



# Financial Reports

May - June 2022

**Departmental Budget Status Report Summary by Account as of 6/30/2022**

					Percentage of Year Elapsed		100.00%
Account	Adopted	Adjusted	Expenditure	Encumbrance	Unencumbered	Percent Used	
Dept: 9403 CERTN AUTHORITY JPA							
Year: Current							
FiscalYear: 2122							
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	27,000.00	27,000.00	26,173.88	0.00	826.12	96.94 %	
7400 MEMBERSHIPS	500.00	500.00	1,855.45	0.00	-1,355.45	371.09 %	
7450 OFFICE EXPENSE	20,000.00	20,000.00	14,026.32	0.00	5,973.68	70.13 %	
7500 PROF & SPEC SERVICES	84,200.00	84,200.00	56,330.11	851.70	27,018.19	67.91 %	
7514 PSS/OTHER ADMIN COSTS	535,000.00	535,000.00	472,982.67	0.00	62,017.33	88.41 %	
7525 PSS/DATA PROCESSING	147,280.00	147,280.00	150,015.81	383.20	-3,119.01	102.12 %	
7740 TRANSPORTATION & TRAVEL	20,000.00	20,000.00	13,006.70	0.00	6,993.30	65.03 %	
7751 ANNUAL SUMMIT	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %	
Total Object: 6800 SERVICES & SUPPLIES	853,980.00	853,980.00	734,390.94	1,234.90	118,354.16	86.14 %	
Object: 7800 OTHER CHARGES							
7829 SDE - GRANT ISSUANCE	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %	
7865 SBCERA TERMINATION PAYOUT	2,525,121.00	2,525,121.00	2,525,121.00	0.00	0.00	100.00 %	
Total Object: 7800 OTHER CHARGES	2,550,121.00	2,550,121.00	2,525,121.00	0.00	25,000.00	99.02 %	
Object: 8000 FIXED ASSETS							
8651 CERTN AUTHORITY JPA	25,000.00	25,000.00	24,924.56	0.00	75.44	99.70 %	
Total Object: 8000 FIXED ASSETS	25,000.00	25,000.00	24,924.56	0.00	75.44	99.70 %	
Total FiscalYear: 2122	4,429,101.00	4,429,101.00	3,284,436.50	1,234.90	1,143,429.60	74.18 %	
Total Year: Current	4,429,101.00	4,429,101.00	3,284,436.50	1,234.90	1,143,429.60	74.18 %	
Year: Prior							
FiscalYear: 2122							
Object: 6800 SERVICES & SUPPLIES							
7500 PROF & SPEC SERVICES	0.00	11,132.20	0.00	0.00	11,132.20	0.00 %	
7525 PSS/DATA PROCESSING	0.00	5,816.00	0.00	0.00	5,816.00	0.00 %	
Total Object: 6800 SERVICES & SUPPLIES	0.00	16,948.20	0.00	0.00	16,948.20	0.00 %	
Total FiscalYear: 2122	0.00	16,948.20	0.00	0.00	16,948.20	0.00 %	
Total Year: Prior	0.00	16,948.20	0.00	0.00	16,948.20	0.00 %	
Total Dept: 9403 CERTN AUTHORITY JPA	4,429,101.00	4,446,049.20	3,284,436.50	1,234.90	1,160,377.80	73.90 %	
	4,429,101.00	4,446,049.20	3,284,436.50	1,234.90	1,160,377.80	73.90 %	
		3,446,049.20	3,285,671.40			95.35%	

