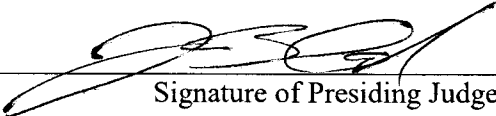


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

2/10/2020  
Date

Nevada County 29  
\_\_\_\_\_  
Court  
2019-02  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Nevada County 29

Court

2019-02

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

2019-02

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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		

<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 December  
 Fiscal Year 2019/20

2018/19

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 61,860	\$ 153,506	\$ (135,117)				\$ 21,911	\$ 102,159	\$ 117,474
Payroll	\$ 10,063	\$ 0						\$ 10,063	\$ 5,008
Jury	\$ 0						\$ 0	\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 10,000
Other	\$ 0							\$ 0	\$ 0
Distribution							\$ 8,452	\$ 8,452	\$ 23,043
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,998)	\$ (4,998)	\$ (5,193)
Credit Card								\$ 2,030	\$ 1,250
Cash on Hand	\$ 2,030							\$ 2,030	\$ 259,747
Cash with County		\$ 348					\$ 2,435	\$ 2,782	\$ 184,444
Cash Outside of the JCC	\$ 6,500						\$ 37,407	\$ 43,907	\$ 1,156,641
Cash Equivalents	\$ 1,451,062						\$ 1,397,562	\$ 2,848,624	\$ 1,752,415
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,531,515</b>	<b>\$ 153,853</b>	<b>\$ (135,117)</b>				<b>\$ 1,462,768</b>	<b>\$ 3,013,020</b>	<b>\$ 1,752,415</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust							\$ 0	\$ 0	\$ 22,976
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	\$ 11,583	\$ 0	\$ 132,081					\$ 143,664	\$ 90,558
Trust Due To/From							\$ 51,139	\$ 51,139	\$ 76,052
Distribution Due To/From							\$ 8,837	\$ 8,837	\$ 6,550
Civil Filing Fee Due To/From									
General Due To/From	\$ 23,890	\$ 65,723						\$ 89,613	\$ 110,505
<b>Total Receivables</b>	<b>\$ 35,473</b>	<b>\$ 65,723</b>	<b>\$ 132,081</b>				<b>\$ 59,976</b>	<b>\$ 293,252</b>	<b>\$ 306,641</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>\$ 1,566,988</b>	<b>\$ 219,576</b>	<b>\$ (3,036)</b>				<b>\$ 1,522,744</b>	<b>\$ 3,306,272</b>	<b>\$ 2,059,055</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 13,481	\$ 15	\$ 275				\$ 0	\$ 13,770	\$ 53,307
Due to Other Funds	\$ 5,028	\$ 0	\$ 0				\$ 144,561	\$ 149,589	\$ 193,107
Due to Other Courts			\$ 0					\$ 0	\$ 0
Due to State	\$ 0		\$ 0				\$ 584,713	\$ 584,713	\$ 0
TC145 Liability							\$ 98,382	\$ 98,382	\$ 82,275
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 61,629	\$ 61,629	\$ 56,638
Due to Other Public Agencies									
Sales and Use Tax	\$ 44							\$ 44	\$ 44
Interest							\$ 1,723	\$ 1,723	\$ 1,127
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 18,552</b>	<b>\$ 15</b>	<b>\$ 275</b>				<b>\$ 891,008</b>	<b>\$ 909,850</b>	<b>\$ 386,497</b>
Civil							\$ 135,865	\$ 135,865	\$ 35,716
Criminal							\$ 450,867	\$ 450,867	\$ 307,450
Unreconciled - Civil and Criminal									\$ 0
Trust Held Outside of the JCC		\$ 348					\$ 39,841	\$ 40,189	\$ 436,191
Trust Interest Payable							\$ 1,908	\$ 1,908	\$ 202
Miscellaneous Trust									
