


## 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

4/25/2022  
Date

Mariposa

\_\_\_\_\_  
Court

FY 2021-2022 Q2

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mariposa

Court

FY 2021-2022 Q2

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 2021-2022 Q2

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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)	14.5	11.8	12		

<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 December									
Fiscal Year 2021/22								2020/21	
	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	\$ (430.499)	\$ 428.526	\$ (11.072)				\$ 3.466	\$ (9.579)	\$ 22.827
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	\$ (83.328)	\$ (10.976)					\$ 16.344	\$ (77.960)	\$ (81.721)
Cash Outside of the JCC									
Cash Equivalents	\$ 996.811						\$ 927.827	\$ 1,924.638	\$ 1,605.354
<b>Total Cash and Cash Equivalents</b>	<b>\$ 483.585</b>	<b>\$ 417.549</b>	<b>\$ (11.072)</b>				<b>\$ 947.637</b>	<b>\$ 1,837.698</b>	<b>\$ 1,547.060</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 842
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 6.883					\$ 6.883	\$ 14.773
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 15.322							\$ 15.322	\$ 103
<b>Total Receivables</b>	<b>\$ 15.322</b>	<b>\$ 0</b>	<b>\$ 6.883</b>					<b>\$ 22.205</b>	<b>\$ 15.718</b>
Prepaid Expenses - General	\$ 326							\$ 326	\$ 2,513
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 326</b>							<b>\$ 326</b>	<b>\$ 2,513</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 499.233</b>	<b>\$ 417.549</b>	<b>\$ (4.189)</b>				<b>\$ 947.637</b>	<b>\$ 1,860.230</b>	<b>\$ 1,565.291</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ (244)
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 15.322	\$ 15.322	\$ 103
Due to Other Courts									
Due to State	\$ 314		\$ 0				\$ 899.978	\$ 900.292	\$ 997.374
TC145 Liability							\$ 15.989	\$ 15.989	\$ 8.691
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies								\$ 77	
Sales and Use Tax	\$ 77							\$ 4	\$ 25
Interest							\$ 4	\$ 4	\$ 25
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 391</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 931.293</b>	<b>\$ 931.684</b>	<b>\$ 1,005.950</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 16.344	\$ 16.344	\$ 15,169
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 16.344</b>	<b>\$ 16.344</b>	<b>\$ 15,169</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	\$ 3.097							\$ 3.097	\$ 2,244
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 3.097</b>							<b>\$ 3.097</b>	<b>\$ 2,244</b>
<b>Total Liabilities</b>	<b>\$ 3,488</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 947.637</b>	<b>\$ 951.125</b>	<b>\$ 1,023,363</b>
<b>Total Fund Balance</b>	<b>\$ 495.745</b>	<b>\$ 417.549</b>	<b>\$ (4.189)</b>					<b>\$ 909.105</b>	<b>\$ 541,928</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 499.233</b>	<b>\$ 417.549</b>	<b>\$ (4.189)</b>				<b>\$ 947.637</b>	<b>\$ 1,860.230</b>	<b>\$ 1,565.291</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 December											
Fiscal Year 2021/22										2020/21	
	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>											
Slate Financing Sources											
Trial Court Trust Fund	\$ 1,020,111	\$ 1,350					\$ 1,021,461	\$ 1,591,171	\$ 1,006,568	\$ 1,448,140	
Improvement and Modernization Fund								\$ 2,270		\$ 2,296	
Judges' Compensation (0150019)	\$ 5,502						\$ 5,502	\$ 8,250	\$ 5,502	\$ 11,000	
Court Interpreter (0150037)	\$ 31,522						\$ 31,522	\$ 44,103	\$ 16,804	\$ 43,906	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 44,704						\$ 44,704	\$ 1,049,583	\$ 102,987	\$ 1,307,705	