**Contracts:**

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

**Expenditure Transaction Report 5/1/2022 - 6/30/2022**

	TransDate	DisbDate	Description	ReferenceNumber	Expenditure
Dept: 9403 CERTN AUTHORITY JPA					
Year: Current					
Object: 6800 SERVICES & SUPPLIES					
Account: 7450 OFFICE EXPENSE					
	05/03/2022	05/03/22	US BANK	Claim	0.00
	05/03/2022	05/03/22	US BANK	Claim	236.68
	06/07/2022	06/07/22	US BANK	Claim	0.00
	06/07/2022	06/07/22	US BANK	Claim	870.44
	06/15/2022	06/15/22	EROD ABATEMENTS 06/15/22	JV	-78.63
	06/27/2022	06/27/22	US BANK	Claim	0.00
	06/27/2022	06/27/22	US BANK	Claim	405.72
Total Account: 7450 OFFICE EXPENSE					1,434.21
Account: 7500 PROF & SPEC SERVICES					
	05/05/2022	05/05/22	MACIAS GINI & O'CONNELL LLP	Claim	0.00
	05/05/2022	05/05/22	MACIAS GINI & O'CONNELL LLP	Claim	3,125.00
	05/05/2022	05/05/22	MACIAS GINI & O'CONNELL LLP	Claim	3,125.00
	06/08/2022	06/08/22	EROD ABATEMENTS 06/07/202	JV	-3,125.00
	06/17/2022	06/17/22	REIMB 1130 ADMIN COSTS	JV	5,278.50
Total Account: 7500 PROF & SPEC SERVICES					8,403.50
Account: 7514 PSS/OTHER ADMIN COSTS					
	05/10/2022	05/10/22	SDRMA	Claim	3,530.84
	05/10/2022	05/10/22	SDRMA	Claim	0.00
	05/10/2022	05/10/22	SDRMA	Claim	214.86
	06/14/2022	06/14/22	SDRMA	Claim	3,530.84
	06/14/2022	06/14/22	SDRMA	Claim	214.86
	06/14/2022	06/14/22	SDRMA	Claim	0.00
Total Account: 7514 PSS/OTHER ADMIN COSTS					7,491.40
Account: 7525 PSS/DATA PROCESSING					
	05/03/2022	05/03/22	US BANK	Claim	1,200.00
	05/03/2022	05/03/22	GRANICUS INC	Claim D203982	5,763.00
	05/03/2022	05/03/22	GRANICUS INC	D203982	0.00
	05/25/2022	05/25/22	FLEXENTIAL COLORADO CORP	D140032	0.00
	05/25/2022	05/25/22	FLEXENTIAL COLORADO CORP	Claim D140032	4,554.48
	06/16/2022		FLEXENTIAL COLORADO CORP		0.00
	06/20/2022	06/20/22	FLEXENTIAL COLORADO CORP	D140032	0.00
	06/20/2022	06/20/22	FLEXENTIAL COLORADO CORP	Claim D140032	4,429.48
	06/27/2022	06/27/22	US BANK	Claim	1,534.24
Total Account: 7525 PSS/DATA PROCESSING					17,481.20
Account: 7740 TRANSPORTATION & TRAVEL					
	06/07/2022	06/07/22	US BANK	Claim	1,621.26
	06/14/2022	06/14/22	CRAC	Claim	0.00
	06/14/2022	06/14/22	CRAC	Claim	400.00
	06/15/2022	06/15/22	EROD ABATEMENTS 06/15/22	JV	-86.95
	06/27/2022	06/27/22	US BANK	Claim	921.20
Total Account: 7740 TRANSPORTATION & TRAVEL					2,855.51
Total Object: 6800 SERVICES & SUPPLIES					37,665.82
Object: 8000 FIXED ASSETS					
Account: 8651 CERTN AUTHORITY JPA					
	05/16/2022	05/16/22	DATASPAN HOLDINGS INC	Claim	0.00
	05/16/2022	05/16/22	DATASPAN HOLDINGS INC	Claim	10,960.31
	05/20/2022	05/20/22	DATASPAN HOLDINGS INC	Claim	13,964.25
	05/20/2022	05/20/22	DATASPAN HOLDINGS INC	Claim	0.00
Total Account: 8651 CERTN AUTHORITY JPA					24,924.56
Total Object: 8000 FIXED ASSETS					24,924.56
Total Year: Current					62,590.38
Total Dept: 9403 CERTN AUTHORITY JPA					62,590.38

