

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

12/05/2019

\_\_\_\_\_  
Date

Glenn

\_\_\_\_\_  
Court

FY 19/20 - Q1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Glenn

Court

FY 19/20 - Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Overlap in CEO position
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Glenn

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Court

FY 19/20 - Q1

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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)	23	23			

<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 September							2018/19	
	Fiscal Year 2019/20								
	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							
<b>ASSETS</b>									
Operations	\$ (235,825)	\$ 26,923	\$ (61,561)	\$ 196,440		\$ 6,634	\$ (67,389)	\$ 20,055	
Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Jury									
Revolving									
Other									
Distribution						\$ (1,975)	\$ (1,975)	\$ 0	
Civil Filing Fees						\$ 21,475	\$ 21,475	\$ 0	
Trust						\$ 11,420	\$ 11,420	\$ (6,071)	
Credit Card									
Cash on Hand	\$ 1,925	\$ 125	\$ 0				\$ 2,050	\$ 2,050	
Cash with County									
Cash Outside of the JCC	\$ 0					\$ 0	\$ 0	\$ 0	
Cash Equivalents	\$ 778,375					\$ 189,098	\$ 967,473	\$ 1,030,079	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 544,476</b>	<b>\$ 27,048</b>	<b>\$ (61,561)</b>	<b>\$ 196,440</b>		<b>\$ 226,651</b>	<b>\$ 933,054</b>	<b>\$ 1,046,113</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	\$ 0	
Due From Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	
Due From Other Courts	\$ 0						\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 56,193			\$ 0	\$ 56,193	\$ 0	
Trust Due To/From								\$ 34	
Distribution Due To/From						\$ 0	\$ 0	\$ 0	
Civil Filing Fee Due To/From						\$ 0	\$ 0	\$ 0	
General Due To/From	\$ 878						\$ 878	\$ 701	
<b>Total Receivables</b>	<b>\$ 878</b>	<b>\$ 0</b>	<b>\$ 56,193</b>	<b>\$ 0</b>		<b>\$ 0</b>	<b>\$ 57,072</b>	<b>\$ 736</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>\$ 545,354</b>	<b>\$ 27,048</b>	<b>\$ (5,367)</b>	<b>\$ 196,440</b>		<b>\$ 226,651</b>	<b>\$ 990,125</b>	<b>\$ 1,046,849</b>	
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 0	\$ 0	\$ 0			\$ 554	\$ 554	\$ 0	
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 0		\$ 878	\$ 878	\$ 736	
Due to Other Courts									
Due to State	\$ 0			\$ 0			\$ 0	\$ 0	
TC145 Liability						\$ 41,907	\$ 41,907	\$ 21,800	
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
AB145 Due to Other Government Agency								\$ 0	
Due to Other Public Agencies									
Sales and Use Tax									
Interest						\$ 260	\$ 260	\$ 307	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ (23)						\$ (23)	\$ (23)	
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ (23)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 43,599</b>	<b>\$ 43,576</b>	<b>\$ 22,820</b>	
Civil								\$ 0	
Criminal						\$ 182,693	\$ 182,693	\$ 198,695	
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC						\$ 0	\$ 0	\$ 0	
Trust Interest Payable						\$ 14	\$ 14	\$ 3	
Miscellaneous Trust									
<b>Total Trust Deposits</b>						<b>\$ 182,707</b>	<b>\$ 182,707</b>	<b>\$ 198,698</b>	
Accrued Payroll	\$ 0		\$ 0				\$ 0	\$ 0	
Benefits Payable	\$ 1,781						\$ 1,781	\$ 2,269	
Deferred Compensation Payable	\$ 625						\$ 625	\$ 750	
Deductions Payable	\$ (995)	\$ 0	\$ 0				\$ (995)	\$ 3,872	
Payroll Clearing	\$ 0		\$ 0				\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 1,410</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 1,410</b>	<b>\$ 6,891</b>	
Revenue Collected in Advance	\$ 0		\$ 0	\$ 196,123			\$ 196,123	\$ 327,145	
Liabilities For Deposits	\$ 1,686					\$ 345	\$ 2,031	\$ 1,636	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,686</b>		<b>\$ 0</b>	<b>\$ 196,123</b>		<b>\$ 345</b>	<b>\$ 198,154</b>	<b>\$ 328,781</b>	
<b>Total Liabilities</b>	<b>\$ 3,073</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 196,123</b>		<b>\$ 226,651</b>	<b>\$ 425,848</b>	<b>\$ 557,190</b>	
Fund Balance - Nonspendable									
Fund Balance - Restricted	\$ 0	\$ 61,117					\$ 61,117	\$ 61,117	
Fund Balance - Committed	\$ 108,069						\$ 108,069	\$ 108,069	
Fund Balance - Assigned	\$ 22,169		\$ 0				\$ 22,169	\$ 22,169	
Fund Balance - Unassigned	\$ (64,347)	\$ 19,489	\$ 0	\$ 0			\$ (44,858)	\$ 0	
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 476,390	\$ (53,559)	\$ (5,367)	\$ 316			\$ 417,780	\$ 298,303	
