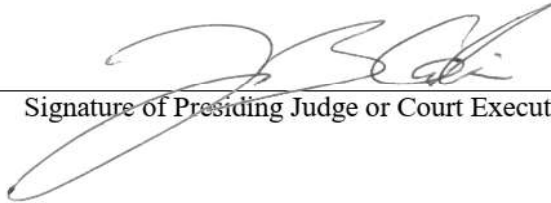


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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.



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Signature of Presiding Judge or Court Executive

08/06/2020

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Date

Nevada County 29

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Court

2019-04

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Nevada County 29

Court

2019-04

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Nevada County 29

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Court

2019-04

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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)	53.3	53.3	53.3	52.05	51.7

<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					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	\$ (277,148)	\$ 353,216	\$ 0				\$ 17,858	\$ 93,926	\$ 18,860
Payroll	\$ 5,000	\$ 0						\$ 5,000	\$ 5,000
Jury	\$ 0						\$ 0	\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 0
Other	\$ 0							\$ 0	\$ 0
Distribution							\$ 20,152	\$ 20,152	\$ 15,898
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (62,038)	\$ (62,038)	\$ (7,883)
Credit Card								\$ 2,030	\$ 1,745
Cash on Hand	\$ 2,030							\$ 0	\$ 2,782
Cash with County		\$ 0					\$ 0	\$ 0	\$ 43,907
Cash Outside of the JCC	\$ 6,500						\$ 25,093	\$ 31,593	\$ 43,907
Cash Equivalents	\$ 467,658						\$ 2,140,921	\$ 2,608,578	\$ 852,634
<b>Total Cash and Cash Equivalents</b>	<b>\$ 204,039</b>	<b>\$ 353,216</b>	<b>\$ 0</b>				<b>\$ 2,141,985</b>	<b>\$ 2,699,240</b>	<b>\$ 932,943</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 1,402	\$ 931	\$ 745					\$ 3,078	\$ 3,778
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust							\$ 0	\$ 0	\$ 0
Due From Other Funds	\$ 160,615	\$ 0						\$ 160,615	\$ 276,939
Due From Other Governments	\$ 3,280	\$ 16,808						\$ 20,088	\$ 55,409
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 181,498	\$ 9,143	\$ 111,314					\$ 301,955	\$ 334,343
Trust Due To/From							\$ 1,663	\$ 1,663	\$ 820
Distribution Due To/From							\$ 2,442	\$ 2,442	\$ 25
Civil Filing Fee Due To/From									
General Due To/From	\$ 7,238	\$ 30,916						\$ 38,155	\$ 1,543
<b>Total Receivables</b>	<b>\$ 354,033</b>	<b>\$ 57,799</b>	<b>\$ 112,059</b>				<b>\$ 4,104</b>	<b>\$ 527,994</b>	<b>\$ 672,856</b>
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 558,072</b>	<b>\$ 411,014</b>	<b>\$ 112,059</b>				<b>\$ 2,146,089</b>	<b>\$ 3,227,235</b>	<b>\$ 1,605,799</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 65,409	\$ 5,012	\$ 2,209					\$ 72,630	\$ 40,335
