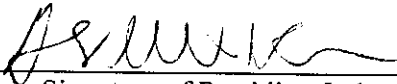


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

09/05/2014

\_\_\_\_\_  
Date

Nevada

\_\_\_\_\_  
Court

FY2013-14 Q4

\_\_\_\_\_  
Fiscal Year and Ending Quarter

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

Nevada

Court

Fy2013-14 Q3

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	57.84	57.84	56.34	59.34	58.09

<sup>1</sup> 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 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							
<b>ASSETS</b>									
Operations	\$ 85,346	\$ 59,439	\$ 0				\$ 10,877	\$ 155,661	\$ (127,505)
Payroll	\$ 5,000							\$ 5,000	\$ 10,913
Jury	\$ 1,037						\$ 300	\$ 1,337	\$ 1,787
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other	\$ 6,021							\$ 6,021	\$ 5,565
Distribution									
Civil Filing Fees		\$ 0					\$ 0	\$ 0	\$ 0
Trust									
Credit Card								\$ 900	\$ 900
Cash on Hand	\$ 900							\$ 900	\$ 900
Cash with County							\$ 651,048	\$ 651,048	\$ 730,008
Cash Outside of the AOC	\$ 8,000						\$ 29,271	\$ 37,271	\$ 37,850
<b>Total Cash</b>	<b>\$ 136,304</b>	<b>\$ 59,439</b>	<b>\$ 0</b>				<b>\$ 691,496</b>	<b>\$ 887,239</b>	<b>\$ 689,518</b>
Short Term Investment	\$ 93,176							\$ 112,989	\$ 206,166
Investment in Financial Institution									\$ 330,141
<b>Total Investments</b>	<b>\$ 93,176</b>						<b>\$ 112,989</b>	<b>\$ 206,166</b>	<b>\$ 330,141</b>
Accrued Revenue	\$ 413	\$ 0						\$ 413	\$ 63
Accounts Receivable - General	\$ 3,641	\$ 0	\$ 75,313					\$ 78,953	\$ 199,789
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 106,111							\$ 106,111	\$ 180,061
Due From Other Governments	\$ 8,482	\$ 38,355						\$ 46,837	\$ 20,223
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 148,563	\$ 7,025	\$ 13,014					\$ 168,603	\$ 68,261
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 267,210</b>	<b>\$ 45,380</b>	<b>\$ 88,327</b>				<b>\$ 0</b>	<b>\$ 400,917</b>	<b>\$ 468,397</b>
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									\$ 0
Counties									\$ 0
<b>Total Prepaid Expenses</b>									<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 496,690</b>	<b>\$ 104,819</b>	<b>\$ 88,327</b>				<b>\$ 804,485</b>	<b>\$ 1,494,322</b>	<b>\$ 1,488,056</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 33,276	\$ 18,843	\$ 10,648					\$ 62,766	\$ (110,279)
Accounts Payable - General	\$ 33,545	\$ 264	\$ 1,950				\$ 0	\$ 35,759	\$ 134,337
Due to Other Funds	\$ 8,324	\$ 23,559	\$ 74,228					\$ 106,111	\$ 180,061
Due to Other Courts			\$ 1,049					\$ 1,049	\$ 2,421
Due to State	\$ 2,563		\$ 453					\$ 3,016	\$ 5,954
TC145 Liability							\$ 123,864	\$ 123,864	\$ 175,928
Due to Other Governments	\$ 2,711		\$ 0					\$ 2,711	\$ 10,236
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.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 80,418</b>	<b>\$ 42,666</b>	<b>\$ 88,327</b>				<b>\$ 123,866</b>	<b>\$ 335,277</b>	<b>\$ 398,663</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 680,619	\$ 680,619	\$ 760,608
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 680,619</b>	<b>\$ 680,619</b>	<b>\$ 760,608</b>
Accrued Payroll	\$ 117,873	\$ 973						\$ 118,846	\$ 106,798
Benefits Payable	\$ 51,465							\$ 51,465	\$ 4,569
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 43,927							\$ 43,927	\$ 370
Payroll Clearing	\$ 0							\$ 0	\$ (7,987)
<b>Total Payroll Liabilities</b>	<b>\$ 213,266</b>	<b>\$ 973</b>						<b>\$ 214,238</b>	<b>\$ 103,750</b>
Revenue Collected in Advance	\$ 175,000							\$ 175,000	\$ 0
Liabilities For Deposits									
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (2,894)							\$ (2,894)	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 172,106</b>							<b>\$ 172,106</b>	<b>\$ 0</b>
<b>Total Liabilities</b>	<b>\$ 465,790</b>	<b>\$ 43,638</b>	<b>\$ 88,327</b>				<b>\$ 804,485</b>	<b>\$ 1,402,241</b>	<b>\$ 1,263,022</b>
<b>Total Fund Balance</b>	<b>\$ 30,900</b>	<b>\$ 61,180</b>	<b>\$ 0</b>					<b>\$ 92,080</b>	<b>\$ 225,035</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 496,690</b>	<b>\$ 104,819</b>	<b>\$ 88,327</b>				<b>\$ 804,485</b>	<b>\$ 1,494,322</b>	<b>\$ 1,488,056</b>

