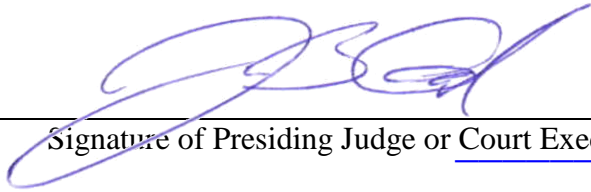


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

05/08/2020

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Date

Nevada County 29

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Court

2019-03

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Nevada County 29

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Court

2019-03

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Fiscal Year and Ending Quarter

**FOOTNOTES**

1	FTE count includes 3 new court reporters. At this point, due to COVID staffing reductions, we are unable to know what their FTE will be. For now they have been counted at .25 each. We have also had two employees retire and are not planning on filling the positions at this time.
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Nevada County 29

Court

2019-03

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	

<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)

	Fiscal Year 2019/20						2018/19	
	Governmental Funds						Total Funds	Total Funds
	County	State	Federal	Local	Proprietary	Special	(Info. Purposes Only)	(Info. Purposes Only)
<b>ASSETS</b>								
Operations	\$ (170,013)	\$ 257,223	\$ (74,144)			\$ 14,034	\$ 27,101	\$ 62,575
Payroll	\$ 23,073	\$ 0					\$ 23,073	\$ 5,221
Jury	\$ 0					\$ 0	\$ 0	\$ 0
Revolving	\$ 0						\$ 0	\$ 10,000
Other	\$ 0						\$ 0	\$ 0
Distribution						\$ 19,187	\$ 19,187	\$ 17,329
Civil Filing Fees						\$ 0	\$ 0	\$ 0
Trust						\$ (8,154)	\$ (8,154)	\$ (110,715)
Credit Card							\$ 2,030	\$ 1,745
Cash on Hand	\$ 2,030						\$ 2,030	\$ 1,679
Cash with County		\$ 348				\$ 2,435	\$ 2,782	\$ 1,679
Cash Outside of the JCC	\$ 6,500					\$ 37,407	\$ 43,907	\$ 184,444
Cash Equivalents	\$ 1,000,779					\$ 2,385,174	\$ 3,385,953	\$ 834,374
<b>Total Cash and Cash Equivalents</b>	<b>\$ 862,368</b>	<b>\$ 257,571</b>	<b>\$ (74,144)</b>			<b>\$ 2,450,082</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	\$ 22,876
Due From Other Funds	\$ 20,679	\$ 0					\$ 20,679	\$ 0
Due From Other Governments	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts	\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 63,599				\$ 63,599	\$ 134,270
Trust Due To/From						\$ 39,080	\$ 39,080	\$ 27,343
Distribution Due To/From						\$ 12,764	\$ 12,764	\$ 3,736
Civil Filing Fee Due To/From								
General Due To/From	\$ 27,925	\$ 81,561					\$ 109,486	\$ 75,980
<b>Total Receivables</b>	<b>\$ 48,604</b>	<b>\$ 81,561</b>	<b>\$ 63,599</b>			<b>\$ 51,844</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>LIABILITIES AND FUND BALANCES</b>								
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Payable - General	\$ 407	\$ 25	\$ 79			\$ 0	\$ 511	\$ 63,921
Due to Other Funds	\$ 3	\$ 0	\$ 0			\$ 182,006	\$ 182,009	\$ 107,059
Due to Other Courts			\$ 0				\$ 0	\$ 0
Due to State	\$ 0		\$ 0			\$ 1,733,461	\$ 1,733,461	\$ 0
TC145 Liability						\$ 95,405	\$ 95,405	\$ 84,854
Due to Other Governments	\$ 0		\$ 0				\$ 0	\$ 0
AB145 Due to Other Government Agency						\$ 60,003	\$ 60,003	\$ 81,111
Due to Other Public Agencies								
Sales and Use Tax	\$ 44						\$ 44	\$ 44
Interest						\$ 1,470	\$ 1,470	\$ 1,384
Miscellaneous Accts. Pay. and Accrued Liab.								
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 454</b>	<b>\$ 25</b>	<b>\$ 79</b>			<b>\$ 2,072,344</b>		
Civil						\$ 52,337	\$ 52,337	\$ 51,214
Criminal						\$ 333,591	\$ 333,591	\$ 283,175
Unreconciled - Civil and Criminal								\$ 0
Trust Held Outside of the JCC		\$ 348				\$ 39,841	\$ 40,189	\$ 178,123
Trust Interest Payable						\$ 2,840	\$ 2,840	\$ (18)
Miscellaneous Trust								
<b>Total Trust Deposits</b>		<b>\$ 348</b>				<b>\$ 428,610</b>		
Accrued Payroll	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 25,167						\$ 25,167	\$ (35,854)
Deferred Compensation Payable	\$ 1,610						\$ 1,610	\$ 1,850
Deductions Payable	\$ (377)						\$ (377)	\$ (14,614)
Payroll Clearing	\$ 0						\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 26,400</b>	<b>\$ 0</b>						
Revenue Collected in Advance	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 3,461					\$ 822	\$ 4,283	\$ 1,886
Jury Fees - Non-Interest						\$ 150	\$ 150	\$ 0
Fees - Partial Payment & Overpayment								\$ 0
Uncleared Collections								\$ 0
Other Miscellaneous Liabilities								
<b>Total Other Liabilities</b>	<b>\$ 3,461</b>					<b>\$ 972</b>		
<b>Total Liabilities</b>								
<b>Total Fund Balance</b>								
<b>Total Liabilities and Fund Balance</b>								

