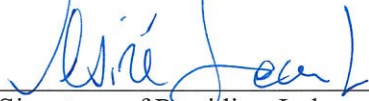


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

10/28/2022

\_\_\_\_\_  
Date

Mariposa

\_\_\_\_\_  
Court

FY2022/2023 Q1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mariposa

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Court

FY2022/2023 Q1

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Mariposa

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Court

FY2022/2023

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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)	14.7	14.39			

<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 September									
Fiscal Year 2022/23								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						
<b>ASSETS</b>									
Operations	\$ (544,422)	\$ 607,991	\$ (13,196)				\$ 1,276	\$ 51,650	\$ 7,450
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees			\$ 0				\$ 0	\$ 0	\$ 0
Trust							\$ (22,718)	\$ (22,718)	\$ 0
Credit Card									
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County	\$ (96,431)	\$ (11,317)					\$ 42,676	\$ (65,073)	\$ 16,344
Cash Outside of the JCC									
Cash Equivalents	\$ 1,399,902						\$ 376,034	\$ 1,775,937	\$ 1,502,820
<b>Total Cash and Cash Equivalents</b>	<b>\$ 759,650</b>	<b>\$ 596,674</b>	<b>\$ (13,196)</b>				<b>\$ 397,268</b>	<b>\$ 1,740,396</b>	<b>\$ 1,527,213</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	\$ 600	\$ 0	\$ 9,629					\$ 10,229	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 850							\$ 850	\$ 8
<b>Total Receivables</b>	<b>\$ 1,450</b>	<b>\$ 0</b>	<b>\$ 9,629</b>					<b>\$ 11,079</b>	<b>\$ 8</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 128,905
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 128,905</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 761,100</b>	<b>\$ 596,674</b>	<b>\$ (3,567)</b>				<b>\$ 397,268</b>	<b>\$ 1,751,474</b>	<b>\$ 1,656,126</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 28,164	\$ 64	\$ 0				\$ 321	\$ 28,549	\$ 0
Due to Other Funds		\$ 0	\$ 0				\$ 850	\$ 850	\$ 8
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 26,710		\$ 0				\$ 343,146	\$ 369,856	\$ 902,029
TC145 Liability							\$ 9,469	\$ 9,469	\$ 15,571
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							\$ 807	\$ 807	\$ 4
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 54,874</b>	<b>\$ 64</b>	<b>\$ 0</b>				<b>\$ 354,592</b>	<b>\$ 409,530</b>	<b>\$ 917,612</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 42,676	\$ 42,676	\$ 16,344
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 42,676</b>	<b>\$ 42,676</b>	<b>\$ 16,344</b>
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
<b>Total Payroll Liabilities</b>									
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 3,332							\$ 3,332	\$ 2,429
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 3,332</b>	<b>\$ 0</b>						<b>\$ 3,332</b>	<b>\$ 2,429</b>
<b>Total Liabilities</b>	<b>\$ 58,206</b>	<b>\$ 64</b>	<b>\$ 0</b>				<b>\$ 397,268</b>	<b>\$ 455,537</b>	<b>\$ 936,385</b>
<b>Total Fund Balance</b>	<b>\$ 702,894</b>	<b>\$ 596,610</b>	<b>\$ (3,567)</b>					<b>\$ 1,295,937</b>	<b>\$ 719,741</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 761,100</b>	<b>\$ 596,674</b>	<b>\$ (3,567)</b>				<b>\$ 397,268</b>	<b>\$ 1,751,474</b>	<b>\$ 1,656,126</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 2022/23										2021/22	
	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					Fiduciary Funds
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 838,457	\$ 375						\$ 838,832	\$ 705,108	\$ 1,591,171	
Improvement and Modernization Fund										\$ 2,270	
Judges' Compensation (0150019)	\$ 2,751							\$ 2,751	\$ 2,751	\$ 8,250	
