

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

1/14/2026

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 December
 Fiscal Year 2025/26

2024/25

	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	\$ (677,879)	\$ 769,746	\$ (153,089)				\$ 22,659	\$ (38,563)	\$ (44,433)
Payroll	\$ 3,451	\$ 666						\$ 4,117	\$ 7,152
Jury	\$ 0						\$ 0	\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 22,670	\$ 22,670	\$ 34,115
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (106,640)	\$ (106,640)	\$ (19,597)
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	\$ 1,554,837						\$ 2,019,688	\$ 3,574,525	\$ 3,863,400
Total Cash and Cash Equivalents	\$ 888,502	\$ 770,412	\$ (153,089)				\$ 1,958,376	\$ 3,464,202	\$ 3,862,258
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	\$ 6,804	\$ 797						\$ 7,601	\$ 7,259
Due From Other Courts									\$ 0
Due From State	\$ 0	\$ 0	\$ 143,033					\$ 143,033	\$ 142,922
Trust Due To/From							\$ 183,342	\$ 183,342	\$ 255,706
Distribution Due To/From							\$ 565	\$ 565	\$ 4,207
Civil Filing Fee Due To/From									
General Due To/From	\$ 913	\$ 42						\$ 955	\$ 2
Total Receivables	\$ 10,625	\$ 839	\$ 143,033				\$ 183,907	\$ 338,404	\$ 410,096
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 899,127	\$ 771,251	\$ (10,055)				\$ 2,142,283	\$ 3,802,606	\$ 4,272,354
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 4,500	\$ 0	\$ 0				\$ 0	\$ 4,500	\$ 2,967
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 184,862	\$ 184,862	\$ 259,915
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 0	\$ 310	\$ 0				\$ 0	\$ 310	\$ 98,197
TC145 Liability							\$ 83,799	\$ 83,799	\$ 75,340
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 85,506	\$ 85,506	\$ 78,360
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 6,249	\$ 6,249	\$ 5,002
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 4,500	\$ 310	\$ 0				\$ 360,416	\$ 365,227	\$ 519,780
Civil							\$ 1,253,483	\$ 1,253,483	\$ 714,309
Criminal							\$ 440,295	\$ 440,295	\$ 438,032
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 13,507
Trust Interest Payable							\$ 87,672	\$ 87,672	\$ 67,499
Miscellaneous Trust									
Total Trust Deposits							\$ 1,781,450	\$ 1,781,450	\$ 1,233,347
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (1,492)							\$ (1,492)	\$ 11,753
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 204							\$ 204	\$ 3,835
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (1,288)	\$ 0						\$ (1,288)	\$ 15,587
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 8,524						\$ 317	\$ 8,841	\$ 10,760
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 100	\$ 100	\$ 100
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 8,524	\$ 0					\$ 417	\$ 8,941	\$ 10,860
Total Liabilities	\$ 11,736	\$ 310	\$ 0				\$ 2,142,283	\$ 2,154,329	\$ 1,779,575
Total Fund Balance	\$ 887,391	\$ 770,941	\$ (10,055)					\$ 1,648,277	\$ 2,492,779
Total Liabilities and Fund Balance	\$ 899,127	\$ 771,251	\$ (10,055)				\$ 2,142,283	\$ 3,802,606	\$ 4,272,354

