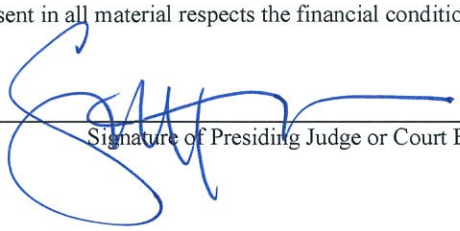
QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

02/07/2016

Date

Mariposa

Court

2015-2016 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mariposa

Court

2015-2016 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Mariposa
Court
2015-2016 Q2
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	12.6		

[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 December								
	Fiscal Year 2015/16								2014/15
	Governmental Funds								
		Special Revenue							
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
ASSETS									
Operations	$ 36.890	$ 8.297	$ (34.946)				$ 1.921	$ 12.162	$ 38.758
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)					$ 47.230	$ 47.230	$ 312.532
Cash Outside of the JCC									
Cash Equivalents	$ 183.479						$ 11.273	$ 194.752	$ 142.055
Total Cash and Cash Equivalents	$ 221.045	$ 8.221	$ (34.946)				$ 60.424	$ 254.744	$ 493.945
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	$ 0	$ 0						$ 0	$ 0
Accounts Receivable - General			$ 25.681					$ 25.681	$ 31.634
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	$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	$ 0	$ 0	$ 25.681				$ 0	$ 25.681	$ 31.634
Prepaid Expenses - General	$ 0		$ 0					$ 0	$ 6.367
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	$ 0		$ 0					$ 0	$ 6.367
Other Assets									
Total Other Assets									
Total Assets	$ 221.045	$ 8.221	$ (9.265)				$ 60.424	$ 280.425	$ 531.946
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	$ 0	$ 0	$ 0					$ 0	$ 0
TC145 Liability							$ 13.193	$ 13.193	$ 13.741
Due to Other Governments	$ 0		$ 0					$ 0	$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							$ 2	$ 2	$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	$ 0	$ 0	$ 0				$ 13.194	$ 13.194	$ 13.742
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							$ 47.230	$ 47.230	$ 312.532
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							$ 47.230	$ 47.230	$ 312.532
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	$ 1.034	$ 0	$ 0				$ 60.424	$ 61.458	$ 327.308
Total Fund Balance	$ 220.011	$ 8.221	$ (9.265)					$ 218.967	$ 204.638
Total Liabilities and Fund Balance	$ 221.045	$ 8.221	$ (9.265)				$ 60.424	$ 280.425	$ 531.946

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 December										
	Fiscal Year 2015/16									2014/15	
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue Non-Grant	Special Revenue Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 731.420	$ 1.425						$ 732.845	$ 1.157.384	$ 687.384	$ 1.067.888
Improvement and Modernization Fund									$ 2.450		$ 2.450
Judges' Compensation (45.25)	$ 5.502							$ 5.502	$ 11.000	$ 5.502	$ 11.000
Court Interpreter (45.45)	$ 8.816							$ 8.816	$ 33.915	$ 10.876	$ 33.915
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	$ 12.534							$ 12.534	$ 85.552	$ 1.932	$ 79.540
Other Miscellaneous	$ 22.301							$ 22.301	$ 22.301	$ 22.300	$ 22.300
	$ 780.573	$ 1.425						$ 781.998	$ 1.312.602	$ 727.994	$ 1.217.093
Grants											
AB 1058 Commissioner/Facilitator			$ 37.730					$ 37.730	$ 141.625	$ 29.903	$ 127.296
Other Judicial Council Grants											
Non-Judicial Council Grants											
			$ 37.730					$ 37.730	$ 141.625	$ 29.903	$ 127.296
Other Financing Sources											
Interest Income	$ 121	$ 7						$ 129	$ 100	$ 38	$ 350
Investment Income											
Donations											
Local Fees	$ 5.037	$ 2.578						$ 7.615	$ 17.250	$ 7.491	$ 16.220
Non-Fee Revenues											
Enhanced Collections		$ 54.484						$ 54.484	$ 174.842	$ 66.179	$ 168.788
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other									$ 1.500	$ 0	$ 1.500
Sale of Fixed Assets											
Other Miscellaneous											
	$ 5.159	$ 57.069						$ 62.228	$ 193.692	$ 73.708	$ 186.858
Total Revenues	$ 785.731	$ 58.494	$ 37.730					$ 881.956	$ 1.647.919	$ 831.605	$ 1.531.247
EXPENDITURES											
Personal Services											
Salaries - Permanent	$ 277.557	$ 32.350	$ 13.780					$ 323.686	$ 709.344	$ 330.139	$ 671.045
Temp Help	$ 3.968							$ 3.968	$ 2.911		
Overtime	$ 1.124	$ 215						$ 1.340		$ 634	
Staff Benefits	$ 152.930	$ 16.386	$ 4.207					$ 173.523	$ 370.422	$ 200.169	$ 398.505
	$ 435.579	$ 48.951	$ 17.987					$ 502.517	$ 1.082.677	$ 530.942	$ 1.069.550
Operating Expenses and Equipment											
General Expense	$ 22.545	$ 4.723	$ 2.885					$ 30.153	$ 75.704	$ 29.547	$ 74.942
Printing	$ 6.355		$ 144					$ 6.499	$ 7.910	$ 669	$ 2.525
Telecommunications	$ 7.429	$ 763	$ 3.573					$ 11.765	$ 25.289	$ 10.718	$ 21.453
Postage	$ 1.366	$ 88	$ 781					$ 2.235	$ 15.258	$ 2.983	$ 18.250
Insurance	$ 708							$ 708	$ 1.500	$ 1.375	$ 1.950
In-State Travel	$ 1.524		$ 935					$ 2.459	$ 7.225	$ 1.924	$ 6.500
Out-of-State Travel											
Training	$ 265		$ 230					$ 495	$ 800	$ 770	$ 600
Security Services	$ 102		$ 36					$ 138	$ 300	$ 125	$ 300
Facility Operations	$ 11.949	$ 390	$ 2.295					$ 14.634	$ 42.467	$ 13.728	$ 38.849
Utilities	$ 1.429		$ 734					$ 2.162	$ 6.500	$ 1.667	$ 6.500
Contracted Services	$ 72.359		$ 14.169					$ 86.527	$ 241.014	$ 42.919	$ 226.744
Consulting and Professional Services	$ 80							$ 80	$ 59.000	$ 630	$ 44.625
Information Technology	$ 17.933	$ 4.271	$ 1.956					$ 24.160	$ 37.762	$ 21.518	$ 40.761
Major Equipment	$ 0							$ 0			
Other Items of Expense	$ 177		$ 33					$ 210	$ 3.600	$ 1.033	$ 2.050
	$ 144.221	$ 10.235	$ 27.769					$ 182.225	$ 524.329	$ 129.604	$ 486.049
Special Items of Expense											
Grand Jury											
Jury Costs	$ 3.110							$ 3.110	$ 10.725	$ 1.957	$ 10.725
Judgements, Settlements and Claims											
Debt Service											
Other	$ 0							$ 0		$ 0	
Capital Costs											
Internal Cost Recovery	$ (4.035)	$ 2.796	$ 1.239					$ 0	$ 0	$ 0	$ 0
Prior Year Expense Adjustment											
	$ (925)	$ 2.796	$ 1.239					$ 3.110	$ 10.725	$ 1.957	$ 10.725
Total Expenditures	$ 578.876	$ 61.981	$ 46.995					$ 687.852	$ 1.617.731	$ 662.503	$ 1.566.324
Excess (Deficit) of Revenues Over Expenditures	$ 206.856	$ (3.487)	$ (9.265)					$ 194.104	$ 30.188	$ 169.103	$ (35.077)
Operating Transfers In (Out)									$ 0		$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	$ 13.155	$ 11.708	$ 0					$ 24.863	$ 24.863	$ 35.535	$ 35.535
Ending Balance (Deficit)	$ 220.011	$ 8.221	$ (9.265)					$ 218.967	$ 55.051	$ 204.638	$ 458

