


To: Jim Provenza, Chair  
and Members of the Board of Directors

From: Mat Ehrhardt, P.E., Executive Director/APCO 

Date: November 10, 2021

**Subject: Receive and Accept First Northern Bank Quarterly Report – Q1 2022**

**Recommended Action**

This is an informational report only.

**Background**

The information is provided per the District's internal control policy in which staff will report quarterly on use of outside bank accounts. The District maintains five bank accounts with First Northern Bank of Dixon.

**FIRST NORTHERN BANK – PAYROLL HOLDING ACCOUNT**

The District opened the first account with First Northern Bank with Board approval in February 2013 for payroll purposes only. Direct ACHs from the District's account includes for each pay period: CalPERS pension contributions and iSolved payroll. The second pay period of each month the District makes an ACH payment to CalPERS for the health premium contribution. The District's payroll provider, Infinisource, transfers payments via ACH to Mission Square (formerly ICMA), for employee and employer deferred compensation contributions.

**FIRST NORTHERN BANK – EMERGENCY ACCOUNT**

This account has been established as an emergency account and holds a minimal balance to maintain account viability.

**FIRST NORTHERN BANK – FUND 10 GENERAL OPERATING ACCOUNT**

The District designated this account in July 2018 to be its Fund 10 General Operating Account, maintaining a varying balance based on estimated revenue and expenditures necessary to operate the District on a monthly basis.

**FIRST NORTHERN BANK – FUND 10 WOODSMOKE ACCOUNT**

The District opened this account in March 2020 to be its Fund 10 restricted Woodsmoke Reduction Grant Program Account, maintaining a varying balance based on grant revenue and expenditures necessary to operate the Woodsmoke Reduction Grant program.

**FIRST NORTHERN BANK – FUND 20 GENERAL OPERATING ACCOUNT**

The District opened this account in August 2018 to be its Fund 20 General Operating Account, maintaining a varying balance based on estimated revenue and expenditures necessary to operate the District on a monthly basis.

Detailed account information is available upon request.

Attachments: QuickBooks Bank Reconciliations.

**Yolo-Solano Air Quality Management District**  
**Reconciliation Summary**  
**10-3000 · FNB - 10 General, Period Ending 07/30/2021**

	<u>Jul 30, 21</u>
Beginning Balance	625,157.96
Cleared Transactions	
Checks and Payments - 39 items	-454,898.33
Deposits and Credits - 5 items	245,964.50
Total Cleared Transactions	<u>-208,933.83</u>
Cleared Balance	<u><b>416,224.13</b></u>
Uncleared Transactions	
Checks and Payments - 24 items	<u>-29,035.49</u>
Total Uncleared Transactions	<u>-29,035.49</u>
Register Balance as of 07/30/2021	<u><b>387,188.64</b></u>
New Transactions	
Checks and Payments - 10 items	-102,072.89
Deposits and Credits - 1 item	111,374.50
Total New Transactions	<u>9,301.61</u>
Ending Balance	<u><b>396,490.25</b></u>

**Yolo-Solano Air Quality Management District**  
**Reconciliation Summary**  
**10-3000 · FNB - 10 General, Period Ending 08/31/2021**

	<u>Aug 31, 21</u>
Beginning Balance	408,643.63
Cleared Transactions	
Checks and Payments - 46 items	-321,555.22
Deposits and Credits - 8 items	283,261.24
Total Cleared Transactions	<u>-38,293.98</u>
Cleared Balance	<u><b>370,349.65</b></u>
Uncleared Transactions	
Checks and Payments - 14 items	<u>-28,486.33</u>
Total Uncleared Transactions	<u>-28,486.33</u>
Register Balance as of 08/31/2021	<u><b>341,863.32</b></u>
New Transactions	
Checks and Payments - 17 items	-92,331.51
Deposits and Credits - 1 item	75,067.50
Total New Transactions	<u>-17,264.01</u>
Ending Balance	<u><b>324,599.31</b></u>

**Yolo-Solano Air Quality Management District**  
**Reconciliation Summary**  
**10-3000 · FNB - 10 General, Period Ending 09/30/2021**

