

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ Total 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 September
 Fiscal Year 2024/25

2023/24

	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						
ASSETS									
Operations	\$ (689,831)	\$ 735,142	\$ (131,997)				\$ 8,721	\$ (77,965)	\$ (47,946)
Payroll	\$ 7,168	\$ 0						\$ 7,168	\$ 14,886
Jury	\$ 0						\$ 0	\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 37,253	\$ 37,253	\$ 35,423
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (14,948)	\$ (14,948)	\$ (10,987)
Credit Card									
Cash on Hand	\$ 1,615							\$ 1,615	\$ 1,615
Cash with County							\$ 0	\$ 0	\$ 0
Cash Outside of the JCC	\$ 6,500						\$ 13,507	\$ 20,007	\$ 21,145
Cash Held with the JCC									
Cash Equivalents	\$ 2,848,907						\$ 1,189,317	\$ 4,038,225	\$ 4,214,767
Total Cash and Cash Equivalents	\$ 2,174,359	\$ 735,142	\$ (131,997)				\$ 1,233,850	\$ 4,011,355	\$ 4,228,904
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 7,259	\$ 3,475						\$ 10,734	\$ 5,062
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 103,401					\$ 103,401	\$ 120,062
Trust Due To/From							\$ 20,639	\$ 20,639	\$ 19,333
Distribution Due To/From							\$ 458	\$ 458	\$ 5,528
Civil Filing Fee Due To/From									
General Due To/From	\$ 995	\$ 0						\$ 995	\$ 34,603
Total Receivables	\$ 8,254	\$ 3,475	\$ 103,401				\$ 21,097	\$ 136,226	\$ 184,588
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,182,613	\$ 738,617	\$ (28,597)				\$ 1,254,947	\$ 4,147,581	\$ 4,413,492
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 8,198	\$ 0	\$ 164				\$ 0	\$ 8,362	\$ 1,936
Due to Other Funds	\$ 1	\$ 0	\$ 0				\$ 22,091	\$ 22,092	\$ 59,464
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 98,000		\$ 0				\$ 0	\$ 98,000	\$ 99,352
TC145 Liability							\$ 82,806	\$ 82,806	\$ 73,977
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 74,093	\$ 74,093	\$ 72,391
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 5,315	\$ 5,315	\$ 4,526
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 106,198	\$ 0	\$ 164				\$ 184,305	\$ 290,668	\$ 311,646
Civil							\$ 555,051	\$ 555,051	\$ 463,938
Criminal							\$ 438,499	\$ 438,499	\$ 375,396
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 13,507	\$ 13,507	\$ 14,645
Trust Interest Payable							\$ 62,500	\$ 62,500	\$ 34,402
Miscellaneous Trust									
Total Trust Deposits							\$ 1,069,557	\$ 1,069,557	\$ 888,381
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 9,958							\$ 9,958	\$ 81,189
Deferred Compensation Payable	\$ 1,290							\$ 1,290	\$ 3,280
Deductions Payable	\$ 4,762							\$ 4,762	\$ 61,252
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 16,010	\$ 0						\$ 16,010	\$ 145,721
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 9,362						\$ 985	\$ 10,348	\$ 9,095
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 100	\$ 100	\$ 100
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 9,362	\$ 0					\$ 1,085	\$ 10,448	\$ 9,195
Total Liabilities	\$ 131,571	\$ 0	\$ 164				\$ 1,254,947	\$ 1,386,682	\$ 1,354,944
Total Fund Balance	\$ 2,051,042	\$ 738,617	\$ (28,761)					\$ 2,760,899	\$ 3,058,548
Total Liabilities and Fund Balance	\$ 2,182,613	\$ 738,617	\$ (28,597)				\$ 1,254,947	\$ 4,147,581	\$ 4,413,492

