Combining Balance Sheet  
Nonmajor Capital Project Funds  
June 30, 2009**

	<u>Accumulated Capital Outlay</u>	<u>Building</u>	<u>Total Nonmajor Capital Projects Funds</u>
<b>Assets</b>			
Cash and investments	\$ 51,202	\$ 597,190	\$ 648,392
Cash with fiscal agent	-	-	-
Interest Receivable	132		132
Due from other funds	-	14	14
	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 51,334</u>	<u>\$ 597,204</u>	<u>\$ 648,538</u>
 <b>Liabilities and Fund Balances</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ 4,693	\$ 4,693
Due to other funds	-	4,273	4,273
	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	-	8,980	8,980
 <b>Fund balances:</b>			
Unreserved/undesignated	<u>51,334</u>	<u>588,224</u>	<u>639,558</u>
 Total liabilities and fund balances	<u>\$ 51,334</u>	<u>\$ 597,204</u>	<u>\$ 648,538</u>

**COUNTY OF GLENN, CALIFORNIA**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Fiscal Year Ended June 30, 2009**

	<u>Accumulated Capital Outlay</u>	<u>Building</u>	<u>Total Nonmajor Capital Projects Funds</u>
<b>Revenues:</b>			
Intergovernmental	\$ -	\$ -	\$ -
Investment earnings	1,120	-	1,120
Miscellaneous	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	1,120	-	1,120
	<hr/>	<hr/>	<hr/>
<b>Expenditures:</b>			
Current:			
General government	-	-	-
Capital outlay	-	188,322	188,322
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	1,120	(188,322)	(187,202)
	<hr/>	<hr/>	<hr/>
<b>Other financing sources (uses):</b>			
Transfers in	-	-	-
Transfers out	-	-	-
Debt issuance	-	-	-
	<hr/>	<hr/>	<hr/>
Total other operating sources (uses)	-	-	-
	<hr/>	<hr/>	<hr/>
Net change in fund balances	1,120	(188,322)	(187,202)
	<hr/>	<hr/>	<hr/>
Fund balances - beginning	50,214	776,546	826,760
	<hr/>	<hr/>	<hr/>
Fund balances - ending	<u>\$ 51,334</u>	<u>\$ 588,224</u>	<u>\$ 639,558</u>

## INTERNAL SERVICE FUNDS

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

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

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

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

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

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

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

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

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Net Assets  
Internal Service Funds  
June 30, 2009

	Service Center	Public Works	Human Resources	Health Services	Central Services
<b>Assets</b>					
Current assets:					
Cash and investments	\$ 1,171,241	\$ 125,734	\$ 29,060	\$ 102,448	\$ (412)
Accounts receivable	35,926	-	122,396	-	-
Interest receivable	3,248	206	-	-	-
Due from other funds	114,662	41,673	50,401	411,575	1,466
Due from other governments	6,570	123,697	-	509	-
Prepaid items	-	-	1,198	-	-
Inventory	24,344	-	-	-	-
Total current assets	<u>1,355,991</u>	<u>291,310</u>	<u>203,055</u>	<u>514,532</u>	<u>1,054</u>
Noncurrent assets:					
Capital assets:					
Structure and improvements	206,639	185,030	-	-	-
Machinery and equipment	3,471,442	73,492	-	8,679	-
Less accumulated depreciation	(2,672,306)	(101,487)	-	(1,736)	-
Total noncurrent assets	<u>1,005,775</u>	<u>157,035</u>	<u>-</u>	<u>6,943</u>	<u>-</u>
Total assets	<u>2,361,766</u>	<u>448,345</u>	<u>203,055</u>	<u>521,475</u>	<u>1,054</u>
<b>Liabilities</b>					
Current liabilities:					
Accounts payable	104,508	12,109	22,470	2,542	717
Accrued salaries and benefits	26,714	34,066	155,617	43,110	-
Accrued interest payable	-	-	-	-	-
Due to other funds	7,381	58,834	2,925	459,551	-
Due to other governments	7,406	6,955	-	-	-
Unearned revenue	-	-	6,709	-	-
Loans payable - current	-	11,299	-	-	-
Capital lease obligations - current	9,931	-	-	-	-
Compensated absences - current	3,702	2,857	8,900	983	-
Total current liabilities	<u>159,642</u>	<u>126,120</u>	<u>196,621</u>	<u>506,186</u>	<u>717</u>
Noncurrent liabilities:					
Loans payable	-	30,366	-	-	-
Capital lease obligations	32,492	-	-	-	-
Compensated absences	25,974	50,066	121,694	54,664	-
Total noncurrent liabilities	<u>58,466</u>	<u>80,432</u>	<u>121,694</u>	<u>54,664</u>	<u>-</u>
Total liabilities	<u>218,108</u>	<u>206,552</u>	<u>318,315</u>	<u>560,850</u>	<u>717</u>
<b>Net Assets (Deficit)</b>					
Invested in capital assets, net of related debt	963,352	157,035	-	6,943	-
Unrestricted	1,180,306	84,758	(115,260)	(46,318)	337
Total net assets (deficit)	<u>\$ 2,143,658</u>	<u>\$ 241,793</u>	<u>\$ (115,260)</u>	<u>\$ (39,375)</u>	<u>\$ 337</u>

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Net Assets  
Internal Service Funds  
June 30, 2009

Vegetation and Environmental Management	Underground Storage Tanks	Tri-County Bee	Total Internal Service Funds	
\$ 56,640	\$ 129,608	\$ 1,811	\$ 1,616,130	<b>Assets</b>
-	-	-	158,322	Current assets:
144	353	13	3,964	Cash and investments
4,270	-	-	624,047	Accounts receivable
72	-	-	130,848	Interest receivable
-	-	-	1,198	Due from other funds
16,901	-	-	41,245	Due from other governments
				Prepaid items
				Inventory
<u>78,027</u>	<u>129,961</u>	<u>1,824</u>	<u>2,575,754</u>	Total current assets
				Noncurrent assets:
-	-	-	391,669	Capital assets:
85,364	-	-	3,638,977	Structure and improvements
(71,895)	-	-	(2,847,424)	Machinery and equipment
				Less accumulated depreciation
<u>13,469</u>	<u>-</u>	<u>-</u>	<u>1,183,222</u>	Total noncurrent assets
<u>91,496</u>	<u>129,961</u>	<u>1,824</u>	<u>3,758,976</u>	Total assets
				<b>Liabilities</b>
4,053	855	19	147,273	Current liabilities:
-	-	-	259,507	Accounts payable
-	29,000	-	-	Accrued salaries and benefits
-	-	-	557,691	Accrued interest payable
-	-	-	14,361	Due to other funds
-	-	-	6,709	Due to other governments
-	-	-	11,299	Unearned revenue
-	-	-	9,931	Loans payable - current
-	-	-	16,442	Capital lease obligations - current
				Compensated absences
<u>4,053</u>	<u>29,855</u>	<u>19</u>	<u>1,023,213</u>	Total current liabilities
-	-	-	30,366	Noncurrent liabilities:
-	-	-	32,492	Loans payable
-	-	-	252,398	Capital lease obligations
				Compensated absences
<u>-</u>	<u>-</u>	<u>-</u>	<u>315,256</u>	Total noncurrent liabilities
<u>4,053</u>	<u>29,855</u>	<u>19</u>	<u>1,338,469</u>	Total liabilities
				<b>Net Assets (Deficit)</b>
13,469	-	-	1,140,799	Invested in capital assets, net of related debt
73,974	100,106	1,805	1,279,708	Unrestricted
<u>\$ 87,443</u>	<u>\$ 100,106</u>	<u>\$ 1,805</u>	<u>\$ 2,420,507</u>	Total net assets (deficit)

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2009

	Service Center	Public Works	Human Resources	Health Services	Central Services
<b>Operating revenues:</b>					
Charges and fees	\$ 1,173,068	\$ 1,141,063	\$ 3,825,270	\$ 1,026,313	\$ 91,974
Miscellaneous	7,355	153	422	-	-
Total operating revenues	<u>1,180,423</u>	<u>1,141,216</u>	<u>3,825,692</u>	<u>1,026,313</u>	<u>91,974</u>
<b>Operating expenses:</b>					
Salaries and benefits	548,937	771,115	2,760,259	1,015,811	-
Services and supplies	260,911	387,636	1,058,382	-	91,691
Depreciation	285,438	8,324	-	1,736	-
Miscellaneous	-	-	-	-	-
Total operating expenses	<u>1,095,286</u>	<u>1,167,075</u>	<u>3,818,641</u>	<u>1,017,547</u>	<u>91,691</u>
Operating income (loss)	<u>85,137</u>	<u>(25,859)</u>	<u>7,051</u>	<u>8,766</u>	<u>283</u>
<b>Nonoperating revenues (expenses):</b>					
Investment earnings	25,369	1,187	-	-	-
Interest expense	(2,681)	(2,066)	-	-	-
Intergovernmental	-	-	-	-	-
Gain on sale of capital assets	60,603	-	-	-	-
Total nonoperating revenues (expenses)	<u>83,291</u>	<u>(879)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net assets	168,428	(26,738)	7,051	8,766	283
Net assets (deficit) - beginning	<u>1,975,230</u>	<u>268,531</u>	<u>(122,311)</u>	<u>(48,141)</u>	<u>54</u>
Net assets (deficit) - ending	<u>\$ 2,143,658</u>	<u>\$ 241,793</u>	<u>\$ (115,260)</u>	<u>\$ (39,375)</u>	<u>\$ 337</u>

