

**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

08/16/2019

\_\_\_\_\_  
Date

Mariposa

\_\_\_\_\_  
Court

FY 2018-2019 Q4

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mariposa  
Court

FY 2018-2019 Q4  
Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Mariposa  
 Court

FY 2018 – 2019 Q4  
 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	10.6	12.6	11.8	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 June									
Fiscal Year 2018/19									
	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	\$ (34,027)	\$ 27,555	\$ 0				\$ 464	\$ (6,007)	\$ 9,051
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County	\$ 0	\$ 0					\$ 15,984	\$ 15,984	\$ 6,202
Cash Outside of the JCC									
Cash Equivalents	\$ 34,558						\$ 14,667	\$ 49,225	\$ 26,779
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,131</b>	<b>\$ 27,555</b>	<b>\$ 0</b>				<b>\$ 31,116</b>	<b>\$ 59,803</b>	<b>\$ 42,632</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 1,104	\$ 124						\$ 1,228	\$ 397
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 65,235	\$ 0						\$ 65,235	\$ 44,972
Due From Other Governments	\$ 476	\$ 22,581						\$ 23,057	\$ 16,012
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 78,747	\$ 675	\$ 43,957					\$ 123,379	\$ 55,804
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 145,562</b>	<b>\$ 23,380</b>	<b>\$ 43,957</b>				<b>\$ 0</b>	<b>\$ 212,899</b>	<b>\$ 117,184</b>
Prepaid Expenses - General	\$ 2,359							\$ 2,359	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 2,359</b>							<b>\$ 2,359</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 149,052</b>	<b>\$ 50,935</b>	<b>\$ 43,957</b>				<b>\$ 31,116</b>	<b>\$ 275,061</b>	<b>\$ 159,816</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 1,979	\$ 398	\$ 158					\$ 2,536	\$ 3,925
Accounts Payable - General	\$ 19,385	\$ 0	\$ 0				\$ 0	\$ 19,385	\$ 34,443
Due to Other Funds	\$ 0	\$ 21,969	\$ 43,267					\$ 65,235	\$ 44,972
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 517		\$ 208					\$ 725	\$ 1,476
TC145 Liability							\$ 15,106	\$ 15,106	\$ 19,374
Due to Other Governments	\$ 1,406	\$ 239	\$ 324					\$ 1,970	\$ 1,851
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 26	\$ 26	\$ 21
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 23,287</b>	<b>\$ 22,606</b>	<b>\$ 43,957</b>				<b>\$ 15,131</b>	<b>\$ 104,982</b>	<b>\$ 106,062</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 15,984	\$ 15,984	\$ 6,202
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 15,984</b>	<b>\$ 15,984</b>	<b>\$ 6,202</b>
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
<b>Total Payroll Liabilities</b>									
Revenue Collected in Advance	\$ 97,000							\$ 97,000	\$ 0
Liabilities For Deposits	\$ 1,751							\$ 1,751	\$ 1,437
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 98,751</b>						<b>\$ 0</b>	<b>\$ 98,751</b>	<b>\$ 1,437</b>
<b>Total Liabilities</b>	<b>\$ 122,038</b>	<b>\$ 22,606</b>	<b>\$ 43,957</b>				<b>\$ 31,116</b>	<b>\$ 219,717</b>	<b>\$ 113,702</b>
<b>Total Fund Balance</b>	<b>\$ 27,014</b>	<b>\$ 28,329</b>	<b>\$ 0</b>					<b>\$ 55,343</b>	<b>\$ 46,115</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 149,052</b>	<b>\$ 50,935</b>	<b>\$ 43,957</b>				<b>\$ 31,116</b>	<b>\$ 275,061</b>	<b>\$ 159,816</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 June											
Fiscal Year 2018/19										2017/18	
	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	\$ 1,470,224	\$ 4,454					\$ 1,474,678	\$ 1,438,368	\$ 1,273,179	\$ 1,249,701	
Improvement and Modernization Fund	\$ 47,153						\$ 47,153	\$ 52,318	\$ 1,933	\$ 2,450	
Judges' Compensation (0150019)	\$ 11,000						\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	
Court Interpreter (0150037)	\$ 41,375						\$ 41,375	\$ 39,602	\$ 32,335	\$ 37,352	
