

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

11/19/2013

Date

Nevada

Court

FY2013-14 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Nevada
Court

FY2013-14 Q1
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filed Court Employee Positions (FTEs)

Nevada
 Court

FY2013-14 Q1
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	57.84	57.84			

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 - 01
 (Unaudited)

For the month ended September									
Fiscal Year 2013/14								2012/13	
	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	\$ 256,263	\$ 55,761	\$ (161,675)				\$ 3,368	\$ 153,716	\$ 76,067
Payroll	\$ 14,801							\$ 14,801	\$ 5,000
Jury	\$ 1,037						\$ 300	\$ 1,337	\$ 4,351
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other	\$ 3,100							\$ 3,100	\$ 8,333
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 900							\$ 900	\$ 900
Cash with County							\$ 730,008	\$ 730,008	\$ 689,828
Cash Outside of the AOC	\$ 8,000						\$ 32,849	\$ 40,849	\$ 112,722
Total Cash	\$ 314,102	\$ 55,761	\$ (161,675)				\$ 766,525	\$ 974,712	\$ 927,202
Short Term Investment									
Investment in Financial Institution	\$ 537,823						\$ 189,707	\$ 727,530	\$ 415,520
Total Investments	\$ 537,823						\$ 189,707	\$ 727,530	\$ 415,520
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 53	\$ 0	\$ 148,635					\$ 148,689	\$ 146,505
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
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	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 53	\$ 0	\$ 148,635				\$ 0	\$ 148,689	\$ 146,505
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 851,978	\$ 55,761	\$ (13,040)				\$ 956,232	\$ 1,850,931	\$ 1,489,227
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 71,368	\$ 269	\$ 975				\$ 0	\$ 72,612	\$ 0
Due to Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due to Other Courts			\$ 1,715					\$ 1,715	\$ 4,656
Due to State	\$ 1,878		\$ 0					\$ 1,878	\$ 0
TC145 Liability							\$ 193,069	\$ 193,069	\$ 212,865
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 5	\$ 5	\$ 22
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 73,246	\$ 269	\$ 2,690				\$ 193,074	\$ 269,279	\$ 217,543
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 763,157	\$ 763,157	\$ 723,352
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 763,157	\$ 763,157	\$ 723,352
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 1,473							\$ 1,473	\$ 8,174
Deferred Compensation Payable	\$ (2,054)							\$ (2,054)	\$ 0
Deductions Payable	\$ (438)							\$ (438)	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (1,019)	\$ 0						\$ (1,019)	\$ 8,174
Revenue Collected in Advance									
Liabilities For Deposits									
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 0							\$ 0	\$ 0
Total Liabilities	\$ 72,227	\$ 269	\$ 2,690				\$ 956,232	\$ 1,031,417	\$ 949,068
Fund Balance - Nonspendable	\$ 30,900							\$ 30,900	\$ 30,900
Fund Balance - Restricted	\$ 154,706	\$ 0						\$ 154,706	\$ 154,706
Fund Balance - Committed	\$ 334,169							\$ 334,169	\$ 334,169
Fund Balance - Assigned	\$ 117,985							\$ 117,985	\$ 117,985
Fund Balance - Unassigned	\$ (466,834)	\$ 54,109	\$ 0					\$ (412,725)	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 608,826	\$ 1,383	\$ (15,730)					\$ 594,479	\$ (97,601)
Total Fund Balance	\$ 779,752	\$ 55,492	\$ (15,730)					\$ 819,513	\$ 540,159
Total Liabilities and Fund Balance	\$ 851,978	\$ 55,761	\$ (13,040)				\$ 956,232	\$ 1,850,931	\$ 1,489,227

