

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 March									
Fiscal Year 2023/24									2022/23
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
ASSETS									
Operations	\$ (892,523)	\$ 689,846	\$ (25,986)	\$ 160,269			\$ 5,423	\$ (62,971)	\$ (16,420)
Payroll	\$ 1,472	\$ (90)	\$ 682					\$ 2,065	\$ 0
Jury Revolving									
Other Distribution							\$ (78,977)	\$ (78,977)	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (1,925)	\$ (1,925)	\$ 0
Cash on Hand	\$ 1,925	\$ 125	\$ 0					\$ 2,050	\$ 2,050
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 2,604,986						\$ 272,609	\$ 2,877,596	\$ 2,820,690
Total Cash and Cash Equivalents	\$ 1,715,861	\$ 689,881	\$ (25,304)	\$ 160,269			\$ 197,131	\$ 2,737,838	\$ 2,806,320
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	\$ 575					\$ 575	\$ (3,028)
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 686							\$ 686	\$ 2,539
Total Receivables	\$ 686	\$ 0	\$ 575	\$ 0				\$ 1,261	\$ (489)
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,716,547	\$ 689,881	\$ (24,729)	\$ 160,269			\$ 197,131	\$ 2,739,099	\$ 2,805,832
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 72,460	\$ 0	\$ 0				\$ 0	\$ 72,460	\$ 86
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 0			\$ 686	\$ 686	\$ 2,539
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 91,324		\$ 0	\$ 0				\$ 91,324	\$ 18,585
TC145 Liability							\$ 47,011	\$ 47,011	\$ 48,791
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							\$ 948	\$ 948	\$ 2,067
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 163,784	\$ 0	\$ 0	\$ 0			\$ 48,646	\$ 212,430	\$ 72,069
Civil							\$ 20	\$ 20	\$ 20
Criminal							\$ 148,076	\$ 148,076	\$ 546,410
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 44	\$ 44	\$ 22
Miscellaneous Trust									
Total Trust Deposits							\$ 148,140	\$ 148,140	\$ 546,452
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 854							\$ 854	\$ 1,194
Deferred Compensation Payable	\$ 0							\$ 0	\$ (1,990)
Deductions Payable	\$ 1,176	\$ 0	\$ 0					\$ 1,176	\$ 1,154
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 2,030	\$ 0	\$ 0					\$ 2,030	\$ 359
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0	\$ 140,857				\$ 140,857	\$ 295,536
Liabilities For Deposits	\$ 6,158	\$ 399	\$ 83				\$ 345	\$ 6,985	\$ 5,690
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 6,158	\$ 399	\$ 83	\$ 140,857			\$ 345	\$ 147,842	\$ 301,226
Total Liabilities	\$ 171,973	\$ 399	\$ 83	\$ 140,857			\$ 197,131	\$ 510,443	\$ 920,105
Total Fund Balance	\$ 1,544,575	\$ 689,482	\$ (24,812)	\$ 19,412				\$ 2,228,656	\$ 1,885,726
Total Liabilities and Fund Balance	\$ 1,716,547	\$ 689,881	\$ (24,729)	\$ 160,269			\$ 197,131	\$ 2,739,099	\$ 2,805,832

