

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.

Laila Waheed

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	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 September
 Fiscal Year 2023/24

2022/23

	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	\$ (561,456)	\$ 650,761	\$ (150,315)				\$ 13,064	\$ (47,946)	\$ (108,518)
Payroll	\$ 14,886	\$ 0						\$ 14,886	\$ 7,096
Jury	\$ 0						\$ 0	\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 35,423	\$ 35,423	\$ 26,475
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (10,987)	\$ (10,987)	\$ (9,753)
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	\$ 3,191,801						\$ 1,022,966	\$ 4,214,767	\$ 5,335,542
Total Cash and Cash Equivalents	\$ 2,653,346	\$ 650,761	\$ (150,315)				\$ 1,075,112	\$ 4,228,904	\$ 5,274,870
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	\$ 29,518
Due From Other Governments	\$ 0	\$ 5,062						\$ 5,062	\$ 0
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 9,316	\$ 0	\$ 110,746					\$ 120,062	\$ 72,332
Trust Due To/From							\$ 19,333	\$ 19,333	\$ 21,653
Distribution Due To/From							\$ 5,528	\$ 5,528	\$ 2,448
Civil Filing Fee Due To/From									
General Due To/From	\$ 5,305	\$ 29,298						\$ 34,603	\$ 662
Total Receivables	\$ 14,621	\$ 34,360	\$ 110,746				\$ 24,861	\$ 184,588	\$ 126,613
Prepaid Expenses - General	\$ 142		\$ (142)					\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 142		\$ (142)					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,668,109	\$ 685,121	\$ (39,711)				\$ 1,099,973	\$ 4,413,492	\$ 5,401,482
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,852	\$ 0	\$ 85				\$ 0	\$ 1,936	\$ 3,204
Due to Other Funds	\$ 25	\$ 0	\$ 0				\$ 59,439	\$ 59,464	\$ 54,281
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 99,139		\$ 0				\$ 213	\$ 99,352	\$ 1,195,924
TC145 Liability							\$ 73,977	\$ 73,977	\$ 69,638
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 72,391	\$ 72,391	\$ 83,028
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 4,526	\$ 4,526	\$ 4,857
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 101,015	\$ 0	\$ 85				\$ 210,546	\$ 311,646	\$ 1,410,932
Civil							\$ 463,938	\$ 463,938	\$ 951,442
Criminal							\$ 375,396	\$ 375,396	\$ 438,439
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 14,645	\$ 14,645	\$ 15,913
Trust Interest Payable							\$ 34,402	\$ 34,402	\$ 7,198
Miscellaneous Trust									
Total Trust Deposits							\$ 888,381	\$ 888,381	\$ 1,412,992
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 81,189							\$ 81,189	\$ 7,525
Deferred Compensation Payable	\$ 3,280							\$ 3,280	\$ 100
Deductions Payable	\$ 61,252							\$ 61,252	\$ (472)
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 145,721	\$ 0						\$ 145,721	\$ 7,153
Revenue Collected in Advance		\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 8,150						\$ 945	\$ 9,095	\$ 7,985
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 100	\$ 100	
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 8,150	\$ 0	\$ 0				\$ 1,045	\$ 9,195	\$ 7,985
Total Liabilities	\$ 254,886	\$ 0	\$ 85				\$ 1,099,973	\$ 1,354,944	\$ 2,839,061
Total Fund Balance	\$ 2,413,223	\$ 685,121	\$ (39,796)					\$ 3,058,548	\$ 2,562,421
Total Liabilities and Fund Balance	\$ 2,668,109	\$ 685,121	\$ (39,711)				\$ 1,099,973	\$ 4,413,492	\$ 5,401,482