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2009

Vegetation and Environmental Management	Underground Storage Tanks	Tri-County Bee	Total Internal Service Funds	
\$ 124,462	\$ 85,874	\$ 6,165	\$ 7,474,189	<b>Operating revenues:</b>
-	1,369	2	9,301	Charges and fees
124,462	87,243	6,167	7,483,490	Miscellaneous
				Total operating revenues
				<b>Operating expenses:</b>
-	-	-	5,096,122	Salaries and benefits
105,939	171,018	6,248	2,081,825	Services and supplies
6,611	-	-	302,109	Depreciation
-	-	-	-	Miscellaneous
112,550	171,018	6,248	7,480,056	Total operating expenses
11,912	(83,775)	(81)	3,434	Operating income (loss)
				<b>Nonoperating revenues (expenses):</b>
798	3,315	72	30,741	Investment earnings
-	-	-	(4,747)	Interest expense
-	114,273	-	114,273	Intergovernmental
-	-	-	60,603	Gain on sale of capital assets
798	117,588	72	200,870	Total nonoperating revenues (expenses)
12,710	33,813	(9)	204,304	Change in net assets
74,733	66,293	1,814	2,216,203	Net assets (deficit) - beginning
\$ 87,443	\$ 100,106	\$ 1,805	\$ 2,420,507	Net assets (deficit) - ending

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Cash Flows  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2009

	Service Center	Public Works	Human Resources	Health Services	Central Services
Cash flows from operating activities:					
Receipts from customers and users	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts from interfund services provided	1,169,468	1,255,299	3,806,088	758,115	90,572
Payments to suppliers	(102,891)	(108,733)	(893,463)	224,379	(91,822)
Payments to employees	(543,220)	(809,658)	(2,728,998)	(1,016,164)	-
Payments for interfund services used	(43,383)	(229,386)	(221,951)	-	-
Net cash provided by (used for) operating activities	479,974	107,522	(38,324)	(33,670)	(1,250)
Cash flows from noncapital financing activities:					
Subsidy from government funds	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities	-	-	-	-	-
Cash flows from capital and related financing activities:					
Proceeds from loan	27,257	-	-	-	-
Debt principal paid	(9,487)	(10,841)	-	-	-
Interest paid	(2,681)	(2,611)	-	-	-
Proceeds from sale of assets	60,603	-	-	-	-
Acquisition of capital assets	(358,317)	(11,196)	-	(8,679)	-
Net cash provided by (used for) capital and related financing activities	(282,625)	(24,648)	-	(8,679)	-
Cash flows from investing activities:					
Interest received	23,597	1,177	-	-	-
Net cash provided by investing activities	23,597	1,177	-	-	-
Net increase (decrease) in cash and cash equivalents	220,946	84,051	(38,324)	(42,349)	(1,250)
Cash and cash equivalents, beginning	950,295	41,683	67,384	144,797	838
Cash and cash equivalents, ending	\$ 1,171,241	\$ 125,734	\$ 29,060	\$ 102,448	\$ (412)
Reconciliation of operating income (loss) to net provided by (used for) operating activities:					
Operating income (loss)	\$ 85,137	\$ (25,859)	\$ 7,051	\$ 8,766	\$ 283
Adjustment to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	285,438	8,324	-	1,736	-
Changes in assets and liabilities:					
Accounts receivable	(8,136)	-	(14,136)	-	-
Due from other funds	(3,450)	110,386	(11,583)	(267,689)	(1,402)
Due from other governments	631	3,697	-	(509)	-
Prepaid items	-	-	(604)	-	-
Inventory	12,820	-	-	-	-
Accounts payable	87,630	6,726	(54,780)	1,338	(131)
Accrued salaries and benefits	2,286	(17,450)	38,310	1,470	-
Due to other funds	6,781	44,732	(1,648)	223,041	-
Due to other governments	7,406	(1,941)	-	-	-
Unearned revenue	-	-	6,115	-	-
Compensated absences	3,431	(21,093)	(7,049)	(1,823)	-
Total adjustments	394,837	133,381	(45,375)	(42,436)	(1,533)
Net cash provided by (used for) operating activities	\$ 479,974	\$ 107,522	\$ (38,324)	\$ (33,670)	\$ (1,250)

COUNTY OF GLENN, CALIFORNIA

Combining Statement of Cash Flows  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2009

Vegetation and Environmental Management	Underground Storage Tanks	Tri-County Bee	Total Internal Service Funds	
\$ -	\$ 87,243	\$ 6,167	\$ 93,410	Cash flows from operating activities:
130,183	-	-	7,209,725	Receipts from customers and users
(76,297)	(156,880)	(202)	(1,205,909)	Receipts from interfund services provided
-	-	-	(5,098,040)	Payments to suppliers
(17,470)	(852)	(6,042)	(519,084)	Payments to employees
				Payments for interfund services used
36,416	(70,489)	(77)	480,102	Net cash provided by (used for) operating activities
-	114,273	-	114,273	Cash flows from noncapital financing activities:
				Subsidy from federal/state grant
-	114,273	-	114,273	Net cash provided by (used for) noncapital financing activities
				Cash flows from capital and related financing activities:
-	-	-	27,257	Proceeds from loan
-	-	-	(20,328)	Debt principal paid
-	-	-	(5,292)	Interest paid
-	-	-	60,603	Proceeds from sale of assets
-	-	-	(378,192)	Acquisition of capital assets
-	-	-	(315,952)	Net cash provided by (used for) capital and related financing activities
794	3,371	75	29,014	Cash flows from investing activities:
794	3,371	75	29,014	Interest received
				Net cash provided by investing activities
37,210	47,155	(2)	307,437	Net increase (decrease) in cash and cash equivalents
19,430	82,453	1,813	1,308,693	Cash and cash equivalents, beginning
\$ 56,640	\$ 129,608	\$ 1,811	\$ 1,616,130	Cash and cash equivalents, ending
				Reconciliation of operating income (loss) to net provided by (used for) operating activities:
\$ 11,912	\$ (83,775)	\$ (81)	\$ 3,434	Operating income (loss)
6,611	-	-	302,109	Adjustment to reconcile operating income (loss) to net cash provided by (used for) operating activities:
10,063	-	-	(12,209)	Depreciation
(4,270)	-	-	(178,008)	Changes in assets and liabilities:
(72)	-	-	3,747	Accounts receivable
-	-	-	(604)	Due from other funds
9,825	-	-	22,645	Due from other governments
4,053	503	4	45,343	Prepaid items
-	-	-	24,616	Inventory
(1,706)	12,794	-	283,994	Accounts payable
-	(11)	-	5,454	Accrued salaries and benefits
-	-	-	6,115	Due to other funds
-	-	-	(26,534)	Due to other governments
24,504	13,286	4	476,668	Unearned revenue
				Compensated absences
				Total adjustments
\$ 36,416	\$ (70,489)	\$ (77)	\$ 480,102	Net cash provided by (used for) operating activities

## **AGENCY FUNDS**

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

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

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

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

COUNTY OF GLENN, CALIFORNIA

Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Fiscal Year Ended June 30, 2009

	Beginning July 1, 2008	Additions	Deletions	Ending June 30, 2009
<b>Taxes</b>				
Assets:				
Cash and investments	\$ 353,554	\$ 38,377,053	\$ 37,854,865	\$ 875,742
Interest receivable	8,077	9,275	8,076	9,276
Taxes receivable	2,669,558	35,898,880	36,320,179	2,248,259
Total assets	<u>\$ 3,031,189</u>	<u>\$ 74,285,208</u>	<u>\$ 74,183,120</u>	<u>\$ 3,133,277</u>
Liabilities:				
Agency obligations	\$ 3,031,189	\$ 74,285,208	\$ 74,183,120	\$ 3,133,277
Total liabilities	<u>\$ 3,031,189</u>	<u>\$ 74,285,208</u>	<u>\$ 74,183,120</u>	<u>\$ 3,133,277</u>

	Beginning July 1, 2008	Additions	Deletions	Ending June 30, 2009
<b>Courts</b>				
Assets:				
Cash and investments	\$ 869,258	\$ 3,706,284	\$ 3,542,173	\$ 1,033,369
Accounts receivable	130,467	208,192	131,268	207,391
Interest receivable	4,560	2,985	4,560	2,985
Due from other governments	5,571	23,657	22,910	6,318
Total assets	<u>\$ 1,009,856</u>	<u>\$ 3,941,118</u>	<u>\$ 3,700,911</u>	<u>\$ 1,250,063</u>
Liabilities:				
Accounts payable	\$ 472,355	\$ 1,714,054	\$ 1,657,735	\$ 528,674
Due to other governments	119,556	534,362	535,265	118,653
Agency obligations	417,945	1,692,702	1,507,911	602,736
Total liabilities	<u>\$ 1,009,856</u>	<u>\$ 3,941,118</u>	<u>\$ 3,700,911</u>	<u>\$ 1,250,063</u>

COUNTY OF GLENN, CALIFORNIA

Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Fiscal Year Ended June 30, 2009

	Beginning July 1, 2008	Additions	Deletions	Ending June 30, 2009
<b>Public Guardian</b>				
Assets:				
Cash with fiscal agent	\$ 794,790	\$ 134,650	\$ 60,126	\$ 869,314
Other assets	91,426	10,415	2,524	99,317
Total assets	<u>\$ 886,216</u>	<u>\$ 145,065</u>	<u>\$ 62,650</u>	<u>\$ 968,631</u>
Liabilities:				
Agency obligations	\$ 886,216	\$ 145,065	\$ 62,650	\$ 968,631
Total liabilities	<u>\$ 886,216</u>	<u>\$ 145,065</u>	<u>\$ 62,650</u>	<u>\$ 968,631</u>

