



# **Financial Reports**

**October - December 2025**

**CeRTNA JPA**

**Departmental Budget Status Report Summary - As of 12/31/2025**

							Percent of Year Elapsed:	50.41%
Account	Adopted	Adjusted	Expenditure	Encumbrance	Unencumbered	Percent Used		
1916 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: 6000 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	7,860.75	0.00	6,139.25	56.15%		
1087 MEMBERSHIPS	3,000.00	3,000.00	435.76	0.00	2,564.24	14.53%		
1090 OFFICE EXPENSE	25,000.00	25,000.00	9,779.33	0.00	15,220.67	39.12%		
1101 PROF & SPEC SERVICES	57,150.00	57,150.00	9,349.50	7,150.50	40,650.00	16.36%		
1111 PSS/OTHER ADMIN COSTS	418,900.00	418,900.00	231,673.73	0.00	187,226.27	55.31%		
1114 PSS/DATA PROCESSING	219,700.00	219,700.00	81,218.85	83,432.26	55,048.89	36.97%		
1180 TRANSPORTATION & TRAVEL	25,000.00	25,000.00	14,411.68	0.00	10,588.32	57.65%		
Total Object: 6050 SERVICES & SUPPLIES	762,750.00	762,750.00	354,729.60	90,582.76	317,437.64	46.51%		
Object: OTHER CHARGES								
1355 SDE - GRANT ISSUANCE	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %		
Total Object: OTHER CHARGES	10,000.00	10,000.00	0.00	0.00	10,000.00	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	354,729.60	90,582.76	1,357,437.64	19.68%		
Total Year: Current	1,802,750.00	1,802,750.00	354,729.60	90,582.76	1,357,437.64	19.68%		
Year: Prior								
Total Dept: 1916 CERTN AUTHORITY JPA	1,802,750.00	1,802,750.00	354,729.60	90,582.76	1,357,437.64	19.68%		
	1,802,750.00	1,802,750.00	354,729.60	90,582.76	1,357,437.64	19.68%		
		802,750.00	445,312.36			55.47%		

