

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

11/05/2021

Date

Mariposa

Court

FY 2020-2021 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mariposa

Court

FY 2020-2021 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Mariposa

Court

FY 2020-2021 Q4

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)	14	13.8	13.8	13.8	11.8

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 June									
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						
ASSETS									
Operations	\$ (39,174)	\$ 36,344	\$ 0				\$ 1,755	\$ (1,076)	\$ 12,888
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				\$ 16,344	\$ 16,344	\$ 15,169
Cash Outside of the JCC									
Cash Equivalents	\$ 84,191						\$ 965,245	\$ 1,049,436	\$ 666,455
Total Cash and Cash Equivalents	\$ 45,617	\$ 36,344	\$ 0				\$ 983,343	\$ 1,065,304	\$ 695,112
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 457	\$ 27	\$ 3					\$ 487	\$ 888
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 61,480							\$ 61,480	\$ 23,897
Due From Other Governments	\$ 557	\$ 21,718						\$ 22,274	\$ 15,416
Due From Other Courts									
Due From State	\$ 10,193	\$ 804	\$ 14,203					\$ 25,200	\$ 28,901
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 58							\$ 58	\$ 51
Total Receivables	\$ 72,744	\$ 22,548	\$ 14,206					\$ 109,499	\$ 69,153
Prepaid Expenses - General	\$ 128,905	\$ 0						\$ 128,905	\$ 96,016
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 128,905	\$ 0						\$ 128,905	\$ 96,016
Other Assets									
Total Other Assets									
Total Assets	\$ 247,266	\$ 58,892	\$ 14,206				\$ 983,343	\$ 1,303,707	\$ 860,281
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 31,529	\$ 395	\$ 105					\$ 32,028	\$ 1,942
Accounts Payable - General	\$ 4,684	\$ 32	\$ 0				\$ 0	\$ 4,716	\$ 22,800
Due to Other Funds	\$ 0	\$ 21,282	\$ 13,986				\$ 26,269	\$ 61,538	\$ 23,947
Due to Other Courts									\$ 0
Due to State	\$ 17,801		\$ 0				\$ 925,580	\$ 943,381	\$ 604,456
TC145 Liability							\$ 15,150	\$ 15,150	\$ 7,270
Due to Other Governments	\$ 1,845	\$ 161	\$ 115					\$ 2,121	\$ 3,539
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 0	\$ 0	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 55,859	\$ 21,869	\$ 14,206				\$ 966,999	\$ 1,058,934	\$ 663,955
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 16,344	\$ 16,344	\$ 15,169
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 16,344	\$ 16,344	\$ 15,169
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities									
Revenue Collected in Advance	\$ 14,998							\$ 14,998	\$ 0
Liabilities For Deposits	\$ 2,429							\$ 2,429	\$ 1,751
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 17,427							\$ 17,427	\$ 1,751
Total Liabilities	\$ 73,286	\$ 21,869	\$ 14,206				\$ 983,343	\$ 1,092,705	\$ 680,875
Total Fund Balance	\$ 173,980	\$ 37,023	\$ 0					\$ 211,002	\$ 179,406
Total Liabilities and Fund Balance	\$ 247,266	\$ 58,892	\$ 14,206				\$ 983,343	\$ 1,303,707	\$ 860,281

