

AMADOR AIR DISTRICT BOARD OF DIRECTORS

810 Court Street, Jackson, California 95642

AGENDA

Tuesday, May 16, 2023 at 1:30 p.m.

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: 834 0300 4118
Passcode: 651207

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

<https://us02web.zoom.us/j/83403004118?pwd=NmxxQ0NOUjUwSGg3b2lGck9Ecndzdz09>

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:

- Minutes:** Review and approval of the March 21, 2023 Board Minutes as presented or revised. Action
- Fechter & Company Air District 2021/2022 Audit Presentation:** Discussion and Possible Action
- Woodstove Reduction Incentive Program Participation and Resolution 23-02:** Action
- October 2023 Meeting Date Change:** Action
- Draft Budget FY 2023/2024:** Discussion and Possible Action
- APCO's Update:** Informational only, no action to be taken.
 - Green Waste Voucher and Neighborhood Bin Programs
 - EVCS Update – Amador City
 - Financials through May 11, 2023

Correspondence: None

Adjournment: Until August 15, 2023 at 1:30pm

Blank page

**ADMINISTRATIVE MATTERS
ITEM 1**

Minutes

Amador Air District Board of Directors Meeting

Summary Minutes for March 21, 2023 Meeting held at 1:30 pm

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

Determination of a Quorum

Present on Roll Call:

Pat Crew	Amador County District 1, Supervisor
Richard Forster	Amador County District 2, Supervisor
Jeff Brown	Amador County District 3, Supervisor
Brian Oneto	Amador County District 5, Supervisor
Julia Sierk*	City of Sutter Creek, Councilman
Bob Stimpson	City of Jackson, Councilman

*Attended via Zoom

Absent on Roll Call:

Frank Axe	Amador County, District 4, Supervisor
Susan Bragstad	City of Amador City, Councilman
Diane Wratten	City of Ione, Councilman
Keith White	City of Plymouth, Councilman

Staff/Others:

Herminia Perry, Air Pollution Control Officer

David Estey, AAD Inspector

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 1:38 p.m. Director Brown called the meeting to order. It was determined that there was a quorum for business.

Pledge of Allegiance: Director Brown led the Board and staff in the 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).

Motion:	<p>It was moved by <u>Director Forster</u>, seconded by <u>Director Crew</u>, and unanimously carried to approve the agenda for this date. Vote 6-0-4</p> <p>Absent: Directors Axe, Bragstad, Wratten and White</p>
----------------	--

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.	<p>Minutes: Review and approval of the January 17, 2023 Board Minutes: Approved with amendment.</p>
Motion:	<p>It was moved by Director Forster, seconded by Director Stimpson, and carried to approve the minutes for this date with amendments. Vote 5-0-4-1</p> <p>Absent: Directors Axe, Bragstad, Wratten and White Abstained: Director Sierk (<i>was not present at previous meeting</i>)</p>

2.	<p>Rivers Pines Generator: Discussion and Possible Action</p> <p>APCO Perry explained that at the January 24, 2023 Board of Supervisors meeting, discussion occurred regarding four (4) generators located in the community of River Pines. The generators are used to power the lift stations in the community but are all extremely old (from the 1980s) and are in need of replacement.</p> <p>Amador Water Agency (AWA) took Amador Air District (AAD) staff to each of the sites that contained a unit. After inspecting each, AAD staff realized that two of the generators are 25 kW, the third is 30 kW, and the fourth is a 38 kW. Currently, AAD does not permit any of these generators. Three of the generators do not meet the current threshold of 50 hp or 37 kW to require a permit. The 38 kW unit does and we are currently working with River Pines staff to issue a Permit.</p> <p>River Pines is looking into replacing the 1984 30 kW generator with a 40 kW generator due to increased needs from the lift station. This generator would also require a permit from the AAD.</p> <p>APCO Perry understands that replacing all of the generators comes at a great expense for the River Pines Public Utility Commission (PUC). APCO Perry would like the Board to consider allowing her to offer River Pines PUC a grant under the guidelines of the City, County, Agency Diesel (CCAD) program funds to help assist with the replacement of this extremely old and polluting generator. The new unit would be permitted by AAD.</p>
-----------	---

<p>Motion:</p>	<p>It was moved by <u>Director Oneto</u>, seconded by <u>Director Crew</u>, and unanimously carried to approve APCO to use CCAD funds up to 75% of total cost not to exceed \$16,000 to help River Pines purchase a new generator to replace the 30 kW unit located at Slate Creek Immigrant Trail site. Vote 6-0-4</p> <p>Absent: Directors Axe, Bragstad, Wratten and White</p>
<p>3.</p>	<p>APCO Updates: Information only, no action to be taken.</p> <p>Prescribed Fire Training March 14-17, 2023 Update - APCO Perry gave an update from the Prescribed Fire Training in Riverside AAD staff attended. The two day training included guest speakers from CalFire, CARB, EPA, and local Air Districts all discussing the future of prescribed burning in CA. Overall take away: we all know that prescribed fires are never going away....it's an on-going cycle. The future of prescribed fires in CA is just more of it. The more educated agencies are the most we can assist in educating our residents. Agencies like CARB and EPA are recognizing the importance of prescribed fires and are putting resources in place to help air districts make treatment planning easier.</p> <p>Day two of the training had a bigger focus on air districts and what we can be doing to bring more awareness of proper prescribed burning to mitigate smoke. For us here at the Air District we will be working with Placer County to create our own Smoke Management and Prescribed Burning brochure. This will help answer lots of the questions residents have about prescribed fires and smoke. The second half of day two was all about hands-on training on set-up and deployment of EMABs (Environmental Beta Attenuation Monitor). We worked with CARB staff on this and Amador is now eligible to set up EBAMs when needed.</p> <p>Green Waste Voucher Program – The Green Waste Voucher program is to starting in the month of April. Next week AAD staff will be out at the Pioneer Veterans Hall handing out the vouchers. We have increased the amount of vouchers from 150 to 200. An ad will come out on Friday in the Ledger with the schedule of the dates.</p> <p>Rule 400 NSR Rule - CARB has submitted our Rule 400 to EPA.</p> <p>Air District Sign at the Pioneer Park - Last year, APCO Perry got a call from Justin Howard inquiring about the old Air District sign that was at the Pioneer Park. He was wondering if AAD was still interested in keeping the sign up and perhaps giving it a face lift. AAD pays \$125 yearly to have the sign out there. The money is paid to ACRA and helps their agency. AAD staff worked with Kam Merzlak on getting a new board. Kam did a great job and a picture of the new board was in the Board packet. AAD staff will be going out to replace the sign as soon as the weather allows them to.</p>

	<p>Financials: APCO Perry presented the Board with current financial sheets. Informational purpose only.</p> <p>Absent: Directors Stimpson, Sierk, Bragstad, and White</p>
Correspondence:	None
Adjournment:	At 2:07pm the meeting was adjourned until May 16, 2023 at 1:30 pm

Blank page

ADMINISTRATIVE MATTERS
ITEM 2

Fechter & Company Air District
2021/2022 Audit Presentation

Amador Air District

Memorandum

May 16, 2023

To: Board of Directors

From: Herminia Perry, Air Pollution Control Officer

Subject: Fechter & Company Air District 2021 and 2022 Audit

The outside independent accounting firm Fechter and Company, CPA, Inc. performed the two-year audit for the period 2021 & 2022. 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 2021 & 2022.

May 1, 2023

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, 2022 and 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 9, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022 and 2021. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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 District's 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

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements was (were):

The disclosure of Net Pension Liability in Note 5 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, 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.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 1, 2023.

Management Consultations with Other Independent Accountants

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 District'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.

Other Audit Findings or Issues

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.

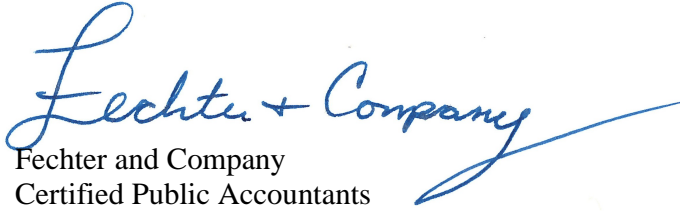
Other Matters

We applied certain limited procedures to the budgetary comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the Board of Directions and management of the Amador Air District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Fechter + Company". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Fechter and Company
Certified Public Accountants

AMADOR AIR DISTRICT

FINANCIAL STATEMENTS
With Independent Auditor's Report Thereon

For the Years Ended
June 30, 2022 and 2021

AMADOR AIR DISTRICT

Financial Statements
For the Years Ended
June 30, 2022 and 2021

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor’s Report.....	1-3
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statements of Net Position.....	4
Statements of Activities	5-6
Fund Financial Statements:	
Balance Sheets	7
Reconciliation of the Governmental Funds Balance Sheets to the Statements of Net Position.....	8
Statements of Revenues, Expenditures, and Changes in Fund Balances.....	9
Reconciliation of the Statements of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statements of Activities	10
Notes to Financial Statements.....	11-19
<u>Required Supplementary Information</u>	
Budgetary Comparison Schedules:	
General Fund.....	20-21
Notes to Required Supplementary Information:	
Budgetary Basis of Accounting	22



Craig R. Fechter, CPA, MST
(1976 - 2022)

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Amador Air District
Jackson, California

Opinions

We have audited the accompanying basic financial statements of the Amador Air District, as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the Amador Air District's basic financial statements as listed in the table of contents.

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, 2022 and 2021, and the respective changes in financial position, thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Amador Air District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Amador Air District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Amador Air District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Amador Air District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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

Board of Directors
Amador Air District

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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Amador Air District's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Fechter & Company
Certified Public Accountants


Sacramento, California
May 1, 2023

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

**AMADOR AIR DISTRICT
STATEMENTS OF NET POSITION
JUNE 30, 2022 AND 2021**

	2022	2021
ASSETS		
Cash and investments	\$ 725,620	\$1,085,190
Due from other governments	35,773	34,904
Total Assets	761,393	1,120,094
DEFERRED OUTFLOWS OF RESOURCES		
Deferred pensions	71,388	62,124
LIABILITIES		
Current liabilities:		
Accounts payable	-	19,614
Accrued salaries	12,429	11,875
Non-current liabilities:		
Compensated absences	15,403	10,941
Net pension liability	247,651	335,223
Total Liabilities	275,483	377,653
DEFERRED INFLOWS OF RESOURCES		
Deferred pensions	118,536	3,779
NET POSITION		
Unrestricted	438,762	800,786
Total Net Position	\$ 438,762	\$ 800,786

**AMADOR AIR DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

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	\$ 804,931	\$ 146,807	\$ 276,597	\$ (381,527)
Total Governmental Activities	<u>\$ 804,931</u>	<u>\$ 146,807</u>	<u>\$ 276,597</u>	<u>(381,527)</u>
General Revenues:				
				3,272
				<u>16,231</u>
				<u>19,503</u>
				(362,024)
				<u>800,786</u>
				<u>\$ 438,762</u>

**AMADOR AIR DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

Functions/Programs	Expenses	<u>Program Revenues</u>		Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Contributions and Grants	
Governmental Activities:				
Health and sanitation	\$ 414,856	\$ 148,088	\$ 637,338	\$ 370,570
Total Governmental Activities	<u>\$ 414,856</u>	<u>\$ 148,088</u>	<u>\$ 637,338</u>	<u>370,570</u>
General Revenues:				
				8,551
				<u>43,783</u>
				52,334
				422,904
				<u>377,882</u>
				<u>\$ 800,786</u>

**BASIC FINANCIAL STATEMENTS –
FUND FINANCIAL STATEMENTS**

**AMADOR AIR DISTRICT
BALANCE SHEETS
GENERAL FUND
JUNE 30, 2022 AND 2021**

	2022	2021
ASSETS		
Cash and investments	\$ 725,620	\$ 1,085,190
Due from other governments	35,773	34,904
Total Assets	\$ 761,393	\$ 1,120,094
LIABILITIES		
Accounts payable	\$ -	\$ 19,614
Accrued salaries	12,429	11,875
Total Liabilities	12,429	31,489
FUND BALANCES		
Fund Balances		
Unassigned	748,964	1,088,605
Total Fund Balances	748,964	1,088,605
Total Liabilities and Fund Balances	\$ 761,393	\$ 1,120,094

**AMADOR AIR DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEETS TO THE STATEMENTS OF NET POSITION
JUNE 30, 2022 AND 2021**

	2022	2021
Total fund balances - governmental funds	\$ 748,964	\$ 1,088,605
<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	(15,403)	(10,941)
Net pension liability	(247,651)	(335,223)
<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	71,388	62,124
Deferred inflows of resources	(118,536)	(3,779)
Net position of governmental activities	\$ 438,762	\$ 800,786

AMADOR AIR DISTRICT
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
Revenues:		
Use of money and property	\$ 3,272	\$ 8,551
Intergovernmental revenues	276,597	637,338
Charges for services	146,807	148,088
Miscellaneous revenues	16,231	43,783
	442,907	837,760
Expenditures:		
Health and sanitation:		
Salaries and benefits	308,000	278,029
Services and supplies	474,548	106,137
	782,548	384,166
Total expenditures	782,548	384,166
Net changes in fund balances	(339,641)	453,594
Fund balances - beginning of year	1,088,605	635,011
	748,964	1,088,605
Fund balances - end of year	\$ 748,964	\$ 1,088,605

**AMADOR AIR DISTRICT
RECONCILIATION OF THE STATEMENTS OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statements 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.

	2022	2021
Net change in fund balances	\$(339,641)	\$ 453,594
<p>Amounts reported for governmental activities in the Statements of Activities are different because of the following:</p> <p>The amounts below included in the Statements 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):</p>		
Pension contributions	(17,921)	(26,411)
Compensated absences	(4,462)	(4,279)
Change in net position of governmental activities	<u>\$ (362,024)</u>	<u>\$ 422,904</u>

AMADOR AIR DISTRICT

Notes to Financial Statements June 30, 2022 and 2021

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 Statements of Net Position and Statements 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, 2022 and 2021, the District had no business-type activities.

AMADOR AIR DISTRICT

Notes to Financial Statements June 30, 2022 and 2021

Note 1: Summary of Significant Accounting Policies (continued)

B. Basis of Presentation (continued)

The Statements 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, 2022 and 2021.