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 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	\$ 4,019,781	\$ 17,698					\$ 4,037,479	\$ 7,665,154	\$ 5,219,027	\$ 7,483,907	
Improvement and Modernization Fund								\$ 12,939		\$ 12,939	
Judges' Compensation (0150019)	\$ 22,500						\$ 22,500	\$ 45,000	\$ 22,500	\$ 45,000	
Court Interpreter (0150037)	\$ 53,364						\$ 53,364	\$ 149,413	\$ 9,038	\$ 117,982	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 378,358						\$ 378,358	\$ 496,701	\$ 205,544	\$ 485,832	
Other Miscellaneous	\$ 134,426	\$ 185,500					\$ 319,926	\$ 280,995	\$ 317,219	\$ 389,239	
	\$ 4,608,429	\$ 203,198					\$ 4,811,627	\$ 8,650,202	\$ 5,773,328	\$ 8,534,899	
Grants											
AB 1058 Commissioner/Facilitator			\$ 143,033				\$ 143,033	\$ 381,512	\$ 139,688	\$ 366,998	
Other Judicial Council Grants			\$ 14,845				\$ 14,845	\$ 14,173	\$ 16,657	\$ 36,796	
Non-Judicial Council Grants			\$ 1,991				\$ 1,991	\$ 27,472	\$ 0	\$ 20,000	
			\$ 159,869				\$ 159,869	\$ 423,157	\$ 156,346	\$ 423,794	
Other Financing Sources											
Interest Income	\$ 22,855	\$ 7,878					\$ 30,732	\$ 101,006	\$ 73,270	\$ 142,622	
Investment Income											
Donations											
Local Fees	\$ 300	\$ 1,915					\$ 2,215	\$ 3,827	\$ 1,629	\$ 4,795	
Non-Fee Revenues	\$ 7,020	\$ 0					\$ 7,020	\$ 15,700	\$ 6,305	\$ 17,475	
Enhanced Collections		\$ 85,160					\$ 85,160	\$ 228,600	\$ 97,179	\$ 207,267	
Escheatment											
Prior Year Revenue	\$ 756	\$ 4,164	\$ 2,618				\$ 7,538	\$ 5,028	\$ 1,890		
County Program - Restricted		\$ 18,096					\$ 18,096	\$ 46,712	\$ 16,573	\$ 49,212	
Reimbursement Other	\$ 23,483						\$ 23,483	\$ 102,729	\$ 1,092	\$ 1,790	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,967						\$ 3,967	\$ 2,700	\$ 281	\$ 4,030	
	\$ 58,380	\$ 117,213	\$ 2,618				\$ 178,211	\$ 506,302	\$ 198,218	\$ 427,191	
Total Revenues	\$ 4,666,809	\$ 320,411	\$ 162,487				\$ 5,149,707	\$ 9,579,661	\$ 6,127,892	\$ 9,385,884	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,808,351	\$ 46,617	\$ 58,215				\$ 1,913,183	\$ 4,077,814	\$ 1,934,205	\$ 4,050,983	
Temp Help									\$ 23,619	\$ 9,850	
Overtime	\$ 617						\$ 617	\$ 10,000	\$ 8,396		
Staff Benefits	\$ 1,612,012	\$ 26,372	\$ 41,719				\$ 1,680,103	\$ 3,527,778	\$ 1,646,903	\$ 3,472,203	
	\$ 3,420,979	\$ 72,989	\$ 99,934				\$ 3,593,903	\$ 7,615,592	\$ 3,613,123	\$ 7,533,035	
Operating Expenses and Equipment											
General Expense	\$ 68,825	\$ 561	\$ 3,664				\$ 73,051	\$ 175,250	\$ 171,769	\$ 270,917	
Printing	\$ 17,336						\$ 17,336	\$ 26,200	\$ 9,800	\$ 3,132	
Telecommunications	\$ 48,685	\$ 330	\$ 4,441				\$ 53,456	\$ 68,725	\$ 43,566	\$ 64,000	
Postage	\$ 8,178	\$ 0	\$ 752				\$ 8,930	\$ 22,292	\$ 12,014	\$ 14,340	
Insurance	\$ 12,958						\$ 12,958	\$ 18,100	\$ 9,275	\$ 11,675	
In-State Travel	\$ 7,558		\$ 5,650				\$ 13,208	\$ 24,485	\$ 16,436	\$ 14,370	
Out-of-State Travel											
Training	\$ 1,695		\$ 2,190				\$ 3,885	\$ 28,890	\$ 4,654	\$ 7,688	
Security Services	\$ 83,630		\$ 10,534				\$ 94,165	\$ 196,500	\$ 90,212	\$ 178,481	
Facility Operations	\$ 39,532		\$ 238				\$ 39,771	\$ 107,845	\$ 27,739	\$ 104,928	
Utilities											
Contracted Services	\$ 244,326	\$ 26,028	\$ 6,109				\$ 276,463	\$ 696,225	\$ 263,462	\$ 689,668	
Consulting and Professional Services	\$ 4,950	\$ 52,174	\$ 14,000				\$ 71,124	\$ 222,086	\$ 64,006	\$ 247,806	
Information Technology	\$ 71,762		\$ 2,481				\$ 74,243	\$ 404,686	\$ 27,997	\$ 251,218	
Major Equipment									\$ 35,069		
Other Items of Expense	\$ 702		\$ 136				\$ 838	\$ 3,650	\$ 1,205	\$ 1,280	
	\$ 610,139	\$ 79,093	\$ 50,196				\$ 739,428	\$ 1,994,934	\$ 777,205	\$ 1,859,503	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 13,030						\$ 13,030	\$ 18,900	\$ 11,856	\$ 20,350	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (37,330)	\$ 17,343	\$ 19,987				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (2,109)		\$ 2,618				\$ 509	\$ 3,123	\$ 3,454		
	\$ (26,409)	\$ 17,343	\$ 22,605				\$ 13,539	\$ 22,023	\$ 15,310	\$ 20,350	
Total Expenditures	\$ 4,004,709	\$ 169,425	\$ 172,735				\$ 4,346,869	\$ 9,632,548	\$ 4,405,638	\$ 9,412,888	
Excess (Deficit) of Revenues Over Expenditures	\$ 662,100	\$ 150,985	\$ (10,247)				\$ 802,838	\$ (52,887)	\$ 1,722,253	\$ (27,004)	
Operating Transfers In (Out)	\$ (192)		\$ 192				\$ 0				
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 225,483	\$ 619,956	\$ 0				\$ 845,440	\$ 845,440	\$ 770,526	\$ 770,526	
Ending Balance (Deficit)	\$ 887,391	\$ 770,941	\$ (10,055)				\$ 1,648,277	\$ 792,553	\$ 2,492,779	\$ 743,522	