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 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									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 4,978,403	\$ 49,944					\$ 5,028,347	\$ 5,010,268	\$ 4,814,434	\$ 4,705,344	
Improvement and Modernization Fund	\$ 28,399						\$ 28,399	\$ 30,300	\$ 197,305	\$ 197,304	
Judges' Compensation (45.25)	\$ 45,000						\$ 45,000	\$ 45,000	\$ 41,875	\$ 45,000	
Court Interpreter (45.45)	\$ 26,160						\$ 26,160	\$ 19,533	\$ 16,981	\$ 34,347	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 292,848						\$ 292,848	\$ 290,822	\$ 402,795	\$ 467,954	
Other Miscellaneous	\$ 95,494						\$ 95,494	\$ 95,494	\$ 222,253	\$ 41,277	
	\$ 5,466,304	\$ 49,944					\$ 5,516,248	\$ 5,491,417	\$ 5,695,643	\$ 5,491,226	
Grants											
AB 1058 Commissioner/Facilitator	\$ 1		\$ 570,286				\$ 570,286	\$ 583,608	\$ 582,740	\$ 583,608	
Other AOC Grants	\$ 767		\$ 21,846				\$ 22,613	\$ 33,612	\$ 14,233	\$ 25,847	
Non-AOC Grants											
	\$ 768		\$ 592,132				\$ 592,900	\$ 617,220	\$ 596,973	\$ 609,455	
Other Financing Sources											
Interest Income	\$ 3,883	\$ 20					\$ 3,902	\$ 5,704	\$ 5,703	\$ 6,235	
Investment Income									\$ 973		
Donations											
Local Fees	\$ 37,176	\$ 0					\$ 37,176	\$ 54,262	\$ 54,261	\$ 65,433	
Non-Fee Revenues	\$ 799	\$ 9,254					\$ 10,054	\$ 8,230	\$ 8,230	\$ 10,301	
Enhanced Collections		\$ 243,734					\$ 243,734	\$ 237,566	\$ 169,690	\$ 221,182	
Escheatment											
Prior Year Revenue									\$ (61)		
County Program - Restricted		\$ 42,936					\$ 42,936	\$ 63,498	\$ 35,118	\$ 15,516	
Reimbursement Other	\$ 75,716						\$ 75,716	\$ 282,311	\$ 88,781	\$ 83,992	
Sale of Fixed Assets											
Other Miscellaneous	\$ 27,394						\$ 27,394	\$ 4,970	\$ 5,352	\$ 5,087	
	\$ 144,968	\$ 295,945					\$ 440,913	\$ 656,541	\$ 368,047	\$ 407,746	
<b>Total Revenues</b>	<b>\$ 5,612,040</b>	<b>\$ 345,889</b>	<b>\$ 592,132</b>				<b>\$ 6,550,061</b>	<b>\$ 6,765,178</b>	<b>\$ 6,660,663</b>	<b>\$ 6,508,427</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,824,316	\$ 59,842	\$ 319,899				\$ 3,204,057	\$ 3,234,938	\$ 3,248,793	\$ 2,896,775	
Temp Help	\$ 41,430						\$ 41,430	\$ 50,004	\$ 41,231	\$ 63,551	
Overtime	\$ 2,594		\$ 23				\$ 2,617	\$ 2,130	\$ 6,740		
Staff Benefits	\$ 1,854,071	\$ 34,571	\$ 202,976				\$ 2,091,618	\$ 2,161,526	\$ 2,097,296	\$ 2,213,507	
