

**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

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) <sup>1</sup> Optional | Positions (FTEs) Filled |             |             |             |
|--------------------------|---|-------------------------|-------------|-------------|-------------|
|                          |   | 1st Quarter             | 2nd Quarter | 3rd Quarter | 4th Quarter |
| Court Employee Positions |   |                         |             |             |             |

<sup>1</sup> 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 December  
 Fiscal Year 2025/26

2024/25

|   | Governmental Funds |                   |                    |                 |              |                   |                     | Total Funds<br>(Info. Purposes Only) | Total Funds<br>(Info. Purposes Only) |
|---|--------------------|-------------------|--------------------|-----------------|--------------|-------------------|---------------------|--------------------------------------|--------------------------------------|
|   | General            | Special Revenue   |                    | Capital Project | Debt Service | Proprietary Funds | Fiduciary Funds     |                                      |                                      |
|   |                    | Non-Grant         | Grant              |                 |              |                   |                     |                                      |                                      |
| <b>ASSETS</b>                                   |                    |                   |                    |                 |              |                   |                     |                                      |                                      |
| Operations                                      | \$ (755,213)       | \$ 585,794        | \$ (71,760)        | \$ 0            |              |                   | \$ 452              | \$ (240,727)                         | \$ (17,604)                          |
| Payroll   | \$ (1)             |                   |                    |                 |              |                   |                     | \$ (1)                               | \$ (7,129)                           |
| 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                                | \$ 539,402         |                   | \$ 0               |                 |              |                   |                     | \$ 539,402                           | \$ 328,790                           |
| Cash Outside of the JCC                         | \$ 565             |                   |                    |                 |              |                   | \$ 1,001,651        | \$ 1,002,215                         | \$ 680,004                           |
| Cash Held with the JCC                          |                    |                   |                    |                 |              |                   |                     |                                      |                                      |
| Cash Equivalents                                | \$ 1,105,651       |                   |                    |                 |              |                   | \$ 125,031          | \$ 1,230,682                         | \$ 1,993,515                         |
| <b>Total Cash and Cash Equivalents</b>          | <b>\$ 891,033</b>  | <b>\$ 585,794</b> | <b>\$ (71,760)</b> | <b>\$ 0</b>     |              |                   | <b>\$ 1,127,134</b> | <b>\$ 2,532,201</b>                  | <b>\$ 2,978,207</b>                  |
| Short-Term Investment Investments               |                    |                   |                    |                 |              |                   |                     |                                      |                                      |
| <b>Total Investments</b>                        |                    |                   |                    |                 |              |                   |                     |                                      |                                      |
| 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                      |                    | \$ 1,075          | \$ 0               |                 |              |                   |                     | \$ 1,075                             | \$ 115                               |
| Due From Other Courts                           |                    |                   |                    |                 |              |                   |                     |                                      |                                      |
| Due From State                                  | \$ 23,304          | \$ 0              | \$ 46,215          |                 |              |                   |                     | \$ 69,519                            | \$ 35,521                            |
| Trust Due To/From                               |                    |                   |                    |                 |              |                   | \$ 0                | \$ 0                                 | \$ 0                                 |
| Distribution Due To/From                        |                    |                   |                    |                 |              |                   | \$ 0                | \$ 0                                 | \$ 0                                 |
| Civil Filing Fee Due To/From                    |                    |                   |                    |                 |              |                   |                     |                                      |                                      |
| General Due To/From                             | \$ 822             | \$ 0              |                    |                 |              |                   |                     | \$ 822                               | \$ 834                               |
| <b>Total Receivables</b>                        | <b>\$ 24,126</b>   | <b>\$ 1,075</b>   | <b>\$ 46,215</b>   |                 |              |                   | <b>\$ 0</b>         | <b>\$ 71,416</b>                     | <b>\$ 36,470</b>                     |
| Prepaid Expenses - General                      | \$ 11,923          | \$ 0              |                    |                 |              |                   |                     | \$ 11,923                            | \$ 13,271                            |
| Salary and Travel Advances                      |                    |                   |                    |                 |              |                   |                     |                                      |                                      |
| Counties  |                    |                   |                    |                 |              |                   |                     |                                      |                                      |
| <b>Total Prepaid Expenses</b>                   | <b>\$ 11,923</b>   | <b>\$ 0</b>       |                    |                 |              |                   |                     | <b>\$ 11,923</b>                     | <b>\$ 13,271</b>                     |
| Other Assets                                    |                    |                   |                    |                 |              |                   |                     |                                      |                                      |
