

**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

10/14/2025

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mariposa

\_\_\_\_\_  
Court

\_\_\_\_\_  
2025-26 Q1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mariposa

Court

2025-26 Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Mariposa

Court

2025-26 Q1

Fiscal Year and Ending Quarter

Court Employee Positions	Total Authorized Positions (FTEs) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
	15.12	12.46			

<sup>1</sup> Total Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

	For the month ended September					2024/25			
	Fiscal Year 2025/26					2024/25			
	Governmental Funds			Capital	Debt	Proprietary	Fiduciary	Total	Total
	General	Non-Grant	Grant	Project	Service	Funds	Funds	Funds	Funds
<b>ASSETS</b>									
Operations									
Prepaid									
Inventory									
Revolving									
Other									
Distribution									
CML Filing Fees									
Trust									
Credit Card									
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash Held with the ICC	\$ (97,280)	\$ (7,840)						\$ (105,120)	\$ (90,742)
Cash Held with the ICC									
Cash Equivalents	\$ 1,460,996	\$ 486,131	\$ (6,785)			\$ 84,280	\$ 1,505,276	\$ 1,817,094	\$ 1,817,094
Total Cash and Cash Equivalents	\$ 669,741	\$ 486,131	\$ (6,785)			\$ 84,280	\$ 1,505,276	\$ 1,725,594	\$ 1,725,594
Investments									
Short-Term Investment									
Total Investments	\$ 0	\$ 0						\$ 0	\$ 0
Accrued Revenue									
Accounts Payable - General									
Outstanding Checks									
Due From Employee									
CML Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From State	\$ 0							\$ 0	\$ 0
Trust Due To/From								\$ 4,176	\$ 9,035
Distribution Due To/From									
CML Filing Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 0	\$ 0	\$ 4,176					\$ 4,176	\$ 9,040
Prepaid Expenses - General	\$ 292							\$ 292	\$ 0
Salary and Travel Advances									
Commiss									
Total Prepaid Expenses	\$ 292	\$ 0	\$ 0					\$ 292	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 870,033	\$ 486,131	\$ (2,609)			\$ 86,928	\$ 1,440,481	\$ 1,735,304	\$ 1,735,304
<b>LIABILITIES AND FUND BALANCES</b>									
Account Liabilities									
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to State	\$ 191,225	\$ 0	\$ 0				\$ 191,225	\$ 131,647	\$ 131,647
Due to County	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency/									
Sales and the Tax									
Interest									
Miscellaneous Accts. Pay and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 191,225	\$ 0	\$ 0				\$ 191,225	\$ 131,647	\$ 131,647
CML									
General									
Miscellaneous - CML and Criminal									
Trust Held Outside of the ICC									
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits									
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Overage									
Total Payroll Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Liquor For Deposits	\$ 4,056	\$ 0	\$ 0				\$ 4,056	\$ 3,058	\$ 3,058
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Undeclared Collectors									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 4,056	\$ 0	\$ 0				\$ 4,056	\$ 3,058	\$ 3,058
Total Liabilities	\$ 195,281	\$ 0	\$ 0				\$ 195,281	\$ 134,705	\$ 134,705
Total Fund Balances	\$ 674,752	\$ 486,131	\$ (2,609)				\$ 1,150,274	\$ 1,598,383	\$ 1,598,383
Total Liabilities and Fund Balances	\$ 870,033	\$ 486,131	\$ (2,609)				\$ 1,440,481	\$ 1,735,304	\$ 1,735,304

