

**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the Trial Court 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

GLENN

\_\_\_\_\_  
Court

FY 2018 - 2019 3rd

\_\_\_\_\_  
Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

GLENN

Court

FY 2018 - 2019

Fiscal Year and Ending Quarter

### FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

GLENN  
 Court

FY 2018 – 2019  
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	22	21	21	21	

<sup>1</sup> The 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 March								
Fiscal Year 2018/19								2017/18
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project				
		Non-Grant	Grant					
<b>ASSETS</b>								
Operations	\$ (245,963)	\$ 95,183	\$ (74,423)	\$ 260,862		\$ 4,166	\$ 39,824	\$ 84,163
Payroll	\$ (2,212)	\$ 0	\$ 0				\$ (2,212)	\$ (14)
Jury								
Revolving								
Other								
Distribution						\$ 0	\$ 0	\$ 0
Civil Filing Fees						\$ 0	\$ 0	\$ 0
Trust						\$ (1,282)	\$ (1,282)	\$ (837)
Credit Card								
Cash on Hand	\$ 1,925	\$ 125	\$ 0				\$ 2,050	\$ 1,750
Cash with County	\$ 0						\$ 0	\$ 0
Cash Outside of the JCC	\$ 0						\$ 0	\$ 0
Cash Equivalents	\$ 483,267					\$ 129,266	\$ 612,532	\$ 968,564
<b>Total Cash and Cash Equivalents</b>	<b>\$ 237,016</b>	<b>\$ 95,308</b>	<b>\$ (74,423)</b>	<b>\$ 260,862</b>		<b>\$ 132,150</b>	<b>\$ 650,912</b>	<b>\$ 1,053,625</b>
Short-Term Investment								
Investments								
<b>Total Investments</b>								
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0
Accounts Receivable - General								
Dishonored Checks								
Due From Employee								
Civil Jury Fees								
Trust								
Due From Other Funds	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts	\$ 0						\$ 0	\$ 139
Due From State	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Trust Due To/From						\$ 0	\$ 0	\$ 0
Distribution Due To/From						\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From						\$ 613	\$ 613	\$ 0
General Due To/From	\$ 4,940						\$ 4,940	\$ 1,282
<b>Total Receivables</b>	<b>\$ 4,940</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 613</b>	<b>\$ 5,553</b>	<b>\$ 1,421</b>
Prepaid Expenses - General								
Salary and Travel Advances								
Counties								
<b>Total Prepaid Expenses</b>								
Other Assets								
<b>Total Other Assets</b>								
<b>Total Assets</b>	<b>\$ 241,956</b>	<b>\$ 95,308</b>	<b>\$ (74,423)</b>	<b>\$ 260,862</b>		<b>\$ 132,763</b>	<b>\$ 656,465</b>	<b>\$ 1,055,047</b>

LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 2,941	\$ 244	\$ 138			\$ 0	\$ 3,323	\$ 0	
Due to Other Funds	\$ 613	\$ 0	\$ 0	\$ 0		\$ 4,940	\$ 5,553	\$ 1,282	
Due to Other Courts								\$ 0	
Due to State	\$ 0	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	
TC145 Liability						\$ 60,222	\$ 60,222	\$ 36,310	
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
AB145 Due to Other Government Agency						\$ 0	\$ 0		
Due to Other Public Agencies									
Sales and Use Tax									
Interest						\$ 250	\$ 250	\$ 283	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ (23)						\$ (23)	\$ (23)	
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 3,531</b>	<b>\$ 244</b>	<b>\$ 138</b>	<b>\$ 0</b>		<b>\$ 65,412</b>	<b>\$ 69,325</b>	<b>\$ 37,852</b>	
Civil						\$ 0	\$ 0		
Criminal						\$ 66,996	\$ 66,996	\$ 195,983	
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC						\$ 0	\$ 0	\$ 0	
Trust Interest Payable						\$ 10	\$ 10		
Miscellaneous Trust									
<b>Total Trust Deposits</b>						<b>\$ 67,006</b>	<b>\$ 67,006</b>	<b>\$ 195,983</b>	
Accrued Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Benefits Payable	\$ 1,511						\$ 1,511	\$ 1,364	
Deferred Compensation Payable	\$ 225						\$ 225	\$ 500	
Deductions Payable	\$ (113)						\$ (113)	\$ 6,476	
Payroll Clearing	\$ 0		\$ 0				\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 1,623</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 1,623</b>	<b>\$ 8,340</b>	
Revenue Collected in Advance	\$ 0		\$ 0	\$ 257,281			\$ 257,281	\$ 379,597	
Liabilities For Deposits	\$ 1,291					\$ 345	\$ 1,636	\$ 1,663	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0		
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,291</b>		<b>\$ 0</b>	<b>\$ 257,281</b>		<b>\$ 345</b>	<b>\$ 258,917</b>	<b>\$ 381,261</b>	
<b>Total Liabilities</b>	<b>\$ 6,446</b>	<b>\$ 244</b>	<b>\$ 138</b>	<b>\$ 257,281</b>		<b>\$ 132,763</b>	<b>\$ 396,873</b>	<b>\$ 623,436</b>	
Fund Balance - Nonspendable	\$ 0	\$ 61,117					\$ 61,117	\$ 41,043	
Fund Balance - Restricted									
Fund Balance - Committed	\$ 108,069						\$ 108,069	\$ 172,092	
Fund Balance - Assigned	\$ 22,169		\$ 0				\$ 22,169	\$ 30,756	
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 105,272	\$ 33,947	\$ (74,561)	\$ 3,580			\$ 68,237	\$ 187,721	
<b>Total Fund Balance</b>	<b>\$ 235,510</b>	<b>\$ 95,064</b>	<b>\$ (74,561)</b>	<b>\$ 3,580</b>			<b>\$ 259,593</b>	<b>\$ 431,611</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 241,956</b>	<b>\$ 95,308</b>	<b>\$ (74,423)</b>	<b>\$ 260,862</b>		<b>\$ 132,763</b>	<b>\$ 656,465</b>	<b>\$ 1,055,047</b>	