CoRTNA JPA

Expenditure Detail by Department - 7/1/2025 - 12/31/2025

Ledger Account	Ledger	Revenue/Spend Category	Accounting Date	Operational Transaction	Journal	Description	Debit Amount	Credit Amount	Total
6050:Services & Supplies	Kern County : Actuals	1052SC - Insurance	7/10/2025	Supplier Invoice: SI2512550	Operational Journal: Kern County - 07/10/2025	SDRMA - Workers Comp	1,739.76	0.00	1,739.76
6050:Services & Supplies	Kern County : Actuals	1052SC - Insurance	7/10/2025	Supplier Invoice: SI2512554	Operational Journal: Kern County - 07/10/2025	SDRMA - Prop/Liab	6,719.94	0.00	6,719.94
6050:Services & Supplies	Kern County : Actuals	1052SC - Insurance	11/6/2025	Supplier Invoice: SI2512550	JE2509946 - Kern County - 11/06/2025 - Certna - Abatement SDMA	SDRMA - Workers Comp	0.00	589.95	597.95
6050:Services & Supplies	Kern County : Actuals	1052SC - Insurance	12/18/2025	Supplier Invoice: SI2512554	JE2512180 - Kern County - 12/18/2025 - Certna - Abatement SDMA	SDRMA - Workers Comp	0.00	9.00	9.00
1052SC - Insurance							8,459.70	(598.95)	7,860.75
6050:Services & Supplies	Kern County : Actuals	1087SC - Memberships	8/11/2025	Supplier Invoice: SI25019419	Operational Journal: Kern County - 08/11/2025	US Bank	445.00	0.00	445.00
6050:Services & Supplies	Kern County : Actuals	1087SC - Memberships	12/16/2025	JE2512592	JE2512592 - Kern County - 12/16/2025 - Certna - Abatement US Bank	US Bank	0.00	9.24	0.00
1087SC - Memberships							445.00	(9.24)	435.76
6050:Services & Supplies	Kern County : Actuals	1090SC - Office Expense	7/1/2025		JE2506889 - Kern County - 07/01/2025 - FY24-25 Exp Accrual - Miscellaneous (Reversal)		0.00	468.61	(468.61)
6050:Services & Supplies	Kern County : Actuals	1090SC - Office Expense	8/11/2025		JE2504912 - Kern County - 08/11/2025 - Certna - Abatement US Bank		0.00	20.37	(20.37)
6050:Services & Supplies	Kern County : Actuals	1090SC - Office Expense	8/11/2025	Supplier Invoice: SI25019419	Operational Journal: Kern County - 08/11/2025	US Bank	1,321.31	0.00	1,321.31
6050:Services & Supplies	Kern County : Actuals	1090SC - Office Expense	9/12/2025	Supplier Invoice: SI25035768	Operational Journal: Kern County - 09/12/2025	US Bank	2,500.64	0.00	2,500.64
6050:Services & Supplies	Kern County : Actuals	1090SC - Office Expense	9/17/2025		JE2507069 - Kern County - 09/17/2025 - Certna - Abatement US Bank		0.00	31.99	(31.99)
6050:Services & Supplies	Kern County : Actuals	1090SC - Office Expense	10/2/2025	Supplier Invoice: SI25045694	Operational Journal: Kern County - 10/02/2025	Liquid Network	7,768.35	0.00	7,768.35
6050:Services & Supplies	Kern County : Actuals	1090SC - Office Expense	10/2/2025	Supplier Invoice: SI25045692	Operational Journal: Kern County - 10/02/2025	Liquid Network	7,653.09	0.00	7,653.09
6050:Services & Supplies	Kern County : Actuals	1090SC - Office Expense	10/2/2025	Supplier Invoice: SI25045695	Operational Journal: Kern County - 10/02/2025	Liquid Network	282.01	0.00	282.01
6050:Services & Supplies	Kern County : Actuals	1090SC - Office Expense	10/2/2025	Supplier Invoice: SI25045693	Operational Journal: Kern County - 10/02/2025	Liquid Network	303.69	0.00	303.69
6050:Services & Supplies	Kern County : Actuals	1090SC - Office Expense	10/3/2025	Supplier Invoice: SI25046384	Operational Journal: Kern County - 10/03/2025	US Bank	4,117.78	0.00	4,117.78
6050:Services & Supplies	Kern County : Actuals	1090SC - Office Expense	10/23/2025	Accounting Adjustment for Supplier Invoice: SI25045694	Operational Journal: Kern County - 10/23/2025		0.00	7,768.35	(7,768.35)
6050:Services & Supplies	Kern County : Actuals	1090SC - Office Expense	10/23/2025	Accounting Adjustment for Supplier Invoice: SI25045692	Operational Journal: Kern County - 10/23/2025		0.00	7,653.09	(7,653.09)
6050:Services & Supplies	Kern County : Actuals	1090SC - Office Expense	11/14/2025	Supplier Invoice: SI25067291	Operational Journal: Kern County - 11/14/2025	US Bank	1,812.31	0.00	1,812.31
6050:Services & Supplies	Kern County : Actuals	1090SC - Office Expense	12/16/2025		JE2512592 - Kern County - 12/16/2025 - Certna - Abatement US Bank		0.00	79.33	(79.33)
