

# COUNTY OF GLENN

State of California

## ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2022



Photo courtesy of Mackenzie Gomes

Prepared Under the Supervision of:

Humberto Medina, CPA

County Director of Finance



COUNTY OF GLENN

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**INTRODUCTORY SECTION**

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## County of Glenn

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Willows, California 95988  
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August 11, 2023

To the Citizens of Glenn County, California

Dear Citizens:

The Annual Comprehensive Financial Report (“ACFR”) of the County of Glenn (“County”) for the fiscal year ended June 30, 2022, is hereby submitted in compliance with §25250 through §25253 of the Government Code of the State of California (“State”). The report contains financial statements that have been prepared in conformity with generally accepted accounting principles in the United States of America (“US GAAP”) prescribed for government entities. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County. To the best of our knowledge and belief, the enclosed data are accurate in all material respects, and present fairly the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2022, and the respective changes in financial position and cash flows, where applicable, thereof for the fiscal year then ended. All disclosures necessary to enable the reader to gain an understanding of the County’s financial activities have been included.

This letter of transmittal is designed to complement the Management’s Discussion and Analysis (MD&A) and should be read in conjunction with it. The County’s MD&A can be found on pages 4 through 24 of this report.

The financial reporting entity of the County includes all the funds of the primary government (i.e., County of Glenn as legally defined), as well as all its component units. Component units are legally separate entities for which the primary government is financially accountable.

Blended component units, although legally separate entities, are, in substance, part of the primary government’s operations and are included as part of the primary government. Accordingly, certain districts and agencies accounted for in the Nonmajor Special Revenue Fund Special Districts Governed by the Board of Supervisors Funds are reported as part of the primary government. For a more detailed overview of the County’s component units, see Note 1 to the Financial Statements.



## **PROFILE OF THE GOVERNMENT**

The County of Glenn is located 85 miles north of Sacramento, and Willows, the County seat, is located 75 miles south of Redding along Interstate 5. The County encompasses 1,327 square miles (including 12.4 square miles of water). 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 an important agricultural area in the state of California. Approximately two thirds of the County is currently used to produce rice, fruit, nuts, dairy products, wheat, and livestock. A strong agribusiness foundation and stable government sector are key factors in the County's economy.

Policymaking and legislative authority is vested in the County Board of Supervisors ("Board"), which consists of an elected supervisor from each of the five districts. The Board is responsible for, among other things, passing ordinances, adopting the budget, appointing committees, and appointing non-elected department heads. County Supervisors are elected to four-year terms with new elections every two years. The State Constitution designates that certain officials are elected who are responsible for the offices of the County: Assessor, District Attorney, Sheriff, and Superintendent of Schools. The County has no other elected officers.

The County provides a full range of services including public safety; health and sanitation; the construction and maintenance of highways, streets, and infrastructure assets; recreational activities and cultural; elections; social services; and administration.

The County maintains a website located at: [www.countyofglenn.net](http://www.countyofglenn.net) that provides online services and extensive information about the County government. The County's website includes information about the Board of Supervisors, Board meeting agendas, County job listings, viewing and paying Property Taxes, County directories, financial information, and links to other local resources just to name a few.

## **MAJOR INITIATIVES**

Glenn County is undertaking several major initiatives notwithstanding significant fiscal limitations:

- ❖ The County continues to work on completion and adoption of an updated General Plan.
- ❖ The Board is focused on working with partners to address the drought impacts. These efforts include spearheading a grant effort to get State funds for the temporary placement of water tanks and water delivery to drought-impacted homes. The County is also working with the City of Orland to expand municipal water systems to county residents. Additionally, the County is partnering with the Artois Community Services District to obtain grant funding, which will allow 25 additional homes to be connected to the local water system.

The County is also assisting Elk Creek Community Services District with a grant that will improve water quality and water resiliency.

- ❖ The Board leveraged COVID-19 funds to enhance the County's network security. The continued threat of malicious actors necessitates the County to continue improving security systems, software, and policies.
- ❖ The County continues to work on improving its financial condition through a more active management of its reserves.

## **FACTORS AFFECTING FINANCIAL CONDITION**

### **Economic Challenges**

The County continues to face economic challenges as wages and healthcare costs growth outpace the required revenues to support existing staffing levels. The County along with everyone else worldwide has been impacted by the threat of COVID-19. There were significant impacts to the County with reduced sales tax at the beginning of the pandemic, but not to the extent it could have been. The impacts to our community, our hospital and our workers however has been quite a challenge. Our small businesses needed to re-open their doors with new regulations imposed upon them, many employees having to adjust to a remote working environment, many rounds of sickness pushing our hospital to its limit. The true impact of COVID-19 to our local economy is yet to be determined.

### **Internal Control**

The management of the County has established internal controls designed to ensure that the assets of the government are protected from loss, theft, or misuse. The controls ensure that adequate accounting data is compiled to allow for the preparation of the financial statements in conformity with US GAAP. Internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. Reasonable assurance provides that the cost of internal controls should not exceed the benefits and that decisions often require the use of estimates and judgments by management.

### **Single Audit**

As a recipient of federal and state financial assistance, the County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, *Audits of States, Local Governments, and Non-profit Organizations*. Information related to this single audit includes the Schedule of Expenditures of Federal Awards, Schedule of Findings and Questioned Costs, and the independent auditor's report on internal control and compliance. The County is also responsible for ensuring that adequate internal controls are in place to ensure compliance with applicable laws and regulations related to those programs. Internal controls are subject to periodic evaluation by management and the Department of Finance staff.

The 2021-2022 Single Audit will be issued under separate cover and will be available at the County website located at: <http://www.countyofglenn.net>.

### **Budgeting Controls**

In addition to accounting controls, the County maintains budgetary controls. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget as required by the California Constitution and approved by the Board of Supervisors. In accordance with the provisions of §29000 through §29143, inclusive, of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares a final budget for each fiscal year on or before October 2<sup>nd</sup>. Budgeted expenditures are enacted into law through the passage of an appropriation. This mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget by the County's Board of Supervisors.

An operating budget is adopted each fiscal year for all Governmental Funds. Expenditures are controlled at the object level within budget units for the County, the object level within a budget unit is the level at which expenditures may not legally exceed appropriations. Any amendments or transfers of appropriations between departments or funds must be approved by the Board. The Board must approve supplementary appropriations normally financed by unanticipated revenues during the year or using unassigned fund balances. Budgeted amounts in the budgetary financial schedules are reported as originally adopted and are amended during the fiscal year by resolutions, and minute orders approved by the Board of Supervisors. The County uses an encumbrance system as an extension of normal budgetary accounting to assist in controlling expenditures for the general, special revenue, debt service and the capital projects funds. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded to reserve that portion of applicable appropriations. The County also maintains an encumbrance accounting system as one technique of accomplishing budgetary control and cash planning. Encumbered appropriations lapse at the end of each fiscal year.

### **OTHER INFORMATION**

#### **Independent Audit**

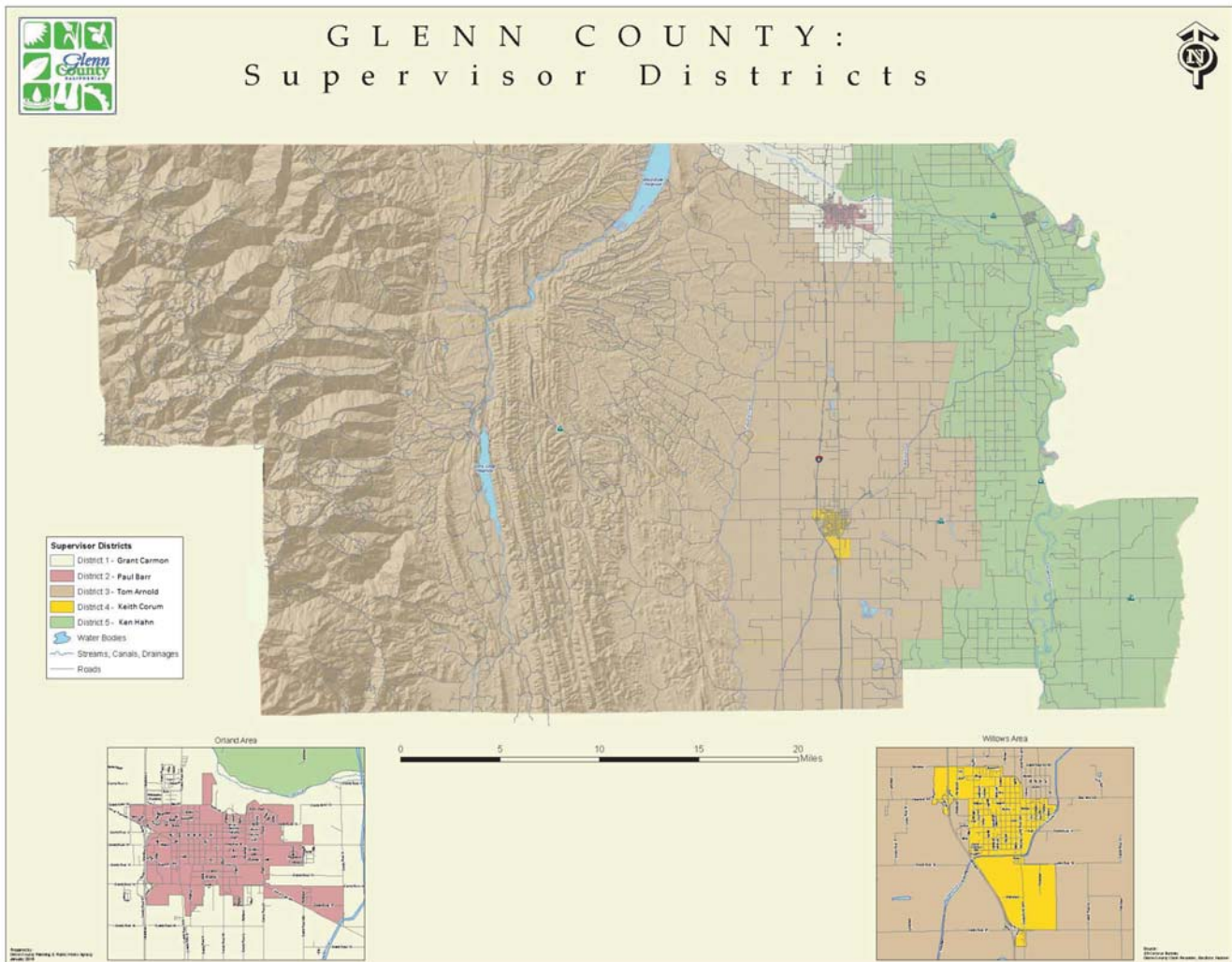
County charter requires an annual audit by independent certified public accountants. The firm, CliftonLarsonAllen, LLP, was selected by the County to meet this requirement. The goal of the independent audit is to provide reasonable assurance that the financial statements of the County, for the fiscal year ended June 30, 2022, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements and evaluating the overall financial statement presentation. The independent auditors concluded, based upon their audit results, that there was a reasonable basis for rendering an unmodified ("clean") opinion that the County's basic financial statements for the fiscal year ended June 30, 2022, are fairly presented in conformity with US GAAP. The independent auditor's report is presented as the first item of the financial section of this report.

**COUNTY OF GLENN**  
**BOARD OF SUPERVISORS**

August 11, 2023

- District 1 ..... Grant Carmon, Chairman\*
- District 2 ..... Monica Rossman
- District 3 ..... Tom Arnold
- District 4 ..... Jim Yoder, Vice Chairman\*
- District 5 ..... Vacant

\*Chosen annually at the first meeting in January.



**COUNTY OF GLENN**

**PRINCIPAL COUNTY OFFICIALS**

August 11, 2023

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***Elected Officials***

Assessor, Clerk-Recorder, Elections – Sedy Perez

District Attorney – Dwayne Stewart

Sheriff-Coroner – Justin Gibbs

County Office of Education Superintendent – Ryan Bentz

***Appointed Officials***

Agricultural Commissioner – Marcie Skelton

Chief of Probation & Veteran’s Services Officer– Brandon Thompson

County Administrative Officer – Scott De Moss

Clerk of the Board of Supervisors – Scott De Moss

County Counsel – William Vanasek

Director of Child Support Services – Dawn Mayer

Director of Finance – Humberto Medina, CPA

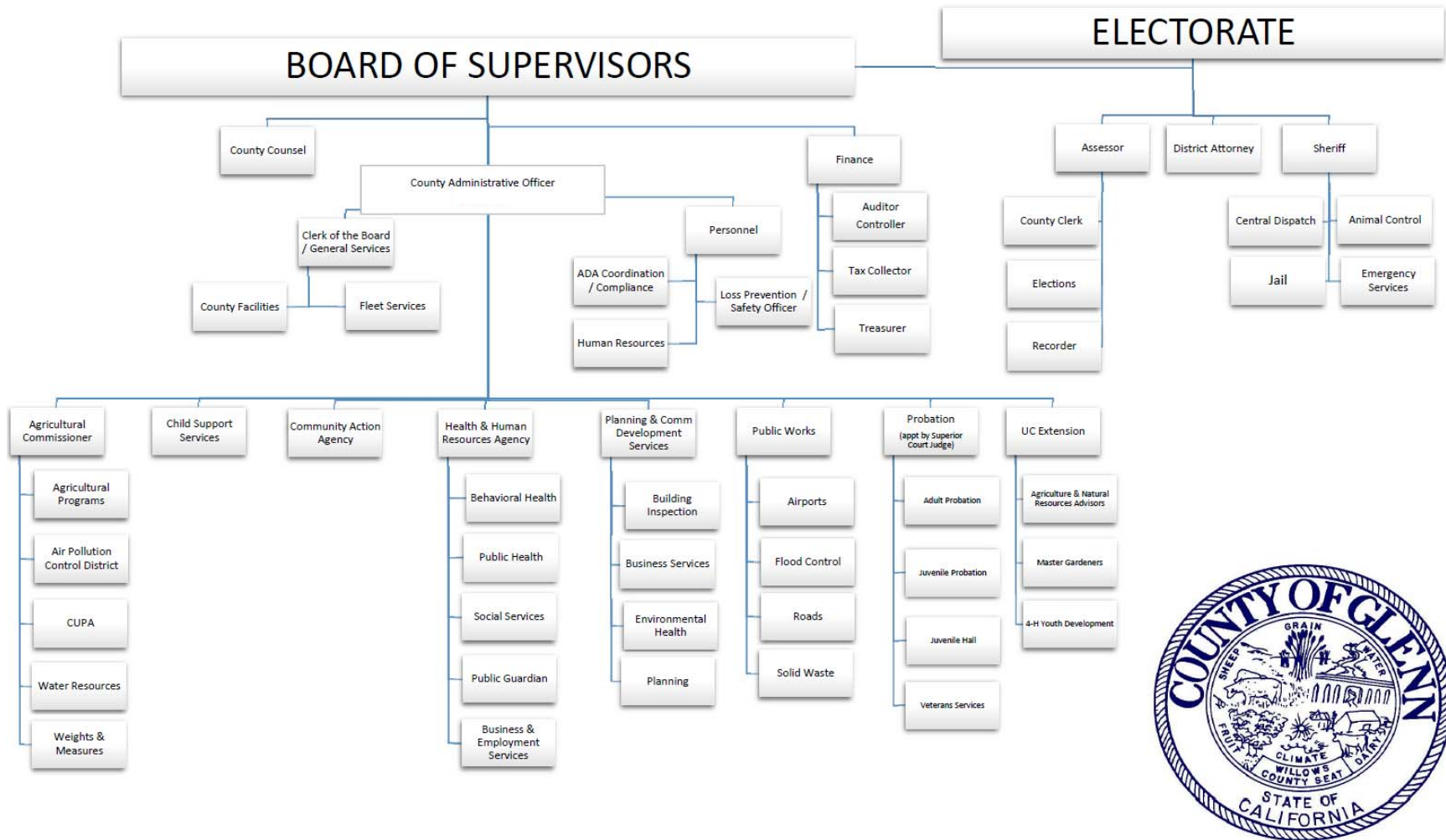
Director of Health & Human Services – Christine Zoppi

Director of Personnel – Linda Durrer

Director of Planning & Community Development Services – Mardy Thomas

Director of Public Works – Donald Rust

**COUNTY OF GLENN**  
**ORGANIZATIONAL CHART**  
 August 11, 2023







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**FINANCIAL SECTION**

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## INDEPENDENT AUDITORS' REPORT

Board of Supervisors  
County of Glenn  
Willows, California

### Report on the Audit of the Financial Statements

#### **Opinions**

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, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County of Glenn's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Glenn, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County of Glenn and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Emphasis of Matter**

##### *Change in Accounting Principle*

As discussed in Note 1 to the financial statements, effective July 1, 2021, the County of Glenn adopted new accounting guidance for leases. The guidance requires lessees to recognize a right-to-use lease asset and corresponding lease liability and lessors to recognize a lease receivable and corresponding deferred inflow of resources for all leases with lease terms greater than twelve months. As a result of the implementation of this standard, the County reported a restatement for a change in accounting principle (see Note 12). Our opinion is not modified with respect to this matter.

#### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of Glenn's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of County of Glenn's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about County of Glenn's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, sources of changes in Net Pension Liability and related ratios, sources of changes in net OPEB liability and related ratios, and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Glenn’s basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditors’ report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated August 11, 2023, on our consideration of the County of Glenn’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County of Glenn’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Glenn’s internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Roseville, California  
August 11, 2023



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**MANAGEMENT'S DISCUSSION & ANALYSIS (MD&A)**

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The information in this section is not covered by the Independent Auditor’s Report. It is presented as required supplementary information for the benefit of the readers of the Annual Comprehensive Financial Report. The management’s discussion and analysis section presents comparative financial information for the current and previous fiscal years.

In this section of the County’s Annual Comprehensive Financial Report (“ACFR”), the County’s management discusses financial results for the fiscal year ended June 30, 2022. It should be read in conjunction with the County’s financial statements following this section.

**I. Financial Highlights**

Fiscal Year Ended	June 30, 2022	June 30, 2021	\$ Change	% Change
Government-Wide Deficit	\$ (69,545,080)	\$ (63,729,525)	\$ (5,815,555)	(9.1%)
Governmental Fund Balance	\$ 35,157,672	\$ 31,900,005	\$ 3,257,667	10.2%
General Fund Fund Balance	\$ 9,395,728	\$ 7,505,643	\$ 1,890,085	25.2%
Government-Wide Revenues	\$ 111,956,088	\$ 104,892,691	\$ 7,063,397	6.7%
Government-Wide Expenses	\$ 117,326,032	\$ 107,709,535	\$ 9,616,497	8.9%
Long-Term Liabilities	\$ 188,420,471	\$ 191,987,237	\$ (3,566,766)	(1.9%)

**II. Overview of the Financial Statements**

**Basic Financial Statements**

The basic financial statements are divided into three different sections: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

**Government-wide Financial Statements**

The government-wide financial statements are designed to provide an overview of the County’s finances, in a manner similar to a private-sector business that is, using the accrual basis of accounting. They demonstrate the accountability of Glenn County by showing the extent to which it has met operating objectives efficiently and effectively, using all resources available, and whether it can continue to do so.

The Statement of Net Position presents information on all the County's assets and liabilities, the deferred outflows/inflows of resources, and the difference reported as net position. Over time increases or decreases in net position may serve as a useful indicator to reflect whether the financial position of the County is improving or declining.

The Statement of Activities presents information showing how the County's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned, but unused, vacation leave).

The Statement of Net Position and the Statement of Activities distinguish functions of the County that are primarily supported by taxes and aid from other governments (governmental activities), and from other functions that are intended to recover all or a significant portion of their cost 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, education, and interest on long-term debt. The business-type activities of the County include solid waste management, landfill closure, and county airport management.

The government-wide financial statements also provide information regarding the County's component units, entities for which the County (the primary government) is considered to be financially accountable. Blended component units, although legally separate entities, are in substance part of the County's operations and therefore data from these component units are blended in with operational funds of the County. The County currently does not report any discretely presented component units. A list of blended component units is found in Note 1 to the financial statements.

### **Fund Financial Statements**

The fund financial statements provide evidence of accountability by demonstrating compliance with budgetary decisions made in a public forum. A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or purposes stipulated by laws, regulations, or policies. The funds of the County are divided into three categories: governmental, proprietary, and fiduciary funds.

Governmental 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, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government’s near-term financing requirements.

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 financial decisions. Both the governmental fund balance sheet and the governmental fund 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 13 individual governmental funds. On the financial statements for governmental funds, information is presented separately for five major funds: The General Fund, Community Action Agency Fund, Road Fund, County Local Revenue 2011 Fund and the Public Assistance Fund. Data from the other governmental funds are aggregated into a single column. Individual fund data for each of these nonmajor governmental funds is provided in the supplementary information section of this report.

The County adopts an annual operating budget for its General Fund. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with its final operating budget.

Proprietary Funds

Proprietary funds are comprised of two types: Enterprise funds and Internal Service Funds (“ISF”). Enterprise funds are used to report the same functions as presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its Solid Waste Fund, Solid Waste Closure Fund, and its Airport Fund. Internal service funds are used to accumulate and allocate costs internally among the County’s various functions. The County uses internal service funds to account for and allocate costs for the Fleet & Fleet Service Center Fund, County Facilities Fund, County Services Fund, and County Utilities Fund. 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. The County's internal service funds are combined into a single column and presented in the proprietary fund financial statements.

#### Fiduciary Funds

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 programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

#### **Notes to the Basic Financial Statements**

The notes to the basic financial statements provide additional information that is essential for a full understanding of the financial information provided in the government-wide and fund financial statements.

#### **Required Supplementary Information**

In addition to the basic financial statements, this report presents required supplementary information. The required supplementary information is presented concerning the County's progress in funding its obligations to provide pension benefits and Other Post-Employment Benefits (OPEB) to its employees. The County also includes budgetary comparison schedules for the major governmental funds, the aggregated nonmajor special revenue funds, the capital projects fund, and the debt service fund.

The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the required supplementary information budgetary comparison schedules.

**III. Government-Wide Overall Financial Analysis**

	Governmental		Business-Type	
	Activities		Activities	
	2022	2021	2022	2021
Current and Other Assets	\$ 64,660,888	\$ 50,435,789	\$ 9,231,727	\$ 9,121,980
Capital Assets	49,535,149	43,499,380	6,767,137	7,090,833
Total Assets	114,196,037	93,935,169	15,998,864	16,212,813
Total Deferred Outflows of Resources	39,866,004	39,584,491	-	-
Current and Other Liabilities	25,180,130	14,903,223	269,738	303,814
Long-Term Liabilities	182,917,305	186,924,373	5,503,166	5,062,864
Total Liabilities	208,097,435	201,827,596	5,772,904	5,366,678
Total Deferred Inflows of Resources	25,735,646	6,267,724	-	-
Net Investment in Capital Assets	37,832,647	39,314,268	6,767,137	7,090,833
Restricted Net Position	40,143,906	38,935,876	6,234,776	6,409,479
Net Deficit	(157,747,593)	(152,825,804)	(2,775,953)	(2,654,177)
Total Net Deficit	\$ (79,771,040)	\$ (74,575,660)	\$ 10,225,960	\$ 10,846,135

	Total		Total	
	Total		\$ Change	% Change
	2022	2021	2021 to 2022	2021 to 2022
Current and Other Assets	\$ 73,892,615	\$ 59,557,769	\$ 14,334,846	24.1%
Capital Assets	56,302,286	50,590,213	5,712,073	11.3%
Total Assets	130,194,901	110,147,982	20,046,919	18.2%
Total Deferred Outflows of Resources	39,866,004	39,584,491	281,513	0.7%
Current and Other Liabilities	25,449,868	15,207,037	10,242,831	67.4%
Long-Term Liabilities	188,420,471	191,987,237	(3,566,766)	(1.9%)
Total Liabilities	213,870,339	207,194,274	6,676,065	3.2%
Total Deferred Inflows of Resources	25,735,646	6,267,724	19,467,922	310.6%
Net Investment in Capital Assets	44,599,784	46,405,101	(1,805,317)	(3.9%)
Restricted Net Position	46,378,682	45,345,355	1,033,327	2.3%
Net Deficit	(160,523,546)	(155,479,981)	(5,043,565)	3.2%
Total Net Deficit	\$ (69,545,080)	\$ (63,729,525)	\$ (5,815,555)	9.1%



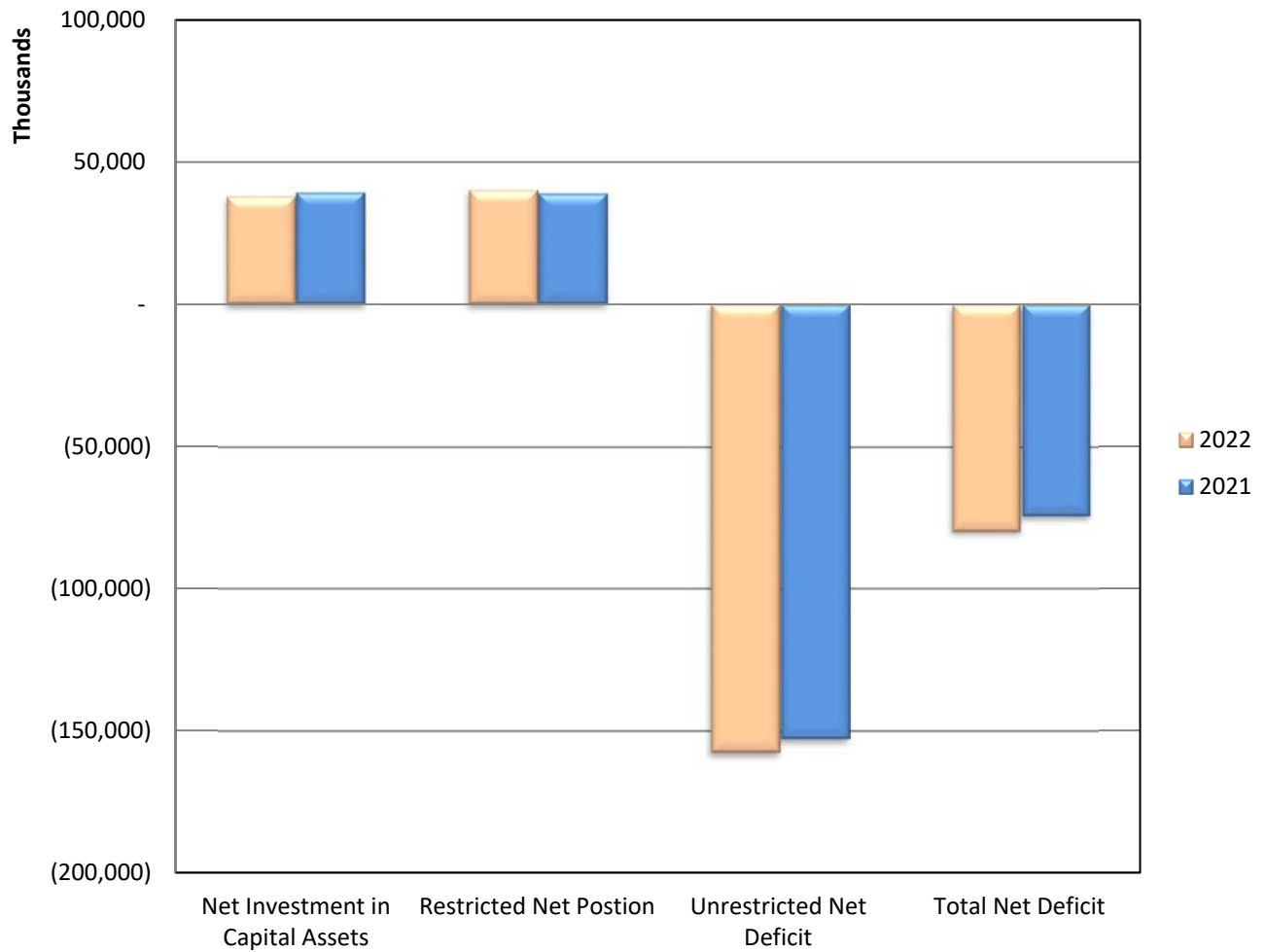
The largest positive portion of the County's net position reflects the County's investment in capital assets (.g. land, construction in progress, buildings and improvements, equipment and vehicles, and infrastructure); net of any related outstanding debt issued to acquire those assets. The County uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the County's investment in its capital assets are reported net of related debt; it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to retire the related debt.

The largest factor contributing to the net deficit are unfunded pension and other post-employment benefit liabilities. The unfunded pension and other post-employment benefit liabilities are an estimate of how much it will cost the County to fund retiree benefit obligations over time. The County pays benefit payouts as they become due but does not set aside funds for future retiree benefit costs incurred in the current fiscal year, except as required by CalPERS.

The restricted net position balances for both the governmental and business-type activities is the net position that is subject to external restrictions imposed by the funding sources on how those funds may be used.

The most significant factor contributing to the County's net deficit was the implementation of GASB Statement No. 68 in fiscal year 2014-15 and GASB Statement No. 75 in fiscal year 2018-19. GASBS No. 68 and 75 required the County to record the unfunded portion of the net pension liability and the net OPEB obligation, respectively.

### Glenn County Net Position (Deficit) June 30, 2022 and 2021



The following tables present the activities that accounted for the changes in net position.