Accounts Payable - General	\$ 170	\$ 1	\$ 23				\$ 435	\$ 630	\$ 40,040
Due to Other Funds	\$ 0	\$ 26,329	\$ 108,890				\$ 67,655	\$ 202,874	\$ 279,326
Due to Other Courts			\$ 396					\$ 396	\$ 3,174
Due to State	\$ 4,860		\$ 540				\$ 1,606,294	\$ 1,611,694	\$ 5,298
TC145 Liability							\$ 48,135	\$ 48,135	\$ 87,889
Due to Other Governments	\$ 10,334		\$ 0					\$ 10,334	\$ 33,907
AB145 Due to Other Government Agency							\$ 51,330	\$ 51,330	\$ 71,325
Due to Other Public Agencies									
Sales and Use Tax	\$ 44							\$ 44	\$ 44
Interest							\$ 3	\$ 3	\$ 129
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 80,816</b>	<b>\$ 31,343</b>	<b>\$ 112,059</b>				<b>\$ 1,773,851</b>	<b>\$ 1,998,069</b>	<b>\$ 561,467</b>
Civil							\$ 58,497	\$ 58,497	\$ 136,610
Criminal							\$ 284,430	\$ 284,430	\$ 374,071
Unreconciled - Civil and Criminal									\$ 0
Trust Held Outside of the JCC		\$ 0					\$ 25,093	\$ 25,093	\$ 40,189
Trust Interest Payable							\$ 3,396	\$ 3,396	\$ 513
Miscellaneous Trust									
<b>Total Trust Deposits</b>		<b>\$ 0</b>					<b>\$ 371,416</b>	<b>\$ 371,416</b>	<b>\$ 551,384</b>
Accrued Payroll	\$ 229,232	\$ 13,017	\$ 0					\$ 242,249	\$ 180,027
Benefits Payable	\$ 6,037							\$ 6,037	\$ (16,297)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 2,743
Deductions Payable	\$ 175							\$ 175	\$ 635
Payroll Clearing	\$ 0							\$ 0	\$ (1,192)
<b>Total Payroll Liabilities</b>	<b>\$ 235,444</b>	<b>\$ 13,017</b>	<b>\$ 0</b>					<b>\$ 248,461</b>	<b>\$ 165,915</b>
Revenue Collected in Advance	\$ 0	\$ 88,787						\$ 88,787	\$ 0
Liabilities For Deposits	\$ 3,461						\$ 822	\$ 4,283	\$ 4,283
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 1,845
Fees - Partial Payment & Overpayment									\$ 0
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities							\$ 0	\$ 0	
<b>Total Other Liabilities</b>	<b>\$ 3,461</b>	<b>\$ 88,787</b>					<b>\$ 822</b>	<b>\$ 93,069</b>	<b>\$ 6,127</b>
<b>Total Liabilities</b>	<b>\$ 319,721</b>	<b>\$ 133,146</b>	<b>\$ 112,059</b>				<b>\$ 2,146,089</b>	<b>\$ 2,711,015</b>	<b>\$ 1,284,893</b>
<b>Total Fund Balance</b>	<b>\$ 238,351</b>	<b>\$ 277,868</b>	<b>\$ 0</b>					<b>\$ 516,219</b>	<b>\$ 320,906</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 558,072</b>	<b>\$ 411,014</b>	<b>\$ 112,059</b>				<b>\$ 2,146,089</b>	<b>\$ 3,227,235</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 2019/20							2018/19		
	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						
		Non-Grant	Grant							
<b>REVENUES</b>										
<b>State Financing Sources</b>										
