



# **Financial Reports**

**January - March 2026**

**CeRTNA JPA**

**Departmental Budget Status Report Summary - As of 3/31/2026**

							Percent of Year Elapsed:	75.07%
Account	Adopted	Adjusted	Expenditure	Encumbrance	Unencumbered	Percent Used		
CERTN AUTHORITY JPA								
Year: Current								
FiscalYear: 2526								
Object: APPROPRIATION FR CONTINGENCIES								
APPROP FOR CONTING-GEN PURPOSE	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	0.00 %		
Total Object: APPROPRIATION FR CONTINGENCIES	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	0.00 %		
Object: 6050 SERVICES & SUPPLIES								
1052 INSURANCE	14,000.00	14,000.00	11,523.97	0.00	2,476.03	82.31%		
1087 MEMBERSHIPS	3,000.00	3,000.00	2,307.76	0.00	692.24	76.93%		
1090 OFFICE EXPENSE	25,000.00	25,000.00	10,427.27	0.00	14,572.73	41.71%		
1101 PROF & SPEC SERVICES	57,150.00	57,150.00	10,131.26	6,940.38	40,078.36	17.73%		
1111 PSS/OTHER ADMIN COSTS	418,900.00	418,900.00	349,223.77	0.00	69,676.23	83.37%		
1114 PSS/DATA PROCESSING	219,700.00	219,700.00	140,471.82	37,974.05	41,254.13	63.94%		
1180 TRANSPORTATION & TRAVEL	25,000.00	25,000.00	18,682.34	0.00	6,317.66	74.73%		
Total Object: 6050 SERVICES & SUPPLIES	762,750.00	762,750.00	542,768.19	44,914.43	175,067.38	71.16%		
Object: OTHER CHARGES								
1355 SDE - GRANT ISSUANCE	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00 %		
Total Object: OTHER CHARGES	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00 %		
Object: FIXED ASSETS								
1435 CAPITAL ASSET	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00%		
Total Object: FIXED ASSETS	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00%		
Total FiscalYear: 2526	1,802,750.00	1,802,750.00	542,768.19	44,914.43	1,205,067.38	30.11%		
Total Year: Current	1,802,750.00	1,802,750.00	542,768.19	44,914.43	1,205,067.38	30.11%		
Year: Prior								
Total Dept: 1916 CERTN AUTHORITY JPA	1,802,750.00	1,802,750.00	542,768.19	44,914.43	1,205,067.38	30.11%		
		1,802,750.00	1,802,750.00	542,768.19	44,914.43	1,205,067.38	30.11%	
		802,750.00	802,750.00	587,682.62	802,750.00	802,750.00	73.21%	

## CeRTNA JPA

### Expenditure Detail by Department 1/1/2026 - 3/31/2026

Revenue/Spend Category	Accounting Date	Operational Transaction	Description	Total
1052SC - Insurance	1/9/2026	Supplier Invoice: SI26004231	SDRMA	3,663.22
1052SC - Insurance				<b>3,663.22</b>
1087SC - Memberships	1/16/2026	Supplier Invoice: SI26008564	US Bank	1,872.00
1087SC - Memberships				1,872.00
1090SC - Office Expense	1/16/2026	Supplier Invoice: SI26008589	US Bank	135.32
1090SC - Office Expense	1/16/2026	Supplier Invoice: SI26008564	US Bank	153.79
1090SC - Office Expense	2/2/2026	Supplier Invoice: SI26015169	US Bank	152.96
1090SC - Office Expense	3/13/2026	Supplier Invoice: SI26034754	US Bank	247.76
1090SC - Office Expense				<b>689.83</b>
1101SC - Professional & Specialized Services (PSS)	1/23/2026	Supplier Invoice: SI26011532	Clark County Assessor	571.64
1101SC - Professional & Specialized Services (PSS)	2/11/2026	Supplier Invoice: SI26020228	White Brenner LLP	189.11
1101SC - Professional & Specialized Services (PSS)	3/23/2026	Supplier Invoice: SI26039070	White Brenner LLP	21.01
1101SC - Professional & Specialized Services (PSS)				<b>781.76</b>
1111SC - PSS/Other Admin Costs	1/9/2026	Supplier Invoice: SI26004227	SDRMA - Health Benefits	43.66
1111SC - PSS/Other Admin Costs	1/9/2026	Supplier Invoice: SI26004227	SDRMA - Health Benefits	5,565.09
1111SC - PSS/Other Admin Costs	1/9/2026	Supplier Invoice: SI26004227	SDRMA - Health Benefits	244.83
1111SC - PSS/Other Admin Costs	2/11/2026	Supplier Invoice: SI26020229	SDRMA - Health Benefits	244.83
1111SC - PSS/Other Admin Costs	2/11/2026	Supplier Invoice: SI26020229	SDRMA - Health Benefits	5,565.09
1111SC - PSS/Other Admin Costs	2/11/2026	Supplier Invoice: SI26020229	SDRMA - Health Benefits	38.31
1111SC - PSS/Other Admin Costs	3/12/2026	Supplier Invoice: SI26034700	CeRTNA - Payroll Funding	100,000.00
1111SC - PSS/Other Admin Costs	3/13/2026	Supplier Invoice: SI26034758	SDRMA - Health Benefits	38.31
1111SC - PSS/Other Admin Costs	3/13/2026	Supplier Invoice: SI26034758	SDRMA - Health Benefits	244.83
1111SC - PSS/Other Admin Costs	3/13/2026	Supplier Invoice: SI26034758	SDRMA - Health Benefits	5,565.09
1111SC - PSS/Other Admin Costs				<b>117,550.04</b>
1114SC - PSS/Data Processing	1/16/2026	Supplier Invoice: SI26008564	US Bank	13,963.80
1114SC - PSS/Data Processing	1/16/2026	Supplier Invoice: SI26008589	US Bank	14,891.30
1114SC - PSS/Data Processing	2/2/2026	Supplier Invoice: SI26015169	US Bank	15,981.74

