

Northern Sierra Air Quality Management District
Profit & Loss OPERATING Budget vs. Actual
July through December 2023

	Jul - Dec 23	Budget	% of Budget
Ordinary Income/Expense			
Income			
10-4000 · Operating Income			
10-4002 · Fees, Permit to Operate	16,644.13	38,000.00	43.8%
10-4004 · Fees, Vapor Recovery	24,140.70	21,000.00	115.0%
10-4005 · Fees, Variance Application	0.00	1,000.00	0.0%
10-4006 · Fees, Source Test	0.00	2,250.00	0.0%
10-4007 · Fees, Prescribed Burning	10,966.35	20,000.00	54.8%
10-4008 · Fees, Woodstove Inspections	932.32	2,000.00	46.6%
10-4010 · Fees, Title V	11,333.66	35,000.00	32.4%
10-4013 · Fire Dept Response Fee	0.00	500.00	0.0%
10-4100 · Penalties, Permitted Source	3,150.00	10,000.00	31.5%
10-4101 · Penalties, Open Burning	0.00	2,500.00	0.0%
10-4200 · Intergovernmental Revenue Total			
10-4201 · Gov Fund, State Subvention	0.00	115,000.00	0.0%
10-4202 · Gov Fund, Subvention Supplement	0.00	3,500.00	0.0%
10-4203 · Gov Fund, County Contributions	63,772.50	62,669.00	101.8%
10-4204 · Gov Fund EPA 103 PM2.5 Monitori	76,855.00	57,000.00	134.8%
10-4206 · Gov Funding AB2766 Operating	107,459.23	335,000.00	32.1%
10-4207 · Gov Funding PERP Pass-Thru	26,279.27	25,000.00	105.1%
10-4208 · Gov Funding AB923 Operating	651.56	2,800.00	23.3%
10-4209 · Gov EPA Target 2015 , Admin Fee			
10-4214 · EPA Target 2015 Burnwise Coordi	1,534.28	0.00	100.0%
10-4209 · Gov EPA Target 2015 , Admin Fee -...	8,152.41	0.00	100.0%
Total 10-4209 · Gov EPA Target 2015 , Admin F...	9,686.69	0.00	100.0%
10-4210 · Gov EPA Target 2018, Admin Fee			
10-4227 · TAG 2018 Burnwise Salary	697.40	0.00	100.0%
10-4210 · Gov EPA Target 2018, Admin Fee - ...	9,318.02	75,000.00	12.4%
Total 10-4210 · Gov EPA Target 2018, Admin Fee	10,015.42	75,000.00	13.4%
10-4211 · Gov, AB 197 G21-EIDG-20	0.00	8,600.00	0.0%
10-4212 · Rx Fire Grant Monnitoring			

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10-4232 · PrescribeBurn Report Monito Adm	0.00	1,000.00	0.0%
10-4212 · Rx Fire Grant Monnitoring - Other	0.00	1,000.00	0.0%
Total 10-4212 · Rx Fire Grant Monnitoring	0.00	2,000.00	0.0%
10-4213 · Rx Fire Staff Grant	0.00	75,000.00	0.0%
10-4215 · Carl Moyer Admin Fee	0.00	25,000.00	0.0%
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 Revnue Total	391,779.90	786,569.00	49.8%
10-4300 · Other Income			
10-4303 · Other Income, Copies	0.00	0.00	0.0%
10-4304 · Other Income, Miscellaneous	15.00	100.00	15.0%
Total 10-4300 · Other Income	15.00	100.00	15.0%
10-4310 · Interest Earned - Operating			
10-4311 · Interest Earned from Restricted	4,521.16		
10-4310 · Interest Earned - Operating - Other	10,695.80	35,000.00	30.6%
Total 10-4310 · Interest Earned - Operating	15,216.96	35,000.00	43.5%
Total 10-4000 · Operating Income	474,179.02	953,919.00	49.7%
Total Income	474,179.02	953,919.00	49.7%
Gross Profit	474,179.02	953,919.00	49.7%
Expense			
10-5994 · Total All Operating Expenses			
10-5990 · Total Salary & Benefits			
10-5001 · Salaries			
10-5002 · Permanent Salaries	269,039.50	551,552.00	48.8%
10-5006 · Overtime Pay	0.00	1,000.00	0.0%

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10-5007 · TexMed (in lieu of Health Insur	2,584.58	3,840.00	67.3%
10-5008 · Vehicle Allowance	625.00		
10-5001 · Salaries - Other	7,826.64		
Total 10-5001 · Salaries	280,075.72	556,392.00	50.3%
10-5010 · Employee Benefits			
10-5011 · Medicare/FICA	3,976.13	9,505.00	41.8%
10-5014 · CA State Unemploymen	112.00	1,120.00	10.0%
10-5015 · Workers' Comp Insurance	5,533.85	6,114.00	90.5%
10-5016 · PERS Health Care District	7,240.88	0.00	100.0%
10-5017 · PERS Retirees Health Plan	15,496.50	29,280.00	52.9%
10-5018 · PERS Health Active Employee	26,276.87	84,600.00	31.1%
10-5019 · Dental/Vision Care	4,516.11	12,500.00	36.1%
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	58,988.00	1.9%
Total 10-5020 · PERS - ER Classic Share	21,975.06	58,988.00	37.3%
10-5022 · PERS Classic and PEPRA UAL	63,759.53	118,798.00	53.7%
10-5027 · 457 (b) Plan ER Contribution	776.65		
Total 10-5010 · Employee Benefits	149,663.58	320,905.00	46.6%
Total 10-5990 · Total Salary & Benefits	429,739.30	877,297.00	49.0%
10-5991 · Operating Expense			
10-5200 · Office			
10-5202 · Office Supplies	5,496.97	10,000.00	55.0%
10-5204 · Postage/Shipping	239.11	800.00	29.9%
10-5207 · Non-Cap - Office Equipment	10,936.30	3,400.00	321.7%
10-5259 · Legal Notices, Publi	0.00	2,000.00	0.0%
10-5301 · Information Technology	14,389.12	35,000.00	41.1%