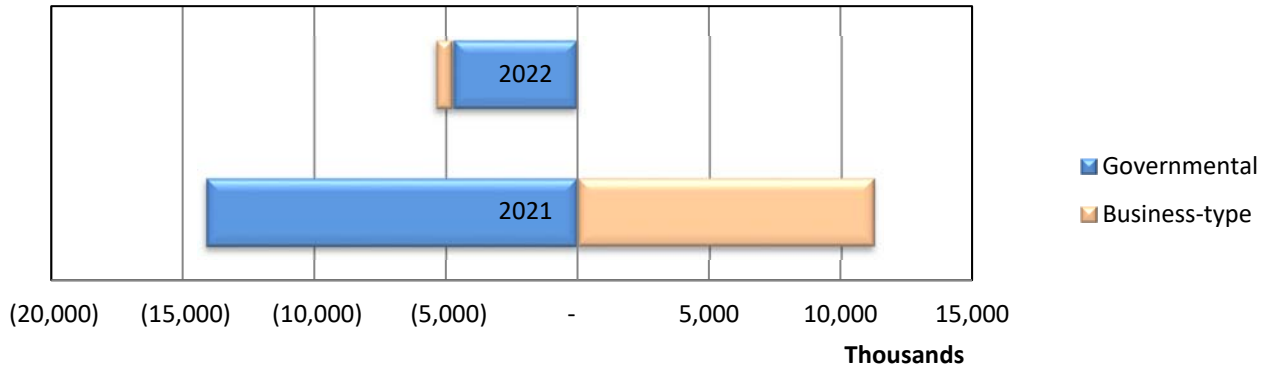
	Governmental		Business-Type	
	Activities		Activities	
	2022	2021	2022	2021
Revenues:				
Program Revenues:				
Charges for Services	\$ 21,724,786	\$ 19,818,341	\$ 3,420,433	\$ 3,588,172
Operating Grants and Contributions	62,258,177	57,899,476	62,573	50,000
Capital Grants and Contributions	6,132,460	6,482,713	9,552	119,105
General Revenues:				
Property Taxes	14,732,749	13,731,422	-	-
Sales Taxes	2,664,862	1,686,698	-	-
Real Property Transfer Taxes	225,848	226,604	-	-
Other Taxes	25,886	20,960	-	-
Franchise Fees	1,198,536	1,056,069	-	-
Discharge of DV Shelter Loan	546,450	-	-	-
Unrestricted Investment Income	(1,318,673)	(10,648)	(250,744)	(28,176)
Miscellaneous Revenues	361,091	251,930	162,102	25
<b>Total Revenues</b>	<b>108,552,172</b>	<b>101,163,565</b>	<b>3,403,916</b>	<b>3,729,126</b>
			<b>Total</b>	
	<b>Total</b>		<b>\$ Change</b>	<b>% Change</b>
	<b>2022</b>	<b>2021</b>	<b>2021 to 2022</b>	<b>2021 to 2022</b>
Revenues:				
Program Revenues:				
Charges for Services	\$ 25,145,219	\$ 23,406,513	\$ 1,738,706	7.4%
Operating Grants and Contributions	62,320,750	57,949,476	4,371,274	7.5%
Capital Grants and Contributions	6,142,012	6,601,818	(459,806)	(7.0%)
General Revenues:				
Property Taxes	14,732,749	13,731,422	1,001,327	7.3%
Sales Taxes	2,664,862	1,686,698	978,164	58.0%
Real Property Transfer Taxes	225,848	226,604	(756)	(0.3%)
Other Taxes	25,886	20,960	4,926	23.5%
Franchise Fees	1,198,536	1,056,069	142,467	13.5%
Discharge of DV Shelter Loan	546,450	-	546,450	
Unrestricted Investment Income	(1,569,417)	(38,824)	(1,530,593)	3,942.4%
Miscellaneous Revenues	523,193	251,955	271,238	107.7%
<b>Total Revenues</b>	<b>111,956,088</b>	<b>104,892,691</b>	<b>7,063,397</b>	<b>6.7%</b>

	Governmental		Business-Type	
	Activities		Activities	
	2022	2021	2022	2021
Program Expenses:				
General Government	10,768,144	12,842,900	-	-
Public Protection	37,706,402	33,427,717	-	-
Public Ways and Facilities	9,662,073	9,078,176	-	-
Health and Sanitation	23,626,196	22,606,145	-	-
Public Assistance	30,234,639	28,155,245	-	-
Education	588,430	511,257	-	-
Interest on Long-Term Debt	436,148	273,520	-	-
Solid Waste	-	-	3,658,921	160,773
Airport	-	-	645,079	653,802
Total Expenses	<u>113,022,032</u>	<u>106,894,960</u>	<u>4,304,000</u>	<u>814,575</u>
Excess (Deficiency) Before Transfers	(4,469,860)	(5,731,395)	(900,084)	2,914,551
Transfers in/(out)	<u>(279,909)</u>	<u>(8,355,947)</u>	<u>279,909</u>	<u>8,355,947</u>
Change in Net Position	(4,749,769)	(14,087,342)	(620,175)	11,270,498
Net Position (Deficit) - Beginning, Restated	(74,575,660)	(60,967,173)	10,846,135	(424,363)
Prior Period Adjustment	(445,611)	478,855	-	-
Net Deficit - Ending	<u>\$ (79,771,040)</u>	<u>\$ (74,575,660)</u>	<u>\$ 10,225,960</u>	<u>\$ 10,846,135</u>

	Total		Total	
			\$ Change	% Change
	2022	2021	2021 to 2022	2021 to 2022
Program Expenses:				
General Government	10,768,144	12,842,900	(2,074,756)	(16.2%)
Public Protection	37,706,402	33,427,717	4,278,685	12.8%
Public Ways and Facilities	9,662,073	9,078,176	583,897	6.4%
Health and Sanitation	23,626,196	22,606,145	1,020,051	4.5%
Public Assistance	30,234,639	28,155,245	2,079,394	7.4%
Education	588,430	511,257	77,173	15.1%
Interest on Long-Term Debt	436,148	273,520	162,628	59.5%
Solid Waste	3,658,921	160,773	3,498,148	2,175.8%
Airport	645,079	653,802	(8,723)	(1.3%)
Total Expenses	<u>117,326,032</u>	<u>107,709,535</u>	<u>9,616,497</u>	<u>8.9%</u>
Excess (Deficiency) Before Transfers	(5,369,944)	(2,816,844)	(2,553,100)	90.6%
Transfers in/(out)	-	-	-	-
Change in Net Position	(5,369,944)	(2,816,844)	(2,553,100)	90.6%
Net Position (Deficit) - Beginning, Restated	(63,729,525)	(61,391,536)	(2,337,989)	3.8%
Prior Period Adjustment	(445,611)	478,855	(924,466)	(193.1%)
Net Deficit - Ending	<u>\$ (69,545,080)</u>	<u>\$ (63,729,525)</u>	<u>\$ (5,815,555)</u>	<u>9.1%</u>

Changes in Net Position are the results of operations and unexpended appropriations.

### Change in Net Position June 30, 2022 and 2021



#### IV. Financial Analysis of Governmental and Proprietary Funds

As noted earlier, the County is required to use fund accounting to ensure and demonstrate compliance with budgetary and legal requirements.

##### Governmental Funds

The general government functions are included in the General, Special Revenue, Capital Project, and Debt Service Funds. Included in these funds are the special districts governed by the County Board of Supervisors. The focus of the County’s governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the County’s financing requirements. In particular, total fund balance less the nonspendable portion is a useful measure of the County’s net resources available for spending at the end of the fiscal year.

The table below shows the County’s governmental funds ending fund balances broken out by component as of June 30, 2022.

Component	Amount	Description
Nonspendable	\$ 852,821	These are amounts that are not in spendable form, or are legally or contractually required to be maintained intact, and are made up of inventories, prepaid expenses, and advances to other funds that are not restricted in nature.
Restricted	\$ 31,889,194	These are amounts that are externally constrained by creditors, grantors, contributions, laws, regulations, or enabling legislation.
Assigned	\$ 1,135,018	These are amounts that are intended to be used for specific purposes determined by department Directors.
Unassigned	\$ 1,280,639	These are amounts that represent the residual classification for the County's General Fund and also includes a small balance from non-major funds.
Total	\$ 35,157,672	

With the approval of the Board of Supervisors, County management may allocate a portion of fund balance to a particular function, project or activity, and may also allocate for purposes beyond the current year, within the constraints applied to the various categories of fund balance. With the exception of the nonspendable portion, fund balances are available for appropriation at any time. The general fund is the main operating fund of the County.



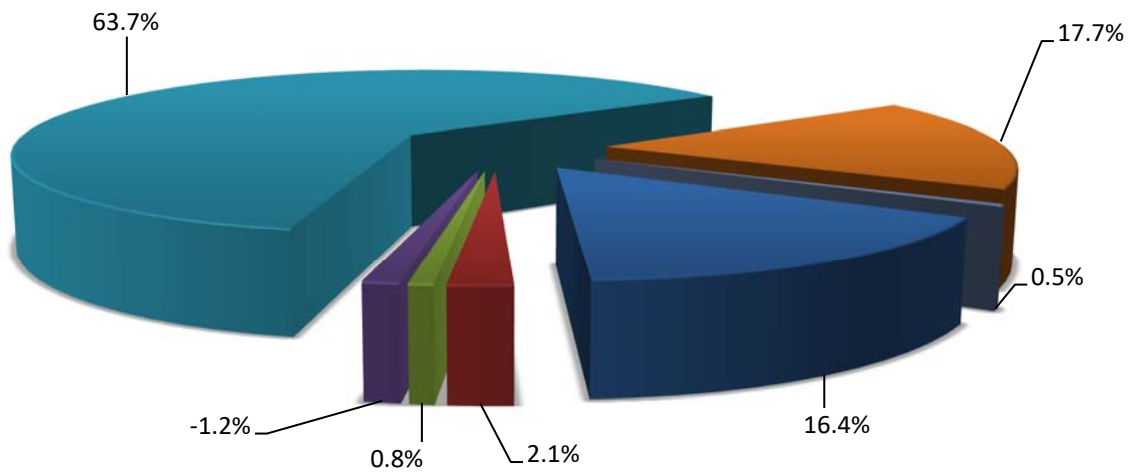
The following tables present revenues from various sources as well as reflecting increases or decreases from the prior fiscal year in the governmental funds.

Revenue Sources	2022		2021	
	Amount	% of Total	Amount	% of Total
Taxes	\$ 17,649,345	16.4%	\$ 15,665,684	15.5%
Licenses, Permits, and Franchises	2,248,413	2.1%	2,133,854	2.1%
Fines, Forfeitures, and Penalties	868,295	0.8%	829,383	0.8%
Use of Money and Property	(1,281,217)	(1.2%)	58,492	0.1%
Aid from Other Governments	68,341,547	63.7%	64,945,390	64.2%
Charges for Services	18,998,311	17.7%	17,039,843	16.8%
Other	504,289	0.5%	563,592	0.5%
Total Revenue	<u>\$ 107,328,983</u>	<u>100.0%</u>	<u>\$ 101,236,238</u>	<u>100.0%</u>

Revenue Sources	Change	
	Amount	% of Change
Taxes	\$ 1,983,661	12.7%
Licenses, Permits, and Franchises	114,559	5.4%
Fines, Forfeitures, and Penalties	38,912	4.7%
Use of Money and Property	(1,339,709)	(2,290.4%)
Aid from Other Governments	3,396,157	5.2%
Charges for Services	1,958,468	11.5%
Other	<u>(59,303)</u>	<u>(10.5%)</u>
Total Revenue	<u>\$ 6,092,745</u>	<u>6.0%</u>

## Sources of Revenue - Governmental Funds 2021-22

- Taxes
- Fines, Forfeitures, and Penalties
- Aid from Other Governments
- Other
- Licenses, Permits, and Franchises
- Use of Money and Property
- Charges for Services



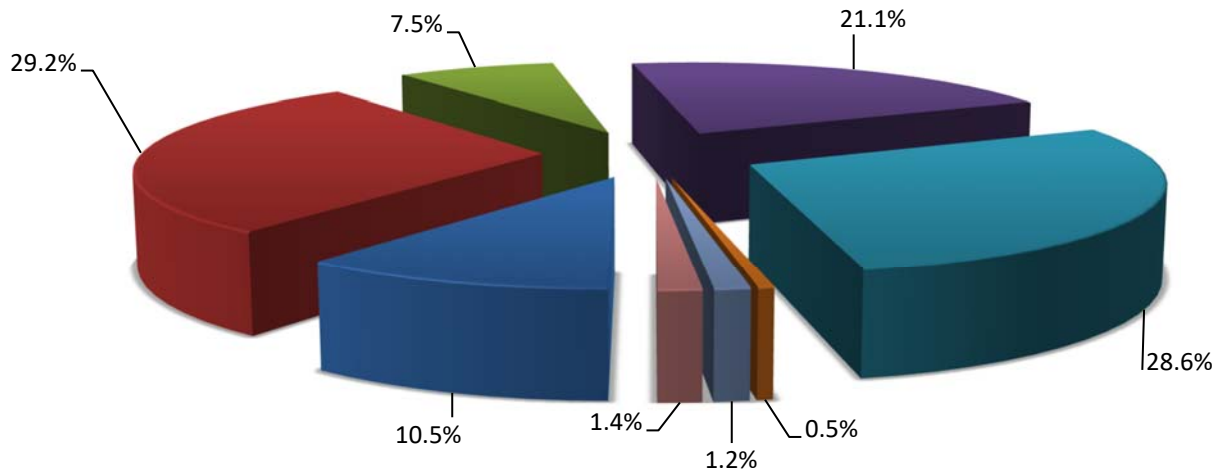
The following tables present expenditures by function compared to prior fiscal year’s amounts in governmental funds.

Expenditures by Function	2022		2021	
	Amount	% of Total	Amount	% of Total
General Government	\$ 10,905,380	10.5%	\$ 9,899,956	10.5%
Public Protection	30,353,224	29.2%	28,638,821	30.4%
Public Ways and Facilities	7,771,112	7.5%	6,618,718	7.0%
Health and Sanitation	22,447,337	21.6%	20,223,869	21.5%
Public Assistance	29,752,995	28.6%	26,028,509	27.6%
Education	558,597	0.5%	446,010	0.5%
Capital Outlay	1,248,353	1.2%	1,782,007	1.9%
Debt Service	1,049,757	0.9%	550,588	0.6%
<b>Total Expenditures</b>	<b>\$ 104,086,755</b>	<b>100.0%</b>	<b>\$ 94,188,478</b>	<b>100.0%</b>

Expenditures by Function	Change	
	Amount	% of Change
General Government	\$ 1,005,424	10.2%
Public Protection	1,714,403	6.0%
Public Ways and Facilities	1,152,394	17.4%
Health and Sanitation	2,223,468	11.0%
Public Assistance	3,724,486	14.3%
Education	112,587	25.2%
Capital Outlay	(533,654)	(29.9%)
Debt Service	499,169	90.7%
<b>Total Expenditures</b>	<b>\$ 9,898,277</b>	<b>10.5%</b>

## Expenditures in the Governmental Funds 2021-22

- General Government
- Public Ways and Facilities
- Public Assistance
- Capital Outlay
- Public Protection
- Health and Sanitation
- Education
- Debt Service



### Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. These funds include the County's enterprise funds and the internal service funds, which are presented in aggregate.

The following tables present operating revenues and expenses for enterprise and internal service funds compared to prior fiscal year's amounts in proprietary funds.

	2022		2021	
	Amount	% of total	Amount	% of total
<b>Enterprise Funds</b>				
Operating Revenues				
Charges for Services	\$ 3,120,531	89.4%	\$ 3,211,485	89.5%
Rental Income	299,902	8.6%	295,151	8.2%
Other	68,779	2.0%	81,561	2.3%
Total Operating Revenues	<u>3,489,212</u>	<u>100.0%</u>	<u>3,588,197</u>	<u>100.0%</u>
Operating Expenses				
Services and Supplies	3,459,254	80.4%	3,203,287	393.3%
Landfill Closure/Postclosure Care	511,442	11.9%	(2,731,206)	(335.3%)
Depreciation	333,304	7.7%	342,494	42.0%
Total Operating Expenses	<u>4,304,000</u>	<u>100.0%</u>	<u>814,575</u>	<u>100.0%</u>
Operating Income	<u>\$ (814,788)</u>		<u>\$ 2,773,622</u>	
<b>Internal Service Funds</b>				
Operating Revenues				
Charges for Services	\$ 5,318,033	100.0%	\$ 4,834,701	100.0%
Total Operating Revenues	<u>5,318,033</u>	<u>100.0%</u>	<u>4,834,701</u>	<u>100.0%</u>
Operating Expenses				
Services and Supplies	4,976,473	93.1%	4,576,620	93.2%
Depreciation	370,200	6.9%	333,301	6.8%
Total Operating Expenses	<u>5,346,673</u>	<u>100.0%</u>	<u>4,909,921</u>	<u>100.0%</u>
Operating Income (Loss)	<u>\$ (28,640)</u>		<u>\$ (75,220)</u>	

	<u>Change</u>	
	<u>Amount</u>	<u>% of change</u>
<b>Enterprise Funds</b>		
Operating Revenues		
Charges for Services	\$ (90,954)	(2.8%)
Rental Income	4,751	1.6%
Other	<u>(12,782)</u>	<u>(15.7%)</u>
Total Operating Revenues	<u>(98,985)</u>	<u>(2.8%)</u>
Operating Expenses		
Services and Supplies	255,967	8.0%
Landfill Closure/Postclosure Care	3,242,648	(118.7%)
Depreciation	<u>(9,190)</u>	<u>(2.7%)</u>
Total Operating Expenses	<u>3,489,425</u>	<u>428.4%</u>
Operating Income	<u>\$ (3,588,410)</u>	<u>(129.4%)</u>
<b>Internal Service Funds</b>		
Operating Revenues		
Charges for Services	<u>\$ 483,332</u>	<u>10.0%</u>
Total Operating Revenues	<u>483,332</u>	<u>10.0%</u>
Operating Expenses		
Services and Supplies	399,853	8.7%
Depreciation	<u>36,899</u>	<u>11.1%</u>
Total Operating Expenses	<u>436,752</u>	<u>8.9%</u>
Operating Income (Loss)	<u>\$ 46,580</u>	<u>(61.9%)</u>

**V. General Fund Budgetary Highlights**

The following table presents the original budget, final budget, actual amounts, and variance between the final budget and the actual amounts for the General fund.

<b>General Fund</b>	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
Revenues				
Taxes	\$ 13,959,254	\$ 13,959,254	\$ 17,059,746	\$ 3,100,492
Licenses, Permits, and Franchises	1,590,964	1,471,924	1,664,670	192,746
Fines, Forfeitures, and Penalties	663,300	683,300	845,968	162,668
Use of Money and Property	104,939	119,939	(294,354)	(414,293)
Aid from Other Governments	42,191,083	45,248,401	34,189,989	(11,058,412)
Charges for Services	13,195,836	13,503,435	13,093,006	(410,429)
Other	426,079	426,079	485,347	59,268
<b>Total Revenues</b>	<b>72,131,455</b>	<b>75,412,332</b>	<b>67,044,372</b>	<b>(8,367,960)</b>
Expenditures				
General Government	10,912,199	11,135,462	8,562,000	2,573,462
Public Protection	28,045,622	28,710,017	25,647,318	3,062,699
Health and Sanitation	27,006,408	27,789,017	21,736,933	6,052,084
Public Assistance	24,770,837	26,177,737	23,403,611	2,774,126
Education	594,510	594,510	557,384	37,126
Capital Outlay	898,324	1,328,949	646,811	682,138
Debt Service	65,000	150,020	358,763	(208,743)
<b>Total Expenditures</b>	<b>92,292,900</b>	<b>95,885,712</b>	<b>80,912,820</b>	<b>14,972,892</b>
Deficiency of Revenues Over Expenditures	(20,161,445)	(20,473,380)	(13,868,448)	6,604,932
Other Financing Sources (Uses)				
Sale of Capital Assets	-	21,657	41,809	20,152
Transfers in	35,892,704	36,888,203	17,089,252	(19,798,951)
Transfers out	(18,237,351)	(19,015,099)	(1,372,528)	17,642,571
<b>Total Other Financing Sources</b>	<b>17,655,353</b>	<b>17,894,761</b>	<b>15,758,533</b>	<b>(2,136,228)</b>
<b>Net Change in Fund Balances</b>	<b>\$ (2,506,092)</b>	<b>\$ (2,578,619)</b>	<b>\$ 1,890,085</b>	<b>\$ 4,468,704</b>

**VI. Capital Assets and Debt Administration**

**Capital Assets**

The County’s investment in capital assets includes land, construction in progress, buildings and improvements, equipment and vehicles, and infrastructure. The following tables provide a comparison between current fiscal year and prior fiscal year capital assets, net of depreciation.

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
Land	\$ 157,414	\$ 157,414	\$ 1,022,894	\$ 1,022,894
Construction in Progress	5,854,849	8,056,561	149,677	135,396
Buildings and Improvements	11,417,274	11,943,179	5,263,229	5,502,593
Equipment	4,352,159	4,143,247	331,337	429,950
Infrastructure	19,273,364	19,198,979	-	-
Right-to-Use Assets	8,480,089	-	-	-
<b>Total Capital Assets, Net</b>	<b>\$ 49,535,149</b>	<b>\$ 43,499,380</b>	<b>\$ 6,767,137</b>	<b>\$ 7,090,833</b>

	<b>Total</b>	
	<b>2022</b>	<b>2021</b>
Land	\$ 1,180,308	\$ 1,180,308
Construction in Progress	6,004,526	8,191,957
Buildings and Improvements	16,680,503	17,445,772
Equipment	4,683,496	4,573,197
Infrastructure	19,273,364	19,198,979
Right-to-Use Assets	8,480,089	-
<b>Total Capital Assets, Net</b>	<b>\$ 56,302,286</b>	<b>\$ 50,590,213</b>

See Note 5 in the notes to the financial statements section of this report for additional information related to the County’s capital assets.



**Long-Term Liabilities**

The County’s long-term liabilities include: certificates of participation, loans, financed purchases, lease liability, compensated absences, landfill postclosure liability, net pension liability and the net other post-employment obligation.

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Certificates of Participation	\$ 10,458,000	\$ 10,650,500	\$ -	\$ -
Loans	-	546,450	-	-
Financed Purchases	2,652,412	3,638,662	-	-
Lease Liability	9,057,824	-	-	-
Compensated Absences	2,811,969	2,780,122	-	-
Landfill Postclosure Liability	-	-	5,503,166	5,062,864
Net Pension Liability	63,949,623	86,699,992	-	-
Net OPEB Obligation	98,835,421	87,406,821	-	-
<b>Total Long-Term Liabilities</b>	<b>\$ 187,765,249</b>	<b>\$ 191,722,547</b>	<b>\$ 5,503,166</b>	<b>\$ 5,062,864</b>
	<b><u>Total</u></b>			
	<b><u>2022</u></b>	<b><u>2021</u></b>		
Certificates of Participation	\$ 10,458,000	\$ 10,650,500		
Loans	-	546,450		
Financed Purchases	2,652,412	3,638,662		
Lease Liability	9,057,824	-		
Compensated Absences	2,811,969	2,780,122		
Landfill Postclosure Liability	5,503,166	5,062,864		
Net Pension Liability	63,949,623	86,699,992		
Net OPEB Obligation	98,835,421	87,406,821		
<b>Total Long-Term Liabilities</b>	<b>\$ 193,268,415</b>	<b>\$ 196,785,411</b>		

See Note 6 in the notes to the financial statements section of this report for additional information related to the County’s long-term liabilities.

**VII. Fiscal Outlook**

The County adopted its fiscal year 2022-23 Final Budget in the amount of \$231,269,400.

The County will continue to face fiscal challenges in the foreseeable future unless a stable funding source can be provided to help match the pace of rising costs needed to provide mandated services. The single most critical issue facing the County is that employee costs, including retiree benefits are growing at a much faster pace than funding. The County is also facing wider economic concerns caused by COVID-19, the long-term economic ramifications of COVID-19 can’t yet be determined.

**VIII. Request for Information**

This financial report is designed to provide a general overview of the County's finances for all those with an interest. Questions concerning any of the information presented in this report or requests for additional financial information should be addressed to:

Department of Finance  
516 West Sycamore Street  
Willows, CA 95965

The County's Annual Comprehensive Financial Report can also be found at [www.countyofglenn.net](http://www.countyofglenn.net).



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**BASIC FINANCIAL STATEMENTS –  
GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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**COUNTY OF GLENN**

Statement of Net Position  
June 30, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and Investments	\$ 49,544,229	\$ 2,777,513	\$ 52,321,742
Restricted Cash	-	6,223,926	6,223,926
Internal Balances	43,067	(43,067)	-
Due from Other Agencies	988,931	33	988,964
Accounts Receivable	1,358,134	211,233	1,569,367
Due from Other Governments	10,217,020	-	10,217,020
Prepaid Expenses	185,703	-	185,703
Inventory	403,902	62,089	465,991
Loans Receivable	1,919,902	-	1,919,902
Capital Assets:			
Nondepreciable/Nonamortizable	6,012,263	1,172,571	7,184,834
Depreciable, Net	35,042,797	5,594,566	40,637,363
Amortizable, Net	8,480,089	-	8,480,089
Total Capital Assets	<u>49,535,149</u>	<u>6,767,137</u>	<u>56,302,286</u>
<b>Total Assets</b>	<u>114,196,037</u>	<u>15,998,864</u>	<u>130,194,901</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pensions	11,575,123	-	11,575,123
OPEB	28,290,881	-	28,290,881
<b>Total Deferred Outflows of Resources</b>	<u>39,866,004</u>	<u>-</u>	<u>39,866,004</u>
<b>LIABILITIES</b>			
Accrued Salaries and Benefits	2,591,406	-	2,591,406
Accounts Payable	5,197,029	235,626	5,432,655
Deposits Payable	409,617	34,112	443,729
Unearned Revenue	12,134,134	-	12,134,134
Long-Term Liabilities:			
Due Within One Year	4,847,944	-	4,847,944
Due in More Than One Year	182,917,305	5,503,166	188,420,471
<b>Total Liabilities</b>	<u>208,097,435</u>	<u>5,772,904</u>	<u>213,870,339</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pensions	20,931,789	-	20,931,789
OPEB	4,803,857	-	4,803,857
<b>Total Deferred Inflows of Resources</b>	<u>25,735,646</u>	<u>-</u>	<u>25,735,646</u>
<b>NET POSITION (DEFICIT)</b>			
Net Investment in Capital Assets	37,832,647	6,767,137	44,599,784
Restricted for:			
General Government	1,914,194	-	1,914,194
Public Protection	10,229,586	-	10,229,586
Public Ways & Facilities	3,162,018	-	3,162,018
Health & Sanitation	12,543,953	6,234,776	18,778,729
Public Assistance	10,760,181	-	10,760,181
Education	1,002,875	-	1,002,875
Capital Projects	353,782	-	353,782
Debt Service	177,317	-	177,317
Unrestricted	(157,747,593)	(2,775,953)	(160,523,546)
<b>Total Net Deficit</b>	<u>\$ (79,771,040)</u>	<u>\$ 10,225,960</u>	<u>\$ (69,545,080)</u>

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

**COUNTY OF GLENN**

Statement of Activities  
For the Fiscal Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-Type Activities	
<b>Primary Government:</b>							
Governmental Activities:							
General Government	\$ 10,768,144	\$ 8,268,005	\$ 1,330,554	\$ 66,958	\$ (1,102,627)	\$ -	\$ (1,102,627)
Public Protection	37,706,402	5,170,528	12,533,095	-	(20,002,779)	-	(20,002,779)
Public Ways and Facilities	9,662,073	1,429,561	29,213	6,065,502	(2,137,797)	-	(2,137,797)
Health and Sanitation	23,626,196	6,322,190	18,133,769	-	829,763	-	829,763
Public Assistance	30,234,639	534,502	30,229,364	-	529,227	-	529,227
Education	588,430	-	2,182	-	(586,248)	-	(586,248)
Interest on Long-Term Debt	436,148	-	-	-	(436,148)	-	(436,148)
Total Governmental Activities	<u>113,022,032</u>	<u>21,724,786</u>	<u>62,258,177</u>	<u>6,132,460</u>	<u>(22,906,609)</u>	<u>-</u>	<u>(22,906,609)</u>
Business-Type Activities:							
Solid Waste Operating	3,658,921	2,787,780	42,573	-	-	(828,568)	(828,568)
Solid Waste Closure	-	-	-	-	-	-	-
Airport	645,079	632,653	20,000	9,552	-	17,126	17,126
Total Business-Type Activities	<u>4,304,000</u>	<u>3,420,433</u>	<u>62,573</u>	<u>9,552</u>	<u>-</u>	<u>(811,442)</u>	<u>(811,442)</u>
Total Primary Government	<u>117,326,032</u>	<u>25,145,219</u>	<u>62,320,750</u>	<u>6,142,012</u>	<u>(22,906,609)</u>	<u>(811,442)</u>	<u>(23,718,051)</u>
<b>General Revenues:</b>							
Taxes:							
Property Taxes					14,732,749	-	14,732,749
Sales and Use Taxes					2,664,862	-	2,664,862
Real Property Transfer Taxes					225,848	-	225,848
Other Taxes					25,886	-	25,886
Franchise Fees					1,198,536	-	1,198,536
Investment Loss					(1,318,673)	(250,744)	(1,569,417)
Discharge of Domestic Violence Shelter Loan					546,450	-	546,450
Miscellaneous					361,091	162,102	523,193
Transfers in (out)					(279,909)	279,909	-
Total General Revenues					<u>18,156,840</u>	<u>191,267</u>	<u>18,348,107</u>
Change in Net Position					<u>(4,749,769)</u>	<u>(620,175)</u>	<u>(5,369,944)</u>
Net Deficit - Beginning					(74,575,660)	10,846,135	(63,729,525)
Cummulative Effect of Change in Accounting Principle					(445,611)	-	(445,611)
Net Deficit - Beginning, Restated					<u>(75,021,271)</u>	<u>10,846,135</u>	<u>(64,175,136)</u>
Net Deficit - Ending					<u>\$ (79,771,040)</u>	<u>\$ 10,225,960</u>	<u>\$ (69,545,080)</u>

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



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**BASIC FINANCIAL STATEMENTS –  
FUND FINANCIAL STATEMENTS**

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**COUNTY OF GLENN**

Balance Sheet  
Governmental Funds  
June 30, 2022

	<u>General Fund</u>	<u>Community Action Agency Fund</u>	<u>Road Fund</u>	<u>County Local Revenue 2011 Fund</u>	<u>Public Assistance Funds</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<b>ASSETS</b>							
Cash and Investments	\$ 12,084,394	\$ 1,673,339	\$ 2,478,209	\$ 5,832,925	\$ 14,148,192	\$ 11,991,554	\$ 48,208,613
Due from Other Funds	5,211,873	120,398	42,435	1,272	218,146	243,228	5,837,352
Accounts Receivable	431,305	771,457	91,341	1,760	10,137	46,068	1,352,068
Due from Other Governments	8,027,886	100	797,681	423,668	207,309	760,219	10,216,863
Prepaid Items	178,655	3,362	1,224	-	38	-	183,279
Inventory	1,380	38,531	322,330	-	-	26,426	388,667
Advances to Other Funds	280,875	-	-	2,043,381	750,000	1,135,849	4,210,105
Loans Receivable	-	1,919,902	-	-	-	-	1,919,902
<b>Total Assets</b>	<b>\$ 26,216,368</b>	<b>\$ 4,527,089</b>	<b>\$ 3,733,220</b>	<b>\$ 8,303,006</b>	<b>\$ 15,333,822</b>	<b>\$ 14,203,344</b>	<b>\$ 72,316,849</b>
<b>LIABILITIES</b>							
Due to Other Funds	\$ 569,450	\$ 38,887	\$ 20,217	\$ 2,183,650	\$ 1,094,028	\$ 1,027,459	\$ 4,933,691
Accounts Payable	3,945,561	188,575	401,379	3,755	4,461	491,674	5,035,405
Accrued Salaries and Benefits	2,062,579	112,729	138,753	80,226	-	197,119	2,591,406
Deposits Payable	19,915	1,527	-	-	-	388,175	409,617
Unearned Revenue	168,977	724	-	-	11,964,033	400	12,134,134
Advances from Other Funds	3,904,230	250,000	-	-	25,000	-	4,179,230
<b>Total Liabilities</b>	<b>10,670,712</b>	<b>592,442</b>	<b>560,349</b>	<b>2,267,631</b>	<b>13,087,522</b>	<b>2,104,827</b>	<b>29,283,483</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue	6,149,928	740,997	365,738	-	196,405	422,626	7,875,694
<b>FUND BALANCES</b>							
Nonspendable	460,910	41,893	323,554	-	38	26,426	852,821
Restricted	6,506,268	3,151,757	2,483,579	6,035,375	2,049,857	11,662,358	31,889,194
Assigned	1,135,018	-	-	-	-	-	1,135,018
Unassigned	1,293,532	-	-	-	-	(12,893)	1,280,639
<b>Total Fund Balances</b>	<b>9,395,728</b>	<b>3,193,650</b>	<b>2,807,133</b>	<b>6,035,375</b>	<b>2,049,895</b>	<b>11,675,891</b>	<b>35,157,672</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 26,216,368</b>	<b>\$ 4,527,089</b>	<b>\$ 3,733,220</b>	<b>\$ 8,303,006</b>	<b>\$ 15,333,822</b>	<b>\$ 14,203,344</b>	<b>\$ 72,316,849</b>

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

**COUNTY OF GLENN**

Reconciliation of the Governmental Funds Balance Sheet to the  
Government-Wide Statement of Net Position  
June 30, 2022

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**Fund Balances - Total Governmental Funds** \$ 35,157,672

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. These assets consist of:

Land	\$ 157,414	
Construction in Progress	5,854,849	
Buildings and Improvements	22,775,417	
Right-to Use Assets	10,072,196	
Equipment	14,014,792	
Infrastructure	45,035,587	
Less: Accumulated Depreciation	(48,814,035)	
Less: Accumulated Amortization	<u>(1,592,107)</u>	
<b>Total Capital Assets</b>		<b>47,504,113</b>