	Beginning July 1, 2008	Additions	Deletions	Ending June 30, 2009
<b>All Others</b>				
Assets:				
Cash and investments	\$ 1,933,583	\$ 58,253,692	\$ 58,201,681	\$ 1,985,594
Cash with fiscal agent	29,452	-	-	29,452
Accounts receivable	634	-	634	-
Due from other governments	19,885	174,200	20,003	174,082
Other assets	41,435	14,000	53,694	1,741
Total assets	<u>\$ 2,024,989</u>	<u>\$ 58,441,892</u>	<u>\$ 58,276,012</u>	<u>\$ 2,190,869</u>
Liabilities:				
Accounts payable	\$ 679,106	797,573	679,106	\$ 797,573
Due to other governments	63,426	151,660	71,927	143,159
Agency obligations	1,282,457	57,492,659	57,524,979	1,250,137
Total liabilities	<u>\$ 2,024,989</u>	<u>\$ 58,441,892</u>	<u>\$ 58,276,012</u>	<u>\$ 2,190,869</u>

COUNTY OF GLENN, CALIFORNIA

Statement of Changes in Assets and Liabilities  
 Agency Funds  
 For the Fiscal Year Ended June 30, 2009

All Agency Funds	Beginning July 1, 2008	Additions	Deletions	Ending June 30, 2009
Assets:				
Cash and investments	\$ 3,156,395	\$ 100,337,029	\$ 99,598,719	\$ 3,894,705
Cash with fiscal agent	824,242	134,650	60,126	898,766
Accounts receivable	131,101	208,192	131,902	207,391
Interest receivable	12,637	12,260	12,637	12,260
Taxes receivable	2,669,558	35,898,880	36,320,179	2,248,259
Due from other governments	25,456	197,857	42,913	180,400
Other assets	132,861	24,415	56,218	101,058
<b>Total assets</b>	<b>\$ 6,952,250</b>	<b>\$ 136,813,283</b>	<b>\$ 136,222,693</b>	<b>\$ 7,542,840</b>
Liabilities:				
Accounts payable	\$ 1,151,461	\$ 2,511,627	\$ 2,336,841	\$ 1,326,247
Due to other governments	182,982	686,022	607,192	261,812
Agency obligations	5,617,807	133,615,634	133,278,660	5,954,781
<b>Total liabilities</b>	<b>\$ 6,952,250</b>	<b>\$ 136,813,283</b>	<b>\$ 136,222,693</b>	<b>\$ 7,542,840</b>



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# STATISTICAL SECTION

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

## **Financial Trends**

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

## **Revenue Capacity**

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

## **Debt Capacity**

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

## **Demographic and Economic Information**

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

## **Operating Information**

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

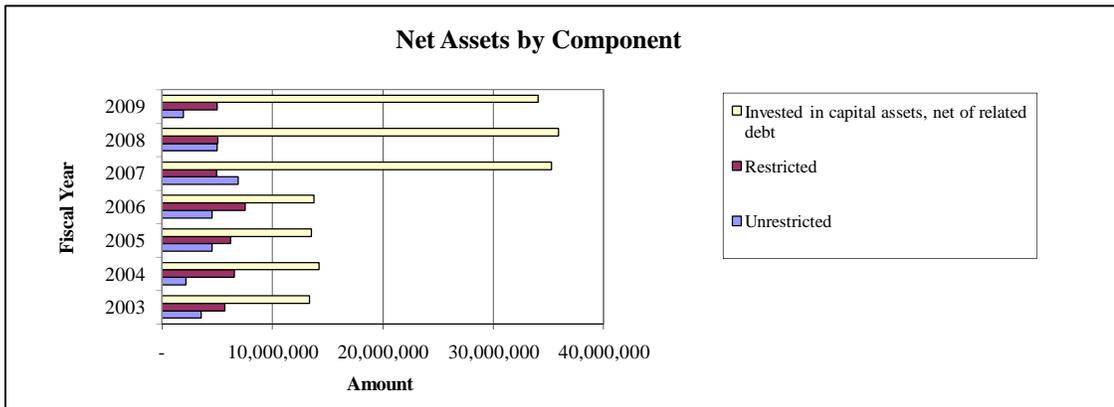
Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.



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

	2003	2004	2005	2006	2007	2008	2009
<b>Government activities</b>							
Invested in capital assets, net of related debt	\$ 11,596,706	\$ 12,456,267	\$ 11,834,405	\$ 12,297,189	\$ 33,872,766	\$ 34,190,619	\$ 33,145,903
Restricted for:							
Health and social services	-	5,023,175	4,809,770	6,076,008	3,549,187	3,572,062	5,000,252
Public protection	-	1,050,662	1,169,510	1,345,891	1,235,448	1,337,270	-
Road projects	-	-	139,381	-	-	-	-
Other purposes	5,724,262	494,456	124,861	125,262	175,934	162,840	-
Unrestricted	3,805,987	3,752,139	5,822,449	5,469,111	6,828,701	6,995,788	4,932,102
Subtotal governmental activities net assets	21,126,955	22,776,699	23,900,376	25,313,461	45,662,036	46,258,579	43,078,257
<b>Business-type activities</b>							
Invested in capital assets, net of related debt	1,771,681	1,758,509	1,709,598	1,458,512	1,395,991	1,726,975	909,788
Unrestricted	(234,710)	(1,537,921)	(1,284,573)	(934,705)	65,735	(1,975,301)	(2,945,284)
Subtotal business-type activities net assets	1,536,971	220,588	425,025	523,807	1,461,726	(248,326)	(2,035,496)
<b>Primary government</b>							
Invested in capital assets, net of related debt	13,368,387	14,214,776	13,544,003	13,755,701	35,268,757	35,917,594	34,055,691
Restricted for:							
Health and social services	-	5,023,175	4,809,770	6,076,008	3,549,187	3,572,062	5,000,252
Public protection	-	1,050,662	1,169,510	1,345,891	1,235,448	1,337,270	-
Road projects	-	-	139,381	-	-	-	-
Other purposes	5,724,262	494,456	124,861	125,262	175,934	162,840	-
Unrestricted	3,571,277	2,214,218	4,537,876	4,534,406	6,894,436	5,020,487	1,986,818
Total primary government net assets	\$ 22,663,926	\$ 22,997,287	\$ 24,325,401	\$ 25,837,268	\$ 47,123,762	\$ 46,010,253	\$ 41,042,761



Notes:

- 1 - Capital assets include land, infrastructure, buildings and improvements, equipment and vehicles.
- 2 - Accounting standards require that net assets be reported in three components in the financial statements: invested in capital assets, net of related debt; restricted; and unrestricted. Net assets are considered restricted only when an external party, such as the state or federal government, places a restriction on how resources may be used, or through enabling legislation by the County.
- 3 - In 2007 the County added Infrastructure to assets reported in the CAFR.
- 4 - In 2008 the County included Children & Families Commission financial data as a blended component unit (previously reported as a discretely presented component unit).

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

Source: Comprehensive Annual Financial Reports - County of Glenn

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

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
<b>Expenses</b>							
Government activities:							
General government	\$ 5,707,773	\$ 3,368,328	\$ 3,022,884	\$ 6,460,876	\$ 7,907,220	\$ 8,318,471	\$ 8,167,686
Public protection	15,662,139	16,059,856	16,136,292	15,721,499	18,080,328	19,744,449	20,326,745
Public ways and facilities	3,005,576	2,548,164	2,704,151	3,186,281	4,697,971	3,562,569	4,632,494
Health and sanitation	8,053,317	9,333,079	10,458,100	10,981,458	11,844,587	13,433,831	13,652,656
Public assistance	19,080,838	20,263,729	21,184,801	21,407,340	20,567,464	21,849,282	24,769,097
Education	640,061	455,826	413,373	355,383	413,518	388,084	410,711
Interest on long-term liabilities	222,969	158,483	215,048	369,751	356,992	394,460	278,806
Total governmental activities expenses	<u>52,372,673</u>	<u>52,187,465</u>	<u>54,134,649</u>	<u>58,482,588</u>	<u>63,868,080</u>	<u>67,691,146</u>	<u>72,238,195</u>
Business-type activities:							
Landfill	1,176,536	2,488,738	1,128,367	1,344,661	1,697,407	3,434,743	1,853,899
Hospital	432,061	11,655	14,489	15,552	32,015	36,382	-
Airports	384,803	425,632	411,432	631,980	524,599	663,890	795,817
Total business-type activities expenses	<u>1,993,400</u>	<u>2,926,025</u>	<u>1,554,288</u>	<u>1,992,193</u>	<u>2,254,021</u>	<u>4,135,015</u>	<u>2,647,716</u>
Total primary government expenses	<u>54,366,073</u>	<u>55,113,490</u>	<u>55,688,937</u>	<u>60,474,781</u>	<u>66,122,101</u>	<u>71,826,161</u>	<u>74,885,911</u>
<b>Program Revenues</b>							
Government activities:							
Charges for services							
General government	4,268,004	1,519,129	1,470,151	1,781,124	2,574,216	2,361,479	2,302,085
Public protection	2,575,843	3,359,199	3,597,521	3,990,266	3,805,798	5,095,769	4,033,052
Other activities	445,387	361,907	306,675	596,416	389,730	604,960	1,261,174
Operating grants and contributions	36,063,048	37,692,919	38,754,058	42,163,401	42,652,625	44,784,626	46,613,141
Capital grants and contributions	2,094,887	1,360,843	137,500	180,968	18,294	788,490	244,000
Total governmental activities program revenues	<u>45,447,169</u>	<u>44,293,997</u>	<u>44,265,905</u>	<u>48,712,175</u>	<u>49,440,663</u>	<u>53,635,324</u>	<u>54,453,452</u>
Business-type activities:							
Charges for services	1,484,598	1,434,310	1,625,239	1,822,280	1,884,259	1,883,016	1,947,673
Operating grants and contributions	90,836	75,544	71,725	194,155	139,454	53,000	75,639
Capital grants and contributions	352,667	58,436	-	-	-	299,205	7,074
Total business-type activities program revenues	<u>1,928,101</u>	<u>1,568,290</u>	<u>1,696,964</u>	<u>2,016,435</u>	<u>2,023,713</u>	<u>2,235,221</u>	<u>2,030,386</u>
Total primary government program revenues	<u>47,375,270</u>	<u>45,862,287</u>	<u>45,962,869</u>	<u>50,728,610</u>	<u>51,464,376</u>	<u>55,870,545</u>	<u>56,483,838</u>
<b>Net (Expense) Revenue</b>							
(Expense)/Revenue	(6,925,504)	(7,893,468)	(9,868,744)	(9,770,413)	(14,427,417)	(14,055,822)	(17,784,743)
Business-type	(65,299)	(1,357,735)	142,676	24,242	(230,308)	(1,899,794)	(617,330)
Total primary government net (expense)	<u>\$ (6,990,803)</u>	<u>\$ (9,251,203)</u>	<u>\$ (9,726,068)</u>	<u>\$ (9,746,171)</u>	<u>\$ (14,657,725)</u>	<u>\$ (15,955,616)</u>	<u>\$ (18,402,073)</u>

