

## 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



\_\_\_\_\_  
Date

Nevada County 29

\_\_\_\_\_  
Court

2018 - 04

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Nevada County 29

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Court

2018 - 04

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**

**Filled Court Employee Positions (FTEs)**

Nevada County 29

Court

2018 - 04

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)		52.8	52.8	52.8	52.8

<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 Nevada  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended June									
Fiscal Year 2019/20									
	Governmental Funds						Total Funds (Info. Purposes Only)	2018/19 Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (54,760)	\$ 277,850	\$ (151,711)				\$ 19,388	\$ 90,768	\$ 18,860
Payroll	\$ 5,180	\$ 0						\$ 5,180	\$ 5,000
Jury	\$ 0						\$ 0	\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 0
Other	\$ 0							\$ 0	\$ 0
Distribution							\$ (3,816)	\$ (3,816)	\$ 15,898
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,002)	\$ (4,002)	\$ (7,883)
Credit Card								\$ 1,745	\$ 1,745
Cash on Hand	\$ 1,745							\$ 1,745	\$ 1,745
Cash with County		\$ 348					\$ 2,435	\$ 2,782	\$ 2,782
Cash Outside of the JCC	\$ 6,500						\$ 37,407	\$ 43,907	\$ 43,907
Cash Equivalents	\$ 369,916						\$ 708,322	\$ 1,078,237	\$ 852,634
<b>Total Cash and Cash Equivalents</b>	<b>\$ 328,581</b>	<b>\$ 278,197</b>	<b>\$ (151,711)</b>				<b>\$ 759,733</b>	<b>\$ 1,214,801</b>	<b>\$ 932,943</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 3,778
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust							\$ 0	\$ 0	\$ 0
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 276,939
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 55,409
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 12,668	\$ 0	\$ 133,462					\$ 146,130	\$ 334,343
Trust Due To/From							\$ 15,599	\$ 15,599	\$ 820
Distribution Due To/From							\$ (1,294)	\$ (1,294)	\$ 25
Civil Filing Fee Due To/From									
General Due To/From	\$ 6,936	\$ 0						\$ 6,936	\$ 1,543
<b>Total Receivables</b>	<b>\$ 19,603</b>	<b>\$ 0</b>	<b>\$ 133,462</b>				<b>\$ 14,304</b>	<b>\$ 167,370</b>	<b>\$ 672,856</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>\$ 348,184</b>	<b>\$ 278,197</b>	<b>\$ (18,248)</b>				<b>\$ 774,037</b>	<b>\$ 1,382,171</b>	<b>\$ 1,605,799</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 40,335
Accounts Payable - General	\$ 56,999	\$ 61	\$ 352				\$ 0	\$ 57,411	\$ 40,040
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 21,240	\$ 21,240	\$ 279,326
Due to Other Courts								\$ 0	\$ 3,174
Due to State	\$ 0							\$ 0	\$ 5,298
TC145 Liability							\$ 84,822	\$ 84,822	\$ 87,889
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 33,907
AB145 Due to Other Government Agency							\$ 73,121	\$ 73,121	\$ 71,325
Due to Other Public Agencies									
Sales and Use Tax	\$ 44							\$ 44	\$ 44
Interest							\$ 1,144	\$ 1,144	\$ 129
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 57,043</b>	<b>\$ 61</b>	<b>\$ 352</b>				<b>\$ 180,326</b>	<b>\$ 237,781</b>	<b>\$ 561,467</b>
Civil							\$ 135,310	\$ 135,310	\$ 136,610
Criminal							\$ 417,075	\$ 417,075	\$ 374,071
Unreconciled - Civil and Criminal									\$ 0
Trust Held Outside of the JCC		\$ 348					\$ 39,841	\$ 40,189	\$ 40,189
Trust Interest Payable							\$ 513	\$ 513	\$ 513
Miscellaneous Trust									
<b>Total Trust Deposits</b>		<b>\$ 348</b>					<b>\$ 592,739</b>	<b>\$ 593,087</b>	<b>\$ 551,384</b>
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 180,027
Benefits Payable	\$ 4,996							\$ 4,996	\$ (16,297)
Deferred Compensation Payable	\$ 3,565							\$ 3,565	\$ 2,743
Deductions Payable	\$ 74,205							\$ 74,205	\$ 635
Payroll Clearing	\$ 0							\$ 0	\$ (1,192)
<b>Total Payroll Liabilities</b>	<b>\$ 82,766</b>	<b>\$ 0</b>						<b>\$ 82,766</b>	<b>\$ 165,915</b>
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 3,461						\$ 822	\$ 4,283	\$ 4,283
Jury Fees - Non-Interest							\$ 150	\$ 150	\$ 1,845
Fees - Partial Payment & Overpayment									\$ 0
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 3,461</b>						<b>\$ 972</b>	<b>\$ 4,433</b>	<b>\$ 6,127</b>
<b>Total Liabilities</b>	<b>\$ 143,269</b>	<b>\$ 408</b>	<b>\$ 352</b>				<b>\$ 774,037</b>	<b>\$ 915,068</b>	<b>\$ 1,284,893</b>
<b>Total Fund Balance</b>	<b>\$ 204,915</b>	<b>\$ 277,789</b>	<b>\$ (18,600)</b>					<b>\$ 464,104</b>	<b>\$ 320,906</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 348,184</b>	<b>\$ 278,197</b>	<b>\$ (18,248)</b>				<b>\$ 774,037</b>	<b>\$ 1,382,171</b>	<b>\$ 1,605,799</b>