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 March											
	Fiscal Year 2018/19							2017/18			
	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									
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 1,580,468	\$ 11,239					\$ 1,591,707	\$ 2,176,687	\$ 1,541,171	\$ 1,952,789	
Improvement and Modernization Fund	\$ (354)						\$ (354)	\$ 3,635	\$ 0	\$ 3,854	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 79,858						\$ 79,858	\$ 92,950	\$ 49,500	\$ 72,612	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 129,114						\$ 129,114	\$ 180,598	\$ 93,216	\$ 153,117	
Other Miscellaneous	\$ 54,665						\$ 54,665	\$ 54,665	\$ 54,665	\$ 54,665	
	\$ 1,843,751	\$ 11,239					\$ 1,854,990	\$ 2,508,535	\$ 1,738,552	\$ 2,237,037	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 52,630				\$ 52,630	\$ 260,640	\$ 110,109	\$ 260,640	
Other Judicial Council Grants			\$ 8,705				\$ 8,705	\$ 35,398	\$ 22,837	\$ 20,634	
Non-Judicial Council Grants											
			\$ 61,336				\$ 61,336	\$ 296,038	\$ 132,946	\$ 281,274	
<b>Other Financing Sources</b>											
Interest Income	\$ 6,594	\$ 721		\$ 3,580			\$ 10,896	\$ 8,000	\$ 7,450		
Investment Income											
Donations											
Local Fees	\$ 16,960	\$ 1,908					\$ 18,867	\$ 28,400	\$ 21,209	\$ 36,232	
Non-Fee Revenues											
Enhanced Collections		\$ 194,693					\$ 194,693	\$ 300,000	\$ 198,348	\$ 458,307	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 180		\$ 71,351			\$ 71,531	\$ 127,354	\$ 71,471	\$ 122,606	
Reimbursement Other	\$ 75						\$ 75		\$ 228		
Sale of Fixed Assets	\$ 8,845						\$ 8,845	\$ 9,941	\$ 1,915	\$ 650	
Other Miscellaneous	\$ 32,474	\$ 197,502		\$ 74,931			\$ 304,907	\$ 473,695	\$ 300,622	\$ 617,795	
<b>Total Revenues</b>	<b>\$ 1,876,225</b>	<b>\$ 208,741</b>	<b>\$ 61,336</b>	<b>\$ 74,931</b>			<b>\$ 2,221,232</b>	<b>\$ 3,278,268</b>	<b>\$ 2,172,119</b>	<b>\$ 3,136,108</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 759,982	\$ 91,031	\$ 24,876				\$ 875,869	\$ 1,022,685	\$ 810,289	\$ 1,178,875	
Temp Help									\$ (730)		
Overtime	\$ 2,144						\$ 2,144		\$ 0		
Staff Benefits	\$ 480,928	\$ 76,673	\$ 13,365				\$ 570,965	\$ 837,321	\$ 642,475	\$ 787,823	
	\$ 1,243,034	\$ 167,704	\$ 38,241				\$ 1,446,978	\$ 1,860,006	\$ 1,352,034	\$ 1,966,698	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 44,724	\$ 3,029	\$ 2,298				\$ 50,050	\$ 90,023	\$ 50,351	\$ 128,236	
Printing	\$ 5,501		\$ 80				\$ 5,581	\$ 8,628	\$ 5,063	\$ 7,675	
Telecommunications	\$ 34,135	\$ 2,287	\$ 967				\$ 37,389	\$ 59,001	\$ 41,700	\$ 71,588	
Postage	\$ 1,633	\$ 644	\$ 84				\$ 2,361	\$ 7,000	\$ 4,581	\$ 37,159	
Insurance	\$ 1,785						\$ 1,785	\$ 1,501	\$ 1,393	\$ 1,725	
In-State Travel	\$ 12,330	\$ 17					\$ 12,348	\$ 12,750	\$ 5,979	\$ 9,191	
Out-of-State Travel											
Training	\$ 1,660		\$ 841				\$ 2,501	\$ 3,448		\$ 500	
Security Services	\$ 3,208	\$ 579	\$ 30				\$ 3,817	\$ 8,452	\$ 13,229	\$ 8,584	
Facility Operations	\$ 2,504			\$ 71,351			\$ 73,855	\$ 257,105	\$ 73,966	\$ 125,716	
Utilities	\$ 10,072						\$ 10,072	\$ 20,000	\$ 8,854	\$ 20,000	
Contracted Services	\$ 364,809	\$ 1,020	\$ 83,343				\$ 449,171	\$ 619,879	\$ 344,119	\$ 513,053	
Consulting and Professional Services	\$ 2,035		\$ 10,014				\$ 12,049	\$ 40,399	\$ 5,464	\$ 13,898	
Information Technology	\$ 38,507						\$ 38,507	\$ 185,115	\$ 45,742	\$ 222,550	
Major Equipment	\$ 1,284						\$ 799	\$ 18,001	\$ 29,229		
Other Items of Expense	\$ 524,186	\$ (485)	\$ 97,656	\$ 71,351			\$ 700,284	\$ 1,333,102	\$ 630,839	\$ 1,160,875	
<b>Special Items of Expense</b>											
Grand Jury											
Jury Costs	\$ 3,733						\$ 3,733	\$ 1,800	\$ 1,526	\$ 850	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 75,001			
<b>Capital Costs</b>											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ 3,733						\$ 3,733	\$ 76,801	\$ 1,526	\$ 850	
<b>Total Expenditures</b>	<b>\$ 1,770,953</b>	<b>\$ 174,794</b>	<b>\$ 135,897</b>	<b>\$ 71,351</b>			<b>\$ 2,152,995</b>	<b>\$ 3,269,908</b>	<b>\$ 1,984,399</b>	<b>\$ 3,128,423</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 105,272</b>	<b>\$ 33,947</b>	<b>\$ (74,561)</b>	<b>\$ 3,580</b>			<b>\$ 68,237</b>	<b>\$ 8,359</b>	<b>\$ 187,721</b>	<b>\$ 7,683</b>	
<b>Operating Transfers In (Out)</b>										\$ 0	
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 130,238	\$ 61,117	\$ 0	\$ 0			\$ 191,355	\$ 191,355	\$ 243,891	\$ 243,891	
Ending Balance (Deficit)	\$ 235,510	\$ 95,064	\$ (74,561)	\$ 3,580			\$ 259,593	\$ 199,714	\$ 431,611	\$ 251,574	

