

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

01/19/2023

Date

Glenn

Court

2022-23 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Glenn

Court

2022-23 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

1	2 Clerk Vacancies, 1 Court Reporter Vacancy
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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Glenn

Court

2022-23 Q2

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	22	18	19		

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 December									
Fiscal Year 2022/23									2021/22
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (830,073)	\$ 532,887	\$ (36,189)	\$ 321,616			\$ 8,801	\$ (2,957)	\$ (9,868)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 11,093
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,036)	\$ (1,036)	\$ (4,535)
Credit Card									
Cash on Hand	\$ 1,925	\$ 125	\$ 0					\$ 2,050	\$ 2,050
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 2,129,128						\$ 388,836	\$ 2,517,964	\$ 2,038,194
Total Cash and Cash Equivalents	\$ 1,300,980	\$ 533,012	\$ (36,189)	\$ 321,616			\$ 396,601	\$ 2,516,020	\$ 2,036,934
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
Due From State	\$ 0	\$ 2,371	\$ (23)					\$ 2,348	\$ 6,245
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From								\$ 0	\$ 0
Civil Filing Fee Due To/From								\$ 0	\$ 0
General Due To/From	\$ 18,260	\$ 0						\$ 18,260	\$ 16,697
Total Receivables	\$ 18,260	\$ 2,371	\$ (23)	\$ 0			\$ 0	\$ 20,608	\$ 22,942
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,319,240	\$ 535,383	\$ (36,212)	\$ 321,616			\$ 396,601	\$ 2,536,629	\$ 2,059,877
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 18,260	\$ 18,260	\$ 16,697
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 19,900			\$ 0				\$ 19,900	\$ 0
TC145 Liability							\$ 39,717	\$ 39,717	\$ 32,149
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							\$ 996	\$ 996	\$ 1
Miscellaneous Accls. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 19,900	\$ 0	\$ 0	\$ 0			\$ 58,973	\$ 78,873	\$ 48,847
Civil							\$ 20	\$ 20	\$ 0
Criminal							\$ 337,241	\$ 337,241	\$ 120,273
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 22	\$ 22	\$ 17
Miscellaneous Trust									
Total Trust Deposits							\$ 337,283	\$ 337,283	\$ 120,290
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,754							\$ 1,754	\$ 534
Deferred Compensation Payable	\$ 200							\$ 200	\$ 75
Deductions Payable	\$ 1,799	\$ 0	\$ 0					\$ 1,799	\$ 3,839
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 3,752	\$ 0	\$ 0					\$ 3,752	\$ 4,448
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0	\$ 317,615				\$ 317,615	\$ 447,913
Liabilities For Deposits	\$ 4,715	\$ 379	\$ 81				\$ 345	\$ 5,521	\$ 5,912
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 4,715	\$ 379	\$ 81	\$ 317,615			\$ 345	\$ 323,136	\$ 453,825
Total Liabilities	\$ 28,368	\$ 379	\$ 81	\$ 317,615			\$ 396,601	\$ 743,044	\$ 627,409
Total Fund Balance	\$ 1,290,872	\$ 535,004	\$ (36,293)	\$ 4,002				\$ 1,793,584	\$ 1,432,467
Total Liabilities and Fund Balance	\$ 1,319,240	\$ 535,383	\$ (36,212)	\$ 321,616			\$ 396,601	\$ 2,536,629	\$ 2,059,877