1090SC - Office Expense							25,759.18	(16,021.74)	9,737.44
6050:Services & Supplies	Kern County : Actuals	1101SC - Professional & Specialized Services (PSS)	8/8/2025	Supplier Invoice: SI25018966	Operational Journal: Kern County - 08/08/2025	Macias Gini & O'Connell LLP	3,250.00	0.00	3,250.00
6050:Services & Supplies	Kern County : Actuals	1101SC - Professional & Specialized Services (PSS)	8/18/2025	Supplier Invoice: SI25022672	Operational Journal: Kern County - 08/18/2025	Nigro & Nigro	3,000.00	0.00	3,000.00
6050:Services & Supplies	Kern County : Actuals	1101SC - Professional & Specialized Services (PSS)	9/3/2025	Supplier Invoice: SI25030732	Operational Journal: Kern County - 09/03/2025	White Brenner LLP	266.50	0.00	266.50
6050:Services & Supplies	Kern County : Actuals	1101SC - Professional & Specialized Services (PSS)	9/17/2025		JE2507070 - Kern County - 09/17/2025 - Certna - Abatement for Invoice 10-132		0.00	3,250.00	(3,250.00)
6050:Services & Supplies	Kern County : Actuals	1101SC - Professional & Specialized Services (PSS)	9/26/2025	Supplier Invoice: SI25042209	Operational Journal: Kern County - 09/26/2025	White Brenner LLP	143.50	0.00	143.50
6050:Services & Supplies	Kern County : Actuals	1101SC - Professional & Specialized Services (PSS)	10/17/2025	Supplier Invoice: SI25054352	Operational Journal: Kern County - 10/17/2025		1,209.50	0.00	1,209.50
6050:Services & Supplies	Kern County : Actuals	1101SC - Professional & Specialized Services (PSS)	11/20/2025	Supplier Invoice: SI25070643	Operational Journal: Kern County - 11/20/2025		1,168.50	0.00	1,168.50
6050:Services & Supplies	Kern County : Actuals	1101SC - Professional & Specialized Services (PSS)	12/12/2025	Supplier Invoice: SI25079947	Operational Journal: Kern County - 12/12/2025		61.50	0.00	61.50
6050:Services & Supplies	Kern County : Actuals	1101SC - Professional & Specialized Services (PSS)	12/12/2025	Supplier Invoice: SI25080005	Operational Journal: Kern County - 12/12/2025		3,500.00	0.00	3,500.00
							12,599.50	(3,250.00)	9,349.50
6050:Services & Supplies	Kern County : Actuals	1111SC - PSS/Other Admin Costs	7/5/2025	Supplier Invoice: SI2512463	Operational Journal: Kern County - 07/05/2025	SDRMA - Health Benefits - August 2025	4,888.38	0.00	4,888.38
6050:Services & Supplies	Kern County : Actuals	1111SC - PSS/Other Admin Costs	7/5/2025	Supplier Invoice: SI2512463	Operational Journal: Kern County - 07/05/2025	SDRMA - Health Benefits - August 2025	32.96	0.00	32.96
6050:Services & Supplies	Kern County : Actuals	1111SC - PSS/Other Admin Costs	7/5/2025	Supplier Invoice: SI2512463	Operational Journal: Kern County - 07/05/2025	SDRMA - Health Benefits - August 2025	244.83	0.00	244.83
6050:Services & Supplies	Kern County : Actuals	1111SC - PSS/Other Admin Costs	8/6/2025	Supplier Invoice: SI25017611	Operational Journal: Kern County - 08/06/2025	SDRMA - Health Benefits - Sept 2025	244.83	0.00	244.83
6050:Services & Supplies	Kern County : Actuals	1111SC - PSS/Other Admin Costs	8/6/2025	Supplier Invoice: SI25017611	Operational Journal: Kern County - 08/06/2025	SDRMA - Health Benefits - Sept 2025	32.96	0.00	32.96
6050:Services & Supplies	Kern County : Actuals	1111SC - PSS/Other Admin Costs	8/6/2025	Supplier Invoice: SI25017611	Operational Journal: Kern County - 08/06/2025	SDRMA - Health Benefits - Sept 2025	4,888.38	0.00	4,888.38
6050:Services & Supplies	Kern County : Actuals	1111SC - PSS/Other Admin Costs	9/2/2025	Supplier Invoice: SI25030301	Operational Journal: Kern County - 09/02/2025	Payroll Funding - 8/1/25 thru 10/31/25	100,000.00	0.00	100,000.00
6050:Services & Supplies	Kern County : Actuals	1111SC - PSS/Other Admin Costs	9/8/2025	Supplier Invoice: SI25033282	Operational Journal: Kern County - 09/08/2025	SDRMA - Health Benefits - Oct 2025	4,888.38	0.00	4,888.38
6050:Services & Supplies	Kern County : Actuals	1111SC - PSS/Other Admin Costs	9/8/2025	Supplier Invoice: SI25033282	Operational Journal: Kern County - 09/08/2025	SDRMA - Health Benefits - Oct 2025	244.83	0.00	244.83
