

# AMADOR AIR DISTRICT BOARD OF DIRECTORS

810 Court Street, Jackson, California 95642

## AGENDA

Tuesday, May 18, 2021 at 1:30 p.m.

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Please Note: All Air District Board meetings are recorded.

**Anyone who wishes to address the Board must speak from the podium and should print their name on the Board Meeting Speaker list, which is located on the podium. The Clerk will collect the list at the end of the meeting.**

*If you are disabled and need a disability-related modification or accommodation to participate in this meeting, please contact the Clerk of the Board, at 209-257-0112 or 209-257-0116 (fax). Requests must be made as early as possible and at least one-full business day before the start of the meeting.*

**Any individuals who wish to attend this meeting in person will be required to wear a face covering to enter the building and throughout the duration of the meeting.**

Due to the Governor's Executive Order N-25-20, The Amador Air District Board of Directors will be conducting its meeting via teleconference. While this meeting will still be conducted in-person at 810 Court Street, Jackson, CA 95642, we strongly encourage the public to participate from home by calling in using the following number:

+1 669 900 6833 US  
Meeting ID or Access: 827 6027 5473  
Passcode: 282139

You may also view and participate in the meeting using this link:

<https://us02web.zoom.us/j/82760275473?pwd=TUFXakF2RTNmbnBwNWx6SFJ1MW1aQT09>

### **Determination of a Quorum:**

### **Pledge of Allegiance:**

**Approval of Agenda:** Approval of the agenda for this date; any and all off-agenda items must be approved by the Board (pursuant to §54954.2 of the Government Code).

**Public Matters Not on the Agenda:** Discussion items only, no action to be taken. Any person may address the Board at this time upon any subject within the jurisdiction of the Amador Air District Board of Directors; however, any matter that requires action may be referred to staff and/or a committee for a report and recommendation for possible action at a subsequent Board meeting. **Please note - there is a five (5) minute limit per topic.**

### **Administrative Matters:**

1. **Minutes:** Review and approval of the March 16, 2021 Board Minutes as presented or revised. Action
2. **Fechter & Company Air District 2019/2020 Audit Presentation:** Discussion and Possible Action
3. **AB 617 Implementation Funds & Resolution 21-03:** Action
4. **Vicini Brothers, LLC Loan Agreement:** Action
5. **Draft Budget for FY 2021-2022:** Discussion and Possible Action
6. **APCO's Update:** Informational only, no action to be taken.
  - Smoke Reduction Bin Program
  - Electric School Bus for ACUSD
  - Financials through May 12, 2021

**Correspondence:** None

**Adjournment:** Until August 17, 2021 at 1:30pm

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**ADMINISTRATIVE MATTERS  
ITEM 1**

**Minutes**

## Amador Air District Board of Directors Meeting

### Summary Minutes for March 16, 2021 Meeting held at 1:30 pm

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Meeting was recorded in the Amador County Board of Supervisors Chambers  
810 Court Street, Jackson, California

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#### Determination of a Quorum

##### Present on Roll Call:

Pat Crew	Amador County District 1, Supervisor
Jeff Brown	Amador County District 3, Supervisor
Frank Axe*	Amador County District 4, Supervisor (Chair)
Brian Oneto	Amador County District 5, Supervisor
Bob Stimpson	City of Jackson, Councilman
Susan Bragstad*	City of Amador City, Councilman
Linda Rianda	City of Sutter Creek, Councilman
Diane Wratten*	City of Ione, Councilman

\*Attended via Zoom

##### Absent on Roll Call:

Jon Colburn	City of Plymouth, Councilman
Richard Forster*	Amador County District 2, Supervisor

\*On Vacation

##### Staff/Others:

Herminia Perry, APCO  
Matt Peterson, AAD Inspector  
Bruce Smith, Amador City\*  
Paul Molinelli, Jr, ACES Waste Services  
ACES Waste Services Staff Member

NOTE: These minutes remain in *Draft* form until approved by Minute Order at the next regular meeting of the Board of Directors. Any packets prepared by Staff are hereby incorporated into these minutes by reference as though set forth in full. Any staff report, recommended findings, mitigation measures, conditions, or recommendations which are referred to by Board members in their decisions which are contained in the staff reports are part of these minutes by reference only. Any written material, petitions, packets, or comments received at the hearing also become a part of these minutes by reference.

At 1:34 p.m. Chair Axe called the meeting to order. It was determined that there was a quorum for business.

**Pledge of Allegiance:** Chair Axe led the Board and staff in the Pledge of Allegiance.

<p><b>Approval of Agenda:</b> Approval of the agenda for this date; any and all off agenda items must be approved by the Board (pursuant to §54954.2 of the Government Code).</p>	
<p><b>Motion:</b></p>	<p>It was moved by <u>Director Oneto</u>, seconded by <u>Director Crew</u>, and unanimously carried to approve the agenda for this date. Vote 8-0</p> <p><b>Absent:</b> Directors Forster and Colburn</p>
<p><b>Public Matters Not on the Agenda:</b> Discussion items only; no action to be taken. Any person may address the Board at this time upon any subject within the jurisdiction of the Amador Air District Board of Directors; however, any matter that requires action may be referred to staff and/or a committee for a report and recommendation for possible action at a subsequent Board meeting. <b>Please note - there is a five (5) minute limit per topic</b></p>	
<p>Administrative Matters</p>	
<p><b>1.</b></p> <p><b>Motion:</b></p>	<p><b>Minutes: Review and approval of the January 19, 2021 Board Minutes:</b> Approved.</p> <p>It was moved by Director Crew, seconded by Director Stimpson, and unanimously carried to approve the minutes for this date. Vote 6-0</p> <p><b>Absent:</b> Directors Forster and Colburn <b>Abstained:</b> Directors Rianda and Wratten (<i>were not Board Members at the time</i>)</p>
<p><b>2.</b></p> <p><b>Motion:</b></p>	<p><b>Participation in the Carl Moyer Program Funds &amp; Resolution 21-01:</b> Action APCO Perry explained the Air Districts participation in the Rural Assistance Program (RAP), which uses Carl Moyer Program funds and is administered by the California Air Pollution Control Officers Association (CAPCOA) on our behalf due to limited resources required to oversee the program. The current resolution (#19-09), has the Air District allocating Years 22 through 26 all to RAP. Unfortunately, the wording in the title of resolution 19-09 does not allow the APCO the flexibility to decide to take the money if a viable project becomes available each year. APCO Perry explained she revised only the title in our current resolution to allow flexibility in taking the funds. The new resolution would allow the APCO to decide on a year-to-year bases until Year 26.</p> <p>It was moved by <u>Director Stimpson</u>, seconded by <u>Director Rianda</u>, and unanimously carried to approve change in resolution title and sign resolution 21-01. Vote 8-0</p> <p><b>Absent:</b> Directors Forster and Colburn</p>

<b>3.</b>	<p><b>Public Hearing for Rule 428 Emissions Statement &amp; Resolution 21-02: Action</b></p> <p><b>Public Hearing Opened at 1:41pm:</b> APCO Perry explained that the Air District has been working on the submittal of Rule 428 Emissions Statement and is ready to submit to EPA for inclusion in the State Implementation Program (SIP). Rule 428 Emission Statement implements Section 182(a)(3)(B) of the federal Clean Air Act (CAA) requiring all ozone nonattainment areas to have a rule or program in place that requires emissions statements from stationary sources emitting quantities of oxides of nitrogen (NOx) or volatile organic compounds (VOC) over 25 tons per year annually. This CAA section also requires the owner or operator of each stationary source subject to this rule to report and certify the accuracy of their reported NOx and VOC emissions and/or data.</p> <p>There are three sources that are affected by this rule. All three sources have been notified and AAD Staff have met with each source to explain this rule and what it means to them. A copy of the rule was posted to the Amador Air District (AAD) site and can be accessed at <a href="https://www.amadorgov.org/services/amador-air-district/public-notice">https://www.amadorgov.org/services/amador-air-district/public-notice</a>. The Air District’s permitting engineer, Ray Kapahi, has reviewed the rule for accuracy.</p> <p>There were no public comments during the public hearing.</p> <p><b>Public Hearing Closed at 1:47pm</b></p> <p><b>Motion:</b> It was moved by Director Crew, seconded by Director Stimpson to officially close the public hearing. Vote 8-0</p> <p>It was moved by Director Brown, seconded by Director Bragstad, and unanimously carried to approve Resolution 21-02 and adopt Rule 428 – Emissions Statement and authorize the Air Pollution Control Officer to submit said rule to the California Air Resources Board (CARB) for subsequent submittal to EPA pursuant to Title I of the Federal Clean Air Act and for incorporation into the District’s Infrastructure State Implementation Program (SIP). Vote 8-0</p> <p><b>Absent:</b> Directors Forster and Colburn</p>
<b>4.</b>	<p><b>Amador City – Electric Vehicle Charging Station: Action</b> APCO Perry explained that in 2018 AAD created a grant pilot program offering \$5000.00 to install electric vehicle charging stations in each of the five incorporated cities in Amador County. At the time, only Amador City committed to installing one and has been working diligently towards accomplishing this.</p> <p>Bruce Smith from Amador City spoke about their current situation and how they are working with Breakeven Brewers who are establishing themselves in Amador City and are navigating through their electrical needs.</p>

<p><b>Motion:</b></p>	<p>Since they are already working with PG&amp;E and an electrical contractor to spec out the costs and enhancements they need, Amador City Officials are working to see if they can have the EV chargers installed at Breakeven Brewers location. Amador City is requesting the Board to consider increasing their grant amount to \$10,000. This would help off-set some of the costs for the Brewers and allow for the city to not pay the electric. As well Amador City is evaluating having a two vehicle charging station as opposed to a single one.</p> <p>No formal motion was made. AAD staff was directed to work on the budget to determine if increasing the grant amount for each participant would be viable and bring back to the next Board meeting.</p> <p><b>Absent:</b> Directors Forster and Colburn</p>
<p><b>5.</b></p> <p><b>Motion:</b></p>	<p><b>Vicini Brothers, LLC Loan: Action</b> APCO Perry explained that since the last Board meeting in January, the Ad Hoc Committee, APCO Perry, and County Council, Glenn Spitzer have had a couple of meetings to discuss this loan. Based on information gathered from Kathy Vicini and Paul Molinelli Jr. (Vicini and ACES Waste Services, respectively), members of the Ad Hoc Committee have concerns that if this loan is not forgiven in its full amount the Vicini Brothers, LLC may potentially go out of business.</p> <p>Vicini sent a letter to the AAD stating that they have struggled with other Agencies demands and without some kind of grant funding to help cover the cost of the grinder they may not be able to continue operations.</p> <p>Paul Molinelli, Jr. approached the Board and explained that the services the Vicini’s provide to Amador County residents is a great benefit. If the Vicini’s were no longer in business, County residents would have to pay much more money to dispose of their green waste. The profits/benefits of forgiving the loan go straight to the tax payers/residents of Amador and not to the Air District.</p> <p>It was moved by Director Brown, seconded by Director Oneto, and carried to forgive the original loan in the amount of One Hundred Thousand Dollars (\$100,000.00) to Vicini as long as they stay in business for the next three (3) years. A percentage each year for three years (1/3 of the loan will be taken off each year VICINI Green Waste Recycling Facility is in business) and no payments will be required during that time. Vote: 7-1</p> <p><b>Absent:</b> Directors Forster and Colburn</p>
<p><b>6.</b></p>	<p><b>APCO Updates:</b> Information only, no action to be taken.</p> <p><b>Smoke Reduction Bin Program:</b> Our Neighborhood Bin Program and the Free Disposal Days at the Pine Grove Transfer Station will be starting up in the month of May. AAD staff has also been looking into setting up a bin at the Wood Angels location.</p>

