

# Northern Sierra Air Quality Management District

## Statement of Financial Position Prior Year Comparison

As of January 31, 2026

	TOTAL		CHANGE
	AS OF JAN 31, 2026	AS OF JAN 31, 2025 (PY)	
<b>ASSETS</b>			
Current Assets			
Bank Accounts			
10-1000 6774 Cash, Operating General Fund	1,401,666	1,454,016	(52,350)
10-1003 BofA Cash, Bank Payroll Operating 0138	43,130	128,643	(85,513)
10-1004 BofA Cash, GovPay Operating 5934	53,829	190,500	(136,671)
10-1400 Burn Box Petty Cash - GV	0	(80)	80
20-1000 6771 Cash, Restricted Fund	2,087,426	1,962,021	125,405
<b>Total Bank Accounts</b>	<b>\$3,586,051</b>	<b>\$3,735,101</b>	<b>\$ (149,049)</b>
Accounts Receivable			
10-1300 Receivables - Operating	100,000	40	99,960
<b>Total Accounts Receivable</b>	<b>\$100,000</b>	<b>\$40</b>	<b>\$99,960</b>
Other Current Assets			
10-1302 Office Lease Security Lease Dep	968	1,214	(246)
20-1300 Receivable Restricted	800	0	800
<b>Total Other Current Assets</b>	<b>\$1,768</b>	<b>\$1,214</b>	<b>\$554</b>
<b>Total Current Assets</b>	<b>\$3,687,819</b>	<b>\$3,736,355</b>	<b>\$ (48,535)</b>
Fixed Assets			
10-1700 Capital Asset, Net of Depreciat			
10-1701 Equipment (GASB)	347,794	273,210	74,584
10-1702 Vehicles (GASB)	142,762	142,762	0
10-1703 Office Equipment Furniture	67,049	54,978	12,071
10-1710 Accumulated Deprecation Total			
10-1711 Accum Depr Field Equip	(237,623)	(170,176)	(67,447)
10-1712 Accum Depr Equip Vehicles	(88,632)	(70,631)	(18,001)
10-1713 Accumulated Depr Office Equip	(61,088)	(43,643)	(17,445)
<b>Total 10-1710 Accumulated Deprecation Total</b>	<b>(387,343)</b>	<b>(284,450)</b>	<b>(102,893)</b>
<b>Total 10-1700 Capital Asset, Net of Depreciat</b>	<b>170,262</b>	<b>186,500</b>	<b>(16,238)</b>
<b>Total Fixed Assets</b>	<b>\$170,262</b>	<b>\$186,500</b>	<b>\$ (16,238)</b>
Other Assets			
10-1650 Deferred Outflows of Resources	560,697		560,697
Deferred Outflows - Pensions	(169,859)		(169,859)
<b>Total Other Assets</b>	<b>\$390,838</b>	<b>\$0</b>	<b>\$390,838</b>
<b>TOTAL ASSETS</b>	<b>\$4,248,919</b>	<b>\$3,922,855</b>	<b>\$326,065</b>

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## Statement of Financial Position Prior Year Comparison

As of January 31, 2026

	TOTAL		
	AS OF JAN 31, 2026	AS OF JAN 31, 2025 (PY)	CHANGE
<b>LIABILITIES AND EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
10-2000 Payables (Operating Only)	0	0	0
10-2002 Accounts Payable	2,986	(1,095)	4,081
<b>Total 10-2000 Payables (Operating Only)</b>	<b>2,986</b>	<b>(1,095)</b>	<b>4,081</b>
<b>Total Accounts Payable</b>	<b>\$2,986</b>	<b>\$ (1,095)</b>	<b>\$4,081</b>
Other Current Liabilities			
10-2300 Other Current Liability Operati	0	0	0
10-2310 Employee Part Health I	0	3,813	(3,813)
10-2313 PERS Survivor Benefits	0	5	(5)
10-2315 Workers' Comp Insurance Payable	0	86	(86)
10-2317 PEPPA Employee Deduction	0	(0)	0
<b>Total 10-2300 Other Current Liability Operati</b>	<b>0</b>	<b>3,904</b>	<b>(3,904)</b>
<b>Total Other Current Liabilities</b>	<b>\$0</b>	<b>\$3,904</b>	<b>\$ (3,904)</b>
<b>Total Current Liabilities</b>	<b>\$2,986</b>	<b>\$2,809</b>	<b>\$176</b>
Long-Term Liabilities			
10-2328 Noncurrent Liabilities			
10-2329 Compensated Absences	60,308	0	60,308
10-2330 Net OPEB (Other than EE Benefit	560,916	0	560,916
10-2331 Net Pension Liability	1,383,606	0	1,383,606
<b>Total 10-2328 Noncurrent Liabilities</b>	<b>2,004,830</b>	<b>0</b>	<b>2,004,830</b>
10-2500 Deferred Inflows of Resources	59,056		59,056
Deferred Inflows - Pensions	(16,304)		(16,304)
<b>Total Long-Term Liabilities</b>	<b>\$2,047,582</b>	<b>\$0</b>	<b>\$2,047,582</b>
<b>Total Liabilities</b>	<b>\$2,050,568</b>	<b>\$2,809</b>	<b>\$2,047,758</b>
Equity			
10-3900 Retained Earnings - Operating	685,681	1,759,087	(1,073,406)
10-3920 Invested in Capital Assets	186,500	186,500	0
20-3900 Restricted Equity	218,329	218,329	0
Net Income	1,107,841	1,756,130	(648,288)
<b>Total Equity</b>	<b>\$2,198,352</b>	<b>\$3,920,045</b>	<b>\$ (1,721,694)</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$4,248,919</b>	<b>\$3,922,855</b>	<b>\$326,065</b>