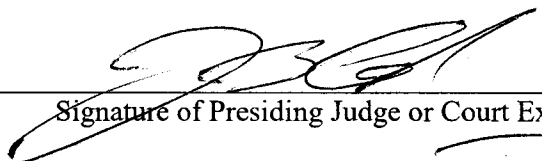


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

12/3/19
Date

Nevada County 29

Court

2019-01

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Nevada County 29

Court

2019-01

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Nevada County 29

Court

2019-01

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)	53.3	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 September									
Fiscal Year 2019/20									
	Governmental Funds						Total	Total	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Funds (Info. Purposes Only)	Funds (Info. Purposes Only)
		Non-Grant	Grant						
ASSETS									
Operations	\$ (85,717)	\$ 144,068	\$ (81,104)				\$ 25,036	\$ 2,283	\$ 180,219
Payroll	\$ 7,068	\$ 0						\$ 7,068	\$ (74,377)
Jury	\$ 0						\$ 0	\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 10,000
Other	\$ 0							\$ 0	\$ 0
Distribution							\$ 16,937	\$ 16,937	\$ 6,059
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,029)	\$ (2,029)	\$ (155,017)
Credit Card								\$ 2,030	\$ 1,250
Cash on Hand	\$ 2,030							\$ 2,782	\$ 259,747
Cash with County		\$ 348					\$ 2,435	\$ 43,907	\$ 184,444
Cash Outside of the JCC	\$ 6,500						\$ 37,407	\$ 2,086,140	\$ 1,478,573
Cash Equivalents	\$ 1,254,781						\$ 831,358	\$ 911,144	\$ 1,890,894
Total Cash and Cash Equivalents	\$ 1,184,663	\$ 144,415	\$ (81,104)				\$ 911,144	\$ 2,159,118	\$ 1,890,894
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust							\$ 0	\$ 0	\$ 13,759
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 240	\$ 0	\$ 47,158					\$ 47,398	\$ 75,342
Trust Due To/From							\$ 39,304	\$ 39,304	\$ 27,564
Distribution Due To/From							\$ 4,787	\$ 4,787	\$ 343
Civil Filing Fee Due To/From									
General Due To/From	\$ 31,924	\$ 55,538						\$ 87,462	\$ 46,364
Total Receivables	\$ 32,164	\$ 55,538	\$ 47,158				\$ 44,091	\$ 178,951	\$ 183,373
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 1,216,827	\$ 199,953	\$ (33,946)				\$ 955,235	\$ 2,338,069	\$ 2,054,267
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,619	\$ 76	\$ 399				\$ 0	\$ 3,094	\$ 4,421
Due to Other Funds	\$ 2	\$ 0	\$ 0				\$ 131,551	\$ 131,553	\$ 74,272
Due to Other Courts								\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 109,072	\$ 109,072	\$ 96,746
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 68,053	\$ 68,053	\$ 65,872
Due to Other Public Agencies									
Sales and Use Tax	\$ 44							\$ 44	\$ 44
Interest							\$ 1,316	\$ 1,316	\$ 823
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 2,664	\$ 76	\$ 399				\$ 309,992	\$ 313,131	\$ 242,177
Total Accounts Payable and Accrued Liab.	\$ 2,664	\$ 76	\$ 399				\$ 309,992	\$ 313,131	\$ 242,177
Civil							\$ 135,836	\$ 135,836	\$ 11,758
Criminal							\$ 465,987	\$ 465,987	\$ 262,370
Unreconciled - Civil and Criminal									\$ 0
Trust Held Outside of the JCC		\$ 348					\$ 39,841	\$ 40,189	\$ 436,191
Trust Interest Payable							\$ 959	\$ 959	\$ 24
Miscellaneous Trust									
Total Trust Deposits		\$ 348					\$ 642,623	\$ 642,970	\$ 710,341
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 29,170							\$ 29,170	\$ 26,057
Deferred Compensation Payable	\$ 1,690							\$ 1,690	\$ 1,255
Deductions Payable	\$ 58,024							\$ 58,024	\$ 69,446
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 86,883	\$ 0						\$ 86,883	\$ 96,758
Revenue Collected in Advance									
Liabilities For Deposits	\$ 3,461						\$ 822	\$ 4,283	\$ 1,064
Jury Fees - Non-Interest							\$ 1,799	\$ 1,799	\$ 0
Fees - Partial Payment & Overpayment									\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,461						\$ 2,621	\$ 6,081	\$ 1,064
Total Liabilities	\$ 93,008	\$ 424	\$ 399				\$ 955,235	\$ 1,049,066	\$ 1,060,349
Total Fund Balance	\$ 1,123,819	\$ 199,529	\$ (34,345)					\$ 1,289,003	\$ 1,003,927
Total Liabilities and Fund Balance	\$ 1,216,827	\$ 199,953	\$ (33,946)				\$ 955,235	\$ 2,338,069	\$ 2,054,267

