

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 2024/25								2023/24
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (654,918)	\$ 632,932	\$ (28,838)	\$ 3,469			\$ 2,963	\$ (44,393)	\$ (62,971)
Payroll	\$ 0	\$ (495)	\$ 495					\$ 0	\$ 2,065
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ (78,977)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,868)	\$ (1,868)	\$ (1,925)
Credit Card									
Cash on Hand	\$ 1,925	\$ 125	\$ 0					\$ 2,050	\$ 2,050
Cash with County									
Cash Outside of the JCC									
Cash Held with the JCC	\$ 79,735							\$ 79,735	\$ 0
Cash Equivalents	\$ 1,774,568						\$ 205,936	\$ 1,980,503	\$ 2,877,596
Total Cash and Cash Equivalents	\$ 1,201,310	\$ 632,562	\$ (28,344)	\$ 3,469			\$ 207,031	\$ 2,016,028	\$ 2,737,838
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	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 575
Trust Due To/From									
Distribution Due To/From							\$ 0	\$ 0	
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 1,329	\$ 0						\$ 1,329	\$ 686
Total Receivables	\$ 1,329	\$ 0	\$ 0	\$ 0			\$ 0	\$ 1,329	\$ 1,261
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,202,639	\$ 632,562	\$ (28,344)	\$ 3,469			\$ 207,031	\$ 2,017,357	\$ 2,739,099
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 72,460
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,329	\$ 1,329	\$ 686
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 187,890	\$ 295,418	\$ 0	\$ 0				\$ 483,308	\$ 91,324
TC145 Liability							\$ 47,735	\$ 47,735	\$ 47,011
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							\$ 822	\$ 822	\$ 948
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 187,890	\$ 295,418	\$ 0	\$ 0			\$ 49,886	\$ 533,194	\$ 212,430
Civil							\$ 20	\$ 20	\$ 20
Criminal							\$ 156,715	\$ 156,715	\$ 148,076
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 66	\$ 66	\$ 44
Miscellaneous Trust									
Total Trust Deposits							\$ 156,800	\$ 156,800	\$ 148,140
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (652)							\$ (652)	\$ 854
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (788)	\$ 0	\$ 0					\$ (788)	\$ 1,176
Payroll Clearing									
Total Payroll Liabilities	\$ (1,441)	\$ 0	\$ 0					\$ (1,441)	\$ 2,030
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 140,857
Liabilities For Deposits	\$ 14,199	\$ 399	\$ 83				\$ 345	\$ 15,025	\$ 6,985
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 14,199	\$ 399	\$ 83	\$ 0			\$ 345	\$ 15,025	\$ 147,842
Total Liabilities	\$ 200,648	\$ 295,817	\$ 83	\$ 0			\$ 207,031	\$ 703,579	\$ 510,443
Total Fund Balance	\$ 1,001,991	\$ 336,745	\$ (28,427)	\$ 3,469				\$ 1,313,778	\$ 2,228,656
Total Liabilities and Fund Balance	\$ 1,202,639	\$ 632,562	\$ (28,344)	\$ 3,469			\$ 207,031	\$ 2,017,357	\$ 2,739,099

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 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	\$ 2,415,848	\$ 12,595						\$ 2,428,443	\$ 3,101,278	\$ 2,413,443	\$ 2,892,211
Improvement and Modernization Fund									\$ 3,669	\$ 240,800	\$ 240,800
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 113,570							\$ 113,570	\$ 151,427	\$ 269,464	\$ 139,285
Civil Coordination Reimbursement (0150091)										\$ 0	
