



Financial Reports

July - September 2026

CeRTNA JPA

Departmental Budget Status Report Summary - As of 9/30/2026

						Percent of Year Elapsed:		25.21%
Account		Adopted	Adjusted	Expenditure	Encumbrance	Unencumbered	Percent Used	
CERTN AUTHORITY JPA								
Year: Current								
FiscalYear: 2627								
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	9,023.15	0.00	4,976.85	64.45%	
	1087 MEMBERSHIPS	3,150.00	3,150.00	280.00	0.00	2,870.00	8.89%	
	1090 OFFICE EXPENSE	25,000.00	25,000.00	951.40	0.00	24,048.60	3.81%	
	1101 PROF & SPEC SERVICES	52,400.00	52,400.00	3,347.32	500.00	48,552.68	7.34%	
	1111 PSS/OTHER ADMIN COSTS	438,900.00	438,900.00	117,544.69	0.00	321,355.31	26.78%	
	1114 PSS/DATA PROCESSING	230,100.00	230,100.00	25,935.81	0.00	204,164.19	11.27%	
	1180 TRANSPORTATION & TRAVEL	30,000.00	30,000.00	1,919.69	0.00	28,080.31	6.40%	
Total Object: 6050 SERVICES & SUPPLIES		793,550.00	793,550.00	159,002.06	500.00	634,047.94	20.04%	
Object: OTHER CHARGES								
	1355 SDE - GRANT ISSUANCE	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00%	
Total Object: OTHER CHARGES		20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %	
Object: FIXED ASSETS								
	1435 CAPITAL ASSET	70,000.00	70,000.00	0.00	0.00	30,000.00	0.00%	
Total Object: FIXED ASSETS		70,000.00	70,000.00	0.00	0.00	30,000.00	0.00%	
Total FiscalYear: 2627		1,883,550.00	1,883,550.00	159,002.06	500.00	1,684,047.94	8.44%	
Total Year: Current		1,883,550.00	1,883,550.00	159,002.06	500.00	1,684,047.94	8.44%	
Year: Prior								
Total Dept: CERTN AUTHORITY JPA		1,883,550.00	1,883,550.00	159,002.06	500.00	1,684,047.94	8.44%	
		1,883,550.00	1,883,550.00	159,002.06	500.00	1,684,047.94	8.44%	
			883,550.00	159,502.06			18.05%	

