


**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

06/03/2016

\_\_\_\_\_  
Date

Mariposa

\_\_\_\_\_  
Court

FY 2015-16 Q3

\_\_\_\_\_  
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mariposa

Court

FY 2015-16 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Mariposa  
 Court

FY 2015-16 Q3  
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	13.8	12.6	12.6	12.6	

<sup>1</sup> 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 March									
Fiscal Year 2015/16									2014/15
	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						
<b>ASSETS</b>									
Operations	\$ 43,625	\$ 8,150	\$ (36,994)				\$ 2,047	\$ 16,828	\$ 12,045
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card								\$ 600	\$ 600
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County	\$ 76	\$ (76)					\$ 47,230	\$ 47,230	\$ 312,532
Cash Outside of the JCC									
Cash Equivalents	\$ 49,073						\$ 10,996	\$ 60,069	\$ 36,487
<b>Total Cash and Cash Equivalents</b>	<b>\$ 93,375</b>	<b>\$ 8,073</b>	<b>\$ (36,994)</b>				<b>\$ 60,273</b>	<b>\$ 124,727</b>	<b>\$ 361,663</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General			\$ 26,552					\$ 26,552	\$ 14,063
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									
<b>Total Receivables</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 26,552</b>				<b>\$ 0</b>	<b>\$ 26,552</b>	<b>\$ 14,063</b>
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 6,367
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 6,367</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 93,375</b>	<b>\$ 8,073</b>	<b>\$ (10,443)</b>				<b>\$ 60,273</b>	<b>\$ 151,278</b>	<b>\$ 382,093</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 2,176
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							\$ 13,039	\$ 13,039	\$ 25,364
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 4	\$ 4	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 13,043</b>	<b>\$ 13,043</b>	<b>\$ 27,541</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 47,230	\$ 47,230	\$ 312,532
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 47,230</b>	<b>\$ 47,230</b>	<b>\$ 312,532</b>
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
<b>Total Payroll Liabilities</b>									
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									
<b>Total Other Liabilities</b>	<b>\$ 1,034</b>							<b>\$ 1,034</b>	<b>\$ 1,034</b>
<b>Total Liabilities</b>	<b>\$ 1,034</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 60,273</b>	<b>\$ 61,307</b>	<b>\$ 341,107</b>
<b>Total Fund Balance</b>	<b>\$ 92,340</b>	<b>\$ 8,073</b>	<b>\$ (10,443)</b>					<b>\$ 89,971</b>	<b>\$ 40,986</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 93,375</b>	<b>\$ 8,073</b>	<b>\$ (10,443)</b>				<b>\$ 60,273</b>	<b>\$ 151,278</b>	<b>\$ 382,093</b>



