

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

01/24/2019

Date

Nevada County 29

Court

2018 - 02

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Nevada County 29

Court

2018 - 02

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Nevada County 29

Court

2018 - 02

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)		52.8	52.8		

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 December									
Fiscal Year 2018/19									2017/18
	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						
ASSETS									
Operations	\$ 193,333	\$ 32,255	\$ (135,001)				\$ 26,887	\$ 117,474	\$ 57,124
Payroll	\$ 7,243	\$ (2,235)						\$ 5,008	\$ (793)
Jury	\$ 0						\$ 0	\$ 0	\$ 2,729
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other	\$ 0							\$ 0	\$ 1,735
Distribution							\$ 23,043	\$ 23,043	
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (5,193)	\$ (5,193)	\$ 0
Credit Card								\$ 1,250	\$ 900
Cash on Hand	\$ 1,250							\$ 1,250	\$ 900
Cash with County	\$ 0	\$ 6,229					\$ 253,518	\$ 259,747	\$ 312,775
Cash Outside of the JCC	\$ 8,000						\$ 176,444	\$ 184,444	\$ 207,446
Cash Equivalents	\$ 630,444						\$ 526,197	\$ 1,156,641	\$ 1,153,527
Total Cash and Cash Equivalents	\$ 850,270	\$ 36,248	\$ (135,001)				\$ 1,000,897	\$ 1,752,415	\$ 1,745,443
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust							\$ 22,976	\$ 22,976	
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 1,907
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 90,558					\$ 90,558	\$ 191,866
Trust Due To/From							\$ 76,052	\$ 76,052	
Distribution Due To/From							\$ 6,550	\$ 6,550	
Civil Filing Fee Due To/From									
General Due To/From	\$ 17,928	\$ 92,577						\$ 110,505	\$ 1
Total Receivables	\$ 17,928	\$ 92,577	\$ 90,558				\$ 105,578	\$ 306,641	\$ 193,774
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 868,198	\$ 128,825	\$ (44,443)				\$ 1,106,475	\$ 2,059,055	\$ 1,939,217
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 53,075	\$ 48	\$ 184				\$ 0	\$ 53,307	\$ 7,083
Due to Other Funds	\$ 2	\$ 0	\$ 0				\$ 193,105	\$ 193,107	\$ 1
Due to Other Courts			\$ 0					\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 82,275	\$ 82,275	\$ 107,221
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 56,638	\$ 56,638	
Due to Other Public Agencies									
Sales and Use Tax	\$ 44							\$ 44	\$ 44
Interest							\$ 1,127	\$ 1,127	\$ 93
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 53,120	\$ 48	\$ 184				\$ 333,145	\$ 386,497	\$ 114,442
Civil							\$ 35,716	\$ 35,716	
Criminal							\$ 307,450	\$ 307,450	
Unreconciled - Civil and Criminal							\$ 0	\$ 0	
Trust Held Outside of the JCC		\$ 6,229					\$ 429,963	\$ 436,191	\$ 512,221
Trust Interest Payable							\$ 202	\$ 202	\$ 13
Miscellaneous Trust									
Total Trust Deposits		\$ 6,229					\$ 773,330	\$ 779,558	\$ 512,234
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (30,476)							\$ (30,476)	\$ 51,258
Deferred Compensation Payable	\$ 1,355							\$ 1,355	\$ 7,725
Deductions Payable	\$ (14,789)	\$ 0						\$ (14,789)	\$ (161,130)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (43,910)	\$ 0	\$ 0					\$ (43,910)	\$ (102,147)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 1,064							\$ 1,064	\$ 1,692
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 980
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	
Uncleared Collections	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,064	\$ 0					\$ 0	\$ 1,064	\$ 2,672
Total Liabilities	\$ 10,274	\$ 6,277	\$ 184				\$ 1,106,475	\$ 1,123,210	\$ 527,200
Total Fund Balance	\$ 857,923	\$ 122,549	\$ (44,626)					\$ 935,846	\$ 1,412,017
Total Liabilities and Fund Balance	\$ 868,198	\$ 128,825	\$ (44,443)				\$ 1,106,475	\$ 2,059,055	\$ 1,939,217