MOU Reimbursements (0150010 and General)	\$ 409,223							\$ 409,223	\$ 307,308	\$ 476,439	\$ 205,043
Other Miscellaneous	\$ 54,665	\$ 209,987						\$ 264,652	\$ 264,652	\$ 568,780	\$ 254,665
	\$ 2,993,306	\$ 222,582						\$ 3,215,888	\$ 3,828,334	\$ 3,968,926	\$ 3,732,004
Grants											
AB 1058 Commissioner/Facilitator			\$ 59,838					\$ 59,838	\$ 196,001	\$ 0	\$ 196,001
Other Judicial Council Grants	\$ 2,268		\$ 0					\$ 2,268	\$ 27,432	\$ 8,934	\$ 219,878
Non-Judicial Council Grants											
	\$ 2,268		\$ 59,838					\$ 62,106	\$ 223,433	\$ 8,934	\$ 415,879
Other Financing Sources											
Interest Income	\$ 58,852	\$ 9,016		\$ 3,469				\$ 71,337	\$ 100,000	\$ 119,204	\$ 7,252
Investment Income											
Donations											
Local Fees	\$ 248	\$ 9,724						\$ 9,972	\$ 1,000	\$ 568	\$ 6,088
Non-Fee Revenues											
Enhanced Collections	\$ 0	\$ 308,933						\$ 308,933	\$ 390,000	\$ 202,111	\$ 350,000
Escheatment											
Prior Year Revenue	\$ 8,634	\$ 19	\$ (13,271)					\$ (4,618)		\$ (40,548)	
County Program - Restricted		\$ 128						\$ 128	\$ 170	\$ 80,602	\$ 90,153
Reimbursement Other	\$ 3,823							\$ 3,823	\$ 6,650	\$ 5,296	\$ 852
Sale of Fixed Assets									\$ 5,250	\$ 439	\$ 5,375
Other Miscellaneous											
	\$ 71,556	\$ 327,821	\$ (13,271)	\$ 3,469				\$ 389,575	\$ 503,070	\$ 367,673	\$ 459,720
Total Revenues	\$ 3,067,130	\$ 550,403	\$ 46,567	\$ 3,469				\$ 3,667,568	\$ 4,554,837	\$ 4,345,533	\$ 4,607,603
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 820,969	\$ 117,007	\$ 8,188					\$ 946,164	\$ 1,433,717	\$ 877,102	\$ 1,465,258
Temp Help	\$ 3,155							\$ 3,155		\$ 38,473	\$ 10,000
Overtime	\$ 1,637	\$ 210						\$ 1,847	\$ 7,500	\$ 7,878	\$ 5,435
Staff Benefits	\$ 834,009	\$ 128,535	\$ 618					\$ 963,163	\$ 1,287,606	\$ 819,910	\$ 1,221,450
	\$ 1,659,770	\$ 245,752	\$ 8,806					\$ 1,914,328	\$ 2,728,823	\$ 1,743,363	\$ 2,702,143
Operating Expenses and Equipment											
General Expense	\$ 127,739	\$ 5,095	\$ 154					\$ 132,988	\$ 305,495	\$ 72,218	\$ 524,972
Printing	\$ 1,275							\$ 1,275	\$ 8,500	\$ 4,780	\$ 8,000
Telecommunications	\$ 18,374	\$ 1,330						\$ 19,704	\$ 37,316	\$ 29,842	\$ 31,871
Postage	\$ 8,622	\$ 550						\$ 9,172	\$ 11,000	\$ 3,512	\$ 17,761
Insurance	\$ 6,242							\$ 6,242	\$ 6,750	\$ 6,527	\$ 1,806
In-State Travel	\$ 790							\$ 790	\$ 4,100	\$ 2,256	\$ 7,332
Out-of-State Travel											
Training	\$ 1,780							\$ 1,780	\$ 1,750	\$ 724	\$ 2,620
Security Services										\$ 1,146	\$ 600
Facility Operations	\$ 64,063	\$ 11,994						\$ 76,057	\$ 55,274	\$ 88,261	\$ 93,500
Utilities										\$ 9,058	\$ 15,044
Contracted Services	\$ 387,881	\$ 10,438	\$ 77,502					\$ 475,821	\$ 778,495	\$ 658,201	\$ 696,945
Consulting and Professional Services	\$ 1,750		\$ 1,802					\$ 3,552	\$ 163,912	\$ 6,548	\$ 154,815
Information Technology	\$ 336,745	\$ 61,126	\$ 0					\$ 397,871	\$ 401,718	\$ 236,936	\$ 263,335
Major Equipment	\$ 0							\$ 0	\$ 5,000	\$ 9,897	\$ 4,500
Other Items of Expense	\$ 188							\$ 188	\$ 6,000	\$ 46,633	\$ 7,873
	\$ 955,449	\$ 90,534	\$ 79,458					\$ 1,125,441	\$ 1,785,310	\$ 1,176,539	\$ 1,830,974
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,151							\$ 4,151	\$ 1,750	\$ 543	\$ 2,268
