

**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

09/21/2011

\_\_\_\_\_  
Date

\_\_\_\_\_  
Nevada

\_\_\_\_\_  
Court

2010-11 Q2

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

Nevada Superior Court  
Trial Court Operations Fund  
Balance Sheet  
(Unaudited)

For the month ended Dec									
Fiscal Year 2010/11									2009/10
	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	\$ 428,390	\$ (20,831)	\$ (351,066)				\$ 4,613	\$ 61,105	\$ 481,126
Payroll	\$ 5,000	\$ 0						\$ 5,000	\$ 4,489
Jury	\$ 1,037						\$ 6,537	\$ 7,574	\$ 5,537
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other	\$ 96							\$ 96	\$ 761
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 55,393
Trust									
Credit Card									
Cash on Hand	\$ 900							\$ 900	\$ 900
Cash with County	\$ 83,570						\$ 1,014,270	\$ 1,097,840	\$ 1,037,217
Total Cash	\$ 548,992	\$ (20,831)	\$ (351,066)				\$ 1,025,420	\$ 1,202,515	\$ 1,615,422
Short Term Investment	\$ 602,986							\$ 217,248	\$ 151,077
Investment in Financial Institution									
Total Investments	\$ 602,986						\$ 217,248	\$ 820,233	\$ 151,077
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 9,580	\$ 0	\$ 15,136					\$ 24,716	\$ 44,781
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 144
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 1,500
Due From State	\$ 0		\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 9,580	\$ 0	\$ 15,136				\$ 0	\$ 24,716	\$ 46,425
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,161,557	\$ (20,831)	\$ (335,930)				\$ 1,242,668	\$ 2,047,464	\$ 1,812,923
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 36,394	\$ 0	\$ 0				\$ 0	\$ 36,394	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts			\$ (1,571)					\$ (1,571)	\$ 2,008
Due to State	\$ 0		\$ 0					\$ 0	
TC145 Liability							\$ 221,841	\$ 221,841	\$ 206,469
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 19	\$ 19	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 36,394	\$ 0	\$ (1,571)				\$ 221,860	\$ 256,683	\$ 208,477
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC	\$ 0						\$ 1,020,807	\$ 1,020,807	\$ 958,115
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 1,020,807	\$ 1,020,807	\$ 958,115
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 5,600							\$ 5,600	\$ 2,285
Deferred Compensation Payable	\$ 7,608							\$ 7,608	\$ 0
Deductions Payable	\$ 1,232							\$ 1,232	\$ 38,327
Payroll Clearing	\$ 0							\$ 0	\$ (511)
Total Payroll Liabilities	\$ 14,441	\$ 0	\$ 0					\$ 14,441	\$ 40,100
Revenue Collected in Advance									
Liabilities For Deposits									
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections			\$ 0				\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities			\$ 0				\$ 0	\$ 0	\$ 0
Total Liabilities	\$ 50,835	\$ 0	\$ (1,571)				\$ 1,242,668	\$ 1,291,932	\$ 1,206,693
Fund Balance - Restricted	\$ 893,386	\$ 0	\$ 164					\$ 893,550	\$ 491,572
Fund Balance - Unrestricted									
Designated	\$ 104,271							\$ 104,271	\$ 409,902
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 113,065	\$ (20,831)	\$ (334,522)					\$ (242,289)	\$ (295,243)
Total Fund Balance	\$ 1,110,722	\$ (20,831)	\$ (334,358)					\$ 755,533	\$ 606,231
Total Liabilities and Fund Balance	\$ 1,161,557	\$ (20,831)	\$ (335,930)				\$ 1,242,668	\$ 2,047,464	\$ 1,812,923

Nevada Superior Court  
Trial Court Operations Fund  
Statement of Revenues, Expenditures and Changes in Fund Balances  
(Unaudited)

