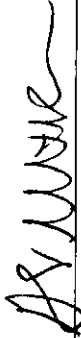


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

01/21/2014

Date

Nevada

Court

FY2013-14 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Nevada
Court

FY2013-14 Q2
Fiscal Year and Ending Quarter

FOOTNOTES

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Superior Court of California, County of Nevada
 Trial Court Operations Fund
 Balance Sheet - 92
 (Unaudited)

For the month ended December									
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	\$ 263,414	\$ 65,680	\$ (145,285)				\$ 8,462	\$ 192,271	\$ 9,366
Payroll	\$ 5,000							\$ 5,000	\$ 5,000
Jury	\$ 1,037						\$ 300	\$ 1,337	\$ 3,648
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other	\$ 2,611							\$ 2,611	\$ 4,051
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 900							\$ 900	\$ 900
Cash with County							\$ 741,948	\$ 741,948	\$ 757,679
Cash Outside of the AOC	\$ 8,000						\$ 26,851	\$ 34,851	\$ 28,446
Total Cash	\$ 310,961	\$ 65,680	\$ (145,285)				\$ 777,561	\$ 1,008,917	\$ 839,089
Short Term Investment	\$ 483,468						\$ 175,876	\$ 659,345	\$ 413,919
Investment in Financial Institution									
Total Investments	\$ 483,468						\$ 175,876	\$ 659,345	\$ 413,919
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 21,260	\$ 0	\$ 141,994					\$ 163,253	\$ 204,023
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
Due From State	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Trust Due To/From								\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 21,260	\$ 0	\$ 141,994				\$ 0	\$ 163,253	\$ 204,023
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 815,689	\$ 65,680	\$ (3,292)				\$ 953,437	\$ 1,831,515	\$ 1,457,031
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 15,431	\$ 264	\$ 1,297				\$ 0	\$ 16,992	\$ 25,445
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts			\$ (429)					\$ (429)	\$ 5,862
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 184,335	\$ 184,335	\$ 144,080
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 4	\$ 4	\$ 18
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 15,431	\$ 264	\$ 868				\$ 184,339	\$ 200,902	\$ 175,405
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 769,098	\$ 769,098	\$ 780,735
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 769,098	\$ 769,098	\$ 780,735
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 57,394							\$ 57,394	\$ 58,743
Deferred Compensation Payable	\$ 3,629							\$ 3,629	\$ 20,818
Deductions Payable	\$ 42,761							\$ 42,761	\$ 39,966
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 103,784	\$ 0						\$ 103,784	\$ 119,527
Revenue Collected in Advance									\$ 150,000
Liabilities For Deposits									
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 0							\$ 0	\$ 150,000
Total Liabilities	\$ 119,215	\$ 264	\$ 868				\$ 953,437	\$ 1,073,784	\$ 1,225,667
Fund Balance - Nonspendable	\$ 30,900							\$ 30,900	\$ 30,900
Fund Balance - Restricted	\$ 140,025	\$ 54,109						\$ 194,135	\$ 154,706
Fund Balance - Committed	\$ 0							\$ 0	\$ 334,169
Fund Balance - Assigned	\$ 0							\$ 0	\$ 117,985
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 525,549	\$ 11,307	\$ (4,159)					\$ 532,697	\$ (406,396)
Total Fund Balance	\$ 696,474	\$ 65,416	\$ (4,159)					\$ 757,731	\$ 231,364
Total Liabilities and Fund Balance	\$ 815,689	\$ 65,680	\$ (3,292)				\$ 953,437	\$ 1,831,515	\$ 1,457,031

