

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 March									
Fiscal Year 2023/24									2022/23
	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	\$ (363,031)	\$ 470,935	\$ (130,089)				\$ 9,462	\$ (12,723)	\$ (101,814)
Payroll	\$ 10,163	\$ 0						\$ 10,163	\$ 5,074
Jury	\$ 0						\$ 0	\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 47,489	\$ 47,489	\$ 20,911
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (35,372)	\$ (35,372)	\$ (9,371)
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	\$ 22,413
Cash Equivalents	\$ 1,823,165						\$ 1,068,036	\$ 2,891,201	\$ 3,269,061
Total Cash and Cash Equivalents	\$ 1,478,412	\$ 470,935	\$ (130,089)				\$ 1,103,122	\$ 2,922,380	\$ 3,207,890
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	\$ 3,992	\$ 0						\$ 3,992	\$ 6,514
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 18,632	\$ 0	\$ 115,186					\$ 133,818	\$ 57,361
Trust Due To/From							\$ 21,109	\$ 21,109	\$ 11,412
Distribution Due To/From							\$ 10,772	\$ 10,772	\$ 2,888
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,404	\$ 13,252					\$ 0	\$ 15,656	\$ 931
Total Receivables	\$ 25,028	\$ 13,252	\$ 115,186				\$ 31,881	\$ 185,347	\$ 79,107
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,503,440	\$ 484,186	\$ (14,903)				\$ 1,135,003	\$ 3,107,726	\$ 3,286,996
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 4,340	\$ 33	\$ 222				\$ 0	\$ 4,595	\$ 10,587
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 47,536	\$ 47,537	\$ 15,231
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 0		\$ 0				\$ 213	\$ 213	\$ 85,684
TC145 Liability							\$ 71,230	\$ 71,230	\$ 68,627
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 77,088	\$ 77,088	\$ 86,138
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 4,872	\$ 4,872	\$ 3,888
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 4,340	\$ 33	\$ 222				\$ 200,939	\$ 205,535	\$ 270,154
Civil							\$ 472,634	\$ 472,634	\$ 466,340
Criminal	\$ 0						\$ 398,688	\$ 398,688	\$ 408,615
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 13,507	\$ 13,507	\$ 15,913
Trust Interest Payable							\$ 48,189	\$ 48,189	\$ 21,435
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 933,018	\$ 933,018	\$ 912,304
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 19,884							\$ 19,884	\$ 19,082
Deferred Compensation Payable	\$ 1,410							\$ 1,410	\$ (625)
Deductions Payable	\$ 110,422							\$ 110,422	\$ (275)
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 131,716	\$ 0						\$ 131,716	\$ 18,182
Revenue Collected in Advance		\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 8,938						\$ 945	\$ 9,883	\$ 8,130
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 100	\$ 100	
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 8,938	\$ 0	\$ 0				\$ 1,045	\$ 9,983	\$ 8,130
Total Liabilities	\$ 144,995	\$ 33	\$ 222				\$ 1,135,003	\$ 1,280,253	\$ 1,208,770
Total Fund Balance	\$ 1,358,445	\$ 484,153	\$ (15,125)					\$ 1,827,473	\$ 2,078,226
Total Liabilities and Fund Balance	\$ 1,503,440	\$ 484,186	\$ (14,903)				\$ 1,135,003	\$ 3,107,726	\$ 3,286,996

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 March											
Fiscal Year 2023/24										2022/23	
	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	\$ 5,779,043	\$ 30,976					\$ 5,810,019	\$ 7,524,503	\$ 5,605,097	\$ 7,250,909	
Improvement and Modernization Fund	\$ 9,316						\$ 9,316	\$ 21,706	\$ 0	\$ 61,022	