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 2013/14											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2012/13		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,949,823	\$ 4,162					\$ 1,953,985	\$ 4,896,738	\$ 1,108,240	\$ 4,705,344	
Improvement and Modernization Fund	\$ (2,036)						\$ (2,036)	\$ 15,360	\$ (29,348)	\$ 197,304	
Judges' Compensation (45.25)	\$ 11,250						\$ 11,250	\$ 45,000	\$ 11,250	\$ 45,000	
Court Interpreter (45.45)	\$ 4,689						\$ 4,689	\$ 19,533	\$ 5,765	\$ 34,347	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 32,921						\$ 32,921	\$ 290,822	\$ 149,053	\$ 467,954	
Other Miscellaneous								\$ 95,494		\$ 41,277	
	\$ 1,996,647	\$ 4,162					\$ 2,000,809	\$ 5,362,947	\$ 1,244,960	\$ 5,491,228	
Grants											
AB 1058 Commissioner/Facilitator			\$ 92,804				\$ 92,804	\$ 583,608	\$ 26,492	\$ 583,608	
Other AOC Grants			\$ 496				\$ 496	\$ 33,612	\$ 3,610	\$ 25,847	
Non-AOC Grants											
			\$ 93,300				\$ 93,300	\$ 617,220	\$ 30,103	\$ 609,455	
Other Financing Sources											
Interest Income	\$ 36	\$ 1					\$ 37	\$ 5,704	\$ 157	\$ 6,235	
Investment Income											
Donations									\$ 487		
Local Fees	\$ 3,453	\$ 173					\$ 3,626	\$ 54,262	\$ 10,478	\$ 65,433	
Non-Fee Revenues	\$ 93						\$ 93	\$ 8,230	\$ 268	\$ 10,301	
Enhanced Collections		\$ 40,008					\$ 40,008	\$ 237,566	\$ 27,366	\$ 221,182	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 5,805					\$ 5,805	\$ 63,498	\$ 3,519	\$ 15,516	
Reimbursement Other	\$ 37,729						\$ 37,729	\$ 282,311	\$ 6,672	\$ 83,992	
Sale of Fixed Assets											
Other Miscellaneous	\$ 733						\$ 733	\$ 4,970	\$ 431	\$ 5,087	
	\$ 42,043	\$ 45,987					\$ 88,030	\$ 656,541	\$ 49,377	\$ 407,746	
Total Revenues	\$ 2,038,690	\$ 50,149	\$ 93,300				\$ 2,182,138	\$ 6,636,708	\$ 1,324,440	\$ 6,508,427	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 655,269	\$ 9,485	\$ 45,129				\$ 709,883	\$ 3,249,084	\$ 686,914	\$ 2,896,775	
Temp Help	\$ 17,292						\$ 17,292	\$ 42,294	\$ 7,092	\$ 63,551	
Overtime	\$ 2,163		\$ 23				\$ 2,186				
Staff Benefits	\$ 597,262	\$ 5,463	\$ 28,766				\$ 631,491	\$ 2,159,262	\$ 465,914	\$ 2,213,507	
	\$ 1,271,987	\$ 14,947	\$ 73,918				\$ 1,360,853	\$ 5,460,640	\$ 1,159,920	\$ 5,173,833	
Operating Expenses and Equipment											
General Expense	\$ 17,618	\$ 269	\$ 4,974				\$ 22,860	\$ 111,056	\$ 21,932	\$ 206,953	
Printing	\$ 1,044						\$ 1,044	\$ 19,645	\$ 4,159	\$ 21,323	
Telecommunications	\$ 2,053	\$ 124	\$ 103				\$ 2,280	\$ 10,183	\$ 1,913	\$ 10,900	
Postage	\$ 5,222		\$ 23				\$ 5,245	\$ 29,205	\$ 1,716	\$ 24,725	
Insurance	\$ 1,416						\$ 1,416	\$ 3,800	\$ 1,355	\$ 2,300	
In-State Travel	\$ 998		\$ 594				\$ 1,592	\$ 8,705	\$ 1,723	\$ 9,019	
Out-of-State Travel											
Training	\$ 700						\$ 700	\$ 960	\$ 1,895	\$ 1,164	
Security Services	\$ 14,348		\$ 1,474				\$ 15,822	\$ 81,170	\$ 16,086	\$ 84,240	
Facility Operations	\$ 17,658		\$ 452				\$ 18,111	\$ 117,188	\$ 21,799	\$ 114,225	
Utilities											
Contracted Services	\$ 101,648	\$ 32,017	\$ 12,707				\$ 146,372	\$ 796,683	\$ 175,079	\$ 1,120,792	
Consulting and Professional Services	\$ 635						\$ 635	\$ 44,945	\$ 251	\$ 48,621	
Information Technology	\$ 4,108						\$ 4,108	\$ 107,689	\$ 12,718	\$ 209,586	
Major Equipment											
Other Items of Expense	\$ 767						\$ 767	\$ 2,043	\$ 351	\$ 4,200	
	\$ 168,214	\$ 32,410	\$ 20,328				\$ 220,952	\$ 1,333,272	\$ 260,978	\$ 1,858,048	
Special Items of Expense											
Grand Jury								\$ 850	\$ 850	\$ 850	
Jury Costs	\$ 5,855						\$ 5,855	\$ 9,930	\$ 294	\$ 13,176	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (16,192)	\$ 1,408	\$ 14,784				\$ 0	\$ (5,015)	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (10,337)	\$ 1,408	\$ 14,784				\$ 5,855	\$ 5,765	\$ 1,144	\$ 14,026	
Total Expenditures	\$ 1,429,863	\$ 48,766	\$ 109,030				\$ 1,587,659	\$ 6,789,677	\$ 1,422,041	\$ 7,045,906	
Excess (Deficit) of Revenues Over Expenditures	\$ 608,826	\$ 1,383	\$ (15,730)				\$ 594,479	\$ (152,969)	\$ (97,601)	\$ (537,479)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 170,925	\$ 54,109	\$ 0				\$ 225,035	\$ 225,035	\$ 637,760	\$ 637,760	
Ending Balance (Deficit)	\$ 779,752	\$ 55,492	\$ (15,730)				\$ 819,513	\$ 72,066	\$ 540,159	\$ 100,280	

