



# Financial Reports

April - June 2026

**CeRTNA JPA**

**Departmental Budget Status Report Summary - As of 6/30/2026**

						Percent of Year Elapsed: 100.00%	
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	2,282.14	0.00	717.86	76.07%	
1090 OFFICE EXPENSE	25,000.00	25,000.00	11,652.72	0.00	13,347.28	46.61%	
1101 PROF & SPEC SERVICES	57,150.00	57,150.00	35,879.24	500.00	20,770.76	63.66%	
1111 PSS/OTHER ADMIN COSTS	418,900.00	418,900.00	416,768.46	0.00	2,131.54	99.49%	
1114 PSS/DATA PROCESSING	219,700.00	219,700.00	181,492.75	0.00	38,207.25	82.61%	
1180 TRANSPORTATION & TRAVEL	25,000.00	25,000.00	23,142.37	0.00	1,857.63	92.57%	
Total Object: 6050 SERVICES & SUPPLIES	762,750.00	762,750.00	682,741.65	500.00	79,508.35	89.51%	
Object: OTHER CHARGES							
1355 SDE - GRANT ISSUANCE	10,000.00	10,000.00	10,000.00	0.00	0.00	100.00%	
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	692,741.65	500.00	1,109,508.35	38.43%	
Total Year: Current	1,802,750.00	1,802,750.00	692,741.65	500.00	1,109,508.35	38.43%	
Year: Prior							
Total Dept: 1916 CERTN AUTHORITY JPA	1,802,750.00	1,802,750.00	692,741.65	500.00	1,109,508.35	38.43%	
	1,802,750.00	1,802,750.00	692,741.65	500.00	1,109,508.35	38.43%	
		802,750.00	693,241.65			86.36%	

## CeRTNA JPA

### Expenditure Detail by Department 4/1/2026 - 6/30/2026

Revenue/Spend Category	Accounting Date	Operational Transaction	Description	Total
1087SC - Memberships	6/18/2026		US Bank - Rebate Check	(25.62)
1087SC - Memberships				<b>(25.62)</b>
1090SC - Office Expense	4/1/2026		US Bank - Rebate Check	(75.34)
1090SC - Office Expense	4/2/2026	Supplier Invoice: SI26043562	US Bank	360.81
1090SC - Office Expense	5/5/2026	Supplier Invoice: SI26059406	US Bank	657.58
1090SC - Office Expense	6/4/2026	Supplier Invoice: SI26077912	US Bank	289.99
1090SC - Office Expense	6/18/2026		US Bank - Rebate Check	(7.59)
1090SC - Office Expense				<b>1,225.45</b>
1101SC - Professional & Specialized Services (PSS)	5/26/2026	Supplier Invoice: SI26071851	WhiteBrenner LLP	168.10
1101SC - Professional & Specialized Services (PSS)	6/5/2026		Admin Reimbursement Fees - Kern	22,238.45
1101SC - Professional & Specialized Services (PSS)	6/19/2026		Admin Reimbursement Fees - Kern	3,341.43
1101SC - Professional & Specialized Services (PSS)				<b>25,747.98</b>
1111SC - PSS/Other Admin Costs	4/6/2026	Supplier Invoice: SI26044392	SDRMA - MAY 2026 HB	38.31
1111SC - PSS/Other Admin Costs	4/6/2026	Supplier Invoice: SI26044392	SDRMA - MAY 2026 HB	5,565.09
1111SC - PSS/Other Admin Costs	4/6/2026	Supplier Invoice: SI26044392	SDRMA - MAY 2026 HB	244.83
1111SC - PSS/Other Admin Costs	5/12/2026	Supplier Invoice: SI26063007	SDRMA - JUNE 2026 HB	244.83
1111SC - PSS/Other Admin Costs	5/12/2026	Supplier Invoice: SI26063007	SDRMA - JUNE 2026 HB	5,565.09
1111SC - PSS/Other Admin Costs	5/12/2026	Supplier Invoice: SI26063007	SDRMA - JUNE 2026 HB	38.31
1111SC - PSS/Other Admin Costs	6/9/2026	Supplier Invoice: SI26079797	SDRMA - JULY 2026 HB	38.31
1111SC - PSS/Other Admin Costs	6/9/2026	Supplier Invoice: SI26079797	SDRMA - JULY 2026 HB	244.83
1111SC - PSS/Other Admin Costs	6/9/2026	Supplier Invoice: SI26079797	SDRMA - JULY 2026 HB	5,565.09
1111SC - PSS/Other Admin Costs	6/12/2026	Supplier Invoice: SI26081063	PAYROLL DEPOSIT	50,000.00
1111SC - PSS/Other Admin Costs				<b>67,544.69</b>
1114SC - PSS/Data Processing	4/1/2026		US Bank - Rebate Check	(538.34)

