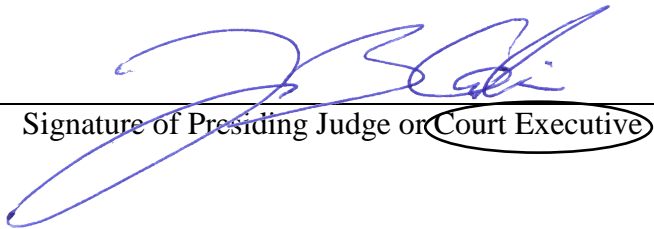


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					

¹ The 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 2022/23									2021/22
	Governmental Funds							Total Funds <small>(Info. Purposes Only)</small>	Total Funds <small>(Info. Purposes Only)</small>
		Special Revenue							
		General	Non-Grant						
ASSETS									
Operations	\$ (705,698)	\$ 748,693	\$ (97,625)				\$ 9,343	\$ (45,287)	\$ 17,439
Payroll	\$ 5,074	\$ 0						\$ 5,074	\$ 5,000
Jury	\$ 0						\$ 0	\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 19,144	\$ 19,144	\$ 22,445
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (11,439)	\$ (11,439)	\$ (119,865)
Credit Card									
Cash on Hand	\$ 1,615							\$ 1,615	\$ 1,720
Cash with County							\$ 0	\$ 0	\$ 0
Cash Outside of the JCC	\$ 6,500						\$ 15,913	\$ 22,413	\$ 22,563
Cash Equivalents	\$ 2,404,122						\$ 1,458,783	\$ 3,862,905	\$ 4,561,704
Total Cash and Cash Equivalents	\$ 1,711,612	\$ 748,693	\$ (97,625)				\$ 1,491,745	\$ 3,854,425	\$ 4,511,006
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 29,518							\$ 29,518	\$ 0
Due From Other Governments	\$ 3,419	\$ 0						\$ 3,419	\$ 0
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 17,428	\$ 0	\$ 82,736					\$ 100,165	\$ 122,735
Trust Due To/From							\$ 3,343	\$ 3,343	\$ 352,253
Distribution Due To/From							\$ 1,616	\$ 1,616	\$ 2,622
Civil Filing Fee Due To/From									
General Due To/From	\$ 2	\$ 0						\$ 2	\$ 34,523
Total Receivables	\$ 50,367	\$ 0	\$ 82,736				\$ 4,959	\$ 138,063	\$ 512,133
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,761,979	\$ 748,693	\$ (14,889)				\$ 1,496,704	\$ 3,992,488	\$ 5,023,139
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,486	\$ 13	\$ 401				\$ 486,566	\$ 489,467	\$ 14,163
Due to Other Funds	\$ 690	\$ 0	\$ 0				\$ 33,789	\$ 34,479	\$ 389,398
Due to Other Courts								\$ 0	\$ 0
Due to State	\$ 38,461	\$ 47,223	\$ 0				\$ 0	\$ 85,684	\$ 1,334,887
TC145 Liability							\$ 72,571	\$ 72,571	\$ 90,678
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 68,195	\$ 68,195	\$ 62,668
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 4,242	\$ 4,242	\$ 11
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 41,637	\$ 47,236	\$ 401				\$ 665,364	\$ 754,638	\$ 1,891,806
Civil							\$ 465,945	\$ 465,945	\$ 611,437
Criminal							\$ 333,189	\$ 333,189	\$ 361,159
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 15,913	\$ 15,913	\$ 16,063
Trust Interest Payable							\$ 15,348	\$ 15,348	\$ 3,139
Miscellaneous Trust									
Total Trust Deposits							\$ 830,395	\$ 830,395	\$ 991,798
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 14,597	\$ 0						\$ 14,597	\$ 82,586
Deferred Compensation Payable	\$ 100							\$ 100	\$ (5,800)
Deductions Payable	\$ 59,844							\$ 59,844	\$ 60,092
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 74,540	\$ 0						\$ 74,540	\$ 136,878
Revenue Collected in Advance		\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 7,185						\$ 945	\$ 8,130	\$ 6,651
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 7,185	\$ 0					\$ 945	\$ 8,130	\$ 6,651
Total Liabilities	\$ 123,362	\$ 47,236	\$ 401				\$ 1,496,704	\$ 1,667,703	\$ 3,027,133
Total Fund Balance	\$ 1,638,618	\$ 701,456	\$ (15,290)					\$ 2,324,784	\$ 1,996,006
Total Liabilities and Fund Balance	\$ 1,761,979	\$ 748,693	\$ (14,889)				\$ 1,496,704	\$ 3,992,488	\$ 5,023,139

