

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 June								
	Fiscal Year 2024/25								2023/24
	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	\$ (740,999)	\$ 670,774	\$ 0				\$ 14,936	\$ (55,289)	\$ (176,129)
Payroll	\$ 5,068	\$ 0						\$ 5,068	\$ 7,168
Jury	\$ 0						\$ 0	\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 50,740	\$ 50,740	\$ 34,849
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (93,843)	\$ (93,843)	\$ (138,528)
Credit Card									
Cash on Hand	\$ 1,615							\$ 1,615	\$ 1,615
Cash with County							\$ 0	\$ 0	\$ 0
Cash Outside of the JCC	\$ 6,478						\$ 0	\$ 6,478	\$ 20,007
Cash Held with the JCC									
Cash Equivalents	\$ 1,091,900						\$ 1,244,554	\$ 2,336,455	\$ 2,694,927
Total Cash and Cash Equivalents	\$ 364,062	\$ 670,774	\$ 0				\$ 1,216,387	\$ 2,251,223	\$ 2,443,910
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 84,992	\$ 6,232	\$ 0					\$ 91,224	\$ 10,270
Accounts Receivable - General	\$ 2,930							\$ 2,930	
Dishonored Checks									
Due From Employee	\$ 6,549							\$ 6,549	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 111,260							\$ 111,260	\$ 85,744
Due From Other Governments	\$ 3,392	\$ 7,644						\$ 11,036	\$ 19,695
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 72,036	\$ 4,940	\$ 111,306					\$ 188,283	\$ 282,011
Trust Due To/From							\$ 17,910	\$ 17,910	\$ 11,249
Distribution Due To/From							\$ 16,515	\$ 16,515	\$ 2,531
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,819	\$ 21,695						\$ 24,514	\$ 27,074
Total Receivables	\$ 283,978	\$ 40,511	\$ 111,306				\$ 34,426	\$ 470,221	\$ 438,573
Prepaid Expenses - General	\$ 645							\$ 645	\$ 6,405
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 645							\$ 645	\$ 6,405
Other Assets									
Total Other Assets									
Total Assets	\$ 648,685	\$ 711,286	\$ 111,306				\$ 1,250,812	\$ 2,722,090	\$ 2,888,889
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 70,288	\$ 87	\$ 1,529					\$ 71,904	\$ 117,207
Accounts Payable - General	\$ 8,289	\$ 0	\$ 2,757				\$ 0	\$ 11,045	\$ 28,384
Due to Other Funds	\$ 0	\$ 20,754	\$ 107,021				\$ 42,425	\$ 170,200	\$ 126,598
Due to Other Courts	\$ 0	\$ 6,319	\$ 0					\$ 6,319	\$ 8,744
Due to State	\$ 0	\$ 1	\$ 0				\$ 0	\$ 1	\$ 142,336
TC145 Liability							\$ 79,114	\$ 79,114	\$ 74,509
Due to Other Governments	\$ 9,008	\$ 60,778						\$ 69,786	\$ 85,578
AB145 Due to Other Government Agency							\$ 82,352	\$ 82,352	\$ 75,166
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 384	\$ 384	\$ 236
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 87,585	\$ 87,940	\$ 111,306				\$ 204,274	\$ 491,105	\$ 658,758
Civil							\$ 576,836	\$ 576,836	\$ 554,037
Criminal							\$ 386,623	\$ 386,623	\$ 602,897
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 13,507