<b>Total Fund Balance</b>	<b>\$ 542,281</b>	<b>\$ 27,048</b>	<b>\$ (5,367)</b>	<b>\$ 316</b>			<b>\$ 564,277</b>	<b>\$ 489,659</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 545,354</b>	<b>\$ 27,048</b>	<b>\$ (5,367)</b>	<b>\$ 196,440</b>		<b>\$ 226,651</b>	<b>\$ 990,125</b>	<b>\$ 1,046,849</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 September							Full FY		
	Fiscal Year 2019/20							2018/19		
	Governmental Funds			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue									
		Non-Grant	Grant							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 981,156	\$ 3,214					\$ 984,370		\$ 2,203,596	\$ 2,176,687
Improvement and Modernization Fund	\$ (354)						\$ (354)		\$ 3,635	\$ 3,635
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 13,620						\$ 13,620		\$ 107,433	\$ 92,950
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 10,608						\$ 10,608		\$ 184,613	\$ 180,598
Other Miscellaneous									\$ 54,665	\$ 54,665
	\$ 1,005,030	\$ 3,214					\$ 1,008,244		\$ 2,553,942	\$ 2,508,535
Grants										
AB 1058 Commissioner/Facilitator			\$ 34,083				\$ 34,083		\$ 187,529	\$ 260,640
Other Judicial Council Grants			\$ (16,762)				\$ (16,762)		\$ 42,088	\$ 35,398
Non-Judicial Council Grants										
			\$ 17,322				\$ 17,322		\$ 229,618	\$ 296,038
Other Financing Sources										
Interest Income	\$ 1,045	\$ 116		\$ 316			\$ 1,478		\$ 18,408	\$ 8,000
Investment Income										
Donations										
Local Fees	\$ 1,540	\$ 658					\$ 2,198		\$ 29,085	\$ 28,400
Non-Fee Revenues										
Enhanced Collections		\$ 10,521					\$ 10,521		\$ 302,548	\$ 300,000
Escheatment										
Prior Year Revenue										
County Program - Restricted		\$ 78		\$ 20,386			\$ 20,464		\$ 112,369	\$ 127,354
Reimbursement Other	\$ (1,410)						\$ (1,410)		\$ 1,484	
Sale of Fixed Assets										
Other Miscellaneous	\$ (20)						\$ (20)		\$ 11,746	\$ 9,941
	\$ 1,156	\$ 11,373		\$ 20,702			\$ 33,231		\$ 475,670	\$ 473,695
<b>Total Revenues</b>	<b>\$ 1,006,185</b>	<b>\$ 14,587</b>	<b>\$ 17,322</b>	<b>\$ 20,702</b>			<b>\$ 1,058,796</b>		<b>\$ 3,258,230</b>	<b>\$ 3,278,288</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 239,871	\$ 36,910	\$ 5,607				\$ 282,388		\$ 1,181,678	\$ 1,022,685
Temp Help										
Overtime	\$ 9,185	\$ 720					\$ 9,905		\$ 3,085	
Staff Benefits	\$ 148,943	\$ 26,400	\$ 4,393				\$ 179,736		\$ 775,799	\$ 837,321
	\$ 397,999	\$ 64,030	\$ 9,999				\$ 472,028		\$ 1,960,563	\$ 1,860,006
Operating Expenses and Equipment										
General Expense	\$ 11,504	\$ 3,195	\$ 1,057				\$ 15,756		\$ 80,947	\$ 90,022
Printing	\$ 305						\$ 305		\$ 13,150	\$ 8,626
Telecommunications	\$ 9,450	\$ 379	\$ 241				\$ 10,071		\$ 54,575	\$ 59,001
Postage	\$ 187	\$ 173	\$ 13				\$ 372		\$ 19,203	\$ 7,000
Insurance									\$ 1,843	\$ 1,501
In-State Travel	\$ 4,586						\$ 4,586		\$ 21,234	\$ 12,750
Out-of-State Travel										
Training	\$ 100		\$ 230				\$ 330		\$ 3,643	\$ 3,448
Security Services	\$ 983	\$ 67	\$ 4				\$ 1,053		\$ 4,452	\$ 4,452
Facility Operations	\$ 1,248			\$ 20,386			\$ 21,634		\$ 114,627	\$ 257,105
Utilities	\$ 1,141						\$ 1,141		\$ 15,247	\$ 20,000
Contracted Services	\$ 81,746	\$ 302	\$ 11,145				\$ 93,194		\$ 662,286	\$ 619,879
Consulting and Professional Services	\$ 180						\$ 180		\$ 26,772	\$ 40,399
Information Technology	\$ 19,909						\$ 19,909		\$ 166,482	\$ 185,115
Major Equipment									\$ 60,372	\$ 18,001
Other Items of Expense	\$ 245						\$ 245		\$ 1,381	\$ 1,800
	\$ 131,566	\$ 4,116	\$ 12,690	\$ 20,386			\$ 168,758		\$ 1,246,616	\$ 1,333,102
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 230						\$ 230		\$ 6,909	\$ 1,800
Judgments, Settlements and Claims										
Debt Service										
Other									\$ 90,000	\$ 75,001
Capital Costs										
Internal Cost Recovery									\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ 230						\$ 230		\$ 96,909	\$ 76,801
<b>Total Expenditures</b>	<b>\$ 529,798</b>	<b>\$ 68,146</b>	<b>\$ 22,689</b>	<b>\$ 20,386</b>			<b>\$ 641,016</b>		<b>\$ 3,304,088</b>	<b>\$ 3,289,909</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 476,390	\$ (53,559)	\$ (5,367)	\$ 316			\$ 417,780		\$ (44,858)	\$ 8,359
Operating Transfers In (Out)									\$ 0	
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 65,891	\$ 80,607	\$ 0	\$ 0			\$ 146,498	\$ 146,498	\$ 191,355	\$ 191,355
Ending Balance (Deficit)	\$ 542,281	\$ 27,048	\$ (5,367)	\$ 316			\$ 564,277	\$ 146,498	\$ 146,498	\$ 199,714

