

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

9/4/14

Date

Mariposa Superior Court
Court

2013-2014 Q4
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mariposa Superior Court
Court

2013-2014 Q4
Fiscal Year and Ending Quarter

FOOTNOTES

1	N/A
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Mariposa Superior Court
 Court

2013-2014 Q4
 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)		12.6	12.6	13.6	13.6

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 Mariposa
 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							
ASSETS									
Operations	\$ 56,318	\$ 12,872	\$ 0			\$ 1,296	\$ 70,486	\$ 78,755	
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust									
Credit Card									
Cash on Hand	\$ 600						\$ 600	\$ 600	
Cash with County	\$ 0	\$ 0				\$ 312,532	\$ 312,532	\$ 31,791	
Cash Outside of the AOC									
Total Cash	\$ 56,918	\$ 12,872	\$ 0			\$ 313,829	\$ 383,618	\$ 111,146	
Short Term Investment	\$ 79,055					\$ 13,468	\$ 92,523	\$ 157,152	
Investment in Financial Institution									
Total Investments	\$ 79,055					\$ 13,468	\$ 92,523	\$ 157,152	
Accrued Revenue	\$ 1,148						\$ 1,148	\$ 0	
Accounts Receivable - General			\$ 15,023				\$ 15,023	\$ 60,647	
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 35,233						\$ 35,233	\$ 88,881	
Due From Other Governments	\$ 1,726	\$ 11,067					\$ 12,794	\$ 28,325	
Due From Other Courts						\$ 0	\$ 0	\$ 0	
Due From State	\$ 11,064	\$ 704	\$ 11,382				\$ 23,150	\$ 19,875	
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 49,171	\$ 11,771	\$ 26,405			\$ 0	\$ 87,347	\$ 197,728	
Prepaid Expenses - General	\$ 6,367		\$ 0				\$ 6,367	\$ 0	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 6,367		\$ 0				\$ 6,367	\$ 0	
Other Assets									
Total Other Assets									
Total Assets	\$ 191,510	\$ 24,643	\$ 26,405			\$ 327,296	\$ 569,855	\$ 466,025	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 12,534	\$ 420	\$ 6				\$ 12,960	\$ 8,139	
Accounts Payable - General	\$ (32)	\$ 0	\$ 0			\$ 0	\$ (32)	\$ 1,862	
Due to Other Funds	\$ 0	\$ 10,130	\$ 25,103				\$ 35,233	\$ 88,881	
Due to Other Courts	\$ 0		\$ 0				\$ 0	\$ 0	
Due to State	\$ 156,321		\$ 1,297				\$ 157,618	\$ 5,721	
TC145 Liability						\$ 14,764	\$ 14,764	\$ 13,103	
Due to Other Governments	\$ 210		\$ 0				\$ 210	\$ 32	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest						\$ 0	\$ 0	\$ 0	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 169,034	\$ 10,550	\$ 26,405			\$ 14,764	\$ 220,753	\$ 117,738	
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC						\$ 312,532	\$ 312,532	\$ 31,791	
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits						\$ 312,532	\$ 312,532	\$ 31,791	
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities									
Revenue Collected in Advance	\$ 0						\$ 0	\$ 0	
Liabilities For Deposits	\$ 1,034						\$ 1,034	\$ 1,034	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,034						\$ 1,034	\$ 1,034	
Total Liabilities	\$ 170,068	\$ 10,550	\$ 26,405			\$ 327,296	\$ 534,320	\$ 150,563	
Total Fund Balance	\$ 21,442	\$ 14,093	\$ 0				\$ 35,535	\$ 315,462	
Total Liabilities and Fund Balance	\$ 191,510	\$ 24,643	\$ 26,405			\$ 327,296	\$ 569,855	\$ 466,025	

