

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

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	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 2022/23									2021/22		
	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	\$ (1,170,608)	\$ 493,166	\$ 142				\$ 21,616	\$ (655,685)	\$ (88,134)		
Payroll	\$ 5,000	\$ 0						\$ 5,000	\$ 5,000		
Jury	\$ 0						\$ 0	\$ 0	\$ 0		
Revolving	\$ 0							\$ 0	\$ 0		
Other											
Distribution							\$ 29,392	\$ 29,392	\$ 17,901		
Civil Filing Fees							\$ 0	\$ 0	\$ 0		
Trust							\$ (54,296)	\$ (54,296)	\$ (13,048)		
Credit Card											
Cash on Hand	\$ 1,615							\$ 1,615	\$ 1,615		
Cash with County							\$ 0	\$ 0	\$ 0		
Cash Outside of the JCC	\$ 6,500						\$ 14,645	\$ 21,145	\$ 22,413		
Cash Equivalents	\$ 1,811,320						\$ 1,023,009	\$ 2,834,329	\$ 3,645,253		
Total Cash and Cash Equivalents	\$ 653,826	\$ 493,166	\$ 142				\$ 1,034,366	\$ 2,181,500	\$ 3,591,000		
Short-Term Investment											
Investments											
Total Investments											
Accrued Revenue	\$ 273	\$ 380	\$ 0					\$ 653	\$ 4,360		
Accounts Receivable - General											
Dishonored Checks											
Due From Employee									\$ 0		
Civil Jury Fees											
Trust											
Due From Other Funds	\$ 123,874							\$ 123,874	\$ 159,425		
Due From Other Governments	\$ 57,554	\$ 11,336						\$ 68,889	\$ 39,860		
Due From Other Courts	\$ 0							\$ 0	\$ 0		
Due From State	\$ 144,251	\$ 9,076	\$ 95,980					\$ 249,307	\$ 220,510		
Trust Due To/From							\$ 72,543	\$ 72,543	\$ 312		
Distribution Due To/From							\$ 13,740	\$ 13,740	\$ 968		
Civil Filing Fee Due To/From											
General Due To/From	\$ 4,443	\$ 34,274					\$ 0	\$ 38,717	\$ 808		
Total Receivables	\$ 330,395	\$ 55,065	\$ 95,980				\$ 86,283	\$ 567,722	\$ 426,243		
Prepaid Expenses - General	\$ 339		\$ 0					\$ 339	\$ 0		
Salary and Travel Advances											
Counties											
Total Prepaid Expenses	\$ 339		\$ 0					\$ 339	\$ 0		
Other Assets											
Total Other Assets											
Total Assets	\$ 984,560	\$ 548,231	\$ 96,122				\$ 1,120,648	\$ 2,749,561	\$ 4,017,243		
LIABILITIES AND FUND BALANCES											
Accrued Liabilities	\$ 142,064	\$ 3,479	\$ 7,806					\$ 153,349	\$ 119,667		
Accounts Payable - General	\$ 9,484	\$ 45	\$ 106				\$ 0	\$ 9,635	\$ 5,558		
Due to Other Funds	\$ 45,213	\$ 38,505	\$ 85,369				\$ 79,786	\$ 248,873	\$ 161,513		
Due to Other Courts	\$ 3,317		\$ 1,487					\$ 4,804	\$ 651		
Due to State	\$ 106,910	\$ 0	\$ 0				\$ 45,213	\$ 152,123	\$ 1,196,148		
TC145 Liability							\$ 79,634	\$ 79,634	\$ 65,899		
Due to Other Governments	\$ 19,971	\$ 23,124	\$ 1,166					\$ 44,261	\$ 30,367		
AB145 Due to Other Government Agency							\$ 81,880	\$ 81,880	\$ 82,863		
Due to Other Public Agencies											
Sales and Use Tax	\$ 0							\$ 0	\$ 0		
Interest							\$ 273	\$ 273	\$ 50		
Miscellaneous Accts. Pay. and Accrued Liab.											
Total Accounts Payable and Accrued Liab.	\$ 326,958	\$ 65,153	\$ 95,935				\$ 286,787	\$ 774,833	\$ 1,662,717		
Civil							\$ 464,413	\$ 464,413	\$ 949,615		
Criminal							\$ 324,067	\$ 324,067	\$ 424,014		
Unreconciled - Civil and Criminal											
Trust Held Outside of the JCC							\$ 14,645	\$ 14,645	\$ 15,913		
Trust Interest Payable							\$ 29,791	\$ 29,791	\$ 4,333		
Miscellaneous Trust											
Total Trust Deposits							\$ 832,916	\$ 832,916	\$ 1,393,875		
Accrued Payroll	\$ 100,679	\$ 2,318						\$ 102,996	\$ 110,251		
Benefits Payable	\$ 72,508	\$ 0						\$ 72,508	\$ 6,435		
Deferred Compensation Payable	\$ 2,190							\$ 2,190	\$ 0		
Deductions Payable	\$ 110,318							\$ 110,318	\$ 57,990		
Payroll Clearing	\$ (79,386)	\$ (3,176)						\$ (82,562)	\$ 0		
Total Payroll Liabilities	\$ 206,308	\$ (858)						\$ 205,450	\$ 174,676		
Revenue Collected in Advance		\$ 17,797	\$ 187					\$ 17,984	\$ 93,104		
Liabilities For Deposits	\$ 7,950						\$ 945	\$ 8,895	\$ 7,051		
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0		
Fees - Partial Payment & Overpayment											
Uncleared Collections									\$ 0		
Other Miscellaneous Liabilities											
Total Other Liabilities	\$ 7,950	\$ 17,797	\$ 187				\$ 945	\$ 26,879	\$ 100,155		
Total Liabilities	\$ 541,217	\$ 82,092	\$ 96,122				\$ 1,120,648	\$ 1,840,079	\$ 3,331,424		
Total Fund Balance	\$ 443,343	\$ 466,139	\$ 0					\$ 909,482	\$ 685,820		
Total Liabilities and Fund Balance	\$ 984,560	\$ 548,231	\$ 96,122				\$ 1,120,648	\$ 2,749,561	\$ 4,017,243		

