

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

1-25-16

Date

Nevada

Court

FY2015-16 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Nevada

Court

FY2015-16 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

1	Correction made on statement for Q1 Positions Filled (FTE's). The calculation on the QCAP was a change of -1.75, but recorded as a change of -.75. Q1 should be 58.20 and not 59.20.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Nevada

Court

FY2015-16 Q2

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)	59.95	58.20	57.70		

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 December									
Fiscal Year 2015/16									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	\$ 381,611	\$ 61,533	\$ (258,998)				\$ 17,363	\$ 201,510	\$ 138,089
Payroll	\$ 3,226	\$ 0						\$ 3,226	\$ 5,208
Jury	\$ 1,037						\$ 0	\$ 1,037	\$ 1,037
Revolving	\$ 10,000							\$ 10,000	\$ 30,000
Other	\$ 1,787							\$ 1,787	\$ 4,033
Distribution									
Civil Filing Fees		\$ 0					\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	
Credit Card								\$ 900	\$ 900
Cash on Hand	\$ 900							\$ 900	\$ 900
Cash with County							\$ 859,755	\$ 859,755	\$ 584,109
Cash Outside of the JCC	\$ 8,000						\$ 41,038	\$ 49,038	\$ 38,273
Cash Equivalents	\$ 416,489						\$ 101,877	\$ 518,366	\$ 801,871
Total Cash and Cash Equivalents	\$ 823,050	\$ 61,533	\$ (258,998)				\$ 1,020,033	\$ 1,645,618	\$ 1,603,520
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 3,593		\$ 258,346					\$ 261,939	\$ 105,975
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
Total Receivables	\$ 3,593	\$ 0	\$ 258,346				\$ 0	\$ 261,939	\$ 105,975
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	\$ 897,418	\$ 61,533	\$ (652)				\$ 1,020,033	\$ 1,978,333	\$ 1,709,495
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 5,530	\$ 264	\$ 1,023				\$ 0	\$ 6,817	\$ 26,543
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts			\$ 4,136					\$ 4,136	\$ 921
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability								\$ 0	\$ 0
Due to Other Governments	\$ 0		\$ 0				\$ 119,224	\$ 119,224	\$ 118,630
AB145 Due to Other Government Agency								\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 17	\$ 17	\$ 3
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 5,530	\$ 264	\$ 5,159				\$ 119,240	\$ 130,193	\$ 146,096
Civil									
Criminal							\$ 0	\$ 0	
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 900,793	\$ 900,793	\$ 614,382
Miscellaneous Trust									
Total Trust Deposits							\$ 900,793	\$ 900,793	\$ 614,382
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 55,432							\$ 55,432	\$ 49,748
Deferred Compensation Payable	\$ 200							\$ 200	\$ 3,084
Deductions Payable	\$ 97,976							\$ 97,976	\$ (6,120)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 153,608	\$ 0						\$ 153,608	\$ 46,712
Revenue Collected in Advance	\$ 0							\$ 0	\$ 175,000
Liabilities For Deposits									
Jury Fees - Non-Interest							\$ 0	\$ 0	
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 0						\$ 0	\$ 0	\$ 175,000
Total Liabilities	\$ 159,138	\$ 264	\$ 5,159				\$ 1,020,033	\$ 1,184,594	\$ 982,190
Total Fund Balance	\$ 738,281	\$ 61,269	\$ (5,811)					\$ 793,739	\$ 727,305
Total Liabilities and Fund Balance	\$ 897,418	\$ 61,533	\$ (652)				\$ 1,020,033	\$ 1,978,333	\$ 1,709,495

