

Northern Sierra Air Quality Management District
Balance Sheet

As of December 31, 2024

	Dec 31, 24
ASSETS	
Current Assets	
Checking/Savings	
10-1000 · Cash, Operating General Fund	869,089.87
10-1003 · Cash, Bank Payroll Operating	129,047.45
10-1004 · Cash, GovPay Operating	186,952.17
20-1000 · Cash, Restricted Fund	1,688,143.61
Total Checking/Savings	2,873,233.10
Accounts Receivable	
10-1300 · Receivables - Operating	40.00
Total Accounts Receivable	40.00
Other Current Assets	
10-1302 · Office Lease Security Lease Dep	1,214.00
Total Other Current Assets	1,214.00
Total Current Assets	2,874,487.10
Fixed Assets	
10-1700 · Capital Asset, Net of Depreciat	
10-1701 · Equipment (GASB)	273,210.00
10-1702 · Vehicles (GASB)	142,762.00
10-1703 · Office Equipment Furniture	54,978.00
10-1710 · Accumulated Deprecation Total	
10-1711 · Accum Depr Field Equip	-170,176.00
10-1712 · Accum Depr Equip Vehicles	-70,631.00
10-1713 · Accumulated Depr Office Equip	-43,643.00
Total 10-1710 · Accumulated Deprecation Total	-284,450.00
Total 10-1700 · Capital Asset, Net of Depreciat	186,500.00
Total Fixed Assets	186,500.00
TOTAL ASSETS	3,060,987.10
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
10-2000 · Payables (Operating Only)	
10-2002 · Accounts Payable	58.36
Total 10-2000 · Payables (Operating Only)	58.36
Total Accounts Payable	58.36
Other Current Liabilities	
10-2300 · Other Current Liability Operati	
10-2310 · Employee Part Health I	3,910.26
10-2313 · PERS Survivor Benefits	4.65
10-2315 · Workers' Comp Insurance Payable	86.15
10-2317 · PEPPA Employee Deduction	-0.02
Total 10-2300 · Other Current Liability Operati	4,001.04
Total Other Current Liabilities	4,001.04
Total Current Liabilities	4,059.40
Total Liabilities	4,059.40
Equity	
10-3900 · Retained Earnings - Operating	1,759,166.55
10-3920 · Invested in Capital Assets	186,500.00
20-3900 · Restricted Equity	218,328.80
Net Income	892,932.35
Total Equity	3,056,927.70
TOTAL LIABILITIES & EQUITY	3,060,987.10

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Accrual Basis

Northern Sierra Air Quality Management District
Profit & Loss OPERATING Budget vs. Actual
July through December 2024

	Jul - Dec 24	Budget	% of Budget
Ordinary Income/Expense			
Income			
10-4000 · Operating Income			
10-4001 · Permits & Fees			
10-4002 · Permit to Operate/Source Fees	85,148.46	38,000.00	224.1%
10-4004 · Vapor Recovery	18,560.08	21,000.00	88.4%
10-4005 · Variance Application	0.00	1,500.00	0.0%
10-4007 · Prescribed Burning	11,474.85	20,000.00	57.4%
10-4008 · Woodstove Inspections	541.78	2,000.00	27.1%
10-4010 · Title V	43,401.70	35,000.00	124.0%
10-4013 · Fire Dept Response Fee	0.00	0.00	0.0%
Total 10-4001 · Permits & Fees	159,126.87	117,500.00	135.4%
10-4100 · Penalties, Permitted Source	0.00	10,000.00	0.0%
10-4101 · Penalties, Open Burning	0.00	2,500.00	0.0%
10-4200 · Intergovernmental Revenue Total			
10-4201 · State Subvention	0.00	120,000.00	0.0%
10-4203 · County Contributions	64,233.17	65,000.00	98.8%
10-4204 · 103 Monitoring	55,800.00	70,000.00	79.7%
10-4206 · AB2766 Motor Vehicle Subvention	141,550.87	300,000.00	47.2%
10-4207 · PERP Pass-Thru	34,592.54	25,000.00	138.4%
10-4208 · AB923 Operating	1,071.55	3,000.00	35.7%
10-4209 · TAG 2015, Expire 6/30/24	0.00	0.00	0.0%
10-4210 · TAG 2018, Admin Fee	34,307.98	50,000.00	68.6%
10-4211 · AB 197 G21-EIDG-20	8,583.00	8,600.00	99.8%
10-4212 · Rx Grant/ PBRM	0.00	75,000.00	0.0%
10-4213 · Rx Fire Staff Expire 6/30/24	0.00	0.00	0.0%
10-4214 · TAG 2015 Burnwis Expire 6/30/24	0.00	0.00	0.0%
10-4215 · Carl Moyer Admin Fee	0.00	25,000.00	0.0%
10-4220 · Woodsmoke Reduction Prog-Admin	0.00	25,000.00	0.0%
10-4222 · Farmer Prgm, Pooled Share Admin	0.00	20,000.00	0.0%
10-4225 · TAG 2020, Admin Fee	2,325.24	10,000.00	23.3%
10-4227 · TAG 2018 Burnwise Salary	10,615.94	45,000.00	23.6%
10-4228 · TAG 2020 Burnwise Salary	677.12		
10-4233 · AB617 Implementation Admin	5,319.16	5,319.00	100.0%
Total 10-4200 · Intergovernmental Revenue Total	359,076.57	846,919.00	42.4%
10-4300 · Other Income			
10-4302 · Other Income, Sale of Asset	1,000.00	0.00	100.0%
Total 10-4300 · Other Income	1,000.00	0.00	100.0%
10-4310 · Interest Earned - Operating			
10-4311 · Interest Earned from Restricted	8,357.45	15,000.00	55.7%
10-4310 · Interest Earned - Operating - Other	13,880.28	20,000.00	69.4%
Total 10-4310 · Interest Earned - Operating	22,237.73	35,000.00	63.5%
Total 10-4000 · Operating Income	541,441.17	1,011,919.00	53.5%
Total Income	541,441.17	1,011,919.00	53.5%
Gross Profit	541,441.17	1,011,919.00	53.5%
Expense			
10-5994 · Total All Operating Expenses			
10-5990 · Total Salary & Benefits			
10-5001 · Salaries			
10-5002 · Permanent Salaries	280,654.74	579,941.00	48.4%
10-5006 · Overtime Pay	0.00	1,000.00	0.0%

