

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

03/22/2015

Date

Mariposa

Court

2014-2015 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Mariposa
 Court

2014-2015 Q1
 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)		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 September							
		Fiscal Year 2014/15						2013/14	
	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	\$ 68,812	\$ 4,316	\$ (27,984)				\$ 2,468	\$ 47,612	\$ 109,830
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	\$ 69,412	\$ 4,316	\$ (27,984)				\$ 315,001	\$ 360,745	\$ 142,221
Short Term Investment									
Investment in Financial Institution	\$ 197,076						\$ 15,290	\$ 212,366	\$ 312,097
Total Investments	\$ 197,076						\$ 15,290	\$ 212,366	\$ 312,097
Accrued Revenue	\$ 0							\$ 0	\$ 0
Accounts Receivable - General			\$ 13,889					\$ 13,889	\$ 17,966
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
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,481
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 0	\$ 0	\$ 13,889				\$ 0	\$ 13,889	\$ 19,447
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	\$ 272,854	\$ 4,316	\$ (14,095)				\$ 330,290	\$ 593,366	\$ 473,766
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 4,925	\$ 104	\$ 1,273				\$ 0	\$ 6,302	\$ 97
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 17,758	\$ 17,758	\$ 12,958
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
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.	\$ 4,925	\$ 104	\$ 1,273				\$ 17,758	\$ 24,060	\$ 13,055
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	\$ 5,959	\$ 104	\$ 1,273				\$ 330,290	\$ 337,626	\$ 45,880
Total Fund Balance	\$ 266,896	\$ 4,212	\$ (15,369)					\$ 255,739	\$ 427,885
Total Liabilities and Fund Balance	\$ 272,854	\$ 4,316	\$ (14,095)				\$ 330,290	\$ 593,366	\$ 473,766

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 September											
Fiscal Year 2014/15										2013/14	
	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	\$ 522,565	\$ 396					\$ 522,961	\$ 1,067,888	\$ 416,965	\$ 956,001	
Improvement and Modernization Fund								\$ 2,450		\$ 2,450	
Judges' Compensation (45.25)	\$ 2,751						\$ 2,751		\$ 2,751	\$ 11,000	
Court Interpreter (45.45)	\$ 4,833						\$ 4,833	\$ 33,915	\$ 3,539	\$ 26,300	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 1,126						\$ 1,126	\$ 79,540	\$ (184)	\$ 75,265	
Other Miscellaneous								\$ 22,300		\$ 22,300	
	\$ 531,275	\$ 396					\$ 531,671	\$ 1,217,093	\$ 423,071	\$ 1,093,316	
Grants											
AB 1058 Commissioner/Facilitator			\$ 2,507				\$ 2,507	\$ 127,296	\$ 0	\$ 139,257	
Other AOC Grants											
Non-AOC Grants			\$ 2,507				\$ 2,507	\$ 127,296	\$ 0	\$ 139,257	
Other Financing Sources											
Interest Income	\$ 8	\$ 0					\$ 8	\$ 350	\$ 23	\$ 350	
Investment Income											
Donations											
Local Fees	\$ 1,703	\$ 1,033					\$ 2,736	\$ 16,220	\$ 1,533	\$ 20,780	
Non-Fee Revenues									\$ 0	\$ 50	
Enhanced Collections		\$ 28,973					\$ 28,973	\$ 168,788	\$ 12,353	\$ 143,922	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 0						\$ 0	\$ 1,500		\$ 750	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 1,710	\$ 30,007					\$ 31,717	\$ 186,858	\$ 13,908	\$ 165,852	
Total Revenues	\$ 532,985	\$ 30,403	\$ 2,507				\$ 565,894	\$ 1,531,247	\$ 436,980	\$ 1,398,425	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 136,825	\$ 20,678	\$ 5,932				\$ 163,436	\$ 671,045	\$ 161,051	\$ 638,475	
Temp Help											
Overtime	\$ 634						\$ 634				
Staff Benefits	\$ 90,316	\$ 11,605	\$ 2,054				\$ 103,976	\$ 398,505	\$ 99,471	\$ 422,131	
	\$ 227,776	\$ 32,283	\$ 7,987				\$ 268,046	\$ 1,069,550	\$ 260,522	\$ 1,060,606	
Operating Expenses and Equipment											
General Expense	\$ 13,281	\$ 3,795	\$ 1,408				\$ 18,484	\$ 74,942	\$ 18,422	\$ 114,063	
Printing								\$ 2,525		\$ 4,175	
Telecommunications	\$ 5,335	\$ 313	\$ 2,261				\$ 7,909	\$ 21,453	\$ 4,245	\$ 20,900	
Postage	\$ 41	\$ 8	\$ 29				\$ 78	\$ 18,250	\$ 2,211	\$ 22,300	
Insurance	\$ 987						\$ 987	\$ 1,950		\$ 2,000	
In-State Travel	\$ 171		\$ 1,006				\$ 1,176	\$ 6,500	\$ 2,068	\$ 9,750	
Out-of-State Travel											
Training			\$ 660				\$ 660	\$ 600	\$ 220	\$ 1,250	
Security Services	\$ 55		\$ 20				\$ 75	\$ 300	\$ 50	\$ 354	
Facility Operations	\$ 3,448		\$ 507				\$ 3,955	\$ 38,849	\$ 3,744	\$ 41,450	
Utilities	\$ (29)		\$ (21)				\$ (51)	\$ 6,500	\$ (189)	\$ 8,625	
Contracted Services	\$ 24,113		\$ 307				\$ 24,420	\$ 226,744	\$ 22,882	\$ 258,033	
Consulting and Professional Services	\$ 35						\$ 35	\$ 44,625		\$ 50,950	
Information Technology	\$ 13,410	\$ 2,506	\$ 3,169				\$ 19,085	\$ 40,761	\$ 10,248	\$ 57,504	
Major Equipment										\$ 48,877	
Other Items of Expense	\$ 114		\$ 10				\$ 123	\$ 2,050	\$ 133	\$ 7,050	
	\$ 60,961	\$ 6,622	\$ 9,354				\$ 76,937	\$ 486,049	\$ 64,035	\$ 647,281	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 708						\$ 708	\$ 10,725		\$ 6,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0				
Capital Costs											
Internal Cost Recovery	\$ (1,913)	\$ 1,379	\$ 534				\$ 0	\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ (1,205)	\$ 1,379	\$ 534				\$ 708	\$ 10,725		\$ 6,000	
Total Expenditures	\$ 287,532	\$ 40,283	\$ 17,875				\$ 345,690	\$ 1,566,324	\$ 324,557	\$ 1,713,887	
Excess (Deficit) of Revenues Over Expenditures	\$ 245,453	\$ (9,881)	\$ (15,369)				\$ 220,204	\$ (35,077)	\$ 112,423	\$ (315,462)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 21,442	\$ 14,093	\$ 0				\$ 35,535	\$ 35,535	\$ 315,462	\$ 315,462	
Ending Balance (Deficit)	\$ 266,896	\$ 4,212	\$ (15,369)				\$ 255,739	\$ 458	\$ 427,885	\$ 0	