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 March											
Fiscal Year 2015/16										2014/15	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 871.475	\$ 2.400					\$ 873.875	\$ 1,157.384	\$ 812.310	\$ 1,067.888	
Improvement and Modernization Fund								\$ 2.450		\$ 2.450	
Judges' Compensation (45.25)	\$ 8.253						\$ 8.253	\$ 11.000	\$ 8.253	\$ 11.000	
Court Interpreter (45.45)	\$ 10.952						\$ 10.952	\$ 33.915	\$ 15.315	\$ 33.915	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 40.090						\$ 40.090	\$ 85.552	\$ 21.438	\$ 79.540	
Other Miscellaneous	\$ 22.301						\$ 22.301	\$ 22.301	\$ 22.300	\$ 22.300	
	\$ 953.071	\$ 2.400					\$ 955.471	\$ 1,312.602	\$ 879.616	\$ 1,217.093	
Grants											
AB 1058 Commissioner/Facilitator			\$ 62.496				\$ 62.496	\$ 141.625	\$ 51.451	\$ 127.296	
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 62.496				\$ 62.496	\$ 141.625	\$ 51.451	\$ 127.296	
Other Financing Sources											
Interest Income	\$ 365	\$ 22					\$ 387	\$ 100	\$ 50	\$ 350	
Investment Income											
Donations											
Local Fees	\$ 9,163	\$ 3,824					\$ 12,987	\$ 17,250	\$ 12,457	\$ 16,220	
Non-Fee Revenues	\$ 15						\$ 15				
Enhanced Collections		\$ 84,196					\$ 84,196	\$ 174,842	\$ 107,760	\$ 168,788	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 2,002						\$ 2,002	\$ 1,500	\$ 0	\$ 1,500	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 11,545	\$ 88,042					\$ 99,587	\$ 193,692	\$ 120,267	\$ 186,858	
<b>Total Revenues</b>	<b>\$ 964,616</b>	<b>\$ 90,442</b>	<b>\$ 62,496</b>				<b>\$ 1,117,553</b>	<b>\$ 1,647,919</b>	<b>\$ 1,051,334</b>	<b>\$ 1,531,247</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 428,866	\$ 50,771	\$ 21,808				\$ 501,445	\$ 709,344	\$ 494,894	\$ 671,045	
Temp Help	\$ 3,968						\$ 3,968	\$ 2,911			
Overtime	\$ 1,207	\$ 215	\$ 25				\$ 1,447		\$ 634		
Staff Benefits	\$ 240,793	\$ 25,629	\$ 6,744				\$ 273,166	\$ 370,422	\$ 303,717	\$ 398,505	
	\$ 674,834	\$ 76,615	\$ 28,576				\$ 780,026	\$ 1,082,677	\$ 799,245	\$ 1,069,550	
Operating Expenses and Equipment											
General Expense	\$ 35,492	\$ 6,804	\$ 4,819				\$ 47,115	\$ 75,704	\$ 38,298	\$ 74,942	
Printing	\$ 6,355		\$ 144				\$ 6,499	\$ 7,910	\$ 669	\$ 2,525	
Telecommunications	\$ 10,401	\$ 1,015	\$ 5,069				\$ 16,485	\$ 25,289	\$ 15,023	\$ 21,453	
Postage	\$ 1,443	\$ 100	\$ 808				\$ 2,351	\$ 15,258	\$ 6,128	\$ 18,250	
Insurance	\$ 708						\$ 708	\$ 1,500	\$ 1,375	\$ 1,950	
In-State Travel	\$ 2,775		\$ 1,104				\$ 3,879	\$ 7,225	\$ 2,879	\$ 6,500	
Out-of-State Travel											
Training	\$ 340		\$ 230				\$ 570	\$ 800	\$ 928	\$ 600	
Security Services	\$ 158		\$ 55				\$ 213	\$ 300	\$ 200	\$ 300	
Facility Operations	\$ 21,011	\$ 786	\$ 3,998				\$ 25,795	\$ 42,467	\$ 23,501	\$ 38,849	
Utilities	\$ 3,058		\$ 1,573				\$ 4,631	\$ 6,500	\$ 3,495	\$ 6,500	
Contracted Services	\$ 113,014		\$ 22,619				\$ 135,632	\$ 241,014	\$ 96,515	\$ 226,744	
Consulting and Professional Services	\$ 830						\$ 830	\$ 59,000	\$ 30,697	\$ 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	\$ 261		\$ 45				\$ 306	\$ 3,600	\$ 1,159	\$ 2,050	
	\$ 213,779	\$ 12,975	\$ 42,421				\$ 269,175	\$ 524,329	\$ 242,384	\$ 486,049	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,245						\$ 3,245	\$ 10,725	\$ 4,253	\$ 10,725	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0		\$ 0		
Capital Costs											
Internal Cost Recovery	\$ (6,428)	\$ 4,486	\$ 1,941				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (3,183)	\$ 4,486	\$ 1,941				\$ 3,245	\$ 10,725	\$ 4,253	\$ 10,725	
<b>Total Expenditures</b>	<b>\$ 885,430</b>	<b>\$ 94,077</b>	<b>\$ 72,939</b>				<b>\$ 1,052,446</b>	<b>\$ 1,617,731</b>	<b>\$ 1,045,883</b>	<b>\$ 1,566,324</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 79,185	\$ (3,635)	\$ (10,443)				\$ 65,108	\$ 30,188	\$ 5,451	\$ (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)	\$ 92,340	\$ 8,073	\$ (10,443)				\$ 89,971	\$ 55,051	\$ 40,986	\$ 458	



