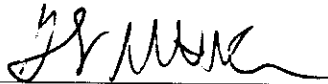


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2-11-15
Date

Nevada

Court

FY2014-15 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

NEVADA

Court

FY2014-15 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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3	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

NEVADA

Court

FY2014-15 Q2

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)	59.09	57.59	58.59		

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							2013/14	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2014/15									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
ASSETS										
Operations	\$ 153,847	\$ 74,621	\$ (104,532)				\$ 14,153	\$ 138,089	\$ 192,271	
Payroll	\$ 8,748	\$ (3,540)						\$ 5,208	\$ 5,000	
Jury	\$ 1,037						\$ 0	\$ 1,037	\$ 1,337	
Revolving	\$ 30,000							\$ 30,000	\$ 30,000	
Other	\$ 4,033							\$ 4,033	\$ 2,611	
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust										
Credit Card										
Cash on Hand	\$ 900							\$ 900	\$ 900	
Cash with County							\$ 584,109	\$ 584,109	\$ 741,948	
Cash Outside of the AOC	\$ 8,000						\$ 30,273	\$ 38,273	\$ 34,851	
Total Cash	\$ 206,565	\$ 71,081	\$ (104,532)				\$ 628,535	\$ 801,649	\$ 1,008,917	
Short Term Investment	\$ 697,391						\$ 104,480	\$ 801,871	\$ 659,345	
Investment in Financial Institution										
Total Investments	\$ 697,391						\$ 104,480	\$ 801,871	\$ 659,345	
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General	\$ 3,552	\$ 0	\$ 102,423					\$ 105,975	\$ 163,253	
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	\$ 0							\$ 0		
Total Receivables	\$ 3,552	\$ 0	\$ 102,423				\$ 0	\$ 105,975	\$ 163,253	
Prepaid Expenses - General										
Salary and Travel Advances										
Counties										
Total Prepaid Expenses										
Other Assets										
Total Other Assets										
Total Assets	\$ 907,508	\$ 71,081	\$ (2,109)				\$ 733,015	\$ 1,709,495	\$ 1,831,515	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 24,785	\$ 264	\$ 1,494				\$ 0	\$ 26,543	\$ 16,992	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Due to Other Courts			\$ 921					\$ 921	\$ (429)	
Due to State	\$ 0		\$ 0					\$ 0	\$ 0	
TC145 Liability										
Due to Other Governments	\$ 0						\$ 118,630	\$ 118,630	\$ 184,335	
AB145 Due to Other Government Agency								\$ 0	\$ 0	
Due to Other Public Agencies										
Sales and Use Tax										
Interest							\$ 3	\$ 3	\$ 4	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 24,785	\$ 264	\$ 2,414				\$ 118,633	\$ 146,096	\$ 200,902	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 614,382	\$ 614,382	\$ 769,098	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 614,382	\$ 614,382	\$ 769,098	
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ 49,748	\$ 0						\$ 49,748	\$ 57,394	
Deferred Compensation Payable	\$ 3,084	\$ 0						\$ 3,084	\$ 3,629	
Deductions Payable	\$ (6,120)	\$ 0						\$ (6,120)	\$ 42,761	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 46,712	\$ 0						\$ 46,712	\$ 103,784	
Revenue Collected in Advance	\$ 175,000							\$ 175,000		
Liabilities For Deposits										
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections	\$ 0							\$ 0	\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 175,000							\$ 175,000	\$ 0	
Total Liabilities	\$ 246,497	\$ 264	\$ 2,414				\$ 733,015	\$ 982,190	\$ 1,073,784	
Total Fund Balance	\$ 661,012	\$ 70,817	\$ (4,523)					\$ 727,305	\$ 757,731	
Total Liabilities and Fund Balance	\$ 907,508	\$ 71,081	\$ (2,109)				\$ 733,015	\$ 1,709,495	\$ 1,831,515	

