


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

8-19-16
Date

Nevada

Court

FY2015-16 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Nevada

Court

FY2015-16 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Nevada

Court

FY2015-16 Q4

Fiscal Year and Ending Quarter

	Total Authorized Court Positions	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	59.95	58.20	57.70	58.70	58.70

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 2015/16							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	\$ (108,278)	\$ 121,668	\$ 0				\$ 13,867	\$ 27,257	\$ 95,542
Payroll	\$ 5,000	\$ 0						\$ 5,000	\$ 5,000
Jury	\$ 1,037						\$ 0	\$ 1,037	\$ 2,562
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other	\$ 3,507							\$ 3,507	\$ 5,207
Distribution									
Civil Filing Fees		\$ 0					\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	
Credit Card									
Cash on Hand	\$ 900							\$ 900	\$ 900
Cash with County							\$ 895,585	\$ 895,585	\$ 863,178
Cash Outside of the JCC	\$ 8,000						\$ 39,210	\$ 47,210	\$ 45,769
Cash Equivalents	\$ 346,978						\$ 116,043	\$ 463,021	\$ 381,358
Total Cash and Cash Equivalents	\$ 267,144	\$ 121,668	\$ 0				\$ 1,064,705	\$ 1,453,517	\$ 1,409,516
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 260	\$ 82						\$ 342	\$ 751
Accounts Receivable - General	\$ 3,580		\$ 39,879					\$ 43,459	\$ 31,693
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 152,642							\$ 152,642	\$ 84,115
Due From Other Governments	\$ 39,370	\$ 85,335						\$ 124,705	\$ 43,368
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 110,700	\$ 9,346	\$ 69,943					\$ 189,989	\$ 243,746
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 306,552	\$ 94,764	\$ 109,822				\$ 0	\$ 511,137	\$ 403,673
Prepaid Expenses - General	\$ 0							\$ 0	\$ 70,776
Salary and Travel Advances									
Counties									

Total Prepaid Expenses	\$ 0						\$ 0	\$ 70,776
Other Assets								
Total Other Assets								
Total Assets	\$ 573,696	\$ 216,432	\$ 109,822			\$ 1,064,705	\$ 1,964,655	\$ 1,883,965
LIABILITIES AND FUND BALANCES								
Accrued Liabilities	\$ 64,397	\$ 22,234	\$ 4,000				\$ 90,631	\$ 64,994
Accounts Payable - General	\$ 1,690	\$ 264	\$ 564			\$ 0	\$ 2,518	\$ 32,410
Due to Other Funds	\$ 13,357	\$ 45,518	\$ 93,767			\$ 0	\$ 152,642	\$ 84,115
Due to Other Courts			\$ 1,011				\$ 1,011	\$ 1,674
Due to State	\$ 2,192		\$ 244				\$ 2,436	\$ 4,872
TC145 Liability						\$ 129,878	\$ 129,878	\$ 140,713
Due to Other Governments	\$ 0		\$ 10,236				\$ 10,236	\$ 3,132
AB145 Due to Other Government Agency								
Due to Other Public Agencies								
Sales and Use Tax								
Interest						\$ 30	\$ 30	\$ 6
Miscellaneous Accts. Pay. and Accrued Liab.								
Total Accounts Payable and Accrued Liab.	\$ 81,637	\$ 68,016	\$ 109,822			\$ 129,908	\$ 389,382	\$ 331,917
Civil						\$ 0	\$ 0	
Criminal	\$ 0						\$ 0	
Unreconciled - Civil and Criminal								
Trust Held Outside of the JCC						\$ 934,795	\$ 934,795	\$ 902,472
Trust Interest Payable						\$ 0	\$ 0	
Miscellaneous Trust								
Total Trust Deposits	\$ 0					\$ 934,796	\$ 934,796	\$ 902,472
Accrued Payroll	\$ 179,276	\$ 10,668					\$ 189,944	\$ 144,903
Benefits Payable	\$ 53,216						\$ 53,216	\$ 47,914
Deferred Compensation Payable	\$ 4,620						\$ 4,620	\$ 0
Deductions Payable	\$ 51,540						\$ 51,540	\$ 5,657
Payroll Clearing	\$ 3,396						\$ 3,396	\$ 307
Total Payroll Liabilities	\$ 292,049	\$ 10,668					\$ 302,717	\$ 198,782
Revenue Collected in Advance	\$ 200,000						\$ 200,000	\$ 313,903
Liabilities For Deposits								
Jury Fees - Non-Interest						\$ 1	\$ 1	
Fees - Partial Payment & Overpayment								
Uncleared Collections	\$ 10						\$ 10	\$ 0
Other Miscellaneous Liabilities								
Total Other Liabilities	\$ 200,010					\$ 1	\$ 200,011	\$ 313,903
Total Liabilities	\$ 573,696	\$ 78,684	\$ 109,822			\$ 1,064,705	\$ 1,826,907	\$ 1,747,073
Total Fund Balance	\$ 0	\$ 137,748	\$ 0				\$ 137,748	\$ 136,892
Total Liabilities and Fund Balance	\$ 573,696	\$ 216,432	\$ 109,822			\$ 1,064,705	\$ 1,964,655	\$ 1,883,965