| <b>Total Other Assets</b>                       |                    |                   |                    |                 |              |                   |                     |                                      |                                      |
| <b>Total Assets</b>                             | <b>\$ 927,082</b>  | <b>\$ 586,870</b> | <b>\$ (25,545)</b> | <b>\$ 0</b>     |              |                   | <b>\$ 1,127,134</b> | <b>\$ 2,615,540</b>                  | <b>\$ 3,027,947</b>                  |
| <b>LIABILITIES AND FUND BALANCES</b>            |                    |                   |                    |                 |              |                   |                     |                                      |                                      |
| Accrued Liabilities                             | \$ 0               | \$ 0              | \$ 0               |                 |              |                   |                     | \$ 0                                 | \$ 0                                 |
| Accounts Payable - General                      | \$ 84              | \$ 0              | \$ 0               |                 |              |                   | \$ 0                | \$ 84                                | \$ 0                                 |
| Due to Other Funds                              | \$ 0               | \$ 0              | \$ 0               |                 |              |                   | \$ 822              | \$ 822                               | \$ 834                               |
| Due to Other Courts                             | \$ 0               |                   |                    |                 |              |                   |                     | \$ 0                                 | \$ 0                                 |
| Due to State                                    | \$ 38,954          | \$ 262,306        |                    |                 |              |                   | \$ 124,258          | \$ 425,518                           | \$ 786,725                           |
| TC145 Liability                                 |                    |                   |                    |                 |              |                   | \$ 0                | \$ 0                                 | \$ 12,622                            |
| Due to Other Governments                        | \$ 0               | \$ 0              |                    |                 |              |                   |                     | \$ 0                                 | \$ 0                                 |
| AB145 Due to Other Government Agency            |                    |                   |                    |                 |              |                   |                     |                                      |                                      |
| Due to Other Public Agencies                    |                    |                   |                    |                 |              |                   |                     |                                      |                                      |
| Sales and Use Tax                               |                    |                   |                    |                 |              |                   |                     |                                      |                                      |
| Interest  |                    |                   |                    |                 |              |                   | \$ 404              | \$ 404                               | \$ 428                               |
| Miscellaneous Accts. Pay. and Accrued Liab.     |                    |                   |                    |                 |              |                   |                     |                                      |                                      |
| <b>Total Accounts Payable and Accrued Liab.</b> | <b>\$ 39,038</b>   | <b>\$ 262,306</b> | <b>\$ 0</b>        |                 |              |                   | <b>\$ 125,483</b>   | <b>\$ 426,827</b>                    | <b>\$ 800,609</b>                    |
| Civil   |                    |                   |                    |                 |              |                   |                     |                                      |                                      |
| Criminal  |                    |                   |                    |                 |              |                   |                     |                                      |                                      |
| Unreconciled - Civil and Criminal               |                    |                   |                    |                 |              |                   |                     |                                      |                                      |
| Trust Held Outside of the JCC                   |                    |                   |                    |                 |              |                   | \$ 1,001,651        | \$ 1,001,651                         | \$ 679,439                           |
| Trust Interest Payable                          |                    |                   |                    |                 |              |                   |                     |                                      |                                      |
| Miscellaneous Trust                             |                    |                   |                    |                 |              |                   |                     |                                      |                                      |
| <b>Total Trust Deposits</b>                     |                    |                   |                    |                 |              |                   | <b>\$ 1,001,651</b> | <b>\$ 1,001,651</b>                  | <b>\$ 679,439</b>                    |
| Accrued Payroll                                 | \$ 0               | \$ 0              | \$ 0               |                 |              |                   |                     | \$ 0                                 | \$ 0                                 |
| Benefits Payable                                | \$ 30,497          |                   |                    |                 |              |                   |                     | \$ 30,497                            | \$ 27,093                            |
| Deferred Compensation Payable                   | \$ 0               |                   |                    |                 |              |                   |                     | \$ 0                                 | \$ 0                                 |
| Deductions Payable                              | \$ (2,334)         |                   |                    |                 |              |                   |                     | \$ (2,334)                           | \$ 4,785                             |
| Payroll Clearing                                | \$ 0               |                   |                    |                 |              |                   |                     | \$ 0                                 | \$ 0                                 |
| <b>Total Payroll Liabilities</b>                | <b>\$ 28,163</b>   | <b>\$ 0</b>       | <b>\$ 0</b>        |                 |              |                   |                     | <b>\$ 28,163</b>                     | <b>\$ 31,879</b>                     |
