

Profit & Loss

July through December 2020

Jul - Dec 20

Ordinary Income/Expense

Income

10-4000 · Operating Income	
10-4002 · Fees, Permit to Operate	34,317.63
10-4004 · Fees, Vapor Recovery	7,592.95
10-4006 · Fees, Source Test	6,035.41
10-4007 · Fees, Prescribed Burning	10,704.33
10-4008 · Fees, Woodstove Inspections	1,017.79
10-4010 · Fees, Title V	0.00
10-4100 · Penalties, Permitted Source	25,175.00
10-4101 · Penalties, Open Burning	100.00
10-4200 · Intergovernmental Revenue Total	
10-4203 · Gov Fund, County Contributions	0.00
10-4204 · Gov Fund EPA Monitoring	59,000.00
10-4206 · Gov Funding AB2766 Operating	88,410.47
10-4207 · Gov Funding PERP Pass-Thru	25,069.95
10-4208 · Gov Funding AB923 Operating	695.98
10-4209 · Gov EPA Target 2015 , Admin Fee	16,078.15
10-4211 · Gov, AB 197	0.00
10-4212 · Rx Fire Grant Monitoring	963.70
10-4213 · Rx Fire Staff Grant	140,497.94
10-4214 · EPA Target 2015 Burnwise Coordi	5,349.43
10-4215 · Carl Moyer Admin Fee	25,000.00
10-4222 · Farmer Prgm, Pooled Share Admin	159,082.50
10-4224 · AB617 Incentive Grant Admin Rev	17,274.31
Total 10-4200 · Intergovernmental Revenue Total	537,422.43
10-4310 · Interest Earned - Operating	10,031.57
Total 10-4000 · Operating Income	632,397.11
20-4999 · Total Restricted Revenue	
20-4500 · AB 2766 (all counties)	
20-4502 · AB2766 Nevada County	46,831.78
20-4503 · AB2766 Plumas County	11,135.79
20-4504 · AB2766 Sierra County	972.75
Total 20-4500 · AB 2766 (all counties)	58,940.32
20-4505 · AB 923	
20-4506 · AB 923 Interest	4,293.91
20-4505 · AB 923 - Other	288,125.16
Total 20-4505 · AB 923	292,419.07
20-4518 · Carl Moyer	
20-4519 · Carl Moyer Interest	6,494.22
20-4520 · Carl Moyer Prop 40	175,000.00
20-4518 · Carl Moyer - Other	141,291.81
Total 20-4518 · Carl Moyer	322,786.03
20-4529 · Gov EPA Target 2015 Grnt -Porto	39,618.31
20-4530 · H&S Mitigation	0.00
20-4535 · Woodsmoke Reduction Program	120,365.40
20-4538 · AB617-CAPP/Comm Air Protection	
20-4539 · AB617 aka CAPP Interest	852.40
20-4538 · AB617-CAPP/Comm Air Protection - Other	59,134.97
Total 20-4538 · AB617-CAPP/Comm Air Protection	59,987.37
20-4541 · Nox Reduction Measure Rev	70,706.00
20-4542 · Farmers, Pooled Share Program	1,545,654.55
20-4544 · AB617 Incentive Grant	120,920.14
20-4600 · Interest Earned - Restricted	18,784.44
Total 20-4999 · Total Restricted Revenue	2,650,181.63
Total Income	3,282,578.74