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										2024/25	
	Fiscal Year 2025/26											
	Governmental Funds		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Incl. Purpose Only)	Current Budget (Annual)	Total Funds (Incl. Purpose Only)	Final Budget (Annual)		
<b>REVENUES</b>	General	Special Revenue	Grant									
State Financing Sources												
Trial Court Trial Fund	\$ 787,791	\$ 375				\$ 788,166	\$ 2,603,164	\$ 1,037,629	\$ 2,664,422			
Improvement and Modernization Fund	\$ 2,751					\$ 2,751	\$ 11,000	\$ 2,751	\$ 1,104			
Judges' Compensation (0150019)	\$ 14,633					\$ 14,633	\$ 58,533	\$ (928)	\$ 47,605			
Court Interpreter (0150037)	\$ 132,180					\$ 132,180	\$ 297,685	\$ 138,928	\$ 270,758			
Child Coordination Reimbursement (0150091)	\$ 11,233					\$ 482,175	\$ 323,541	\$ 445,058	\$ 482,678			
MOU Reimbursements (0150010 and General)	\$ 948,588	\$ 440,942				\$ 1,389,530	\$ 3,283,923	\$ 1,621,639	\$ 3,338,453			
Other Miscellaneous		\$ 441,317										
Grants												
AB 1068 Commissioner/Facilitator			\$ 1,328			\$ 1,328	\$ 120,707	\$ 4,433	\$ 120,707			
Other Judicial Council Grants												
Non-Judicial Council Grants												
Other Financing Sources												
Interest Income	\$ 4,697	\$ 0				\$ 4,697	\$ 48,532	\$ 16,987	\$ 51,040			
Investment Income												
Local Fees	\$ 0	\$ 242				\$ 242	\$ 2,454	\$ 153	\$ 1,676			
Non-Fee Revenues												
Enhanced Collections		\$ 25,380				\$ 25,380	\$ 174,175	\$ 23,679	\$ 172,585			
Eachachment												
Prior Year Revenue												
County Program - Redfield												
Reimbursement Other												
Sale of Fixed Assets												
Other Miscellaneous	\$ 7					\$ 7	\$ 5	\$ 1	\$ 10			
Total Revenues	\$ 4,704	\$ 226,622	\$ 1,328			\$ 301,328	\$ 225,168	\$ 493,585	\$ 229,310			
EXPENDITURES												
Personnel Services	\$ 188,101	\$ 16,794	\$ 913			\$ 205,808	\$ 1,063,889	\$ 224,311	\$ 1,057,382			
Salaries - Permanent	\$ 5,317					\$ 5,317	\$ 30,259	\$ 6,345	\$ 30,259			
Temp Help	\$ 235,596	\$ 20,589	\$ 385			\$ 256,570	\$ 904,074	\$ 247,004	\$ 820,146			
Overtime	\$ 459,015	\$ 7,383	\$ 1,299			\$ 467,707	\$ 1,307,322	\$ 477,680	\$ 1,191,788			
Staff Benefits												
Operating Expenses and Equipment												
General Expense	\$ 19,511	\$ 3,994	\$ 268			\$ 23,773	\$ 148,156	\$ 18,072	\$ 183,235			
Printing	\$ 4,659	\$ 366	\$ 453			\$ 5,478	\$ 2,500	\$ 2,700	\$ 2,700			
Telecommunications	\$ 19					\$ 19	\$ 99,710	\$ 5,944	\$ 99,335			
Postage							\$ 19,738	\$ 3,417	\$ 12,048			
Insurance							\$ 12,950	\$ 1,370	\$ 11,000			
In-State Travel	\$ 108					\$ 108	\$ 2,530	\$ 675	\$ 2,625			
Out-of-State Travel	\$ 1,100					\$ 1,100	\$ 500	\$ 100	\$ 675			
Training	\$ 2,511	\$ 102	\$ 16			\$ 2,629	\$ 179,866	\$ 2,141	\$ 177,872			
Security Services												
Utilities	\$ 20,172		\$ 3			\$ 20,175	\$ 799,403	\$ 37,630	\$ 762,318			
Contracted Services	\$ 4,416	\$ 242	\$ 330			\$ 4,988	\$ 382,884	\$ 5,308	\$ 402,785			
Consulting and Professional Services	\$ 78,832	\$ 1,787	\$ 67			\$ 80,686	\$ 151,798	\$ 79,881	\$ 258,898			
Information Technology							\$ 138,095	\$ 118,048	\$ 110,048			
Major Equipment	\$ 108					\$ 108	\$ 2,700	\$ 215	\$ 3,200			
Other Items of Expense	\$ 130,330	\$ 6,481	\$ 2,381			\$ 139,192	\$ 1,922,178	\$ 156,151	\$ 2,148,077			
Special Items of Expense												
General Jury							\$ 1,000		\$ 200			
Jury Costs							\$ 7,500		\$ 7,500			
Judgments, Settlements and Claims												
Dead Services	\$ (250)	\$ 102	\$ 250			\$ 0	\$ 5,979	\$ 0	\$ 42,292			
Other	\$ 492	\$ 16	\$ 16			\$ 508	\$ 14,478	\$ 0	\$ 49,952			
Capital Costs												
Internal Cost Recovery	\$ 232	\$ 102	\$ 278			\$ 612	\$ 1,447	\$ 0	\$ 49,952			
Prior Year Expense Adjustment												
Total Expenditures	\$ 689,577	\$ 43,945	\$ 3,525			\$ 737,047	\$ 3,843,978	\$ 632,611	\$ 4,112,817			
Excess (Deficit) of Revenues Over Expenditures	\$ 383,716	\$ 422,993	\$ (6,609)			\$ 794,100	\$ (204,182)	\$ 1,042,618	\$ (430,337)			
Operating Transfers In (Out)												
Fund Balance (Deficit)	\$ 311,038	\$ 53,138	\$ 0			\$ 374,176	\$ 374,174	\$ 525,777	\$ 525,777			
Beginning Balance (Deficit)	\$ 874,752	\$ 488,131	\$ (2,609)			\$ 1,360,273	\$ 1,089,992	\$ 1,588,383	\$ 659,440			