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 2018/19								2017/18		
	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									
<b>REVENUES</b>											
Slate Financing Sources											
Trial Court Trust Fund	\$ 5,616,806	\$ 57,324					\$ 5,674,130	\$ 5,726,558	\$ 5,352,880	\$ 5,464,773	
Improvement and Modernization Fund	\$ 12,502						\$ 12,502	\$ 12,502	\$ 36,811	\$ 31,934	
Judges' Compensation (0150019)	\$ 45,000						\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	
Court Interpreter (0150037)	\$ 73,469						\$ 73,469	\$ 73,217	\$ 73,520	\$ 24,854	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 296,419						\$ 296,419	\$ 292,247	\$ 267,784	\$ 265,157	
Other Miscellaneous	\$ 95,495						\$ 95,495	\$ 95,495	\$ 95,495	\$ 95,495	
	\$ 6,139,691	\$ 57,324					\$ 6,197,015	\$ 6,245,019	\$ 5,871,490	\$ 5,927,213	
Grants											
AB 1058 Commissioner/Facilitator			\$ 397,248				\$ 397,248	\$ 442,803	\$ 387,265	\$ 547,881	
Other Judicial Council Grants			\$ 24,765				\$ 24,765	\$ 24,708	\$ 24,708	\$ 30,951	
Non-Judicial Council Grants											
			\$ 422,014				\$ 422,014	\$ 463,456	\$ 411,973	\$ 578,832	
Other Financing Sources											
Interest Income	\$ 20,771	\$ 3,929					\$ 24,700	\$ 6,604	\$ 11,472	\$ 5,450	
Investment Income											
Donations											
Local Fees	\$ 131,155	\$ 4,108					\$ 135,263	\$ 130,599	\$ 86,845	\$ 70,887	
Non-Fee Revenues	\$ 373	\$ 14,012					\$ 14,385	\$ 13,001	\$ 19,392	\$ 11,804	
Enhanced Collections	\$ 390	\$ 368,777					\$ 369,167	\$ 367,116	\$ 369,094	\$ 332,849	
Escheatment									\$ 43,424		
Prior Year Revenue											
County Program - Restricted	\$ 1,011	\$ 32,371					\$ 33,382	\$ 30,925	\$ 26,185	\$ 49,902	
Reimbursement Other	\$ 75,501						\$ 75,501	\$ 68,854	\$ 206,015	\$ 109,054	
Sale of Fixed Assets	\$ 165						\$ 165				
Other Miscellaneous	\$ 5,541						\$ 5,541	\$ 7,800	\$ 7,810	\$ 6,537	
	\$ 234,908	\$ 423,197					\$ 658,105	\$ 624,899	\$ 770,237	\$ 586,483	
<b>Total Revenues</b>	<b>\$ 6,374,599</b>	<b>\$ 480,521</b>	<b>\$ 422,014</b>				<b>\$ 7,277,134</b>	<b>\$ 7,333,377</b>	<b>\$ 7,053,699</b>	<b>\$ 7,092,328</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 3,057,345	\$ 164,928	\$ 164,659				\$ 3,386,931	\$ 3,433,961	\$ 3,412,578	\$ 3,330,404	
Temp Help									\$ 20,229		
Overtime	\$ 256	\$ 2					\$ 257		\$ 209		
Staff Benefits	\$ 1,929,925	\$ 101,469	\$ 99,684				\$ 2,131,076	\$ 2,226,323	\$ 2,013,380	\$ 2,205,516	
