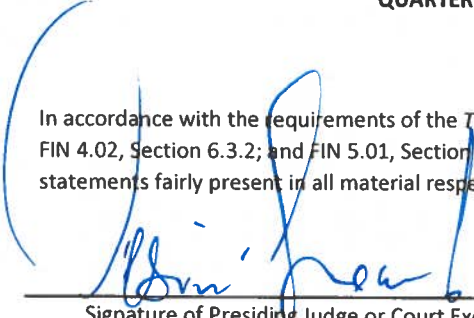


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

04/24/2025

Date

Mariposa

Court

2024-25 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mariposa

Court

2024-25 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Mariposa

Court
2024-25 Q3

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	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 March								
	Fiscal Year 2024/25								2023/24
	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	\$ (396,341)	\$ 399,000	\$ (2,536)				\$ 212	\$ 335	\$ (4,253)
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	\$ (98,537)	\$ (7,485)					\$ 15,940	\$ (90,082)	\$ 42,676
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 1,520,335						\$ 14,758	\$ 1,535,093	\$ 2,005,316
Total Cash and Cash Equivalents	\$ 1,026,058	\$ 391,514	\$ (2,536)				\$ 30,910	\$ 1,445,946	\$ 2,044,339
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	\$ 450	\$ 0	\$ 1,360					\$ 1,810	\$ 8,467
Trust Due To/From									\$ 2
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 541
Total Receivables	\$ 450	\$ 0	\$ 1,360					\$ 1,810	\$ 9,010
Prepaid Expenses - General	\$ 292	\$ 0						\$ 292	\$ 695
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 292	\$ 0						\$ 292	\$ 695
Other Assets									
Total Other Assets									
Total Assets	\$ 1,026,800	\$ 391,514	\$ (1,176)				\$ 30,910	\$ 1,448,048	\$ 2,054,044
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 42	\$ 0	\$ 14				\$ 0	\$ 56	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 543
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 98,000	\$ 17,569	\$ 0				\$ 0	\$ 115,569	\$ 124,592
TC145 Liability							\$ 14,874	\$ 14,874	\$ 12,593
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							\$ 40	\$ 40	\$ 630
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 98,042	\$ 17,569	\$ 14				\$ 14,914	\$ 130,540	\$ 138,358
Civil									\$ 0
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 15,940	\$ 15,940	\$ 42,676
Trust Interest Payable							\$ 55	\$ 55	\$ (19)
Miscellaneous Trust									
Total Trust Deposits							\$ 15,995	\$ 15,995	\$ 42,657
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	\$ 3,861							\$ 3,861	\$ 3,821
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,861	\$ 0						\$ 3,861	\$ 3,821
Total Liabilities	\$ 101,903	\$ 17,569	\$ 14				\$ 30,910	\$ 150,396	\$ 184,836
Total Fund Balance	\$ 924,897	\$ 373,945	\$ (1,190)					\$ 1,297,652	\$ 1,869,208
Total Liabilities and Fund Balance	\$ 1,026,800	\$ 391,514	\$ (1,176)				\$ 30,910	\$ 1,448,048	\$ 2,054,044