Court Interpreter (0150037)	\$ 4,001							\$ 4,001	\$ 20,496	\$ 44,103	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 183,651							\$ 183,651	\$ 40,671	\$ 1,049,583	
Other Miscellaneous		\$ 596,646						\$ 596,646		\$ 422,301	
	<b>\$ 1,028,860</b>	<b>\$ 597,021</b>						<b>\$ 1,625,881</b>	<b>\$ 769,028</b>	<b>\$ 3,117,678</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 4,061					\$ 4,061	\$ 0	\$ 120,606	
Other Judicial Council Grants											
Non-Judicial Council Grants			\$ 4,061					\$ 4,061	\$ 0	\$ 120,606	
Other Financing Sources											
Interest Income	\$ 5,215	\$ 171						\$ 5,386	\$ 12	\$ 2,200	
Investment Income											
Donations											
Local Fees	\$ 30	\$ 2						\$ 32	\$ 1,076	\$ 7,020	
Non-Fee Revenues	\$ 8							\$ 8	\$ 0	\$ 80	
Enhanced Collections		\$ 35,131						\$ 35,131	\$ 29,876	\$ 248,674	
Escheatment											
Prior Year Revenue			\$ (102)					\$ (98)			
County Program - Restricted											
Reimbursement Other										\$ 1,500	
Sale of Fixed Assets											
Other Miscellaneous											
	<b>\$ 5,253</b>	<b>\$ 35,308</b>	<b>\$ (102)</b>					<b>\$ 40,459</b>	<b>\$ 30,965</b>	<b>\$ 259,474</b>	
<b>Total Revenues</b>	<b>\$ 1,034,112</b>	<b>\$ 632,329</b>	<b>\$ 3,959</b>					<b>\$ 1,670,401</b>	<b>\$ 799,990</b>	<b>\$ 3,497,758</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 179,756	\$ 23,200	\$ 2,315					\$ 205,271	\$ 131,303	\$ 1,054,716	
Temp Help	\$ 21,343							\$ 21,343		\$ 21,257	
Overtime	\$ 871	\$ 456						\$ 1,327	\$ 3,808	\$ 32,130	
Staff Benefits	\$ 188,029	\$ 24,921	\$ 347					\$ 213,297	\$ 67,596	\$ 479,555	
	<b>\$ 389,998</b>	<b>\$ 48,577</b>	<b>\$ 2,662</b>					<b>\$ 441,237</b>	<b>\$ 202,707</b>	<b>\$ 1,587,658</b>	
Operating Expenses and Equipment											
General Expense	\$ 24,787	\$ 5,117	\$ 838					\$ 30,743	\$ 24,090	\$ 275,186	
Printing	\$ 706							\$ 706		\$ 6,550	
Telecommunications	\$ 7,292	\$ 816	\$ 1,194					\$ 9,302	\$ 8,685	\$ 28,369	
Postage									\$ 18	\$ 20,005	
Insurance										\$ 993	
In-State Travel	\$ 3,311							\$ 3,311		\$ 11,500	
Out-of-State Travel											
Training										\$ 8,250	
Security Services	\$ 75		\$ 25					\$ 100	\$ 75	\$ 450	
Facility Operations	\$ 1,840							\$ 1,840	\$ 1,197	\$ 39,301	
Utilities									\$ (309)	\$ 1,360	
Contracted Services	\$ 182,877		\$ 88					\$ 182,966	\$ 30,719	\$ 920,471	
Consulting and Professional Services	\$ 612	\$ 176	\$ 0					\$ 787	\$ 2,560	\$ 318,050	
Information Technology	\$ 71,170	\$ 13,690	\$ 2,288					\$ 87,148	\$ 20,644	\$ 208,734	
Major Equipment	\$ 0							\$ 0	\$ 1,832	\$ 15,265	
Other Items of Expense	\$ 129							\$ 129		\$ 3,300	
	<b>\$ 292,800</b>	<b>\$ 19,798</b>	<b>\$ 4,434</b>					<b>\$ 317,032</b>	<b>\$ 89,512</b>	<b>\$ 1,857,784</b>	
Special Items of Expense											
Grand Jury										\$ 1,500	
Jury Costs									\$ 0	\$ 6,875	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (8,959)	\$ 8,426	\$ 532					\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ (727)		\$ (102)					\$ (829)	\$ (967)	\$ 1,088	
	<b>\$ (9,686)</b>	<b>\$ 8,426</b>	<b>\$ 430</b>					<b>\$ (829)</b>	<b>\$ (967)</b>	<b>\$ 9,463</b>	
<b>Total Expenditures</b>	<b>\$ 673,113</b>	<b>\$ 76,801</b>	<b>\$ 7,526</b>					<b>\$ 757,440</b>	<b>\$ 291,252</b>	<b>\$ 3,454,905</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 361,000	\$ 555,528	\$ (3,567)					\$ 912,961	\$ 508,738	\$ 42,853	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 341,894	\$ 41,082	\$ 0					\$ 382,976	\$ 382,976	\$ 211,002	
Ending Balance (Deficit)	<b>\$ 702,894</b>	<b>\$ 596,610</b>	<b>\$ (3,567)</b>					<b>\$ 1,295,937</b>	<b>\$ 382,976</b>	<b>\$ 253,855</b>	