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, Department of Motor Vehicle 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, 2022 and 2021**

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 Statements 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, 2022 and 2021**

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.

AMADOR AIR DISTRICT

Notes to Financial Statements June 30, 2022 and 2021

Note 1: Summary of Significant Accounting Policies (continued)

K. Fund Balances (continued)

Fund balances are broken out in five categories:

- 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, 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, 2022 and 2021**

Note 2: Property, Plant, and Equipment

Capital asset activity for the year ended June 30, 2022, is as follows:

	<u>Balance July 1, 2021</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2022</u>
Governmental Activities				
Capital Assets, being depreciated:				
Vehicles and equipment	\$ 39,328	\$ -	\$ -	\$ 39,328
Less accumulated depreciation for:				
Vehicles and equipment	(39,328)	-	-	(39,328)
Governmental activities, capital assets, net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Capital asset activity for the year ended June 30, 2021, is as follows:

	<u>Balance July 1, 2020</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2021</u>
Governmental Activities				
Capital Assets, being depreciated:				
Vehicles and equipment	\$ 39,328	\$ -	\$ -	\$ 39,328
Less accumulated depreciation for:				
Vehicles and equipment	(39,328)	-	-	(39,328)
Governmental activities, capital assets, net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Depreciation

All assets are fully depreciated, so there were no depreciation expenses for the years ended June 30, 2022 and 2021.

Note 3: Long-Term Liabilities

The following is a summary of long-term liability balances for the year ended June 30, 2022.

	<u>Balance July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2022</u>
Compensated absences	\$ 10,941	\$ 4,462	\$ -	\$ 15,403
Net pension liability	335,223	-	(87,572)	247,651
Total	<u>\$ 346,164</u>	<u>\$ 4,462</u>	<u>\$ (87,572)</u>	<u>\$ 263,054</u>

AMADOR AIR DISTRICT

**Notes to Financial Statements
June 30, 2022 and 2021**

Note 3: Long-Term Liabilities (continued)

The following is a summary of long-term liability balances for the year ended June 30, 2021.

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Compensated absences	\$ 6,662	\$ 4,279	\$ -	\$ 10,941
Net pension liability	303,299	31,924	-	335,223
Total	\$ 309,961	\$ 36,203	\$ -	\$ 346,164

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, 2022 and 2021**

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, 2022 and 2021, 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 (6/30/2022)	9.630%	9.630%	9.630%
Required employer contribution rates (6/30/2021)	10.068%	10.068%	10.068%

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 0.5275% (2022) and 0.4576% (2021) 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, 2022 and 2021, respectively. Amounts allocated for each year were as follows:

	June 30, 2022	June 30, 2021
Net pension liability	\$ 247,651	\$ 335,223
Deferred outflows of resources	71,388	62,124
Deferred inflows of resources	118,536	3,779
Pension expense	17,921	26,411

AMADOR AIR DISTRICT

**Notes to Financial Statements
June 30, 2022 and 2021**

Note 5: Public Employee Retirement System (continued)

B. Net Pension Liability (continued)

Individual required disclosures and required supplementary information for the District is not available. Please refer to the County's audited financial statements for the fiscal years ended June 30, 2022 and 2021 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 2021, SARS-CoV-2, the coronavirus responsible for COVID-19, was detected in the United States of America. As a result of this virus, State and Local Health officials established various stay at home and other measures to reduce the spread. To date, the District has not experienced any significant impacts other than the purchase of personal protective equipment, and taking additional sanitization measures. While the state of emergency expired on February 28, 2023, the long-term impact in the State of California continues to be uncertain.

Note 7: Subsequent Events

The District's management has evaluated subsequent events through May 1, 2023, 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, 2022**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Use of money and property	\$ 6,000	\$ 6,000	\$ 3,272	\$ (2,728)
Intergovernmental revenues	267,396	267,396	276,597	9,201
Charges for services	153,000	153,000	146,807	(6,193)
Miscellaneous revenues	7,000	7,000	16,231	9,231
	<u>433,396</u>	<u>433,396</u>	<u>442,907</u>	<u>9,511</u>
Expenditures:				
Current				
Salaries and benefits	277,038	277,038	308,000	(30,962)
Services and supplies	763,277	763,277	474,548	288,729
Contingencies	10,000	10,000	-	10,000
	<u>1,050,315</u>	<u>1,050,315</u>	<u>782,548</u>	<u>267,767</u>
Total expenditures	<u>1,050,315</u>	<u>1,050,315</u>	<u>782,548</u>	<u>267,767</u>
Net changes in fund balances	<u>\$ (616,919)</u>	<u>\$ (616,919)</u>	(339,641)	<u>\$ 277,278</u>
Fund balances - July 1, 2021			<u>1,088,605</u>	
Fund balances - June 30, 2022			<u>\$ 748,964</u>	

**AMADOR AIR DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Use of money and property	\$ 4,000	\$ 4,000	\$ 8,551	\$ 4,551
Intergovernmental revenues	509,000	509,000	637,338	128,338
Charges for services	141,000	141,000	148,088	7,088
Miscellaneous revenues	5,000	5,000	43,783	38,783
	<u>659,000</u>	<u>659,000</u>	<u>837,760</u>	<u>178,760</u>
Expenditures:				
Current				
Salaries and benefits	268,442	268,442	278,029	(9,587)
Services and supplies	488,062	488,062	106,137	381,925
Contingencies	10,000	10,000	-	10,000
	<u>766,504</u>	<u>766,504</u>	<u>384,166</u>	<u>382,338</u>
Total expenditures	<u>766,504</u>	<u>766,504</u>	<u>384,166</u>	<u>382,338</u>
Net changes in fund balances	<u>\$ (107,504)</u>	<u>\$ (107,504)</u>	453,594	<u>\$ 561,098</u>
Fund balances - July 1, 2020			<u>635,011</u>	
Fund balances - June 30, 2021			<u>\$ 1,088,605</u>	

AMADOR AIR DISTRICT

Notes to Required Supplementary Information Budgetary Basis of Accounting June 30, 2022 and 2021

BUDGETARY BASIS OF ACCOUNTING

The District prepares and legally adopts a final budget on or before August 30th of each fiscal year. Until the final budget is adopted, operations of the District commencing July 1st 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, 2022 and 2021, 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.

ADMINISTRATIVE MATTERS
ITEM 3

**Woodstove Reduction Incentive
Program Participation and
Resolution 23-02**

Amador Air District

Memorandum

May 16, 2023

To: Board of Directors

From: Herminia Perry, Air Pollution Control Officer

Subject: Woodstove Reduction Incentive Program (RIP) and Resolution 23-02

The California Air Resources Board (CARB) introduced a Woodstove Reduction Incentive Program (RIP) in 2017 that has been promulgated through the California Air Pollution Control Officers Association (CAPCOA). The program has a number of time-consuming and resource-draining administrative requirements including special contracts and agreements for retailers and installers, inspections, monitoring, evaluating, reporting; and low-income verification, training and education. Amador Air District (AAD) has been participating in the Woodstove RIP with the assistance of El Dorado Air Quality Management District (EDAQMD) serving as the administrator of the program on our behalf through a Memorandum of Understanding (MOU).

Effective January 1, 2023, EDAQMD terminated our MOU to focus on their core responsibilities including grants and incentives workload which has increased dramatically since we started the partnership back in 2017.

Although this program seems to encumber a lot of time and resources, I feel it is necessary that I at least try to implement the Woodstove RIP for Amador. Woodstove smoke is one of the largest contributors to air pollution in our County. If we can continue the work that EDAQMD has started for us it would be a great benefit to our residents and our air. EDAQMD has given AAD staff a rundown of the program specifics and has sent all the retailer contracts and reporting forms to us.

Recommendation: Authorize the APCO to enter into an agreement for the management of the CARB/CAPCOA woodstove RIP and approve Chair to sign Resolution 23-02.

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

IN THE MATTER OF:

RESOLUTION NO. 23-02

RESOLUTION FOR STATE WOODSMOKE REDUCTION PROGRAM PARTICIPATION

Whereas, Senate Bill 563 established a Statewide Woodsmoke Reduction Program (Program) to be administered by the California Air Resources Board (CARB), in coordination with air districts with funding from the Greenhouse Gas Reduction Fund; and

Whereas, the California State Legislature appropriated \$5 million to CARB for the funding of the Program in the FY 2021/2022 fiscal year; and

Whereas, the fiscal year 2021/2022 initial allocation for Amador Air District (AAD) is \$151,261.47; and

Now, Therefore, Be It Resolved, that the AAD Board of Directors does hereby approve the acceptance of funds that may be allocated and awarded to the AAD for eligible projects and program administration in accordance with the terms and conditions of the CARB's Woodsmoke Reduction Program Guidelines, and grant agreements; and

Be It Further Resolved, that the Amador Air District Air Pollution Control Officer is authorized to submit all documents necessary for the receipt of funds and execute on behalf of the AAD grant agreements with CARB and California Air Pollution Control Officers Association (CAPCOA) and all other necessary documents to implement to carry out the purposes of this resolution, with approval of County Council and Risk Management, until 2025; and

Be It Further Resolved, that the Amador Air District Air Pollution Control Officer is authorized to take all steps necessary to implement the Program in accordance with the Program Guidelines established by CARB, including the execution of agreements and agreement amendments with qualified woodstove installation contractors located in Amador and outside counties subject to approval by County Counsel and Risk Management, each year through the statutory term of the Program; and

Be It Further Resolved, that the Amador Air District Air Pollution Control Officer is authorized in the event that all the funds are not able to get used before the grant end date the authority to redirect funds to another participating District that will be able to utilize the funds.

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 16th day of May 2023 following vote:

AYES:

NAYS:

ABSENT:

ABSTAINING:

Jeff Brown, Chair, Board of Directors

ATTEST: _____
David Estey, Clerk of the Board

Woodsmoke Reduction Program

Program Guidelines

FISCAL YEAR 2021-2022 APPROPRIATION

February 15, 2023



Contents

Executive Summary.....	1
Program Goals and Objectives.....	2
Stove Eligibility and Performance Standards.....	4
I. Existing Home Heating Devices.....	4
II. Replacement Device.....	6
Eligible Applicants.....	8
Eligible Cost.....	9
Eligibility.....	10
Approval Process.....	12
GHG Reductions.....	15
Outreach and Education.....	15
Co-benefits.....	16
Key Dates and Deadlines.....	17
Reporting and GHG Quantification.....	17
Disbursement of Funds.....	19
Program Review.....	19

Executive Summary

The Woodsmoke Reduction Program is part of California Climate Investments (CCI), a statewide program that puts billions of cap-and-trade dollars to work reducing greenhouse gas emissions, strengthening the economy and improving public health and the environment—particularly in disadvantaged communities. The cap-and-trade program also creates a financial incentive for industries to invest in clean technologies and develop innovative ways to reduce pollution. CCI projects include affordable housing, renewable energy, public transportation, zero-emission vehicles, environmental restoration, more sustainable agriculture, recycling and much more. Statute establishes investment minimums for disadvantaged and low-income communities and low-income households. For more information, visit [California Climate Investments](https://ww2.arb.ca.gov/our-work/programs/california-climate-investments).¹

Senate Bill 563² established the Woodsmoke Reduction Program (Program) to be administered by the California Air Resources Board (CARB) to promote the voluntary replacement of old wood-burning stoves with cleaner and more efficient home heating alternatives. The legislation also authorizes money from the Greenhouse Gas Reduction Fund (GGRF) to be appropriated for incentives offered as part of the Program. State Budgets appropriate \$5,000,000 in fiscal year (FY) 2016-2017,³ \$3,000,000 in FY 2018-2019,⁴ and \$5,000,000 in FY 2021-2022⁵ to CARB to incentivize replacement of old, uncertified wood-burning devices with cleaner options. The Program, administered by CARB, is implemented by the California Air Pollution Control Officers Association (CAPCOA) in coordination with local air pollution control districts or air quality management districts (Districts). CAPCOA determines how much funding will be available to each District participating in the Program. The Program implemented in each participating District is considered a Project while an individual woodstove replacement is called a change-out. CARB developed Program Guidelines (Guidelines) to help CAPCOA and Districts set up Projects that meet the State's statutory requirements and policy objectives for appropriations from GGRF. The first Guidelines, addressing the 2016-2017 appropriation, were published on September 9, 2017,⁶ the second update, addressing the 2018-2019 appropriation,⁷ on May 21, 2019, and the current Guidelines address the 2021-2022 appropriation. The Program is designed to help households replace an uncertified wood stove or wood insert, or a fireplace used as a

¹ <https://ww2.arb.ca.gov/our-work/programs/california-climate-investments>

² Lara, Chapter 671, Statutes of 2017, adding Health and Safety Code sec. 39733.

³ Assembly Bill (AB) 1613, Committee on Budget, Chapter 370, Budget Act of 2016, Item 3900-101-3228, Section 10, Provision 4.

⁴ Senate Bill (SB) 856, Committee on Budget, Chapter 30, Budget Act of 2018, Item 3900-101-3228, Section 36, Provision 2.

⁵ Senate Bill (SB) 170, Committee on Budget, Chapter 240, Budget Act of 2021, Item 3900-101-3228, Section 87, Provision 2.

⁶ <https://ww2.arb.ca.gov/our-work/programs/residential-woodsmoke-reduction/woodsmoke-reduction-program>

⁷ Ibid.

primary source of heat, with a cleaner-burning and more efficient device. The replacement devices emit less greenhouse gases (GHG) and other air pollutants; they also are less likely to start fires than old stoves that may have been improperly installed. The Program will offer incentives towards the purchase and installation of the qualifying device. California residents using uncertified wood stoves or wood inserts manufactured before July 1, 1988 or using fireplaces as a primary heat source in Districts awarded Program funds are eligible for this Program. The incentive amount will vary depending on the location of the residence and the household income, with some households qualifying for full replacement cost. The Program will include an outreach and educational component to ensure that households make informed decisions about how to burn and what to burn to maximize the efficiency of the device and minimize pollution. This Program will further the goals of California Health and Safety Code Division 25.5,⁸ reduce GHG emissions, improve air quality, and protect the health, safety, and well-being of California residents.