Some of the County's revenues will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore, are reported as unavailable revenue in the governmental funds. 7,875,694

Internal service funds are used by the County to charge the cost of certain County-wide or Department-wide activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. 3,326,372

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities are reported in the statement of net position. Balances as of June 30, 2022 are:

Certificates of Participation	(10,458,000)	
Financed Purchases	(2,652,412)	
Lease Liability	(9,057,824)	
Compensated Absences	(2,811,969)	
Net Pension Liability	(63,949,623)	
Net OPEB Obligation	<u>(98,835,421)</u>	
<b>Total Long-Term Liabilities</b>		<b>(187,765,249)</b>

Deferred outflows and inflows of resources related to pensions and OPEB plans are applicable to future periods, and therefore, are not reported in the governmental funds. Balances as of June 30, 2022 are:

Deferred Outflows of Resources - Pensions	11,575,123	
Deferred Outflows of Resources - OPEB	28,290,881	
Deferred Inflows of Resources - Pensions	(20,931,789)	
Deferred Inflows of Resources - OPEB	<u>(4,803,857)</u>	
<b>Total Deferred Balances</b>		<b>14,130,358</b>

**Net Deficit of Governmental Activities** **\$ (79,771,040)**

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

**COUNTY OF GLENN**

Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Fiscal Year Ended June 30, 2022

	<b>General Fund</b>	<b>Community Action Agency Fund</b>	<b>Road Fund</b>	<b>County Local Revenue 2011 Fund</b>	<b>Public Assistance Funds</b>	<b>Other Governmental Funds</b>	<b>Total</b>
<b>REVENUES</b>							
Taxes	\$ 17,059,746	\$ -	\$ -	\$ -	\$ -	\$ 589,599	\$ 17,649,345
Licenses, Permits, and Franchises	1,664,670	-	17,538	-	-	566,205	2,248,413
Fines, Forfeitures, and Penalties	845,968	-	-	-	-	22,327	868,295
Use of Money and Property	(294,354)	(29,898)	(67,798)	(175,378)	(369,888)	(343,901)	(1,281,217)
Aid from Other Governments	34,189,989	2,818,501	5,974,369	10,603,544	7,260,050	7,495,094	68,341,547
Charges for Services	13,093,006	62,951	469,045	-	731	5,372,578	18,998,311
Other	485,347	-	-	-	840	18,102	504,289
<b>Total Revenues</b>	<b>67,044,372</b>	<b>2,851,554</b>	<b>6,393,154</b>	<b>10,428,166</b>	<b>6,891,733</b>	<b>13,720,004</b>	<b>107,328,983</b>
<b>EXPENDITURES</b>							
Current:							
General Government	8,562,000	-	-	-	-	2,343,380	10,905,380
Public Protection	25,647,318	-	-	1,839,664	-	2,866,242	30,353,224
Public Ways and Facilities	-	-	6,824,037	-	-	947,075	7,771,112
Health and Sanitation	21,736,933	-	-	-	-	710,404	22,447,337
Public Assistance	23,403,611	4,466,008	-	-	1,883,376	-	29,752,995
Education	557,384	-	-	-	-	1,213	558,597
Capital Outlay	646,811	-	226,373	-	-	375,169	1,248,353
Debt Service:							
Principal	271,564	-	-	-	-	342,045	613,609
Interest and Other Charges	87,199	-	-	-	-	348,949	436,148
<b>Total Expenditures</b>	<b>80,912,820</b>	<b>4,466,008</b>	<b>7,050,410</b>	<b>1,839,664</b>	<b>1,883,376</b>	<b>7,934,477</b>	<b>104,086,755</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(13,868,448)</b>	<b>(1,614,454)</b>	<b>(657,256)</b>	<b>8,588,502</b>	<b>5,008,357</b>	<b>5,785,527</b>	<b>3,242,228</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Proceeds from Sale of Capital Assets	41,809	-	27,481	-	-	9,123	78,413
Transfers in	17,089,252	982,381	-	-	-	731,606	18,803,239
Transfers out	(1,372,528)	(40,753)	-	(8,001,248)	(4,916,161)	(4,535,523)	(18,866,213)
<b>Total Other Financing Sources (Uses)</b>	<b>15,758,533</b>	<b>941,628</b>	<b>27,481</b>	<b>(8,001,248)</b>	<b>(4,916,161)</b>	<b>(3,794,794)</b>	<b>15,439</b>
<b>Net Change in Fund Balances</b>	<b>1,890,085</b>	<b>(672,826)</b>	<b>(629,775)</b>	<b>587,254</b>	<b>92,196</b>	<b>1,990,733</b>	<b>3,257,667</b>
<b>Fund Balances - Beginning</b>	<b>7,505,643</b>	<b>3,866,476</b>	<b>3,436,908</b>	<b>5,448,121</b>	<b>1,957,699</b>	<b>9,685,158</b>	<b>31,900,005</b>
<b>Fund Balances - Ending</b>	<b>\$ 9,395,728</b>	<b>\$ 3,193,650</b>	<b>\$ 2,807,133</b>	<b>\$ 6,035,375</b>	<b>\$ 2,049,895</b>	<b>\$ 11,675,891</b>	<b>\$ 35,157,672</b>

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

**COUNTY OF GLENN**

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds to the  
Government-Wide Statement of Activities – Governmental Activities  
For the Fiscal Year Ended June 30, 2022

<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$ 3,257,667
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
<p>Governmental funds reported capital outlay as expenditures. However, in the statement of activities, the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.</p>	
Capital Outlay Expenditures	\$ 1,248,353
Depreciation Expense Not Reported in Governmental Funds	(2,426,176)
Amortization Expense Not Reported in Governmental Funds	<u>(445,936)</u>
	(1,623,759)
<p>Debt proceeds provide current financial resources to governmental funds; however issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but in the statement of net position the repayment reduces long-term liabilities.</p>	
Principal Payments on Long-Term Debt	613,609
<p>Some revenues reported in the statement of activities will not be collected for several months after the County's year-end and do not provide current financial resources, and therefore, are not reported as revenues in the governmental funds.</p>	
Change in Unavailable Revenue	579,167
<p>The loan obtained from the Department of Housing and Community Development back in May 2012 for the operation of the Glenn County Domestic Violence Shelter Building was forgiven pursuant to the loan agreement.</p>	
	546,450
<p>Under the modified accrual basis of accounting used in the governmental funds, expenditures are recognized for transactions that are normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the full accrual basis, expenses and liabilities are reported regardless of when financial resources are available.</p>	
Compensated Absences	(31,847)
Net Pension Liability and Related Deferred Outflows/Inflows of Resources	1,035,448
Net OPEB Obligation and Related Deferred Outflows/Inflows of Resources	<u>(8,900,088)</u>
	(7,896,487)
<p>Internal service funds are used by the County to charge the cost of certain County-wide or Department-wide activities to individual funds. The net revenue (expense) of internal service funds is reported with governmental activities.</p>	
	(226,416)
<b>Change in Net Position of Governmental Activities</b>	<u>\$ (4,749,769)</u>

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

**COUNTY OF GLENN**

Statement of Net Position  
Proprietary Funds  
June 30, 2022

	Business-Type Activities			Governmental
	Enterprise Funds			Activities
	Solid Waste Operating Fund	Airport Fund (Non-Major)	Total	Internal Service Funds
<b>ASSETS</b>				
Current Assets:				
Cash and Investments	\$2,034,672	\$ 742,841	\$2,777,513	\$1,335,616
Restricted Cash	6,223,926	-	6,223,926	-
Due from Other Funds	23,388	-	23,388	161,003
Accounts Receivable	195,578	15,655	211,233	6,066
Due from Other Governments	-	-	-	157
Prepaid Expenses	-	-	-	2,424
Inventory	-	62,089	62,089	15,235
<b>Total Current Assets</b>	<b>8,477,564</b>	<b>820,585</b>	<b>9,298,149</b>	<b>1,520,501</b>
Noncurrent Assets:				
Capital Assets:				
Nondepreciable	921,567	251,004	1,172,571	-
Depreciable, Net	4,430,595	1,163,971	5,594,566	2,031,036
<b>Total Noncurrent Assets</b>	<b>5,352,162</b>	<b>1,414,975</b>	<b>6,767,137</b>	<b>2,031,036</b>
<b>LIABILITIES</b>				
Current Liabilities:				
Due to Other Funds	58,166	8,256	66,422	32,666
Accounts Payable	181,559	54,067	235,626	161,624
Deposits Payable	-	34,112	34,112	-
Advances From Other Funds	-	-	-	30,875
<b>Total Current Liabilities</b>	<b>239,725</b>	<b>96,435</b>	<b>336,160</b>	<b>225,165</b>
Noncurrent Liabilities:				
Postclosure Liability	5,503,166	-	5,503,166	-
<b>Total Noncurrent Liabilities</b>	<b>5,503,166</b>	<b>-</b>	<b>5,503,166</b>	<b>-</b>
<b>NET POSITION (DEFICIT)</b>				
Net Investment in Capital Assets	5,352,162	1,414,975	6,767,137	2,031,036
Restricted	6,234,776	-	6,234,776	-
Unrestricted	(3,500,103)	724,150	(2,775,953)	1,295,336
<b>Total Net Position</b>	<b>\$ 8,086,835</b>	<b>\$ 2,139,125</b>	<b>\$ 10,225,960</b>	<b>\$ 3,326,372</b>

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

**COUNTY OF GLENN**

Statement of Revenues, Expenses and Changes in Net Position  
Proprietary Funds  
For the Fiscal Year Ended June 30, 2022

	Business-Type Activities Enterprise Funds			Governmental Activities
	Solid Waste Operating Fund	Airport Fund (Non-Major)	Total	Internal Service Funds
<b>OPERATING REVENUES</b>				
Charges for Services	\$ 2,787,780	\$ 332,751	\$ 3,120,531	\$ 5,318,033
Rental Income	-	299,902	299,902	-
Other	68,779	-	68,779	-
<b>Total Operating Revenues</b>	<u>2,856,559</u>	<u>632,653</u>	<u>3,489,212</u>	<u>5,318,033</u>
<b>OPERATING EXPENSES</b>				
Services and Supplies	2,947,626	511,628	3,459,254	4,976,473
Landfill Closure/Postclosure Care Costs	511,442	-	511,442	-
Depreciation	199,853	133,451	333,304	370,200
<b>Total Operating Expenses</b>	<u>3,658,921</u>	<u>645,079</u>	<u>4,304,000</u>	<u>5,346,673</u>
<b>Operating Income (Loss)</b>	<u>(802,362)</u>	<u>(12,426)</u>	<u>(814,788)</u>	<u>(28,640)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Aid from Other Governments	42,573	29,552	72,125	-
Investment Income/(Loss)	(166,879)	(83,865)	(250,744)	(35,964)
Gain on Disposal of Capital Assets	93,323	-	93,323	55,123
<b>Total Non-Operating Revenue/(Loss)</b>	<u>(30,983)</u>	<u>(54,313)</u>	<u>(85,296)</u>	<u>19,159</u>
<b>Income (Loss) Before Transfers</b>	<u>(833,345)</u>	<u>(66,739)</u>	<u>(900,084)</u>	<u>(9,481)</u>
Transfers in	312,409	-	312,409	12,000
Transfers out	(20,000)	(12,500)	(32,500)	(228,935)
<b>Change in Net Position</b>	<u>(540,936)</u>	<u>(79,239)</u>	<u>(620,175)</u>	<u>(226,416)</u>
<b>Net Position (Deficit) - Beginning</b>	<u>8,627,771</u>	<u>2,218,364</u>	<u>10,846,135</u>	<u>3,552,788</u>
<b>Net Position - Ending</b>	<u>\$ 8,086,835</u>	<u>\$ 2,139,125</u>	<u>\$ 10,225,960</u>	<u>\$ 3,326,372</u>

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

**COUNTY OF GLENN**

Statement of Cash Flows  
Proprietary Funds  
For the Fiscal Year Ended June 30, 2022

	Business-Type Activities			Governmental
	Enterprise Funds			Activities
	Solid Waste Operating Fund	Airport Fund (Non-Major)	Total	Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash Received from Customers	\$ 2,902,369	\$ 678,590	\$ 3,580,959	\$ 5,319,270
Cash Paid to Suppliers for Goods and Services	<u>(3,067,023)</u>	<u>(499,355)</u>	<u>(3,566,378)</u>	<u>(5,226,200)</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(164,654)</u>	<u>179,235</u>	<u>14,581</u>	<u>93,070</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Grants and Other Receipts	42,573	29,552	72,125	-
Interfund Loan Repayments Received	10,437	26,372	36,809	214,044
Interfund Loans Received	58,166	8,256	66,422	63,541
Interfund Loans Made	(23,388)	-	(23,388)	(161,003)
Interfund Loans Repaid	(261,024)	(17,910)	(278,934)	(60,596)
Transfers in	312,409	-	312,409	12,000
Transfers out	<u>(20,000)</u>	<u>(12,500)</u>	<u>(32,500)</u>	<u>(228,935)</u>
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<u>119,173</u>	<u>33,770</u>	<u>152,943</u>	<u>(160,949)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of Capital Assets	-	(14,281)	(14,281)	(15,869)
Proceeds from Sale of Capital Assets	<u>97,996</u>	<u>-</u>	<u>97,996</u>	<u>88,336</u>
<b>Net Cash Used by Capital and Related Financing Activities</b>	<u>97,996</u>	<u>(14,281)</u>	<u>83,715</u>	<u>72,467</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment Income (Loss)	<u>(159,902)</u>	<u>(83,865)</u>	<u>(243,767)</u>	<u>(35,964)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(107,387)</u>	<u>114,859</u>	<u>7,472</u>	<u>(31,376)</u>
Cash and Cash Equivalents - Beginning	<u>8,365,985</u>	<u>627,982</u>	<u>8,993,967</u>	<u>1,366,992</u>
Cash and Cash Equivalents - Ending	<u>\$ 8,258,598</u>	<u>\$ 742,841</u>	<u>\$ 9,001,439</u>	<u>\$ 1,335,616</u>
<b>NONCASH TRANSACTIONS</b>				
Unrealized Fair Market Value Loss on Investments	<u>\$ (299,169)</u>	<u>\$ (25,955)</u>	<u>\$ (325,124)</u>	<u>\$ (48,808)</u>

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

**COUNTY OF GLENN**

Statement of Cash Flows (Continued)  
 Proprietary Funds  
 For the Fiscal Year Ended June 30, 2022

	Business-Type Activities Enterprise Funds			Governmental Activities
	Solid Waste Operating Fund	Airport Fund (Non-Major)	Total	Internal Service Funds
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating Income (Loss)	\$ (802,362)	\$ (12,426)	\$ (814,788)	\$ (28,640)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	199,853	133,451	333,304	370,200
Changes in Assets and Liabilities:				
(Increase) Decrease in:				
Accounts Receivable	45,810	47,995	93,805	(219)
Prepaid Expenses	-	-	-	(1,140)
Due from Other Governments	-	-	-	1,456
Inventory	-	(3,966)	(3,966)	(6,284)
(Increase) Decrease in:				
Accounts Payable	(48,257)	16,239	(32,018)	(242,303)
Deposits Payable	-	(2,058)	(2,058)	-
Closure Liability	440,302	-	440,302	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (164,654)</u>	<u>\$ 179,235</u>	<u>\$ 14,581</u>	<u>\$ 93,070</u>

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



**COUNTY OF GLENN**

Statement of Fiduciary Net Position  
Fiduciary Funds  
June 30, 2022

	Investment Trust	Private Purpose Trust	Custodial	
			External Investment Pool	Other Custodial
<b>ASSETS</b>				
Cash and Investments	\$ 58,568,360	\$ 26,584	\$ 16,118,141	\$ 2,613,918
Receivables:				
Accounts	-	-	146,891	261,008
Interest	95,786	46	26,335	206,634
Taxes, net	-	-	-	8,783,576
Due From Other Funds	1,941,276	-	100,268	817,626
Due from Other Governments	375	-	385,012	30,110
Other Assets	-	-	2,447	-
<b>Total Assets</b>	<b>60,605,797</b>	<b>26,630</b>	<b>16,779,094</b>	<b>12,712,872</b>
<b>LIABILITIES</b>				
Accounts Payable and Other Liabilities	300,877	-	1,455,851	5,531,859
Due to Other Funds	-	-	86,422	3,761,712
Due to Other Governments	-	-	82,129	1,547,284
<b>Total Liabilities</b>	<b>300,877</b>	<b>-</b>	<b>1,624,402</b>	<b>10,840,855</b>
<b>NET POSITION</b>				
Restricted for:				
Pool Participants	60,304,920	-	15,154,692	1,872,017
Individuals, Organizations and Other Governments	-	26,630	-	-
<b>Total Net Position</b>	<b>\$ 60,304,920</b>	<b>\$ 26,630</b>	<b>\$ 15,154,692</b>	<b>\$ 1,872,017</b>

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

**COUNTY OF GLENN**

Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
For the Fiscal Year Ended June 30, 2022

	Investment Trust	Private Purpose Trust	Custodial	
			External Investment Pool	Other Custodial
<b>ADDITIONS</b>				
Contributions to Pooled Investments	\$ 182,634,226	\$ -	\$ 11,268,360	\$ 1,820,504
Property Taxes Collected for Other Governments	-	-	-	37,867,099
Investment Income (Loss)	(1,836,235)	(713)	676,544	1,700,336
<b>Total Additions</b>	<u>180,797,991</u>	<u>(713)</u>	<u>11,944,904</u>	<u>41,387,939</u>
<b>DEDUCTIONS</b>				
Distributions from Pooled Investments	170,763,113	-	12,758,811	1,811,028
Property Taxes Distributed to Other Governments	-	-	-	37,867,099
Administrative Expenses	72,330	33	19,980	3,319
Payments to Other Local Governments	-	-	4,078	-
<b>Total Deductions</b>	<u>170,835,443</u>	<u>33</u>	<u>12,782,869</u>	<u>39,681,446</u>
<b>Change in Net Position</b>	<u>9,962,548</u>	<u>(746)</u>	<u>(837,965)</u>	<u>1,706,493</u>
<b>Net Position - Beginning</b>	<u>50,342,372</u>	<u>27,376</u>	<u>15,992,657</u>	<u>165,524</u>
<b>Net Position - Ending</b>	<u>\$ 60,304,920</u>	<u>\$ 26,630</u>	<u>\$ 15,154,692</u>	<u>\$ 1,872,017</u>

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



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**BASIC FINANCIAL STATEMENTS –  
NOTES TO THE FINANCIAL STATEMENTS**

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## COUNTY OF GLENN

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

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### **NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

For financial reporting purposes, the County's basic financial statements include all financial activities that are controlled by or are dependent upon actions taken by the Board of Supervisors. The financial statements of the individual component units may be obtained by writing to the County of Glenn, Department of Finance located at 516 W. Sycamore Street, Willows, CA 95988 or by visiting the County's website located at: <http://www.countyofglenn.net>

#### **A. The Financial Reporting Entity**

The County of Glenn, which was incorporated as a County in 1891, is a legal subdivision of the State of California charged with governmental powers. The County's powers are exercised through a Board of Supervisors, which, as the governing body of the County, is responsible for the legislative and executive control of the County. As required by accounting principles generally accepted in the United States of America, these financial statements present the government and its component units; legally separate entities for which the County is considered to be financially accountable. Financial accountability is demonstrated by the County Board of Supervisors acting as the governing board for each of the component units.

Blended component units, although legally separate entities are, in substance, part of the County's operations: therefore, data from these units are combined with data of the primary government. Financial Accountability is primarily demonstrated by the County's Board acting as, or appointing, the governing board for each of the component units and its ability to impose its will. Because of their relationship with the County and the nature of their operations, component units are, in substance, part of the County's operations and, accordingly, the activities of these component units are combined or blended with the activities of the County for purposes of financial reporting in the accompanying financial statements. Each blended component unit has a June 30, 2022 fiscal year-end.

Discretely presented component units, also legally separate entities, are separately stated from the County in the financial report. Discretely presented component units would be financially accountable to the County, but for all practical purposes, would function on their own. The County currently does not report any discretely presented component units.

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**A. The Financial Reporting Entity (Continued)**

In evaluating how to define the County for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations Are Components Units—an Amendment of GASBS No. 14*, No. 61, *The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14*, and No. 80, *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14*.

Based on these criteria, the Financial Reporting Entity also includes the following blended component units, which are Special Districts under control of the Board of Supervisors:

**Included in the Financial Reporting Entity**

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

**Excluded from the Financial Reporting Entity**

Local Board Governed Districts and School Districts: These potential component units have been excluded from the financial reporting entity because they are not financially accountable to the County. They are legally separate primary governmental units which provide services to residents, generally within the geographic boundaries of the County. The financial reporting for these governmental entities, which are independent of the County, are limited to the total amount of cash and investments and the related fiduciary responsibilities of the County for disbursement of these assets. Activities of local board governed districts and school districts are administered by boards which are separately elected, and which are independent of the County Board of Supervisors.

**Joint Ventures**

**Sites Project Authority**

The County is a member of the Sites Project Authority (Sites), a California Joint Powers Authority (JPA). The Sites JPA’s governing body is a Board of Directors comprised of one representative of each member. The Sites JPA is a water storage project established primarily for water supply and flood protection purposes. The County has no continuing financial liability and does not expect any financial burden from its participation in the Sites JPA. Separate financial statements for the Sites JPA can be obtained at: <https://www.sitesproject.org/>.

## COUNTY OF GLENN

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

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### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### A. The Financial Reporting Entity (Continued)

##### **Glenn Groundwater Authority**

The County is a member of the Glenn Groundwater Authority (Groundwater), a California JPA. The Groundwater JPA was established under the Sustainable Groundwater Management Act (Act) to provide a dynamic, cost-effective, flexible, and collegial organization to ensure compliance with the Act within the Glenn County areas of the Colusa Subbasin of the Sacramento Valley Groundwater Basin, California Department of Water Resources Basin. The County has no continuing financial liability and does not expect any financial burden from its participation in the Groundwater JPA. Separate financial statements for the Groundwater JPA can be obtained by writing to the County of Glenn, Department of Finance located at 516 W. Sycamore Street, Willows, CA 95988.

##### **Golden State Risk Management Authority**

The County and the County's special districts formed the Golden State Risk Management Authority (Golden State), a California JPA, for the purpose of creating a common pool of funds to be used to meet obligations of the members to provide coverage for worker's compensation and general liability exposures and to pay for the administration of the program. The JPA Agreement (Agreement) established for its members the Golden State Risk Management Authority Liability and Worker's Compensation Plans.

As defined by GASB Statement No. 10, the Golden State JPA is a "risk-sharing pool". The Golden State JPA manages one pool for all its members. The Agreement allows its members to transfer or pool risks and share in the cost of losses. Premiums due to the plans are reported when incurred. Each member of the Plan pays an annual premium to the Golden State JPA which is evaluated each year. See additional insurance coverage and settled claims information in Note 10 to the financial statements. Separate financial statements for the Golden State JPA can be obtained at: <https://gsrma.org/>.

##### **Public Risk Innovation, Solutions, and Management**

The County is a member of Public Risk Innovation, Solutions, and Management (PRISM). PRISM is a California JPA organized for the purpose of developing and funding excess insurance programs for member counties. The PRISM JPA operates public entity risk pools for workers' compensation, comprehensive liability, property, and medical malpractice, and the pool purchases excess insurance and services for members. The PRISM JPA is under the control and direction of a Board of Directors consisting of representatives of the fifty member counties. The County has no continuing financial liability and does not expect any financial burden from its participation in the PRISM JPA. Separate financial statements for the PRISM JPA can be obtained at: <https://www.prismrisk.gov/>.

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## COUNTY OF GLENN

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

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### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### B. Basis of Presentation

##### Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while the business-type activities column incorporates data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The statement of activities presents a comparison between program 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. Program expenses include direct expenses, which are clearly identifiable with a specific function, and allocated indirect expenses. Certain indirect costs, which cannot be identified and broken down, are included in the program expenses reported for individual functions and activities. Program revenues include: 1) charges paid by the recipients for goods or services offered by the programs, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

##### Fund Financial Statements

The fund financial statements provide information about the government's funds including its fiduciary funds and blended component units. Separate statements for each fund category: governmental, proprietary, and fiduciary, are presented. The emphasis of fund financial statements is on major governmental and enterprise funds. Each major fund is displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Proprietary funds distinguish operating revenues and expenses from nonoperating revenues and expenses. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's primary ongoing operations. The primary operating revenues of the County's enterprise funds, and internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administration expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.



## COUNTY OF GLENN

### Notes to the Financial Statements For the Fiscal Year Ended June 30, 2022

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#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### B. Basis of Presentation (Continued)

The County reports the following major governmental funds:

- The *General Fund* is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the General Fund includes such activities as general government, public protection, health and sanitation, public assistance, and education services.
- The *Community Action Agency Fund* is a special revenue fund used to account for program operations for low income, elderly, disabled, and minority residents by providing financial assistance for shelter, housing, and food. Individual and family programs protect adults and children, assist youth and families in properly handling their family conflicts, and help people become employed. Victim witness services and youth mentoring programs are also provided. Funding comes primarily from state and federal grant revenues.
- The *Road Fund* is a special revenue fund used to account for revenues and expenditures related to the maintenance of over 860 miles of County roads of which approximately 700 miles are paved, numerous storm drainage ditches and culverts, over 200 bridges, traffic control systems, and a fleet of heavy construction equipment. Funding comes primarily from the state and federal grants and user fees.
- The *County Local Revenue 2011 Fund* is a special revenue fund used to account for revenues and expenditures for the exclusive provision of specific public safety services related to appropriate rehabilitative, housing and supervision services to youthful offenders.
- *Public Assistance Funds* is a special revenue fund group used to account for revenues and expenditures for the exclusive provision of services for the following programs: CalWORKs Incentive, IHSS Public Authority, Stuart/Walter Johnson Grant, Realignment – Welfare Admin, Project Home Key, American Rescue Plan Act, Family Support, and Children’s Trust, Services.

The County reports the following major and non-major enterprise funds:

- The *Solid Waste Operating Fund* is an enterprise fund responsible for the operation and post closure maintenance of the County Solid Waste Landfill operated by the County’s public works department.
- The *Airport Fund (Non-Major)* is an enterprise fund responsible for the operation and maintenance of the Willows and Orland airports operated by the County’s public works department.

## COUNTY OF GLENN

### Notes to the Financial Statements For the Fiscal Year Ended June 30, 2022

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#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### B. Basis of Presentation (Continued)

The County reports the following additional fund types:

- *Internal Service Funds* account for the County's fleet management services, County facilities, centralized County services, and utilities.
- The *Investment Trust Funds* account for the assets of legally separate entities (school districts) that deposit cash with the County Treasurer in an investment pool, which combines resources in the investment portfolio for the benefit of all participants.
- The *Private Purpose Trust* accounts for an endowment received by the County in which the income from the principal is used for the purchase of books and supplies for the Chester Walker Memorial Library in Hamilton City.
- The *Custodial Funds* are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. These include unapportioned property taxes and other custodial funds.
- The *External Investment Pool* is used to report fiduciary activities from the external portion of investment pool for participants that are not required to keep cash in the County Treasury.

##### C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the fiscal year for which the taxes are levied. Operating revenues are those that result from providing services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. Grants and similar items are recognized in the fiscal year in which all eligibility requirements have been satisfied.

## COUNTY OF GLENN

### Notes to the Financial Statements For the Fiscal Year Ended June 30, 2022

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#### **NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

##### **C. Measurement Focus and Basis of Accounting (Continued)**

The governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Under this method, revenues are recognized when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means that revenues will be collected within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Property tax revenues are recognized in the current year if they are collected within 45 days of the fiscal year end. For all other revenues, the County considers revenues to be available if they are collected within 45 days of the end of the current fiscal period. Revenues not considered available are recorded as unavailable revenue, a type of deferred inflows. The County’s other primary revenue sources: use of money and property, aid from other governments, and charges for services have been treated as “susceptible to accrual” under the modified accrual basis. Licenses, permits, and franchises, fines, forfeitures and penalties, and other revenues are not considered “susceptible to accrual” under the modified accrual basis and are recorded as revenues when received. Expenditures generally are recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded when payment is due.

When both restricted and unrestricted net position is available, unrestricted resources are used only after the restricted resources are depleted.

##### **D. Cash and Cash Equivalents**

The County maintains a Cash and Investment Pool that holds deposits for all County funds, Glenn County Schools, Special Districts, and certain other local agency depositors. For some entities, participation is mandatory. Some of the outside agencies under mandatory participation in the Investment Pool are the Superior Court, Special Districts governed by local boards, and School districts. Other local agencies may qualify to participate on a voluntary basis.

The Pool is not registered as an investment company with the Securities and Exchange Commission (SEC), nor is it an SEC Rule 2a7-like pool. The Treasurer’s Investment Policy is prepared in accordance with California Government Code and approved annually by the County’s Board of Supervisors.

State statutes and the County’s investment policy authorize the County Treasurer to invest in instruments described in California Government Code §53601 and §53635, including but not limited to, U.S. Government Treasury and Agency Securities, bankers’ acceptances, commercial paper, negotiable certificates of deposit, corporate bonds and notes, repurchase agreements, the State Treasurer’s Local Agency Investment Fund, money market funds, the California Asset Management Program, supranational, and asset-backed securities.

## COUNTY OF GLENN

### Notes to the Financial Statements For the Fiscal Year Ended June 30, 2022

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#### **NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

##### **D. Cash and Cash Equivalents (Continued)**

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and External Investment Pools*, investments held by the County Treasurer are stated at fair value.

The County has not provided nor obtained any legally binding guarantees during the fiscal year ended June 30, 2022 to support the values of shares in the Pool. However, management believes that the investments in the Pool are of high quality and that the risk of participation in the Pool is negligible.

The Pool values participants' shares on an amortized cost basis. Specifically, the Pool distributes income to participants quarterly based on their relative participation during the quarter, which is calculated based on: 1) realized investment gains and losses computed on an amortized cost basis, 2) interest income based on stated rates (both paid and accrued), and 3) investment and administrative expenses. This method differs from the valuation techniques used to measure the fair value of the County's investments, as described below, because the amortized cost valuation technique is not designed to distribute to participants all unrealized gains and losses. Investment income related to investments reported in certain funds may be assigned to other funds based upon legal or contractual provisions. The County measures the Pool's investments at fair value on a monthly basis. As of June 30, 2022, the valuation of the Pool's investments at amortized cost was approximately 2.59% lower when compared to the Pool's investments measured at fair market value. Therefore, the Pool recorded a 2.59% fair market value adjustment to bring the Pool's valuation to its fair market value as of June 30, 2022.

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

##### **Fair Value Measurements**

GASB Statement No. 72, *Fair Value Measurement and Application*, establishes general principles for measuring fair value and standards of accounting and financial reporting for assets and liabilities measured at fair value.

GASB Statement No. 72 provides a fair value hierarchy that prioritizes the inputs to the valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

COUNTY OF GLENN

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Cash and Cash Equivalents (Continued)**

The three levels of the fair value hierarchy under GASB Statement No. 72 are described below:

Level 1 Inputs to the valuation technique are unadjusted quoted prices for identical assets and liabilities in active markets that the County can access.

Level 2 Inputs to the valuation technique include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 inputs must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation technique are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation techniques used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2022.

*US Treasury Notes, Governmental Agencies, and Corporate Notes:* Valued at the closing price reported on the active market on which the individual securities are traded.

*California Asset Management Program (CAMP):* Valued at the closing price reported on the active markets on which the individual securities are traded. The fair value of the County's investment in this pool is based upon the County's pro-rata share of the fair value measurements provided by CAMP.