1114SC - PSS/Data Processing	2/24/2026 Supplier Invoice: SI26026566	California Department of Techn	228.89
1114SC - PSS/Data Processing	3/13/2026 Supplier Invoice: SI26034754	US Bank	14,187.24
1114SC - PSS/Data Processing			<b>59,252.97</b>
1180SC - Transportation & Travel (TT)	1/16/2026 Supplier Invoice: SI26008589	US Bank	2,014.57
1180SC - Transportation & Travel (TT)	1/16/2026 Supplier Invoice: SI26008564	US Bank	475.00
1180SC - Transportation & Travel (TT)	2/2/2026 Supplier Invoice: SI26015169	US Bank	1,026.01
1180SC - Transportation & Travel (TT)	3/13/2026 Supplier Invoice: SI26034754	US Bank	713.19
1180SC - Transportation & Travel (TT)			<b>4,228.77</b>
			188,038.59
1355SC - SDE-Grant Issuance	3/24/2026 Supplier Invoice: SI26039625	JRNL_2026_P09 Mar_0026754	10,000.00
1355SC - SDE-Grant Issuance			<b>10,000.00</b>
			198,038.59

CeRTNA JPA

Encumbrance Summary Report - As of 3/31/2026

Revenue/Spend Category	Accounting Date	Supplier	Business Document	Original Encumbrance	Liquidated Amount	Final Encumbrance
1101SC - Professional & Specialized Services (PSS)	7/1/2025	White Brenner LLP	SC2501690 : 1133-White Brenner - Churchwell-10112018	10,000.00	3,059.62	6,940.38
1101SC - Professional & Specialized Services (PSS)				<b>10,000.00</b>	<b>3,059.62</b>	<b>6,940.38</b>
1114SC - PSS/Data Processing	7/1/2025	Granicus	SC2500659 : 1114SC-GRANICUS	70,029.05	51,009.00	19,020.05
1114SC - PSS/Data Processing	7/2/2025		SC2501532 : Advanced Personal Computing	1,510.47	1,510.47	-
1114SC - PSS/Data Processing	7/1/2025	Flexential Colorado Corp	SC2501817 : 1133-Flexential	72,000.00	53,046.00	18,954.00
1114SC - PSS/Data Processing				<b>143,539.52</b>	<b>105,565.47</b>	<b>37,974.05</b>
				<b>153,539.52</b>	<b>108,625.09</b>	<b>44,914.43</b>

1133CC Certn Authority Jpa

CeRTNA JPA

Fund Revenue Status Report - As of 3/31/2026			Percent of Year Elapsed:		75.07%
Budget Unit	Adopted Budget	Actuals	Budget to Actuals Variance	Percent Used/Received	
<b>Revenue for Budget Unit</b>	<b>(760,000.00)</b>	<b>(650,881.88)</b>	<b>(109,118.12)</b>	<b>85.64%</b>	
1133CC Certn Authority Jpa	(760,000.00)	(650,881.88)	(109,118.12)	85.64%	
4125:Rev From Use Of Money & Prop	0	(14,800.30)	14,800.30	0.00%	
1112RC - Interest On Bank Deposit & Investment	0	(14,800.30)	14,800.30	0.00%	
4375:Charges For Services	(690,000.00)	(593,610.68)	(96,389.32)	86.03%	
1369RC - Agent'S Fee	(425,000.00)	(272,505.25)	(152,494.75)	64.12%	
1446RC - Other Services for Governmental Agencies	(265,000.00)	(321,105.43)	56,105.43	121.17%	
4500:Miscellaneous Revenues	(70,000.00)	(42,470.90)	(27,529.10)	60.67%	
1560RC - Other Operating Revenue	(70,000.00)	(42,470.90)	(27,529.10)	60.67%	