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 2015/16										2014/15	
	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	\$ 5,110,700	\$ 55,597					\$ 5,166,298	\$ 5,172,255	\$ 5,256,375	\$ 5,183,557	
Improvement and Modernization Fund	\$ 11,839						\$ 11,839	\$ 13,460	\$ 13,459	\$ 16,160	
Judges' Compensation (45.25)	\$ 45,000						\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	
Court Interpreter (45.45)	\$ 26,631						\$ 26,631	\$ 36,598	\$ 16,037	\$ 25,738	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 292,141						\$ 292,141	\$ 284,003	\$ 295,421	\$ 293,582	
Other Miscellaneous	\$ 95,495						\$ 95,495	\$ 95,495	\$ 95,494	\$ 95,494	
	\$ 5,581,807	\$ 55,597					\$ 5,637,404	\$ 5,646,811	\$ 5,721,786	\$ 5,659,531	
Grants											
AB 1058 Commissioner/Facilitator			\$ 572,371				\$ 572,371	\$ 583,608	\$ 579,421	\$ 583,608	
Other Judicial Council Grants			\$ 20,597				\$ 20,597	\$ 29,715	\$ 20,620	\$ 31,008	
Non-Judicial Council Grants											
			\$ 592,968				\$ 592,968	\$ 613,323	\$ 600,041	\$ 614,616	
Other Financing Sources											
Interest Income	\$ 7,606	\$ 226					\$ 7,832	\$ 4,890	\$ 5,064	\$ 5,152	
Investment Income											
Donations											
Local Fees	\$ 66,017	\$ 3,957					\$ 69,975	\$ 47,817	\$ 52,013	\$ 56,852	
Non-Fee Revenues	\$ 1,025	\$ 10,598					\$ 11,623	\$ 9,892	\$ 11,393	\$ 12,577	
Enhanced Collections	\$ 25,552	\$ 491,320					\$ 516,872	\$ 408,477	\$ 351,043	\$ 318,456	
Escheatment									\$ 394	\$ 394	
Prior Year Revenue									\$ 7,209	\$ 7,209	
County Program - Restricted		\$ 28,384					\$ 28,384	\$ 28,384	\$ 45,920	\$ 58,674	
Reimbursement Other	\$ 64,212						\$ 64,212	\$ 68,750	\$ 71,326	\$ 83,939	
Sale of Fixed Assets									\$ 3,000		
Other Miscellaneous	\$ 10,490						\$ 10,490	\$ 4,391	\$ 6,690	\$ 5,126	
	\$ 174,903	\$ 534,485					\$ 709,388	\$ 572,601	\$ 554,052	\$ 548,379	
Total Revenues	\$ 5,756,709	\$ 590,083	\$ 592,968				\$ 6,939,760	\$ 6,832,735	\$ 6,875,879	\$ 6,822,526	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,132,712	\$ 163,463	\$ 320,078				\$ 3,616,252	\$ 3,643,579	\$ 3,445,865	\$ 3,383,858	
Temp Help	\$ 3,708	\$ 31,154					\$ 34,862	\$ 16,529	\$ 34,183	\$ 37,066	
Overtime	\$ 701	\$ 24	\$ 6				\$ 731	\$ 102	\$ 575	\$ 235	
Staff Benefits	\$ 1,696,878	\$ 114,401	\$ 181,840				\$ 1,993,120	\$ 2,090,486	\$ 1,980,241	\$ 1,977,094	
	\$ 4,833,999	\$ 309,042	\$ 501,924				\$ 5,644,965	\$ 5,750,696	\$ 5,460,864	\$ 5,398,253	
Operating Expenses and Equipment											