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July through December 2024

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10-5007 · TaxMed (in lieu of Health Insur	5,316.84	7,680.00	69.2%
10-5008 · Vehicle Allowance	3,000.00	6,000.00	50.0%
Total 10-5001 · Salaries	288,971.58	594,621.00	48.6%
10-5010 · Employee Benefits			
10-5011 · Medicare/FICA	3,914.03	8,521.00	45.9%
10-5013 · ETT Employment Training Tax	0.00	350.00	0.0%
10-5014 · CA Unemployment Insurance TAX	0.00	1,200.00	0.0%
10-5015 · Workers' Comp Insurance	6,222.31	7,000.00	88.9%
10-5017 · Health Plan - Retirees	21,458.08	39,556.00	54.2%
10-5018 · Health Plan - Employees	27,850.00	57,600.00	48.4%
10-5019 · Dental/Vision Care	2,125.01	10,000.00	21.3%
10-5022 · PERS Classic and PEPRA UAL	52,924.50	106,000.00	49.9%
10-5023 · PERS PEPRA -ER Contribution	22,787.34	47,444.00	48.0%
10-5027 · 457 (b) Plan ER Contribution	2,400.00	4,800.00	50.0%
Total 10-5010 · Employee Benefits	139,681.27	282,471.00	49.4%
Total 10-5990 · Total Salary & Benefits	428,652.85	877,092.00	48.9%
10-5991 · Operating Expenses			
10-5200 · General Office Expenses			
10-5202 · Office Supplies	15,587.83	10,000.00	155.9%
10-5204 · Postage/Shipping	471.08	500.00	94.2%
10-5207 · Non-Cap - Office Equipment	2,748.21	5,000.00	55.0%
10-5259 · Legal Notices, Publi	469.56	2,000.00	23.5%
10-5301 · Information Technology	13,392.13	45,000.00	29.8%
Total 10-5200 · General Office Expenses	32,668.81	62,500.00	52.3%
10-5215 · Air & Ozone Monitoring			
10-5201 · PM2.5 Expenditure	10,493.73	10,000.00	104.9%
10-5206 · Ozone Monitoring	955.06	1,000.00	95.5%
10-5215 · Air & Ozone Monitoring - Other	40.00		
Total 10-5215 · Air & Ozone Monitoring	11,488.79	11,000.00	104.4%
10-5225 · Dues & Subscription			
10-5203 · References, Subscrip	91.90	300.00	30.6%
10-5205 · Memberships	8,907.51	6,000.00	148.5%
Total 10-5225 · Dues & Subscription	8,999.41	6,300.00	142.8%
10-5250 · Rents & Utilities			
10-5253 · Rent, Grass Valley	22,784.00	45,360.00	50.2%
10-5254 · Rent, Portola	3,885.00	6,700.00	58.0%
10-5255 · Utilities, Grass Valley	1,984.53	4,000.00	49.6%
10-5256 · Utilities, Portola	749.64	4,000.00	18.7%
10-5257 · Rent PM2.5 Expires 6/30/24	4,670.00		
Total 10-5250 · Rents & Utilities	34,073.17	60,060.00	56.7%
10-5251 · Communications	4,961.50	15,000.00	33.1%
10-5258 · Liability Insurance	17,867.58	19,000.00	94.0%
10-5300 · Professional Fees			
10-5311 · Legal	6,000.00	2,000.00	300.0%
10-5312 · Office Assistance	9,976.21	31,824.00	31.3%
10-5313 · Accounting	6,741.74	28,000.00	24.1%
10-5314 · Financial Auditor	20,250.00	20,000.00	101.3%
10-5315 · Governing Board	2,400.00	4,000.00	60.0%
10-5319 · Human Resources	291.25	15,000.00	1.9%