6050:Services & Supplies	Kern County : Actuals	1111SC - PSS/Other Admin Costs	9/8/2025	Supplier Invoice: SI25033282	Operational Journal: Kern County - 09/08/2025	SDRMA - Health Benefits - Nov 2025	32.96	0.00	32.96
6050:Services & Supplies	Kern County : Actuals	1111SC - PSS/Other Admin Costs	10/3/2025	Supplier Invoice: SI25046415	Operational Journal: Kern County - 10/03/2025	SDRMA - Health Benefits - Nov 2025	244.83	0.00	244.83
6050:Services & Supplies	Kern County : Actuals	1111SC - PSS/Other Admin Costs	10/3/2025	Supplier Invoice: SI25046415	Operational Journal: Kern County - 10/03/2025	SDRMA - Health Benefits - Nov 2025	4,888.38	0.00	4,888.38
6050:Services & Supplies	Kern County : Actuals	1111SC - PSS/Other Admin Costs	10/3/2025	Supplier Invoice: SI25046415	Operational Journal: Kern County - 10/03/2025	SDRMA - Health Benefits - Nov 2026	32.96	0.00	32.96
6050:Services & Supplies	Kern County : Actuals	1111SC - PSS/Other Admin Costs	11/12/2025	Supplier Invoice: SI25066140	Operational Journal: Kern County - 11/12/2025	SDRMA - Health Benefits - Dec 2027	32.96	0.00	32.96
6050:Services & Supplies	Kern County : Actuals	1111SC - PSS/Other Admin Costs	11/12/2025	Supplier Invoice: SI25066140	Operational Journal: Kern County - 11/12/2025	SDRMA - Health Benefits - Dec 2027	4,888.38	0.00	4,888.38
6050:Services & Supplies	Kern County : Actuals	1111SC - PSS/Other Admin Costs	11/12/2025	Supplier Invoice: SI25066140	Operational Journal: Kern County - 11/12/2025	SDRMA - Health Benefits - Dec 2027	244.83	0.00	244.83
6050:Services & Supplies	Kern County : Actuals	1111SC - PSS/Other Admin Costs	12/3/2025	Supplier Invoice: SI25074888	Operational Journal: Kern County - 12/03/2025	Payroll Funding	100,000.00	0.00	100,000.00
6050:Services & Supplies	Kern County : Actuals	1111SC - PSS/Other Admin Costs	12/16/2025	Supplier Invoice: SI25081433	Operational Journal: Kern County - 12/16/2025	SDRMA - Health Benefits - Jan 2026	32.96	0.00	32.96
6050:Services & Supplies	Kern County : Actuals	1111SC - PSS/Other Admin Costs	12/16/2025	Supplier Invoice: SI25081433	Operational Journal: Kern County - 12/16/2025	SDRMA - Health Benefits - Jan 2026	244.83	0.00	244.83
6050:Services & Supplies	Kern County : Actuals	1111SC - PSS/Other Admin Costs	12/16/2025	Supplier Invoice: SI25081433	Operational Journal: Kern County - 12/16/2025	SDRMA - Health Benefits - Jan 2026	5,565.09	0.00	5,565.09
1111SC - PSS/Other Admin Costs							231,673.73	0.00	231,673.73
6050:Services & Supplies	Kern County : Actuals	1114SC - PSS/Data Processing	7/1/2025		JE2506889 - Kern County - 07/01/2025 - FY24-25 Exp Accrual - Miscellaneous (Reversal)		0.00	7,618.30	(7,618.30)
6050:Services & Supplies	Kern County : Actuals	1114SC - PSS/Data Processing	8/11/2025		JE2504912 - Kern County - 08/11/2025 - Certna - Abatement US Bank		0.00	44.87	(44.87)
6050:Services & Supplies	Kern County : Actuals	1114SC - PSS/Data Processing	8/11/2025	Supplier Invoice: SI25019419	Operational Journal: Kern County - 08/11/2025	US Bank	1,009.56	0.00	1,009.56
6050:Services & Supplies	Kern County : Actuals	1114SC - PSS/Data Processing	8/12/2025		JE2504991 - Kern County - 08/12/2025 - Certna - Abatement EDD Overpayment		0.00	338.90	(338.90)
6050:Services & Supplies	Kern County : Actuals	1114SC - PSS/Data Processing	9/3/2025	Supplier Invoice: SI25030725	Operational Journal: Kern County - 09/03/2025	KIS	7,700.00	0.00	7,700.00
6050:Services & Supplies	Kern County : Actuals	1114SC - PSS/Data Processing	9/12/2025	Supplier Invoice: SI25035768	Operational Journal: Kern County - 09/12/2025	US Bank	28,554.96	0.00	28,554.96
6050:Services & Supplies	Kern County : Actuals	1114SC - PSS/Data Processing	9/17/2025		JE2507069 - Kern County - 09/17/2025 - Certna - Abatement US Bank		0.00	211.00	(211.00)
6050:Services & Supplies	Kern County : Actuals	1114SC - PSS/Data Processing	10/3/2025	Supplier Invoice: SI25046384	Operational Journal: Kern County - 10/03/2025	US Bank	14,638.80	0.00	14,638.80

