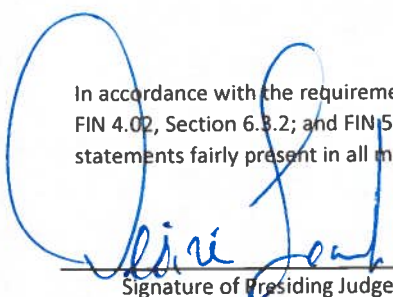


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

01/24/2025

Date

Mariposa

Court

2024-25 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mariposa	
	Court
2024-25 Q2	
	Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Mariposa

Court

2024-25 Q2

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	13.46	13.46		

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 December								
		Fiscal Year 2024/25							2023/24	
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue			Capital Project	Debt Service				
		General	Non-Grant	Grant						
ASSETS										
Operations		\$ (421,768)	\$ 430,570	\$ (11,720)				\$ 698	\$ (2,219)	\$ (3,218)
Payroll										
Jury										
Revolving										
Other										
Distribution										
Civil Filing Fees								\$ 0	\$ 0	\$ 0
Trust								\$ 0	\$ 0	\$ 0
Credit Card										
Cash on Hand		\$ 600							\$ 600	\$ 600
Cash with County		\$ (99,468)	\$ (7,479)					\$ 15,940	\$ (91,008)	\$ (59,113)
Cash Outside of the JCC										
Cash Held with the JCC										
Cash Equivalents		\$ 1,743,201						\$ 10,717	\$ 1,753,918	\$ 2,303,311
Total Cash and Cash Equivalents		\$ 1,222,565	\$ 423,091	\$ (11,720)				\$ 27,355	\$ 1,661,292	\$ 2,241,580
Short-Term Investment										
Investments										
Total Investments										
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	\$ 11,075					\$ 11,075	\$ 11,494
Trust Due To/From										\$ 0
Distribution Due To/From										
Civil Filing Fee Due To/From		\$ 0							\$ 0	\$ 1,000
General Due To/From										
Total Receivables		\$ 0	\$ 0	\$ 11,075					\$ 11,075	\$ 12,494
Prepaid Expenses - General		\$ 292	\$ 0						\$ 292	\$ 140,093
Salary and Travel Advances										
Counties										
Total Prepaid Expenses		\$ 292	\$ 0						\$ 292	\$ 140,093
Other Assets										
Total Other Assets										
Total Assets		\$ 1,222,857	\$ 423,091	\$ (644)				\$ 27,355	\$ 1,672,659	\$ 2,394,167
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	\$ 0				\$ 0	\$ 0	\$ 1,000
Due to Other Courts		\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to State		\$ 98,000	\$ 9,891	\$ 0				\$ 0	\$ 107,891	\$ 141,092
TC145 Liability								\$ 11,319	\$ 11,319	\$ 8,661
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								\$ 42	\$ 42	\$ 738
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.		\$ 98,000	\$ 9,891	\$ 0				\$ 11,360	\$ 119,252	\$ 151,491
Civil										\$ 13,200
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC								\$ 15,940	\$ 15,940	\$ 42,676
Trust Interest Payable								\$ 55	\$ 55	\$ 265
Miscellaneous Trust										
Total Trust Deposits								\$ 15,995	\$ 15,995	\$ 56,140
Accrued Payroll										
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing		\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities		\$ 0	\$ 0						\$ 0	\$ 0
Revenue Collected in Advance		\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits		\$ 3,836							\$ 3,836	\$ 3,821
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities		\$ 3,836	\$ 0						\$ 3,836	\$ 3,821
Total Liabilities		\$ 101,836	\$ 9,891	\$ 0				\$ 27,355	\$ 139,083	\$ 211,452
Total Fund Balance		\$ 1,121,021	\$ 413,200	\$ (644)					\$ 1,533,576	\$ 2,182,715
Total Liabilities and Fund Balance		\$ 1,222,857	\$ 423,091	\$ (644)				\$ 27,355	\$ 1,672,659	\$ 2,394,167

