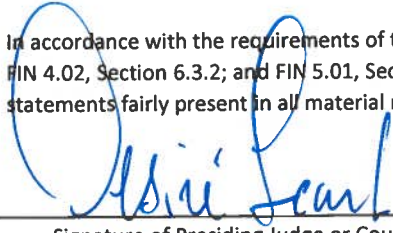


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

10/30/2024

Date

Mariposa

Court

2024-25 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mariposa

Court

2024-25 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions**

Mariposa

Court

2024-25 Q1

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			

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 September									
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	\$ (461,679)	\$ 471,796	\$ (11,853)				\$ 160	\$ (1,577)	\$ (5,817)
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ 0
Credit Card								\$ 600	\$ 600
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County	\$ (99,444)	\$ (7,238)					\$ 15,940	\$ (90,742)	\$ 42,676
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 1,801,655						\$ 15,429	\$ 1,817,084	\$ 2,152,264
Total Cash and Cash Equivalents	\$ 1,241,131	\$ 464,558	\$ (11,853)				\$ 31,528	\$ 1,725,364	\$ 2,189,743
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	\$ 50	\$ 0	\$ 9,885					\$ 9,935	\$ 9,708
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From								\$ 5	\$ 4,127
General Due To/From	\$ 5							\$ 5	
Total Receivables	\$ 55	\$ 0	\$ 9,885					\$ 9,940	\$ 13,835
Prepaid Expenses - General	\$ 0	\$ 0						\$ 0	\$ 140,093
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0	\$ 0						\$ 0	\$ 140,093
Other Assets									
Total Other Assets									
Total Assets	\$ 1,241,186	\$ 464,558	\$ (1,968)				\$ 31,528	\$ 1,735,304	\$ 2,343,671
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				\$ 5	\$ 5	\$ 4,127
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 123,000	\$ 8,547	\$ 0				\$ 0	\$ 131,547	\$ 266,142
TC145 Liability							\$ 15,470	\$ 15,470	\$ 11,305
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							\$ 63	\$ 63	\$ 1,153
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 123,000	\$ 8,547	\$ 0				\$ 15,538	\$ 147,085	\$ 282,727
Civil									\$ 13,200
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 15,940	\$ 15,940	\$ 42,676
Trust Interest Payable							\$ 50	\$ 50	\$ 58
Miscellaneous Trust									
Total Trust Deposits							\$ 15,990	\$ 15,990	\$ 55,934
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	\$ 126,836	\$ 8,547	\$ 0				\$ 31,528	\$ 166,911	\$ 342,482
Total Fund Balance	\$ 1,114,350	\$ 456,011	\$ (1,968)					\$ 1,568,393	\$ 2,001,190
Total Liabilities and Fund Balance	\$ 1,241,186	\$ 464,558	\$ (1,968)				\$ 31,528	\$ 1,735,304	\$ 2,343,671

