

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial Policies and Procedures Manual* (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.

Signature of Presiding Judge or Court Executive

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ Total Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Superior Court of California, County of Glenn
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended September									
Fiscal Year 2023/24									2022/23
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (857,208)	\$ 621,051	\$ (33,432)	\$ 242,360			\$ 6,082	\$ (21,148)	\$ 50,983
Payroll	\$ 1,382	\$ 0	\$ 0					\$ 1,382	\$ 0
Jury Revolving									
Other Distribution							\$ 1,339	\$ 1,339	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (1,496)	\$ (1,496)	\$ (1,402)
Cash on Hand	\$ 1,925	\$ 125	\$ 0					\$ 2,050	\$ 2,050
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 2,964,772						\$ 215,106	\$ 3,179,878	\$ 2,539,285
Total Cash and Cash Equivalents	\$ 2,110,871	\$ 621,176	\$ (33,432)	\$ 242,360			\$ 221,030	\$ 3,162,006	\$ 2,590,916
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts									\$ 0
Due From State	\$ 0	\$ 0	\$ 32,501					\$ 32,501	\$ 58,454
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,547							\$ 2,547	\$ 17,374
Total Receivables	\$ 2,547	\$ 0	\$ 32,501	\$ 0				\$ 35,048	\$ 75,828
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,113,418	\$ 621,176	\$ (931)	\$ 242,360			\$ 221,030	\$ 3,197,054	\$ 2,666,743
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 2,547	\$ 2,547	\$ 17,374
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 114,146			\$ 7,100				\$ 121,246	\$ 44,900
TC145 Liability							\$ 27,506	\$ 27,506	\$ 12,718
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 897	\$ 897	\$ 435
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 114,146	\$ 0	\$ 0	\$ 7,100			\$ 30,950	\$ 152,196	\$ 75,427
Civil							\$ 20	\$ 20	\$ 0
Criminal							\$ 189,683	\$ 189,683	\$ 228,367
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 32	\$ 32	\$ 19
Miscellaneous Trust									
Total Trust Deposits							\$ 189,735	\$ 189,735	\$ 228,386
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 878							\$ 878	\$ 3,619
Deferred Compensation Payable	\$ 0							\$ 0	\$ 1,326
Deductions Payable	\$ 947	\$ 0	\$ 0					\$ 947	\$ 4,624
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 1,825	\$ 0	\$ 0					\$ 1,825	\$ 9,569
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0	\$ 234,828				\$ 234,828	\$ 361,772
Liabilities For Deposits	\$ 5,225	\$ 399	\$ 83				\$ 345	\$ 6,052	\$ 5,521
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 5,225	\$ 399	\$ 83	\$ 234,828			\$ 345	\$ 240,879	\$ 367,293
Total Liabilities	\$ 121,196	\$ 399	\$ 83	\$ 241,928			\$ 221,030	\$ 584,636	\$ 680,675
Total Fund Balance	\$ 1,992,222	\$ 620,778	\$ (1,014)	\$ 432				\$ 2,612,418	\$ 1,986,068
Total Liabilities and Fund Balance	\$ 2,113,418	\$ 621,176	\$ (931)	\$ 242,360			\$ 221,030	\$ 3,197,054	\$ 2,666,743

