

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 Optional	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								2023/24
	Fiscal Year 2024/25								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (672,506)	\$ 672,169	\$ (168,743)	\$ 140,857			\$ 5,211	\$ (23,012)	\$ (21,148)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,382
Jury Revolving									
Other Distribution							\$ 0	\$ 0	\$ 1,339
Civil Filing Fees							\$ 4,524	\$ 4,524	\$ 0
Trust Credit Card							\$ (1,835)	\$ (1,835)	\$ (1,496)
Cash on Hand	\$ 1,925	\$ 125	\$ 0					\$ 2,050	\$ 2,050
Cash with County									
Cash Outside of the JCC									
Cash Held with the JCC	\$ 79,975							\$ 79,975	\$ 0
Cash Equivalents	\$ 2,596,062						\$ 291,589	\$ 2,887,650	\$ 3,179,878
Total Cash and Cash Equivalents	\$ 2,005,455	\$ 672,294	\$ (168,743)	\$ 140,857			\$ 299,488	\$ 2,949,352	\$ 3,162,006
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 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	\$ 40,128		\$ 0					\$ 40,128	\$ 0
Due From State	\$ 0	\$ 0	\$ 155,045					\$ 155,045	\$ 32,501
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 2,413							\$ 2,413	\$ 2,547
Total Receivables	\$ 42,541	\$ 0	\$ 155,045	\$ 0			\$ 0	\$ 197,586	\$ 35,048
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,047,997	\$ 672,294	\$ (13,698)	\$ 140,857			\$ 299,488	\$ 3,146,938	\$ 3,197,054
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 4,524	\$ 4,524	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 2,413	\$ 2,413	\$ 2,547
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 556,907	\$ 285,771	\$ 8,535	\$ 0				\$ 851,213	\$ 121,246
TC145 Liability							\$ 32,572	\$ 32,572	\$ 27,506
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							\$ 1,143	\$ 1,143	\$ 897
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 556,907	\$ 285,771	\$ 8,535	\$ 0			\$ 40,651	\$ 891,865	\$ 152,196
Civil							\$ 20	\$ 20	\$ 20
Criminal							\$ 258,416	\$ 258,416	\$ 189,683
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 56	\$ 56	\$ 32
Miscellaneous Trust									
Total Trust Deposits							\$ 258,492	\$ 258,492	\$ 189,735
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (875)							\$ (875)	\$ 878
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (931)	\$ 0	\$ 0					\$ (931)	\$ 947
Payroll Clearing									
Total Payroll Liabilities	\$ (1,805)	\$ 0	\$ 0					\$ (1,805)	\$ 1,825
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0	\$ 140,857				\$ 140,857	\$ 234,828
Liabilities For Deposits	\$ 14,199	\$ 399	\$ 83				\$ 345	\$ 15,025	\$ 6,052
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 14,199	\$ 399	\$ 83	\$ 140,857			\$ 345	\$ 155,882	\$ 240,879
Total Liabilities	\$ 569,301	\$ 286,169	\$ 8,618	\$ 140,857			\$ 299,488	\$ 1,304,433	\$ 584,636
Total Fund Balance	\$ 1,478,696	\$ 386,125	\$ (22,316)	\$ 0				\$ 1,842,505	\$ 2,612,418
Total Liabilities and Fund Balance	\$ 2,047,997	\$ 672,294	\$ (13,698)	\$ 140,857			\$ 299,488	\$ 3,146,938	\$ 3,197,054