Trust Interest Payable							\$ 82,817	\$ 82,817	\$ 56,724
Miscellaneous Trust									
Total Trust Deposits							\$ 1,046,277	\$ 1,046,277	\$ 1,227,165
Accrued Payroll	\$ 166,062	\$ 3,390						\$ 169,451	\$ 128,971
Benefits Payable	\$ 0							\$ 0	\$ 7,213
Deferred Compensation Payable	\$ 0							\$ 0	\$ 3,130
Deductions Payable	\$ 259							\$ 259	\$ 4,769
Payroll Clearing	\$ (1,285)							\$ (1,285)	\$ 0
Total Payroll Liabilities	\$ 165,035	\$ 3,390						\$ 168,425	\$ 144,083
Revenue Collected in Advance	\$ 162,666	\$ 0						\$ 162,666	\$ 78,353
Liabilities For Deposits	\$ 7,916						\$ 162	\$ 8,078	\$ 9,903
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 100	\$ 100	\$ 100
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 170,582	\$ 0					\$ 262	\$ 170,844	\$ 88,356
Total Liabilities	\$ 423,202	\$ 91,330	\$ 111,306				\$ 1,250,812	\$ 1,876,650	\$ 2,118,363
Total Fund Balance	\$ 225,483	\$ 619,956	\$ 0					\$ 845,440	\$ 770,526
Total Liabilities and Fund Balance	\$ 648,685	\$ 711,286	\$ 111,306				\$ 1,250,812	\$ 2,722,090	\$ 2,888,889

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 June										
	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	\$ 7,682,127	\$ 47,821						\$ 7,729,948	\$ 7,483,907	\$ 7,481,745	\$ 7,524,503
Improvement and Modernization Fund	\$ 12,939							\$ 12,939	\$ 12,939	\$ 21,706	\$ 21,706
Judges' Compensation (0150019)	\$ 44,136							\$ 44,136	\$ 45,000	\$ 42,062	\$ 35,713
Court Interpreter (0150037)	\$ 140,324							\$ 140,324	\$ 117,982	\$ 119,181	\$ 110,253
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 495,966							\$ 495,966	\$ 485,832	\$ 440,012	\$ 452,581
Other Miscellaneous	\$ 171,788	\$ 200,000						\$ 371,788	\$ 389,239	\$ 302,122	\$ 302,122
	\$ 8,547,279	\$ 247,821						\$ 8,795,101	\$ 8,534,899	\$ 8,406,828	\$ 8,446,878
Grants											
AB 1058 Commissioner/Facilitator			\$ 364,454					\$ 364,454	\$ 366,998	\$ 323,511	\$ 337,798
Other Judicial Council Grants			\$ 22,593					\$ 22,593	\$ 36,796	\$ 22,188	\$ 20,162
Non-Judicial Council Grants			\$ 14,678					\$ 14,678	\$ 20,000	\$ 25,067	\$ 25,000
			\$ 401,726					\$ 401,726	\$ 423,794	\$ 370,766	\$ 382,960
Other Financing Sources											
Interest Income	\$ 87,804	\$ 38,470						\$ 126,275	\$ 142,622	\$ 173,830	\$ 110,520
Investment Income											
Donations											
Local Fees	\$ 117	\$ 3,714						\$ 3,831	\$ 4,795	\$ 4,905	\$ 4,175
Non-Fee Revenues	\$ 15,025	\$ 5,543						\$ 20,568	\$ 17,475	\$ 12,070	\$ 3,610
Enhanced Collections		\$ 233,963						\$ 233,963	\$ 207,267	\$ 185,411	\$ 157,418
Escheatment	\$ 22,862							\$ 22,862			
Prior Year Revenue	\$ 4,976	\$ (15)	\$ 2,567					\$ 7,528		\$ 28,612	
County Program - Restricted		\$ 46,553						\$ 46,553	\$ 49,212	\$ 47,288	\$ 60,364