	\$ 4,722,410	\$ 94,413	\$ 522,898				\$ 5,339,722	\$ 5,448,597	\$ 5,394,060	\$ 5,173,833	
Operating Expenses and Equipment											
General Expense	\$ 101,880	\$ 9,410	\$ 20,738				\$ 132,028	\$ 141,163	\$ 132,889	\$ 206,953	
Printing	\$ 11,198						\$ 11,198	\$ 13,445	\$ 14,005	\$ 21,323	
Telecommunications	\$ 9,704	\$ 750	\$ 546				\$ 11,000	\$ 10,201	\$ 11,056	\$ 10,900	
Postage	\$ 26,050		\$ 76				\$ 26,126	\$ 27,377	\$ 12,977	\$ 24,725	
Insurance	\$ 3,320						\$ 3,320	\$ 3,800	\$ 3,717	\$ 2,300	
In-State Travel	\$ 8,294		\$ 1,241				\$ 9,535	\$ 11,991	\$ 7,266	\$ 9,019	
Out-of-State Travel											
Training	\$ 835						\$ 835	\$ 1,585	\$ 2,889	\$ 1,164	
Security Services	\$ 79,862		\$ 8,075				\$ 87,937	\$ 85,222	\$ 84,401	\$ 84,240	
Facility Operations	\$ 100,063		\$ 4,976				\$ 105,040	\$ 117,188	\$ 116,821	\$ 114,225	
Utilities											
Contracted Services	\$ 564,449	\$ 176,454	\$ 28,956				\$ 769,859	\$ 815,202	\$ 994,133	\$ 1,120,792	
Consulting and Professional Services	\$ 18,239		\$ 17,965				\$ 36,204	\$ 43,745	\$ 56,205	\$ 48,621	
Information Technology	\$ 13,467	\$ 82,681					\$ 96,148	\$ 107,719	\$ 229,678	\$ 209,586	
Major Equipment	\$ 36,282						\$ 36,282	\$ 36,253			
Other Items of Expense	\$ 3,491						\$ 3,491	\$ 3,131	\$ 2,375	\$ 4,200	
	\$ 977,133	\$ 269,294	\$ 82,575				\$ 1,329,002	\$ 1,418,023	\$ 1,668,410	\$ 1,858,048	
Special Items of Expense											
Grand Jury	\$ 850						\$ 850	\$ 850	\$ 850	\$ 850	
Jury Costs	\$ 13,441						\$ 13,441	\$ 14,409	\$ 10,068	\$ 13,176	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0	\$ 718			
Capital Costs											
Internal Cost Recovery	\$ (117,455)	\$ 13,773	\$ 103,682				\$ 0	\$ (5,015)	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (13,257)	\$ 13,257					\$ 0				
	\$ (116,420)	\$ 27,030	\$ 103,682				\$ 14,291	\$ 10,962	\$ 10,918	\$ 14,026	
<b>Total Expenditures</b>	<b>\$ 5,583,124</b>	<b>\$ 390,737</b>	<b>\$ 709,154</b>				<b>\$ 6,683,015</b>	<b>\$ 6,877,582</b>	<b>\$ 7,073,388</b>	<b>\$ 7,045,906</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 28,917	\$ (44,848)	\$ (117,023)				\$ (132,954)	\$ (112,403)	\$ (412,725)	\$ (537,479)	
Operating Transfers In (Out)	\$ (168,942)	\$ 51,919	\$ 117,023				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 170,925	\$ 54,109	\$ 0				\$ 225,035	\$ 225,035	\$ 637,760	\$ 637,760	
Ending Balance (Deficit)	\$ 30,900	\$ 61,180	\$ 0				\$ 92,080	\$ 112,631	\$ 225,035	\$ 100,280	