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 September										
Fiscal Year 2019/20										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2018/19	
	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	\$ 2,458,896	\$ 4,791					\$ 2,463,687	\$ 5,730,095	\$ 2,530,477	\$ 5,729,556
Improvement and Modernization Fund							\$ 1,802,854			\$ 12,502
Judges' Compensation (0150019)	\$ 11,250						\$ 11,250	\$ 45,000	\$ 11,250	\$ 45,000
Court Interpreter (0150037)	\$ (17,615)						\$ (17,615)	\$ 81,220	\$ (23,348)	\$ 73,217
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 17,463						\$ 17,463	\$ 297,046	\$ 32,205	\$ 297,247
Other Miscellaneous								\$ 95,495		\$ 95,495
	\$ 2,469,994	\$ 4,791					\$ 2,474,783	\$ 6,051,710	\$ 2,560,984	\$ 6,245,019
Grants										
AB 1058 Commissioner/Facilitator			\$ 38,895				\$ 38,895	\$ 443,603	\$ (33,719)	\$ 442,803
Other Judicial Council Grants			\$ (8,134)				\$ (8,134)	\$ 21,770		\$ 20,636
Non-Judicial Council Grants										
			\$ 30,761				\$ 30,761	\$ 460,373	\$ (37,782)	\$ 463,450
Other Financing Sources										
Interest Income	\$ 2,333	\$ 386					\$ 2,719	\$ 24,045	\$ 1,296	\$ 6,604
Investment Income										
Donations										
Local Fees	\$ 29,911	\$ 374					\$ 30,285	\$ 141,740	\$ 20,833	\$ 130,599
Non-Fee Revenues	\$ 25	\$ (1,601)					\$ (1,576)	\$ 15,375	\$ 133	\$ 13,001
Enhanced Collections	\$ 54	\$ 56,374					\$ 56,429	\$ 390,260	\$ 57,500	\$ 367,116
Eschatement										
Prior Year Revenue										
County Program - Restricted		\$ 4,136					\$ 4,136	\$ 39,585	\$ 3,461	\$ 30,825
Reimbursement Other	\$ 2,825						\$ 2,825	\$ 8,800	\$ (21,957)	\$ 68,654
Sale of Fixed Assets										
Other Miscellaneous	\$ 546						\$ 546	\$ 5,590	\$ 743	\$ 7,900
	\$ 35,694	\$ 59,670					\$ 95,363	\$ 626,366	\$ 62,000	\$ 92,499
Total Revenues	\$ 2,505,687	\$ 64,461	\$ 30,761				\$ 2,600,908	\$ 9,142,488	\$ 2,674,911	\$ 7,333,377
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 689,739	\$ 37,412	\$ 24,111				\$ 761,262	\$ 3,458,355	\$ 818,162	\$ 3,433,981
Temp Help										
Overtime									\$ 16	
Staff Benefits	\$ 469,570	\$ 22,194	\$ 14,185				\$ 505,949	\$ 2,315,468	\$ 524,033	\$ 2,226,323
	\$ 1,169,310	\$ 59,605	\$ 38,295				\$ 1,267,211	\$ 5,773,823	\$ 1,340,211	\$ 5,660,284
Operating Expenses and Equipment										
General Expense	\$ 35,772	\$ 107	\$ 1,473				\$ 37,352	\$ 837,750	\$ 157,956	\$ 262,199
Printing	\$ 409						\$ 409	\$ 10,750	\$ 3,469	\$ 10,700
Telecommunications	\$ 2,141	\$ 164	\$ 39				\$ 2,345	\$ 18,650	\$ 2,463	\$ 9,500
Postage	\$ 3,675	\$ 192	\$ 0				\$ 3,867	\$ 27,430	\$ 5,239	\$ 29,560
Insurance	\$ 3,933						\$ 3,933	\$ 4,900	\$ 2,050	\$ 3,500
In-State Travel	\$ 1,301		\$ 4,834				\$ 6,135	\$ 18,600	\$ 1,269	\$ 10,775
Out-of-State Travel			\$ 1,008				\$ 1,008			\$ 3,000
Training	\$ 350		\$ 1,579				\$ 1,929	\$ 17,750	\$ 0	\$ 6,440
Security Services	\$ 26,393		\$ 3,879				\$ 30,272	\$ 115,000	\$ 19,460	\$ 102,100
Facility Operations	\$ 15,136		\$ 270				\$ 15,406	\$ 101,124	\$ 15,554	\$ 95,600
Utilities										
Contracted Services	\$ 84,320	\$ 12,921	\$ 3,950				\$ 101,191	\$ 638,795	\$ 129,297	\$ 693,881
Consulting and Professional Services	\$ 5,169		\$ 1,040				\$ 6,209	\$ 32,304	\$ 3,062	\$ 29,850
Information Technology	\$ 35,371	\$ 90,805	\$ 851				\$ 127,027	\$ 766,615	\$ 126,049	\$ 237,072
Major Equipment								\$ 64,719		
Other Items of Expense	\$ 213		\$ 138				\$ 352	\$ 4,750	\$ 1,549	\$ 4,800
	\$ 214,166	\$ 104,169	\$ 19,062				\$ 337,437	\$ 3,189,031	\$ 497,406	\$ 1,499,077
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 7,616						\$ 7,616	\$ 27,700	\$ 685	\$ 900
Judgements, Settlements and Claims	\$ 20,502						\$ 20,502	\$ 20,501	\$ 3,517	\$ 26,056
Debt Service										
Other	\$ 47						\$ 47	\$ 67,245		\$ 141,500
Capital Costs										
Internal Cost Recovery	\$ (15,384)	\$ 7,635	\$ 7,749				\$ 0	\$ 0	\$ 0	\$ (2,000)
Prior Year Expense Adjustment									\$ 195	
	\$ 12,781	\$ 7,835	\$ 7,749				\$ 28,165	\$ 115,446	\$ 4,597	\$ 166,456
Total Expenditures	\$ 1,386,277	\$ 171,423	\$ 96,106				\$ 1,653,812	\$ 9,968,366	\$ 1,812,213	\$ 7,326,817
Excess (Deficit) of Revenues Over Expenditures	\$ 1,109,410	\$ (106,968)	\$ (34,345)				\$ 947,096	\$ 84,168	\$ 762,598	\$ 7,560
Operating Transfers In (Out)										
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 14,408	\$ 306,498	\$ 0				\$ 320,906	\$ 320,906	\$ 241,320	\$ 241,329
Ending Balance (Deficit)	\$ 1,123,818	\$ 199,529	\$ (34,346)				\$ 1,289,003	\$ 406,874	\$ 1,003,927	\$ 248,889