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 June											
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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,449,047	\$ 4,258					\$ 1,453,305	\$ 1,448,140	\$ 1,414,733	\$ 1,458,748	
Improvement and Modernization Fund								\$ 2,296	\$ 2,729	\$ 6,460	
Judges' Compensation (0150019)	\$ 8,740						\$ 8,740	\$ 11,000	\$ 11,000	\$ 11,000	
Court Interpreter (0150037)	\$ 22,461						\$ 22,461	\$ 43,906	\$ 21,901	\$ 49,250	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 384,583						\$ 384,583	\$ 1,307,705	\$ 95,626	\$ 109,215	
Other Miscellaneous	\$ 22,301						\$ 22,301	\$ 22,301	\$ 22,301	\$ 22,301	
	\$ 1,887,133	\$ 4,258					\$ 1,891,391	\$ 2,835,348	\$ 1,568,290	\$ 1,656,974	
Grants											
AB 1058 Commissioner/Facilitator			\$ 33,879				\$ 33,879	\$ 110,588	\$ 69,984	\$ 87,472	
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 33,879				\$ 33,879	\$ 110,588	\$ 69,984	\$ 87,472	
Other Financing Sources											
Interest Income	\$ 2,256	\$ 169					\$ 2,425	\$ 6,600	\$ 8,224	\$ 3,000	
Investment Income											
Donations											
Local Fees	\$ 4,527	\$ 2,982					\$ 7,509	\$ 8,550	\$ 9,367	\$ 12,050	
Non-Fee Revenues	\$ 81						\$ 81		\$ 92		
Enhanced Collections		\$ 229,245					\$ 229,245	\$ 227,814	\$ 221,082	\$ 234,386	
Escheatment											
Prior Year Revenue	\$ 72						\$ 72				
County Program - Restricted											
Reimbursement Other	\$ 10,842						\$ 10,842	\$ 1,500	\$ 549	\$ 1,500	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 17,779	\$ 232,395					\$ 250,174	\$ 244,464	\$ 239,314	\$ 250,936	
Total Revenues	\$ 1,904,911	\$ 236,653	\$ 33,879				\$ 2,175,444	\$ 3,190,400	\$ 1,877,587	\$ 1,995,382	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 781,684	\$ 93,926	\$ 15,636				\$ 891,246	\$ 872,573	\$ 785,392	\$ 808,269	
Temp Help											
Overtime	\$ 6,252	\$ 0					\$ 6,252	\$ 26,577	\$ 720	\$ 721	
Staff Benefits	\$ 453,746	\$ 50,710	\$ 3,336				\$ 507,791	\$ 453,725	\$ 425,951	\$ 451,478	
	\$ 1,241,681	\$ 144,635	\$ 18,972				\$ 1,405,289	\$ 1,352,875	\$ 1,212,063	\$ 1,260,468	
Operating Expenses and Equipment											
General Expense	\$ 98,172	\$ 14,975	\$ 3,165				\$ 116,313	\$ 214,660	\$ 100,836	\$ 124,146	
Printing	\$ 552		\$ 5				\$ 557	\$ 2,750	\$ 5,548	\$ 6,640	
Telecommunications	\$ 20,148	\$ 1,183	\$ 2,720				\$ 24,051	\$ 25,464	\$ 23,142	\$ 24,166	
Postage	\$ 9,101	\$ 9,145	\$ 1				\$ 18,247	\$ 18,389	\$ 18,078	\$ 19,503	
Insurance	\$ 550	\$ 100	\$ 49				\$ 699	\$ 901	\$ 966	\$ 1,057	
In-State Travel								\$ 961	\$ 5,266	\$ 9,570	
Out-of-State Travel											
Training	\$ 921						\$ 921	\$ 799	\$ 1,179	\$ 2,147	
Security Services	\$ 238		\$ 63				\$ 300	\$ 450	\$ 300	\$ 300	
Facility Operations	\$ 51,246	\$ 1,218	\$ 967				\$ 53,431	\$ 33,766	\$ 44,346	\$ 45,066	
Utilities	\$ 6,115		\$ 0				\$ 6,115	\$ 5,360	\$ 4,350	\$ 6,930	
Contracted Services	\$ 401,669	\$ 259	\$ 61				\$ 401,989	\$ 1,185,126	\$ 175,432	\$ 289,080	
Consulting and Professional Services	\$ 30,641	\$ 3,374	\$ 2,161				\$ 36,177	\$ 41,781	\$ 40,642	\$ 38,344	
Information Technology	\$ 31,234	\$ 6,267	\$ 1,915				\$ 39,416	\$ 188,530	\$ 30,100	\$ 38,087	
Major Equipment	\$ 36,855						\$ 36,855	\$ 20,095	\$ 23,423	\$ 30,000	
Other Items of Expense	\$ 1,835		\$ 29				\$ 1,864	\$ 2,069	\$ 1,746	\$ 4,338	
	\$ 689,276	\$ 36,522	\$ 11,136				\$ 736,934	\$ 1,741,101	\$ 475,355	\$ 639,374	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,625						\$ 1,625	\$ 6,875	\$ 535	\$ 9,000	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 65,571	\$ 68,630	
Capital Costs											
Internal Cost Recovery	\$ (55,214)	\$ 51,420	\$ 3,794				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (53,589)	\$ 51,420	\$ 3,794				\$ 1,625	\$ 6,875	\$ 66,106	\$ 77,630	
Total Expenditures	\$ 1,877,368	\$ 232,577	\$ 33,903				\$ 2,143,848	\$ 3,100,851	\$ 1,753,524	\$ 1,977,472	
Excess (Deficit) of Revenues Over Expenditures	\$ 27,543	\$ 4,077	\$ (24)				\$ 31,596	\$ 89,549	\$ 124,063	\$ 17,910	
Operating Transfers In (Out)	\$ (24)		\$ 24				\$ 0		\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 146,460	\$ 32,946	\$ 0				\$ 179,406	\$ 179,406	\$ 55,343	\$ 55,343	
Ending Balance (Deficit)	\$ 173,980	\$ 37,023	\$ 0				\$ 211,002	\$ 268,955	\$ 179,406	\$ 73,253	