Profit & Loss

July through December 2020

01/15/21
Accrual Basis

	Jul - Dec 20
Gross Profit	3,282,578.74
Expense	
10-5994 · Total All Operating Expenses	
10-5990 · Total Salary & Benefits	
10-5001 · Salaries	
10-5002 · Permanent Salaries- Grass Valle	210,958.62
10-5003 · Permanent Salaries- Portola	62,363.76
10-5007 · TexMed (In lieu of Health Insur	6,202.98
Total 10-5001 · Salaries	279,525.36
10-5010 · Employee Benefits	
10-5011 · Medicare/FICA	3,922.75
10-5015 · Workers' Comp Insurance	6,829.61
10-5017 · PERS Retirees Health Plan	10,759.72
10-5018 · PERS Health Active Employee	20,488.41
10-5019 · Dental/Vision Care	4,150.65
10-5020 · PERS Classic Retirement-ER share	18,275.29
10-5021 · PERS ER- Paid Member Contributi	10,948.98
10-5022 · PERS Classic UAL	47,459.70
10-5023 · PERS PEPRA -ER Contribution	9,003.35
10-5024 · PERS PEPRA UAL	461.28
Total 10-5010 · Employee Benefits	132,299.74
Total 10-5990 · Total Salary & Benefits	411,825.10
10-5991 · Operating Expense	
10-5200 · Office	
10-5202 · Office Supplies	3,125.83
10-5204 · Postage/Shipping	284.08
10-5207 · Non-Cap - Office Equipment	4,734.61
10-5259 · Legal Notices, Publi	121.14
10-5301 · Information Technology	16,198.72
Total 10-5200 · Office	24,464.38
10-5215 · Air & Ozone Monitoring	
10-5201 · PM2.5 Expenditure	4,874.69
10-5206 · Ozone Monitoring	903.50
Total 10-5215 · Air & Ozone Monitoring	5,778.19
10-5225 · Dues & Subscription	
10-5203 · References, Subscrip	97.83
10-5205 · Memberships	3,004.00
Total 10-5225 · Dues & Subscription	3,101.83
10-5250 · Rents & Utilities	
10-5253 · Rent, Grass Valley	15,073.44
10-5254 · Rent, Portola	3,201.18
10-5255 · Utilities, Grass Valley	1,433.11
10-5256 · Utilities, Portola	414.98
10-5257 · Rent PM2.5 Grass Valley	7,461.56
Total 10-5250 · Rents & Utilities	27,584.27
10-5251 · Communications	9,083.45
10-5258 · Liability Insurance	13,818.88
10-5300 · Professional Fees	
10-5311 · Professional Serv - Legal	338.54
10-5313 · Prof Services Accounting	6,837.73
10-5314 · Profes Serv - Financial Auditor	14,275.00
10-5315 · Profes Services Board	1,600.00
10-5318 · EPA Target GR Acct & Office Ser	1,813.01
10-5320 · EPA TAG 2018 Admin Hours	75.00
Total 10-5300 · Professional Fees	24,939.28
10-5325 · Repair & Maintenances	
10-5305 · Maintenance Vehicles	1,599.54

Northern Sierra Air Quality Management District

Profit & Loss

01/15/21

July through December 2020

Accrual Basis

	Jul - Dec 20
Total 10-5325 · Repair & Maintenances	1,599.54
10-5350 · Travel & Conference	
10-5352 · Travel	401.16
10-5353 · Gasoline	974.39
10-5354 · Private Car Mileage	303.51
Total 10-5350 · Travel & Conference	1,679.06
Total 10-5991 · Operating Expense	112,048.88
10-5993 · Fixed Asset Purchases Summary	
10-5601 · Fixed Assets Office	9,951.29
Total 10-5993 · Fixed Asset Purchases Summary	9,951.29
Total 10-5994 · Total All Operating Expenses	533,825.27
20-5400 · Grantees Summary Only	
20-5401 · AB2766 Restricted Total	
20-5402 · AB2766 - Nevada County	220,878.85
20-5403 · AB2766 - Plumas County	
20-5440 · 2015-08 Portola PM Nonattainmen	3,296.43
20-5403 · AB2766 - Plumas County - Other	8,459.55
Total 20-5403 · AB2766 - Plumas County	11,755.98
20-5404 · AB2766 - Sierra County	1,430.25
Total 20-5401 · AB2766 Restricted Total	234,065.08
20-5410 · EPA 2015 Target Grant	85,971.85
20-5413 · H&S Mitigation Agree - Restrict	21,600.00
20-5414 · Woodsmoke Reduction Program	55,366.94
20-5416 · Farmers Pooled Shared Program	1,004,190.72
20-5485 · EPA Target Grant 2018	2,961.38
Total 20-5400 · Grantees Summary Only	1,404,155.97
Total Expense	1,937,981.24
Net Ordinary Income	1,344,597.50
Net Income	1,344,597.50

