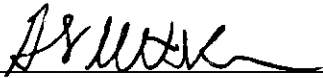


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

8-4-15

Date

Nevada

Court

FY2014-15 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

NEVADA

Court

FY2014-15 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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QUARTERLY FINANCIAL STATEMENT
Filled 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	59.95

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 June									
Fiscal Year 2014/15									
	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	\$ (36,425)	\$ 118,491	\$ 0				\$ 13,477	\$ 95,542	\$ 155,661
Payroll	\$ 5,000	\$ 0						\$ 5,000	\$ 5,000
Jury	\$ 1,037						\$ 1,525	\$ 2,562	\$ 1,337
Revolving	\$ 10,000							\$ 10,000	\$ 30,000
Other	\$ 5,207							\$ 5,207	\$ 6,021
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 900							\$ 900	\$ 900
Cash with County							\$ 863,178	\$ 863,178	\$ 651,048
Cash Outside of the AOC	\$ 8,000						\$ 37,769	\$ 45,769	\$ 37,271
Total Cash	\$ (6,281)	\$ 118,491	\$ 0				\$ 915,949	\$ 1,028,158	\$ 887,239
Short Term Investment	\$ 254,116						\$ 127,242	\$ 381,358	\$ 206,166
Investment in Financial Institution									
Total Investments	\$ 254,116						\$ 127,242	\$ 381,358	\$ 206,166
Accrued Revenue	\$ 751	\$ 0						\$ 751	\$ 413
Accounts Receivable - General	\$ 1,669	\$ 0	\$ 30,024					\$ 31,693	\$ 78,953
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 84,115							\$ 84,115	\$ 106,111
Due From Other Governments	\$ 6,443	\$ 36,925						\$ 43,368	\$ 46,837
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 193,017	\$ 9,502	\$ 41,228					\$ 243,746	\$ 168,603
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 285,994	\$ 46,427	\$ 71,252				\$ 0	\$ 403,673	\$ 400,917
Prepaid Expenses - General	\$ 70,776							\$ 70,776	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 70,776							\$ 70,776	
Other Assets									
Total Other Assets									
Total Assets	\$ 604,604	\$ 164,918	\$ 71,252				\$ 1,043,191	\$ 1,883,965	\$ 1,494,322
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 51,500	\$ 11,820	\$ 1,675					\$ 64,994	\$ 62,766
Accounts Payable - General	\$ 30,890	\$ 264	\$ 1,256				\$ 0	\$ 32,410	\$ 35,759
Due to Other Funds	\$ 0	\$ 17,960	\$ 66,154				\$ 0	\$ 84,115	\$ 106,111
Due to Other Courts			\$ 1,674					\$ 1,674	\$ 1,049
Due to State	\$ 4,385		\$ 487					\$ 4,872	\$ 3,016
TC145 Liability							\$ 140,713	\$ 140,713	\$ 123,864
Due to Other Governments	\$ 3,127		\$ 6					\$ 3,132	\$ 2,711
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 6	\$ 6	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 89,902	\$ 30,044	\$ 71,252				\$ 140,719	\$ 331,917	\$ 335,277
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 902,472	\$ 902,472	\$ 680,619
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 902,472	\$ 902,472	\$ 680,619
Accrued Payroll	\$ 141,621	\$ 3,282						\$ 144,903	\$ 118,846
Benefits Payable	\$ 47,914	\$ 0						\$ 47,914	\$ 51,465
Deferred Compensation Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deductions Payable	\$ 5,657	\$ 0						\$ 5,657	\$ 43,927
Payroll Clearing	\$ 307							\$ 307	\$ 0
Total Payroll Liabilities	\$ 195,499	\$ 3,282						\$ 198,782	\$ 214,238
Revenue Collected in Advance	\$ 313,903							\$ 313,903	\$ 175,000
Liabilities For Deposits									
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ (2,694)
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 313,903							\$ 313,903	\$ 172,106
Total Liabilities	\$ 599,304	\$ 33,326	\$ 71,252				\$ 1,043,191	\$ 1,747,073	\$ 1,402,241
Total Fund Balance	\$ 5,300	\$ 131,592	\$ 0					\$ 136,892	\$ 92,080
Total Liabilities and Fund Balance	\$ 604,604	\$ 164,918	\$ 71,252				\$ 1,043,191	\$ 1,883,965	\$ 1,494,322