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10-5390 · Miscellaneous Exp	0.00	1,000.00	0.0%
Total 10-5200 · Office	31,061.50	52,200.00	59.5%
10-5215 · Air & Ozone Monitoring			
10-5201 · PM2.5 Expenditure	3,719.24	12,000.00	31.0%
10-5206 · Ozone Monitoring	76.50	4,000.00	1.9%
10-5208 · Non-Cap - Field Equipment	18,873.24		
Total 10-5215 · Air & Ozone Monitoring	22,668.98	16,000.00	141.7%
10-5225 · Dues & Subscription			
10-5203 · References, Subscrip	161.72	300.00	53.9%
10-5205 · Memberships	5,546.00	5,500.00	100.8%
Total 10-5225 · Dues & Subscription	5,707.72	5,800.00	98.4%
10-5250 · Rents & Utilities			
10-5253 · Rent, Grass Valley	19,978.00	35,259.00	56.7%
10-5254 · Rent, Portola	3,885.00	7,145.00	54.4%
10-5255 · Utilities, Grass Valley	1,177.08	3,000.00	39.2%
10-5256 · Utilities, Portola	875.35	2,700.00	32.4%
10-5257 · Rent PM2.5 Grass Valley	11,858.00	20,915.00	56.7%
Total 10-5250 · Rents & Utilities	37,773.43	69,019.00	54.7%
10-5251 · Communications	8,482.93	17,500.00	48.5%
10-5258 · Liability Insurance	16,223.90	12,000.00	135.2%
10-5300 · Professional Fees			
10-5311 · Professional Serv - Legal	1,619.28	3,000.00	54.0%
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	30,000.00	42.1%

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Total 10-5313 · Prof Services Accounting	28,464.81	30,000.00	94.9%
10-5314 · Profes Serv - Financial Auditor	18,200.00	18,500.00	98.4%
10-5315 · Profes Services Board	2,000.00	3,500.00	57.1%
10-5319 · Human Resources	10,503.75	15,000.00	70.0%
Total 10-5300 · Professional Fees	60,787.84	70,000.00	86.8%
10-5325 · Repair & Maintenances			
10-5303 · Maintenance Office	1,261.89	1,500.00	84.1%
10-5305 · Maintenance Vehicles	1,845.84	4,000.00	46.1%
Total 10-5325 · Repair & Maintenances	3,107.73	5,500.00	56.5%
10-5350 · Travel & Conference			
10-5351 · Training/Tuition/Conferences	1,558.65	3,000.00	52.0%
10-5352 · Travel	2,391.76	8,000.00	29.9%
10-5353 · Gasoline	2,775.11	7,000.00	39.6%
10-5354 · Private Car Mileage	314.91	2,000.00	15.7%
10-5350 · Travel & Conference - Other	2,291.98		
Total 10-5350 · Travel & Conference	9,332.41	20,000.00	46.7%
Total 10-5991 · Operating Expense	195,146.44	268,019.00	72.8%
10-5992 · Pass-thru Funds			
10-5402 · Alternate Commute Program	0.00	750.00	0.0%
10-5404 · ABR AB2588	0.00	1,400.00	0.0%
10-5405 · Public Education Program	131.60	10,000.00	1.3%
10-5406 · Fire Dept Res Reimbu	0.00	1,500.00	0.0%
Total 10-5992 · Pass-thru Funds	131.60	13,650.00	1.0%
10-5993 · Fixed Asset Purchases Summary			
10-5601 · Fixed Assets Office	0.00	5,000.00	0.0%
10-5602 · Fixed Assets Field	0.00	5,000.00	0.0%

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10-5603 · Fixed Assets Vehicles	<u>45,661.80</u>	<u>50,000.00</u>	<u>91.3%</u>
Total 10-5993 · Fixed Asset Purchases Summary	<u>45,661.80</u>	<u>60,000.00</u>	<u>76.1%</u>
Total 10-5994 · Total All Operating Expenses	<u>670,679.14</u>	<u>1,218,966.00</u>	<u>55.0%</u>
Total Expense	<u>670,679.14</u>	<u>1,218,966.00</u>	<u>55.0%</u>
Net Ordinary Income	<u>(196,500.12)</u>	<u>(265,047.00)</u>	<u>74.1%</u>
Net Income	<u>(196,500.12)</u>	<u>(265,047.00)</u>	<u>74.1%</u>