	\$ 4,987,526	\$ 266,398	\$ 264,342				\$ 5,518,267	\$ 5,660,284	\$ 5,446,398	\$ 5,535,920	
Operating Expenses and Equipment											
General Expense	\$ 266,154	\$ 912	\$ 21,244				\$ 288,310	\$ 262,199	\$ 187,909	\$ 160,706	
Printing	\$ 10,349		\$ 360				\$ 10,349	\$ 10,700	\$ 9,575	\$ 10,296	
Telecommunications	\$ 12,016	\$ 950	\$ 305				\$ 13,271	\$ 8,500	\$ 12,038	\$ 19,843	
Postage	\$ 31,166	\$ 713	\$ 380				\$ 32,259	\$ 29,560	\$ 28,031	\$ 31,219	
Insurance	\$ 1,293		\$ 975				\$ 2,268	\$ 3,500	\$ 1,676	\$ 6,010	
In-State Travel	\$ 5,570		\$ 5,825				\$ 11,396	\$ 10,775	\$ 9,239	\$ 5,971	
Out-of-State Travel	\$ 0		\$ 622				\$ 622	\$ 3,000		\$ 0	
Training	\$ 1,350		\$ 1,990				\$ 3,340	\$ 6,440	\$ 7,014	\$ 7,300	
Security Services	\$ 103,010		\$ 11,731				\$ 114,740	\$ 102,100	\$ 101,943	\$ 116,932	
Facility Operations	\$ 95,683		\$ 3,434				\$ 99,117	\$ 95,600	\$ 92,942	\$ 89,809	
Utilities											
Contracted Services	\$ 509,578	\$ 93,925	\$ 37,806				\$ 641,310	\$ 693,881	\$ 713,405	\$ 686,002	
Consulting and Professional Services	\$ 31,250		\$ 12,187				\$ 43,437	\$ 29,850	\$ 62,819	\$ 65,695	
Information Technology	\$ 209,734	\$ 0	\$ 14,990				\$ 224,723	\$ 237,072	\$ 211,904	\$ 136,515	
Major Equipment									\$ 80,875	\$ 88,057	
Other Items of Expense	\$ 1,485		\$ 1,451				\$ 2,936	\$ 4,900	\$ 2,662	\$ 2,579	
	\$ 1,278,638	\$ 96,500	\$ 112,940				\$ 1,468,079	\$ 1,499,077	\$ 1,531,830	\$ 1,426,934	
Special Items of Expense											
Grand Jury	\$ 885						\$ 885	\$ 600	\$ 850	\$ 850	
Jury Costs	\$ 29,879						\$ 29,879	\$ 26,056	\$ 30,707	\$ 17,523	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 160,447						\$ 160,447	\$ 141,500			
Capital Costs											
Internal Cost Recovery	\$ (103,227)	\$ 50,578	\$ 52,648				\$ 0	\$ (2,000)	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 0						\$ 0		\$ 0		
	\$ 87,985	\$ 50,578	\$ 52,648				\$ 191,211	\$ 166,456	\$ 31,557	\$ 18,373	
<b>Total Expenditures</b>	<b>\$ 6,354,149</b>	<b>\$ 413,477</b>	<b>\$ 429,931</b>				<b>\$ 7,197,556</b>	<b>\$ 7,325,817</b>	<b>\$ 7,009,784</b>	<b>\$ 6,981,227</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 20,451	\$ 67,044	\$ (7,917)				\$ 79,577	\$ 7,560	\$ 43,915	\$ 111,101	
Operating Transfers In (Out)	\$ (7,917)		\$ 7,917				\$ 0		\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,875	\$ 239,454	\$ 0				\$ 241,329	\$ 241,329	\$ 197,414	\$ 197,414	
Ending Balance (Deficit)	\$ 14,408	\$ 306,498	\$ 0				\$ 320,906	\$ 248,889	\$ 241,328	\$ 308,515	