## Encumbrance Summary Report

	TransDate	PO Number	VendorNo	Description	DisbDate	OriginalEncumbrance	AmountLiquidated	Encumbrance
Dept: 9403 CERTN AUTHORITY JPA								
Year: Current								
Object: 6800 SERVICES & SUPPLIES								
Account: 7500 PROF & SPEC SERVICES								
	08/02/2021	D193119	051207	CHURCHWELL WHITE LLP	12/02/21	19,268.00	18,416.30	851.70
Total Account: 7500 PROF & SPEC SERVICES						19,268.00	18,416.30	851.70
Account: 7525 PSS/DATA PROCESSING								
	08/02/2021	D140032	050833	FLEXENTIAL COLORADO CORP	11/15/21	47,924.12	47,924.12	0.00
	08/02/2021	D203982	027968	GRANICUS INC	12/03/21	71,410.20	71,027.00	383.20
Total Account: 7525 PSS/DATA PROCESSING						119,334.32	118,951.12	383.20
Total Object: 6800 SERVICES & SUPPLIES						138,602.32	137,367.42	1,234.90
Total Year: Current						138,602.32	137,367.42	1,234.90
Year: Prior								
Object: 6800 SERVICES & SUPPLIES								
Account: 7500 PROF & SPEC SERVICES								
	07/01/2021	D214974	053914	COUSINEAU, MARK W	(None)	0.00	0.00	0.00
	07/01/2021	D193119	051207	CHURCHWELL WHITE LLP	08/03/21	4,000.00	4,000.00	0.00
Total Account: 7500 PROF & SPEC SERVICES						4,000.00	4,000.00	0.00
Account: 7525 PSS/DATA PROCESSING								
	07/01/2021	D140032	050833	FLEXENTIAL COLORADO CORP	(None)	0.00	0.00	0.00
	07/01/2021	D900104	024488	IRON MOUNTAIN INTELLECTUAL	(None)	0.00	0.00	0.00
Total Account: 7525 PSS/DATA PROCESSING						0.00	0.00	0.00
Total Object: 6800 SERVICES & SUPPLIES						4,000.00	4,000.00	0.00
Total Year: Prior						4,000.00	4,000.00	0.00
Total Dept: 9403 CERTN AUTHORITY JPA						142,602.32	141,367.42	1,234.90
						142,602.32	141,367.42	1,234.90

**Revenue Status Report - As of 6/30/2022**

				Percent of Year Elapsed:		100.00%	
		MayAct	JunAct	RevenueActual	FYREst	UncBal	Percent Used
FiscalYear: 2122							
Fund: 42903 - CERTN AUTHORITY JPA							
Object: 3600 - REV FROM USE OF MONEY & PROP							
RevAccount: 3605 - INTEREST ON BANK DEP & INVEST							
9403 - CERTN AUTHORITY JPA		0.00	0.00	16,655.43	0.00	-16,655.43	
Total RevAccount: 3605 - INTEREST ON BANK DEP & INVEST		0.00	0.00	16,655.43	0.00	-16,655.43	
Total Object: 3600 - REV FROM USE OF MONEY & PROP		0.00	0.00	16,655.43	0.00	-16,655.43	
Object: 4226 - CHARGES FOR SERVICES							
RevAccount: 4692 - AGENT'S FEE							
9403 - CERTN AUTHORITY JPA		90,663.00	0.00	282,847.15	683,364.00	400,516.85	41.39%
Total RevAccount: 4692 - AGENT'S FEE		90,663.00	0.00	282,847.15	683,364.00	400,516.85	
RevAccount: 5260 - OTHER SERV FOR GOVTL AGENCIES							
9403 - CERTN AUTHORITY JPA		13,623.12	19,824.30	557,390.70	428,429.00	-128,961.70	130.10%
Total RevAccount: 5260 - OTHER SERV FOR GOVTL AGENCIES		13,623.12	19,824.30	557,390.70	428,429.00	-128,961.70	
Total Object: 4226 - CHARGES FOR SERVICES		104,286.12	19,824.30	840,237.85	1,111,793.00	271,555.15	
Object: 5350 - MISCELLANEOUS REVENUES							
RevAccount: 5440 - CANCELLED OUTLAWED WARRANTS							
9403 - CERTN AUTHORITY JPA		0.00	0.00	1,200.00	0.00	-1,200.00	
Total RevAccount: 5440 - CANCELLED OUTLAWED WARRANTS		0.00	0.00	1,200.00	0.00	-1,200.00	
RevAccount: 5445 - MISCELLANEOUS OTHER REVENUE							
9403 - CERTN AUTHORITY JPA		0.00	0.00	1,312,507.00	2,192,308.00	879,801.00	59.87%
Total RevAccount: 5445 - MISCELLANEOUS OTHER REVENUE		0.00	0.00	1,312,507.00	2,192,308.00	879,801.00	
RevAccount: 5447 - OTHER OPERATING REVENUE							
9403 - CERTN AUTHORITY JPA		0.00	0.00	87,796.06	100,000.00	12,203.94	87.80%
Total RevAccount: 5447 - OTHER OPERATING REVENUE		0.00	0.00	87,796.06	100,000.00	12,203.94	
Total Object: 5350 - MISCELLANEOUS REVENUES		0.00	0.00	1,401,503.06	2,292,308.00	-1,401,503.06	
Object: 5491 - OTHER FINANCING SOURCES							
RevAccount: 5497 - OFS/OPERATING TRANSFER IN							
9403 - CERTN AUTHORITY JPA		0.00	0.00	0.00	0.00	0.00	
Total RevAccount: 5497 - OFS/OPERATING TRANSFER IN		0.00	0.00	0.00	0.00	0.00	
Total Object: 5491 - OTHER FINANCING SOURCES		0.00	0.00	0.00	0.00	0.00	
Object: 5600 - NON-REVENUE RECEIPTS							
RevAccount: 5905 - EXPENDITURE CORRECTIONS-ABATE							
9403 - CERTN AUTHORITY JPA		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		104,286.12	19,824.30	2,258,396.34	3,404,101.00	1,145,704.66	
Total FiscalYear: 2122		104,286.12	19,824.30	2,258,396.34	3,404,101.00	1,145,704.66	
		104,286.12	19,824.30	2,258,396.34	3,404,101.00	-2,258,396.34	66.34%

