


## 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

04/26/2021  
\_\_\_\_\_  
Date

Mariposa  
\_\_\_\_\_  
Court  
FY 2020-2021 Q3  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mariposa

Court

FY 2020-2021 Q3

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
3	
4	
5	
6	
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12	

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

Mariposa

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Court

FY 2020-2021 Q3

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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	13.8	13.8	

<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 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	\$ (3,683)	\$ 20,076	\$ (8,912)				\$ 4,383	\$ 11,863	\$ 49,542
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ 0
Credit Card									
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County	\$ 0	\$ 0	\$ 0				\$ 15,169	\$ 15,169	\$ (77,546)
Cash Outside of the JCC									
Cash Equivalents	\$ 435,284						\$ 1,081,063	\$ 1,516,347	\$ 954,309
<b>Total Cash and Cash Equivalents</b>	<b>\$ 432,201</b>	<b>\$ 20,076</b>	<b>\$ (8,912)</b>				<b>\$ 1,100,614</b>	<b>\$ 1,543,979</b>	<b>\$ 926,905</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	\$ 0	\$ 0	\$ 5,112					\$ 5,112	\$ 24,886
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 63							\$ 63	\$ 666
<b>Total Receivables</b>	<b>\$ 63</b>	<b>\$ 0</b>	<b>\$ 5,112</b>				<b>\$ 0</b>	<b>\$ 5,175</b>	<b>\$ 25,551</b>
Prepaid Expenses - General	\$ 2,513	\$ 0						\$ 2,513	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 2,513</b>	<b>\$ 0</b>						<b>\$ 2,513</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 434,776</b>	<b>\$ 20,076</b>	<b>\$ (3,800)</b>				<b>\$ 1,100,614</b>	<b>\$ 1,551,666</b>	<b>\$ 952,457</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				\$ 63	\$ 63	\$ 666
Due to Other Courts									\$ 0
Due to State	\$ 314		\$ 0				\$ 1,074,560	\$ 1,074,874	\$ 603,515
TC145 Liability							\$ 10,800	\$ 10,800	\$ 11,446
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							\$ 23	\$ 23	\$ 365
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 314</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 1,085,445</b>	<b>\$ 1,085,759</b>	<b>\$ 615,991</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	\$ 0
Liabilities For Deposits	\$ 2,424							\$ 2,424	\$ 1,751
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 2,424</b>							<b>\$ 2,424</b>	<b>\$ 1,751</b>
<b>Total Liabilities</b>	<b>\$ 2,738</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 1,100,614</b>	<b>\$ 1,103,352</b>	<b>\$ 633,726</b>
<b>Total Fund Balance</b>	<b>\$ 432,039</b>	<b>\$ 20,076</b>	<b>\$ (3,800)</b>					<b>\$ 448,314</b>	<b>\$ 318,730</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 434,776</b>	<b>\$ 20,076</b>	<b>\$ (3,800)</b>				<b>\$ 1,100,614</b>	<b>\$ 1,551,666</b>	<b>\$ 952,457</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 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>EVENUES</b>												
State Financing Sources												
Trial Court Trust Fund	\$ 1,234,620	\$ 2,454					\$ 1,237,074	\$ 1,448,140	\$ 1,199,659	\$ 1,458,700		
Improvement and Modernization Fund								\$ 2,296	\$ 2,729	\$ 6,400		
Judges' Compensation (0150019)	\$ 8,253						\$ 8,253	\$ 11,000	\$ 8,253	\$ 11,000		
Court Interpreter (0150037)	\$ 30,172						\$ 30,172	\$ 43,906	\$ 8,311	\$ 49,200		
Civil Coordination Reimbursement (0150091)												
MOU Reimbursements (0150010 and General)	\$ 201,084						\$ 201,084	\$ 1,307,705	\$ 70,080	\$ 109,200		
Other Miscellaneous	\$ 22,301						\$ 22,301	\$ 22,301	\$ 22,301	\$ 22,300		
	<b>\$ 1,496,430</b>	<b>\$ 2,454</b>					<b>\$ 1,498,884</b>	<b>\$ 2,835,348</b>	<b>\$ 1,311,333</b>	<b>\$ 1,656,900</b>		
<b>Grants</b>												
AB 1058 Commissioner/Facilitator			\$ 19,676				\$ 19,676	\$ 110,588	\$ 50,835	\$ 87,400		