1114SC - PSS/Data Processing	4/2/2026 Supplier Invoice: SI26043562	US Bank	14,270.05
1114SC - PSS/Data Processing	4/16/2026 Supplier Invoice: SI26050575	California Dept of Technology	514.94
1114SC - PSS/Data Processing	5/5/2026 Supplier Invoice: SI26059406	US Bank	13,601.79
1114SC - PSS/Data Processing	6/4/2026 Supplier Invoice: SI26077912	US Bank	13,776.51
1114SC - PSS/Data Processing	6/18/2026	US Bank - Rebate Check	(604.02)
1114SC - PSS/Data Processing			<b>41,020.93</b>
1180SC - Transportation & Travel (TT)	4/1/2026	US Bank - Rebate Check	(76.38)
1180SC - Transportation & Travel (TT)	4/2/2026 Supplier Invoice: SI26043562	US Bank	2,783.35
1180SC - Transportation & Travel (TT)	4/7/2026 Expense Report: EX2601919	K. Moreno - Travel Reimbursement	297.91
1180SC - Transportation & Travel (TT)	5/5/2026 Supplier Invoice: SI26059406	US Bank	1,485.45
1180SC - Transportation & Travel (TT)	6/18/2026	US Bank - Rebate Check	(30.30)
1180SC - Transportation & Travel (TT)			<b>4,460.03</b>
			139,973.46

CeRTNA JPA

Encumbrance Summary Report - As of 6/30/2026

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	9,500.00	500.00
1101SC - Professional & Specialized Services (PSS)				<b>10,000.00</b>	<b>9,500.00</b>	<b>500.00</b>
1114SC - PSS/Data Processing	7/1/2025	Granicus	SC2500659 : 1114SC-GRANICUS	70,029.05	70,029.05	0.00
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	72,000.00	0.00
1114SC - PSS/Data Processing				<b>143,539.52</b>	<b>143,539.52</b>	<b>0.00</b>
				<b>153,539.52</b>	<b>153,039.52</b>	<b>500.00</b>

1133CC Certn Authority Jpa

**CeRTNA JPA**

<b>Fund Revenue Status Report - As of 6/30/2026</b>			<b>Percent of Year Elapsed:</b>		<b>100.00%</b>
<b>Budget Unit</b>	<b>Adopted Budget</b>	<b>Actuals</b>	<b>Budget to Actuals Variance</b>	<b>Percent Used/Received</b>	
<b>Revenue for Budget Unit</b>	<b>(760,000.00)</b>	<b>(955,912.74)</b>	<b>195,912.74</b>	<b>125.78%</b>	
1133CC Certn Authority Jpa	(760,000.00)	(955,912.74)	195,912.74	125.78%	
4125:Rev From Use Of Money & Prop	0	(36,545.91)	36,545.91	0.00%	
1112RC - Interest On Bank Deposit & Investment	0	(36,545.91)	36,545.91	0.00%	
4375:Charges For Services	(690,000.00)	(842,422.93)	152,422.93	122.09%	
1369RC - Agent'S Fee	(425,000.00)	(500,024.05)	75,024.05	117.65%	
1446RC - Other Services for Governmental Agencies	(265,000.00)	(342,398.88)	77,398.88	129.21%	
4500:Miscellaneous Revenues	(70,000.00)	(76,943.90)	6,943.90	109.92%	
1560RC - Other Operating Revenue	(70,000.00)	(76,943.90)	6,943.90	109.92%	