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

	For the month ended September								Full FY	
	Fiscal Year 2019/20								2018/19	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 82,862	\$ 23,914					\$ 106,776		\$ 460,138	\$ 443,399
Traffic & Other Infractions	\$ 22,355	\$ 2,573					\$ 24,928		\$ 203,038	\$ 185,369
Other Criminal Cases	\$ 76,464	\$ 4,452					\$ 80,916		\$ 326,079	\$ 317,406
Civil	\$ 34,330	\$ 2,559					\$ 36,889		\$ 143,565	\$ 200,598
Family & Children Services	\$ 45,995	\$ 23,695					\$ 69,690		\$ 443,817	\$ 461,631
Probate, Guardianship & Mental Health Services	\$ 10,314	\$ 3,966					\$ 14,281		\$ 74,931	\$ 75,283
Juvenile Dependency Services	\$ 7,360	\$ 20,233					\$ 27,592		\$ 157,354	\$ 46,087
Juvenile Delinquency Services	\$ 10,984	\$ 3,201					\$ 14,185		\$ 13,247	\$ 63,137
Other Court Operations	\$ 4,577	\$ 490					\$ 5,067		\$ 38,310	\$ 37,973
Court Interpreters	\$ 10,476	\$ 29,173					\$ 39,649		\$ 152,409	\$ 158,320
Jury Services	\$ 8,411	\$ 19,643	\$ 230				\$ 28,285		\$ 54,361	\$ 85,598
Security		\$ 963					\$ 963		\$ 4,032	\$ 1,056
<b>Trial Court Operations Program</b>	<b>\$ 314,127</b>	<b>\$ 134,864</b>	<b>\$ 230</b>				<b>\$ 449,221</b>		<b>\$ 2,071,281</b>	<b>\$ 2,075,857</b>
Enhanced Collections	\$ 58,805	\$ 4,116					\$ 62,921		\$ 302,116	\$ 300,000
Other Non-Court Operations		\$ 7					\$ 7		\$ 4,701	
<b>Non-Court Operations Program</b>	<b>\$ 58,805</b>	<b>\$ 4,123</b>					<b>\$ 62,928</b>		<b>\$ 306,817</b>	<b>\$ 300,000</b>
Executive Office	\$ 20,498	\$ 1,980					\$ 22,478		\$ 162,333	\$ 154,162
Fiscal Services	\$ 31,081	\$ 2,604					\$ 33,684		\$ 192,142	\$ 176,032
Human Resources	\$ 10,681	\$ 985					\$ 11,666		\$ 51,446	\$ 80,807
Business & Facilities Services	\$ 28,683	\$ 23,877					\$ 52,560		\$ 299,146	\$ 286,995
Information Technology	\$ 8,153	\$ 326					\$ 8,479		\$ 220,923	\$ 196,056
<b>Court Administration Program</b>	<b>\$ 99,096</b>	<b>\$ 29,772</b>					<b>\$ 128,868</b>		<b>\$ 925,990</b>	<b>\$ 894,052</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 472,028</b>	<b>\$ 168,758</b>	<b>\$ 230</b>				<b>\$ 641,016</b>		<b>\$ 3,304,088</b>	<b>\$ 3,269,909</b>