6050:Services & Supplies	Kern County : Actuals	1114SC - PSS/Data Processing	10/20/2025	Supplier Invoice: SI25055236	Operational Journal: Kern County - 10/20/2025	Sectigo	7,644.26	0.00	7,644.26	
6050:Services & Supplies	Kern County : Actuals	1114SC - PSS/Data Processing	10/23/2025	Accounting Adjustment for Supplier Invoice: SI25045694	Operational Journal: Kern County - 10/23/2025	Advanced Personal Computer - Liquid Network	7,768.35	0.00	7,768.35	
6050:Services & Supplies	Kern County : Actuals	1114SC - PSS/Data Processing	10/23/2025	Accounting Adjustment for Supplier Invoice: SI25045692	Operational Journal: Kern County - 10/23/2025	Advanced Personal Computer - Liquid Network	7,653.09	0.00	7,653.09	
6050:Services & Supplies	Kern County : Actuals	1114SC - PSS/Data Processing	10/30/2025	Supplier Invoice: SI25060706	Operational Journal: Kern County - 10/30/2025	KIS	1,268.24	0.00	1,268.24	
6050:Services & Supplies	Kern County : Actuals	1114SC - PSS/Data Processing	11/14/2025	Supplier Invoice: SI25067291	Operational Journal: Kern County - 11/14/2025	US Bank	13,808.27	0.00	13,808.27	
6050:Services & Supplies	Kern County : Actuals	1114SC - PSS/Data Processing	12/16/2025		JE2512592 - Kern County - 12/16/2025 - Certna - Abatement US Bank		0.00	613.61	(613.61)	
		1114SC - PSS/Data Processing					90,045.53	(8,826.68)	81,218.85	
6050:Services & Supplies	Kern County : Actuals	1180SC - Transportation & Travel (TT)	7/1/2025		JE2506889 - Kern County - 07/01/2025 - FY24-25 Exp Accrual - Miscellaneous (Reversal)		0.00	39.56	(39.56)	
6050:Services & Supplies	Kern County : Actuals	1180SC - Transportation & Travel (TT)	7/8/2025	Supplier Invoice: SI2512245	Operational Journal: Kern County - 07/08/2025	CRAC - Registration	700.00	0.00	700.00	
6050:Services & Supplies	Kern County : Actuals	1180SC - Transportation & Travel (TT)	7/8/2025	Supplier Invoice: SI2512250	Operational Journal: Kern County - 07/08/2025	CRAC - Registration	700.00	0.00	700.00	
6050:Services & Supplies	Kern County : Actuals	1180SC - Transportation & Travel (TT)	7/31/2025	Expense Report: EX2501322	Operational Journal: Kern County - 07/31/2025	K. Moreno - CeRTNA Travel Reimbursement	243.50	0.00	243.50	
6050:Services & Supplies	Kern County : Actuals	1180SC - Transportation & Travel (TT)	8/11/2025		JE2504912 - Kern County - 08/11/2025 - Certna - Abatement US Bank		0.00	42.84	(42.84)	
6050:Services & Supplies	Kern County : Actuals	1180SC - Transportation & Travel (TT)	8/11/2025	Supplier Invoice: SI25019419	Operational Journal: Kern County - 08/11/2025	US Bank	2,459.99	0.00	2,459.99	
6050:Services & Supplies	Kern County : Actuals	1180SC - Transportation & Travel (TT)	9/12/2025	Supplier Invoice: SI25035768	Operational Journal: Kern County - 09/12/2025	US Bank	6,085.47	0.00	6,085.47	
6050:Services & Supplies	Kern County : Actuals	1180SC - Transportation & Travel (TT)	9/17/2025		JE2507069 - Kern County - 09/17/2025 - Certna - Abatement US Bank		0.00	81.13	(81.13)	
6050:Services & Supplies	Kern County : Actuals	1180SC - Transportation & Travel (TT)	10/3/2025	Supplier Invoice: SI25046384		US Bank	2,181.51	0.00	2,181.51	
6050:Services & Supplies	Kern County : Actuals	1180SC - Transportation & Travel (TT)	10/6/2025	Supplier Invoice: SI25046998		County Recorders' Association of California	265.00	0.00	265.00	
6050:Services & Supplies	Kern County : Actuals	1180SC - Transportation & Travel (TT)	11/14/2025	Supplier Invoice: SI25067291		US Bank	1,952.96	0.00	1,952.96	
6050:Services & Supplies	Kern County : Actuals	1180SC - Transportation & Travel (TT)	11/14/2025	Expense Report: EX2503368		K. Moreno - CeRTNA Travel Reimbursement	168.46	0.00	168.46	
6050:Services & Supplies	Kern County : Actuals	1180SC - Transportation & Travel (TT)	11/14/2025	Expense Report: EX2503368		K. Moreno - CeRTNA Travel Reimbursement	14.23	0.00	14.23	
6050:Services & Supplies	Kern County : Actuals	1180SC - Transportation & Travel (TT)	11/14/2025	Expense Report: EX2503368		K. Moreno - CeRTNA Travel Reimbursement	23.34	0.00	23.34	
6050:Services & Supplies	Kern County : Actuals	1180SC - Transportation & Travel (TT)	12/16/2025		JE2512592		0.00	177.36	(177.36)	
		1180SC - Transportation & Travel (TT)					14,794.46	(340.89)	14,453.57	
Kern County : Actuals								\$ 383,777.10	\$ (29,047.50)	\$ 354,729.60