	<p><b>Financials:</b> APCO Perry presented the Board with current financial sheets. Informational purpose only. APCO Perry informed the Board that Chair Axe and herself started meeting monthly to discuss Air District financials as suggested at our January meeting.</p> <p><b>Absent:</b> Directors Forster and Colburn</p>
<b>Correspondence:</b>	None
<b>Adjournment:</b>	At 2:45pm the meeting was adjourned until May 18, 2021 at 1:30 pm



**ADMINISTRATIVE MATTERS**  
**ITEM 2**

**Fechter & Company Air District**  
**2019/2020 Audit Presentation**

# *Amador Air District*

## Memorandum

May 18, 2021

**To:** Board of Directors

**From:** Herminia Perry, Air Pollution Control Officer

**Subject:** Fechter & Company Air District 2019 and 2020 Audit

The outside independent accounting firm Fechter and Company, CPA, Inc. performed the two-year audit for the period 2019 & 2020. Included in the agenda packet are the financial statements and the management report. Representatives from Fechter and Company will provide an overview of the audit procedure, findings and recommendations.

**Recommendation:** Receive audit presentation from Fechter and Company and approve the Fechter and Company audit for the period 2019 & 2020.

**AMADOR AIR DISTRICT**  
**MANAGEMENT REPORT**  
**FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

**AMADOR AIR DISTRICT**

Management Report  
For the Years Ended June 30, 2020 and 2019

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Board of Directors of the  
Amador Air District  
Jackson, California

We have audited the financial statements of the Amador Air District (District) for the years ended June 30, 2020 and 2019, and have issued our report thereon dated April 12, 2021. As part of our audit, we completed a study and evaluation of the District's system of internal accounting control to the extent we considered necessary to evaluate the system as required by auditing standards generally accepted in the United States of America. The purpose of our study and evaluation was to determine the nature, timing, and extent of the auditing procedures necessary for expressing an opinion on the District's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of the District is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Amador Air District taken as a whole. Our study and evaluation disclosed no condition that we believed to be a material weakness.

This report is intended solely for the use of management and should not be used for any other purpose.

Fechter & Company,  
Certified Public Accountants



April 12, 2021  
Sacramento, California

**AMADOR AIR DISTRICT**  
**Management Report**  
**For the Years Ended June 30, 2020 and 2019**

**The Auditor's Responsibility under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter dated November 23, 2020, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the District financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit.

**Significant Accounting Policies**

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. We noted no transactions entered into by the District during the years that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

**Accounting Estimates**

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:

- Accrual and disclosure of compensated absences
- Capital asset lives and depreciation expense
- Actuarial study to estimate the annual required contribution to the retirement plan

**AMADOR AIR DISTRICT**  
**Management Report**  
**For the Years Ended June 30, 2020 and 2019**

**Audit Adjustments**

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the District's financial reporting process (that is, cause future financial statements to be materially misstated). The following audit adjustments, in our judgment, indicate matters that could have a significant effect on the District's financial reporting process:

- Posting of all GASB 34 entries on behalf of the district related to capital assets, compensated absences liability, and net pension liability.
- Accrue additional revenue that belongs in the prior fiscal year.
- Accrue additional payables that belong in the prior fiscal year.

**Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

**Consultations with Other Independent Auditors**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

**Issues Discussed Prior to Retention of Independent Auditors**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing our audit.

**AMADOR AIR DISTRICT**

**FINANCIAL STATEMENTS**  
**With Independent Auditor's Report Thereon**

**For the Years Ended**  
**June 30, 2020 and 2019**



**AMADOR AIR DISTRICT**

Financial Statements  
For the Year Ended June 30, 2020 and 2019

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Amador Air District  
Jackson, California

We have audited the accompanying basic financial statements as listed in the table of contents of the Amador Air District, as of and for the years ended June 30, 2020 and 2019.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Directors  
Amador Air District

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Amador Air District, as of June 30, 2020 and 2019, and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 19-21 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Amador Air District has not presented the Management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Fechter & Company,  
Certified Public Accountants



Sacramento, California  
April 12, 2021

**BASIC FINANCIAL STATEMENTS –  
GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**AMADOR AIR DISTRICT  
STATEMENTS OF NET POSITION  
JUNE 30, 2020 AND 2019**

	<b>2020</b>	<b>2019</b>
<b>ASSETS</b>		
Cash and investments	\$ 617,432	\$ 511,861
Due from other governments	34,281	34,959
Capital assets, net	-	2,747
Total Assets	651,713	549,567
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred pensions	58,496	47,634
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	8,116	4,282
Accrued salaries	8,586	-
Noncurrent liabilities:		
Compensated absences	6,662	4,279
Net pension liability	303,299	264,310
Total Liabilities	326,663	272,871
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred pensions	5,664	4,539
<b>NET POSITION</b>		
Net investment in capital assets	-	2,747
Unrestricted	377,882	317,044
Total Net Position	\$ 377,882	\$ 319,791

**AMADOR AIR DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Contributions and Grants	
Governmental Activities:				
Health and sanitation	\$ 382,927	\$ 144,415	\$ 260,717	\$ 22,205
Total Governmental Activities	<u>\$ 382,927</u>	<u>\$ 144,415</u>	<u>\$ 260,717</u>	<u>22,205</u>
General Revenues				
				10,912
				<u>24,974</u>
				35,886
				58,091
				<u>319,791</u>
				<u>\$ 377,882</u>

**AMADOR AIR DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2019**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Change in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Contributions and Grants</u>	
Governmental Activities:				
Health and sanitation	\$ 524,176	\$ 139,389	\$ 242,396	\$ (142,391)
Total Governmental Activities	<u>\$ 524,176</u>	<u>\$ 139,389</u>	<u>\$ 242,396</u>	<u>(142,391)</u>
General Revenues				
				9,156
				<u>25,060</u>
				34,216
				(108,175)
				<u>427,966</u>
				<u>\$ 319,791</u>

**BASIC FINANCIAL STATEMENTS –  
FUND FINANCIAL STATEMENTS**



**AMADOR AIR DISTRICT  
BALANCE SHEETS  
GENERAL FUND  
JUNE 30, 2020 AND 2019**

	<b>2020</b>	<b>2019</b>
<b>ASSETS</b>		
Cash and investments	\$ 617,432	\$ 511,861
Due from other governments	34,281	34,959
	\$ 651,713	\$ 546,820
<b>LIABILITIES</b>		
Accounts payable	\$ 8,116	\$ 4,282
Accrued salaries	8,586	-
	16,702	4,282
<b>FUND BALANCES</b>		
Fund Balances		
Unassigned	635,011	542,538
Total Fund Balances	635,011	542,538
Total Liabilities and Fund Balances	\$ 651,713	\$ 546,820

**AMADOR AIR DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEETS TO THE STATEMENTS OF NET POSITION  
JUNE 30, 2020 AND 2019**

	<b>2020</b>	<b>2019</b>
Total fund balances - governmental funds	\$ 635,011	\$ 542,538
<p>In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.</p>		
Capital assets at historical cost, net	-	2,747
<p>Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:</p>		
Compensated absences payable	(6,662)	(4,279)
Net pension liability	(303,299)	(264,310)
<p>Deferred outflows and inflows of resources related to pensions are applicable to future periods and therefore, are not reported in the funds.</p>		
Deferred outflows of resources	58,496	47,634
Deferred inflows of resources	(5,664)	(4,539)
Net position of governmental activities	\$ 377,882	\$ 319,791

**AMADOR AIR DISTRICT**  
**STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GENERAL FUND**  
**FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<b>2020</b>	<b>2019</b>
<b>Revenues:</b>		
Use of money and property	\$ 10,912	9,156
Intergovernmental revenues	260,717	242,396
Charges for services	144,415	139,389
Miscellaneous revenues	24,974	25,060
	441,018	416,001
<b>Expenditures:</b>		
Health and sanitation:		
Salaries & benefits	212,623	174,258
Services & supplies	135,922	370,806
	348,545	545,064
Total expenditures	348,545	545,064
Net changes in fund balances	92,473	(129,063)
Fund balances - beginning of year	542,538	671,601
Fund balances - end of year	\$ 635,011	\$ 542,538

**AMADOR AIR DISTRICT  
RECONCILIATION OF THE STATEMENTS OF  
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020 AND 2019**

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures, and Change in Fund Balances, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

	<b>2020</b>	<b>2019</b>
Net change in fund balances	\$ 92,473	\$(129,063)
Amounts reported for governmental activities in the Statement of Activities are different because of the following:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.		
Depreciation expense not reported in governmental funds	(2,747)	(4,121)
The amounts below included in the Statement of Activities do not provide or require the use of current financial resources and therefore are not reported as revenue or expenditures in governmental funds (net change):		
Pension contributions	(29,252)	22,037
Compensated absences	(2,383)	2,972
Change in net position of governmental activities	<u>\$ 58,091</u>	<u>\$(108,175)</u>

# AMADOR AIR DISTRICT

## Notes to Financial Statements June 30, 2020 and 2019

### Note 1: Summary of Significant Accounting Policies

#### A. Reporting Entity

The Amador Air District (District) was created in 1973. All incorporated and unincorporated areas in Amador are under the District's air quality management jurisdiction. The District, pursuant to Health and Safety Code Chapter 2 Section 40100.5, includes five members of the County Board of Supervisors and one City Council member from each of the incorporated cities in the County. The District is primarily responsible for managing local air quality by regulating emissions from stationary sources of air pollution. Standards for motor vehicle emissions are set by the California Air Resources Board, and apply uniformly statewide. District involvement in transportation issues and control of emissions from mobile sources expanded with passage of the 1988 California Clean Air Act. District rules and regulations are primarily empowered by the California Health and Safety Code, although some authority is delegated to the District by the federal Environmental Protection Agency. It is the policy of the Air Pollution Control Board to control emissions of air contaminants within District boundaries, and to achieve and maintain state and federal air quality standards for the purpose of promoting and protecting public health, public welfare, and the productive capacity for the citizens of Amador.