<b>Total Trust Deposits</b>		<b>\$ 348</b>					<b>\$ 628,481</b>	<b>\$ 628,829</b>	<b>\$ 779,558</b>
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 28,094							\$ 28,094	\$ (30,476)
Deferred Compensation Payable	\$ 2,853							\$ 2,853	\$ 1,355
Deductions Payable	\$ 55,718							\$ 55,718	\$ (14,789)
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 86,664</b>	<b>\$ 0</b>						<b>\$ 86,664</b>	<b>\$ (43,910)</b>
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 3,461						\$ 822	\$ 4,283	\$ 1,064
Jury Fees - Non-Interest							\$ 2,433	\$ 2,433	\$ 0
Fees - Partial Payment & Overpayment									\$ 0
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 3,461</b>						<b>\$ 3,255</b>	<b>\$ 6,716</b>	<b>\$ 1,064</b>
<b>Total Liabilities</b>	<b>\$ 108,677</b>	<b>\$ 362</b>	<b>\$ 275</b>				<b>\$ 1,522,744</b>	<b>\$ 1,632,059</b>	<b>\$ 1,123,210</b>
<b>Total Fund Balance</b>	<b>\$ 1,458,311</b>	<b>\$ 219,214</b>	<b>\$ (3,312)</b>					<b>\$ 1,674,213</b>	<b>\$ 935,846</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,566,988</b>	<b>\$ 219,576</b>	<b>\$ (3,036)</b>				<b>\$ 1,522,744</b>	<b>\$ 3,306,272</b>	<b>\$ 2,059,055</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 December											
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	Debt Service						
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 3,936,993	\$ 18,709					\$ 3,955,702	\$ 5,772,624	\$ 3,513,235	\$ 5,726,558	
Improvement and Modernization Fund								\$ 48,714		\$ 12,502	
Judges' Compensation (0150019)	\$ 22,500						\$ 22,500	\$ 45,000	\$ 22,500	\$ 45,000	
Court Interpreter (0150037)	\$ (4,459)						\$ (4,459)	\$ 81,220	\$ (5,571)	\$ 73,217	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 150,857						\$ 150,857	\$ 2,235,263	\$ 135,246	\$ 292,247	
Other Miscellaneous	\$ 95,495						\$ 95,495	\$ 95,495	\$ 95,495	\$ 95,495	
	<b>\$ 4,201,386</b>	<b>\$ 18,709</b>					<b>\$ 4,220,095</b>	<b>\$ 8,278,316</b>	<b>\$ 3,760,905</b>	<b>\$ 6,245,019</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 140,558				\$ 140,558	\$ 443,603	\$ 66,531	\$ 442,803	
Other Judicial Council Grants			\$ 2,232				\$ 2,232	\$ 21,770	\$ 6,265	\$ 20,656	
Non-Judicial Council Grants											
			<b>\$ 142,791</b>				<b>\$ 142,791</b>	<b>\$ 465,373</b>	<b>\$ 72,796</b>	<b>\$ 463,459</b>	
Other Financing Sources											
Interest Income	\$ 7,907	\$ 2,338					\$ 10,246	\$ 24,045	\$ 6,544	\$ 6,604	
Investment Income											
Donations											
Local Fees	\$ 58,098	\$ 1,836					\$ 59,934	\$ 141,740	\$ 54,136	\$ 130,599	
Non-Fee Revenues	\$ 163	\$ (132)					\$ 31	\$ 15,375	\$ 4,288	\$ 13,001	
Enhanced Collections	\$ 90	\$ 151,783					\$ 151,873	\$ 390,260	\$ 150,199	\$ 367,116	
Escheatment											
Prior Year Revenue											
County Program - Restricted	\$ 0	\$ 13,036					\$ 13,036	\$ 39,585	\$ 8,152	\$ 30,925	
Reimbursement Other	\$ 18,296						\$ 18,296	\$ 68,800	\$ (20,154)	\$ 68,854	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,915						\$ 1,915	\$ 5,580	\$ 1,371	\$ 7,800	
	<b>\$ 86,470</b>	<b>\$ 168,862</b>					<b>\$ 255,332</b>	<b>\$ 685,385</b>	<b>\$ 204,537</b>	<b>\$ 624,899</b>	
