

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

5-1-15

Date

29 Nevada

Court

FY2014-15 Q3

Fiscal Year and Ending Quarter

Superior Court of California, County of Nevada
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended March										
Fiscal Year 2014/15										2013/14
	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	\$ 114,439	\$ 91,127	\$ (115,958)				\$ 15,599	\$ 105,206	\$ (8,304)	
Payroll	\$ 4,901	\$ 0						\$ 4,901	\$ 5,616	
Jury	\$ 1,037						\$ 1,525	\$ 2,562	\$ 1,337	
Revolving	\$ 30,000							\$ 30,000	\$ 30,000	
Other	\$ 6,080							\$ 6,080	\$ 4,391	
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust										
Credit Card										
Cash on Hand	\$ 900							\$ 900	\$ 900	
Cash with County							\$ 620,015	\$ 620,015	\$ 435,340	
Cash Outside of the AOC	\$ 8,000						\$ 21,625	\$ 29,625	\$ 39,590	
Total Cash	\$ 165,357	\$ 91,127	\$ (115,958)				\$ 658,764	\$ 799,290	\$ 508,869	
Short Term Investment	\$ 206,311						\$ 131,643	\$ 337,954	\$ 214,377	
Investment in Financial Institution										
Total Investments	\$ 206,311						\$ 131,643	\$ 337,954	\$ 214,377	
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General	\$ 3,754	\$ 0	\$ 106,097					\$ 109,851	\$ 112,030	
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	\$ 3,754	\$ 0	\$ 106,097				\$ 0	\$ 109,851	\$ 112,030	
Prepaid Expenses - General										
Salary and Travel Advances										
Counties										
Total Prepaid Expenses										
Other Assets										
Total Other Assets										
Total Assets	\$ 375,421	\$ 91,127	\$ (9,861)				\$ 790,407	\$ 1,247,094	\$ 835,277	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 8,612	\$ 264	\$ 1,259				\$ 0	\$ 10,135	\$ 14,070	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Due to Other Courts			\$ 1,259					\$ 1,259	\$ 1,033	
Due to State	\$ 0		\$ 0					\$ 0	\$ 0	
TC145 Liability							\$ 147,237	\$ 147,237	\$ 146,144	
Due to Other Governments	\$ 0							\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax										
Interest							\$ 5	\$ 5	\$ 3	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 8,612	\$ 264	\$ 2,519				\$ 147,242	\$ 158,636	\$ 161,250	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 643,166	\$ 643,166	\$ 467,230	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 643,166	\$ 643,166	\$ 467,230	
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ 2,561	\$ 0						\$ 2,561	\$ 4,849	
Deferred Compensation Payable	\$ 0	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ 32,568	\$ 0						\$ 32,568	\$ 42,273	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 35,129	\$ 0						\$ 35,129	\$ 47,122	
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	\$ 218,741	\$ 264	\$ 2,519				\$ 790,407	\$ 1,011,931	\$ 675,603	
Total Fund Balance	\$ 156,681	\$ 90,863	\$ (12,380)					\$ 235,163	\$ 159,674	
Total Liabilities and Fund Balance	\$ 375,421	\$ 91,127	\$ (9,861)				\$ 790,407	\$ 1,247,094	\$ 835,277	

