

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								
	Fiscal Year 2025/26								2024/25
	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	\$ (302,443)	\$ 339,896	\$ (63,215)	\$ 3,558			\$ 5,293	\$ (16,911)	\$ (23,012)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 4,524
Trust							\$ (1,115)	\$ (1,115)	\$ (1,835)
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	\$ 743							\$ 743	\$ 79,975
Cash Equivalents	\$ 1,318,922						\$ 318,079	\$ 1,637,001	\$ 2,887,650
Total Cash and Cash Equivalents	\$ 1,019,147	\$ 340,021	\$ (63,215)	\$ 3,558			\$ 322,257	\$ 1,621,768	\$ 2,949,352
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee	\$ (54)							\$ (54)	\$ 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	\$ 40,128
Due From State	\$ 0	\$ 0	\$ 40,865					\$ 40,865	\$ 155,045
Trust Due To/From									
Distribution Due To/From									\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 14,728	\$ (14,728)						\$ 0	\$ 2,413
Total Receivables	\$ 14,674	\$ (14,728)	\$ 40,865	\$ 0			\$ 0	\$ 40,811	\$ 197,586
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 1,033,821	\$ 325,293	\$ (22,350)	\$ 3,558			\$ 322,257	\$ 1,662,578	\$ 3,146,938
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 399	\$ 0	\$ 0				\$ 0	\$ 399	\$ 4,524
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 2,413
Due to Other Courts									\$ 0
Due to State	\$ 3,816	\$ 4,533	\$ 4,976	\$ 0				\$ 13,325	\$ 851,213
TC145 Liability							\$ 20,750	\$ 20,750	\$ 32,572
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							\$ 987	\$ 987	\$ 1,143
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 4,215	\$ 4,533	\$ 4,976	\$ 0			\$ 21,737	\$ 35,461	\$ 891,865
Civil							\$ 20	\$ 20	\$ 20
Criminal							\$ 300,079	\$ 300,079	\$ 258,416
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 75	\$ 75	\$ 56
Miscellaneous Trust									
Total Trust Deposits							\$ 300,174	\$ 300,174	\$ 258,492
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (259)							\$ (259)	\$ (875)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (375)	\$ 0	\$ 0					\$ (375)	\$ (931)
Payroll Clearing									
Total Payroll Liabilities	\$ (634)	\$ 0	\$ 0					\$ (634)	\$ (1,805)
Revenue Collected in Advance	\$ 0		\$ 0	\$ 0				\$ 0	\$ 140,857
Liabilities For Deposits	\$ 14,199	\$ 399	\$ 83				\$ 345	\$ 15,025	\$ 15,025
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 14,199	\$ 399	\$ 83	\$ 0			\$ 345	\$ 15,025	\$ 155,882
Total Liabilities	\$ 17,780	\$ 4,932	\$ 5,059	\$ 0			\$ 322,257	\$ 350,026	\$ 1,304,433
Total Fund Balance	\$ 1,016,041	\$ 320,361	\$ (27,409)	\$ 3,558				\$ 1,312,552	\$ 1,842,505
Total Liabilities and Fund Balance	\$ 1,033,821	\$ 325,293	\$ (22,350)	\$ 3,558			\$ 322,257	\$ 1,662,578	\$ 3,146,938