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

For the month ended June											
Fiscal Year 2013/14											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2012/13	
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant						Total Funds (Info. Purposes Only)	Final Budget (Annual)	
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 979,008	\$ 4,104					\$ 983,112	\$ 956,001	\$ 736,024	\$ 703,024	
Improvement and Modernization Fund							\$ 2,450	\$ 2,450	\$ 2,450	\$ 2,450	
Judges' Compensation (45.25)	\$ 11,000						\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	
Court Interpreter (45.45)	\$ 22,251						\$ 22,251	\$ 26,300	\$ 18,114	\$ 26,000	
Civil Coordination Reimbursement (45.55)							\$ 71,465	\$ 75,265	\$ 69,982	\$ 85,546	
MOU Reimbursements (45.10 and General)	\$ 22,300						\$ 22,300	\$ 22,300	\$ 32,081	\$ 16,045	
Other Miscellaneous							\$ 1,110,128	\$ 1,093,316	\$ 866,600	\$ 844,065	
	\$ 1,106,024	\$ 4,104									
Grants											
AB 1058 Commissioner/Facilitator			\$ 88,069				\$ 88,069	\$ 139,257	\$ 95,263	\$ 137,722	
Other AOC Grants											
Non-AOC Grants			\$ 88,069				\$ 88,069	\$ 139,257	\$ 95,263	\$ 137,722	
Other Financing Sources											
Interest Income	\$ 96	\$ 1					\$ 97	\$ 350	\$ 323	\$ 300	
Investment Income											
Donations											
Local Fees	\$ 11,767	\$ 6,087					\$ 17,854	\$ 20,780	\$ 21,725	\$ 26,300	
Non-Fee Revenues	\$ 0						\$ 0	\$ 50	\$ 100	\$ 100	
Enhanced Collections		\$ 140,456					\$ 140,456	\$ 143,922	\$ 81,130	\$ 2,265	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 1,890						\$ 1,890	\$ 750		\$ 1,850	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 13,753	\$ 146,545					\$ 160,298	\$ 165,852	\$ 103,277	\$ 28,450	
Total Revenues	\$ 1,119,777	\$ 150,649	\$ 88,069				\$ 1,358,495	\$ 1,398,425	\$ 1,065,140	\$ 1,010,237	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 556,479	\$ 66,035	\$ 42,285				\$ 664,779	\$ 638,475	\$ 628,691	\$ 539,293	
Temp Help											
Overtime	\$ 2,807	\$ 168	\$ 104				\$ 3,079		\$ 46		
Staff Benefits	\$ 354,584	\$ 35,597	\$ 16,780				\$ 406,941	\$ 422,131	\$ 376,884	\$ 397,680	
	\$ 913,870	\$ 101,800	\$ 59,129				\$ 1,074,799	\$ 1,060,606	\$ 1,005,621	\$ 936,923	
Operating Expenses and Equipment											
General Expense	\$ 61,078	\$ 10,549	\$ 6,876				\$ 78,504	\$ 114,063	\$ 54,330	\$ 67,749	
Printing	\$ 2,641	\$ 1,122	\$ 385				\$ 4,148	\$ 4,175	\$ 183	\$ 1,000	
Telecommunications	\$ 12,694	\$ 1,207	\$ 5,031				\$ 18,932	\$ 20,900	\$ 17,476	\$ 19,995	
Postage	\$ 6,854	\$ 11,076	\$ 3,139				\$ 21,069	\$ 22,900	\$ 14,138	\$ 7,418	
Insurance	\$ 1,908						\$ 1,908	\$ 2,000	\$ 1,567	\$ 2,265	
In-State Travel	\$ 4,288	\$ 746	\$ 1,723				\$ 6,757	\$ 9,750	\$ 2,901	\$ 9,955	
Out-of-State Travel											
Training	\$ 755		\$ 220				\$ 975	\$ 1,250	\$ 1,195	\$ 1,195	
Security Services	\$ 219		\$ 81				\$ 300	\$ 354	\$ 271	\$ 10,966	
Facility Operations	\$ 29,924	\$ 167	\$ 6,158				\$ 36,249	\$ 41,450	\$ 35,528	\$ 42,236	
Utilities	\$ 3,878		\$ 2,065				\$ 5,943	\$ 6,825	\$ 6,305	\$ 6,321	
Contracted Services	\$ 154,385	\$ 14	\$ 1,037				\$ 155,436	\$ 258,093	\$ 132,758	\$ 252,242	
Consulting and Professional Services	\$ 40,886	\$ 5,127	\$ 2,402				\$ 48,415	\$ 50,950	\$ 48,740	\$ 45,500	
Information Technology	\$ 19,635	\$ 1,916	\$ 4,111				\$ 25,662	\$ 57,504	\$ 24,494	\$ 32,440	
Major Equipment	\$ 0						\$ 0	\$ 48,877		\$ 0	
Other Items of Expense	\$ 1,860	\$ 112	\$ 418				\$ 2,189	\$ 7,050	\$ 1,294	\$ 2,150	
	\$ 340,805	\$ 32,036	\$ 33,645				\$ 406,486	\$ 647,281	\$ 341,780	\$ 495,992	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 5,137						\$ 5,137	\$ 6,000	\$ 997	\$ 11,250	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 152,000						\$ 152,000				
Capital Costs											
Internal Cost Recovery	\$ (10,305)	\$ 6,620	\$ 3,684				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 146,832	\$ 6,620	\$ 3,684				\$ 157,137	\$ 6,000	\$ 997	\$ 11,250	
Total Expenditures	\$ 1,401,507	\$ 140,456	\$ 96,459				\$ 1,638,422	\$ 1,713,887	\$ 1,348,398	\$ 1,444,185	
Excess (Deficit) of Revenues Over Expenditures	\$ (281,730)	\$ 10,193	\$ (8,390)				\$ (279,927)	\$ (315,462)	\$ (283,258)	\$ (433,928)	
Operating Transfers In (Out)	\$ (8,390)		\$ 8,390				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 311,562	\$ 3,900	\$ 0				\$ 315,462	\$ 315,462	\$ 598,720	\$ 598,720	
Ending Balance (Deficit)	\$ 21,442	\$ 14,093	\$ 0				\$ 35,535	\$ 0	\$ 315,462	\$ 164,792	