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 March											
Fiscal Year 2014/15										2013/14	
	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	\$ 3,786,645	\$ 31,507					\$ 3,818,152	\$ 5,183,557	\$ 3,756,358	\$ 5,010,268	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 16,160	\$ 14,939	\$ 30,300	
Judges' Compensation (45.25)	\$ 33,750						\$ 33,750	\$ 45,000	\$ 33,750	\$ 45,000	
Court Interpreter (45.45)	\$ 9,755						\$ 9,755	\$ 25,738	\$ 19,874	\$ 19,533	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 217,352						\$ 217,352	\$ 293,582	\$ 189,556	\$ 290,822	
Other Miscellaneous	\$ 95,494						\$ 95,494	\$ 95,494	\$ 95,494	\$ 95,494	
	\$ 4,142,995	\$ 31,507					\$ 4,174,502	\$ 5,659,531	\$ 4,109,971	\$ 5,491,417	
Grants											
AB 1058 Commissioner/Facilitator			\$ 408,608				\$ 408,608	\$ 583,608	\$ 394,547	\$ 583,608	
Other AOC Grants			\$ 10,999				\$ 10,999	\$ 31,008	\$ 11,614	\$ 33,612	
Non-AOC Grants											
			\$ 419,607				\$ 419,607	\$ 614,616	\$ 406,161	\$ 617,220	
Other Financing Sources											
Interest Income	\$ 2,470	\$ 14					\$ 2,484	\$ 5,152	\$ 2,103	\$ 5,704	
Investment Income											
Donations											
Local Fees	\$ 27,913	\$ 3,005					\$ 30,918	\$ 56,852	\$ 18,969	\$ 54,262	
Non-Fee Revenues	\$ 440	\$ 7,862					\$ 8,302	\$ 12,577	\$ 3,432	\$ 8,230	
Enhanced Collections		\$ 187,126					\$ 187,126	\$ 318,456	\$ 148,285	\$ 237,566	
Escheatment	\$ 394						\$ 394	\$ 394			
Prior Year Revenue	\$ 7,209						\$ 7,209	\$ 7,209			
County Program - Restricted		\$ 33,094					\$ 33,094	\$ 58,674	\$ 29,837	\$ 63,498	
Reimbursement Other	\$ 42,546						\$ 42,546	\$ 83,939	\$ 78,313	\$ 282,311	
Sale of Fixed Assets	\$ 3,000						\$ 3,000				
Other Miscellaneous	\$ 1,577						\$ 1,577	\$ 4,466	\$ 2,190	\$ 4,970	
	\$ 85,548	\$ 231,100					\$ 316,648	\$ 547,719	\$ 283,130	\$ 656,541	
Total Revenues	\$ 4,228,544	\$ 262,607	\$ 419,607				\$ 4,910,757	\$ 6,821,866	\$ 4,799,261	\$ 6,765,178	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,137,397	\$ 63,738	\$ 199,733				\$ 2,400,868	\$ 3,384,749	\$ 2,271,225	\$ 3,234,938	
Temp Help	\$ 18,746						\$ 18,746	\$ 35,866	\$ 39,863	\$ 50,004	
Overtime	\$ 270						\$ 270	\$ 184	\$ 2,335	\$ 2,130	
Staff Benefits	\$ 1,303,844	\$ 32,155	\$ 116,730				\$ 1,452,729	\$ 1,977,453	\$ 1,681,175	\$ 2,161,526	
	\$ 3,460,257	\$ 95,893	\$ 316,463				\$ 3,872,613	\$ 5,398,252	\$ 3,994,598	\$ 5,448,597	
Operating Expenses and Equipment											
General Expense	\$ 84,918	\$ 823	\$ 6,686				\$ 92,427	\$ 140,556	\$ 84,016	\$ 141,163	
Printing	\$ 14,426						\$ 14,426	\$ 15,693	\$ 9,371	\$ 13,445	
Telecommunications	\$ 5,972	\$ 451	\$ 345				\$ 6,769	\$ 10,987	\$ 7,448	\$ 10,201	
Postage	\$ 17,612		\$ 18				\$ 17,630	\$ 26,009	\$ 18,305	\$ 27,377	
Insurance	\$ 2,279						\$ 2,279	\$ 3,320	\$ 1,935	\$ 3,800	
In-State Travel	\$ 6,073		\$ 1,788				\$ 7,861	\$ 13,809	\$ 7,294	\$ 11,991	
Out-of-State Travel								\$ 500			
Training	\$ 55		\$ 6,590				\$ 6,645	\$ 9,745	\$ 835	\$ 1,585	
Security Services	\$ 53,420		\$ 5,719				\$ 59,139	\$ 86,100	\$ 57,917	\$ 85,222	
Facility Operations	\$ 59,968		\$ 2,158				\$ 62,126	\$ 111,280	\$ 69,179	\$ 117,188	
Utilities											
Contracted Services	\$ 409,065	\$ 120,154	\$ 23,425				\$ 552,644	\$ 825,520	\$ 542,885	\$ 815,202	
Consulting and Professional Services	\$ 28,286		\$ 6,875				\$ 35,161	\$ 31,625	\$ 32,128	\$ 43,745	
Information Technology	\$ 21,282						\$ 21,282	\$ 53,979	\$ 9,411	\$ 107,719	
Major Equipment									\$ 14,940	\$ 36,253	
Other Items of Expense	\$ 2,078						\$ 2,078	\$ 3,331	\$ 2,203	\$ 3,131	
	\$ 705,434	\$ 121,428	\$ 53,604				\$ 880,465	\$ 1,332,454	\$ 857,865	\$ 1,418,023	
Special Items of Expense											
Grand Jury	\$ 850	\$ 1,314					\$ 2,164	\$ 2,164	\$ 850	\$ 850	
Jury Costs	\$ 10,244	\$ 27					\$ 10,272	\$ 16,842	\$ 11,308	\$ 14,409	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 718	
Capital Costs											
Internal Cost Recovery	\$ (77,555)	\$ 14,262	\$ 63,293				\$ 0	\$ 0	\$ 0	\$ (5,015)	
Prior Year Expense Adjustment	\$ 2,160						\$ 2,160	\$ 2,160			
	\$ (64,300)	\$ 15,604	\$ 63,293				\$ 14,596	\$ 21,167	\$ 12,158	\$ 10,962	
Total Expenditures	\$ 4,101,390	\$ 232,925	\$ 433,360				\$ 4,767,674	\$ 6,751,873	\$ 4,864,622	\$ 6,877,582	
Excess (Deficit) of Revenues Over Expenditures	\$ 127,153	\$ 29,682	\$ (13,753)				\$ 143,083	\$ 69,993	\$ (65,360)	\$ (112,403)	
Operating Transfers In (Out)	\$ (1,373)		\$ 1,373				\$ 0	\$ 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)	\$ 156,681	\$ 90,863	\$ (12,380)				\$ 235,163	\$ 182,073	\$ 159,674	\$ 112,831	