Trial Court Trust Fund	\$ 5,677,162	\$ 55,179					\$ 5,732,341	\$ 5,772,624	\$ 5,674,130	\$ 5,726,558
Improvement and Modernization Fund	\$ 48,714						\$ 48,714	\$ 48,714	\$ 12,502	\$ 12,502
Judges' Compensation (0150019)	\$ 45,000						\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Court Interpreter (0150037)	\$ 67,586						\$ 67,586	\$ 81,220	\$ 73,469	\$ 73,217
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 433,964	\$ 27,972					\$ 461,936	\$ 2,235,263	\$ 296,419	\$ 292,247
Other Miscellaneous	\$ 95,495						\$ 95,495	\$ 95,495	\$ 95,495	\$ 95,495
	<b>\$ 6,367,921</b>	<b>\$ 83,151</b>					<b>\$ 6,451,072</b>	<b>\$ 8,278,316</b>	<b>\$ 6,197,015</b>	<b>\$ 6,245,019</b>
<b>Grants</b>										
AB 1058 Commissioner/Facilitator			\$ 318,973				\$ 318,973	\$ 443,603	\$ 397,248	\$ 442,803
Other Judicial Council Grants			\$ 6,614				\$ 6,614	\$ 21,770	\$ 24,765	\$ 20,656
Non-Judicial Council Grants										
			<b>\$ 325,587</b>				<b>\$ 325,587</b>	<b>\$ 465,373</b>	<b>\$ 422,014</b>	<b>\$ 463,459</b>
<b>Other Financing Sources</b>										
Interest Income	\$ 26,805	\$ 5,943					\$ 32,748	\$ 24,045	\$ 24,700	\$ 6,604
Investment Income										
Donations										
Local Fees	\$ 119,649	\$ 3,575					\$ 123,224	\$ 141,740	\$ 135,263	\$ 130,599
Non-Fee Revenues	\$ 354	\$ 6,796					\$ 7,150	\$ 15,375	\$ 14,385	\$ 13,001
Enhanced Collections	\$ 102	\$ 381,077					\$ 381,178	\$ 390,260	\$ 369,167	\$ 367,116
Escheatment										
Prior Year Revenue	\$ (275)	\$ (132)					\$ (407)			
County Program - Restricted	\$ 0	\$ 35,515					\$ 35,515	\$ 39,585	\$ 33,382	\$ 30,925
Reimbursement Other	\$ 70,826						\$ 70,826	\$ 68,800	\$ 75,501	\$ 68,854
Sale of Fixed Assets									\$ 165	
Other Miscellaneous	\$ 8,147						\$ 8,147	\$ 5,580	\$ 5,541	\$ 7,800
	<b>\$ 225,608</b>	<b>\$ 432,773</b>					<b>\$ 658,381</b>	<b>\$ 685,385</b>	<b>\$ 658,105</b>	<b>\$ 624,899</b>
<b>Total Revenues</b>	<b>\$ 6,593,529</b>	<b>\$ 515,924</b>	<b>\$ 325,587</b>				<b>\$ 7,435,040</b>	<b>\$ 9,429,074</b>	<b>\$ 7,277,134</b>	<b>\$ 7,333,377</b>
<b>EXPENDITURES</b>										
<b>Personal Services</b>										
Salaries - Permanent	\$ 3,053,652	\$ 182,030	\$ 137,898				\$ 3,373,580	\$ 3,458,355	\$ 3,386,931	\$ 3,433,961
Temp Help										
Overtime	\$ 1,687	\$ 215					\$ 1,902	\$ 257	\$ 257	\$ 257
Staff Benefits	\$ 2,112,549	\$ 105,921	\$ 81,886				\$ 2,300,355	\$ 2,315,468	\$ 2,131,078	\$ 2,226,323
	<b>\$ 5,167,887</b>	<b>\$ 288,166</b>	<b>\$ 219,784</b>				<b>\$ 5,675,837</b>	<b>\$ 5,773,823</b>	<b>\$ 5,518,267</b>	<b>\$ 5,660,284</b>
<b>Operating Expenses and Equipment</b>										