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 December											
Fiscal Year 2024/25										2023/24	
	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	\$ 1,371,285	\$ 1,375						\$ 1,372,660	\$ 2,554,422	\$ 1,300,811	\$ 1,822,291
Improvement and Modernization Fund								\$ 5,502	\$ 1,104	\$ 5,502	\$ 8,250
Judges' Compensation (0150019)	\$ 5,502							\$ 10,974	\$ 47,601	\$ (2,928)	\$ 42,901
Court Interpreter (0150037)	\$ 10,974										
Civil Coordination Reimbursement (0150091)								\$ 158,328	\$ 270,758	\$ 613,801	\$ 750,170
MOU Reimbursements (0150010 and General)	\$ 158,328							\$ 467,359	\$ 462,578	\$ 549,397	\$ 222,301
Other Miscellaneous	\$ 22,301	\$ 445,058									
	\$ 1,568,390	\$ 446,433						\$ 2,014,823	\$ 3,336,463	\$ 2,486,583	\$ 2,845,913
Grants											
AB 1058 Commissioner/Facilitator			\$ 11,075					\$ 11,075	\$ 120,707	\$ 11,494	\$ 120,707
Other Judicial Council Grants											
Non-Judicial Council Grants			\$ 11,075					\$ 11,075	\$ 120,707	\$ 11,494	\$ 120,707
Other Financing Sources											
Interest Income	\$ 36,313	\$ 226						\$ 36,539	\$ 51,040	\$ 62,983	\$ 6,200
Investment Income											
Donations								\$ 441	\$ 1,675	\$ 789	\$ 1,586
Local Fees	\$ 0	\$ 441								\$ 0	
Non-Fee Revenues								\$ 60,693	\$ 172,585	\$ 59,458	\$ 253,690
Enhanced Collections		\$ 60,693									
Escheatment										\$ 631	
Prior Year Revenue	\$ 1,016							\$ 1,016			
County Program - Restricted	\$ 35							\$ 35			
Reimbursement Other	\$ 7,584							\$ 7,584		\$ 5,000	
Sale of Fixed Assets								\$ 2	\$ 10	\$ 6	
Other Miscellaneous	\$ 2										
	\$ 44,951	\$ 61,359						\$ 106,310	\$ 225,310	\$ 128,667	\$ 261,476
Total Revenues	\$ 1,613,341	\$ 507,792	\$ 11,075					\$ 2,132,209	\$ 3,682,480	\$ 2,606,944	\$ 3,228,096
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 413,724	\$ 30,992	\$ 5,153					\$ 449,868	\$ 1,057,382	\$ 405,884	\$ 972,791
Temp Help	\$ 13,724							\$ 13,724	\$ 39,259	\$ 27,175	
Overtime								\$ 1	\$ 1	\$ 2,917	
Staff Benefits	\$ 298,915	\$ 44,106	\$ 1,594					\$ 344,616	\$ 820,146	\$ 208,323	\$ 606,707
	\$ 726,363	\$ 75,098	\$ 6,747					\$ 808,208	\$ 1,916,788	\$ 644,299	\$ 1,579,498
Operating Expenses and Equipment											
General Expense	\$ 33,820	\$ 3,026	\$ 661					\$ 37,508	\$ 183,235	\$ 149,278	\$ 412,136
Printing									\$ 2,700	\$ 878	\$ 1,763
Telecommunications	\$ 14,309	\$ 954	\$ 1,422					\$ 16,685	\$ 99,335	\$ 16,162	\$ 97,408
Postage	\$ 5,023	\$ 1,615	\$ 7					\$ 6,644	\$ 12,048	\$ 4,194	\$ 17,901
Insurance	\$ 758	\$ 42	\$ 33					\$ 833	\$ 1,370	\$ 981	\$ 1,178
In-State Travel	\$ 2,418		\$ 845					\$ 3,263	\$ 11,000	\$ 1,540	\$ 11,030
Out-of-State Travel											
Training	\$ 476							\$ 476	\$ 2,625	\$ 476	\$ 2,475
Security Services	\$ 331		\$ 44					\$ 375	\$ 675	\$ 348	\$ 675
Facility Operations	\$ 6,088	\$ 406	\$ 64					\$ 6,558	\$ 177,872	\$ 6,611	\$ 185,658
Utilities											\$ 4,000
Contracted Services	\$ 86,206	\$ 7,500	\$ 39					\$ 93,745	\$ 782,318	\$ 153,446	\$ 659,203
Consulting and Professional Services	\$ 12,539	\$ 44,706	\$ 486					\$ 57,731	\$ 502,785	\$ 70,483	\$ 355,277
Information Technology	\$ 90,175	\$ 1,570						\$ 91,745	\$ 256,866	\$ 16,163	\$ 288,739
Major Equipment									\$ 110,048	\$ 0	\$ 127,499
Other Items of Expense	\$ 398		\$ 85					\$ 483	\$ 3,200	\$ 576	\$ 3,600
	\$ 252,541	\$ 59,819	\$ 3,687					\$ 316,046	\$ 2,146,077	\$ 421,135	\$ 2,168,540
Special Items of Expense											
Grand Jury									\$ 200		\$ 350
Jury Costs	\$ 155							\$ 155	\$ 7,500	\$ 239	\$ 7,500
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (16,225)	\$ 14,939	\$ 1,286					\$ 0	\$ 42,252	\$ 0	\$ 54,658
Prior Year Expense Adjustment										\$ (2)	
	\$ (16,070)	\$ 14,939	\$ 1,286					\$ 155	\$ 49,952	\$ 237	\$ 62,508
Total Expenditures	\$ 962,834	\$ 149,855	\$ 11,720					\$ 1,124,409	\$ 4,112,817	\$ 1,085,671	\$ 3,810,546
Excess (Deficit) of Revenues Over Expenditures	\$ 650,507	\$ 357,937	\$ (644)					\$ 1,007,800	\$ (430,337)	\$ 1,541,274	\$ (582,450)
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 470,514	\$ 55,263	\$ 0					\$ 525,777	\$ 525,777	\$ 641,441	\$ 641,441
Ending Balance (Deficit)	\$ 1,121,021	\$ 413,200	\$ (644)					\$ 1,533,578	\$ 95,440	\$ 2,182,715	\$ 58,991

