

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

08/21/2024

Date

Mariposa

Court

2023-24 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mariposa

Court

2023-24 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Mariposa

Court

2023-24 Q4

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	15.12	12.92	13.92	13.92	12.74

¹ 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 June									
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						
ASSETS									
Operations	\$ (465,794)	\$ 444,709	\$ 0				\$ 716	\$ (20,370)	\$ (19,753)
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ 0
Credit Card								\$ 600	\$ 600
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County	\$ 0	\$ 0					\$ 15,940	\$ 15,940	\$ 42,676
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 1,075,945						\$ 104,748	\$ 1,180,694	\$ 1,549,975
Total Cash and Cash Equivalents	\$ 610,751	\$ 444,709	\$ 0				\$ 121,404	\$ 1,176,864	\$ 1,573,498
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 17	\$ 351						\$ 368	\$ 255
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 168,621							\$ 168,621	\$ 20,929
Due From Other Governments	\$ 455	\$ 26,822						\$ 27,277	\$ 12,091
Due From Other Courts									
Due From State	\$ 81,226	\$ 654	\$ 51,198					\$ 133,077	\$ 44,054
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 915							\$ 915	\$ 2,016
Total Receivables	\$ 251,234	\$ 27,827	\$ 51,198				\$ 0	\$ 330,259	\$ 79,346
Prepaid Expenses - General	\$ 192,929	\$ 0						\$ 192,929	\$ 140,093
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 192,929	\$ 0						\$ 192,929	\$ 140,093
Other Assets									
Total Other Assets									
Total Assets	\$ 1,054,914	\$ 472,536	\$ 51,198				\$ 121,404	\$ 1,700,051	\$ 1,792,938
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 41,146	\$ 535	\$ 108					\$ 41,789	\$ 5,962
Accounts Payable - General	\$ 7,509	\$ 51,791	\$ 98				\$ 0	\$ 59,398	\$ (1,226)
Due to Other Funds	\$ 0	\$ 13,277	\$ 50,851				\$ 105,407	\$ 169,536	\$ 22,945
Due to Other Courts	\$ 2,306	\$ 35,176	\$ 106					\$ 37,588	\$ 46,045
Due to State	\$ 229,557	\$ 8,750	\$ 34				\$ 0	\$ 238,341	\$ 269,496
TC145 Liability							\$ 0	\$ 0	\$ 12,640
Due to Other Governments	\$ 50	\$ 0	\$ 0					\$ 50	\$ 5,321
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 17	\$ 17	\$ 20
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 280,568	\$ 109,530	\$ 51,198				\$ 105,424	\$ 546,720	\$ 361,204
Civil							\$ 0	\$ 0	
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 15,940	\$ 15,940	\$ 42,676
Trust Interest Payable							\$ 40	\$ 40	
Miscellaneous Trust									
Total Trust Deposits							\$ 15,980	\$ 15,980	\$ 42,676
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 164,537	\$ 12,686						\$ 177,223	\$ 96,016
Total Payroll Liabilities	\$ 164,537	\$ 12,686						\$ 177,223	\$ 96,016
Revenue Collected in Advance	\$ 135,474	\$ 295,058						\$ 430,531	\$ 647,990
Liabilities For Deposits	\$ 3,821							\$ 3,821	\$ 3,612
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 139,295	\$ 295,058						\$ 434,352	\$ 651,602
Total Liabilities	\$ 584,400	\$ 417,273	\$ 51,198				\$ 121,404	\$ 1,174,274	\$ 1,151,497
Total Fund Balance	\$ 470,514	\$ 55,263	\$ 0					\$ 525,777	\$ 641,441
Total Liabilities and Fund Balance	\$ 1,054,914	\$ 472,536	\$ 51,198				\$ 121,404	\$ 1,700,051	\$ 1,792,938