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

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

Source: Comprehensive Annual Financial Reports - County of Glenn

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

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
<b>General Revenues and Other Changes in Net Assets</b>							
Government activities:							
Taxes:							
Property taxes	\$ 3,612,501	\$ 3,774,493	\$ 3,846,785	\$ 4,349,572	\$ 5,080,207	\$ 5,588,047	\$ 5,721,194
Real property transfer tax	91,462	113,778	177,982	196,565	148,506	111,129	69,906
Other taxes	43,883	21,664	23,711	20,958	20,288	25,160	25,159
Intergovernmental not restricted to specific programs:							
Motor vehicle in lieu taxes	1,952,240	1,661,599	2,671,881	2,626,514	2,713,354	3,044,219	3,264,264
Williamson Act	961,102	1,006,263	1,031,909	1,047,008	1,047,903	1,044,684	950,521
Sales tax shared revenue	813,806	1,198,080	870,463	957,676	1,029,832	870,852	795,649
Sales tax in-lieu			323,210	141,155	379,419	332,520	262,385
Unrestricted investment earnings	586,201	321,309	500,495	666,175	907,778	812,040	438,810
Gain on sale of capital asstes	36,059	94,063	-	-	-	17,980	48,522
Tobacco settlement	325,412	289,463	285,931	262,433	274,688	292,432	321,337
Other	1,185,055	1,062,798	1,260,054	915,442	1,325,997	1,889,725	1,493,590
Transfers	(43,360)	(298)	-	-	-	-	-
Total governmental activities general revenues	<u>9,564,361</u>	<u>9,543,212</u>	<u>10,992,421</u>	<u>11,183,498</u>	<u>12,927,972</u>	<u>14,028,788</u>	<u>13,391,337</u>
Business-type activities:							
Unrestricted investment earnings	57,154	28,979	35,872	74,485	168,087	189,742	73,676
Other	3,870	12,075	25,889	55	1,000,140	-	(38,532)
Transfers	43,360	298	-	-	-	-	-
Total business-type activities general revenues	<u>104,384</u>	<u>41,352</u>	<u>61,761</u>	<u>74,540</u>	<u>1,168,227</u>	<u>189,742</u>	<u>35,144</u>
Total primary government general revenues	<u>9,668,745</u>	<u>9,584,564</u>	<u>11,054,182</u>	<u>11,258,038</u>	<u>14,096,199</u>	<u>14,218,530</u>	<u>13,426,481</u>
<b>Changes in Net Assets</b>							
Government activities	2,638,857	1,649,744	1,123,677	1,413,085	(1,499,445)	(27,034)	(4,393,405)
Business-type activities	39,085	(1,316,383)	204,437	98,782	937,919	(1,710,052)	(582,186)
Total primary government	<u>\$ 2,677,942</u>	<u>\$ 333,361</u>	<u>\$ 1,328,114</u>	<u>\$ 1,511,867</u>	<u>\$ (561,526)</u>	<u>\$ (1,737,086)</u>	<u>\$ (4,975,591)</u>

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

Source: Comprehensive Annual Financial Reports - County of Glenn

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

	Fiscal Year				
	2000	2001	2002	2003	2004
<b>General fund</b>					
Reserved for:					
Encumbrances	\$ 33,396	\$ 180,391	\$ 72,314	\$ 255,579	\$ 49,622
Inventories, advances and other assets	72,805	73,155	377,453	599,328	281,775
Unreserved, reported in:					
Designated	-	-	-	2,488,154	2,956,286
Undesignated	2,021,315	3,062,269	2,470,128	3,082,513	3,061,269
<b>Total General fund</b>	<b>2,127,516</b>	<b>3,315,815</b>	<b>2,919,895</b>	<b>6,425,574</b>	<b>6,348,952</b>
<b>All other governmental funds</b>					
Reserved for:					
Encumbrances	473,448	268,390	238,498	-	-
Debt service	224,768	219,000	219,000	-	-
Inventories, advances and other assets	171,750	62,992	1,344,826	1,623,237	1,706,878
Unreserved, reported in:					
Special revenue funds	608,095	1,764,614	2,101,243	1,788,005	1,853,602
Capital projects funds	697,247	808,583	783,068	476,654	693,958
<b>Total all other governmental funds</b>	<b>2,175,308</b>	<b>3,123,579</b>	<b>4,686,635</b>	<b>3,887,896</b>	<b>4,254,438</b>
<b>Total Governmental Funds</b>					
Reserved for:					
Encumbrances	506,844	448,781	310,812	255,579	49,622
Debt service	224,768	219,000	219,000	-	-
Inventories, advances and other assets	244,555	136,147	1,722,279	2,222,565	1,988,653
Unreserved, reported in:					
General fund- Designated	-	-	-	2,488,154	2,956,286
General fund- Undesignated	2,021,315	3,062,269	2,470,128	3,082,513	3,061,269
Special revenue funds	608,095	1,764,614	2,101,243	1,788,005	1,853,602
Capital projects funds	697,247	808,583	783,068	476,654	693,958
<b>Total governmental funds</b>	<b>\$ 4,302,824</b>	<b>\$ 6,439,394</b>	<b>\$ 7,606,530</b>	<b>\$ 10,313,470</b>	<b>\$ 10,603,390</b>

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

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

Source: Comprehensive Annual Financial Reports - County of Glenn

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

		Fiscal Year					
2005	2006	2007	2008	2009			
						<b>General fund</b>	
						Reserved for:	
\$ 106,574	\$ 243,946	\$ 144,067	\$ 91,971	\$ 86,069	Encumbrances		
307,285	200,047	202,521	366,166	1,284,922	Inventories, advances and other assets		
						Unreserved, reported in:	
2,612,072	3,685,847	3,489,905	2,789,441	2,028,065	Designated		
4,320,103	4,027,552	3,438,874	2,104,653	1,363,945	Undesignated		
7,346,034	8,157,392	7,275,367	5,352,231	4,763,001	Total General fund		
						<b>All other governmental funds</b>	
						Reserved for:	
-	-	-	217,114	130,892	Encumbrances		
-	-	-	-	-	Debt service		
1,775,037	1,653,890	2,025,728	2,202,082	2,240,266	Inventories, advances and other assets		
						Unreserved, reported in:	
1,998,535	2,556,301	2,208,497	3,943,082	5,071,218	Special revenue and other funds		
1,092,447	994,291	809,612	826,760	639,558	Capital projects funds		
4,866,019	5,204,482	5,043,837	7,189,038	8,081,934	Total all other governmental funds		
						<b>Total Governmental Funds</b>	
						Reserved for:	
106,574	243,946	144,067	309,085	216,961	Encumbrances		
-	-	-	-	-	Debt service		
2,082,322	1,853,937	2,228,249	2,568,248	3,525,188	Inventories, advances and other assets		
						Unreserved, reported in:	
2,612,072	3,685,847	3,489,905	2,789,441	2,028,065	General fund- Designated		
4,320,103	4,027,552	3,438,874	2,104,653	1,363,945	General fund- Undesignated		
1,998,535	2,556,301	2,208,497	3,943,082	5,071,218	Special revenue funds		
1,092,447	994,291	809,612	826,760	639,558	Capital projects funds		
\$ 12,212,053	\$ 13,361,874	\$ 12,319,204	\$ 12,541,269	\$ 12,844,935	Total governmental funds		