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 December											
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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,493,639	\$ 19,596					\$ 3,513,235	\$ 5,726,558	\$ 3,504,390	\$ 5,464,773	
Improvement and Modernization Fund								\$ 12,502	\$ 23,351	\$ 31,934	
Judges' Compensation (0150019)	\$ 22,500						\$ 22,500	\$ 45,000	\$ 22,500	\$ 45,000	
Court Interpreter (0150037)	\$ (5,571)						\$ (5,571)	\$ 72,417	\$ 18,173	\$ 24,854	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 135,246						\$ 135,246	\$ 292,247	\$ 109,622	\$ 265,157	
Other Miscellaneous	\$ 95,495						\$ 95,495	\$ 95,495	\$ 95,495	\$ 95,495	
	\$ 3,741,309	\$ 19,596					\$ 3,760,905	\$ 6,244,219	\$ 3,773,531	\$ 5,927,213	
Grants											
AB 1058 Commissioner/Facilitator			\$ 66,531				\$ 66,531	\$ 443,603	\$ 143,449	\$ 547,681	
Other Judicial Council Grants			\$ 6,265				\$ 6,265	\$ 20,656	\$ 10,317	\$ 30,951	
Non-Judicial Council Grants											
			\$ 72,796				\$ 72,796	\$ 464,259	\$ 153,766	\$ 578,632	
Other Financing Sources											
Interest Income	\$ 5,340	\$ 1,204					\$ 6,544	\$ 6,604	\$ 2,612	\$ 5,450	
Investment Income											
Donations											
Local Fees	\$ 52,514	\$ 1,623					\$ 54,136	\$ 130,599	\$ 18,406	\$ 70,887	
Non-Fee Revenues	\$ 179	\$ 4,109					\$ 4,288	\$ 13,001	\$ 78	\$ 11,804	
Enhanced Collections	\$ 204	\$ 149,996					\$ 150,199	\$ 367,116	\$ 131,179	\$ 332,849	
Escheatment											
Prior Year Revenue											
County Program - Restricted	\$ 0	\$ 8,152					\$ 8,152	\$ 30,925	\$ 9,005	\$ 49,902	
Reimbursement Other	\$ (20,154)						\$ (20,154)	\$ 68,854	\$ 51,998	\$ 109,054	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,371						\$ 1,371	\$ 7,800	\$ 2,039	\$ 6,537	
	\$ 39,454	\$ 165,083					\$ 204,537	\$ 624,899	\$ 215,319	\$ 586,483	
Total Revenues	\$ 3,780,763	\$ 184,679	\$ 72,796				\$ 4,038,238	\$ 7,333,377	\$ 4,142,615	\$ 7,092,328	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,456,868	\$ 74,636	\$ 41,718				\$ 1,573,222	\$ 3,433,961	\$ 1,589,492	\$ 3,330,404	
Temp Help									\$ 4,037		
Overtime	\$ 187	\$ 1					\$ 188		\$ 89		
Staff Benefits	\$ 967,150	\$ 48,597	\$ 26,330				\$ 1,042,078	\$ 2,220,680	\$ 648,883	\$ 2,205,516	
	\$ 2,424,205	\$ 123,235	\$ 68,048				\$ 2,615,488	\$ 5,654,641	\$ 2,242,501	\$ 5,535,920	
Operating Expenses and Equipment											
General Expense	\$ 56,437	\$ 118,517	\$ 6,980				\$ 181,934	\$ 262,199	\$ 63,103	\$ 160,706	
Printing	\$ 3,694						\$ 3,694	\$ 10,700	\$ 5,045	\$ 10,296	
Telecommunications	\$ 5,055	\$ 398	\$ 172				\$ 5,625	\$ 9,500	\$ 4,095	\$ 19,843	
Postage	\$ 14,721	\$ 999	\$ 10				\$ 15,730	\$ 28,560	\$ 12,879	\$ 31,219	
Insurance	\$ 2,050						\$ 2,050	\$ 3,500	\$ 112	\$ 6,010	
In-State Travel	\$ 425		\$ 5,046				\$ 5,471	\$ 10,775	\$ 1,217	\$ 5,971	
Out-of-State Travel	\$ 415						\$ 415	\$ 3,000		\$ 0	
Training	\$ 480		\$ 2,353				\$ 2,833	\$ 6,440	\$ 6,967	\$ 7,300	
Security Services	\$ 41,183		\$ 4,680				\$ 45,862	\$ 102,100	\$ 50,606	\$ 116,932	
Facility Operations	\$ 32,425		\$ 1,315				\$ 33,740	\$ 95,600	\$ 38,936	\$ 89,809	
Utilities											
Contracted Services	\$ 226,479	\$ 32,311	\$ 12,522				\$ 271,312	\$ 699,524	\$ 301,681	\$ 686,002	
Consulting and Professional Services	\$ 10,476		\$ 2,290				\$ 12,765	\$ 29,850	\$ 22,016	\$ 65,695	
Information Technology	\$ 127,372	\$ 5,211	\$ 0				\$ 132,583	\$ 237,072	\$ 112,774	\$ 136,515	
Major Equipment									\$ 54,777	\$ 88,057	
Other Items of Expense	\$ 1,542		\$ 398				\$ 1,940	\$ 4,900	\$ 1,106	\$ 2,579	
	\$ 522,755	\$ 157,436	\$ 35,764				\$ 715,955	\$ 1,503,720	\$ 675,314	\$ 1,426,934	
Special Items of Expense											
Grand Jury	\$ 885						\$ 885	\$ 900	\$ 850	\$ 850	
Jury Costs	\$ 11,095						\$ 11,095	\$ 26,056	\$ 9,348	\$ 17,523	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 103						\$ 103	\$ 141,500			
Capital Costs											
Internal Cost Recovery	\$ (34,524)	\$ 20,914	\$ 13,610				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 195						\$ 195		\$ 0		
	\$ (22,246)	\$ 20,914	\$ 13,610				\$ 12,278	\$ 168,456	\$ 10,198	\$ 18,373	
Total Expenditures	\$ 2,924,714	\$ 301,585	\$ 117,422				\$ 3,343,721	\$ 7,326,817	\$ 2,928,012	\$ 6,981,227	
Excess (Deficit) of Revenues Over Expenditures	\$ 856,049	\$ (116,906)	\$ (44,626)				\$ 694,517	\$ 6,560	\$ 1,214,603	\$ 111,101	
Operating Transfers In (Out)									\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,875	\$ 239,454	\$ 0				\$ 241,329	\$ 241,329	\$ 197,414	\$ 197,414	
Ending Balance (Deficit)	\$ 857,923	\$ 122,549	\$ (44,626)				\$ 935,846	\$ 247,889	\$ 1,412,017	\$ 308,515	