Superior Court of California, County of Nevada  
 Trial Court Operations Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

	Fiscal Year 2019/20						2018/19			
							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 4,826,010	\$ 32,705					\$ 4,858,715	\$ 5,772,624	\$ 4,312,975	\$ 5,726,558
Improvement and Modernization Fund							\$ 48,714	\$ 45,000	\$ 33,750	\$ 45,000
Judges' Compensation (0150019)	\$ 33,750						\$ 7,692	\$ 81,220	\$ 36,181	\$ 73,217
Court Interpreter (0150037)	\$ 7,692									
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 219,118	\$ 116,759					\$ 335,877	\$ 2,235,263	\$ 210,990	\$ 292,247
Other Miscellaneous	\$ 95,495						\$ 95,495	\$ 95,495	\$ 95,495	\$ 95,495
	\$ 5,182,065	\$ 149,464								
Grants										
AB 1058 Commissioner/Facilitator			\$ 204,157				\$ 204,157	\$ 443,603	\$ 202,915	\$ 442,803
Other Judicial Council Grants			\$ 2,232				\$ 2,232	\$ 21,770	\$ 6,265	\$ 20,656
Non-Judicial Council Grants										
			\$ 206,390							
Other Financing Sources										
Interest Income	\$ 19,068	\$ 3,907					\$ 22,975	\$ 24,045	\$ 15,404	\$ 6,804
Investment Income										
Donations										
Local Fees	\$ 89,707	\$ 2,712					\$ 92,419	\$ 141,740	\$ 90,891	\$ 130,599
Non-Fee Revenues	\$ 230	\$ 1,957					\$ 2,187	\$ 15,375	\$ 6,620	\$ 13,001
Enhanced Collections	\$ 97	\$ 257,140					\$ 257,237	\$ 390,280	\$ 243,079	\$ 367,116
Escheatment										
Prior Year Revenue	\$ (275)	\$ (132)					\$ (407)			
County Program - Restricted	\$ 0	\$ 21,792					\$ 21,792	\$ 39,585	\$ 30,110	\$ 30,925
Reimbursement Other	\$ 39,233						\$ 39,233	\$ 66,800	\$ 35,787	\$ 68,354
Sale of Fixed Assets										
Other Miscellaneous	\$ 8,662						\$ 8,662	\$ 5,580	\$ 3,202	\$ 7,800
	\$ 156,723	\$ 287,375								
<b>Total Revenues</b>										
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 2,242,620	\$ 122,128	\$ 87,878				\$ 2,452,626	\$ 3,458,355	\$ 2,493,077	\$ 3,433,981
Temp Help										
Overtime	\$ 1,566	\$ 210					\$ 1,777	\$ 220	\$ 220	\$ 220
Staff Benefits	\$ 1,520,089	\$ 74,321	\$ 52,504				\$ 1,646,914	\$ 2,315,468	\$ 1,541,247	\$ 2,229,323
	\$ 3,764,276	\$ 196,659	\$ 140,382							
Operating Expenses and Equipment										
General Expense	\$ 117,813	\$ 372	\$ 3,520				\$ 121,505	\$ 815,195	\$ 236,422	\$ 252,498
Printing	\$ 4,170						\$ 4,170	\$ 10,780	\$ 6,827	\$ 10,780
Telecommunications	\$ 20,374	\$ 735	\$ 156				\$ 21,265	\$ 28,350	\$ 8,804	\$ 9,809
Postage	\$ 19,210	\$ 428	\$ 55				\$ 19,694	\$ 27,430	\$ 21,304	\$ 29,990
Insurance	\$ 6,155						\$ 6,155	\$ 4,800	\$ 2,286	\$ 3,890
In-State Travel	\$ 4,541	\$ 6,061	\$ 4,982				\$ 15,585	\$ 24,700	\$ 7,413	\$ 10,775
Out-of-State Travel			\$ 1,008				\$ 1,008	\$ 0	\$ 0	\$ 9,000
Training	\$ 8,334		\$ 2,919				\$ 11,253	\$ 17,750	\$ 1,800	\$ 6,490
Security Services	\$ 75,666		\$ 12,260				\$ 87,926	\$ 115,000	\$ 78,787	\$ 102,100
Facility Operations	\$ 64,056		\$ 1,890				\$ 65,946	\$ 101,124	\$ 64,895	\$ 95,890
Utilities										
Contracted Services	\$ 316,660	\$ 63,378	\$ 14,350				\$ 394,388	\$ 638,795	\$ 430,281	\$ 463,691
Consulting and Professional Services	\$ 12,409	\$ 14,425	\$ 6,048				\$ 32,883	\$ 210,281	\$ 17,428	\$ 29,694
Information Technology	\$ 84,164	\$ 90,805	\$ 851				\$ 175,820	\$ 771,670	\$ 178,686	\$ 237,072
Major Equipment								\$ 584,713		
Other Items of Expense	\$ 1,111		\$ 426				\$ 1,536	\$ 4,750	\$ 2,413	\$ 4,900
	\$ 734,463	\$ 176,204	\$ 48,465							
Special Items of Expense										
Grand Jury	\$ 850						\$ 850		\$ 885	\$ 900
Jury Costs	\$ 12,329						\$ 12,329	\$ 27,700	\$ 21,213	\$ 26,096
Judgements, Settlements and Claims	\$ 20,502						\$ 20,502	\$ 20,501		
Debt Service										
Other	\$ 0						\$ 0	\$ 67,245	\$ 338	\$ 141,500
Capital Costs										
Internal Cost Recovery	\$ (59,882)	\$ 31,715	\$ 28,166				\$ 0	\$ 0	\$ 0	\$ (2,000)
Prior Year Expense Adjustment									\$ 0	
	\$ (28,200)	\$ 31,715	\$ 28,166							
<b>Total Expenditures</b>										
Excess (Deficit) of Revenues Over Expenditures	\$ 866,249	\$ 32,262	\$ (10,624)				\$ 687,867	\$ 186,697	\$ 216,184	\$ 7,560
Operating Transfers In (Out)										
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 14,408	\$ 308,498	\$ 0				\$ 320,906	\$ 320,906	\$ 241,329	\$ 241,329
Ending Balance (Deficit)										