These Program Guidelines apply to FY 2021-2022 GGRF appropriations and will be updated in future years as appropriate. The replacement of existing wood-burning devices with cleaner technologies provides an important opportunity to promote lower-carbon clean heating powered by renewable energy by offering incentives only for electric heating and the cleanest wood-burning devices. Therefore, contingent on reauthorization and funds, future guidelines will continue to maximize GHG reductions while still addressing the need to provide applicants within disadvantaged or low-income communities and low-income households, as well as households on tribal lands low-income communities or households funding for lower-carbon clean heating options. Future guidelines may also consider administrative streamlining based on the experience gained through implementation.

Program Goals and Objectives

The Program furthers the goals of Health and Safety Code Division 25.5 and reduces GHG emissions by offering incentives toward the replacement of existing uncertified residential wood burning devices used for space heating with cleaner options. For the purpose of this Program, a stove refers to a permanently installed free-standing wood stove, pellet stove, or electric heater stove or one installed in a masonry fireplace cavity or other enclosure (commonly referred to as an insert). The current iteration of the Program is funded through the appropriation of \$5,000,000 in FY 2021-2022 from the Greenhouse Gas Reduction Fund.⁹ The Program, administered by CARB, will be implemented by CAPCOA in coordination with Districts. CAPCOA will determine how much funding will be available to each District

⁸ Appropriations from the GGRF must further the purposes of Health and Safety Code Division 25.5, added and amended by AB 32 (Global Warming Solutions Act of 2006, Pavley and Nuñez, Chapter 488, Statutes of 2006), SB 32 (Pavley, Chapter 249, Statutes of 2016), AB 197 (E. Garcia, Chapter 250, Statutes of 2016), and AB 398 (E. Garcia, Chapter 135, Statutes of 2017), and other legislation.

⁹ Item 3900-102-3228 of the Budget Act of 2021, as amended by SB170 (Chapter 240, Statutes of 2021).

participating in the Program. To be eligible for the Program, a homeowner or renter, for the purpose of this document referred to as an Applicant, must currently use an uncertified wood stove or wood insert manufactured before July 1, 1988, or fireplace as a primary heat source in Districts awarded Program funds. The incentive amount will depend on where the property is located and Applicant's household income, with some households qualifying for full replacement cost. The Program will maximize benefits to households in disadvantaged or low-income communities and low-income households, as well as households on tribal lands, and has as a goal to distribute 75 percent of the total funding to these priority populations.¹⁰ Applicants residing in a census tract identified as a disadvantaged¹¹ or low-income¹² community can qualify for higher incentives. Applicants residing outside of a census tract identified as a disadvantaged or low-income community, who can demonstrate low-income eligibility based on household income, can also qualify for higher incentives.¹³ Applicants residing on tribal lands can also qualify for higher incentives. All other Applicants are eligible for lower incentives. Benefits to disadvantaged and low-income communities and low-income households will be evaluated using criteria listed on the CCI Quantification, Benefits, and Reporting Materials website.¹⁴ Projects are expected to meaningfully address an important community need by reducing exposure to local environmental contaminants, such as toxic air contaminants and criteria air pollutants.

The existing uncertified wood stove, wood insert, or fireplace must be replaced with an electric heat pump, electric stove heater, certified pellet stove, or wood stove approved for this Program, as described in the "Replacement Device" section below. Only select wood stoves are eligible for incentives as part of this Program, which is necessary to ensure that the replacement devices reduce emissions as anticipated.

¹⁰ Priority populations include residents of: (1) census tracts identified as disadvantaged by California Environmental Protection Agency per SB 535; (2) census tracts identified as low-income per AB 1550; or (3) a low-income household per AB 1550. Current definitions and designations are available at: www.arb.ca.gov/cc-communityinvestments.1550.

¹¹ Disadvantaged community census tracts are identified by CalEPA per [SB 535](#) (De León, Chapter 830, Statutes of 2012), and available at <http://www.calepa.ca.gov/EnvJustice/GHGInvest/>

¹² Low-income communities are defined as census tracts with a median household income at or below 80 percent of the statewide median household income or with a median household income at or below the threshold designated as low-income by Department of Housing and Community Development's State Income Limits adopted pursuant to the Health and Safety Code Section 50093 ([AB 1550](#) (Gomez, Chapter 369, Statutes of 2016)). Maps of low-income communities are available at <https://www.arb.ca.gov/cc-communityinvestments>.

¹³ Low-income households are those with household incomes at or below 80 percent of the statewide median household income or with household incomes at or below the threshold designated as low-income by the Department of Housing and Community Development's list of state income limits adopted pursuant to Section 50093. ([AB 1550](#), Gomez, Chapter 369, Statutes of 2016.) Districts will be responsible for verifying household income eligibility.

¹⁴ Available at: <https://ww2.arb.ca.gov/resources/documents/cci-quantification-benefits-and-reporting-materials>

The Program will achieve GHG emission reductions from the increased efficiency and reduced emissions of the newly installed devices. Older, uncertified wood stoves are often inefficient, high-polluting, and may pose a fire risk. The replacement options selected for this Program should reduce greenhouse gas and particulate matter emissions. Co-benefits include significant and long-term reductions in emissions of criteria pollutants and toxic air contaminants, along with reduced fire risk and reliance on fossil fuels thereby accelerating transition to lower carbon home heating.

The replacement device must be installed by a professional, appropriately licensed stove installer (Installer) and meet local fire and building codes. A professionally installed device will improve the health, safety, and comfort of all residents. To ensure reductions in emissions are permanent, any wood stove removed through this Program must be rendered permanently inoperable and recycled, if recycling is available in the area. If the replacement device is a ductless mini-split heat pump, household may be allowed to retain the old wood burning device to serve as emergency heat in case of a power outage. The approval to retain the old device will be granted on a case-by-case basis by the District. Households would be required to sign an agreement to use their old device only in case of a power outage.

The Program will include outreach and educational components to both inform residents about the benefits of switching to cleaner burning home heating devices and train them on the proper operation and maintenance to maximize the device efficiency and minimize pollutant emissions.

The Program implemented in each participating District will be considered a Project. The Project will comprise all of the change-outs, for which Program funds are being used, within the District's jurisdiction along with the administrative work required to implement them.

Stove Eligibility and Performance Standards

I. Existing Home Heating Devices

To be eligible for the Program, an Applicant must be currently relying on an operational uncertified wood stove or insert, or fireplace, as a primary source of heat in the residence.

An uncertified wood stove or insert is one that has not been certified by the U.S. EPA to comply with the performance and emission standards as defined in Title 40 Code of Federal Regulations, Part 60, Subpart AAA, February 28, 1988, or any subsequent revisions. To determine if the existing stove is uncertified, Applicant may do the following:

- Determine when the wood stove was installed. Wood stoves installed before July 1, 1988 do not comply with the particulate emission standards and therefore qualify for this Program.

- Check the stove model against the U.S. EPA current and historical list of certified¹⁵ wood heaters. If the stove’s manufacturer and model is not on the current and historical lists, the stove is considered uncertified.
- Check the back of the wood stove for a certification label. Wood stoves which do not have any label describing particulate matter emission standards qualify for this Program. Wood stoves certified by the U.S. EPA to comply with any of the particulate emission standards are not eligible for replacement through this Program. These stoves will have a label, like that pictured in Figure 1, permanently affixed to them stating that the stove is certified to comply with the 1988, 1990, 2015, or 2020 U.S. EPA standards.

Applicants will determine the eligibility of their current wood stove. Applications will be reviewed by the District to determine if preliminary qualification requirements have been met. The wood stove’s eligibility will be verified by the District or an Installer during an in-home estimate.

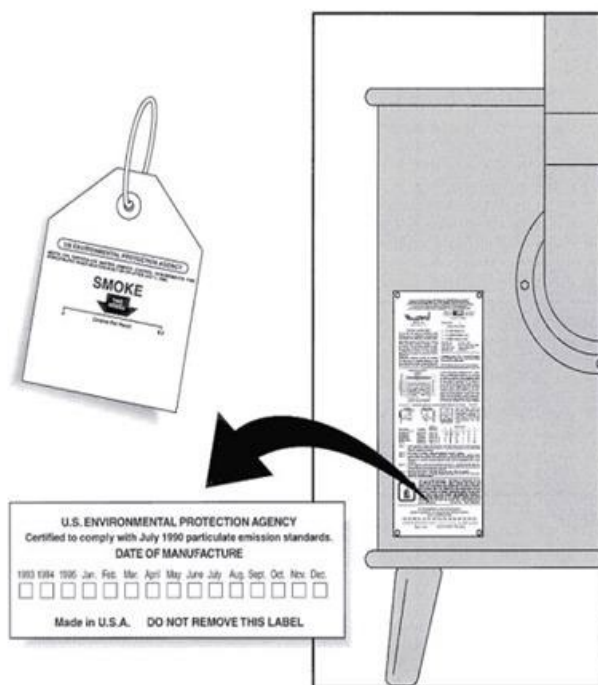
An Applicant using a fireplace as a primary source of heat could also qualify for this Program. Section III, Eligible Home Heating Replacements, includes more information on how to qualify for this type of change-out.

Only operational devices, currently installed in a residence, and used as a primary source of heat qualify for this Program. Applicants who remove the device prior to an in-home estimate will be disqualified.

¹⁵ U.S. EPA Certified Wood Stove Database: <https://www.epa.gov/compliance/epa-certified-wood-heater-database>

Figure 1. U.S. EPA Stove Certification Label

EPA certification label circa 1988 to present



II. Replacement Device

The uncertified wood stove or insert, or fireplace, must be replaced by an eligible replacement device. The following types of home heating devices are eligible for this Program:

- Electric stove heaters,
- Electric heat pumps,
- Pellet stoves,
- Hybrid wood stoves,
- Catalytic wood stoves, and
- Select non-catalytic wood stoves.

In a 2021 report, Assessment of U.S. EPA’s Residential Certification Program Northeast States of Coordinated Air Use Management¹⁶ (NESCAUM) revealed significant problems with the current wood stove certification program. As a result of significant flexibility in testing combined with limited oversight, many wood stoves certified by U.S. EPA as meeting the

¹⁶ <https://www.nescaum.org/documents/nescaum-review-of-epa-rwh-nsp-certification-program-rev-3-30-21.pdf/>

current New Source Performance Standard (NSPS) may have higher emissions than old uncertified stoves they are replacing. Most wood stoves on the market use either a secondary combustion system (non-catalytic stoves) or a catalytic combustor (catalytic stoves) to meet the U.S. EPA emission standards. Hybrid wood stoves combine a catalytic combustor with the secondary combustion system in one.

To ensure that the replacement devices reduce emissions as anticipated only certain wood stoves are eligible to receive incentives as part of this Program. Any pellet, catalytic or hybrid (catalytic/non-catalytic) wood stove meeting the current NSPS is an eligible replacement device. Catalytic and hybrid stoves had demonstrated lower emissions when tested with the Integrated Duty Cycle (IDC) test method approved by the U.S. EPA as a broadly applicable Alternative Test Method (ATM). The IDC test assesses appliance performance under a range of operating and fueling conditions to better represent in-home use. Catalytic and hybrid wood stoves meeting current NSPS certification may be identified by performing an advanced search and selecting the appropriate subtype (catalytic stove or hybrid) from the U.S. EPA Certified Wood Stove Database.¹⁷ Non-catalytic stoves do not perform as well in IDC testing, but to provide households with some non-catalytic options, four stoves approved by the State of Alaska for installation in the Fairbanks PM2.5 Nonattainment Area, listed in Table 1, will be eligible for incentives. CARB will work with an independent contractor to test additional devices and update the list of eligible non-catalytic stoves on the Program website as appropriate. Additional devices may also be listed based on U.S. EPA retesting.¹⁸

Table 1. Non-Catalytic Wood Stoves Eligible for Incentives

Manufacturer Name	Model Name	Annual Avg Emission Rate (grams/hr)
Energy Distribution	Invicta Group: Kazan, Kazan GA, Kiara, and Kiara GA	1.8
Energy Distribution	Gaya Ardoise, Itaya, Onyx, Gaya Feuille, Symphonia, Antaya, Theïa, Akan	1.9
HHT/Hearth and Home Tech	21M-ACC-C, Discovery-1-C	1.7
Hearth and Home Technologies	Quadra Fire Expedition II and Vermont Castings Montpelier II	1.8

¹⁷U.S. EPA Certified Wood Stove Database: <https://www.epa.gov/compliance/epa-certified-wood-heater-database>

¹⁸ See <https://www.epa.gov/burnwise/epa-approved-test-labs-and-third-party-certifiers-residential-wood-heaters>.

The replacement device must be permanently installed by a professional, appropriately licensed Installer participating in this Program. A list of participating Installers will be established by CAPCOA or each participating District. Self-installation of heating devices will not be allowed under this Program. Portable home heating devices not permanently affixed to the home structure are not eligible replacement options. Any building permits or other required approvals shall be obtained per local, tribal, or State ordinances and shall be the responsibility of the Installer or the Applicant. Districts will be responsible for verifying that each change-out is permitted and inspected in accordance with State, local, and/or tribal ordinances before payment is issued to the Installer or the Applicant.

Eligible Applicants

Applicants interested in replacing their uncertified wood stove or wood insert, or fireplace with an eligible replacement device qualify for this Program if they meet all of the requirements listed below:

- Use an uncertified wood stove or wood insert, or a fireplace, currently operational, as a primary source of heat;
- Select a replacement device which meets stove eligibility in Section II;
- Plan to have the replacement device professionally installed by a participating Installer;
- Agree to receive training on proper wood storage and wood burning practices (if applicable) and device operation and maintenance; and
- Surrender their old wood stove or insert to the Installer who will render it permanently inoperable and recycle it, if recycling is available in the area. If the replacement device is an electric heat pump, District may allow retaining the original heating device to be used only during power outages.

This Program provides incentives for one replacement per household. Households that previously received Program incentives are not eligible. The replacement device must be a primary source of heat in the house. The Program is available for residences occupied by owners or long-term renters. In the case of rental properties, formal approval from both the property owner and the renter will be required as part of the approval process. To qualify for an incentive, the owner will have to agree to not raise the rent of the unit for a period of two years or evict the unit's residents because of increased value of the unit due solely to the newly installed home heating device. Retroactive rebates are not available under this program, so Applicants who remove the old device or purchase a new replacement device prior to being approved for this Program will be disqualified. The old, uncertified device must be rendered permanently inoperable and recycled, if recycling is available in the area, before payment can be issued to the Installer.