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 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	\$ 3,451,969	\$ 4,337					\$ 3,456,306		\$ 3,168,786	\$ 7,250,909	
Improvement and Modernization Fund									\$ (9,316)	\$ 61,022	
Judges' Compensation (0150019)	\$ 11,250						\$ 11,250		\$ 11,250	\$ 37,500	
Court Interpreter (0150037)	\$ (282)						\$ (282)		\$ 17,118	\$ 60,200	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 66,723						\$ 66,723		\$ 53,517	\$ 1,525,657	
Other Miscellaneous		\$ 206,627					\$ 206,627		\$ 293,104	\$ 388,599	
	\$ 3,529,660	\$ 210,964					\$ 3,740,625		\$ 3,534,459	\$ 9,323,887	
Grants											
AB 1058 Commissioner/Facilitator			\$ 36,835				\$ 36,835		\$ 27,105	\$ 334,001	
Other Judicial Council Grants			\$ (5,094)				\$ (5,094)		\$ (15,589)	\$ 20,000	
Non-Judicial Council Grants			\$ 0				\$ 0		\$ 2,912	\$ 10,000	
			\$ 31,741				\$ 31,741		\$ 14,427	\$ 364,001	
Other Financing Sources											
Interest Income	\$ 27,530	\$ 15,404					\$ 42,934		\$ 12,051	\$ 16,533	
Investment Income											
Donations											
Local Fees		\$ 622					\$ 622		\$ 1,742	\$ 8,904	
Non-Fee Revenues		\$ (4,052)					\$ (4,052)		\$ (1,718)	\$ 7,955	
Enhanced Collections		\$ 29,141					\$ 29,141		\$ 22,640	\$ 142,630	
Escheatment											
Prior Year Revenue	\$ (428)		\$ 19,213				\$ 18,785		\$ 2,828	\$ 82,633	
County Program - Restricted		\$ 4,530					\$ 4,530		\$ 4,125	\$ 46,331	
Reimbursement Other									\$ (1,016)	\$ 75,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 380						\$ 380		\$ 121	\$ 1,630	
	\$ 27,482	\$ 45,645	\$ 19,213				\$ 92,340		\$ 40,773	\$ 382,116	
Total Revenues	\$ 3,557,142	\$ 256,609	\$ 50,954				\$ 3,864,706		\$ 3,589,659	\$ 10,070,004	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 761,171	\$ 16,901	\$ 12,723				\$ 790,795		\$ 748,160	\$ 3,681,948	
Temp Help											
Overtime	\$ 649						\$ 649		\$ 5,555		
Staff Benefits	\$ 602,399	\$ 10,805	\$ 9,680				\$ 622,883		\$ 681,767	\$ 3,263,365	
	\$ 1,364,219	\$ 27,706	\$ 22,403				\$ 1,414,327		\$ 1,435,482	\$ 6,945,313	
Operating Expenses and Equipment											
General Expense	\$ 69,905	\$ 91	\$ 5,241				\$ 75,237		\$ 45,302	\$ 234,013	
Printing	\$ 3,476						\$ 3,476		\$ 3,660	\$ 7,500	
Telecommunications	\$ 4,254	\$ 58	\$ 2,159				\$ 6,471		\$ 26,875	\$ 59,023	
Postage	\$ 7,673		\$ 181				\$ 7,854		\$ 7,606	\$ 36,840	
Insurance	\$ 8,104						\$ 8,104			\$ 6,700	
In-State Travel	\$ 1,369		\$ 6,073				\$ 7,442		\$ 301	\$ 3,960	
Out-of-State Travel											
Training	\$ 1,094		\$ 1,200				\$ 2,294		\$ 6,204	\$ 7,200	
Security Services	\$ 22,201		\$ 6,774				\$ 28,975		\$ 29,044	\$ 141,744	
Facility Operations	\$ 10,335						\$ 10,335		\$ 13,412	\$ 68,016	
Utilities											
Contracted Services	\$ 111,848	\$ 3,188	\$ 11,234				\$ 126,270		\$ 117,511	\$ 590,403	
Consulting and Professional Services	\$ 115	\$ 0	\$ 14,962				\$ 15,077		\$ 935	\$ 310,704	
Information Technology	\$ 4,947						\$ 4,947		\$ 9,899	\$ 1,495,362	
Major Equipment										\$ 50,000	
Other Items of Expense	\$ 191		\$ 25				\$ 215		\$ 249	\$ 11,105	
	\$ 245,513	\$ 3,336	\$ 47,848				\$ 296,698		\$ 260,998	\$ 3,022,570	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,339						\$ 4,339		\$ 3,371	\$ 30,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (11,066)	\$ 6,585	\$ 4,481				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (15,743)		\$ 16,018				\$ 276		\$ 13,208	\$ 12,785	
	\$ (22,470)	\$ 6,585	\$ 20,499				\$ 4,614		\$ 16,579	\$ 42,785	
Total Expenditures	\$ 1,587,262	\$ 37,627	\$ 90,750				\$ 1,715,640		\$ 1,713,058	\$ 10,010,668	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,969,880	\$ 218,982	\$ (39,796)				\$ 2,149,066		\$ 1,876,601	\$ 59,336	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 443,343	\$ 466,139	\$ 0				\$ 909,482	\$ 909,482	\$ 685,820	\$ 685,820	
Ending Balance (Deficit)	\$ 2,413,223	\$ 685,121	\$ (39,796)				\$ 3,058,548	\$ 909,482	\$ 2,562,421	\$ 745,156	