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

For the month ended December										
Fiscal Year 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	\$ 463,825	\$ 55,839					\$ 519,664	\$ 1,081,984	\$ 505,740	\$ 1,079,676
Traffic & Other Infractions	\$ 187,946	\$ 4,681			\$ (2,992)		\$ 189,635	\$ 412,885	\$ 233,584	\$ 469,004
Other Criminal Cases	\$ 332,208	\$ 11,224			\$ (2,992)		\$ 340,440	\$ 735,361	\$ 351,670	\$ 711,481
Civil	\$ 238,233	\$ 6,136					\$ 244,369	\$ 558,676	\$ 278,032	\$ 470,957
Family & Children Services	\$ 506,306	\$ 84,810			\$ 0		\$ 591,117	\$ 1,250,774	\$ 560,713	\$ 1,230,042
Probate, Guardianship & Mental Health Services	\$ 32,548	\$ 4,206					\$ 36,754	\$ 75,115	\$ 54,252	\$ 130,975
Juvenile Dependency Services	\$ 38,672	\$ 116,173					\$ 154,845	\$ 316,505	\$ 175,742	\$ 401,287
Juvenile Delinquency Services	\$ 16,762						\$ 16,762	\$ 65,414	\$ 30,758	\$ 61,993
Other Court Operations		\$ 4,933					\$ 4,933	\$ 13,000	\$ 6,955	\$ 12,515
Court Interpreters	\$ 21,782	\$ 13,614					\$ 35,395	\$ 82,534	\$ 44,138	\$ 78,955
Jury Services	\$ 27,633	\$ 9,200	\$ 10,299				\$ 47,132	\$ 87,405	\$ 23,401	\$ 74,630
Security	\$ 128,562	\$ 39,229					\$ 167,792	\$ 362,407	\$ 155,965	\$ 329,770
Trial Court Operations Program	\$ 1,994,476	\$ 350,044	\$ 10,299		\$ (5,984)		\$ 2,348,836	\$ 5,042,060	\$ 2,420,951	\$ 5,051,285
Enhanced Collections	\$ 29,147	\$ 70,671			\$ 5,984		\$ 105,802	\$ 222,713	\$ 69,349	\$ 214,152
Other Non-Court Operations										
Non-Court Operations Program	\$ 29,147	\$ 70,671			\$ 5,984		\$ 105,802	\$ 222,713	\$ 69,349	\$ 214,152
Executive Office	\$ 127,324	\$ 2,809					\$ 130,132	\$ 264,977	\$ 122,215	\$ 250,732
Fiscal Services	\$ 117,319	\$ 9,665			\$ 0		\$ 126,984	\$ 263,330	\$ 154,233	\$ 242,311
Human Resources	\$ 344,118	\$ 11,258					\$ 355,376	\$ 430,037	\$ 223,298	\$ 468,003
Business & Facilities Services		\$ 56,332					\$ 56,332	\$ 161,836	\$ 57,345	\$ 199,698
Information Technology	\$ 137,149	\$ 11,463					\$ 148,611	\$ 419,664	\$ 279,060	\$ 619,725
Court Administration Program	\$ 725,909	\$ 91,527			\$ 0		\$ 817,435	\$ 1,539,844	\$ 836,152	\$ 1,780,469
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,749,532	\$ 512,242	\$ 10,299		\$ 0		\$ 3,272,073	\$ 6,804,617	\$ 3,326,451	\$ 7,045,906

