

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 2025/26							2024/25
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (757,904)	\$ 799,262	\$ (110,542)				\$ 7,838	\$ (61,347)	\$ (77,965)
Payroll	\$ 6,338	\$ 0						\$ 6,338	\$ 7,168
Jury	\$ 0						\$ 0	\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 921,907	\$ 921,907	\$ 37,253
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (128,803)	\$ (128,803)	\$ (14,948)
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	\$ 2,076,351						\$ 1,017,907	\$ 3,094,258	\$ 4,038,225
Total Cash and Cash Equivalents	\$ 1,332,877	\$ 799,262	\$ (110,542)				\$ 1,818,849	\$ 3,840,446	\$ 4,011,355
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 2,908							\$ 2,908	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 3,392	\$ 3,870						\$ 7,262	\$ 10,734
Due From Other Courts									\$ 0
Due From State	\$ 8,400	\$ 0	\$ 86,877					\$ 95,277	\$ 103,401
Trust Due To/From							\$ 882,902	\$ 882,902	\$ 20,639
Distribution Due To/From							\$ 1,804	\$ 1,804	\$ 458
Civil Filing Fee Due To/From									
General Due To/From	\$ 1	\$ 0						\$ 1	\$ 995
Total Receivables	\$ 14,700	\$ 3,870	\$ 86,877				\$ 884,705	\$ 990,152	\$ 136,226
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,347,577	\$ 803,132	\$ (23,666)				\$ 2,703,555	\$ 4,830,598	\$ 4,147,581
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,524	\$ 0	\$ 0				\$ 0	\$ 3,524	\$ 8,362
Due to Other Funds	\$ 2	\$ 0	\$ 0				\$ 884,704	\$ 884,706	\$ 22,092
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 0	\$ 1	\$ 0				\$ 0	\$ 1	\$ 98,000
TC145 Liability							\$ 91,566	\$ 91,566	\$ 82,806
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 83,699	\$ 83,699	\$ 74,093
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 3,532	\$ 3,532	\$ 5,315
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 3,525	\$ 1	\$ 0				\$ 1,063,502	\$ 1,067,028	\$ 290,668
Civil							\$ 1,102,140	\$ 1,102,140	\$ 555,051
Criminal							\$ 457,629	\$ 457,629	\$ 438,499
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 13,507
Trust Interest Payable							\$ 79,868	\$ 79,868	\$ 62,500
Miscellaneous Trust									
Total Trust Deposits							\$ 1,639,636	\$ 1,639,636	\$ 1,069,557
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (5,474)							\$ (5,474)	\$ 9,958
Deferred Compensation Payable	\$ 21							\$ 21	\$ 1,290
Deductions Payable	\$ 259							\$ 259	\$ 4,762
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (5,194)	\$ 0						\$ (5,194)	\$ 16,010
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 7,925						\$ 317	\$ 8,242	\$ 10,348
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 100	\$ 100	\$ 100
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 7,925	\$ 0					\$ 417	\$ 8,342	\$ 10,448
Total Liabilities	\$ 6,257	\$ 1	\$ 0				\$ 2,703,555	\$ 2,709,813	\$ 1,386,682
Total Fund Balance	\$ 1,341,321	\$ 803,130	\$ (23,666)					\$ 2,120,786	\$ 2,760,899
Total Liabilities and Fund Balance	\$ 1,347,577	\$ 803,132	\$ (23,666)				\$ 2,703,555	\$ 4,830,598	\$ 4,147,581

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 2025/26									2024/25	
	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	\$ 2,586,556	\$ 4,487						\$ 2,591,043	\$ 7,665,154	\$ 3,478,853	\$ 7,483,907