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

For the month ended September										
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	\$ 228,041	\$ 52,017				\$ (1,956)	\$ 278,103		\$ 238,462	\$ 1,150,706
Traffic & Other Infractions	\$ 169,544	\$ 1,857					\$ 171,400		\$ 160,801	\$ 736,127
Other Criminal Cases	\$ 187,599	\$ 14,950				\$ 44	\$ 202,593		\$ 199,934	\$ 1,115,171
Civil	\$ 198,268	\$ 2,538			\$ (1,207)	\$ (4,189)	\$ 195,410		\$ 191,725	\$ 939,655
Family & Children Services	\$ 156,188	\$ 35,689			\$ 1,207	\$ 7,480	\$ 200,564		\$ 227,503	\$ 1,049,298
Probate, Guardianship & Mental Health Services	\$ 560	\$ 7,709					\$ 8,268		\$ 16,181	\$ 93,590
Juvenile Dependency Services	\$ 11,670	\$ 45,343				\$ 0	\$ 57,013		\$ 41,647	\$ 230,650
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters	\$ 5,340	\$ 14,047					\$ 19,388		\$ 19,914	\$ 89,441
Jury Services	\$ 26,547	\$ 8,526	\$ 4,339				\$ 39,412		\$ 41,104	\$ 213,341
Security	\$ 64,433	\$ 22,302				\$ (1,104)	\$ 85,632		\$ 85,129	\$ 374,471
Trial Court Operations Program	\$ 1,048,191	\$ 204,978	\$ 4,339		\$ 0	\$ 276	\$ 1,257,784		\$ 1,222,401	\$ 5,992,450
Enhanced Collections	\$ 21,136	\$ 3,206			\$ 0		\$ 24,342		\$ 24,551	\$ 112,795
Other Non-Court Operations										
Non-Court Operations Program	\$ 21,136	\$ 3,206			\$ 0		\$ 24,342		\$ 24,551	\$ 112,795
Executive Office	\$ 100,460	\$ 8,104					\$ 108,564		\$ 124,536	\$ 493,791
Fiscal Services	\$ 65,940	\$ 7,765			\$ 0		\$ 73,705		\$ 72,218	\$ 362,021
Human Resources	\$ 90,195	\$ 8,435					\$ 98,631		\$ 135,989	\$ 919,925
Business & Facilities Services		\$ 10,762					\$ 10,762		\$ 17,170	\$ 74,730
Information Technology	\$ 88,405	\$ 53,447					\$ 141,852		\$ 116,193	\$ 2,054,956
Court Administration Program	\$ 345,000	\$ 88,514			\$ 0		\$ 433,514		\$ 466,106	\$ 3,905,423
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,414,327	\$ 296,698	\$ 4,339		\$ 0	\$ 276	\$ 1,715,640		\$ 1,713,058	\$ 10,010,668