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

	For the month ended December									
	Fiscal Year 2014/15								2013/14	
	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	\$ 470,297	\$ 56,224					\$ 526,521	\$ 1,141,609	\$ 519,664	\$ 1,099,480
Traffic & Other Infractions	\$ 198,048	\$ 4,433					\$ 202,235	\$ 461,554	\$ 189,635	\$ 427,072
Other Criminal Cases	\$ 415,919	\$ 18,802					\$ 434,225	\$ 898,020	\$ 340,440	\$ 758,643
Civil	\$ 259,117	\$ 4,387					\$ 263,503	\$ 565,981	\$ 244,369	\$ 491,306
Family & Children Services	\$ 478,426	\$ 78,688					\$ 556,401	\$ 1,201,566	\$ 591,117	\$ 1,236,209
Probate, Guardianship & Mental Health Services	\$ 11,578	\$ 22,083					\$ 33,660	\$ 112,226	\$ 36,754	\$ 103,567
Juvenile Dependency Services	\$ 38,822	\$ 144,898					\$ 183,720	\$ 322,495	\$ 154,845	\$ 337,280
Juvenile Delinquency Services								\$ 1,500	\$ 16,762	\$ 59,577
Other Court Operations		\$ 8,284					\$ 8,284	\$ 9,200	\$ 4,933	\$ 13,000
Court Interpreters	\$ 11,126	\$ 7,964					\$ 19,090	\$ 47,571	\$ 35,395	\$ 102,341
Jury Services	\$ 29,044	\$ 8,914	\$ 5,028				\$ 42,985	\$ 94,981	\$ 47,132	\$ 91,665
Security	\$ 119,604	\$ 40,968					\$ 160,572	\$ 302,786	\$ 167,792	\$ 375,659
Trial Court Operations Program	\$ 2,031,980	\$ 395,644	\$ 5,028				\$ 2,431,194	\$ 5,159,489	\$ 2,348,836	\$ 5,095,800
Enhanced Collections	\$ 29,734	\$ 70,125					\$ 102,972	\$ 284,005	\$ 105,802	\$ 222,713
Other Non-Court Operations		\$ 5	\$ 2,192				\$ 2,197	\$ 2,197		
Non-Court Operations Program	\$ 29,734	\$ 70,131	\$ 2,192				\$ 105,169	\$ 286,202	\$ 105,802	\$ 222,713
Executive Office	\$ 114,950	\$ 2,478					\$ 115,772	\$ 242,324	\$ 130,132	\$ 264,977
Fiscal Services	\$ 124,591	\$ 5,832					\$ 130,424	\$ 277,818	\$ 126,984	\$ 266,505
Human Resources	\$ 194,788	\$ 21,184					\$ 215,972	\$ 238,890	\$ 355,376	\$ 431,930
Business & Facilities Services		\$ 57,841					\$ 60,001	\$ 148,867	\$ 56,332	\$ 154,680
Information Technology	\$ 142,146	\$ 23,669					\$ 165,815	\$ 378,776	\$ 148,611	\$ 440,977
Court Administration Program	\$ 576,476	\$ 111,004					\$ 687,984	\$ 1,286,675	\$ 817,435	\$ 1,559,069
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,638,189	\$ 576,779	\$ 7,220			\$ 2,160	\$ 3,224,348	\$ 6,732,367	\$ 3,272,073	\$ 6,877,582