Reimbursement Other	\$ 22,510							\$ 22,510	\$ 1,790	\$ 82,745	\$ 85,500
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,010							\$ 3,010	\$ 4,030	\$ 4,238	\$ 3,955
	\$ 156,303	\$ 328,229	\$ 2,567					\$ 487,099	\$ 427,191	\$ 539,099	\$ 425,542
Total Revenues	\$ 8,703,583	\$ 576,050	\$ 404,293					\$ 9,683,926	\$ 9,385,884	\$ 9,316,694	\$ 9,255,380
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 3,759,523	\$ 100,869	\$ 149,256					\$ 4,009,649	\$ 4,050,983	\$ 3,821,314	\$ 3,838,593
Temp Help	\$ 20,130		\$ 3,489					\$ 23,619	\$ 9,850	\$ 37,474	
Overtime	\$ 10,269	\$ 214						\$ 10,483		\$ 3,865	
Staff Benefits	\$ 3,437,341	\$ 59,227	\$ 109,692					\$ 3,606,260	\$ 3,472,203	\$ 3,392,441	\$ 3,261,004
	\$ 7,227,263	\$ 160,310	\$ 262,438					\$ 7,650,011	\$ 7,533,035	\$ 7,255,094	\$ 7,099,597
Operating Expenses and Equipment											
General Expense	\$ 261,477	\$ 1,886	\$ 7,167					\$ 270,530	\$ 270,917	\$ 288,059	\$ 294,792
Printing	\$ 26,108							\$ 26,108	\$ 3,132	\$ 14,367	\$ 15,000
Telecommunications	\$ 71,889	\$ 377	\$ 7,387					\$ 79,653	\$ 64,000	\$ 64,681	\$ 54,900
Postage	\$ 23,386	\$ 66	\$ 1,041					\$ 24,492	\$ 14,340	\$ 50,411	\$ 40,620
Insurance	\$ 18,016							\$ 18,016	\$ 11,675	\$ 8,199	\$ 8,104
In-State Travel	\$ 19,924		\$ 5,248					\$ 25,172	\$ 14,370	\$ 24,417	\$ 19,228
Out-of-State Travel											
Training	\$ 5,160		\$ 1,839					\$ 6,999	\$ 7,688	\$ 10,959	\$ 14,000
Security Services	\$ 171,399		\$ 17,354					\$ 188,753	\$ 178,481	\$ 176,153	\$ 141,490
Facility Operations	\$ 103,093							\$ 103,093	\$ 104,928	\$ 121,042	\$ 77,016
Utilities											
Contracted Services	\$ 550,475	\$ 79,511	\$ 26,583					\$ 656,570	\$ 689,668	\$ 649,747	\$ 610,640
Consulting and Professional Services	\$ 18,500	\$ 207,069	\$ 20,333					\$ 245,902	\$ 247,806	\$ 242,906	\$ 265,316
Information Technology	\$ 257,244	\$ 0	\$ 296					\$ 257,539	\$ 251,218	\$ 477,062	\$ 537,332
Major Equipment	\$ 35,069							\$ 35,069		\$ 41,196	\$ 245,000
Other Items of Expense	\$ 2,971		\$ 212					\$ 3,182	\$ 1,280	\$ 1,361	\$ 5,300
	\$ 1,564,711	\$ 288,909	\$ 87,459					\$ 1,941,078	\$ 1,859,503	\$ 2,170,560	\$ 2,328,738
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 15,884							\$ 15,884	\$ 20,350	\$ 20,781	\$ 25,500
Judgements, Settlements and Claims											
Debt Service											
Other											\$ 100
Capital Costs											
Internal Cost Recovery	\$ (96,615)	\$ 44,128	\$ 52,487					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (528)		\$ 2,567					\$ 2,039		\$ 9,215	
	\$ (81,259)	\$ 44,128	\$ 55,054					\$ 17,923	\$ 20,350	\$ 29,996	\$ 25,600
Total Expenditures	\$ 8,710,715	\$ 493,346	\$ 404,951					\$ 9,609,012	\$ 9,412,888	\$ 9,455,650	\$ 9,453,935
