

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

8-22-13

Date

Nevada

Court

FY2012-13 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Nevada

Court

FY2012-13 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Nevada
 Court

FY2012-13 Q4
 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)		58.10	56.14	56.14	56.84

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 *Consolidated*
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended June									
Fiscal Year 2012/13									2011/12
	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	\$ (177,163)	\$ 45,785	\$ 0				\$ 3,873	\$ (127,505)	\$ (70,480)
Payroll	\$ 10,913							\$ 10,913	\$ 5,000
Jury	\$ 1,037						\$ 750	\$ 1,787	\$ 5,837
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other	\$ 5,565							\$ 5,565	\$ 5,145
Distribution									
Civil Filing Fees		\$ 0					\$ 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						\$ 29,850	\$ 37,850	\$ 100,069
Total Cash	\$ (120,748)	\$ 45,785	\$ 0				\$ 764,481	\$ 689,518	\$ 766,298
Short Term Investment	\$ 158,080						\$ 172,060	\$ 330,141	\$ 626,141
Investment in Financial Institution									
Total Investments	\$ 158,080						\$ 172,060	\$ 330,141	\$ 626,141
Accrued Revenue	\$ 63	\$ 0	\$ 0					\$ 63	\$ 4,782
Accounts Receivable - General	\$ 29,485	\$ 0	\$ 170,304					\$ 199,789	\$ 223,653
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 180,061							\$ 180,061	\$ 192,463
Due From Other Governments	\$ 3,126	\$ 17,097	\$ 0					\$ 20,223	\$ 21,068
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 43,398	\$ 8,324	\$ 16,539					\$ 68,261	\$ 239,780
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 256,133	\$ 25,421	\$ 186,843				\$ 0	\$ 468,397	\$ 681,746
Prepaid Expenses - General	\$ 0							\$ 0	\$ 55,098
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 55,098
Other Assets									
Total Other Assets									
Total Assets	\$ 293,465	\$ 71,206	\$ 186,843				\$ 936,542	\$ 1,488,056	\$ 2,129,283
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ (120,446)	\$ 7,411	\$ 2,756					\$ (110,279)	\$ 202,391
Accounts Payable - General	\$ 133,564	\$ 0	\$ 773				\$ 0	\$ 134,337	\$ 0
Due to Other Funds	\$ 0	\$ 8,988	\$ 171,073					\$ 180,061	\$ 192,463
Due to Other Courts			\$ 2,421					\$ 2,421	\$ 4,251
Due to State	\$ 5,061		\$ 893					\$ 5,954	\$ 5,846
TC145 Liability							\$ 175,928	\$ 175,928	\$ 211,015
Due to Other Governments	\$ 1,309		\$ 8,927					\$ 10,236	\$ 9,242
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 5	\$ 5	\$ 26
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 19,488	\$ 16,399	\$ 186,843				\$ 175,933	\$ 398,663	\$ 625,232
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 760,608	\$ 760,608	\$ 712,178
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 760,608	\$ 760,608	\$ 712,178
Accrued Payroll	\$ 106,100	\$ 698	\$ 0					\$ 106,798	\$ 97,451
Benefits Payable	\$ 4,569							\$ 4,569	\$ 56,662
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 370							\$ 370	\$ 0
Payroll Clearing	\$ (7,987)							\$ (7,987)	\$ 0
Total Payroll Liabilities	\$ 103,052	\$ 698	\$ 0					\$ 103,750	\$ 154,113
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
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	\$ 122,540	\$ 17,097	\$ 186,843				\$ 936,542	\$ 1,263,022	\$ 1,491,523
Total Fund Balance	\$ 170,925	\$ 54,109	\$ 0					\$ 225,035	\$ 637,760
Total Liabilities and Fund Balance	\$ 293,465	\$ 71,206	\$ 186,843				\$ 936,542	\$ 1,488,056	\$ 2,129,283