CeRTNA JPA

Revenue Detail by Department -		1/1/2026 - 3/31/2026		
Revenue/Spend Category	Accounting Date	Journal Number	Journal	Total
1112RC - Interest On Bank Deposit & Investment	2/25/2026		JE2603494 - Kern County - 02/25/2026 - Interest Apportionment 4th Quarter Ended 6-30-25 - Final	11,585.10
<b>1112RC - Interest On Bank Deposit &amp; Investment</b>				<b>11,585.10</b>
1369RC - Agent'S Fee	1/12/2026	VALUE CHECK	Operational Journal: Kern County - 01/12/2026	13,380.70
1369RC - Agent'S Fee	1/21/2026	INDECOMM	Operational Journal: Kern County - 01/21/2026	1,622.65
1369RC - Agent'S Fee	1/21/2026	NATIONWIDE	Operational Journal: Kern County - 01/21/2026	13,140.15
1369RC - Agent'S Fee	1/22/2026	SIMPLIFILE	Operational Journal: Kern County - 01/22/2026	59,954.75
1369RC - Agent'S Fee	1/23/2026	EPN	Operational Journal: Kern County - 01/23/2026	18,935.45
1369RC - Agent'S Fee	2/5/2026	CSC	Operational Journal: Kern County - 02/05/2026	18,256.30
<b>1369RC - Agent'S Fee</b>				<b>125,290.00</b>
1446RC - Other Services for Governmental Agencies	1/7/2026	EDD	Operational Journal: Kern County - 01/07/2026	230.25
1446RC - Other Services for Governmental Agencies	1/23/2026	ALAMEDA COUNTY	Operational Journal: Kern County - 01/23/2026	64,440.54
1446RC - Other Services for Governmental Agencies	1/27/2026	GLENN COUNTY	Operational Journal: Kern County - 01/27/2026	432.50
1446RC - Other Services for Governmental Agencies	1/28/2026	MONO COUNTY	Operational Journal: Kern County - 01/28/2026	450.40
1446RC - Other Services for Governmental Agencies	1/28/2026	TUOLUMNE COUNTY	Operational Journal: Kern County - 01/28/2026	3,242.08
1446RC - Other Services for Governmental Agencies	1/28/2026	TEHAMA COUNTY	Operational Journal: Kern County - 01/28/2026	3,077.86
1446RC - Other Services for Governmental Agencies	2/3/2026	INYO COUNTY	Operational Journal: Kern County - 02/03/2026	365.20
1446RC - Other Services for Governmental Agencies	2/3/2026	NAPA COUNTY	Operational Journal: Kern County - 02/03/2026	5,443.64
1446RC - Other Services for Governmental Agencies	2/3/2026	MADERA COUNTY	Operational Journal: Kern County - 02/03/2026	8,553.44
1446RC - Other Services for Governmental Agencies	2/3/2026	SONOMA COUNTY	Operational Journal: Kern County - 02/03/2026	25,741.74
1446RC - Other Services for Governmental Agencies	2/5/2026	SANTA CRUZ COUNTY - Board Member	Operational Journal: Kern County - 02/05/2026	4,054.20

1446RC - Other Services for Governmental Agencies	2/5/2026	FTB	Operational Journal: Kern County - 02/05/2026	2,505.75
1446RC - Other Services for Governmental Agencies	2/5/2026	STANISLAUS COUNTY	Operational Journal: Kern County - 02/05/2026	22,145.90
1446RC - Other Services for Governmental Agencies	2/5/2026	YUBA COUNTY	Operational Journal: Kern County - 02/05/2026	3,856.18
1446RC - Other Services for Governmental Agencies	2/5/2026	LAKE COUNTY	Operational Journal: Kern County - 02/05/2026	1,185.75
1446RC - Other Services for Governmental Agencies	2/10/2026	PLACER COUNTY	Operational Journal: Kern County - 02/10/2026	42,654.02
1446RC - Other Services for Governmental Agencies	2/10/2026	EL DORADO COUNTY - Board Member	Operational Journal: Kern County - 02/10/2026	6,080.72
1446RC - Other Services for Governmental Agencies	2/12/2026	SAN FRANCISCO CITY/COUNTY	Operational Journal: Kern County - 02/12/2026	42,233.44
1446RC - Other Services for Governmental Agencies	2/12/2026	YOLO COUNTY	Operational Journal: Kern County - 02/12/2026	7,766.08
1446RC - Other Services for Governmental Agencies	2/12/2026	PLUMAS COUNTY	Operational Journal: Kern County - 02/12/2026	1,056.45
1446RC - Other Services for Governmental Agencies	2/12/2026	CDTFA	Operational Journal: Kern County - 02/12/2026	1,127.25
1446RC - Other Services for Governmental Agencies	2/17/2026	SAN LUIS OBISPO COUNTY	Operational Journal: Kern County - 02/17/2026	17,325.38
1446RC - Other Services for Governmental Agencies	2/18/2026	MONTEREY COUNTY	Operational Journal: Kern County - 02/18/2026	22,527.72
1446RC - Other Services for Governmental Agencies	2/19/2026	BUTTE COUNTY	Operational Journal: Kern County - 02/19/2026	10,946.60
1446RC - Other Services for Governmental Agencies	2/24/2026	HUMBOLDT COUNTY	Operational Journal: Kern County - 02/24/2026	5,566.00
1446RC - Other Services for Governmental Agencies	3/4/2026	EDD	Operational Journal: Kern County - 03/04/2026	254.25
<b>1446RC - Other Services for Governmental Agencies</b>				<b>303,263.34</b>
1560RC - Other Operating Revenue	1/16/2026	KERN COUNTY - Board Member	JE2601006 - Kern County - 01/16/2026 - CeRTNA Fees from Recorder Q2 FY26 07/01/2025-09/30/2025	17,833.14
<b>1560RC - Other Operating Revenue</b>				<b>17,833.14</b>