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 2022/23										2021/22	
	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	\$ 7,182,806	\$ 53,145					\$ 7,235,951	\$ 7,250,909	\$ 6,182,903	\$ 6,044,716	
Improvement and Modernization Fund	\$ 12,390						\$ 12,390	\$ 61,022	\$ 21,706	\$ 12,390	
Judges' Compensation (0150019)	\$ 41,322						\$ 41,322	\$ 37,500	\$ 41,897	\$ 37,500	
Court Interpreter (0150037)	\$ 101,518						\$ 101,518	\$ 60,200	\$ 56,719	\$ 56,719	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,548,657						\$ 1,548,657	\$ 1,525,657	\$ 842,876	\$ 1,737,687	
Other Miscellaneous	\$ 95,495	\$ 286,477					\$ 381,972	\$ 388,599	\$ 202,391	\$ 95,495	
	\$ 8,982,188	\$ 339,622					\$ 9,321,810	\$ 9,323,887	\$ 7,348,491	\$ 7,984,507	
Grants											
AB 1058 Commissioner/Facilitator			\$ 300,500				\$ 300,500	\$ 334,001	\$ 312,041	\$ 388,181	
Other Judicial Council Grants			\$ 5,094				\$ 5,094	\$ 20,000	\$ 22,898	\$ 27,965	
Non-Judicial Council Grants			\$ 21,126				\$ 21,126	\$ 10,000			
			\$ 326,720				\$ 326,720	\$ 364,001	\$ 334,939	\$ 416,146	
Other Financing Sources											
Interest Income	\$ 85,102	\$ 16,007	\$ 0				\$ 101,110	\$ 16,533	\$ 9,196	\$ 5,392	
Investment Income											
Donations											
Local Fees	\$ 1,116	\$ 3,202					\$ 4,319	\$ 8,904	\$ 57,718	\$ 122,805	
Non-Fee Revenues	\$ 110	\$ 6,216					\$ 6,326	\$ 7,955	\$ 5,335	\$ 8,305	
Enhanced Collections	\$ 12	\$ 181,582					\$ 181,594	\$ 142,630	\$ 277,944	\$ 347,243	
Escheatment											
Prior Year Revenue	\$ 116,420		\$ 11,176				\$ 127,596	\$ 82,633	\$ 37,182		
County Program - Restricted	\$ 0	\$ 48,442					\$ 48,442	\$ 46,331	\$ 44,402	\$ 44,511	
Reimbursement Other	\$ 75,778						\$ 75,778	\$ 75,500	\$ 65,968	\$ 68,235	
Sale of Fixed Assets											
Other Miscellaneous	\$ 4,729						\$ 4,729	\$ 1,630	\$ 7,636	\$ 4,500	
	\$ 283,268	\$ 255,449	\$ 11,176				\$ 549,893	\$ 382,116	\$ 505,382	\$ 600,991	
Total Revenues	\$ 9,265,457	\$ 595,071	\$ 337,896				\$ 10,198,423	\$ 10,070,004	\$ 8,188,813	\$ 9,001,644	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 3,465,949	\$ 92,485	\$ 115,249				\$ 3,673,682	\$ 3,681,948	\$ 3,496,887	\$ 3,500,685	
Temp Help											
Overtime	\$ 11,137						\$ 11,137		\$ 33,378	\$ 47,121	
Staff Benefits	\$ 2,896,607	\$ 45,046	\$ 89,808				\$ 3,031,461	\$ 3,263,365	\$ 2,866,872	\$ 2,773,512	