Burning wood in a fireplace is very inefficient for home heating purposes; fireplaces are therefore not typically used as a primary source of heat. In rare situations when an Applicant uses a fireplace as a primary source of heat, the Applicant may qualify for the Program. If the existing fireplace is structurally sound, the Program may offer an incentive to be used towards purchase and installation of an eligible fireplace insert. However, if the fireplace is lacking structural integrity, the incentive could be used towards the purchase of an eligible free-standing home heating device or a heat pump. In this case, the fireplace and chimney must be rendered permanently inoperable to prevent use of the fireplace. Verification of inoperability would be the responsibility of the District. If the replacement device is an electric heat pump, District may allow retaining the original heating device to be used only during power outages.

Installers interested in participating in this Program must agree to the Program's terms and conditions by signing an agreement with the District. Each District will establish their own requirements, but at a minimum, in order to participate in the Program, the Installer will be required to agree to the following:

- Abide by the terms and conditions of the Program;
- Unless verified by the District, verify that the old device and the replacement device qualify for the Program;
- Conduct professional installation of the qualified device in compliance with all applicable State, county, city, or tribal codes/ordinances;
- Provide residents with training on device operation and maintenance and, if applicable, for wood burning devices, best practices in wood storage and wood burning; and
- Render the old device inoperable and recycle it, if recycling is available in the area.

Only Installers who have a signed agreement with CAPCOA or the District will be eligible to participate in the Program. Installers will be responsible for ensuring that all installations are done in accordance with any applicable State, county, or city codes/ordinances, including obtaining any applicable permits and having the installation inspected. Agreements must include the components required by this document and should include key milestone dates and participant requirements for maintaining eligibility prior to Project completion.

Eligible Cost

Eligible change-outs costs include the cost of the new device including sales tax, installation including any parts, materials, permits, or labor required for the safe and legal installation of the new device removal and disposal of the old wood stove or insert, and, if applicable, rendering fireplace inoperable. The Installer will be required to provide a base estimate for the installation of a basic heating device that will be safe, clean-burning, and efficient. Upgrades above the base estimate will be paid by the Applicant. The incentive structure will be determined by CAPCOA or each individual District but incentives can't exceed the actual

total change-out cost and are limited to a maximum of \$5,000 or \$2,500 per property or household for pellet and hybrid stoves or electric heating devices for Enhanced and Standard Incentives, respectively. A maximum of \$10,000 or \$5,000 per property or household will be allowed for electric heat pump installations for Enhanced and Standard Incentives, respectively. Districts will pay the Installer (voucher model) or Applicant (rebate model) the approved incentive amount. Any additional balance due will be paid by the Applicant.

Applicants who remove the high-polluting device or purchase a new device prior to being approved for this Program will be disqualified from obtaining compensatory funds. Heating devices or inserts designed exclusively for aesthetic and decorative use are not eligible for this Program.

All eligible costs must be supported by appropriate documentation. Any cost that is not directly related to the change-out, including cost of remodeling work beyond what is required to complete the change-out, is not eligible for an incentive. Total costs may not exceed the maximums noted above. Costs incurred outside of the performance period, indirect/overhead costs, and cost of food or beverages (e.g., served during outreach events) are not eligible for reimbursement. Indirect/overhead costs are expenses of doing business that are of a general nature and are incurred to benefit two or more functions within an organization. Examples of indirect costs include salaries and benefits of employees not directly assigned to work on the Program, functions such as personnel, business services, information technology, and salaries of supervisors. Examples of overhead costs include rent, utilities, and supplies.

The total cost of administering the Program (i.e., the total administrative costs incurred by both CAPCOA and Districts) cannot exceed \$500,000, which is 10 percent of the total 2021-2022 appropriation.

Eligibility

Households using uncertified wood stoves, wood inserts, or fireplaces as a primary heat source are eligible for an incentive towards replacing their old heating device with a cleaner option. The incentive amount will be determined by each District in coordination with CAPCOA, but may not exceed a maximum of \$5,000 for wood stove, pellet stove, or electric stove heater or \$10,000 for electric heat pump. The general structure of incentives must adhere to the following rules:

- Low-income households and households located in disadvantaged or low-income communities or on tribal lands will be eligible to replace their heating device for little or no cost. They will qualify for a higher incentive (Enhanced Incentive). The maximum allowable Enhanced Incentive level is \$10,000 for an electric heat pump and \$5,000 for all other types of heating devices;
- All other households, regardless of their income, will qualify for a smaller incentive (Standard Incentive) to be applied towards the purchase and installation of the new

device. CAPCOA, in coordination with the District, will determine the maximum allowable Standard Incentive level, not to exceed \$5,000 for an electric heat pump and \$2,500 for all other types of heating devices; and

- CAPCOA, in coordination with the District, will implement the Program with the goal of directing 75 percent of the funds for Enhanced Incentives to help low-income households and households in disadvantaged and low-income communities, with an emphasis on outreach to households located on tribal lands within the District, replace their old wood stoves for little or no cost. This goal could be accomplished in a variety of ways and Districts are encouraged to explore different options to assist in meeting this Program-wide goal. Examples of two possible scenarios could include:
 - Conducting a District-wide solicitation during which all applications would be collected and reviewed, and priority would be given to those Applicants qualifying for Enhanced Incentives.
 - Implementing the Project in two phases. During the first phase, only applications from low-income households and households in disadvantaged and low-income communities or on tribal lands would be accepted. During the second phase, the Project would be open to all Applicants.

Every Applicant using an uncertified wood stove or fireplace as a primary source of heat for their home qualifies for a Standard Incentive without any need for income verification. To qualify for the higher Enhanced Incentive, the Applicant must reside on tribal land or in a disadvantaged or a low-income community or demonstrate a household income not exceeding a low-income threshold specified below. Income verification will not be required for Applicants residing on tribal lands or in disadvantaged or low-income communities.

Applicants residing outside of disadvantaged and low-income communities and tribal lands wishing to be considered for Enhanced Incentives are required to demonstrate that their household income does not exceed one of the following thresholds:

- 1) 80 percent of the Statewide Median Household Income (MHI);¹⁹ or
- 2) County-specific California Department of Housing and Community Development (HCD) low-income limits.²⁰

Districts will be responsible for verifying household income eligibility. Districts can qualify an Applicant based on the higher allowable maximum income (80 percent MHI or HCD low-income limits).

For purposes of the Program, there are multiple methods to demonstrate household income eligibility. Applicants may demonstrate eligibility by presenting pay stubs or tax returns for

¹⁹ U.S. Census Bureau, American Community Survey, 5-year Estimates available at:
<https://www.census.gov/quickfacts/fact/table/CA,US/PST045221>

²⁰ California Department of Housing and Community Development Official State Income Limits available at:
<http://www.hcd.ca.gov/state-and-federal-income>

each person living in the residence to District personnel for verification and, if qualifying using the HCD low-income limits, reporting the number of people in the household.

Eligibility may also be established through proof of participation in an existing federal or State low-income assistance program, several examples of which are listed below. In cases where an Applicant chooses to demonstrate eligibility through participation in an alternate low-income program, Districts will work with CARB staff to verify that the alternate program's income limits do not exceed Enhanced Incentive income limits for their area.

- U.S. Department of Agriculture Women, Infants and Children (WIC) Program;
- U.S. Department of Health and Human Services Low Income Energy Assistance Program (LIHEAP);
- California Alternate Rates for Energy (CARE) Program with a participating California utility company.

Approval Process

Applicants will be required to complete an application. They must agree to provide information to the District and allow the District and/or Installer to verify that information. They must also agree to receive training on proper wood storage and wood burning practices (if applicable) and device operation and maintenance. The District will be responsible for verifying the following:

- Eligibility of the existing device - ensuring that the existing wood stove, wood insert, or fireplace²¹ is uncertified, operational, and used as a primary heat source in the house;
- Eligibility of the replacement stove – ensuring that the replacement device is eligible for the Program as described in Section II; and
- If applying for the Enhanced Incentive, eligibility as a resident of a disadvantaged or low-income community, tribal lands, or a low-income household.

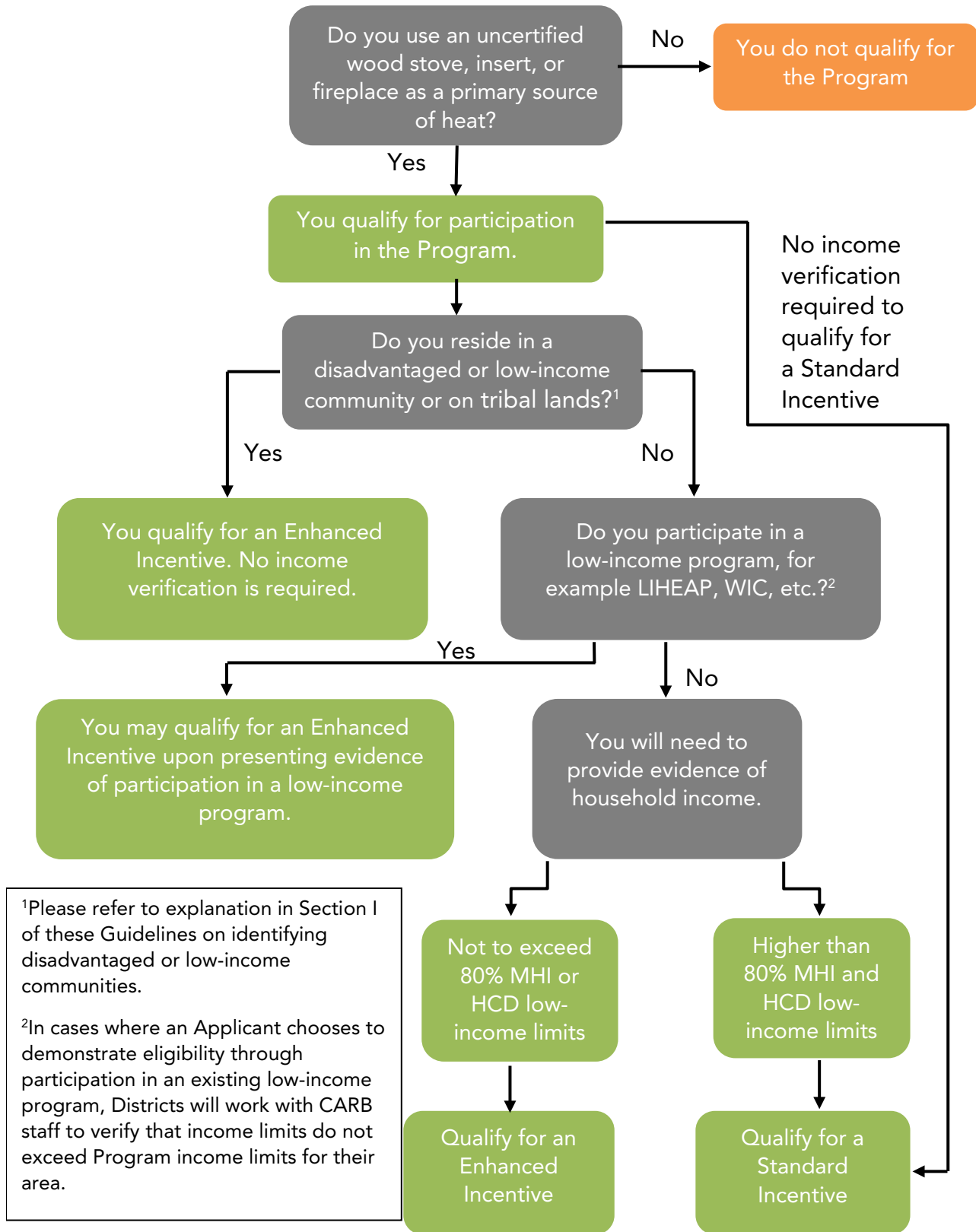
The application will be reviewed to determine if the preliminary qualification requirements have been met. Figure 2 illustrates the approval process and helps determine Program eligibility. The District will notify the Applicant whether the application was approved for participation in the Program. Districts must inform Applicants that applications will be treated in accordance with Public Records Act requirements and that certain information, subject to those requirements, may be publicly disclosed.

Once approved, the Applicant will schedule an in-home estimate with a participating Installer. The Installer will verify the stove's eligibility and present an estimate to the Applicant. The District will have the flexibility to run the Program as a voucher or a rebate

²¹ All fireplaces are considered uncertified heating devices.

model. If a Program follows a voucher model, qualified Applicants are issued vouchers that provide an instant discount of the cost of purchase, installation, and disposal of a qualifying device. If a Program follows a rebate model, qualified Applicants are issued rebates after they submit the required documents showing that they have purchased a qualifying device, had it installed by a participating Installer, and properly disposed of their old appliance. Districts must verify that the old device was deemed permanently inoperable and recycled, if recycling is available in the area, before issuing payment for the change-out. Districts choosing to follow a rebate model must ensure that low-income households and households in disadvantaged and low-income communities and on tribal lands are able to participate. This may require offering vouchers in lieu of rebates or administering the Project with a combination of rebates and vouchers.

Figure 2. Approval Process



GHG Reductions

Switching from an uncertified wood stove or a fireplace to a U.S. EPA certified pellet stove or eligible wood stove reduces GHG emissions as these stoves are cleaner burning and more energy efficient. Design features in newer pellet stoves and wood stoves promote more complete combustion, reducing emissions of methane, a GHG pollutant.²² They also typically use significantly less fuel to produce the same amount of heat as an uncertified stove.²³ This reduction in fuel use will further reduce GHG emissions by a similar amount. Switching from an uncertified wood stove to an electric stove heater or electric heat pump will also typically reduce GHG emissions. In the absence of a mechanism to verify that the wood burned in an Applicant's primary heating device is waste material harvested pursuant to an approved timber management plan prepared in accordance with the Z'berg-Nejedly Forest Practice Act of 1973 or other locally or nationally approved plan and harvested for the purpose of forest fire fuel reduction or forest stand improvement, biogenic CO₂ is included in the calculation of GHG benefits for these devices.

Outreach and Education

CAPCOA and the Districts will be responsible for promoting the Program and helping households understand the benefits of changing from an uncertified wood stove to a cleaner home heating device. Since the Program-wide goal is to distribute 75 percent of total funding to residents of disadvantaged and low-income communities and low-income households and tribal lands, the outreach should focus on reaching this segment of the population.

CAPCOA and the Districts will also incentivize outreach and promotion of the Program with local tribal authorities and prioritize implementation on tribal lands.

