

Management Report

Cameron Park Airport District

For the period ended May 31, 2025

Prepared on

June 30, 2025

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Profit and Loss

July 2024 - May 2025

	Total
INCOME	
4000 Fuel Income	226,400.76
4002 Hanger income	68,135.18
4005 Grant income	63,743.50
4010 Transient parking income	610.00
4012 District tie down	18,464.83
4014 T-Hangar Fees	8,400.00
4040 Property tax income	9,976.57
4045 Special tax income	70,200.00
4075 Gate Card Fees	75.00
4080 Miscellaneous income	700.00
4090 Interest	493.47
Total Income	467,199.31
GROSS PROFIT	
	467,199.31
EXPENSES	
5000 Office & Computer Maintenance	
5000.20 Computer Expenses	347.64
5000.50 Office supplies	880.86
Total 5000 Office & Computer Maintenance	1,228.50
5030 Bank service charges	10.00
5050 Discounts/Write offs	190.00
5073 Repairs and maintenance	307.20
5073.10 Repairs-General	617.12
5073.11 Repairs-Electrical	4,375.00
5073.20 Maintenance-General	2,890.21
5073.30 Fire Protection	1,405.61
Total 5073 Repairs and maintenance	9,595.14
5079 Airfield Systems	
5079.10 Runway Maint & Repair	308.42
5079.30 AWOS Maintenance and Inspection	1,604.67
Total 5079 Airfield Systems	1,913.09
5080 Clearing & Tree Services	2,326.39
5098 Association Dues & Subscription	2,075.00
5099 Conferences and meetings	525.00
5526 Small equipment and tools	889.21
5528 Mower and sprayer operations	451.82
6001 Salaries	47,932.96
6005 Outside services	8,445.00
6096 Workers compensation insurance	1,418.35
6560 Payroll Expenses	4,077.07
Taxes	292.37

	Total
Wages	3,822.00
Total 6560 Payroll Expenses	8,191.44
66900 Reconciliation Discrepancies	0.06
7200 Utilities	
7200.10 Electric	6,941.41
7200.20 Sewer	1,427.76
7200.30 Garbage	571.24
Total 7200 Utilities	8,940.41
8010 Accounting services	7,237.00
8090 Insurance	
8090.30 Comm General Liability Ins	6,857.62
8090.40 Fidelity Bond	300.00
8090.50 Property Coverage Insurance	3,189.60
8090.70 D&O Insurance	5,600.98
8090.80 Tank Pollution Liability Ins	2,189.55
8090.90 Non-owned Auto Liability Ins	2,796.30
Total 8090 Insurance	20,934.05
8135 Miscellaneous expense	50.51
8164 Board Meeting Expenses	20.00
8165 Postage	29.20
8166 Printing	92.41
8168 Property Tax Admin Fee	792.46
8169 Public notices	289.06
8170 LAFCO	353.09
8200 Communications	552.00
8200.10 Website	1,376.00
8200.20 Telephone	
8200.25 Cellphone	546.82
Total 8200.20 Telephone	546.82
Total 8200 Communications	2,474.82
8223 Vehicle expense	110.18
8500 Fuel Expense	137,733.27
8501 Credit Card processing fees	6,183.83
8502 Inventory change	-4,237.48
8503 Fuel System Maintenance	3,100.53
8504 Network Access/Support (QTPod)	1,195.00
8525 Permits	3,290.40
8530 Underground tank fees	7,386.89
QuickBooks Payments Fees	8.52
Total Expenses	281,176.11
NET OPERATING INCOME	186,023.20
OTHER EXPENSES	
8998 Depreciation	84,084.33

	Total
Total Other Expenses	84,084.33
NET OTHER INCOME	-84,084.33
NET INCOME	\$101,938.87

Balance Sheet

As of May 31, 2025

	Total
ASSETS	
Current Assets	
Bank Accounts	
1110 Cash-El Dorado County Treasury	7,675.93
1121 Cash-General Checking	331,756.64
1150 Petty Cash on Hand	200.00
Maintenance Funds-Bank	
1023 Rest Airport Reserve (Airfield)	66,043.32
1125 Cash- Restricted Street Maint.	136,510.47
Total Maintenance Funds-Bank	202,553.79
Total Bank Accounts	542,186.36
Accounts Receivable	
1200 Accounts Receivable	9,176.00
Total Accounts Receivable	9,176.00
Other Current Assets	
1204 Account Receivable-gas	48,400.76
1499 Undeposited Funds	6,507.00
Total Other Current Assets	54,907.76
Total Current Assets	606,270.12
Fixed Assets	
1717 Master plan	132,569.00
1718 Apron	271,177.00
1719 Land improvement-runway	1,842,376.05
1720 Building and improvements	105,679.00
1722 Office furniture & Fixtures	2,574.00
1723 Other equipment	24,099.48
1724 Land improvement-fencing	158,606.00
1725 Tractor	3,400.00
1726 Fixed base-Land	210,000.00
1727 Fixed base-Building	101,496.39
1728 Fixed base-fuel system	129,771.65
1729 Fuel System Improvements	32,173.39
1730 Hanger	96,242.27
1731 Lighting project	2,618.23
1733 Airfield System Equipment	95,638.98
1735 Utility Vehicle	10,388.80
1736 Tractor and Wood Cutter	26,950.00
1737 Storage Shed	3,045.40
1800 Accumulated depreciation	-1,874,231.08
Total Fixed Assets	1,374,574.56

	Total
Other Assets	
1500 Deposit-Workers Comp	2,382.00
1505 Prepaid Insurance	6,340.87
1600 Inventory-Fuel	41,684.46
Total Other Assets	50,407.33
TOTAL ASSETS	\$2,031,252.01
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	14.69
Total Accounts Payable	14.69
Other Current Liabilities	
1502 Deposits for tie down/hangar	450.00
2100 Payroll Liabilities	
CA PIT / SDI	190.72
Federal Taxes (941/943/944)	1,073.50
Total 2100 Payroll Liabilities	1,264.22
2411 Due to Assessment District	7,301.28
2413 Sales tax payable	0.96
2415 Payroll taxes payable	624.13
2419 Prepaid Rent/Deposits	2,543.00
2515 Gate Key deposits	3,702.95
Direct Deposit Payable	1,306.53
State Board of Equalization Payable	-0.96
Total Other Current Liabilities	17,192.11
Total Current Liabilities	17,206.80
Long-Term Liabilities	
2516 Equipment Loan Payable-Tractor	19,836.35
Total Long-Term Liabilities	19,836.35
Total Liabilities	37,043.15
Equity	
3211 Fund balance-unrestricted	1,733,364.29
3811 Fund balance-Maintenance Reserv	107,163.10
3901 Retained Earnings	51,742.60
Net Income	101,938.87
Total Equity	1,994,208.86
TOTAL LIABILITIES AND EQUITY	\$2,031,252.01