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 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	\$ 4,539,771	\$ 17,723					\$ 4,557,493	\$ 7,250,909	\$ 3,855,929	\$ 6,044,716	
Improvement and Modernization Fund	\$ (9,316)						\$ (9,316)	\$ 61,022		\$ 12,390	
Judges' Compensation (0150019)	\$ 22,500						\$ 22,500	\$ 37,500	\$ 22,500	\$ 37,500	
Court Interpreter (0150037)	\$ 40,237						\$ 40,237	\$ 60,200	\$ 25,359	\$ 56,719	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,262,045						\$ 1,262,045	\$ 1,525,657	\$ 363,554	\$ 1,737,687	
Other Miscellaneous	\$ 95,495	\$ 293,104					\$ 388,599	\$ 388,599	\$ 295,495	\$ 95,495	
	\$ 5,950,731	\$ 310,827					\$ 6,261,558	\$ 9,323,887	\$ 4,562,837	\$ 7,984,507	
Grants											
AB 1058 Commissioner/Facilitator			\$ 118,189				\$ 118,189	\$ 334,001	\$ 126,906	\$ 388,181	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 20,000	\$ 7,309	\$ 27,965	
Non-Judicial Council Grants			\$ 2,912				\$ 2,912	\$ 10,000			
			\$ 121,101				\$ 121,101	\$ 364,001	\$ 134,215	\$ 416,146	
Other Financing Sources											
Interest Income	\$ 35,334	\$ 7,995	\$ 1				\$ 43,330	\$ 16,533	\$ 747	\$ 5,392	
Investment Income											
Donations											
Local Fees	\$ 900	\$ 1,481					\$ 2,381	\$ 8,904	\$ 38,511	\$ 122,805	
Non-Fee Revenues	\$ 75	\$ (568)					\$ (493)	\$ 7,955	\$ (768)	\$ 8,305	
Enhanced Collections	\$ 12	\$ 60,182					\$ 60,194	\$ 142,630	\$ 126,242	\$ 347,243	
Escheatment											
Prior Year Revenue	\$ 110,920						\$ 110,920	\$ 82,633	\$ 37,182		
County Program - Restricted		\$ 18,969					\$ 18,969	\$ 46,331	\$ 17,213	\$ 44,511	
Reimbursement Other	\$ 26,275						\$ 26,275	\$ 75,500	\$ 16,145	\$ 68,235	
Sale of Fixed Assets											
Other Miscellaneous	\$ 288						\$ 288	\$ 1,630	\$ 936	\$ 4,500	
	\$ 173,804	\$ 88,059	\$ 1				\$ 261,864	\$ 382,116	\$ 236,207	\$ 600,991	
Total Revenues	\$ 6,124,535	\$ 398,886	\$ 121,102				\$ 6,644,524	\$ 10,070,004	\$ 4,933,259	\$ 9,001,644	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,776,005	\$ 43,938	\$ 46,143				\$ 1,866,086	\$ 3,681,948	\$ 1,665,957	\$ 3,500,685	
Temp Help											
Overtime	\$ 9,147						\$ 9,147		\$ 9,347	\$ 47,121	
Staff Benefits	\$ 1,324,043	\$ 20,930	\$ 34,917				\$ 1,379,890	\$ 3,263,365	\$ 1,231,067	\$ 2,773,512	
	\$ 3,109,194	\$ 64,868	\$ 81,061				\$ 3,255,123	\$ 6,945,313	\$ 2,906,371	\$ 6,321,318	
Operating Expenses and Equipment											
General Expense	\$ 82,633	\$ 812	\$ 1,594				\$ 85,039	\$ 234,013	\$ 64,937	\$ 216,972	
Printing	\$ 7,404						\$ 7,404	\$ 7,500	\$ 5,113	\$ 7,000	
Telecommunications	\$ 31,523	\$ 305	\$ 5,344				\$ 37,172	\$ 50,023	\$ 28,464	\$ 38,203	
Postage	\$ 17,617	\$ 11	\$ 372				\$ 17,999	\$ 36,840	\$ 14,316	\$ 26,030	
Insurance								\$ 6,700		\$ 6,042	
In-State Travel	\$ 2,517						\$ 2,517	\$ 3,960	\$ 5,643	\$ 1,530	
Out-of-State Travel											
Training	\$ 7,651						\$ 7,651	\$ 7,200	\$ 570	\$ 4,799	
Security Services	\$ 48,957		\$ 16,900				\$ 65,858	\$ 141,744	\$ 56,930	\$ 129,000	
Facility Operations	\$ 31,903						\$ 31,903	\$ 68,016	\$ 35,304	\$ 68,016	
Utilities											
Contracted Services	\$ 221,773	\$ 8,013	\$ 14,228				\$ 244,014	\$ 590,403	\$ 216,267	\$ 488,774	
Consulting and Professional Services	\$ 5,145	\$ 0	\$ 0				\$ 5,145	\$ 319,704	\$ 19,168	\$ 112,872	
Information Technology	\$ 1,213,211						\$ 1,213,211	\$ 1,495,362	\$ 113,971	\$ 1,444,630	
Major Equipment								\$ 50,000			
Other Items of Expense	\$ 3,247		\$ 258				\$ 3,506	\$ 11,105	\$ 859	\$ 2,275	
	\$ 1,673,583	\$ 9,140	\$ 38,696				\$ 1,721,419	\$ 3,022,570	\$ 561,542	\$ 2,546,143	
Special Items of Expense											
Grand Jury										\$ 850	
Jury Costs	\$ 15,249						\$ 15,249	\$ 30,000	\$ 10,724	\$ 15,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 70						\$ 70		\$ 62	\$ 210	
Capital Costs											
Internal Cost Recovery	\$ (33,747)	\$ 17,535	\$ 16,212				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 13,275		\$ 423				\$ 13,698	\$ 12,785			
	\$ (5,153)	\$ 17,535	\$ 16,635				\$ 29,017	\$ 42,785	\$ 10,785	\$ 16,060	
Total Expenditures	\$ 4,777,624	\$ 91,544	\$ 136,392				\$ 5,005,559	\$ 10,010,668	\$ 3,478,699	\$ 8,883,521	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,346,912	\$ 307,343	\$ (15,290)				\$ 1,638,964	\$ 59,336	\$ 1,454,561	\$ 118,123	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 291,706	\$ 394,114	\$ 0				\$ 685,820	\$ 685,820	\$ 541,445	\$ 541,445	
Ending Balance (Deficit)	\$ 1,638,618	\$ 701,456	\$ (15,290)				\$ 2,324,784	\$ 745,156	\$ 1,996,006	\$ 659,568	

