

Northern Sierra Air Quality Management District

01/08/24

Profit & Loss

Accrual Basis

July through December 2023

	Jul - Dec 23
Ordinary Income/Expense	
Income	
10-4000 · Operating Income	
10-4002 · Fees, Permit to Operate	16,644.13
10-4004 · Fees, Vapor Recovery	24,140.70
10-4007 · Fees, Prescribed Burning	10,966.35
10-4008 · Fees, Woodstove Inspections	932.32
10-4010 · Fees, Title V	11,333.66
10-4100 · Penalties, Permitted Source	3,150.00
10-4200 · Intergovernmental Revenue Total	
10-4203 · Gov Fund, County Contributions	63,772.50
10-4204 · Gov Fund EPA 103 PM2.5 Monitori	76,855.00
10-4206 · Gov Funding AB2766 Operating	107,459.23
10-4207 · Gov Funding PERP Pass-Thru	26,279.27
10-4208 · Gov Funding AB923 Operating	651.56
10-4209 · Gov EPA Target 2015 , Admin Fee	
10-4214 · EPA Target 2015 Burnwise Coordi	1,534.28
10-4209 · Gov EPA Target 2015 , Admin Fee - Other	8,152.41
Total 10-4209 · Gov EPA Target 2015 , Admin Fee	9,686.69
10-4210 · Gov EPA Target 2018, Admin Fee	
10-4227 · TAG 2018 Burnwise Salary	697.40
10-4210 · Gov EPA Target 2018, Admin Fee - Other	9,318.02
Total 10-4210 · Gov EPA Target 2018, Admin Fee	10,015.42
10-4220 · Woodsmoke Reduction Prog-Admin	28,704.38
10-4222 · Farmer Prgm, Pooled Share Admin	67,518.97
10-4225 · Gov EPA Target 2020, Admin Fee	836.88
Total 10-4200 · Intergovernmental Revenue Total	391,779.90
10-4300 · Other Income	
10-4304 · Other Income, Miscellaneous	15.00
Total 10-4300 · Other Income	15.00
10-4310 · Interest Earned - Operating	
10-4311 · Interest Earned from Restricted	4,521.16
10-4310 · Interest Earned - Operating - Other	10,695.80
Total 10-4310 · Interest Earned - Operating	15,216.96
Total 10-4000 · Operating Income	474,179.02
20-4999 · Total Restricted Revenue	
20-4500 · AB 2766 (all counties)	
20-4502 · AB2766 Nevada County	47,220.43
20-4503 · AB2766 Plumas County	10,684.83
20-4504 · AB2766 Sierra County	1,133.39
Total 20-4500 · AB 2766 (all counties)	59,038.65
20-4505 · AB 923 Current Year	
20-4705 · AB923 PY Unspent	432,418.00
20-4505 · AB 923 Current Year - Other	12,600.70
Total 20-4505 · AB 923 Current Year	445,018.70
20-4518 · Carl Moyer Total Available	
20-4519 · Carl Moyer Interest	4,228.13
20-4520 · Carl Moyer Program	608,961.41
Total 20-4518 · Carl Moyer Total Available	613,189.54
20-4529 · EPA Target Grant 2015 -Portola	11,913.48
20-4535 · Woodsmoke Reduction Program	

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20-4536 · Interest-Woodsmoke Reduce Prog	169.79
20-4548 · Woodsmoke Reduction G21-WSRP-17	221,798.00
20-4549 · Woodsmoke G21-WSRP-17 INTEREST	1,721.36
20-4735 · WRP Prior Yr Unspent Funds	25,211.27
Total 20-4535 · Woodsmoke Reduction Program	248,900.42
20-4540 · EPA Target Grant 2018	253,087.16
20-4541 · Nox Reduction Measure Rev	
20-4546 · Nox NRM Earned Interest	150.90
20-4741 · Nox Reduction PY Unspent Funds	19,443.55
Total 20-4541 · Nox Reduction Measure Rev	19,594.45
20-4542 · Farmers, Pooled Share Program	
20-4547 · Farmers Earned Interest	40.06
20-4742 · Farmer, Pooled PY Unspent Funds	5,161.48
20-4542 · Farmers, Pooled Share Program - Other	710,726.02
Total 20-4542 · Farmers, Pooled Share Program	715,927.56
20-4544 · AB617 Incentive Grant	
20-4545 · AB617 Incentive Grant Interest	568.61
20-4744 · AB617 Incentive PY Unspent Fund	73,265.46
Total 20-4544 · AB617 Incentive Grant	73,834.07
20-4587 · EPA Target Grant 2020	39,040.08
20-4600 · Interest Earned - Restricted	8,692.86
Total 20-4999 · Total Restricted Revenue	2,488,236.97
Total Income	2,962,415.99
Gross Profit	2,962,415.99
Expense	
10-5994 · Total All Operating Expenses	
10-5990 · Total Salary & Benefits	
10-5001 · Salaries	
10-5002 · Permanent Salaries	269,039.50
10-5007 · TexMed (in lieu of Health Insur	2,584.58
10-5008 · Vehicle Allowance	625.00
10-5001 · Salaries - Other	7,826.64
Total 10-5001 · Salaries	280,075.72
10-5010 · Employee Benefits	
10-5011 · Medicare/FICA	3,976.13
10-5014 · CA State Unemployment	112.00
10-5015 · Workers' Comp Insurance	5,533.85
10-5016 · PERS Health Care District	7,240.88
10-5017 · PERS Retirees Health Plan	15,496.50
10-5018 · PERS Health Active Employee	26,276.87
10-5019 · Dental/Vision Care	4,516.11
10-5020 · PERS - ER Classic Share	
10-5021 · PERS ER- Paid Member Contributi	2,399.46
10-5023 · PERS PEPRA -ER Contribution	18,451.42
10-5020 · PERS - ER Classic Share - Other	1,124.18
Total 10-5020 · PERS - ER Classic Share	21,975.06
10-5022 · PERS Classic and PEPRA UAL	63,759.53
10-5027 · 457 (b) Plan ER Contribution	776.65
Total 10-5010 · Employee Benefits	149,663.58
Total 10-5990 · Total Salary & Benefits	429,739.30