Northern Sierra Air Quality Management District
Profit & Loss OPERATING Budget vs. Actual
July through December 2020

	Jul - Dec 20	Budget	% of Budget
Ordinary Income/Expense			
Income			
10-4000 · Operating Income			
10-4002 · Fees, Permit to Operate	34,317.63	30,000.00	114.4%
10-4004 · Fees, Vapor Recovery	7,592.95	20,000.00	38.0%
10-4005 · Fees, Variance Application	0.00	3,000.00	0.0%
10-4006 · Fees, Source Test	6,035.41	9,000.00	67.1%
10-4007 · Fees, Prescribed Burning	10,704.33	25,000.00	42.8%
10-4008 · Fees, Woodstove Inspections	1,017.79	1,500.00	67.9%
10-4010 · Fees, Title V	0.00	50,000.00	0.0%
10-4013 · Fire Dept Response Fee	0.00	1,500.00	0.0%
10-4100 · Penalties, Permitted Source	25,175.00	10,000.00	251.8%
10-4101 · Penalties, Open Burning	100.00	2,500.00	4.0%
10-4200 · Intergovernmental Revenue Total			
10-4201 · Gov Fund, State Subvention	0.00	137,600.00	0.0%
10-4202 · Gov Fund, Subvention Supplement	0.00	3,500.00	0.0%
10-4203 · Gov Fund, County Contributions	0.00	62,669.00	0.0%
10-4204 · Gov Fund EPA Monitoring	59,000.00	59,500.00	99.2%
10-4206 · Gov Funding AB2766 Operating	88,410.47	360,000.00	24.6%
10-4207 · Gov Funding PERP Pass-Thru	25,069.95	23,000.00	109.0%
10-4208 · Gov Funding AB923 Operating	695.98	3,125.00	22.3%
10-4209 · Gov EPA Target 2015 , Admin Fee	16,078.15	75,000.00	21.4%
10-4211 · Gov, AB 197	0.00	8,583.00	0.0%
10-4212 · Rx Fire Grant Monitoring	963.70	20,000.00	4.8%
10-4213 · Rx Fire Staff Grant	140,497.94	131,752.00	106.6%
10-4214 · EPA Target 2015 Burnwise Coordi	5,349.43	49,698.00	10.8%
10-4215 · Carl Moyer Admin Fee	25,000.00	25,000.00	100.0%
10-4220 · Woodsmoke Reduction Prog-Admin	0.00	0.00	0.0%
10-4222 · Farmer Prgm, Pooled Share Admin	159,082.50	104,037.00	152.9%
10-4223 · RAP, Rural Assist Prog; Admin	0.00	7,000.00	0.0%
10-4224 · AB617 Incentive Grant Admin Rev	17,274.31	17,274.00	100.0%
Total 10-4200 · Intergovernmental Revenue Total	537,422.43	1,087,738.00	49.4%
10-4300 · Other Income			
10-4303 · Other Income, Copies	0.00	100.00	0.0%
10-4304 · Other Income, Miscellaneous	0.00	0.00	0.0%
Total 10-4300 · Other Income	0.00	100.00	0.0%
10-4310 · Interest Earned - Operating	10,031.57	15,000.00	66.9%
10-4000 · Operating Income - Other	0.00	0.00	0.0%
Total 10-4000 · Operating Income	632,397.11	1,255,338.00	50.4%
Total Income	632,397.11	1,255,338.00	50.4%
Gross Profit	632,397.11	1,255,338.00	50.4%
Expense			
10-5994 · Total All Operating Expenses			
10-5990 · Total Salary & Benefits			
10-5001 · Salaries			
10-5002 · Permanent Salaries- Grass Valle	210,958.62	511,789.00	41.2%
10-5003 · Permanent Salaries- Portola	62,363.76	1,000.00	6,236.4%
10-5006 · Overtime Pay	0.00	0.00	0.0%
10-5007 · TexMed (in lieu of Health Insur	6,202.98	11,520.00	53.8%

