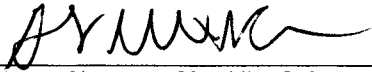


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

5-8-17

\_\_\_\_\_  
Date

Nevada County

\_\_\_\_\_  
Court

2016 Q3

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

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

Nevada County

Court

2016 Q3

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)	58.70	56.8	54.2	55.3	

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Nevada County

Court

2016 Q3

Fiscal Year and Ending Quarter

**FOOTNOTES**

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Superior Court of California, County of Nevada  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended March									
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	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 61,046	\$ 114,766	\$ (141,342)				\$ 15,622	\$ 50,092	\$ 37,302
Payroll	\$ 1,869	\$ 0						\$ 1,869	\$ 3,226
Jury	\$ 1,037						\$ 0	\$ 1,037	\$ 1,037
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other	\$ 1,710							\$ 1,710	\$ 2,300
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ 0
Credit Card								\$ 900	\$ 900
Cash on Hand	\$ 900							\$ 900	\$ 900
Cash with County							\$ 895,585	\$ 895,585	\$ 586,241
Cash Outside of the JCC	\$ 8,000						\$ 241,036	\$ 249,036	\$ 62,696
Cash Equivalents	\$ 348,571						\$ 111,819	\$ 460,390	\$ 316,660
Total Cash and Cash Equivalents	\$ 433,132	\$ 114,766	\$ (141,342)				\$ 1,264,062	\$ 1,670,618	\$ 1,020,361
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									\$ 14
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 2,895
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 132,925					\$ 132,925	\$ 182,738
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From									
Total Receivables	\$ 0	\$ 0	\$ 132,925				\$ 0	\$ 132,925	\$ 185,647
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 433,132	\$ 114,766	\$ (8,417)				\$ 1,264,062	\$ 1,803,543	\$ 1,206,008
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 12,980	\$ 371	\$ 1,763				\$ 0	\$ 15,114	\$ 5,394
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts								\$ 0	\$ 1,255
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 125,003	\$ 125,003	\$ 151,484
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 41	\$ 41	\$ 35
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 12,980	\$ 371	\$ 1,763				\$ 125,044	\$ 140,158	\$ 158,168
Civil									\$ 0
Criminal									\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,136,621	\$ 1,136,621	\$ 640,937
Trust Interest Payable							\$ 4	\$ 4	\$ 0
Miscellaneous Trust									
Total Trust Deposits							\$ 1,136,624	\$ 1,136,624	\$ 640,937
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (9,775)							\$ (9,775)	\$ (3,546)
Deferred Compensation Payable	\$ 2,055							\$ 2,055	\$ 0
Deductions Payable	\$ 35,448							\$ 35,448	\$ 50,653
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 27,728	\$ 0						\$ 27,728	\$ 47,107
Revenue Collected in Advance	\$ 400,000							\$ 400,000	\$ 0
Liabilities For Deposits									
Jury Fees - Non-Interest							\$ 2,394	\$ 2,394	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 400,000						\$ 2,394	\$ 402,394	\$ 0
Total Liabilities	\$ 440,708	\$ 371	\$ 1,763				\$ 1,264,062	\$ 1,706,904	\$ 846,212
Total Fund Balance	\$ (7,577)	\$ 114,395	\$ (10,179)					\$ 96,639	\$ 359,796
Total Liabilities and Fund Balance	\$ 433,132	\$ 114,766	\$ (8,417)				\$ 1,264,062	\$ 1,803,543	\$ 1,206,008