## COUNTY OF GLENN

### Notes to the Financial Statements For the Fiscal Year Ended June 30, 2022

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#### **NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

##### **D. Cash and Cash Equivalents (Continued)**

*Local Agency Investment Fund:* Valued at the closing price reported on the active markets on which the individual securities are traded. The fair value of the County's investment in this pool is based upon the County's pro-rata share of the fair value measurements provided by the Office of the State Treasurer.

*Teeter Note:* The Teeter note (the Note) is valued at carrying value, which approximates fair value. The Note pays interest on the average rate paid on total investments held by the Glenn County Treasury pool. The Note matures at the end of each fiscal year, requiring the Glenn County Board of Supervisors to pay off the existing note and reissue a new Teeter note. The County pledges all secured taxes collected, which were delinquent as of June 30, 2021.

The methods described above may produce a fair value calculation that may not be indicative of future fair values. Furthermore, while the County believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

##### **E. Receivables**

Receivables for governmental activities consist mainly of accounts receivable, aid from other governments, and investment income. Receivables in business-type activities consist mainly of user fees and investment income. Management believes its receivables are fully collectible, and accordingly no allowance for doubtful accounts is required.

##### **F. Inventory**

Inventory is valued at cost, which is determined on a first-in, first-out basis, and consists primarily of expendable supplies held for consumption. The costs are recorded as expenditures when the items are used. In the governmental fund balance sheet, the inventory balance is reported as nonspendable, as these amounts are not available for appropriation.

##### **G. Prepaid Items**

Payments made for services that will benefit future accounting periods are recorded as prepaid items. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased. In the governmental funds balance sheet, the amount for prepaid items is reported as nonspendable, as these amounts are not available for appropriation.

## COUNTY OF GLENN

### Notes to the Financial Statements For the Fiscal Year Ended June 30, 2022

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#### **NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

##### **H. Property Taxes**

Property taxes attach as an enforceable lien on January 1. Secured taxes are levied on July 1 and are payable in two installments delinquent after December 10 and April 10. All general property taxes are then allocated by the County Department of Finance to the various taxing entities per the legislation that implemented Proposition 13. The method of allocation used by the County is subject to review by the State of California.

##### **Alternative Method of Distribution of Tax Levies**

The County is required to create a Tax Losses Reserve Fund (a custodial fund) under one of two alternative methods: 1) One percent (1%) of total amount of taxes levied on the secured roll for the year or 2) Twenty-five percent (25%) of the total delinquent secured taxes as calculated at the end of the fiscal year. The County is using twenty-five percent of the total delinquent secured taxes as calculated at the end of the fiscal year to establish its tax losses reserve.

The County utilizes the alternative method of property tax distribution, whereby the County, through the legally required Tax Resources Fund (a custodial fund), purchases the current secured unpaid taxes remaining at year-end from participating agencies. In return, the Tax Resources Fund records a tax receivable and receives the delinquent secured taxes. The Tax Losses Reserve Fund receives delinquent penalties and redemption interest accruing to delinquent collections related to participating agencies. The participating agencies, including the County, the special districts, and the school districts, in turn, receive their full tax distribution with no liability for uncollected taxes to the Tax Resources Fund. Therefore, to the participating agencies, revenue is measurable and available and is recorded in the period the payment of current secured unpaid taxes is received.

##### **I. Loans Receivable**

Loans receivable relate to the Housing and Community Development Program funded by federal, state, and local monies. Loans receivable are restricted by the terms of the grant, and accordingly, are reported as a restricted component of fund balance. The balance of loans receivable includes loans that may be forgiven if certain terms and conditions of the loans are met. No amount has been provided as an allowance for doubtful accounts because, in the opinion of management, all material amounts are fully collectible.

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**J. Capital Assets**

Capital assets (including infrastructure) are recorded at historical cost, or estimated historical cost, if actual historical cost is not available. Contributed capital assets are valued at their estimated acquisition value on the date contributed. Capital assets include public domain (infrastructure) general capital assets consisting of certain improvements including roads, bridges, water/sewer, lighting systems, drainage systems, and flood control. The County defines capital assets as assets with an initial individual cost of more than \$5,000 for land, building, land improvements, equipment, machinery, and computer software; \$25,000 or more for infrastructure; and an estimated useful life in excess of one year. Capital assets used in operations are depreciated or amortized (assets under leases) using the straight-line method over the lesser of the lease period or their estimated useful lives in the government-wide statements, and the proprietary funds, with exception to vehicles, which generally are depreciated over the number of miles driven.

The estimated useful lives are as follows:

<u>Depreciable Asset</u>	<u>Estimated Useful Life</u>
Equipment, Machinery, & Software	3 – 15 Years
Vehicles	100,000 to 125,000 Miles
Structures and Land Improvements	10 – 40 Years
Right-to-Use Assets	3 – 40 Years
Infrastructure	40+ Years

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

**K. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position/balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position/fund balance that applies to a future period(s), and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County recognizes pension contributions made after the CalPERS accounting valuation report measurement date as deferred outflows of resources as well as differences arising from other pension actuarial differences such as: differences in actual contributions versus proportionate share of contributions, changes of assumptions, differences between expected and actual experiences, changes in proportion, and differences between projected and actual earnings on pension plan investments.



## COUNTY OF GLENN

### Notes to the Financial Statements For the Fiscal Year Ended June 30, 2022

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#### **NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

##### **K. Deferred Outflows/Inflows of Resources (Continued)**

The County also recognizes other post-employment benefits (OPEB) contributions made after the OPEB actuarial valuation measurement date as deferred outflows of resources as well as differences arising from other OPEB actuarial differences such as: differences between expected and actual liability and change of assumptions.

In addition to liabilities, the statement of net position/balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position/fund balance that applies to a future period(s), and so will not be recognized as an inflow of resources (revenue) until that time. The County recognizes differences arising from other pension actuarial differences such as: differences in actual contributions versus proportionate share of contributions, changes of assumptions, differences between expected and actual experiences, changes in proportion, and differences between projected and actual earnings on pension plan investments as deferred inflows of resources. The County also recognizes other post-employment benefits (OPEB) contributions made after the OPEB actuarial valuation measurement date as deferred inflows of resources as well as differences arising from other OPEB actuarial differences such as: differences between expected and actual liability and change of assumptions. The County also recognizes unavailable revenue under the modified accrual basis of accounting. Unavailable revenue is reported only when the County has revenues that have not been received within the modified accrual period of 45 days. These amounts are deferred and recognized in the governmental funds as an inflow of resources in the period that the amount becomes available.

##### **L. Compensated Absences**

It is the County's policy to permit employees to accumulate earned but unused vacation leave. In the government-wide financial statements the accrued compensated absences are recorded as an expense and related liability, with the current portion estimated based on historical trends. In the governmental fund financial statements, the expenditures and liabilities related to those obligations are recognized only when they mature. The proprietary funds currently do not have any employees. The County includes its share of Social Security and Medicare taxes payable on behalf of the employees in the accrual for compensated absences.

##### **M. Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to, or deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS.

## COUNTY OF GLENN

### Notes to the Financial Statements For the Fiscal Year Ended June 30, 2022

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#### **NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

##### **M. Pensions (Continued)**

For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

##### **N. Interfund Transactions**

Interfund transactions are reflected as either loans, services provided, reimbursements, or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and 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). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances”. Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources.

All interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation. All transfers within the same fund are eliminated for financial statement purposes.

##### **O. Use of Estimates**

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

##### **P. Presentation of Financial Information Related to the County’s Fiduciary Responsibilities**

The basic financial statements also include Investment Trust, Private Purpose Trust and Custodial Funds to account for cash and investments held by the County Treasurer for numerous self-governed school and special districts. The financial reporting for these governmental entities, which are independent of the County, is limited to the total amount of cash and investments and other assets, and the related fiduciary responsibility of the County for the disbursement of these assets. Schools and special district boards that are separately elected, and that are independent of the County Board of Supervisors, administer the activities of the schools and special districts.

## COUNTY OF GLENN

### Notes to the Financial Statements For the Fiscal Year Ended June 30, 2022

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#### **NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

##### **P. Presentation of Financial Information Related to the County's Fiduciary Responsibilities** (Continued)

The County Treasurer makes disbursements upon the request of the responsible self-governed special district officers. The County's Board of Supervisors has no effective authority to govern, manage, approve budgets, assume financial accountability, establish revenue limits, or appropriate surplus funds available in these entities. Therefore, these entities are fiscally independent of the County. Two cities and numerous self-governed special districts provide services to the residents of the County. The operations of these entities have been excluded from the basic financial statements, since each entity conducts its own day-to-day operations, and is controlled by its own governing board.

##### **Q. Net Position**

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

- *Net investment in Capital Assets* – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.
- *Restricted* – This category presents external restrictions imposed by creditors, grantors, contributors, laws or regulations of other governments and restrictions imposed by law through constitutional provisions or legislation.
- *Unrestricted* – This category represents net position of the County not invested in capital assets or restricted for any project or other purpose.

##### **R. Fund Balance**

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned, or unassigned based primarily on the extent to which the County is bound to honor constraints on how specific amounts can be spent.

- *Nonspendable Fund Balance* – Amounts that are not in a spendable form or are legally or contractually required to be maintained intact (such as inventories or prepaid amounts).

## COUNTY OF GLENN

### Notes to the Financial Statements For the Fiscal Year Ended June 30, 2022

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#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### R. Fund Balance (Continued)

- *Restricted Fund Balance* – Amounts that can be spent only for specific purposes stipulated by external parties (such as creditors, grantors, contributors or laws or regulations of other governments) or imposed by law through constitutional provisions or enabling legislation.
- *Committed Fund Balance* – Amounts that can be used only for the specific purpose imposed by ordinance or resolution of the County’s highest decision-making authority (Board of Supervisors). Commitments remain binding unless changed or lifted only by the Board of Supervisors taking the same formal action that imposed the constraint originally. The formal action must occur prior to the end of the reporting period. The amount which will be subject to the constraint may be determined in the subsequent period.
- *Assigned Fund Balance* – Amounts intended to be used by the government entity for specific purposes that are neither restricted nor committed. The intent can be established by the Board of Supervisors or by an official or body to which the Board delegates the authority. Assigned fund balance can be used to eliminate a projected budgetary deficit in the subsequent year’s budget.
- *Unassigned Fund Balance* – The residual classification for the General Fund, including all other amounts not contained in any other classifications. Unassigned amounts are technically available for any purpose.

The General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

Minimum fund balance requirements are as follows:

- *Assigned Fund Balance*
  - In the annual budget, the Board of Supervisors will designate assigned fund balance for debt service equal to at least one year of debt service payments for the General Fund and Public Safety Fund.
  - The upper goal for the General Fund assigned fund balance is 15%, but not less than 5%, of the average final budgeted General Fund and Public Safety Fund appropriations for the preceding three fiscal years.

## COUNTY OF GLENN

### Notes to the Financial Statements For the Fiscal Year Ended June 30, 2022

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#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### R. Fund Balance (Continued)

- *Excess Fund Balance Available* – When the fund balance available exceeds the upper goal, the excess may be used for the following purposes:
  - Supplement the “pay as you go” capital outlay expenditures;
  - Prepay existing debt; or
  - Fund the following one-time or short-term projects:
    - Restore funds advanced from the General Fund in prior fiscal years;
    - Increase the general reserve to its minimally established level;
    - Capital and technological improvements;
    - Reduction of unfunded liabilities, including retirement and retiree health obligations;
    - Debt retirement;
    - Productivity enhancements;
    - Cost avoidance projects;
    - Litigation;
    - Local match for grants involving multiple departments; and
    - Other purposes, which are fiscally prudent for the County as identified and recommended by the County Department Heads and approved by the Board of Supervisors.

Based on the County’s policy regarding the fund balance classifications when both restricted and unrestricted funds are available for expenditure, restricted funds should be spent first unless legal requirements disallow it. When expenditures are incurred for purposes for which amounts in any unrestricted fund balance classification could be used, committed funds are to be spent first, assigned funds second, and unassigned funds last.

Only the Board of Supervisors has the authority to determine unassigned fund balance amounts where the County’s intent is for those amounts to be used for specific purposes.

COUNTY OF GLENN

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**S. Implementation of Governmental Accounting Standards Board (GASB) Statements - Governmental Accounting Standards Board Statement No. 87**

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, Leases. This standard requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this standard, a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The County adopted the requirements of the guidance effective July 1, 2021 and has applied the provisions of this standard to the beginning of the period of adoption.

**NOTE 2: CASH AND INVESTMENTS**

As of June 30, 2022, the County's cash and investments are reported in the financial statements as follows:

**Statement of Net Position:**

Primary Government	\$ 58,545,668
Fiduciary Funds	77,327,003
Total Cash and Investments	<u>\$ 135,872,671</u>

Cash and investments as of June 30, 2022 consisted of the following:

Cash in Bank - Revolving and Custodial	\$ 662,953
Deposits in Treasurer's Pool (Net of Outstanding Checks)	(1,781,662)
Investments	136,991,380
Total Cash and Investments	<u>\$ 135,872,671</u>

**Investments Authorized by the California Government Code and the County's Investment Policy**

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

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

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**NOTE 2: CASH AND INVESTMENTS (CONTINUED)**

**Investments Authorized by the California Government Code and the County's Investment Policy**  
(Continued)

Under the provisions of the County's investment policy, the County may invest or deposit funds in the following authorized investments:

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

**Disclosures Relating to Interest Rate 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 to changes in market interest rates. One of the ways that the County manages its exposure to interest rate risk is by holding a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The County limits its exposure to interest rate risk inherent in its portfolio by limiting individual maturities to 5 years or less.

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 2: CASH AND INVESTMENTS (CONTINUED)**

**Disclosures Relating to Interest Rate Risk (Continued)**

Information about the sensitivity of the fair values of the County’s investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County’s investments by maturity:

Investment Type	Interest Rates	Maturities		Fair Value	Weighted Average Maturity
		0-1 year	1-5 years		
US Treasury Notes	0.2111 - 2.9924%	\$ 282,625	\$ 26,798,391	\$ 27,081,016	2.70
Governmental Agencies	0.1960 - 2.9200%	520,705	14,481,988	15,002,693	2.22
Asset-Backed Securities	0.0000 - 2.9240%	-	1,169,781	1,169,781	2.61
Corporate Notes	0.4991 - 3.3840%	956,035	9,651,295	10,607,330	2.64
Municipal Bond	0.5170 - 2.2000%	570,758	1,820,226	2,390,984	2.19
Supranational Agency Notes	0.3221 - 0.5289%	-	1,308,055	1,308,055	1.82
Certificates of Deposit	0.5891 - 1.8600%	1,967,842	-	1,967,842	0.30
Money Market Accounts	Variable	144,758	-	144,758	-
LAIF	Variable	69,566,393	-	69,566,393	0.85
CAMP	Variable	2,352,528	-	2,352,528	0.08
Teeter Note	Variable	5,400,000	-	5,400,000	1.00
Total Investments		<u>\$ 81,761,644</u>	<u>\$ 55,229,736</u>	<u>\$ 136,991,380</u>	<u>1.49</u>

**Disclosures Relating to Credit Risk**

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.

Presented below is the minimum rating required (where applicable) by the California Government Code, the County’s investment policy, or debt agreements, and the actual rating as of the end of the fiscal year for each investment type.



**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 2: CASH AND INVESTMENTS (CONTINUED)**

**Disclosures Relating to Credit Risk (Continued)**

<u>Investment Type</u>	<u>Minimum Legal Rating</u>	<u>Standard &amp; Poor's Rating</u>	<u>Moody's Rating</u>	<u>Percent of Portfolio</u>
US Treasury Notes	N/A	AA+	Aaa	19.77%
Governmental Agencies	N/A	AA+	Aaa	10.95%
Asset-Backed Securities	AA	AAA	Aaa	0.17%
Asset-Backed Securities	AA	AAA	Unrated	0.49%
Asset-Backed Securities	AA	Unrated	Aaa	0.19%
Corporate Note	A	AAA	Aaa	0.40%
Corporate Note	A	AA+	Aaa	0.25%
Corporate Note	A	AA	Aa2	0.84%
Corporate Notes	A	AA	A1	0.64%
Corporate Note	A	AA-	A1	0.45%
Corporate Note	A	A+	A1	0.66%
Corporate Notes	A	A+	A2	1.46%
Corporate Note	A	A	A1	0.42%
Corporate Notes	A	A	A2	0.64%
Corporate Note	A	A-	A1	0.22%
Corporate Notes	A	A-	A2	1.23%
Corporate Note	A	BBB+	A2	0.32%
Corporate Note	A	BBB+	A3	0.21%
Municipal Bonds	A	AAA	Aaa	0.24%
Municipal Bond	A	AAA	Aa1	0.28%
Municipal Bond	A	AA+	Aaa	0.16%
Municipal Bond	A	AA	Aa2	0.13%
Municipal Bond	A	AA	Aa3	0.31%
Municipal Bonds	A	AA-	Aa2	0.63%
Supranational Agency Notes	AA	AAA	Aaa	0.95%
Certificates of Deposit	N/A	A-1	P-1	1.44%
Money Market Accounts	N/A	Unrated	Unrated	0.11%
LAIF	N/A	Unrated	Unrated	50.78%
CAMP	N/A	Unrated	Unrated	1.72%
Teeter Note	N/A	Unrated	Unrated	3.94%
Total				<u>100.00%</u>

**Concentration of Credit Risk**

Concentration of credit risk is the risk of loss attributed to the magnitude of the County's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. The County's investment policy contains limitations on the amount that can be invested in any one issuer.

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

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**NOTE 2: CASH AND INVESTMENTS (CONTINUED)**

**Disclosures Relating to Concentration of Credit Risk (Continued)**

Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total County investments are as follows:

<u>Investment Type</u>	<u>Issuer</u>	<u>Investment Balance</u>	<u>Percentage of Total Investments</u>
Governmental Agencies	Fannie Mae	\$ 10,285,507	7.51%

**Custodial Credit Risk**

Custodial credit risk of 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 (e.g., broker-dealer) 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. To mitigate the custodial credit risk, the County requires that all of its managed investments be held in safekeeping by a third-party bank trust department acting as agent for the County. The County's investment pool had no securities exposed to custodial credit risk.

**Investment in State Investment Pool**

The County is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. This fund is not registered with the Securities and Exchange Commission as an investment company but is required to invest according to California State Code. Participants in the pool include voluntary and involuntary participants, such as special districts and school districts for which there are legal provisions regarding their investments. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. The fair value of the County's investment in this pool is reported in the accompanying financial statements at amounts based upon the County's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on the amortized cost basis.

COUNTY OF GLENN

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 2: CASH AND INVESTMENTS (CONTINUED)**

**Investment in California Asset Management Program**

The County is a voluntary participant in the California Asset Management Program (CAMP), a California Joint Powers Authority, established in 1989 by the treasurers and finance directors of several California agencies. CAMP was created to provide professional investment services to California public agencies at a reasonable cost. The balance available for withdrawal is based on the accounting records maintained by CAMP, which are recorded on the amortized cost basis.

**Treasury Investment Pool**

*Condensed Financial Information for the Treasurer's Investment Pool*

In lieu of separately issued financial statements for the Treasurer's investment pool, condensed financial information is presented below as of and for the fiscal year ended, June 30, 2022:

	<u>Internal Participants</u>	<u>External Participants</u>	<u>Total Pool</u>
<b>Statement of Net Position</b>			
Cash in Bank - Revolving and Custodial	\$ 120,325	\$ 542,628	\$ 662,953
Deposits in Treasurer's Pool (Less Outstanding Checks)	(769,872)	(1,011,790)	(1,781,662)
Investments	<u>59,195,215</u>	<u>77,796,165</u>	<u>136,991,380</u>
Net Position on June 30, 2022	<u>\$ 58,545,668</u>	<u>\$ 77,327,003</u>	<u>\$ 135,872,671</u>
<b>Statement of Changes in Net Position</b>			
Net Position on July 1, 2021	\$ 31,734,853	\$ 58,856,309	\$ 90,591,162
Net Changes in Investments by Pool Participants	<u>26,810,815</u>	<u>18,470,694</u>	<u>45,281,509</u>
Net Position on June 30, 2022	<u>\$ 58,545,668</u>	<u>\$ 77,327,003</u>	<u>\$ 135,872,671</u>

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 2: CASH AND INVESTMENTS (CONTINUED)**

**Fair Value Measurements**

The following table sets forth by level, within the fair value hierarchy, the County's investments at fair value as of June 30, 2022:

<u>Investments by fair value level</u>	<u>Total</u>	<u>Fair Value Measurements</u>		
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
US Treasury Notes	\$ 27,081,016	\$ 27,081,016	\$ -	\$ -
Governmental Agencies	15,002,693	15,002,693	-	-
Asset-Backed Securities	1,169,781	1,169,781	-	-
Corporate Notes	10,607,330	10,607,330	-	-
Municipal Bonds	2,390,984	2,390,984	-	-
Supranational Agency Notes	1,308,055	1,308,055	-	-
Teeter Note	5,400,000	-	-	5,400,000
Total investments by fair value level	<u>\$ 62,959,859</u>	<u>\$ 57,559,859</u>	<u>\$ -</u>	<u>\$ 5,400,000</u>
Investments measured at cost-basis				
Certificate of Deposit	\$ 1,967,842			
Investments measured at amortized cost				
LAIF	69,566,393			
CAMP	2,352,528			
Money Market Accounts	144,758			
<b>Total Investments</b>	<u>\$ 136,991,380</u>			

**NOTE 3: INTERFUND TRANSACTIONS**

**Due To/From Other Funds**

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

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 3: INTERFUND TRANSACTIONS (CONTINUED)**

**Due To/From Other Funds** (Continued)

The following are due from and due to balances as of June 30, 2022:

<u>Due To Other Funds</u>	<u>Due From Other Funds</u>	<u>Amount</u>
General Fund	Community Action Agency Fund	\$ 33,252
	Road Fund	4,609
	County Local Revenue 2011 Fund	2,183,026
	Public Assistance Funds	1,093,764
	Other Governmental Funds	850,565
	Solid Waste Operating Fund	35,601
	Internal Service Funds	27,606
	Fiduciary Funds	983,450
		<u>5,211,873</u>
Community Action Agency Fund	General Fund	119,918
	Public Assistance Funds	10
	Internal Service Funds	470
		<u>120,398</u>
Road Fund	General Fund	2,490
	Other Governmental Funds	838
	Solid Waste Operating Fund	10,484
	Airport Fund	2,112
	Internal Service Funds	504
	Fiduciary Funds	26,007
		<u>42,435</u>
County Local Revenue 2011 Fund	General Fund	1,183
	Internal Service Funds	89
		<u>1,272</u>
Public Assistance Funds	General Fund	<u>218,146</u>
Sub-total carried over to next page		<u>\$ 5,594,124</u>

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 3: INTERFUND TRANSACTIONS (CONTINUED)**

**Due To/From Other Funds (Continued)**

<u>Due To Other Funds</u>	<u>Due From Other Funds</u>	<u>Amount</u>
Sub-total carried over from previous page		<u>\$ 5,594,124</u>
Other Governmental Funds	General Fund	3,545
	Road Fund	10,210
	Other Governmental Funds	147,042
	Solid Waste Operating Fund	9,907
	Airport Fund	4,553
	Internal Service Funds	223
	Fiduciary Funds	67,748
		<u>243,228</u>
Solid Waste Operating Fund	General Fund	23,127
	Other Governmental Funds	1
	Internal Service Funds	227
	Fiduciary Funds	33
		<u>23,388</u>
Internal Service Funds	General Fund	119,135
	Community Action Agency Fund	5,635
	Road Fund	5,398
	County Local Revenue 2011 Fund	624
	Public Assistance Funds	254
	Other Governmental Funds	22,640
	Solid Waste Operating Fund	2,174
	Airport Fund	1,591
	Internal Service Funds	3,547
	Fiduciary Funds	5
		<u>161,003</u>
Fiduciary Funds	General Fund	81,906
	Other Governmental Funds	6,373
	Fiduciary Funds	2,770,891
		<u>2,859,170</u>
Total Due To/Due From Other Funds		<u>\$ 8,880,913</u>

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 3: INTERFUND TRANSACTIONS (CONTINUED)**

**Advances To/From Other Funds**

Advances to/from other funds are noncurrent interfund loans and are offset by a nonspendable or restricted fund balance account, in applicable governmental funds, to indicate they are not in spendable form or they can only be spent for specific purposes. The following are advances to/from other funds as of June 30, 2022:

<u>Advances From Other Funds</u>	<u>Advances To Other Funds</u>	<u>Amount</u>
General Fund	Community Action Agency Fund	\$ 250,000
	Internal Service Funds	30,875
		<u>280,875</u>
County Local Revenue 2011 Fund	General Fund	2,018,381
	Other Governmental Funds	25,000
		<u>2,043,381</u>
Public Assistance Funds	General Fund	750,000
Other Governmental Funds	General Fund	1,135,849
Total		<u>\$ 4,210,105</u>

**Transfers**

Transfers are indicative of funding for capital projects, lease payments, debt service, reimbursement of various County operations, or re-allocations of special revenues. The following are the interfund transfer balances as of June 30, 2022:

<u>Transfers From Other Funds</u>	<u>Transfers To Other Funds</u>	<u>Amount</u>	<u>Reason</u>
General Fund	Community Action Agency Fund	\$ 982,319	Transfer for County Operations
	Other Governmental Funds	65,800	Transfer for County Operations and Debt Service
	Solid Waste Operating Fund	312,409	Transfer for County Operations
	Internal Service Funds	12,000	Transfer for County Operations
		<u>1,372,528</u>	
Community Action Agency Fund	General Fund	40,753	Transfer for Special Revenue Allocation
County Local Revenue 2011 Fund	General Fund	8,001,248	Transfer for Special Revenue Allocation
Public Assistance Funds	General Fund	4,916,099	Transfer for Special Revenue Allocation
	Community Action Agency Fund	62	Transfer for Special Revenue Allocation
		<u>4,916,161</u>	
Sub-total carried over to next page		<u>\$ 14,330,690</u>	

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 3: INTERFUND TRANSACTIONS (CONTINUED)**

**Transfers (Continued)**

<u>Transfers From Other Funds</u>	<u>Transfers To Other Funds</u>	<u>Amount</u>	<u>Reason</u>
Sub-total carried over from previous page		\$ 14,330,690	
Other Governmental Funds	General Fund	4,131,152	Transfer for Special Revenue Allocation
	Other Governmental Funds	404,371	Transfer for Debt Service
		<u>4,535,523</u>	
Solid Waste Operating Fund	Other Governmental Funds	20,000	Transfer for County Operations
Airport Fund	Other Governmental Funds	12,500	Transfer for County Operations
Internal Service Funds	Other Governmental Funds	228,935	Transfer for Debt Service
Total		<u>\$ 19,127,648</u>	

**NOTE 4: ACCOUNTS RECEIVABLE**

Accounts Receivable for the County's individual major funds, nonmajor and internal service funds in the aggregate, for the fiscal year ended June 30, 2022, consisted of the following:

<u>Activity Type</u>	<u>Accounts Receivable</u>	<u>Investment Income Receivable</u>	<u>Total</u>
<b>Governmental Activities:</b>			
General Fund	\$ 403,362	\$ 27,943	\$ 431,305
Community Action Agency Fund	766,095	5,362	771,457
Road Fund	86,392	4,949	91,341
County Local Revenue 2011 Fund	-	1,760	1,760
Public Assistance Funds	-	10,137	10,137
Other Governmental Funds	27,475	18,593	46,068
Internal Service Funds	3,840	2,226	6,066
Total Governmental Activities	<u>\$ 1,287,164</u>	<u>\$ 70,970</u>	<u>\$ 1,358,134</u>
<b>Business-Type Activities</b>			
Solid Waste Operating Fund	\$ 181,260	\$ 3,468	\$ 184,728
Solid Waste Closure Fund	-	10,850	10,850
Airport Fund	14,443	1,212	15,655
Total Business-Type Activities	<u>\$ 195,703</u>	<u>\$ 15,530</u>	<u>\$ 211,233</u>



**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 5: CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2022, was as follows:

	<b>Restated Balance July 1, 2021</b>	<b>Additions</b>	<b>Retirements</b>	<b>Transfers</b>	<b>Balance June 30, 2022</b>
<b>Governmental Activities</b>					
Capital Assets, Not Being Depreciated/Amortized:					
Land	\$ 157,414	\$ -	\$ -	\$ -	\$ 157,414
Construction in Progress	8,056,561	635,137	-	(2,836,849)	5,854,849
Total Capital Assets, Not Being Depreciated/Amortized	<u>8,213,975</u>	<u>635,137</u>	<u>-</u>	<u>(2,836,849)</u>	<u>6,012,263</u>
Capital Assets, Being Depreciated:					
Buildings and Improvements	22,197,423	92,278	-	891,374	23,181,075
Equipment	17,951,963	536,807	(1,162,622)	772,188	18,098,336
Infrastructure	43,862,300	-	-	1,173,287	45,035,587
Total Capital Assets, Being Depreciated	<u>84,011,686</u>	<u>629,085</u>	<u>(1,162,622)</u>	<u>2,836,849</u>	<u>86,314,998</u>
Accumulated Depreciation For:					
Buildings and Improvements	(11,133,198)	(634,841)	-	4,238	(11,763,801)
Equipment	(13,808,716)	(1,062,633)	1,129,410	(4,238)	(13,746,177)
Infrastructure	(24,663,321)	(1,098,902)	-	-	(25,762,223)
Total Accumulated Depreciation	<u>(49,605,235)</u>	<u>(2,796,376)</u>	<u>1,129,410</u>	<u>-</u>	<u>(51,272,201)</u>
Total Capital Assets, Being Depreciated, Net	<u>34,406,451</u>	<u>(2,167,291)</u>	<u>(33,212)</u>	<u>2,836,849</u>	<u>35,042,797</u>
Right-to-Use Assets - Being Amortized					
Buildings and Improvements	10,072,196	-	-	-	10,072,196
Total Right-to-Use Assets - Being Amortized	<u>10,072,196</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,072,196</u>
Accumulated Amortization For:					
Buildings and Improvements	(1,146,171)	(445,936)	-	-	(1,592,107)
Total Accumulated Amortization	<u>(1,146,171)</u>	<u>(445,936)</u>	<u>-</u>	<u>-</u>	<u>(1,592,107)</u>
Governmental Activities Right-to Use Assets, Net	<u>8,926,025</u>	<u>(445,936)</u>	<u>-</u>	<u>-</u>	<u>8,480,089</u>
Governmental Activities Capital Assets, Net	<u>\$ 51,546,451</u>	<u>\$ (1,978,090)</u>	<u>\$ (33,212)</u>	<u>\$ -</u>	<u>\$ 49,535,149</u>

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 5: CAPITAL ASSETS (CONTINUED)**

	<u>Balance</u> <u>July 1, 2021</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 2022</u>
<b>Business-Type Activities</b>					
Capital Assets, Not Being Depreciated/Amortized:					
Land	\$ 1,022,894	\$ -	\$ -	\$ -	\$ 1,022,894
Construction in Progress	135,396	14,281	-	-	149,677
Total Capital Assets, Not Being Depreciated/Amortized	<u>1,158,290</u>	<u>14,281</u>	<u>-</u>	<u>-</u>	<u>1,172,571</u>
Capital Assets, Being Depreciated:					
Buildings and Improvements	7,165,756	-	-	-	7,165,756
Equipment	3,091,399	-	(1,537,600)	-	1,553,799
Total Capital Assets, Being Depreciated	<u>10,257,155</u>	<u>-</u>	<u>(1,537,600)</u>	<u>-</u>	<u>8,719,555</u>
Accumulated Depreciation For:					
Buildings and Improvements	(1,663,164)	(239,363)	-	-	(1,902,527)
Equipment	(2,661,448)	(93,941)	1,532,927	-	(1,222,462)
Total Accumulated Depreciation	<u>(4,324,612)</u>	<u>(333,304)</u>	<u>1,532,927</u>	<u>-</u>	<u>(3,124,989)</u>
Total Capital Assets, Being Depreciated, Net	<u>5,932,543</u>	<u>(333,304)</u>	<u>(4,673)</u>	<u>-</u>	<u>5,594,566</u>
Business-Type Activities Capital Assets, Net	<u>\$ 7,090,833</u>	<u>\$ (319,023)</u>	<u>\$ (4,673)</u>	<u>\$ -</u>	<u>\$ 6,767,137</u>

Depreciation expense was allocated to functions as follows:

<b>Governmental Activities</b>	
General Governmental	\$ 524,609
Public Protection	593,242
Public Ways and Facilities	1,220,025
Health and Sanitation	42,372
Public Assistance	45,928
Subtotal of Governmental funds	<u>2,426,176</u>
Depreciation on capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets	<u>370,200</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 2,796,376</u>
<b>Business-Type Activities:</b>	
Solid Waste Operating Fund	\$ 199,853
Airport Fund	133,451
Total Depreciation Expense - Business-Type Activities	<u>\$ 333,304</u>
Amortization expense was allocated to governmental functions as follows:	
Public Protection	\$ 92,521
Health and Sanitation	353,415
Total Amortization Expense - Governmental Activities	<u>\$ 445,936</u>

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 6: LONG-TERM LIABILITIES**

The following is a summary of the changes in long-term liabilities for the year ended June 30, 2022:

<u>Type of Indebtedness</u>	<u>Restated Balance July 1, 2021</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2022</u>	<u>Amounts Due Within One Year</u>
<b>Governmental Activities</b>					
Direct Borrowings					
Certificates of Participation	\$ 10,650,500	\$ -	\$ (192,500)	\$ 10,458,000	\$ 191,000
Loans	546,450	-	(546,450)	-	-
Other Debt					
Financed Purchases	2,801,957	-	(149,545)	2,652,412	160,564
Lease Liability	9,329,388	-	(271,564)	9,057,824	271,383
Compensated Absences	2,780,122	1,988,308	(1,956,461)	2,811,969	1,956,460
Net Pension Liability	86,699,992	8,752,645	(31,503,014)	63,949,623	-
Net OPEB Obligation	87,406,821	13,983,835	(2,555,235)	98,835,421	2,268,537
Total Governmental Activities	<u>\$ 200,215,230</u>	<u>\$ 24,724,788</u>	<u>\$ (37,174,769)</u>	<u>\$ 187,765,249</u>	<u>\$ 4,847,944</u>
<b>Business-Type Activities</b>					
Other Debt					
Closure & Postclosure	5,062,864	440,302	-	5,503,166	-
Total Business-Type Activities	<u>\$ 5,062,864</u>	<u>\$ 440,302</u>	<u>\$ -</u>	<u>\$ 5,503,166</u>	<u>\$ -</u>

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for these funds are included as part of the above totals for governmental activities. The liability for the certificates of participation is liquidated by the Education funds. Financed purchases and the lease liability are liquidated by financing and lease payments made by the departments financing or leasing the equipment. Compensated absences, pension liability, and net OPEB obligation for the governmental activities are generally liquidated by the fund where the accrued liability occurred.