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 2023/24										
2022/23										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds				
Non-Grant		Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 1,485,811	\$ 4,304					\$ 1,488,815	\$ 1,822,291	\$ 1,740,507	\$ 1,830,236
Improvement and Modernization Fund								\$ 0	\$ 71,861	
Judges' Compensation (0150019)	\$ 11,000						\$ 11,000	\$ 8,250	\$ 10,427	\$ 9,629
Court Interpreter (0150037)	\$ 55,728						\$ 55,728	\$ 42,901	\$ 60,799	\$ 35,879
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 490,711						\$ 490,711	\$ 750,170	\$ 393,232	\$ 942,447
Other Miscellaneous	\$ 22,301	\$ 223,492					\$ 245,793	\$ 222,301	\$ 291,851	\$ 617,081
	\$ 2,065,351	\$ 227,796					\$ 2,293,147	\$ 2,845,913	\$ 2,496,816	\$ 3,507,133
Grants										
AB 1058 Commissioner/Facilitator			\$ 22,757				\$ 22,757	\$ 120,707	\$ 19,272	\$ 120,707
Other Judicial Council Grants			\$ 45,746				\$ 45,746			
Non-Judicial Council Grants										
			\$ 68,503				\$ 68,503	\$ 120,707	\$ 19,272	\$ 120,707
Other Financing Sources										
Interest Income	\$ 76,806	\$ 37,150					\$ 113,956	\$ 6,200	\$ 52,482	\$ 2,700
Investment Income										
Donations										
Local Fees	\$ 1,357	\$ 1,115					\$ 2,471	\$ 1,586	\$ 1,320	\$ 1,402
Non-Fee Revenues	\$ 0						\$ 0		\$ 25	
Enhanced Collections		\$ 143,673					\$ 143,673	\$ 253,690	\$ 198,004	\$ 243,885
Escheatment										
Prior Year Revenue	\$ 35,460	\$ 102					\$ 35,562		\$ 5,025	\$ 12,584
County Program - Restricted		\$ 6,597					\$ 6,597			\$ 1,500
Reimbursement Other										\$ 1,500
Sale of Fixed Assets	\$ 5,000						\$ 5,000			
Other Miscellaneous	\$ 15						\$ 15			
	\$ 118,637	\$ 188,638					\$ 307,275	\$ 261,478	\$ 256,837	\$ 263,571
Total Revenues	\$ 2,183,989	\$ 416,434	\$ 68,503				\$ 2,668,928	\$ 3,228,098	\$ 2,772,925	\$ 3,891,410
EXPENDITURES										
Personnel Services										
Salaries - Permanent	\$ 827,514	\$ 66,479	\$ 9,706				\$ 903,698	\$ 972,791	\$ 793,148	\$ 1,014,150
Temp Help	\$ 49,718						\$ 49,718		\$ 73,820	\$ 67,013
Overtime	\$ 3,243		\$ 7				\$ 3,250		\$ 2,372	\$ 1,000
Staff Benefits	\$ 583,355	\$ 39,124	\$ 2,439				\$ 624,918	\$ 606,707	\$ 481,008	\$ 483,351
	\$ 1,463,830	\$ 105,603	\$ 12,152				\$ 1,581,566	\$ 1,579,498	\$ 1,350,148	\$ 1,565,514
Operating Expenses and Equipment										
General Expense	\$ 330,346	\$ 9,623	\$ 1,676				\$ 341,647	\$ 412,138	\$ 125,530	\$ 487,781
Printing	\$ 1,471	\$ 878	\$ 16				\$ 2,364	\$ 1,763	\$ 1,780	\$ 2,850
Telecommunications	\$ 34,736	\$ 2,495	\$ 2,374				\$ 39,605	\$ 97,408	\$ 27,253	\$ 29,051
Postage	\$ 6,225	\$ 1,722	\$ 53				\$ 8,000	\$ 17,901	\$ 156	\$ 17,880
Insurance	\$ 887	\$ 64	\$ 43				\$ 974	\$ 1,178	\$ 993	\$ 717
In-State Travel	\$ 6,082		\$ 399				\$ 6,481	\$ 11,030	\$ 5,511	\$ 16,300
Out-of-State Travel										
Training	\$ 1,022						\$ 1,022	\$ 2,475	\$ 398	\$ 10,850
Security Services	\$ 423		\$ 75				\$ 498	\$ 675	\$ 570	\$ 695
Facility Operations	\$ 17,086	\$ 4,444	\$ 480				\$ 22,010	\$ 185,658	\$ 48,805	\$ 58,829
Utilities								\$ 4,000		\$ 2,000
Contracted Services	\$ 383,020	\$ 0	\$ 45,981				\$ 429,001	\$ 659,203	\$ 536,594	\$ 681,114
Consulting and Professional Services	\$ 42,105	\$ 244,639	\$ 2,142				\$ 288,886	\$ 355,277	\$ 285,855	\$ 484,205
Information Technology	\$ 51,939	\$ 7,198	\$ 590				\$ 59,728	\$ 288,739	\$ 125,282	\$ 379,769
Major Equipment	\$ 0						\$ 0	\$ 127,499	\$ 4,911	\$ 100,000
Other Items of Expense	\$ 1,030		\$ 92				\$ 1,121	\$ 3,600	\$ 802	\$ 3,500
	\$ 876,352	\$ 271,084	\$ 53,921				\$ 1,201,337	\$ 2,188,540	\$ 1,164,218	\$ 2,254,922
Special Items of Expense										
Grand Jury	\$ 124						\$ 124	\$ 350	\$ 123	\$ 1,750
Jury Costs	\$ 2,387						\$ 2,387	\$ 7,500	\$ 801	\$ 7,500
Judgements, Settlements and Claims										
Debt Service										
Other	\$ 12						\$ 12			
Capital Costs										
Internal Cost Recovery	\$ (34,890)	\$ 32,560	\$ 2,430				\$ 0	\$ 54,858	\$ 0	\$ 62,358
Prior Year Expense Adjustment	\$ (854)						\$ (854)		\$ (829)	
	\$ (33,321)	\$ 32,560	\$ 2,430				\$ 1,669	\$ 62,508	\$ 84	\$ 71,808
Total Expenditures	\$ 2,306,880	\$ 409,226	\$ 68,503				\$ 2,784,590	\$ 3,810,546	\$ 2,514,480	\$ 3,892,042
Excess (Deficit) of Revenues Over Expenditures	\$ (122,872)	\$ 7,207	\$ 0				\$ (115,964)	\$ (582,450)	\$ 258,465	\$ (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)	\$ 470,514	\$ 55,263	\$ 0				\$ 525,777	\$ 58,991	\$ 641,441	\$ 382,344

