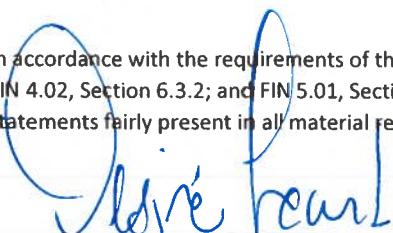


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

08/18/2025

Date

Mariposa

Court

2024-25 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mariposa	
	Court
2024-25 Q4	
	Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Mariposa

Court

2024-25 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	13.46	13.46	13.46	12.46

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 June									
Fiscal Year 2024/25								2023/24	
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant			Proprietary Funds	Fiduciary Funds		
ASSETS									
Operations	\$ (374,211)	\$ 365,479	\$ 67				\$ 890	\$ (7,775)	\$ (20,370)
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	\$ 0	\$ 0					\$ 22,367	\$ 22,367	\$ 15,940
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 856,386						\$ 59,388	\$ 915,774	\$ 1,180,684
Total Cash and Cash Equivalents	\$ 482,774	\$ 365,479	\$ 67				\$ 82,646	\$ 930,966	\$ 1,176,864
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 2,168	\$ 17,171						\$ 19,339	\$ 368
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 6,315							\$ 6,315	\$ 168,621
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 27,277
Due From Other Courts									
Due From State	\$ 1,237	\$ 754	\$ 4,284					\$ 6,276	\$ 133,077
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 915
Total Receivables	\$ 9,720	\$ 17,925	\$ 4,284					\$ 31,929	\$ 330,259
Prepaid Expenses - General	\$ 238,169	\$ 0	\$ 0					\$ 238,169	\$ 192,929
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 238,169	\$ 0	\$ 0					\$ 238,169	\$ 192,929
Other Assets									
Total Other Assets									
Total Assets	\$ 730,684	\$ 383,404	\$ 4,351				\$ 82,646	\$ 1,201,065	\$ 1,700,051
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 6,681	\$ 41,249	\$ 257					\$ 48,187	\$ 41,789
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 59,398
Due to Other Funds	\$ 0	\$ 2,411	\$ 3,904				\$ 0	\$ 6,315	\$ 169,538
Due to Other Courts	\$ (88)	\$ (53)	\$ 190					\$ 48	\$ 37,588
Due to State	\$ 201,300	\$ 10,914	\$ 0				\$ 0	\$ 212,214	\$ 238,341
TC145 Liability							\$ 9,310	\$ 9,310	\$ 0
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 50
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 41	\$ 41	\$ 17
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 207,893	\$ 54,521	\$ 4,351				\$ 9,350	\$ 276,115	\$ 546,720
Civil							\$ 50,635	\$ 50,635	\$ 0
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 22,367	\$ 22,367	\$ 15,940
Trust Interest Payable							\$ 294	\$ 294	\$ 40
Miscellaneous Trust									
Total Trust Deposits							\$ 73,295	\$ 73,295	\$ 15,980
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 126,995	\$ 10,304						\$ 137,299	\$ 177,223
Total Payroll Liabilities	\$ 126,995	\$ 10,304						\$ 137,299	\$ 177,223
Revenue Collected in Advance	\$ 80,716	\$ 255,442						\$ 336,157	\$ 430,531
Liabilities For Deposits	\$ 4,024							\$ 4,024	\$ 3,821
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 84,740	\$ 255,442						\$ 340,181	\$ 434,352
Total Liabilities	\$ 419,628	\$ 320,266	\$ 4,351				\$ 82,646	\$ 826,891	\$ 1,174,274
Total Fund Balance	\$ 311,036	\$ 63,138	\$ 0					\$ 374,174	\$ 525,777
Total Liabilities and Fund Balance	\$ 730,684	\$ 383,404	\$ 4,351				\$ 82,646	\$ 1,201,065	\$ 1,700,051