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 2024/25									2023/24		
	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	\$ 1,512,410	\$ 1,605				\$ 1,514,015		\$ 1,507,551	\$ 2,892,211		
Improvement and Modernization Fund								\$ (3,653)	\$ 240,800		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 37,857					\$ 37,857		\$ 145,336	\$ 139,285		
Civil Coordination Reimbursement (0150091)								\$ 0			
MOU Reimbursements (0150010 and General)	\$ 126,391					\$ 126,391		\$ 341,972	\$ 205,043		
Other Miscellaneous		\$ 209,987				\$ 209,987		\$ 514,115	\$ 254,665		
	\$ 1,676,657	\$ 211,592				\$ 1,888,249		\$ 2,505,320	\$ 3,732,004		
Grants											
AB 1058 Commissioner/Facilitator			\$ 8,614			\$ 8,614		\$ 8,310	\$ 196,001		
Other Judicial Council Grants			\$ (22,235)			\$ (22,235)		\$ (6,147)	\$ 219,878		
Non-Judicial Council Grants											
			\$ (13,621)			\$ (13,621)		\$ 2,163	\$ 415,879		
Other Financing Sources											
Interest Income	\$ 27,896	\$ 0		\$ 0		\$ 27,896		\$ 33,129	\$ 7,252		
Investment Income											
Donations											
Local Fees	\$ 118	\$ 57				\$ 176		\$ 263	\$ 6,088		
Non-Fee Revenues											
Enhanced Collections		\$ 107,860				\$ 107,860		\$ 0	\$ 350,000		
Escheatment											
Prior Year Revenue	\$ 7,303		\$ 0			\$ 7,303		\$ 3,653			
County Program - Restricted		\$ 8				\$ 8		\$ (13,424)	\$ 90,153		
Reimbursement Other	\$ 3,108					\$ 3,108		\$ 5,285	\$ 852		
Sale of Fixed Assets											
Other Miscellaneous									\$ 5,375		
	\$ 38,426	\$ 107,926	\$ 0	\$ 0		\$ 146,352		\$ 28,906	\$ 459,720		
Total Revenues	\$ 1,715,083	\$ 319,518	\$ (13,621)	\$ 0		\$ 2,020,981		\$ 2,536,389	\$ 4,607,603		
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 241,636	\$ 38,677	\$ 2,463			\$ 282,775		\$ 248,029	\$ 1,465,258		
Temp Help								\$ 15,925	\$ 10,000		
Overtime	\$ 71	\$ 18				\$ 89		\$ 40	\$ 5,435		
Staff Benefits	\$ 305,030	\$ 15,656	\$ 186			\$ 320,872		\$ 278,146	\$ 1,221,450		
	\$ 546,737	\$ 54,350	\$ 2,649			\$ 603,736		\$ 542,140	\$ 2,702,143		
Operating Expenses and Equipment											
General Expense	\$ 16,621	\$ 634	\$ 20			\$ 17,275		\$ 13,372	\$ 524,972		
Printing	\$ 110					\$ 110		\$ 1,841	\$ 8,000		
Telecommunications	\$ 2,360	\$ 136				\$ 2,496		\$ 7,494	\$ 31,871		
Postage	\$ 1,042					\$ 1,042		\$ 1,240	\$ 17,761		
Insurance	\$ 285					\$ 285			\$ 1,806		
In-State Travel	\$ 25					\$ 25		\$ 85	\$ 7,332		
Out-of-State Travel											
Training	\$ 290					\$ 290		\$ 148	\$ 2,620		
Security Services								\$ 846	\$ 600		
Facility Operations	\$ (633)	\$ 11,994				\$ 11,362		\$ 2,278	\$ 93,500		
Utilities								\$ 0	\$ 15,044		
Contracted Services	\$ 96,249	\$ 169	\$ 6,027			\$ 102,445		\$ 101,763	\$ 696,945		
Consulting and Professional Services	\$ 50					\$ 50		\$ 145	\$ 154,815		
Information Technology	\$ 82,115	\$ 5,000				\$ 87,115		\$ 65,594	\$ 263,335		
Major Equipment	\$ (145)					\$ (145)			\$ 4,500		
Other Items of Expense								\$ 63	\$ 7,873		
	\$ 198,370	\$ 17,933	\$ 6,047			\$ 222,350		\$ 194,868	\$ 1,830,974		
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 543	\$ 2,268		
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs								\$ 5,000	\$ 50,000		
Internal Cost Recovery	\$ (3,988)	\$ 3,988				\$ 0			\$ 22,217		
Prior Year Expense Adjustment								\$ 5,982			
	\$ (3,988)	\$ 3,988				\$ 0		\$ 11,524	\$ 74,485		
Total Expenditures	\$ 741,118	\$ 76,272	\$ 8,696			\$ 826,086		\$ 748,533	\$ 4,607,602		
Excess (Deficit) of Revenues Over Expenditures	\$ 973,965	\$ 243,246	\$ (22,316)	\$ 0		\$ 1,194,895		\$ 1,787,857	\$ 1		
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 504,731	\$ 142,879	\$ 0	\$ 0		\$ 647,609	\$ 647,609	\$ 824,561	\$ 824,561		
Ending Balance (Deficit)	\$ 1,478,696	\$ 386,125	\$ (22,316)	\$ 0		\$ 1,842,505	\$ 647,609	\$ 2,612,418	\$ 824,562		

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

For the month ended September

Fiscal Year 2024/25

2023/24

	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	\$ 91,698	\$ 30,171					\$ 121,868		\$ 113,077	\$ 393,766
Traffic & Other Infractions	\$ 6,467	\$ 35					\$ 6,501		\$ 7,369	\$ 16,575
Other Criminal Cases	\$ 43,042	\$ 10,369					\$ 53,411		\$ 58,919	\$ 527,884
Civil	\$ 21,592	\$ 0					\$ 21,592		\$ 23,406	\$ 193,531
Family & Children Services	\$ 31,327	\$ 25,896					\$ 57,223		\$ 40,435	\$ 298,131
Probate, Guardianship & Mental Health Services	\$ 5,019	\$ 1,752					\$ 6,770		\$ 12,056	\$ 191,225
Juvenile Dependency Services	\$ 7,170	\$ 25,253					\$ 32,422		\$ 34,867	
Juvenile Delinquency Services	\$ 6,453						\$ 6,453		\$ 6,607	
Other Court Operations	\$ 9,563	\$ 3,093					\$ 12,656		\$ 16,630	\$ 123,952
Court Interpreters	\$ 7,170	\$ 25,770					\$ 32,939		\$ 45,058	\$ 6,443
Jury Services	\$ 4,302	\$ 110					\$ 4,412		\$ 5,582	\$ 518
Security									\$ 690	
Trial Court Operations Program	\$ 233,801	\$ 122,448					\$ 356,249		\$ 364,695	\$ 1,752,025
Enhanced Collections	\$ 35,868	\$ 112			\$ 0		\$ 35,980		\$ 33,519	\$ 310,728
Other Non-Court Operations		\$ 12,118					\$ 12,118		\$ 0	\$ 212,096
Non-Court Operations Program	\$ 35,868	\$ 12,230			\$ 0		\$ 48,098		\$ 33,519	\$ 522,824
Executive Office	\$ 10,037						\$ 10,037		\$ 17,680	\$ 229,980
Fiscal Services	\$ 22,236	\$ 644					\$ 22,880		\$ 26,402	\$ 2,097,741
Human Resources	\$ 275,982	\$ 1,100					\$ 277,082		\$ 188,956	\$ 216
Business & Facilities Services	\$ 21,509	\$ 2,913					\$ 24,422		\$ 39,725	\$ 3,630
Information Technology	\$ 4,302	\$ 83,015					\$ 87,317		\$ 77,556	\$ 1,186
Court Administration Program	\$ 334,067	\$ 87,672					\$ 421,738		\$ 350,319	\$ 2,332,753
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 603,736	\$ 222,350			\$ 0		\$ 826,086		\$ 748,533	\$ 4,607,602