CeRTNA JPA

Encumbrance Summary Report - As of 12/31/2025

Cost Center	Ledger Account	Revenue/Spend Category	Accounting Date	Supplier	Business Document	Original Encumbrance	Liquidated Amount	Final Encumbrance
1133CC Certn Authority Jpa	6050:Services & Supplies	1101SC - Professional & Specialized Services (PSS)	7/1/2025	White Brenner LLP	SC2501690 : 1133-White Brenner - Churchwell-10112018	10,000.00	2,849.50	7,150.50
		1101SC - Professional & Specialized Services (PSS)				<b>10,000.00</b>	<b>2,849.50</b>	<b>7,150.50</b>
1133CC Certn Authority Jpa	6050:Services & Supplies	1114SC - PSS/Data Processing	7/1/2025	Granicus	SC2500659 : 1114SC-GRANICUS	70,029.05	35,012.10	35,016.95
1133CC Certn Authority Jpa	6050:Services & Supplies	1114SC - PSS/Data Processing	7/2/2025		SC2501532 : Advanced Personal Computing	1,510.47	1,510.47	-
1133CC Certn Authority Jpa	6050:Services & Supplies	1114SC - PSS/Data Processing	7/1/2025	Flexential Colorado Corp	SC2501817 : 1133-Flexential	72,000.00	30,735.19	41,264.81
		1114SC - PSS/Data Processing				<b>143,539.52</b>	<b>67,257.76</b>	<b>76,281.76</b>
						<b>153,539.52</b>	<b>70,107.26</b>	<b>83,432.26</b>