Judges' Compensation (0150019)	\$ 33,750						\$ 33,750	\$ 35,713	\$ 33,750	\$ 37,500	
Court Interpreter (0150037)	\$ 62,287						\$ 62,287	\$ 110,253	\$ 60,355	\$ 60,200	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 351,826						\$ 351,826	\$ 452,581	\$ 1,502,165	\$ 1,525,657	
Other Miscellaneous	\$ 95,495	\$ 206,627					\$ 302,122	\$ 302,122	\$ 388,599	\$ 388,599	
	\$ 6,331,717	\$ 237,604					\$ 6,569,321	\$ 8,446,878	\$ 7,589,967	\$ 9,323,887	
Grants											
AB 1058 Commissioner/Facilitator			\$ 205,187				\$ 205,187	\$ 337,798	\$ 212,224	\$ 334,001	
Other Judicial Council Grants			\$ 18,108				\$ 18,108	\$ 20,162	\$ 0	\$ 20,000	
Non-Judicial Council Grants			\$ 5,067				\$ 5,067	\$ 25,000	\$ 5,197	\$ 10,000	
			\$ 228,362				\$ 228,362	\$ 382,960	\$ 217,420	\$ 364,001	
Other Financing Sources											
Interest Income	\$ 102,613	\$ 33,203					\$ 135,817	\$ 110,520	\$ 77,026	\$ 16,533	
Investment Income											
Donations											
Local Fees	\$ 1,209	\$ 2,099					\$ 3,307	\$ 4,175	\$ 2,632	\$ 8,904	
Non-Fee Revenues	\$ 100	\$ (382)					\$ (281)	\$ 3,610	\$ (493)	\$ 7,955	
Enhanced Collections		\$ 110,433					\$ 110,433	\$ 157,418	\$ 102,026	\$ 142,630	
Escheatment											
Prior Year Revenue	\$ 53,571	\$ 0	\$ 16,483				\$ 70,055		\$ 116,130	\$ 82,633	
County Program - Restricted		\$ 27,387					\$ 27,387	\$ 60,364	\$ 31,070	\$ 46,331	
Reimbursement Other	\$ 38,106						\$ 38,106	\$ 85,500	\$ 42,308	\$ 75,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 759						\$ 759	\$ 3,955	\$ 1,588	\$ 1,630	
	\$ 196,358	\$ 172,741	\$ 16,483				\$ 385,582	\$ 425,542	\$ 372,288	\$ 382,116	
Total Revenues	\$ 6,528,076	\$ 410,345	\$ 244,845				\$ 7,183,265	\$ 9,255,380	\$ 8,179,675	\$ 10,070,004	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,543,627	\$ 66,156	\$ 77,073				\$ 2,686,855	\$ 3,838,593	\$ 2,627,564	\$ 3,681,948	
Temp Help	\$ 4,358						\$ 4,358				
Overtime	\$ 2,420	\$ 64					\$ 2,484		\$ 9,991		
Staff Benefits	\$ 2,054,098	\$ 38,581	\$ 56,436				\$ 2,149,115	\$ 3,261,004	\$ 2,044,996	\$ 3,263,365	
	\$ 4,604,502	\$ 104,801	\$ 133,508				\$ 4,842,812	\$ 7,099,597	\$ 4,682,551	\$ 6,945,313	
Operating Expenses and Equipment											
General Expense	\$ 221,247	\$ 1,116	\$ 7,897				\$ 230,260	\$ 294,792	\$ 126,154	\$ 234,013	
Printing	\$ 11,248						\$ 11,248	\$ 15,000	\$ 11,218	\$ 7,500	
Telecommunications	\$ 46,756	\$ 307	\$ 5,651				\$ 52,714	\$ 54,900	\$ 46,085	\$ 59,023	
Postage	\$ 35,239	\$ 22	\$ 575				\$ 35,836	\$ 40,620	\$ 28,243	\$ 36,840	
Insurance	\$ 8,199						\$ 8,199	\$ 8,104	\$ 154	\$ 6,700	
In-State Travel	\$ 5,561		\$ 6,324				\$ 11,885	\$ 19,228	\$ 5,215	\$ 3,960	
Out-of-State Travel											
Training	\$ 9,439	\$ 225	\$ 1,200				\$ 10,864	\$ 14,000	\$ 8,150	\$ 7,200	
Security Services	\$ 100,727		\$ 16,715				\$ 117,442	\$ 141,490	\$ 94,303	\$ 141,744	
Facility Operations	\$ 61,790						\$ 61,790	\$ 77,016	\$ 47,735	\$ 68,016	
Utilities											
Contracted Services	\$ 387,528	\$ 11,862	\$ 26,272				\$ 425,663	\$ 610,640	\$ 386,461	\$ 590,403	
Consulting and Professional Services	\$ 6,615	\$ 93,115	\$ 18,602				\$ 118,333	\$ 265,316	\$ 78,667	\$ 310,704	
Information Technology	\$ 164,501	\$ 150,329					\$ 314,830	\$ 537,332	\$ 1,233,221	\$ 1,495,362	
Major Equipment								\$ 245,000		\$ 50,000	
Other Items of Expense	\$ 1,131		\$ 39				\$ 1,170	\$ 5,300	\$ 4,076	\$ 11,105	