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

For the month ended December										
	Fiscal Year 2024/25								2023/24	
	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	\$ 116,122	\$ 49,731					\$ 165,852	\$ 702,679	\$ 139,887	\$ 515,555
Traffic & Other Infractions	\$ 31,457						\$ 31,457	\$ 71,136	\$ 21,069	\$ 53,081
Other Criminal Cases	\$ 114,927	\$ 54,682					\$ 169,609	\$ 688,878	\$ 125,243	\$ 512,440
Civil	\$ 36,786	\$ 3,344					\$ 40,131	\$ 126,938	\$ 32,267	\$ 113,371
Family & Children Services	\$ 39,020	\$ 4,343			\$ 0		\$ 43,363	\$ 169,734	\$ 30,518	\$ 148,605
Probate, Guardianship & Mental Health Services	\$ 10,510						\$ 10,510	\$ 22,887	\$ 8,293	\$ 19,164
Juvenile Dependency Services	\$ 9,271	\$ 18,941					\$ 28,212	\$ 97,289	\$ 6,771	\$ 90,390
Juvenile Delinquency Services	\$ 7,315						\$ 7,315	\$ 15,744	\$ 5,762	\$ 12,100
Other Court Operations	\$ 68,887	\$ 98,423					\$ 167,310	\$ 909,795	\$ 216,825	\$ 1,112,042
Court Interpreters	\$ 7,013	\$ 15,839					\$ 22,852	\$ 66,287	\$ 19,779	\$ 74,907
Jury Services	\$ 7,013	\$ 6,162	\$ 155				\$ 13,329	\$ 40,024	\$ 11,606	\$ 41,267
Security		\$ 5,887					\$ 5,887	\$ 4,485	\$ 908	\$ 1,300
Trial Court Operations Program	\$ 448,320	\$ 257,353	\$ 155		\$ 0		\$ 705,828	\$ 2,915,876	\$ 618,929	\$ 2,694,223
Enhanced Collections	\$ 54,275	\$ 5,447			\$ 0		\$ 59,722	\$ 172,585	\$ 48,201	\$ 253,690
Other Non-Court Operations		\$ 136					\$ 136	\$ 949	\$ 42	\$ 1,059
Non-Court Operations Program	\$ 54,275	\$ 5,583			\$ 0		\$ 59,858	\$ 173,534	\$ 48,243	\$ 254,749
Executive Office	\$ 93,467	\$ 975					\$ 94,442	\$ 211,264	\$ 71,583	\$ 170,547
Fiscal Services	\$ 84,413	\$ 1,832					\$ 86,246	\$ 199,751	\$ 66,940	\$ 188,235
Human Resources	\$ 5,369						\$ 5,369	\$ 12,973	\$ 28,672	\$ 10,986
Business & Facilities Services	\$ 42,015	\$ 12,961					\$ 54,975	\$ 237,816	\$ 55,431	\$ 108,804
Information Technology	\$ 80,348	\$ 37,343					\$ 117,692	\$ 361,603	\$ 175,873	\$ 383,004
Court Administration Program	\$ 305,613	\$ 53,111					\$ 358,724	\$ 1,023,407	\$ 398,499	\$ 861,575
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 808,208	\$ 316,046	\$ 155		\$ 0		\$ 1,124,409	\$ 4,112,817	\$ 1,065,671	\$ 3,810,546