

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

8-30-17

Date

Nevada County

Court

2016 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Nevada County

Court

2016 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Nevada County

Court

2016 Q4

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	58.70	56.8	54.2	55.3	53.3

¹ 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 Nevada
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended June								
Fiscal Year 2016/17								2015/16
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project				
		Non-Grant	Grant					
ASSETS								
Operations	\$ (178,820)	\$ 183,043	\$ 0			\$ 14,078	\$ 18,301	\$ 27,257
Payroll	\$ 2,134	\$ 0					\$ 2,134	\$ 5,000
Jury	\$ 1,037					\$ 0	\$ 1,037	\$ 1,037
Revolving	\$ 10,000						\$ 10,000	\$ 10,000
Other	\$ 1,735						\$ 1,735	\$ 3,507
Distribution								
Civil Filing Fees						\$ 3,449	\$ 3,449	\$ 0
Trust						\$ 0	\$ 0	\$ 0
Credit Card								
Cash on Hand	\$ 900						\$ 900	\$ 900
Cash with County		\$ 4,730				\$ 308,045	\$ 312,775	\$ 895,585
Cash Outside of the JCC	\$ 8,000					\$ 128,547	\$ 136,547	\$ 47,210
Cash Equivalents	\$ 320,427					\$ 140,453	\$ 460,880	\$ 463,021
Total Cash and Cash Equivalents	\$ 165,412	\$ 187,773	\$ 0			\$ 594,571	\$ 947,756	\$ 1,453,517
Short-Term Investment								
Investments								
Total Investments								
Accrued Revenue	\$ 1,232	\$ 226					\$ 1,459	\$ 342
Accounts Receivable - General								\$ 0
Dishonored Checks								
Due From Employee								
Civil Jury Fees								
Trust								
Due From Other Funds	\$ 203,132						\$ 203,132	\$ 152,642
Due From Other Governments	\$ 8,633	\$ 77,069					\$ 85,701	\$ 126,505
Due From Other Courts	\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 121,057	\$ 9,175	\$ 167,964				\$ 298,196	\$ 231,648
Trust Due To/From								
Distribution Due To/From								
Civil Filing Fee Due To/From						\$ 0	\$ 0	\$ 0
General Due To/From								\$ 0
Total Receivables	\$ 334,054	\$ 86,470	\$ 167,964			\$ 0	\$ 588,488	\$ 511,137
Prepaid Expenses - General								\$ 0
Salary and Travel Advances								
Counties								
Total Prepaid Expenses								\$ 0
Other Assets								
Total Other Assets								
Total Assets	\$ 499,467	\$ 274,243	\$ 167,964			\$ 594,571	\$ 1,536,244	\$ 1,964,655
LIABILITIES AND FUND BALANCES								
Accrued Liabilities	\$ 20,556	\$ 12,436	\$ 0				\$ 32,992	\$ 90,631
Accounts Payable - General	\$ 66,138	\$ 91	\$ 663			\$ 0	\$ 66,892	\$ 2,518
Due to Other Funds	\$ 0	\$ 48,074	\$ 155,058			\$ 0	\$ 203,132	\$ 152,642
Due to Other Courts			\$ 0				\$ 0	\$ 1,011
Due to State	\$ 2,235		\$ 248				\$ 2,483	\$ 2,436
TC145 Liability						\$ 157,894	\$ 157,894	\$ 129,878
Due to Other Governments	\$ 0		\$ 8,323				\$ 8,323	\$ 10,236
AB145 Due to Other Government Agency								
Due to Other Public Agencies								
Sales and Use Tax	\$ 44						\$ 44	
Interest						\$ 66	\$ 66	\$ 30
Miscellaneous Accts. Pay. and Accrued Liab.								
Total Accounts Payable and Accrued Liab.	\$ 88,973	\$ 60,601	\$ 164,293			\$ 157,960	\$ 471,826	\$ 389,382
Civil								\$ 0
Criminal	\$ 0						\$ 0	\$ 0
Unreconciled - Civil and Criminal								
Trust Held Outside of the JCC		\$ 4,730				\$ 436,592	\$ 441,322	\$ 934,795
Trust Interest Payable						\$ 13	\$ 13	\$ 0
Miscellaneous Trust								
Total Trust Deposits	\$ 0	\$ 4,730				\$ 436,604	\$ 441,334	\$ 934,796
Accrued Payroll	\$ 184,928	\$ 11,498	\$ 3,671				\$ 200,097	\$ 189,944
Benefits Payable	\$ 37,027						\$ 37,027	\$ 53,216
Deferred Compensation Payable	\$ 1,955						\$ 1,955	\$ 4,620
Deductions Payable	\$ (14,063)						\$ (14,063)	\$ 51,540
Payroll Clearing	\$ 0						\$ 0	\$ 3,396
Total Payroll Liabilities	\$ 209,847	\$ 11,498	\$ 3,671				\$ 225,016	\$ 302,717
Revenue Collected in Advance	\$ 200,000						\$ 200,000	\$ 200,000
Liabilities For Deposits								
Jury Fees - Non-Interest						\$ 7	\$ 7	\$ 1
Fees - Partial Payment & Overpayment								
Uncleared Collections	\$ 647					\$ 0	\$ 647	\$ 10
Other Miscellaneous Liabilities								
Total Other Liabilities	\$ 200,647					\$ 7	\$ 200,654	\$ 200,011
Total Liabilities	\$ 499,467	\$ 76,829	\$ 167,964			\$ 594,571	\$ 1,338,830	\$ 1,826,907
Total Fund Balance	\$ 0	\$ 197,414	\$ 0				\$ 197,414	\$ 137,748
Total Liabilities and Fund Balance	\$ 499,467	\$ 274,243	\$ 167,964			\$ 594,571	\$ 1,536,244	\$ 1,964,655