	\$ 6,373,693	\$ 137,530	\$ 205,057				\$ 6,716,280	\$ 6,945,313	\$ 6,397,137	\$ 6,321,318	
Operating Expenses and Equipment											
General Expense	\$ 168,482	\$ 1,404	\$ 5,183				\$ 175,069	\$ 234,013	\$ 170,870	\$ 216,972	
Printing	\$ 14,948						\$ 14,948	\$ 7,500	\$ 7,856	\$ 7,000	
Telecommunications	\$ 45,621	\$ 273	\$ 10,973				\$ 56,868	\$ 59,023	\$ 44,417	\$ 38,203	
Postage	\$ 40,640	\$ 11	\$ 789				\$ 41,439	\$ 36,840	\$ 36,762	\$ 26,030	
Insurance	\$ 154						\$ 154	\$ 6,700	\$ 6,658	\$ 6,042	
In-State Travel	\$ 8,780						\$ 8,780	\$ 3,960	\$ 4,325	\$ 1,530	
Out-of-State Travel											
Training	\$ 11,754						\$ 11,754	\$ 7,200	\$ 1,709	\$ 4,799	
Security Services	\$ 100,103		\$ 35,746				\$ 135,849	\$ 141,744	\$ 130,539	\$ 129,000	
Facility Operations	\$ 68,322						\$ 68,322	\$ 68,016	\$ 83,454	\$ 68,016	
Utilities											
Contracted Services	\$ 526,107	\$ 55,193	\$ 34,117				\$ 615,417	\$ 590,403	\$ 552,102	\$ 488,774	
Consulting and Professional Services	\$ 12,745	\$ 286,477	\$ 4,054				\$ 303,276	\$ 310,704	\$ 283,729	\$ 112,872	
Information Technology	\$ 1,745,347	\$ 769					\$ 1,746,116	\$ 1,495,362	\$ 277,564	\$ 1,444,630	
Major Equipment	\$ 49,030						\$ 49,030	\$ 50,000	\$ 15,088		
Other Items of Expense	\$ 3,959		\$ 543				\$ 4,503	\$ 11,105	\$ 4,059	\$ 2,275	
	\$ 2,795,993	\$ 344,127	\$ 91,404				\$ 3,231,524	\$ 3,022,570	\$ 1,619,132	\$ 2,546,143	
Special Items of Expense											
Grand Jury										\$ 850	
Jury Costs	\$ 24,512						\$ 24,512	\$ 30,000	\$ 24,088	\$ 15,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 70						\$ 70		\$ 62	\$ 210	
Capital Costs											
Internal Cost Recovery	\$ (82,400)	\$ 41,389	\$ 41,011				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 1,952		\$ 423				\$ 2,375	\$ 12,785	\$ 4,019		
	\$ (55,866)	\$ 41,389	\$ 41,435				\$ 26,957	\$ 42,785	\$ 28,168	\$ 16,060	
Total Expenditures	\$ 9,113,820	\$ 523,046	\$ 337,896				\$ 9,974,761	\$ 10,010,668	\$ 8,044,438	\$ 8,883,521	
Excess (Deficit) of Revenues Over Expenditures	\$ 151,637	\$ 72,025	\$ 0				\$ 223,662	\$ 59,336	\$ 144,375	\$ 118,123	
Operating Transfers In (Out)		\$ 0					\$ 0		\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 291,706	\$ 394,114	\$ 0				\$ 685,820	\$ 685,820	\$ 541,445	\$ 541,445	
Ending Balance (Deficit)	\$ 443,343	\$ 466,139	\$ 0				\$ 909,482	\$ 745,156	\$ 685,820	\$ 659,568	