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

	For the month ended September									
	Fiscal Year 2022/23								2021/22	
	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	\$ 58,971	\$ 34,447					\$ 93,418		\$ 43,260	\$ 305,489
Traffic & Other Infractions	\$ 9,999						\$ 9,999		\$ 3,879	\$ 60,739
Other Criminal Cases	\$ 58,635	\$ 1,692					\$ 60,327		\$ 24,589	\$ 565,102
Civil	\$ 18,685	\$ 2,298					\$ 20,982		\$ 11,153	\$ 101,367
Family & Children Services	\$ 16,938	\$ 4,913			\$ 0	\$ (541)	\$ 21,311		\$ 8,657	\$ 138,545
Probate, Guardianship & Mental Health Services	\$ 5,338						\$ 5,338		\$ 2,399	\$ 15,791
Juvenile Dependency Services	\$ 3,377						\$ 3,377		\$ 1,034	\$ 66,257
Juvenile Delinquency Services							\$ 100		\$ 749	\$ 4,352
Other Court Operations	\$ 34,388	\$ 71,996					\$ 106,385		\$ 55,563	\$ 465,886
Court Interpreters	\$ 3,638	\$ 6,987					\$ 10,625		\$ 7,661	\$ 57,432
Jury Services	\$ 3,638	\$ 706					\$ 4,344		\$ 114	\$ 40,354
Security		\$ 100					\$ 100		\$ 75	\$ 2,595
Trial Court Operations Program	\$ 213,607	\$ 123,140			\$ 0	\$ (541)	\$ 336,206		\$ 159,131	\$ 1,823,909
Enhanced Collections	\$ 48,616	\$ 17,930			\$ 0	\$ (288)	\$ 66,258		\$ 22,965	\$ 192,947
Other Non-Court Operations		\$ 64					\$ 64		\$ 32	\$ 1,970
Non-Court Operations Program	\$ 48,616	\$ 17,994			\$ 0	\$ (288)	\$ 66,322		\$ 22,997	\$ 194,917
Executive Office	\$ 51,036	\$ 384					\$ 51,420		\$ 24,536	\$ 158,924
Fiscal Services	\$ 46,858	\$ 160					\$ 47,018		\$ 25,604	\$ 157,680
Human Resources	\$ 14,063						\$ 14,063		\$ 13,515	\$ 9,191
Business & Facilities Services	\$ 18,994	\$ 13,510					\$ 32,503		\$ 17,054	\$ 122,488
Information Technology	\$ 48,063	\$ 161,844					\$ 209,907		\$ 28,414	\$ 987,796
Court Administration Program	\$ 179,014	\$ 175,898					\$ 354,912		\$ 109,123	\$ 1,436,079
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 441,237	\$ 317,032			\$ 0	\$ (829)	\$ 757,440		\$ 291,252	\$ 3,454,905