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 2024/25								2023/24	
	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				
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 1,037,479	\$ 350					\$ 1,037,829		\$ 985,015	\$ 1,822,281
Improvement and Modernization Fund							\$ 2,751		\$ 2,751	\$ 8,250
Judges' Compensation (0150019)	\$ 2,751						\$ (826)		\$ (13,382)	\$ 42,901
Court Interpreter (0150037)	\$ (926)									
Civil Coordination Reimbursement (0150091)							\$ 136,928		\$ 312,830	\$ 750,170
MOU Reimbursements (0150010 and General)	\$ 136,928						\$ 445,058		\$ 527,098	\$ 222,301
Other Miscellaneous										
	\$ 1,176,232	\$ 445,408					\$ 1,821,839		\$ 1,794,310	\$ 2,845,913
Grants										
AB 1058 Commissioner/Facilitator			\$ 4,433				\$ 4,433		\$ 4,826	\$ 120,707
Other Judicial Council Grants										
Non-Judicial Council Grants										
			\$ 4,433				\$ 4,433		\$ 4,826	\$ 120,707
Other Financing Sources										
Interest Income	\$ 16,987	\$ 0					\$ 16,987		\$ 32,816	\$ 6,200
Investment Income										
Donations							\$ 153		\$ 482	\$ 1,588
Local Fees	\$ 0	\$ 153								
Non-Fee Revenues										
Enhanced Collections		\$ 23,579					\$ 23,579		\$ 22,658	\$ 253,690
Escheatment							\$ 1,016			
Prior Year Revenue	\$ 1,016						\$ 35			
County Program - Restricted	\$ 35						\$ 7,584			
Reimbursement Other	\$ 7,584								\$ 5,000	
Sale of Fixed Assets							\$ 1			
Other Miscellaneous	\$ 1									
	\$ 25,623	\$ 23,732					\$ 49,355		\$ 60,957	\$ 281,476
Total Revenues	\$ 1,201,855	\$ 469,139	\$ 4,433				\$ 1,675,427		\$ 1,860,093	\$ 3,228,096
EXPENDITURES										
Personnel Services										
Salaries - Permanent	\$ 208,279	\$ 15,218	\$ 2,814				\$ 224,311		\$ 199,019	\$ 872,791
Temp Help	\$ 6,345						\$ 6,345		\$ 15,378	
Overtime									\$ 2,373	
Staff Benefits	\$ 209,238	\$ 36,692	\$ 1,074				\$ 247,004		\$ 114,806	\$ 606,707
	\$ 421,861	\$ 51,910	\$ 3,888				\$ 477,660		\$ 331,575	\$ 1,579,498
Operating Expenses and Equipment										
General Expense	\$ 16,904	\$ 709	\$ 459				\$ 18,072		\$ 126,748	\$ 412,136
Printing									\$ 1,763	
Telecommunications	\$ 4,955	\$ 419	\$ 489				\$ 5,844		\$ 9,899	\$ 97,408
Postage	\$ 3,412		\$ 5				\$ 3,417			\$ 17,901
Insurance										\$ 1,178
In-State Travel	\$ 2,093		\$ 472				\$ 2,565		\$ 399	\$ 11,030
Out-of-State Travel										\$ 2,475
Training							\$ 100		\$ 100	\$ 875
Security Services	\$ 75		\$ 25				\$ 2,141		\$ 1,645	\$ 185,656
Facility Operations	\$ 2,022	\$ 102	\$ 17							\$ 4,000
Utilities							\$ 37,630		\$ 22,812	\$ 659,203
Contracted Services	\$ 30,088	\$ 7,500	\$ 42				\$ 5,308		\$ 5,190	\$ 355,277
Consulting and Professional Services	\$ 4,876	\$ 206	\$ 225				\$ 79,861		\$ 1,480	\$ 288,739
Information Technology	\$ 78,291	\$ 1,570								\$ (2)
Major Equipment							\$ 215		\$ 249	\$ 3,800
Other Items of Expense	\$ 130		\$ 85							
	\$ 142,846	\$ 10,506	\$ 1,799				\$ 155,151		\$ 168,531	\$ 2,168,540
Special Items of Expense										
Grand Jury										\$ 350
Jury Costs									\$ 239	\$ 7,500
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (6,688)	\$ 5,975	\$ 714				\$ 0		\$ 0	\$ 54,658
Prior Year Expense Adjustment	\$ (6,688)	\$ 5,975	\$ 714				\$ 0		\$ 239	\$ 82,508
Total Expenditures	\$ 558,019	\$ 68,391	\$ 6,402				\$ 632,811		\$ 500,345	\$ 3,810,548
Excess (Deficit) of Revenues Over Expenditures	\$ 643,836	\$ 400,748	\$ (1,968)				\$ 1,042,616		\$ 1,359,749	\$ (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)	\$ 1,114,350	\$ 456,011	\$ (1,968)				\$ 1,568,393	\$ 525,777	\$ 2,001,190	\$ 58,991

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

For the month ended September										
	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	\$ 68,291	\$ 24,802					\$ 93,093		\$ 67,038	\$ 515,555
Traffic & Other Infractions	\$ 18,784						\$ 18,784		\$ 9,811	\$ 53,081
Other Criminal Cases	\$ 68,965	\$ 9,277					\$ 78,242		\$ 31,414	\$ 512,440
Civil	\$ 21,932	\$ 2,327					\$ 24,259		\$ 16,546	\$ 113,371
Family & Children Services	\$ 22,505	\$ 2,124			\$ 0		\$ 24,629		\$ 15,099	\$ 148,805
Probate, Guardianship & Mental Health Services	\$ 6,266						\$ 6,266		\$ 4,129	\$ 19,164
Juvenile Dependency Services	\$ 5,369						\$ 5,369		\$ 3,260	\$ 90,390
Juvenile Delinquency Services	\$ 4,357						\$ 4,357		\$ 2,930	\$ 12,100
Other Court Operations	\$ 40,798	\$ 71,773					\$ 112,572		\$ 156,949	\$ 1,112,042
Court Interpreters	\$ 4,151	\$ 8,087					\$ 12,239		\$ 8,170	\$ 74,907
Jury Services	\$ 4,151						\$ 4,151		\$ 2,818	\$ 41,267
Security		\$ 5,612					\$ 5,612		\$ 148	\$ 1,300
Trial Court Operations Program	\$ 265,569	\$ 124,003			\$ 0		\$ 389,572		\$ 318,311	\$ 2,694,223
Enhanced Collections	\$ 32,320	\$ 1,230			\$ 0		\$ 33,549		\$ 22,516	\$ 253,890
Other Non-Court Operations		\$ 99					\$ 99			\$ 1,059
Non-Court Operations Program	\$ 32,320	\$ 1,329			\$ 0		\$ 33,648		\$ 22,516	\$ 254,749
Executive Office	\$ 55,411	\$ 733					\$ 56,144		\$ 35,600	\$ 170,547
Fiscal Services	\$ 50,076	\$ 189					\$ 50,265		\$ 33,594	\$ 188,235
Human Resources	\$ 3,181						\$ 3,181		\$ 26,678	\$ 10,988
Business & Facilities Services	\$ 24,616	\$ 5,442					\$ 30,058		\$ 27,642	\$ 108,804
Information Technology	\$ 46,488	\$ 23,454					\$ 69,942		\$ 36,004	\$ 383,004
Court Administration Program	\$ 179,771	\$ 29,819					\$ 209,591		\$ 159,517	\$ 881,675
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 477,660	\$ 155,151			\$ 0		\$ 632,811		\$ 500,345	\$ 3,810,546