Improvement and Modernization Fund									\$ 12,939		\$ 12,939
Judges' Compensation (0150019)	\$ 11,250							\$ 11,250	\$ 45,000	\$ 11,250	\$ 45,000
Court Interpreter (0150037)	\$ 23,690							\$ 23,690	\$ 149,413	\$ (13,547)	\$ 117,982
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 215,175							\$ 215,175	\$ 496,701	\$ 120,683	\$ 485,832
Other Miscellaneous	\$ 41,839	\$ 185,500						\$ 227,339	\$ 280,995	\$ 200,000	\$ 389,239
	\$ 2,878,510	\$ 189,987						\$ 3,068,497	\$ 8,650,202	\$ 3,797,239	\$ 8,534,899
Grants											
AB 1058 Commissioner/Facilitator			\$ 50,958					\$ 50,958	\$ 381,512	\$ 48,728	\$ 366,998
Other Judicial Council Grants			\$ (5,936)					\$ (5,936)	\$ 14,173	\$ (4,080)	\$ 36,796
Non-Judicial Council Grants			\$ 1,991					\$ 1,991	\$ 27,472	\$ 0	\$ 20,000
			\$ 47,014					\$ 47,014	\$ 423,157	\$ 44,647	\$ 423,794
Other Financing Sources											
Interest Income	\$ 13,358	\$ 1						\$ 13,359	\$ 101,006	\$ 31,059	\$ 142,622
Investment Income											
Donations											
Local Fees	\$ 100	\$ 862						\$ 962	\$ 3,827	\$ 742	\$ 4,795
Non-Fee Revenues	\$ 1,220	\$ 0						\$ 1,220	\$ 15,700	\$ 410	\$ 17,475
Enhanced Collections		\$ 32,474						\$ 32,474	\$ 228,600	\$ 36,243	\$ 207,267
Escheatment											
Prior Year Revenue	\$ 7,240	\$ 4,164	\$ 2,618					\$ 14,022	\$ 5,028	\$ (738)	
County Program - Restricted		\$ 8,522						\$ 8,522	\$ 46,712	\$ 7,145	\$ 49,212
Reimbursement Other	\$ 1,123							\$ 1,123	\$ 102,729	\$ 7	\$ 1,790
Sale of Fixed Assets											
Other Miscellaneous	\$ 28							\$ 28	\$ 2,700	\$ 140	\$ 4,030
	\$ 23,069	\$ 46,022	\$ 2,618					\$ 71,709	\$ 506,302	\$ 75,008	\$ 427,191
Total Revenues	\$ 2,901,579	\$ 236,009	\$ 49,632					\$ 3,187,220	\$ 9,579,661	\$ 3,916,894	\$ 9,385,884
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 799,730	\$ 19,248	\$ 20,080					\$ 839,057	\$ 4,077,814	\$ 811,674	\$ 4,050,983
Temp Help										\$ 11,685	\$ 9,850
Overtime	\$ 239							\$ 239	\$ 10,000	\$ 942	
Staff Benefits	\$ 784,249	\$ 14,253	\$ 14,965					\$ 813,467	\$ 3,527,778	\$ 773,501	\$ 3,472,203
	\$ 1,584,217	\$ 33,501	\$ 35,044					\$ 1,652,763	\$ 7,615,592	\$ 1,597,803	\$ 7,533,035
Operating Expenses and Equipment											
General Expense	\$ 29,395	\$ 311	\$ 2,089					\$ 31,796	\$ 175,250	\$ 51,408	\$ 270,917
Printing	\$ 7,999							\$ 7,999	\$ 26,200	\$ 3,133	\$ 3,132
Telecommunications	\$ 6,100	\$ 83	\$ 1,428					\$ 7,611	\$ 68,725	\$ 7,332	\$ 64,000
Postage	\$ 2,031	\$ 0	\$ 170					\$ 2,201	\$ 22,292	\$ 6,084	\$ 14,340
Insurance	\$ 365							\$ 365	\$ 18,100	\$ 9,026	\$ 11,675
In-State Travel	\$ 1,505		\$ 2,137					\$ 3,642	\$ 24,485	\$ 6,743	\$ 14,370
Out-of-State Travel											
Training	\$ 0		\$ 2,190					\$ 2,190	\$ 28,890	\$ 3,168	\$ 7,688
Security Services	\$ 38,027		\$ 3,667					\$ 41,694	\$ 196,500	\$ 43,513	\$ 178,481
Facility Operations	\$ 13,305							\$ 13,305	\$ 107,845	\$ 2,951	\$ 104,928
Utilities											
Contracted Services	\$ 102,282	\$ 12,529	\$ 2,686					\$ 117,497	\$ 696,225	\$ 119,604	\$ 689,668
Consulting and Professional Services	\$ 100	\$ 0	\$ 14,000					\$ 14,100	\$ 222,086	\$ 15,897	\$ 247,806