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 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	\$ 1,756,915	\$ 4,254						\$ 1,761,169	\$ 2,554,422	\$ 1,489,915	\$ 1,822,291
Improvement and Modernization Fund											
Judges' Compensation (0150019)	\$ 11,000							\$ 11,000	\$ 1,104	\$ 11,000	\$ 8,250
Court Interpreter (0150037)	\$ 46,196							\$ 46,196	\$ 47,601	\$ 55,728	\$ 42,901
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 202,800							\$ 202,800	\$ 270,758	\$ 490,711	\$ 750,170
Other Miscellaneous	\$ 22,301	\$ 184,835						\$ 207,136	\$ 462,578	\$ 245,793	\$ 222,301
	\$ 2,039,212	\$ 189,089						\$ 2,228,302	\$ 3,336,463	\$ 2,293,147	\$ 2,845,913
Grants											
AB 1058 Commissioner/Facilitator			\$ 23,344					\$ 23,344	\$ 120,707	\$ 22,757	\$ 120,707
Other Judicial Council Grants										\$ 45,746	
Non-Judicial Council Grants											
			\$ 23,344					\$ 23,344	\$ 120,707	\$ 68,503	\$ 120,707
Other Financing Sources											
Interest Income	\$ 44,169	\$ 9,541						\$ 53,710	\$ 51,040	\$ 113,956	\$ 6,200
Investment Income											
Donations											
Local Fees	\$ 1,582	\$ 954						\$ 2,536	\$ 1,675	\$ 2,471	\$ 1,586
Non-Fee Revenues										\$ 0	
Enhanced Collections		\$ 142,168						\$ 142,168	\$ 172,585	\$ 143,673	\$ 253,690
Escheatment											
Prior Year Revenue	\$ 1,020		\$ (4)					\$ 1,016		\$ 35,562	
County Program - Restricted	\$ 35	\$ 0						\$ 35		\$ 6,597	
Reimbursement Other	\$ 0							\$ 0			
Sale of Fixed Assets										\$ 5,000	
Other Miscellaneous	\$ 4							\$ 4	\$ 10	\$ 15	
	\$ 46,810	\$ 152,662	\$ (4)					\$ 199,469	\$ 225,310	\$ 307,275	\$ 261,476
Total Revenues	\$ 2,088,022	\$ 341,752	\$ 23,340					\$ 2,451,114	\$ 3,682,480	\$ 2,668,926	\$ 3,228,096
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 858,918	\$ 64,326	\$ 9,055					\$ 932,300	\$ 1,057,382	\$ 903,698	\$ 972,791
Temp Help	\$ 25,485							\$ 25,485	\$ 39,259	\$ 49,718	
Overtime									\$ 1	\$ 3,250	
Staff Benefits	\$ 801,344	\$ 41,739	\$ 2,912					\$ 845,995	\$ 820,146	\$ 824,918	\$ 806,707
	\$ 1,685,747	\$ 106,065	\$ 11,967					\$ 1,803,780	\$ 1,916,788	\$ 1,581,585	\$ 1,579,498
Operating Expenses and Equipment											
General Expense	\$ 139,233	\$ 7,168	\$ 2,767					\$ 149,168	\$ 183,235	\$ 341,647	\$ 412,136
Printing	\$ 923	\$ 720						\$ 1,642	\$ 2,700	\$ 2,364	\$ 1,763
Telecommunications	\$ 24,764	\$ 2,311	\$ 2,356					\$ 29,431	\$ 99,335	\$ 39,805	\$ 97,408
Postage	\$ 13,364	\$ 4,801	\$ 51					\$ 18,215	\$ 12,048	\$ 8,000	\$ 17,901
Insurance	\$ 758	\$ 42	\$ 33					\$ 833	\$ 1,370	\$ 974	\$ 1,178
In-State Travel	\$ 6,042		\$ 845					\$ 6,887	\$ 11,000	\$ 6,481	\$ 11,030
Out-of-State Travel											
Training	\$ 0		\$ 150					\$ 150	\$ 2,825	\$ 1,022	\$ 2,475
Security Services	\$ 507		\$ 132					\$ 640	\$ 675	\$ 498	\$ 675
Facility Operations	\$ 14,806	\$ 1,117	\$ 276					\$ 16,198	\$ 177,872	\$ 22,010	\$ 185,656
Utilities											\$ 4,000
Contracted Services	\$ 219,391	\$ 7,617	\$ 102					\$ 227,110	\$ 782,318	\$ 429,001	\$ 659,203
Consulting and Professional Services	\$ 47,392	\$ 175,544	\$ 2,216					\$ 225,153	\$ 502,785	\$ 288,888	\$ 355,277
Information Technology	\$ 113,906	\$ 1,699	\$ 33					\$ 115,638	\$ 256,866	\$ 59,728	\$ 288,739
Major Equipment									\$ 110,048	\$ 0	\$ 127,499
Other Items of Expense	\$ 1,210		\$ 85					\$ 1,295	\$ 3,200	\$ 1,121	\$ 3,800
	\$ 582,295	\$ 201,018	\$ 9,047					\$ 792,360	\$ 2,148,077	\$ 1,201,337	\$ 2,168,540
Special Items of Expense											
Grand Jury	\$ 2,195							\$ 2,195	\$ 200	\$ 124	\$ 350
Jury Costs	\$ 2,978							\$ 2,978	\$ 7,500	\$ 2,387	\$ 7,500
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 12	
Capital Costs											
Internal Cost Recovery	\$ (29,123)	\$ 26,794	\$ 2,330					\$ 0	\$ 42,252	\$ 0	\$ 54,858
Prior Year Expense Adjustment	\$ 1,408		\$ (4)					\$ 1,404		\$ (654)	
	\$ (22,542)	\$ 26,794	\$ 2,326					\$ 6,577	\$ 49,952	\$ 1,669	\$ 62,508
Total Expenditures	\$ 2,245,500	\$ 333,877	\$ 23,340					\$ 2,602,717	\$ 4,112,817	\$ 2,784,590	\$ 3,810,546
Excess (Deficit) of Revenues Over Expenditures	\$ (159,478)	\$ 7,875	\$ 0					\$ (151,603)	\$ (430,337)	\$ (115,664)	\$ (582,450)
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 470,514	\$ 55,263	\$ 0					\$ 525,777	\$ 625,777	\$ 641,441	\$ 641,441
Ending Balance (Deficit)	\$ 311,036	\$ 63,138	\$ 0					\$ 374,174	\$ 95,440	\$ 525,777	\$ 58,991