For the month ended Dec											
Fiscal Year 2010/11									2009/10		
	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	\$ 3,212,527					\$ 3,212,527	\$ 6,712,707	\$ 3,115,786	\$ 6,292,777		
Trial Court Improvement Fund	\$ 12,950					\$ 12,950	\$ 15,410	\$ 0	\$ 13,460		
Judicial Administration Efficiency & Mod Fund							\$ 25,684		\$ 27,533		
Judges' Compensation (45.25)	\$ 22,500					\$ 22,500	\$ 45,000	\$ 22,500	\$ 45,000		
Court Interpreter (45.45)	\$ 24,665					\$ 24,665	\$ 74,364	\$ 22,606	\$ 85,730		
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 264,690					\$ 264,690	\$ 351,559	\$ 198,130	\$ 238,480		
Other Miscellaneous											
	\$ 3,537,332					\$ 3,537,332	\$ 7,224,724	\$ 3,359,022	\$ 6,702,980		
Grants											
AB 1058 Commissioner/Facilitator			\$ (41)			\$ (41)	\$ 750,768	\$ 81,272	\$ 569,633		
Other AOC Grants	\$ 4,000		\$ (637)			\$ 3,363	\$ 24,000	\$ (11,947)	\$ 22,480		
Non-AOC Grants			\$ (131)			\$ (131)	\$ 41,594		\$ 41,532		
	\$ 4,000		\$ (809)			\$ 3,191	\$ 816,362	\$ 69,325	\$ 633,645		
Other Financing Sources											
Interest Income	\$ 2,374					\$ 2,374	\$ 4,679	\$ 1,161	\$ 25,171		
Investment Income											
Donations	\$ 265					\$ 265		\$ 11,522	\$ 1,062		
Local Fees	\$ 15,345					\$ 15,345	\$ 92,116	\$ 34,098	\$ 66,339		
Non-Fee Revenues	\$ 7,289					\$ 7,289	\$ 12,583	\$ 3,158	\$ 14,515		
Enhanced Collections		\$ 95,888				\$ 95,888	\$ 313,595	\$ 125,859	\$ 210,526		
Escheatment									\$ 1,718		
Prior Year Revenue	\$ (13,948)					\$ (13,948)					
County Program - Restricted		\$ 14,724				\$ 14,724	\$ 46,111	\$ 11,083	\$ 44,135		
Reimbursement Other	\$ 9,366					\$ 9,366	\$ 1,134	\$ (134,008)	\$ 1,173		
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,062					\$ 1,062	\$ 2,055		\$ 2,167		
	\$ 21,754	\$ 110,612				\$ 132,366	\$ 472,273	\$ 52,872	\$ 366,806		
<b>Total Revenues</b>	\$ 3,563,086	\$ 110,612	\$ (809)			\$ 3,672,889	\$ 8,513,359	\$ 3,481,219	\$ 7,703,431		
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,550,826	\$ 23,917	\$ 198,351			\$ 1,773,094	\$ 3,244,495	\$ 1,832,521	\$ 3,272,771		
Temp Help	\$ 18,885					\$ 18,885	\$ 11,874	\$ 5,161	\$ 9,607		
Overtime	\$ 44					\$ 44	\$ 500	\$ 268	\$ 58		
Staff Benefits	\$ 916,420	\$ 12,457	\$ 88,987			\$ 1,017,864	\$ 2,506,529	\$ 977,937	\$ 2,319,393		
	\$ 2,486,175	\$ 36,374	\$ 287,338			\$ 2,809,887	\$ 5,763,398	\$ 2,815,887	\$ 5,601,829		
Operating Expenses and Equipment											
General Expense	\$ 44,074	\$ 977	\$ 3,965			\$ 49,016	\$ 158,933	\$ 46,009	\$ 154,675		
Printing	\$ 7,384					\$ 7,384	\$ 34,046	\$ 10,599	\$ 35,884		
Telecommunications	\$ 4,279	\$ 298	\$ 284			\$ 4,861	\$ 12,950	\$ 5,463	\$ 16,950		
Postage	\$ 6,744		\$ 22			\$ 6,767	\$ 31,691	\$ 2,271	\$ 33,250		
Insurance	\$ 282					\$ 282	\$ 3,500	\$ 280	\$ 3,367		
In-State Travel	\$ 1,747		\$ 1,670			\$ 3,417	\$ 12,605	\$ 5,256	\$ 15,265		
Out-of-State Travel			\$ 1,845			\$ 1,845	\$ 5,223	\$ 360	\$ 9,374		
Training	\$ 3,857		\$ 1,998			\$ 5,855	\$ 12,600	\$ 435	\$ 4,575		
Security Services	\$ 359,075		\$ 21,387			\$ 380,463	\$ 892,155	\$ 307,612	\$ 734,884		
Facility Operations	\$ 26,370		\$ 4,396			\$ 30,766	\$ 126,619	\$ 49,660	\$ 114,740		
Utilities											
Contracted Services	\$ 429,115	\$ 89,739	\$ 10,782			\$ 529,636	\$ 1,344,283	\$ 442,684	\$ 1,131,745		
Consulting and Professional Services	\$ 2,312		\$ 0			\$ 2,312	\$ 71,425	\$ 2,981	\$ 86,776		
Information Technology	\$ 40,230		\$ 0			\$ 40,230	\$ 107,500	\$ 63,007	\$ 103,278		
Major Equipment	\$ 34,357					\$ 34,357	\$ 53,646	\$ 27,072	\$ 52,548		
Other Items of Expense	\$ 808		\$ 27			\$ 836	\$ 2,497	\$ 706	\$ 2,800		
	\$ 960,635	\$ 91,014	\$ 46,376			\$ 1,098,025	\$ 2,869,673	\$ 964,394	\$ 2,500,112		
Special Items of Expense											
Grand Jury	\$ 825					\$ 825	\$ 850		\$ 850		
Jury Costs	\$ 6,441					\$ 6,441	\$ 10,284	\$ 3,982	\$ 14,423		
Judgements, Settlements and Claims											
Debt Service											
Other											
Internal Cost Recovery	\$ (4,055)	\$ 4,055	\$ (1)			\$ 0	\$ 0	\$ 0	\$ (384)		
Prior Year Expense Adjustment								\$ (7,802)			
	\$ 3,212	\$ 4,055	\$ (1)			\$ 7,266	\$ 11,134	\$ (3,819)	\$ 14,889		
<b>Total Expenditures</b>	\$ 3,450,021	\$ 131,443	\$ 333,713			\$ 3,915,177	\$ 8,644,205	\$ 3,776,462	\$ 8,116,830		
Excess (Deficit) of Revenues Over Expenditures	\$ 113,065	\$ (20,831)	\$ (334,522)			\$ (242,289)	\$ (130,846)	\$ (295,243)	\$ (413,399)		
Operating Transfers In (Out)									\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 997,657	\$ 0	\$ 164			\$ 997,821	\$ 997,821	\$ 901,474	\$ 901,474		
Ending Balance (Deficit)	\$ 1,110,722	\$ (20,831)	\$ (334,358)			\$ 755,533	\$ 866,975	\$ 606,231	\$ 488,075		