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	Jul - Dec 23
10-5991 · Operating Expense	
10-5200 · Office	
10-5202 · Office Supplies	5,496.97
10-5204 · Postage/Shipping	239.11
10-5207 · Non-Cap - Office Equipment	10,936.30
10-5301 · Information Technology	14,389.12
Total 10-5200 · Office	31,061.50
10-5215 · Air & Ozone Monitoring	
10-5201 · PM2.5 Expenditure	3,719.24
10-5206 · Ozone Monitoring	76.50
10-5208 · Non-Cap - Field Equipment	18,873.24
Total 10-5215 · Air & Ozone Monitoring	22,668.98
10-5225 · Dues & Subscription	
10-5203 · References, Subscrip	161.72
10-5205 · Memberships	5,546.00
Total 10-5225 · Dues & Subscription	5,707.72
10-5250 · Rents & Utilities	
10-5253 · Rent, Grass Valley	19,978.00
10-5254 · Rent, Portola	3,885.00
10-5255 · Utilities, Grass Valley	1,177.08
10-5256 · Utilities, Portola	875.35
10-5257 · Rent PM2.5 Grass Valley	11,858.00
Total 10-5250 · Rents & Utilities	37,773.43
10-5251 · Communications	8,482.93
10-5258 · Liability Insurance	16,223.90
10-5300 · Professional Fees	
10-5311 · Professional Serv - Legal	1,619.28
10-5313 · Prof Services Accounting	
10-5318 · EPA Target GR Acct & Office Ser	13,297.20
10-5320 · EPA TAG 2018 Admin Hours	2,544.91
10-5313 · Prof Services Accounting - Other	12,622.70
Total 10-5313 · Prof Services Accounting	28,464.81
10-5314 · Profes Serv - Financial Auditor	18,200.00
10-5315 · Profes Services Board	2,000.00
10-5319 · Human Resources	10,503.75
Total 10-5300 · Professional Fees	60,787.84
10-5325 · Repair & Maintenances	
10-5303 · Maintenance Office	1,261.89
10-5305 · Maintenance Vehicles	1,845.84
Total 10-5325 · Repair & Maintenances	3,107.73
10-5350 · Travel & Conference	
10-5351 · Training/Tuition/Conferences	1,558.65
10-5352 · Travel	2,391.76
10-5353 · Gasoline	2,775.11
10-5354 · Private Car Mileage	314.91
10-5350 · Travel & Conference - Other	2,291.98
Total 10-5350 · Travel & Conference	9,332.41
Total 10-5991 · Operating Expense	195,146.44
10-5992 · Pass-thru Funds	
10-5405 · Public Education Program	131.60
Total 10-5992 · Pass-thru Funds	131.60
10-5993 · Fixed Asset Purchases Summary	

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10-5603 · Fixed Assets Vehicles	45,661.80
Total 10-5993 · Fixed Asset Purchases Summary	<u>45,661.80</u>
Total 10-5994 · Total All Operating Expenses	670,679.14
20-5400 · Grantees Summary Only	
20-5401 · AB2766 Restricted Total	
20-5403 · AB2766 - Plumas County	
20-5491 · TAG2020 Grant Match	4,411.60
Total 20-5403 · AB2766 - Plumas County	4,411.60
20-5404 · AB2766 - Sierra County	2,876.00
Total 20-5401 · AB2766 Restricted Total	<u>7,287.60</u>
20-5406 · Carl Moyer - Restricted	
20-5475 · Carl Moyer Program FY23	53,328.95
20-5478 · Carl Moyer FY24	42,658.52
Total 20-5406 · Carl Moyer - Restricted	<u>95,987.47</u>
20-5410 · EPA Target Grant 2015	6,866.02
20-5414 · Woodsmoke Reduction Program	25,000.00
20-5416 · Farmers Pooled Shared Program	0.00
20-5485 · EPA Target Grant 2018	516,861.54
20-5487 · EPA Target Grant 2020	90,778.48
20-5496 · Woodsmoke Reduction 2023	22,500.00
Total 20-5400 · Grantees Summary Only	<u>765,281.11</u>
Total Expense	<u>1,435,960.25</u>
Net Ordinary Income	<u>1,526,455.74</u>
Net Income	<u><u>1,526,455.74</u></u>