**Revenue Transaction Report 5/1/2022 - 6/30/2022**

	TransDate	ReferenceNumber	RevenueEstimate	RevenueActual	Description
Dept: 9403 - CERTN AUTHORITY JPA					
Fund: 42903 - CERTN AUTHORITY JPA					
Object: 4226 - CHARGES FOR SERVICES					
RevAccount: 4692 - AGENT'S FEE					
	05/03/2022	<a href="#">EROD</a> 0574606	0.00	16,670.25	DEPOSIT - NATIONWIDE
	05/17/2022	<a href="#">EROD</a> 0575739	0.00	73,992.75	DEPOSIT - SIMPLIFILE
Total RevAccount: 4692 - AGENT'S FEE			0.00	90,663.00	
RevAccount: 5260 - OTHER SERV FOR GOVTL AGENCIES					
	05/06/2022	<a href="#">EROD</a> 0574952	0.00	5,575.32	DEPOSIT - SANTA CRUZ COUNTY
	05/20/2022	<a href="#">EROD</a> 0576090	0.00	8,047.80	DEPOSIT - MONTEREY COUNTY
	06/30/2022	<a href="#">EROD</a> 0579273	0.00	19,824.30	DEPOSIT - BUTTE COUNTY
Total RevAccount: 5260 - OTHER SERV FOR GOVTL AGENCIES			0.00	33,447.42	
Total Object: 4226 - CHARGES FOR SERVICES			0.00	124,110.42	
Object: 5600 - NON-REVENUE RECEIPTS					
RevAccount: 5905 - EXPENDITURE CORRECTIONS-ABATE					
	06/07/2022	<a href="#">EROD</a> 0577370	0.00	3,125.00	DEPOSIT - MENDOCINO COUNTY
	06/08/2022	<a href="#">JV</a> 0049994	0.00	-3,125.00	EROD ABATEMENTS 06/07/2022
	06/15/2022	<a href="#">JV</a> 0050762	0.00	-165.58	EROD ABATEMENTS 06/15/22
	06/15/2022	<a href="#">EROD</a> 0578034	0.00	165.58	DEPOSIT - US BANK REWARDS
Total RevAccount: 5905 - EXPENDITURE CORRECTIONS-ABATE			0.00	0.00	
Total Object: 5600 - NON-REVENUE RECEIPTS			0.00	0.00	
Total Fund: 42903 - CERTN AUTHORITY JPA			0.00	124,110.42	
Total Dept: 9403 - CERTN AUTHORITY JPA			0.00	124,110.42	
			0.00	124,110.42	