The Program requires an educational component to ensure that the new home heating devices, particularly pellet stoves and wood stoves, are properly operated and maintained to maximize energy efficiency and achieve the lowest possible emission rates. With proper burning techniques and properly seasoned wood, if using a wood stove, the amount of wood used and emissions generated could be significantly reduced. User operation is important for achieving anticipated reductions. CAPCOA and the Districts will be required to ensure that each change-out is supplemented with a training component. This could be accomplished by

²² Residential wood stove emissions are in AP 42, Fifth Edition, Volume I, Chapter 1, External Combustion Sources, Section 1.10, web link: <https://www3.epa.gov/ttn/chief/ap42/ch01/final/c01s10.pdf>

²³ U.S. EPA Burn Wise Publication, How to Implement a Wood-Burning Appliance Changeout Program, September 15, 2014; web link: <https://www.epa.gov/sites/production/files/2015-08/documents/howtoimplementawoodstovechangeout.pdf>

having Installers train homeowners following the installation. Districts will be required to obtain verification of training.

Co-benefits

In many communities throughout the State, uncertified wood stoves are a major source of air pollution. Replacing these highly polluting and inefficient stoves with cleaner home heating options can significantly reduce emissions of fine particulate (PM_{2.5}), black carbon, and toxic air contaminants. These emission reductions will vary depending on the type of the replacement device, with the electric devices offering the greatest reductions. Certified pellet stoves and wood stoves or inserts should have significantly lower emissions compared to uncertified wood stoves based on their certification values. However, because the current U.S. EPA certification program fails to ensure that a wood stove performs consistent with the certification results, this Program provides incentives only for select wood stoves that are most likely to provide emission reductions under real-world conditions. To ensure that emission reductions do not diminish even further due to improper operation or lack of proper maintenance, each installation will be accompanied by education on proper device operation, maintenance, and importance of using seasoned wood.

Reductions in black carbon, PM_{2.5}, and toxic air contaminants will reduce the impacts of climate change and improve indoor and outdoor air quality and visibility. In some parts of the State, the PM_{2.5} co-benefit reductions could have a significant impact on a region's ability to attain ambient air quality standards.

Reductions in PM_{2.5} pollution will have significant short- and long-term health benefits. Short-term exposures to PM_{2.5} can aggravate lung disease, causing asthma attacks and acute bronchitis, and may also increase susceptibility to respiratory infections. Long-term exposures have been associated with reduced lung function and the development of chronic bronchitis and even premature death.

Consumers should be able to save approximately 20 percent of their annual fuel cost through the use of professionally installed, certified, high efficiency pellet stoves or wood stoves.²⁴ Many old stoves are improperly installed, posing significant safety concerns, including health impacts and potential fires. Professional installation required under this Program will ensure that newly installed stoves meet local fire and building codes. If a replacement device is installed in a residence that does not have functional smoke and carbon monoxide detectors, the Program may pay for purchasing and installing new detectors. The Program may support the local economy and job creation by increasing demand for, and installation of, certified wood stoves and other clean heating devices.

²⁴ Based on the difference in efficiency between uncertified and certified stove:
<https://www3.epa.gov/ttn/chief/ap42/ch01/final/c01s10.pdf>

Key Dates and Deadlines

CARB posted the Program Guidelines for public review and comments on November 7, 2022. The public comment period closed on December 8, 2022, and comments were reviewed and incorporated into the Program Guidelines where appropriate. As a next step, CARB will draft grant agreements with CAPCOA and/or individual Districts. These agreements must be signed and fully executed before funds can be released. If CAPCOA acts as an intermediary between CARB and the Districts, it will be required to enter into separate agreements with the Districts. These separate agreements must ensure compliance with these Program Guidelines and any agreement between CAPCOA and CARB. Any work done prior to a District grant agreement being fully signed and executed will be ineligible for funding. The deadline for executing all grant agreements is June 30, 2023 and the deadline for submitting requests for payment to CARB is April 1, 2025.

Reporting and GHG Quantification

CCI Funding Guidelines set tracking and reporting requirements for agencies that administer GGRF programs, such as CARB. Each District participating in the Program will be responsible for recordkeeping and providing CAPCOA and/or CARB with information necessary to fulfill Program reporting requirements. CAPCOA will be responsible for compiling the reports and submitting them electronically to CARB. All reports must be consistent with the CCI Funding Guidelines,²⁵ quantification methodologies,²⁶ reporting guidance,²⁷ and the requirements established in these Guidelines. The Program implemented in each participating District will be considered a Project with most of the reporting done on a Project basis. The Project will be comprised of all change-outs for which Program funds are being used, within the District's jurisdiction, along with the administrative work required to implement them. Some reported Project information will be publicly available on the CARB website, including the amount of funding spent on change-outs that benefit disadvantaged communities, low-income communities, and low-income households.

In order to document and calculate reductions in GHG, black carbon, and PM2.5 emissions, and document other co-benefits and benefits to disadvantaged communities, low-income communities, and low-income households, CAPCOA and/or Districts will be responsible for collecting and maintaining the following information for each change-out:

- Tracking number for each change-out;
- Location of change-out;

²⁵ <https://www.arb.ca.gov/cc/capandtrade/auctionproceeds/2018-funding-guidelines.pdf>

²⁶ Available at www.arb.ca.gov/cci-quantification

²⁷ *ibid.*

- Incentive amount and, if applicable, verification that Applicant qualifies for an Enhanced Incentive based on the location of the property in a disadvantaged, low-income, or tribal census tract or Applicant's household income;
- Documents proving the change-out benefits a disadvantaged community, low-income community, or low-income household and description of how the change-out meets respective community need(s);
- Type of wood burning device being replaced (stove, insert, or fireplace);
- Replacement device type and make and model;
- Quantity of wood burned annually before replacement;
- Replacement device emission rates and efficiency (if available and applicable);
- Installation date;
- Copy of final permit (City, County, or State);
- Photographic evidence of change-out completion, including "before" and "after" photos showing the devices in relation to the room where they were/are installed;
- Verification of destruction of uncertified stove (including recycling if available locally) or, where applicable, verification of rendering fireplace and chimney permanently inoperable, unless replacement device is an electric heat pump and the recipient keeps the uncertified stove to use only in case of electricity loss;
- Verification that the recipient was trained on device operation and maintenance and, if applicable, following best practices in wood storage and wood burning for residential space heating;
- GGRF dollars spent; and
- Information on jobs and training opportunities created and whether employees are residents of disadvantaged or low-income communities or low-income households.

Documentation of each wood stove replacement must include all of the parameters above, which are necessary for quantifying the reductions. Record keeping and tracking will be retained by CAPCOA or the District for three years after the Project Closeout report is submitted.

Net GHG reductions from wood stove replacement will be calculated using the CARB approved GHG Quantification Methodology for Fiscal Year 2021-2022 available at the [Cap-and-Trade Auction Proceeds Quantification Materials](#) webpage.²⁸ CARB will also develop methodologies to quantify some additional Project co-benefits. CAPCOA will be responsible for performing calculations and reporting results to CARB as part of the reports outlined above.

²⁸ <https://ww2.arb.ca.gov/resources/documents/cci-quantification-benefits-and-reporting-materials>

Disbursement of Funds

Funds cannot be disbursed until there is a fully executed grant agreement between CARB and CAPCOA and/or the individual District. Only those actual and direct Program related costs incurred during the approved term of the grant agreement and as specified in the grant agreement budget will be eligible for payments.

Each District shall maintain an accounting system that accurately reflects fiscal transactions with the necessary controls and safeguards. The accounting system must retain itemized receipts and invoices for all Program funds for at least three years after final payment is made by CARB.

Program Review

The State of California has the right to inspect all work and associated records at any time over the Project life. This right shall extend to any subcontracts, and CAPCOA and/or Districts shall include such access in all their contracts or subcontracts.

CARB shall review a sufficient number of Projects each year to ensure proper Program implementation. The District responsible for the Project selected for program review will be contacted at least 30 days in advance. The program review should include all books, papers, accounts, documents, photographs, and other records related to the Project for which Program funds were used. The District will be expected to assign an employee familiar with the Project and accounting procedures to assist the State reviewer and have the Project records, including cancelled warrants, readily available for inspection.

If the program review reveals that the District did not follow these Guidelines and/or the grant agreement, does not have proper documents to demonstrate following Guidelines and/or the grant agreement, or violated any State or federal law or policy, a corrective action plan will be put in place. The District will have three months to implement the corrective measures. A follow-up program review will be conducted to verify that the deficiencies are fully mitigated. If the corrective actions were not implemented or new problems were discovered during the follow-up program review, a second corrective action plan will be established. If the second follow-up program review is less than satisfactory, the grant agreement with that District will be terminated immediately and the District will be prohibited from receiving any future funding from this Program. The District may be required to fully or partially repay Program funds spent in violation of these Guidelines and/or the grant agreement.

The following are examples of Program deficiencies:

- Replacing a wood stove, wood insert, or fireplace not eligible for the Program;
- Installing a device not eligible for the Program;
- Issuing an Enhanced Incentive to an ineligible Applicant;

- Exceeding the maximum amount of \$10,000 for an electric heat pump or \$5,000 for any other replacement device for Enhanced Incentive and \$5,000 for an electric heat pump or \$2,500 for any other replacement device for a Standard Incentive);
- Failing to properly document each change-out;
- Failing to remove and properly dispose of the old stove (except if the replacement device is an electric heat pump); and
- Allowing an Applicant to install his/her replacement device.

If deficiencies are identified during a program review, CARB will be responsible for communicating them to the District, giving the District an opportunity to respond, and, if necessary, assist in drafting a corrective action plan. Districts must make every effort, including requesting assistance from CARB, if necessary, to ensure that the deficiencies are fully mitigated.

Blank page

ADMINISTRATIVE MATTERS

ITEM 4

**Meeting Date Change in
October 2023**

Amador Air District

Memorandum

May 16, 2023

To: Board of Directors

From: Herminia Perry, Air Pollution Control Officer

Subject: October 2023 Meeting Date Change

Our Air District Board Meeting in October is originally scheduled for October 17, 2023. I will be on vacation during that week and I respectfully request to reschedule our October meeting to a different date. I have the following dates available for the meeting:

- Tuesday, October 10th at 1:30pm
- Tuesday, October 31st at 1:30pm

Recommendation: Select new date for the Amador Air District Board meeting in October 2023.

**ADMINISTRATIVE MATTERS
ITEM 5**

Draft Budget FY 2023/2024

Amador Air District

Memorandum

May 16, 2023

To: Board of Directors
From: Herminia Perry, Air Pollution Control Officer
Subject: Draft Budget for FY 2023-2024

Attached is the draft 2023/2024 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:

- Community Projects (line #54120) are budgeted at \$161,813.** The Air District will see a significant decrease in revenue due to the loss of our Title V facility.
Breakdown of line item below:

	<u>FY 23/24</u>	<u>FY 22/23</u>
Smoke Reduction Bin Program	\$75,813	\$75,813
Electric Vehicle Charging Station (EVCS) Program	\$76,000 (75% of total cost not to exceed \$15,000 per project plus \$1,000 for advertising) Approx. 5 projects	\$60,000 (3 projects at \$20,000 ea.)
Wildfire Outreach Program (Workshop, advertising, and PPE)	\$10,000	\$0
Green Vehicle Police Incentive (GVPI) Program (City of Jackson, Lone, and Sutter Creek Police Depts.)	\$0	\$99,000 (3 vehicles at \$33,000 ea.)

2. **Special Projects (line #54712) are budgeted at \$139,000.** \$80,000 for our next round of CCAD participants (five projects at \$16,000 each). Approximately \$34,000 from our Small Lawn Equipment Rebate Program which is a roll-over of the remaining funds from FY 22/23. This number will decrease as we still have six weeks before the fiscal year is over. Also added to this line item is money to start a School Small Lawn Equipment Rebate Program in the amount of \$25,000.00.

3. **State Aid Other – Carl Moyer, Woodstove RIP, Grants (line #54715) are budgeted at \$228,344.** Of this, \$50,000 is for Carl Moyer or FARMER grants, \$168,344 for the Woodstove RIP, and \$10,000 for the prescribed fire grant.

A detailed breakdown of these cost has been included with our budget spreadsheets.

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 for final approval.