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 March										
	Fiscal Year 2018/19							2017/18			
	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									
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 1,580,468	\$ 11,239					\$ 1,591,707	\$ 2,176,687	\$ 1,541,171	\$ 1,952,789	
Improvement and Modernization Fund	\$ (354)						\$ (354)	\$ 3,635	\$ 0	\$ 3,854	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 79,858						\$ 79,858	\$ 92,950	\$ 49,500	\$ 72,612	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 129,114						\$ 129,114	\$ 180,598	\$ 93,216	\$ 153,117	
Other Miscellaneous	\$ 54,665						\$ 54,665	\$ 54,665	\$ 54,665	\$ 54,665	
	\$ 1,843,751	\$ 11,239					\$ 1,854,990	\$ 2,508,535	\$ 1,738,552	\$ 2,237,037	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 52,630				\$ 52,630	\$ 260,640	\$ 110,109	\$ 260,640	
Other Judicial Council Grants			\$ 8,705				\$ 8,705	\$ 35,398	\$ 22,837	\$ 20,634	
Non-Judicial Council Grants											
			\$ 61,336				\$ 61,336	\$ 296,038	\$ 132,946	\$ 281,274	
<b>Other Financing Sources</b>											
Interest Income	\$ 6,594	\$ 721		\$ 3,580			\$ 10,896	\$ 8,000	\$ 7,450		
Investment Income											
Donations											
Local Fees	\$ 16,960	\$ 1,908					\$ 18,867	\$ 28,400	\$ 21,209	\$ 36,232	
Non-Fee Revenues											
Enhanced Collections		\$ 194,693					\$ 194,693	\$ 300,000	\$ 198,348	\$ 458,307	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 180		\$ 71,351			\$ 71,531	\$ 127,354	\$ 71,471	\$ 122,606	
Reimbursement Other	\$ 75						\$ 75		\$ 228		
Sale of Fixed Assets											
Other Miscellaneous	\$ 8,845						\$ 8,845	\$ 9,941	\$ 1,915	\$ 650	
	\$ 32,474	\$ 197,502		\$ 74,931			\$ 304,907	\$ 473,695	\$ 300,622	\$ 617,795	
<b>Total Revenues</b>	<b>\$ 1,876,225</b>	<b>\$ 208,741</b>	<b>\$ 61,336</b>	<b>\$ 74,931</b>			<b>\$ 2,221,232</b>	<b>\$ 3,278,268</b>	<b>\$ 2,172,119</b>	<b>\$ 3,136,106</b>	