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

	For the month ended March									
	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	\$ 700,336	\$ 94,442					\$ 794,778	\$ 1,141,824	\$ 788,948	\$ 1,099,480
Traffic & Other Infractions	\$ 292,985	\$ 6,887				\$ (631)	\$ 299,241	\$ 447,995	\$ 291,372	\$ 427,072
Other Criminal Cases	\$ 629,224	\$ 25,181				\$ (539)	\$ 653,866	\$ 920,237	\$ 509,652	\$ 758,643
Civil	\$ 380,797	\$ 9,348					\$ 390,145	\$ 566,086	\$ 359,640	\$ 491,306
Family & Children Services	\$ 713,548	\$ 123,935				\$ (1,082)	\$ 836,401	\$ 1,193,721	\$ 865,872	\$ 1,236,209
Probate, Guardianship & Mental Health Services	\$ 17,451	\$ 29,075					\$ 46,525	\$ 112,121	\$ 64,321	\$ 103,567
Juvenile Dependency Services	\$ 58,375	\$ 198,300					\$ 256,675	\$ 329,141	\$ 234,362	\$ 337,280
Juvenile Delinquency Services								\$ 0	\$ 18,262	\$ 59,577
Other Court Operations		\$ 9,274					\$ 9,274	\$ 11,050	\$ 9,402	\$ 13,000
Court Interpreters	\$ 16,723	\$ 10,824					\$ 27,548	\$ 46,436	\$ 53,040	\$ 102,341
Jury Services	\$ 43,317	\$ 14,978	\$ 10,244				\$ 68,539	\$ 98,119	\$ 73,330	\$ 91,665
Security	\$ 176,858	\$ 65,969					\$ 242,827	\$ 304,586	\$ 264,496	\$ 375,659
Trial Court Operations Program	\$ 3,029,613	\$ 588,213	\$ 10,244			\$ (2,251)	\$ 3,625,819	\$ 5,171,316	\$ 3,532,697	\$ 5,095,800
Enhanced Collections	\$ 62,702	\$ 119,269				\$ 5,054	\$ 187,024	\$ 284,005	\$ 174,405	\$ 222,713
Other Non-Court Operations		\$ 5	\$ 2,192				\$ 2,197	\$ 2,197		
Non-Court Operations Program	\$ 62,702	\$ 119,274	\$ 2,192			\$ 5,054	\$ 189,221	\$ 286,202	\$ 174,405	\$ 222,713
Executive Office	\$ 169,763	\$ 2,747				\$ (2,803)	\$ 169,708	\$ 242,324	\$ 193,667	\$ 264,977
Fiscal Services	\$ 186,708	\$ 10,153				\$ 0	\$ 196,860	\$ 277,818	\$ 191,159	\$ 266,505
Human Resources	\$ 211,683	\$ 24,449					\$ 236,132	\$ 238,890	\$ 462,021	\$ 431,930
Business & Facilities Services		\$ 88,321					\$ 90,481	\$ 149,957	\$ 88,002	\$ 154,680
Information Technology	\$ 212,144	\$ 47,308					\$ 259,453	\$ 385,366	\$ 222,671	\$ 440,977
Court Administration Program	\$ 780,298	\$ 172,979				\$ (2,803)	\$ 952,634	\$ 1,294,355	\$ 1,157,520	\$ 1,559,069
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,872,613	\$ 880,465	\$ 12,436			\$ 0	\$ 4,767,674	\$ 6,751,873	\$ 4,864,622	\$ 6,877,582

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

NEVADA

Court

FY2014-15 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

1	Total Authorized Court Positions (FTE's) were adjusted. A revision was made on our Sch7A in October 2014 which increased our beginning FTE count from 59.09 to 59.99 FTE's. Salaries were revised also due to the change in staff picking up the full 8% retirement contribution amount. TCAS and SF Finance assisted in the change of our budgeted Sch7A.
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filed Court Employee Positions (FTEs)

NEVADA

Court

FY2014-15 Q3

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)	59.99	57.59	58.59	59.95	

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.