



Financial Reports

November - December 2023

CeRTNA JPA

Departmental Budget Status Report - As of 12/31/2023

						Percent of Year Elapsed:		50.27%
Account	Adopted	Adjusted	Expenditure	Encumbrance	Unencumbered	Percent Used		
Dept: 9403 CERTN AUTHORITY JPA								
Year: Current								
FiscalYear: 2324								
Object: 6000 APPROPRIATION FR CONTINGENCIES								
6040 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: 6800 SERVICES & SUPPLIES								
6900 INSURANCE	9,500.00	9,500.00	8,841.06	0.00	658.94	93.06%		
7400 MEMBERSHIPS	2,500.00	2,500.00	2,528.07	0.00	-28.07	101.12%		
7450 OFFICE EXPENSE	20,000.00	20,000.00	5,750.36	0.00	14,249.64	28.75%		
7500 PROF & SPEC SERVICES	55,800.00	55,800.00	20,433.43	11,527.80	23,838.77	57.28%		
7514 PSS/OTHER ADMIN COSTS	480,300.00	480,300.00	287,305.11	0.00	192,994.89	59.82%		
7525 PSS/DATA PROCESSING	171,500.00	171,500.00	86,881.74	71,214.98	13,403.28	92.18%		
7740 TRANSPORTATION & TRAVEL	20,000.00	20,000.00	11,610.39	0.00	8,389.61	58.05%		
7751 ANNUAL SUMMIT	0.00	0.00	0.00	0.00	0.00			
Total Object: 6800 SERVICES & SUPPLIES	759,600.00	759,600.00	423,350.16	82,742.78	253,507.06	55.73%		
Object: 7800 OTHER CHARGES								
7829 SDE - GRANT ISSUANCE	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %		
Total Object: 7800 OTHER CHARGES	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %		
Object: 8000 FIXED ASSETS								
8601 CAPITAL ASSETS	312,000.00	312,000.00	0.00	0.00	312,000.00	0.00 %		
Total Object: 8000 FIXED ASSETS	312,000.00	312,000.00	0.00	0.00	312,000.00	0.00 %		
Total FiscalYear: 2324	2,081,600.00	2,081,600.00	423,350.16	82,742.78	1,575,507.06	24.31%		
Total Year: Current	2,081,600.00	2,081,600.00	423,350.16	82,742.78	1,575,507.06	24.31%		
Year: Prior								
FiscalYear: 2324								
Object: 6800 SERVICES & SUPPLIES								
7500 PROF & SPEC SERVICES	0.00	13,586.70	0.00	13,586.70	0.00	0.00 %		
7525 PSS/DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00 %		
Total Object: 6800 SERVICES & SUPPLIES	0.00	13,586.70	0.00	13,586.70	0.00	0.00 %		
Total FiscalYear: 2324	0.00	13,586.70	0.00	13,586.70	0.00	0.00 %		
Total Year: Prior	0.00	13,586.70	0.00	13,586.70	0.00	0.00 %		
Total Dept: 9403 CERTN AUTHORITY JPA	2,081,600.00	2,095,186.70	423,350.16	96,329.48	1,575,507.06	24.80%		
	2,081,600.00	2,095,186.70	423,350.16	96,329.48	1,575,507.06			
		1,095,186.70	519,679.64			47.45%		

Contracts:

- White Brenner LLP*
- Flexential Colorado Corp.*
- Granicus - Form 700 Services*
- Granicus Systems - Programming*
- Iron Mountain - Escrow Service Agreement*
- Macias Gini & Company LLP*
- Mark Cousineau*
- SDRMA*