The loan obtained from the Department of Housing and Community Development back in May 2012 for the operation of the Glenn County Domestic Violence Shelter Building was forgiven pursuant to the loan agreement. The funds have been separately presented as general revenues in the government-wide state of activities.

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 6: LONG-TERM LIABILITIES (CONTINUED)**

Long-term liabilities for the year ended June 30, 2022, consisted of the following:

**Governmental Activities**

Certificates of Participation from Direct Borrowings:

2005 Certificates of Participation issued on September 1, 2005, in the amount of \$2,750,000 due in annual installments ranging from \$35,000 to \$135,000 through September 1, 2045, with an interest rate of 4.125%. The certificates were used to finance the construction of the new County Office of Education building in Willows. The Certificates of Participation are collateralized by the underlying Office of Education building. In the event of default the entire amount of principal and accrued interest is due immediately.

\$ 2,130,000

On May 17, 2021, the County issued Certificates of Participation (the Certificates) for the construction of the County's solid waste landfill cap in the amount of \$8,470,500 due in annual installments ranging from \$142,500 to \$316,000 through May 1, 2061, with an interest rate of 2.50%. Annual property parcel fees have been earmarked for the payment of the annual debt service payments.

8,328,000

Total Governmental Activities

\$ 10,458,000

The annual debt service requirements of governmental activities to maturity are presented in the following schedule.

**Governmental Activities**

Year Ended June 30	Certificates of Participation from Direct Borrowings		
	Principal	Interest	Total
2023	\$ 191,000	\$ 274,108	\$ 465,108
2024	193,000	269,284	462,284
2025	197,000	263,406	460,406
2026	205,000	257,839	462,839
2027	208,000	252,102	460,102
2028-2032	1,157,000	1,167,519	2,324,519
2033-2037	1,316,000	991,349	2,307,349
2038-2042	1,526,000	787,966	2,313,966
2043-2047	1,621,000	551,904	2,172,904
2048-2052	1,237,000	378,481	1,615,481
2053-2057	1,384,000	232,491	1,616,491
2058-2061	1,223,000	69,586	1,292,586
Total	<u>\$ 10,458,000</u>	<u>\$ 5,496,035</u>	<u>\$ 14,661,449</u>

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 6: LONG-TERM LIABILITIES (CONTINUED)**

**Financed Purchases**

The County has entered into certain financed-purchasing agreements under which the related equipment will become the property of the County when all terms of the financed-purchase agreements are met.

	<u>Stated Interest Rate</u>	<u>Present Value of Remaining Payments at June 30, 2022</u>
<b>Governmental Activities</b>	2.87%	<u>\$ 2,652,412</u>

The following schedule is a summary, by year, of the County's future minimum payments under financed-purchase agreements as of June 30, 2022:

	<u>Governmental Activities</u>		
<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 160,564	\$ 75,021	\$ 235,585
2024	172,103	70,332	242,435
2025	184,182	65,308	249,490
2026	196,823	59,935	256,758
2027	210,049	54,194	264,243
2028-2032	1,270,805	170,789	1,441,594
2033-2037	457,886	13,267	471,153
<b>Total Minimum Payments</b>	<u>\$ 2,652,412</u>	<u>\$ 508,846</u>	<u>\$ 3,161,258</u>

**Leases**

The County leases operating and office facilities for various terms under long-term, noncancelable lease agreements. These leases expire at various dates through 2049, and have interest ranging between 2.62% through 5.00%.

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 6: LONG-TERM LIABILITIES (CONTINUED)**

**Leases (Continued)**

Total future minimum lease payments under lease agreements are as follows:

Year Ended June 30	Governmental Activities		
	Principal	Interest	Total
2023	\$ 271,383	\$ 273,224	\$ 544,607
2024	279,895	266,916	546,811
2025	305,678	260,198	565,876
2026	315,187	253,013	568,200
2027	324,982	245,613	570,595
2028-2032	1,791,248	1,097,433	2,888,681
2033-2037	1,713,255	776,946	2,490,201
2038-2042	1,944,190	480,792	2,424,982
2043-2047	1,845,364	198,764	2,044,128
2048-2049	266,642	4,526	271,168
<b>Total Requirements</b>	<b>\$ 9,057,824</b>	<b>\$ 3,857,425</b>	<b>12,915,249</b>

Right-to-use assets acquired through outstanding leases are shown below, by underlying asset class:

	Governmental Activities
Buildings and Improvements	\$ 10,072,196
Less: Accumulated Amortization	(1,592,107)
<b>Net Book Value</b>	<b>\$ 8,480,089</b>

**Compensated Absences**

Upon termination, compensated absences for vacation are paid out at the employee's current rate of pay. The County does not accrue for compensated absences in its governmental fund statements and recognizes liabilities for compensated absences only if they are due and payable in an event such as termination. However, in the statement of activities, the expense is allocated to each function based on usage. The County limits compensated absences for vacation to twice the employee's annual vacation accrual.

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 6: LONG-TERM LIABILITIES (CONTINUED)**

**Landfill Closure and Postclosure Costs**

The County of Glenn has one landfill site. State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. GASB Statement No. 18 requires a portion of those closure and postclosure costs to be reported as an operating expense in each period based on landfill capacity used as of the date of each statement of net position.

The following table illustrates the County’s remaining liabilities for postclosure maintenance as of June 30, 2022:

<u>Landfill Liabilities</u>	<u>Total Estimated Postclosure Costs</u>	<u>Percentage of Landfill Capacity Used</u>	<u>Cash and Investments Available to Cover Postclosure Costs</u>	<u>Landfill Postclosure Over Funding</u>
Postclosure	\$ 5,503,166			
Total	<u>\$ 5,503,166</u>	<u>100.00%</u>	<u>\$ 6,223,926</u>	<u>\$ 720,760</u>

The County is required by State and Federal laws and regulations to provide financial assurance that appropriate resources will be available to finance closure and postclosure care costs in the future. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future landfill users or from future tax revenues. The County has obtained commercial insurance for the possibility that landfill contaminants could be released into the water supply. The County closed the landfill in October 2019 and began transferring waste outside of the County.

**Rebatable Arbitrage Earnings**

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. During the current year, the County does not expect to incur a liability.

COUNTY OF GLENN

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 7: EMPLOYEES’ RETIREMENT PLAN**

**General Information about the Pension Plans**

**Plan Descriptions**

All qualified permanent and probationary employees are eligible to participate in the County’s Miscellaneous (all non-safety employees) and the separate Safety (police) Employee Pension Plans. The County has both agent multiple-employer and cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees’ Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and Local Government resolutions. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, actuarial assumptions and membership information that may be viewed on their website at: <http://www.calpers.ca.gov/>

**Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

The contribution requirements of plan members and the County are established, and may be amended, by the Board of Supervisors in accordance with union contracts and plan provisions.

The Plans’ provisions and benefits in effect at June 30, 2022, are summarized as follows:

	<b>Miscellaneous Plans (Agent-Multiple Employer Plans)</b>		
Hire Date	Prior to January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Benefit Formula	2.00% @ 55	2.50% @ 55	2.00% @ 62
Benefit Vesting Schedule	5 years of Service	5 years of Service	5 years of Service
Benefit Payments	Monthly for Life	Monthly for Life	Monthly for Life
Retirement Age	50 - 55	50 - 55	52 - 62
Monthly Benefits, as a % of Eligible Compensation	1.46% to 2.418%	2.00% to 2.50%	1.00% to 2.50%
Required Employee Contribution Rates	0.00%	8.00%	6.75%
Required Employer Contribution Rates	29.99%	29.99%	29.990%



**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 7: EMPLOYEES' RETIREMENT PLAN (CONTINUED)**

**Benefits Provided (Continued)**

	<b>Safety Plans (Cost-sharing Plans)</b>		
	Prior to April 1, 2012	April 1, 2012 through December 31, 2012	On or after January 1, 2013
Hire Date			
Benefit Formula	3.00% @ 50	3.00% @ 55	2.70% @ 57
Benefit Vesting Schedule	5 years of Service	5 years of Service	5 years of Service
Benefit Payments	Monthly for Life	Monthly for Life	Monthly for Life
Retirement Age	50	50 - 55	50 - 57
Monthly Benefits, as a % of Eligible Compensation	3.00%	2.40% to 3.00%	2.00% to 2.70%
Required Employee Contribution Rates	9.00%	9.00%	13.00%
Required Employer Contribution Rates	121.13%	21.05%	13.50%

**Employees Covered**

At June 30, 2022, the following employees were covered by the benefit terms for each Plan:

	<u>Miscellaneous</u>	<u>Safety</u>
Inactive employees (or their beneficiaries) currently receiving benefits	645	64
Inactive employees entitled to but not yet receiving benefits	440	20
Active employees	437	28

**Contributions**

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially-determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The County is required to contribute the difference between the actuarially-determined rate and the contribution rate of employees.

**Net Pension Liability**

The County's net pension liability for each Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability for each of the Plans is measured as of June 30, 2021 using an annual actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

COUNTY OF GLENN

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 7: EMPLOYEES’ RETIREMENT PLAN (CONTINUED)**

**Net Pension Liability** (Continued)

Actuarial Assumptions

The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

	<u>Miscellaneous and Safety Plans</u>
Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.00% (1)
Retirement Age	Derived using CalPERS' Experience Study (2)
Mortality	Derived using CalPERS' Experience Study (3)

(1) Net of pension plan investment and administrative expenses, including inflation.

(2) The probabilities of Retirement are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015.

(3) The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries.

**Discount Rate**

The discount rate used to measure the total pension liability was 7.15% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially-assumed discount rate. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the current 7.15% discount rate is appropriate, and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report called “GASB Crossover Testing Report” that can be obtained from the CalPERS website under the GASB 68 section.

COUNTY OF GLENN

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 7: EMPLOYEES' RETIREMENT PLAN (CONTINUED)**

**Discount Rate** (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the fund asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11 – 60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rates of return by asset class. The rates of return were calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class <sup>1</sup>	Current Target Allocation	Real Return Years 1 - 10 <sup>2,4</sup>	Real Return Years 11+ <sup>3,4</sup>
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%

<sup>1</sup> In the Basic Financial Statements, Liquidity is included in Short-Term Investments; Inflation Assets are included in both Public Equity and Fixed Income.

<sup>2</sup> An expected inflation of 2.00% used for this period.

<sup>3</sup> An expected inflation of 2.92% used for this period.

<sup>4</sup> Figures are based on the previous ALM of 2017.

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 7: EMPLOYEES' RETIREMENT PLAN (CONTINUED)**

**Pension Plan Fiduciary Net Position**

The plan fiduciary net position disclosed in the GASB 68 accounting valuation report may differ from the plan assets reported in the funding actuarial valuation report due to several reasons. For the accounting valuations, CalPERS must keep items such as deficiency reserves and fiduciary self-insurance included as assets. These amounts are excluded for rate setting purposes in the funding actuarial valuation.

The following table shows the changes in net pension liability recognized over the measurement period.

Miscellaneous Plans:	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Balance at June 30, 2020	\$ 195,562,276	\$ 122,230,223	\$ 73,332,053
Changes Recognized for the Measurement Period:			
Service Cost	3,994,054	-	3,994,054
Interest on Total Pension Liability	13,731,838	-	13,731,838
Differences between Expected and Actual Experience	(1,236,348)	-	(1,236,348)
Contributions from the Employer	-	7,153,687	(7,153,687)
Contributions from the Employees	-	1,936,501	(1,936,501)
Net Investment Income	-	27,358,974	(27,358,974)
Benefit Payments, including Refunds of Employee Contributions	(10,143,140)	(10,143,140)	-
Administrative Expense	-	(122,602)	122,602
Change in Proportion	802,282	501,442	300,840
Net Changes during 2020-21	7,148,686	26,684,862	(19,536,176)
Balance at June 30, 2021	\$ 202,710,962	\$ 148,915,085	\$ 53,795,877

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 7: EMPLOYEES' RETIREMENT PLAN (CONTINUED)**

**Pension Plan Fiduciary Net Position (Continued)**

Safety Cost-Sharing Plans:

The Safety Plans are part of a Risk Pool, which is part of the Public Agency Cost-Sharing Multiple Employer Defined Benefit Pension Plan. The County's net pension liability for the Safety Plan was based on a projection of the County's long-term share of contributions to the pension plan related to the projected contributions of all plan participants, actuarially determined. The County's proportion of the Safety Plan to the total pool is as follows:

	<u>Safety</u>
Proportion - June 30, 2021	0.14250%
Proportion - June 30, 2022	<u>0.13932%</u>
	<u>0.00318%</u>

The proportionate share of the net pension liability of the Safety cost-sharing plans as of June 30, 2022 was \$10,153,746 as shown below and further explained in Note 1 to the Required Supplementary Information section.

Safety Cost Sharing Plans:	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability/(Asset)</u>
Balance at June 30, 2020	\$ 35,315,053	\$ 21,947,114	\$ 13,367,939
Net Changes During 2020-21	1,201,204	4,415,397	(3,214,193)
Balance at June 30, 2021	<u>\$ 36,516,257</u>	<u>\$ 26,362,511</u>	<u>\$ 10,153,746</u>

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The following table presents the net pension liability of the Plans as of the measurement date, calculated using the discount rate of 7.15%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1% lower (6.15%) or 1% higher (8.15%) than the current discount rate.

	<u>Discount Rate - 1%</u> <u>(6.15%)</u>	<u>Current Discount</u> <u>Rate (7.15%)</u>	<u>Discount Rate + 1%</u> <u>(8.15%)</u>
Miscellaneous Plan's Net Pension Liability	\$ 80,894,848	\$ 53,795,877	\$ 31,420,098
Safety Plans' Net Pension Liability	9,804,819	10,153,746	852,019
Total	<u>\$ 90,699,667</u>	<u>\$ 63,949,623</u>	<u>\$ 32,272,117</u>

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 7: EMPLOYEES' RETIREMENT PLAN (CONTINUED)**

**Pension Expense, Deferred Outflows and Deferred Inflows of Resources Related to Pensions**

For the year ended June 30, 2022, the County recognized pension expense of \$8,177,384. The following table presents the deferred outflows and deferred inflows of resources related to pensions as of June 30, 2022:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u>                    </u>	<u>                    </u>
Pension Contributions Subsequent to the Measurement Date	\$ 9,184,283	\$ -
Difference in Actual Contributions versus Proportionate Share of Contributions	83,093	258,748
Differences Between Expected and Actual Experience	2,100,406	849,989
Change in Proportion	207,341	373,669
Net Difference Between Projected and Actual Earnings on Pension	-	19,449,383
Total	<u>\$ 11,575,123</u>	<u>\$ 20,931,789</u>

\$9,184,283 reported as deferred outflows of resources related to pension contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period Ended June 30:	Deferred Outflows/ Inflows of Resources
<u>                    </u>	<u>                    </u>
2020	\$ (4,201,553)
2021	(4,369,548)
2022	(4,576,056)
2023	(5,393,792)
2024	-
Thereafter	-
Total	<u>\$ (18,540,949)</u>

**NOTE 8: OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

For purposes of measuring the total OPEB obligation, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense, information about the fiduciary net position of the plan (OPEB Plan) and additions to/ deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

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**NOTE 8: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Reporting Period	June 30, 2022

**Plan Description**

**Plan Administration**

The County provides health care benefits to retired employees and their beneficiaries through a single employer plan. Integrated medical and prescription drug coverage is provided through CalPERS under the Public Employees’ Medical and Hospital Care Act (PEMHCA). Employees can choose one of four medical options: Anthem HMO Traditional, Blue Shield Access+ HMO, PERS Choice PPO, PERS Select PPO, PERS Care PPO; and a fifth option, PORAC, is also available to Peace Officers.

**Benefits Provided**

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, he/she reaches age 65), he/she must join a Medicare HMO or a Medicare Supplement plan under PEMHCA. Dental and vision coverage are not paid by the County for its retirees. The County also pays a 0.25% of premium administrative charge for all retirees.

Employees become eligible to retire and receive County-paid healthcare benefits upon attainment of age 50 and 5 years of covered PERS service, or by qualifying for disability retirement status. Benefits are paid for the lifetime of the retiree. The County’s contribution on behalf of eligible retirees is determined under the “Unequal Contribution Method” as described below.

Unequal Contribution Method

The County’s contribution on behalf of each annuitant is adjusted annually by increasing it to an amount equal to 5% of employer’s contribution on behalf of active employees, multiplied by the number of years the employer has participated in PEMHCA, to a maximum of 100% of the employer’s contribution for active employees. The County has now participated in PEMHCA for 25 years, so the maximum of 100% has been reached.

COUNTY OF GLENN

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 8: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**Benefits Provided (Continued)**

The County's 2021 maximum monthly contributions for eligible retirees are shown in the following table:

<u>Retiree Group</u>	<u>Single</u>	<u>Single+1</u>	<u>Family</u>
Peace Officers' Association (PORAC)	\$ 842.26	\$ 1,684.51	\$ 2,189.86
Non-PORAC Retirees	1,053.07	1,538.42	1,803.84

**Employees Covered**

As of the June 30, 2021 actuarial valuation, the following current and former employees were covered by the benefit terms under the OPEB plan:

Active Plan Members Electing Coverage	335
Active Plan Members Waiving Coverage	104
Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	254
Inactive Plan Members or Beneficiaries Entitled to, But Not Yet Receiving Benefits	-
Total	<u>693</u>

**Contributions**

The County's OPEB plan and its contribution requirements are established by Memoranda of Understanding with the applicable employee bargaining units and may be amended by agreements between the County's Board of Supervisors and the bargaining units. The County currently finances benefits on a pay-as-you-go basis. For the fiscal year ended June 30, 2022, the OPEB plan's pay-as-you-go contributions were \$2,080,568 made from sources outside of a trust, plus an implied subsidy amount of \$474,667; resulting in total benefit payments of \$2,555,235, which will be recognized as a reduction of the total OPEB obligation in the fiscal year ended June 30, 2022. There were no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB 75 for the fiscal year ended June 30, 2022.

**Total OPEB Obligation**

The County's total OPEB obligation as measured as of June 30, 2022 was determined by an actuarial valuation dated June 30, 2021 that was rolled forward to June 30, 2022.



COUNTY OF GLENN

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

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**NOTE 8: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**Total OPEB Obligation** (Continued)

The total OPEB obligation was determined using the following actuarial methods and assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	1.92%
Inflation Rate	2.25%
Long-Term Investment Return Assumption	N/A
Mortality Rate	Derived using Mortality Tables (1)
Healthcare Costs Trend Rate	6.70% for FY 2021; gradually decreasing over several decades to an ultimate rate of 3.8% in FY 2076 and later

(1) Based on assumptions for Public Agency Miscellaneous and Police members published in the December 2017 CalPERS Experience Study. These tables include 15 years of static mortality improvement using 90% of scale MP-2016.

**Discount Rate**

The discount rate used to measure the total OPEB obligation was 1.92%. GASB 75 requires a discount rate that reflects the following:

- a) A yield or index rate for 20 years, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher – to the extent that the conditions in a) above are not met. The 20-year municipal bond high grade rate index as of the reporting date was 1.92%.

To determine a resulting single (blended) rate, the amount of the plan’s projected fiduciary net position, if any, and the amount of projected benefit payments is compared in each period of projected benefit payments.

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 8: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**Changes in the Total OPEB Obligation**

The changes in the total OPEB obligation as of June 30, 2022, were as follows:

	<u>Total OPEB Liability</u>
Balance at June 30, 2021 (Measurement Date: June 30, 2020)	<u>\$ 87,406,821</u>
Changes in the year:	
Service Cost	4,118,424
Interest	2,211,067
Differences between Expected and Actual Experience	(32,050)
Changes of Assumptions	7,686,394
Benefit Payments	<u>(2,555,235)</u>
Net Changes during 2019-20	<u>11,428,600</u>
Balance at June 30, 2022 (Measurement Date: June 30, 2021)	<u>\$ 98,835,421</u>

**Sensitivity of the Total OPEB Obligation to Changes in the Discount Rate**

The following table presents the total OPEB obligation of the plan as of the measurement date, calculated using the discount rate of 1.92%, as well as what the total OPEB obligation would be if it were calculated using a discount rate that is 1% lower (0.92%) or 1% higher (2.92%) than the current discount rate.

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
Total OPEB Obligation	\$ 116,128,846	\$ 98,835,421	\$ 85,045,141

**Sensitivity of the Total OPEB Obligation to Changes in the Healthcare Cost Trend Rate**

The following table presents the total OPEB obligation of the plan as of the measurement date, calculated using the healthcare cost trend rate of 6.70%, as well as what the total OPEB obligation would be if it were calculated using a healthcare cost trend rate that is 1% lower (5.70%) or 1% higher (7.70%) than the current healthcare cost trend rate.

	<u>1% Decrease</u>	<u>Healthcare</u>	<u>1% Increase</u>
Total OPEB Obligation	\$ 82,308,600	\$ 98,835,421	\$ 120,353,776

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

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**NOTE 8: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**OPEB Expense, Deferred Outflows and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2022, the OPEB plan recognized OPEB expense of \$11,643,292. Because the County finances benefits on a pay-as-you-go basis, the OPEB plan reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB Contributions Subsequent to the Measurement Date	\$ 2,268,537	\$ -
Differences Between Expected and Actual Experience	7,424,617	4,803,857
Changes of Assumptions	18,597,727	-
Total	<u>\$ 28,290,881</u>	<u>\$ 4,803,857</u>

The \$2,268,537 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2021 measurement date will be recognized as a reduction of the total OPEB obligation during the fiscal year ending June 30, 2023.

Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Measurement Period Ended June 30:	Deferred Outflows/ Inflows of Resources
2022	\$ 5,313,801
2023	5,313,801
2024	5,313,801
2025	2,962,864
2026	1,009,541
Thereafter	1,304,679
Total	<u>\$ 21,218,487</u>

## COUNTY OF GLENN

### Notes to the Financial Statements For the Fiscal Year Ended June 30, 2022

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#### **NOTE 9: CONTINGENCIES**

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

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

#### **NOTE 10: RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the County has entered into a JPA as described in Note 1 to the financial statements. The agreement for the formation of the Golden State JPA provides that the Golden State JPA will be self-sustaining through member premiums and will reinsure through a commercial company for claims in excess of the 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.

The County is self-insured for General and Automobile claims for the first \$250,000 with Golden State JPA and insured with Public Risk Innovation, Solutions, and Management (PRISM) JPA for the next \$24,750,000. The County is self-insured for Worker's Compensation claims for the first \$300,000 with Golden State JPA, insured with PRISM JPA for up to \$45,000,000, and with Liberty Insurance Corporation for claims exceeding \$50,000,000. The County is self-insured for Crime-related claims for the first \$25,000 with Golden State JPA, with a \$2,500 deductible, insured with National Union Fire Insurance Company of Pittsburg for up to \$10,000,00 and with Berkley Insurance Company for the next \$5,000,000. Additionally, the County is self-insured for property claims for the first \$25,000, with a deductible of \$25,000 or \$100,000, and insured with PRISM JPA for the next \$599,975,000.

**COUNTY OF GLENN**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

**NOTE 11: FUND BALANCES**

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned. The fund balances for all major and nonmajor governmental funds as of June 30, 2022, were reported as follows:

	<u>General Fund</u>	<u>Community Action Agency Fund</u>	<u>Road Fund</u>	<u>County Local Revenue 2011 Fund</u>	<u>Public Assistance Funds</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<b>Nonspendable:</b>							
Prepaid Items	\$ 178,655	\$ 3,362	\$ 1,224	\$ -	\$ 38	\$ -	\$ 183,279
Inventory	1,380	38,531	322,330	-	-	26,426	388,667
Advances to Other Funds	280,875	-	-	-	-	-	280,875
Total Nonspendable	460,910	41,893	323,554	-	38	26,426	852,821
<b>Restricted:</b>							
General Government	856,903	-	-	-	-	243,845	1,100,748
Public Protection	3,168,706	-	-	2,473,559	-	4,241,916	9,884,181
Public Ways and Facilities	-	-	2,483,579	-	-	-	2,483,579
Health and Sanitation	1,760,506	-	-	1,231,160	-	5,642,623	8,634,289
Public Assistance	720,153	3,151,757	-	2,330,656	2,049,857	-	8,252,423
Education	-	-	-	-	-	1,002,875	1,002,875
Capital Projects	-	-	-	-	-	353,782	353,782
Debt Service	-	-	-	-	-	177,317	177,317
Total Restricted	6,506,268	3,151,757	2,483,579	6,035,375	2,049,857	11,662,358	31,889,194
<b>Assigned:</b>							
General Government	1,135,018	-	-	-	-	(12,893)	1,122,125
<b>Unassigned</b>							
	1,293,532	-	-	-	-	-	1,293,532
Total Fund Balances	\$ 9,395,728	\$ 3,193,650	\$ 2,807,133	\$ 6,035,375	\$ 2,049,895	\$ 11,675,891	\$ 35,157,672

**NOTE 12: IMPLEMENTATION OF NEW GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS (GASB)**

In June 2017, GASB issued GASB Statement No. 87, Leases. See Note 1 to the financial statements for additional information regarding GASB Statement No. 87. The County adopted the requirements of the guidance effective July 1, 2021 and has applied the provisions of this standard to the beginning of the period of adoption, which resulted in a decrease in Net Position in the amount of \$445,611. Beginning net position has been restated with regards to the implementation of GASB Statement No. 87.





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**REQUIRED SUPPLEMENTARY INFORMATION**

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**COUNTY OF GLENN**

Required Supplementary Information  
For the Fiscal Year Ended June 30, 2022

**1. SOURCES OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**

Miscellaneous Plans:

**Schedule of Changes in the Net Pension Liability and Related Ratios – Miscellaneous Plans**

Last 10 Years\*

Measurement Period	2014	2015	2016	2017	2018	2019	2020	2021
<b>TOTAL PENSION LIABILITY</b>								
Service Cost	\$ 2,700,013	\$ 2,467,936	\$ 2,758,567	\$ 3,257,223	\$ 3,265,290	\$ 3,615,923	\$ 3,870,468	\$ 3,994,054
Interest on Total Pension Liability	8,997,458	9,359,668	10,870,635	11,375,618	11,929,355	12,732,609	13,237,829	13,731,838
Changes of Assumptions	-	(2,281,948)	-	9,489,789	(1,265,722)	-	-	-
Difference Between Expected and Actual Experience	-	(691,571)	1,086,211	(508,609)	2,463,491	4,909,179	153,865	(1,236,348)
Benefit Payments, Including Refunds of Employee Contributions	(5,946,120)	(6,504,699)	(7,825,301)	(8,297,742)	(8,897,095)	(9,164,366)	(9,510,493)	(10,143,140)
Change in Proportion	-	-	13,857,069	2,201,548	507,351	(14,089)	(226,231)	802,282
<b>Net Change in Total Pension Liability</b>	<b>5,751,351</b>	<b>2,349,386</b>	<b>20,747,181</b>	<b>17,517,827</b>	<b>8,002,670</b>	<b>12,079,256</b>	<b>7,525,438</b>	<b>7,148,686</b>
<b>Total Pension Liability - Beginning</b>	<b>121,589,167</b>	<b>127,340,518</b>	<b>129,689,904</b>	<b>150,437,085</b>	<b>167,954,912</b>	<b>175,957,582</b>	<b>188,036,838</b>	<b>195,562,276</b>
<b>Total Pension Liability - Ending</b>	<b>\$ 127,340,518</b>	<b>\$ 129,689,904</b>	<b>\$ 150,437,085</b>	<b>\$ 167,954,912</b>	<b>\$ 175,957,582</b>	<b>\$ 188,036,838</b>	<b>\$ 195,562,276</b>	<b>\$ 202,710,962</b>
<b>PLAN FIDUCIARY NET POSITION</b>								
Contributions - Employer	\$ 2,639,570	\$ 2,746,803	\$ 3,461,572	\$ 4,031,714	\$ 4,640,708	\$ 5,395,592	\$ 6,402,525	\$ 7,153,687
Contributions - Employee	1,286,424	1,332,964	1,426,302	1,553,328	1,713,254	1,853,914	1,843,777	1,936,501
Net Investment Income	13,571,107	2,024,434	510,657	10,934,973	8,897,244	7,289,122	5,798,816	27,358,974
Benefit Payments, Including Refunds of Employee Contributions	(5,946,120)	(6,504,699)	(7,825,301)	(8,297,742)	(8,897,095)	(9,164,366)	(9,510,493)	(10,143,140)
Plan to Plan Resource Movement	-	(564)	1,414	(2,987)	(260)	(585)	-	-
Administrative Expense	-	(101,173)	(60,653)	(145,359)	(166,499)	(80,432)	(166,157)	(122,602)
Change in Proportion	-	-	9,606,842	1,420,005	321,790	(9,025)	(141,973)	501,442
Other Miscellaneous Income/(Expense) <sup>1</sup>	-	-	-	-	(316,184)	260	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	<b>11,550,981</b>	<b>(502,235)</b>	<b>7,120,833</b>	<b>9,493,932</b>	<b>6,192,958</b>	<b>5,284,480</b>	<b>4,226,495</b>	<b>26,684,862</b>
<b>Total Fiduciary Net Position - Beginning<sup>2</sup></b>	<b>78,862,779</b>	<b>90,413,760</b>	<b>89,911,525</b>	<b>97,032,358</b>	<b>106,526,290</b>	<b>112,719,248</b>	<b>118,003,728</b>	<b>122,230,223</b>
<b>Total Fiduciary Net Position - Ending</b>	<b>90,413,760</b>	<b>89,911,525</b>	<b>97,032,358</b>	<b>106,526,290</b>	<b>112,719,248</b>	<b>118,003,728</b>	<b>122,230,223</b>	<b>148,915,085</b>
<b>Net Pension Liability - Ending</b>	<b>\$ 36,926,758</b>	<b>\$ 39,778,379</b>	<b>\$ 53,404,727</b>	<b>\$ 61,428,622</b>	<b>\$ 63,238,334</b>	<b>\$ 70,033,110</b>	<b>\$ 73,332,053</b>	<b>\$ 53,795,877</b>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	71.00%	69.33%	64.50%	63.43%	64.06%	62.76%	62.50%	73.46%
Covered Payroll <sup>3</sup>	17,081,126	16,434,280	18,751,730	20,111,281	20,247,353	22,228,576	24,281,480	25,246,864
Net Pension Liability as a Percentage of Covered Employee Payroll	216.18%	242.05%	284.80%	305.44%	312.33%	315.06%	302.01%	213.08%

**COUNTY OF GLENN**

Required Supplementary Information  
For the Fiscal Year Ended June 30, 2022

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**1. SOURCES OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS (CONTINUED)**

**Schedule of Changes in the Net Pension Liability and Related Ratios – Miscellaneous Plans** (Continued)

Notes to Schedule

<sup>1</sup> During Fiscal Year 2017-18, as a result of Governmental Accounting Standards Board Statements (GASB) No. 75, Accounting and Financial Reporting for Postemployment Benefit Plans Other than Pensions (GASB 75), CalPERS reported its proportionate share of activity related to postemployment benefits for participation in the State of California's agent OPEB plan. Accordingly, CalPERS recorded a one-time expense as a result of the adoption of GASB 75.