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs										\$ 13,431	\$ 50,000
Internal Cost Recovery	\$ (20,250)	\$ 20,250	\$ 0					\$ 0	\$ 17,941		\$ 22,217
Prior Year Expense Adjustment	\$ (28,641)		\$ (13,879)					\$ (42,520)		\$ 7,561	
	\$ (44,740)	\$ 20,250	\$ (13,879)					\$ (38,369)	\$ 19,691	\$ 21,535	\$ 74,485
Total Expenditures	\$ 2,570,478	\$ 356,537	\$ 74,385					\$ 3,001,400	\$ 4,533,824	\$ 2,941,438	\$ 4,607,602
Excess (Deficit) of Revenues Over Expenditures	\$ 496,652	\$ 193,867	\$ (27,818)	\$ 3,469				\$ 666,169	\$ 21,013	\$ 1,404,095	\$ 1
Operating Transfers In (Out)	\$ 609		\$ (609)					\$ 0			
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 504,731	\$ 142,879	\$ 0	\$ 0				\$ 647,609	\$ 647,609	\$ 824,561	\$ 824,561
Ending Balance (Deficit)	\$ 1,001,991	\$ 336,745	\$ (28,427)	\$ 3,469				\$ 1,313,778	\$ 668,622	\$ 2,228,656	\$ 824,562

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

For the month ended March										
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	\$ 262,852	\$ 108,080					\$ 370,932	\$ 318,549	\$ 387,851	\$ 393,766
Traffic & Other Infractions	\$ 22,139	\$ 9,792					\$ 31,931	\$ 276,820	\$ 25,500	\$ 16,575
Other Criminal Cases	\$ 146,669	\$ 23,603				\$ (2,000)	\$ 168,272	\$ 341,919	\$ 262,146	\$ 527,884
Civil	\$ 73,844	\$ 3,954					\$ 77,798	\$ 355,868	\$ 81,795	\$ 193,531
Family & Children Services	\$ 106,420	\$ 129,037			\$ 0	\$ 0	\$ 235,457	\$ 273,341	\$ 208,321	\$ 298,131
Probate, Guardianship & Mental Health Services	\$ 17,151	\$ 5,793					\$ 22,943	\$ 246,989	\$ 40,114	\$ 191,225
Juvenile Dependency Services	\$ 24,403	\$ 100,985				\$ (4,479)	\$ 120,910		\$ 142,189	
Juvenile Delinquency Services	\$ 21,963	\$ 50					\$ 22,013		\$ 22,737	
Other Court Operations	\$ 24,808	\$ 23,259					\$ 48,067	\$ 14,108	\$ 57,793	\$ 123,952
Court Interpreters	\$ 24,403	\$ 94,044					\$ 118,447	\$ 10,550	\$ 123,120	\$ 6,443
Jury Services	\$ 14,642	\$ 6,610	\$ 4,151				\$ 25,403	\$ 500	\$ 22,271	\$ 518
Security		\$ 833					\$ 833		\$ 1,710	
Trial Court Operations Program	\$ 739,294	\$ 506,040	\$ 4,151		\$ 0	\$ (6,479)	\$ 1,243,006	\$ 1,838,644	\$ 1,375,546	\$ 1,752,025
Enhanced Collections	\$ 173,686	\$ 22,130			\$ 0		\$ 195,816	\$ 337,626	\$ 117,215	\$ 310,728
Other Non-Court Operations		\$ 68,899					\$ 68,899	\$ 282,443	\$ 952	\$ 212,096
Non-Court Operations Program	\$ 173,686	\$ 91,029			\$ 0		\$ 264,715	\$ 620,069	\$ 118,166	\$ 522,824
Executive Office	\$ 34,165	\$ 505					\$ 34,669	\$ 227,032	\$ 48,527	\$ 229,980
Fiscal Services	\$ 75,668	\$ 4,637					\$ 80,305	\$ 1,437,075	\$ 90,042	\$ 2,097,741
Human Resources	\$ 800,509	\$ 18,534					\$ 819,043	\$ 216	\$ 558,094	\$ 216
Business & Facilities Services	\$ 76,364	\$ 76,101				\$ (2,103)	\$ 150,362	\$ 8,750	\$ 453,894	\$ 3,630
Information Technology	\$ 14,642	\$ 428,594				\$ (33,938)	\$ 409,298	\$ 402,038	\$ 297,168	\$ 1,186
Court Administration Program	\$ 1,001,348	\$ 528,372				\$ (36,041)	\$ 1,493,678	\$ 2,075,111	\$ 1,447,725	\$ 2,332,753
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0	\$ 0		
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,914,328	\$ 1,125,441	\$ 4,151		\$ 0	\$ (42,520)	\$ 3,001,400	\$ 4,533,824	\$ 2,941,438	\$ 4,607,602