**GENERAL LEDGER TRIAL BALANCE**

**AS OF 6/30/2022**

**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	<b>CASH IN TREASURY</b>	2,096,721.37		2,544,924.44	3,299,121.60	<b>1,342,524.21</b>	
0510	PREPAID EXPENSE	29,729.03		0.00	0.00	29,729.03	
0200	ACCOUNTS RECEIVABLE			0.00	0.00		
0201	INTEREST RECIEVABLE			0.00	0.00		
1010	WARRANTS PAYABLE			3,266,865.45	3,266,865.45		0.00
1012	ACCOUNTS PAYABLE			3,266,865.45	3,266,865.45		0.00
1015	ACCRUED EXPENDITURES		4,250.00	4,250.00	0.00		0.00
2110	RESERVE-ENCUMBRANCES-CURR		16,948.20	154,315.62	138,602.32		1,234.90
2120	RESERVE-ENCUMBRANCES-PRIOR			20,948.20	20,948.20		0.00
2173	DESIG-GENERAL		286,795.85	0.00	0.00		286,795.85
2350	FUND BALANCE AVAILABLE		1,818,456.35	4,429,101.00	276,093.00		-2,334,551.65
2410	ESTIMATED REVENUES		-	0.00	0.00		0.00
2510	<b>APPROPRIATIONS-CURRENT YEAR</b>		-	2,075,052.00	6,504,153.00		<b>4,429,101.00</b>
2520	APPROPRIATIONS-PRIOR YEAR		-	0.00	16,948.20		16,948.20
2710	<b>REVENUES</b>		-	286,528.10	2,544,924.44		<b>2,258,396.34</b>
2810	<b>EXPENDITURES-CURRENT YEAR</b>		-	3,295,121.60	10,685.10	<b>3,284,436.50</b>	
2820	<b>EXPENDITURES-PRIOR YEAR</b>		-	4,000.00	4,000.00	<b>0.00</b>	
2910	ENCUMBRANCES-CURRENT YEAR		-	138,602.32	137,367.42	1,234.90	
2920	ENCUMBRANCES-PRIOR YEAR		-	20,948.20	20,948.20	0.00	
2990	BUDGETARY CLEARING		-	6,790,681.10	6,790,681.10	0.00	
	Net Asset or Fund Balance		2,122,200.40	17,215,298.14	16,465,350.98		1,372,253.24
	<b>FUND TOTALS</b>	<b>2,126,450.40</b>	<b>2,126,450.40</b>	<b>26,298,203.48</b>	<b>26,298,203.48</b>	<b>4,657,924.64</b>	<b>4,657,924.64</b>

# Income Statement

**CeRTNA JPA**  
**FY 2021-22 through June 30, 2022**

Financial Statements in U.S. Dollars

## Revenue

Board County Revenue	181,478	
Client County Revenue	463,709	
Agent Revenue	282,847	
Misc. Other Revenue	1,200	
Misc. Revenue - SBCERA County Payments	1,312,507	
Interest Income	16,655	
<b>Net Sales</b>		2,258,396

## Expenses

Insurance	26,174	
Memberships	1,855	
Office Expense	14,026	
Professional & Special Services	56,330	
PSS/Other Admin Costs (Payroll)	472,983	
PSS/Data Processing	150,016	
Accounts Payable		
Rents and Leases		
Transportation and Travel	13,007	
Annual Summit		
SBCERA Termination Payout	2,525,121	
Fixed Assets	24,925	
<b>Total Expenses</b>		3,284,437

**Net Income (Loss)**

	(1,026,040)	
	233,013	San Joaquin
	615,222	San Bernardino
	364,379	Kern

} SBCERA Payoff payments  
received in FY20-21

**186,573.93**