Other Miscellaneous	\$ 22,301	\$ 400,000					\$ 422,301	\$ 22,301	\$ 22,301	\$ 22,301	
	\$ 1,124,140	\$ 401,350					\$ 1,525,490	\$ 2,717,678	\$ 1,154,163	\$ 2,835,348	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 6,883				\$ 6,883	\$ 120,606	\$ 14,564	\$ 110,588	
Other Judicial Council Grants											
Non-Judicial Council Grants			\$ 6,883				\$ 6,883	\$ 120,606	\$ 14,564	\$ 110,588	
<b>Other Financing Sources</b>											
Interest Income	\$ 173	\$ 22					\$ 194	\$ 2,200	\$ 728	\$ 6,600	
Investment Income											
Donations											
Local Fees	\$ 1,704	\$ 711					\$ 2,415	\$ 7,020	\$ 2,269	\$ 8,550	
Non-Fee Revenues	\$ 0						\$ 0	\$ 80	\$ 0		
Enhanced Collections		\$ 57,998					\$ 57,998	\$ 248,674	\$ 78,156	\$ 227,814	
Escheatment									\$ 72		
Prior Year Revenue											
County Program - Restricted								\$ 1,500	\$ 842	\$ 1,500	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 1,876	\$ 58,731					\$ 60,607	\$ 259,474	\$ 82,067	\$ 244,464	
<b>Total Revenues</b>	<b>\$ 1,126,017</b>	<b>\$ 460,081</b>	<b>\$ 6,883</b>				<b>\$ 1,592,980</b>	<b>\$ 3,097,758</b>	<b>\$ 1,250,794</b>	<b>\$ 3,190,400</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 349,367	\$ 32,732	\$ 3,547				\$ 385,646	\$ 994,970	\$ 417,260	\$ 872,573	
Temp Help								\$ 21,257			
Overtime	\$ 16,415		\$ 22				\$ 16,437	\$ 32,130		\$ 26,577	
Staff Benefits	\$ 262,676	\$ 18,966	\$ 533				\$ 282,176	\$ 465,678	\$ 275,943	\$ 453,725	
	\$ 628,459	\$ 51,698	\$ 4,102				\$ 684,258	\$ 1,514,035	\$ 693,203	\$ 1,352,875	
Operating Expenses and Equipment											
General Expense	\$ 31,257	\$ 5,941	\$ 1,237				\$ 38,436	\$ 227,174	\$ 56,921	\$ 214,660	
Printing	\$ 439	\$ 642					\$ 1,082	\$ 6,550	\$ 289	\$ 2,750	
Telecommunications	\$ 11,480	\$ 790	\$ 1,697				\$ 13,967	\$ 25,969	\$ 13,622	\$ 25,464	
Postage	\$ 127	\$ 118					\$ 245	\$ 19,905	\$ 5,112	\$ 18,389	
Insurance	\$ 907	\$ 89	\$ 46				\$ 1,042	\$ 965	\$ 699	\$ 901	
In-State Travel								\$ 6,500		\$ 981	
Out-of-State Travel											
Training	\$ 600						\$ 600	\$ 3,250	\$ 396	\$ 799	
Security Services	\$ 214		\$ 71				\$ 285	\$ 450	\$ 150	\$ 450	
Facility Operations	\$ 6,264	\$ 406	\$ 103				\$ 6,773	\$ 65,151	\$ 17,373	\$ 33,766	
Utilities	\$ (309)						\$ (309)	\$ 5,360	\$ 1,117	\$ 5,360	
Contracted Services	\$ 83,527		\$ 113				\$ 83,640	\$ 876,740	\$ 51,020	\$ 1,185,126	
Consulting and Professional Services	\$ 13,978	\$ 2,106	\$ 1,245				\$ 17,328	\$ 38,050	\$ 14,177	\$ 41,781	
Information Technology	\$ 31,784	\$ 6,855	\$ 1,635				\$ 40,274	\$ 236,778	\$ 32,373	\$ 188,530	
Major Equipment	\$ 7,174						\$ 7,174	\$ 15,265	\$ 95	\$ 20,095	
Other Items of Expense	\$ 73		\$ 4				\$ 77	\$ 3,300	\$ 883	\$ 2,069	
	\$ 187,515	\$ 16,947	\$ 6,150				\$ 210,612	\$ 1,531,407	\$ 194,227	\$ 1,741,101	
Special Items of Expense											
Grand Jury								\$ 1,500			
Jury Costs	\$ 974	\$ 0					\$ 974	\$ 6,875	\$ 842	\$ 6,875	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (11,730)	\$ 10,909	\$ 820				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (967)						\$ (967)	\$ 1,088			
	\$ (11,723)	\$ 10,909	\$ 820				\$ 7	\$ 9,463	\$ 842	\$ 6,875	
<b>Total Expenditures</b>	<b>\$ 804,251</b>	<b>\$ 79,554</b>	<b>\$ 11,072</b>				<b>\$ 894,878</b>	<b>\$ 3,054,905</b>	<b>\$ 888,272</b>	<b>\$ 3,100,851</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 321,765	\$ 380,527	\$ (4,189)				\$ 698,103	\$ 42,853	\$ 362,522	\$ 89,549	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 173,980	\$ 37,023	\$ 0				\$ 211,002	\$ 211,002	\$ 179,406	\$ 179,406	
Ending Balance (Deficit)	\$ 495,745	\$ 417,549	\$ (4,189)				\$ 909,105	\$ 253,855	\$ 541,928	\$ 268,955	