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

	For the month ended June									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 165.607	\$ 68.490					\$ 234.097	\$ 241.786	\$ 216.579	\$ 300.030
Traffic & Other Infractions	\$ 13.779						\$ 13.779	\$ 13.782	\$ 34.663	\$ 34.900
Other Criminal Cases	\$ 190.818						\$ 190.818	\$ 185.337	\$ 153.370	\$ 173.373
Civil	\$ 50.484	\$ 15.736					\$ 66.219	\$ 97.735	\$ 88.589	\$ 96.784
Family & Children Services	\$ 53.687	\$ 13.481			\$ 0		\$ 67.168	\$ 128.093	\$ 90.068	\$ 105.488
Probate, Guardianship & Mental Health Services	\$ 14.463						\$ 14.463	\$ 14.465	\$ 13.200	\$ 13.308
Juvenile Dependency Services	\$ 10.673	\$ 48.793					\$ 59.466	\$ 59.466	\$ 64.222	\$ 64.264
Juvenile Delinquency Services	\$ 3.719						\$ 3.719	\$ 3.721	\$ 3.337	\$ 3.363
Other Court Operations	\$ 175.318	\$ 110.765					\$ 286.083	\$ 318.298	\$ 268.832	\$ 286.119
Court Interpreters	\$ 7.899	\$ 22.561					\$ 30.460	\$ 54.109	\$ 32.202	\$ 60.064
Jury Services	\$ 7.899	\$ 14.224	\$ 1.625				\$ 23.748	\$ 30.761	\$ 22.173	\$ 34.863
Security		\$ 466					\$ 466	\$ 1.895	\$ 893	\$ 2.485
Trial Court Operations Program	\$ 694.347	\$ 294.515	\$ 1.625		\$ 0		\$ 990.487	\$ 1,149.448	\$ 988.128	\$ 1,175.041
Enhanced Collections	\$ 141.653	\$ 36.172			\$ 0		\$ 177.825	\$ 174.707	\$ 168.966	\$ 184.163
Other Non-Court Operations		\$ 1.523					\$ 1.523	\$ 1.478	\$ 239	\$ 260
Non-Court Operations Program	\$ 141.653	\$ 37.695			\$ 0		\$ 179.348	\$ 176.185	\$ 169.205	\$ 184.423
Executive Office	\$ 144.250	\$ 99					\$ 144.349	\$ 144.349	\$ 157.674	\$ 158.343
Fiscal Services	\$ 143.317	\$ 5.980					\$ 149.297	\$ 144.295	\$ 96.981	\$ 99.234
Human Resources	\$ 7.817	\$ 613					\$ 8.431	\$ 8.431	\$ 12.862	\$ 13.181
Business & Facilities Services	\$ 145.495	\$ 69.653					\$ 215.147	\$ 136.464	\$ 213.702	\$ 230.473
Information Technology	\$ 128.410	\$ 328.379					\$ 456.789	\$ 1,341.679	\$ 114.973	\$ 116.777
Court Administration Program	\$ 569.289	\$ 404.724					\$ 974.013	\$ 1,775.218	\$ 596.192	\$ 618.008
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,405.289	\$ 736.934	\$ 1.625		\$ 0		\$ 2,143.848	\$ 3,100.851	\$ 1,753.524	\$ 1,977.472

Constraints on Fiscal Year-End Fund Balance - Summary

Mariposa

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	128,905	-	128,905	-	-	-	-	-	128,905	
Restricted	-	-	-	37,023	-	-	-	-	37,023	
Committed	-	-	-	-	-	-	-	-	-	
Assigned	45,075	-	45,075	-	-	-	-	-	45,075	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 173,980	\$ -	\$ 173,980	\$ 37,023	\$ -	\$ -	\$ -	\$ -	\$ 211,002	