FEATHER RIVER AIR QUALITY MANAGEMENT DISTRICT MEMORANDUM February 27, 2023

TO:	FRAQMD Board of Directors				
FROM:	Shawna Fitzgerald, CEO of Creating Answers				
SUBJECT:	Informational Item Mid-Year Fiscal Update				
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RECOMMEN	NDATION:				
None					
ALTERNATIVES:					
None					
BACKGROU	IND:				
Beginning with the 18/19 fiscal year, the district converted to QuickBooks accounting software in order to utilize a double-entry accounting system and become compliant with Generally Accepted Accounting Principles.					
Beginning with the 20/21 fiscal year, we began utilizing a new budget format that better aligns with QuickBooks and the corresponding income and expense accounts.					
DISCUSSIO	N:				
	ization continues to improve all accounting related systems, we have nancial report and correlating charts to report the progress against the /23 budget.				
FISCAL IMP	ACT:				

None

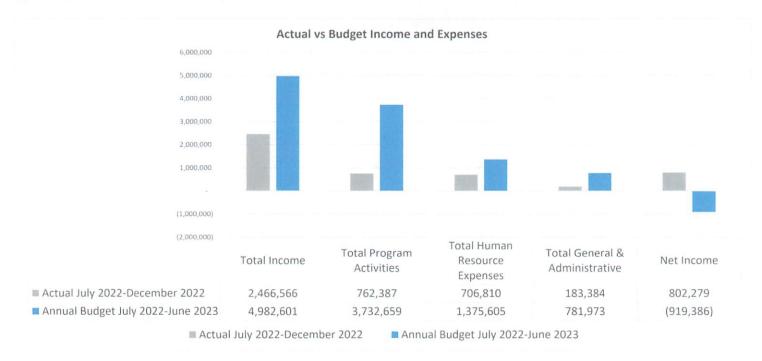
Feather River Air Quality Management District Statement of Activities Budget vs. Actual 50% of Budget July 2022 through December 2022

	Jul '22 - Dec 22	Annual Budget	\$ Over Budget	% of Budge
Ordinary Income/Expense				
Income				
Grants & Projects Revenue				
State Funding	1,284,220	3,335,831	-2,051,611	38%
Total Grants & Projects Revenue	1,284,220	3,335,831	-2,051,611	38%
Permits & Fees Revenue				
Air Toxics	5,297	3,000	2,297	177%
Annual Permits	455,825	416,000	39,825	110%
Burn Permits	33,271	70,720	-37,449	47%
Emission Reduction Credits	0	150	-150	0%
Indirect Source	20,888	34,000	-13,112	61%
New Permits	84,897	100,000	-15,103	85%
Penalty	81,407	60,000	21,407	136%
Perp Inspections	29,223	25,000	4,223	1179
State Motor Veh (AB2766, AB923)	443,491	876,000	-432,509	519
AB923 Admin	6,550	18,900	-12,350	35%
Total Permits & Fees Revenue	1,160,849	1,603,770	-442,921	729
Other Revenue				
Miscellaneous	0	15,000	-15,000	09
Interest	21,497	28,000	-6,503	779
Total Other Revenue	21,497	43,000	-21,503	50%
Total income	2,466,566	4,982,601	-2,516,035	50%
Gross Profit	2,466,566	4,982,601	-2,516,035	50%
Expense	_,,	- , ,	_,,	
Program Activities				
Prev Allocated Local Incentives	188,900	620,493	-431,593	309
Curr Year Local Incentives	2,000	412,000	-410,000	09
Outreach Event Supplies	0	1,000	-1,000	0%
State Incentives (Pass Through)	571,487	2,699,166	-2,127,679	219
Total Program Activities	762,387	3,732,659	-2,970,272	20%
Human Resource Expenses	, 52,551	0,1 02,000	2,010,212	20,
CALPERS 457 Contribution	3,550	7,800	-4,250	469
CO Share PERS	131,380	100,722	30,658	1309
Employee Benefits	120,944	245,839	-124,895	499
PERKS Employee Benefits	0	500	-500	09
Payroll Taxes	6,347	20,069	-13,722	329
Salaries and Wages	436,002	991,796	-555,794	449
Workers Comp Insurance	8,587	8,879	-292	979
Total Human Resource Expenses	706,810	1,375,605	-668,795	519
General & Administrative	700,010	1,010,000	-000,100	317
Accounting & Auditing	19,496	85,700	-66,204	239
BLDG & Maint/Improvement	28,337	288,700	-260,363	10%
	20.331	£00,700	-200,303	107

02/16/23 **Accrual Basis**

Feather River Air Quality Management District Statement of Activities Budget vs. Actual 50% of Budget July 2022 through December 2022

	Jul '22 - Dec 22	Annual Budget	\$ Over Budget	% of Budget
Dues and subscriptions	1,634	5,126	-3,492	32%
Insurance	27,343	27,685	-342	99%
Legal Fees	5,303	50,000	-44,697	11%
Maintenance/Equipment	0	4,000	-4,000	0%
Minor Equipment	1,120	9,950	-8,830	11%
Office Supplies	3,965	15,350	-11,385	26%
Professional Services	72,721	123,299	-50,578	59%
Publications/Public Notices	2,179	5,550	-3,371	39%
Rents & Leases/Equipment	519	1,800	-1,281	29%
Taxes and fees	0	733	-733	0%
Technology	2,580	111,300	-108,720	2%
Travel - Operations	3,631	24,900	-21,269	15%
Utilities	8,318	14,590	-6,272	57%
Total General & Administrative	183,384	781,973	-598,589	23%
Total Expense	1,652,581	5,890,237	-4,237,656	28%
Net Ordinary Income	813,985	-907,636	1,721,621	-90%
Other Income/Expense				
Other Expense				
Interest Expense	11,706	11,750	-44	100%
Total Other Expense	11,706	11,750	-44	100%
Net Other Income	-11,706	-11,750	44	100%
Net Income	802,279	-919,386	1,721,665	-87%



Actual vs Budget Income and Expenses as a %

