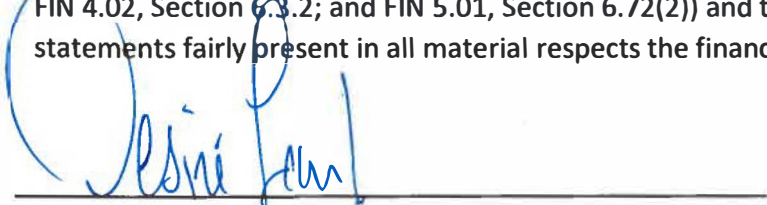


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the *Trial Court Financial 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

10/31/2023

\_\_\_\_\_  
Date

Mariposa

\_\_\_\_\_  
Court

2023-24 Q1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mariposa

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Court

2023-24 Q1

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Mariposa

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Court

2023-24 Q1

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Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	15.12	12.92			

<sup>1</sup> Total 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 2023/24								2022/23	
	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	\$ (575,188)	\$ 579,014	\$ (10,504)				\$ 861	\$ (5,817)	\$ 51,650
Payroll									
Jury Revolving									
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ 0	\$ 0	\$ (22,718)
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County	\$ 0	\$ 0					\$ 42,676	\$ 42,676	\$ (65,073)
Cash Outside of the JCC									
Cash Equivalents	\$ 1,882,161						\$ 270,124	\$ 2,152,284	\$ 1,775,937
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,307,573</b>	<b>\$ 579,014</b>	<b>\$ (10,504)</b>				<b>\$ 313,661</b>	<b>\$ 2,189,743</b>	<b>\$ 1,740,396</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 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	\$ 9,708					\$ 9,708	\$ 10,229
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 4,127							\$ 4,127	\$ 850
<b>Total Receivables</b>	<b>\$ 4,127</b>	<b>\$ 0</b>	<b>\$ 9,708</b>					<b>\$ 13,835</b>	<b>\$ 11,079</b>
Prepaid Expenses - General	\$ 132,322	\$ 7,772						\$ 140,093	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 132,322</b>	<b>\$ 7,772</b>						<b>\$ 140,093</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,444,021</b>	<b>\$ 586,786</b>	<b>\$ (796)</b>				<b>\$ 313,661</b>	<b>\$ 2,343,671</b>	<b>\$ 1,751,474</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 28,549
Due to Other Funds							\$ 4,127	\$ 4,127	\$ 850
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 25,000		\$ 0				\$ 241,142	\$ 266,142	\$ 369,856
TC145 Liability							\$ 11,305	\$ 11,305	\$ 9,469
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	\$ 0
Interest							\$ 1,153	\$ 1,153	\$ 807
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 25,000</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 257,727</b>	<b>\$ 282,727</b>	<b>\$ 409,530</b>
Civil							\$ 13,200	\$ 13,200	
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 42,676	\$ 42,676	\$ 42,676
Trust Interest Payable							\$ 58	\$ 58	
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 55,934</b>	<b>\$ 55,934</b>	<b>\$ 42,676</b>
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>	<b>\$ 0</b>						<b>\$ 0</b>	<b>\$ 0</b>
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 3,821							\$ 3,821	\$ 3,332
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 3,821</b>	<b>\$ 0</b>						<b>\$ 3,821</b>	<b>\$ 3,332</b>
<b>Total Liabilities</b>	<b>\$ 28,821</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 313,661</b>	<b>\$ 342,482</b>	<b>\$ 455,537</b>
<b>Total Fund Balance</b>	<b>\$ 1,415,200</b>	<b>\$ 586,786</b>	<b>\$ (796)</b>					<b>\$ 2,001,190</b>	<b>\$ 1,295,937</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,444,021</b>	<b>\$ 586,786</b>	<b>\$ (796)</b>				<b>\$ 313,661</b>	<b>\$ 2,343,671</b>	<b>\$ 1,751,474</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 September											
