

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 2021-2022 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mariposa

Court

FY 2021-2022 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Mariposa

Court

FY 2021-2022 Q1

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)	14.2	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 September									
Fiscal Year 2021/22									
	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	\$ (36,858)	\$ 44,630	\$ (3,153)				\$ 2,830	\$ 7,450	\$ 18,591
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees									
Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County	\$ 0	\$ 0					\$ 16,344	\$ 16,344	\$ 15,169
Cash Outside of the JCC									
Cash Equivalents	\$ 588,352						\$ 914,468	\$ 1,502,820	\$ 1,464,379
Total Cash and Cash Equivalents	\$ 552,094	\$ 44,630	\$ (3,153)				\$ 933,642	\$ 1,527,213	\$ 1,498,740
Short-Term Investment									
Investments									
Total Investments									
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	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 18,405
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 8							\$ 8	\$ 116
Total Receivables	\$ 8	\$ 0	\$ 0					\$ 8	\$ 18,521
Prepaid Expenses - General	\$ 128,905							\$ 128,905	\$ 96,091
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 128,905							\$ 128,905	\$ 96,091
Other Assets									
Total Other Assets									
Total Assets	\$ 681,007	\$ 44,630	\$ (3,153)				\$ 933,642	\$ 1,656,126	\$ 1,613,352
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds		\$ 0	\$ 0				\$ 8	\$ 8	\$ 116
Due to Other Courts									
Due to State	\$ 314		\$ 0				\$ 901,715	\$ 902,029	\$ 1,086,075
TC145 Liability							\$ 15,571	\$ 15,571	\$ 12,684
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	
Interest							\$ 4	\$ 4	\$ 43
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 314	\$ 0	\$ 0				\$ 917,298	\$ 917,612	\$ 1,098,919
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	\$ 0							\$ 0	\$ 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	\$ 2,429							\$ 2,429	\$ 1,751
Total Liabilities	\$ 2,743	\$ 0	\$ 0				\$ 933,642	\$ 936,385	\$ 1,115,839
Total Fund Balance	\$ 678,263	\$ 44,630	\$ (3,153)					\$ 719,741	\$ 497,513
Total Liabilities and Fund Balance	\$ 681,007	\$ 44,630	\$ (3,153)				\$ 933,642	\$ 1,656,126	\$ 1,613,352

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 704.758	\$ 350					\$ 705.108	\$ 1,591.171	\$ 649.478	\$ 1,448.140	
Improvement and Modernization Fund								\$ 2,270		\$ 2,296	
Judges' Compensation (0150019)	\$ 2,751						\$ 2,751	\$ 8,250	\$ 2,751	\$ 11,000	
Court Interpreter (0150037)	\$ 20,496						\$ 20,496	\$ 44,103	\$ 13,992	\$ 43,906	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 40.671						\$ 40.671	\$ 1,049.583	\$ 12,733	\$ 1,307.705	
Other Miscellaneous								\$ 22,301		\$ 22,301	
	\$ 768.676	\$ 350					\$ 769.026	\$ 2,717.678	\$ 678.954	\$ 2,835.348	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 120.606	\$ (294)	\$ 110.588	
Other Judicial Council Grants											
Non-Judicial Council Grants			\$ 0				\$ 0	\$ 120.606	\$ (294)	\$ 110.588	
Other Financing Sources											
Interest Income	\$ 11	\$ 1					\$ 12	\$ 2,200	\$ 120	\$ 6,600	
Investment Income											
Donations											
Local Fees	\$ 730	\$ 346					\$ 1,076	\$ 7,020	\$ 900	\$ 8,550	
Non-Fee Revenues	\$ 0						\$ 0	\$ 80	\$ 0		
Enhanced Collections		\$ 29,876					\$ 29,876	\$ 248.674	\$ 40,367	\$ 227,814	
Escheatment									\$ 72		
Prior Year Revenue											
County Program - Restricted								\$ 1,500		\$ 1,500	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 742	\$ 30,223					\$ 30,965	\$ 259,474	\$ 41,458	\$ 244,464	
Total Revenues	\$ 769,417	\$ 30,573	\$ 0				\$ 799,990	\$ 3,097,758	\$ 720,118	\$ 3,190,400	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 122,394	\$ 8,909					\$ 131,303	\$ 994,970	\$ 205,669	\$ 872,573	
Temp Help								\$ 21,257			
Overtime	\$ 3,808						\$ 3,808	\$ 32,130		\$ 26,577	
Staff Benefits	\$ 63,751	\$ 3,845					\$ 67,596	\$ 465,678	\$ 98,309	\$ 453,725	
	\$ 189,953	\$ 12,754					\$ 202,707	\$ 1,514,035	\$ 303,978	\$ 1,352,875	
Operating Expenses and Equipment											
General Expense	\$ 19,698	\$ 3,870	\$ 522				\$ 24,090	\$ 227,174	\$ 31,467	\$ 214,660	
Printing								\$ 6,550	\$ 289	\$ 2,750	
Telecommunications	\$ 6,972	\$ 609	\$ 1,105				\$ 8,685	\$ 25,969	\$ 8,891	\$ 25,464	
Postage	\$ 18						\$ 18	\$ 19,905		\$ 18,389	
Insurance								\$ 965		\$ 901	
In-State Travel								\$ 6,500		\$ 961	
Out-of-State Travel											
Training								\$ 3,250	\$ 0	\$ 799	
Security Services	\$ 63		\$ 13				\$ 75	\$ 450	\$ 75	\$ 450	
Facility Operations	\$ 1,197						\$ 1,197	\$ 65,151	\$ 4,647	\$ 33,766	
Utilities	\$ (309)						\$ (309)	\$ 5,360	\$ (85)	\$ 5,360	
Contracted Services	\$ 30,719		\$ 0				\$ 30,719	\$ 876,740	\$ 26,423	\$ 1,185,126	
Consulting and Professional Services	\$ 2,236	\$ 189	\$ 135				\$ 2,560	\$ 38,050	\$ 2,696	\$ 41,781	
Information Technology	\$ 13,722	\$ 5,543	\$ 1,378				\$ 20,644	\$ 236,778	\$ 23,072	\$ 188,530	
Major Equipment	\$ 1,832						\$ 1,832	\$ 15,265	\$ 95	\$ 20,095	
Other Items of Expense								\$ 3,300	\$ 464	\$ 2,069	
	\$ 76,147	\$ 10,211	\$ 3,153				\$ 89,512	\$ 1,531,407	\$ 98,034	\$ 1,741,101	
Special Items of Expense											
Grand Jury								\$ 1,500			
Jury Costs	\$ 0						\$ 0	\$ 6,875		\$ 6,875	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ (967)						\$ (967)	\$ 1,088			
	\$ (967)						\$ (967)	\$ 9,463		\$ 6,875	
Total Expenditures	\$ 265,134	\$ 22,965	\$ 3,153				\$ 291,252	\$ 3,054,905	\$ 402,012	\$ 3,100,851	
Excess (Deficit) of Revenues Over Expenditures	\$ 504,284	\$ 7,608	\$ (3,153)				\$ 508,738	\$ 42,853	\$ 318,107	\$ 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)	\$ 678,263	\$ 44,630	\$ (3,153)				\$ 719,741	\$ 253,855	\$ 497,513	\$ 288,955	

