

## 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

10/23/2020

\_\_\_\_\_  
Date

Nevada

\_\_\_\_\_  
Court

2020-01

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Nevada

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Court

2020-01

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Nevada

Court

2020-01

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled				
		Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	51.7	51.45				

<sup>1</sup> 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 September							2019/20	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2020/21									
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
General	Special Revenue									
		Non-Grant	Grant							
<b>ASSETS</b>										
Operations	\$ (262,426)	\$ 348,265	\$ (60,336)				\$ 24,176	\$ 49,679	\$ 2,283	
Payroll	\$ 5,000	\$ 0						\$ 5,000	\$ 7,068	
Jury	\$ 0						\$ 0	\$ 0	\$ 0	
Revolving	\$ 0							\$ 0	\$ 0	
Other	\$ 0							\$ 0	\$ 0	
Distribution							\$ 21,932	\$ 21,932	\$ 16,937	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (17,190)	\$ (17,190)	\$ (2,029)	
Credit Card										
Cash on Hand	\$ 2,030							\$ 2,030	\$ 2,030	
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 2,782	
Cash Outside of the JCC	\$ 6,500						\$ 25,093	\$ 31,593	\$ 43,907	
Cash Equivalents	\$ 1,486,663						\$ 2,174,307	\$ 3,660,970	\$ 2,086,140	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,237,767</b>	<b>\$ 348,265</b>	<b>\$ (60,336)</b>				<b>\$ 2,228,318</b>	<b>\$ 3,754,014</b>	<b>\$ 2,159,118</b>	
Short-Term Investment										
Investments										
<b>Total Investments</b>										
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust									\$ 0	
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0	
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0	
Due From State	\$ 23,280	\$ 0	\$ 37,178					\$ 60,458	\$ 47,398	
Trust Due To/From							\$ 5,320	\$ 5,320	\$ 39,304	
Distribution Due To/From							\$ 2,525	\$ 2,525	\$ 4,787	
Civil Filing Fee Due To/From										
General Due To/From	\$ 8,369	\$ 0						\$ 8,369	\$ 87,462	
<b>Total Receivables</b>	<b>\$ 31,649</b>	<b>\$ 0</b>	<b>\$ 37,178</b>				<b>\$ 7,845</b>	<b>\$ 76,671</b>	<b>\$ 178,951</b>	
Prepaid Expenses - General										
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>										
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 1,269,416</b>	<b>\$ 348,265</b>	<b>\$ (23,158)</b>				<b>\$ 2,236,163</b>	<b>\$ 3,830,685</b>	<b>\$ 2,338,069</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 6,455	\$ 5	\$ 292				\$ 435	\$ 7,187	\$ 3,094	
Due to Other Funds	\$ 5	\$ 0	\$ 0				\$ 16,209	\$ 16,213	\$ 131,553	
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0	
Due to State	\$ 0		\$ 0				\$ 1,606,294	\$ 1,606,294	\$ 0	
TC145 Liability							\$ 79,912	\$ 79,912	\$ 109,072	
Due to Other Governments	\$ 0							\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ 60,921	\$ 60,921	\$ 68,053	
Due to Other Public Agencies										
Sales and Use Tax	\$ 44							\$ 44	\$ 44	
Interest							\$ 89	\$ 89	\$ 1,316	
Miscellaneous Accts. Pay. and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 6,503</b>	<b>\$ 5</b>	<b>\$ 292</b>				<b>\$ 1,763,860</b>	<b>\$ 1,770,660</b>	<b>\$ 313,131</b>	
Civil							\$ 152,691	\$ 152,691	\$ 135,836	
Criminal							\$ 290,146	\$ 290,146	\$ 465,987	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC		\$ 0					\$ 25,093	\$ 25,093	\$ 40,189	
Trust Interest Payable							\$ 3,551	\$ 3,551	\$ 959	
Miscellaneous Trust										
<b>Total Trust Deposits</b>		<b>\$ 0</b>					<b>\$ 471,480</b>	<b>\$ 471,480</b>	<b>\$ 642,970</b>	
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ 60,962							\$ 60,962	\$ 29,170	
Deferred Compensation Payable	\$ 2,750							\$ 2,750	\$ 1,690	
Deductions Payable	\$ 50,862							\$ 50,862	\$ 56,024	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 114,574</b>	<b>\$ 0</b>						<b>\$ 114,574</b>	<b>\$ 86,883</b>	
Revenue Collected in Advance										
Liabilities For Deposits	\$ 3,461	\$ 0					\$ 822	\$ 4,283	\$ 4,283	
Jury Fees - Non-Interest									\$ 1,799	
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>	<b>\$ 3,461</b>	<b>\$ 0</b>					<b>\$ 822</b>	<b>\$ 4,283</b>	<b>\$ 6,081</b>	
<b>Total Liabilities</b>	<b>\$ 124,538</b>	<b>\$ 5</b>	<b>\$ 292</b>				<b>\$ 2,236,163</b>	<b>\$ 2,360,997</b>	<b>\$ 1,049,066</b>	
<b>Total Fund Balance</b>	<b>\$ 1,144,878</b>	<b>\$ 348,260</b>	<b>\$ (23,449)</b>					<b>\$ 1,469,688</b>	<b>\$ 1,289,003</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,269,416</b>	<b>\$ 348,265</b>	<b>\$ (23,158)</b>				<b>\$ 2,236,163</b>	<b>\$ 3,830,685</b>	<b>\$ 2,338,069</b>	