CeRTNA JPA

Expenditure Detail by Department 7/1/2026 - 9/30/2026

Revenue/Spend Category	Accounting Date	Operational Transaction	Description	Total
1052SC - Insurance	7/17/2026		SDRMA - Workers' Comp	1,909.29
1052SC - Insurance	7/17/2026		SDRMA - Property/Liability	7,113.86
1052SC - Insurance				9,023.15
1087SC - Memberships	9/11/2026		US Bank - PRIA	280.00
1087SC - Memberships				280.00
1090SC - Office Expense	7/1/2026		JE2701323 - Kern County - 07/01/2026 - FY25-26 Exp Accruals (Reversal)	(1,072.00)
1090SC - Office Expense	7/20/2026	Supplier Invoice: SI27000540	US Bank	1,071.19
1090SC - Office Expense	7/22/2026	Supplier Invoice: SI27004775	Advanced Personal Computing	8,487.24
1090SC - Office Expense	7/27/2026	Supplier Invoice: SI27006051	US Bank	671.27
1090SC - Office Expense	8/7/2026	Accounting Adjustment for Supplier Invoice: SI27004775		(8,487.24)
1090SC - Office Expense	9/11/2026	Supplier Invoice: SI27030696	US Bank	299.54
1090SC - Office Expense	9/24/2026		US Bank - Rebate Check	(18.60)
1090SC - Office Expense				951.40
1101SC - Professional & Specialized Services (PSS)	7/1/2026		JE2701323 - Kern County - 07/01/2026 - FY25-26 Exp Accruals (Reversal)	(500.00)
1101SC - Professional & Specialized Services (PSS)	8/12/2026		Nigro & Nigro	3,500.00
1101SC - Professional & Specialized Services (PSS)	9/17/2026		Clark County Assessor	347.32
1101SC - Professional & Specialized Services (PSS)				3,347.32
1111SC - PSS/Other Admin Costs	7/17/2026	Supplier Invoice: SI27001526	SDRMA - AUGUST 2026 HB	38.31
1111SC - PSS/Other Admin Costs	7/17/2026	Supplier Invoice: SI27001526	SDRMA - AUGUST 2026 HB	244.83
1111SC - PSS/Other Admin Costs	7/17/2026	Supplier Invoice: SI27001526	SDRMA - AUGUST 2026 HB	5,565.09
1111SC - PSS/Other Admin Costs	8/12/2026	Supplier Invoice: SI27013562	SDRMA - SEPTEMBER 2026 HB	38.31
1111SC - PSS/Other Admin Costs	8/12/2026	Supplier Invoice: SI27013562	SDRMA - SEPTEMBER 2026 HB	244.83
1111SC - PSS/Other Admin Costs	8/12/2026	Supplier Invoice: SI27013562	SDRMA - SEPTEMBER 2026 HB	5,565.09
1111SC - PSS/Other Admin Costs	8/24/2026	Supplier Invoice: SI27019937	PAYROLL DEPOSIT - WF	100,000.00
1111SC - PSS/Other Admin Costs	9/8/2026	Supplier Invoice: SI27028051	SDRMA - OCTOBER 2026 HB	5,565.09
1111SC - PSS/Other Admin Costs	9/8/2026	Supplier Invoice: SI27028051	SDRMA - OCTOBER 2026 HB	38.31
1111SC - PSS/Other Admin Costs	9/8/2026	Supplier Invoice: SI27028051	SDRMA - OCTOBER 2026 HB	244.83
1111SC - PSS/Other Admin Costs				117,544.69
1114SC - PSS/Data Processing	7/1/2026		JE2701323 - Kern County - 07/01/2026 - FY25-26 Exp Accruals (Reversal)	(13,900.00)
1114SC - PSS/Data Processing	7/17/2026	Supplier Invoice: SI27001560	California Dept of Technology	705.74
1114SC - PSS/Data Processing	7/17/2026	Supplier Invoice: SI27001569	Civicplus	371.70
1114SC - PSS/Data Processing	7/20/2026	Supplier Invoice: SI27000540	US Bank	13,894.35
1114SC - PSS/Data Processing	7/27/2026	Supplier Invoice: SI27005946	Advanced Personal Computing	1,510.47
1114SC - PSS/Data Processing	7/27/2026	Supplier Invoice: SI27006051	US Bank	1,413.23
1114SC - PSS/Data Processing	8/7/2026	Accounting Adjustment for Supplier Invoice: SI27004775		8,487.24

1114SC - PSS/Data Processing	9/11/2026 Supplier Invoice: SI27030696	US Bank	14,045.26
1114SC - PSS/Data Processing	9/24/2026	US Bank - Rebate Check	(592.18)
1114SC - PSS/Data Processing			25,935.81
1180SC - Transportation & Travel (TT)	7/1/2026	JE2701323 - Kern County - 07/01/2026 - FY25-26 Exp Accruals (Reversal)	(770.00)
1180SC - Transportation & Travel (TT)	7/17/2026	JE2700816 - Kern County - 07/17/2026 - Certna - Abatement for Richard Sherman Check	(298.21)
1180SC - Transportation & Travel (TT)	7/17/2026	JE2700817 - Kern County - 07/17/2026 - Certna - Abatement for Gregory Dapkus Check	(50.00)
1180SC - Transportation & Travel (TT)	7/20/2026 Supplier Invoice: SI27000540	US Bank	768.06
1180SC - Transportation & Travel (TT)	7/23/2026 Expense Report: EX2700398	Karina Moreno - Meeting Travel Reimbursement	201.66
1180SC - Transportation & Travel (TT)	7/23/2026 Expense Report: EX2700398	Karina Moreno - Meeting Travel Reimbursement	24.94
1180SC - Transportation & Travel (TT)	7/27/2026 Supplier Invoice: SI27006051	US Bank	1,460.50
1180SC - Transportation & Travel (TT)	9/11/2026 Supplier Invoice: SI27030696	US Bank	643.44
1180SC - Transportation & Travel (TT)	9/24/2026	US Bank - Rebate Check	(60.70)
1180SC - Transportation & Travel (TT)			1,919.69
			159,002.06