Civil Coordination Reimbursement (0150091)	\$ 92,260						\$ 92,260	\$ 96,908	\$ 78,850	\$ 84,227	
MOU Reimbursements (0150010 and General)	\$ 22,301						\$ 22,301	\$ 22,301	\$ 22,301	\$ 22,301	
Other Miscellaneous											
	\$ 1,684,312	\$ 4,454					\$ 1,688,766	\$ 1,660,497	\$ 1,419,698	\$ 1,407,031	
Grants											
AB 1058 Commissioner/Facilitator			\$ 79,642				\$ 79,642	\$ 120,606	\$ 96,651	\$ 120,606	
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 79,642				\$ 79,642	\$ 120,606	\$ 96,651	\$ 120,606	
Other Financing Sources											
Interest Income	\$ 5,450	\$ 598					\$ 6,048	\$ 1,500	\$ 2,899	\$ 540	
Investment Income											
Donations											
Local Fees	\$ 8,222	\$ 4,511					\$ 12,733	\$ 13,250	\$ 14,944	\$ 17,250	
Non-Fee Revenues	\$ 105						\$ 105	\$ 339	\$ 339		
Enhanced Collections		\$ 160,919					\$ 160,919	\$ 131,014	\$ 137,993	\$ 168,771	
Escheatment											
Prior Year Revenue											
County Program - Restricted								\$ 1,500		\$ 1,500	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 13,777	\$ 166,028					\$ 179,805	\$ 147,264	\$ 156,176	\$ 188,061	
<b>Total Revenues</b>	<b>\$ 1,698,089</b>	<b>\$ 170,482</b>	<b>\$ 79,642</b>				<b>\$ 1,948,213</b>	<b>\$ 1,928,367</b>	<b>\$ 1,672,424</b>	<b>\$ 1,715,698</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 619,859	\$ 65,705	\$ 21,801				\$ 707,365	\$ 701,882	\$ 702,998	\$ 725,758	
Temp Help											
Overtime											
Staff Benefits	\$ 361,236	\$ 29,729	\$ 4,961				\$ 395,927	\$ 444,421	\$ 385,026	\$ 445,925	
	\$ 981,096	\$ 95,434	\$ 26,762				\$ 1,103,292	\$ 1,146,303	\$ 1,088,024	\$ 1,171,683	
Operating Expenses and Equipment											
General Expense	\$ 86,516	\$ 14,192	\$ 6,913				\$ 107,621	\$ 127,182	\$ 77,576	\$ 87,605	
Printing	\$ 4,403	\$ 644	\$ 54				\$ 5,100	\$ 5,610	\$ 4,845	\$ 7,800	
Telecommunications	\$ 17,773	\$ 1,285	\$ 4,122				\$ 23,181	\$ 24,491	\$ 21,907	\$ 28,684	
Postage	\$ 7,880	\$ 7,618	\$ 214				\$ 15,713	\$ 17,030	\$ 16,055	\$ 16,425	
Insurance	\$ 819	\$ 70	\$ 104				\$ 993	\$ 553	\$ 366	\$ 1,050	
In-State Travel	\$ 7,118		\$ 2,564				\$ 9,682	\$ 11,505	\$ 6,767	\$ 10,175	
Out-of-State Travel											
Training	\$ 1,070		\$ 410				\$ 1,480	\$ 3,920	\$ 2,294	\$ 2,545	
Security Services	\$ 225		\$ 75				\$ 300	\$ 300	\$ 300	\$ 300	
Facility Operations	\$ 38,912	\$ 1,216	\$ 3,857				\$ 43,985	\$ 42,390	\$ 42,931	\$ 42,577	
Utilities	\$ 7,405		\$ 1,517				\$ 8,922	\$ 10,100	\$ 10,699	\$ 8,200	
Contracted Services	\$ 203,288	\$ 461	\$ 18,383				\$ 222,132	\$ 292,843	\$ 250,642	\$ 253,554	
Consulting and Professional Services	\$ 24,659	\$ 4,906	\$ 6,040				\$ 35,605	\$ 31,956	\$ 31,139	\$ 28,867	
Information Technology	\$ 53,930	\$ 5,440	\$ 3,100				\$ 62,470	\$ 71,437	\$ 29,703	\$ 35,202	
Major Equipment	\$ 51,430						\$ 51,430	\$ 36,825			
Other Items of Expense	\$ 2,038		\$ 174				\$ 2,212	\$ 4,905	\$ 2,376	\$ 3,475	
	\$ 507,466	\$ 35,831	\$ 47,528				\$ 590,825	\$ 681,047	\$ 497,601	\$ 526,439	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,711						\$ 3,711	\$ 9,000	\$ 1,733	\$ 9,000	
Judgements, Settlements and Claims									\$ 0		
Debt Service									\$ 67,458		
Other	\$ 241,157						\$ 241,157	\$ 50,500			
Capital Costs											
Internal Cost Recovery	\$ (40,067)	\$ 34,715	\$ 5,352				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 204,801	\$ 34,715	\$ 5,352				\$ 244,868	\$ 69,500	\$ 69,191	\$ 9,000	
<b>Total Expenditures</b>	<b>\$ 1,693,362</b>	<b>\$ 165,980</b>	<b>\$ 79,642</b>				<b>\$ 1,938,985</b>	<b>\$ 1,886,850</b>	<b>\$ 1,654,816</b>	<b>\$ 1,707,122</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,727	\$ 4,502	\$ 0				\$ 9,229	\$ 41,517	\$ 17,608	\$ 8,576	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 22,287	\$ 23,827	\$ 0				\$ 46,115	\$ 46,115	\$ 28,506	\$ 28,506	
Ending Balance (Deficit)	\$ 27,014	\$ 28,329	\$ 0				\$ 55,343	\$ 87,632	\$ 46,115	\$ 37,082	