General Expense	\$ 195,887	\$ 508	\$ 3,964				\$ 200,358	\$ 815,195	\$ 288,310	\$ 262,199
Printing	\$ 7,119						\$ 7,119	\$ 10,750	\$ 10,349	\$ 10,700
Telecommunications	\$ 24,037	\$ 1,208	\$ 510				\$ 25,756	\$ 26,350	\$ 13,271	\$ 9,500
Postage	\$ 27,920	\$ 429	\$ 55				\$ 28,405	\$ 27,430	\$ 32,259	\$ 29,560
Insurance	\$ 8,747						\$ 8,747	\$ 4,600	\$ 2,268	\$ 3,500
In-State Travel	\$ 4,601	\$ 6,061	\$ 4,982				\$ 15,644	\$ 24,700	\$ 11,396	\$ 10,775
Out-of-State Travel			\$ 1,008				\$ 1,008	\$ 622	\$ 622	\$ 3,000
Training	\$ 9,684		\$ 2,174				\$ 11,858	\$ 17,750	\$ 3,340	\$ 6,440
Security Services	\$ 107,126		\$ 17,553				\$ 124,679	\$ 115,000	\$ 114,740	\$ 102,100
Facility Operations	\$ 115,324		\$ 3,240				\$ 118,564	\$ 101,124	\$ 99,117	\$ 95,600
Utilities										
Contracted Services	\$ 450,147	\$ 84,263	\$ 16,820				\$ 551,230	\$ 638,795	\$ 641,310	\$ 693,881
Consulting and Professional Services	\$ 20,203	\$ 18,143	\$ 9,162				\$ 47,508	\$ 210,281	\$ 43,437	\$ 29,850
Information Technology	\$ 101,876	\$ 90,805	\$ 851				\$ 193,532	\$ 771,670	\$ 224,723	\$ 237,072
Major Equipment									\$ 584,713	
Other Items of Expense	\$ 1,763		\$ 1,436				\$ 3,199	\$ 4,750	\$ 2,936	\$ 4,900
	<b>\$ 1,074,434</b>	<b>\$ 201,417</b>	<b>\$ 61,756</b>				<b>\$ 1,337,607</b>	<b>\$ 3,353,108</b>	<b>\$ 1,488,079</b>	<b>\$ 1,499,077</b>
<b>Special Items of Expense</b>										
Grand Jury	\$ 850						\$ 850		\$ 885	\$ 900
Jury Costs	\$ 13,545						\$ 13,545	\$ 27,700	\$ 29,879	\$ 26,056
Judgements, Settlements and Claims	\$ 20,502						\$ 20,502	\$ 20,501		
Debt Service										
Other	\$ 191,386						\$ 191,386	\$ 67,245	\$ 160,447	\$ 141,500
<b>Capital Costs</b>										
Internal Cost Recovery	\$ (99,017)	\$ 54,970	\$ 44,047				\$ 0	\$ 0	\$ 0	\$ (2,000)
Prior Year Expense Adjustment										
	<b>\$ 127,266</b>	<b>\$ 54,970</b>	<b>\$ 44,047</b>				<b>\$ 226,283</b>	<b>\$ 115,446</b>	<b>\$ 191,211</b>	<b>\$ 166,456</b>
<b>Total Expenditures</b>	<b>\$ 6,369,587</b>	<b>\$ 544,554</b>	<b>\$ 325,587</b>				<b>\$ 7,239,727</b>	<b>\$ 9,242,377</b>	<b>\$ 7,197,556</b>	<b>\$ 7,325,817</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 223,943</b>	<b>\$ (28,630)</b>	<b>\$ 0</b>				<b>\$ 195,313</b>	<b>\$ 186,697</b>	<b>\$ 79,577</b>	<b>\$ 7,560</b>
<b>Operating Transfers In (Out)</b>	<b>\$ 0</b>						<b>\$ 0</b>		<b>\$ 0</b>	
<b>Fund Balance (Deficit)</b>										
Beginning Balance (Deficit)	\$ 14,408	\$ 306,498	\$ 0				\$ 320,906	\$ 320,906	\$ 241,329	\$ 241,329
Ending Balance (Deficit)	<b>\$ 238,351</b>	<b>\$ 277,868</b>	<b>\$ 0</b>				<b>\$ 516,219</b>	<b>\$ 507,603</b>	<b>\$ 320,906</b>	<b>\$ 248,889</b>