CeRTNA JPA

Fund Revenue Status Report - As of 9/30/2026			Percent of Year Elapsed:		25.21%
Budget Unit	Adopted Budget	Actuals	Budget to Actuals Variance	Percent Used/Received	
Revenue for Budget Unit	(880,000.00)	(14,372.52)	(865,627.48)	1.63%	
1133CC Certn Authority Jpa	(880,000.00)	(14,372.52)	(865,627.48)	1.63%	
4125:Rev From Use Of Money & Prop	0	18,528.75	(18,528.75)	0.00%	
1112RC - Interest On Bank Deposit & Investment	0	18,528.75	(18,528.75)	0.00%	
4375:Charges For Services	(800,000.00)	(29,528.69)	(770,471.31)	3.69%	
1369RC - Agent'S Fee	(490,000.00)	(18,379.40)	(471,620.60)	3.75%	
1446RC - Other Services for Governmental Agencies	(310,000.00)	(11,149.29)	(298,850.71)	3.60%	
4500:Miscellaneous Revenues	(80,000.00)	(3,372.58)	(76,627.42)	4.22%	
1560RC - Other Operating Revenue	(80,000.00)	(3,372.58)	(76,627.42)	4.22%	

CeRTNA JPA

Revenue Detail by Department 7/1/2026 - 9/30/2026			
Revenue/Spend Category	Accounting Date	Description	Total
1112RC - Interest On Bank Deposit & Investment	7/10/2026	JE2700138 - Kern County - 07/10/2026 - Q2- Interest Apportionment Quarter Ended 12-31-25 - 2nd Appn (Reversal)	5,158.00
1112RC - Interest On Bank Deposit & Investment	7/10/2026	JE2700139 - Kern County - 07/10/2026 - Q3 - Interest Apportionment Quarter Ended 03-31-26 Accrued (Reversal)	14,746.49
1112RC - Interest On Bank Deposit & Investment	7/10/2026	JE2700140 - Kern County - 07/10/2026 - 4th Quarter Int Accrual - Estimate-Interest Appn for 6/30/26 (Reversal)	14,746.49
1112RC - Interest On Bank Deposit & Investment	8/13/2026	JE2702864 - Kern County - 08/13/2026 - Q2- Interest Apportionment Quarter Ended 12-31-25 - 2nd Appn Payment	(5,158.00)
1112RC - Interest On Bank Deposit & Investment	9/14/2026	JE2704981 - Kern County - 09/14/2026 - Q3- Interest Apportionment Quarter Ended 03-31-26 - 1st Appn Payment	(10,964.23)
1112RC - Interest On Bank Deposit & Investment			18,528.75
1369RC - Agent'S Fee	7/10/2026	JE2700488 - Kern County - 07/10/2026 - FY 2026 Revenue Accrual CeRTNA (Rever	113,000.00
1369RC - Agent'S Fee	7/14/2026	Simplifile	(61,952.25)
1369RC - Agent'S Fee	7/17/2026	Indecomm	(2,215.95)
1369RC - Agent'S Fee	7/17/2026	Value Check	(15,300.85)
1369RC - Agent'S Fee	7/21/2026	CSC	(17,967.30)
1369RC - Agent'S Fee	7/23/2026	EPN	(19,470.10)
1369RC - Agent'S Fee	8/5/2026	Nationwide	(14,472.95)
1369RC - Agent'S Fee			(18,379.40)
		JE2700488 - Kern County - 07/10/2026 - FY 2026 Revenue Accrual CeRTNA	
1446RC - Other Services for Governmental Agencies	7/10/2026	(Reversal)	7,500.00
1446RC - Other Services for Governmental Agencies	7/13/2026	Santa Cruz County	(4,269.96)
1446RC - Other Services for Governmental Agencies	7/13/2026	Calaveras County	(3,309.01)
1446RC - Other Services for Governmental Agencies	8/5/2026	El Dorado County	(6,541.82)
1446RC - Other Services for Governmental Agencies	8/19/2026	CDTFA	(1,044.00)
1446RC - Other Services for Governmental Agencies	8/19/2026	FTB	(3,219.75)
1446RC - Other Services for Governmental Agencies	8/31/2026	EDD	(264.75)
1446RC - Other Services for Governmental Agencies			(11,149.29)
		JE2700488 - Kern County - 07/10/2026 - FY 2026 Revenue Accrual CeRTNA	
1560RC - Other Operating Revenue	7/10/2026	(Reversal)	16,000.00
1560RC - Other Operating Revenue	7/17/2026	JE2700001 - Kern County - 07/17/2026 - CeRTNA Fees	(19,372.58)
1560RC - Other Operating Revenue			(3,372.58)
Total Revenue			(14,372.52)