The District includes all activities (operations of its administrative staff and District officers) considered to be a part of the District. The District reviewed the criteria developed by the Governmental Accounting Standards Board (GASB) in its issuance of Statement No. 14, relating to the financial reporting entity to determine whether the District is financially accountable for other entities. The District has determined that no other outside entity meets the above criteria, and therefore, no agency has been included as a component unit in the financial statements. In addition, the District is not aware of any entity that would be financially accountable for the District that would result in the District being considered a component unit of that entity.

#### B. Basis of Presentation

##### *Government – Wide Financial Statements*

The Statement of Net Position and Statement of Activities display information about the primary government (the District). Eliminations have been made to minimize the double counting of internal activities. *Governmental activities*, which are normally supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and information sales. At June 30, 2020 and 2019, the District had no business-type activities.

# AMADOR AIR DISTRICT

## Notes to Financial Statements June 30, 2020 and 2019

### Note 1: Summary of Significant Accounting Policies (continued)

#### B. **Basis of Presentation (continued)**

The Statement of Activities demonstrates the degree to which the program expenses have a given function or identifiable activity offset by program revenues. Program expenses are those that are clearly identifiable with a specific function or identifiable activity, and allocated indirect expenses. Interest expense related to long-term debt is reported as a direct expense. Program revenues include 1) fees, fines, and charges paid by the recipient of goods, services, or privileges provided by the program and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and investment earnings, are presented instead as general revenues.

When both restricted and unrestricted net position are available, restricted resources are used only after the unrestricted resources are depleted.

#### *Fund Financial Statements*

The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. The District had one governmental fund for the years ended June 30, 2020 and 2019.

#### C. **Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of when the related cash flows take place. Nonexchange transactions in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, includes grants.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when measurable and available. Grant, DMV fee, and interest revenues are accrued when their receipt occurs within sixty days after the end of the accounting period so as to be measurable and available. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government.

**AMADOR AIR DISTRICT**

**Notes to Financial Statements  
June 30, 2020 and 2019**

Note 1: **Summary of Significant Accounting Policies (continued)**

**D. Non-Current Governmental Assets/Liabilities**

GASB Statement No. 34 eliminates the presentation of account groups, but provides for these records to be maintained and incorporates the information into the Governmental Activities column in the government-wide Statement of Net Position.

**E. Compensated Absences**

The District accrues accumulated unpaid compensated absences when earned (or estimated to be earned) by the employee. The non-current amount (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government-wide presentation.

In accordance with the provisions of the GASB No. 16, Accounting for Compensated Absences, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

**F. Cash and Investments**

The District maintains all of its cash in the Amador County Treasury. The County pools these funds with those of other entities in the County and invests the cash. These pooled funds are carried at cost, which approximates market value. The pool is required by the California Government Code Section 27143. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. The County's report discloses the required information in accordance with Governmental Accounting Standards Board Statement No. 3 (GASB No. 3). All of the County's investments and deposits meet the criteria of Category 1, as defined by GASB No. 3, which is the most favorable risk category.

**G. Allowance for Doubtful Accounts**

Management believes its accounts receivable to be fully collectable and, accordingly, no allowance for doubtful accounts is necessary.

**H. Capital Assets**

Capital assets are recorded at historical cost or estimated historical cost if actual historical cost is not available. Contributed fixed assets are valued at their estimated fair market value on the date contributed.

**AMADOR AIR DISTRICT**

**Notes to Financial Statements  
June 30, 2020 and 2019**

Note 1: **Summary of Significant Accounting Policies (continued)**

**H. Capital Assets (continued)**

The District defines capital assets as assets with an initial, individual cost of more than \$500 and an estimated useful life in excess of one year. Capital assets used in operations are depreciated or amortized (assets under capital leases) using the straight-line method over the lesser of the capital lease period or their estimated useful lives in the government-wide statements. Depreciation begins on the first day of the fiscal year following the period the asset is placed in service and ends in the fiscal year that it is retired from service or is fully depreciated.

The estimated useful lives are as follows:

Buildings and improvements	20 to 50 years
Equipment	3 to 15 years

**I. Insurance and Risk of Loss**

The District is exposed to various risks of loss related to torts, theft, or damage to and destruction of assets, errors and omissions, injuries to employees, and natural disasters. Various commercial insurance policies are maintained against these potential risks of loss. The District does not participate in a public entity risk pool.

**J. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**K. Fund Balances**

In February 2009, the GASB issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, which establishes accounting and financial reporting standards for all governments that report governmental funds.

Under GASB 54, fund balance for governmental funds should be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are broken out in five categories:



**AMADOR AIR DISTRICT**

**Notes to Financial Statements  
June 30, 2020 and 2019**

Note 1: **Summary of Significant Accounting Policies (continued)**

**K. Fund Balances (continued)**

- Nonspendable Fund Balance – this fund balance classification includes amounts that cannot be spent because they are either not in spendable form (i.e., prepaid expenses) or legally or contractually required to be maintained intact.
- Restricted Fund Balance – this fund balance classification should be reported when there are constraints placed on the use of resources externally (by creditors, grant sources, contributors, etc.) or imposed by law or enabling legislation.
- Committed Fund Balance – this fund balance classification can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority (i.e., fund balance designations passed by board resolution).
- Assigned Fund Balance – this fund balance classification includes amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.
- Unassigned Fund Balance – this fund balance classification is the residual classification for the general fund.

**L. Net Position**

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

Net Investment in Capital Assets – This category groups all capital assets, into one component of net position. Accumulated depreciation and the outstanding balance of debt that are attributable to capital assets reduce the balance in this category.

Restricted – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents net position of the District, not restricted for any project or any other purpose.

**AMADOR AIR DISTRICT**

**Notes to Financial Statements  
June 30, 2020 and 2019**

Note 2: **Property, Plant, and Equipment**

Capital asset activity for the year ended June 30, 2020, is as follows:

	<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2020</u>
Governmental Activities				
Capital Assets, being depreciated:				
Vehicles and equipment	\$ 39,328	\$ -	\$ -	\$ 39,328
Less accumulated depreciation for:				
Vehicles and equipment	(36,581)	(2,747)	-	(39,328)
Governmental activities, capital assets, net	<u>\$ 2,747</u>	<u>\$ (2,747)</u>	<u>\$ -</u>	<u>\$ -</u>

Capital asset activity for the year ended June 30, 2019, is as follows:

	<u>Balance July 1, 2018</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2019</u>
Governmental Activities				
Capital Assets, being depreciated:				
Vehicles and equipment	\$ 39,328	\$ -	\$ -	\$ 39,328
Less accumulated depreciation for:				
Vehicles and equipment	(32,460)	(4,121)	-	(36,581)
Governmental activities, capital assets, net	<u>\$ 6,868</u>	<u>\$ (4,121)</u>	<u>\$ -</u>	<u>\$ 2,747</u>

**Depreciation**

Depreciation expense of \$2,747 and \$4,121 was charged to the health and sanitation function for the years ended June 30, 2020 and 2019, respectively.

Note 3: **Long-Term Liabilities**

The following is a summary of long-term liability balances for the year ended June 30, 2020.

	<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2020</u>
Compensated absences	\$ 4,279	\$ 2,383	\$ -	\$ 6,662
Net pension liability	264,310	38,989	-	303,299
Total	<u>\$ 268,589</u>	<u>\$ 41,372</u>	<u>\$ -</u>	<u>\$ 309,961</u>

**AMADOR AIR DISTRICT**

**Notes to Financial Statements  
June 30, 2020 and 2019**

Note 3: **Long-Term Liabilities (continued)**

The following is a summary of long-term liability balances for the year ended June 30, 2019.

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
Compensated absences	\$ 7,251	\$ -	\$ (2,972)	\$ 4,279
Net pension liability	315,898	-	(51,588)	264,310
Total	\$ 323,149	\$ -	\$ (54,560)	\$ 268,589

Note 4: **Operating Lease**

The District is under a month-to-month lease for office space with the County of Amador.

Note 5: **Public Employee Retirement System**

**A. General Information about the Pension Plan**

**Plan Description** – All qualified permanent and probationary employees are eligible to participate in the Local Government’s Miscellaneous Plan, agent multiple-employer defined benefit pension plan administered by the California Public Employees’ Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the plan are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website.

**Benefits Provided** – CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

**AMADOR AIR DISTRICT**

**Notes to Financial Statements  
June 30, 2020 and 2019**

Note 5: **Public Employee Retirement System (continued)**

**A. General Information about the Pension Plan (continued)**

The Plan’s provisions and benefits in effect at June 30, 2020 and 2019, are summarized as follows:

	Miscellaneous Plan		
	Tier 1	Tier 2	PEPRA
	Before June 1, 2011	Between June 1, 2011 and December 31, 2012	On or After January 1, 2013
Hire Date			
Benefit formula	2.0% @ 55	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50-55	50-60	52-62
Monthly benefits as a % of eligible compensation	1.4% to 2.4%	1.1% to 2.4%	1.0% to 2.5%
Required employee contribution rates	7.000%	7.000%	6.750%
Required employer contribution rates (6/30/2020)	9.470%	9.470%	9.470%
Required employer contribution rates (6/30/2019)	8.890%	8.890%	8.890%

**Contributions** – Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is based on the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

**B. Net Pension Liability**

With accordance with GASB Statement No. 68, the County allocated approximately 0.4355% (2020) and 0.4138% (2019) of the County’s net pension liability and pension-related transactions to the District based on its share in the pension contributions for the years ended June 30, 2020 and 2019, respectively. Amounts allocated for each year were as follows:

	June 30, 2020	June 30, 2019
Net pension liability	303,299	264,310
Deferred outflows of resources	58,496	47,634
Deferred inflows of resources	5,664	4,539
Pension expense	64,330	6,561

**AMADOR AIR DISTRICT**

**Notes to Financial Statements  
June 30, 2020 and 2019**

Note 5: **Public Employee Retirement System (continued)**

**B. Net Pension Liability (continued)**

Please refer to the County's audited financial statements for the fiscal years ended June 30, 2020 and 2019 for more information about the County's retirement plan required note disclosures and supplementary information in accordance with GASB Statement No. 68.