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

	For the month ended June									
	Fiscal Year 2013/14								2012/13	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 974,821	\$ 144,437					\$ 1,119,258	\$ 1,099,480	\$ 1,102,353	\$ 1,079,676
Traffic & Other Infractions	\$ 407,038	\$ 8,204			\$ (4,091)		\$ 411,151	\$ 427,072	\$ 472,982	\$ 469,004
Other Criminal Cases	\$ 686,120	\$ 26,642			\$ (5,685)		\$ 707,077	\$ 758,643	\$ 703,870	\$ 711,481
Civil	\$ 511,844	\$ 12,975					\$ 524,819	\$ 491,306	\$ 535,659	\$ 470,957
Family & Children Services	\$ 1,033,352	\$ 188,603			\$ (829)		\$ 1,221,126	\$ 1,236,209	\$ 1,225,125	\$ 1,230,042
Probate, Guardianship & Mental Health Services	\$ 54,767	\$ 40,809					\$ 95,576	\$ 103,567	\$ 109,438	\$ 130,975
Juvenile Dependency Services	\$ 80,890	\$ 250,774					\$ 331,665	\$ 337,280	\$ 362,631	\$ 401,287
Juvenile Delinquency Services	\$ 16,762	\$ 1,500					\$ 18,262	\$ 59,577	\$ 65,280	\$ 61,993
Other Court Operations		\$ 10,509					\$ 10,509	\$ 13,000	\$ 9,100	\$ 12,515
Court Interpreters	\$ 52,586	\$ 23,607					\$ 76,193	\$ 102,341	\$ 82,504	\$ 78,955
Jury Services	\$ 59,566	\$ 20,265	\$ 14,291				\$ 94,122	\$ 91,665	\$ 53,824	\$ 74,630
Security	\$ 261,775	\$ 113,225					\$ 374,999	\$ 375,659	\$ 337,162	\$ 329,770
Trial Court Operations Program	\$ 4,139,521	\$ 841,551	\$ 14,291		\$ (10,605)		\$ 4,984,758	\$ 5,095,800	\$ 5,059,929	\$ 5,051,285
Enhanced Collections	\$ 56,490	\$ 175,169			\$ 12,075		\$ 243,734	\$ 222,713	\$ 169,690	\$ 214,152
Other Non-Court Operations										
Non-Court Operations Program	\$ 56,490	\$ 175,169			\$ 12,075		\$ 243,734	\$ 222,713	\$ 169,690	\$ 214,152
Executive Office	\$ 264,366	\$ 4,194			\$ (1,469)		\$ 267,091	\$ 264,977	\$ 266,269	\$ 250,732
Fiscal Services	\$ 250,925	\$ 17,638			\$ 0		\$ 268,563	\$ 266,505	\$ 263,754	\$ 242,311
Human Resources	\$ 341,040	\$ 23,208	\$ 0				\$ 364,248	\$ 431,930	\$ 466,689	\$ 468,003
Business & Facilities Services		\$ 138,868					\$ 138,868	\$ 154,680	\$ 160,930	\$ 199,698
Information Technology	\$ 287,378	\$ 128,375				\$ 0	\$ 415,753	\$ 440,977	\$ 686,128	\$ 619,725
Court Administration Program	\$ 1,143,710	\$ 312,282	\$ 0		\$ (1,469)	\$ 0	\$ 1,454,523	\$ 1,559,069	\$ 1,843,769	\$ 1,780,469
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 5,339,722</b>	<b>\$ 1,329,002</b>	<b>\$ 14,291</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 6,683,015</b>	<b>\$ 6,877,582</b>	<b>\$ 7,073,388</b>	<b>\$ 7,045,906</b>

## Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Nevada

Classification	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service			
		Non-Grant	Grant					
Nonspendable	30,900	-	-	-	-	-	-	<b>30,900</b>
Restricted	-	61,180	-	-	-	-	-	<b>61,180</b>
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 30,900</b>	<b>\$ 61,180</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 92,080</b>