Superior Court of California, County of Mariposa
 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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 137,233	\$ 87,597					\$ 224,830	\$ 246,062	\$ 205,175	\$ 241,739
Traffic & Other Infractions	\$ 14,781						\$ 14,781	\$ 38,051	\$ 15,241	\$ 26,190
Other Criminal Cases	\$ 137,060	\$ 1,808					\$ 138,868	\$ 132,094	\$ 136,022	\$ 139,035
Civil	\$ 47,728	\$ 8,677					\$ 56,405	\$ 127,745	\$ 63,307	\$ 135,174
Family & Children Services	\$ 60,248	\$ 23,155			\$ 0		\$ 83,404	\$ 80,674	\$ 105,780	\$ 95,415
Probate, Guardianship & Mental Health Services	\$ 13,637	\$ 1,043					\$ 14,679	\$ 14,272	\$ 20,221	\$ 17,593
Juvenile Dependency Services	\$ 17,568	\$ 32,323					\$ 49,891	\$ 49,101	\$ 47,713	\$ 47,731
Juvenile Delinquency Services	\$ 11,712	\$ 81					\$ 11,793	\$ 11,237	\$ 10,322	\$ 10,334
Other Court Operations	\$ 69,048						\$ 69,048	\$ 66,575	\$ 47,073	\$ 45,376
Court Interpreters	\$ 14,796	\$ 21,979					\$ 36,775	\$ 42,565	\$ 41,949	\$ 50,397
Jury Services	\$ 14,796	\$ 727	\$ 5,137				\$ 20,660	\$ 19,665	\$ 24,562	\$ 37,621
Security		\$ 644					\$ 644	\$ 31,404	\$ 286	\$ 11,066
Trial Court Operations Program	\$ 538,606	\$ 178,034	\$ 5,137		\$ 0		\$ 721,777	\$ 859,445	\$ 717,652	\$ 857,671
Enhanced Collections	\$ 101,800	\$ 32,023			\$ 6,620		\$ 140,443	\$ 143,922	\$ 81,130	
Other Non-Court Operations										
Non-Court Operations Program	\$ 101,800	\$ 32,023			\$ 6,620		\$ 140,443	\$ 143,922	\$ 81,130	
Executive Office	\$ 68,835	\$ 88					\$ 68,924	\$ 66,158	\$ 74,732	\$ 69,779
Fiscal Services	\$ 109,808	\$ 18,418					\$ 128,227	\$ 134,411	\$ 109,566	\$ 118,617
Human Resources	\$ 13,767	\$ 9,251					\$ 23,018	\$ 22,871	\$ 19,643	\$ 35,134
Business & Facilities Services	\$ 131,661	\$ 127,555	\$ 152,000		\$ (6,620)		\$ 404,595	\$ 311,653	\$ 213,270	\$ 225,976
Information Technology	\$ 110,322	\$ 41,117					\$ 151,439	\$ 175,427	\$ 132,407	\$ 136,988
Court Administration Program	\$ 434,393	\$ 196,430	\$ 152,000		\$ (6,620)		\$ 776,203	\$ 710,520	\$ 549,616	\$ 586,494
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,074,799	\$ 406,486	\$ 157,137		\$ 0		\$ 1,638,422	\$ 1,713,887	\$ 1,348,398	\$ 1,444,165