	<u>Sep 30, 21</u>
Beginning Balance	370,349.65
Cleared Transactions	
Checks and Payments - 37 items	-308,130.63
Deposits and Credits - 5 items	194,771.83
Total Cleared Transactions	<u>-113,358.80</u>
Cleared Balance	<u><b>256,990.85</b></u>
Uncleared Transactions	
Checks and Payments - 8 items	<u>-6,677.76</u>
Total Uncleared Transactions	<u>-6,677.76</u>
Register Balance as of 09/30/2021	<u><b>250,313.09</b></u>
New Transactions	
Checks and Payments - 15 items	-85,089.67
Deposits and Credits - 1 item	130,859.02
Total New Transactions	<u>45,769.35</u>
Ending Balance	<u><b>296,082.44</b></u>

**Yolo-Solano Air Quality Management District**  
**Reconciliation Summary**  
20-3000 · FNB - 20 AB 2766, Period Ending 07/30/2021

	Jul 30, 21
Beginning Balance	27,171.69
Cleared Transactions	
Checks and Payments - 10 items	-77,061.54
Deposits and Credits - 1 item	299,985.00
Total Cleared Transactions	222,923.46
Cleared Balance	250,095.15
Uncleared Transactions	
Checks and Payments - 4 items	-2,119.26
Total Uncleared Transactions	-2,119.26
Register Balance as of 07/30/2021	247,975.89
New Transactions	
Checks and Payments - 1 item	-16,236.07
Total New Transactions	-16,236.07
Ending Balance	231,739.82

**Yolo-Solano Air Quality Management District**  
**Reconciliation Summary**  
**20-3000 · FNB - 20 AB 2766, Period Ending 08/31/2021**

	<u>Aug 31, 21</u>
<b>Beginning Balance</b>	<b>250,095.15</b>
<b>Cleared Transactions</b>	
Checks and Payments - 9 items	<u>-53,909.86</u>
<b>Total Cleared Transactions</b>	<u>-53,909.86</u>
<b>Cleared Balance</b>	<b>196,185.29</b>
<b>Uncleared Transactions</b>	
Checks and Payments - 3 items	<u>-1,021.73</u>
<b>Total Uncleared Transactions</b>	<u>-1,021.73</u>
<b>Register Balance as of 08/31/2021</b>	<b>195,163.56</b>
<b>New Transactions</b>	
Checks and Payments - 4 items	<u>-3,187.89</u>
<b>Total New Transactions</b>	<u>-3,187.89</u>
<b>Ending Balance</b>	<b>191,975.67</b>

**Yolo-Solano Air Quality Management District**  
**Reconciliation Summary**  
20-3000 · FNB - 20 AB 2766, Period Ending 09/30/2021

	Sep 30, 21
Beginning Balance	196,185.29
Cleared Transactions	
Checks and Payments - 9 items	-39,323.78
Total Cleared Transactions	-39,323.78
Cleared Balance	<b>156,861.51</b>
Uncleared Transactions	
Checks and Payments - 3 items	-881.32
Total Uncleared Transactions	-881.32
Register Balance as of 09/30/2021	<b>155,980.19</b>
New Transactions	
Checks and Payments - 3 items	-16,630.83
Total New Transactions	-16,630.83
Ending Balance	<b>139,349.36</b>

**Yolo-Solano Air Quality Management District**  
**Reconciliation Summary**  
**10-2500 · FNB - 10 Emergency, Period Ending 07/30/2021**

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	<u>Jul 30, 21</u>
Beginning Balance	10.00
Cleared Balance	10.00
Register Balance as of 07/30/2021	10.00
Ending Balance	10.00



**Yolo-Solano Air Quality Management District**  
**Reconciliation Summary**  
**10-2500 · FNB - 10 Emergency, Period Ending 08/31/2021**

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	<u>Aug 31, 21</u>
Beginning Balance	10.00
Cleared Balance	10.00
Register Balance as of 08/31/2021	10.00
Ending Balance	10.00