Excess (Deficit) of Revenues Over Expenditures	\$ (7,132)	\$ 82,704	\$ (658)					\$ 74,914	\$ (27,004)	\$ (138,956)	\$ (198,555)
Operating Transfers In (Out)	\$ (658)		\$ 658					\$ 0			
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 233,274	\$ 537,252	\$ 0					\$ 770,526	\$ 770,526	\$ 909,482	\$ 909,482
Ending Balance (Deficit)	\$ 225,483	\$ 619,956	\$ 0					\$ 845,440	\$ 743,522	\$ 770,526	\$ 710,927

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

For the month ended June										
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	\$ 1,113,465	\$ 115,198				\$ 983	\$ 1,229,646	\$ 1,210,062	\$ 1,129,939	\$ 1,300,672
Traffic & Other Infractions	\$ 601,253	\$ 17,764				\$ (33)	\$ 618,984	\$ 887,761	\$ 753,505	\$ 659,440
Other Criminal Cases	\$ 974,274	\$ 446,349			\$ 1,205	\$ 63	\$ 1,421,892	\$ 1,258,219	\$ 1,359,075	\$ 1,054,239
Civil	\$ 855,835	\$ 19,461			\$ (17,342)	\$ (908)	\$ 857,045	\$ 976,591	\$ 956,589	\$ 1,025,097
Family & Children Services	\$ 931,231	\$ 123,153			\$ 17,342	\$ 558	\$ 1,072,284	\$ 992,824	\$ 1,003,578	\$ 1,102,648
Probate, Guardianship & Mental Health Services	\$ 210,042	\$ 54,050					\$ 264,092	\$ 246,225	\$ 44,774	\$ 122,000
Juvenile Dependency Services	\$ 48,391	\$ 190,410					\$ 238,801	\$ 291,561	\$ 268,382	\$ 272,795
Juvenile Delinquency Services										
Other Court Operations		\$ 3,907					\$ 3,907		\$ 2,681	
Court Interpreters	\$ 36,884	\$ 102,376				\$ 1,064	\$ 140,324	\$ 117,982	\$ 119,181	\$ 110,235
Jury Services	\$ 208,496	\$ 34,370	\$ 15,884		\$ (1,205)	\$ 0	\$ 257,545	\$ 260,453	\$ 241,656	\$ 221,019
Security	\$ 352,040	\$ 210,444				\$ (452)	\$ 562,032	\$ 505,441	\$ 532,758	\$ 505,192
Trial Court Operations Program	\$ 5,331,911	\$ 1,317,482	\$ 15,884		\$ 0	\$ 1,274	\$ 6,666,551	\$ 6,747,118	\$ 6,412,118	\$ 6,373,337
Enhanced Collections	\$ 120,000	\$ 79,018			\$ 0		\$ 199,018	\$ 180,507	\$ 149,347	\$ 136,113
Other Non-Court Operations		\$ 1,669					\$ 1,669			
Non-Court Operations Program	\$ 120,000	\$ 80,687			\$ 0		\$ 200,687	\$ 180,507	\$ 149,347	\$ 136,113
Executive Office	\$ 668,735	\$ 10,405				\$ 74	\$ 679,214	\$ 675,059	\$ 588,327	\$ 539,192
Fiscal Services	\$ 359,931	\$ 63,998				\$ (1,027)	\$ 422,901	\$ 417,997	\$ 379,044	\$ 363,777
Human Resources	\$ 684,031	\$ 27,718				\$ (8,135)	\$ 703,614	\$ 472,544	\$ 835,569	\$ 439,619
Business & Facilities Services		\$ 111,467					\$ 111,467	\$ 113,017	\$ 174,190	\$ 128,200
Information Technology	\$ 485,402	\$ 329,322				\$ 9,854	\$ 824,578	\$ 806,646	\$ 917,055	\$ 1,473,697
Court Administration Program	\$ 2,198,099	\$ 542,910				\$ 765	\$ 2,741,774	\$ 2,485,263	\$ 2,894,185	\$ 2,944,485
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,650,011	\$ 1,941,078	\$ 15,884		\$ 0	\$ 2,039	\$ 9,609,012	\$ 9,412,888	\$ 9,455,650	\$ 9,453,935