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 December											
Fiscal Year 2022/23										2021/22	
	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	\$ 1,865,470	\$ 7,015					\$ 1,872,485	\$ 2,780,881	\$ 1,652,454	\$ 2,616,695	
Improvement and Modernization Fund	\$ 162,757						\$ 162,757	\$ 215,000	\$ 165,280	\$ 3,653	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 63,186						\$ 63,186	\$ 127,371	\$ 57,863	\$ 115,210	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 53,362						\$ 53,362	\$ 208,471	\$ 76,067	\$ 216,902	
Other Miscellaneous	\$ 54,665	\$ 463,635					\$ 518,300	\$ 307,478	\$ 454,665	\$ 54,665	
	\$ 2,199,440	\$ 470,650					\$ 2,670,090	\$ 3,639,201	\$ 2,406,329	\$ 3,007,125	
Grants											
AB 1058 Commissioner/Facilitator			\$ 5,492				\$ 5,492	\$ 208,516	\$ (7,352)	\$ 237,426	
Other Judicial Council Grants								\$ 30,161	\$ 0	\$ 27,149	
Non-Judicial Council Grants											
			\$ 5,492				\$ 5,492	\$ 238,677	\$ (7,352)	\$ 264,575	
Other Financing Sources											
Interest Income	\$ 19,416	\$ 7,625		\$ 4,002			\$ 31,042	\$ 7,252	\$ 587	\$ 10,450	
Investment Income											
Donations											
Local Fees	\$ 1,144	\$ 0					\$ 1,144	\$ 19,904	\$ 8,459	\$ 22,000	
Non-Fee Revenues											
Enhanced Collections		\$ 49,158					\$ 49,158	\$ 395,000	\$ 134,962	\$ 340,964	
Escheatment											
Prior Year Revenue	\$ 28,549	\$ 1,792	\$ 9				\$ 30,350		\$ 25,325		
County Program - Restricted		\$ 130		\$ 55,197			\$ 55,327	\$ 120,153	\$ 43,174	\$ 131,223	
Reimbursement Other	\$ (1,193)						\$ (1,193)	\$ 33,293	\$ 24,694	\$ 71,718	
Sale of Fixed Assets											
Other Miscellaneous	\$ (8,640)						\$ (8,640)	\$ 5,375	\$ 2,535	\$ 9,550	
	\$ 39,276	\$ 58,705	\$ 9	\$ 59,199			\$ 157,188	\$ 580,977	\$ 239,736	\$ 585,905	
Total Revenues	\$ 2,238,716	\$ 629,355	\$ 5,501	\$ 59,199			\$ 2,832,770	\$ 4,458,655	\$ 2,638,714	\$ 3,857,605	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 421,300	\$ 71,504	\$ 5,080				\$ 497,884	\$ 1,301,609	\$ 530,836	\$ 1,276,379	
Temp Help	\$ 26,019						\$ 26,019	\$ 10,000	\$ 21,231		
Overtime	\$ 1,866	\$ 211					\$ 2,076	\$ 5,435	\$ 1,479		
Staff Benefits	\$ 412,344	\$ 54,788	\$ 818				\$ 467,930	\$ 1,413,459	\$ 517,717	\$ 1,085,087	
	\$ 861,529	\$ 126,482	\$ 5,898				\$ 993,909	\$ 2,730,502	\$ 1,071,282	\$ 2,361,468	
Operating Expenses and Equipment											
General Expense	\$ 84,643	\$ 3,441	\$ 9				\$ 88,094	\$ 299,626	\$ 66,586	\$ 115,645	
Printing	\$ 1,402						\$ 1,402	\$ 10,095	\$ 6,252	\$ 9,999	
Telecommunications	\$ 12,783	\$ 1,439	\$ 9				\$ 14,231	\$ 31,871	\$ 15,780	\$ 55,148	
Postage	\$ 1,790	\$ 345					\$ 2,135	\$ 16,879	\$ 1,333	\$ 14,997	
Insurance	\$ 1,678						\$ 1,678	\$ 1,806	\$ 1,585	\$ 2,298	
In-State Travel	\$ 417						\$ 417	\$ 11,923	\$ 3,116	\$ 9,001	
Out-of-State Travel											
Training	\$ 745						\$ 745	\$ 800	\$ 129	\$ 2,999	
Security Services	\$ 1,379	\$ 289	\$ 0				\$ 1,668	\$ 570	\$ 1,764	\$ 4,896	
Facility Operations	\$ 1,009			\$ 44,158			\$ 45,167	\$ 127,085	\$ 45,169	\$ 150,674	
Utilities	\$ 5,602						\$ 5,602	\$ 15,044	\$ 2,906	\$ 14,000	
Contracted Services	\$ 207,569	\$ 522	\$ 34,059				\$ 242,150	\$ 644,504	\$ 231,264	\$ 753,878	
Consulting and Professional Services	\$ 2,262	\$ 0					\$ 2,262	\$ 154,815	\$ 1,340	\$ 16,500	
Information Technology	\$ 84,224	\$ 3,341	\$ 59				\$ 87,624	\$ 194,071	\$ 66,749	\$ 254,700	
Major Equipment	\$ 32,441						\$ 32,441	\$ 2,000			
Other Items of Expense	\$ 1,263						\$ 1,263	\$ 3,275	\$ 205	\$ 999	
	\$ 439,208	\$ 9,376	\$ 34,137	\$ 44,158			\$ 526,878	\$ 1,514,363	\$ 444,178	\$ 1,405,732	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,056						\$ 1,056	\$ 3,143	\$ 2,843	\$ 8,250	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs								\$ 50,000			
Internal Cost Recovery								\$ 81,496		\$ 0	
Prior Year Expense Adjustment	\$ 14,562		\$ 1,760	\$ 11,039			\$ 27,361		\$ 5,743		
	\$ 15,618		\$ 1,760	\$ 11,039			\$ 28,417	\$ 134,639	\$ 8,588	\$ 8,250	
Total Expenditures	\$ 1,316,354	\$ 135,858	\$ 41,794	\$ 55,197			\$ 1,549,204	\$ 4,379,505	\$ 1,524,026	\$ 3,775,448	
Excess (Deficit) of Revenues Over Expenditures	\$ 922,362	\$ 393,497	\$ (36,293)	\$ 4,002			\$ 1,283,566	\$ 79,351	\$ 1,114,688	\$ 82,157	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 368,511	\$ 141,507	\$ 0	\$ 0			\$ 510,018	\$ 510,018	\$ 317,779	\$ 317,779	
Ending Balance (Deficit)	\$ 1,290,872	\$ 535,004	\$ (36,293)	\$ 4,002			\$ 1,793,584	\$ 589,368	\$ 1,432,467	\$ 399,936	