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

	For the month ended December									
	Fiscal Year 2015/16								2014/15	
	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	$ 69.547	$ 43.804					$ 113.351	$ 258.588	$ 98.295	$ 228.689
Traffic & Other Infractions	$ 22.572						$ 22.572	$ 45.152	$ 20.346	$ 42.792
Other Criminal Cases	$ 56.610	$ 2.739					$ 59.349	$ 122.892	$ 64.957	$ 132.358
Civil	$ 22.626	$ 33.985					$ 56.611	$ 130.756	$ 27.155	$ 130.403
Family & Children Services	$ 28.434	$ 8.080			$ 0		$ 36.514	$ 81.454	$ 35.604	$ 82.096
Probate, Guardianship & Mental Health Services	$ 6.465	$ 2.006					$ 8.470	$ 15.416	$ 6.443	$ 12.900
Juvenile Dependency Services	$ 3.006						$ 3.006	$ 55.942	$ 8.683	$ 33.789
Juvenile Delinquency Services	$ 2.004						$ 2.004	$ 11.915	$ 5.789	$ 27.902
Other Court Operations	$ 32.148						$ 32.148	$ 61.740	$ 33.560	$ 68.952
Court Interpreters	$ 6.889	$ 9.180					$ 16.068	$ 49.607	$ 19.793	$ 49.141
Jury Services	$ 6.889	$ 1.627	$ 3.110				$ 11.626	$ 26.415	$ 9.817	$ 26.176
Security		$ 542					$ 542	$ 650	$ 125	$ 300
Trial Court Operations Program	$ 257.188	$ 101.963	$ 3.110		$ 0		$ 362.261	$ 860.527	$ 330.566	$ 835.498
Enhanced Collections	$ 48.951	$ 10.319			$ 2.796		$ 62.065	$ 174.842	$ 80.308	$ 168.788
Other Non-Court Operations										
Non-Court Operations Program	$ 48.951	$ 10.319			$ 2.796		$ 62.065	$ 174.842	$ 80.308	$ 168.788
Executive Office	$ 32.758	$ 33					$ 32.791	$ 66.502	$ 33.033	$ 66.569
Fiscal Services	$ 44.587	$ 5.005					$ 49.592	$ 109.523	$ 45.783	$ 109.160
Human Resources	$ 6.552						$ 6.552	$ 25.779	$ 6.609	$ 22.539
Business & Facilities Services	$ 55.166	$ 39.658	$ 0		$ (2.796)		$ 92.028	$ 216.879	$ 89.366	$ 202.852
Information Technology	$ 57.317	$ 25.247					$ 82.563	$ 163.679	$ 76.839	$ 160.918
Court Administration Program	$ 196.379	$ 69.943	$ 0		$ (2.796)		$ 263.526	$ 582.362	$ 251.629	$ 562.038
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	$ 502.517	$ 182.225	$ 3.110		$ 0		$ 687.852	$ 1.617.731	$ 662.503	$ 1.566.324