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 March										
Fiscal Year 2024/25										
	Governmental Funds							2023/24		
	Special Revenue			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
	General	Non-Grant	Grant							Final Budget (Annual)
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 1,530,958	\$ 2,425						\$ 1,533,383	\$ 2,554,422	\$ 1,545,319
Improvement and Modernization Fund										\$ 1,822,291
Judges' Compensation (0150019)	\$ 8,253							\$ 8,253	\$ 1,104	\$ 8,253
Court Interpreter (0150037)	\$ 22,874							\$ 22,874	\$ 47,601	\$ 32,447
Civil Coordination Reimbursement (0150091)										\$ 8,250
MOU Reimbursements (0150010 and General)	\$ 257,421							\$ 257,421	\$ 270,758	\$ 670,953
Other Miscellaneous	\$ 22,301	\$ 445,058						\$ 467,359	\$ 462,578	\$ 549,397
	\$ 1,841,808	\$ 447,483						\$ 2,289,290	\$ 3,336,483	\$ 2,806,369
Grants										\$ 2,845,913
AB 1058 Commissioner/Facilitator			\$ 13,565					\$ 13,565	\$ 120,707	\$ 13,293
Other Judicial Council Grants										\$ 120,707
Non-Judicial Council Grants			\$ 13,565					\$ 13,565	\$ 120,707	\$ 13,293
Other Financing Sources										
Interest Income	\$ 39,397	\$ 5,170						\$ 44,567	\$ 51,040	\$ 90,913
Investment Income										\$ 6,200
Donations										
Local Fees	\$ 872	\$ 655						\$ 1,527	\$ 1,875	\$ 1,410
Non-Fee Revenues										\$ 1,588
Enhanced Collections		\$ 97,747						\$ 97,747	\$ 172,585	\$ 0
Escheatment										\$ 93,866
Prior Year Revenue	\$ 1,020		\$ (4)					\$ 1,016		\$ 253,690
County Program - Restricted	\$ 35							\$ 35		
Reimbursement Other	\$ 0							\$ 0		
Sale of Fixed Assets										\$ 5,000
Other Miscellaneous	\$ 4							\$ 4	\$ 10	\$ 15
	\$ 41,328	\$ 103,572	\$ (4)					\$ 144,898	\$ 225,310	\$ 191,935
Total Revenues	\$ 1,883,136	\$ 551,054	\$ 13,561					\$ 2,447,751	\$ 3,682,480	\$ 3,011,598
EXPENDITURES										
Personnel Services										
Salaries - Permanent	\$ 626,885	\$ 46,933	\$ 6,277					\$ 680,095	\$ 1,057,382	\$ 611,221
Temp Help	\$ 19,486							\$ 19,486	\$ 39,259	\$ 972,791
Overtime										\$ 38,865
Staff Benefits	\$ 400,394	\$ 51,667	\$ 1,958					\$ 454,019	\$ 1	\$ 3,250
	\$ 1,046,765	\$ 98,600	\$ 8,235					\$ 1,153,600	\$ 820,146	\$ 416,459
Operating Expenses and Equipment										\$ 606,707
General Expense	\$ 88,679	\$ 4,117	\$ 970					\$ 93,766	\$ 1,916,788	\$ 1,089,595
Printing	\$ 923	\$ 720						\$ 1,642	\$ 2,148,077	\$ 712,684
Telecommunications	\$ 19,104	\$ 1,685	\$ 1,877					\$ 22,665	\$ 2,148,077	\$ 712,684
Postage	\$ 6,254	\$ 3,376	\$ 13					\$ 9,644	\$ 2,148,077	\$ 712,684
Insurance	\$ 758	\$ 42	\$ 33					\$ 833	\$ 2,148,077	\$ 712,684
In-State Travel	\$ 3,034		\$ 845					\$ 3,880	\$ 2,148,077	\$ 712,684
Out-of-State Travel									\$ 2,148,077	\$ 712,684
Training	\$ 476		\$ 150					\$ 626	\$ 2,148,077	\$ 712,684
Security Services	\$ 389		\$ 64					\$ 452	\$ 2,148,077	\$ 712,684
Facility Operations	\$ 9,567	\$ 711	\$ 112					\$ 10,389	\$ 2,148,077	\$ 712,684
Utilities									\$ 2,148,077	\$ 712,684
Contracted Services	\$ 166,146	\$ 7,500	\$ 39					\$ 173,686	\$ 2,148,077	\$ 712,684
Consulting and Professional Services	\$ 19,620	\$ 89,749	\$ 715					\$ 110,084	\$ 2,148,077	\$ 712,684
Information Technology	\$ 91,485	\$ 1,699	\$ 33					\$ 93,217	\$ 2,148,077	\$ 712,684
Major Equipment									\$ 2,148,077	\$ 712,684
Other Items of Expense	\$ 398		\$ 85					\$ 483	\$ 2,148,077	\$ 712,684
	\$ 406,832	\$ 109,597	\$ 4,937					\$ 521,367	\$ 2,148,077	\$ 712,684
Special Items of Expense										
Grand Jury	\$ 239							\$ 239	\$ 200	\$ 124
Jury Costs	\$ 729							\$ 729	\$ 7,500	\$ 1,430
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (25,758)	\$ 24,174	\$ 1,583					\$ 0	\$ 42,252	\$ 0
Prior Year Expense Adjustment	\$ (55)		\$ (4)					\$ (59)		\$ (2)
	\$ (24,845)	\$ 24,174	\$ 1,579					\$ 909	\$ 49,952	\$ 1,562
Total Expenditures	\$ 1,428,762	\$ 232,372	\$ 14,762					\$ 1,875,876	\$ 4,112,817	\$ 1,783,831
Excess (Deficit) of Revenues Over Expenditures	\$ 454,383	\$ 318,682	\$ (1,190)					\$ 771,875	\$ (430,337)	\$ 1,227,767
Operating Transfers In (Out)										\$ (582,450)
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 470,514	\$ 55,263	\$ 0					\$ 525,777	\$ 525,777	\$ 641,441
Ending Balance (Deficit)	\$ 924,897	\$ 373,945	\$ (1,190)					\$ 1,297,852	\$ 95,440	\$ 1,869,208

