



CAMERON PARK AIRPORT DISTRICT

BOARD OF DIRECTORS POLICY

<p>Subject:</p> <p>CPAD Accounting Procedure Bookkeeper</p>	<p>Policy Number: 1.4.3 . .</p> <p>Page 1 of 2</p>
<p>Revision history:</p> <p><u>Authorization of online transfers between CPAD accounts</u></p>	<p>Date Adopted: 10-25-2021</p> <p>Date added: 10-25-2021</p>

BOOKKEEPER

The District Bookkeeper is responsible for the completion of the tasks listed below and any others that the Bookkeeper determines to be needed comply with District requirements. The Bookkeeper shall advise the Airport Manager if there are changes or additional tasks that should be added to the list below.

1. Maintains detailed accounting records in QuickBooks accounting software for both the General District books and the Assessment District books.
2. Processes all receivables and payables on a bi-weekly schedule that the Airport Manager forwards
3. Writes all checks for required approval signature(s).
4. Attaches check stub to all bills with check numbers and date and returns to the Airport Manager
5. Receives payments, prepares deposits and takes to bank.
6. Monitors outstanding accounts receivable balances
7. Accounts for Assessment District activity and prepares transfers between General and Assessment as necessary. See item #17 about online transfers.
8. Reconciles all bank accounts with statements and attaches reconciliation reports
9. Receives County reports monthly and records all activity and transfers of funds
10. Receives fuel reports and records all sales, purchases and reconciles to books and Epic statements on a monthly basis
11. Prepares and enters all journal entries and reconciles books to statement ending balances.
12. Processes payroll for Direct Deposit on a semi-monthly schedule, prepares and processes monthly payroll tax deposits and prepares quarterly and year end payroll tax returns for the Airport Manager's signature.
13. Prepares annual form 1099s and forwards to the Airport Manager for signature.
14. Prepares financial reports for Board Meetings and forwards to the Airport Manager and Treasurer.



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- (a) Balance Sheet and Profit/Loss - Year to Date.
 - (b) Check and Deposit register for previous month.
 - (b) Budget Variance Report – Year to Date
 - (d) Profit & Loss by month – Year to Date
 - (e) Prepares draft annual budget proposal
15. Assists with audit preparation upon request
 16. Assists with miscellaneous accounting related items that arise and works with Treasurer as necessary
 17. With one Board member approval, and copying the District Manager (aka Airport Manager), CPAD will authorize the outside bookkeeper to make online transfers between District bank accounts only. All confirmations will be forwarded to the District Manager for retention
 18. Returns all back up documents to the Airport Manager for retention at District office.
 19. Annually accounts for [El Dorado County revenue estimates from the 1% general property tax](#) each fiscal year published at the beginning of each fiscal year based on the Auditor’s assessment January 1 of the previous fiscal year. Prepares transfer from general account to restricted street maintenance account.