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July through December 2024

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10-5320 · TAG 2018	14,631.25	4,000.00	365.8%
Total 10-5300 · Professional Fees	60,290.45	104,824.00	57.5%
10-5325 · Repair & Maintenances			
10-5303 · Office Maint.	1,042.54	4,600.00	22.7%
10-5305 · Vehicles Maint.	318.73	5,000.00	6.4%
Total 10-5325 · Repair & Maintenances	1,361.27	9,600.00	14.2%
10-5350 · Travel & Conference			
10-5351 · Travel/Conferences	2,973.24	11,000.00	27.0%
10-5352 · Travel Expire 6/30/24	581.10	0.00	100.0%
10-5353 · Mileage	1,262.84	5,000.00	25.3%
10-5354 · Private Car Mile Expire 6/30/24	296.14	0.00	100.0%
10-5350 · Travel & Conference - Other	2,511.23		
Total 10-5350 · Travel & Conference	7,624.55	16,000.00	47.7%
Total 10-5991 · Operating Expenses	179,335.53	304,284.00	58.9%
10-5992 · Pass-thru Funds			
10-5401 · Air Monitoring Program	457.89		
10-5402 · Alternate Commute Program	0.00	500.00	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%
10-5407 · EPA Target Internal	0.00	0.00	0.0%
Total 10-5992 · Pass-thru Funds	457.89	7,000.00	6.5%
10-5993 · Fixed Asset Purchases Summary			
10-5601 · Fixed Assets Office	0.00	5,000.00	0.0%
10-5602 · Fixed Assets Field	25,134.63	5,000.00	502.7%
Total 10-5993 · Fixed Asset Purchases Summary	25,134.63	10,000.00	251.3%
Total 10-5994 · Total All Operating Expenses	633,580.90	1,198,376.00	52.9%
Total Expense	633,580.90	1,198,376.00	52.9%
Net Ordinary Income	(92,139.73)	(186,457.00)	49.4%
Net Income	(92,139.73)	(186,457.00)	49.4%

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Northern Sierra Air Quality Management District
Profit & Loss RESTRICTED Budget vs. Actual
July through December 2024