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 September											
Fiscal Year 2024/25									2023/24		
	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	\$ 3,474,691	\$ 4,162					\$ 3,478,853		\$ 3,456,306	\$ 7,524,503	
Improvement and Modernization Fund										\$ 21,706	
Judges' Compensation (0150019)	\$ 11,250						\$ 11,250		\$ 11,250	\$ 35,713	
Court Interpreter (0150037)	\$ (13,547)						\$ (13,547)		\$ (282)	\$ 110,253	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 120,683						\$ 120,683		\$ 66,723	\$ 452,581	
Other Miscellaneous		\$ 200,000					\$ 200,000		\$ 206,627	\$ 302,122	
	\$ 3,593,077	\$ 204,162					\$ 3,797,239		\$ 3,740,625	\$ 8,446,878	
Grants											
AB 1058 Commissioner/Facilitator			\$ 48,728				\$ 48,728		\$ 36,835	\$ 337,798	
Other Judicial Council Grants			\$ (4,080)				\$ (4,080)		\$ (5,094)	\$ 20,162	
Non-Judicial Council Grants			\$ 0				\$ 0		\$ 0	\$ 25,000	
			\$ 44,647				\$ 44,647		\$ 31,741	\$ 382,960	
Other Financing Sources											
Interest Income	\$ 31,059	\$ 0					\$ 31,059		\$ 42,934	\$ 110,520	
Investment Income											
Donations											
Local Fees	\$ 105	\$ 637					\$ 742		\$ 622	\$ 4,175	
Non-Fee Revenues	\$ 1,950	\$ (1,540)					\$ 410		\$ (4,052)	\$ 3,610	
Enhanced Collections		\$ 36,243					\$ 36,243		\$ 29,141	\$ 157,418	
Escheatment											
Prior Year Revenue	\$ (723)	\$ (15)					\$ (738)		\$ 18,785		
County Program - Restricted		\$ 7,145					\$ 7,145		\$ 4,530	\$ 60,364	
Reimbursement Other	\$ 7						\$ 7			\$ 85,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 140						\$ 140		\$ 380	\$ 3,955	
	\$ 32,537	\$ 42,471					\$ 75,008		\$ 92,340	\$ 425,542	
Total Revenues	\$ 3,625,615	\$ 246,633	\$ 44,647				\$ 3,916,894		\$ 3,864,706	\$ 9,255,380	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 772,788	\$ 19,290	\$ 19,595				\$ 811,674		\$ 790,795	\$ 3,838,593	
Temp Help	\$ 11,685						\$ 11,685				
Overtime	\$ 942						\$ 942		\$ 649		
Staff Benefits	\$ 747,454	\$ 11,708	\$ 14,340				\$ 773,501		\$ 622,883	\$ 3,261,004	
	\$ 1,532,870	\$ 30,998	\$ 33,935				\$ 1,597,803		\$ 1,414,327	\$ 7,099,597	
Operating Expenses and Equipment											
General Expense	\$ 49,236	\$ 266	\$ 1,906				\$ 51,408		\$ 75,237	\$ 294,792	
Printing	\$ 3,133						\$ 3,133		\$ 3,476	\$ 15,000	
Telecommunications	\$ 5,575	\$ 83	\$ 1,674				\$ 7,332		\$ 6,471	\$ 54,900	
Postage	\$ 5,893	\$ 10	\$ 180				\$ 6,084		\$ 7,854	\$ 40,620	
Insurance	\$ 9,026						\$ 9,026		\$ 8,104	\$ 8,104	
In-State Travel	\$ 2,080		\$ 4,663				\$ 6,743		\$ 7,442	\$ 19,228	
Out-of-State Travel											
Training	\$ 1,348		\$ 1,820				\$ 3,168		\$ 2,294	\$ 14,000	
Security Services	\$ 38,370		\$ 5,144				\$ 43,513		\$ 28,975	\$ 141,490	
Facility Operations	\$ 2,951						\$ 2,951		\$ 10,335	\$ 77,016	
Utilities											
Contracted Services	\$ 103,387	\$ 14,677	\$ 1,540				\$ 119,604		\$ 126,270	\$ 610,640	
Consulting and Professional Services	\$ 300	\$ 0	\$ 15,597				\$ 15,897		\$ 15,077	\$ 265,316	
Information Technology	\$ 27,603	\$ (8,000)	\$ 296				\$ 19,899		\$ 4,947	\$ 537,332	
Major Equipment	\$ 35,069						\$ 35,069			\$ 245,000	
Other Items of Expense	\$ 328		\$ 41				\$ 369		\$ 215	\$ 5,300	
	\$ 284,299	\$ 7,036	\$ 32,860				\$ 324,196		\$ 296,698	\$ 2,328,738	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,946						\$ 3,946		\$ 4,339	\$ 25,500	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 100	
Capital Costs											
Internal Cost Recovery	\$ (14,020)	\$ 7,233	\$ 6,787				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 752		\$ (174)				\$ 577		\$ 276		
	\$ (9,323)	\$ 7,233	\$ 6,613				\$ 4,523		\$ 4,614	\$ 25,600	
Total Expenditures	\$ 1,807,846	\$ 45,268	\$ 73,408				\$ 1,926,522		\$ 1,715,640	\$ 9,453,935	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,817,769	\$ 201,365	\$ (28,761)				\$ 1,990,373		\$ 2,149,066	\$ (198,555)	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 233,274	\$ 537,252	\$ 0				\$ 770,526	\$ 770,526	\$ 909,482	\$ 909,482	
Ending Balance (Deficit)	\$ 2,051,042	\$ 738,617	\$ (28,761)				\$ 2,760,899	\$ 770,526	\$ 3,058,548	\$ 710,927	