<b>Total Revenues</b>	<b>\$ 4,287,856</b>	<b>\$ 187,571</b>	<b>\$ 142,791</b>				<b>\$ 4,618,217</b>	<b>\$ 9,429,074</b>	<b>\$ 4,038,238</b>	<b>\$ 7,333,377</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,401,052	\$ 75,572	\$ 58,443				\$ 1,535,067	\$ 3,458,355	\$ 1,573,222	\$ 3,433,961	
Temp Help											
Overtime	\$ 610	\$ 75					\$ 685		\$ 188		
Staff Benefits	\$ 956,023	\$ 46,330	\$ 34,975				\$ 1,037,328	\$ 2,315,468	\$ 1,042,078	\$ 2,226,323	
	<b>\$ 2,357,685</b>	<b>\$ 121,977</b>	<b>\$ 93,418</b>				<b>\$ 2,573,080</b>	<b>\$ 5,773,823</b>	<b>\$ 2,615,488</b>	<b>\$ 5,660,284</b>	
Operating Expenses and Equipment											
General Expense	\$ 77,669	\$ 275	\$ 1,994				\$ 79,937	\$ 815,195	\$ 181,934	\$ 262,199	
Printing	\$ 1,644						\$ 1,644	\$ 10,750	\$ 3,694	\$ 10,700	
Telecommunications	\$ 17,283	\$ 411	\$ 59				\$ 17,752	\$ 26,350	\$ 5,625	\$ 9,500	
Postage	\$ 12,347	\$ 329	\$ 0				\$ 12,676	\$ 27,430	\$ 15,730	\$ 29,560	
Insurance	\$ 4,271						\$ 4,271	\$ 4,600	\$ 2,050	\$ 3,500	
In-State Travel	\$ 3,100	\$ 6,061	\$ 4,982				\$ 14,144	\$ 24,700	\$ 5,471	\$ 10,775	
Out-of-State Travel			\$ 1,008				\$ 1,008		\$ 415	\$ 3,000	
Training	\$ 3,039		\$ 1,579				\$ 4,618	\$ 17,750	\$ 2,833	\$ 6,440	
Security Services	\$ 52,123		\$ 8,183				\$ 60,307	\$ 115,000	\$ 45,862	\$ 102,100	
Facility Operations	\$ 40,606		\$ 1,080				\$ 41,686	\$ 101,124	\$ 33,740	\$ 95,600	
Utilities											
Contracted Services	\$ 205,418	\$ 38,727	\$ 11,273				\$ 255,418	\$ 638,795	\$ 271,312	\$ 693,881	
Consulting and Professional Services	\$ 10,199		\$ 2,641				\$ 12,840	\$ 210,281	\$ 12,765	\$ 29,850	
Information Technology	\$ 61,747	\$ 90,805	\$ 851				\$ 153,404	\$ 771,670	\$ 132,583	\$ 237,072	
Major Equipment								\$ 584,713			
Other Items of Expense	\$ 423		\$ 260				\$ 683	\$ 4,750	\$ 1,940	\$ 4,900	
	<b>\$ 489,870</b>	<b>\$ 136,607</b>	<b>\$ 33,911</b>				<b>\$ 660,388</b>	<b>\$ 3,353,108</b>	<b>\$ 715,955</b>	<b>\$ 1,499,077</b>	
Special Items of Expense											
Grand Jury	\$ 850						\$ 850		\$ 885	\$ 900	
Jury Costs	\$ 10,043						\$ 10,043	\$ 27,700	\$ 11,095	\$ 26,056	
Judgements, Settlements and Claims	\$ 20,502						\$ 20,502	\$ 20,501			
Debt Service											
Other	\$ 47						\$ 47	\$ 67,245	\$ 103	\$ 141,500	
Capital Costs											
Internal Cost Recovery	\$ (35,044)	\$ 16,270	\$ 18,774				\$ 0	\$ 0	\$ 0	\$ (2,000)	
Prior Year Expense Adjustment									\$ 195		
	<b>\$ (3,602)</b>	<b>\$ 16,270</b>	<b>\$ 18,774</b>				<b>\$ 31,442</b>	<b>\$ 115,446</b>	<b>\$ 12,278</b>	<b>\$ 166,456</b>	
<b>Total Expenditures</b>	<b>\$ 2,843,953</b>	<b>\$ 274,855</b>	<b>\$ 146,102</b>				<b>\$ 3,264,910</b>	<b>\$ 9,242,377</b>	<b>\$ 3,343,721</b>	<b>\$ 7,325,817</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,443,902	\$ (87,284)	\$ (3,312)				\$ 1,353,307	\$ 186,697	\$ 694,517	\$ 7,560	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 14,408	\$ 306,498	\$ 0				\$ 320,906	\$ 320,906	\$ 241,329	\$ 241,329	
Ending Balance (Deficit)	\$ 1,458,311	\$ 219,214	\$ (3,312)				\$ 1,674,213	\$ 507,603	\$ 935,846	\$ 248,889	