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

For the month ended December

Fiscal Year 2022/23

2021/22

	Personal 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	\$ 446,806	\$ 74,270				\$ 1,380	\$ 522,457	\$ 1,150,706	\$ 482,586	\$ 1,000,822
Traffic & Other Infractions	\$ 357,208	\$ 3,057					\$ 360,265	\$ 726,127	\$ 254,021	\$ 668,321
Other Criminal Cases	\$ 392,609	\$ 11,478				\$ 2,025	\$ 406,111	\$ 1,125,171	\$ 337,271	\$ 823,494
Civil	\$ 484,023	\$ 6,986				\$ 37	\$ 491,046	\$ 936,655	\$ 420,106	\$ 799,585
Family & Children Services	\$ 490,410	\$ 38,476			\$ 0	\$ 423	\$ 529,309	\$ 1,049,298	\$ 389,352	\$ 865,752
Probate, Guardianship & Mental Health Services	\$ 19,133	\$ 18,011				\$ 1,025	\$ 38,169	\$ 93,590	\$ 27,921	\$ 72,482
Juvenile Dependency Services	\$ 25,015	\$ 67,774				\$ 0	\$ 92,789	\$ 230,650	\$ 82,335	\$ 208,881
Juvenile Delinquency Services										\$ 11,150
Other Court Operations										\$ 11,150
Court Interpreters	\$ 11,601	\$ 29,219				\$ 1,063	\$ 41,883	\$ 92,441	\$ 35,669	\$ 89,393
Jury Services	\$ 59,626	\$ 21,034	\$ 15,249			\$ 2,574	\$ 98,484	\$ 213,341	\$ 66,365	\$ 120,427
Security	\$ 144,191	\$ 49,706					\$ 193,898	\$ 374,471	\$ 253,171	\$ 417,115
Trial Court Operations Program	\$ 2,430,622	\$ 320,012	\$ 15,249		\$ 0	\$ 8,527	\$ 2,774,410	\$ 5,992,450	\$ 2,348,798	\$ 5,077,422
Enhanced Collections	\$ 48,922	\$ 8,947			\$ 0		\$ 57,869	\$ 112,795	\$ 127,151	\$ 275,505
Other Non-Court Operations										
Non-Court Operations Program	\$ 48,922	\$ 8,947			\$ 0		\$ 57,869	\$ 112,795	\$ 127,151	\$ 275,505
Executive Office	\$ 257,768						\$ 257,768	\$ 493,791	\$ 138,131	\$ 282,642
Fiscal Services	\$ 141,312	\$ 26,630			\$ 0		\$ 167,942	\$ 362,021	\$ 126,617	\$ 268,330
Human Resources	\$ 275,117	\$ 12,438	\$ 70			\$ 2,424	\$ 290,049	\$ 919,925	\$ 244,949	\$ 716,403
Business & Facilities Services		\$ 34,862				\$ 2,747	\$ 37,609	\$ 11,730	\$ 39,250	\$ 78,575
Information Technology	\$ 101,381	\$ 1,318,530					\$ 1,419,911	\$ 2,117,956	\$ 453,803	\$ 2,184,644
Court Administration Program	\$ 775,579	\$ 1,392,460	\$ 70		\$ 0	\$ 5,171	\$ 2,173,280	\$ 3,905,423	\$ 1,002,750	\$ 3,530,594
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,255,123	\$ 1,721,419	\$ 15,319		\$ 0	\$ 13,698	\$ 5,005,559	\$ 10,010,668	\$ 3,478,699	\$ 8,883,521