

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.

Lester Perpall

Signature of Presiding Judge or Court Executive

10/30/2025

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

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					

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 Mono
Trial Court Operations Fund
Balance Sheet
(Unaudited)

	For the month ended September								
	Fiscal Year 2025/26								2024/25
	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	\$ (969,083)	\$ 800,191	\$ (64,920)	\$ 0			\$ 247	\$ (233,564)	\$ (8,705)
Payroll	\$ (2,489)							\$ (2,489)	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ 0
Credit Card									
Cash on Hand	\$ 630							\$ 630	\$ 630
Cash with County	\$ 355,926		\$ 0					\$ 355,926	\$ 361,635
Cash Outside of the JCC	\$ 565						\$ 722,333	\$ 722,898	\$ 714,612
Cash Held with the JCC									
Cash Equivalents	\$ 1,301,551						\$ 125,263	\$ 1,426,815	\$ 1,923,804
Total Cash and Cash Equivalents	\$ 687,100	\$ 800,191	\$ (64,920)	\$ 0			\$ 847,843	\$ 2,270,215	\$ 2,991,977
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 31	\$ 0					\$ 31	\$ 117
Due From Other Courts									
Due From State	\$ (1,696)	\$ 0	\$ 52,314					\$ 50,619	\$ 51,640
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 825	\$ 0						\$ 825	\$ 1,564
Total Receivables	\$ (871)	\$ 31	\$ 52,314				\$ 0	\$ 51,475	\$ 53,321
Prepaid Expenses - General	\$ 11,923	\$ 0						\$ 11,923	\$ 64,095
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 11,923	\$ 0						\$ 11,923	\$ 64,095
Other Assets									
Total Other Assets									
Total Assets	\$ 698,152	\$ 800,223	\$ (12,605)	\$ 0			\$ 847,843	\$ 2,333,613	\$ 3,109,392
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 84	\$ 0	\$ 0				\$ 0	\$ 84	\$ 9,167
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 825	\$ 825	\$ 1,564
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ (180,370)	\$ 478,101					\$ 124,258	\$ 421,989	\$ 809,107
TC145 Liability							\$ 0	\$ 0	\$ 14,063
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 427	\$ 427	\$ 475
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ (180,286)	\$ 478,101	\$ 0				\$ 125,510	\$ 423,325	\$ 834,375
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 722,333	\$ 722,333	\$ 714,048
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 722,333	\$ 722,333	\$ 714,048
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 31,172							\$ 31,172	\$ 22,415
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (3,878)							\$ (3,878)	\$ (1,209)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 27,294	\$ 0	\$ 0					\$ 27,294	\$ 21,207
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 57							\$ 57	\$ 1,032
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 57							\$ 57	\$ 1,032
Total Liabilities	\$ (152,935)	\$ 478,101	\$ 0				\$ 847,843	\$ 1,173,010	\$ 1,570,661
Total Fund Balance	\$ 851,087	\$ 322,121	\$ (12,605)					\$ 1,160,603	\$ 1,538,731
Total Liabilities and Fund Balance	\$ 698,152	\$ 800,223	\$ (12,605)				\$ 847,843	\$ 2,333,613	\$ 3,109,392