1133CC Certn Authority Jpa

CeRTNA JPA

Revenue Detail by Department - 7/1/2025 -12/31/2025

Ledger Account	Revenue/Spend Category	Accounting Date	Journal	Line Description	Debit Amount	Credit Amount	Total
4125:Rev From Use Of Money & Prop	1112RC - Interest On Bank Deposit & Investment	7/1/2025 JE2505297 - Kern County - 07/01/2025 - FY2025 Interest Accrual - 4th Quarter (Reversal)		FY2025 Interest - 4th Quarter	13,253.39	0.00	13,253.39
4125:Rev From Use Of Money & Prop	1112RC - Interest On Bank Deposit & Investment	10/1/2025 JE2508019 - Kern County - 10/01/2025 - Interest Apportionment Quarter Ended 12-31-24 - 3rd and Final		Interest	0.00	3,905.25	(3,905.25)
4125:Rev From Use Of Money & Prop	1112RC - Interest On Bank Deposit & Investment	10/15/2025 JE2508838 - Kern County - 10/15/2025 - Interest Apportionment Quarter Ended 3-31-25 - 1st and Final		Interest	0.00	12,563.34	(12,563.34)
					13,253.39	16,468.59	(3,215.20)
<b>4125:Rev From Use Of Money &amp; Prop</b>					<b>13,253.39</b>	<b>16,468.59</b>	<b>(3,215.20)</b>
4375:Charges For Services	1369RC - Agent'S Fee	7/8/2025 JE2502977 - Kern County - 07/08/2025 - FY 2025 Revenue Accruals - CERTNA (Reversal)		FY2025 Accruals	95,362.00	0.00	95,362.00
4375:Charges For Services	1369RC - Agent'S Fee	7/10/2025 Operational Journal: Kern County - 07/10/2025		Payment - Nationwide	0.00	10,250.15	(10,250.15)
4375:Charges For Services	1369RC - Agent'S Fee	7/16/2025 Operational Journal: Kern County - 07/16/2025		Payment - Simplifile	0.00	60,305.80	(60,305.80)
4375:Charges For Services	1369RC - Agent'S Fee	7/17/2025 Operational Journal: Kern County - 07/17/2025		Payment - Valuecheck & Indecomm	0.00	14,709.25	(14,709.25)
4375:Charges For Services	1369RC - Agent'S Fee	7/28/2025 Operational Journal: Kern County - 07/28/2025		Payment - CSC	0.00	17,806.65	(17,806.65)
4375:Charges For Services	1369RC - Agent'S Fee	8/14/2025 Operational Journal: Kern County - 08/14/2025		Payment - EPN	0.00	17,589.05	(17,589.05)
4375:Charges For Services	1369RC - Agent'S Fee	10/3/2025 Operational Journal: Kern County - 10/3/2025		Payment - Valuecheck	0.00	13,294.85	(13,294.85)
4375:Charges For Services	1369RC - Agent'S Fee	10/15/2025 Operational Journal: Kern County -10/15/2025		Payment - Simplifile	0.00	59,132.80	(59,132.80)
4375:Charges For Services	1369RC - Agent'S Fee	10/15/2025 Operational Journal: Kern County - 10/15/2025		Payment - Indecomm	0.00	1,635.40	(1,635.40)
4375:Charges For Services	1369RC - Agent'S Fee	10/20/2025 Operational Journal: Kern County - 10/20/2025		Payment - Nationwide	0.00	11,558.30	(11,558.30)
4375:Charges For Services	1369RC - Agent'S Fee	11/3/2025 Operational Journal: Kern County - 11/3/2025		Payment - CSC	0.00	18,017.45	(18,017.45)
4375:Charges For Services	1369RC - Agent'S Fee	11/6/2025 Operational Journal: Kern County - 11/6/2025		Payment - EPN	0.00	18,277.55	(18,277.55)
					95,362.00	242,577.25	(147,215.25)
4375:Charges For Services	1446RC - Other Services for Governmental Agencies	7/8/2025 JE2502977 - Kern County - 07/08/2025 - FY 2025 Revenue Accruals - CERTNA (Reversal)		FY 24-25 Accrual	7,574.00	0.00	7,574.00
4375:Charges For Services	1446RC - Other Services for Governmental Agencies	7/18/2025 Operational Journal: Kern County - 07/18/2025		Payment - Santa Cruz County	0.00	3,968.36	(3,968.36)
4375:Charges For Services	1446RC - Other Services for Governmental Agencies	7/23/2025 Operational Journal: Kern County - 07/23/2025		Payment - El Dorado County	0.00	6,046.50	(6,046.50)
4375:Charges For Services	1446RC - Other Services for Governmental Agencies	8/22/2025 Operational Journal: Kern County - 08/22/2025		Payment - FTB	0.00	1,704.75	(1,704.75)
4375:Charges For Services	1446RC - Other Services for Governmental Agencies	9/15/2025 Operational Journal: Kern County - 09/15/2025		Payment - CDTFA	0.00	1,047.00	(1,047.00)
4375:Charges For Services	1446RC - Other Services for Governmental Agencies	10/20/2025 Operational Journal: Kern County - 10/20/2025			0.00	1,320.00	(1,320.00)
4375:Charges For Services	1446RC - Other Services for Governmental Agencies	10/20/2025 Operational Journal: Kern County - 10/20/2025			1,320.00	0.00	1,320.00
4375:Charges For Services	1446RC - Other Services for Governmental Agencies	11/3/2025 Operational Journal: Kern County - 11/03/2025		Payment - El Dorado County	0.00	5,823.20	(5,823.20)
4375:Charges For Services	1446RC - Other Services for Governmental Agencies	11/13/2025 Operational Journal: Kern County - 11/13/2025		Payment - Santa Cruz County	0.00	4,025.78	(4,025.78)
4375:Charges For Services	1446RC - Other Services for Governmental Agencies	11/14/2025 Operational Journal: Kern County - 11/14/2025		Payment - CDTFA	0.00	948.75	(948.75)
4375:Charges For Services	1446RC - Other Services for Governmental Agencies	11/18/2025 Operational Journal: Kern County - 11/18/2025		Payment - EDD	0.00	227.25	(227.25)
4375:Charges For Services	1446RC - Other Services for Governmental Agencies	11/20/2025 Operational Journal: Kern County - 11/20/2025		Payment - FTB	0.00	1,374.75	(1,374.75)
4375:Charges For Services	1446RC - Other Services for Governmental Agencies	12/9/2025 Operational Journal: Kern County - 12/09/2025		Payment - EDD	0.00	249.75	(249.75)
					8,894.00	26,736.09	(17,842.09)
					104,256.00	269,313.34	(165,057.34)
<b>4375:Charges For Services</b>					<b>104,256.00</b>	<b>269,313.34</b>	<b>(165,057.34)</b>
4500:Miscellaneous Revenues	1560RC - Other Operating Revenue	7/8/2025 JE2502977 - Kern County - 07/08/2025 - FY 2025 Revenue Accruals - CERTNA (Reversal)		FY2025 - Accruals	15,366.00	0.00	15,366.00
4500:Miscellaneous Revenues	1560RC - Other Operating Revenue	7/10/2025 JE2503112 - Kern County - 07/10/2025 - Certna Fees from Recorder Q4 FY25 04/01/2025-06/30/2025		Payment - Kern County	0.00	21,469.28	(21,469.28)
4500:Miscellaneous Revenues	1560RC - Other Operating Revenue	10/9/2025 JE2508380 - Kern County - 10/09/2025 - CeRTNA Fees from Recorder Q1 FY26 07/01/2025-09/30/2025			0.00	18,534.48	(18,534.48)
					15,366.00	40,003.76	(24,637.76)
					15,366.00	40,003.76	(24,637.76)
<b>4500:Miscellaneous Revenues</b>					<b>15,366.00</b>	<b>40,003.76</b>	<b>(24,637.76)</b>
					<b>132,875.39</b>	<b>325,785.69</b>	<b>(192,910.30)</b>