CeRTNA JPA

Expenditure Transaction Report - 11/1/2023 - 12/31/2023

Dept: 9403 CERTN AUTHORITY JPA Year: Current Object: 6800 SERVICES & SUPPLIES Account: 7400 MEMBERSHIPS	TransDate	Description	Expenditure
	12/01/2023	US BANK	Claim 2,140.00
	12/01/2023	US BANK	Claim 0.00
	12/18/2023	EROD ABATEMENTS 12/18/23	JV -6.93
Total Account: 7400 MEMBERSHIPS			2,133.07
Account: 7450 OFFICE EXPENSE			
	11/06/2023	US BANK	Claim 0.00
	11/06/2023	US BANK	Claim 246.46
	12/01/2023	US BANK	Claim 778.26
	12/18/2023	EROD ABATEMENTS 12/18/23	JV -133.00
	12/18/2023	EROD ABATEMENTS 12/18/23	JV -65.29
Total Account: 7450 OFFICE EXPENSE			826.43
Account: 7500 PROF & SPEC SERVICES			
	11/07/2023	WHITE BRENNER LLP	0.00
	11/07/2023	WHITE BRENNER LLP	Claim 1,034.70
	11/07/2023	WHITE BRENNER LLP	Claim 624.00
	11/07/2023	WHITE BRENNER LLP	0.00
	12/13/2023	WHITE BRENNER LLP	0.00
	12/13/2023	WHITE BRENNER LLP	Claim 117.00
	12/13/2023	WHITE BRENNER LLP	0.00
	12/13/2023	WHITE BRENNER LLP	Claim 429.00
	12/21/2023	REIMBURSE 1130 ADMIN COST	JV 12,721.23
Total Account: 7500 PROF & SPEC SERVICES			14,925.93
Account: 7514 PSS/OTHER ADMIN COSTS			
	11/14/2023	SDRMA	Claim 2,996.26
	11/14/2023	SDRMA	Claim 0.00
	12/06/2023	CERTNA	Claim 90,000.00
	12/06/2023	CERTNA	Claim 0.00
	12/20/2023	SDRMA	Claim 0.00
	12/20/2023	SDRMA	Claim 3,429.79
Total Account: 7514 PSS/OTHER ADMIN COSTS			96,426.05
Account: 7525 PSS/DATA PROCESSING			
	11/03/2023	GRANICUS INC	0.00

Expenditure Transaction Report - 11/1/2023 - 12/31/2023

	TransDate	Description		Expenditure
	11/03/2023	GRANICUS INC	Claim	6,232.68
	11/06/2023	US BANK	Claim	1,556.50
	11/16/2023	FLEXENTIAL COLORADO CORP		0.00
	11/16/2023	FLEXENTIAL COLORADO CORP	Claim	4,778.62
	12/01/2023	US BANK	Claim	2,025.00
	12/11/2023	GRANICUS INC		0.00
	12/11/2023	GRANICUS INC	Claim	6,232.68
	12/18/2023	EROD ABATEMENTS 12/18/23	JV	-20.36
	12/26/2023	FLEXENTIAL COLORADO CORP		0.00
	12/26/2023	FLEXENTIAL COLORADO CORP	Claim	4,778.62
Total Account: 7525 PSS/DATA PROCESSING				25,583.74
Account: 7740 TRANSPORTATION & TRAVEL				
	11/06/2023	US BANK	Claim	3,044.34
	11/15/2023	MORENO, KARINA L	Claim	193.81
	11/16/2023	CACEO	Claim	260.00
	11/16/2023	CACEO	Claim	0.00
	11/20/2023	EROD ABATEMENTS 11/17/23	JV	-6.53
	12/01/2023	US BANK	Claim	2,709.87
	12/18/2023	EROD ABATEMENTS 12/18/23	JV	-54.06
Total Account: 7740 TRANSPORTATION & TRAVEL				6,147.43
Total Object: 6800 SERVICES & SUPPLIES				146,042.65
Total Year: Current				146,042.65
Total Dept: 9403 CERTN AUTHORITY JPA				146,042.65
				146,042.65