Northern Sierra Air Quality Management District
Profit & Loss OPERATING Budget vs. Actual
July through December 2020

	Jul - Dec 20	Budget	% of Budget
Total 10-5001 · Salaries	279,525.36	524,309.00	53.3%
10-5010 · Employee Benefits			
10-5011 · Medicare/FICA	3,922.75	7,588.00	51.7%
10-5013 · EDD Training Tax	0.00	784.00	0.0%
10-5014 · CA State Unemployment	0.00	0.00	0.0%
10-5015 · Workers' Comp Insurance	6,829.61	6,806.00	100.3%
10-5016 · PERS Health Care District	0.00	38,400.00	0.0%
10-5017 · PERS Retirees Health Plan	10,759.72	18,469.00	58.3%
10-5018 · PERS Health Active Employee	20,488.41	0.00	100.0%
10-5019 · Dental/Vision Care	4,150.65	8,750.00	47.4%
10-5020 · PERS Classic Retirement-ER share	18,275.29	72,023.00	25.4%
10-5021 · PERS ER- Paid Member Contributions	10,948.98	0.00	100.0%
10-5022 · PERS Classic UAL	47,459.70	95,842.00	49.5%
10-5023 · PERS PEPRA -ER Contribution	9,003.35	0.00	100.0%
10-5024 · PERS PEPRA UAL	461.28	0.00	100.0%
Total 10-5010 · Employee Benefits	132,299.74	248,662.00	53.2%
Total 10-5990 · Total Salary & Benefits	411,825.10	772,971.00	53.3%
10-5991 · Operating Expense			
10-5200 · Office			
10-5202 · Office Supplies	3,125.83	8,000.00	39.1%
10-5204 · Postage/Shipping	284.08	1,000.00	28.4%
10-5207 · Non-Cap - Office Equipment	4,734.61	3,300.00	143.5%
10-5259 · Legal Notices, Publications	121.14	1,000.00	12.1%
10-5301 · Information Technology	16,198.72	7,000.00	231.4%
10-5390 · Miscellaneous Expense	0.00	1,000.00	0.0%
Total 10-5200 · Office	24,464.38	21,300.00	114.9%
10-5215 · Air & Ozone Monitoring			
10-5201 · PM2.5 Expenditure	4,874.69	17,000.00	28.7%
10-5206 · Ozone Monitoring	903.50	1,000.00	90.4%
10-5208 · Non-Cap - Field Equipment	0.00	0.00	0.0%
Total 10-5215 · Air & Ozone Monitoring	5,778.19	18,000.00	32.1%
10-5225 · Dues & Subscription			
10-5203 · References, Subscriptions	97.83	500.00	19.6%
10-5205 · Memberships	3,004.00	3,000.00	100.1%
Total 10-5225 · Dues & Subscription	3,101.83	3,500.00	88.6%
10-5250 · Rents & Utilities			
10-5253 · Rent, Grass Valley	15,073.44	31,200.00	48.3%
10-5254 · Rent, Portola	3,201.18	6,500.00	49.2%
10-5255 · Utilities, Grass Valley	1,433.11	2,700.00	53.1%
10-5256 · Utilities, Portola	414.98	2,500.00	16.6%
10-5257 · Rent PM2.5 Grass Valley	7,461.56	15,100.00	49.4%
Total 10-5250 · Rents & Utilities	27,584.27	58,000.00	47.6%
10-5251 · Communications	9,083.45	15,000.00	60.6%
10-5258 · Liability Insurance	13,818.88	10,700.00	129.1%
10-5300 · Professional Fees			
10-5311 · Professional Services - Legal	338.54	6,000.00	5.6%
10-5312 · Professional Services - Office Assistance	0.00	1,200.00	0.0%