OVERVIEW AS OF MAY 11, 2023

A.	ACCOUNT BALANCE	\$	825,869.63
B.	RESERVES	\$	(344,600.00)
C.	PAYROLL CLEARING	\$	(29,229.80)
D.	WARRANTS PAYABLE	\$	(7,370.43)
E.	OPERATING CASH	\$	444,669.40
F.	Additional funding from carry over/reserves	\$	363,195.00

DRAFT 2023/2024 BUDGET

REVENUE	\$972,705
EXPENSES	\$972,705

**PROJECTED RESERVE

\$344,600	
-\$81,474	(Draw from reserves = F-E)
<hr/>	<hr/>
\$426,074	23/24 CASH RESERVES

REVENUE								
			Approved 2022/2023	Actual YTD 05/10/23 2022/2023	Actual Requested 2022/2023			
	Line item							
State Aid Other (Carl Moyer/Grants)	45240	Moyer, FARMER, Grants (AB 197, 617, Rx Fire, SB 563)	79,166	17,583	247,510			Herminia Perry: \$10,813 AB 617 \$8353 AB 197 \$10,000 Rx Fire Grant \$50K Carl Moyer Grants \$168,344 Woodstove RIP
State Air Pollution	45640	ARB Subvention	44,000	44,400	44,000			
State Aid Other (MV In-Lieu Tax)	45070	DMV Fees	185,000	169,801	185,000			
Air pollution fees	46940	Permits and emissions	117,000	125,978	100,000			
Burn permit fees	42145	Burn permits	25,000	25,730	25,000			
Interest	44100	Interest	4,000	5,414	4,000			
Miscellaneous	47890	Miscellaneous (ATC, Change of Ownership, Project Administration Funds, Reimbursables)	4,000	9,942	4,000			Herminia Perry: Reduction due to Ampine not running.
					Subtotal:			\$609,510
Additional funding from carry over/reserves			380,820		363,195			
Total Additional Financing sources			838,986		609,510			
Total Available Financing			838,986	398,847.58	\$972,705			

EXPENSES		ACTUAL YTD			REQUESTED				
		APPROVED 2022/2023	5/10/23 2022/2023	Actual % Difference					
50100	Salaries and Wages	170,100	144,554	85%	183,405				
50121	Cell Phone Stipend	600	0	0%	600				
20200	Deferred Comp County Match	600	1,015		1,200				
50300	Retirement- Employer's Share Normal	16,160	13,782	85%	18,597				
50304	Retirement - PERS Unfunded Liability	37,652	17,845	47%	34,276				
50310	FICA/Medicare- Employer's Share	13,013	10,800	83%	14,031				
50400	Employee Group Insurance	44,000	35,873	82%	46,514				
50500	Worker's Compensation Insurance	692	1,052	152%	1,370				
	Total Salaries/Employee Benefits	282,817	224,921	80%	299,993				
SERVICES AND SUPPLIES									
51110	Clothing	250	279	112%	500				
51200	Communications	4,000	3,726	93%	4,500				
51700	Maintenance - Equipment	51,500	390	1%	58,500				
51760	Maintenance - Program (IT)	2,500	1,538	62%	2,500				
52000	Memberships	2,000	1,288	64%	2,000				
52200	Office Expenses	4,000	2,042	51%	4,000				
52211	GSA Dept Cost Allocation	4,300	1,244	29%	2,000				
52300	Professional & Specialized Services	28,000	13,342	48%	25,000				
52380	Air Pollution Hearing Board Fees	500	0	0%	500				
52400	Publications & Legal Notices	300	193	64%	500				
52500	Copy Rental	1,300	1,006	77%	1,300				
52600	Rents, Leases -Bldgs/Improvements	0	0	0%	0				
52803	Lower Emission School Bus Program	0	0	0%	0				
52824	Biomass Grant (BV Money)	0	0		0				
52900	GSA and In-County Travel	2,500	2,278	91%	2,500				
52910	Meetings and Conferences	2,500	2,429	97%	6,600				
53000	Utilities	0	0						
	Total Services and Supplies	103,650	29,755	29%	110,400				
OTHER									
54120	Community Projects (Smoke Reduction Bin Prog, EVCS Program, Wildfire Prog.)	234,813	66,677	28%	161,813				
54712	Special Projects (CCAD, SLERP)	125,000	7,068	6%	139,000				
54715	State Aid Other (Carl Moyer, Woodstove RIP, Rx Fire Grant)	50,000	1,446	3%	228,344				
	Total Other Charges	409,813	75,191	18%	529,157				
56200	Equipment	0	0		0				
58900	A-87 Cost Allocation	22,706			23,155				
	Total Fixed Assets	22,706	0		23,155				
58901	Workers Comp Credit	0	0						
59500	Contingencies	10,000	0		10,000				
	Total - Amador Air District	828,986	329,866	40%	972,705				

Herminia Perry:
Purchase of one (1) AAD vehicle. Approx. \$55K
\$3.5K vehicle maintenance

Herminia Perry:
\$75,813 Pine Needle Prog.
\$76K EV Charging Stations (75% of total cost not to exceed \$15K) \$1K advertising
\$10K Wildfire Outreach Program

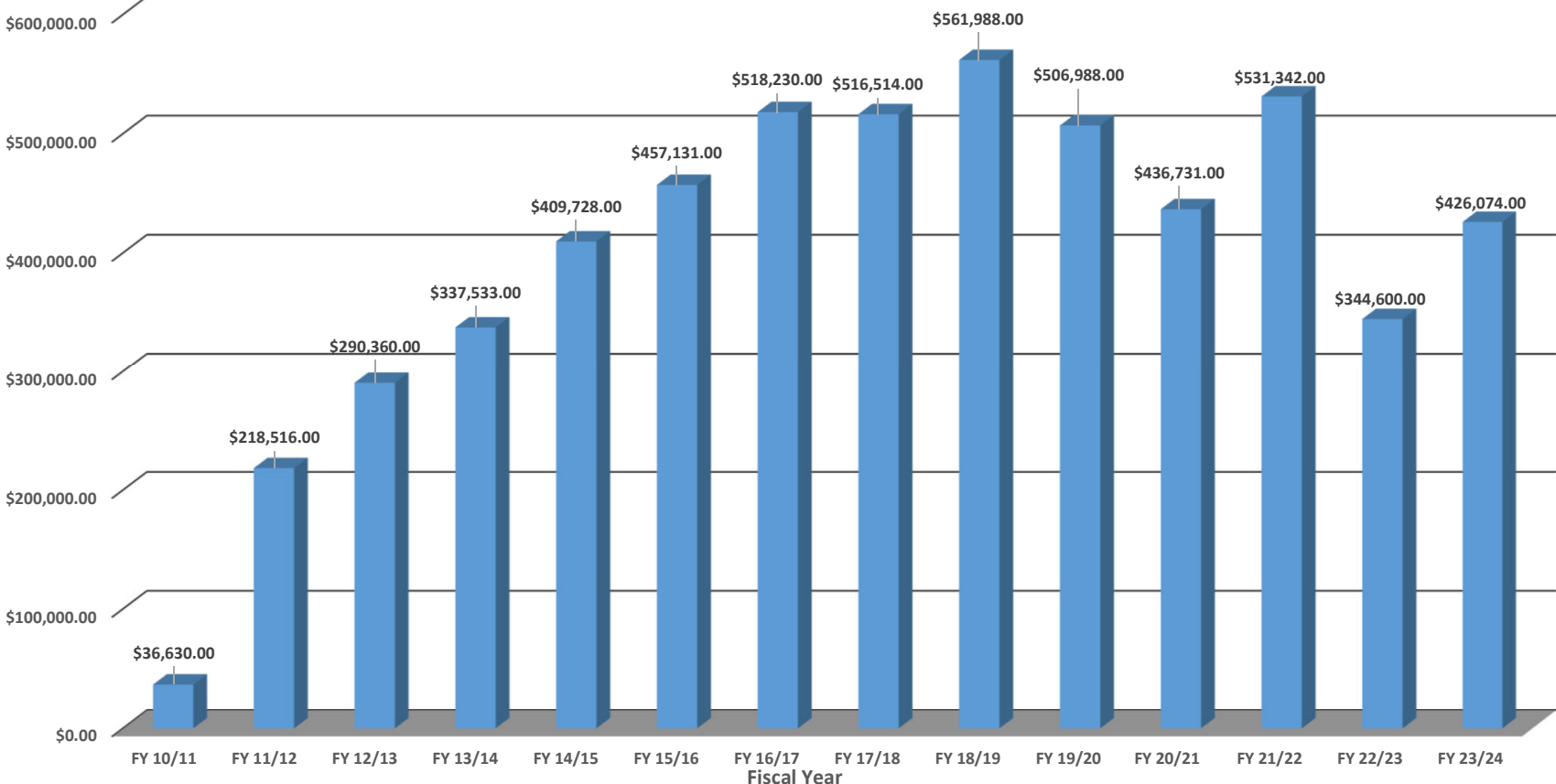
Herminia Perry:
\$80K CCAD Projects (5 at \$16K)
\$34K SLERP
\$25K School SLERP

Herminia Perry:
\$50K Carl Moyer
\$168,344 Woodstove RIP
\$10K Rx Fire Grant

		APPROVED 2022/2023	REQUESTED 2023/2024	Notes
SERVICES AND SUPPLIES				
51700	Maintenance - Equipment	51,500	58,500	Car Replacement. Our cars are getting old and are racking up miles. Last FY I decided it wasn't prudent to purchase a new vehicle since Covid was still very active and most of all my meetings/conferences were all done virtual. Since then, I have started going to more in-person meetings and utilizing my vehicle more frequently. I would like to replace the oldest vehicle in my fleet this FY and have a policy in place to replace vehicles on a rotation. \$55,000 New Vehicle \$3,500 Vehicle Maintenance
52910	Meetings and Conferences	2,500	6,300	Significant Increase due to APCO attending more meetings. I have joined the CAPCOA Board/Legislative Committee and attend their Board meetings every month. Usually these meetings are held in Sacramento with the exception of the January Retreat and August meeting held in San Diego. In addition to the increase in meeting attendance the price of our conferences has gone up as well. See attached break-down of expenses.
54120	Community Projects	234,813	161,813	Removed the Green Vehicle Police Incentive Program. This program was started in 2021 and only one City has been able to acquire a vehicle. I have notified the other two Cities that after June 30th the funds will go away.
	Smoke Reduction Bin Program - Pine Needles (on-going)	75,813	75,813	\$65K from AAD budget \$10,813 AB 617 Implementation Fund Grant
	Electric Vehicle Charging Stations (on-going)	60,000	76,000	Open program to all qualifying County businesses. First come first serve. 75% of total cost not to exceed \$15K per project. Approx. 5 projects \$75K projects \$1K advertising
	Wildfire Outreach Program (NEW)	0	10,000	Workshop to establish a go-to policy/procedure of what to do in the event our community is affected by wildfire smoke. Purchase supplies such as masks, box fans, kits to hand out to the most affected communities during those events. Help setting up Clean Air Centers. Agencies involved would be OES, Public Health, School District, EPA, etc.
54712	Special Projects (CCAD, SLERP)	125,000	138,000	
	City, County, Agency Diesel Program (CCAD) (on-going)	80,000	80,000	Continue as is. Five projects at \$16K.
	Small Lawn Equipment Rebate Program (SLERP) (on-going)	40,000	33,000	Continue program as is and roller over the remaining amount from FY 22/23 to FY 23/24. To date we have done 33 projects.
	School Small Lawn Equipment Rebate Program (NEW)	0	25,000	I would like to open up our SLERP program to the Amador County Schools.
54715	State Aid Other	50,000	228,344	
	Carl Moyer Program (on-going)	50,000	50,000	Pass-through money if we get any grants.
	Woodstove Reduction Incentive Program (RIP) (NEW)	0	168,344	State program. \$151,261 Grant \$17,083 admin cost
	Prescribed Fire Grant #G21-PBRM-01	0	10,000	Rx Fire monitoring grant

	APPROVED 2022/2023	REQUESTED 2023/2024
52910 Meetings and Conferences	2,500	6,600
Spring Membership Conference - Tahoe (May_Mon - Thurs)		
Registration Fee		\$880
Lodging		\$500
Mileage/Fuel		\$125
Meals		\$48
Total		\$1,553
Fall Membership Conference - Monterey Bay AQMD (Oct._Mon - Thurs)		
Registration Fee		\$950
Lodging		\$800
Mileage/Fuel		\$250
Meals		\$48
Total		\$2,048
Rural Section Meeting (overnight)		
Registration Fee		\$0
Lodging (TBD)		\$200
Mileage/Fuel		\$85
Meals		\$24
Total		\$309
CAPCOA Board/Legislative Meetings - Sacramento (Monthly x 8)		
Registration Fee		\$0
Lodging		\$0
Parking		\$380
Mileage/Fuel		\$500
Meals		\$112
Total		\$992
CAPCOA Board Retreat (January)		
Registration Fee (virtual)		\$100
Total		\$100
CAPCOA Board/Legislative Meeting - San Diego (August)		
Registration Fee		\$300
Lodging		\$600
Mileage/Fuel		\$85
Auto Rental (overnight travel)		\$200
Airfare (overnight travel)		\$300
Meals		\$48
Total		\$1,533
TOTAL:		\$6,535

Cash Reserves



Blank page

ADMINISTRATIVE MATTERS

ITEM 6

APCO Update:

- Green Waste Voucher and Neighborhood Bin Programs
- EVCS Update – Amador City
- Financials through May 11, 2023

Amador Air District
Balance Sheet
As of May 11, 2023

	<u>May 11, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
AAD Bank 101735	851,186.42
Total Checking/Savings	851,186.42
Accounts Receivable	
Accounts Receivable	-28.69
Total Accounts Receivable	-28.69
Other Current Assets	
101002 Petty Cash	200.00
Total Other Current Assets	200.00
Total Current Assets	851,357.73
Fixed Assets	
150630 Equipment	25,537.48
Total Fixed Assets	25,537.48
TOTAL ASSETS	876,895.21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-840.60
Total Accounts Payable	-840.60
Total Current Liabilities	-840.60
Total Liabilities	-840.60
Equity	
Retained Earnings	798,708.90
Net Income	79,026.91
Total Equity	877,735.81
TOTAL LIABILITIES & EQUITY	876,895.21

Amador Air District
Custom Summary Report
July 1, 2022 through May 11, 2023

	<u>Jul 1, '22 - May 11, 23</u>
Income	
42145 Burn Permits	25,730.00
44100 Interest	5,414.40
45070 DMV Fees	169,800.58
45240 Carl Moyer Program Funds	17,583.00
45640 ARB Subvention	44,400.00
46940 Permits & Emission Fees	
46940 PERP	18,215.36
46940 Vapor Recovery / Nozzles	8,630.11
46940 Permits & Emission Fees - Other	99,132.60
Total 46940 Permits & Emission Fees	<u>125,978.07</u>
47890 Miscellaneous	
47890 Authority to Construct	4,530.24
47890 Change of Ownership	1,441.44
47890 Engineer Fees	2,970.00
47890 Fines	1,000.00
Total 47890 Miscellaneous	<u>9,941.68</u>
Total Income	<u>398,847.73</u>
Gross Profit	398,847.73
Expense	
50100 Salaries	144,553.61
50200 Deferred Comp. CNTY Match	1,015.36
50300 Retirement	13,782.18
50304 PERS Misc. Unfund Lia.	17,845.00
50310 FICA/Medicare Tax	10,800.43
50400 Employee Group Insurance	35,873.10
50500 Worker's compensation	1,052.33
51110 Protective Clothing	271.71
51200 Communications	3,726.80
51700 Maintenance - Equipment	389.83
51760 Maintenance - Licensing	1,538.23
52200 Office Expenses	1,647.70
52211 GSA Cost Allocation	1,244.00
52300 Professional Services	5,342.14
52400 Publications/Legal Notcei	192.52
52500 Rent/Lease of Equipment	1,006.11
52900 GSA and In County Travel	2,277.68
52910 Meetings & Training	2,429.24
54120 Community Projects	66,677.20
54712 Business Projects	7,068.18
54715 Carl Moyer Fund Grants	1,446.40
Reconciliation Discrepancies	-358.93
Total Expense	<u>319,820.82</u>
Net Income	<u><u>79,026.91</u></u>

