


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



Date



Court



Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Mariposa
 Court

2011-2012 – 4Q

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					13.20

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

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

For the month ended Jun									
Fiscal Year 2011/12									2010/11
	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	\$ 70,534		\$ 0				\$ 332	\$ 70,865	\$ 147,152
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County	\$ (8)		\$ 0				\$ 32,564	\$ 32,556	\$ 23,668
Cash Outside of the AOC									
Total Cash	\$ 71,126		\$ 0				\$ 32,896	\$ 104,022	\$ 171,420
Short Term Investment	\$ 367,427						\$ 14,706	\$ 382,132	\$ 532,168
Investment in Financial Institution									
Total Investments	\$ 367,427						\$ 14,706	\$ 382,132	\$ 532,168
Accrued Revenue	\$ 2							\$ 2	\$ 0
Accounts Receivable - General			\$ 121,328					\$ 121,328	\$ 49,619
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 142,898							\$ 142,898	\$ 61,648
Due From Other Governments	\$ 2,754							\$ 2,754	\$ 5,528
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 23,166		\$ 22,374					\$ 45,541	\$ 25,024
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 168,819		\$ 143,702				\$ 0	\$ 312,522	\$ 141,820
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 607,372		\$ 143,702				\$ 47,601	\$ 798,676	\$ 845,408
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 2,439		\$ 5					\$ 2,444	\$ 4,185
Accounts Payable - General	\$ 374		\$ 0				\$ 0	\$ 374	\$ (35)
Due to Other Funds			\$ 142,898					\$ 142,898	\$ 61,648
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 4,885		\$ 800					\$ 5,685	\$ 2,760
TC145 Liability							\$ 15,035	\$ 15,035	\$ 16,557
Due to Other Governments	\$ 35		\$ 0					\$ 35	\$ 355
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									\$ 0
Interest							\$ 2	\$ 2	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 7,733		\$ 143,702				\$ 15,037	\$ 166,472	\$ 85,470
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 32,564	\$ 32,564	\$ 23,668
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 32,564	\$ 32,564	\$ 23,668
Accrued Payroll									\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities									\$ 0
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 919							\$ 919	\$ 955
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									\$ 0
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									\$ 0
Total Other Liabilities	\$ 919							\$ 919	\$ 955
Total Liabilities	\$ 8,652		\$ 143,702				\$ 47,601	\$ 199,955	\$ 110,094
Total Fund Balance	\$ 598,720		\$ 0					\$ 598,720	\$ 735,314
Total Liabilities and Fund Balance	\$ 607,372		\$ 143,702				\$ 47,601	\$ 798,676	\$ 845,408

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

For the month ended Jun											
Fiscal Year 2011/12										2010/11	
	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	\$ 1,091,102						\$ 1,091,102	\$ 1,096,779	\$ 1,365,014	\$ 1,355,155	
Trial Court Improvement Fund	\$ 504						\$ 504	\$ 2,450	\$ 0	\$ 1,225	
Judicial Administration Efficiency & Mod Fund									\$ 7,500	\$ 7,500	
Judges' Compensation (45.25)	\$ 11,000						\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	
Court Interpreter (45.45)	\$ 37,000						\$ 37,000	\$ 49,066	\$ 43,758	\$ 42,500	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 78,933						\$ 78,933	\$ 86,617	\$ 81,091	\$ 98,687	
Other Miscellaneous	\$ 16,045						\$ 16,045	\$ 5,000		\$ 5,000	
	\$ 1,234,584						\$ 1,234,584	\$ 1,250,912	\$ 1,508,363	\$ 1,521,067	
Grants											
AB 1058 Commissioner/Facilitator			\$ 143,267				\$ 143,267	\$ 148,171	\$ 141,130	\$ 146,909	
Other AOC Grants											
Non-AOC Grants			\$ 143,267				\$ 143,267	\$ 148,171	\$ 141,130	\$ 146,909	
Other Financing Sources											
Interest Income	\$ 684						\$ 684	\$ 1,050	\$ 936	\$ 650	
Investment Income											
Donations											
Local Fees	\$ 28,522						\$ 28,522	\$ 33,820	\$ 35,635	\$ 31,820	
Non-Fee Revenues										\$ 900	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted								\$ 750	\$ 1,390	\$ 700	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous										\$ 100	
	\$ 29,206						\$ 29,206	\$ 35,620	\$ 37,962	\$ 34,170	
Total Revenues	\$ 1,263,790		\$ 143,267				\$ 1,407,057	\$ 1,434,703	\$ 1,687,454	\$ 1,702,146	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 579,880		\$ 39,803				\$ 619,683	\$ 623,360	\$ 566,418	\$ 647,023	
Temp Help	\$ 8,239						\$ 8,239	\$ 9,756	\$ 8,152	\$ 10,000	
Overtime	\$ 900						\$ 900	\$ 4,000	\$ 1,604	\$ 5,000	
Staff Benefits	\$ 375,161		\$ 19,198				\$ 394,359	\$ 423,719	\$ 356,403	\$ 415,962	
	\$ 964,180		\$ 59,001				\$ 1,023,181	\$ 1,060,835	\$ 932,577	\$ 1,077,985	
Operating Expenses and Equipment											
General Expense	\$ 71,982		\$ 8,397				\$ 80,379	\$ 118,191	\$ 83,101	\$ 135,825	
Printing	\$ 3,971		\$ 168				\$ 4,140	\$ 7,050	\$ 8,028	\$ 11,350	
Telecommunications	\$ 14,730		\$ 3,136				\$ 17,866	\$ 23,325	\$ 17,049	\$ 21,200	
Postage	\$ 5,371		\$ 970				\$ 6,341	\$ 10,775	\$ 7,109	\$ 12,099	
Insurance	\$ 656						\$ 656	\$ 815	\$ 564	\$ 580	
In-State Travel	\$ 5,214		\$ 1,862				\$ 7,077	\$ 7,770	\$ 5,366	\$ 11,850	
Out-of-State Travel											
Training	\$ 1,223		\$ 575				\$ 1,798	\$ 1,600	\$ 847	\$ 3,250	
Security Services			\$ 15,124				\$ 15,124	\$ 21,700	\$ 187,678	\$ 215,500	
Facility Operations	\$ 37,616		\$ 4,853				\$ 42,470	\$ 41,804	\$ 44,412	\$ 48,768	
Utilities	\$ 5,963		\$ 1,332				\$ 7,295	\$ 8,500	\$ 5,941	\$ 7,000	
Contracted Services	\$ 179,425		\$ 48,772				\$ 228,196	\$ 275,467	\$ 277,484	\$ 329,070	
Consulting and Professional Services	\$ 36,303		\$ 6,105				\$ 42,408	\$ 34,200	\$ 31,690	\$ 37,300	
Information Technology	\$ 23,904		\$ 2,845				\$ 26,749	\$ 33,540	\$ 19,348	\$ 25,000	
Major Equipment	\$ 33,489		\$ 50				\$ 33,540	\$ 34,000		\$ 25,000	
Other Items of Expense	\$ 1,588		\$ 370				\$ 1,959	\$ 5,700	\$ 983	\$ 1,160	
	\$ 421,436		\$ 94,561				\$ 515,997	\$ 624,437	\$ 689,599	\$ 884,952	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,473						\$ 4,473	\$ 12,500	\$ 6,803	\$ 24,250	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (3,442)		\$ 3,442				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 3,249		
	\$ 1,031		\$ 3,442				\$ 4,473	\$ 12,500	\$ 10,052	\$ 24,250	
Total Expenditures	\$ 1,386,648		\$ 157,003				\$ 1,543,651	\$ 1,697,772	\$ 1,632,228	\$ 1,987,187	
Excess (Deficit) of Revenues Over Expenditures	\$ (122,857)		\$ (13,737)				\$ (136,594)	\$ (263,069)	\$ 55,226	\$ (285,041)	
Operating Transfers In (Out)	\$ (13,737)		\$ 13,737				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 735,314		\$ 0				\$ 735,314	\$ 735,314	\$ 680,087	\$ 680,087	
Ending Balance (Deficit)	\$ 598,720		\$ 0				\$ 598,720	\$ 472,245	\$ 735,314	\$ 395,046	