Other Judicial Council Grants												
Non-Judicial Council Grants			\$ 19,676				\$ 19,676	\$ 110,588	\$ 50,835	\$ 87,400		
<b>Other Financing Sources</b>												
Interest Income	\$ 1,414	\$ 110					\$ 1,523	\$ 6,600	\$ 4,316	\$ 3,000		
Investment Income												
Donations												
Local Fees	\$ 2,573	\$ 2,000					\$ 4,573	\$ 8,550	\$ 6,722	\$ 12,000		
Non-Fee Revenues	\$ 0						\$ 0		\$ 0			
Enhanced Collections		\$ 153,334					\$ 153,334	\$ 227,814	\$ 148,287	\$ 234,300		
Escheatment												
Prior Year Revenue	\$ 72						\$ 72					
County Program - Restricted												
Reimbursement Other	\$ 10,842						\$ 10,842	\$ 1,500	\$ 229	\$ 1,500		
Sale of Fixed Assets												
Other Miscellaneous												
	<b>\$ 14,902</b>	<b>\$ 155,444</b>					<b>\$ 170,346</b>	<b>\$ 244,464</b>	<b>\$ 159,554</b>	<b>\$ 250,900</b>		
<b>Total Revenues</b>	<b>\$ 1,511,331</b>	<b>\$ 157,898</b>	<b>\$ 19,676</b>				<b>\$ 1,688,905</b>	<b>\$ 3,190,400</b>	<b>\$ 1,521,722</b>	<b>\$ 1,995,300</b>		
<b>EXPENDITURES</b>												
Personal Services												
Salaries - Permanent	\$ 557,168	\$ 68,333	\$ 10,359				\$ 635,860	\$ 838,804	\$ 580,786	\$ 808,200		
Temp Help												
Overtime	\$ 1,027	\$ 207					\$ 1,234	\$ 26,130	\$ 720	\$ 7,000		
Staff Benefits	\$ 324,286	\$ 41,793	\$ 2,357				\$ 368,437	\$ 445,209	\$ 336,852	\$ 451,400		
	<b>\$ 882,482</b>	<b>\$ 110,333</b>	<b>\$ 12,716</b>				<b>\$ 1,005,531</b>	<b>\$ 1,310,143</b>	<b>\$ 918,359</b>	<b>\$ 1,260,400</b>		
Operating Expenses and Equipment												
General Expense	\$ 70,788	\$ 12,512	\$ 1,741				\$ 85,042	\$ 212,504	\$ 72,355	\$ 124,100		
Printing	\$ 552		\$ 5				\$ 557	\$ 4,200	\$ 4,864	\$ 6,600		
Telecommunications	\$ 15,715	\$ 999	\$ 2,193				\$ 18,907	\$ 25,442	\$ 18,227	\$ 24,100		
Postage	\$ 2,120	\$ 2,990	\$ 1				\$ 5,112	\$ 18,400	\$ 12,578	\$ 19,500		
Insurance	\$ 550	\$ 100	\$ 49				\$ 699	\$ 926	\$ 966	\$ 1,000		
In-State Travel								\$ 3,200	\$ 5,861	\$ 9,500		
Out-of-State Travel												
Training	\$ 921						\$ 921	\$ 800	\$ 1,329	\$ 2,100		
Security Services	\$ 169		\$ 56				\$ 225	\$ 300	\$ 225	\$ 300		
Facility Operations	\$ 27,772	\$ 711	\$ 846				\$ 29,328	\$ 33,691	\$ 26,620	\$ 45,000		
Utilities	\$ 2,614		\$ 0				\$ 2,614	\$ 5,360	\$ 2,560	\$ 6,600		
Contracted Services	\$ 204,841		\$ 19				\$ 204,860	\$ 1,226,425	\$ 142,651	\$ 289,000		
Consulting and Professional Services	\$ 21,140	\$ 2,608	\$ 1,612				\$ 25,361	\$ 41,781	\$ 24,301	\$ 38,300		
Information Technology	\$ 30,194	\$ 6,421	\$ 1,665				\$ 38,280	\$ 188,880	\$ 25,011	\$ 38,000		
Major Equipment	\$ 95						\$ 95	\$ 20,000		\$ 30,000		
Other Items of Expense	\$ 1,595		\$ 29				\$ 1,624	\$ 1,924	\$ 1,403	\$ 4,300		
	<b>\$ 379,066</b>	<b>\$ 26,342</b>	<b>\$ 8,216</b>				<b>\$ 413,624</b>	<b>\$ 1,783,833</b>	<b>\$ 338,952</b>	<b>\$ 639,300</b>		
Special Items of Expense												
Grand Jury												
Jury Costs	\$ 842						\$ 842	\$ 6,875	\$ 535	\$ 9,000		
Judgements, Settlements and Claims												
Debt Service									\$ 489	\$ 68,600		
Other												
Capital Costs												
Internal Cost Recovery	\$ (36,637)	\$ 34,094	\$ 2,543				\$ 0	\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment												
	<b>\$ (35,794)</b>	<b>\$ 34,094</b>	<b>\$ 2,543</b>				<b>\$ 842</b>	<b>\$ 6,875</b>	<b>\$ 1,025</b>	<b>\$ 77,600</b>		
<b>Total Expenditures</b>	<b>\$ 1,225,753</b>	<b>\$ 170,768</b>	<b>\$ 23,476</b>				<b>\$ 1,419,997</b>	<b>\$ 3,100,851</b>	<b>\$ 1,258,335</b>	<b>\$ 1,977,400</b>		
Excess (Deficit) of Revenues Over Expenditures	\$ 285,578	\$ (12,870)	\$ (3,800)				\$ 268,908	\$ 89,549	\$ 263,387	\$ 17,900		
Operating Transfers In (Out)												
Fund Balance (Deficit)												
Beginning Balance (Deficit)	\$ 146,460	\$ 32,946	\$ 0				\$ 179,406	\$ 179,406	\$ 55,343	\$ 55,300		
Ending Balance (Deficit)	\$ 432,039	\$ 20,076	\$ (3,800)				\$ 448,314	\$ 268,955	\$ 318,730	\$ 73,200		