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

For the month ended December

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	\$ 501,742	\$ 48,074				\$ 0	\$ 549,815	\$ 1,183,170	\$ 633,606	\$ 1,210,062
Traffic & Other Infractions	\$ 278,481	\$ 5,956					\$ 284,437	\$ 652,805	\$ 340,563	\$ 887,761
Other Criminal Cases	\$ 520,052	\$ 96,693					\$ 616,745	\$ 1,442,472	\$ 637,288	\$ 1,258,219
Civil	\$ 477,083	\$ 8,971			\$ (9,854)	\$ 4	\$ 476,204	\$ 989,155	\$ 405,003	\$ 976,591
Family & Children Services	\$ 459,475	\$ 55,319			\$ 9,854	\$ 3,368	\$ 528,016	\$ 1,070,719	\$ 498,328	\$ 992,824
Probate, Guardianship & Mental Health Services	\$ 29,433	\$ 25,155					\$ 54,588	\$ 96,091	\$ 23,892	\$ 246,225
Juvenile Dependency Services	\$ 39,591	\$ 87,169					\$ 126,760	\$ 257,284	\$ 107,015	\$ 291,561
Juvenile Delinquency Services										
Other Court Operations		\$ 143					\$ 143	\$ 3,750	\$ 2,977	
Court Interpreters	\$ 17,878	\$ 56,786					\$ 74,665	\$ 149,413	\$ 68,906	\$ 117,982
Jury Services	\$ 104,926	\$ 18,755	\$ 13,030				\$ 136,711	\$ 257,048	\$ 125,025	\$ 260,453
Security	\$ 176,159	\$ 93,930					\$ 270,088	\$ 484,227	\$ 292,888	\$ 505,441
Trial Court Operations Program	\$ 2,604,820	\$ 496,951	\$ 13,030		\$ 0	\$ 3,371	\$ 3,118,172	\$ 6,586,136	\$ 3,135,491	\$ 6,747,118
Enhanced Collections	\$ 55,359	\$ 25,576			\$ 0		\$ 80,934	\$ 195,004	\$ 89,032	\$ 180,507
Other Non-Court Operations								\$ 1,506		
Non-Court Operations Program	\$ 55,359	\$ 25,576			\$ 0		\$ 80,934	\$ 196,510	\$ 89,032	\$ 180,507
Executive Office	\$ 282,635	\$ 10,347					\$ 292,982	\$ 682,438	\$ 303,382	\$ 675,059
Fiscal Services	\$ 178,466	\$ 12,840					\$ 191,306	\$ 416,207	\$ 196,028	\$ 417,997
Human Resources	\$ 231,314	\$ 10,041				\$ 34	\$ 241,389	\$ 579,755	\$ 227,642	\$ 472,544
Business & Facilities Services		\$ 55,367				\$ (885)	\$ 54,482	\$ 211,850	\$ 46,141	\$ 113,017
Information Technology	\$ 241,310	\$ 128,306				\$ (2,011)	\$ 367,605	\$ 959,653	\$ 407,921	\$ 806,646
Court Administration Program	\$ 933,724	\$ 216,901				\$ (2,863)	\$ 1,147,763	\$ 2,849,903	\$ 1,181,116	\$ 2,485,263
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,593,903	\$ 739,428	\$ 13,030		\$ 0	\$ 509	\$ 4,346,869	\$ 9,632,548	\$ 4,405,638	\$ 9,412,888