	Fiscal Year 2023/24							2022/23			
	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	\$ 964,665	\$ 350					\$ 965,015		\$ 838,832	\$ 1,830,236	
Improvement and Modernization Fund										\$ 71,861	
Judges' Compensation (0150019)	\$ 2,751						\$ 2,751		\$ 2,751	\$ 9,629	
Court Interpreter (0150037)	\$ (13,382)						\$ (13,382)		\$ 4,001	\$ 35,879	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 312,830						\$ 312,830		\$ 183,651	\$ 942,447	
Other Miscellaneous		\$ 527,096					\$ 527,096		\$ 596,646	\$ 617,081	
	\$ 1,266,864	\$ 527,446					\$ 1,794,310		\$ 1,625,881	\$ 3,507,133	
Grants											
AB 1058 Commissioner/Facilitator			\$ 4,826				\$ 4,826		\$ 4,061	\$ 120,707	
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 4,826				\$ 4,826		\$ 4,061	\$ 120,707	
Other Financing Sources											
Interest Income	\$ 19,147	\$ 13,669					\$ 32,816		\$ 5,386	\$ 2,700	
Investment Income											
Donations											
Local Fees	\$ 145	\$ 337					\$ 482		\$ 32	\$ 1,402	
Non-Fee Revenues									\$ 8		
Enhanced Collections		\$ 22,659					\$ 22,659		\$ 35,131	\$ 243,885	
Escheatment											
Prior Year Revenue									\$ (98)	\$ 12,584	
County Program - Restricted										\$ 1,500	
Reimbursement Other										\$ 1,500	
Sale of Fixed Assets	\$ 5,000						\$ 5,000				
Other Miscellaneous											
	\$ 24,292	\$ 36,665					\$ 60,957		\$ 40,459	\$ 263,571	
<b>Total Revenues</b>	\$ 1,291,156	\$ 564,111	\$ 4,826				\$ 1,860,093		\$ 1,670,401	\$ 3,891,410	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 181,693	\$ 14,410	\$ 2,916				\$ 199,019		\$ 205,271	\$ 1,014,150	
Temp Help	\$ 15,376						\$ 15,376		\$ 21,343	\$ 67,013	
Overtime	\$ 2,373						\$ 2,373		\$ 1,327	\$ 1,000	
Staff Benefits	\$ 107,436	\$ 6,684	\$ 686				\$ 114,806		\$ 213,297	\$ 483,351	
	\$ 306,879	\$ 21,094	\$ 3,602				\$ 331,575		\$ 441,237	\$ 1,565,514	
Operating Expenses and Equipment											
General Expense	\$ 124,985	\$ 1,564	\$ 200				\$ 126,748		\$ 30,743	\$ 487,781	
Printing									\$ 706	\$ 2,650	
Telecommunications	\$ 8,220	\$ 822	\$ 858				\$ 9,899		\$ 9,302	\$ 29,051	
Postage										\$ 17,660	
Insurance										\$ 717	
In-State Travel			\$ 399				\$ 399		\$ 3,311	\$ 16,300	
Out-of-State Travel											
Training										\$ 10,650	
Security Services	\$ 100						\$ 100		\$ 100	\$ 695	
Facility Operations	\$ 1,645	\$ 0	\$ 0				\$ 1,645		\$ 1,840	\$ 58,829	
Utilities										\$ 2,000	
Contracted Services	\$ 22,812						\$ 22,812		\$ 182,966	\$ 681,114	
Consulting and Professional Services	\$ 4,616	\$ 411	\$ 164				\$ 5,190		\$ 787	\$ 464,205	
Information Technology		\$ 1,490					\$ 1,490		\$ 87,148	\$ 379,769	
Major Equipment	\$ (2)						\$ (2)			\$ 100,000	
Other Items of Expense	\$ 249						\$ 249		\$ 129	\$ 3,500	
	\$ 162,824	\$ 4,287	\$ 1,620				\$ 168,531		\$ 317,032	\$ 2,254,922	
Special Items of Expense											
Grand Jury										\$ 1,750	
Jury Costs	\$ 239						\$ 239			\$ 7,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (400)		\$ 400				\$ 0			\$ 62,366	
Prior Year Expense Adjustment									\$ (829)		
	\$ (161)		\$ 400				\$ 239		\$ (829)	\$ 71,608	
<b>Total Expenditures</b>	\$ 469,342	\$ 25,381	\$ 5,622				\$ 500,345		\$ 757,440	\$ 3,892,042	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	\$ 821,814	\$ 538,730	\$ (796)				\$ 1,359,749		\$ 912,961	\$ (632)	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 593,385	\$ 48,056	\$ 0				\$ 641,441	\$ 641,441	\$ 382,976	\$ 382,976	
Ending Balance (Deficit)	\$ 1,415,200	\$ 586,786	\$ (796)				\$ 2,001,190	\$ 641,441	\$ 1,295,937	\$ 382,344	