Superior Court of California, County of Nevada *Consolidated*
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended June											
Fiscal Year 2012/13										2011/12	
	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	\$ 4,760,328	\$ 54,106					\$ 4,814,434	\$ 4,705,344	\$ 5,455,694	\$ 5,547,049	
Trial Court Improvement Fund	\$ 197,305						\$ 197,305	\$ 197,304	\$ 505,201	\$ 690,757	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)	\$ 41,875						\$ 41,875	\$ 45,000	\$ 45,133	\$ 45,000	
Court Interpreter (45.45)	\$ 16,981						\$ 16,981	\$ 34,347	\$ 59,653	\$ 60,907	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 402,795						\$ 402,795	\$ 467,954	\$ 400,319	\$ 333,743	
Other Miscellaneous	\$ 222,253						\$ 222,253	\$ 41,277	\$ 54,271	\$ 54,271	
	\$ 5,641,537	\$ 54,106					\$ 5,695,643	\$ 5,491,226	\$ 6,520,271	\$ 6,731,727	
Grants											
AB 1058 Commissioner/Facilitator			\$ 582,740				\$ 582,740	\$ 583,608	\$ 564,999	\$ 587,674	
Other AOC Grants	\$ 61		\$ 14,172				\$ 14,233	\$ 25,847	\$ 26,129	\$ 22,967	
Non-AOC Grants											
	\$ 61		\$ 596,912				\$ 596,973	\$ 609,455	\$ 591,128	\$ 610,641	
Other Financing Sources											
Interest Income	\$ 5,700	\$ 3					\$ 5,703	\$ 6,235	\$ 6,235	\$ 5,177	
Investment Income											
Donations	\$ 973						\$ 973		\$ 2,972		
Local Fees	\$ 54,261						\$ 54,261	\$ 65,433	\$ 65,436	\$ 71,112	
Non-Fee Revenues	\$ 8,230						\$ 8,230	\$ 10,301	\$ 10,301	\$ 11,066	
Enhanced Collections		\$ 169,690					\$ 169,690	\$ 221,182	\$ 231,021	\$ 293,351	
Escheatment											
Prior Year Revenue	\$ (61)						\$ (61)				
County Program - Restricted		\$ 35,118					\$ 35,118	\$ 15,516	\$ 83,265	\$ 82,861	
Reimbursement Other	\$ 88,781	\$ 0					\$ 88,781	\$ 83,992	\$ 84,960	\$ 89,210	
Sale of Fixed Assets											
Other Miscellaneous	\$ 5,352						\$ 5,352	\$ 5,087	\$ 5,646	\$ 2,956	
	\$ 163,236	\$ 204,811					\$ 368,047	\$ 407,746	\$ 489,836	\$ 555,533	
Total Revenues	\$ 5,804,834	\$ 258,917	\$ 596,912				\$ 6,660,663	\$ 6,508,427	\$ 7,601,236	\$ 7,897,901	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,872,862	\$ 33,936	\$ 341,995				\$ 3,248,793	\$ 2,896,775	\$ 3,420,767	\$ 3,035,078	
Temp Help	\$ 41,231						\$ 41,231	\$ 63,551	\$ 34,128	\$ 42,273	
Overtime	\$ 6,723		\$ 17				\$ 6,740	\$ (13)	\$ (13)	\$ 12	
Staff Benefits	\$ 1,881,426	\$ 17,925	\$ 197,945				\$ 2,097,296	\$ 2,213,507	\$ 2,451,227	\$ 2,866,246	
	\$ 4,802,242	\$ 51,861	\$ 539,957				\$ 5,394,060	\$ 5,173,833	\$ 5,906,109	\$ 5,943,609	
Operating Expenses and Equipment											
General Expense	\$ 115,731	\$ 1,281	\$ 15,877				\$ 132,889	\$ 206,953	\$ 203,684	\$ 213,016	
Printing	\$ 14,005						\$ 14,005	\$ 21,323	\$ 21,382	\$ 24,399	
Telecommunications	\$ 9,737	\$ 735	\$ 585				\$ 11,056	\$ 10,900	\$ 11,608	\$ 13,660	
Postage	\$ 12,874		\$ 103				\$ 12,977	\$ 24,725	\$ 44,814	\$ 45,332	
Insurance	\$ 3,717						\$ 3,717	\$ 2,300	\$ 2,798	\$ 2,798	
In-State Travel	\$ 6,473		\$ 793				\$ 7,266	\$ 9,019	\$ 17,763	\$ 17,724	
Out-of-State Travel											
Training	\$ 344		\$ 2,545				\$ 2,889	\$ 1,164	\$ 6,139	\$ 8,158	
Security Services	\$ 76,147		\$ 8,254				\$ 84,401	\$ 84,240	\$ 116,833	\$ 152,450	
Facility Operations	\$ 111,447		\$ 5,374				\$ 116,821	\$ 114,225	\$ 110,536	\$ 113,411	
Utilities											
Contracted Services	\$ 824,303	\$ 144,833	\$ 24,997				\$ 994,133	\$ 1,120,792	\$ 1,465,925	\$ 1,672,222	
Consulting and Professional Services	\$ 36,564		\$ 19,641				\$ 56,205	\$ 48,621	\$ 59,221	\$ 60,533	
Information Technology	\$ 229,678						\$ 229,678	\$ 209,586	\$ 239,123	\$ 337,291	
Major Equipment									\$ 7,017	\$ 8,884	
Other Items of Expense	\$ 2,375						\$ 2,375	\$ 4,200	\$ 3,725	\$ 4,400	
	\$ 1,443,394	\$ 146,848	\$ 78,168				\$ 1,668,410	\$ 1,858,048	\$ 2,310,046	\$ 2,674,278	
Special Items of Expense											
Grand Jury	\$ 850						\$ 850	\$ 850	\$ 910	\$ 1,060	
Jury Costs	\$ 10,068						\$ 10,068	\$ 13,176	\$ 10,341	\$ 15,181	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (114,089)	\$ 6,098	\$ 107,991				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (103,171)	\$ 6,098	\$ 107,991				\$ 10,918	\$ 14,026	\$ 11,251	\$ 16,241	
Total Expenditures	\$ 6,142,464	\$ 204,808	\$ 726,116				\$ 7,073,388	\$ 7,045,906	\$ 8,227,406	\$ 8,634,128	
Excess (Deficit) of Revenues Over Expenditures	\$ (337,630)	\$ 54,109	\$ (129,204)				\$ (412,725)	\$ (537,479)	\$ (626,170)	\$ (736,227)	
Operating Transfers In (Out)	\$ (129,204)		\$ 129,204				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 637,760	\$ 0	\$ 0				\$ 637,760	\$ 637,760	\$ 1,263,930	\$ 1,263,930	
Ending Balance (Deficit)	\$ 170,925	\$ 54,109	\$ 0				\$ 225,035	\$ 100,280	\$ 637,760	\$ 527,703	