| 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                 |                    |                   |                    |                 |              |                   |                     |                                      |                                      |
| <b>Total Other Liabilities</b>                  | <b>\$ 57</b>       |                   |                    |                 |              |                   |                     | <b>\$ 57</b>                         | <b>\$ 1,032</b>                      |
| <b>Total Liabilities</b>                        | <b>\$ 67,258</b>   | <b>\$ 262,306</b> | <b>\$ 0</b>        |                 |              |                   | <b>\$ 1,127,134</b> | <b>\$ 1,456,698</b>                  | <b>\$ 1,512,959</b>                  |
| <b>Total Fund Balance</b>                       | <b>\$ 859,824</b>  | <b>\$ 324,564</b> | <b>\$ (25,545)</b> |                 |              |                   |                     | <b>\$ 1,158,842</b>                  | <b>\$ 1,514,988</b>                  |
| <b>Total Liabilities and Fund Balance</b>       | <b>\$ 927,082</b>  | <b>\$ 586,870</b> | <b>\$ (25,545)</b> |                 |              |                   | <b>\$ 1,127,134</b> | <b>\$ 2,615,540</b>                  | <b>\$ 3,027,947</b>                  |

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 December                   |                     |                   |                  |                  |              |                   |                     |                                      |                            |                                      |                          |
|--|---------------------|-------------------|------------------|------------------|--------------|-------------------|---------------------|--------------------------------------|----------------------------|--------------------------------------|--------------------------|
| Fiscal Year 2025/26                            |                     |                   |                  |                  |              |                   |                     |                                      | 2024/25                    |                                      |                          |
|  | Governmental Funds  |                   |                  |                  |              | Proprietary Funds | Fiduciary Funds     | Total Funds<br>(Info. Purposes Only) | Current Budget<br>(Annual) | Total Funds<br>(Info. Purposes Only) | Final Budget<br>(Annual) |
|  | General             | Special Revenue   |                  | Capital Projects | Debt Service |                   |                     |                                      |                            |                                      |                          |
|  |                     | Non-Grant         | Grant            |                  |              |                   |                     |                                      |                            |                                      |                          |
| <b>REVENUES</b>                                |                     |                   |                  |                  |              |                   |                     |                                      |                            |                                      |                          |
| State Financing Sources                        |                     |                   |                  |                  |              |                   |                     |                                      |                            |                                      |                          |
| Trial Court Trust Fund                         | \$ 1,380,517        | \$ 4,273          |                  |                  |              |                   | \$ 1,384,790        |                                      | \$ 1,681,260               | \$ 2,333,817                         |                          |
| Improvement and Modernization Fund             | \$ (1,696)          |                   |                  |                  |              |                   | \$ (1,696)          |                                      |                            | \$ 1,711                             |                          |
| Judges' Compensation (0150019)                 | \$ 5,502            |                   |                  |                  |              |                   | \$ 5,502            |                                      | \$ 5,502                   | \$ 11,000                            |                          |
| Court Interpreter (0150037)                    | \$ 36,480           |                   |                  |                  |              |                   | \$ 36,480           |                                      | \$ 34,743                  | \$ 70,612                            |                          |
| Civil Coordination Reimbursement (0150091)     |                     |                   |                  |                  |              |                   |                     |                                      |                            |                                      |                          |
| MOU Reimbursements (0150010 and General)       | \$ 146,915          |                   |                  |                  |              |                   | \$ 146,915          |                                      | \$ 26,469                  | \$ 57,038                            |                          |
| Other Miscellaneous                            | \$ 94,425           | \$ 185,500        |                  |                  |              |                   | \$ 279,925          |                                      | \$ 285,641                 | \$ 285,641                           |                          |
|  | \$ 1,662,142        | \$ 189,773        |                  |                  |              |                   | \$ 1,851,915        |                                      | \$ 2,033,614               | \$ 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                                | \$ 8,272            | \$ 1,940          |                  |                  |              |                   | \$ 10,211           |                                      | \$ 42,988                  | \$ 8,000                             |                          |
| Investment Income                              |                     |                   |                  |                  |              |                   |                     |                                      |                            |                                      |                          |
| Donations                                      |                     |                   |                  |                  |              |                   |                     |                                      |                            |                                      |                          |
| Local Fees                                     | \$ 9,929            |                   |                  |                  |              |                   | \$ 9,929            |                                      | \$ 15,174                  | \$ 28,682                            |                          |