## CeRTNA JPA

As of 12/31/2025
------------------

GENERAL LEDGER TRIAL BALANCE  
Fund 8644

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
1000:Cash in Treasury	1,353,466.70	1,129.29	109,610.41	1,244,985.58
1001:Claim on Cash	51,526.93	0.00	0.00	51,526.93
1075:Interest Receivable	0.00	0.00	0.00	0.00
1175:Accrued Revenue	0.00	0.00	0.00	0.00
1430:Equipment	185,257.07	0.00	0.00	185,257.07
1450:Accumulated Depreciation	(187,486.48)	0.00	0.00	(187,486.48)
2000:Accounts Payable	0.00	109,404.38	109,404.38	0.00
2005:Accrued Expenses	(206.03)	206.03	0.00	0.00
2006:Unapplied Supplier Refund	(9.00)	888.54	879.54	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	(3,215.20)	0.00	0.00	(3,215.20)
4375:Charges For Services	(164,807.59)	0.00	249.75	(165,057.34)
4500:Miscellaneous Revenues	(24,637.76)	0.00	0.00	(24,637.76)
6050:Services & Supplies	246,213.76	109,404.38	888.54	354,729.60
6175:Depreciation	48,224.72	0.00	0.00	48,224.72
8993:Budgetary Clearing	1,118,175.00	0.00	0.00	1,118,175.00
<b>Total</b>	<b>0.00</b>	<b>221,032.62</b>	<b>221,032.62</b>	<b>0.00</b>

# Income Statement

**CeRTNA JPA**  
**FY 2025-26 through December 2025**

Financial Statements in U.S. Dollars

**Revenue**

Board County Revenue	44,502	
Client County Revenue	0	
Agent Revenue	145,194	
Misc. Other Revenue		
Interest Income	3,215	
<b>Net Sales</b>		<b>192,910</b>

**Expenses**

Insurance	7,861	
Memberships	436	
Office Expense	9,779	
Professional & Special Services	9,350	
PSS/Other Admin Costs (Payroll)	231,674	
PSS/Data Processing	81,219	
Accounts Payable	-	
Rents and Leases	-	
Transportation and Travel	14,412	
Annual Summit	-	
Fixed Assets	-	
<b>Total Expenses</b>		<b>354,730</b>

**Net Income (Loss)** (161,819)

<b>Wells Fargo Payroll Account</b>
Balance as of 12/31/2025
\$109,273.22