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 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	\$ 3,245,138	\$ 18,742					\$ 3,263,880	\$ 5,347,310	\$ 3,188,812	\$ 5,183,557	
Improvement and Modernization Fund							\$ 13,460	\$ 13,460	\$ 0	\$ 16,160	
Judges' Compensation (45.25)	\$ 22,500						\$ 22,500	\$ 45,000	\$ 22,500	\$ 45,000	
Court Interpreter (45.45)	\$ 12,986						\$ 12,986	\$ 22,098	\$ 6,310	\$ 25,738	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 118,883						\$ 118,883	\$ 284,003	\$ 127,983	\$ 293,582	
Other Miscellaneous	\$ 95,495						\$ 95,495	\$ 95,495	\$ 95,494	\$ 95,494	
	\$ 3,495,002	\$ 18,742					\$ 3,513,744	\$ 5,807,366	\$ 3,441,098	\$ 5,659,531	
Grants											
AB 1058 Commissioner/Facilitator			\$ 258,346				\$ 258,346	\$ 583,608	\$ 253,434	\$ 583,608	
Other Judicial Council Grants			\$ 9,621				\$ 9,621	\$ 33,621	\$ 10,999	\$ 31,008	
Non-Judicial Council Grants											
			\$ 267,967				\$ 267,967	\$ 617,229	\$ 264,433	\$ 614,616	
Other Financing Sources											
Interest Income	\$ 3,124	\$ 19					\$ 3,143	\$ 4,890	\$ 1,612	\$ 5,152	
Investment Income											
Donations											
Local Fees	\$ 16,745	\$ 1,511					\$ 18,256	\$ 47,817	\$ 19,040	\$ 56,852	
Non-Fee Revenues	\$ 210	\$ 0					\$ 210	\$ 9,892	\$ 2,710	\$ 12,577	
Enhanced Collections		\$ 107,292					\$ 107,292	\$ 588,409	\$ 99,820	\$ 318,456	
Escheatment									\$ 394	\$ 394	
Prior Year Revenue									\$ 7,209	\$ 7,209	
County Program - Restricted		\$ 3,860					\$ 3,860	\$ 28,384	\$ 15,809	\$ 58,674	
Reimbursement Other	\$ 21,828						\$ 21,828	\$ 68,750	\$ 24,207	\$ 83,939	
Sale of Fixed Assets									\$ 3,000		
Other Miscellaneous	\$ 21,702						\$ 21,702	\$ 4,391	\$ (19,760)	\$ 5,126	
	\$ 63,610	\$ 112,682					\$ 176,292	\$ 752,533	\$ 154,041	\$ 548,379	
Total Revenues	\$ 3,558,612	\$ 131,425	\$ 267,967				\$ 3,958,003	\$ 7,177,128	\$ 3,859,573	\$ 6,822,526	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,517,368	\$ 68,872	\$ 130,027				\$ 1,716,266	\$ 3,607,517	\$ 1,601,530	\$ 3,383,858	
Temp Help	\$ 3,708	\$ 15,339					\$ 19,048	\$ 16,529	\$ 7,804	\$ 37,066	
Overtime	\$ 599	\$ 21	\$ 0				\$ 621	\$ 100	\$ 34	\$ 235	
Staff Benefits	\$ 917,147	\$ 47,125	\$ 72,220				\$ 1,036,493	\$ 2,088,509	\$ 1,028,821	\$ 1,977,094	
	\$ 2,438,822	\$ 131,358	\$ 202,247				\$ 2,772,427	\$ 5,712,655	\$ 2,638,189	\$ 5,398,253	
Operating Expenses and Equipment											
General Expense	\$ 64,006	\$ 724	\$ 7,940				\$ 72,670	\$ 148,676	\$ 48,450	\$ 143,646	
Printing	\$ 11,311						\$ 11,311	\$ 19,095	\$ 9,494	\$ 17,404	
Telecommunications	\$ 3,292	\$ 374	\$ 192				\$ 3,858	\$ 10,505	\$ 5,104	\$ 10,255	
Postage	\$ 15,974	\$ 837					\$ 16,811	\$ 26,137	\$ 12,462	\$ 25,826	
Insurance	\$ 1,577						\$ 1,577	\$ 2,279	\$ 2,279	\$ 3,320	
In-State Travel	\$ 2,697		\$ 1,526				\$ 4,223	\$ 9,475	\$ 2,932	\$ 14,979	
Out-of-State Travel								\$ 3,000		\$ 500	
Training	\$ 300						\$ 300	\$ 5,575	\$ 170	\$ 9,700	
Security Services	\$ 33,282		\$ 3,656				\$ 36,937	\$ 85,878	\$ 40,283	\$ 86,445	
Facility Operations	\$ 33,927		\$ 974				\$ 34,901	\$ 96,980	\$ 38,148	\$ 111,280	
Utilities											
Contracted Services	\$ 247,806	\$ 56,551	\$ 16,793				\$ 321,150	\$ 952,491	\$ 387,481	\$ 824,102	
Consulting and Professional Services	\$ 4,960						\$ 4,960	\$ 37,247	\$ 16,754	\$ 32,735	
Information Technology	\$ 11,322						\$ 11,322	\$ 100,412	\$ 11,578	\$ 52,404	
Major Equipment											
Other Items of Expense	\$ 819						\$ 819	\$ 3,471	\$ 1,643	\$ 3,031	
	\$ 431,272	\$ 58,487	\$ 31,081				\$ 520,840	\$ 1,498,942	\$ 576,779	\$ 1,335,627	
Special Items of Expense											
Grand Jury	\$ 0	\$ 850					\$ 850	\$ 850	\$ 2,164	\$ 2,164	
Jury Costs	\$ 7,039						\$ 7,039	\$ 13,536	\$ 5,065	\$ 15,160	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (51,502)	\$ 11,052	\$ 40,449				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 2,160	\$ 2,160	
	\$ (44,463)	\$ 11,902	\$ 40,449				\$ 7,889	\$ 14,386	\$ 9,380	\$ 19,485	
Total Expenditures	\$ 2,825,631	\$ 201,747	\$ 273,778				\$ 3,301,156	\$ 7,225,983	\$ 3,224,348	\$ 6,753,365	
Excess (Deficit) of Revenues Over Expenditures	\$ 732,980	\$ (70,322)	\$ (5,811)				\$ 656,847	\$ (48,855)	\$ 635,225	\$ 69,161	
Operating Transfers In (Out)								\$ 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)	\$ 738,281	\$ 61,269	\$ (5,811)				\$ 793,739	\$ 88,037	\$ 727,305	\$ 161,241	