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

For the month ended September										
	Fiscal Year 2023/24							2022/23		
	Personnel 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	\$ 47,113	\$ 19,926					\$ 67,038		\$ 93,418	\$ 374,097
Traffic & Other Infractions	\$ 9,811						\$ 9,811		\$ 9,999	\$ 58,654
Other Criminal Cases	\$ 30,910	\$ 504					\$ 31,414		\$ 60,327	\$ 789,939
Civil	\$ 14,450	\$ 2,096					\$ 16,546		\$ 20,982	\$ 116,398
Family & Children Services	\$ 12,855	\$ 2,244			\$ 0		\$ 15,099		\$ 21,311	\$ 152,724
Probate, Guardianship & Mental Health Services	\$ 4,129						\$ 4,129		\$ 5,338	\$ 16,001
Juvenile Dependency Services	\$ 3,260						\$ 3,260		\$ 3,377	\$ 81,261
Juvenile Delinquency Services	\$ 2,930						\$ 2,930			\$ 3,672
Other Court Operations	\$ 29,510	\$ 127,439					\$ 156,949		\$ 106,385	\$ 636,725
Court Interpreters	\$ 2,579	\$ 5,591					\$ 8,170		\$ 10,625	\$ 53,136
Jury Services	\$ 2,579		\$ 239				\$ 2,818		\$ 4,344	\$ 34,742
Security		\$ 148					\$ 148		\$ 100	\$ 2,095
Trial Court Operations Program	\$ 160,125	\$ 157,947	\$ 239		\$ 0		\$ 318,311		\$ 336,206	\$ 2,319,444
Enhanced Collections	\$ 20,224	\$ 2,293					\$ 22,516		\$ 66,258	\$ 243,885
Other Non-Court Operations									\$ 64	\$ 1,884
Non-Court Operations Program	\$ 20,224	\$ 2,293					\$ 22,516		\$ 66,322	\$ 245,769
Executive Office	\$ 35,600						\$ 35,600		\$ 51,420	\$ 155,420
Fiscal Services	\$ 33,357	\$ 237					\$ 33,594		\$ 47,018	\$ 176,419
Human Resources	\$ 26,678						\$ 26,678		\$ 14,063	\$ 9,361
Business & Facilities Services	\$ 21,535	\$ 6,106					\$ 27,642		\$ 32,503	\$ 150,296
Information Technology	\$ 34,056	\$ 1,948					\$ 36,004		\$ 209,907	\$ 835,332
Court Administration Program	\$ 151,226	\$ 8,291					\$ 159,517		\$ 354,912	\$ 1,326,829
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 331,575</b>	<b>\$ 168,531</b>	<b>\$ 239</b>		<b>\$ 0</b>		<b>\$ 500,345</b>		<b>\$ 757,440</b>	<b>\$ 3,892,042</b>