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

	Fiscal Year				
	2000	2001	2002	2003	2004
<b>Revenues:</b>					
Taxes	\$ 4,692,273	\$ 5,122,836	\$ 4,769,374	\$ 4,561,652	\$ 5,108,015
Licenses and permits	971,667	1,220,603	995,476	1,126,475	1,192,130
Fines, forfeitures, and penalties	797,484	819,260	977,389	1,190,035	1,379,809
Intergovernmental	25,768,196	31,513,710	39,342,369	41,011,277	41,661,011
Investment earnings	803,128	1,055,968	878,310	562,107	308,842
Charges for services	4,046,489	3,844,202	4,704,109	4,972,724	5,262,650
Miscellaneous	910,437	981,372	1,149,816	1,510,467	1,317,383
Total revenues	<u>37,989,674</u>	<u>44,557,951</u>	<u>52,816,843</u>	<u>54,934,737</u>	<u>56,229,840</u>
<b>Expenditures:</b>					
General government	4,883,268	4,440,349	5,084,055	5,420,168	5,537,438
Public protection	11,490,460	11,803,594	14,240,830	15,304,335	15,640,848
Public ways and facilities	4,474,404	4,759,586	4,213,193	2,849,135	2,491,809
Health and sanitation	5,849,537	6,500,881	14,975,086	8,005,829	9,364,177
Public assistance	10,927,626	11,412,230	12,098,235	18,864,961	20,119,080
Education	451,072	499,969	538,374	635,515	452,064
Capital outlay	671,366	1,940,821	1,399,867	3,378,332	1,949,235
Debt Service:					
Principal	313,292	605,726	550,433	1,705,546	430,078
Interest	138,420	156,783	350,653	222,969	158,483
Total expenditures	<u>39,199,445</u>	<u>42,119,939</u>	<u>53,450,726</u>	<u>56,386,790</u>	<u>56,143,212</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,209,771)</u>	<u>2,438,012</u>	<u>(633,883)</u>	<u>(1,452,053)</u>	<u>86,628</u>
<b>Other financing sources (uses)</b>					
Debt issuance	688,250	-	-	-	-
Capital lease financing	-	63,539	-	1,710,000	203,590
Transfers in	5,005,130	4,989,037	7,035,870	536,169	1,045,158
Transfers out	<u>(5,005,130)</u>	<u>(4,989,037)</u>	<u>(7,035,870)</u>	<u>(579,529)</u>	<u>(1,045,456)</u>
Total other financing sources (uses)	<u>688,250</u>	<u>63,539</u>	<u>-</u>	<u>1,666,640</u>	<u>203,292</u>
Net change in fund balance	<u>\$ (521,521)</u>	<u>\$ 2,501,551</u>	<u>\$ (633,883)</u>	<u>\$ 214,587</u>	<u>\$ 289,920</u>
Debt services as a percentage of non-capital expenditures	1.19%	1.93%	1.76%	3.78%	1.10%

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

Source: Comprehensive Annual Financial Reports - County of Glenn

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

		Fiscal Year					
2005	2006	2007	2008	2009			
\$ 5,242,151	\$ 4,567,095	\$ 5,249,001	\$ 5,724,336	\$ 5,816,259	<b>Revenues:</b>		
1,247,192	1,362,534	1,256,335	1,298,983	1,284,799	Taxes		
1,244,380	1,552,544	1,542,526	1,702,254	1,794,010	Licenses and permits		
42,535,348	47,056,722	47,781,427	50,805,391	52,129,959	Fines, forfeitures, and penalties		
483,585	638,227	863,095	766,263	408,069	Intergovernmental		
5,899,428	3,773,014	3,991,797	5,398,369	4,745,214	Investment earnings		
1,434,142	1,137,830	1,537,576	2,102,917	1,691,354	Charges for services		
58,086,226	60,087,966	62,221,757	67,798,513	67,869,664	Miscellaneous		
					Total revenues		
5,496,928	3,716,494	4,811,397	4,926,084	4,394,073	<b>Expenditures:</b>		
15,983,604	16,931,455	18,933,986	20,810,202	20,622,676	General government		
2,471,927	3,248,816	4,740,647	3,580,399	4,025,327	Public protection		
10,450,745	11,305,877	12,107,165	13,711,761	13,462,731	Public ways and facilities		
21,041,392	21,438,426	20,679,837	21,934,963	24,724,486	Health and sanitation		
346,602	339,751	363,369	407,464	409,447	Public assistance		
2,917,727	1,426,565	956,943	2,025,860	956,494	Education		
					Capital outlay		
326,984	2,912,623	287,768	366,945	389,796	Debt Service:		
215,048	368,138	383,315	391,281	274,059	Principal		
					Interest		
59,250,957	61,688,145	63,264,427	68,154,959	69,259,089	Total expenditures		
(1,164,731)	(1,600,179)	(1,042,670)	(356,446)	(1,389,425)	Excess (deficiency) of revenues over (under) expenditures		
2,612,500	2,750,000	-	-		<b>Other financing sources (uses)</b>		
160,894	-	-	-	608,187	Debt Issuance		
373,171	1,206,791	704,487	1,501,002	1,694,061	Capital lease financing		
(373,171)	(1,206,791)	(704,487)	(1,501,002)	(1,694,061)	Transfers in		
					Transfers out		
2,773,394	2,750,000	-	-	608,187	Total other financing sources (uses)		
\$ 1,608,663	\$ 1,149,821	\$ (1,042,670)	\$ (356,446)	\$ (781,238)	Net change in fund balance		
0.97%	5.76%	1.09%	1.16%	0.98%	Debt services as a percentage of non-capital expenditures		

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

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
<b>Governmental activities program revenues</b>							
<b>Charges for Services</b>							
General government	\$ 4,268,004	\$ 1,519,129	\$ 1,470,151	\$ 1,781,124	\$ 2,574,216	\$ 2,361,479	\$ 2,302,085
Public protection	2,575,843	3,359,199	3,597,521	3,990,266	3,805,798	5,095,769	4,033,052
Public ways and facilities	285,938	187,140	109,801	175,329	72,801	276,222	548,526
Health and sanitation	152,260	169,125	187,645	389,790	254,944	265,113	583,650
Public assistance	6,972	5,642	9,229	31,297	61,985	63,625	128,998
Education	217	-	-	-	-	-	-
Subtotal	<u>7,289,234</u>	<u>5,240,235</u>	<u>5,374,347</u>	<u>6,367,806</u>	<u>6,769,744</u>	<u>8,062,208</u>	<u>7,596,311</u>
<b>Operating grants and contributions</b>							
General government	803,879	441,087	335,248	567,626	786,476	379,948	457,576
Public protection	5,836,420	5,467,508	5,964,277	6,095,965	6,162,332	6,666,718	6,306,702
Public ways and facilities	2,612,545	2,678,125	2,300,021	2,932,171	4,438,386	3,382,251	4,545,656
Health and sanitation	8,111,322	9,291,260	9,522,337	11,197,008	10,906,090	13,041,666	10,664,842
Public assistance	18,698,882	19,814,939	20,632,175	21,367,895	20,356,650	21,311,388	24,635,962
Education	-	-	-	2,736	2,691	2,655	2,403
Subtotal	<u>36,063,048</u>	<u>37,692,919</u>	<u>38,754,058</u>	<u>42,163,401</u>	<u>42,652,625</u>	<u>44,784,626</u>	<u>46,613,141</u>
<b>Capital grants and contributions</b>							
General government	-	1,343,238	137,500	180,968	18,294	788,490	244,000
Public ways and facilities	2,094,887	17,605	-	-	-	-	-
Subtotal	<u>2,094,887</u>	<u>1,360,843</u>	<u>137,500</u>	<u>180,968</u>	<u>18,294</u>	<u>788,490</u>	<u>244,000</u>
<b>Total governmental activities program revenues</b>	<u>45,447,169</u>	<u>44,293,997</u>	<u>44,265,905</u>	<u>48,712,175</u>	<u>49,440,663</u>	<u>53,635,324</u>	<u>54,453,452</u>
<b>Business-type activities program revenues</b>							
<b>Charges for Services</b>							
Landfill	1,141,486	1,112,330	1,260,003	1,443,850	1,331,771	1,259,297	1,268,821
Hospital	41,240	421	33,094	50	-	-	-
Airports	301,872	321,559	332,142	378,380	552,488	623,719	678,852
Subtotal	<u>1,484,598</u>	<u>1,434,310</u>	<u>1,625,239</u>	<u>1,822,280</u>	<u>1,884,259</u>	<u>1,883,016</u>	<u>1,947,673</u>
<b>Operating grants and contributions</b>							
Landfill	70,836	41,252	40,425	40,120	108,419	33,000	46,318
Airports	20,000	34,292	30,300	154,035	31,035	20,000	29,321
Subtotal	<u>90,836</u>	<u>75,544</u>	<u>70,725</u>	<u>194,155</u>	<u>139,454</u>	<u>53,000</u>	<u>75,639</u>
<b>Capital grants and contributions</b>							
Landfill	-	-	-	-	-	-	7,074
Airports	352,667	58,436	-	-	-	299,205	-
<b>Total business-type activities program revenues</b>	<u>1,928,101</u>	<u>1,568,290</u>	<u>1,695,964</u>	<u>2,016,435</u>	<u>2,023,713</u>	<u>2,235,221</u>	<u>2,030,386</u>
<b>Total primary government program revenues</b>	<u>\$ 47,375,270</u>	<u>\$ 45,862,287</u>	<u>\$ 45,961,869</u>	<u>\$ 50,728,610</u>	<u>\$ 51,464,376</u>	<u>\$ 55,870,545</u>	<u>\$ 56,483,838</u>