CeRTNA JPA

Encumbrance Summary Report as of 12/31/2023

	TransDate	Description	DisbDate	OriginalEncumbrance	AmountLiquidated	Encumbrance
Dept: 9403 CERTN AUTHORITY JPA						
Year: Current						
Object: 6800 SERVICES & SUPPLIES						
Account: 7500 PROF & SPEC SERVICES						
	07/28/2023	WHITE BRENNER LLP	12/13/23	15,000.00	3,472.20	11,527.80
Total Account: 7500 PROF & SPEC SERVICES				15,000.00	3,472.20	11,527.80
Account: 7525 PSS/DATA PROCESSING						
	07/28/2023	FLEXENTIAL COLORADO CORP	12/26/23	60,048.20	28,437.14	31,611.06
	08/08/2023	GRANICUS INC	12/11/23	77,000.00	37,396.08	39,603.92
Total Account: 7525 PSS/DATA PROCESSING				137,048.20	65,833.22	71,214.98
Total Object: 6800 SERVICES & SUPPLIES				152,048.20	69,305.42	82,742.78
Total Year: Current				152,048.20	69,305.42	82,742.78
Year: Prior						
Object: 6800 SERVICES & SUPPLIES						
Account: 7500 PROF & SPEC SERVICES						
	07/01/2023	WHITE BRENNER LLP	(None)	13,586.70	0.00	13,586.70
Total Account: 7500 PROF & SPEC SERVICES				13,586.70	0.00	13,586.70
Total Object: 6800 SERVICES & SUPPLIES				13,586.70	0.00	13,586.70
Total Year: Prior				13,586.70	0.00	13,586.70
Total Dept: 9403 CERTN AUTHORITY JPA				165,634.90	69,305.42	96,329.48
				165,634.90	69,305.42	96,329.48

CeRTNA JPA

Revenue Report - As of 12/31/2023

							Percent of Year Elapsed:	50.27%
	Dept	NovAct	DecAct	RevenueActual	FYREst	UncBal	Percent Used	
FiscalYear: 2324								
Fund: 42903 - CERTN AUTHORITY JPA								
Object: 3600 - REV FROM USE OF MONEY & PROP								
RevAccount: 3605 - INTEREST ON BANK DEP & INVEST								
	9403 - CERTN AUTHORITY JPA	3,690.53	0.00	10,860.66	0.00	-10,860.66		
Total RevAccount: 3605 - INTEREST ON BANK DEP & INVEST		3,690.53	0.00	10,860.66	0.00	-10,860.66		
Total Object: 3600 - REV FROM USE OF MONEY & PROP		3,690.53	0.00	10,860.66	0.00	-10,860.66		
Object: 4226 - CHARGES FOR SERVICES								
RevAccount: 4692 - AGENT'S FEE								
	9403 - CERTN AUTHORITY JPA	20,536.50	0.00	120,190.25	342,350.00	222,159.75	35.11%	
Total RevAccount: 4692 - AGENT'S FEE		20,536.50	0.00	120,190.25	342,350.00	222,159.75		
RevAccount: 5260 - OTHER SERV FOR GOVTL AGENCIES								
	9403 - CERTN AUTHORITY JPA	8,023.32	0.00	10,124.96	219,250.00	209,125.04	4.62%	
Total RevAccount: 5260 - OTHER SERV FOR GOVTL AGENCIES		8,023.32	0.00	10,124.96	219,250.00	209,125.04		
Total Object: 4226 - CHARGES FOR SERVICES		28,559.82	0.00	130,315.21	561,600.00	431,284.79		
Object: 5350 - MISCELLANEOUS REVENUES								
RevAccount: 5440 - CANCELLED OUTLAWED WARRANTS								
	9403 - CERTN AUTHORITY JPA	0.00	0.00	0.00	0.00	0.00	0.00 %	
Total RevAccount: 5440 - CANCELLED OUTLAWED WARRANTS		0.00	0.00	0.00	0.00	0.00		
RevAccount: 5447 - OTHER OPERATING REVENUE								
	9403 - CERTN AUTHORITY JPA	0.00	0.00	17,709.80	50,000.00	32,290.20	35.42%	
Total RevAccount: 5447 - OTHER OPERATING REVENUE		0.00	0.00	17,709.80	50,000.00	32,290.20		
Total Object: 5350 - MISCELLANEOUS REVENUES		0.00	0.00	17,709.80	50,000.00	32,290.20		
Object: 5600 - NON-REVENUE RECEIPTS								
RevAccount: 5905 - EXPENDITURE CORRECTIONS-ABATE								
	5610 - AGING AND ADULT SERVICES DEPT	0.00	0.00	0.00	0.00	0.00	0.00 %	
	9403 - CERTN AUTHORITY JPA	0.00	0.00	0.00	0.00	0.00	0.00 %	
Total RevAccount: 5905 - EXPENDITURE CORRECTIONS-ABATE		0.00	0.00	0.00	0.00	0.00		
Total Object: 5600 - NON-REVENUE RECEIPTS		0.00	0.00	0.00	0.00	0.00		
Total Fund: 42903 - CERTN AUTHORITY JPA		32,250.35	0.00	158,885.67	611,600.00	452,714.33		
Total FiscalYear: 2324		32,250.35	0.00	158,885.67	611,600.00	452,714.33		
		32,250.35	0.00	158,885.67	611,600.00	452,714.33	25.98%	