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

PROGRAM EXPENDITURES:	For the month ended September							2024/25		
	Fiscal Year 2025/26									
	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)
Judges & Courtroom Support	\$ 68,288	\$ 16,183					\$ 84,471	\$ 656,291	\$ 93,093	\$ 702,679
Traffic & Other Infractions	\$ 7,329	\$ 2,075					\$ 7,329	\$ 71,307	\$ 18,794	\$ 71,136
Other Criminal Cases	\$ 70,384	\$ 2,353					\$ 72,459	\$ 617,541	\$ 78,242	\$ 688,878
Civil	\$ 23,879	\$ 2,511					\$ 26,232	\$ 128,921	\$ 24,259	\$ 126,938
Family & Children Services	\$ 23,010				\$ 0	\$ 16	\$ 25,537	\$ 175,717	\$ 24,629	\$ 169,734
Probate, Guardianship & Mental Health Services	\$ 6,822						\$ 6,822	\$ 23,531	\$ 6,266	\$ 22,887
Juvenile Dependency Services	\$ 6,203						\$ 6,203	\$ 126,593	\$ 5,369	\$ 97,289
Juvenile Delinquency Services	\$ 4,698						\$ 4,698	\$ 15,769	\$ 4,357	\$ 15,744
Other Court Operations	\$ 40,766	\$ 72,986				\$ 390	\$ 114,141	\$ 758,424	\$ 112,572	\$ 909,795
Court Interpreters	\$ 4,511	\$ 7,630					\$ 12,141	\$ 61,533	\$ 12,239	\$ 66,287
Jury Services	\$ 4,511	\$ 82					\$ 4,592	\$ 50,736	\$ 4,151	\$ 40,024
Security		\$ 5,701					\$ 5,701	\$ 12,419	\$ 5,612	\$ 4,485
Trial Court Operations Program	\$ 280,401	\$ 109,520			\$ 0	\$ 406	\$ 370,327	\$ 2,698,782	\$ 389,572	\$ 2,915,876
Enhanced Collections	\$ 35,707	\$ 4,406				\$ 102	\$ 40,214	\$ 142,289	\$ 33,549	\$ 172,585
Other Non-Court Operations		\$ 128					\$ 128	\$ 1,749	\$ 99	\$ 949
Non-Court Operations Program	\$ 35,707	\$ 4,534				\$ 102	\$ 40,342	\$ 144,038	\$ 33,648	\$ 173,534
Executive Office	\$ 61,231						\$ 61,231	\$ 207,022	\$ 56,144	\$ 211,264
Fiscal Services	\$ 56,053	\$ 195					\$ 56,248	\$ 225,997	\$ 50,265	\$ 199,751
Human Resources	\$ 3,460					\$ 102	\$ 3,460	\$ 12,395	\$ 3,181	\$ 12,973
Business & Facilities Services	\$ 28,959	\$ 4,399					\$ 33,460	\$ 242,869	\$ 30,058	\$ 237,816
Information Technology	\$ 51,867	\$ 20,522					\$ 72,389	\$ 312,875	\$ 69,942	\$ 361,603
Court Administration Program	\$ 201,570	\$ 25,117				\$ 102	\$ 226,786	\$ 1,001,158	\$ 209,591	\$ 1,023,407
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 497,677</b>	<b>\$ 139,171</b>			<b>\$ 0</b>	<b>\$ 609</b>	<b>\$ 637,457</b>	<b>\$ 3,843,978</b>	<b>\$ 632,811</b>	<b>\$ 4,112,817</b>