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

For the month ended December										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 363,942	\$ 84,926					\$ 448,868	\$ 990,656	\$ 383,243	\$ 957,959
Traffic & Other Infractions	\$ 250,685	\$ 4,124					\$ 254,809	\$ 524,763	\$ 288,371	\$ 602,048
Other Criminal Cases	\$ 318,935	\$ 23,728					\$ 342,663	\$ 915,323	\$ 336,175	\$ 1,023,936
Civil	\$ 334,472	\$ 8,513			\$ 112		\$ 343,096	\$ 671,357	\$ 206,206	\$ 586,588
Family & Children Services	\$ 354,317	\$ 54,234			\$ 0		\$ 408,551	\$ 983,926	\$ 384,409	\$ 797,202
Probate, Guardianship & Mental Health Services	\$ 14,158	\$ 21,820					\$ 35,978	\$ 75,288	\$ 24,270	\$ 65,225
Juvenile Dependency Services	\$ 38,951	\$ 74,616					\$ 113,567	\$ 243,792	\$ 111,809	\$ 294,334
Juvenile Delinquency Services		\$ 905					\$ 905	\$ 12,250	\$ 4,461	\$ 7,600
Other Court Operations		\$ 905					\$ 905	\$ 12,250	\$ 4,461	\$ 7,600
Court Interpreters	\$ 8,886	\$ 29,573					\$ 38,458	\$ 72,443	\$ 43,344	\$ 63,895
Jury Services	\$ 34,849	\$ 10,050	\$ 11,980				\$ 56,879	\$ 150,561	\$ 42,119	\$ 107,513
Security	\$ 134,544	\$ 46,306					\$ 180,850	\$ 374,344	\$ 160,391	\$ 403,491
Trial Court Operations Program	\$ 1,853,737	\$ 358,795	\$ 11,980		\$ 112		\$ 2,224,625	\$ 5,014,703	\$ 1,984,798	\$ 4,909,791
Enhanced Collections	\$ 112,497	\$ 29,466			\$ 0		\$ 141,964	\$ 319,384	\$ 155,036	\$ 312,351
Other Non-Court Operations			\$ 0				\$ 0		\$ 850	\$ 850
Non-Court Operations Program	\$ 112,497	\$ 29,466	\$ 0		\$ 0		\$ 141,964	\$ 319,384	\$ 155,886	\$ 313,201
Executive Office	\$ 187,729	\$ 2,050					\$ 189,779	\$ 306,374	\$ 102,470	\$ 239,335
Fiscal Services	\$ 88,114	\$ 4,697	\$ 45		\$ 0		\$ 92,856	\$ 251,901	\$ 99,471	\$ 318,335
Human Resources	\$ 219,164	\$ 4,730	\$ 57		\$ (112)	\$ 195	\$ 224,033	\$ 600,308	\$ 214,138	\$ 457,961
Business & Facilities Services	\$ 0	\$ 59,872					\$ 59,872	\$ 135,435	\$ 57,004	\$ 132,701
Information Technology	\$ 154,247	\$ 256,345					\$ 410,592	\$ 698,712	\$ 314,246	\$ 609,903
Court Administration Program	\$ 649,254	\$ 327,693	\$ 103		\$ (112)	\$ 195	\$ 977,133	\$ 1,992,730	\$ 787,329	\$ 1,758,235
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,615,488	\$ 715,955	\$ 12,083		\$ 0	\$ 195	\$ 3,343,721	\$ 7,326,817	\$ 2,928,012	\$ 6,981,227