CeRTNA JPA

Revenue Detail - 11/1/2023 - 12/31/2023

	TransDate	RevenueActual	Description
Dept: 5610 - AGING AND ADULT SERVICES DEPT			
Fund: 42903 - CERTN AUTHORITY JPA			
Object: 5600 - NON-REVENUE RECEIPTS			
RevAccount: 5905 - EXPENDITURE CORRECTIONS-ABATE			
	11/20/2023 JV	-4,185.05	EROD ABATEMENTS 11/17/23
	11/22/2023 JV	4,185.05	EROD ABATEMENTS 11/17/23
Total RevAccount: 5905 - EXPENDITURE CORRECTIONS-ABATE		0.00	
Total Object: 5600 - NON-REVENUE RECEIPTS		0.00	
Total Fund: 42903 - CERTN AUTHORITY JPA		0.00	
Total Dept: 5610 - AGING AND ADULT SERVICES DEPT		0.00	
Dept: 9403 - CERTN AUTHORITY JPA			
Fund: 42903 - CERTN AUTHORITY JPA			
Object: 3600 - REV FROM USE OF MONEY & PROP			
RevAccount: 3605 - INTEREST ON BANK DEP & INVEST			
	11/28/2023	3,690.53	INTEREST ON BANK DEP & INVEST
Total RevAccount: 3605 - INTEREST ON BANK DEP & INVEST		3,690.53	
Total Object: 3600 - REV FROM USE OF MONEY & PROP		3,690.53	
Object: 4226 - CHARGES FOR SERVICES			
RevAccount: 4692 - AGENT'S FEE			
	11/03/2023 EROD	14,380.50	DEPOSIT - CSC
	11/13/2023 EROD	6,156.00	DEPOSIT - NATIONWIDE
Total RevAccount: 4692 - AGENT'S FEE		20,536.50	
RevAccount: 5260 - OTHER SERV FOR GOVTL AGENCIES			
	11/01/2023 EROD	3,266.55	DEPOSIT - County of Santa Cruz
	11/03/2023 EROD	4,756.77	DEPOSIT - County of El Dorado
Total RevAccount: 5260 - OTHER SERV FOR GOVTL AGENCIES		8,023.32	
Total Object: 4226 - CHARGES FOR SERVICES		28,559.82	
Object: 5600 - NON-REVENUE RECEIPTS			
RevAccount: 5905 - EXPENDITURE CORRECTIONS-ABATE			
	11/17/2023 EROD	6.53	DEPOSIT
	11/20/2023 JV	-6.53	EROD ABATEMENTS 11/17/23
	12/18/2023 EROD	133.00	DEPOSIT
	12/18/2023 JV	-279.64	EROD ABATEMENTS 12/18/23
	12/18/2023 EROD	146.64	DEPOSIT
Total RevAccount: 5905 - EXPENDITURE CORRECTIONS-ABATE		0.00	
Total Object: 5600 - NON-REVENUE RECEIPTS		0.00	
Total Fund: 42903 - CERTN AUTHORITY JPA		32,250.35	
Total Dept: 9403 - CERTN AUTHORITY JPA		32,250.35	
		32,250.35	