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

For the month ended December										
Fiscal Year 2022/23									2021/22	
	Personal 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	\$ 204,939	\$ 81,215				\$ 600	\$ 286,753	\$ 5,381	\$ 286,202	\$ 556,832
Traffic & Other Infractions	\$ 19,223	\$ 2,120				\$ 9	\$ 21,353	\$ 3,209	\$ 24,355	\$ 18,324
Other Criminal Cases	\$ 159,018	\$ 22,264				\$ 97	\$ 181,379	\$ 92,755	\$ 205,164	\$ 403,071
Civil	\$ 58,196	\$ 6,781				\$ 143	\$ 65,120	\$ 5,501	\$ 72,030	\$ 103,153
Family & Children Services	\$ 92,490	\$ 61,032				\$ 2,026	\$ 155,548	\$ 6,109	\$ 178,520	\$ 558,026
Probate, Guardianship & Mental Health Services	\$ 19,695	\$ 2,916				\$ 13	\$ 22,623	\$ 3,205	\$ 25,656	\$ 66,682
Juvenile Dependency Services	\$ 22,525	\$ 59,051				\$ 12	\$ 81,587	\$ 2,403	\$ 96,930	\$ 218,922
Juvenile Delinquency Services	\$ 15,246	\$ 1,812				\$ 3,806	\$ 20,865	\$ 601	\$ 18,664	\$ 20,271
Other Court Operations	\$ 9,338	\$ 1,060				\$ 5	\$ 10,403	\$ 1,657	\$ 11,617	\$ 33,004
Court Interpreters	\$ 22,541	\$ 66,123				\$ 12	\$ 88,676	\$ 3,509	\$ 91,531	\$ 211,172
Jury Services	\$ 13,747	\$ 1,590	\$ 1,056			\$ 7	\$ 16,400	\$ 2,335	\$ 21,235	\$ 48,239
Security		\$ 34,332					\$ 34,332		\$ 1,494	
Trial Court Operations Program	\$ 636,958	\$ 340,297	\$ 1,056			\$ 6,728	\$ 985,039	\$ 126,666	\$ 1,033,398	\$ 2,237,696
Enhanced Collections	\$ 126,328	\$ 9,376					\$ 135,704	\$ 3,151	\$ 122,600	\$ 340,964
Other Non-Court Operations		\$ (4,995)					\$ (4,995)	\$ 3,801	\$ 7	
Non-Court Operations Program	\$ 126,328	\$ 4,381					\$ 130,709	\$ 6,952	\$ 122,607	\$ 340,964
Executive Office	\$ 31,630	\$ 3,717				\$ 16	\$ 35,364	\$ 1,527	\$ 43,058	\$ 117,565
Fiscal Services	\$ 71,280	\$ 8,939				\$ 36	\$ 80,255	\$ 4,230,811	\$ 92,838	\$ 358,838
Human Resources	\$ 20,537	\$ 2,393				\$ 10	\$ 22,941	\$ 3,876	\$ 25,987	\$ 75,947
Business & Facilities Services	\$ 93,712	\$ 120,523				\$ 20,564	\$ 234,799	\$ 6,970	\$ 153,103	\$ 336,774
Information Technology	\$ 13,462	\$ 46,628				\$ 7	\$ 60,096	\$ 2,702	\$ 53,035	\$ 307,664
Court Administration Program	\$ 230,622	\$ 182,200				\$ 20,633	\$ 433,455	\$ 4,245,887	\$ 368,021	\$ 1,196,788
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 993,909	\$ 526,878	\$ 1,056			\$ 27,361	\$ 1,549,204	\$ 4,379,505	\$ 1,524,026	\$ 3,775,448