Note 6: **COVID-19**

In January 2020, the virus SARS-CoV-2 was transmitted to the United States from overseas sources. This virus, responsible for the Coronavirus disease COVID-19, has proven to be extremely virulent with transmission rates as yet unknown. Although the financial impact on the District thus far has been minimal, the long-term economic impact in the State of California and the County of Amador, as yet has not been determined, and therefore any potential impact on the District is not yet known.

Note 7: **Subsequent Events**

The District's management has evaluated subsequent events through April 12, 2021, which is the date the basic financial statements were available to be issued. Based upon this evaluation, it was determined that no other subsequent events occurred that require recognition or additional disclosure in the financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION**

**AMADOR AIR DISTRICT  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Use of money and property	\$ 4,000	\$ 4,000	\$ 10,912	\$ 6,912
Intergovernmental revenues	487,000	487,000	260,717	(226,283)
Charges for services	141,000	141,000	144,415	3,415
Miscellaneous revenues	10,000	10,000	24,974	14,974
	<u>642,000</u>	<u>642,000</u>	<u>441,018</u>	<u>(200,982)</u>
<b>Total revenues</b>				
<b>Expenditures:</b>				
Current				
Salaries & benefits	196,399	196,399	212,623	(16,224)
Services & supplies	510,501	510,501	135,922	374,579
Contingencies	10,000	10,000	-	10,000
	<u>716,900</u>	<u>716,900</u>	<u>348,545</u>	<u>368,355</u>
<b>Total expenditures</b>				
Net changes in fund balances	<u>\$ (74,900)</u>	<u>\$ (74,900)</u>	92,473	<u>\$ 167,373</u>
Fund balances - July 1, 2019			<u>542,538</u>	
Fund balances - June 30, 2020			<u>\$ 635,011</u>	

**AMADOR AIR DISTRICT  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Use of money and property	\$ 4,000	\$ 4,000	\$ 9,156	\$ 5,156
Intergovernmental revenues	324,540	324,540	242,396	(82,144)
Charges for services	139,500	139,500	139,389	(111)
Miscellaneous revenues	<u>5,000</u>	<u>5,000</u>	<u>25,060</u>	<u>20,060</u>
 Total revenues	 <u>473,040</u>	 <u>473,040</u>	 <u>416,001</u>	 <u>(57,039)</u>
<b>Expenditures:</b>				
Current				
Salaries & benefits	253,586	253,586	174,258	79,328
Services & supplies	324,263	324,263	370,806	(46,543)
Contingencies	<u>110,000</u>	<u>110,000</u>	<u>-</u>	<u>110,000</u>
 Total expenditures	 <u>687,849</u>	 <u>687,849</u>	 <u>545,064</u>	 <u>142,785</u>
 Net changes in fund balances	 <u>\$ (214,809)</u>	 <u>\$ (214,809)</u>	 (129,063)	 <u>\$ 85,746</u>
 Fund balances - July 1, 2018			 <u>671,601</u>	
 Fund balances - June 30, 2019			 <u>\$ 542,538</u>	



## **AMADOR AIR DISTRICT**

### **Notes to Required Supplementary Information Budgetary Basis of Accounting June 30, 2020 and 2019**

#### **BUDGETARY BASIS OF ACCOUNTING**

The District prepares and legally adopts a final budget on or before August 30<sup>th</sup> of each fiscal year. Until the final budget is adopted, operations of the District commencing July 1<sup>st</sup> are governed by a continuing resolution, which is adopted by the Board at their final meeting of the preceding fiscal year.

After the budget is approved, the appropriations can be added to, subtracted from or changed only by Board resolution. All such changes must be within the revenues and reserves estimated as available in the final budget or within revised revenue estimates as approved by the Board. During the fiscal years ended June 30, 2020 and 2019, the Board of Directors approved all necessary supplementary appropriations.

An operating budget is adopted each fiscal year on the modified accrual basis. Additionally, encumbrance accounting is utilized to assure effective budgetary control. Encumbrances outstanding at year-end represent the estimated amount of the expenditures ultimately to result if the unperformed contracts in process at year-end are completed or purchase commitments satisfied. Such year-end encumbrances are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year and included in the subsequent year's budget. Unencumbered appropriations lapse at year-end.

The legal level of budgetary control (the level on which expenditures may not legally exceed appropriations) is at the object level except for fixed assets, which are controlled at the sub-object level. Object levels of expenditures are as follows: salaries and benefits, services and supplies, other charges including debt service, capital outlay, contingencies, expenditure transfers, and other financing uses. Sub-object levels of expenditures for fixed assets are land, structures and improvements, and equipment.

For budgetary purposes, actual GAAP expenditures have been adjusted to include encumbrances outstanding at year-end. Encumbrance accounting is employed as an extension of formal budgetary integration of the General and Special Revenue Funds under the jurisdiction of the Board of Directors.

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**ADMINISTRATIVE MATTERS**  
**ITEM 3**

**AB 617 Implementation Funds  
& Resolution 21-03**

# ***Amador Air District***

## **Memorandum**

May 18, 2021

**To:** Board of Directors

**From:** Herminia Perry, Air Pollution Control Officer

**Subject:** Assembly Bill 617 Implementation Funds & Resolution 21-03

Assembly Bill (AB) 617, signed into law in July 2017, continues California's environmental leadership in establishing innovative new policies to improve air quality. The bill requires new community-focused and community-driven action to reduce air pollution and improve public health in communities that experience disproportionate burdens from exposure to air pollutants.

This is Amador Air District's (AAD) second year participating in this program and would like to continue. The funds from this grant are used to supplement our Smoke Reduction Bin Program. Attached to this memorandum is a draft resolution required as part of the AB 617 Grant process.

**Recommendation:** Approve the attached resolution and authorize the APCO to accept proposed funds from AB 617 Implementation.

**BEFORE THE BOARD OF DIRECTORS OF THE  
AMADOR AIR DISTRICT  
COUNTY OF AMADOR, STATE OF CALIFORNIA**

**IN THE MATTER OF:**

**RESOLUTION NO. 21-03**

**RESOLUTION AUTHORIZING AIR POLLUTION CONTROL OFFICER TO SIGN GRANT AGREEMENT AND CARRY OUT ALL NECESSARY ADMINISTRATIVE DUTIES WITH THE CALIFORNIA AIR RESOURCES BOARD TO IMPLEMENT AB 617 COMMUNITY AIR PROTECTION PROGRAM**

**WHEREAS**, in 2017 the California Legislature passed and the Governor signed Assembly Bill (AB) 617 titled the "Community Air Protection Program";

**WHEREAS**, AB 617 requires the California Air Resources Board (CARB) to improve air pollution data collection and reporting, requires expedited pollution control retrofits at large stationary sources, increases penalties for air pollution violations, requires enhanced air pollution monitoring in certain communities, requires CARB to adopt a statewide emissions reduction strategy focusing on pollution-burdened communities, and requires CARB and local air districts to implement community emissions reduction programs;

**WHEREAS**, funding was provided for related expenses necessary to implement AB 617 in the State FY 2020/2021 budget;

**WHEREAS**, the Amador Air District (AAD) has been approved by CARB for a proposed grant of \$10,813.00 to assist the AAD in the implementation of District responsibilities during the implementation of AB 617;

**WHEREAS**, CARB requires a Board resolution authorizing the AAD to sign the Grant Agreement and accept funding; and

**NOW, THEREFORE, BE IT RESOLVED**, that the Amador Air District Board, authorizes the Air Pollution Control Officer (APCO) to sign the Community Air Protection Program Grant Agreement with CARB to execute all other necessary documents to implement and carry out the purposes of this resolution.

**BE IT FURTHER RESOLVED**, the Amador Air District Board hereby authorizes the APCO to accept any allocated and awarded funds to the District under the Community Air Protection Program Grant Agreement.

The foregoing resolution was duly passed and adopted by the Board of Directors of the Amador Air District at a regular meeting thereof, held on the 18<sup>th</sup> day of May, 2021 following vote:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
Chairman, Board of Directors

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of the Board

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**ADMINISTRATIVE MATTERS**

**ITEM 4**

**Vicini Brothers, LLC Loan  
Agreement**

# *Amador Air District*

## Memorandum

May 18, 2021

**To:** Board of Directors

**From:** Herminia Perry, Air Pollution Control Officer

**Subject:** Vicini Brothers, LLC Loan Agreement

At our March 16, 2021 Board meeting, Staff was directed to work with County Council to draft up a new loan agreement between Vicini Brothers, LLC and the Amador Air District. During our March meeting, concerns were brought up that if the Vicini's did not get some kind of loan forgiveness they could potentially go out of business. Vicini Brothers, LLC is the only green waste facility located within Amador County. If they were to shutter, Amador County residents as well as ACES Waste Services would be forced to go out of County to dispose of green waste materials generated in the county resulting in a higher expense to our residents. Each year that Vicini operates it yields a cost savings of \$110,670.40 which is passed to County residents not the Air District.

It is anticipated that Vicini Green Waste Recycling Facility shall stay in business for the next three (3) years. 1/3 of the loan will be forgiven each year Vicini is in business. If Vicini was to go out of business before the third (3) year anniversary of signed agreement, the remaining time will be prorated and that amount will be due for payment to the District along with any interest accrued.

**Recommendation:** Approved and authorize signature of new agreement between Vicini Brothers, LLC and Amador Air District.



## AGREEMENT FOR LOAN AND REPAYMENT

THIS AGREEMENT FOR LOAN AND REPAYMENT (“Agreement”) is made as of \_\_\_\_\_, 2021 (the “Effective Date”), by and between AMADOR AIR DISTRICT (“DISTRICT”), a California special district, and VICINI BROTHERS, LLC (“VICINI”), a California limited liability company.

### RECITALS

A. The District has worked with the California Air Resources Board to carry out various grant programs including TIMBER, RAP, MOYER, VIP and FARMER designed to assist local businesses, agencies, and entities in complying with new and stricter air emissions standards.

B. In addition, the DISTRICT has developed its own novel grant programs including the “City, County, Agency, Diesel Engine Replacement Program” (“CCAD”) to assist various entities in compliance with new and stricter air emission standards.

C. In addition to the programs described above, the DISTRICT also considers requests for assistance in complying with air quality regulations from local Amador County entities (public or private) on a case-by-case basis as funding may be available.

D. Through its rulemaking authority, the California Air Resources Board has required diesel-fueled portable engines to significantly reduce its particulate matter emissions by being certified as meeting the Tier 4 Final level.

E. VICINI requested assistance from the DISTRICT in order to purchase a 2012 Vermeer HG4000 Horizontal Grinder, which meets the new Tier 4 requirements, through a no interest or low interest loan.

F. VICINI’s Green Waste Recycling Facility is the only composting and mulch processing operation in Amador County; and their efforts assist the County in complying with state requirements for the reduction, reuse, and recycling of green waste and organic materials.