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

For the month ended June										
Fiscal Year 2018/19								2017/18		
	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	\$ 148.516	\$ 111.804					\$ 260.320	\$ 319.237	\$ 259.839	\$ 272.002
Traffic & Other Infractions	\$ 39.633						\$ 39.633	\$ 37.275	\$ 30.303	\$ 34.980
Other Criminal Cases	\$ 142.991						\$ 142.991	\$ 186.598	\$ 175.410	\$ 185.961
Civil	\$ 49.012	\$ 49.744					\$ 98.756	\$ 99.844	\$ 127.770	\$ 128.594
Family & Children Services	\$ 51.062	\$ 45.023			\$ 0		\$ 96.085	\$ 119.156	\$ 72.140	\$ 79.776
Probate, Guardianship & Mental Health Services	\$ 14.003						\$ 14.003	\$ 13.780	\$ 13.988	\$ 12.735
Juvenile Dependency Services	\$ 10.017	\$ 41.897					\$ 51.914	\$ 51.348	\$ 44.413	\$ 44.413
Juvenile Delinquency Services	\$ 3.445						\$ 3.445	\$ 3.292	\$ 3.394	\$ 3.484
Other Court Operations	\$ 96.095	\$ 94.576					\$ 190.671	\$ 199.536	\$ 64.712	\$ 63.122
Court Interpreters	\$ 10.408	\$ 41.065					\$ 51.472	\$ 50.884	\$ 41.937	\$ 49.026
Jury Services	\$ 10.408	\$ 53.544	\$ 3.711				\$ 67.663	\$ 81.434	\$ 13.474	\$ 22.174
Security		\$ 40.768					\$ 40.768	\$ 8.233	\$ 5.523	\$ 4.721
Trial Court Operations Program	\$ 575.587	\$ 478.421	\$ 3.711		\$ 0		\$ 1,057.720	\$ 1,170.617	\$ 852.904	\$ 900.988
Enhanced Collections	\$ 90.923	\$ 34.721			\$ 0		\$ 125.645	\$ 109.458	\$ 106.636	\$ 159.239
Other Non-Court Operations		\$ 128					\$ 128	\$ 160		
Non-Court Operations Program	\$ 90.923	\$ 34.849			\$ 0		\$ 125.773	\$ 109.618	\$ 106.636	\$ 159.239
Executive Office	\$ 124.784	\$ 945					\$ 125.729	\$ 118.115	\$ 66.793	\$ 70.806
Fiscal Services	\$ 138.272	\$ 7.021	\$ 10.546				\$ 155.838	\$ 137.714	\$ 154.410	\$ 153.464
Human Resources	\$ 19.275	\$ 635					\$ 19.909	\$ 18.464	\$ 13.359	\$ 14.192
Business & Facilities Services	\$ 44.540	\$ 54.319	\$ 230.611				\$ 329.469	\$ 152.559	\$ 297.896	\$ 233.091
Information Technology	\$ 109.911	\$ 14.635					\$ 124.546	\$ 179.763	\$ 162.819	\$ 175.342
Court Administration Program	\$ 436.781	\$ 77.554	\$ 241.157				\$ 755.492	\$ 606.615	\$ 695.276	\$ 646.895
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,103.292	\$ 590.825	\$ 244.868		\$ 0		\$ 1,938.985	\$ 1,886.850	\$ 1,654.816	\$ 1,707.122

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - 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	2,359	-	2,359	-	-	-	-	-	-	<b>2,359</b>
Restricted	-	-	-	28,329	-	-	-	-	-	<b>28,329</b>
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	7,979	16,676	24,655	-	-	-	-	-	-	<b>24,655</b>
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 10,338</b>	<b>\$ 16,676</b>	<b>\$ 27,014</b>	<b>\$ 28,329</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,343</b>