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

For the month ended Jun										
Fiscal Year 2011/12									2010/11	
	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	\$ 121,828	\$ 72,145					\$ 193,972	\$ 222,571	\$ 181,631	\$ 335,419
Traffic & Other Infractions	\$ 39,684	\$ 89					\$ 39,773	\$ 46,400	\$ 49,942	\$ 47,956
Other Criminal Cases	\$ 173,199	\$ 2,097					\$ 175,296	\$ 232,264	\$ 190,806	\$ 172,702
Civil	\$ 60,555	\$ 83,539					\$ 144,094	\$ 159,321	\$ 162,957	\$ 195,399
Family & Children Services	\$ 54,662	\$ 52,528			\$ 0		\$ 107,189	\$ 136,349	\$ 94,187	\$ 131,510
Probate, Guardianship & Mental Health Services	\$ 23,124	\$ 15,877					\$ 39,001	\$ 40,368	\$ 21,743	\$ 44,094
Juvenile Dependency Services	\$ 15,928	\$ 32,814					\$ 48,742	\$ 49,326	\$ 41,739	\$ 59,586
Juvenile Delinquency Services	\$ 10,619						\$ 10,619	\$ 10,988	\$ 17	\$ 12,483
Other Court Operations	\$ 47,778	\$ 0					\$ 47,778	\$ 47,254	\$ 45,587	\$ 44,771
Court Interpreters	\$ 23,889	\$ 12,715					\$ 36,604	\$ 49,916	\$ 44,456	\$ 42,809
Jury Services	\$ 23,889	\$ 4,896	\$ 4,473				\$ 33,258	\$ 38,166	\$ 33,568	\$ 51,159
Security		\$ 27,099					\$ 27,099	\$ 1,000	\$ 187,678	\$ 197,200
Trial Court Operations Program	\$ 595,155	\$ 303,798	\$ 4,473		\$ 0		\$ 903,426	\$ 1,033,923	\$ 1,054,311	\$ 1,335,088
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 83,356	\$ 1,356					\$ 84,712	\$ 117,063	\$ 116,809	\$ 116,212
Fiscal Services	\$ 106,064	\$ 25,112					\$ 131,176	\$ 98,870	\$ 97,926	\$ 106,563
Human Resources	\$ 26,159	\$ 6,211					\$ 32,370	\$ 35,652	\$ 32,418	\$ 32,720
Business & Facilities Services	\$ 109,683	\$ 142,002					\$ 251,685	\$ 266,062	\$ 201,371	\$ 265,096
Information Technology	\$ 102,764	\$ 37,517					\$ 140,282	\$ 146,202	\$ 129,392	\$ 131,508
Court Administration Program	\$ 428,026	\$ 212,199					\$ 640,225	\$ 663,849	\$ 577,917	\$ 652,099
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,023,181	\$ 515,997	\$ 4,473		\$ 0		\$ 1,543,651	\$ 1,697,772	\$ 1,632,228	\$ 1,987,187