G. The DISTRICT evaluated the request and determined to offer a loan of One Hundred Thousand Dollars (\$100,000.00) to VICINI on the terms and conditions set forth in an agreement dated September 5, 2018 (Original Loan).

H. Loan repayment on the Original Loan was due twenty-four (24) months from the 2018 date of disbursement. To date no payments have been made.

I. At the DISTRICT’s January 19, 2021 Board Meeting, and as set forth in a letter from VICINI to the DISTRICT, VICINI explained they were unable to meet their loan obligations for various reasons including costs associated with requirements imposed by the State of California Water Resource Board and the Water Quality Control Board.

J. On January 19, 2021, the DISTRICT assigned an ad hoc committee to coordinate with DISTRICT staff and VICINI and to recommend repayment and grant options. The ad hoc committee presented the recommendation at the March 16, 2021 DISTRICT meeting.

K. VICINI stated to the DISTRICT that, without grant funding or loan forgiveness, they may not be able to continue operations of its Green Waste Recycling Facility. This would cause a hardship on Amador County residents, who would have nowhere local to take their green waste material, and who would likely pay higher prices to recycle and dispose of green waste.

L. At the March 16, 2021 DISTRICT Meeting, the DISTRICT directed staff to prepare an agreement regarding loan forgiveness for consideration by the DISTRICT.

NOW, THEREFORE, for valuable consideration, receipt of which is acknowledged, the parties agree as follows:

1. RECITALS. The parties acknowledge the truth of the above recitals, which are incorporated into this Agreement by this reference.

2. LOAN FORGIVENESS. DISTRICT agrees to forgive the Original Loan to VICINI, which is in the amount of One Hundred Thousand Dollars (\$100,000.00) plus agreed interest, if VICINI continues to operate its Green Waste Facility for the benefit of Amador County residents for the next three (3) years. A third (1/3) of the Original Loan amount will be forgiven at the end of each year the facility continues in operation beginning from the Effective Date of this Agreement. No repayments will be required (as set forth in paragraph 5) unless the facility closes prior to the three-year period.

3. USE OF FUNDS. VICINI shall use the Original Loan funds for the sole purpose of purchasing the 2012 Vermeer HG 4000 Horizontal Grinder.

4. INTEREST. The outstanding balance of the Original Loan (principal and interest) shall bear no interest for the period of three (3) years from the Effective Date so long as the facility continues in operation for the benefit of Amador County residents. If VICINI closes the facility before the three-year period, any outstanding balance shall be due and owing as set forth in paragraph 5, and shall bear interest at two percent (2.00%) per annum until repaid, and shall begin accruing from the date of facility closure.

5. REPAYMENT OF LOAN. If VICINI closes the facility before the three-year period, the remaining balance will be prorated, and that entire balance will be due upon closure of the facility.

6. COLLECTION COSTS. Upon any default by VICINI, DISTRICT shall be entitled to recover from VICINI all costs of collection and enforcement, including without limitation reasonable attorneys' fees. All collection and enforcement costs, and all pre-judgment interest, shall bear interest at the rate set forth in this Agreement. Post-judgment interest shall be at the legal rate.

7. MISCELLANEOUS PROVISIONS.

A. Notices. All notices, consents, approvals or other instruments required or permitted to be given by either party pursuant to this Agreement shall be in writing and given by hand delivery or certified or registered mail, and shall be deemed to have been delivered upon receipt, if hand delivered, or the third business day following the date sent by certified or registered mail. Notices shall be provided to the parties and addresses specified below:

If to VICINI: Vicini Brothers Green Waste Recycling Facility  
Address: 15850 Willow Creek Rd., Plymouth, CA 95669  
Attention: Kathy Vicini  
Telephone: (209) 245-3850

If to DISTRICT: Amador Air District  
Address: 810 Court Street, Jackson, California 95642  
Attention: Air Pollution Control Officer  
Telephone: (209) 257-0112  
Fax: (209) 257-0116

B. Waiver and Amendment. No provisions of this Agreement shall be deemed waived or amended except by a written instrument unambiguously setting forth the matter waived or amended and signed by the party against which enforcement of such waiver or amendment is sought. Waiver of any matter shall not be deemed a waiver of the same or any other matter on any future occasion.

C. Severability. The provisions of this Agreement shall be deemed severable. If any part of this Agreement shall be held unenforceable, the remainder shall remain in full force and effect, and such unenforceable provision shall be reformed by such court so as to give maximum legal effect to the intention of the parties as expressed therein.

D. Construction Generally. This is an agreement between parties who are experienced in matters similar to the transaction contemplated by this Agreement, and is entered into by both parties in reliance upon the economic and legal bargains contained herein and shall be interpreted and construed in a fair and impartial manner without regard to such factors as the party that prepared the instrument, the relative bargaining powers of the parties or the domicile of any party. VICINI and DISTRICT each had the opportunity to consult competent legal counsel to advise them of their obligations and liabilities hereunder.

E. Entire Agreement. This Agreement, together with any other certificates, instruments or agreements to be delivered in connection therewith, constitute the entire agreement between the parties with respect to the subject matter hereof, and there are no other representations, warranties or agreements, written or oral, between VICINI and DISTRICT with respect to the subject matter of this Agreement.

F. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original.

G. Binding Effect. This Agreement shall be binding upon and inure to the benefit of VICINI and DISTRICT and their respective successors and permitted assigns.

IN WITNESS WHEREOF, VICINI and DISTRICT have entered into this Agreement as of the date first above written.

AMADOR AIR DISTRICT

VICINI BROTHERS, LLC

BY: \_\_\_\_\_  
Chairman, Board of Directors

BY: \_\_\_\_\_  
Kathy Vicini, Vice President

ATTEST:  
Clerk of the Board

BY: \_\_\_\_\_

APPROVED AS TO FORM:  
Office of the County Counsel

BY: \_\_\_\_\_

**ADMINISTRATIVE MATTERS  
ITEM 5**

**Draft Budget for FY 2021-2022**

# Amador Air District

## Memorandum

May 18, 2021

**To:** Board of Directors

**From:** Herminia Perry, Air Pollution Control Officer

**Subject:** Draft Budget for FY 2021-2022

Attached is the draft 2021/2022 budget for the Amador Air District. The general approach to the budget has been similar to past budgets where the expenses match the revenues, with the exception of the special projects. The special project expenses are funded as a draw from reserve to help slowly and judiciously reduce the reserve level. The draft budget includes the following:

1. Special Projects are budgeted at \$80,000. \$75,000 for our next round of CCAD participants (five projects at \$15,000 each). Letters have been sent out to Cities and Agencies requesting a list of equipment in need of replacement. The remaining \$5,000 are for previously approved special projects.
2. Community Projects are budgeted at \$204,000. That is a \$94,000 increase from last fiscal year. The purpose of this increase is to reduce our reserves and provide a possible Green Vehicle Incentive Police (GVIP) Program. The GVIP Program will be brought back to the next meeting for consideration and possible approval. This line item also includes \$55,000 for our Smoke Reduction Bin Program and \$50,000 for the existing Electric Vehicle Charging Station Pilot Program.

Smoke Reduction Bin Program	\$55,000
Electric Vehicle Charging Station (EVCS) Program	\$50,000 (5 projects at \$10,000 each)
Green Vehicle Police Incentive (GVPI) Program (City of Jackson, Ione, and Sutter Creek Police Depts.)	\$99,000 (3 vehicles at \$33,000 each)

**Recommendation:** Provide direction to staff on the draft budget and recommend the budget be brought back to the next meeting of the Air District Board of Directors.

## OVERVIEW AS OF MAY 13, 2021

A.	ACCOUNT BALANCE	\$	735,058.47
B.	RESERVES	\$	(531,342.00)
C.	PAYROLL CLEARING	\$	(27,758.86)
D.	WARRANTS PAYABLE	\$	(3,236.68)
E.	OPERATING CASH	\$	172,720.93
F.	Additional funding from carry over/reserves	\$	225,091.00

### DRAFT 2021/2022 BUDGET

REVENUE	\$643,904
EXPENSES	\$643,904

### \*\*PROJECTED RESERVE

\$531,342

\$52,370

(Draw from reserves = F-E)

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\$478,972

21/22 CASH RESERVES

<b>EXPENSES</b>		<b>APPROVED 2020/2021</b>	<b>ACTUAL YTD 5/05/21 2020/2021</b>	<b>Actual % Difference</b>	<b>REQUESTED 2021/2022</b>				
50100	Salaries and Wages	182,308	155,712	85%	166,833				
50121	Cell Phone Stipend	600	583	97%	600				
20200	Deferred Comp County Match	0	213		600				
50300	Retirement- Employer's Share Normal	17,591	13,546	77%	16,025				
50304	Retirement - PERS Unfunded Liability	33,391	23,491	70%	35,525				
50310	FICA/Medicare- Employer's Share	13,612	11,565	85%	12,763				
50400	Employee Group Insurance	20,377	20,914	103%	44,000				
50500	Worker's Compensation Insurance	563	556	99%	692				
	<b>Total Salaries/Employee Benefits</b>	<b>268,442</b>	<b>226,580</b>	<b>84%</b>	<b>277,038</b>				
	<b>SERVICES AND SUPPLIES</b>								
51110	Clothing	250	210	84%	250				
51200	Communications	4,000	2,974	74%	4,000				
51700	Maintenance - Equipment	1,250	610	49%	3,000				
51760	Maintenance - Program (IT)	1,669	1,568	94%	1,814				
52000	Memberships	1,000	850	85%	1,000				
52200	Office Expenses	5,000	1,183	24%	4,000				
52211	GSA Dept Cost Allocation	2,660	4,282	161%	4,300				
52300	Professional & Specialized Services	28,233	11,891	42%	28,000				
523005	Air Pollution Control Officer	0	0		0				
52380	Air Pollution Hearing Board Fees	500	0	0%	500				
52400	Publications & Legal Notices	200	207	104%	300				
52500	Copy Rental	1,300	762	59%	1,300				
52600	Rents, Leases -Bldgs/Improvements	0	0		0				
52803	Lower Emission School Bus Program	0	0		0				
52824	Biomass Grant (BV Money)	0	0		0				
52900	GSA and In-County Travel	2,500	1,054	42%	2,500				
52910	Meetings and Conventions	2,500	450	18%	2,500				
53000	Utilities	0			0				
	<b>Total Services and Supplies</b>	<b>51,062</b>	<b>26,042</b>	<b>51%</b>	<b>55,866</b>				
	<b>OTHER</b>								
54120	Community Projects (pine needle bins, EV charging stations & Green Vehicles)	110,000	47,985	44%	204,000				
54712	Special Projects (CCAD)	110,000	0	0%	80,000				
54715	Carl Moyer Program Grants	200,000	8,142	4%					
	<b>Total Other Charges</b>	<b>420,000</b>	<b>108,211</b>	<b>26%</b>	<b>284,000</b>				
56200	Equipment	0	0		0				
58900	A-87 Cost Allocation	17,000	17,000		17,000				
	<b>Total Fixed Assets</b>	<b>17,000</b>	<b>17,000</b>		<b>17,000</b>				
58901	Workers Comp Credit	0							
59500	Contingencies	10,000	3,675		10,000				
	<b>Total - Amador Air District</b>	<b>766,504</b>	<b>381,507</b>	<b>50%</b>	<b>643,904</b>				

**Herminia Perry:**  
 \$55K for Pine Needle Prog.  
  
 \$50K for EV Charging Stations (5 projects @ \$10K ea.)  
  