Additionally, CalPERS employees participate in various State of California agent pension plans and during Fiscal Year 2017-18, CalPERS recorded a correction to previously reported financial statements to properly reflect its proportionate share of activity related to pensions in accordance with GASB Statement No. 68, Accounting and Financial Reporting for Pensions (GASB 68).

<sup>2</sup> Includes any beginning of year adjustment.

<sup>3</sup> Includes one year's payroll growth using 2.75 percent payroll growth assumption for fiscal years ended June 30, 2018-20; 3.00 percent payroll growth assumption for fiscal years ended June 30, 2014-17.

\*Fiscal year 2014-15, with a measurement date of June 30, 2014, was the first year of implementation, therefore fiscal years 2014-15 and after will be presented.

**COUNTY OF GLENN**

Required Supplementary Information  
For the Fiscal Year Ended June 30, 2022

**1. SOURCES OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS (CONTINUED)**

**Schedule of Plan Contributions – Miscellaneous Plans**

Last 10 Years\*

<u>Fiscal Year End</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Actuarially-Determined Contribution	\$ 2,639,570	\$ 2,746,803	\$ 3,461,572	\$ 4,031,714	\$ 4,640,708	\$ 5,395,592	\$ 6,402,525	\$ 7,153,687
Contributions in Relation to the Actuarially-Determined Contribution	<u>(2,639,570)</u>	<u>(2,746,803)</u>	<u>(3,461,572)</u>	<u>(4,031,714)</u>	<u>(4,640,708)</u>	<u>(5,395,592)</u>	<u>(6,402,525)</u>	<u>(7,153,687)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 18,012,620	\$ 17,803,829	\$ 18,652,705	\$ 19,252,570	\$ 21,108,262	\$ 23,617,655	\$ 24,779,621	\$ 25,859,856
Contributions as a Percentage of Covered Payroll	14.65%	15.43%	18.56%	20.94%	21.99%	22.85%	25.84%	27.66%

**Notes to Schedule:**

The actuarial methods and assumptions used to set the actuarially-determined contribution for fiscal year 2018-19 were from the June 30, 2016 actuarial valuation.

**COUNTY OF GLENN**

Required Supplementary Information  
For the Fiscal Year Ended June 30, 2022

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Actuarial Cost Method	Entry Age Normal
Amortization Method/Period	For details, see June 30, 2018 Funding Valuation Report.
Asset Valuation Method	Fair Value of Assets. For details, see June 30, 2018 Funding Valuation Report.
Inflation Factor	2.50%
Salary Increases	Varies by Entry Age and Service
Payroll Growth Factor	2.75%
Investment Rate of Return	7.00% Net of Pension Plan Investment and Administrative Expenses; includes Inflation.
Retirement Age	The probabilities of Retirement are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015.
Mortality	The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries.

**COUNTY OF GLENN**

Required Supplementary Information  
For the Fiscal Year Ended June 30, 2022

**1. SOURCES OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS (CONTINUED)**

Safety Cost-Sharing Plans:

**Schedule of Changes in the Net Pension Liability and Related Ratios – Safety Cost-Sharing Plans**

Last 10 Years\*

Measurement Period	2014	2015	2016	2017	2018	2019	2020	2021
Portion of the Net Pension Liability	0.13312%	0.15158%	0.15008%	0.14619%	0.14542%	0.14813%	0.14250%	0.13932%
Proportionate Share of the Net Pension Liability	\$ 8,283,504	\$ 9,100,130	\$ 10,562,458	\$ 11,766,037	\$ 11,883,128	\$ 12,556,300	\$ 13,367,939	\$ 10,153,746
Covered Payroll	\$ 1,968,330	\$ 1,836,646	\$ 1,777,320	\$ 1,755,969	\$ 1,932,156	\$ 2,628,633	\$ 2,250,510	\$ 2,488,895
Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	420.84%	495.48%	594.29%	670.06%	615.02%	477.67%	594.00%	407.96%
Proportionate Share of the Fiduciary Net Position	\$ 19,151,673	\$ 18,384,467	\$ 17,894,622	\$ 19,145,547	\$ 20,187,366	\$ 22,168,728	\$ 21,947,114	\$ 26,362,511
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	69.81%	66.89%	62.88%	61.94%	62.95%	63.84%	62.15%	72.19%

**Notes to Schedule:**

**Benefit Changes:** There were no changes to benefit terms that applied to all members of the Public Agency Pool. However, individual employers in the Plan may have provided a benefit improvement to their employees by granting Two Years Additional Service Credit to members retiring during a specified time period (a.k.a. Golden Handshakes).

**Changes of Assumptions:** None.

\*Fiscal year 2014-15, with a measurement date of June 30, 2014, was the first year of implementation, therefore fiscal years 2014-15 and after will be presented.

COUNTY OF GLENN

Required Supplementary Information  
For the Fiscal Year Ended June 30, 2022

1. SOURCES OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS (CONTINUED)

Schedule of Plan Contributions – Safety Cost-Sharing Plans

Last 10 Years\*

<u>Fiscal Year End</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Actuarially-Determined Contribution	\$ 625,871	\$ 838,331	\$ 889,109	\$ 949,583	\$ 1,052,271	\$ 1,218,077	\$ 1,445,923	\$ 1,465,830
Contributions in Relation to the Actuarially-Determined Contribution	<u>(625,871)</u>	<u>(838,331)</u>	<u>(889,109)</u>	<u>(949,583)</u>	<u>(1,052,271)</u>	<u>(1,218,077)</u>	<u>(1,445,923)</u>	<u>(1,465,830)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 1,042,304	\$ 1,070,155	\$ 1,158,984	\$ 1,096,833	\$ 1,148,446	\$ 1,319,157	\$ 1,400,644	\$ 2,051,483
Contributions as a Percentage of Covered Payroll	60.05%	78.34%	76.71%	86.57%	91.63%	92.34%	103.23%	71.45%

**COUNTY OF GLENN**

Required Supplementary Information  
For the Fiscal Year Ended June 30, 2022

**2. SOURCES OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**

**Schedule of Changes in the Total OPEB Liability and Related Ratios**

Measurement Period	2018	2019	2020	2021
<b>TOTAL OPEB Liability</b>				
Service Cost	\$ -	\$ 3,739,567	\$ 4,312,015	\$ 4,118,424
Interest	-	2,847,888	2,756,119	2,211,067
Difference between Expected and Actual Experience	16,159,457	-	(6,561,652)	(32,050)
Changes of Assumptions	12,835,478	4,761,006	4,435,896	7,686,394
Benefit Payments	-	(2,516,855)	(2,556,954)	(2,555,235)
<b>Net Change in Total OPEB Liability</b>	<b>28,994,935</b>	<b>8,831,606</b>	<b>2,385,424</b>	<b>11,428,600</b>
<b>Total OPEB Liability - Beginning</b>	<b>47,194,856</b>	<b>76,189,791</b>	<b>85,021,397</b>	<b>87,406,821</b>
<b>Total OPEB Liability - Ending</b>	<b>\$ 76,189,791</b>	<b>\$ 85,021,397</b>	<b>\$ 87,406,821</b>	<b>\$ 98,835,421</b>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%	0.00%	0.00%
Covered Payroll	16,906,587	19,708,689	24,936,812	26,859,695
Total OPEB Liability as a Percentage of Covered Employee Payroll	450.65%	431.39%	350.51%	367.97%

Notes to Schedule:

The County has elected to use the GASB 75 "lookback" method where assets and liabilities are measured as of the prior fiscal year-end but applied to the current fiscal year. The fiscal 2018 valuation used synchronized measurement and reporting dates.

\*Fiscal year 2017-18, with a measurement date of June 30, 2018, was the first year of implementation of GASB 75, therefore fiscal years 2017-18 and after will be presented.

**COUNTY OF GLENN**

Required Supplementary Information  
For the Fiscal Year Ended June 30, 2022

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**2. SOURCES OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS (CONTINUED)**

**Schedule of Changes in the Total OPEB Liability and Related Ratios** (Continued)

Discount Rate	1.92%
Actuarial Cost Method	Entry Age, Level Percent of Pay
Amortization Method/Period	Each year's gain or loss is straight-line amortized over 5 years.
Inflation Factor	2.25%
Salary Increases	2.75%
Mortality	Derived using Mortality Tables for Males or Females based on assumptions for Public Agency Miscellaneous and Police members published in the December 2017 CalPERS Experience Study. These tables include 15 years of static mortality improvement using 90% of scale MP-2016.
Healthcare Costs Trend Rate	6.7% for FY 2021, gradually decreasing over several decades to an ultimate rate of 3.8% in FY 2076 and later years.



## COUNTY OF GLENN

Required Supplementary Information  
For the Fiscal Year Ended June 30, 2022

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### 3. BUDGET TO ACTUAL COMPARISON SCHEDULES

Formal budgetary integration is employed as a management control device during the year. The County presents a comparison of annual budgets to actual results for the County's governmental funds.

In accordance with the provisions of §29000 and §29143, inclusive of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares a Recommended budget and an Adopted budget for each fiscal year on or before June 30 and October 2, respectively. Budgeted expenditures are enacted into law through the passage of an appropriation ordinance. This ordinance mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget by the County Board of Supervisors.

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 require County Administrative Office approval. Transfers of appropriations between budget units, appropriation of unanticipated revenue or use of contingency funds and use of reserves require Board approval. During the year ended June 30, 2022, there was no excess of expenditures over appropriations.

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

**COUNTY OF GLENN**

Required Supplementary Information  
Budgetary Comparison Schedule  
General Fund  
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 13,959,254	\$ 13,959,254	\$ 17,059,746	\$ 3,100,492
Licenses, Permits, and Franchises	1,590,964	1,471,924	1,664,670	192,746
Fines, Forfeitures and Penalties	663,300	683,300	845,968	162,668
Use of Money and Property	104,939	119,939	(294,354)	(414,293)
Aid from Other Governments	42,191,083	45,248,401	34,189,989	(11,058,412)
Charges for Services	13,195,836	13,503,435	13,093,006	(410,429)
Other	426,079	426,079	485,347	59,268
<b>Total Revenues</b>	<b>72,131,455</b>	<b>75,412,332</b>	<b>67,044,372</b>	<b>(8,367,960)</b>
<b>EXPENDITURES</b>				
Current:				
General Government	10,912,199	11,135,462	8,562,000	2,573,462
Public Protection	27,960,602	28,710,017	25,647,318	3,062,699
Health and Sanitation	26,296,533	27,079,142	21,736,933	5,342,209
Public Assistance	24,770,837	26,177,737	23,403,611	2,774,126
Education	594,510	594,510	557,384	37,126
Capital Outlay	898,324	1,328,949	646,811	682,138
Debt Service:				
Principal	511,834	511,834	271,564	240,270
Interest and Other Charges	413,061	348,061	87,199	260,862
<b>Total Expenditures</b>	<b>92,357,900</b>	<b>95,885,712</b>	<b>80,912,820</b>	<b>14,972,892</b>
<b>Deficiency of Revenues Over Expenditures</b>	<b>(20,226,445)</b>	<b>(20,473,380)</b>	<b>(13,868,448)</b>	<b>6,604,932</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	21,657	41,809	20,152
Transfers in	35,892,704	36,888,203	17,089,252	(19,798,951)
Transfers out	(18,237,351)	(19,015,099)	(1,372,528)	17,642,571
<b>Total Other Financing Sources</b>	<b>17,655,353</b>	<b>17,894,761</b>	<b>15,758,533</b>	<b>(2,136,228)</b>
<b>Net Change in Fund Balances</b>	<b>(2,571,092)</b>	<b>(2,578,619)</b>	<b>1,890,085</b>	<b>4,468,704</b>
<b>Fund Balances - Beginning</b>	<b>7,505,643</b>	<b>7,505,643</b>	<b>7,505,643</b>	<b>-</b>
<b>Fund Balances - Ending</b>	<b>\$ 4,934,551</b>	<b>\$ 4,927,024</b>	<b>\$ 9,395,728</b>	<b>\$ 4,468,704</b>

**COUNTY OF GLENN**

Required Supplementary Information  
 Budgetary Comparison Schedule  
 Community Action Agency Fund  
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ 25,000	\$ 25,000	\$ (29,898)	\$ (54,898)
Aid from Other Governments	5,572,082	6,059,010	2,818,501	(3,240,509)
Charges for Services	88,000	88,000	62,951	(25,049)
Other	11,920	11,920	-	(11,920)
<b>Total Revenues</b>	<u>5,697,002</u>	<u>6,183,930</u>	<u>2,851,554</u>	<u>(3,332,376)</u>
<b>EXPENDITURES</b>				
Current:				
Public Assistance	<u>6,851,477</u>	<u>7,332,460</u>	<u>4,466,008</u>	<u>2,866,452</u>
<b>Deficiency of Revenues Over Expenditures</b>	<u>(1,154,475)</u>	<u>(1,148,530)</u>	<u>(1,614,454)</u>	<u>(465,924)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	4,845,405	5,002,111	982,381	(4,019,730)
Transfers out	<u>(3,763,477)</u>	<u>(3,926,128)</u>	<u>(40,753)</u>	<u>3,885,375</u>
<b>Total Other Financing Sources</b>	<u>1,081,928</u>	<u>1,075,983</u>	<u>941,628</u>	<u>(134,355)</u>
<b>Net Change in Fund Balances</b>	(72,547)	(72,547)	(672,826)	(600,279)
<b>Fund Balances - Beginning</b>	<u>3,866,476</u>	<u>3,866,476</u>	<u>3,866,476</u>	<u>-</u>
<b>Fund Balances - Ending</b>	<u>\$ 3,793,929</u>	<u>\$ 3,793,929</u>	<u>\$ 3,193,650</u>	<u>\$ (600,279)</u>

**COUNTY OF GLENN**

Required Supplementary Information  
 Budgetary Comparison Schedule  
 Road Fund  
 For the Fiscal Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<b>REVENUES</b>				
Licenses, Permits, and Franchises	\$ 18,000	\$ 18,000	\$ 17,538	\$ (462)
Use of Money and Property	29,000	29,000	(67,798)	(96,798)
Aid from Other Governments	9,327,940	9,327,940	5,974,369	(3,353,571)
Charges for Services	352,250	352,250	469,045	116,795
<b>Total Revenues</b>	<u>9,727,190</u>	<u>9,727,190</u>	<u>6,393,154</u>	<u>(3,334,036)</u>
<b>EXPENDITURES</b>				
Current:				
Public Ways and Facilities	10,116,838	10,716,838	6,824,037	3,892,801
Capital Outlay	591,231	591,231	226,373	364,858
<b>Total Expenditures</b>	<u>10,708,069</u>	<u>11,308,069</u>	<u>7,050,410</u>	<u>4,257,659</u>
<b>Deficiency of Revenues Over Expenditures</b>	<u>(980,879)</u>	<u>(1,580,879)</u>	<u>(657,256)</u>	<u>923,623</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets	25,000	25,000	27,481	2,481
<b>Total Other Financing Sources</b>	<u>25,000</u>	<u>25,000</u>	<u>27,481</u>	<u>2,481</u>
<b>Net Change in Fund Balances</b>	<u>(955,879)</u>	<u>(1,555,879)</u>	<u>(629,775)</u>	<u>926,104</u>
<b>Fund Balances - Beginning</b>	<u>3,436,908</u>	<u>3,436,908</u>	<u>3,436,908</u>	<u>-</u>
<b>Fund Balances - Ending</b>	<u>\$ 2,481,029</u>	<u>\$ 1,881,029</u>	<u>\$ 2,807,133</u>	<u>\$ 926,104</u>

**COUNTY OF GLENN**

Required Supplementary Information  
 Budgetary Comparison Schedule  
 County Local Revenue 2011 Fund  
 For the Fiscal Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<b>REVENUES</b>				
Use of Money and Property	\$ 800	\$ 800	\$ (175,378)	\$ (176,178)
Aid from Other Governments	<u>7,968,635</u>	<u>9,028,039</u>	<u>10,603,544</u>	<u>1,575,505</u>
<b>Total Revenues</b>	<u>7,969,435</u>	<u>9,028,839</u>	<u>10,428,166</u>	<u>1,399,327</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection	<u>2,249,352</u>	<u>2,284,352</u>	<u>1,839,664</u>	<u>444,688</u>
<b>Excess of Revenues Over Expenditures</b>	<u>5,720,083</u>	<u>6,744,487</u>	<u>8,588,502</u>	<u>1,844,015</u>
<b>OTHER FINANCING SOURCES USES</b>				
Transfers out	<u>(8,676,526)</u>	<u>(9,700,930)</u>	<u>(8,001,248)</u>	<u>1,699,682</u>
<b>Total Other Financing Uses</b>	<u>(8,676,526)</u>	<u>(9,700,930)</u>	<u>(8,001,248)</u>	<u>1,699,682</u>
<b>Net Change in Fund Balances</b>	<u>(2,956,443)</u>	<u>(2,956,443)</u>	<u>587,254</u>	<u>3,543,697</u>
<b>Fund Balances - Beginning</b>	<u>5,448,121</u>	<u>5,448,121</u>	<u>5,448,121</u>	<u>-</u>
<b>Fund Balances - Ending</b>	<u>\$ 2,491,678</u>	<u>\$ 2,491,678</u>	<u>\$ 6,035,375</u>	<u>\$ 3,543,697</u>

**COUNTY OF GLENN**

Required Supplementary Information  
 Budgetary Comparison Schedule  
 Public Assistance Funds  
 For the Fiscal Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<b>REVENUES</b>				
Use of Money and Property	\$ 842	\$ 842	\$ (369,888)	\$ (370,730)
Aid from Other Governments	7,679,231	9,794,508	7,260,050	(2,534,458)
Charges for Services	725	725	731	6
Other	-	-	840	840
<b>Total Revenues</b>	<u>7,680,798</u>	<u>9,796,075</u>	<u>6,891,733</u>	<u>(2,904,342)</u>
<b>EXPENDITURES</b>				
Current:				
Public Assistance	<u>5,553,442</u>	<u>7,018,803</u>	<u>1,883,376</u>	<u>5,135,427</u>
<b>Total Expenditures</b>	<u>5,553,442</u>	<u>7,018,803</u>	<u>1,883,376</u>	<u>5,135,427</u>
<b>Excess of Revenues Over Expenditures</b>	<u>2,127,356</u>	<u>2,777,272</u>	<u>5,008,357</u>	<u>2,231,085</u>
<b>OTHER FINANCING SOURCES USES</b>				
Transfers out	<u>(4,733,259)</u>	<u>(5,383,175)</u>	<u>(4,916,161)</u>	<u>467,014</u>
<b>Total Other Financing Uses</b>	<u>(4,733,259)</u>	<u>(5,383,175)</u>	<u>(4,916,161)</u>	<u>467,014</u>
<b>Net Change in Fund Balances</b>	<u>(2,605,903)</u>	<u>(2,605,903)</u>	<u>92,196</u>	<u>2,698,099</u>
<b>Fund Balances - Beginning</b>	<u>1,957,699</u>	<u>1,957,699</u>	<u>1,957,699</u>	<u>-</u>
<b>Fund Balances - Ending</b>	<u>\$ (648,204)</u>	<u>\$ (648,204)</u>	<u>\$ 2,049,895</u>	<u>\$ 2,698,099</u>



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**SUPPLEMENTARY INFORMATION**

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**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING FINANCIAL STATEMENTS**

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## COUNTY OF GLENN

### NONMAJOR GOVERNMENTAL FUNDS

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#### **SPECIAL REVENUE FUNDS**

Special Revenue funds are established to finance particular governmental activities and are financed by specific taxes or other revenues. The nonmajor Special Revenue Funds are listed below:

##### ❖ **General Governmental Funds**

The General Governmental Funds group includes: Cal Boat Launching, Title III Forest Reserves, Advertising Fund, Advertising County Resources, Americans with Disabilities Act – Capital Improvements Grant, Central Services – Facilities Division, Central Services – Fleet Division, and the Ord Bend Launching Facility.

##### ❖ **Public Protection Funds**

The Public Protection Funds group includes: Vital & Health Statistics, Water Resources Grant, Certified Unified Program Agency (CUPA)/Underground Storage Tanks, Planning & Community Development Services – Permit Center, Building Standard Fee, Vegetation & Environmental Management, Tri County Bee, Fish & Game Propagation, Corning Subbasin GSP Grant, and the Certified Access Specialist Program (CASP).

##### ❖ **Public Ways & Facilities Fund**

The Public Ways & Facilities Fund group consists of the Public Works Agency.

##### ❖ **Health & Sanitation Funds**

The Health & Sanitation Funds group includes: Mental Health Service Act, California Waste Management Grant, Mosquito Abatement Assessment Area, Emergency Preparedness Grant, Health WIC Advance, Realignment – Health Trust, Realignment – Mental Health funds, Solid Waste, and the Superior Regional Workforce Fund.

##### ❖ **Education Fund**

The Education Fund group consists of the Superintendent of Schools Fund.

##### ❖ **Special Districts Governed by BOS (Board of Supervisors) Funds**

The Special Districts Governed by the Glenn County Board of Supervisors Funds group includes: Air Pollution Control District (including Carl Moyer, Wood Smoke, Air Pollution Vehicle Registration Programs, Community Air Protection AB617 and FARMER Grants), Artois Fire District, Bayliss Fire District, Hamilton Fire District, North Willows County Service Area, Storm Drain Maintenance #1, Storm Drain Maintenance #3, and the Willows Rural Fire District funds.

**COUNTY OF GLENN**

**NONMAJOR GOVERNMENTAL FUNDS**

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**CAPITAL PROJECTS FUND**

The Capital Projects Fund group is used to account for financial resources to be used for the acquisition of land, or the acquisition and construction of major facilities other than those financed by proprietary funds.

**DEBT SERVICE FUND**

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt.



**COUNTY OF GLENN**

Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2022

	<b>Special Revenue Funds</b>			
	<b>General Governmental Funds</b>	<b>Public Protection Funds</b>	<b>Public Ways &amp; Facilities Funds</b>	<b>Health &amp; Sanitation Funds</b>
<b>ASSETS</b>				
Cash and Investments	\$ 342,403	\$ 761,461	\$ 474,208	\$ 5,144,136
Due from Other Funds	18	4,840	22,099	17,320
Accounts Receivable	13,965	14,439	857	9,080
Due from Other Governments	292,253	171,055	-	296,911
Prepaid Items	-	-	-	-
Inventory	-	26,426	-	-
Advances to Other Funds	-	-	-	1,135,849
<b>Total Assets</b>	<b>\$ 648,639</b>	<b>\$ 978,221</b>	<b>\$ 497,164</b>	<b>\$ 6,603,296</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 6,841	\$ 1,625	\$ 1,992	\$ 936,272
Accounts Payable	8,899	-	86,237	1,872
Accrued Salaries and Benefits	96,801	-	43,571	22,529
Deposits Payable	-	9,918	378,257	-
Unearned Revenue	-	400	-	-
<b>Total Liabilities</b>	<b>112,541</b>	<b>11,943</b>	<b>510,057</b>	<b>960,673</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue	292,253	130,373	-	-
<b>FUND BALANCES</b>				
Nonspendable	-	26,426	-	-
Restricted	243,845	809,479	-	5,642,623
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	(12,893)	-
<b>Total Fund Balances</b>	<b>243,845</b>	<b>835,905</b>	<b>(12,893)</b>	<b>5,642,623</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 648,639</b>	<b>\$ 978,221</b>	<b>\$ 497,164</b>	<b>\$ 6,603,296</b>

**COUNTY OF GLENN**

Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2022

	<u>Special Revenue Funds</u>					<u>Total</u>
	<u>Education Funds</u>	<u>Special Districts Governed by BOS Funds</u>	<u>Total Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Fund</u>	
<b>ASSETS</b>						
Cash and Investments	\$ 982,273	\$ 3,601,304	\$ 11,305,785	\$ 418,678	\$ 267,091	\$ 11,991,554
Due from Other Funds	18,938	33,002	96,217	-	147,011	243,228
Accounts Receivable	1,664	5,615	45,620	223	225	46,068
Due from Other Governments	-	-	760,219	-	-	760,219
Prepaid Items	-	-	-	-	-	-
Inventory	-	-	26,426	-	-	26,426
Advances to Other Funds	-	-	1,135,849	-	-	1,135,849
<b>Total Assets</b>	<b>\$ 1,002,875</b>	<b>\$ 3,639,921</b>	<b>\$ 13,370,116</b>	<b>\$ 418,901</b>	<b>\$ 414,327</b>	<b>\$ 14,203,344</b>
<b>LIABILITIES</b>						
Due to Other Funds	\$ -	\$ 15,610	962,340	\$ 65,119	\$ -	\$ 1,027,459
Accounts Payable	-	157,656	254,664	-	237,010	491,674
Accrued Salaries and Benefits	-	34,218	197,119	-	-	197,119
Deposits Payable	-	-	388,175	-	-	388,175
Unearned Revenue	-	-	400	-	-	400
<b>Total Liabilities</b>	<b>-</b>	<b>207,484</b>	<b>1,802,698</b>	<b>65,119</b>	<b>237,010</b>	<b>2,104,827</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenue	-	-	422,626	-	-	422,626
<b>FUND BALANCES</b>						
Nonspendable	-	-	26,426	-	-	26,426
Restricted	1,002,875	3,432,437	11,131,259	353,782	177,317	11,662,358
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	(12,893)	-	-	(12,893)
<b>Total Fund Balances</b>	<b>1,002,875</b>	<b>3,432,437</b>	<b>11,144,792</b>	<b>353,782</b>	<b>177,317</b>	<b>11,675,891</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 1,002,875</b>	<b>\$ 3,639,921</b>	<b>\$ 13,370,116</b>	<b>\$ 418,901</b>	<b>\$ 414,327</b>	<b>\$ 14,203,344</b>

**COUNTY OF GLENN**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Fiscal Year Ended June 30, 2022

	<b>Special Revenue Funds</b>			
	<b>General Governmental Funds</b>	<b>Public Protection Funds</b>	<b>Public Ways &amp; Facilities Funds</b>	<b>Health &amp; Sanitation Funds</b>
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, Permits, and Franchises	18,187	268,367	-	-
Fines, Forfeitures, and Penalties	112	4,437	-	2,168
Use of Money and Property	(10,293)	(19,956)	(32,144)	(137,597)
Aid from Other Governments	74,458	734,648	-	4,836,110
Charges for Services	2,286,883	174,155	946,556	1,233,363
Other	-	7,430	-	-
<b>Total Revenues</b>	<b>2,369,347</b>	<b>1,169,081</b>	<b>914,412</b>	<b>5,934,044</b>
<b>EXPENDITURES</b>				
Current:				
General Government	2,343,380	-	-	-
Public Protection	-	828,285	-	-
Public Ways and Facilities	-	-	947,075	-
Health and Sanitation	-	-	-	710,404
Education	-	-	-	-
Capital Outlay	33,217	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and Other Charges	-	-	-	-
<b>Total Expenditures</b>	<b>2,376,597</b>	<b>828,285</b>	<b>947,075</b>	<b>710,404</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(7,250)</b>	<b>340,796</b>	<b>(32,663)</b>	<b>5,223,640</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets	-	-	-	-
Transfers in	83,000	15,300	-	-
Transfers out	-	-	-	(4,396,629)
<b>Total Other Financing Sources (Uses)</b>	<b>83,000</b>	<b>15,300</b>	<b>-</b>	<b>(4,396,629)</b>
<b>Net Change in Fund Balances</b>	<b>75,750</b>	<b>356,096</b>	<b>(32,663)</b>	<b>827,011</b>
<b>Fund Balances (Deficit) - Beginning</b>	<b>168,095</b>	<b>479,809</b>	<b>19,770</b>	<b>4,815,612</b>
Fund Balance - Beginning, Restated	168,095	479,809	19,770	4,815,612
<b>Fund Balances - Ending</b>	<b>\$ 243,845</b>	<b>\$ 835,905</b>	<b>\$ (12,893)</b>	<b>\$ 5,642,623</b>