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 2014/15							2013/14		
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds				
Non-Grant		Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 3,170,540	\$ 18,272					\$ 3,188,812	\$ 5,155,514	\$ 3,072,889	\$ 5,010,268
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 16,160	\$ (1)	\$ 30,300
Judges' Compensation (45.25)	\$ 22,500						\$ 22,500	\$ 45,000	\$ 22,500	\$ 45,000
Court Interpreter (45.45)	\$ 6,310						\$ 6,310	\$ 25,738	\$ 13,928	\$ 19,533
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 127,983						\$ 127,983	\$ 293,582	\$ 98,458	\$ 290,822
Other Miscellaneous	\$ 95,494						\$ 95,494	\$ 95,494	\$ 95,494	\$ 95,494
	\$ 3,422,826	\$ 18,272					\$ 3,441,098	\$ 5,631,488	\$ 3,303,268	\$ 5,491,417
Grants										
AB 1058 Commissioner/Facilitator			\$ 253,434				\$ 253,434	\$ 583,608	\$ 288,276	\$ 583,608
Other AOC Grants			\$ 10,999				\$ 10,999	\$ 31,008	\$ 11,614	\$ 33,612
Non-AOC Grants										
			\$ 264,433				\$ 264,433	\$ 614,616	\$ 299,890	\$ 617,220
Other Financing Sources										
Interest Income	\$ 1,603	\$ 9					\$ 1,612	\$ 5,152	\$ 1,075	\$ 5,704
Investment Income										
Donations										
Local Fees	\$ 17,133	\$ 1,906					\$ 19,040	\$ 56,852	\$ 12,201	\$ 54,262
Non-Fee Revenues	\$ 255	\$ 2,456					\$ 2,710	\$ 12,577	\$ 3,231	\$ 8,230
Enhanced Collections		\$ 99,820					\$ 99,820	\$ 318,456	\$ 105,763	\$ 237,566
Escheatment	\$ 394						\$ 394	\$ 394		
Prior Year Revenue	\$ 7,209						\$ 7,209	\$ 7,209		
County Program - Restricted		\$ 15,809					\$ 15,809	\$ 58,674	\$ 15,383	\$ 63,498
Reimbursement Other	\$ 24,207						\$ 24,207	\$ 80,801	\$ 63,153	\$ 282,311
Sale of Fixed Assets	\$ 3,000						\$ 3,000			
Other Miscellaneous	\$ (19,760)						\$ (19,760)	\$ 4,466	\$ 806	\$ 4,970
	\$ 34,042	\$ 119,999					\$ 154,041	\$ 544,581	\$ 201,611	\$ 656,541
Total Revenues	\$ 3,456,868	\$ 138,271	\$ 264,433				\$ 3,859,573	\$ 6,790,685	\$ 3,804,770	\$ 6,765,178
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 1,446,484	\$ 31,548	\$ 123,498				\$ 1,601,530	\$ 3,390,210	\$ 1,554,653	\$ 3,234,938
Temp Help	\$ 7,804						\$ 7,804	\$ 28,451	\$ 33,711	\$ 50,004
Overtime	\$ 34						\$ 34		\$ 2,193	\$ 2,130
Staff Benefits	\$ 937,435	\$ 18,016	\$ 73,370				\$ 1,028,821	\$ 1,975,951	\$ 1,158,975	\$ 2,161,526
	\$ 2,391,757	\$ 49,565	\$ 196,868				\$ 2,638,189	\$ 5,394,612	\$ 2,749,532	\$ 5,448,597
Operating Expenses and Equipment										
General Expense	\$ 42,693	\$ 559	\$ 5,198				\$ 48,450	\$ 130,028	\$ 46,619	\$ 141,163
Printing	\$ 9,494						\$ 9,494	\$ 15,493	\$ 2,991	\$ 13,445
Telecommunications	\$ 4,540	\$ 323	\$ 241				\$ 5,104	\$ 10,987	\$ 4,834	\$ 10,201
Postage	\$ 12,445		\$ 18				\$ 12,462	\$ 26,009	\$ 9,914	\$ 27,377
Insurance	\$ 2,279						\$ 2,279	\$ 3,320	\$ 1,935	\$ 3,800
In-State Travel	\$ 1,523		\$ 1,409				\$ 2,932	\$ 14,314	\$ 4,304	\$ 11,991
Out-of-State Travel										
Training	\$ 55		\$ 115				\$ 170	\$ 4,240	\$ 835	\$ 1,585
Security Services	\$ 36,363		\$ 3,920				\$ 40,283	\$ 86,100	\$ 36,670	\$ 85,222
Facility Operations	\$ 36,721		\$ 1,427				\$ 38,148	\$ 111,280	\$ 44,750	\$ 117,188
Utilities										
Contracted Services	\$ 298,614	\$ 70,511	\$ 18,355				\$ 387,481	\$ 829,040	\$ 333,834	\$ 815,202
Consulting and Professional Services	\$ 13,350		\$ 3,403				\$ 16,754	\$ 31,625	\$ 16,726	\$ 43,745
Information Technology	\$ 11,578						\$ 11,578	\$ 53,979	\$ 7,061	\$ 107,719
Major Equipment										\$ 36,253
Other Items of Expense	\$ 1,643						\$ 1,643	\$ 3,311	\$ 1,769	\$ 3,131
	\$ 471,299	\$ 71,392	\$ 34,087				\$ 576,779	\$ 1,319,726	\$ 512,242	\$ 1,418,023
Special Items of Expense										
Grand Jury	\$ 850	\$ 1,314					\$ 2,164	\$ 2,164	\$ 850	\$ 850
Jury Costs	\$ 5,028	\$ 27					\$ 5,055	\$ 13,704	\$ 9,449	\$ 14,409
Judgements, Settlements and Claims										
Debt Service										
Other										\$ 718
Capital Costs										
Internal Cost Recovery	\$ (45,710)	\$ 6,336	\$ 39,374				\$ 0	\$ 0	\$ 0	\$ (5,015)
Prior Year Expense Adjustment	\$ 2,160						\$ 2,160	\$ 2,160		
	\$ (37,672)	\$ 7,678	\$ 39,374				\$ 9,380	\$ 18,029	\$ 10,299	\$ 10,962
Total Expenditures	\$ 2,825,384	\$ 128,635	\$ 270,329				\$ 3,224,348	\$ 6,732,367	\$ 3,272,073	\$ 6,877,582
Excess (Deficit) of Revenues Over Expenditures	\$ 631,484	\$ 9,636	\$ (5,896)				\$ 635,225	\$ 58,319	\$ 532,697	\$ (112,403)
Operating Transfers In (Out)	\$ (1,373)		\$ 1,373				\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 30,900	\$ 61,180	\$ 0				\$ 92,080	\$ 92,080	\$ 225,035	\$ 225,035
Ending Balance (Deficit)	\$ 661,012	\$ 70,817	\$ (4,523)				\$ 727,305	\$ 150,399	\$ 757,731	\$ 112,631