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

For the month ended December

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	\$ 328,497	\$ 81,430	\$ 20,502				\$ 430,429	\$ 936,549	\$ 448,868	\$ 996,299
Traffic & Other Infractions	\$ 274,682	\$ 4,413					\$ 279,095	\$ 611,251	\$ 254,809	\$ 502,357
Other Criminal Cases	\$ 342,286	\$ 24,290					\$ 366,576	\$ 1,022,504	\$ 342,663	\$ 875,504
Civil	\$ 354,554	\$ 7,944					\$ 362,497	\$ 806,387	\$ 343,096	\$ 693,462
Family & Children Services	\$ 342,991	\$ 43,683			\$ 0		\$ 386,674	\$ 1,047,516	\$ 408,551	\$ 1,023,246
Probate, Guardianship & Mental Health Services	\$ 8,277	\$ 13,639					\$ 21,916	\$ 64,737	\$ 35,978	\$ 69,645
Juvenile Dependency Services	\$ 41,024	\$ 71,475					\$ 112,499	\$ 262,814	\$ 113,567	\$ 243,792
Juvenile Delinquency Services								\$ 5,750	\$ 905	\$ 12,250
Other Court Operations								\$ 80,684	\$ 38,458	\$ 73,243
Court Interpreters	\$ 8,732	\$ 28,595					\$ 37,327	\$ 113,698	\$ 56,879	\$ 150,561
Jury Services	\$ 34,984	\$ 5,117	\$ 10,893				\$ 50,995	\$ 386,972	\$ 180,850	\$ 374,344
Security	\$ 133,319	\$ 53,384					\$ 186,703			
Trial Court Operations Program	\$ 1,869,345	\$ 333,970	\$ 31,395		\$ 0		\$ 2,234,711	\$ 5,338,862	\$ 2,224,625	\$ 5,014,703
Enhanced Collections	\$ 109,202	\$ 39,467			\$ 0		\$ 148,669	\$ 331,831	\$ 141,964	\$ 318,384
Other Non-Court Operations									\$ 0	
Non-Court Operations Program	\$ 109,202	\$ 39,467			\$ 0		\$ 148,669	\$ 331,831	\$ 141,964	\$ 318,384
Executive Office	\$ 119,585	\$ 632					\$ 120,216	\$ 259,774	\$ 189,779	\$ 306,374
Fiscal Services	\$ 123,879	\$ 25,846			\$ 84		\$ 149,808	\$ 339,447	\$ 92,856	\$ 251,901
Human Resources	\$ 190,346	\$ 9,147	\$ 47		\$ (84)		\$ 199,457	\$ 504,588	\$ 224,033	\$ 600,308
Business & Facilities Services	\$ 0	\$ 45,119					\$ 45,119	\$ 104,008	\$ 59,872	\$ 135,435
Information Technology	\$ 160,722	\$ 206,208					\$ 366,930	\$ 2,363,867	\$ 410,592	\$ 698,712
Court Administration Program	\$ 594,532	\$ 286,951	\$ 47		\$ 0		\$ 881,530	\$ 3,571,684	\$ 977,133	\$ 1,992,730
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 2,573,080	\$ 660,388	\$ 31,442		\$ 0		\$ 3,264,910	\$ 9,242,377	\$ 3,343,721	\$ 7,325,817