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 2025/26									2024/25	
	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	\$ 1,189,342	\$ 1,963						\$ 1,191,305		\$ 1,514,015	\$ 3,101,278
Improvement and Modernization Fund											\$ 3,669
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 41,189							\$ 41,189		\$ 37,857	\$ 151,427
Civil Coordination Reimbursement (0150091)	\$ 17,036							\$ 17,036		\$ 126,391	\$ 307,308
MOU Reimbursements (0150010 and General)	\$ 14,422	\$ 185,500						\$ 199,922		\$ 209,987	\$ 264,652
Other Miscellaneous											
	\$ 1,261,989	\$ 187,463						\$ 1,449,452		\$ 1,888,249	\$ 3,828,334
Grants											
AB 1058 Commissioner/Facilitator			\$ 0					\$ 0		\$ 8,614	\$ 196,001
Other Judicial Council Grants										\$ (22,235)	\$ 27,432
Non-Judicial Council Grants											
			\$ 0					\$ 0		\$ (13,621)	\$ 223,433
Other Financing Sources											
Interest Income	\$ 5,651	\$ 0		\$ 0				\$ 5,651		\$ 27,896	\$ 100,000
Investment Income											
Donations											
Local Fees	\$ 69	\$ 9,635						\$ 9,705		\$ 176	\$ 1,000
Non-Fee Revenues											
Enhanced Collections	\$ 14,728	\$ 34,126						\$ 48,854		\$ 107,860	\$ 390,000
Escheatment											
Prior Year Revenue			\$ (57)					\$ (57)		\$ 7,303	
County Program - Restricted		\$ 10						\$ 10		\$ 8	\$ 170
Reimbursement Other	\$ 195							\$ 195		\$ 3,108	\$ 6,650
Sale of Fixed Assets											
Other Miscellaneous											\$ 5,250
	\$ 20,643	\$ 43,771	\$ (57)	\$ 0				\$ 64,357		\$ 146,352	\$ 503,070
Total Revenues	\$ 1,282,632	\$ 231,234	\$ (57)	\$ 0				\$ 1,513,809		\$ 2,020,981	\$ 4,554,837
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 249,406	\$ 30,447	\$ 4,570					\$ 284,423		\$ 282,775	\$ 1,433,717
Temp Help	\$ 5,483							\$ 5,483			
Overtime	\$ 133	\$ 39						\$ 172		\$ 89	\$ 7,500
Staff Benefits	\$ 306,547	\$ 21,776	\$ 346					\$ 328,669		\$ 320,872	\$ 1,287,606
	\$ 561,569	\$ 52,262	\$ 4,917					\$ 618,748		\$ 603,736	\$ 2,728,823
Operating Expenses and Equipment											
General Expense	\$ 17,166	\$ 500						\$ 17,666		\$ 17,275	\$ 305,495
Printing										\$ 110	\$ 8,500
Telecommunications	\$ 4,405	\$ 425						\$ 4,830		\$ 2,496	\$ 37,316
Postage	\$ 5,575	\$ 285						\$ 5,860		\$ 1,042	\$ 11,000
Insurance										\$ 285	\$ 6,750
In-State Travel	\$ 739							\$ 739		\$ 25	\$ 4,100
Out-of-State Travel											
Training	\$ 100							\$ 100		\$ 290	\$ 1,750
Security Services											
Facility Operations	\$ 504							\$ 504		\$ 11,362	\$ 55,274
Utilities											
Contracted Services	\$ 86,983	\$ 9,798	\$ 21,882					\$ 118,663		\$ 102,445	\$ 778,495
Consulting and Professional Services	\$ 150		\$ 610					\$ 760		\$ 50	\$ 163,912
Information Technology	\$ 43,813	\$ 5,000						\$ 48,813		\$ 87,115	\$ 401,718
Major Equipment										\$ (145)	\$ 5,000
Other Items of Expense	\$ 55							\$ 55			\$ 6,000
	\$ 159,490	\$ 16,007	\$ 22,492					\$ 197,990		\$ 222,350	\$ 1,785,310
Special Items of Expense											
Grand Jury											
Jury Costs											\$ 1,750
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery										\$ 0	\$ 17,941
Prior Year Expense Adjustment	\$ 57		\$ (57)					\$ 0			
	\$ 57		\$ (57)					\$ 0		\$ 0	\$ 19,691
Total Expenditures	\$ 721,116	\$ 68,270	\$ 27,351					\$ 816,737		\$ 826,086	\$ 4,533,824
Excess (Deficit) of Revenues Over Expenditures	\$ 561,516	\$ 162,964	\$ (27,409)	\$ 0				\$ 697,072		\$ 1,194,895	\$ 21,013
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 454,525	\$ 157,397	\$ 0	\$ 3,558				\$ 615,480	\$ 615,480	\$ 647,609	\$ 647,609
Ending Balance (Deficit)	\$ 1,016,041	\$ 320,361	\$ (27,409)	\$ 3,558				\$ 1,312,552	\$ 615,480	\$ 1,842,505	\$ 668,622

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 84,693	\$ 27,742					\$ 112,435		\$ 121,868	\$ 318,549
Traffic & Other Infractions	\$ 23,048	\$ 9,571					\$ 32,618		\$ 6,501	\$ 276,820
Other Criminal Cases	\$ 37,327	\$ 5,823					\$ 43,149		\$ 53,411	\$ 341,919
Civil	\$ 38,691	\$ 1,283					\$ 39,974		\$ 21,592	\$ 355,868
Family & Children Services	\$ 28,149	\$ 15,992				\$ 0	\$ 44,141		\$ 57,223	\$ 273,341
Probate, Guardianship & Mental Health Services	\$ 3,218	\$ 3,386					\$ 6,604		\$ 6,770	\$ 246,989
Juvenile Dependency Services	\$ 4,597	\$ 29,988					\$ 34,585		\$ 32,422	
Juvenile Delinquency Services	\$ 4,138						\$ 4,138		\$ 6,453	
Other Court Operations	\$ 11,911	\$ 5,043					\$ 16,954		\$ 12,656	\$ 14,108
Court Interpreters	\$ 4,597	\$ 35,183					\$ 39,781		\$ 32,939	\$ 10,550
Jury Services	\$ 2,758						\$ 2,758		\$ 4,412	\$ 500
Security										
Trial Court Operations Program	\$ 243,127	\$ 134,011				\$ 0	\$ 377,138		\$ 356,249	\$ 1,838,644
Enhanced Collections	\$ 51,838	\$ 1,152					\$ 52,990		\$ 35,980	\$ 337,626
Other Non-Court Operations		\$ 427					\$ 427		\$ 12,118	\$ 282,443
Non-Court Operations Program	\$ 51,838	\$ 1,579					\$ 53,417		\$ 48,098	\$ 620,069
Executive Office	\$ 10,402						\$ 10,402		\$ 10,037	\$ 227,032
Fiscal Services	\$ 19,099	\$ 359					\$ 19,457		\$ 22,880	\$ 1,437,075
Human Resources	\$ 263,751	\$ 1,738					\$ 265,489		\$ 277,082	\$ 216
Business & Facilities Services	\$ 27,772	\$ 8,804					\$ 36,576		\$ 24,422	\$ 8,750
Information Technology	\$ 2,758	\$ 51,499					\$ 54,258		\$ 87,317	\$ 402,038
Court Administration Program	\$ 323,782	\$ 62,400					\$ 386,182		\$ 421,738	\$ 2,075,111
Expenditures Not Distributed or Posted to a Program										\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 618,748	\$ 197,990				\$ 0	\$ 816,737		\$ 826,086	\$ 4,533,824