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 June											
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	\$ 5,201,889	\$ 54,486					\$ 5,256,375	\$ 5,183,557	\$ 5,028,347	\$ 5,010,268	
Improvement and Modernization Fund	\$ 13,459						\$ 13,459	\$ 16,160	\$ 28,399	\$ 30,300	
Judges' Compensation (45.25)	\$ 45,000						\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	
Court Interpreter (45.45)	\$ 16,037						\$ 16,037	\$ 25,738	\$ 26,160	\$ 19,533	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 295,421						\$ 295,421	\$ 293,582	\$ 292,848	\$ 290,822	
Other Miscellaneous	\$ 95,494						\$ 95,494	\$ 95,494	\$ 95,494	\$ 95,494	
	\$ 5,667,300	\$ 54,486					\$ 5,721,786	\$ 5,659,531	\$ 5,516,248	\$ 5,491,417	
Grants											
AB 1058 Commissioner/Facilitator			\$ 579,421				\$ 579,421	\$ 583,608	\$ 570,286	\$ 583,608	
Other AOC Grants	\$ 1,153		\$ 19,467				\$ 20,620	\$ 31,008	\$ 22,613	\$ 33,612	
Non-AOC Grants											
	\$ 1,153		\$ 598,888				\$ 600,041	\$ 614,616	\$ 592,900	\$ 617,220	
Other Financing Sources											
Interest Income	\$ 5,041	\$ 23					\$ 5,064	\$ 5,152	\$ 3,902	\$ 5,704	
Investment Income											
Donations											
Local Fees	\$ 46,863	\$ 5,150					\$ 52,013	\$ 56,852	\$ 37,176	\$ 54,262	
Non-Fee Revenues	\$ 641	\$ 10,752					\$ 11,393	\$ 12,577	\$ 10,054	\$ 8,230	
Enhanced Collections		\$ 351,043					\$ 351,043	\$ 318,456	\$ 243,734	\$ 237,566	
Escheatment	\$ 394						\$ 394	\$ 394			
Prior Year Revenue	\$ 7,209						\$ 7,209	\$ 7,209			
County Program - Restricted	\$ 804	\$ 45,116					\$ 45,920	\$ 58,674	\$ 42,936	\$ 63,498	
Reimbursement Other	\$ 71,326						\$ 71,326	\$ 83,939	\$ 75,716	\$ 282,311	
Sale of Fixed Assets	\$ 3,000						\$ 3,000				
Other Miscellaneous	\$ 6,690						\$ 6,690	\$ 5,126	\$ 27,394	\$ 4,970	
	\$ 141,968	\$ 412,084					\$ 554,052	\$ 548,379	\$ 440,913	\$ 656,541	
Total Revenues	\$ 5,810,422	\$ 466,570	\$ 598,888				\$ 6,875,879	\$ 6,822,526	\$ 6,550,061	\$ 6,765,178	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,031,054	\$ 96,654	\$ 318,157				\$ 3,445,865	\$ 3,383,858	\$ 3,204,057	\$ 3,234,938	
Temp Help	\$ 34,183						\$ 34,183	\$ 37,066	\$ 41,430	\$ 50,004	
Overtime	\$ 575						\$ 575	\$ 235	\$ 2,617	\$ 2,130	
Staff Benefits	\$ 1,753,701	\$ 47,443	\$ 179,097				\$ 1,980,241	\$ 1,977,094	\$ 2,091,618	\$ 2,161,526	
	\$ 4,819,513	\$ 144,097	\$ 497,254				\$ 5,460,864	\$ 5,398,253	\$ 5,339,722	\$ 5,448,597	
Operating Expenses and Equipment											
General Expense	\$ 129,194	\$ 1,087	\$ 8,066				\$ 138,347	\$ 143,646	\$ 132,028	\$ 141,163	
Printing	\$ 16,957						\$ 16,957	\$ 17,404	\$ 11,198	\$ 13,445	
Telecommunications	\$ 8,186	\$ 805	\$ 548				\$ 9,539	\$ 10,255	\$ 11,000	\$ 10,201	
Postage	\$ 27,047		\$ 18				\$ 27,064	\$ 25,826	\$ 26,126	\$ 27,377	
Insurance	\$ 4,229						\$ 4,229	\$ 3,320	\$ 3,320	\$ 3,800	
In-State Travel	\$ 10,011		\$ 2,264				\$ 12,274	\$ 14,979	\$ 9,535	\$ 11,991	
Out-of-State Travel			\$ 471				\$ 471	\$ 500			
Training	\$ 55		\$ 7,190				\$ 7,245	\$ 9,700	\$ 835	\$ 1,585	
Security Services	\$ 75,499		\$ 8,159				\$ 83,658	\$ 86,445	\$ 87,937	\$ 85,222	
Facility Operations	\$ 93,259		\$ 3,376				\$ 96,636	\$ 111,280	\$ 105,040	\$ 117,188	
Utilities											
Contracted Services	\$ 600,038	\$ 221,973	\$ 32,210				\$ 854,221	\$ 824,102	\$ 769,859	\$ 815,202	
Consulting and Professional Services	\$ 32,115		\$ 6,875				\$ 38,990	\$ 32,735	\$ 36,204	\$ 43,745	
Information Technology	\$ 50,685	\$ 0					\$ 50,685	\$ 52,404	\$ 96,148	\$ 107,719	
Major Equipment									\$ 36,282	\$ 36,253	
Other Items of Expense	\$ 5,343						\$ 5,343	\$ 3,031	\$ 3,491	\$ 3,131	
	\$ 1,052,619	\$ 223,865	\$ 69,176				\$ 1,345,660	\$ 1,335,627	\$ 1,329,002	\$ 1,418,023	
Special Items of Expense											
Grand Jury	\$ 850	\$ 1,314					\$ 2,164	\$ 2,164	\$ 850	\$ 850	
Jury Costs	\$ 20,191	\$ 27					\$ 20,219	\$ 15,160	\$ 13,441	\$ 14,409	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 0	\$ 718	
Capital Costs											
Internal Cost Recovery	\$ (126,295)	\$ 26,855	\$ 99,440				\$ 0	\$ 0	\$ 0	\$ (5,015)	
Prior Year Expense Adjustment	\$ 2,160						\$ 2,160	\$ 2,160	\$ 0		
	\$ (103,094)	\$ 28,196	\$ 99,440				\$ 24,543	\$ 19,485	\$ 14,291	\$ 10,962	
Total Expenditures	\$ 5,769,039	\$ 396,158	\$ 665,870				\$ 6,831,068	\$ 6,753,365	\$ 6,683,015	\$ 6,877,582	
Excess (Deficit) of Revenues Over Expenditures	\$ 41,383	\$ 70,411	\$ (66,982)				\$ 44,812	\$ 69,161	\$ (132,954)	\$ (112,403)	
Operating Transfers In (Out)	\$ (66,982)		\$ 66,982				\$ 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)	\$ 5,300	\$ 131,592	\$ 0				\$ 136,892	\$ 161,241	\$ 92,080	\$ 112,631	