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

For the month ended September								
Fiscal Year 2019/20							2018/19	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Internal Cost Recovery	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:								
Judges & Courtroom Support	\$ 167,964	\$ 40,253	\$ 20,502		\$ 228,720	\$ 936,549	\$ 220,226	\$ 996,299
Traffic & Other Infractions	\$ 134,771	\$ 1,863			\$ 136,634	\$ 611,251	\$ 123,902	\$ 502,357
Other Criminal Cases	\$ 169,917	\$ 2,557			\$ 172,474	\$ 838,427	\$ 166,058	\$ 875,504
Civil	\$ 179,180	\$ 1,793			\$ 180,972	\$ 806,112	\$ 162,761	\$ 693,462
Family & Children Services	\$ 161,617	\$ 22,724		\$ 0	\$ 184,341	\$ 1,047,191	\$ 210,043	\$ 1,023,246
Probate, Guardianship & Mental Health Services	\$ 3,927	\$ 5,675			\$ 9,602	\$ 64,737	\$ 19,993	\$ 69,645
Juvenile Dependency Services	\$ 19,680	\$ 29,664			\$ 49,344	\$ 262,814	\$ 50,821	\$ 243,792
Juvenile Delinquency Services								
Other Court Operations						\$ 5,750	\$ 905	\$ 12,250
Court Interpreters	\$ 4,667	\$ 12,750			\$ 17,416	\$ 80,684	\$ 15,393	\$ 73,243
Jury Services	\$ 15,756	\$ 2,429	\$ 7,616		\$ 25,800	\$ 113,698	\$ 27,842	\$ 150,561
Security	\$ 64,964	\$ 27,130			\$ 92,094	\$ 386,972	\$ 85,929	\$ 374,344
Trial Court Operations Program	\$ 922,442	\$ 146,838	\$ 28,118	\$ 0	\$ 1,097,398	\$ 5,154,185	\$ 1,083,873	\$ 5,014,703
Enhanced Collections	\$ 53,402	\$ 13,171		\$ 0	\$ 66,574	\$ 331,831	\$ 71,170	\$ 318,384
Other Non-Court Operations							\$ 35	<i>Rev</i>
Non-Court Operations Program	\$ 53,402	\$ 13,171		\$ 0	\$ 66,574	\$ 331,831	\$ 71,205	\$ 318,384
Executive Office	\$ 59,304	\$ 3,938			\$ 63,242	\$ 259,774	\$ 131,165	\$ 306,374
Fiscal Services	\$ 60,637	\$ 9,669		\$ 32	\$ 70,338	\$ 339,447	\$ 52,677	\$ 251,901
Human Resources	\$ 92,882	\$ 2,284	\$ 47	\$ (32)	\$ 95,182	\$ 504,588	\$ 123,262	\$ 600,308
Business & Facilities Services		\$ 15,972			\$ 15,972	\$ 104,608	\$ 30,568	\$ 135,435
Information Technology	\$ 78,543	\$ 145,564			\$ 224,107	\$ 2,363,867	\$ 319,464	\$ 698,712
Court Administration Program	\$ 291,366	\$ 177,428	\$ 47	\$ 0	\$ 468,841	\$ 3,572,284	\$ 657,136	\$ 1,992,730
Expenditures Not Distributed or Posted to a Program								
Prior Year Adjustments Not Posted to a Program								
Total	\$ 1,267,211	\$ 337,437	\$ 28,165	\$ 0	\$ 1,632,812	\$ 9,058,300	\$ 1,812,213	\$ 7,325,817