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 March											
Fiscal Year 2016/17									2015/16		
	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>											
State Financing Sources											
Trial Court Trust Fund	\$ 3,933,672	\$ 33,059					\$ 3,966,731	\$ 5,200,028	\$ 4,234,187	\$ 5,172,255	
Improvement and Modernization Fund	\$ 1,621						\$ 1,621	\$ 13,460		\$ 13,460	
Judges' Compensation (0150019)	\$ 33,750						\$ 33,750	\$ 45,000	\$ 33,750	\$ 45,000	
Court Interpreter (0150037)	\$ 25,514						\$ 25,514	\$ 32,126	\$ 19,878	\$ 36,598	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 192,003						\$ 192,003	\$ 287,305	\$ 201,033	\$ 284,003	
Other Miscellaneous	\$ 95,495						\$ 95,495	\$ 95,495	\$ 95,495	\$ 95,495	
	\$ 4,282,054	\$ 33,059					\$ 4,315,113	\$ 5,673,414	\$ 4,584,343	\$ 5,646,811	
Grants											
AB 1058 Commissioner/Facilitator			\$ 333,116				\$ 333,116	\$ 583,608	\$ 429,337	\$ 583,608	
Other Judicial Council Grants			\$ 9,118				\$ 9,118	\$ 20,634	\$ 19,668	\$ 29,715	
Non-Judicial Council Grants											
			\$ 342,233				\$ 342,233	\$ 604,242	\$ 449,005	\$ 613,323	
Other Financing Sources											
Interest Income	\$ 2,707	\$ 435					\$ 3,143	\$ 5,747	\$ 5,470	\$ 4,890	
Investment Income											
Donations											
Local Fees	\$ 45,003	\$ 1,171					\$ 46,173	\$ 53,300	\$ 42,182	\$ 47,817	
Non-Fee Revenues	\$ 287	\$ (6,223)					\$ (5,936)	\$ 10,321	\$ 3,891	\$ 9,892	
Enhanced Collections	\$ 17,541	\$ 301,534					\$ 319,075	\$ 480,467	\$ 324,913	\$ 408,477	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 9,552					\$ 9,552	\$ 46,856	\$ 15,733	\$ 28,384	
Reimbursement Other	\$ 29,164						\$ 29,164	\$ 76,999	\$ 36,964	\$ 68,750	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,226						\$ 2,226	\$ 30,994	\$ 7,940	\$ 4,391	
	\$ 96,928	\$ 306,470					\$ 403,398	\$ 704,684	\$ 437,093	\$ 572,601	
<b>Total Revenues</b>	\$ 4,378,983	\$ 339,529	\$ 342,233				\$ 5,060,745	\$ 6,982,340	\$ 5,470,442	\$ 6,832,735	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,239,107	\$ 136,861	\$ 168,063				\$ 2,544,031	\$ 3,097,867	\$ 2,669,120	\$ 3,643,579	
Temp Help		\$ 21,209					\$ 21,209	\$ 74,398	\$ 27,094	\$ 16,529	
Overtime	\$ 363	\$ 1					\$ 364		\$ 725	\$ 102	
Staff Benefits	\$ 1,386,246	\$ 89,667	\$ 100,687				\$ 1,576,600	\$ 2,423,811	\$ 1,646,186	\$ 2,090,486	
	\$ 3,625,716	\$ 247,738	\$ 268,750				\$ 4,142,203	\$ 5,596,076	\$ 4,343,124	\$ 5,750,696	
Operating Expenses and Equipment											
General Expense	\$ 109,139	\$ 3,732	\$ 5,429				\$ 118,299	\$ 141,900	\$ 120,254	\$ 144,388	
Printing	\$ 8,510	\$ 223					\$ 8,732	\$ 16,145	\$ 16,610	\$ 19,261	
Telecommunications	\$ 4,365	\$ 582	\$ 276				\$ 5,223	\$ 10,221	\$ 5,757	\$ 10,172	
Postage	\$ 19,480	\$ 1,960					\$ 21,440	\$ 31,718	\$ 22,664	\$ 29,082	
Insurance	\$ 3,447	\$ 168					\$ 3,615	\$ 4,653	\$ 1,402	\$ 1,402	
In-State Travel	\$ 2,852	\$ 22	\$ 427				\$ 3,301	\$ 11,815	\$ 5,202	\$ 10,732	
Out-of-State Travel										\$ 3,000	
Training	\$ 707	\$ 11	\$ 3,001				\$ 3,719	\$ 7,951	\$ 600	\$ 6,650	
Security Services	\$ 53,831	\$ 1,926	\$ 5,107				\$ 60,863	\$ 85,900	\$ 53,004	\$ 85,878	
Facility Operations	\$ 58,410	\$ 1,124	\$ 2,918				\$ 62,451	\$ 106,799	\$ 58,123	\$ 96,980	
Utilities											
Contracted Services	\$ 397,446	\$ 57,555	\$ 15,045				\$ 470,046	\$ 755,416	\$ 504,658	\$ 730,469	
Consulting and Professional Services	\$ 17,136	\$ 516	\$ 7,777				\$ 25,428	\$ 40,148	\$ 7,844	\$ 37,247	
Information Technology	\$ 91,317	\$ 4,304					\$ 95,621	\$ 109,609	\$ 89,152	\$ 100,412	
Major Equipment	\$ 68,992						\$ 68,992	\$ 68,992			
Other Items of Expense	\$ 817	\$ 32					\$ 848	\$ 1,801	\$ 1,682	\$ 2,536	
	\$ 836,448	\$ 72,154	\$ 39,978				\$ 948,579	\$ 1,393,068	\$ 886,952	\$ 1,278,209	
Special Items of Expense											
Grand Jury	\$ 850						\$ 850	\$ 850	\$ 850	\$ 850	
Jury Costs	\$ 10,222						\$ 10,222	\$ 18,175	\$ 16,612	\$ 13,886	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (94,572)	\$ 42,990	\$ 51,581				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (83,500)	\$ 42,990	\$ 51,581				\$ 11,072	\$ 19,025	\$ 17,462	\$ 14,736	
<b>Total Expenditures</b>	\$ 4,378,663	\$ 362,882	\$ 360,309				\$ 5,101,854	\$ 7,008,169	\$ 5,247,538	\$ 7,043,641	
Excess (Deficit) of Revenues Over Expenditures	\$ 319	\$ (23,353)	\$ (18,075)				\$ (41,109)	\$ (25,829)	\$ 222,904	\$ (210,906)	
Operating Transfers In (Out)	\$ (7,896)		\$ 7,896				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 0	\$ 137,748	\$ 0				\$ 137,748	\$ 137,748	\$ 136,892	\$ 136,892	
Ending Balance (Deficit)	\$ (7,577)	\$ 114,395	\$ (10,179)				\$ 96,639	\$ 111,919	\$ 359,796	\$ (74,014)	