General Expense	\$ 148,357	\$ 5,603	\$ 19,220			\$ 173,180	\$ 144,388	\$ 138,347	\$ 143,646
Printing	\$ 19,077	\$ 867				\$ 19,944	\$ 19,261	\$ 16,957	\$ 17,404
Telecommunications	\$ 6,586	\$ 884	\$ 442			\$ 7,912	\$ 10,172	\$ 9,539	\$ 10,255
Postage	\$ 31,636	\$ 2,360				\$ 33,996	\$ 29,082	\$ 27,064	\$ 25,826
Insurance	\$ 1,332	\$ 70				\$ 1,402	\$ 1,402	\$ 4,229	\$ 3,320
In-State Travel	\$ 7,356		\$ 1,592			\$ 8,948	\$ 10,732	\$ 12,274	\$ 14,979
Out-of-State Travel							\$ 3,000	\$ 471	\$ 500
Training	\$ 783					\$ 783	\$ 6,650	\$ 7,245	\$ 9,700
Security Services	\$ 65,678	\$ 3,445	\$ 7,001			\$ 76,124	\$ 85,878	\$ 83,658	\$ 86,445
Facility Operations	\$ 83,422	\$ 2,445	\$ 2,680			\$ 88,547	\$ 96,980	\$ 96,636	\$ 111,280
Utilities									
Contracted Services	\$ 564,747	\$ 136,346	\$ 30,602			\$ 731,696	\$ 730,469	\$ 854,221	\$ 824,102
Consulting and Professional Services	\$ 19,475	\$ 909	\$ 6,208			\$ 26,592	\$ 37,247	\$ 38,990	\$ 32,735
Information Technology	\$ 95,636	\$ 4,925				\$ 100,561	\$ 100,412	\$ 50,685	\$ 52,404
Major Equipment									
Other Items of Expense	\$ 3,217	\$ 148				\$ 3,365	\$ 2,536	\$ 5,343	\$ 3,031
	\$ 1,047,302	\$ 158,003	\$ 67,745			\$ 1,273,050	\$ 1,278,209	\$ 1,345,660	\$ 1,335,627
Special Items of Expense									
Grand Jury	\$ 0	\$ 850				\$ 850	\$ 850	\$ 2,164	\$ 2,164
Jury Costs	\$ 20,943					\$ 20,943	\$ 13,886	\$ 20,219	\$ 15,160
Judgements, Settlements and Claims									
Debt Service									
Other									
Capital Costs									
Internal Cost Recovery	\$ (148,457)	\$ 52,660	\$ 94,892			\$ (905)	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment								\$ 2,160	\$ 2,160
	\$ (127,514)	\$ 53,510	\$ 94,892			\$ 20,888	\$ 14,736	\$ 24,543	\$ 19,485
Total Expenditures	\$ 5,753,787	\$ 520,554	\$ 664,561			\$ 6,938,903	\$ 7,043,641	\$ 6,831,068	\$ 6,753,365
Excess (Deficit) of Revenues Over Expenditures	\$ 2,922	\$ 69,528	\$ (71,594)			\$ 856	\$ (210,906)	\$ 44,812	\$ 69,161
Operating Transfers In (Out)	\$ (8,222)	\$ (63,371)	\$ 71,594			\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)									
Beginning Balance (Deficit)	\$ 5,300	\$ 131,592	\$ 0			\$ 136,892	\$ 136,892	\$ 92,080	\$ 92,080
Ending Balance (Deficit)	\$ 0	\$ 137,748	\$ 0			\$ 137,748	\$ (74,014)	\$ 136,892	\$ 161,241