Superior Court of California, County of Nevada
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended June										
Fiscal Year 2016/17										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2015/16	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 5,110,468	\$ 57,061					\$ 5,167,529	\$ 5,200,028	\$ 5,166,298	\$ 5,172,255
Improvement and Modernization Fund	\$ 21,239						\$ 21,239	\$ 13,460	\$ 11,839	\$ 13,460
Judges' Compensation (0150019)	\$ 45,000						\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Court Interpreter (0150037)	\$ 38,459						\$ 38,459	\$ 32,126	\$ 26,631	\$ 36,598
Civil Coordination Reimbursement (0150091)	\$ 281,344						\$ 281,344	\$ 287,305	\$ 292,141	\$ 284,003
MOU Reimbursements (0150010 and General)	\$ 95,495						\$ 95,495	\$ 95,495	\$ 95,495	\$ 95,495
Other Miscellaneous										
	\$ 5,592,005	\$ 57,061					\$ 5,673,414	\$ 5,673,414	\$ 5,637,404	\$ 5,646,811
Grants										
AB 1058 Commissioner/Facilitator			\$ 547,710				\$ 547,710	\$ 583,608	\$ 572,371	\$ 583,608
Other Judicial Council Grants			\$ 19,435				\$ 19,435	\$ 20,634	\$ 20,597	\$ 29,715
Non-Judicial Council Grants										
			\$ 567,144				\$ 567,144	\$ 604,242	\$ 592,968	\$ 613,323
Other Financing Sources										
Interest Income	\$ 3,996	\$ 752					\$ 4,748	\$ 5,747	\$ 7,832	\$ 4,890
Investment Income										
Donations										
Local Fees	\$ 85,294	\$ 5,481					\$ 90,775	\$ 53,300	\$ 69,975	\$ 47,817
Non-Fee Revenues	\$ 566	\$ 11,976					\$ 12,542	\$ 10,321	\$ 11,623	\$ 9,892
Enhanced Collections	\$ 29,154	\$ 539,090					\$ 568,244	\$ 480,467	\$ 516,872	\$ 408,477
Escheatment										
Prior Year Revenue										
County Program - Restricted		\$ 30,082					\$ 30,082	\$ 46,856	\$ 28,384	\$ 28,384
Reimbursement Other	\$ 64,036						\$ 64,036	\$ 76,999	\$ 64,212	\$ 68,750
Sale of Fixed Assets	\$ 6,537						\$ 6,537	\$ 30,994	\$ 10,490	\$ 4,391
Other Miscellaneous										
	\$ 189,584	\$ 587,381					\$ 776,964	\$ 704,684	\$ 709,388	\$ 572,601
Total Revenues	\$ 5,781,588	\$ 644,442	\$ 567,144				\$ 6,993,174	\$ 6,982,340	\$ 6,939,760	\$ 6,832,735
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 2,947,862	\$ 203,796	\$ 286,910				\$ 3,438,558	\$ 3,097,867	\$ 3,616,252	\$ 3,643,579
Temp Help	\$ 400	\$ 22,271					\$ 22,271	\$ 74,396	\$ 34,862	\$ 16,528
Overtime	\$ 2	\$ 2					\$ 403		\$ 731	\$ 102