Superior Court of California, County of Glenn
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended September											
Fiscal Year 2023/24									2022/23		
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects							Debt Service
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,505,946	\$ 1,605				\$ 1,507,551		\$ 1,332,865	\$ 2,780,881		
Improvement and Modernization Fund	\$ (3,653)					\$ (3,653)		\$ 162,757	\$ 215,000		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 145,336					\$ 145,336		\$ 31,343	\$ 127,371		
Civil Coordination Reimbursement (0150091)	\$ 0					\$ 0					
MOU Reimbursements (0150010 and General)	\$ 341,972					\$ 341,972		\$ 13,091	\$ 208,471		
Other Miscellaneous		\$ 514,115				\$ 514,115		\$ 463,635	\$ 307,478		
	\$ 1,989,600	\$ 515,720				\$ 2,505,320		\$ 2,003,690	\$ 3,639,201		
Grants											
AB 1058 Commissioner/Facilitator			\$ 8,310			\$ 8,310		\$ (3,741)	\$ 208,516		
Other Judicial Council Grants			\$ (6,147)			\$ (6,147)			\$ 30,161		
Non-Judicial Council Grants											
			\$ 2,163			\$ 2,163		\$ (3,741)	\$ 238,677		
Other Financing Sources											
Interest Income	\$ 26,209	\$ 4,784		\$ 2,136		\$ 33,129		\$ 8,241	\$ 7,252		
Investment Income											
Donations											
Local Fees	\$ 140	\$ 123				\$ 263		\$ 1,144	\$ 19,904		
Non-Fee Revenues											
Enhanced Collections		\$ 0				\$ 0		\$ 70,520	\$ 395,000		
Escheatment											
Prior Year Revenue	\$ 3,653					\$ 3,653		\$ 29,696			
County Program - Restricted		\$ 0		\$ (13,424)		\$ (13,424)		\$ 11,137	\$ 120,153		
Reimbursement Other	\$ 5,285					\$ 5,285		\$ (1,193)	\$ 33,293		
Sale of Fixed Assets								\$ (8,640)	\$ 5,375		
Other Miscellaneous											
	\$ 35,288	\$ 4,907		\$ (11,289)		\$ 28,906		\$ 110,906	\$ 580,977		
Total Revenues	\$ 2,024,888	\$ 520,627	\$ 2,163	\$ (11,289)		\$ 2,536,389		\$ 2,110,855	\$ 4,458,855		
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 217,871	\$ 29,156	\$ 1,003			\$ 248,029		\$ 221,456	\$ 1,301,609		
Temp Help	\$ 15,925					\$ 15,925		\$ 11,677	\$ 10,000		
Overtime	\$ 36	\$ 4				\$ 40		\$ 1,036	\$ 5,435		
Staff Benefits	\$ 275,350	\$ 2,721	\$ 75			\$ 278,146		\$ 215,775	\$ 1,413,459		
	\$ 509,182	\$ 31,881	\$ 1,077			\$ 542,140		\$ 449,944	\$ 2,730,502		
Operating Expenses and Equipment											
General Expense	\$ 13,372					\$ 13,372		\$ 39,583	\$ 299,626		
Printing	\$ 1,841					\$ 1,841		\$ 653	\$ 10,095		
Telecommunications	\$ 7,494	\$ 0	\$ 0			\$ 7,494		\$ 5,192	\$ 31,871		
Postage	\$ 1,240					\$ 1,240		\$ 366	\$ 16,879		
Insurance									\$ 1,806		
In-State Travel	\$ 85					\$ 85			\$ 11,923		
Out-of-State Travel											
Training	\$ 148					\$ 148			\$ 800		
Security Services	\$ 846	\$ 0	\$ 0			\$ 846		\$ 834	\$ 570		
Facility Operations	\$ 2,278			\$ 0		\$ 2,278		\$ 974	\$ 127,085		
Utilities	\$ 0					\$ 0		\$ 191	\$ 15,044		
Contracted Services	\$ 99,464	\$ 199	\$ 2,100			\$ 101,763		\$ 43,822	\$ 644,504		
Consulting and Professional Services	\$ 145					\$ 145		\$ 22	\$ 154,815		
Information Technology	\$ 34,500	\$ 31,094	\$ 0			\$ 65,594		\$ 33,978	\$ 194,071		
Major Equipment								\$ 32,441	\$ 2,000		
Other Items of Expense	\$ 63					\$ 63		\$ 901	\$ 3,275		
	\$ 161,475	\$ 31,293	\$ 2,100	\$ 0		\$ 194,868		\$ 158,957	\$ 1,514,363		
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 543					\$ 543			\$ 3,143		
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs		\$ 5,000				\$ 5,000			\$ 50,000		
Internal Cost Recovery									\$ 81,496		
Prior Year Expense Adjustment	\$ 5,982					\$ 5,982		\$ 25,905			
	\$ 6,525	\$ 5,000				\$ 11,524		\$ 25,905	\$ 134,639		
Total Expenditures	\$ 677,182	\$ 68,173	\$ 3,177	\$ 0		\$ 748,533		\$ 634,805	\$ 4,379,505		
Excess (Deficit) of Revenues Over Expenditures	\$ 1,347,705	\$ 452,454	\$ (1,014)	\$ (11,289)		\$ 1,787,857		\$ 1,476,050	\$ 79,351		
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 644,517	\$ 168,324	\$ 0	\$ 11,721		\$ 824,561	\$ 824,561	\$ 510,018	\$ 510,018		
Ending Balance (Deficit)	\$ 1,992,222	\$ 620,778	\$ (1,014)	\$ 432		\$ 2,612,418	\$ 824,561	\$ 1,986,068	\$ 589,368		