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

For the month ended June										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 212,526	\$ 192,252					\$ 404,779	\$ 515,555	\$ 331,553	\$ 374,097
Traffic & Other Infractions	\$ 52,948						\$ 52,948	\$ 53,081	\$ 31,996	\$ 58,654
Other Criminal Cases	\$ 203,037	\$ 249,280					\$ 452,317	\$ 512,440	\$ 433,442	\$ 789,939
Civil	\$ 68,826	\$ 7,463					\$ 76,289	\$ 113,371	\$ 79,987	\$ 116,398
Family & Children Services	\$ 66,617	\$ 11,156			\$ 0		\$ 77,773	\$ 148,605	\$ 81,341	\$ 152,724
Probate, Guardianship & Mental Health Services	\$ 19,665						\$ 19,665	\$ 19,164	\$ 19,483	\$ 16,001
Juvenile Dependency Services	\$ 15,768	\$ 73,918					\$ 89,686	\$ 90,390	\$ 81,157	\$ 81,281
Juvenile Delinquency Services	\$ 12,461						\$ 12,461	\$ 12,100	\$ 2,514	\$ 3,672
Other Court Operations	\$ 230,764	\$ 370,338	\$ 12				\$ 601,114	\$ 1,112,042	\$ 292,464	\$ 636,725
Court Interpreters	\$ 12,271	\$ 43,473					\$ 55,744	\$ 74,907	\$ 60,823	\$ 53,136
Jury Services	\$ 12,271	\$ 12,801	\$ 2,387				\$ 27,459	\$ 41,267	\$ 15,955	\$ 34,742
Security	\$ 4,118						\$ 4,118	\$ 1,300	\$ 777	\$ 2,095
Trial Court Operations Program	\$ 907,155	\$ 964,799	\$ 2,398		\$ 0		\$ 1,874,353	\$ 2,694,223	\$ 1,431,492	\$ 2,319,444
Enhanced Collections	\$ 94,047	\$ 17,067			\$ 0		\$ 111,113	\$ 253,690	\$ 168,219	\$ 243,885
Other Non-Court Operations		\$ 202	\$ 124				\$ 326	\$ 1,059	\$ 315	\$ 1,884
Non-Court Operations Program	\$ 94,047	\$ 17,269	\$ 124		\$ 0		\$ 111,439	\$ 254,749	\$ 168,534	\$ 245,769
Executive Office	\$ 162,637	\$ 993					\$ 163,630	\$ 170,547	\$ 154,825	\$ 155,420
Fiscal Services	\$ 147,072	\$ 9,860				\$ (852)	\$ 156,080	\$ 188,235	\$ 147,570	\$ 176,419
Human Resources	\$ 32,281	\$ 489					\$ 32,770	\$ 10,986	\$ 20,660	\$ 9,361
Business & Facilities Services	\$ 92,806	\$ 40,744					\$ 133,550	\$ 108,804	\$ 116,111	\$ 150,296
Information Technology	\$ 145,587	\$ 167,183				\$ (2)	\$ 312,767	\$ 383,004	\$ 475,269	\$ 835,332
Court Administration Program	\$ 580,383	\$ 219,268				\$ (854)	\$ 798,798	\$ 861,575	\$ 914,435	\$ 1,326,829
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,581,585	\$ 1,201,337	\$ 2,522		\$ 0	\$ (854)	\$ 2,784,590	\$ 3,810,546	\$ 2,514,460	\$ 3,892,042