 \$99K for Green Vehicle Police Incentive Program (3 cars @ \$33K)

**Herminia Perry:**  
 \$75K for CCAD Projects  
 \$5K for Special Projects



<b>REVENUE</b>						
			<b>Approved 2020/2021</b>	<b>Actual YTD 05/05/21 2020/2021</b>	<b>Actual Requested 2021/2022</b>	
	Line item					
State Aid Other (Carl Moyer/Grants)	45240	Moyer, FARMER, Grants (AB 197, 617, Rx Fire)	279,000	8,142	28,813	<b>Herminia Perry:</b> \$10,813 AB 617 Implementation \$18K Rx Grant
State Air Pollution	45640	ARB Subvention	47,000	44,256	45,000	
State Aid Other (MV In-Lieu Tax)	45070	DMV Fees	183,000	165,692	185,000	
Air pollution fees	46940	Permits and emissions	120,000	124,442	125,000	
Burn permit fees	42145	Burn permits	21,000	22,800	22,000	
Interest	44100	Interest	4,000	6,805	6,000	
Miscellaneous	47890	Miscellaneous (ATC, Change of Ownership, Project Administration Funds, Reimbursables)	5,000	16,957	7,000	
				<b>Subtotal:</b>	<b>\$418,813</b>	
		Additional funding from carry over/reserves	180,085		225,091	
		Total Additional Financing sources	<b>839,085</b>		<b>418,813</b>	
		Total Available Financing	<b>839,085</b>	<b>389,093.91</b>	<b>\$643,904</b>	

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# ADMINISTRATIVE MATTERS

## ITEM 6

### **APCO Update:**

- Smoke Reduction Bin Program (Pine Needle Bins)
- Electric School Bus for ACUSD Update
- Financials through May 12, 2021

Amador Air District  
**Balance Sheet**  
As of May 13, 2021

	May 13, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
AAD Bank 101735	921,991.95
<b>Total Checking/Savings</b>	921,991.95
Accounts Receivable	
Accounts Receivable	-28.69
<b>Total Accounts Receivable</b>	-28.69
<b>Other Current Assets</b>	
101002 Petty Cash	200.00
<b>Total Other Current Assets</b>	200.00
<b>Total Current Assets</b>	922,163.26
<b>Fixed Assets</b>	
150630 Equipment	25,537.48
<b>Total Fixed Assets</b>	25,537.48
<b>TOTAL ASSETS</b>	<b>947,700.74</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	-812.79
<b>Total Accounts Payable</b>	-812.79
<b>Total Current Liabilities</b>	-812.79
<b>Total Liabilities</b>	-812.79
<b>Equity</b>	
Retained Earnings	673,290.31
Net Income	275,223.22
<b>Total Equity</b>	948,513.53
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>947,700.74</b>

Amador Air District  
**Custom Summary Report**  
July 1, 2020 through May 13, 2021

	<u>Jul 1, '20 - May 13, 21</u>
<b>Income</b>	
42145 Burn Permits	23,160.00
44100 Interest	6,805.16
45070 DMV Fees	165,691.68
45240 Carl Moyer Program Funds	198,141.64
45640 ARB Subvention	44,256.43
46940 Permits & Emission Fees	
46940 PERP	21,133.70
46940 Vapor Recovery / Nozzles	7,778.86
46940 Permits & Emission Fees - Other	95,529.90
<b>Total 46940 Permits &amp; Emission Fees</b>	<u>124,442.46</u>
47890 Miscellaneous	
47890 Authority to Construct	3,088.80
47890 Change of Ownership	617.76
47890 Miscellaneous - Other	23,661.82
<b>Total 47890 Miscellaneous</b>	<u>27,368.38</u>
<b>Total Income</b>	<u>589,865.75</u>
<b>Gross Profit</b>	589,865.75
<b>Expense</b>	
50100 Salaries	155,712.30
50121 Cell Phone Stipend	583.39
50200 Deferred Comp. CNTY Match	213.31
50300 Retirement	13,545.72
50304 PERS Misc. Unfund Lia.	23,490.75
50310 FICA/Medicare Tax	11,564.54
50400 Employee Group Insurance	20,913.65
50500 Worker's compensation	555.95
51110 Protective Clothing	210.12
51200 Communications	3,211.41
51700 Maintenance - Equipment	609.49
51760 Maintenance - Licensing	1,567.76
52000 Memberships	850.00
52200 Office Expenses	1,183.90
52211 GSA Cost Allocation	4,281.00
52300 Professional Services	11,890.52
52400 Publications/Legal Notcei	206.61
52500 Rent/Lease of Equipment	762.38
52900 GSA and In County Travel	1,054.68
52910 Meetings & Training	450.00
54120 Community Projects	49,968.56
54715 Carl Moyer Fund Grants	8,141.64
59500 Contingencies	3,674.85
<b>Total Expense</b>	<u>314,642.53</u>
<b>Net Income</b>	<u><u>275,223.22</u></u>

**Amador Air District**  
**Revenue & Expenses Budget vs. Actual**  
 July 1, 2020 through May 13, 2021

	Jul 1, '20 - May 1...	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
201002 NSF pass through	0.00	0.00	0.00	0.0%
42145 Burn Permits	23,160.00	21,000.00	2,160.00	110.3%
44100 Interest	6,805.16	4,000.00	2,805.16	170.1%
45070 DMV Fees	165,691.68	183,000.00	-17,308.32	90.5%
45240 Carl Moyer Program Funds	198,141.64	257,000.00	-58,858.36	77.1%
45461 Lower Emission School Bus	0.00	0.00	0.00	0.0%
45490 State Mandated	0.00	0.00	0.00	0.0%
45640 ARB Subvention	44,256.43	47,000.00	-2,743.57	94.2%
46021 Local Funding	0.00	0.00	0.00	0.0%
46940 Permits & Emission Fees				
46940 PERP	21,133.70	0.00	21,133.70	100.0%
46940 Title V Fees	0.00	0.00	0.00	0.0%
46940 Vapor Recovery / Nozzles	7,778.86	0.00	7,778.86	100.0%
46940 Permits & Emission Fees - Other	95,529.90	120,000.00	-24,470.10	79.6%
<b>Total 46940 Permits &amp; Emission Fees</b>	<b>124,442.46</b>	<b>120,000.00</b>	<b>4,442.46</b>	<b>103.7%</b>
47890 Miscellaneous				
47890 Authority to Construct	3,088.80	0.00	3,088.80	100.0%
47890 Change of Ownership	617.76	0.00	617.76	100.0%
47890 Engineer Fees	0.00	0.00	0.00	0.0%
47890 Fines	0.00	0.00	0.00	0.0%
47890 Vehicle Lease to WM	0.00	0.00	0.00	0.0%
47890 Miscellaneous - Other	23,661.82	27,000.00	-3,338.18	87.6%
<b>Total 47890 Miscellaneous</b>	<b>27,368.38</b>	<b>27,000.00</b>	<b>368.38</b>	<b>101.4%</b>
<b>Total Income</b>	<b>589,865.75</b>	<b>659,000.00</b>	<b>-69,134.25</b>	<b>89.5%</b>
<b>Cost of Goods Sold</b>				
Cost of Goods Sold	0.00	0.00	0.00	0.0%
<b>Total COGS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Gross Profit</b>	<b>589,865.75</b>	<b>659,000.00</b>	<b>-69,134.25</b>	<b>89.5%</b>
<b>Expense</b>				
50100 Salaries	155,712.30	182,308.00	-26,595.70	85.4%
50121 Cell Phone Stipend	583.39	600.00	-16.61	97.2%
50200 Deferred Comp. CNTY Match	213.31	0.00	213.31	100.0%
50300 Retirement	13,545.72	17,591.00	-4,045.28	77.0%
50304 PERS Misc. Unfund Lia.	23,490.75	33,391.00	-9,900.25	70.4%
50310 FICA/Medicare Tax	11,564.54	13,612.00	-2,047.46	85.0%
50400 Employee Group Insurance	20,913.65	20,377.00	536.65	102.6%
50500 Worker's compensation	555.95	563.00	-7.05	98.7%
51110 Protective Clothing	210.12	250.00	-39.88	84.0%
51200 Communications	3,211.41	4,000.00	-788.59	80.3%
51700 Maintenance - Equipment	609.49	1,250.00	-640.51	48.8%
51760 Maintenance - Licensing	1,567.76	1,669.00	-101.24	93.9%
52000 Memberships	850.00	1,000.00	-150.00	85.0%
52200 Office Expenses	1,183.90	5,000.00	-3,816.10	23.7%
52211 GSA Cost Allocation	4,281.00	2,660.00	1,621.00	160.9%
52300 Professional Services				
523005 APCO	0.00	0.00	0.00	0.0%
52300 Professional Services - Other	11,890.52	28,233.00	-16,342.48	42.1%
<b>Total 52300 Professional Services</b>	<b>11,890.52</b>	<b>28,233.00</b>	<b>-16,342.48</b>	<b>42.1%</b>
52380 Hearing Board	0.00	500.00	-500.00	0.0%
52400 Publications/Legal Notcei	206.61	200.00	6.61	103.3%
52500 Rent/Lease of Equipment	762.38	1,300.00	-537.62	58.6%
52600 Rents, Leases	0.00	0.00	0.00	0.0%
52800 Special Departmental Exp	0.00	0.00	0.00	0.0%
52803 Lwr Emiss School Bus P	0.00	0.00	0.00	0.0%
52815 Air Resources Board Fees	0.00	0.00	0.00	0.0%
52824 Biomass Grant	0.00	0.00	0.00	0.0%
52900 GSA and In County Travel	1,054.68	2,500.00	-1,445.32	42.2%
52910 Meetings & Training	450.00	2,500.00	-2,050.00	18.0%