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

	Fiscal Year 2019/20						2018/19		
	Revenue	Expenses	Transfers	Other	Net	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
<b>PROGRAM EXPENDITURES:</b>									
Judges & Courtroom Support	\$ 524,776	\$ 118,419	\$ 20,502			\$ 663,697	\$ 936,549	\$ 730,966	\$ 896,299
Traffic & Other Infractions	\$ 446,526	\$ 6,528				\$ 453,054	\$ 611,251	\$ 413,563	\$ 502,357
Other Criminal Cases	\$ 503,118	\$ 64,249			\$ 0	\$ 567,367	\$ 1,022,504	\$ 581,687	\$ 875,504
Civil	\$ 582,338	\$ 11,372				\$ 593,710	\$ 806,387	\$ 541,737	\$ 693,462
Family & Children Services	\$ 543,510	\$ 59,655			\$ 0	\$ 603,165	\$ 1,047,516	\$ 647,094	\$ 1,023,246
Probate, Guardianship & Mental Health Services	\$ 13,134	\$ 25,230				\$ 38,364	\$ 64,737	\$ 48,361	\$ 89,645
Juvenile Dependency Services	\$ 54,965	\$ 113,501				\$ 168,466	\$ 262,814	\$ 179,967	\$ 243,792
Juvenile Delinquency Services							\$ 5,750	\$ 905	\$ 12,250
Other Court Operations							\$ 80,684	\$ 56,749	\$ 73,243
Court Interpreters	\$ 14,045	\$ 40,101				\$ 54,145	\$ 113,698	\$ 94,382	\$ 150,561
Jury Services	\$ 54,118	\$ 12,495	\$ 13,179		\$ 0	\$ 79,792	\$ 386,972	\$ 293,464	\$ 374,344
Security	\$ 211,766	\$ 77,034				\$ 288,800			
Trial Court Operations Program	\$ 2,948,297	\$ 528,584	\$ 33,681		\$ 0				
Enhanced Collections	\$ 174,376	\$ 64,541			\$ 0	\$ 238,917	\$ 331,831	\$ 229,446	\$ 318,384
Other Non-Court Operations								\$ 0	
Non-Court Operations Program	\$ 174,376	\$ 64,541			\$ 0				
Executive Office	\$ 220,836	\$ 294				\$ 221,129	\$ 259,774	\$ 256,607	\$ 306,374
Fiscal Services	\$ 195,974	\$ 40,176			\$ 119	\$ 236,269	\$ 339,447	\$ 164,116	\$ 251,901
Human Resources	\$ 306,758	\$ 16,238	\$ 0		\$ (119)	\$ 322,877	\$ 504,588	\$ 214,480	\$ 600,308
Business & Facilities Services	\$ 0	\$ 69,727				\$ 69,727	\$ 104,008	\$ 106,660	\$ 135,435
Information Technology	\$ 255,076	\$ 239,572				\$ 494,648	\$ 2,363,867	\$ 557,187	\$ 698,712
Court Administration Program	\$ 978,643	\$ 366,007	\$ 0		\$ 0				
Expenditures Not Distributed or Posted to a Program									
Prior Year Adjustments Not Posted to a Program									
<b>Total</b>									