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

For the month ended March										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 612,826	\$ 176,661					\$ 789,487	\$ 956,858	\$ 868,717	\$ 1,172,690
Traffic & Other Infractions	\$ 445,270	\$ 6,354			\$ (66)		\$ 451,558	\$ 671,751	\$ 466,764	\$ 545,320
Other Criminal Cases	\$ 613,915	\$ 30,612			\$ 782		\$ 645,309	\$ 997,219	\$ 605,058	\$ 900,971
Civil	\$ 417,423	\$ 6,366					\$ 423,789	\$ 567,095	\$ 396,974	\$ 508,550
Family & Children Services	\$ 564,069	\$ 63,851			\$ 0		\$ 627,920	\$ 940,909	\$ 779,477	\$ 1,187,587
Probate, Guardianship & Mental Health Services	\$ 18,642	\$ 26,264					\$ 44,906	\$ 66,374	\$ 44,290	\$ 76,293
Juvenile Dependency Services	\$ 64,492	\$ 153,751					\$ 218,243	\$ 317,236	\$ 232,658	\$ 312,877
Juvenile Delinquency Services		\$ 1,500					\$ 1,500	\$ 500		
Other Court Operations		\$ 5,283	\$ 18				\$ 5,301	\$ 9,845	\$ 18,826	\$ 24,650
Court Interpreters	\$ 33,033	\$ 24,613					\$ 57,645	\$ 61,580	\$ 53,206	\$ 81,052
Jury Services	\$ 35,344	\$ 15,456	\$ 11,043				\$ 61,843	\$ 114,518	\$ 73,252	\$ 83,574
Security	\$ 218,768	\$ 129,336					\$ 348,104	\$ 446,422	\$ 254,229	\$ 365,018
Trial Court Operations Program	\$ 3,023,782	\$ 640,045	\$ 11,061		\$ 716		\$ 3,675,604	\$ 5,150,307	\$ 3,793,452	\$ 5,258,582
Enhanced Collections	\$ 237,403	\$ 72,087			\$ 2,628		\$ 312,118	\$ 345,849	\$ 301,210	\$ 410,714
Other Non-Court Operations								\$ 0	\$ 850	\$ 870
Non-Court Operations Program	\$ 237,403	\$ 72,087			\$ 2,628		\$ 312,118	\$ 345,849	\$ 302,060	\$ 411,584
Executive Office	\$ 176,960	\$ 2,993			\$ (3,344)		\$ 176,610	\$ 232,833	\$ 179,232	\$ 247,140
Fiscal Services	\$ 132,143	\$ 6,326			\$ 15		\$ 138,484	\$ 311,920	\$ 222,244	\$ 291,121
Human Resources	\$ 336,704	\$ 4,749			\$ (15)		\$ 341,437	\$ 337,368	\$ 344,212	\$ 258,553
Business & Facilities Services		\$ 98,519	\$ 11				\$ 98,530	\$ 146,712	\$ 82,937	\$ 131,660
Information Technology	\$ 235,211	\$ 123,861					\$ 359,072	\$ 483,180	\$ 323,401	\$ 445,001
Court Administration Program	\$ 881,018	\$ 236,447	\$ 11		\$ (3,344)		\$ 1,114,132	\$ 1,512,013	\$ 1,152,026	\$ 1,373,475
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 4,142,203	\$ 948,579	\$ 11,072		\$ 0		\$ 5,101,854	\$ 7,008,169	\$ 5,247,538	\$ 7,043,641