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

	For the month ended December									
	Fiscal Year 2021/22								2020/21	
	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	\$ 80.099	\$ 35.059				\$ 0	\$ 115.157	\$ 293.872	\$ 104.167	\$ 241.786
Traffic & Other Infractions	\$ 14.308						\$ 14.308	\$ 60.662	\$ 6.183	\$ 13.782
Other Criminal Cases	\$ 76.485						\$ 76.485	\$ 161.222	\$ 94.585	\$ 185.337
Civil	\$ 29.597	\$ 3.904					\$ 33.502	\$ 100.021	\$ 29.220	\$ 97.735
Family & Children Services	\$ 6.244	\$ 7.488			\$ 0		\$ 13.733	\$ 136.944	\$ 31.142	\$ 128.093
Probate, Guardianship & Mental Health Services	\$ 8.456						\$ 8.456	\$ 14.868	\$ 6.808	\$ 14.465
Juvenile Dependency Services	\$ 1.161						\$ 1.161	\$ 66.115	\$ 29.230	\$ 59.466
Juvenile Delinquency Services	\$ 1.386						\$ 1.386	\$ 4.039	\$ 1.704	\$ 3.721
Other Court Operations	\$ 112.138	\$ 56.440				\$ 0	\$ 168.579	\$ 407.165	\$ 166.381	\$ 318.298
Court Interpreters	\$ 3.543	\$ 18.581					\$ 22.125	\$ 57.286	\$ 13.539	\$ 54.109
Jury Services	\$ 3.543	\$ 6.122	\$ 974				\$ 10.639	\$ 40.208	\$ 13.553	\$ 30.761
Security		\$ 1.309					\$ 1.309	\$ 2.595	\$ 316	\$ 1.895
Trial Court Operations Program	\$ 336.960	\$ 128.904	\$ 974			\$ 0	\$ 466.838	\$ 1,344.997	\$ 496.827	\$ 1,149.448
Enhanced Collections	\$ 59.350	\$ 16.831				\$ 0	\$ 76.181	\$ 192.947	\$ 96.490	\$ 174.707
Other Non-Court Operations		\$ 212					\$ 212	\$ 1.970	\$ 629	\$ 1.478
Non-Court Operations Program	\$ 59.350	\$ 17.043				\$ 0	\$ 76.393	\$ 194.917	\$ 97.119	\$ 176.185
Executive Office	\$ 75.249						\$ 75.249	\$ 153.055	\$ 65.713	\$ 144.349
Fiscal Services	\$ 76.263	\$ 1.837					\$ 78.099	\$ 151.062	\$ 67.025	\$ 144.295
Human Resources	\$ 3.988	\$ 469					\$ 4.457	\$ 8.991	\$ 3.536	\$ 8.431
Business & Facilities Services	\$ 78.625	\$ 15.362				\$ 0	\$ 93.987	\$ 167.025	\$ 89.821	\$ 136.464
Information Technology	\$ 53.824	\$ 46.997				\$ (967)	\$ 99.854	\$ 1,034.858	\$ 68.232	\$ 1,341.679
Court Administration Program	\$ 287.948	\$ 64.665				\$ (967)	\$ 351.647	\$ 1,514.991	\$ 294.326	\$ 1,775.218
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 684.258</b>	<b>\$ 210.612</b>	<b>\$ 974</b>			<b>\$ 0</b>	<b>\$ 894.878</b>	<b>\$ 3,054.905</b>	<b>\$ 888.272</b>	<b>\$ 3,100.851</b>