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

For the month ended September										
	Fiscal Year 2013/14							2012/13		
	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	\$ 205,781	\$ 25,638					\$ 231,418	\$ 1,081,984	\$ 225,496	\$ 1,079,676
Traffic & Other Infractions	\$ 94,779	\$ 2,284			\$ (704)		\$ 96,359	\$ 412,885	\$ 102,568	\$ 469,004
Other Criminal Cases	\$ 159,986	\$ 2,930			\$ (704)		\$ 162,212	\$ 735,849	\$ 158,625	\$ 711,481
Civil	\$ 110,903	\$ 3,147					\$ 114,050	\$ 558,351	\$ 118,998	\$ 470,957
Family & Children Services	\$ 231,271	\$ 37,830			\$ 0		\$ 269,101	\$ 1,250,612	\$ 244,129	\$ 1,230,042
Probate, Guardianship & Mental Health Services	\$ 15,454	\$ 0					\$ 15,454	\$ 75,115	\$ 17,687	\$ 130,975
Juvenile Dependency Services	\$ 17,429	\$ 41,951					\$ 59,380	\$ 316,505	\$ 71,138	\$ 401,287
Juvenile Delinquency Services	\$ 8,774						\$ 8,774	\$ 65,414	\$ 12,964	\$ 61,993
Other Court Operations		\$ 1,538					\$ 1,538	\$ 13,000	\$ 908	\$ 12,515
Court Interpreters	\$ 9,698	\$ 7,881					\$ 17,579	\$ 82,534	\$ 19,374	\$ 78,955
Jury Services	\$ 11,872	\$ 5,081	\$ 5,855				\$ 22,808	\$ 87,405	\$ 8,645	\$ 74,630
Security	\$ 57,610	\$ 17,457					\$ 75,067	\$ 347,467	\$ 68,096	\$ 329,770
Trial Court Operations Program	\$ 923,556	\$ 145,737	\$ 5,855		\$ (1,408)		\$ 1,073,739	\$ 5,027,120	\$ 1,048,627	\$ 5,051,285
Enhanced Collections	\$ 6,895	\$ 31,755			\$ 1,408		\$ 40,059	\$ 222,713	\$ 27,398	\$ 214,152
Other Non-Court Operations										
Non-Court Operations Program	\$ 6,895	\$ 31,755			\$ 1,408		\$ 40,059	\$ 222,713	\$ 27,398	\$ 214,152
Executive Office	\$ 56,180	\$ 2,146					\$ 58,326	\$ 264,977	\$ 55,340	\$ 250,732
Fiscal Services	\$ 50,241	\$ 8,603					\$ 58,844	\$ 263,330	\$ 65,348	\$ 242,311
Human Resources	\$ 262,935	\$ 4,845					\$ 267,780	\$ 430,037	\$ 107,841	\$ 468,003
Business & Facilities Services		\$ 22,365					\$ 22,365	\$ 161,836	\$ 28,303	\$ 199,698
Information Technology	\$ 61,045	\$ 5,501					\$ 66,547	\$ 419,664	\$ 89,185	\$ 619,725
Court Administration Program	\$ 430,402	\$ 43,460					\$ 473,862	\$ 1,539,844	\$ 346,016	\$ 1,780,469
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,360,853	\$ 220,952	\$ 5,855		\$ 0		\$ 1,587,659	\$ 6,789,677	\$ 1,422,041	\$ 7,045,906