

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

03/01/2017

Date

Mariposa

Court

2016-17 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Mariposa
 Court

2016-17 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)	13.8	12.6			

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mariposa
Court

2016-17 Q1
Fiscal Year and Ending Quarter

FOOTNOTES

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Superior Court of California, County of Mariposa
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended September								2015/16
	Fiscal Year 2016/17								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ 82,876	\$ (11,895)	\$ (37,445)				\$ 3,154	\$ 36,690	\$ 10,511
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County	\$ 76	\$ (76)					\$ 14,576	\$ 14,576	\$ 47,230
Cash Outside of the JCC									
Cash Equivalents	\$ 203,300						\$ 15,589	\$ 218,889	\$ 255,569
Total Cash and Cash Equivalents	\$ 286,853	\$ (11,971)	\$ (37,445)				\$ 33,318	\$ 270,755	\$ 313,910
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 2	\$ (2)						\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 25,400					\$ 25,400	\$ 34,800
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 2	\$ (2)	\$ 25,400				\$ 0	\$ 25,400	\$ 34,800
Prepaid Expenses - General	\$ 0							\$ 0	\$ 3,183
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 3,183
Other Assets									
Total Other Assets									
Total Assets	\$ 286,855	\$ (11,974)	\$ (12,045)				\$ 33,318	\$ 296,155	\$ 351,893
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 431		\$ 92					\$ 523	\$ 0
TC145 Liability							\$ 18,742	\$ 18,742	\$ 17,157
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 0	\$ 0	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 431	\$ 0	\$ 92				\$ 18,742	\$ 19,265	\$ 17,158
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 14,576	\$ 14,576	\$ 47,230
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 14,576	\$ 14,576	\$ 47,230
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	\$ 1,465	\$ 0	\$ 92				\$ 33,318	\$ 34,876	\$ 65,422
Total Fund Balance	\$ 285,391	\$ (11,974)	\$ (12,138)					\$ 261,279	\$ 286,472
Total Liabilities and Fund Balance	\$ 286,855	\$ (11,974)	\$ (12,045)				\$ 33,318	\$ 296,155	\$ 351,893

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 2016/17										2015/16	
	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	\$ 553.049	\$ 346					\$ 553.395	\$ 1,147.230	\$ 557.779	\$ 1,157.384	
Improvement and Modernization Fund								\$ 2,450		\$ 2,450	
Judges' Compensation (45.25)	\$ 2,751						\$ 2,751	\$ 11,000	\$ 2,751	\$ 11,000	
Court Interpreter (45.45)	\$ 4,007						\$ 4,007	\$ 35,517	\$ 3,624	\$ 33,915	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 4,077						\$ 4,077	\$ 87,052	\$ 2,953	\$ 85,552	
Other Miscellaneous								\$ 22,301		\$ 22,301	
	\$ 563.884	\$ 346					\$ 564.230	\$ 1,305.550	\$ 567.107	\$ 1,312.602	
Grants											
AB 1058 Commissioner/Facilitator			\$ 4,586				\$ 4,586	\$ 128,839	\$ 12,049	\$ 141,625	
Other Judicial Council Grants											
Non-Judicial Council Grants			\$ 4,586				\$ 4,586	\$ 128,839	\$ 12,049	\$ 141,625	
Other Financing Sources											
Interest Income	\$ 40	\$ 3					\$ 43	\$ 590	\$ 6	\$ 100	
Investment Income											
Donations											
Local Fees	\$ 987	\$ 443					\$ 1,430	\$ 18,750	\$ 2,789	\$ 17,250	
Non-Fee Revenues											
Enhanced Collections		\$ 12,053					\$ 12,053	\$ 158,883	\$ 25,324	\$ 174,842	
Escheatment											
Prior Year Revenue								\$ 1,500		\$ 1,500	
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 1,027	\$ 12,499					\$ 13,526	\$ 179,723	\$ 28,119	\$ 193,692	
Total Revenues	\$ 564.911	\$ 12,845	\$ 4,586				\$ 582.343	\$ 1,614,112	\$ 607,276	\$ 1,647,919	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 137,993	\$ 19,567	\$ 2,903				\$ 160,464	\$ 694,619	\$ 164,644	\$ 709,344	
Temp Help									\$ 3,968	\$ 2,911	
Overtime	\$ 75,922	\$ 9,916	\$ 829				\$ 86,666	\$ 383,373	\$ 84,570	\$ 370,422	
Staff Benefits											
	\$ 213,915	\$ 29,483	\$ 3,732				\$ 247,130	\$ 1,077,992	\$ 253,182	\$ 1,082,677	
Operating Expenses and Equipment											
General Expense	\$ 17,728	\$ 5,155	\$ 1,446				\$ 24,328	\$ 84,149	\$ 18,695	\$ 75,704	
Printing								\$ 5,900	\$ 5,561	\$ 7,910	
Telecommunications	\$ 2,871	\$ 166	\$ 1,225				\$ 4,262	\$ 28,100	\$ 7,963	\$ 25,289	
Postage	\$ 92	\$ 6	\$ 52				\$ 151	\$ 16,320	\$ 74	\$ 15,258	
Insurance								\$ 750	\$ 1,500	\$ 1,500	
In-State Travel	\$ 323	\$ 129	\$ 807				\$ 1,260	\$ 6,780	\$ 1,243	\$ 7,225	
Out-of-State Travel											
Training			\$ 345				\$ 345	\$ 745	\$ 230	\$ 800	
Security Services	\$ 56		\$ 20				\$ 75	\$ 300	\$ 75	\$ 300	
Facility Operations	\$ 3,822	\$ 98	\$ 508				\$ 4,428	\$ 42,609	\$ 4,027	\$ 42,467	
Utilities	\$ 431		\$ 92				\$ 523	\$ 6,800	\$ 237	\$ 6,500	
Contracted Services	\$ 41,814		\$ 5,633				\$ 47,448	\$ 239,388	\$ 35,594	\$ 241,014	
Consulting and Professional Services	\$ 2,464	\$ 388	\$ 96				\$ 2,948	\$ 54,300	\$ 0	\$ 59,000	
Information Technology	\$ 11,742	\$ 4,399	\$ 2,482				\$ 18,623	\$ 34,870	\$ 18,543	\$ 37,762	
Major Equipment											
Other Items of Expense	\$ 55		\$ 7				\$ 62	\$ 3,400	\$ 114	\$ 3,600	
	\$ 81,398	\$ 10,340	\$ 12,715				\$ 104,452	\$ 524,411	\$ 92,355	\$ 524,329	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 178						\$ 178	\$ 12,225	\$ 130	\$ 10,725	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0		\$ 0	\$ 0	
Capital Costs											
Internal Cost Recovery	\$ (928)	\$ 651	\$ 277				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (750)	\$ 651	\$ 277				\$ 178	\$ 12,225	\$ 130	\$ 10,725	
Total Expenditures	\$ 294,562	\$ 40,474	\$ 16,724				\$ 351,760	\$ 1,614,628	\$ 345,667	\$ 1,617,731	
Excess (Deficit) of Revenues Over Expenditures	\$ 270,349	\$ (27,629)	\$ (12,138)				\$ 230,583	\$ (516)	\$ 261,608	\$ 30,188	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 15,041	\$ 15,655	\$ 0				\$ 30,696	\$ 30,696	\$ 24,863	\$ 24,863	
Ending Balance (Deficit)	\$ 285,391	\$ (11,974)	\$ (12,138)				\$ 261,279	\$ 30,180	\$ 286,472	\$ 55,051	