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 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)
	Special Revenue			Capital Projects	Debt Service						
	General	Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,401,343	\$ 12,100						\$ 2,413,443	\$ 2,892,211	\$ 2,268,837	\$ 2,780,881
Improvement and Modernization Fund	\$ 240,800							\$ 240,800	\$ 240,800	\$ 212,477	\$ 215,000
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 269,464							\$ 269,464	\$ 139,285	\$ 95,028	\$ 127,371
Civil Coordination Reimbursement (0150091)	\$ 0							\$ 0			
MOU Reimbursements (0150010 and General)	\$ 476,439							\$ 476,439	\$ 205,043	\$ 356,306	\$ 208,471
Other Miscellaneous	\$ 54,665	\$ 514,115						\$ 568,780	\$ 254,665	\$ 518,300	\$ 307,478
	\$ 3,442,712	\$ 526,214						\$ 3,968,926	\$ 3,732,004	\$ 3,450,948	\$ 3,639,201
Grants											
AB 1058 Commissioner/Facilitator								\$ 0	\$ 196,001	\$ 8,825	\$ 208,516
Other Judicial Council Grants								\$ 8,934	\$ 219,878	\$ 15,081	\$ 30,161
Non-Judicial Council Grants											
			\$ 8,934					\$ 8,934	\$ 415,879	\$ 23,905	\$ 238,677
Other Financing Sources											
Interest Income	\$ 89,030	\$ 22,483		\$ 7,691				\$ 119,204	\$ 7,252	\$ 59,607	\$ 7,252
Investment Income											
Donations											
Local Fees	\$ 293	\$ 275						\$ 568	\$ 6,088	\$ 1,312	\$ 19,904
Non-Fee Revenues											
Enhanced Collections		\$ 202,111						\$ 202,111	\$ 350,000	\$ 79,761	\$ 395,000
Escheatment											
Prior Year Revenue	\$ (40,514)		\$ (34)					\$ (40,548)		\$ 20,267	
County Program - Restricted		\$ 56		\$ 80,546				\$ 80,602	\$ 90,153	\$ 77,430	\$ 120,153
Reimbursement Other	\$ 5,296							\$ 5,296	\$ 852	\$ 0	\$ 33,293
Sale of Fixed Assets											
Other Miscellaneous	\$ 439							\$ 439	\$ 5,375	\$ 0	\$ 5,375
	\$ 54,544	\$ 224,925	\$ (34)	\$ 88,238				\$ 367,673	\$ 459,720	\$ 238,376	\$ 580,977
Total Revenues	\$ 3,497,256	\$ 751,139	\$ 8,900	\$ 88,238				\$ 4,345,533	\$ 4,607,603	\$ 3,713,229	\$ 4,458,855
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 767,608	\$ 102,600	\$ 6,893					\$ 877,102	\$ 1,465,258	\$ 779,730	\$ 1,301,609
Temp Help	\$ 38,473							\$ 38,473	\$ 10,000	\$ 32,705	\$ 10,000
Overtime	\$ 6,783	\$ 1,095						\$ 7,878	\$ 5,435	\$ 2,103	\$ 5,435
Staff Benefits	\$ 809,559	\$ 9,895	\$ 456					\$ 819,910	\$ 1,221,450	\$ 694,987	\$ 1,413,459
	\$ 1,622,423	\$ 113,591	\$ 7,349					\$ 1,743,363	\$ 2,702,143	\$ 1,509,524	\$ 2,730,502
Operating Expenses and Equipment											
General Expense	\$ 71,983	\$ 235						\$ 72,218	\$ 524,972	\$ 116,262	\$ 299,626
Printing	\$ 4,780							\$ 4,780	\$ 8,000	\$ 2,384	\$ 10,095
Telecommunications	\$ 29,842	\$ 0	\$ 0					\$ 29,842	\$ 31,871	\$ 19,729	\$ 31,871
Postage	\$ 3,512							\$ 3,512	\$ 17,761	\$ 2,967	\$ 16,879
Insurance	\$ 6,527							\$ 6,527	\$ 1,806	\$ 1,678	\$ 1,806
In-State Travel	\$ 2,006	\$ 250						\$ 2,256	\$ 7,332	\$ 1,549	\$ 11,923
Out-of-State Travel											
Training	\$ 724							\$ 724	\$ 2,620	\$ 1,166	\$ 800
Security Services	\$ 1,146	\$ 0	\$ 0					\$ 1,146	\$ 600	\$ 2,627	\$ 570
Facility Operations	\$ 7,715			\$ 80,546				\$ 88,261	\$ 93,500	\$ 68,996	\$ 127,085
Utilities	\$ 9,058							\$ 9,058	\$ 15,044	\$ 10,187	\$ 15,044
Contracted Services	\$ 635,225	\$ 656	\$ 22,320					\$ 658,201	\$ 696,945	\$ 377,338	\$ 644,504
Consulting and Professional Services	\$ 2,471		\$ 4,077					\$ 6,548	\$ 154,815	\$ 5,941	\$ 154,815
Information Technology	\$ 187,797	\$ 49,139	\$ 0					\$ 236,936	\$ 263,335	\$ 134,272	\$ 194,071
Major Equipment		\$ 9,897						\$ 9,897	\$ 4,500	\$ 43,847	\$ 2,000
Other Items of Expense	\$ 414	\$ 46,219						\$ 46,633	\$ 7,873	\$ 1,273	\$ 3,275
	\$ 963,199	\$ 106,397	\$ 26,397	\$ 80,546				\$ 1,176,539	\$ 1,830,974	\$ 790,216	\$ 1,514,363
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 543							\$ 543	\$ 2,268	\$ 1,056	\$ 3,143
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs	\$ 3,438	\$ 9,994						\$ 13,431	\$ 50,000		\$ 50,000
Internal Cost Recovery									\$ 22,217	\$ 0	\$ 81,496
Prior Year Expense Adjustment	\$ 7,595		\$ (34)					\$ 7,561		\$ 36,725	
	\$ 11,575	\$ 9,994	\$ (34)					\$ 21,535	\$ 74,485	\$ 37,780	\$ 134,639
Total Expenditures	\$ 2,597,198	\$ 229,981	\$ 33,712	\$ 80,546				\$ 2,941,438	\$ 4,607,602	\$ 2,337,521	\$ 4,379,505
Excess (Deficit) of Revenues Over Expenditures	\$ 900,058	\$ 521,158	\$ (24,812)	\$ 7,691				\$ 1,404,095	\$ 1	\$ 1,375,708	\$ 79,351
Operating Transfers In (Out)											
										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 644,517	\$ 168,324	\$ 0	\$ 11,721				\$ 824,561	\$ 824,561	\$ 510,018	\$ 510,018
Ending Balance (Deficit)	\$ 1,544,575	\$ 689,482	\$ (24,812)	\$ 19,412				\$ 2,228,656	\$ 824,562	\$ 1,885,726	\$ 589,368