Staff Benefits	\$ 1,860,439	\$ 124,246	\$ 163,431				\$ 2,148,116	\$ 2,423,811	\$ 1,993,120	\$ 2,090,486
	\$ 4,808,702	\$ 350,305	\$ 450,340				\$ 5,609,347	\$ 5,596,076	\$ 5,644,965	\$ 5,750,696
Operating Expenses and Equipment										
General Expense	\$ 141,581	\$ 5,991	\$ 16,883				\$ 164,455	\$ 135,576	\$ 173,180	\$ 144,388
Printing	\$ 12,401	\$ 532					\$ 12,933	\$ 16,045	\$ 19,944	\$ 19,261
Telecommunications	\$ 5,887	\$ 881	\$ 382				\$ 7,150	\$ 10,221	\$ 7,912	\$ 10,172
Postage	\$ 27,698	\$ 2,369	\$ 121				\$ 30,188	\$ 31,718	\$ 33,996	\$ 29,082
Insurance	\$ 6,720	\$ 354					\$ 7,074	\$ 4,653	\$ 1,402	\$ 1,402
In-State Travel	\$ 5,536	\$ 174	\$ 427				\$ 6,136	\$ 10,378	\$ 8,948	\$ 10,732
Out-of-State Travel										\$ 3,000
Training	\$ 1,185	\$ 11	\$ 3,200				\$ 4,396	\$ 9,512	\$ 783	\$ 6,650
Security Services	\$ 72,737	\$ 3,848	\$ 7,369				\$ 83,955	\$ 85,900	\$ 76,124	\$ 85,878
Facility Operations	\$ 86,469	\$ 1,158	\$ 9,911				\$ 91,538	\$ 106,799	\$ 68,547	\$ 96,980
Utilities										
Contracted Services	\$ 519,354	\$ 116,640	\$ 23,521				\$ 659,515	\$ 755,516	\$ 731,696	\$ 730,469
Consulting and Professional Services	\$ 26,840	\$ 1,273	\$ 15,655				\$ 43,768	\$ 40,148	\$ 26,592	\$ 37,247
Information Technology	\$ 112,695	\$ 5,562					\$ 118,257	\$ 109,609	\$ 100,561	\$ 100,412
Major Equipment	\$ 69,376						\$ 69,376	\$ 68,992		
Other Items of Expense	\$ 630	\$ 81	\$ 800				\$ 1,511	\$ 1,801	\$ 3,365	\$ 2,536
	\$ 1,089,107	\$ 138,875	\$ 72,268				\$ 1,300,251	\$ 1,386,868	\$ 1,273,050	\$ 1,278,208
Special Items of Expense										
Grand Jury	\$ 869						\$ 869	\$ 850	\$ 850	\$ 850
Jury Costs	\$ 23,042						\$ 23,042	\$ 18,175	\$ 20,943	\$ 13,886
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (180,601)	\$ 92,588	\$ 88,013				\$ 0	\$ 0	\$ (905)	\$ 0
Prior Year Expense Adjustment	\$ (6,906)		\$ 6,906				\$ 0			
	\$ (163,596)	\$ 92,588	\$ 94,918				\$ 23,911	\$ 19,025	\$ 20,888	\$ 14,736
Total Expenditures	\$ 5,734,213	\$ 581,768	\$ 617,527				\$ 6,933,508	\$ 7,001,969	\$ 6,938,903	\$ 7,043,641
Excess (Deficit) of Revenues Over Expenditures	\$ 47,375	\$ 62,673	\$ (50,383)				\$ 59,666	\$ (19,629)	\$ 856	\$ (210,906)
Operating Transfers In (Out)	\$ (47,375)	\$ (3,008)	\$ 50,383				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 0	\$ 137,748	\$ 0				\$ 137,748	\$ 137,748	\$ 136,892	\$ 136,892
Ending Balance (Deficit)	\$ 0	\$ 197,414	\$ 0				\$ 197,414	\$ 118,119	\$ 137,748	\$ (74,014)