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 2013/14							2012/13			
	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	\$ 3,056,241	\$ 16,648						\$ 3,072,889	\$ 4,896,738	\$ 2,289,067	\$ 4,705,344
Improvement and Modernization Fund	\$ (1)							\$ (1)	\$ 15,360	\$ (13,636)	\$ 197,304
Judges' Compensation (45.25)	\$ 22,500							\$ 22,500	\$ 45,000	\$ 22,500	\$ 45,000
Court Interpreter (45.45)	\$ 13,928							\$ 13,928	\$ 19,533	\$ 892	\$ 34,347
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 98,458							\$ 98,458	\$ 290,822	\$ 237,414	\$ 467,954
Other Miscellaneous	\$ 95,494							\$ 95,494	\$ 95,494	\$ 54,271	\$ 41,277
	\$ 3,286,620	\$ 16,648						\$ 3,303,268	\$ 5,362,947	\$ 2,590,508	\$ 5,491,226
Grants											
AB 1058 Commissioner/Facilitator	\$ 1		\$ 288,276					\$ 288,276	\$ 583,608	\$ 202,070	\$ 583,608
Other AOC Grants			\$ 11,614					\$ 11,614	\$ 33,612	\$ 3,610	\$ 25,847
Non-AOC Grants											
	\$ 1		\$ 299,890					\$ 299,890	\$ 617,220	\$ 205,680	\$ 609,455
Other Financing Sources											
Interest Income	\$ 1,068	\$ 6						\$ 1,075	\$ 5,704	\$ 2,048	\$ 6,235
Investment Income										\$ 973	
Donations											
Local Fees	\$ 11,298	\$ 904						\$ 12,201	\$ 54,262	\$ 21,932	\$ 65,433
Non-Fee Revenues	\$ 3,231							\$ 3,231	\$ 8,230	\$ 3,420	\$ 10,301
Enhanced Collections		\$ 105,763						\$ 105,763	\$ 237,566	\$ 59,621	\$ 221,182
Escheatment											
Prior Year Revenue										\$ (61)	
County Program - Restricted		\$ 15,383						\$ 15,383	\$ 63,498	\$ 7,301	\$ 15,516
Reimbursement Other	\$ 63,153							\$ 63,153	\$ 282,311	\$ 27,745	\$ 83,992
Sale of Fixed Assets											
Other Miscellaneous	\$ 806							\$ 806	\$ 4,970	\$ 888	\$ 5,087
	\$ 79,556	\$ 122,055						\$ 201,611	\$ 656,541	\$ 123,867	\$ 407,746
Total Revenues	\$ 3,366,177	\$ 138,703	\$ 299,890					\$ 3,604,770	\$ 6,636,708	\$ 2,920,056	\$ 6,508,427
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,386,495	\$ 32,028	\$ 136,131					\$ 1,554,653	\$ 3,233,084	\$ 1,576,658	\$ 2,896,775
Temp Help	\$ 33,711							\$ 33,711	\$ 42,294	\$ 21,397	\$ 63,551
Overtime	\$ 2,170		\$ 23					\$ 2,193		\$ 374	
Staff Benefits	\$ 1,059,183	\$ 16,667	\$ 83,124					\$ 1,158,975	\$ 2,159,262	\$ 1,013,409	\$ 2,213,507
	\$ 2,481,559	\$ 48,695	\$ 219,278					\$ 2,749,532	\$ 5,434,640	\$ 2,611,838	\$ 5,173,833
Operating Expenses and Equipment											
General Expense	\$ 39,038	\$ 558	\$ 7,023					\$ 46,619	\$ 111,934	\$ 47,446	\$ 206,953
Printing	\$ 2,991							\$ 2,991	\$ 19,645	\$ 5,387	\$ 21,323
Telecommunications	\$ 4,279	\$ 310	\$ 245					\$ 4,834	\$ 10,183	\$ 4,842	\$ 10,900
Postage	\$ 9,879		\$ 35					\$ 9,914	\$ 29,205	\$ 2,605	\$ 24,725
Insurance	\$ 1,935							\$ 1,935	\$ 3,800	\$ 1,767	\$ 2,300
In-State Travel	\$ 3,249		\$ 1,055					\$ 4,304	\$ 8,705	\$ 5,024	\$ 9,019
Out-of-State Travel											
Training	\$ 835							\$ 835	\$ 960	\$ 2,706	\$ 1,164
Security Services	\$ 33,070		\$ 3,600					\$ 36,670	\$ 81,170	\$ 37,529	\$ 84,240
Facility Operations	\$ 42,941		\$ 1,809					\$ 44,750	\$ 117,188	\$ 43,775	\$ 114,225
Utilities											
Contracted Services	\$ 244,276	\$ 71,392	\$ 18,166					\$ 333,834	\$ 812,683	\$ 429,980	\$ 1,120,792
Consulting and Professional Services	\$ 7,744		\$ 8,983					\$ 16,726	\$ 44,945	\$ 2,722	\$ 48,621
Information Technology	\$ 7,061							\$ 7,061	\$ 106,811	\$ 123,270	\$ 209,586
Major Equipment									\$ 14,940		
Other Items of Expense	\$ 1,769							\$ 1,769	\$ 2,043	\$ 1,035	\$ 4,200
	\$ 399,066	\$ 72,260	\$ 40,915					\$ 512,242	\$ 1,364,212	\$ 708,087	\$ 1,858,048
Special Items of Expense											
Grand Jury	\$ 850							\$ 850	\$ 850	\$ 850	\$ 850
Jury Costs	\$ 9,449							\$ 9,449	\$ 9,930	\$ 5,676	\$ 13,176
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (50,296)	\$ 6,441	\$ 43,856					\$ 0	\$ (5,015)	\$ 0	\$ 0
Prior Year Expense Adjustment											
	\$ (39,997)	\$ 6,441	\$ 43,856					\$ 10,299	\$ 5,765	\$ 6,526	\$ 14,026
Total Expenditures	\$ 2,840,628	\$ 127,396	\$ 304,049					\$ 3,272,073	\$ 6,804,617	\$ 3,326,451	\$ 7,045,906
Excess (Deficit) of Revenues Over Expenditures	\$ 525,549	\$ 11,307	\$ (4,159)					\$ 532,697	\$ (167,909)	\$ (406,396)	\$ (537,479)
Operating Transfers In (Out)									\$ 0		\$ 0
Beginning Balance (Deficit)											
Ending Balance (Deficit)	\$ 170,925	\$ 54,109	\$ 0					\$ 225,035	\$ 225,035	\$ 637,760	\$ 637,760
Beginning Balance (Deficit)	\$ 696,474	\$ 65,416	\$ (4,159)					\$ 757,731	\$ 57,126	\$ 231,364	\$ 100,280

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Nevada
 Court

FY2013-14 Q2

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
57.84	57.84	57.84	56.34		

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