11:50 AM

May 13, 2021

Cash Basis

**Amador Air District**  
**Revenue & Expenses Budget vs. Actual**  
July 1, 2020 through May 13, 2021

	<u>Jul 1, '20 - May 1...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>53000 Utilities</b>	0.00	0.00	0.00	0.0%
<b>54120 Community Projects</b>	49,968.56	75,000.00	-25,031.44	66.6%
<b>54711 DMV Fee Grants</b>	0.00	0.00	0.00	0.0%
<b>54712 Business Projects</b>	0.00	75,000.00	-75,000.00	0.0%
<b>54715 Carl Moyer Fund Grants</b>	8,141.64	200,000.00	-191,858.36	4.1%
<b>56200 Fixed Assets - Equipment</b>	0.00	0.00	0.00	0.0%
<b>58900 A-87 Cost Allocation</b>	0.00	17,000.00	-17,000.00	0.0%
<b>59500 Contingencies</b>	3,674.85	10,000.00	-6,325.15	36.7%
<b>Bad Debt</b>	0.00	0.00	0.00	0.0%
<b>Payroll Expenses</b>	0.00	0.00	0.00	0.0%
<b>Reconciliation Discrepancies</b>	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<u>314,642.53</u>	<u>696,504.00</u>	<u>-381,861.47</u>	<u>45.2%</u>
<b>Net Income</b>	<u><b>275,223.22</b></u>	<u><b>-37,504.00</b></u>	<u><b>312,727.22</b></u>	<u><b>-733.9%</b></u>

**Amador Air District**  
**Expenses by Vendor Detail**  
 July 1, 2020 through May 13, 2021

Type	Date	Memo	Account	Paid Amount
<b>Aces Waste Services</b>				
Bill	07/06/2020	SC Fire Station	54120 Community ...	2,403.40
Bill	07/06/2020	Neighborhood Bin_Carson Drive	54120 Community ...	513.93
Bill	07/06/2020	Neighborhood Bin_Burnt Cedar Dr.	54120 Community ...	49.64
Bill	07/06/2020	Neighborhood Bin_Amador Ave	54120 Community ...	456.47
Bill	07/06/2020	Neighborhood Bin_Williams Road	54120 Community ...	1,229.49
Bill	08/04/2020	Neighborhood Bin - Acct. #66768012_Amador Ave.	54120 Community ...	1,240.71
Bill	08/04/2020	Sutter Creek FS - Acct. #66768025	54120 Community ...	1,944.38
Bill	08/04/2020	Neighborhood Bin - Acct. #66768027_Fortress Way	54120 Community ...	881.49
Bill	08/04/2020	Neighborhood Bin - Acct. #111113802_Leona Lane	54120 Community ...	697.88
Bill	08/11/2020	June 20, 2020 Event	54120 Community ...	3,463.51
Bill	08/11/2020	July 18, 2020 Event	54120 Community ...	5,043.48
Bill	09/01/2020	SC Bin	54120 Community ...	1,098.08
Bill	09/01/2020	Neighborhood Bin_Fortress Way	54120 Community ...	29.92
Bill	10/14/2020	August 15, 2020 Event	54120 Community ...	4,600.41
Bill	10/14/2020	September 19, 2020 Event	54120 Community ...	7,191.26
Bill	11/19/2020	Sutter Creek Fire Station	54120 Community ...	3,944.16
Bill	11/19/2020	Free Disposal Day at Transfer Station_Oct. 17, 2020	54120 Community ...	3,558.08
Bill	12/07/2020	Sutter Creek Fire Station_Acct. #66768025	54120 Community ...	1,301.07
Bill	01/07/2021	Dec. 2020_Sutter Creek Fire Station	54120 Community ...	2,032.95
Bill	02/01/2021	SC Fire Station_Jan. 2021 Bill	54120 Community ...	1,549.28
Bill	03/02/2021	SC Bin	54120 Community ...	1,946.42
Bill	04/05/2021	March 2021_Sutter Creek Fire Station	54120 Community ...	1,715.04
Bill	05/05/2021	SC Bin	54120 Community ...	1,984.14
Total Aces Waste Services				48,875.19
<b>Alliant Insurance Services, Inc.</b>				
Bill	07/06/2020	SPIP Ren. FY 20-21	52300 Professional...	903.92
Bill	09/29/2020	SLIP Renewal 9/29/2020 - 9/29/2021	52300 Professional...	1,991.16
Total Alliant Insurance Services, Inc.				2,895.08
<b>Amador Ledger Print</b>				
Bill	04/13/2021	#10 Regular Envelopes - Qty. 1000	52200 Office Expe...	118.00
Bill	04/13/2021	#10 Peel N Stick Envelopes - Qty. 1000	52200 Office Expe...	168.00
Bill	04/13/2021	Business Cards_Herminia Perry	52200 Office Expe...	50.00
Bill	04/13/2021	Sales Taxes	52200 Office Expe...	26.04
Total Amador Ledger Print				362.04
<b>AT &amp; T</b>				
Bill	07/06/2020	June 22, 2020 Bill	51200 Communicat...	236.27
Bill	08/11/2020	July 2020	51200 Communicat...	135.22
Bill	09/08/2020	Aug. 2020	51200 Communicat...	230.73
Bill	10/07/2020	Sept. 2020	51200 Communicat...	230.73
Bill	11/19/2020	Oct. 2020 Bill	51200 Communicat...	234.65
Bill	12/07/2020	Nov. 2020	51200 Communicat...	233.25
Bill	01/04/2021	Dec. 2020	51200 Communicat...	234.78
Bill	02/01/2021	Jan. 22, 2021 Bill	51200 Communicat...	236.90
Bill	03/08/2021	Feb. 2021	51200 Communicat...	236.31
Bill	03/31/2021	March 2021	51200 Communicat...	236.31
Bill	05/05/2021	April 22, 2021	51200 Communicat...	237.05
Total AT & T				2,482.20
<b>CAPCOA</b>				
Bill	08/26/2020	2019 Fall Membership Conference	52910 Meetings & ...	450.00
Bill	03/25/2021	2021 CAPCOA Membership Dues	52000 Memberships	850.00
Total CAPCOA				1,300.00
<b>Cell Phone</b>				
Bill	08/07/2020	June 2020	50121 Cell Phone ...	58.86
Bill	09/01/2020		50121 Cell Phone ...	58.86
Bill	10/14/2020	Aug. 2020	50121 Cell Phone ...	58.86
Bill	11/24/2020	Sept. 2020	50121 Cell Phone ...	58.86
Bill	12/03/2020	Oct. 2020	50121 Cell Phone ...	88.29
Bill	01/28/2021	Nov. 2020	50121 Cell Phone ...	58.86
Bill	02/11/2021	Dec. 2020	50121 Cell Phone ...	58.86



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Bill	03/09/2021	Jan. 2021	50121 Cell Phone ...	58.86
Bill	03/29/2021	Feb. 2021	50121 Cell Phone ...	41.54
Bill	04/27/2021	March 2021	50121 Cell Phone ...	41.54
<b>Total Cell Phone</b>				<b>583.39</b>
<b>Deferred Comp. Cnty Match</b>				
Bill	08/07/2020	June 2020	50200 Deferred Co...	11.50
Bill	09/01/2020	July 2020	50200 Deferred Co...	11.50
Bill	10/14/2020	Aug. 2020	50200 Deferred Co...	11.53
Bill	11/24/2020	Sept. 2020	50200 Deferred Co...	11.53
Bill	12/03/2020	Oct. 2020	50200 Deferred Co...	17.29
Bill	01/28/2021	Nov. 2020	50200 Deferred Co...	11.53
Bill	02/11/2021	Dec. 2020	50200 Deferred Co...	11.49
Bill	03/09/2021	Jan. 2021	50200 Deferred Co...	34.62
Bill	03/29/2021	Feb. 2021	50200 Deferred Co...	46.16
Bill	04/27/2021	March 2021	50200 Deferred Co...	46.16
<b>Total Deferred Comp. Cnty Match</b>				<b>213.31</b>
<b>Fechter &amp; Company, CPAs</b>				
Bill	01/04/2021	FY 2018-2019 and 2019-2020 Financial Audit - 90% Complete	52300 Professional...	7,208.50
Bill	04/26/2021	6/30/2019 & 6/30/2020 Audits - Fieldwork & Financial Statements	52300 Professional...	884.50
<b>Total Fechter &amp; Company, CPAs</b>				<b>8,093.00</b>
<b>FICA/MEDICARE</b>				
Bill	08/07/2020	June 2020	50310 FICA/Medic...	1,003.16
Bill	09/01/2020	July 2020	50310 FICA/Medic...	1,003.16
Bill	10/14/2020	Aug. 2020	50310 FICA/Medic...	1,003.17
Bill	11/24/2020	Sept. 2020	50310 FICA/Medic...	1,003.17
Bill	12/03/2020	Oct. 2020	50310 FICA/Medic...	1,486.10
Bill	01/28/2021	Nov. 2020	50310 FICA/Medic...	856.03
Bill	02/11/2021	Dec. 2020	50310 FICA/Medic...	798.44
Bill	03/09/2021	Jan. 2021	50310 FICA/Medic...	2,464.58
Bill	03/29/2021	Feb. 2021	50310 FICA/Medic...	975.01
Bill	04/27/2021	March 2021	50310 FICA/Medic...	971.72
<b>Total FICA/MEDICARE</b>				<b>11,564.54</b>
<b>Group Insurance</b>				
Bill	08/07/2020	June 2020	50400 Employee G...	1,544.26
Bill	09/01/2020	July 2020	50400 Employee G...	1,544.18
Bill	10/14/2020	Aug. 2020	50400 Employee G...	1,544.20
Bill	11/24/2020	Sept. 2020	50400 Employee G...	1,544.20
Bill	12/03/2020	Oct. 2020	50400 Employee G...	2,045.47
Bill	01/28/2021	Nov. 2020	50400 Employee G...	1,544.20
Bill	02/11/2021	Dec. 2020	50400 Employee G...	1,273.36
Bill	03/09/2021	Jan. 2021	50400 Employee G...	3,291.26
Bill	03/29/2021	Feb. 2021	50400 Employee G...	3,291.26
Bill	04/27/2021	March 2021	50400 Employee G...	3,291.26
<b>Total Group Insurance</b>				<b>20,913.65</b>
<b>GSA - Cost Allocation</b>				
Bill	08/18/2020	July 2020	52211 GSA Cost A...	1,070.25
Bill	11/24/2020	Sept. 2020	52211 GSA Cost A...	1,070.25
Bill	01/28/2021	Dec. 2020	52211 GSA Cost A...	1,070.25
Bill	04/27/2021	Cost Allocation	52211 GSA Cost A...	1,070.25
<b>Total GSA - Cost Allocation</b>				<b>4,281.00</b>
<b>GSA - CPP</b>				
Bill	08/04/2020	Copies	52500 Rent/Lease ...	34.97
Bill	08/18/2020	July 2020	52500 Rent/Lease ...	34.97
Bill	10/14/2020	Aug. 2020	52500 Rent/Lease ...	187.02
Bill	11/24/2020	Sept. 2020	52500 Rent/Lease ...	34.97
Bill	11/24/2020	Oct. 2020	52500 Rent/Lease ...	34.97
Bill	12/21/2020	Nov. 2020 Copies	52500 Rent/Lease ...	176.12
Bill	01/28/2021	Dec. 2021	52500 Rent/Lease ...	34.97
Bill	02/18/2021	Jan. 2021	52500 Rent/Lease ...	34.97