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

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

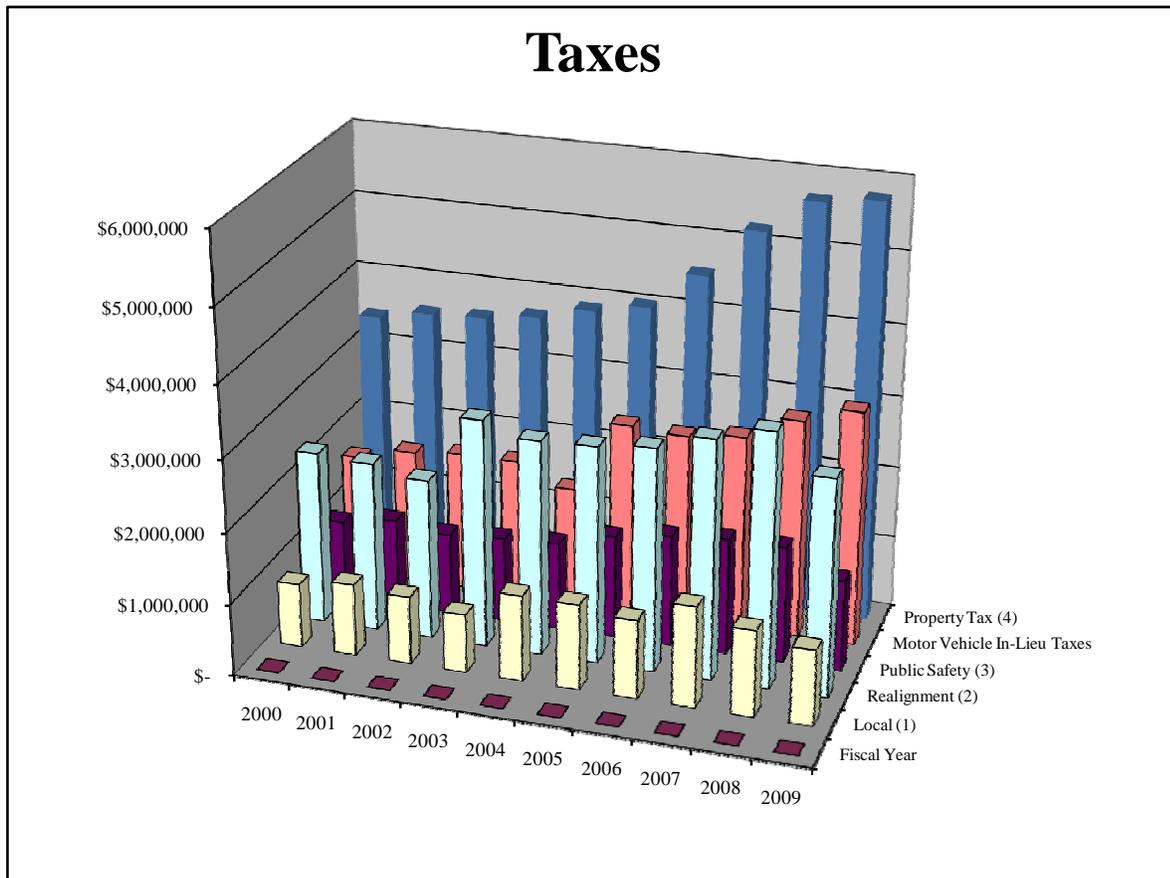
Source: Comprehensive Annual Financial Reports - County of Glenn

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

**Sales Tax**

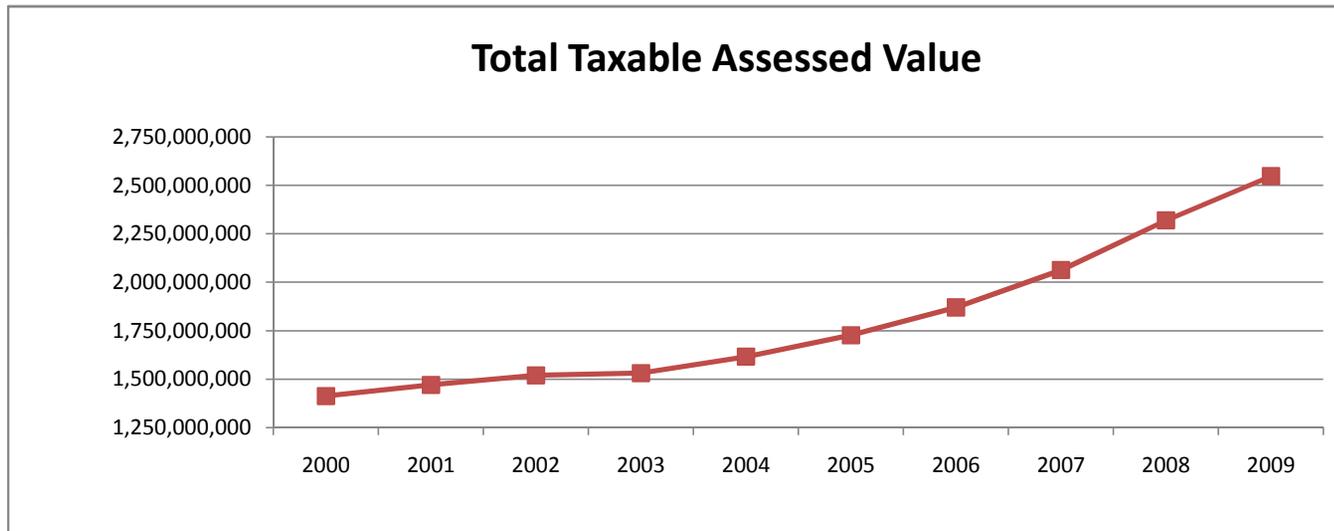
Fiscal Year	Sales Tax			Motor Vehicle	Property Tax (4)
	Local (1)	Realignment (2)	Public Safety (3)	In-Lieu Taxes	
2000	890,206	2,406,117	1,091,221	1,700,464	3,437,461
2001	1,000,108	2,361,793	1,219,002	1,881,198	3,568,786
2002	945,776	2,235,564	1,129,820	1,950,484	3,605,238
2003	813,806	3,173,903	1,182,503	1,952,240	3,703,963
2004	1,198,080	2,990,465	1,227,627	1,661,599	3,888,271
2005	1,193,673	3,017,732	1,433,829	2,671,881	4,024,767
2006	1,098,831	3,098,144	1,555,173	2,626,514	4,546,137
2007	1,409,251	3,325,692	1,622,010	2,713,354	5,228,713
2008	1,203,372	3,530,018	1,620,093	3,044,219	5,699,176
2009	1,058,033	3,015,572	1,269,914	3,264,264	5,791,100

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



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

<b>Fiscal Year Ended June 30,</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Total Secured</b>	<b>Total Unsecured</b>	<b>Less: Tax Exempt Property</b>	<b>Total Taxable Assessed Property</b>	<b>Total Direct Tax Rate</b>
2000	1,299,041,076	116,652,327	1,415,693,403	55,030,768	57,783,750	1,412,940,421	1.00%
2001	1,338,149,421	128,812,701	1,466,962,122	61,737,935	58,213,075	1,470,486,982	1.00%
2002	1,385,490,158	124,302,236	1,509,792,394	68,425,944	59,104,642	1,519,113,696	1.00%
2003	1,398,905,903	122,018,922	1,520,924,825	68,261,624	58,262,871	1,530,923,578	1.00%
2004	1,480,635,944	119,095,546	1,599,731,490	72,279,198	55,923,498	1,616,087,190	1.00%
2005	1,581,092,715	127,674,940	1,708,767,655	76,617,575	58,892,880	1,726,492,350	1.00%
2006	1,725,290,096	126,158,013	1,851,448,109	79,399,969	60,391,958	1,870,456,120	1.00%
2007	1,907,913,649	136,557,480	2,044,471,129	84,847,842	65,914,256	2,063,404,715	1.00%
2008	2,157,081,752	140,148,546	2,297,230,298	93,191,770	70,225,190	2,320,196,878	1.00%
2009	2,370,480,259	142,944,841	2,513,425,100	107,019,954	72,405,420	2,548,039,634	1.00%



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

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

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

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

<u>Fiscal Year</u>	<u>Countywide Tax</u>	<u>(1) School Districts</u>	<u>Total</u>
2000	1.00000	0.03050	1.03050
2001	1.00000	0.04833	1.04833
2002	1.00000	0.05233	1.05233
2003	1.00000	0.04395	1.04395
2004	1.00000	0.04250	1.04250
2005	1.00000	0.04930	1.04930
2006	1.00000	0.04630	1.04630
2007	1.00000	0.03233	1.03233
2008	1.00000	0.03000	1.03000
2009	1.00000	0.03970	1.03970

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

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

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

Source: Glenn County Department of Finance

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

Taxpayer	Fiscal Year Ended June 30, 2002			Fiscal Year Ended June 30, 2009		
	Assessed Value	Rank	Percentage of Taxable Assessed Value	Assessed Value	Rank	Percentage of Taxable Assessed Value
Venoco Inc	\$ 22,782,071	3	1.50%	\$ 111,753,413	1	4.49%
Pacific Gas & Electric Co	54,541,665	2	3.59%	78,453,438	2	3.15%
Johns Manville Intl Inc	82,984,891	1	5.46%	76,815,225	3	3.08%
Vintage Production CA LLC	8,861,380	6	0.58%	28,399,647	4	1.14%
Violich Farms Inc				26,468,203	5	1.06%
Big W Ranch Corp	8,395,998	8	0.55%	17,479,615	6	0.70%
Willows Land Invest LLC				15,632,007	7	0.63%
Koehnen C F & Sons Orchards				11,428,343	8	0.46%
Nature Coservancy, The				11,068,329	9	0.44%
Land O Lakes Inc	6,519,885	10	0.43%	9,764,282	10	0.39%
Key Production Co Inc	12,015,339	4	0.79%			
Pacific Bell	11,352,456	5	0.75%			
Level 3 Communications LLC	8,566,731	7	0.56%			
Dept Of Veterans Affairs	7,088,061	9	0.47%			
	<u>\$ 145,784,741</u>		<u>14.68%</u>	<u>\$ 387,262,502</u>		<u>15.55%</u>
Net Assessed Value of Taxable Property	<u>\$ 1,519,113,696</u>			<u>\$ 2,548,039,634</u>		

Note: Assessed Value amounts include Secured and Unsecured less exemptions.