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

For the month ended June										
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	\$ 720,916	\$ 161,483	\$ 20,502				\$ 902,901	\$ 936,549	\$ 1,022,317	\$ 996,299
Traffic & Other Infractions	\$ 625,430	\$ 8,505					\$ 633,936	\$ 611,251	\$ 569,398	\$ 502,357
Other Criminal Cases	\$ 675,132	\$ 79,847			\$ 400		\$ 755,379	\$ 1,022,504	\$ 776,790	\$ 875,504
Civil	\$ 783,264	\$ 22,509			\$ 0		\$ 805,773	\$ 806,387	\$ 730,609	\$ 693,462
Family & Children Services	\$ 736,138	\$ 78,628			\$ 0		\$ 814,766	\$ 1,047,516	\$ 933,471	\$ 1,023,246
Probate, Guardianship & Mental Health Services	\$ 18,293	\$ 33,410					\$ 51,703	\$ 64,737	\$ 66,886	\$ 69,645
Juvenile Dependency Services	\$ 66,229	\$ 172,441					\$ 238,669	\$ 262,814	\$ 259,338	\$ 243,792
Juvenile Delinquency Services										
Other Court Operations								\$ 5,750	\$ 8,604	\$ 12,250
Court Interpreters	\$ 19,641	\$ 47,945					\$ 67,586	\$ 80,684	\$ 73,551	\$ 73,243
Jury Services	\$ 74,421	\$ 19,706	\$ 14,395		\$ (400)		\$ 108,122	\$ 113,698	\$ 131,573	\$ 150,561
Security	\$ 288,286	\$ 108,141					\$ 396,426	\$ 386,972	\$ 409,053	\$ 374,344
<b>Trial Court Operations Program</b>	<b>\$ 4,007,751</b>	<b>\$ 732,614</b>	<b>\$ 34,897</b>		<b>\$ 0</b>		<b>\$ 4,775,262</b>	<b>\$ 5,338,862</b>	<b>\$ 4,981,590</b>	<b>\$ 5,014,703</b>
Enhanced Collections	\$ 243,486	\$ 84,259			\$ 0		\$ 327,745	\$ 331,831	\$ 319,168	\$ 318,384
Other Non-Court Operations									\$ 0	
<b>Non-Court Operations Program</b>	<b>\$ 243,486</b>	<b>\$ 84,259</b>			<b>\$ 0</b>		<b>\$ 327,745</b>	<b>\$ 331,831</b>	<b>\$ 319,168</b>	<b>\$ 318,384</b>
Executive Office	\$ 258,508	\$ 4,770					\$ 263,278	\$ 259,774	\$ 336,156	\$ 306,374
Fiscal Services	\$ 268,117	\$ 62,799	\$ 141		\$ 191		\$ 331,247	\$ 339,447	\$ 237,554	\$ 251,901
Human Resources	\$ 450,344	\$ 21,791	\$ 191,245		\$ (191)		\$ 663,190	\$ 504,588	\$ 479,399	\$ 600,308
Business & Facilities Services	\$ 0	\$ 123,556					\$ 123,556	\$ 104,008	\$ 153,794	\$ 135,435
Information Technology	\$ 447,632	\$ 307,819					\$ 755,450	\$ 2,363,867	\$ 689,895	\$ 698,712
<b>Court Administration Program</b>	<b>\$ 1,424,600</b>	<b>\$ 520,734</b>	<b>\$ 191,386</b>		<b>\$ 0</b>		<b>\$ 2,136,720</b>	<b>\$ 3,571,684</b>	<b>\$ 1,896,799</b>	<b>\$ 1,992,730</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 5,675,837</b>	<b>\$ 1,337,607</b>	<b>\$ 226,283</b>		<b>\$ 0</b>		<b>\$ 7,239,727</b>	<b>\$ 9,242,377</b>	<b>\$ 7,197,556</b>	<b>\$ 7,325,817</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	42,529	-	42,529	277,868	-	-	-	-	320,397	
Committed	-	-	-	-	-	-	-	-	-	
Assigned	195,822	-	195,822	-	-	-	-	-	195,822	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 238,351</b>	<b>\$ -</b>	<b>\$ 238,351</b>	<b>\$ 277,868</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 516,219</b>	