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

	For the month ended September									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 26.427	\$ 16.834				\$ 0	\$ 43.260	\$ 293.872	\$ 53.489	\$ 241.786
Traffic & Other Infractions	\$ 3.879						\$ 3.879	\$ 60.662	\$ 3.116	\$ 13.782
Other Criminal Cases	\$ 24.589						\$ 24.589	\$ 161.222	\$ 47.842	\$ 185.337
Civil	\$ 8.395	\$ 2.758					\$ 11.153	\$ 100.021	\$ 14.315	\$ 97.735
Family & Children Services	\$ 5.169	\$ 3.488					\$ 8.657	\$ 136.944	\$ 17.767	\$ 128.093
Probate, Guardianship & Mental Health Services	\$ 2.399						\$ 2.399	\$ 14.868	\$ 3.466	\$ 14.465
Juvenile Dependency Services	\$ 1.034						\$ 1.034	\$ 66.115	\$ 14.610	\$ 59.466
Juvenile Delinquency Services	\$ 749						\$ 749	\$ 4.039	\$ 868	\$ 3.721
Other Court Operations	\$ 23.312	\$ 32.251				\$ 0	\$ 55.563	\$ 407.165	\$ 68.642	\$ 318.298
Court Interpreters	\$ 939	\$ 6.722					\$ 7.661	\$ 57.286	\$ 7.317	\$ 54.109
Jury Services	\$ 939	\$ (825)	\$ 0				\$ 114	\$ 40.208	\$ 2.777	\$ 30.761
Security		\$ 75					\$ 75	\$ 2.595	\$ 75	\$ 1.895
Trial Court Operations Program	\$ 97.829	\$ 61.303	\$ 0			\$ 0	\$ 159.131	\$ 1,344.997	\$ 234.284	\$ 1,149.448
Enhanced Collections	\$ 12.754	\$ 10.211					\$ 22.965	\$ 192.947	\$ 45.882	\$ 174.707
Other Non-Court Operations		\$ 32					\$ 32	\$ 1.970		\$ 1.478
Non-Court Operations Program	\$ 12.754	\$ 10.243					\$ 22.997	\$ 194.917	\$ 45.882	\$ 176.185
Executive Office	\$ 24.536						\$ 24.536	\$ 153.055	\$ 32.789	\$ 144.349
Fiscal Services	\$ 25.453	\$ 152					\$ 25.604	\$ 151.062	\$ 32.874	\$ 144.295
Human Resources	\$ 13.515						\$ 13.515	\$ 8.991	\$ 1.765	\$ 8.431
Business & Facilities Services	\$ 12.469	\$ 4.586				\$ 0	\$ 17.054	\$ 167.025	\$ 21.831	\$ 136.464
Information Technology	\$ 16.152	\$ 13.229				\$ (967)	\$ 28.414	\$ 1,034.858	\$ 32.588	\$ 1,341.679
Court Administration Program	\$ 92.124	\$ 17.966				\$ (967)	\$ 109.123	\$ 1,514.991	\$ 121.846	\$ 1,775.218
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 202.707	\$ 89.512	\$ 0			\$ (967)	\$ 291.252	\$ 3,054.905	\$ 402.012	\$ 3,100.851