## CeRTNA JPA

As of 3/31/2026
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**Trial Balance - Composite**  
Fund: 8644FD Certn Authority  
Jpa

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
1000:Cash in Treasury	1,348,083.36	703,258.19	575,841.22	1,475,500.33
1001:Claim on Cash	(4,945.42)	85,890.59	0.00	80,945.17
1075:Interest Receivable	13,253.39	0.00	13,253.39	0.00
1175:Accrued Revenue	118,302.00	0.00	118,302.00	0.00
1430:Equipment	185,257.07	0.00	0.00	185,257.07
1450:Accumulated Depreciation	(139,261.76)	48,224.72	48,224.72	(139,261.76)
2000:Accounts Payable	(8,126.97)	574,071.69	565,944.72	0.00
2005:Accrued Expenses	(8,126.47)	8,576.00	449.53	0.00
2006:Unapplied Supplier Refund	(108.08)	5,499.59	5,391.51	0.00
3154:Retained Earnings - Prior Year	1,623,165.49	0.00	0.00	1,623,165.49
3199:Encumbrance	4,142.64	0.00	0.00	4,142.64
3200:Designation Account Unassigned	(286,795.85)	0.00	0.00	(286,795.85)
3201:Fund Balance Available	(1,311,114.75)	0.00	0.00	(1,311,114.75)
3701:Investment Capital Assets	(45,995.31)	0.00	0.00	(45,995.31)
3995:Appropriations-Prior Year	(17,729.34)	0.00	0.00	(17,729.34)
3996:Appropriations-Current Year	(3,864,775.00)	0.00	0.00	(3,864,775.00)
3999:Estimated Revenues	1,276,600.00	0.00	0.00	1,276,600.00
4125:Rev From Use Of Money & Prop	0.00	13,253.39	28,053.69	(14,800.30)
4375:Charges For Services	0.00	104,256.00	697,866.68	(593,610.68)
4500:Miscellaneous Revenues	0.00	15,366.00	57,836.90	(42,470.90)
6050:Services & Supplies	0.00	571,815.69	29,047.50	542,768.19
6100:Other Charges	0.00	10,000.00	0.00	10,000.00
6175:Depreciation	0.00	48,224.72	48,224.72	0.00
8993:Budgetary Clearing	1,118,175.00	0.00	0.00	1,118,175.00
<b>Total</b>	<b>0.00</b>	<b>2,188,436.58</b>	<b>2,188,436.58</b>	<b>0.00</b>

# Income Statement

**CeRTNA JPA**  
**FY 2025-26 through March 2026**

Financial Statements in U.S. Dollars

**Revenue**

Board County Revenue	72,470	
Client County Revenue	0	
Agent Revenue	563,612	
Misc. Other Revenue		
Interest Income	14,800	
<b>Net Sales</b>		<b>650,882</b>

**Expenses**

Insurance	11,524	
Memberships	2,308	
Office Expense	10,427	
Professional & Special Services	10,131	
PSS/Other Admin Costs (Payroll)	349,224	
PSS/Data Processing	140,472	
Accounts Payable	-	
Rents and Leases	-	
Transportation and Travel	18,682	
SDE - Grant Issuance	10,000	
Fixed Assets	-	
<b>Total Expenses</b>		<b>552,768</b>

**Net Income (Loss)** 98,114

<b>Wells Fargo Payroll Account</b>	
Balance as of 3/31/2026	\$112,316.14