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

For the month ended June

Fiscal Year 2022/23

2021/22

	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	\$ 987,128	\$ 153,017				\$ (10,688)	\$ 1,129,457	\$ 1,150,706	\$ 1,100,737	\$ 1,000,822
Traffic & Other Infractions	\$ 707,377	\$ 20,630					\$ 728,007	\$ 736,127	\$ 565,647	\$ 668,321
Other Criminal Cases	\$ 757,226	\$ 244,653			\$ 1,140	\$ 2,025	\$ 1,005,044	\$ 1,115,171	\$ 950,954	\$ 823,494
Civil	\$ 893,339	\$ 82,420				\$ 37	\$ 975,796	\$ 939,655	\$ 870,067	\$ 799,585
Family & Children Services	\$ 858,918	\$ 85,532			\$ 0	\$ 1,168	\$ 945,619	\$ 1,049,298	\$ 844,617	\$ 865,752
Probate, Guardianship & Mental Health Services	\$ 28,392	\$ 36,754				\$ 1,025	\$ 66,171	\$ 93,590	\$ 66,237	\$ 72,482
Juvenile Dependency Services	\$ 52,316	\$ 206,624				\$ 0	\$ 258,940	\$ 230,650	\$ 216,329	\$ 208,881
Juvenile Delinquency Services										
Other Court Operations										\$ 11,150
Court Interpreters	\$ 23,790	\$ 77,544				\$ 1,063	\$ 102,396	\$ 89,441	\$ 81,304	\$ 89,393
Jury Services	\$ 115,244	\$ 48,912	\$ 24,512		\$ (1,140)	\$ 2,574	\$ 190,102	\$ 213,341	\$ 149,909	\$ 120,427
Security	\$ 277,565	\$ 149,963					\$ 427,528	\$ 374,471	\$ 451,480	\$ 417,115
Trial Court Operations Program	\$ 4,701,295	\$ 1,106,050	\$ 24,512		\$ 0	\$ (2,796)	\$ 5,829,061	\$ 5,992,450	\$ 5,297,282	\$ 5,077,422
Enhanced Collections	\$ 96,348	\$ 52,896			\$ 0		\$ 149,244	\$ 112,795	\$ 240,543	\$ 275,505
Other Non-Court Operations										
Non-Court Operations Program	\$ 96,348	\$ 52,896			\$ 0		\$ 149,244	\$ 112,795	\$ 240,543	\$ 275,505
Executive Office	\$ 582,714	\$ 0					\$ 582,714	\$ 493,791	\$ 294,693	\$ 282,642
Fiscal Services	\$ 282,392	\$ 57,589			\$ 0		\$ 339,981	\$ 362,021	\$ 284,033	\$ 268,330
Human Resources	\$ 757,801	\$ 35,367	\$ 70			\$ 2,424	\$ 795,663	\$ 919,925	\$ 807,956	\$ 716,403
Business & Facilities Services		\$ 73,925				\$ 2,747	\$ 76,672	\$ 74,730	\$ 108,290	\$ 78,575
Information Technology	\$ 295,730	\$ 1,905,696					\$ 2,201,426	\$ 2,054,956	\$ 1,011,641	\$ 2,184,644
Court Administration Program	\$ 1,918,638	\$ 2,072,577	\$ 70		\$ 0	\$ 5,171	\$ 3,996,457	\$ 3,905,423	\$ 2,506,614	\$ 3,530,594
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,716,280	\$ 3,231,524	\$ 24,582		\$ 0	\$ 2,375	\$ 9,974,761	\$ 10,010,668	\$ 8,044,438	\$ 8,883,521