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

	For the month ended March									
	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	\$ 121.675	\$ 43.380					\$ 165.054	\$ 277.857	\$ 158.170	\$ 300.03
Traffic & Other Infractions	\$ 9.384						\$ 9.384	\$ 13.119	\$ 25.697	\$ 34.90
Other Criminal Cases	\$ 143.163						\$ 143.163	\$ 199.581	\$ 114.875	\$ 173.37
Civil	\$ 35.888	\$ 8.876					\$ 44.764	\$ 101.369	\$ 69.794	\$ 96.78
Family & Children Services	\$ 37.611	\$ 9.623			\$ 0		\$ 47.235	\$ 132.065	\$ 70.836	\$ 105.48
Probate, Guardianship & Mental Health Services	\$ 10.254						\$ 10.254	\$ 14.392	\$ 9.860	\$ 13.30
Juvenile Dependency Services	\$ 7.458	\$ 36.595					\$ 44.053	\$ 59.026	\$ 48.341	\$ 64.26
Juvenile Delinquency Services	\$ 2.661						\$ 2.661	\$ 3.599	\$ 2.500	\$ 3.36
Other Court Operations	\$ 132.904	\$ 83.215					\$ 216.119	\$ 283.856	\$ 184.039	\$ 286.11
Court Interpreters	\$ 6.552	\$ 13.687					\$ 20.238	\$ 57.596	\$ 28.360	\$ 60.06
Jury Services	\$ 6.552	\$ 7.922	\$ 842				\$ 15.316	\$ 35.544	\$ 19.192	\$ 34.86
Security		\$ 391					\$ 391	\$ 1.895	\$ 747	\$ 2.48
Trial Court Operations Program	\$ 514.102	\$ 203.688	\$ 842		\$ 0		\$ 718.633	\$ 1,179.899	\$ 732.410	\$ 1,175.04
Enhanced Collections	\$ 110.333	\$ 26.342			\$ 0		\$ 136.675	\$ 174.707	\$ 129.219	\$ 184.16
Other Non-Court Operations		\$ 693					\$ 693	\$ 224	\$ 207	\$ 26
Non-Court Operations Program	\$ 110.333	\$ 27.034			\$ 0		\$ 137.367	\$ 174.931	\$ 129.426	\$ 184.42
Executive Office	\$ 102.056	\$ 99					\$ 102.155	\$ 145.965	\$ 118.182	\$ 158.34
Fiscal Services	\$ 101.624	\$ 2.506					\$ 104.130	\$ 145.813	\$ 68.164	\$ 99.23
Human Resources	\$ 5.506	\$ 613					\$ 6.120	\$ 8.394	\$ 9.239	\$ 13.18
Business & Facilities Services	\$ 78.109	\$ 44.946					\$ 123.055	\$ 96.324	\$ 114.875	\$ 230.47
Information Technology	\$ 93.800	\$ 134.737					\$ 228.537	\$ 1,349.525	\$ 86.040	\$ 116.77
Court Administration Program	\$ 381.096	\$ 182.901					\$ 563.997	\$ 1,746.021	\$ 396.500	\$ 618.00
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,005.531</b>	<b>\$ 413.624</b>	<b>\$ 842</b>		<b>\$ 0</b>		<b>\$ 1,419.997</b>	<b>\$ 3,100.851</b>	<b>\$ 1,258.335</b>	<b>\$ 1,977.47</b>