


**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

1/12/2021  
Date

\_\_\_\_\_  
Mariposa  
Court  
\_\_\_\_\_  
FY 2020-2021 Q1  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mariposa

Court

FY 2020-2021 Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Mariposa

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Court

FY 2020-2021 Q1

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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)	14	13.8			

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

*Mariposa*  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended September									
Fiscal Year 2020/21									2019/20
	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	\$ 789	\$ 28,294	\$ (13,567)				\$ 3,075	\$ 18,591	\$ 29,365
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	
Credit Card								\$ 600	\$ 600
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County	\$ 0	\$ 0	\$ 0				\$ 15,169	\$ 15,169	\$ 15,984
Cash Outside of the JCC									
Cash Equivalents	\$ 368,850						\$ 1,095,529	\$ 1,464,379	\$ 324,206
<b>Total Cash and Cash Equivalents</b>	<b>\$ 370,239</b>	<b>\$ 28,294</b>	<b>\$ (13,567)</b>				<b>\$ 1,113,774</b>	<b>\$ 1,498,740</b>	<b>\$ 370,155</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									\$ 0
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	\$ 10,505	\$ 0	\$ 7,900					\$ 18,405	\$ 656
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 116							\$ 116	
<b>Total Receivables</b>	<b>\$ 10,621</b>	<b>\$ 0</b>	<b>\$ 7,900</b>				<b>\$ 0</b>	<b>\$ 18,521</b>	<b>\$ 656</b>
Prepaid Expenses - General	\$ 96,091	\$ 0						\$ 96,091	\$ 2,359
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 96,091</b>	<b>\$ 0</b>						<b>\$ 96,091</b>	<b>\$ 2,359</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 476,951</b>	<b>\$ 28,294</b>	<b>\$ (5,666)</b>				<b>\$ 1,113,774</b>	<b>\$ 1,613,352</b>	<b>\$ 373,170</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 116	\$ 116	\$ 0
Due to Other Courts									\$ 0
Due to State	\$ 314		\$ 0				\$ 1,085,761	\$ 1,086,075	\$ 314
TC145 Liability							\$ 12,684	\$ 12,684	\$ 17,734
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							\$ 43	\$ 43	\$ 16
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 314</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 1,098,605</b>	<b>\$ 1,098,919</b>	<b>\$ 18,065</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 15,169	\$ 15,169	\$ 15,984
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 15,169</b>	<b>\$ 15,169</b>	<b>\$ 15,984</b>
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
<b>Total Payroll Liabilities</b>									
Revenue Collected in Advance	\$ 0							\$ 0	\$ 33,000
Liabilities For Deposits	\$ 1,751							\$ 1,751	\$ 1,751
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,751</b>							<b>\$ 1,751</b>	<b>\$ 34,751</b>
<b>Total Liabilities</b>	<b>\$ 2,065</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 1,113,774</b>	<b>\$ 1,115,839</b>	<b>\$ 68,800</b>
<b>Total Fund Balance</b>	<b>\$ 474,886</b>	<b>\$ 28,294</b>	<b>\$ (5,666)</b>					<b>\$ 497,513</b>	<b>\$ 304,370</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 476,951</b>	<b>\$ 28,294</b>	<b>\$ (5,666)</b>				<b>\$ 1,113,774</b>	<b>\$ 1,613,352</b>	<b>\$ 373,170</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 September										
	Fiscal Year 2020/21								2019/20		
	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	\$ 649.149	\$ 329					\$ 649.478	\$ 1,448,140	\$ 610,225	\$ 1,458.	