Amador Air District

Revenue & Expenses Budget vs. Actual

July 1, 2022 through May 11, 2023

	Jul 1, '22 - May 1...	Budget	\$ Over Budget	% of Budget
Income				
201002 NSF pass through	0.00	0.00	0.00	0.0%
42145 Burn Permits	25,730.00	25,000.00	730.00	102.9%
44100 Interest	5,414.40	4,000.00	1,414.40	135.4%
45070 DMV Fees	169,800.58	185,000.00	-15,199.42	91.8%
45240 Carl Moyer Program Funds	17,583.00	79,166.00	-61,583.00	22.2%
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	44,400.00	44,000.00	400.00	100.9%
46021 Local Funding	0.00	0.00	0.00	0.0%
46940 Permits & Emission Fees				
46940 PERP	18,215.36	0.00	18,215.36	100.0%
46940 Title V Fees	0.00	0.00	0.00	0.0%
46940 Vapor Recovery / Nozzles	8,630.11	0.00	8,630.11	100.0%
46940 Permits & Emission Fees - Other	99,132.60	117,000.00	-17,867.40	84.7%
Total 46940 Permits & Emission Fees	125,978.07	117,000.00	8,978.07	107.7%
47890 Miscellaneous				
47890 Authority to Construct	4,530.24	0.00	4,530.24	100.0%
47890 Change of Ownership	1,441.44	0.00	1,441.44	100.0%
47890 Engineer Fees	2,970.00	0.00	2,970.00	100.0%
47890 Fines	1,000.00	0.00	1,000.00	100.0%
47890 Vehicle Lease to WM	0.00	0.00	0.00	0.0%
47890 Miscellaneous - Other	0.00	4,000.00	-4,000.00	0.0%
Total 47890 Miscellaneous	9,941.68	4,000.00	5,941.68	248.5%
Total Income	398,847.73	458,166.00	-59,318.27	87.1%
Cost of Goods Sold				
Cost of Goods Sold	0.00	0.00	0.00	0.0%
Total COGS	0.00	0.00	0.00	0.0%
Gross Profit	398,847.73	458,166.00	-59,318.27	87.1%
Expense				
50100 Salaries	144,553.61	170,100.00	-25,546.39	85.0%
50121 Cell Phone Stipend	0.00	600.00	-600.00	0.0%
50132 ARPA Premium Pay	0.00	0.00	0.00	0.0%
50200 Deferred Comp. CNTY Match	1,015.36	600.00	415.36	169.2%
50300 Retirement	13,782.18	16,160.00	-2,377.82	85.3%
50304 PERS Misc. Unfund Lia.	17,845.00	37,652.00	-19,807.00	47.4%
50310 FICA/Medicare Tax	10,800.43	13,013.00	-2,212.57	83.0%
50400 Employee Group Insurance	35,873.10	44,000.00	-8,126.90	81.5%
50500 Worker's compensation	1,052.33	692.00	360.33	152.1%
51110 Protective Clothing	271.71	250.00	21.71	108.7%
51200 Communications	3,726.80	4,000.00	-273.20	93.2%
51700 Maintenance - Equipment	389.83	51,500.00	-51,110.17	0.8%
51760 Maintenance - Licensing	1,538.23	2,500.00	-961.77	61.5%
52000 Memberships	0.00	2,000.00	-2,000.00	0.0%
52200 Office Expenses	1,647.70	4,000.00	-2,352.30	41.2%
52211 GSA Cost Allocation	1,244.00	4,300.00	-3,056.00	28.9%
52300 Professional Services				
523005 APCO	0.00	0.00	0.00	0.0%
52300 Professional Services - Other	5,342.14	28,000.00	-22,657.86	19.1%
Total 52300 Professional Services	5,342.14	28,000.00	-22,657.86	19.1%
52380 Hearing Board	0.00	500.00	-500.00	0.0%
52400 Publications/Legal Notcei	192.52	300.00	-107.48	64.2%
52500 Rent/Lease of Equipment	1,006.11	1,300.00	-293.89	77.4%
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%

12:42 PM

May 11, 2023

Cash Basis

Amador Air District
Revenue & Expenses Budget vs. Actual
July 1, 2022 through May 11, 2023

	<u>Jul 1, '22 - May 1...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
52900 GSA and In County Travel	2,277.68	2,500.00	-222.32	91.1%
52910 Meetings & Training	2,429.24	2,500.00	-70.76	97.2%
53000 Utilities	0.00	0.00	0.00	0.0%
54120 Community Projects	66,677.20	234,813.00	-168,135.80	28.4%
54711 DMV Fee Grants	0.00	0.00	0.00	0.0%
54712 Business Projects	7,068.18	125,000.00	-117,931.82	5.7%
54715 Carl Moyer Fund Grants	1,446.40	60,000.00	-58,553.60	2.4%
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.0%
58900 A-87 Cost Allocation	0.00	22,706.00	-22,706.00	0.0%
59500 Contingencies	0.00	10,000.00	-10,000.00	0.0%
Bad Debt	0.00	0.00	0.00	0.0%
Payroll Expenses	0.00	0.00	0.00	0.0%
Reconciliation Discrepancies	-358.93	0.00	-358.93	100.0%
Total Expense	<u>319,820.82</u>	<u>838,986.00</u>	<u>-519,165.18</u>	<u>38.1%</u>
Net Income	<u>79,026.91</u>	<u>-380,820.00</u>	<u>459,846.91</u>	<u>-20.8%</u>

12:43 PM
 May 11, 2023
 Cash Basis

Amador Air District
Expenses by Vendor Detail
 July 1, 2022 through May 11, 2023

Type	Date	Memo	Account	Paid Amount
Aces Waste Services				
Bill	07/08/2022	June 2022_SC Fire Station	54120 Community ...	1,597.95
Bill	07/21/2022	Neighborhood Bin_Woodland Road Association	54120 Community ...	2,402.02
Bill	08/04/2022	Sutter Creek Fire Station	54120 Community ...	1,343.47
Bill	08/04/2022	Green Waste Voucher_July 2022	54120 Community ...	3,300.00
Bill	08/10/2022	Neighborhood Bin - Burnt Cedar Lane, Pine Grove	54120 Community ...	926.14
Bill	08/10/2022	Neighborhood Bin - Fortress Way, Pioneer	54120 Community ...	196.00
Bill	09/02/2022	Neighborhood Bin_Sherwood Drive	54120 Community ...	1,516.28
Bill	09/02/2022	Sutter Creek Fire Station	54120 Community ...	1,324.36
Bill	09/02/2022	Green Waste Vouchers_August 2022 (Qty. 115)	54120 Community ...	3,600.00
Bill	11/01/2022	Neighborhood Bin - Williams Road - Acct. # 110858900	54120 Community ...	1,201.61
Bill	11/01/2022	Neighborhood Bin - Tabeau Road (Wildwood Ct.) - Acct. # 6...	54120 Community ...	424.00
Bill	11/01/2022	Neighborhood Bin - Fortress Way - Acct. # 66768027	54120 Community ...	498.29
Bill	11/02/2022	Sutter Creek Fire Station	54120 Community ...	1,143.30
Bill	11/02/2022	Green Waste Vouchers - October 2022 Qty: 4	54120 Community ...	108.00
Bill	12/01/2022	SC Bin	54120 Community ...	1,342.55
Bill	12/01/2022	Sept. Vouchers. Qty. 116	54120 Community ...	3,852.00
Bill	12/05/2022	SC Bin_Nov. 2022	54120 Community ...	1,174.92
Bill	01/05/2023	SC Bin_Dec. 2022	54120 Community ...	1,017.66
Bill	02/01/2023	Sutter Creek Fire Station_Jan. 2023	54120 Community ...	735.45
Bill	03/13/2023	Feb. 2023	54120 Community ...	1,183.74
Bill	04/04/2023	March 2023	54120 Community ...	255.69
Bill	05/02/2023	April Vouchers 2023	54120 Community ...	2,160.00
Bill	05/02/2023	SC Fire Station Bin	54120 Community ...	979.92
Bill	05/10/2023	April Voucher 2023 #2	54120 Community ...	24.00
Total Aces Waste Services				32,307.35
Alliant Insurance Services, Inc.				
Bill	07/08/2022	SPIP 2022-2023 Renewal	52300 Professiona...	1,553.75
Bill	10/04/2022	SLIP Renewal FY 22-23	52300 Professiona...	2,788.39
Total Alliant Insurance Services, Inc.				4,342.14
AT & T				
Bill	07/08/2022	June 22, 2022	51200 Communica...	243.12
Bill	08/04/2022	July 2022	51200 Communica...	292.78
Bill	09/01/2022	Sept. 2022	51200 Communica...	297.46
Bill	10/04/2022	Oct. 2022	51200 Communica...	293.77
Bill	11/02/2022	Nov. 2022	51200 Communica...	291.48
Bill	12/05/2022	Dec. 2022	51200 Communica...	290.75
Bill	01/05/2023	Jan. 2023	51200 Communica...	291.70
Bill	02/01/2023	Feb. 2023	51200 Communica...	294.20
Bill	03/29/2023	March 2023	51200 Communica...	293.87
Bill	04/04/2023	April 2023	51200 Communica...	293.87
Bill	05/02/2023	May 2023	51200 Communica...	274.83
Total AT & T				3,157.83
CAPCOA				
Bill	12/05/2022	2022 Fall Membership Conference Registration	52910 Meetings & ...	950.00
Bill	01/20/2023	CAPCOA Board Retreat_Jan. 3-5, 2023	52910 Meetings & ...	85.00
Total CAPCOA				1,035.00
David Estey				
Bill	05/10/2023	PPE - Boots	51110 Protective C...	260.95
Total David Estey				260.95
Deferred Comp. Cnty Match				
Bill	08/05/2022	May 2022	50200 Deferred Co...	92.32
Bill	08/05/2022	June 2022	50200 Deferred Co...	138.48
Bill	09/01/2022	July 2022	50200 Deferred Co...	92.32
Bill	11/01/2022	Aug. 2022	50200 Deferred Co...	92.32
Bill	11/01/2022	Sept. 2022	50200 Deferred Co...	138.48
Bill	12/01/2022	Oct. 2022	50200 Deferred Co...	92.32
Bill	01/11/2023	Nov. 2022	50200 Deferred Co...	92.24
Bill	02/01/2023	Dec. 2022	50200 Deferred Co...	92.24
Bill	03/13/2023	Jan. 2023	50200 Deferred Co...	92.32

12:43 PM
 May 11, 2023
 Cash Basis

Amador Air District
Expenses by Vendor Detail
July 1, 2022 through May 11, 2023

Type	Date	Memo	Account	Paid Amount
Bill	04/18/2023	Feb. 2023	50200 Deferred Co...	92.32
Total Deferred Comp. Cnty Match				1,015.36
Fechter & Company, CPAs				
Bill	02/01/2023	Executed engagement letter & retaining fee	52300 Professiona...	1,000.00
Total Fechter & Company, CPAs				1,000.00
FICA/MEDICARE				
Bill	08/05/2022	May 2022	50310 FICA/Medic...	950.54
Bill	08/05/2022	June 2022	50310 FICA/Medic...	1,425.81
Bill	09/01/2022	July 2022	50310 FICA/Medic...	959.85
Bill	11/01/2022	Aug. 2022	50310 FICA/Medic...	969.16
Bill	11/01/2022	Sept. 2022	50310 FICA/Medic...	1,453.74
Bill	12/01/2022	Oct. 2022	50310 FICA/Medic...	978.94
Bill	01/11/2023	Nov. 2022	50310 FICA/Medic...	978.94
Bill	02/01/2023	Dec. 2022	50310 FICA/Medic...	1,051.27
Bill	03/13/2023	Jan. 2023	50310 FICA/Medic...	1,024.90
Bill	04/18/2023	Feb. 2023	50310 FICA/Medic...	1,007.28
Total FICA/MEDICARE				10,800.43
Green Vehicle Police Incentive Pilot Prog				
Bill	02/01/2023	Ione Police Dept.	54120 Community ...	33,000.00
Total Green Vehicle Police Incentive Pilot Prog				33,000.00
Group Insurance				
Bill	08/05/2022	May 2022	50400 Employee ...	3,210.18
Bill	08/05/2022	June 2022	50400 Employee ...	4,815.27
Bill	09/01/2022	July 2022	50400 Employee ...	3,210.18
Bill	11/01/2022	Aug. 2022	50400 Employee ...	3,210.18
Bill	11/01/2022	Sept. 2022	50400 Employee ...	4,815.27
Bill	12/01/2022	Oct. 2022	50400 Employee ...	3,210.18
Bill	01/11/2023	Nov. 2022	50400 Employee ...	3,210.18
Bill	02/01/2023	Dec. 2022	50400 Employee ...	3,210.18
Bill	03/13/2023	Jan. 2023	50400 Employee ...	3,490.74
Bill	04/18/2023	Feb. 2023	50400 Employee ...	3,490.74
Total Group Insurance				35,873.10
GSA - Cost Allocation				
Bill	09/01/2022	July 2022	52211 GSA Cost A...	311.00
Bill	11/01/2022	Sept. 2022	52211 GSA Cost A...	311.00
Bill	02/01/2023	Dec. 2022	52211 GSA Cost A...	311.00
Bill	04/27/2023	March 2023	52211 GSA Cost A...	311.00
Total GSA - Cost Allocation				1,244.00
GSA - CPP				
Bill	08/05/2022	May 2022	52500 Rent/Lease ...	198.03
Bill	08/05/2022	Copies	52500 Rent/Lease ...	34.97
Bill	09/01/2022	July 2022	52500 Rent/Lease ...	34.97
Bill	11/01/2022	Aug. 2022	52500 Rent/Lease ...	217.74
Bill	11/01/2022	Sept. 2022	52500 Rent/Lease ...	34.97
Bill	12/01/2022	October 2022	52500 Rent/Lease ...	34.97
Bill	01/11/2023	GSA Support Charges 11/2022	52500 Rent/Lease ...	188.45
Bill	02/01/2023	Copies	52500 Rent/Lease ...	34.97
Bill	04/18/2023	Feb. 2023	52500 Rent/Lease ...	192.07
Bill	04/27/2023	March 2023	52500 Rent/Lease ...	34.97
Total GSA - CPP				1,006.11
GSA - Fuel				
Bill	08/05/2022	Ford Escape	52900 GSA and In ...	236.86
Bill	08/05/2022	Jeep Patriot	52900 GSA and In ...	23.01
Bill	08/05/2022	June 2022_Ford Escape	52900 GSA and In ...	236.81
Bill	09/01/2022	Jeep Patriot	52900 GSA and In ...	116.63
Bill	09/01/2022	Ford Escape	52900 GSA and In ...	134.54
Bill	11/01/2022	Ford Escape	52900 GSA and In ...	132.68