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Bill	03/16/2021	Feb. 2021	52500 Rent/Lease ...	34.97
Bill	04/27/2021	Copies	52500 Rent/Lease ...	154.45
Total GSA - CPP				762.38
<b>GSA - Fuel</b>				
Bill	08/04/2020	Ford Escape	52900 GSA and In ...	57.82
Bill	08/04/2020	Jeep Patriot	52900 GSA and In ...	67.96
Bill	08/18/2020	Ford Escape	52900 GSA and In ...	55.83
Bill	08/18/2020	Jeep Patriot	52900 GSA and In ...	66.01
Bill	10/14/2020	Ford Escape	52900 GSA and In ...	67.79
Bill	10/14/2020	Jeep Patriot	52900 GSA and In ...	85.28
Bill	11/24/2020	Ford	52900 GSA and In ...	67.26
Bill	11/24/2020	Jeep	52900 GSA and In ...	53.82
Bill	11/24/2020	Jeep	52900 GSA and In ...	70.03
Bill	12/21/2020	Ford Escape	52900 GSA and In ...	64.65
Bill	12/21/2020	Jeep Patriot	52900 GSA and In ...	25.11
Bill	01/28/2021	Ford Escape	52900 GSA and In ...	58.10
Bill	01/28/2021	Jeep Patriot	52900 GSA and In ...	81.51
Bill	02/18/2021	Ford Escape_Jan. 2021	52900 GSA and In ...	73.47
Bill	03/16/2021	Ford Escape	52900 GSA and In ...	35.84
Bill	03/16/2021	Jeep Patriot	52900 GSA and In ...	27.39
Bill	04/27/2021	Ford Escape	52900 GSA and In ...	81.81
Total GSA - Fuel				1,039.68
<b>GSA - Office Supplies</b>				
Bill	08/04/2020	Postage - Annual Invoicing	52200 Office Expe...	65.62
Bill	11/24/2020	Case of Paper	52200 Office Expe...	30.13
Bill	11/24/2020	Oct. 2020_Postage	52200 Office Expe...	1.32
Bill	01/28/2021	Dec. 2020_Postage	52200 Office Expe...	5.50
Bill	02/18/2021	Postage_Jan. 2021	52200 Office Expe...	78.51
Bill	03/16/2021	Postage	52200 Office Expe...	8.42
Bill	04/27/2021	Postage	52200 Office Expe...	32.92
Total GSA - Office Supplies				222.42
<b>Herminia Perry</b>				
Bill	11/19/2020	PPE (hard hat, boots, safety vest, and safety eyeglasses)	51110 Protective C...	210.12
Total Herminia Perry				210.12
<b>IT Communications</b>				
Bill	08/07/2020	June 2020_IT phone charges	51200 Communicat...	166.65
Bill	11/24/2020	IT Phone Charges Q1_Journal Entry #243-G	51200 Communicat...	187.52
Bill	02/11/2021	IT phone charges Q2_journal entry #700-G	51200 Communicat...	187.52
Bill	04/27/2021	March 2021	51200 Communicat...	187.52
Total IT Communications				729.21
<b>IT Support</b>				
Bill	08/07/2020	June 2020_Tech Cost Matrix Q4	51760 Maintenanc...	317.99
Bill	08/07/2020	June 2020_IT Tech support charges Q4	52300 Professional...	150.41
Bill	11/24/2020	Tech Cost Matrix Q1_Journal Entry #242-G	51760 Maintenanc...	416.59
Bill	11/24/2020	Sept. 2020 Bill	52300 Professional...	54.54
Bill	02/11/2021	Tech Cost Matrix Q2_Journal entry 699-G	51760 Maintenanc...	416.59
Bill	04/27/2021	Tech Cost Matrix Q3_Journal Entry # 1116-G	51760 Maintenanc...	416.59
Bill	04/27/2021	IT TEch Support Charge Q3_Journal Entry #1123-G	52300 Professional...	427.49
Total IT Support				2,200.20
<b>Jackson Tire Service, Inc.</b>				
Bill	10/07/2020	Ford Escape_TPMS Sensor	51700 Maintenanc...	103.65
Total Jackson Tire Service, Inc.				103.65
<b>L &amp; M Automotive &amp; Towing</b>				
Bill	07/28/2020	Oil Change - Ford Escape_7-23-20	51700 Maintenanc...	62.40
Bill	10/07/2020	Ford Escape_Pressure Flush Brake	51700 Maintenanc...	156.24
Bill	10/14/2020	Oil Change_Jeep Patriot	51700 Maintenanc...	52.02

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Bill	01/14/2021	Ford Escape Oil Change 1/08/21	51700 Maintenanc...	98.49
<b>Total L &amp; M Automotive &amp; Towing</b>				<b>369.15</b>
<b>Ledger Dispatch</b>				
Bill	07/28/2020	Public Notice - Budget 2020 - 2021	52400 Publications/...	35.40
Bill	02/24/2021	Public Hearing Ad - Inv. 29492	52400 Publications/...	77.28
<b>Total Ledger Dispatch</b>				<b>112.68</b>
<b>LexisNexis</b>				
Bill	03/08/2021	CA Air Resources Rule Book - Edition 21 - Qty. 2	52400 Publications/...	93.93
<b>Total LexisNexis</b>				<b>93.93</b>
<b>Matt Peterson</b>				
Bill	11/19/2020	Reimbursement_Repair work on Ford Escape at Folsom Lak...	59500 Contingencies	3,674.85
Bill	11/19/2020	Ford Escape Window Repair Reimbursement	51700 Maintenanc...	136.69
Bill	05/05/2021	HP Fuser for Color LaserJet 3600_Reimbursement	52200 Office Expe...	115.83
<b>Total Matt Peterson</b>				<b>3,927.37</b>
<b>Myron Corporation</b>				
Bill	09/29/2020	Pocket Calendars_2021	54120 Community ...	1,093.37
<b>Total Myron Corporation</b>				<b>1,093.37</b>
<b>Office Depot</b>				
Bill	07/21/2020	Inv. # 103578992001	52200 Office Expe...	71.51
Bill	07/21/2020	Inv. # 103637842001	52200 Office Expe...	3.98
Bill	01/21/2021	Office Supplies	52200 Office Expe...	122.55
Bill	02/04/2021	Office Supplies_Webcams (qty. 2)	52200 Office Expe...	60.32
Bill	03/22/2021	Office Supplies	52200 Office Expe...	73.29
<b>Total Office Depot</b>				<b>331.65</b>
<b>PERS Misc. Unfund Liability</b>				
Bill	08/07/2020	June 2020	50304 PERS Misc....	5,421.00
Bill	11/24/2020	Sept. 2020	50304 PERS Misc....	6,023.25
Bill	02/11/2021	Dec. 2020	50304 PERS Misc....	6,023.25
Bill	04/27/2021	March 2021	50304 PERS Misc....	6,023.25
<b>Total PERS Misc. Unfund Liability</b>				<b>23,490.75</b>
<b>Petty Cash</b>				
Bill	01/07/2021	Hand held Air Monitor (PM 2.5 & 10)	52200 Office Expe...	96.96
Bill	01/07/2021	Stamps - 100 qty.	52200 Office Expe...	55.00
Bill	01/07/2021	Fuel for Jeep Patriot	52900 GSA and In ...	15.00
<b>Total Petty Cash</b>				<b>166.96</b>
<b>Ray Kapahi</b>				
Bill	04/13/2021	Ampine - Inquiry reg. permitting a generic emergency standby...	52300 Professional...	270.00
<b>Total Ray Kapahi</b>				<b>270.00</b>
<b>Retirement</b>				
Bill	08/07/2020	June 2020	50300 Retirement	1,218.70
Bill	09/01/2020	July 2020	50300 Retirement	1,257.18
Bill	10/14/2020	Aug. 2020	50300 Retirement	1,295.71
Bill	11/24/2020	Sept. 2020	50300 Retirement	1,295.71
Bill	12/03/2020	Oct. 2020	50300 Retirement	1,943.57
Bill	01/28/2021	Nov. 2020	50300 Retirement	1,295.71
Bill	02/11/2021	Dec. 2020	50300 Retirement	1,295.71
Bill	03/09/2021	Jan. 2021	50300 Retirement	1,341.28
Bill	03/29/2021	Feb. 2021	50300 Retirement	1,303.24
Bill	04/27/2021	March 2021	50300 Retirement	1,298.91
<b>Total Retirement</b>				<b>13,545.72</b>
<b>Salaries</b>				
Bill	08/07/2020	June 2020	50100 Salaries	13,336.45

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Bill	09/02/2020	July 2020	50100 Salaries	13,336.45
Bill	10/14/2020	Aug. 2020	50100 Salaries	13,336.74
Bill	11/24/2020	Sept. 2020	50100 Salaries	13,336.75
Bill	12/03/2020	Oct. 2020	50100 Salaries	18,720.64
Bill	01/28/2021	Nov. 2020	50100 Salaries	13,336.75
Bill	02/11/2021	Dec. 2020	50100 Salaries	12,052.26
Bill	03/09/2021	Jan. 2021	50100 Salaries	32,410.36
Bill	03/29/2021	Feb. 2021	50100 Salaries	12,944.43
Bill	04/27/2021	March 2021	50100 Salaries	12,901.47
Total Salaries				155,712.30
<b>Stefano Watson (FARMER)</b>				
Bill	02/08/2021	Avio Vineyards - FARMER Project_SI100-0135601	54715 Carl Moyer ...	8,141.64
Total Stefano Watson (FARMER)				8,141.64
<b>Worker's Comp</b>				
Bill	08/07/2020	June 2020	50500 Worker's co...	27.53
Bill	11/24/2020	Sept. 2020	50500 Worker's co...	474.26
Bill	02/11/2021	Dec. 2020	50500 Worker's co...	28.60
Bill	04/27/2021	March 2021	50500 Worker's co...	25.56
Total Worker's Comp				555.95
<b>TOTAL</b>				<b>314,642.53</b>

## CORRESPONDENCE

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