	Jul - Dec 24	Budget	% of Budget
Ordinary Income/Expense			
Income			
20-4999 · Total Restricted Revenue			
20-4500 · AB 2766 (all counties)			
20-4502 · AB2766 Nevada County	42,972.72	0.00	100.0%
20-4503 · AB2766 Plumas County	9,599.28	0.00	100.0%
20-4504 · AB2766 Sierra County	980.85	0.00	100.0%
20-4701 · AB2766 Prior Yr Unspent Funds	0.00	621,000.00	0.0%
20-4500 · AB 2766 (all counties) - Other	0.00	216,756.00	0.0%
Total 20-4500 · AB 2766 (all counties)	53,552.85	837,756.00	6.4%
20-4505 · AB 923 Current Year			
20-4705 · AB923 PY Unspent	469,042.85	476,000.00	98.5%
20-4505 · AB 923 Current Year - Other	11,399.13	40,000.00	28.5%
Total 20-4505 · AB 923 Current Year	480,441.98	516,000.00	93.1%
20-4518 · Carl Moyer Total Available			
20-4519 · Carl Moyer Interest	4,953.82	3,000.00	165.1%
20-4520 · Carl Moyer Program	0.00	175,000.00	0.0%
20-4521 · Carl Moyer - Prior Yr Interest	0.00	8,000.00	0.0%
20-4590 · Carl Moyer G23-MO-18-1 CMY26	0.00	175,000.00	0.0%
20-4718 · Carl Moyer - PY Unspent	705,060.37	157,000.00	449.1%
20-4719 · Carl Moyer- Lawn & Garden Pr Yr	0.00	179,000.00	0.0%
Total 20-4518 · Carl Moyer Total Available	710,014.19	697,000.00	101.9%
20-4535 · Woodsmoke Reduction Program			
20-4548 · WSRP - G21-WSRP-17	0.00	0.00	0.0%
20-4549 · Earned Interest - G21-WSRP-17	2,450.15	5,000.00	49.0%
20-4735 · WSRP Prior Yr Unspent Funds	294,647.18	298,318.00	98.8%
Total 20-4535 · Woodsmoke Reduction Program	297,097.33	303,318.00	97.9%
20-4538 · AB617-Implementation CAPP			
20-4539 · AB617 -Impementation Interest	0.00	500.00	0.0%
20-4538 · AB617-Implementation CAPP - Other	19,946.88	19,947.00	100.0%
Total 20-4538 · AB617-Implementation CAPP	19,946.88	20,447.00	97.6%
20-4540 · EPA Target Grant 2018	123,226.97	850,000.00	14.5%
20-4541 · Nox Reduction Measure Rev			
20-4546 · Nox NRM Earned Interest	186.06		
20-4741 · Nox Reduction PY Unspent Funds	20,033.42	20,000.00	100.2%
Total 20-4541 · Nox Reduction Measure Rev	20,219.48	20,000.00	101.1%
20-4542 · Farmers, Pooled Share Program			
20-4547 · Farmers Earned Interest	2,077.25	5,000.00	41.5%
20-4742 · Farmer, Pooled PY Unspent Funds	539,145.45	534,000.00	101.0%
Total 20-4542 · Farmers, Pooled Share Program	541,222.70	539,000.00	100.4%
20-4544 · AB617 Incentive Grant			
20-4545 · AB617 Incentive Grant Interest	716.27	1,500.00	47.8%
20-4744 · AB617 Incentive PY Unspent Fund	70,474.41		
20-4544 · AB617 Incentive Grant - Other	0.00	75,000.00	0.0%

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Northern Sierra Air Quality Management District
Profit & Loss RESTRICTED Budget vs. Actual
July through December 2024

	Jul - Dec 24	Budget	% of Budget
Total 20-4544 · AB617 Incentive Grant	71,190.68	76,500.00	93.1%
20-4587 · EPA Target Grant 2020	0.00	150,000.00	0.0%
20-4588 · 103 Supplement PM2.5	0.00	4,700.00	0.0%
20-4600 · Interest Earned - Restricted	12,453.30		
Total 20-4999 · Total Restricted Revenue	2,329,366.36	4,014,721.00	58.0%
Total Income	2,329,366.36	4,014,721.00	58.0%
Gross Profit	2,329,366.36	4,014,721.00	58.0%
Expense			
20-5400 · Grantees Summary Only			
20-5401 · AB2766 Restricted Total			
20-5402 · AB2766 - Nevada County	50,000.00		
20-5404 · AB2766 - Sierra County	2,881.50		
20-5490 · TAG2018 Plumas Match Funds	0.00	0.00	0.0%
20-5491 · TAG2020 Plumas Grant Match	728.88	33,162.00	2.2%
20-5401 · AB2766 Restricted Total - Other	0.00	804,594.00	0.0%
Total 20-5401 · AB2766 Restricted Total	53,610.38	837,756.00	6.4%
20-5406 · Carl Moyer - Restricted			
20-5475 · Carl Moyer Program FY23	38,108.00		
20-5478 · Carl Moyer FY24	133,553.00		
20-5492 · CM - SOAR Lawn and Garden	0.00	179,000.00	0.0%
20-5406 · Carl Moyer - Restricted - Other	145,686.07	518,000.00	28.1%
Total 20-5406 · Carl Moyer - Restricted	317,347.07	697,000.00	45.5%
20-5409 · AB 923 Restricted	0.00	476,000.00	0.0%
20-5415 · AB617-Implementation	0.00	20,447.00	0.0%
20-5416 · Farmers Pooled Shared Program	315,480.00	539,000.00	58.5%
20-5417 · Nox Reduction Measure Exp	0.00	20,000.00	0.0%
20-5485 · TAG 2018 Grant Exp.	284,178.71	850,000.00	33.4%
20-5486 · AB617 Incentive Grant Expense	71,128.93	76,500.00	93.0%
20-5487 · TAG 2020 Grant Exp.	100,487.00	150,000.00	67.0%
20-5488 · 103 Supplement PM2.5	0.00	4,700.00	0.0%
20-5496 · Woodsmoke Reduction 2023	202,062.19	303,318.00	66.6%
Total 20-5400 · Grantees Summary Only	1,344,294.28	3,974,721.00	33.8%
Total Expense	1,344,294.28	3,974,721.00	33.8%
Net Ordinary Income	985,072.08	40,000.00	2,462.7%
Net Income	985,072.08	40,000.00	2,462.7%