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

For the month ended June										
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	\$ 1,002,980	\$ 137,380					\$ 1,140,360	\$ 1,141,324	\$ 1,119,258	\$ 1,099,480
Traffic & Other Infractions	\$ 426,454	\$ 12,209			\$ (963)		\$ 437,699	\$ 372,266	\$ 411,151	\$ 427,072
Other Criminal Cases	\$ 897,393	\$ 38,927			\$ (539)		\$ 935,781	\$ 995,506	\$ 707,077	\$ 758,643
Civil	\$ 533,102	\$ 12,034					\$ 545,136	\$ 566,286	\$ 524,819	\$ 491,306
Family & Children Services	\$ 1,006,624	\$ 176,629			\$ (1,774)		\$ 1,181,480	\$ 1,194,021	\$ 1,221,126	\$ 1,236,209
Probate, Guardianship & Mental Health Services	\$ 24,766	\$ 35,635					\$ 60,401	\$ 112,121	\$ 95,576	\$ 103,567
Juvenile Dependency Services	\$ 82,443	\$ 301,094					\$ 383,537	\$ 329,141	\$ 331,665	\$ 337,280
Juvenile Delinquency Services								\$ 0	\$ 18,262	\$ 59,577
Other Court Operations		\$ 11,186					\$ 11,186	\$ 11,050	\$ 10,509	\$ 13,000
Court Interpreters	\$ 23,789	\$ 17,007					\$ 40,796	\$ 46,896	\$ 76,193	\$ 102,341
Jury Services	\$ 61,367	\$ 24,330	\$ 20,191				\$ 105,888	\$ 98,119	\$ 94,122	\$ 91,665
Security	\$ 251,087	\$ 94,993					\$ 346,079	\$ 305,111	\$ 374,999	\$ 375,659
Trial Court Operations Program	\$ 4,310,005	\$ 861,423	\$ 20,191		\$ (3,276)		\$ 5,188,344	\$ 5,171,841	\$ 4,984,758	\$ 5,095,800
Enhanced Collections	\$ 105,361	\$ 220,727			\$ 7,792		\$ 333,880	\$ 284,005	\$ 243,734	\$ 222,713
Other Non-Court Operations		\$ 5	\$ 2,192				\$ 2,197	\$ 2,197		
Non-Court Operations Program	\$ 105,361	\$ 220,733	\$ 2,192		\$ 7,792		\$ 336,077	\$ 286,202	\$ 243,734	\$ 222,713
Executive Office	\$ 251,200	\$ 4,669			\$ (4,517)		\$ 251,352	\$ 242,324	\$ 267,091	\$ 264,977
Fiscal Services	\$ 265,416	\$ 12,996			\$ 0		\$ 278,413	\$ 277,620	\$ 268,563	\$ 266,505
Human Resources	\$ 228,328	\$ 26,429					\$ 254,756	\$ 241,792	\$ 364,248	\$ 431,930
Business & Facilities Services		\$ 133,847				\$ 2,160	\$ 136,008	\$ 148,220	\$ 138,868	\$ 154,680
Information Technology	\$ 300,555	\$ 85,563					\$ 386,118	\$ 385,366	\$ 415,753	\$ 440,977
Court Administration Program	\$ 1,045,498	\$ 263,504			\$ (4,517)	\$ 2,160	\$ 1,306,646	\$ 1,295,322	\$ 1,454,523	\$ 1,559,069
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,460,864	\$ 1,345,660	\$ 22,383		\$ 0	\$ 2,160	\$ 6,831,068	\$ 6,753,365	\$ 6,683,015	\$ 6,877,582

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Nevada

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	131,592	-	-	-	-	-	131,592
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	5,300	5,300	-	-	-	-	-	-	5,300
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ 5,300	\$ 5,300	\$ 131,592	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,892