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

	For the month ended December									
	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	\$ 484,642	\$ 58,030					\$ 542,672	\$ 1,168,793	\$ 526,521	\$ 1,141,324
Traffic & Other Infractions	\$ 311,171	\$ 4,983			\$ (57)		\$ 316,097	\$ 551,678	\$ 202,235	\$ 372,266
Other Criminal Cases	\$ 338,394	\$ 34,600					\$ 372,994	\$ 892,602	\$ 434,225	\$ 995,506
Civil	\$ 255,281	\$ 5,512					\$ 260,794	\$ 507,536	\$ 263,503	\$ 566,286
Family & Children Services	\$ 437,996	\$ 71,594			\$ (274)		\$ 509,316	\$ 1,197,384	\$ 556,401	\$ 1,194,021
Probate, Guardianship & Mental Health Services	\$ 13,131	\$ 12,180					\$ 25,311	\$ 74,534	\$ 33,660	\$ 112,121
Juvenile Dependency Services	\$ 39,865	\$ 103,995					\$ 143,860	\$ 315,577	\$ 183,720	\$ 329,141
Juvenile Delinquency Services										\$ 0
Other Court Operations		\$ 17,817					\$ 17,817	\$ 24,650	\$ 8,284	\$ 11,050
Court Interpreters	\$ 19,538	\$ 14,809					\$ 34,347	\$ 51,607	\$ 19,090	\$ 46,896
Jury Services	\$ 21,861	\$ 15,648	\$ 7,039				\$ 44,548	\$ 97,249	\$ 42,985	\$ 98,119
Security	\$ 123,169	\$ 37,507					\$ 160,675	\$ 369,667	\$ 160,572	\$ 305,111
Trial Court Operations Program	\$ 2,045,048	\$ 376,675	\$ 7,039		\$ (331)		\$ 2,428,431	\$ 5,251,277	\$ 2,431,194	\$ 5,171,841
Enhanced Collections	\$ 121,056	\$ 57,471			\$ 1,889		\$ 180,415	\$ 600,955	\$ 102,972	\$ 284,005
Other Non-Court Operations			\$ 850				\$ 850	\$ 870	\$ 2,197	\$ 2,197
Non-Court Operations Program	\$ 121,056	\$ 57,471	\$ 850		\$ 1,889		\$ 181,265	\$ 601,825	\$ 105,169	\$ 286,202
Executive Office	\$ 123,232	\$ 1,866			\$ (1,558)		\$ 123,540	\$ 247,140	\$ 115,772	\$ 242,324
Fiscal Services	\$ 133,680	\$ 11,087			\$ 0		\$ 144,767	\$ 291,256	\$ 130,424	\$ 277,620
Human Resources	\$ 203,633	\$ 9,806					\$ 213,440	\$ 256,837	\$ 215,972	\$ 241,792
Business & Facilities Services		\$ 50,864					\$ 50,864	\$ 132,647	\$ 60,001	\$ 148,220
Information Technology	\$ 145,778	\$ 13,071					\$ 158,849	\$ 445,001	\$ 165,815	\$ 385,366
Court Administration Program	\$ 606,323	\$ 86,694			\$ (1,558)		\$ 691,460	\$ 1,372,881	\$ 687,984	\$ 1,295,322
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,772,427	\$ 520,840	\$ 7,889		\$ 0		\$ 3,301,156	\$ 7,225,983	\$ 3,224,348	\$ 6,753,365