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

	For the month ended June									
	Fiscal Year 2015/16							2014/15		
	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	\$ 1,043,229	\$ 143,700					\$ 1,186,929	\$ 1,172,690	\$ 1,140,360	\$ 1,141,324
Traffic & Other Infractions	\$ 604,426	\$ 11,340			\$ (122)		\$ 615,644	\$ 545,320	\$ 437,699	\$ 372,266
Other Criminal Cases	\$ 783,016	\$ 47,975			\$ 2,713		\$ 833,703	\$ 900,971	\$ 935,781	\$ 995,506
Civil	\$ 527,609	\$ 11,242			\$ (1)		\$ 538,850	\$ 508,550	\$ 545,136	\$ 566,286
Family & Children Services	\$ 908,106	\$ 172,034			\$ (274)		\$ 1,079,866	\$ 1,187,587	\$ 1,181,480	\$ 1,194,021
Probate, Guardianship & Mental Health Services	\$ 26,266	\$ 37,595					\$ 63,861	\$ 76,293	\$ 60,401	\$ 112,121
Juvenile Dependency Services	\$ 85,558	\$ 235,736					\$ 321,294	\$ 312,877	\$ 383,537	\$ 329,141
Juvenile Delinquency Services										\$ 0
Other Court Operations		\$ 18,891					\$ 18,891	\$ 24,650	\$ 11,186	\$ 11,050
Court Interpreters	\$ 43,178	\$ 30,590	\$ 48				\$ 73,817	\$ 81,052	\$ 40,796	\$ 46,896
Jury Services	\$ 46,835	\$ 31,787	\$ 20,895				\$ 99,517	\$ 83,574	\$ 105,888	\$ 98,119
Security	\$ 260,124	\$ 86,181					\$ 346,306	\$ 365,018	\$ 346,079	\$ 305,111
Trial Court Operations Program	\$ 4,328,348	\$ 827,071	\$ 20,943		\$ 2,315		\$ 5,178,677	\$ 5,258,582	\$ 5,188,344	\$ 5,171,841
Enhanced Collections	\$ 284,864	\$ 156,112				\$ 4,399	\$ 445,374	\$ 410,714	\$ 333,880	\$ 284,005
Other Non-Court Operations			\$ 850				\$ 850	\$ 870	\$ 2,197	\$ 2,197
Non-Court Operations Program	\$ 284,864	\$ 156,112	\$ 850		\$ 4,399		\$ 446,224	\$ 411,584	\$ 336,077	\$ 286,202
Executive Office	\$ 239,738	\$ 117				\$ (6,714)	\$ 233,141	\$ 247,140	\$ 251,352	\$ 242,324
Fiscal Services	\$ 273,711	\$ 16,326				\$ (905)	\$ 289,132	\$ 291,121	\$ 278,413	\$ 277,620
Human Resources	\$ 206,598	\$ 27,929					\$ 234,528	\$ 258,553	\$ 254,756	\$ 241,792
Business & Facilities Services	\$ 0	\$ 130,051					\$ 130,051	\$ 131,660	\$ 136,008	\$ 148,220
Information Technology	\$ 311,706	\$ 115,443					\$ 427,150	\$ 445,001	\$ 386,118	\$ 385,366
Court Administration Program	\$ 1,031,754	\$ 289,867			\$ (7,619)		\$ 1,314,001	\$ 1,373,475	\$ 1,306,646	\$ 1,295,322
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,644,965	\$ 1,273,050	\$ 21,793		\$ (905)		\$ 6,938,903	\$ 7,043,641	\$ 6,831,068	\$ 6,753,365

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	-	-	-	137,748	-	-	-	-	137,748	
Committed	-	-	-	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ -	\$ -	\$ -	\$ 137,748	\$ -	\$ -	\$ -	\$ -	\$ 137,748	