| Non-Fee Revenues                               |                     |                   |                  |                  |              |                   |                     |                                      |                            |                                      |                          |
| Enhanced Collections                           |                     | \$ 18,882         |                  |                  |              |                   | \$ 18,882           |                                      | \$ 23,328                  | \$ 67,057                            |                          |
| Escheatment                                    |                     |                   |                  |                  |              |                   |                     |                                      |                            |                                      |                          |
| Prior Year Revenue                             | \$ 5,416            |                   |                  |                  |              |                   | \$ 5,416            |                                      | \$ 33,022                  |                                      |                          |
| County Program - Restricted                    |                     | \$ 1,044          |                  |                  |              |                   | \$ 1,044            |                                      | \$ 115                     | \$ 8,182                             |                          |
| Reimbursement Other                            | \$ 0                |                   |                  |                  |              |                   | \$ 0                |                                      | \$ 418                     | \$ 1,661                             |                          |
| Sale of Fixed Assets                           |                     |                   |                  |                  |              |                   |                     |                                      | \$ 9,010                   |                                      |                          |
| Other Miscellaneous                            |                     |                   |                  |                  |              |                   |                     |                                      | \$ 0                       | \$ 185                               |                          |
|  | \$ 23,617           | \$ 21,866         |                  |                  |              |                   | \$ 45,484           |                                      | \$ 124,056                 | \$ 113,767                           |                          |
| <b>Total Revenues</b>                          | <b>\$ 1,685,759</b> | <b>\$ 211,639</b> |                  |                  |              |                   | <b>\$ 1,897,398</b> |                                      | <b>\$ 2,157,670</b>        | <b>\$ 2,968,773</b>                  |                          |
| <b>EXPENDITURES</b>                            |                     |                   |                  |                  |              |                   |                     |                                      |                            |                                      |                          |
| Personnel Services                             |                     |                   |                  |                  |              |                   |                     |                                      |                            |                                      |                          |
| Salaries - Permanent                           | \$ 494,336          | \$ 6,747          | \$ 1,268         |                  |              |                   | \$ 502,350          |                                      | \$ 479,057                 | \$ 1,221,817                         |                          |
| Temp Help                                      | \$ 16,617           | \$ 575            |                  |                  |              |                   | \$ 17,191           |                                      | \$ 18,960                  |                                      |                          |
| Overtime                                       | \$ 582              |                   |                  |                  |              |                   | \$ 582              |                                      | \$ 1,014                   |                                      |                          |
| Staff Benefits                                 | \$ 339,239          | \$ 4,842          | \$ 870           |                  |              |                   | \$ 344,950          |                                      | \$ 325,656                 | \$ 742,067                           |                          |
|  | \$ 850,773          | \$ 12,164         | \$ 2,138         |                  |              |                   | \$ 865,074          |                                      | \$ 824,686                 | \$ 1,963,884                         |                          |
| Operating Expenses and Equipment               |                     |                   |                  |                  |              |                   |                     |                                      |                            |                                      |                          |
| General Expense                                | \$ 152,672          | \$ 593            | \$ 68            |                  |              |                   | \$ 153,333          |                                      | \$ 35,458                  | \$ 147,345                           |                          |
| Printing                                       | \$ 2,257            | \$ 37             | \$ 116           |                  |              |                   | \$ 2,410            |                                      | \$ 767                     | \$ 410                               |                          |
| Telecommunications                             | \$ 8,429            | \$ 442            | \$ 55            |                  |              |                   | \$ 8,926            |                                      | \$ 8,806                   | \$ 24,530                            |                          |
| Postage  | \$ 264              | \$ 14             |                  |                  |              |                   | \$ 277              |                                      | \$ 4,000                   | \$ 9,523                             |                          |
| Insurance                                      | \$ 2,801            |                   |                  |                  |              |                   | \$ 2,801            |                                      | \$ 3,889                   | \$ 1,996                             |                          |