Information Technology	\$ 7,147		\$ 210					\$ 7,357	\$ 404,686	\$ 19,899	\$ 251,218
Major Equipment										\$ 35,069	
Other Items of Expense	\$ 216		\$ 50					\$ 266	\$ 3,650	\$ 369	\$ 1,280
	\$ 208,472	\$ 12,923	\$ 28,627					\$ 250,021	\$ 1,994,934	\$ 324,196	\$ 1,859,503
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 5,967							\$ 5,967	\$ 18,900	\$ 3,946	\$ 20,350
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (13,420)	\$ 6,411	\$ 7,009					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 505		\$ 2,618					\$ 3,123	\$ 3,123	\$ 577	
	\$ (6,947)	\$ 6,411	\$ 9,627					\$ 9,090	\$ 22,023	\$ 4,523	\$ 20,350
Total Expenditures	\$ 1,785,742	\$ 52,835	\$ 73,298					\$ 1,911,874	\$ 9,632,548	\$ 1,926,522	\$ 9,412,888
Excess (Deficit) of Revenues Over Expenditures	\$ 1,115,837	\$ 183,174	\$ (23,666)					\$ 1,275,346	\$ (52,887)	\$ 1,990,373	\$ (27,004)
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 225,483	\$ 619,956	\$ 0					\$ 845,440	\$ 845,440	\$ 770,526	\$ 770,526
Ending Balance (Deficit)	\$ 1,341,321	\$ 803,130	\$ (23,666)					\$ 2,120,786	\$ 792,553	\$ 2,760,899	\$ 743,522

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 226,604	\$ 23,360					\$ 249,964	\$ 1,183,170	\$ 255,413	\$ 1,210,062
Traffic & Other Infractions	\$ 126,813	\$ 2,728					\$ 129,541	\$ 652,805	\$ 168,475	\$ 887,761
Other Criminal Cases	\$ 255,474	\$ 26,735					\$ 282,209	\$ 1,442,472	\$ 261,655	\$ 1,258,219
Civil	\$ 215,590	\$ 3,175			\$ (3,545)		\$ 215,220	\$ 989,155	\$ 168,453	\$ 976,591
Family & Children Services	\$ 200,366	\$ 28,819			\$ 3,545	\$ 2,668	\$ 235,399	\$ 1,070,719	\$ 221,580	\$ 992,824
Probate, Guardianship & Mental Health Services	\$ 17,662	\$ 7,931					\$ 25,594	\$ 96,091	\$ 9,897	\$ 246,225
Juvenile Dependency Services	\$ 16,997	\$ 30,207					\$ 47,203	\$ 257,284	\$ 43,481	\$ 291,561
Juvenile Delinquency Services										
Other Court Operations								\$ 3,750	\$ 1,025	
Court Interpreters	\$ 8,098	\$ 22,488					\$ 30,586	\$ 149,413	\$ 33,832	\$ 117,982
Jury Services	\$ 46,979	\$ 8,610	\$ 5,967				\$ 61,556	\$ 257,048	\$ 55,489	\$ 260,453
Security	\$ 82,534	\$ 38,052					\$ 120,586	\$ 484,227	\$ 158,832	\$ 505,441
Trial Court Operations Program	\$ 1,197,117	\$ 192,106	\$ 5,967		\$ 0	\$ 2,668	\$ 1,397,857	\$ 6,586,136	\$ 1,378,131	\$ 6,747,118
Enhanced Collections	\$ 25,261	\$ 12,640			\$ 0		\$ 37,901	\$ 195,004	\$ 40,193	\$ 180,507
Other Non-Court Operations								\$ 1,506		
Non-Court Operations Program	\$ 25,261	\$ 12,640			\$ 0		\$ 37,901	\$ 196,510	\$ 40,193	\$ 180,507
Executive Office	\$ 132,121	\$ 254					\$ 132,375	\$ 682,438	\$ 151,046	\$ 675,059
Fiscal Services	\$ 80,482	\$ 1,910					\$ 82,392	\$ 416,207	\$ 85,785	\$ 417,997
Human Resources	\$ 110,082	\$ 3,781				\$ 49	\$ 113,912	\$ 579,755	\$ 107,656	\$ 472,544
Business & Facilities Services		\$ 17,996				\$ 615	\$ 18,611	\$ 211,850	\$ 17,649	\$ 113,017
Information Technology	\$ 107,701	\$ 21,335				\$ (209)	\$ 128,827	\$ 959,653	\$ 146,062	\$ 806,646
Court Administration Program	\$ 430,386	\$ 45,276				\$ 455	\$ 476,116	\$ 2,849,903	\$ 508,197	\$ 2,485,263
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,652,763	\$ 250,021	\$ 5,967		\$ 0	\$ 3,123	\$ 1,911,874	\$ 9,632,548	\$ 1,926,522	\$ 9,412,888