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

For the month ended September										
Fiscal Year 2016/17								2015/16		
	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	\$ 39.750	\$ 15.401					\$ 55.151	\$ 247.660	\$ 51.830	\$ 258.588
Traffic & Other Infractions	\$ 10.446	\$ 134					\$ 10.579	\$ 44.842	\$ 11.005	\$ 45.152
Other Criminal Cases	\$ 34.620						\$ 34.620	\$ 158.806	\$ 29.089	\$ 122.892
Civil	\$ 11.669	\$ 12.121					\$ 23.790	\$ 130.133	\$ 26.202	\$ 130.756
Family & Children Services	\$ 12.364	\$ 3.049			\$ 0		\$ 15.414	\$ 70.288	\$ 18.722	\$ 81.454
Probate, Guardianship & Mental Health Services	\$ 3.334						\$ 3.334	\$ 13.660	\$ 5.167	\$ 15.416
Juvenile Dependency Services	\$ 2.119	\$ 9.518					\$ 11.637	\$ 50.507	\$ 3.006	\$ 55.942
Juvenile Delinquency Services	\$ 1.470						\$ 1.470	\$ 6.220	\$ 2.004	\$ 11.915
Other Court Operations	\$ 14.214						\$ 14.214	\$ 53.402	\$ 17.630	\$ 61.740
Court Interpreters	\$ 2.187	\$ 7.400					\$ 9.587	\$ 46.209	\$ 9.714	\$ 49.607
Jury Services	\$ 2.187		\$ 178				\$ 2.365	\$ 23.292	\$ 4.577	\$ 26.415
Security		\$ 3.996					\$ 3.996	\$ 5.300	\$ 75	\$ 650
Trial Court Operations Program	\$ 134.359	\$ 51.620	\$ 178		\$ 0		\$ 186.157	\$ 850.319	\$ 179.021	\$ 860.527
Enhanced Collections	\$ 29.483	\$ 10.340			\$ 651		\$ 40.474	\$ 158.883	\$ 36.133	\$ 174.842
Other Non-Court Operations										
Non-Court Operations Program	\$ 29.483	\$ 10.340			\$ 651		\$ 40.474	\$ 158.883	\$ 36.133	\$ 174.842
Executive Office	\$ 17.119						\$ 17.119	\$ 69.171	\$ 16.382	\$ 66.502
Fiscal Services	\$ 35.349	\$ 3.707					\$ 39.055	\$ 150.751	\$ 22.511	\$ 109.523
Human Resources	\$ 3.424						\$ 3.424	\$ 13.935	\$ 3.276	\$ 25.779
Business & Facilities Services	\$ 26.333	\$ 22.823	\$ 0		\$ (651)		\$ 48.505	\$ 238.185	\$ 41.772	\$ 216.879
Information Technology	\$ 1.063	\$ 15.963					\$ 17.026	\$ 133.384	\$ 46.572	\$ 163.679
Court Administration Program	\$ 83.287	\$ 42.493	\$ 0		\$ (651)		\$ 125.129	\$ 605.426	\$ 130.513	\$ 582.362
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 247.130	\$ 104.452	\$ 178		\$ 0		\$ 351.760	\$ 1,614.628	\$ 345.667	\$ 1,617.731