| In-State Travel                                | \$ 5,346            |                   |                  |                  |              |                   | \$ 5,346            |                                      | \$ 1,782                   | \$ 9,025                             |                          |
| Out-of-State Travel                            |                     |                   |                  |                  |              |                   |                     |                                      |                            |                                      |                          |
| Training                                       | \$ 1,862            |                   |                  |                  |              |                   | \$ 1,862            |                                      | \$ 150                     | \$ 363                               |                          |
| Security Services                              |                     |                   |                  |                  |              |                   |                     |                                      |                            | \$ 728                               |                          |
| Facility Operations                            | \$ 6,550            | \$ 61             | \$ 11            |                  |              |                   | \$ 6,622            |                                      | \$ 3,152                   | \$ 60,683                            |                          |
| Utilities                                      |                     |                   |                  |                  |              |                   |                     |                                      |                            |                                      |                          |
| Contracted Services                            | \$ 124,139          | \$ 16,312         | \$ 23,145        |                  |              |                   | \$ 163,596          |                                      | \$ 168,253                 | \$ 514,447                           |                          |
| Consulting and Professional Services           |                     | \$ 0              |                  |                  |              |                   | \$ 0                |                                      | \$ 100                     | \$ 200,000                           |                          |
| Information Technology                         | \$ 139,578          | \$ 1,746          | \$ 12            |                  |              |                   | \$ 141,336          |                                      | \$ 15,512                  | \$ 26,687                            |                          |
| Major Equipment                                | \$ 92,656           |                   |                  |                  |              |                   | \$ 92,656           |                                      | \$ 61,163                  | \$ 175                               |                          |
| Other Items of Expense                         | \$ 730              |                   |                  |                  |              |                   | \$ 730              |                                      | \$ 1,771                   | \$ 389                               |                          |
|  | \$ 537,282          | \$ 19,205         | \$ 23,407        |                  |              |                   | \$ 579,894          |                                      | \$ 304,802                 | \$ 996,301                           |                          |
| Special Items of Expense                       |                     |                   |                  |                  |              |                   |                     |                                      |                            |                                      |                          |
| Grand Jury                                     | \$ 121              | \$ 244            |                  |                  |              |                   | \$ 365              |                                      | \$ 115                     | \$ 6,048                             |                          |
| Jury Costs                                     | \$ 1,498            |                   |                  |                  |              |                   | \$ 1,498            |                                      |                            |                                      |                          |
| Judgements, Settlements and Claims             |                     |                   |                  |                  |              |                   |                     |                                      |                            |                                      |                          |
| Debt Service                                   |                     |                   |                  |                  |              |                   |                     |                                      |                            |                                      |                          |
| Other  |                     |                   |                  |                  |              |                   |                     |                                      |                            |                                      |                          |
| Capital Costs                                  |                     |                   |                  |                  |              |                   |                     |                                      |                            |                                      |                          |
| Internal Cost Recovery                         | \$ (406)            | \$ 406            |                  |                  |              |                   | \$ 0                |                                      | \$ 0                       | \$ 2,540                             |                          |
| Prior Year Expense Adjustment                  | \$ (934)            | \$ 687            |                  |                  |              |                   | \$ (247)            |                                      | \$ 10,289                  |                                      |                          |
|  | \$ 279              | \$ 1,336          |                  |                  |              |                   | \$ 1,616            |                                      | \$ 10,404                  | \$ 8,588                             |                          |
| <b>Total Expenditures</b>                      | <b>\$ 1,388,334</b> | <b>\$ 32,705</b>  | <b>\$ 25,545</b> |                  |              |                   | <b>\$ 1,446,584</b> |                                      | <b>\$ 1,139,893</b>        | <b>\$ 2,968,773</b>                  |                          |
| Excess (Deficit) of Revenues Over Expenditures | \$ 297,425          | \$ 178,934        | \$ (25,545)      |                  |              |                   | \$ 450,815          |                                      | \$ 1,017,777               | \$ 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)                       | \$ 859,824          | \$ 324,564        | \$ (25,545)      |                  |              |                   | \$ 1,158,842        | \$ 708,028                           | \$ 1,514,988               | \$ 497,211                           |                          |