Improvement and Modernization Fund								\$ 2,296	\$ (46,663)	\$ 6.	
Judges' Compensation (0150019)	\$ 2,751						\$ 2,751	\$ 11,000	\$ 2,751	\$ 11.	
Court Interpreter (0150037)	\$ 13,992						\$ 13,992	\$ 43,906	\$ (4,536)	\$ 49.	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 12,733						\$ 12,733	\$ 1,307,705	\$ 3,833	\$ 109.	
Other Miscellaneous								\$ 22,301		\$ 22.	
	\$ 678.625	\$ 329					\$ 678.954	\$ 2,835,348	\$ 565,611	\$ 1,656.	
Grants											
AB 1058 Commissioner/Facilitator			\$ (294)				\$ (294)	\$ 110,588	\$ 25	\$ 87.	
Other Judicial Council Grants											
Non-Judicial Council Grants			\$ (294)				\$ (294)	\$ 110,588	\$ 25	\$ 87.	
Other Financing Sources											
Interest Income	\$ 118	\$ 2					\$ 120	\$ 6,600	\$ 277	\$ 3.	
Investment Income											
Donations											
Local Fees	\$ 368	\$ 532					\$ 900	\$ 8,550	\$ 1,568	\$ 12.	
Non-Fee Revenues	\$ 0						\$ 0		\$ 0		
Enhanced Collections		\$ 40,367					\$ 40,367	\$ 227,814	\$ 40,199	\$ 234.	
Escheatment											
Prior Year Revenue	\$ 72						\$ 72				
County Program - Restricted											
Reimbursement Other								\$ 1,500		\$ 1.	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 558	\$ 40,900					\$ 41,458	\$ 244,464	\$ 42,045	\$ 250.	
<b>Total Revenues</b>	\$ 679,183	\$ 41,229	\$ (294)				\$ 720,118	\$ 3,190,400	\$ 607,681	\$ 1,995.	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 183,795	\$ 21,874					\$ 205,669	\$ 838,804	\$ 188,969	\$ 808.	
Temp Help								\$ 26,130		\$	
Overtime											
Staff Benefits	\$ 87,603	\$ 10,706					\$ 98,309	\$ 445,209	\$ 83,978	\$ 451.	
	\$ 271,398	\$ 32,580					\$ 303,978	\$ 1,310,143	\$ 272,947	\$ 1,260.	
Operating Expenses and Equipment											
General Expense	\$ 22,721	\$ 7,348	\$ 1,398				\$ 31,467	\$ 212,504	\$ 25,997	\$ 124.	
Printing	\$ 282		\$ 7				\$ 289	\$ 4,200	\$ 75	\$ 6.	
Telecommunications	\$ 6,859	\$ 636	\$ 1,395				\$ 8,891	\$ 25,442	\$ 4,609	\$ 24.	
Postage								\$ 18,400	\$ 3,051	\$ 19.	
Insurance								\$ 926		\$ 1.	
In-State Travel								\$ 3,200	\$ 1,704	\$ 9.	
Out-of-State Travel											
Training	\$ 0						\$ 0	\$ 800	\$ 230	\$ 2.	
Security Services	\$ 56		\$ 19				\$ 75	\$ 300	\$ 75	\$	
Facility Operations	\$ 4,086	\$ 102	\$ 460				\$ 4,647	\$ 33,691	\$ 4,701	\$ 45.	
Utilities	\$ (70)		\$ (14)				\$ (85)	\$ 5,360	\$ 150	\$ 6.	
Contracted Services	\$ 26,423						\$ 26,423	\$ 1,226,425	\$ 25,222	\$ 289.	
Consulting and Professional Services	\$ 2,285	\$ 208	\$ 202				\$ 2,696	\$ 41,781	\$ 3,085	\$ 38.	
Information Technology	\$ 16,172	\$ 5,008	\$ 1,893				\$ 23,072	\$ 188,880	\$ 16,619	\$ 38.	
Major Equipment	\$ 95						\$ 95	\$ 20,000		\$ 30.	
Other Items of Expense	\$ 451		\$ 14				\$ 464	\$ 1,924	\$ 264	\$ 4.	
	\$ 79,359	\$ 13,302	\$ 5,373				\$ 98,034	\$ 1,783,833	\$ 85,707	\$ 639.	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 6,875		\$ 9.	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 68.	
Capital Costs											
Internal Cost Recovery								\$ 0			
Prior Year Expense Adjustment											
								\$ 6,875		\$ 77.	
<b>Total Expenditures</b>	\$ 350,757	\$ 45,882	\$ 5,373				\$ 402,012	\$ 3,100,851	\$ 358,654	\$ 1,977.	
Excess (Deficit) of Revenues Over Expenditures	\$ 328,426	\$ (4,652)	\$ (5,666)				\$ 318,107	\$ 89,549	\$ 249,027	\$ 17.	
Operating Transfers In (Out)											
Ending Balance (Deficit)	\$ 146,460	\$ 32,946	\$ 0				\$ 179,406	\$ 179,406	\$ 55,343	\$ 55.	
Beginning Balance (Deficit)	\$ 474,886	\$ 28,294	\$ (5,666)				\$ 497,513	\$ 268,955	\$ 304,370	\$ 73.	
Ending Balance (Deficit)											