Northern Sierra Air Quality Management District
Profit & Loss OPERATING Budget vs. Actual
July through December 2020

	Jul - Dec 20	Budget	% of Budget
10-5313 · Prof Services Accounting	6,837.73	33,000.00	20.7%
10-5314 · Profes Serv - Financial Auditor	14,275.00	12,750.00	112.0%
10-5315 · Profes Services Board	1,600.00	5,000.00	32.0%
10-5316 · Profession Serv Hearing	0.00	0.00	0.0%
10-5317 · Prof Serv - Portola Office Assi	0.00	0.00	0.0%
10-5318 · EPA Target GR Acct & Office Ser	1,813.01	0.00	100.0%
10-5300 · Professional Fees - Other	0.00	0.00	0.0%
Total 10-5300 · Professional Fees	24,864.28	57,950.00	42.9%
10-5325 · Repair & Maintenances			
10-5303 · Maintenance Office	0.00	500.00	0.0%
10-5305 · Maintenance Vehicles	1,599.54	3,000.00	53.3%
Total 10-5325 · Repair & Maintenances	1,599.54	3,500.00	45.7%
10-5350 · Travel & Conference			
10-5351 · Training/Tuition/Conferences	0.00	1,500.00	0.0%
10-5352 · Travel	401.16	3,000.00	13.4%
10-5353 · Gasoline	974.39	5,000.00	19.5%
10-5354 · Private Car Mileage	303.51	2,000.00	15.2%
Total 10-5350 · Travel & Conference	1,679.06	11,500.00	14.6%
Total 10-5991 · Operating Expense	111,973.88	199,450.00	56.1%
10-5992 · Pass-thru Funds			
10-5401 · Air Monitoring Program	0.00	0.00	0.0%
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	0.00	5,000.00	0.0%
10-5406 · Fire Dept Res Reimbu	0.00	1,500.00	0.0%
Total 10-5992 · Pass-thru Funds	0.00	8,650.00	0.0%
10-5993 · Fixed Asset Purchases Summary			
10-5601 · Fixed Assets Office	9,951.29	16,000.00	62.2%
10-5602 · Fixed Assets Field	0.00	5,000.00	0.0%
10-5603 · Fixed Assets Vehicles	0.00	30,000.00	0.0%
10-5605 · EPA Monitoring Supplement Grant	0.00	0.00	0.0%
Total 10-5993 · Fixed Asset Purchases Summ...	9,951.29	51,000.00	19.5%
Total 10-5994 · Total All Operating Expenses	533,750.27	1,032,071.00	51.7%
Total Expense	533,750.27	1,032,071.00	51.7%
Net Ordinary Income	98,646.84	223,267.00	44.2%
Net Income	98,646.84	223,267.00	44.2%

Northern Sierra Air Quality Management District
Profit & Loss RESTRICTED Budget vs. Actual
July through December 2020