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

For the month ended March										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 107.037	\$ 56.587					\$ 163.624	\$ 258.588	\$ 155.532	\$ 228.689
Traffic & Other Infractions	\$ 27.492						\$ 27.492	\$ 45.152	\$ 30.533	\$ 42.792
Other Criminal Cases	\$ 97.387	\$ 2.739					\$ 100.125	\$ 122.892	\$ 98.125	\$ 132.358
Civil	\$ 34.324	\$ 55.208					\$ 89.531	\$ 130.756	\$ 40.386	\$ 130.403
Family & Children Services	\$ 43.245	\$ 11.064			\$ 0		\$ 54.310	\$ 81.454	\$ 57.507	\$ 82.096
Probate, Guardianship & Mental Health Services	\$ 9.807	\$ 2.006					\$ 11.813	\$ 15.416	\$ 9.582	\$ 12.900
Juvenile Dependency Services	\$ 3.006	\$ 19.035					\$ 22.041	\$ 55.942	\$ 29.262	\$ 33.789
Juvenile Delinquency Services	\$ 2.004						\$ 2.004	\$ 11.915	\$ 8.761	\$ 27.902
Other Court Operations	\$ 47.211	\$ 11.723					\$ 47.211	\$ 61.740	\$ 51.788	\$ 68.952
Court Interpreters	\$ 10.117	\$ 11.723					\$ 21.839	\$ 49.607	\$ 26.947	\$ 49.141
Jury Services	\$ 10.117	\$ 1.707	\$ 3.245				\$ 15.069	\$ 26.415	\$ 16.020	\$ 26.176
Security		\$ 737					\$ 737	\$ 650	\$ 200	\$ 300
Trial Court Operations Program	\$ 391.746	\$ 160.806	\$ 3.245		\$ 0		\$ 555.797	\$ 860.527	\$ 524.642	\$ 835.498
Enhanced Collections	\$ 76.615	\$ 12.975			\$ 4.486		\$ 94.077	\$ 174.842	\$ 118.999	\$ 168.788
Other Non-Court Operations	\$ 76.615	\$ 12.975			\$ 4.486		\$ 94.077	\$ 174.842	\$ 118.999	\$ 168.788
Non-Court Operations Program	\$ 76.615	\$ 12.975			\$ 4.486		\$ 94.077	\$ 174.842	\$ 118.999	\$ 168.788
Executive Office	\$ 49.703	\$ 33					\$ 49.736	\$ 66.502	\$ 49.440	\$ 66.569
Fiscal Services	\$ 67.666	\$ 6.229					\$ 73.894	\$ 109.523	\$ 83.637	\$ 109.160
Human Resources	\$ 9.941						\$ 9.941	\$ 25.779	\$ 21.605	\$ 22.539
Business & Facilities Services	\$ 94.034	\$ 59.661	\$ 0		\$ (4.486)		\$ 149.208	\$ 216.879	\$ 142.134	\$ 202.852
Information Technology	\$ 90.322	\$ 29.472					\$ 119.794	\$ 163.679	\$ 105.426	\$ 160.918
Court Administration Program	\$ 311.664	\$ 95.394	\$ 0		\$ (4.486)		\$ 402.572	\$ 582.362	\$ 402.241	\$ 562.038
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 780.026	\$ 269.175	\$ 3.245		\$ 0		\$ 1,052.446	\$ 1,617.731	\$ 1,045.883	\$ 1,566.324