

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Nevada

Court

FY2014-15 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Nevada

 Court
 FY2014-15 Q1

 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			

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 September						2013/14	
		Fiscal Year 2014/15							
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
ASSETS									
Operations	\$ 228,621	\$ 38,892	\$ (90,165)				\$ 18,315	\$ 195,662	\$ 153,716
Payroll	\$ 5,000							\$ 5,000	\$ 14,801
Jury	\$ 1,037						\$ 300	\$ 1,337	\$ 1,337
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other Distribution	\$ 6,904							\$ 6,904	\$ 3,100
Civil Filing Fees Trust							\$ 0	\$ 0	\$ 0
Credit Card								\$ 900	\$ 900
Cash on Hand	\$ 900							\$ 900	\$ 900
Cash with County							\$ 1,123,102	\$ 1,123,102	\$ 730,008
Cash Outside of the AOC	\$ 8,000						\$ 35,279	\$ 43,279	\$ 40,849
Total Cash	\$ 280,461	\$ 38,892	\$ (90,165)				\$ 1,176,996	\$ 1,406,183	\$ 974,712
Short Term Investment	\$ 1,086,805						\$ 113,448	\$ 1,200,253	\$ 727,530
Investment in Financial Institution									
Total Investments	\$ 1,086,805						\$ 113,448	\$ 1,200,253	\$ 727,530
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 5,405	\$ 0	\$ 117,322					\$ 122,727	\$ 148,689
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	\$ 0
Total Receivables	\$ 5,405	\$ 0	\$ 117,322				\$ 0	\$ 122,727	\$ 148,689
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 1,372,671	\$ 38,892	\$ 27,157				\$ 1,290,444	\$ 2,729,163	\$ 1,850,931
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 18,846	\$ 0	\$ 9,300				\$ 0	\$ 28,146	\$ 72,612
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts			\$ 1,046					\$ 1,046	\$ 1,715
Due to State	\$ 0		\$ 0					\$ 0	\$ 1,878
TC145 Liability							\$ 131,762	\$ 131,762	\$ 193,069
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 2	\$ 2	\$ 5
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 18,846	\$ 0	\$ 10,346				\$ 131,763	\$ 160,955	\$ 269,279
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 1,158,681	\$ 1,158,681	\$ 763,157
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 1,158,681	\$ 1,158,681	\$ 763,157
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 3,416							\$ 3,416	\$ 1,473
Deferred Compensation Payable	\$ 0							\$ 0	\$ (2,054)
Deductions Payable	\$ (2,129)							\$ (2,129)	\$ (438)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,287	\$ 0						\$ 1,287	\$ (1,019)
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	\$ 195,133	\$ 0	\$ 10,346				\$ 1,290,444	\$ 1,495,923	\$ 1,031,417
Fund Balance - Nonspendable	\$ 30,900							\$ 30,900	\$ 30,900
Fund Balance - Restricted	\$ 0	\$ 61,180						\$ 61,180	\$ 154,706
Fund Balance - Committed									\$ 334,169
Fund Balance - Assigned	\$ 0							\$ 0	\$ 117,985
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ (412,725)
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 1,146,638	\$ (22,289)	\$ 16,811					\$ 1,141,160	\$ 594,479
Total Fund Balance	\$ 1,177,538	\$ 38,892	\$ 16,811					\$ 1,233,240	\$ 819,513
Total Liabilities and Fund Balance	\$ 1,372,671	\$ 38,892	\$ 27,157				\$ 1,290,444	\$ 2,729,163	\$ 1,850,931