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

For the month ended June										
	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	\$ 213,831	\$ 127,696					\$ 341,527	\$ 702,679	\$ 404,779	\$ 515,555
Traffic & Other Infractions	\$ 58,844						\$ 58,844	\$ 71,136	\$ 52,948	\$ 53,081
Other Criminal Cases	\$ 204,214	\$ 185,149					\$ 389,364	\$ 688,878	\$ 452,317	\$ 512,440
Civil	\$ 69,073	\$ 10,715					\$ 79,787	\$ 126,938	\$ 76,289	\$ 113,371
Family & Children Services	\$ 72,884	\$ 13,697			\$ 0	\$ (4)	\$ 86,578	\$ 169,734	\$ 77,773	\$ 148,605
Probate, Guardianship & Mental Health Services	\$ 19,735						\$ 19,735	\$ 22,887	\$ 19,665	\$ 19,164
Juvenile Dependency Services	\$ 17,455	\$ 75,764					\$ 93,219	\$ 97,289	\$ 89,686	\$ 90,390
Juvenile Delinquency Services	\$ 13,779						\$ 13,779	\$ 15,744	\$ 12,461	\$ 12,100
Other Court Operations	\$ 433,346	\$ 196,047				\$ (55)	\$ 629,337	\$ 909,795	\$ 801,114	\$ 1,112,042
Court Interpreters	\$ 11,832	\$ 35,942					\$ 47,774	\$ 66,287	\$ 55,744	\$ 74,907
Jury Services	\$ 13,066	\$ 9,377	\$ 2,978				\$ 25,422	\$ 40,024	\$ 27,459	\$ 41,267
Security		\$ 8,153					\$ 8,153	\$ 4,485	\$ 4,118	\$ 1,300
Trial Court Operations Program	\$ 1,128,058	\$ 662,540	\$ 2,978		\$ 0	\$ (59)	\$ 1,793,517	\$ 2,915,876	\$ 1,874,353	\$ 2,694,223
Enhanced Collections	\$ 99,506	\$ 17,124			\$ 0		\$ 116,630	\$ 172,585	\$ 111,113	\$ 253,690
Other Non-Court Operations		\$ 210	\$ 2,195				\$ 2,405	\$ 949	\$ 326	\$ 1,059
Non-Court Operations Program	\$ 99,506	\$ 17,334	\$ 2,195		\$ 0		\$ 119,035	\$ 173,534	\$ 111,439	\$ 254,749
Executive Office	\$ 173,658	\$ 1,470					\$ 175,128	\$ 211,264	\$ 163,630	\$ 170,547
Fiscal Services	\$ 157,360	\$ 6,466				\$ 1,463	\$ 165,289	\$ 199,751	\$ 156,080	\$ 188,235
Human Resources	\$ 9,929	\$ 499					\$ 10,428	\$ 12,973	\$ 32,770	\$ 10,986
Business & Facilities Services	\$ 80,147	\$ 36,485					\$ 116,633	\$ 237,816	\$ 133,550	\$ 108,804
Information Technology	\$ 155,121	\$ 67,566					\$ 222,687	\$ 361,603	\$ 312,767	\$ 383,004
Court Administration Program	\$ 576,216	\$ 112,486				\$ 1,463	\$ 690,165	\$ 1,023,407	\$ 798,798	\$ 881,575
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,803,780	\$ 792,360	\$ 5,173		\$ 0	\$ 1,404	\$ 2,602,717	\$ 4,112,817	\$ 2,784,550	\$ 3,810,546