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

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For the month ended June										
Fiscal Year 2012/13								2011/12		
	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	\$ 931,480	\$ 170,873					\$ 1,102,353	\$ 1,079,676	\$ 1,086,586	\$ 1,116,872
Traffic & Other Infractions	\$ 442,490	\$ 32,768			\$ (2,276)		\$ 472,982	\$ 469,004	\$ 440,186	\$ 432,750
Other Criminal Cases	\$ 676,514	\$ 29,291			\$ (1,934)		\$ 703,870	\$ 711,481	\$ 875,177	\$ 925,963
Civil	\$ 522,936	\$ 12,723					\$ 535,659	\$ 470,957	\$ 539,124	\$ 516,640
Family & Children Services	\$ 1,020,026	\$ 205,100			\$ 0		\$ 1,225,125	\$ 1,230,042	\$ 1,375,277	\$ 1,473,152
Probate, Guardianship & Mental Health Services	\$ 65,181	\$ 44,256					\$ 109,438	\$ 130,975	\$ 154,760	\$ 135,985
Juvenile Dependency Services	\$ 77,732	\$ 284,900					\$ 362,631	\$ 401,287	\$ 368,517	\$ 354,435
Juvenile Delinquency Services	\$ 64,280	\$ 1,000					\$ 65,280	\$ 61,993	\$ 114,627	\$ 122,860
Other Court Operations		\$ 9,100					\$ 9,100	\$ 12,515	\$ 11,260	\$ 12,495
Court Interpreters	\$ 50,191	\$ 32,313					\$ 82,504	\$ 78,955	\$ 79,970	\$ 86,013
Jury Services	\$ 35,568	\$ 7,338	\$ 10,918				\$ 53,824	\$ 74,630	\$ 84,915	\$ 85,273
Security	\$ 251,535	\$ 85,627					\$ 337,162	\$ 329,770	\$ 351,873	\$ 408,004
Trial Court Operations Program	\$ 4,137,934	\$ 915,288	\$ 10,918		\$ (4,211)		\$ 5,059,929	\$ 5,051,285	\$ 5,482,272	\$ 5,670,443
Enhanced Collections	\$ 22,095	\$ 143,384			\$ 4,211		\$ 169,690	\$ 214,152	\$ 231,021	\$ 284,223
Other Non-Court Operations										
Non-Court Operations Program	\$ 22,095	\$ 143,384			\$ 4,211		\$ 169,690	\$ 214,152	\$ 231,021	\$ 284,223
Executive Office	\$ 260,946	\$ 5,323					\$ 266,269	\$ 250,732	\$ 265,967	\$ 241,339
Fiscal Services	\$ 257,678	\$ 6,075			\$ 0		\$ 263,754	\$ 242,311	\$ 364,293	\$ 355,430
Human Resources	\$ 438,600	\$ 28,088					\$ 466,689	\$ 468,003	\$ 818,508	\$ 813,606
Business & Facilities Services		\$ 160,930					\$ 160,930	\$ 199,698	\$ 177,108	\$ 182,472
Information Technology	\$ 276,807	\$ 409,321					\$ 686,128	\$ 619,725	\$ 888,577	\$ 1,086,615
Court Administration Program	\$ 1,234,032	\$ 609,738			\$ 0		\$ 1,843,769	\$ 1,780,469	\$ 2,514,452	\$ 2,679,462
Expenditures Not Distributed or Posted to a Program									\$ (340)	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,394,060	\$ 1,668,410	\$ 10,918		\$ 0		\$ 7,073,388	\$ 7,045,906	\$ 8,227,406	\$ 8,634,128

*decreased spending by 14%
 {#1,154}*