## CeRTNA JPA

Revenue Detail by Department 4/1/2026 - 6/30/2026			
Revenue/Spend Category	Accounting Date	Description	Total
1112RC - Interest On Bank Deposit & Investment	4/28/2026	Q1 - Interest 1st Apportionment	12,324.40
1112RC - Interest On Bank Deposit & Investment	6/17/2026	Q1 - Interest 2nd Apportionment	1,297.24
1112RC - Interest On Bank Deposit & Investment	6/29/2026	Q2 - Interest 1st Apportionment	8,123.97
<b>1112RC - Interest On Bank Deposit &amp; Investment</b>			<b>21,745.61</b>
1369RC - Agent'S Fee	4/6/2026	Value Check - Deposit	11,615.25
1369RC - Agent'S Fee	4/20/2026	Simplifile - Deposit	55,534.75
1369RC - Agent'S Fee	4/21/2026	Indecomm - Deposit	1,738.25
1369RC - Agent'S Fee	4/28/2026	EPN - Deposit	15,158.90
1369RC - Agent'S Fee	4/29/2026	Nationwide - Deposit	14,297.00
1369RC - Agent'S Fee	5/22/2026	CSC - Deposit	16,174.65
1369RC - Agent'S Fee	6/30/2026	FY25-26 Accrual	113,000.00
<b>1369RC - Agent'S Fee</b>			<b>227,518.80</b>
1446RC - Other Services for Governmental Agencies	4/10/2026	Santa Cruz County - Deposit	3,888.32
1446RC - Other Services for Governmental Agencies	4/15/2026	El Dorado County - Deposit	5,855.68
1446RC - Other Services for Governmental Agencies	5/13/2026	CDTFA - Deposit	979.50
1446RC - Other Services for Governmental Agencies	5/20/2026	FTB - Deposit	2,478.00
1446RC - Other Services for Governmental Agencies	5/20/2026	Modoc County - Deposit	327.20
1446RC - Other Services for Governmental Agencies	6/4/2026	EDD - Deposit	264.75
1446RC - Other Services for Governmental Agencies	6/30/2026	FY25-26 Accrual	7,500.00
<b>1446RC - Other Services for Governmental Agencies</b>			<b>21,293.45</b>
1560RC - Other Operating Revenue	5/26/2026	CeRTNA Fees Q3 - Kern	18,473.00
1560RC - Other Operating Revenue	6/30/2026	FY25-26 Accrual	16,000.00
<b>1560RC - Other Operating Revenue</b>			<b>34,473.00</b>
			305,030.86

**CeRTNA JPA**

Trial Balance - Composite  
Fund: 8644FD CeRTNA Authority JPA

As of 6/30/2026
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Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
<b>1000:Cash in Treasury</b>	1,348,083.36	832,928.03	691,592.39	1,489,419.00
1001:Claim on Cash	(4,945.42)	126,109.20	25,579.88	95,583.90
1075:Interest Receivable	13,253.39	0.00	13,253.39	0.00
1175:Accrued Revenue	118,302.00	136,500.00	118,302.00	136,500.00
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)	689,524.95	681,397.98	0.00
2005:Accrued Expenses	(8,126.47)	8,873.91	747.44	0.00
2006:Unapplied Supplier Refund	(108.08)	6,857.18	6,749.10	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	49,799.30	(36,545.91)
4375:Charges For Services	0.00	104,256.00	946,678.93	(842,422.93)
4500:Miscellaneous Revenues	0.00	15,366.00	92,309.90	(76,943.90)
6050:Services & Supplies	0.00	713,146.74	30,405.09	682,741.65
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>2,753,264.84</b>	<b>2,753,264.84</b>	<b>0.00</b>

# Income Statement

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

Financial Statements in U.S. Dollars

**Revenue**

Board County Revenue	116,613	
Client County Revenue	302,730	
Agent Revenue	500,024	
Misc. Other Revenue		
Interest Income	36,546	
<b>Net Sales</b>		955,913

**Expenses**

Insurance	11,524	
Memberships	2,282	
Office Expense	11,653	
Professional & Special Services	35,879	
PSS/Other Admin Costs (Payroll)	416,768	
PSS/Data Processing	181,493	
Accounts Payable	-	
Rents and Leases	-	
Transportation and Travel	23,142	
SDE - Grant Issuance	10,000	
Fixed Assets	-	
<b>Total Expenses</b>		692,742

**Net Income (Loss)** 263,171

<b>Wells Fargo Payroll Account</b>
Balance as of 6/30/2026
\$77,507.69