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

	For the month ended June									
	Fiscal Year 2018/19							2017/18		
	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	\$ 794,281	\$ 228,036					\$ 1,022,317	\$ 996,299	\$ 896,392	\$ 957,959
Traffic & Other Infractions	\$ 559,573	\$ 9,825					\$ 569,398	\$ 502,357	\$ 529,805	\$ 602,048
Other Criminal Cases	\$ 723,297	\$ 53,493					\$ 776,790	\$ 875,504	\$ 722,458	\$ 1,023,936
Civil	\$ 709,346	\$ 21,151			\$ 112		\$ 730,609	\$ 693,462	\$ 486,743	\$ 586,588
Family & Children Services	\$ 798,005	\$ 135,466			\$ 0		\$ 933,471	\$ 1,023,246	\$ 910,952	\$ 797,202
Probate, Guardianship & Mental Health Services	\$ 23,574	\$ 43,312					\$ 66,886	\$ 69,645	\$ 68,104	\$ 65,225
Juvenile Dependency Services	\$ 85,257	\$ 174,081					\$ 259,338	\$ 243,792	\$ 266,570	\$ 294,334
Juvenile Delinquency Services							\$ 8,604	\$ 12,250	\$ 12,119	\$ 7,600
Other Court Operations		\$ 8,604					\$ 73,551	\$ 73,243	\$ 90,833	\$ 63,895
Court Interpreters	\$ 20,298	\$ 53,253					\$ 131,573	\$ 150,561	\$ 98,980	\$ 107,513
Jury Services	\$ 73,564	\$ 27,245	\$ 30,764		\$ 0		\$ 409,053	\$ 374,344	\$ 342,886	\$ 403,491
Security	\$ 294,912	\$ 114,141					\$ 4,981,590	\$ 5,014,703	\$ 4,425,842	\$ 4,909,791
Trial Court Operations Program	\$ 4,082,107	\$ 868,607	\$ 30,764		\$ 112					
Enhanced Collections	\$ 236,042	\$ 83,127			\$ 0		\$ 319,168	\$ 318,384	\$ 321,200	\$ 312,351
Other Non-Court Operations			\$ 0				\$ 0		\$ 850	\$ 850
Non-Court Operations Program	\$ 236,042	\$ 83,127	\$ 0		\$ 0		\$ 319,168	\$ 318,384	\$ 322,050	\$ 313,201
Executive Office	\$ 333,982	\$ 2,174					\$ 336,156	\$ 306,374	\$ 234,672	\$ 239,335
Fiscal Services	\$ 214,270	\$ 22,959	\$ 195		\$ 130		\$ 237,554	\$ 251,901	\$ 215,966	\$ 318,335
Human Resources	\$ 306,792	\$ 12,597	\$ 160,252		\$ (242)	\$ 0	\$ 479,399	\$ 600,308	\$ 1,002,818	\$ 457,961
Business & Facilities Services	\$ 7,336	\$ 146,459					\$ 153,794	\$ 135,435	\$ 149,777	\$ 132,701
Information Technology	\$ 337,739	\$ 352,156					\$ 689,895	\$ 698,712	\$ 658,659	\$ 609,903
Court Administration Program	\$ 1,200,119	\$ 536,345	\$ 160,447		\$ (112)	\$ 0	\$ 1,896,799	\$ 1,992,730	\$ 2,261,892	\$ 1,758,235
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 5,518,267</b>	<b>\$ 1,488,079</b>	<b>\$ 191,211</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 7,197,556</b>	<b>\$ 7,325,817</b>	<b>\$ 7,009,784</b>	<b>\$ 6,981,227</b>

### 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	-	-	-	306,498	-	-	-	-	-	<b>306,498</b>
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	13,471	938	14,408	-	-	-	-	-	-	<b>14,408</b>
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 13,471</b>	<b>\$ 938</b>	<b>\$ 14,408</b>	<b>\$ 306,498</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 320,906</b>