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

	For the month ended September									
	Fiscal Year 2014/15							2013/14		
	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	\$ 35.200	\$ 12.460					\$ 47.660	\$ 228.689	\$ 49.016	\$ 246.062
Traffic & Other Infractions	\$ 9.986						\$ 9.986	\$ 42.792		\$ 38.051
Other Criminal Cases	\$ 32.271						\$ 32.271	\$ 132.358	\$ 33.322	\$ 132.094
Civil	\$ 11.388	\$ 2.641					\$ 14.028	\$ 130.403	\$ 12.347	\$ 127.745
Family & Children Services	\$ 13.996	\$ 4.258			\$ 0		\$ 18.254	\$ 82.096	\$ 24.553	\$ 80.674
Probate, Guardianship & Mental Health Services	\$ 3.254						\$ 3.254	\$ 12.900	\$ 3.315	\$ 14.272
Juvenile Dependency Services	\$ 4.282						\$ 4.282	\$ 33.789	\$ 4.206	\$ 49.101
Juvenile Delinquency Services	\$ 2.855						\$ 2.855	\$ 27.902	\$ 2.804	\$ 11.237
Other Court Operations	\$ 16.782						\$ 16.782	\$ 68.952	\$ 16.679	\$ 66.575
Court Interpreters	\$ 3.596	\$ 8.220					\$ 11.816	\$ 49.141	\$ 8.280	\$ 42.565
Jury Services	\$ 3.596		\$ 708				\$ 4.304	\$ 26.176	\$ 3.574	\$ 19.665
Security		\$ 75					\$ 75	\$ 300	\$ 75	\$ 31.404
Trial Court Operations Program	\$ 137.206	\$ 27.654	\$ 708		\$ 0		\$ 165.568	\$ 835.498	\$ 158.172	\$ 859.445
Enhanced Collections	\$ 32.283	\$ 6.622			\$ 1.379		\$ 40.283	\$ 168.788	\$ 29.085	\$ 143.922
Other Non-Court Operations										
Non-Court Operations Program	\$ 32.283	\$ 6.622			\$ 1.379		\$ 40.283	\$ 168.788	\$ 29.085	\$ 143.922
Executive Office	\$ 16.434	\$ 171					\$ 16.605	\$ 66.569	\$ 16.412	\$ 66.158
Fiscal Services	\$ 22.445	\$ 715					\$ 23.160	\$ 109.160	\$ 26.729	\$ 134.411
Human Resources	\$ 3.287						\$ 3.287	\$ 22.539	\$ 3.282	\$ 22.871
Business & Facilities Services	\$ 31.527	\$ 21.691	\$ 0		\$ (1.379)		\$ 51.839	\$ 202.852	\$ 55.514	\$ 311.653
Information Technology	\$ 24.864	\$ 20.085					\$ 44.948	\$ 160.918	\$ 35.362	\$ 175.427
Court Administration Program	\$ 98.556	\$ 42.661	\$ 0		\$ (1.379)		\$ 139.839	\$ 562.038	\$ 137.300	\$ 710.520
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 268.046	\$ 76.937	\$ 708		\$ 0		\$ 345.690	\$ 1,566.324	\$ 324.557	\$ 1,713.887