**COUNTY OF GLENN**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Fiscal Year Ended June 30, 2022

	<u>Special Revenue Funds</u>					<u>Total</u>
	<u>Education Funds</u>	<u>Special Districts Governed by BOS Funds</u>	<u>Total Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Fund</u>	
<b>REVENUES</b>						
Taxes	\$ 254,838	\$ 334,761	\$ 589,599	\$ -	\$ -	\$ 589,599
Licenses, Permits, and Franchises	-	279,651	566,205	-	-	566,205
Fines, Forfeitures, and Penalties	-	15,610	22,327	-	-	22,327
Use of Money and Property	(25,800)	(94,849)	(320,639)	(14,665)	(8,597)	(343,901)
Aid from Other Governments	2,182	1,847,696	7,495,094	-	-	7,495,094
Charges for Services	-	731,621	5,372,578	-	-	5,372,578
Other	-	10,672	18,102	-	-	18,102
<b>Total Revenues</b>	<u>231,220</u>	<u>3,125,162</u>	<u>13,743,266</u>	<u>(14,665)</u>	<u>(8,597)</u>	<u>13,720,004</u>
<b>EXPENDITURES</b>						
Current:						
General Government	-	-	2,343,380	-	-	2,343,380
Public Protection	-	2,037,957	2,866,242	-	-	2,866,242
Public Ways and Facilities	-	-	947,075	-	-	947,075
Health and Sanitation	-	-	710,404	-	-	710,404
Education	1,213	-	1,213	-	-	1,213
Capital Outlay	-	297,762	330,979	44,190	-	375,169
Debt Service:						
Principal	-	-	-	-	342,045	342,045
Interest and Other Charges	-	-	-	-	348,949	348,949
<b>Total Expenditures</b>	<u>1,213</u>	<u>2,335,719</u>	<u>7,199,293</u>	<u>44,190</u>	<u>690,994</u>	<u>7,934,477</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>230,007</u>	<u>789,443</u>	<u>6,543,973</u>	<u>(58,855)</u>	<u>(699,591)</u>	<u>5,785,527</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Sale of Capital Assets	-	9,123	9,123	-	-	9,123
Transfers in	-	-	98,300	-	633,306	731,606
Transfers out	(138,894)	-	(4,535,523)	-	-	(4,535,523)
<b>Total Other Financing Sources (Uses)</b>	<u>(138,894)</u>	<u>9,123</u>	<u>(4,428,100)</u>	<u>-</u>	<u>633,306</u>	<u>(3,794,794)</u>
<b>Net Change in Fund Balances</b>	<u>91,113</u>	<u>798,566</u>	<u>2,115,873</u>	<u>(58,855)</u>	<u>(66,285)</u>	<u>1,990,733</u>
<b>Fund Balances (Deficit) - Beginning</b>	<u>911,762</u>	<u>2,633,871</u>	<u>9,028,919</u>	<u>412,637</u>	<u>243,602</u>	<u>9,685,158</u>
Fund Balance - Beginning, Restated	<u>911,762</u>	<u>2,633,871</u>	<u>9,028,919</u>	<u>412,637</u>	<u>243,602</u>	<u>9,685,158</u>
<b>Fund Balances - Ending</b>	<u>\$ 1,002,875</u>	<u>\$ 3,432,437</u>	<u>\$ 11,144,792</u>	<u>\$ 353,782</u>	<u>\$ 177,317</u>	<u>\$ 11,675,891</u>

**COUNTY OF GLENN**

Budgetary Comparison Schedule  
Special Revenue Funds  
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 615,666	\$ 615,666	\$ 589,599	\$ (26,067)
Licenses, Permits, and Franchises	556,785	556,785	566,205	9,420
Fines, Forfeitures, and Penalties	12,341	12,341	22,327	9,986
Use of Money and Property	57,115	57,115	(320,639)	(377,754)
Aid from Other Governments	7,327,004	8,453,264	7,495,094	(958,170)
Charges for Services	5,959,547	6,093,362	5,372,578	(720,784)
Other	1,505	1,505	18,102	16,597
<b>Total Revenues</b>	<b>14,529,963</b>	<b>15,790,038</b>	<b>13,743,266</b>	<b>(2,046,772)</b>
<b>EXPENDITURES</b>				
Current:				
General Government	2,308,142	3,184,231	2,343,380	840,851
Public Protection	4,198,568	4,610,998	2,866,242	1,744,756
Public Ways and Facilities	1,267,202	1,267,202	947,075	320,127
Health and Sanitation	1,328,363	1,328,363	710,404	617,959
Education	-	-	1,213	(1,213)
Capital Outlay	477,631	537,631	330,979	206,652
<b>Total Expenditures</b>	<b>9,579,906</b>	<b>10,928,425</b>	<b>7,199,293</b>	<b>3,729,132</b>
<b>Excess of Revenues Over Expenditures</b>	<b>4,950,057</b>	<b>4,861,613</b>	<b>6,543,973</b>	<b>1,682,360</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets	-	-	9,123	9,123
Transfers in	847,600	1,003,503	98,300	(905,203)
Transfers out	(5,834,257)	(5,931,505)	(4,535,523)	1,395,982
<b>Total Other Financing Uses</b>	<b>(4,986,657)</b>	<b>(4,928,002)</b>	<b>(4,428,100)</b>	<b>499,902</b>
<b>Net Change in Fund Balances</b>	<b>(36,600)</b>	<b>(66,389)</b>	<b>2,115,873</b>	<b>2,182,262</b>
<b>Fund Balances - Beginning</b>	<b>9,028,919</b>	<b>9,028,919</b>	<b>9,028,919</b>	<b>-</b>
<b>Fund Balances - Ending</b>	<b>\$ 8,992,319</b>	<b>\$ 8,962,530</b>	<b>\$ 11,144,792</b>	<b>\$ 2,182,262</b>

**COUNTY OF GLENN**

Budgetary Comparison Schedule  
 Capital Projects Funds  
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ 1,500	\$ 1,500	\$ (14,665)	\$ (16,165)
<b>Total Revenues</b>	<u>1,500</u>	<u>1,500</u>	<u>(14,665)</u>	<u>(16,165)</u>
<b>EXPENDITURES</b>				
Current:				
General Government	-	-	-	-
Capital Outlay	<u>127,500</u>	<u>127,500</u>	<u>44,190</u>	<u>83,310</u>
<b>Total Expenditures</b>	<u>127,500</u>	<u>127,500</u>	<u>44,190</u>	<u>83,310</u>
<b>Deficiency of Revenues Over Expenditures</b>	<u>(126,000)</u>	<u>(126,000)</u>	<u>(58,855)</u>	<u>67,145</u>
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(350,759)</u>	<u>(350,759)</u>	<u>-</u>	<u>350,759</u>
<b>Total Other Financing Uses</b>	<u>(350,759)</u>	<u>(350,759)</u>	<u>-</u>	<u>350,759</u>
<b>Net Change in Fund Balances</b>	<u>(476,759)</u>	<u>(476,759)</u>	<u>(58,855)</u>	<u>417,904</u>
<b>Fund Balances - Beginning</b>	<u>412,637</u>	<u>412,637</u>	<u>412,637</u>	<u>-</u>
<b>Fund Balances - Ending</b>	<u>\$ (64,122)</u>	<u>\$ (64,122)</u>	<u>\$ 353,782</u>	<u>\$ 417,904</u>

**COUNTY OF GLENN**

Budgetary Comparison Schedule  
Debt Service Fund  
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ -	\$ -	\$ (8,597)	\$ (8,597)
<b>EXPENDITURES</b>				
Debt Service:				
Principal	342,046	342,046	342,045	1
Interest and Other Charges	348,949	348,949	348,949	-
<b>Total Expenditures</b>	<b>690,995</b>	<b>690,995</b>	<b>690,994</b>	<b>1</b>
<b>Deficiency of Revenues Over Expenditures</b>	<b>(690,995)</b>	<b>(690,995)</b>	<b>(699,591)</b>	<b>(8,596)</b>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	633,306	633,306	633,306	-
<b>Total Other Financing Sources</b>	<b>633,306</b>	<b>633,306</b>	<b>633,306</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(57,689)</b>	<b>(57,689)</b>	<b>(66,285)</b>	<b>(8,596)</b>
<b>Fund Balances - Beginning</b>	<b>243,602</b>	<b>243,602</b>	<b>243,602</b>	<b>-</b>
<b>Fund Balances - Ending</b>	<b>\$ 185,913</b>	<b>\$ 185,913</b>	<b>\$ 177,317</b>	<b>\$ (8,596)</b>



## COUNTY OF GLENN

### INTERNAL SERVICE FUNDS

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Internal Service Funds (ISF) are established to account for the goods or services provided by one County department or agency to other departments or agencies of the County, or to other local governments, on a cost-reimbursement basis.

❖ **Fleet & Service Center**

The Fleet & Service Center ISF provides vehicles and vehicle maintenance for the County and other local governments. Costs are recovered based on vehicle miles driven.

❖ **County Facilities**

The County Facilities ISF maintains and manages the County's facilities costs. Costs are distributed by building square footage.

❖ **County Services**

The County Services ISF maintains and manages the phone and data processing costs for the County. Costs are distributed by handsets and terminals.

❖ **County Utilities**

The County Utilities ISF maintains and manages the utilities bill processing costs for the County. Costs are distributed by various metrics including; metered usage, building square footage occupancy, number of employees, etc.



**COUNTY OF GLENN**

Combining Statement of Net Position  
Internal Service Funds  
June 30, 2022

	<u>Fleet &amp; Service Center</u>	<u>County Facilities</u>	<u>County Services</u>	<u>County Utilities</u>	<u>Total</u>
<b>ASSETS</b>					
Current Assets:					
Cash and Investments	\$1,323,808	\$ -	\$ -	\$ 11,808	\$1,335,616
Due from Other Funds	13,053	18,869	51,142	77,939	161,003
Accounts Receivable	6,066	-	-	-	6,066
Due from Other Governments	-	157	-	-	157
Prepaid Expenses	2,424	-	-	-	2,424
Inventory	15,235	-	-	-	15,235
<b>Total Current Assets</b>	<u>1,360,586</u>	<u>19,026</u>	<u>51,142</u>	<u>89,747</u>	<u>1,520,501</u>
Noncurrent Assets:					
Capital Assets:					
Depreciable, Net	1,746,759	198,289	85,988	-	2,031,036
<b>Total Assets</b>	<u>3,107,345</u>	<u>217,315</u>	<u>137,130</u>	<u>89,747</u>	<u>3,551,537</u>
<b>LIABILITIES</b>					
Current Liabilities:					
Due to Other Funds	871	2,579	7,924	21,292	32,666
Accounts Payable	20,250	48,164	24,473	68,737	161,624
Advance from Other Funds	-	-	30,875	-	30,875
<b>Total Current Liabilities</b>	<u>21,121</u>	<u>50,743</u>	<u>63,272</u>	<u>90,029</u>	<u>225,165</u>
<b>Total Liabilities</b>	<u>21,121</u>	<u>50,743</u>	<u>63,272</u>	<u>90,029</u>	<u>225,165</u>
<b>NET POSITION</b>					
Net Investment in Capital Assets	1,746,759	198,289	85,988	-	2,031,036
Unrestricted	1,339,465	(31,717)	(12,130)	(282)	1,295,336
<b>Total Net Position</b>	<u>\$3,086,224</u>	<u>\$ 166,572</u>	<u>\$ 73,858</u>	<u>\$ (282)</u>	<u>\$3,326,372</u>



**COUNTY OF GLENN**

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2022

	<u>Fleet &amp; Service Center</u>	<u>County Facilities</u>	<u>County Services</u>	<u>County Utilities</u>	<u>Total</u>
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 780,487	\$ 1,982,492	\$ 1,336,714	\$ 1,218,340	\$ 5,318,033
<b>Total Operating Revenues</b>	<u>780,487</u>	<u>1,982,492</u>	<u>1,336,714</u>	<u>1,218,340</u>	<u>5,318,033</u>
<b>OPERATING EXPENSES</b>					
Services and Supplies	606,167	2,033,682	1,347,182	989,442	4,976,473
Depreciation	300,661	11,597	57,942	-	370,200
<b>Total Operating Expenses</b>	<u>906,828</u>	<u>2,045,279</u>	<u>1,405,124</u>	<u>989,442</u>	<u>5,346,673</u>
<b>Operating Income (Loss)</b>	<u>(126,341)</u>	<u>(62,787)</u>	<u>(68,410)</u>	<u>228,898</u>	<u>(28,640)</u>
<b>NON-OPERATING REVENUES</b>					
Investment Income/(Loss)	(33,766)	(1,401)	(588)	(209)	(35,964)
Gain on Sale of Capital Assets	55,123	-	-	-	55,123
<b>Total Non-Operating Revenue</b>	<u>21,357</u>	<u>(1,401)</u>	<u>(588)</u>	<u>(209)</u>	<u>19,159</u>
<b>Income (Loss) Before Transfers</b>	<u>(104,984)</u>	<u>(64,188)</u>	<u>(68,998)</u>	<u>228,689</u>	<u>(9,481)</u>
Transfers in	12,000	-	-	-	12,000
Transfers Out	-	-	-	(228,935)	(228,935)
<b>Change in Net Position</b>	<u>(92,984)</u>	<u>(64,188)</u>	<u>(68,998)</u>	<u>(246)</u>	<u>(226,416)</u>
<b>Total Net Position - Beginning</b>	<u>3,179,208</u>	<u>230,760</u>	<u>142,856</u>	<u>(36)</u>	<u>3,552,788</u>
<b>Total Net Position - Ending</b>	<u>\$ 3,086,224</u>	<u>\$ 166,572</u>	<u>\$ 73,858</u>	<u>\$ (282)</u>	<u>\$ 3,326,372</u>

**COUNTY OF GLENN**

Combining Statement of Cash Flows  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2022

	<u>Fleet &amp; Service Center</u>	<u>County Facilities</u>	<u>County Services</u>	<u>County Utilities</u>	<u>Total</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Charges for Services	\$ 779,054	\$ 1,985,162	\$ 1,336,714	\$ 1,218,340	\$ 5,319,270
Payments to Suppliers	<u>(603,627)</u>	<u>(2,202,760)</u>	<u>(1,423,548)</u>	<u>(996,265)</u>	<u>(5,226,200)</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>175,427</u>	<u>(217,598)</u>	<u>(86,834)</u>	<u>222,075</u>	<u>93,070</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Interfund Loan Repayments Received	2,883	47,560	68,133	95,468	214,044
Interfund Loans Received	871	2,579	38,799	21,292	63,541
Interfund Loans Made	(13,053)	(18,869)	(51,142)	(77,939)	(161,003)
Interfund Loans Repaid	(1,173)	(8,604)	(30,875)	(19,944)	(60,596)
Transfers in	12,000	-	-	-	12,000
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(228,935)</u>	<u>(228,935)</u>
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<u>1,528</u>	<u>22,666</u>	<u>24,915</u>	<u>(210,058)</u>	<u>(160,949)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Acquisition of Capital Assets	(15,869)	-	-	-	(15,869)
Proceeds from Sale of Capital Assets	<u>88,336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>88,336</u>
<b>Net Cash Used by Capital and Related Financing Activities</b>	<u>72,467</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,467</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Investment Income (Loss)	<u>(33,766)</u>	<u>(1,401)</u>	<u>(588)</u>	<u>(209)</u>	<u>(35,964)</u>
<b>Net Cash Provided by Investing Activities</b>	<u>(33,766)</u>	<u>(1,401)</u>	<u>(588)</u>	<u>(209)</u>	<u>(35,964)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	215,656	(196,333)	(62,507)	11,808	(31,376)
Cash and Cash Equivalents - Beginning	<u>1,108,152</u>	<u>196,333</u>	<u>62,507</u>	<u>-</u>	<u>1,366,992</u>
Cash and Cash Equivalents - Ending	<u>\$ 1,323,808</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,808</u>	<u>\$ 1,335,616</u>
<b>NONCASH TRANSACTIONS</b>					
Unrealized Fair Market Value Loss on Investments	<u>\$ (46,151)</u>	<u>\$ (1,841)</u>	<u>\$ (588)</u>	<u>\$ (228)</u>	<u>\$ (48,808)</u>

**COUNTY OF GLENN**

Reconciliation of the Combining Statement of Cash Flows  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2022

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	<u>Fleet &amp; Service Center</u>	<u>County Facilities</u>	<u>County Services</u>	<u>County Utilities</u>	<u>Total</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>					
Operating Income (Loss)	\$ (126,341)	\$ (62,787)	\$ (68,410)	\$ 228,898	\$ (28,640)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation	300,661	11,597	57,942	-	370,200
Changes in Assets and Liabilities:					
(Increase) Decrease in:					
Accounts Receivable	(1,433)	1,214	-	-	(219)
Prepaid Expenses	(1,224)	-	-	84	(1,140)
Due from Other Governments	-	1,456	-	-	1,456
Inventory	(6,284)	-	-	-	(6,284)
(Increase) Decrease in:					
Accounts Payable	10,048	(169,078)	(76,366)	(6,907)	(242,303)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 175,427</u>	<u>\$ (217,598)</u>	<u>\$ (86,834)</u>	<u>\$ 222,075</u>	<u>\$ 93,070</u>

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## COUNTY OF GLENN

### FIDUCIARY FUNDS

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Fiduciary Funds account for assets held by the County in a trustee capacity, or as an agent for private organizations, other governmental units, or other funds.

#### OTHER CUSTODIAL FUNDS

##### ❖ **Unapportioned Collections Fund**

The Unapportioned Collections Fund accounts for funds reserved for losses and property tax receipts apportioned to other local governmental agencies participating in the Teeter Plan. The Tax Losses Reserve Fund and the Tax Resources Fund are both included in this Fund.

##### ❖ **Other Custodial Funds**

The Other Custodial Funds account for assets held for other governmental agencies and governmental units by the County in a fiduciary capacity.



**COUNTY OF GLENN**

Combining Statement of Fiduciary Net Position  
Other Custodial Funds  
June 30, 2022

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	<u>Unapportioned Collections Fund</u>	<u>Other Custodial Funds</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and Investments	\$ 1,886,326	\$ 727,592	\$ 2,613,918
Receivables:			
Accounts	2,000	259,008	261,008
Interest	9,901	196,733	206,634
Taxes, Net	8,783,576	-	8,783,576
Due from Other Funds	1,209	816,417	817,626
Due from Other Governments	-	30,110	30,110
<b>Total Assets</b>	<u>10,683,012</u>	<u>2,029,860</u>	<u>12,712,872</u>
<b>LIABILITIES</b>			
Accounts Payable and Other Liabilities	5,428,878	102,981	5,531,859
Due to Other Funds	3,438,700	323,012	3,761,712
Due to Other Governments	8,278	1,539,006	1,547,284
<b>Total Liabilities</b>	<u>8,875,856</u>	<u>1,964,999</u>	<u>10,840,855</u>
<b>NET POSITION</b>			
Restricted for:			
Pool Participants	<u>1,807,156</u>	<u>64,861</u>	<u>1,872,017</u>
<b>Total Net Position</b>	<u>\$ 1,807,156</u>	<u>\$ 64,861</u>	<u>\$ 1,872,017</u>

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**COUNTY OF GLENN**

Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds  
For the Fiscal Year Ended June 30, 2022

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	<b>Unapportioned Collections Fund</b>	<b>Other Custodial Funds</b>	<b>Total</b>
<b>ADDITIONS</b>			
Contributions to Pooled Investments	\$ -	\$ 1,820,504	\$ 1,820,504
Property Taxes Collected for Other Governments	37,867,099	-	37,867,099
Net Investment Earnings	1,798,097	(97,761)	1,700,336
<b>Total Additions</b>	<u>39,665,196</u>	<u>1,722,743</u>	<u>41,387,939</u>
<b>DEDUCTIONS</b>			
Distributions from Pooled Investments	-	1,811,028	1,811,028
Property Taxes Distributed to Other Governments	37,867,099	-	37,867,099
Administrative Expenses	2,330	989	3,319
<b>Total Deductions</b>	<u>37,869,429</u>	<u>1,812,017</u>	<u>39,681,446</u>
<b>Change in Net Position</b>	<u>1,795,767</u>	<u>(89,274)</u>	<u>1,706,493</u>
<b>Fund Balances (Deficit) - Beginning</b>	<u>11,389</u>	<u>154,135</u>	<u>165,524</u>
<b>Fund Balances - Ending</b>	<u>\$ 1,807,156</u>	<u>\$ 64,861</u>	<u>\$ 1,872,017</u>

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**STATISTICAL SECTION**

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The information in this section is not covered by the Independent Auditor's Report but is presented as supplemental data for the benefit of the reader of the Annual Comprehensive Financial Report. The objectives of the statistical section information is to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to the financial statements, and required supplementary information to understand and assess a government's economic condition.

## **Contents**

### **Financial Trends**

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

### **Revenue Capacity**

These schedules contain trend information to help the reader assess the County's most significant local revenue source, which is 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 economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.

Sources: Unless otherwise noted, the information presented in the following schedules are derived from the Annual Comprehensive Financial Report from the relevant year.



**COUNTY OF GLENN**

Net Position by Component  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)

Fiscal Year Ended on June 30	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Governmental Activities</b>										
Net Investment in Capital Assets	\$ 34,641,669	\$ 35,534,157	\$ 36,052,069	\$ 36,714,279	\$ 36,336,231	\$ 39,019,826	\$ 39,087,147	\$ 39,523,419	\$ 39,314,268	\$ 37,832,647
Restricted	13,909,650	16,373,832	15,587,546	21,282,910	19,975,658	28,820,757	29,202,477	31,916,530	38,935,876	40,143,906
Unrestricted	(6,689,821)	(8,332,018)	(56,140,027)	(61,831,841)	(65,896,660)	(102,630,299)	(111,902,289)	(132,407,122)	(152,825,804)	(157,739,859)
Total Governmental Activities	<u>41,861,498</u>	<u>43,575,971</u>	<u>(4,500,412)</u>	<u>(3,834,652)</u>	<u>(9,584,771)</u>	<u>(34,789,716)</u>	<u>(43,612,665)</u>	<u>(60,967,173)</u>	<u>(74,575,660)</u>	<u>(79,763,306)</u>
<b>Business-Type Activities</b>										
Net Investment in Capital Assets	1,488,042	2,082,696	1,655,595	1,716,576	2,546,232	3,357,604	7,629,254	7,368,670	7,090,833	6,767,137
Restricted	-	-	-	-	-	-	6,113,437	6,440,609	6,409,479	6,234,776
Unrestricted	(6,489,237)	(7,923,099)	(5,925,295)	(5,774,739)	(4,917,225)	(5,644,202)	(15,199,952)	(14,233,642)	(2,654,177)	(2,775,953)
Total Business-Type Activities	<u>(5,001,195)</u>	<u>(5,840,403)</u>	<u>(4,269,700)</u>	<u>(4,058,163)</u>	<u>(2,370,993)</u>	<u>(2,286,598)</u>	<u>(1,457,261)</u>	<u>(424,363)</u>	<u>10,846,135</u>	<u>10,225,960</u>
<b>Primary Government</b>										
Net Investment in Capital Assets	36,129,711	37,616,853	37,707,664	38,430,855	38,882,463	42,377,430	46,716,401	46,892,089	46,405,101	44,599,784
Restricted	13,909,650	16,373,832	15,587,546	21,282,910	19,975,658	28,820,757	35,315,914	38,357,139	45,345,355	46,378,682
Unrestricted	(13,179,058)	(16,255,117)	(62,065,322)	(67,606,580)	(70,813,885)	(108,274,501)	(127,102,241)	(146,640,764)	(155,479,981)	(160,515,812)
Net Position	<u>\$ 36,860,303</u>	<u>\$ 37,735,568</u>	<u>\$ (8,770,112)</u>	<u>\$ (7,892,815)</u>	<u>\$ (11,955,764)</u>	<u>\$ (37,076,314)</u>	<u>\$ (45,069,926)</u>	<u>\$ (61,391,536)</u>	<u>\$ (63,729,525)</u>	<u>\$ (69,537,346)</u>

**Notes:**

1 – Accounting standards require that net position be reported in three components in the financial statements: investment in capital assets, net of related debt; restricted; and unrestricted. Net position is 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.

2 – In 2015 the County implemented GASB 68, recognizing pension liability by adjusting unrestricted net position.

3 – In 2018 the County implemented GASB 75, recognizing OPEB liability by adjusting unrestricted net position.

Source: County of Glenn Department of Finance

## COUNTY OF GLENN

### Changes in Net Position Last Ten Fiscal Years (Accrual Basis of Accounting)

Fiscal Year Ended on June 30	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Expenses</b>										
Governmental Activities:										
General Government	\$ 4,239,562	\$ 6,963,916	\$ 6,309,888	\$ 6,549,464	\$ 10,560,435	\$ 7,499,107	\$ 9,705,407	\$ 11,862,926	\$ 12,842,900	\$ 10,768,144
Public Protection	22,368,454	22,380,161	22,234,343	18,852,815	21,699,524	24,670,311	30,492,343	35,668,307	33,427,717	37,706,402
Public Ways and Facilities	4,312,262	3,317,352	7,483,035	8,139,741	6,302,755	6,205,316	7,555,356	9,527,583	9,078,176	9,662,073
Health and Sanitation	13,870,132	13,354,684	10,366,544	14,787,266	16,448,632	17,638,744	20,657,011	24,787,071	22,606,145	23,626,196
Public Assistance	26,029,577	26,140,090	20,272,064	22,887,338	24,088,255	26,242,687	25,366,636	28,297,656	28,155,245	30,234,639
Education	434,324	441,421	395,045	367,406	405,103	441,440	579,559	606,376	511,257	588,430
Interest on Long-Term Debt	484,130	173,190	176,437	119,119	126,763	133,898	234,304	194,615	273,520	436,148
Total Governmental Activities	71,738,441	72,770,814	67,237,356	71,703,149	79,631,467	82,831,503	94,590,616	110,944,534	106,894,960	113,022,032
Business-Type Activities:										
Solid Waste	1,895,780	1,169,509	1,774,887	1,336,645	1,249,564	1,321,477	1,437,395	2,301,538	160,773	3,658,921
Solid Waste Closure	2,078,423	2,078,423	651,868	890,347	203,542	629,017	815,362	-	-	-
Airport	592,841	520,123	632,618	553,148	549,498	757,066	762,772	675,596	653,802	645,079
Total Business-Type Activities	4,567,044	3,768,055	3,059,373	2,780,140	2,002,604	2,707,560	3,015,529	2,977,134	814,575	4,304,000
Total Primary Government	76,305,485	76,538,869	70,296,729	74,483,289	81,634,071	85,539,063	97,606,145	113,921,668	107,709,535	117,326,032
<b>Program Revenues</b>										
Governmental Activities:										
Charges for Services										
General Government	1,014,586	3,096,408	2,860,524	3,885,548	4,234,841	5,223,740	5,583,110	5,475,298	7,172,838	8,268,005
Public Protection	4,367,977	4,463,916	4,129,290	4,386,000	4,104,405	5,197,477	5,430,599	5,083,288	6,145,156	5,170,528
Public Ways and Facilities	663,223	1,119,189	387,608	1,555,905	1,430,508	1,362,396	1,508,511	1,324,864	1,506,666	1,429,561
Health and Sanitation	1,055,228	1,360,420	418,007	2,461,588	3,215,662	3,178,502	3,585,393	4,547,435	4,782,247	6,322,190
Public Assistance	4,076,575	3,263,988	94,367	24,481	45,517	73,937	15,672	53,218	211,434	534,502
Education	4,538	4,620	1,568	812	850	-	-	-	-	-
Operating Grants and Contributions	42,947,868	43,324,505	40,494,839	47,359,955	47,298,971	53,580,525	48,704,813	53,316,033	57,899,476	62,258,177
Capital Grants and Contributions	3,394,062	4,866,198	5,570,726	23,160	625,634	4,140,179	6,171,151	6,117,732	6,482,713	6,132,460
Total Governmental Activities	57,524,057	61,499,244	53,956,929	59,697,449	60,956,388	72,756,756	70,999,249	75,917,868	84,200,530	90,115,423
Business-Type Activities:										
Charges for services:										
Solid Waste	1,986,051	2,046,750	2,058,399	2,170,442	2,150,354	2,349,876	2,523,895	2,565,760	3,016,502	2,787,780
Airport	526,191	322,407	292,132	596,250	576,338	603,061	571,681	563,044	571,670	632,653
Operating Grants and Contributions	261,051	55,000	194,911	43,225	64,729	42,479	164,960	146,311	50,000	62,573
Capital Grants and Contributions	7,886	-	-	-	650,524	107,024	188,704	88,119	119,105	9,552
Total Business-Type Activities	2,781,179	2,424,157	2,545,442	2,809,917	3,441,945	3,102,440	3,449,240	3,363,234	3,757,277	3,492,558
Total Primary Government	60,305,236	63,923,401	56,502,371	62,507,366	64,398,333	75,859,196	74,448,489	79,281,102	87,957,807	93,607,981
<b>Net Expense</b>										
Governmental	(14,214,384)	(11,271,570)	(13,280,427)	(12,005,700)	(18,675,079)	(10,074,747)	(23,591,367)	(35,026,666)	(22,694,430)	(22,906,609)
Business-Type	(1,785,865)	(1,343,898)	(513,931)	29,777	1,439,341	394,880	433,711	386,100	2,942,702	(811,442)
Total Primary Government	\$ (16,000,249)	\$ (12,615,468)	\$ (13,794,358)	\$ (11,975,923)	\$ (17,235,738)	\$ (9,679,867)	\$ (23,157,656)	\$ (34,640,566)	\$ (19,751,728)	\$ (23,718,051)

**COUNTY OF GLENN**

Changes in Net Position  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)

Fiscal Year Ended on June 30	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>General Revenues</b>										
Governmental Activities:										
Taxes										
Property Taxes	\$ 8,921,203	\$ 9,236,031	\$ 9,509,438	\$ 10,184,842	\$ 10,509,118	\$ 11,018,358	\$ 11,473,371	\$ 13,181,006	\$ 13,731,422	\$ 14,732,749
Sales and Use Taxes	691,604	1,156,215	1,013,477	1,061,082	1,006,059	1,174,976	1,260,922	1,488,408	1,686,698	2,664,862
Real Property Transfer Taxes	123,546	223,015	128,819	147,574	130,310	163,120	285,654	201,229	226,604	225,848
Other Taxes	23,080	18,999	6,555	16,492	21,557	22,835	32,019	22,039	20,960	25,886
Franchise Fees	540,985	584,269	624,752	646,373	657,043	555,126	628,434	981,213	1,056,069	1,198,536
Investment Income (Loss)	83,779	103,905	51,758	138,727	143,702	275,399	441,801	1,213,282	(10,648)	(1,318,673)
Discharge of Domestic Violence										
Shelther Loan	-	-	-	-	-	-	-	-	-	546,450
Miscellaneous	3,335,096	1,663,609	4,203,045	471,523	431,459	446,429	613,717	815,827	251,930	361,091
Transfers	(29,797)	-	5,000	53,871	25,712	35,003	32,500	(230,846)	(8,355,947)	(279,909)
Total Governmental Activities	<u>13,689,496</u>	<u>12,986,043</u>	<u>15,542,844</u>	<u>12,720,484</u>	<u>12,924,960</u>	<u>13,691,246</u>	<u>14,768,418</u>	<u>17,672,158</u>	<u>8,607,088</u>	<u>18,156,840</u>
Business-Type Activities:										
Franchise Fees	-	-	-	210,370	215,405	235,726	274,923	-	-	-
Investment Income (Loss)	12,351	314,150	343,481	21,542	55,533	110,582	144,947	415,952	(28,176)	(250,744)
Miscellaneous	202,131	190,540	208,986	3,719	2,603	3,555	8,256	-	25	162,102
Transfers	29,797	-	(5,000)	(53,871)	(25,712)	(35,002)	(32,500)	230,846	8,355,947	279,909
Total Business-Type Activities	<u>244,279</u>	<u>504,690</u>	<u>547,467</u>	<u>181,760</u>	<u>247,829</u>	<u>314,861</u>	<u>395,626</u>	<u>646,798</u>	<u>8,327,796</u>	<u>191,267</u>
Total Primary Government	<u>13,933,775</u>	<u>13,490,733</u>	<u>16,090,311</u>	<u>12,902,244</u>	<u>13,172,789</u>	<u>14,006,107</u>	<u>15,164,044</u>	<u>18,318,956</u>	<u>16,934,884</u>	<u>18,348,107</u>
<b>Changes in Net Position</b>										
Governmental Activities	(524,888)	1,714,473	2,262,417	714,784	(5,750,119)	3,616,499	(8,822,949)	(17,354,508)	(14,087,342)	(4,749,769)
Business-Type Activities	(1,541,586)	(839,208)	33,536	211,537	1,687,170	709,741	829,337	1,032,898	11,270,498	(620,175)
Total Primary Government	<u>\$ (2,066,474)</u>	<u>\$ 875,265</u>	<u>\$ 2,295,953</u>	<u>\$ 926,321</u>	<u>\$ (4,062,949)</u>	<u>\$ 4,326,240</u>	<u>\$ (7,993,612)</u>	<u>\$ (16,321,610)</u>	<u>\$ (2,816,844)</u>	<u>\$ (5,369,944)</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 the function or program.