Source: County of Glenn Department of Finance

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

Fiscal Year	Taxes Levied	Collected within the		Collections in Subsequent Years	Total Collections to Date	
		Fiscal Year of the Levy			Amount	Percentage of Levy
		Amount	Percentage of Levy			
2000	16,633,522	16,272,591	97.8%	331,481	16,604,072	99.82%
2001	17,173,929	16,399,169	95.5%	752,409	17,151,578	99.87%
2002	17,873,305	17,343,991	97.0%	533,701	17,877,692	100.02%
2003	18,222,869	17,833,019	97.9%	367,463	18,200,482	99.88%
2004	19,233,422	18,965,225	98.6%	251,513	19,216,738	99.91%
2005	20,551,442	20,187,591	98.2%	308,244	20,495,835	99.73%
2006	22,217,663	21,873,919	98.45%	272,316	22,146,235	99.68%
2007	24,570,077	23,933,004	97.41%	446,440	24,379,444	99.22%
2008	28,016,678	26,784,865	95.60%	795,982	27,580,847	98.44%
2009	30,072,295	29,211,267	97.14%	-	29,211,267	97.14%

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

Source: County of Glenn Department of Finance

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

Fiscal Year	<u>Governmental Activities</u>				<u>Business-type Activities</u>				Total Primary Government	Percentage of Personal Income	Per Capita
	Loans Payable	Certificates of Participation	Capital Leases	Loans Payable	Capital Leases	Loans Payable	Capital Leases				
2000	20,400	-	2,943,091	123,365	235,334			3,322,190	0.65%	126	
2001	18,700	-	2,402,604	235,000	618,522			3,274,826	0.62%	123	
2002	-	-	1,870,871	225,200	472,652			2,568,723	0.48%	95	
2003	-	-	1,875,325	214,726	381,827			2,471,878	0.44%	90	
2004	-	-	1,648,837	203,287	146,592			1,998,716	0.32%	72	
2005	2,612,500	-	1,482,747	190,882	43,916			4,330,045	0.69%	155	
2006	72,907	2,750,000	1,182,624	177,511	-			4,183,042	0.64%	147	
2007	62,918	2,715,000	929,856	163,174	336,641			4,207,589	0.58%	146	
2008	52,506	2,685,000	619,564	147,871	286,800			3,791,741	n/a	130	
2009	41,665	2,655,000	883,725	131,603	833,170			4,545,163	n/a	156	

n/a - Data is not available

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

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

**2008-09 Assessed Valuation:** \$ 2,548,039,634

	Percentage Applicable to Government	Net General Obligation Bonded Debt Outstanding
<b>Overlapping Tax and Assessment Debt:</b>		
Orland General Obligation Bond	100%	\$ 8,000,000
Hamilton Union High School District	100%	1,005,000
Plaza Unified School District	100%	<u>620,000</u>
Total Overlapping Tax and Assessment Debt		9,625,000

**Direct and Overlapping General Fund Obligation Debt:**

Glenn County Office of Education Certificates of Participation	100%	<u>2,655,000</u>
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Net Combined Total Debt \$ 12,280,000

**Ratios to 2008-09 Assessed Valuation:**

Total Overlapping Tax and Assessment Debt	0.48%
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Note: Excludes tax and revenue anticipation notes.

Source: Glenn County Department of Finance

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

Fiscal Year	(1) Assessed Value	(2) Legal Debt Limit	(3) General Bonded Debt	(4) Legal Debt Margin	Legal Debt Margin/Debt Limit
2000	1,412,940,421	17,661,755	-	17,661,755	100.00%
2001	1,470,486,982	18,381,087	-	18,381,087	100.00%
2002	1,519,113,696	18,988,921	-	18,988,921	100.00%
2003	1,530,923,578	19,136,545	-	19,136,545	100.00%
2004	1,616,087,190	20,201,090	-	20,201,090	100.00%
2005	1,726,492,350	21,581,154	-	21,581,154	100.00%
2006	1,870,456,120	23,380,702	-	23,380,702	100.00%
2007	2,063,404,715	25,792,559	-	25,792,559	100.00%
2008	2,320,196,878	29,002,461	-	29,002,461	100.00%
2009	2,548,039,634	31,850,495	-	31,850,495	100.00%

Notes:

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

Source: Glenn County Department of Finance

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

<b>Fiscal Year</b>	<b>County Population</b>	<b>Personal Income</b>	<b>Per Capita Personal Income</b>	<b>School Enrollment</b>	<b>Unemployment Rate</b>
2000	26,405	511,494,000	19,371	6,234	8.4%
2001	26,720	526,875,000	19,718	6,167	8.8%
2002	26,979	532,415,000	19,734	6,055	9.6%
2003	27,375	559,189,000	20,427	6,103	10.3%
2004	27,721	621,447,000	22,418	6,063	9.4%
2005	28,026	625,924,000	22,334	5,977	8.5%
2006	28,422	655,633,000	23,068	5,945	8.0%
2007	28,833	725,616,000	25,166	5,907	8.8%
2008	29,195	n/a	n/a	5934	10.5%
2009	29,239	n/a	n/a	5791	n/a

n/a - Data is not available

Source - California State University, Chico, Center for Economic Development - Glenn County 2009-10 Economic and Demographic Profile

COUNTY OF GLENN, CALIFORNIA  
Principal Employers  
Latest Year and Nine Years Ago

Company or Organization	As of June 30, 2001			As of June 30, 2008*		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment**
County of Glenn	523	1	3.10%	495	1	4.49%
Willows Unified School District				380	2	3.45%
Johns Manville Corporation	250-499	2	1.5%-3.0%	340	3	3.08%
Wal-Mart	100-249	3-6	.6%-1.5%	200	4-5	1.81%
Orland Unified School District				200	4-5	1.81%
Kumar Hotels, Inc.				150	6	1.36%
Sunbridge Healthcare Corporation				99	7	0.90%
Glenn County Office of Education	50-99	7-10	.3%-.6%	81	8	0.73%
Glenn-Colusa Irrigation District	50-99	7-10	.3%-.6%	75	9	0.68%
Glenn Medical Center	100-249	3.6	.6%-1.5%	74	10	0.67%
L & W Stone Corporation	100-249	3.6	.6%-1.5%			
Mendocino National Forest District	50-99	7-10	.3%-.6%			
Erick Nielsen Enterprises	100-249	3.6	.6%-1.5%			
Land O' Lakes Inc.	50-99	7-10	.3%-.6%			
	<u>1373-2414</u>		<u>8.2%-14.5%</u>	<u>2,094</u>		<u>18.98%</u>

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

\* Latest year data available

\*\* estimated based upon 2008 employment of approximately 11,030.

Source - California State University, Chico, Center for Economic Development - Glenn County 2009-10 Economic and Demographic Profile

COUNTY OF GLENN, CALIFORNIA  
Miscellaneous Statistical Data  
June 30, 2008

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

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

**County Seat:** Willows, California

**Date of Incorporation:** March 5, 1891

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

**Fiscal Year:** July 1 through June 30

**Incorporated Cities:** Orland - Population 7,420 (2009)  
Willows - Population 6,486 (2009)  
Source: NECSBDC, Glenn County Economic & Demographic Profile

**Roads:** 862 miles of County maintained streets and roads in the unincorporated areas  
Source: Glenn County Planning & Public Works Department