	Jul - Dec 20	Budget	% of Budget
Ordinary Income/Expense			
Income			
20-4999 · Total Restricted Revenue			
20-4500 · AB 2766 (all counties)			
20-4502 · AB2766 Nevada County	46,831.78	0.00	100.0%
20-4503 · AB2766 Plumas County	11,135.79	0.00	100.0%
20-4504 · AB2766 Sierra County	972.75	0.00	100.0%
20-4500 · AB 2766 (all counties) - Other	0.00	240,000.00	0.0%
Total 20-4500 · AB 2766 (all counties)	58,940.32	240,000.00	24.6%
20-4505 · AB 923			
20-4506 · AB 923 Interest	4,293.91		
20-4505 · AB 923 - Other	288,125.16	50,000.00	576.3%
Total 20-4505 · AB 923	292,419.07	50,000.00	584.8%
20-4518 · Carl Moyer			
20-4519 · Carl Moyer Interest	6,494.22		
20-4520 · Carl Moyer Prop 40	175,000.00	175,000.00	100.0%
20-4518 · Carl Moyer - Other	141,291.81	0.00	100.0%
Total 20-4518 · Carl Moyer	322,786.03	175,000.00	184.4%
20-4529 · Gov EPA Target 2015 Grnt -Porto	39,618.31	398,400.00	9.9%
20-4530 · H&S Mitigation	0.00		
20-4535 · Woodsmoke Reduction Program	120,365.40		
20-4538 · AB617-CAPP/Comm Air Protection			
20-4539 · AB617 aka CAPP Interest	852.40	850.00	100.3%
20-4538 · AB617-CAPP/Comm Air Protection - Ot...	59,134.97	16,015.00	369.2%
Total 20-4538 · AB617-CAPP/Comm Air Protection	59,987.37	16,865.00	355.7%
20-4541 · Nox Reduction Measure Rev	70,706.00	0.00	100.0%
20-4542 · Farmers, Pooled Share Program	1,545,654.55	931,179.00	166.0%
20-4544 · AB617 Incentive Grant	120,920.14	120,920.00	100.0%
20-4600 · Interest Earned - Restricted	18,784.44	7,000.00	268.3%
Total 20-4999 · Total Restricted Revenue	2,650,181.63	1,939,364.00	136.7%
Total Income	2,650,181.63	1,939,364.00	136.7%
Gross Profit	2,650,181.63	1,939,364.00	136.7%
Expense			
20-5400 · Grantees Summary Only			
20-5401 · AB2766 Restricted Total			
20-5402 · AB2766 - Nevada County	220,878.85	412,532.00	53.5%
20-5403 · AB2766 - Plumas County			
20-5440 · 2015-08 Portola PM Nonattainmen	3,296.43	20,466.00	16.1%
20-5442 · 2016-08 Portola MOU- AB2766	0.00	18,032.00	0.0%
20-5403 · AB2766 - Plumas County - Other	8,459.55	3,622.00	233.6%
Total 20-5403 · AB2766 - Plumas County	11,755.98	42,120.00	27.9%
20-5404 · AB2766 - Sierra County	1,430.25	4,291.00	33.3%
Total 20-5401 · AB2766 Restricted Total	234,065.08	458,943.00	51.0%
20-5406 · Carl Moyer - Restricted	0.00	378,173.00	0.0%
20-5409 · AB 923 Restricted	0.00	320,279.00	0.0%

Northern Sierra Air Quality Management District
Profit & Loss RESTRICTED Budget vs. Actual
July through December 2020

	<u>Jul - Dec 20</u>	<u>Budget</u>	<u>% of Budget</u>
20-5410 · EPA 2015 Target Grant	85,971.85	398,400.00	21.6%
20-5413 · H&S Mitigation Agree - Restrict	21,600.00	21,600.00	100.0%
20-5414 · Woodsmoke Reduction Program	55,366.94	0.00	100.0%
20-5415 · AB617-CAPP/Comm Air -YR 1 18/19	0.00	58,857.00	0.0%
20-5416 · Farmers Pooled Shared Program	1,004,190.72	1,050,519.00	95.6%
20-5417 · Nox Reduction Measure Exp	0.00	70,212.00	0.0%
20-5486 · AB617 Incentive Grant Expense	0.00	120,920.00	0.0%
Total 20-5400 · Grantees Summary Only	<u>1,401,194.59</u>	<u>2,877,903.00</u>	<u>48.7%</u>
Total Expense	<u>1,401,194.59</u>	<u>2,877,903.00</u>	<u>48.7%</u>
Net Ordinary Income	<u>1,248,987.04</u>	<u>-938,539.00</u>	<u>-133.1%</u>
Net Income	<u>1,248,987.04</u>	<u>-938,539.00</u>	<u>-133.1%</u>