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 2020/21											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2019/20	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)
Non-Grant		Grant									
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 2,356,232	\$ 4,711					\$ 2,360,943		\$ 2,463,687	\$ 5,772,624	
Improvement and Modernization Fund	\$ 0						\$ 0		\$ 48,714	\$ 45,000	
Judges' Compensation (0150019)	\$ 11,250						\$ 11,250		\$ 11,250	\$ 81,220	
Court Interpreter (0150037)	\$ (13,699)						\$ (13,699)		\$ (17,615)	\$ 2,235,263	
Civil Coordination Reimbursement (0150091)										\$ 95,495	
MOU Reimbursements (0150010 and General)	\$ 17,262	\$ 88,787					\$ 106,048		\$ 17,463	\$ 95,495	
Other Miscellaneous										\$ 95,495	
	\$ 2,371,045	\$ 93,498					\$ 2,464,543		\$ 2,474,785	\$ 8,278,316	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ (1,249)				\$ (1,249)		\$ 38,895	\$ 443,603	
Other Judicial Council Grants			\$ (4,382)				\$ (4,382)		\$ (8,134)	\$ 21,770	
Non-Judicial Council Grants											
			\$ (5,631)				\$ (5,631)		\$ 30,761	\$ 465,373	
<b>Other Financing Sources</b>											
Interest Income	\$ 144	\$ 13					\$ 157		\$ 2,719	\$ 24,045	
Investment Income											
Donations											
Local Fees	\$ 35,868	\$ 765					\$ 36,633		\$ 30,285	\$ 141,740	
Non-Fee Revenues	\$ 25	\$ (2,912)					\$ (2,887)		\$ (1,576)	\$ 15,375	
Enhanced Collections	\$ 35	\$ 52,615					\$ 52,650		\$ 56,429	\$ 390,260	
Escheatment											
Prior Year Revenue	\$ 188						\$ 188				
County Program - Restricted	\$ 46	\$ 6,134					\$ 6,180		\$ 4,136	\$ 39,585	
Reimbursement Other	\$ (2,174)						\$ (2,174)		\$ 2,825	\$ 68,800	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,779						\$ 1,779		\$ 546	\$ 5,580	
	\$ 35,911	\$ 56,616					\$ 92,526		\$ 95,363	\$ 685,385	
<b>Total Revenues</b>	<b>\$ 2,406,956</b>	<b>\$ 150,113</b>	<b>\$ (5,631)</b>				<b>\$ 2,551,438</b>		<b>\$ 2,600,909</b>	<b>\$ 9,429,074</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 668,902	\$ 35,674					\$ 704,576		\$ 761,262	\$ 3,458,355	
Temp Help	\$ 0						\$ 0				
Overtime	\$ 1,279	\$ 13					\$ 1,292		\$ 505,949	\$ 2,315,468	
Staff Benefits	\$ 517,243	\$ 25,525					\$ 542,768		\$ 1,267,211	\$ 5,773,823	
	\$ 1,187,423	\$ 61,212					\$ 1,248,635		\$ 1,267,211	\$ 5,773,823	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 35,242	\$ 9	\$ 5,624				\$ 40,876		\$ 37,352	\$ 815,195	
Printing	\$ 0						\$ 0		\$ 409	\$ 10,750	
Telecommunications	\$ 18,997	\$ 170	\$ 66				\$ 19,233		\$ 2,345	\$ 26,350	
Postage	\$ 2,158	\$ 254					\$ 2,412		\$ 3,867	\$ 27,430	
Insurance	\$ 300						\$ 300		\$ 3,933	\$ 4,600	
In-State Travel									\$ 6,135	\$ 24,700	
Out-of-State Travel									\$ 1,008		
Training	\$ 1,350		\$ 0				\$ 1,350		\$ 1,929	\$ 17,750	
Security Services	\$ 25,349		\$ 3,879				\$ 29,228		\$ 30,272	\$ 115,000	
Facility Operations	\$ 30,654		\$ 273				\$ 30,926		\$ 15,408	\$ 101,124	
Utilities	\$ 80,803	\$ 8,314	\$ 1,058				\$ 90,174		\$ 101,191	\$ 638,795	
Contracted Services	\$ 9,358		\$ 6,850				\$ 16,209		\$ 6,209	\$ 210,281	
Consulting and Professional Services	\$ 114,818						\$ 114,818		\$ 127,027	\$ 771,670	
Information Technology										\$ 584,713	
Major Equipment	\$ 111		\$ 69				\$ 180		\$ 352	\$ 4,750	
Other Items of Expense											
	\$ 319,140	\$ 8,747	\$ 17,818				\$ 345,705		\$ 337,437	\$ 3,353,108	
<b>Special Items of Expense</b>											
Grand Jury											
Jury Costs	\$ 3,570						\$ 3,570		\$ 7,616	\$ 27,700	
Judgements, Settlements and Claims									\$ 20,502	\$ 20,501	
Debt Service											
Other	\$ 58						\$ 58		\$ 47	\$ 67,245	
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (9,763)	\$ 9,763					\$ 0		\$ 0	\$ 0	
<b>Prior Year Expense Adjustment</b>											
	\$ (6,135)	\$ 9,763					\$ 3,628		\$ 28,165	\$ 115,446	
<b>Total Expenditures</b>	<b>\$ 1,500,429</b>	<b>\$ 79,722</b>	<b>\$ 17,818</b>				<b>\$ 1,597,968</b>		<b>\$ 1,632,812</b>	<b>\$ 9,242,377</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	\$ 906,527	\$ 70,392	\$ (23,449)				\$ 953,469		\$ 968,097	\$ 186,697	
<b>Operating Transfers In (Out)</b>											
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 238,351	\$ 277,868	\$ 0				\$ 516,219	\$ 516,219	\$ 320,906	\$ 320,906	
Ending Balance (Deficit)	\$ 1,144,878	\$ 348,260	\$ (23,449)				\$ 1,469,688	\$ 516,219	\$ 1,289,003	\$ 507,603	