**Yolo-Solano Air Quality Management District**  
**Reconciliation Summary**  
**10-2500 · FNB - 10 Emergency, Period Ending 09/30/2021**

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	<u>Sep 30, 21</u>
Beginning Balance	10.00
Cleared Balance	10.00
Register Balance as of 09/30/2021	10.00
Ending Balance	10.00

**Yolo-Solano Air Quality Management District**  
**Reconciliation Summary**  
10-2000 · FNB - 10 Payroll, Period Ending 07/30/2021

	<u>Jul 30, 21</u>
Beginning Balance	6,773.02
Cleared Transactions	
Checks and Payments - 7 items	-451,391.85
Deposits and Credits - 3 items	451,926.85
Total Cleared Transactions	<u>535.00</u>
Cleared Balance	<u><b>7,308.02</b></u>
Register Balance as of 07/30/2021	7,308.02
New Transactions	
Checks and Payments - 2 items	-90,667.14
Deposits and Credits - 1 item	91,040.96
Total New Transactions	<u>373.82</u>
Ending Balance	<u><b>7,681.84</b></u>

**Yolo-Solano Air Quality Management District**  
**Reconciliation Summary**  
10-2000 · FNB - 10 Payroll, Period Ending 08/31/2021

	<u>Aug 31, 21</u>	
Beginning Balance		7,308.02
Cleared Transactions		
Checks and Payments - 6 items	-216,324.43	
Deposits and Credits - 4 items	308,210.59	
Total Cleared Transactions	<u>91,886.16</u>	
Cleared Balance		<u><b>99,194.18</b></u>
Uncleared Transactions		
Checks and Payments - 2 items	<u>-90,462.35</u>	
Total Uncleared Transactions	<u>-90,462.35</u>	
Register Balance as of 08/31/2021		<u><b>8,731.83</b></u>
Ending Balance		8,731.83

**Yolo-Solano Air Quality Management District**  
**Reconciliation Summary**  
10-2000 · FNB - 10 Payroll, Period Ending 09/30/2021

	Sep 30, 21
Beginning Balance	99,194.18
Cleared Transactions	
Checks and Payments - 8 items	-312,033.05
Deposits and Credits - 3 items	221,080.27
Total Cleared Transactions	-90,952.78
Cleared Balance	8,241.40
Register Balance as of 09/30/2021	8,241.40
New Transactions	
Checks and Payments - 2 items	-89,969.37
Deposits and Credits - 1 item	90,244.38
Total New Transactions	275.01
Ending Balance	8,516.41

**Yolo-Solano Air Quality Management District**  
**Reconciliation Summary**  
**10-3500 · FNB - 10 Woodsmoke Program, Period Ending 07/23/2021**

	<u>Jul 23, 21</u>
Beginning Balance	-4.90
Cleared Transactions	
Checks and Payments - 1 item	-10.00
Total Cleared Transactions	-10.00
Cleared Balance	<b>-14.90</b>
Register Balance as of 07/23/2021	-14.90
New Transactions	
Deposits and Credits - 1 item	2,514.90
Total New Transactions	2,514.90
Ending Balance	<b>2,500.00</b>

**Yolo-Solano Air Quality Management District**  
**Reconciliation Summary**  
**10-3500 · FNB - 10 Woodsmoke Program, Period Ending 08/25/2021**

	<u>Aug 25, 21</u>
Beginning Balance	-14.90
Cleared Transactions	
Checks and Payments - 1 item	-10.00
Deposits and Credits - 1 item	<u>2,514.90</u>
Total Cleared Transactions	<u>2,504.90</u>
Cleared Balance	<u><b>2,490.00</b></u>
Register Balance as of 08/25/2021	2,490.00
Ending Balance	2,490.00

**Yolo-Solano Air Quality Management District**  
**Reconciliation Summary**  
**10-3500 · FNB - 10 Woodsmoke Program, Period Ending 09/24/2021**

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	<u>Sep 24, 21</u>
Beginning Balance	2,490.00
Cleared Balance	2,490.00
Register Balance as of 09/24/2021	2,490.00
Ending Balance	2,490.00