Source: Glenn County Department of Finance

**COUNTY OF GLENN**

Fund Balances, Governmental Funds  
Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)

Fiscal Year Ended on June 30	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>General Fund</b>										
Nonspendable	\$ 1,352,088	\$ 1,361,476	\$ 1,715,408	\$ 376,489	\$ 421,697	\$ 463,940	\$ 435,939	\$ 500,991	\$ 518,959	\$ 460,910
Restricted	2,179,436	3,299,461	1,668,535	2,427,802	222,875	681,571	611,581	3,011,735	7,244,987	6,506,658
Committed	-	-	163,447	235,952	45,320	90,913	757,360	216,670	-	-
Assigned	-	-	15,247	15,247	-	-	-	839,082	899,999	1,135,018
Unassigned	1,753,708	2,014,119	2,221,994	685,403	2,009,297	2,875,132	305,595	(1,920,935)	(1,158,302)	1,293,142
Total General Fund	5,285,232	6,675,056	5,784,631	3,740,893	2,699,189	4,111,556	2,110,475	2,647,543	7,505,643	9,395,728
<b>Other Governmental Funds</b>										
Nonspendable	225,192	354,582	89,448	152,811	163,461	142,959	191,048	183,519	312,519	391,911
Restricted	10,459,011	12,010,134	13,327,192	15,653,253	17,085,812	23,675,948	22,265,969	21,268,854	24,081,843	25,382,926
Committed	-	-	-	-	-	-	289,625	-	-	-
Assigned	20,750	21,943	-	-	-	-	-	-	-	-
Unassigned	(4,733)	(22,263)	-	-	-	(23,436)	(4,428)	(64,695)	-	(12,893)
Total Other Governmental Funds	10,700,220	12,364,396	13,416,640	15,806,064	17,249,273	23,795,471	22,742,214	21,387,678	24,394,362	25,761,944
<b>Total Governmental Funds</b>										
Nonspendable	1,577,280	1,716,058	1,804,856	529,300	585,158	606,899	626,987	684,510	831,478	852,821
Restricted	12,638,447	15,309,595	14,995,727	18,081,055	17,308,687	24,357,519	22,877,550	24,280,589	31,326,830	31,889,584
Committed	-	-	163,447	235,952	45,320	90,913	1,046,985	216,670	-	-
Assigned	20,750	21,943	15,247	15,247	-	-	-	839,082	899,999	1,135,018
Unassigned	1,748,975	1,991,856	2,221,994	685,403	2,009,297	2,851,696	301,167	(1,985,630)	(1,158,302)	1,280,249
Total Governmental Funds	\$ 15,985,452	\$ 19,039,452	\$ 19,201,271	\$ 19,546,957	\$ 19,948,462	\$ 27,907,027	\$ 24,852,689	\$ 24,035,221	\$ 31,900,005	\$ 35,157,672

Notes: Other governmental funds include special revenue funds, the capital project fund, and the debt service fund.

Source: Glenn County Department of Finance



**COUNTY OF GLENN**

**Changes in Fund Balances, Governmental Funds  
Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)**

Fiscal Year Ended on June 30	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Revenues</b>										
Taxes	\$ 5,838,509	\$ 6,143,635	\$ 6,223,755	\$ 6,708,225	\$ 6,881,865	\$ 12,379,289	\$ 13,051,966	\$ 14,391,589	\$ 15,665,684	\$ 17,649,345
Licenses, Permits, and Franchises	1,146,542	1,230,934	1,360,277	1,608,056	1,510,288	1,482,657	1,865,809	2,051,983	2,133,854	2,248,413
Fines and Forfeitures	1,508,416	1,863,440	1,611,882	1,516,695	1,182,538	1,218,068	994,859	816,306	829,383	868,295
Use of Money and Property	77,073	93,713	50,928	244,007	160,348	283,354	440,106	1,144,955	58,492	(1,281,217)
Aid from Other Governments	51,076,330	52,760,407	48,627,358	51,030,655	53,002,427	56,098,480	52,780,890	57,528,761	64,945,390	68,341,547
Charges for Services	9,068,154	10,798,436	5,377,958	8,464,809	9,704,773	12,824,277	13,855,757	15,452,357	17,039,843	18,998,311
Other	3,137,680	1,612,067	1,049,119	2,103,455	2,043,081	778,680	856,096	921,895	563,592	504,289
<b>Total Revenues</b>	<b>71,852,704</b>	<b>74,502,632</b>	<b>64,301,277</b>	<b>71,675,902</b>	<b>74,485,320</b>	<b>85,064,805</b>	<b>83,845,483</b>	<b>92,307,846</b>	<b>101,236,238</b>	<b>107,328,983</b>
<b>Expenditures</b>										
General Government	2,776,257	5,391,545	4,764,571	6,233,083	5,068,540	7,006,172	8,138,053	8,838,552	9,899,956	10,905,380
Public Protection	21,419,309	21,452,400	21,379,307	21,012,651	21,407,800	23,116,628	26,825,414	28,734,290	28,638,821	30,353,224
Public Ways and Facilities	3,762,081	2,894,349	3,226,573	4,018,012	5,734,477	4,452,702	5,257,251	6,493,878	6,618,718	7,771,112
Health and Sanitation	13,510,803	12,833,742	10,163,013	14,546,199	15,976,410	17,063,706	18,012,709	20,586,848	20,223,869	22,447,337
Public Assistance	25,543,645	25,658,185	20,121,599	22,680,876	23,646,977	25,725,966	23,046,570	25,001,718	26,028,509	29,752,995
Education	379,516	377,951	391,797	375,375	394,900	429,631	517,228	502,731	446,010	558,597
Debt Service:										
Principal	212,195	108,856	161,437	311,519	244,888	248,074	233,372	307,332	277,068	613,609
Interest and Other Charges	482,962	172,568	86,987	119,109	126,762	133,899	234,304	194,615	273,520	436,148
Capital Outlay	1,404,021	2,601,373	3,461,163	2,935,979	1,149,569	1,570,616	4,843,875	3,382,873	1,782,007	1,248,353
<b>Total Expenditures</b>	<b>69,490,789</b>	<b>71,490,969</b>	<b>63,756,447</b>	<b>72,232,803</b>	<b>73,750,323</b>	<b>79,747,394</b>	<b>87,108,776</b>	<b>94,042,837</b>	<b>94,188,478</b>	<b>104,086,755</b>
Excess (Deficiency) of Revenues Over Expenditures	2,361,915	3,011,663	544,830	(556,901)	734,997	5,317,411	(3,263,293)	(1,734,991)	7,047,760	3,242,228
<b>Other Financing Sources (Uses)</b>										
Proceeds from Long-Term Debt	-	-	-	-	-	-	-	-	8,470,500	-
Capital Leases	27,881	42,337	-	575,500	-	3,132,426	-	932,160	-	-
Sale of Capital Assets	337,126	-	44,020	635	-	3,100	30,312	-	1,138	78,413
Transfers in	17,222,156	15,937,367	7,030,261	9,276,195	9,930,899	11,723,589	18,289,318	18,864,399	16,882,876	18,803,239
Transfers out	(17,251,953)	(15,937,367)	(7,309,498)	(9,480,448)	(10,264,391)	(12,217,961)	(18,110,675)	(18,879,036)	(25,016,345)	(18,866,213)
<b>Total Other Financing Sources (Uses)</b>	<b>335,210</b>	<b>42,337</b>	<b>(235,217)</b>	<b>371,882</b>	<b>(333,492)</b>	<b>2,641,154</b>	<b>208,955</b>	<b>917,523</b>	<b>338,169</b>	<b>15,439</b>
<b>Net Change in Fund Balance</b>	<b>\$ 2,697,125</b>	<b>\$ 3,054,000</b>	<b>\$ 309,613</b>	<b>\$ (185,019)</b>	<b>\$ 401,505</b>	<b>\$ 7,958,565</b>	<b>\$ (3,054,338)</b>	<b>\$ (817,468)</b>	<b>\$ 7,385,929</b>	<b>\$ 3,257,667</b>
Debt Services as a Percentage of Noncapital Expenditures	1.02%	0.41%	0.41%	0.62%	0.51%	0.49%	0.57%	0.55%	0.60%	1.02%

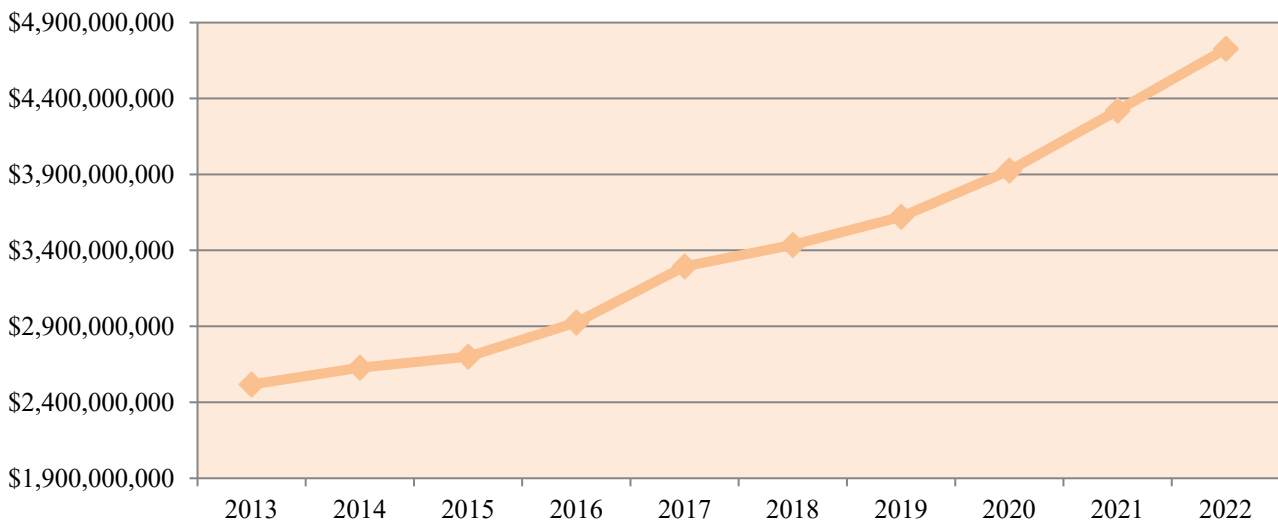
Source: County of Glenn Department of Finance

**COUNTY OF GLENN**

Assessed Value of Taxable 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>
2013	\$ 2,344,152,537	\$ 139,349,503	\$ 2,483,502,040	\$ 120,006,813	\$ 86,352,981	\$ 2,517,155,872
2014	2,417,841,696	171,226,974	2,589,068,670	127,888,473	89,047,944	2,627,909,199
2015	2,475,019,895	176,899,227	2,651,919,122	138,438,783	89,947,937	2,700,409,968
2016	2,517,736,225	344,179,305	2,861,915,530	154,372,894	90,820,217	2,925,468,207
2017	2,999,734,451	221,596,384	3,221,330,835	171,148,027	98,132,304	3,294,346,558
2018	3,142,676,330	211,935,129	3,354,611,459	184,533,237	103,131,202	3,436,013,494
2019	3,294,044,573	223,886,189	3,517,930,762	207,753,933	104,659,080	3,621,025,615
2020	3,441,449,256	392,883,129	3,834,332,385	196,757,786	105,868,686	3,925,221,485
2021	3,670,636,452	552,349,959	4,222,986,411	211,457,911	113,622,728	4,320,821,594
2022	3,930,121,947	716,465,420	4,646,587,367	202,006,923	122,050,650	4,726,543,640

**Total Assessed Value of Taxable Property**



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%; or
- b) Current market value at time of ownership change; or
- 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.

Source: Glenn County Department of Finance

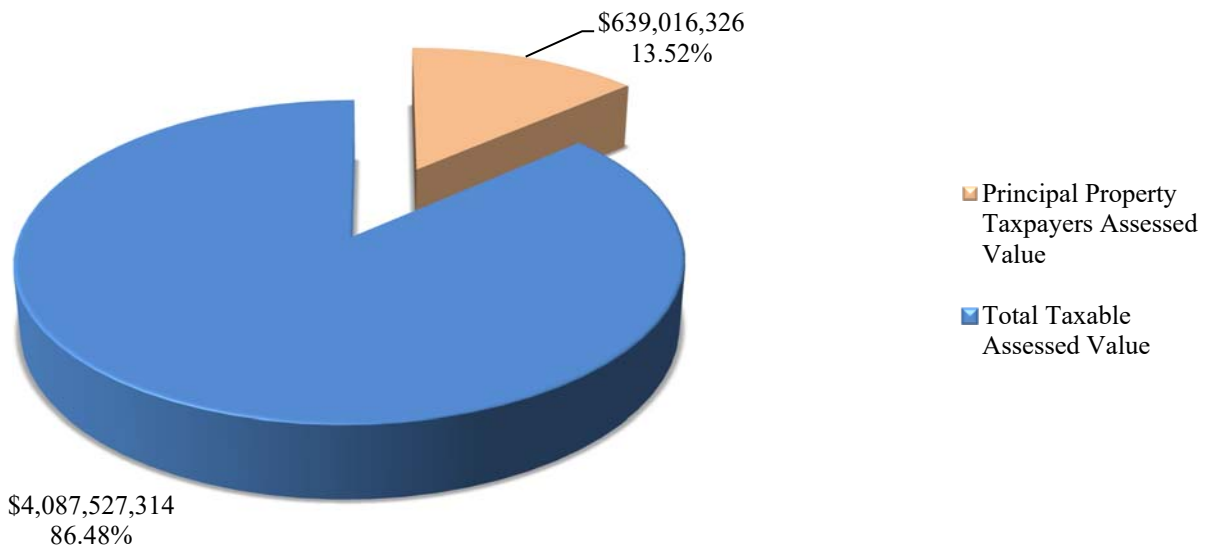
**COUNTY OF GLENN**

Principal Property Taxpayers

<b>Taxpayer</b>	<b>Fiscal Year Ended June 30, 2022</b>		
	<b>Assessed Value</b>	<b>Rank</b>	<b>Percentage of Taxable Assessed Value</b>
CalPlant I LLC	\$ 209,965,658	1	4.44%
Pacific Gas & Electric Co	150,214,897	2	3.18%
Johns Manville Intl Inc. C/O Ryan LLC	62,687,000	3	1.33%
California Olive Ranch Inc	40,799,043	4	0.86%
Big W Ranch Corp	36,959,506	5	0.78%
Violich Farms Inc	32,470,339	6	0.69%
North State Hulling Cooperative Inc.	30,418,878	7	0.64%
Las Nogaleras LP	29,329,911	8	0.62%
Violich Farms Inc C/O Paul A Violich Inc.	24,004,773	9	0.51%
Koehnen C F & Sons Orchards	22,166,321	10	0.47%
	<u>\$ 639,016,326</u>		<u>13.52%</u>
Net Assessed Value of Taxable Property	<u>\$ 4,726,543,640</u>		

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

**Principal Property Taxpayers Assessed Value**



Source: County of Glenn Department of Finance

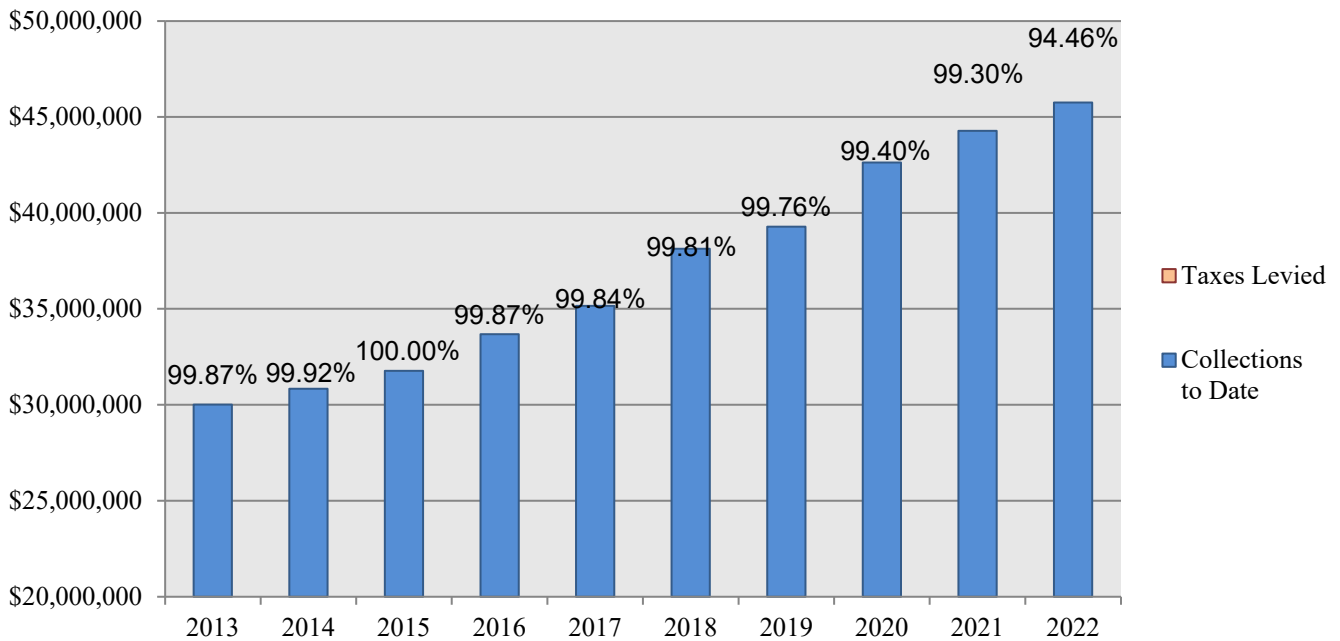
**COUNTY OF GLENN**

Property Tax Levies and Collections  
Last Ten Fiscal Years

Fiscal Year	Taxes Levied	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2013	30,013,501	29,454,246	98.14%	559,255	30,013,501	100.00%
2014	30,871,137	30,229,374	97.92%	604,058	30,833,432	99.88%
2015	31,816,694	31,365,992	98.58%	415,690	31,781,682	99.89%
2016	33,741,327	33,312,554	98.73%	398,229	33,710,783	99.91%
2017	35,239,560	34,776,144	98.68%	436,660	35,212,804	99.92%
2018	38,357,031	37,815,633	98.59%	405,131	38,220,764	99.64%
2019	39,552,913	39,077,379	98.80%	340,098	39,417,477	99.66%
2020	44,513,209	42,049,061	94.46%	392,484	42,441,545	95.35%
2021	46,904,682	44,273,220	94.39%	221,137	44,494,357	94.86%
2022	48,655,906	45,748,240	94.02%	-	45,748,240	94.02%

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.

**Total Tax Levied and Collected to Date**



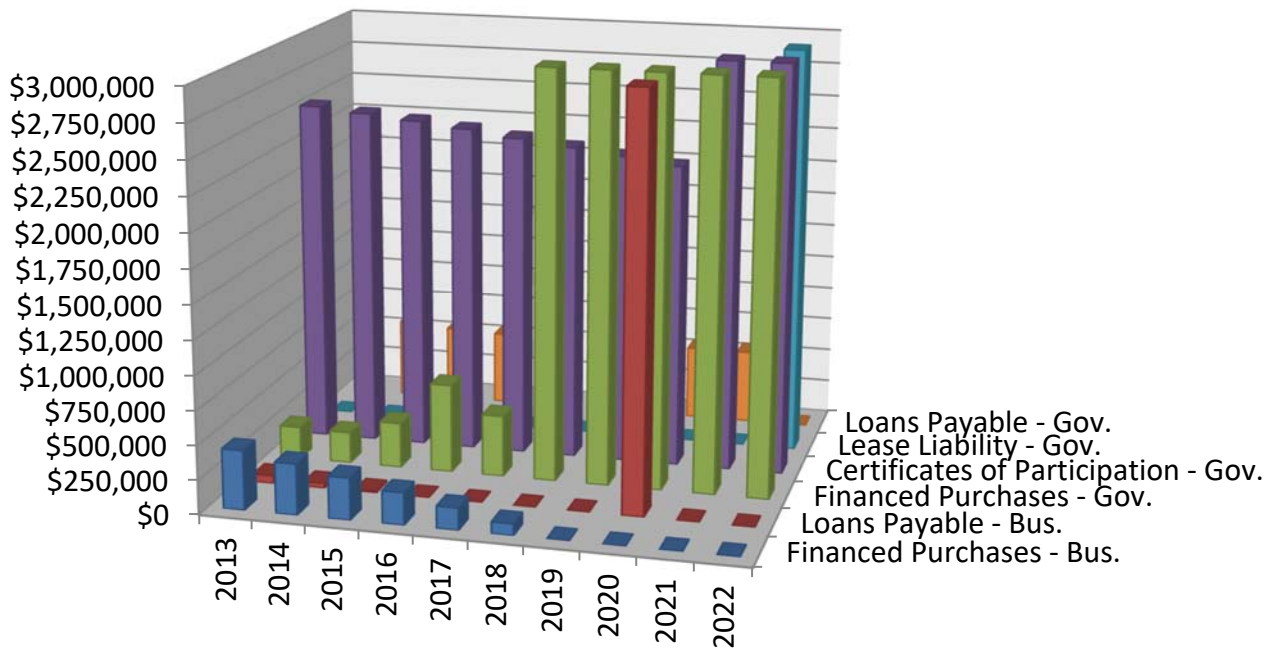
Source: County of Glenn Department of Finance

**COUNTY OF GLENN**

Outstanding Debt by Type  
Last Ten Fiscal Years

Fiscal Year	Governmental Activities				Business-Type Activities		Total Primary Government
	Loans Payable	Certificates of Participation	Financed Purchases	Lease Liability	Loans Payable	Financed Purchases	
2013	620,144	2,525,000	237,390	-	56,871	435,091	3,874,496
2014	591,323	2,490,000	229,233	-	35,774	371,543	3,717,873
2015	561,631	2,455,000	331,159	-	13,710	305,457	3,666,957
2016	546,450	2,415,000	649,809	-	-	235,603	3,846,862
2017	546,450	2,370,000	449,922	-	-	162,087	3,528,459
2018	546,450	2,325,000	3,379,274	-	-	84,805	6,335,529
2019	546,450	2,280,000	3,190,902	-	-	-	6,017,352
2020	546,450	2,230,000	3,865,730	-	4,954,916	-	11,597,096
2021	546,450	10,650,500	3,638,662	-	-	-	14,835,612
2022	-	10,458,000	2,652,412	9,540,857	-	-	22,651,269

**Outstanding Debt by Type**



Source: County of Glenn Department of Finance

**COUNTY OF GLENN**

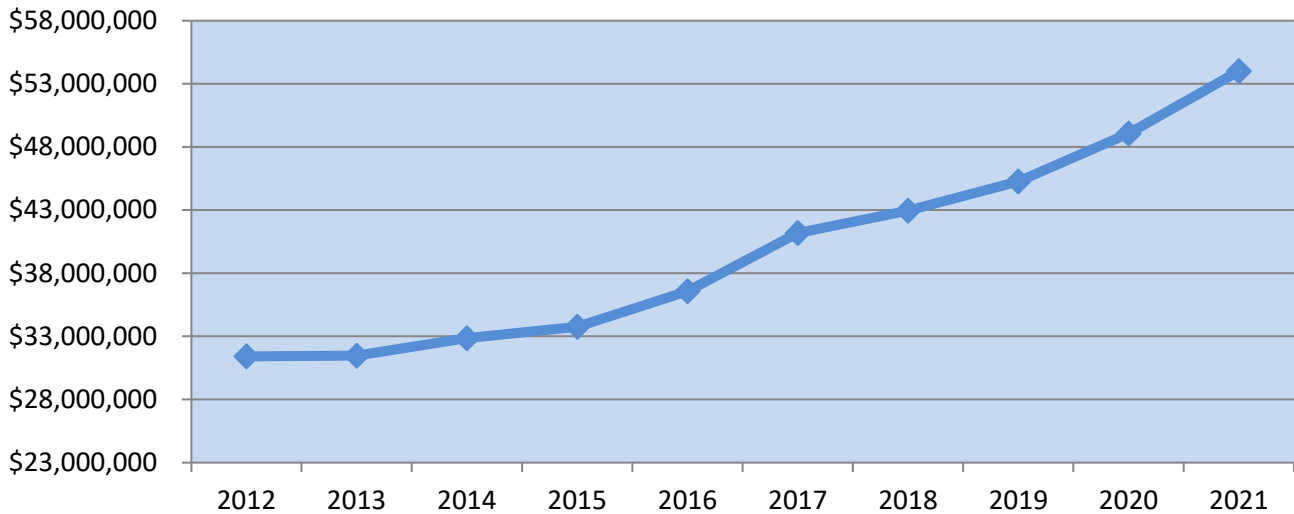
Computation of Legal Debt Margin  
Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>Assessed Value (1)</b>	<b>Legal Debt Limit (2)</b>	<b>General Bonded Debt (3)</b>	<b>Legal Debt Margin (4)</b>	<b>Legal Debt margin/ Debt Limit</b>
2013	2,517,155,872	31,464,448	-	31,464,448	100.00%
2014	2,627,909,199	32,848,865	-	32,848,865	100.00%
2015	2,700,409,968	33,755,125	-	33,755,125	100.00%
2016	2,925,468,207	36,568,353	-	36,568,353	100.00%
2017	3,294,346,558	41,179,332	-	41,179,332	100.00%
2018	3,436,013,494	42,950,169	-	42,950,169	100.00%
2019	3,621,025,615	45,262,820	-	45,262,820	100.00%
2020	3,925,221,485	49,065,269	-	49,065,269	100.00%
2021	4,320,821,594	54,010,270	-	54,010,270	100.00%
2022	4,726,543,640	59,081,796	-	59,081,796	100.00%

Notes:

- 1 – Total assessed valuation does not include exempt property.
- 2 – The legal debt limit is set by statute at 1.25% 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.

**Legal Debt Limit**



Source: Glenn County Department of Finance

## COUNTY OF GLENN

### Demographic and Economic Statistics Last Ten Fiscal Years

Calendar Year	County Population	Personal Income	Per Capita		Unemployment Rate
			Personal Income	School Enrollment	
2013	27,957	1,087,544,000	38,901	5,515	13.6%
2014	27,940	1,106,571,000	39,605	5,544	11.2%
2015	27,955	1,070,048,000	38,278	5,669	10.1%
2016	28,017	1,103,167,000	39,375	5,629	8.9%
2017	28,085	1,174,503,000	41,820	5,626	7.7%
2018	28,094	1,309,921,000	46,626	5,581	7.0%
2019	28,047	1,363,445,000	48,613	5,672	6.4%
2020	29,400	1,396,761,000	47,509	6,042	12.8%
2021	29,679	1,549,808,000	52,219	6,073	7.1%
2022	28,750	1,455,497,500	50,626	6,268	4.8%

**Sources:**

Economic Data – U.S. Department of Commerce, Bureau of Economic Analysis

Education Data – California Department of Education

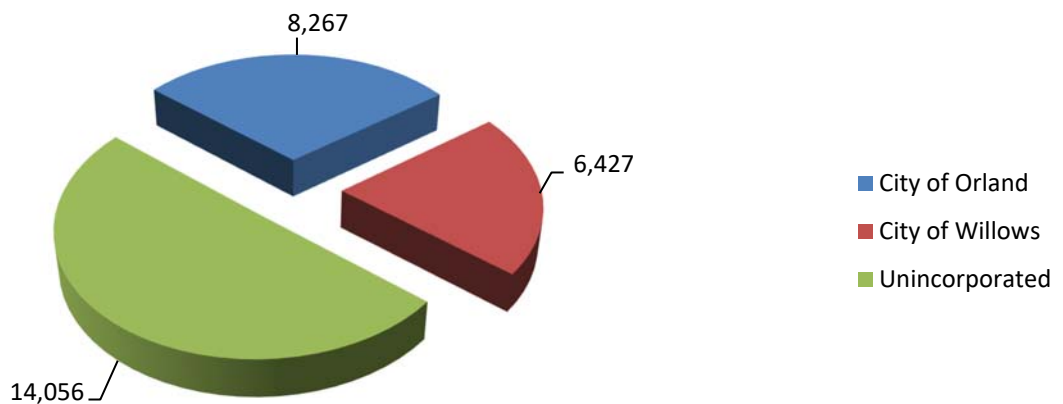
Unemployment Data – U.S. Bureau of Labor Statistics

#### Detail of Estimated County Population

Incorporated Cities

City of Orland	8,267
City of Willows	6,427
Total of Incorporated	14,694
Total of Unincorporated	14,056
Total Estimated County Populati	28,750

### County Estimated Population by Location



**COUNTY OF GLENN**

Miscellaneous Statistical Information

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Geographic Location: The County of Glenn is located 85 miles north of Sacramento and 75 miles south of Redding along Interstate 5. Glenn County has a total area of 1,327 square miles. Glenn County represents 0.81% of the total area of the State of California.

County Seat: Willows, California  
Date of Incorporation: March 5, 1891  
Form of Government: General Law County, governed by a five-member Board of Supervisors  
Fiscal Year: July 1 through June 30  
Incorporated Cities: Orland  
Willows

Roads: 861.45 miles of County-maintained streets and roads in the unincorporated areas

Capital Assets:

<u>Function / Program</u>	<u>As of June 30, 2022</u>
<b>General Government</b>	
Law Library	1
<b>Public Protection</b>	
Fire Stations (Under the BOS)	4
Sheriff Headquarters	1
Sheriff Stations	2
Jail	1
<b>Public Ways and Facilities</b>	
Airports	2
<b>Health and Sanitation</b>	
Clinics	3
Waste Transfer Station	1
<b>Public Assistance</b>	
Employment and Training Centers	2
<b>Education</b>	
Libraries - (Partially County Funded)	5

Source: Glenn County Department of Finance



**COUNTY OF GLENN**

Principal Employers and County FTEs by Function  
Current Year and Comparisons

<u>Company or Organization</u>	<u>Fiscal Year Ended June 30, 2022</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
County of Glenn	494	1	5.05%
Johns Manville	250-499	2	2.56%-5.1%
Erick Nielsen Enterprises Incorporated	100-249	3-9	1.02%-2.55%
Glenn Family Medical Group	100-249	3-9	1.02%-2.55%
Glenn Medical Center	100-249	3-9	1.02%-2.55%
Rumiano Cheese Factory	100-249	3-9	1.02%-2.55%
Sierra Nevada Cheese Co.	100-249	3-9	1.02%-2.55%
Sunsweet Dryers	100-249	3-9	1.02%-2.55%
Walmart	100-249	3-9	1.02%-2.55%
Glenn County Office of Education	50-99	10	0.51%-1.01%
<b>Total</b>	<b>1,524-2,865</b>		<b>15.28%-29%</b>

Source: California EDD and Glenn County Department of Finance

<u>Function/ Program</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
General Government	42.5	43.0	46.0	46.0	46.0	51.8	52.6	52.8	53.0	56.0
Public Protection	142.8	153.7	155.3	140.8	129.8	140.5	140.8	136.5	134.0	148.0
Public Ways and Facilities	37.5	38.0	41.0	44.0	40.0	35.5	39.4	36.5	40.0	34.0
Health and Sanitation	87.0	90.0	111.0	124.0	120.0	122.3	129.2	121.8	120.3	133.0
Public Assistance	148.5	143.0	119.0	101.8	106.8	107.9	98.9	104.8	101.0	117.0
Education	2.0	2.0	2.0	6.0	5.0	3.5	4.4	3.4	5.0	6.0
Total Fulltime Equivalent Employees	<u>460.3</u>	<u>469.7</u>	<u>474.3</u>	<u>462.6</u>	<u>447.6</u>	<u>461.5</u>	<u>465.3</u>	<u>455.8</u>	<u>453.3</u>	<u>494.0</u>

Source: Glenn County Department of Finance



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