<b>EXPENDITURES</b>										
<b>Personal Services</b>										
Salaries - Permanent	\$ 759,962	\$ 91,031	\$ 24,876				\$ 875,869	\$ 1,022,685	\$ 810,289	\$ 1,178,875
Temp Help									\$ (730)	
Overtime	\$ 2,144						\$ 2,144		\$ 0	
Staff Benefits	\$ 480,928	\$ 76,673	\$ 13,365				\$ 570,965	\$ 837,321	\$ 542,475	\$ 787,823
	\$ 1,243,034	\$ 167,704	\$ 38,241				\$ 1,448,978	\$ 1,860,006	\$ 1,352,034	\$ 1,966,698
<b>Operating Expenses and Equipment</b>										
General Expense	\$ 44,724	\$ 3,029	\$ 2,298				\$ 50,050	\$ 90,023	\$ 50,351	\$ 128,236
Printing	\$ 5,501		\$ 80				\$ 5,581	\$ 8,628	\$ 5,063	\$ 7,675
Telecommunications	\$ 34,135	\$ 2,287	\$ 967				\$ 37,389	\$ 59,001	\$ 41,700	\$ 71,588
Postage	\$ 1,633	\$ 644	\$ 84				\$ 2,361	\$ 7,000	\$ 4,581	\$ 37,159
Insurance	\$ 1,785						\$ 1,785	\$ 1,501	\$ 1,393	\$ 1,725
In-State Travel	\$ 12,330	\$ 17					\$ 12,348	\$ 12,750	\$ 5,979	\$ 9,191
Out-of-State Travel										
Training	\$ 1,660		\$ 841				\$ 2,501	\$ 3,448		\$ 500
Security Services	\$ 3,208	\$ 579	\$ 30				\$ 3,817	\$ 8,452	\$ 13,229	\$ 8,584
Facility Operations	\$ 2,504			\$ 71,351			\$ 73,855	\$ 257,105	\$ 73,966	\$ 125,716
Utilities	\$ 10,072						\$ 10,072	\$ 20,000	\$ 8,854	\$ 20,000
Contracted Services	\$ 364,809	\$ 1,020	\$ 83,343				\$ 449,171	\$ 619,879	\$ 344,119	\$ 513,053
Consulting and Professional Services	\$ 2,035		\$ 10,014				\$ 12,049	\$ 40,399	\$ 5,464	\$ 13,898
Information Technology	\$ 38,507						\$ 38,507	\$ 185,115	\$ 45,742	\$ 222,550
Major Equipment								\$ 18,001	\$ 29,229	
Other Items of Expense	\$ 1,284	\$ (485)					\$ 799	\$ 1,800	\$ 1,168	\$ 1,000
	\$ 524,186	\$ 7,091	\$ 97,656	\$ 71,351			\$ 700,284	\$ 1,333,102	\$ 630,839	\$ 1,160,875
<b>Special Items of Expense</b>										
Grand Jury										
Jury Costs	\$ 3,733						\$ 3,733	\$ 1,800	\$ 1,526	\$ 850
Judgements, Settlements and Claims										
Debt Service										
Other								\$ 75,001		
<b>Capital Costs</b>										
<b>Internal Cost Recovery</b>										
<b>Prior Year Expense Adjustment</b>										
	\$ 3,733						\$ 3,733	\$ 76,801	\$ 1,526	\$ 850
<b>Total Expenditures</b>	<b>\$ 1,770,953</b>	<b>\$ 174,794</b>	<b>\$ 135,897</b>	<b>\$ 71,351</b>			<b>\$ 2,152,995</b>	<b>\$ 3,269,909</b>	<b>\$ 1,984,399</b>	<b>\$ 3,128,423</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 105,272</b>	<b>\$ 33,947</b>	<b>\$ (74,561)</b>	<b>\$ 3,580</b>			<b>\$ 68,237</b>	<b>\$ 8,359</b>	<b>\$ 187,721</b>	<b>\$ 7,683</b>
<b>Operating Transfers In (Out)</b>										
<b>Fund Balance (Deficit)</b>										
Beginning Balance (Deficit)	\$ 130,238	\$ 61,117	\$ 0	\$ 0			\$ 191,355	\$ 191,355	\$ 243,891	\$ 243,891
Ending Balance (Deficit)	\$ 235,510	\$ 95,064	\$ (74,561)	\$ 3,580			\$ 259,593	\$ 199,714	\$ 431,611	\$ 251,574