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

For the month ended Dec									
Fiscal Year 2010/11								2009/10	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	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	\$ 534,023	\$ 76,526				\$ 610,549	\$ 1,218,492	\$ 558,147	\$ 1,215,633
Traffic & Other Infractions	\$ 199,674	\$ 22,116		\$ (2,028)		\$ 219,763	\$ 473,528	\$ 202,635	\$ 424,313
Other Criminal Cases	\$ 397,340	\$ 7,361		\$ (2,028)		\$ 402,674	\$ 943,940	\$ 429,731	\$ 818,817
Civil	\$ 300,627	\$ 8,984				\$ 309,611	\$ 640,657	\$ 313,459	\$ 587,854
Family & Children Services	\$ 428,030	\$ 136,031		\$ 0		\$ 564,061	\$ 1,541,913	\$ 491,017	\$ 988,812
Probate, Guardianship & Mental Health Services	\$ 17,712	\$ 56,385				\$ 74,097	\$ 172,459	\$ 74,517	\$ 157,204
Juvenile Dependency Services	\$ 133,648	\$ 167,863				\$ 301,510	\$ 285,348	\$ 303,158	\$ 578,858
Juvenile Delinquency Services	\$ 55,489					\$ 55,489	\$ 115,617	\$ 51,398	\$ 95,868
Other Court Operations		\$ 7,755				\$ 7,755	\$ 23,550	\$ 1,535	\$ 13,620
Court Interpreters	\$ 19,008	\$ 25,850				\$ 44,859	\$ 103,153	\$ 39,074	\$ 93,713
Jury Services	\$ 28,707	\$ 826	\$ 7,266			\$ 36,799	\$ 96,116	\$ 29,096	\$ 87,528
Security	\$ 93,598	\$ 377,565				\$ 471,163	\$ 1,137,242	\$ 398,711	\$ 977,073
Trial Court Operations Program	\$ 2,207,857	\$ 887,263	\$ 7,266	\$ (4,055)		\$ 3,098,330	\$ 6,752,015	\$ 2,892,479	\$ 6,039,293
Enhanced Collections	\$ 20,535	\$ 88,735		\$ 4,055		\$ 113,325	\$ 313,595	\$ 126,016	\$ 331,476
Other Non-Court Operations									
Non-Court Operations Program	\$ 20,535	\$ 88,735		\$ 4,055		\$ 113,325	\$ 313,595	\$ 126,016	\$ 331,476
Executive Office	\$ 106,272	\$ 384				\$ 106,656	\$ 225,562	\$ 141,414	\$ 340,893
Fiscal Services	\$ 146,501	\$ 7,188				\$ 153,689	\$ 339,859	\$ 178,312	\$ 356,712
Human Resources	\$ 204,757	\$ 11,087				\$ 215,844	\$ 419,952	\$ 197,069	\$ 411,242
Business & Facilities Services		\$ 46,572				\$ 46,572	\$ 175,719	\$ 35,637	\$ 170,997
Information Technology	\$ 123,965	\$ 56,796				\$ 180,761	\$ 417,503	\$ 205,536	\$ 466,217
Court Administration Program	\$ 581,495	\$ 122,026				\$ 703,522	\$ 1,578,595	\$ 757,967	\$ 1,746,061
Prior Year Adjustments Not Posted to a Program									
<b>Total</b>	\$ 2,809,887	\$ 1,098,025	\$ 7,266	\$ 0		\$ 3,915,177	\$ 8,644,205	\$ 3,776,462	\$ 8,116,830