Superior Court of California, County of Mono Trial Court Operations Fund Statement of Revenues, Expenditures and Changes in Fund Balances (Unaudited)											
	For the month ended September										
	Fiscal Year 2025/26									2024/25	
	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	\$ 929,000	\$ 1,062						\$ 930,062		\$ 1,231,727	\$ 2,333,817
Improvement and Modernization Fund	\$ (1,696)							\$ (1,696)			\$ 1,711
Judges' Compensation (0150019)	\$ 2,751							\$ 2,751		\$ 2,751	\$ 11,000
Court Interpreter (0150037)	\$ 18,240							\$ 18,240		\$ 17,090	\$ 70,612
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 85,273							\$ 85,273		\$ 11,933	\$ 57,038
Other Miscellaneous	\$ 8,784	\$ 185,500						\$ 194,284		\$ 200,000	\$ 285,641
	\$ 1,042,352	\$ 186,562						\$ 1,228,914		\$ 1,463,500	\$ 2,759,819
Grants											
AB 1058 Commissioner/Facilitator										\$ 0	\$ 95,187
Other Judicial Council Grants											
Non-Judicial Council Grants											
										\$ 0	\$ 95,187
Other Financing Sources											
Interest Income	\$ 5,653	\$ 0						\$ 5,653		\$ 20,398	\$ 8,000
Investment Income											
Donations											
Local Fees	\$ 0							\$ 0		\$ 4,432	\$ 28,682
Non-Fee Revenues											
Enhanced Collections		\$ 0						\$ 0		\$ 3,979	\$ 67,057
Escheatment											
Prior Year Revenue	\$ 211							\$ 211		\$ 33,272	
County Program - Restricted											\$ 8,182
Reimbursement Other	\$ (482)							\$ (482)		\$ (487)	\$ 1,661
Sale of Fixed Assets										\$ 400	\$ 185
Other Miscellaneous											
	\$ 5,382	\$ 0						\$ 5,382		\$ 61,995	\$ 113,767
Total Revenues	\$ 1,047,734	\$ 186,562						\$ 1,234,296		\$ 1,525,495	\$ 2,968,773
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 219,475	\$ 2,617	\$ 615					\$ 222,707		\$ 213,918	\$ 1,221,817
Temp Help	\$ 6,441	\$ 261						\$ 6,702		\$ 5,689	
Overtime	\$ 194							\$ 194		\$ 430	
Staff Benefits	\$ 166,638	\$ 2,187	\$ 465					\$ 169,290		\$ 164,473	\$ 742,067
	\$ 392,748	\$ 5,065	\$ 1,080					\$ 398,893		\$ 384,509	\$ 1,963,884
Operating Expenses and Equipment											
General Expense	\$ 115,046	\$ 150						\$ 115,196		\$ 8,176	\$ 147,345
Printing	\$ 1,105	\$ 37	\$ 116					\$ 1,258		\$ 767	\$ 410
Telecommunications	\$ 3,290	\$ 171	\$ 0					\$ 3,462		\$ 3,477	\$ 24,530
Postage										\$ 4,000	\$ 9,523
Insurance	\$ (49)							\$ (49)			\$ 1,996
In-State Travel	\$ 1,004							\$ 1,004		\$ 410	\$ 9,025
Out-of-State Travel											
Training	\$ 1,862							\$ 1,862		\$ 150	\$ 363
Security Services											\$ 728
Facility Operations	\$ 58	\$ 1	\$ 0					\$ 59		\$ 2,324	\$ 60,683
Utilities											
Contracted Services	\$ 43,374	\$ 3,997	\$ 11,409					\$ 58,780		\$ 71,179	\$ 514,447
Consulting and Professional Services		\$ 0						\$ 0		\$ (651)	\$ 200,000
Information Technology	\$ 107,856	\$ 412						\$ 108,268		\$ 9,960	\$ 26,687
Major Equipment	\$ 92,656							\$ 92,656		\$ (168)	\$ 175
Other Items of Expense	\$ 8							\$ 8		\$ 547	\$ 389
	\$ 366,211	\$ 4,769	\$ 11,525					\$ 382,505		\$ 100,172	\$ 996,301
Special Items of Expense											
Grand Jury											\$ 6,048
Jury Costs	\$ 323							\$ 323			
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (72)	\$ 72						\$ 0		\$ 0	\$ 2,540
Prior Year Expense Adjustment	\$ (164)	\$ 164						\$ 0		\$ (705)	
	\$ 87	\$ 236						\$ 323		\$ (705)	\$ 8,588
Total Expenditures	\$ 759,046	\$ 10,070	\$ 12,605					\$ 781,721		\$ 483,975	\$ 2,968,773
Excess (Deficit) of Revenues Over Expenditures	\$ 288,688	\$ 176,492	\$ (12,605)					\$ 452,575		\$ 1,041,520	\$ 0
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 562,398	\$ 145,629	\$ 0					\$ 708,028	\$ 708,028	\$ 497,211	\$ 497,211
Ending Balance (Deficit)	\$ 851,087	\$ 322,121	\$ (12,605)					\$ 1,160,603	\$ 708,028	\$ 1,538,731	\$ 497,211

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 17,896	\$ 37,500					\$ 55,396		\$ 146,364	\$ 389,357
Traffic & Other Infractions	\$ 46,166	\$ 5,601				\$ (164)	\$ 51,604		\$ 20,731	\$ 278,665
Other Criminal Cases	\$ 48,151	\$ 15,500					\$ 63,651		\$ 12,610	\$ 486,626
Civil	\$ 39,961						\$ 39,961		\$ 14,958	\$ 234,201
Family & Children Services	\$ 21,276	\$ 1,690					\$ 22,966		\$ 20,752	\$ 223,379
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ (4,500)					\$ (4,500)		\$ (5,205)	\$ 14,891
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters	\$ 14,348	\$ 3,444					\$ 17,792		\$ 15,684	\$ 88,519
Jury Services	\$ 6,730	\$ 75	\$ 323				\$ 7,128		\$ 1,156	\$ 24,588
Security									\$ 86	\$ 4,072
Trial Court Operations Program	\$ 194,529	\$ 59,310	\$ 323			\$ (164)	\$ 253,998		\$ 227,137	\$ 1,744,298
Enhanced Collections	\$ 4,662	\$ 3,969			\$ 72	\$ 164	\$ 8,867		\$ 13,024	\$ 67,057
Other Non-Court Operations										\$ 6,048
Non-Court Operations Program	\$ 4,662	\$ 3,969			\$ 72	\$ 164	\$ 8,867		\$ 13,024	\$ 73,105
Executive Office	\$ 61,737				\$ (20)		\$ 61,717		\$ 77,217	\$ 286,142
Fiscal Services	\$ 66,859	\$ 601			\$ (27)		\$ 67,432		\$ 71,315	\$ 348,547
Human Resources	\$ 21,992	\$ 470			\$ (4)		\$ 22,458		\$ 16,324	\$ 32,944
Business & Facilities Services	\$ 6,748	\$ 65,935			\$ (3)		\$ 72,681		\$ 14,720	\$ 227,052
Information Technology	\$ 42,365	\$ 252,221			\$ (17)		\$ 294,569		\$ 64,237	\$ 256,686
Court Administration Program	\$ 199,701	\$ 319,226			\$ (72)		\$ 518,856		\$ 243,814	\$ 1,151,370
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 398,893	\$ 382,505	\$ 323		\$ 0	\$ 0	\$ 781,721		\$ 483,975	\$ 2,968,773