GENERAL LEDGER TRIAL BALANCE

AS OF	12/31/2023
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FUND 42903 CERTN AUTHORITY JPA

ACCT NO	DESCRIPTION	**** BEGINNING BALANCES ****		** YEAR-TO-DATE TRANSACTIONS **		***** CURRENT BALANCES *****	
		DEBIT ACCOUNTS	CREDIT ACCOUNTS	DEBITS	CREDITS	DEBIT ACCOUNTS	CREDIT ACCOUNTS
0110	CASH IN TREASURY	1,513,610.36		257,441.52	424,019.07	1,347,032.81	
0510	PREPAID EXPENSE			0.00	0.00	0.00	
0200	ACCOUNTS RECEIVABLE	87,861.00		0.00	87,861.00	0.00	
0201	INTEREST RECIEVABLE	10,025.94		0.00	10,025.94	0.00	
0258	ACCRUED REVENUE	119,988.54		0.00	0.00	119,988.54	
0730	EQUIPMENT	185,257.07		0.00	0.00	185,257.07	
0735	ACCUMULATED DEPRECIATION		139,261.76	0.00	0.00	0.00	139,261.76
1010	WARRANTS PAYABLE		-	407,057.84	407,057.84		0.00
1012	ACCOUNTS PAYABLE			407,106.04	407,106.04		0.00
1015	ACCRUED EXPENDITURES		-	0.00	0.00		0.00
2110	RESERVE-ENCUMBRANCES-CURR		13,586.70	82,892.12	152,048.20		82,742.78
2120	RESERVE-ENCUMBRANCES-PRIOR			0.00	13,586.70		13,586.70
2173	DESIG-GENERAL		286,795.85	0.00	0.00		286,795.85
2220	INVEST CAPITAL ASSETS - OTHER		45,995.31	0.00	0.00		45,995.31
2350	FUND BALANCE AVAILABLE		1,431,103.29	0.00	0.00		1,431,103.29
2410	ESTIMATED REVENUES		-	611,600.00	0.00		-611,600.00
2510	APPROPRIATIONS-CURRENT YEAR		-	1,719,500.00	3,801,100.00		2,081,600.00
2520	APPROPRIATIONS-PRIOR YEAR		-	0.00	13,586.70		13,586.70
2710	REVENUES		-	102,740.90	261,626.57		158,885.67
2810	EXPENDITURES-CURRENT YEAR		-	424,067.27	717.11	423,350.16	
2820	EXPENDITURES-PRIOR YEAR		-	0.00	0.00	0.00	
2910	ENCUMBRANCES-CURRENT YEAR		-	152,048.20	69,305.42	82,742.78	
2920	ENCUMBRANCES-PRIOR YEAR		-	13,586.70	0.00	13,586.70	
2990	BUDGETARY CLEARING			3,805,953.96	2,335,953.96	1,470,000.00	
	Net Asset or Fund Balance		1,777,481.15	14,928,654.11	15,333,882.02		2,182,709.06
	FUND TOTALS	1,916,742.91		7,983,994.55		3,641,958.06	
			1,916,742.91		7,983,994.55		3,641,958.06

Income Statement

CeRTNA JPA
FY 2023-24 through December 2023

Financial Statements in U.S. Dollars

Revenue

Board County Revenue	27,835	
Client County Revenue	0	
Agent Revenue	120,190	
Misc. Other Revenue		
Interest Income	10,861	
Net Sales		158,886

Expenses

Insurance	8,841	
Memberships	2,528	
Office Expense	5,750	
Professional & Special Services	20,433	
PSS/Other Admin Costs (Payroll)	287,305	
PSS/Data Processing	86,882	
Accounts Payable	-	
Rents and Leases	-	
Transportation and Travel	11,610	
Annual Summit	-	
Fixed Assets	-	
Total Expenses		423,350

Net Income (Loss) **(264,464)**