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

For the month ended June										
Fiscal Year 2016/17							2015/16			
	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	\$ 836,312	\$ 211,478					\$ 1,047,790	\$ 956,808	\$ 1,186,929	\$ 1,172,690
Traffic & Other Infractions	\$ 583,678	\$ 8,499			\$ (91)		\$ 592,086	\$ 671,751	\$ 615,644	\$ 545,320
Other Criminal Cases	\$ 824,717	\$ 39,122			\$ 1,278		\$ 865,116	\$ 997,249	\$ 833,703	\$ 900,971
Civil	\$ 478,418	\$ 10,508					\$ 488,926	\$ 567,095	\$ 538,850	\$ 508,550
Family & Children Services	\$ 853,383	\$ 116,537			\$ 0	\$ 0	\$ 969,920	\$ 940,925	\$ 1,079,886	\$ 1,187,587
Probate, Guardianship & Mental Health Services	\$ 25,564	\$ 39,531					\$ 65,094	\$ 66,374	\$ 63,861	\$ 76,293
Juvenile Dependency Services	\$ 88,507	\$ 216,632					\$ 305,039	\$ 317,236	\$ 321,294	\$ 312,877
Juvenile Delinquency Services		\$ 0					\$ 0	\$ 500		
Other Court Operations		\$ 6,192	\$ 0				\$ 6,192	\$ 9,845	\$ 18,891	\$ 24,650
Court Interpreters	\$ 45,323	\$ 33,952					\$ 79,275	\$ 61,580	\$ 73,817	\$ 81,052
Jury Services	\$ 48,536	\$ 23,948	\$ 23,892		\$ 0		\$ 96,376	\$ 114,518	\$ 99,517	\$ 83,574
Security	\$ 303,277	\$ 151,203					\$ 454,481	\$ 446,422	\$ 346,306	\$ 365,018
Trial Court Operations Program	\$ 4,087,717	\$ 857,502	\$ 23,892		\$ 1,186	\$ 0	\$ 4,970,297	\$ 5,150,303	\$ 5,178,677	\$ 5,258,582
Enhanced Collections	\$ 318,770	\$ 129,921			\$ 4,444		\$ 453,135	\$ 345,849	\$ 445,374	\$ 410,714
Other Non-Court Operations			\$ 19				\$ 19	\$ 0	\$ 850	\$ 870
Non-Court Operations Program	\$ 318,770	\$ 129,921	\$ 19		\$ 4,444		\$ 453,154	\$ 345,849	\$ 446,224	\$ 411,584
Executive Office	\$ 238,152	\$ 4,341			\$ (5,631)		\$ 236,863	\$ 232,833	\$ 233,141	\$ 247,140
Fiscal Services	\$ 187,656	\$ 11,779			\$ 65		\$ 199,499	\$ 311,920	\$ 289,132	\$ 291,121
Human Resources	\$ 455,162	\$ 7,222			\$ (65)		\$ 462,320	\$ 337,368	\$ 234,528	\$ 258,553
Business & Facilities Services	\$ 0	\$ 134,498	\$ 0				\$ 134,498	\$ 146,716	\$ 130,051	\$ 131,660
Information Technology	\$ 321,890	\$ 154,987					\$ 476,877	\$ 476,980	\$ 427,150	\$ 445,001
Court Administration Program	\$ 1,202,860	\$ 312,828	\$ 0		\$ (5,631)		\$ 1,510,058	\$ 1,505,817	\$ 1,314,001	\$ 1,373,475
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,609,347	\$ 1,300,251	\$ 23,911		\$ 0	\$ 0	\$ 6,933,508	\$ 7,001,969	\$ 6,938,903	\$ 7,043,641

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Nevada

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	
Restricted	-	-	-	197,414	-	-	-	-	197,414	
Committed	-	-	-	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ -	\$ -	\$ -	\$ 197,414	\$ -	\$ -	\$ -	\$ -	\$ 197,414	