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

For the month ended December

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) |
|---|--------------------|----------------------------------|--------------------------|---------------|------------------------|-------------------------------|----------------------|-------------------------|----------------------|-----------------------|
| <b>PROGRAM EXPENDITURES:</b>                        |                    |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| Judges & Courtroom Support                          | \$ 40,535          | \$ 95,728                        |                          |               |                        |                               | \$ 136,262           |                         | \$ (296,630)         | \$ 389,357            |
| Traffic & Other Infractions                         | \$ 99,190          | \$ 18,397                        |                          |               |                        | \$ (687)                      | \$ 116,901           |                         | \$ 248,799           | \$ 278,665            |
| Other Criminal Cases                                | \$ 107,263         | \$ 15,588                        |                          |               |                        |                               | \$ 122,851           |                         | \$ 234,723           | \$ 486,626            |
| Civil   | \$ 88,445          |                                  |                          |               |                        |                               | \$ 88,445            |                         | \$ 185,618           | \$ 234,201            |
| Family & Children Services                          | \$ 47,950          | \$ 27,170                        |                          |               |                        |                               | \$ 75,119            |                         | \$ 118,343           | \$ 223,379            |
| Probate, Guardianship & Mental Health Services      |                    |                                  |                          |               |                        |                               |                      |                         | \$ 230               |                       |
| Juvenile Dependency Services                        |                    | \$ 0                             |                          |               |                        | \$ (975)                      | \$ (975)             |                         | \$ 1,290             | \$ 14,891             |
| Juvenile Delinquency Services                       |                    |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| Other Court Operations                              |                    |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| Court Interpreters                                  | \$ 33,003          | \$ 12,575                        |                          |               |                        |                               | \$ 45,579            |                         | \$ 44,654            | \$ 88,519             |
| Jury Services                                       | \$ 14,622          | \$ 1,285                         | \$ 1,498                 |               |                        | \$ 49                         | \$ 17,453            |                         | \$ 45,153            | \$ 24,588             |
| Security  |                    | \$ 1,024                         |                          |               |                        |                               | \$ 1,024             |                         | \$ 86                | \$ 4,072              |
| Trial Court Operations Program                      | \$ 431,008         | \$ 171,767                       | \$ 1,498                 |               |                        | \$ (1,613)                    | \$ 602,660           |                         | \$ 582,267           | \$ 1,744,298          |
| Enhanced Collections                                | \$ 11,318          | \$ 17,205                        |                          |               | \$ 406                 | \$ 687                        | \$ 29,615            |                         | \$ 27,183            | \$ 67,057             |
| Other Non-Court Operations                          |                    |                                  | \$ 244                   |               |                        |                               | \$ 244               |                         | \$ 115               | \$ 6,048              |
| Non-Court Operations Program                        | \$ 11,318          | \$ 17,205                        | \$ 244                   |               | \$ 406                 | \$ 687                        | \$ 29,859            |                         | \$ 27,298            | \$ 73,105             |
| Executive Office                                    | \$ 139,788         | \$ 714                           | \$ 121                   |               | \$ (114)               |                               | \$ 140,509           |                         | \$ 75,765            | \$ 286,142            |
| Fiscal Services                                     | \$ 135,906         | \$ 3,620                         |                          |               | \$ (154)               |                               | \$ 139,372           |                         | \$ 157,375           | \$ 348,547            |
| Human Resources                                     | \$ 33,253          | \$ 1,803                         |                          |               | \$ (24)                |                               | \$ 35,032            |                         | \$ 61,559            | \$ 32,944             |
| Business & Facilities Services                      | \$ 14,017          | \$ 86,197                        |                          |               | \$ (16)                | \$ 679                        | \$ 100,877           |                         | \$ 94,805            | \$ 227,052            |
| Information Technology                              | \$ 99,785          | \$ 298,589                       |                          |               | \$ (97)                |                               | \$ 398,276           |                         | \$ 140,824           | \$ 256,686            |
| Court Administration Program                        | \$ 422,748         | \$ 390,922                       | \$ 121                   |               | \$ (406)               | \$ 679                        | \$ 814,065           |                         | \$ 530,328           | \$ 1,151,370          |
| Expenditures Not Distributed or Posted to a Program |                    |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| Prior Year Adjustments Not Posted to a Program      |                    |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| <b>Total</b>  | <b>\$ 865,074</b>  | <b>\$ 579,894</b>                | <b>\$ 1,863</b>          |               | <b>\$ 0</b>            | <b>\$ (247)</b>               | <b>\$ 1,446,584</b>  |                         | <b>\$ 1,139,893</b>  | <b>\$ 2,968,773</b>   |