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

	For the month ended September									
	Fiscal Year 2020/21							2019/20		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 182,181	\$ 27,027					\$ 209,208		\$ 228,720	\$ 936,549
Traffic & Other Infractions	\$ 145,550	\$ 899					\$ 146,449		\$ 136,634	\$ 611,251
Other Criminal Cases	\$ 138,886	\$ 14,068					\$ 152,954		\$ 172,474	\$ 1,022,504
Civil	\$ 159,532	\$ 3,865					\$ 163,397		\$ 180,972	\$ 806,387
Family & Children Services	\$ 130,745	\$ 14,804					\$ 145,549		\$ 184,341	\$ 1,047,516
Probate, Guardianship & Mental Health Services	\$ 985	\$ 5,310					\$ 6,295		\$ 9,602	\$ 64,737
Juvenile Dependency Services	\$ 9,087	\$ 29,628					\$ 38,715		\$ 49,344	\$ 262,814
Juvenile Delinquency Services										
Other Court Operations		\$ 5,750					\$ 5,750			\$ 5,750
Court Interpreters	\$ 4,432	\$ 14,104					\$ 18,536		\$ 17,416	\$ 80,684
Jury Services	\$ 18,043	\$ (1,690)	\$ 3,570				\$ 19,924		\$ 25,800	\$ 113,698
Security	\$ 73,285	\$ 25,648					\$ 98,933		\$ 92,094	\$ 386,972
<b>Trial Court Operations Program</b>	<b>\$ 862,725</b>	<b>\$ 139,413</b>	<b>\$ 3,570</b>				<b>\$ 1,005,708</b>		<b>\$ 1,097,398</b>	<b>\$ 5,338,862</b>
Enhanced Collections	\$ 54,250	\$ 8,738			\$ 0		\$ 62,988		\$ 66,574	\$ 331,831
Other Non-Court Operations										
<b>Non-Court Operations Program</b>	<b>\$ 54,250</b>	<b>\$ 8,738</b>			<b>\$ 0</b>		<b>\$ 62,988</b>		<b>\$ 66,574</b>	<b>\$ 331,831</b>
Executive Office	\$ 57,375						\$ 57,375		\$ 63,242	\$ 259,774
Fiscal Services	\$ 61,054	\$ 10,706	\$ 0		\$ 70		\$ 71,831		\$ 70,338	\$ 339,447
Human Resources	\$ 90,689	\$ 3,487	\$ 58		\$ (70)		\$ 94,164		\$ 95,182	\$ 504,588
Business & Facilities Services		\$ 32,603					\$ 32,603		\$ 15,972	\$ 104,008
Information Technology	\$ 122,542	\$ 150,758					\$ 273,300		\$ 224,107	\$ 2,363,867
<b>Court Administration Program</b>	<b>\$ 331,660</b>	<b>\$ 197,554</b>	<b>\$ 58</b>		<b>\$ 0</b>		<b>\$ 529,273</b>		<b>\$ 468,841</b>	<b>\$ 3,571,684</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,248,635</b>	<b>\$ 345,705</b>	<b>\$ 3,628</b>		<b>\$ 0</b>		<b>\$ 1,597,968</b>		<b>\$ 1,632,812</b>	<b>\$ 9,242,377</b>