12:43 PM
 May 11, 2023
 Cash Basis

Amador Air District
Expenses by Vendor Detail
 July 1, 2022 through May 11, 2023

Type	Date	Memo	Account	Paid Amount
Bill	11/01/2022	Jeep Patriot	52900 GSA and In ...	41.25
Bill	11/01/2022	Ford Escape_Sept. 2022	52900 GSA and In ...	244.80
Bill	12/01/2022	Ford Escape	52900 GSA and In ...	203.99
Bill	12/01/2022	Jeep Patriot	52900 GSA and In ...	84.20
Bill	01/11/2023	Ford Escape	52900 GSA and In ...	192.10
Bill	01/11/2023	Jeep Patriot	52900 GSA and In ...	43.37
Bill	02/01/2023	Ford Escape	52900 GSA and In ...	98.82
Bill	02/01/2023	Jeep Patriot	52900 GSA and In ...	34.62
Bill	02/17/2023	Jan. 2023_Ford Escape	52900 GSA and In ...	62.60
Bill	04/18/2023	Ford Escape	52900 GSA and In ...	128.81
Bill	04/27/2023	Ford Escape	52900 GSA and In ...	106.12
Bill	04/27/2023	Jeep Patriot	52900 GSA and In ...	96.47
Total GSA - Fuel				2,217.68
GSA - Office Supplies				
Bill	08/05/2022	Postage_Annual Throughput	52200 Office Expe...	64.30
Bill	02/01/2023	Postage_Throughput Mailing_Dec. 2022	52200 Office Expe...	58.53
Total GSA - Office Supplies				122.83
IT Communications				
Bill	08/05/2022	May 2022_IT phone charges 21/22 Qtr. 4	51200 Communica...	188.33
Bill	11/01/2022	IT Phone Charges for FY 22/23 Qtr. 1	51200 Communica...	190.32
Bill	02/01/2023	IT Phone Charges FY 22/23 Q2	51200 Communica...	190.32
Total IT Communications				568.97
IT Support				
Bill	08/05/2022	Tech Cost Matrix 21/22 Qtr. 4	51760 Maintenanc...	453.44
Bill	11/01/2022	Techcost Matrix FY 22-23 Qtr. 1	51760 Maintenanc...	529.48
Bill	11/01/2022	Tech Support Charges Qtr. 1	51760 Maintenanc...	6.93
Bill	02/01/2023	Tech Cost Matrix FY 22-23 Q2	51760 Maintenanc...	529.48
Bill	02/01/2023	IT Tech Support Charges Q2	51760 Maintenanc...	18.90
Total IT Support				1,538.23
L & M Automotive & Towing				
Bill	10/20/2022	Ford Escape_Odometer in 96,017	51700 Maintenanc...	139.68
Bill	04/04/2023	Battery Replacement & Disposal on Ford Escape	51700 Maintenanc...	241.54
Total L & M Automotive & Towing				381.22
Ledger Dispatch				
Bill	07/28/2022	PO: W473 Public Notice for FY 22-23 Final Budget	52400 Publications...	35.28
Bill	12/29/2022	PO: W735 Public Notice	52400 Publications...	97.50
Bill	04/04/2023	Green Waste Voucher Ad_March 2023	54120 Community ...	76.50
Total Ledger Dispatch				209.28
LexisNexis				
Bill	04/27/2023	CA Air Pollution Laws 2023 (Qty. 1)	52400 Publications...	59.74
Total LexisNexis				59.74
Myron Corporation				
Bill	09/20/2022	Pocket Calendars_2023	54120 Community ...	1,099.73
Total Myron Corporation				1,099.73
Office Depot				
Bill	10/04/2022	Office Supplies - Wireless computer headphones	52200 Office Expe...	209.74
Bill	10/04/2022	Office Supplies - Manila folders and notebooks	52200 Office Expe...	37.37
Bill	12/29/2022	Inv. # 2838356910001_2023 Calendars & Notebooks	52200 Office Expe...	57.09
Bill	12/29/2022	Inv. #283892883001_Office Supplies (dividers)	52200 Office Expe...	11.93
Bill	01/17/2023	Dater/Received Stamp_Inv. #286556251001	52200 Office Expe...	60.65
Total Office Depot				376.78
PERS Misc. Unfund Liability				
Bill	11/01/2022	Sept. 2022	50304 PERS Misc....	8,922.50

12:43 PM
 May 11, 2023
 Cash Basis

Amador Air District
Expenses by Vendor Detail
 July 1, 2022 through May 11, 2023

Type	Date	Memo	Account	Paid Amount
Bill	02/01/2023	Dec. 2022	50304 PERS Misc...	8,922.50
Total PERS Misc. Unfund Liability				17,845.00
Petty Cash				
Bill	07/08/2022	Stamps Qty. 100 and Printer Head Cleaning Kit	52200 Office Expe...	68.75
Bill	07/08/2022	Green Waste Voucher Hole Punches	54120 Community ...	22.60
Bill	07/08/2022	Rx PPE Return Label (Rx Fire Grant)	54715 Carl Moyer ...	10.70
Bill	07/08/2022	Disposable Face Mask PPE	51110 Protective C...	10.76
Bill	07/08/2022	Brake Light Bulb_Ford Escape	51700 Maintenanc...	8.61
Total Petty Cash				121.42
Retirement				
Bill	08/05/2022	June 2022	50300 Retirement	1,838.55
Bill	08/31/2022	May 2022	50300 Retirement	1,225.70
Bill	09/01/2022	July 2022	50300 Retirement	1,228.98
Bill	11/01/2022	Aug. 2022	50300 Retirement	1,232.26
Bill	11/01/2022	Sept. 2022	50300 Retirement	1,848.39
Bill	12/01/2022	Oct. 2022	50300 Retirement	1,244.42
Bill	01/11/2023	Nov. 2022	50300 Retirement	1,244.42
Bill	02/01/2023	Dec. 2022	50300 Retirement	1,334.25
Bill	03/13/2023	Jan. 2023	50300 Retirement	1,303.55
Bill	04/18/2023	Feb. 2023	50300 Retirement	1,281.66
Total Retirement				13,782.18
Salaries				
Bill	08/05/2022	May 2022	50100 Salaries	12,728.00
Bill	08/05/2022	June 2022	50100 Salaries	19,092.01
Bill	09/01/2022	July 2022	50100 Salaries	12,849.60
Bill	11/01/2022	Aug. 2022	50100 Salaries	12,971.20
Bill	11/01/2022	Sept. 2022	50100 Salaries	19,456.80
Bill	12/01/2022	Oct. 2022	50100 Salaries	13,099.21
Bill	01/11/2023	Nov. 2022	50100 Salaries	13,099.20
Bill	02/01/2023	Dec. 2022	50100 Salaries	14,044.80
Bill	03/13/2023	Jan. 2023	50100 Salaries	13,721.59
Bill	04/18/2023	Feb. 2023	50100 Salaries	13,491.20
Total Salaries				144,553.61
Small Lawn Equip. Rebate Program (SLERP)				
Bill	11/29/2022	Electric Lawnmower_ Model # RMA460VSET	54712 Business Pr...	250.00
Bill	11/29/2022	EGO 18" 56V Chainsaw	54712 Business Pr...	250.00
Bill	12/01/2022	-EGO 56V 650CFM Blower	54712 Business Pr...	150.00
Bill	12/05/2022	-EGO 56V 16IN IQ String Trimmer	54712 Business Pr...	150.00
Bill	12/05/2022	-EGO 56V 650cfm/180mph Leaf Blower	54712 Business Pr...	150.00
Bill	12/19/2022	*Stihl FSA57 String Edger w/AK 10 Battery & AL 101 Char...	54712 Business Pr...	150.00
Bill	12/21/2022	EGO 56-Volt Li-Ion 530 CFM Leaf Blower Model #LB5302	54712 Business Pr...	100.00
Bill	12/21/2022	EGO CRDLS 6500cfm Leaf Blower	54712 Business Pr...	150.00
Bill	01/20/2023	Kobalt #KPS1024B-03 10-Foot 24V Pole Saw	54712 Business Pr...	100.00
Bill	01/30/2023	EGO 56V 18" Chainsaw	54712 Business Pr...	250.00
Bill	01/30/2023	EGO Power+ CS1604_56V 16" Chainsaw	54712 Business Pr...	250.00
Bill	02/06/2023	Stihl GTA 26 Pruner Set	54712 Business Pr...	100.00
Bill	03/29/2023	Stihl Electric Saw Set MSA140CSET	54712 Business Pr...	250.00
Bill	03/29/2023	Stihl Electric Saw Set MSA140CSET	54712 Business Pr...	250.00
Bill	03/29/2023	Stihl SP Lawnmower -RMA460V	54712 Business Pr...	250.00
Bill	03/29/2023	Stihl 1800 PSI Electric Pressure Washer RE90	54712 Business Pr...	150.00
Bill	04/04/2023	Kobalt 24V Chainsaw	54712 Business Pr...	50.00
Bill	04/04/2023	EGO Li-Ion Blower 530CFM	54712 Business Pr...	50.00
Bill	04/05/2023	Greenworks 3000PSI Electric Pressure Washer	54712 Business Pr...	250.00
Bill	04/05/2023	Greenworks 2300PSI Electric Pressure Washer	54712 Business Pr...	250.00
Bill	04/18/2023	EGO Li-Ion Blower 530cfm	54712 Business Pr...	50.00
Bill	04/18/2023	Kobalt 40V Max 20-inch SP Mower	54712 Business Pr...	250.00
Bill	04/18/2023	EGO CS1800/CS1800-FC 18" Chainsaw	54712 Business Pr...	250.00
Bill	04/18/2023	Stihl 12" Chainsaw MSA 140 C-BQ	54712 Business Pr...	250.00
Bill	04/18/2023	Greenworks 3000PSI Electric Pressure Washer	54712 Business Pr...	250.00
Bill	04/18/2023	Stihl MSA 220CB-16 36V Chainsaw + Battery AP300 6.3HA	54712 Business Pr...	250.00
Bill	04/27/2023	Craftsman V20 CMCK279C2 10in. Battery Blower/Trimmer Kit	54712 Business Pr...	80.00
Bill	04/27/2023	SKIL 40V 14" Brushless Cordless Electric Chainsaw	54712 Business Pr...	50.00

12:43 PM
 May 11, 2023
 Cash Basis

Amador Air District
Expenses by Vendor Detail
 July 1, 2022 through May 11, 2023

Type	Date	Memo	Account	Paid Amount
Bill	04/27/2023	Makita XCU03PT 18V X2 LXT Brushless Cordless 14" Chai...	54712 Business Pr...	250.00
Bill	04/28/2023	Milwaukee M18 18V Lithium-Ion High Output Battery Pack (2)	54712 Business Pr...	150.00
Bill	04/28/2023	Stihl Trimmer Set 36V FSA57SET	54712 Business Pr...	150.00
Bill	04/28/2023	Stihl Trimmer Set 36V FSA57SET	54712 Business Pr...	250.00
Bill	04/28/2023	Stihl 10" Pole Saw	54712 Business Pr...	250.00
Bill	05/02/2023	EGO 56V Cordless String Trimmer Model ST1510T	54712 Business Pr...	150.00
Bill	05/02/2023	Black & Decker 13" Electric Trimmer	54712 Business Pr...	43.00
Bill	05/04/2023	EGO Power+ CS1401 14-inch 56V Cordless Chain Saw	54712 Business Pr...	150.00
Bill	05/10/2023	EGO Power+ Multi-Head System 56-volt 10-inch cordless el...	54712 Business Pr...	250.00
Bill	05/10/2023	EGO Power+ LB6151 Leaf Blower Kit	54712 Business Pr...	150.00
Bill	05/10/2023	EGO Power+ 56-volt 21-inch Push Cordless Lawn Mower	54712 Business Pr...	250.00
Total Small Lawn Equip. Rebate Program (SLERP)				7,023.00
US Bank Corporation				
Bill	07/08/2022	CAPCOA 2022 Conference_Lodging	52910 Meetings & ...	513.70
Bill	07/08/2022	Green Waste Voucher Supplies	54120 Community ...	52.23
Bill	08/04/2022	Green Waste Voucher Program Sign	54120 Community ...	39.60
Bill	09/01/2022	Rx Fire PPE - Women's Pants	54715 Carl Moyer ...	445.01
Bill	11/02/2022	Stamps - SLERP	54712 Business Pr...	45.18
Bill	12/01/2022	CAPCOA Fall Membership_Oct. 24-27, 2022_Embassy Sui...	52910 Meetings & ...	702.15
Bill	12/01/2022	Chevron_Monterey, CA (CAPCOA Fall Membership)	52900 GSA and In ...	60.00
Bill	12/01/2022	Staples_Office Supplies	52200 Office Expe...	53.98
Bill	02/01/2023	Widmer Recorder Ribbon_Qty. 3	52200 Office Expe...	61.00
Bill	04/05/2023	CAPCOA Board Meeting Parking_March 08, 2023	52910 Meetings & ...	24.00
Bill	04/05/2023	Rx Fire Training_March 14-17 in RIverside	54715 Carl Moyer ...	990.69
Bill	05/02/2023	Oxford Suites, Chico, Rural Section Meeting April 19-20, 20...	52910 Meetings & ...	129.39
Bill	05/02/2023	CAPCOA Board Meeting_April 12, 2023 - Parking	52910 Meetings & ...	25.00
Bill	05/02/2023	Staples - Green Waste Voucher Signage	54120 Community ...	79.19
Bill	05/02/2023	Merzlak Sign_AAD Signage for Pioneer Field Park	52200 Office Expe...	964.36
Total US Bank Corporation				4,185.48
Worker's Comp				
Bill	11/01/2022	Sept. 2022	50500 Worker's co...	1,005.75
Bill	02/01/2023	Dec. 2022	50500 Worker's co...	46.58
Total Worker's Comp				1,052.33
TOTAL				320,179.75

CORRESPONDENCE

None

Blank page