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

	For the month ended September									
	Fiscal Year 2020/21								2019/20	
	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	\$ 41,354	\$ 12,135					\$ 53,489	\$ 277,857	\$ 45,481	\$ 300,000
Traffic & Other Infractions	\$ 3,116						\$ 3,116	\$ 13,119	\$ 8,064	\$ 34,900
Other Criminal Cases	\$ 47,842						\$ 47,842	\$ 199,581	\$ 38,413	\$ 173,370
Civil	\$ 12,130	\$ 2,185					\$ 14,315	\$ 101,369	\$ 19,738	\$ 96,700
Family & Children Services	\$ 12,058	\$ 5,709					\$ 17,767	\$ 132,065	\$ 21,427	\$ 105,400
Probate, Guardianship & Mental Health Services	\$ 3,466						\$ 3,466	\$ 14,392	\$ 3,188	\$ 13,300
Juvenile Dependency Services	\$ 2,412	\$ 12,198					\$ 14,610	\$ 59,026	\$ 2,014	\$ 64,200
Juvenile Delinquency Services	\$ 868						\$ 868	\$ 3,599	\$ 830	\$ 3,300
Other Court Operations	\$ 32,828	\$ 35,814					\$ 68,642	\$ 283,856	\$ 47,538	\$ 286,110
Court Interpreters	\$ 2,595	\$ 4,722					\$ 7,317	\$ 57,596	\$ 11,288	\$ 60,000
Jury Services	\$ 2,595	\$ 182					\$ 2,777	\$ 35,544	\$ 4,716	\$ 34,800
Security		\$ 75					\$ 75	\$ 1,895	\$ 85	\$ 2,400
Trial Court Operations Program	\$ 161,264	\$ 73,020					\$ 234,284	\$ 1,179,899	\$ 202,783	\$ 1,175,000
Enhanced Collections	\$ 32,580	\$ 13,302					\$ 45,882	\$ 174,707	\$ 44,476	\$ 184,100
Other Non-Court Operations								\$ 224		\$ 200
Non-Court Operations Program	\$ 32,580	\$ 13,302					\$ 45,882	\$ 174,931	\$ 44,476	\$ 184,400
Executive Office	\$ 32,789						\$ 32,789	\$ 145,965	\$ 38,829	\$ 158,300
Fiscal Services	\$ 32,712	\$ 162					\$ 32,874	\$ 145,813	\$ 22,370	\$ 99,200
Human Resources	\$ 1,765						\$ 1,765	\$ 8,394	\$ 3,058	\$ 13,100
Business & Facilities Services	\$ 14,112	\$ 7,719					\$ 21,831	\$ 96,324	\$ 18,644	\$ 230,400
Information Technology	\$ 28,756	\$ 3,832					\$ 32,588	\$ 1,349,525	\$ 28,493	\$ 116,700
Court Administration Program	\$ 110,134	\$ 11,712					\$ 121,846	\$ 1,746,021	\$ 111,395	\$ 618,000
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 303,978	\$ 98,034					\$ 402,012	\$ 3,100,851	\$ 358,654	\$ 1,977,400