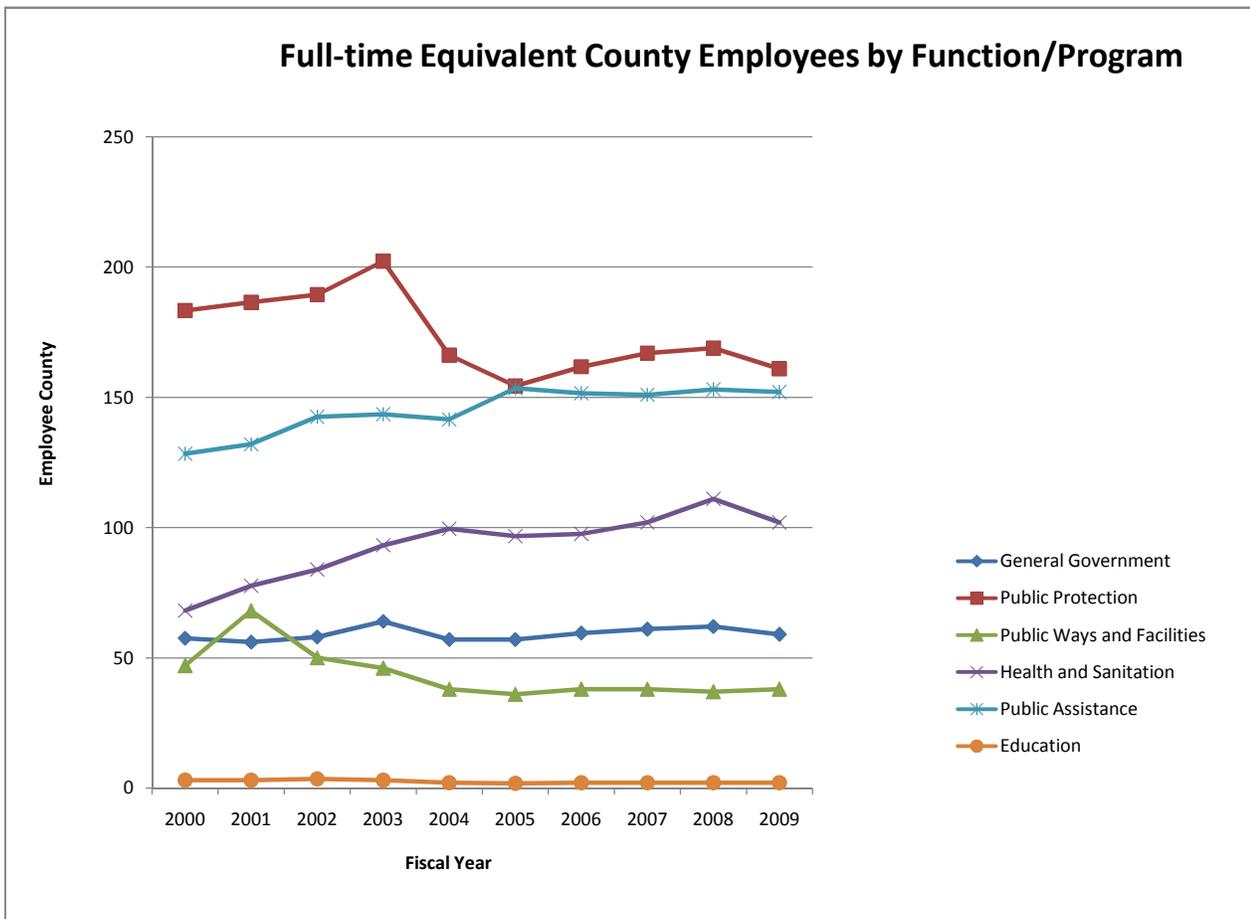
**County Employees  
at June 30:**

Year	Number of Employees	Percent of Increase/ (Decrease)
2000	487	7%
2001	523	7%
2002	527	1%
2003	552	5%
2004	504	-9%
2005	499	-1%
2006	510	2%
2007	521	2%
2008	534	2%
2009	514	-4%

Source: Glenn County Department of Finance

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

<b>Function/Program</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
General Government	58	56	58	64	57	57	60	61	62	59
Public Protection	183	187	189	202	166	154	162	167	169	161
Public Ways & Facilities	47	68	50	46	38	36	38	38	37	38
Health & Sanitation	68	78	84	93	100	97	98	102	111	102
Public Assistance	128	132	143	144	142	154	152	151	153	152
Education	3	3	4	3	2	2	2	2	2	2
<b>Total full-time equivalent employees</b>	<b>487</b>	<b>523</b>	<b>527</b>	<b>552</b>	<b>504</b>	<b>499</b>	<b>510</b>	<b>521</b>	<b>534</b>	<b>514</b>



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

**Governmental Activities**

<u>Function/Program</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b>General government</b>							
Law library	1	1	1	1	1	1	1
<b>Public protection</b>							
Fire stations (under the BOS)	4	4	4	4	4	4	4
Juvenile center	1	1	1	1	1	1	1
Sheriff headquarters	1	1	1	1	1	1	1
Sheriff stations	2	2	2	2	2	2	2
Jail	1	1	1	1	1	1	1
<b>Public ways and facilities</b>							
Pavement (miles)	863	863	863	863	863	863	862
Airports	2	2	2	2	2	2	2
<b>Health and sanitation</b>							
Clinics	2	2	2	2	2	2	2
Landfills	1	1	1	1	1	1	1
<b>Public assistance</b>							
Employment and training center	2	2	2	2	2	2	2
<b>Education</b>							
Libraries - (not County owned but County does provide some funding)	5	5	5	5	5	5	5

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

Source - Glenn County Department of Finance

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

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
<b>General Government</b>							
<i>Finance</i>							
Number of checks written	18,455	16,019	15,465	16,066	16,014	16,455	15,578
<i>Assessor</i>							
Total number of assessment roll units:							
Secured	17,736	17,892	18,003	18,500	14,495	15,469	15,535
Unsecured	1,728	1,773	3,162	3,403	1,864	1,987	1,906
<i>Elections</i>							
Number of registered voters	11,235	11,560	12,028	11,753	11,755	11,868	12,319
<b>Public Protection</b>							
<i>Sheriff</i>							
Number of cases written	2,905	2,690	3,312	3,601	3,834	4,622	3,553
Number of computer aided dispatch calls	2,912	2,993	3,421	3,395	3,271	3,443	3,303
Number of citations issued	284	235	180	193	179	170	232
Average daily inmate population	81	131	127	144	125	118	98
<i>Probation</i>							
Number of cases - adult	n/a	n/a	879	908	1,308	1,179	1,241
Number of cases - juvenile	n/a	n/a	147	164	221	198	224
Average daily inmate population - Juvenile Hall	n/a	n/a	12	24	22	22	22
<i>District Attorney</i>							
Number of cases received	2,076	2,470	2,745	3,071	2,793	2,750	2,426
<i>Child Support</i>							
Number of open cases at fiscal year end	2,108	2,139	2,232	2,260	2,369	2,347	2,210
<i>Animal Control</i>							
Number of dog licenses issued	2,417	2,351	2,717	2,382	2,325	2,746	2,698
Number of animals tested for rabies	157	101	98	107	55	70	90
Number of animals impounded	817	731	648	686	736	905	834
<i>Public Guardian</i>							
Number of conservatorships	37	38	34	37	39	46	46
<i>Planning and Public Works Agency Building Inspector Division</i>							
Number of building permits issued	537	572	476	582	524	604	490
<i>Air Pollution Control District</i>							
Number of permits to operate issued	280	295	327	361	272	286	307
<i>Clerk-Recorder</i>							
Number of documents recorded and filed	11,253	12,856	12,845	13,443	11,357	9,298	7,231
<b>Public Ways and Facilities</b>							
<i>Planning and Public Works Agency Road Division</i>							
Number of road miles maintained	863	863	863	863	863	863	862
Number of registered vehicles	31,093	31,314	32,174	33,372	33,340	33,237	34,303

n/a - Data is not available

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

Source - Glenn County departments

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

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
<b>Health and Sanitation</b>							
<i>Health Services Agency - Mental Health Division</i>							
Number of clients served - adults (age 21 and over)	396	467	508	498	494	480	501
Number of clients served - youth (ages 6-20)	231	285	347	293	264	280	273
Number of clients served - early intervention (ages 0-	10	21	48	56	35	30	35
<i>Health Services Agency - Public Health Division</i>							
Child health and disability prevention exams	2,506	2,682	2,873	2,855	2,775	2,855	3,069
California childrens' services cases	219	291	286	289	291	262	246
TB case management	59	41	30	32	35	13	30
Women, infants and children participants	1,349	1,375	1,392	1,434	1,429	1,465	1,560
Immunizations including TB tests	3,390	2,960	2,645	3,315	3,759	4,382	3,858
Field nursing home visits	195	201	290	298	327	300	143
Pregnancy tests	315	227	200	182	163	160	48
AFLP/Cal Learn caseload	63	91	81	56	61	69	59
Number of births	382	388	398	405	394	476	384
<i>Health Services Agency - Environmental Health Division</i>							
Number of sewage disposal system permits	92	82	82	89	58	49	21
Number of drinking water well permits	92	87	102	106	67	90	136
Number of food facilities inspected	154	160	157	174	179	178	174
<i>Health Services Agency - Alcohol &amp; Drug Division</i>							
Community recovery center clients	122	126	114	99	126	102	89
Perinatal clients	49	46	28	32	44	26	35
Drug court clients	84	58	45	46	56	59	65
Proposition 36 clients	83	97	74	78	136	129	110
Teen clients	50	38	26	17	27	34	10
<b>Public Assistance</b>							
<i>Human Resource Agency</i>							
<i>Public Assistance/Safety Net Services</i>							
Case aid cases (excluding general assistance)	456	1,047	698	671	620	657	687
General Assistance cases	31	37	38	32	31	33	29
Food Stamp cases	716	753	843	871	782	861	990
In-Home Supportive Services cases	395	426	412	377	382	398	411
Medi-Cal & CMSP cases	2,167	2,053	2,115	2,164	2,118	2,154	2,261
Child Welfare ongoing cases	117	137	129	120	142	144	129
<i>Employment Services - CalWORKs</i>							
Persons entered into employment	132	96	108	154	133	150	125
Persons discontinued cash aid due to employment	60	58	40	60	59	91	70
<i>Self-Sufficiency/Safety Net Services</i>							
Work force investment act (WIA) clients logged for	2,616	2,498	1,524	9,761	8,750	8,843	9,670
WIA job tips distributed	22,788	19,421	19,875	19,047	18,078	20,098	21,086
Energy assistance program, number of households	n/a	2,538	1,645	1,004	969	1,890	1,489
Food bank services participants	3,996	5,674	5,387	2,916	2,468	4,533	3,729
Section 8 housing assistance	n/a	134	131	143	142	132	433
Homeless assistance, # of bed nights	4,440	4,619	3,873	2,571	4,344	6,340	5,680
Family support services cases	8,436	13,912	18,510	21,895	13,453	9,909	11,670
Onsite visits (Willows and Orland offices)	59,592	62,644	43,581	42,545	45,204	47,485	52,946

n/a - Data is not available

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

Source - Glenn County departments



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