CeRTNA JPA

Trial Balance - Composite
Fund: 8644FD CeRTNA Authority JPA

As of 9/30/2026

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
1000:Cash in Treasury	1,489,419.00	151,048.38	176,263.75	1,464,203.63
1001:Claim on Cash	95,583.90	35,494.81	0.00	131,078.71
1075:Interest Receivable	34,650.98	0.00	34,650.98	0.00
1175:Accrued Revenue	136,500.00	0.00	136,500.00	0.00
1430:Equipment	185,257.07	0.00	0.00	185,257.07
1450:Accumulated Depreciation	(139,261.76)	0.00	0.00	(139,261.76)
2000:Accounts Payable	0.00	176,037.15	176,037.15	0.00
2005:Accrued Expenses	(16,242.00)	16,468.60	226.60	0.00
2006:Unapplied Supplier Refund	0.00	1,019.69	1,019.69	0.00
3154:Retained Earnings - Prior Year	1,341,585.42	0.00	0.00	1,341,585.42
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	34,650.98	16,122.23	18,528.75
4375:Charges For Services	0.00	120,500.00	150,028.69	(29,528.69)
4500:Miscellaneous Revenues	0.00	16,000.00	19,372.58	(3,372.58)
6050:Services & Supplies	0.00	184,750.99	25,748.93	159,002.06
8993:Budgetary Clearing	1,118,175.00	0.00	0.00	1,118,175.00
Total	0.00	735,970.60	735,970.60	0.00

Income Statement

CeRTNA JPA

FY 2026-27 through September 2026

Financial Statements in U.S. Dollars

Revenue

Board County Revenue

14,522

Client County Revenue

Agent Revenue

18,379

Misc. Other Revenue

Interest Income

(18,529)

Net Sales

14,373

Expenses

Insurance

9,023

Memberships

280

Office Expense

951

Professional & Special Services

3,347

PSS/Other Admin Costs (Payroll)

117,545

PSS/Data Processing

25,936

Accounts Payable

-

Rents and Leases

-

Transportation and Travel

1,920

SDE - Grant Issuance

-

Fixed Assets

-

Total Expenses

159,002

Net Income (Loss)

(144,630)

Wells Fargo Payroll Account

Balance as of 9/30/2026

\$77,084.05