



CAMERON PARK AIRPORT DISTRICT

BOARD OF DIRECTORS POLICY

Subject: <b>CPAD Accounting Procedure Airport Manager</b>	Policy Number: 1.4.2 . .
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Date Adopted: 09-14-2020	

**AIRPORT MANAGER**

The Airport Manager is responsible for the completion of the tasks listed below and any others that the Airport Manager determines to be needed comply with District requirements:

General Accounting:

1. Collects all receipts, identifies source and account to be posted into as necessary
2. Assigns appropriate account numbers to expenses.
3. Confirms status of accounts and deals with collections when needed
4. Forwards all receipts to the District bookkeeper on a bi-weekly schedule.
5. Collects all bills/payables, verifies accuracy of amount due, and account to be posted in as necessary
6. Forwards all bills/payables to the District bookkeeper on a bi-weekly schedule.
7. Forwards County reports, fuel reports, and Epic statements on a monthly basis to the District bookkeeper
8. Fuel accounting:
  - Records fuel meters on the fuel dispensers at the end of the last day of each month in the fuel logs
  - Fuel tanks are dipped and results recorded
  - Early in the month downloads fuel transaction from the Point of Sale (POS) system (Fuel Master)
  - Create POS (Fuel Master) transaction report for the previous month from <first day of month> 12:00:00am to <last day of month> 11:59:59pm. This is the only report that (with existing technologies) that has information about which hose (pump) fuel was dispensed from for each transaction.
  - Downloads fuel sale and credit card transactions summary from Epic card transactions. This is the only report that contains the fees charged for each transaction.
  - Monthly fuel accounting and reconciliation is completed with the following input
    - Meter readings from the current and previous month



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- Fuel Master transaction report for the month
- EPIC card product sales summary
- EPIC account statement with month end balance
- EPIC invoices for fuel deliveries
- EPIC credit card sales
- Fuel accounting summarizes sales for each day: gallons sold per hose (pump), fuel remaining in each tank, fuel sales per hose, fee per day.