Superior Court of California, County of Glenn
 Trial Court Operations Fund
 Statement of Program Expenditures
 (Unaudited)

For the month ended September

Fiscal Year 2023/24

2022/23

	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 82,799	\$ 29,236				\$ 1,042	\$ 113,077		\$ 118,263	\$ 5,381
Traffic & Other Infractions	\$ 7,293	\$ 25				\$ 51	\$ 7,369		\$ 8,835	\$ 3,209
Other Criminal Cases	\$ 54,177	\$ 4,210				\$ 532	\$ 58,919		\$ 73,977	\$ 92,755
Civil	\$ 23,218	\$ 62				\$ 127	\$ 23,406		\$ 26,569	\$ 5,501
Family & Children Services	\$ 33,594	\$ 4,767				\$ 2,075	\$ 40,435		\$ 32,967	\$ 6,109
Probate, Guardianship & Mental Health Services	\$ 6,537	\$ 5,449				\$ 70	\$ 12,056		\$ 9,209	\$ 3,205
Juvenile Dependency Services	\$ 8,304	\$ 26,499				\$ 63	\$ 34,867		\$ 27,180	\$ 2,403
Juvenile Delinquency Services	\$ 6,569	\$ 12				\$ 25	\$ 6,607		\$ 11,418	\$ 601
Other Court Operations	\$ 3,331	\$ 8,274		\$ 5,000		\$ 25	\$ 16,630		\$ 4,283	\$ 1,657
Court Interpreters	\$ 8,304	\$ 36,691				\$ 63	\$ 45,058		\$ 31,121	\$ 3,509
Jury Services	\$ 4,983	\$ 18	\$ 543			\$ 38	\$ 5,582		\$ 6,302	\$ 2,335
Security		\$ 690					\$ 690		\$ 33,131	
Trial Court Operations Program	\$ 239,110	\$ 115,932	\$ 543	\$ 5,000		\$ 4,111	\$ 364,695		\$ 383,254	\$ 126,666
Enhanced Collections	\$ 32,381	\$ 1,138					\$ 33,519		\$ 62,211	\$ 3,151
Other Non-Court Operations		\$ 0				\$ 0	\$ 0		\$ (4,997)	\$ 3,801
Non-Court Operations Program	\$ 32,381	\$ 1,138				\$ 0	\$ 33,519		\$ 57,214	\$ 6,952
Executive Office	\$ 16,894	\$ 697				\$ 89	\$ 17,680		\$ 14,547	\$ 1,527
Fiscal Services	\$ 25,744	\$ 461				\$ 196	\$ 26,402		\$ 33,054	\$ 4,230,811
Human Resources	\$ 187,458	\$ 1,441				\$ 57	\$ 188,956		\$ 9,430	\$ 3,876
Business & Facilities Services	\$ 35,571	\$ 2,663				\$ 1,491	\$ 39,725		\$ 92,980	\$ 6,970
Information Technology	\$ 4,983	\$ 72,535				\$ 38	\$ 77,556		\$ 44,325	\$ 2,702
Court Administration Program	\$ 270,649	\$ 77,799				\$ 1,871	\$ 350,319		\$ 194,337	\$ 4,245,887
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 542,140	\$ 194,868	\$ 543	\$ 5,000		\$ 5,982	\$ 748,533		\$ 634,805	\$ 4,379,505