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

For the month ended March										
	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	\$ 166,860	\$ 73,418					\$ 240,278	\$ 702,679	\$ 293,608	\$ 515,555
Traffic & Other Infractions	\$ 44,330						\$ 44,330	\$ 71,136	\$ 36,353	\$ 53,081
Other Criminal Cases	\$ 162,865	\$ 99,902					\$ 262,767	\$ 688,878	\$ 247,958	\$ 512,440
Civil	\$ 51,976	\$ 6,399					\$ 58,375	\$ 126,938	\$ 55,113	\$ 113,371
Family & Children Services	\$ 54,238	\$ 6,170			\$ 0	\$ (4)	\$ 60,404	\$ 169,734	\$ 54,449	\$ 148,605
Probate, Guardianship & Mental Health Services	\$ 14,850						\$ 14,850	\$ 22,887	\$ 14,137	\$ 19,164
Juvenile Dependency Services	\$ 13,194	\$ 75,764					\$ 88,958	\$ 97,289	\$ 66,662	\$ 90,390
Juvenile Delinquency Services	\$ 10,343						\$ 10,343	\$ 15,744	\$ 8,717	\$ 12,100
Other Court Operations	\$ 104,280	\$ 146,079				\$ (55)	\$ 250,304	\$ 909,795	\$ 287,609	\$ 1,112,042
Court Interpreters	\$ 9,907	\$ 23,022					\$ 32,929	\$ 66,287	\$ 31,069	\$ 74,907
Jury Services	\$ 9,907	\$ 7,503	\$ 729				\$ 18,139	\$ 40,024	\$ 22,141	\$ 41,267
Security		\$ 6,406					\$ 6,406	\$ 4,485	\$ 1,052	\$ 1,300
Trial Court Operations Program	\$ 642,751	\$ 444,662	\$ 729		\$ 0	\$ (59)	\$ 1,088,083	\$ 2,915,876	\$ 1,118,868	\$ 2,694,223
Enhanced Collections	\$ 76,731	\$ 9,696			\$ 0		\$ 86,427	\$ 172,585	\$ 83,761	\$ 253,690
Other Non-Court Operations		\$ 133	\$ 239				\$ 372	\$ 949	\$ 294	\$ 1,059
Non-Court Operations Program	\$ 76,731	\$ 9,828	\$ 239		\$ 0		\$ 86,799	\$ 173,534	\$ 84,055	\$ 254,749
Executive Office	\$ 131,974	\$ 1,470					\$ 133,444	\$ 211,264	\$ 117,787	\$ 170,547
Fiscal Services	\$ 119,150	\$ 2,807					\$ 121,957	\$ 199,751	\$ 107,618	\$ 188,235
Human Resources	\$ 7,585	\$ 499					\$ 8,084	\$ 12,973	\$ 31,979	\$ 10,886
Business & Facilities Services	\$ 62,497	\$ 19,687					\$ 82,184	\$ 237,816	\$ 89,810	\$ 108,804
Information Technology	\$ 112,913	\$ 42,413					\$ 155,326	\$ 381,603	\$ 233,514	\$ 383,004
Court Administration Program	\$ 434,118	\$ 68,876					\$ 500,994	\$ 1,023,407	\$ 580,908	\$ 861,575
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,163,600	\$ 621,387	\$ 968		\$ 0	\$ (59)	\$ 1,675,876	\$ 4,112,817	\$ 1,783,831	\$ 3,810,546