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

For the month ended September

Fiscal Year 2024/25

2023/24

	Personnel 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	\$ 231,083	\$ 24,253				\$ 77	\$ 255,413		\$ 278,103	\$ 1,300,672
Traffic & Other Infractions	\$ 166,486	\$ 1,989					\$ 168,475		\$ 171,400	\$ 659,440
Other Criminal Cases	\$ 247,598	\$ 14,057					\$ 261,655		\$ 202,593	\$ 1,054,239
Civil	\$ 167,843	\$ 2,781			\$ (2,171)		\$ 168,453		\$ 195,410	\$ 1,025,097
Family & Children Services	\$ 180,381	\$ 39,202			\$ 2,171	\$ (174)	\$ 221,580		\$ 200,564	\$ 1,102,648
Probate, Guardianship & Mental Health Services		\$ 9,897					\$ 9,897		\$ 8,268	\$ 122,000
Juvenile Dependency Services	\$ 14,759	\$ 28,722					\$ 43,481		\$ 57,013	\$ 272,795
Juvenile Delinquency Services										
Other Court Operations		\$ 1,025					\$ 1,025			
Court Interpreters	\$ 8,025	\$ 25,801				\$ 6	\$ 33,832		\$ 19,388	\$ 110,235
Jury Services	\$ 45,872	\$ 5,671	\$ 3,946				\$ 55,489		\$ 39,412	\$ 221,019
Security	\$ 82,195	\$ 76,637					\$ 158,832		\$ 85,632	\$ 505,192
Trial Court Operations Program	\$ 1,144,242	\$ 230,035	\$ 3,946		\$ 0	\$ (91)	\$ 1,378,131		\$ 1,257,784	\$ 6,373,337
Enhanced Collections	\$ 25,351	\$ 14,842			\$ 0		\$ 40,193		\$ 24,342	\$ 136,113
Other Non-Court Operations										
Non-Court Operations Program	\$ 25,351	\$ 14,842			\$ 0		\$ 40,193		\$ 24,342	\$ 136,113
Executive Office	\$ 147,558	\$ 3,487					\$ 151,046		\$ 108,564	\$ 539,192
Fiscal Services	\$ 77,466	\$ 8,222				\$ 97	\$ 85,785		\$ 73,705	\$ 363,777
Human Resources	\$ 103,343	\$ 4,313					\$ 107,656		\$ 98,631	\$ 439,619
Business & Facilities Services		\$ 17,649					\$ 17,649		\$ 10,762	\$ 128,200
Information Technology	\$ 99,843	\$ 45,648				\$ 572	\$ 146,062		\$ 141,852	\$ 1,473,697
Court Administration Program	\$ 428,210	\$ 79,319				\$ 668	\$ 508,197		\$ 433,514	\$ 2,944,485
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,597,803	\$ 324,196	\$ 3,946		\$ 0	\$ 577	\$ 1,926,522		\$ 1,715,640	\$ 9,453,935