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

For the month ended March

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	\$ 278,984	\$ 107,601		\$ 224		\$ 1,042	\$ 387,851	\$ 393,766	\$ 429,301	\$ 5,381
Traffic & Other Infractions	\$ 25,157	\$ 292				\$ 51	\$ 25,500	\$ 16,575	\$ 32,575	\$ 3,209
Other Criminal Cases	\$ 182,538	\$ 79,076				\$ 532	\$ 262,146	\$ 527,884	\$ 273,728	\$ 92,755
Civil	\$ 80,168	\$ 1,500				\$ 127	\$ 81,795	\$ 193,531	\$ 98,899	\$ 5,501
Family & Children Services	\$ 117,327	\$ 88,920				\$ 2,075	\$ 208,321	\$ 298,131	\$ 250,907	\$ 6,109
Probate, Guardianship & Mental Health Services	\$ 22,275	\$ 17,769				\$ 70	\$ 40,114	\$ 191,225	\$ 35,066	\$ 3,205
Juvenile Dependency Services	\$ 28,024	\$ 114,102				\$ 63	\$ 142,189		\$ 129,322	\$ 2,403
Juvenile Delinquency Services	\$ 22,566	\$ 146				\$ 25	\$ 22,737		\$ 29,030	\$ 601
Other Court Operations	\$ 15,520	\$ 32,253		\$ 9,994		\$ 25	\$ 57,793	\$ 123,952	\$ 19,473	\$ 1,657
Court Interpreters	\$ 27,970	\$ 95,086				\$ 63	\$ 123,120	\$ 6,443	\$ 130,975	\$ 3,509
Jury Services	\$ 16,782	\$ 4,908	\$ 543			\$ 38	\$ 22,271	\$ 518	\$ 24,797	\$ 2,335
Security		\$ 1,710					\$ 1,710		\$ 35,147	
Trial Court Operations Program	\$ 817,312	\$ 543,362	\$ 543	\$ 10,218		\$ 4,111	\$ 1,375,546	\$ 1,752,025	\$ 1,489,221	\$ 126,666
Enhanced Collections	\$ 114,082	\$ 3,133					\$ 117,215	\$ 310,728	\$ 199,151	\$ 3,151
Other Non-Court Operations		\$ 952				\$ 0	\$ 952	\$ 212,096	\$ (4,993)	\$ 3,801
Non-Court Operations Program	\$ 114,082	\$ 4,085				\$ 0	\$ 118,166	\$ 522,824	\$ 194,158	\$ 6,952
Executive Office	\$ 45,897	\$ 2,541				\$ 89	\$ 48,527	\$ 229,980	\$ 58,284	\$ 1,527
Fiscal Services	\$ 86,734	\$ 3,112				\$ 196	\$ 90,042	\$ 2,097,741	\$ 121,382	\$ 4,230,811
Human Resources	\$ 546,679	\$ 11,358				\$ 57	\$ 558,094	\$ 216	\$ 34,743	\$ 3,876
Business & Facilities Services	\$ 115,877	\$ 331,733		\$ 3,213		\$ 3,071	\$ 453,894	\$ 3,630	\$ 339,152	\$ 6,970
Information Technology	\$ 16,782	\$ 280,348				\$ 38	\$ 297,168	\$ 1,186	\$ 100,582	\$ 2,702
Court Administration Program	\$ 811,969	\$ 629,092		\$ 3,213		\$ 3,451	\$ 1,447,725	\$ 2,332,753	\$ 654,142	\$ 4,245,887
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,743,363	\$ 1,176,539	\$ 543	\$ 13,431		\$ 7,561	\$ 2,941,438	\$ 4,607,602	\$ 2,337,521	\$ 4,379,505