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 September											
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	\$ 2,374,880	\$ 4,911					\$ 2,379,791	\$ 5,155,514	\$ 1,953,985	\$ 5,010,268	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 16,160	\$ (2,036)	\$ 30,300	
Judges' Compensation (45.25)	\$ 11,250						\$ 11,250	\$ 45,000	\$ 11,250	\$ 45,000	
Court Interpreter (45.45)	\$ 1,133						\$ 1,133	\$ 25,738	\$ 4,689	\$ 19,533	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 55,253						\$ 55,253	\$ 293,582	\$ 32,921	\$ 290,822	
Other Miscellaneous								\$ 95,494		\$ 95,494	
	\$ 2,442,515	\$ 4,911					\$ 2,447,426	\$ 5,631,488	\$ 2,000,809	\$ 5,491,417	
Grants											
AB 1058 Commissioner/Facilitator			\$ 104,308				\$ 104,308	\$ 583,608	\$ 92,804	\$ 583,608	
Other AOC Grants			\$ 10,999				\$ 10,999	\$ 31,008	\$ 496	\$ 33,612	
Non-AOC Grants											
			\$ 115,307				\$ 115,307	\$ 614,616	\$ 93,300	\$ 617,220	
Other Financing Sources											
Interest Income	\$ 33	\$ 1					\$ 34	\$ 5,152	\$ 37	\$ 5,704	
Investment Income											
Donations											
Local Fees	\$ 3,925	\$ 110					\$ 4,035	\$ 62,216	\$ 3,626	\$ 54,262	
Non-Fee Revenues	\$ 25	\$ 0					\$ 25	\$ 12,577	\$ 93	\$ 8,230	
Enhanced Collections		\$ 5,101					\$ 5,101	\$ 318,456	\$ 40,008	\$ 237,566	
Escheatment	\$ 394						\$ 394	\$ 394			
Prior Year Revenue	\$ 7,209						\$ 7,209	\$ 7,209			
County Program - Restricted		\$ 5,010					\$ 5,010	\$ 58,674	\$ 5,805	\$ 63,498	
Reimbursement Other	\$ 6,373						\$ 6,373	\$ 80,801	\$ 37,729	\$ 282,311	
Sale of Fixed Assets											
Other Miscellaneous	\$ (20,227)						\$ (20,227)	\$ 4,466	\$ 733	\$ 4,970	
	\$ (2,267)	\$ 10,222					\$ 7,955	\$ 549,945	\$ 88,030	\$ 656,541	
Total Revenues	\$ 2,440,248	\$ 15,133	\$ 115,307				\$ 2,570,688	\$ 6,796,049	\$ 2,182,138	\$ 6,765,178	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 634,351	\$ 6,017	\$ 33,051				\$ 673,420	\$ 3,213,124	\$ 709,883	\$ 3,234,938	
Temp Help	\$ 1,579						\$ 1,579	\$ 45,187	\$ 17,292	\$ 50,004	
Overtime	\$ 34						\$ 34	\$ 34	\$ 2,186	\$ 2,130	
Staff Benefits	\$ 459,250	\$ 4,028	\$ 21,506				\$ 484,783	\$ 2,078,546	\$ 631,491	\$ 2,161,526	
	\$ 1,095,214	\$ 10,045	\$ 54,557				\$ 1,159,816	\$ 5,336,857	\$ 1,360,853	\$ 5,448,597	
Operating Expenses and Equipment											
General Expense	\$ 19,728	\$ 269	\$ 3,097				\$ 23,094	\$ 132,996	\$ 22,860	\$ 141,163	
Printing	\$ 7,205						\$ 7,205	\$ 13,493	\$ 1,044	\$ 13,445	
Telecommunications	\$ 2,077	\$ 129	\$ 114				\$ 2,321	\$ 10,987	\$ 2,280	\$ 10,201	
Postage	\$ 6,179		\$ 12				\$ 6,191	\$ 25,987	\$ 5,245	\$ 27,377	
Insurance	\$ 2,279						\$ 2,279	\$ 3,320	\$ 1,416	\$ 3,800	
In-State Travel	\$ 1,346		\$ 70				\$ 1,417	\$ 13,660	\$ 1,592	\$ 11,991	
Out-of-State Travel											
Training			\$ 115				\$ 115	\$ 2,240	\$ 700	\$ 1,585	
Security Services	\$ 17,956		\$ 1,916				\$ 19,872	\$ 86,100	\$ 15,822	\$ 85,222	
Facility Operations	\$ 14,639		\$ 697				\$ 15,335	\$ 111,280	\$ 18,111	\$ 117,188	
Utilities											
Contracted Services	\$ 133,588	\$ 25,178	\$ 13,006				\$ 171,772	\$ 826,262	\$ 146,372	\$ 815,202	
Consulting and Professional Services	\$ 5,918		\$ 8,097				\$ 14,016	\$ 19,404	\$ 635	\$ 43,745	
Information Technology	\$ 1,360						\$ 1,360	\$ 53,979	\$ 4,108	\$ 107,719	
Major Equipment										\$ 36,253	
Other Items of Expense	\$ 411						\$ 411	\$ 3,311	\$ 767	\$ 3,131	
	\$ 212,686	\$ 25,577	\$ 27,124				\$ 265,387	\$ 1,303,020	\$ 220,952	\$ 1,418,023	
Special Items of Expense											
Grand Jury		\$ 1,314					\$ 1,314	\$ 2,164		\$ 850	
Jury Costs	\$ 823	\$ 27					\$ 850	\$ 13,704	\$ 5,855	\$ 14,409	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 718	
Capital Costs											
Internal Cost Recovery	\$ (17,273)	\$ 458	\$ 16,816				\$ 0	\$ 0	\$ 0	\$ (5,015)	
Prior Year Expense Adjustment	\$ 2,160						\$ 2,160	\$ 2,160			
	\$ (14,291)	\$ 1,800	\$ 16,816				\$ 4,325	\$ 18,029	\$ 5,855	\$ 10,962	
Total Expenditures	\$ 1,293,610	\$ 37,422	\$ 98,496				\$ 1,429,528	\$ 6,657,906	\$ 1,587,659	\$ 6,677,582	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,146,638	\$ (22,289)	\$ 16,811				\$ 1,141,160	\$ 138,144	\$ 594,479	\$ (112,403)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 30,900	\$ 61,180	\$ 0				\$ 92,080	\$ 92,080	\$ 225,035	\$ 225,035	
Ending Balance (Deficit)	\$ 1,177,538	\$ 38,892	\$ 16,811				\$ 1,233,240	\$ 230,224	\$ 819,513	\$ 112,631	