	\$ 1,059,982	\$ 256,976	\$ 83,276				\$ 1,400,234	\$ 2,328,738	\$ 2,069,683	\$ 3,022,570	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 12,587						\$ 12,587	\$ 25,500	\$ 20,522	\$ 30,000	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 100	\$ 70		
Capital Costs											
Internal Cost Recovery	\$ (57,255)	\$ 30,553	\$ 26,702				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (6,843)		\$ 16,484				\$ 9,641		\$ 14,443	\$ 12,785	
	\$ (51,511)	\$ 30,553	\$ 43,186				\$ 22,228	\$ 25,600	\$ 35,035	\$ 42,785	
Total Expenditures	\$ 5,612,974	\$ 392,330	\$ 259,970				\$ 6,265,274	\$ 9,453,935	\$ 6,787,269	\$ 10,010,668	
Excess (Deficit) of Revenues Over Expenditures	\$ 915,102	\$ 18,014	\$ (15,125)				\$ 917,991	\$ (198,555)	\$ 1,392,406	\$ 59,336	
Operating Transfers In (Out)									\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 443,343	\$ 466,139	\$ 0				\$ 909,482	\$ 909,482	\$ 685,820	\$ 685,820	
Ending Balance (Deficit)	\$ 1,358,445	\$ 484,153	\$ (15,125)				\$ 1,827,473	\$ 710,927	\$ 2,078,226	\$ 745,156	

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

For the month ended March										
Fiscal Year 2023/24									2022/23	
	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	\$ 690,246	\$ 132,532				\$ (1,921)	\$ 820,857	\$ 1,300,672	\$ 777,267	\$ 1,150,706
Traffic & Other Infractions	\$ 532,849	\$ 6,632					\$ 539,482	\$ 659,440	\$ 534,068	\$ 736,127
Other Criminal Cases	\$ 684,439	\$ 225,843			\$ 456	\$ 44	\$ 910,782	\$ 1,054,239	\$ 573,789	\$ 1,115,171
Civil	\$ 629,817	\$ 85,042			\$ (1,380)	\$ (4,655)	\$ 708,824	\$ 1,025,097	\$ 735,838	\$ 939,655
Family & Children Services	\$ 569,885	\$ 74,072			\$ 1,380	\$ 7,946	\$ 653,283	\$ 1,102,648	\$ 727,187	\$ 1,049,298
Probate, Guardianship & Mental Health Services	\$ 2,840	\$ 30,276					\$ 33,116	\$ 122,000	\$ 56,017	\$ 93,590
Juvenile Dependency Services	\$ 43,105	\$ 170,662				\$ 748	\$ 214,516	\$ 272,795	\$ 165,160	\$ 230,650
Juvenile Delinquency Services										
Other Court Operations		\$ 1,574					\$ 1,574			
Court Interpreters	\$ 22,450	\$ 58,127					\$ 80,577	\$ 110,235	\$ 70,583	\$ 89,441
Jury Services	\$ 105,054	\$ 46,695	\$ 12,587			\$ (456)	\$ 163,880	\$ 221,019	\$ 142,043	\$ 213,341
Security	\$ 267,273	\$ 102,327				\$ (1,104)	\$ 368,497	\$ 505,192	\$ 273,670	\$ 374,471
Trial Court Operations Program	\$ 3,547,959	\$ 933,782	\$ 12,587		\$ 0	\$ 1,059	\$ 4,495,387	\$ 6,373,337	\$ 4,055,623	\$ 5,992,450
Enhanced Collections	\$ 82,172	\$ 12,289			\$ 0		\$ 94,460	\$ 136,113	\$ 89,155	\$ 112,795
Other Non-Court Operations										
Non-Court Operations Program	\$ 82,172	\$ 12,289			\$ 0		\$ 94,460	\$ 136,113	\$ 89,155	\$ 112,795
Executive Office	\$ 395,207	\$ 0					\$ 395,207	\$ 539,192	\$ 378,128	\$ 493,791
Fiscal Services	\$ 214,695	\$ 41,173			\$ 0		\$ 255,869	\$ 363,777	\$ 241,650	\$ 362,021
Human Resources	\$ 295,146	\$ 23,249					\$ 318,395	\$ 439,619	\$ 422,020	\$ 919,925
Business & Facilities Services		\$ 67,267				\$ 7,782	\$ 75,049	\$ 128,200	\$ 52,947	\$ 74,730
Information Technology	\$ 307,632	\$ 322,473				\$ 800	\$ 630,906	\$ 1,473,697	\$ 1,547,746	\$ 2,054,956
Court Administration Program	\$ 1,212,681	\$ 454,163			\$ 0	\$ 8,582	\$ 1,675,426	\$ 2,944,485	\$ 2,642,491	\$ 3,905,423
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,842,812	\$ 1,400,234	\$ 12,587		\$ 0	\$ 9,641	\$ 6,265,274	\$ 9,453,935	\$ 6,787,269	\$ 10,010,668