

**AGENDA**  
**BIG BEAR AIRPORT DISTRICT**

**FINANCE COMMITTEE**  
**Wednesday, March 17, 2010**  
**2:30 p.m.**

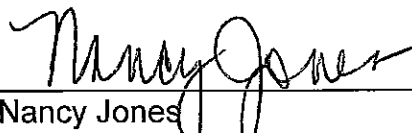
**Place: Big Bear Airport**  
**501 West Valley Blvd.**  
**Big Bear City, Ca. 92314**

- 1. Call to Order**
- 2. Pledge of Allegiance**
- 3. Roll Call**
- 4. Review of Year to Date Financial Statements:**
  - **Income Statement**
  - **Balance Sheet**
  - **Check Register**
  - **Credit Card Report**
  - **Cash Accounts Reconciliation**
  - **LAIF Statement**

**9. Public Comments:** This is the time for the public to address the Board on issues listed on this agenda only. There is a time limitation of three minutes per person. Brown Act restrictions stipulate the Board is not able to discuss non-agenda items raised during public comments. Your comments may be agendaized for future discussion.

**10. Adjourn**

I, Nancy Jones, Board Secretary of the Big Bear Airport District, do hereby certify that I posted a copy of the foregoing Agenda on, Thursday, March 11, 2010, at 11:55 p.m. at least 72 hours in advance of the meeting of the Big Bear Airport Board of Directors (Government Code Section 54954.2)

  
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Nancy Jones  
Board Secretary  
Big Bear Airport District

The Big Bear Airport District Board meeting area is handicapped accessible. Persons with disabilities can receive this agenda in an alternative format and should call the Airport at (909) 585-3219. Notification 48 hours prior to a meeting will enable the District to make reasonable arrangements to ensure accessibility to the meeting.

**Big Bear Airport District**  
**Profit & Loss Budget Performance**  
**February 2010**

	Feb 10	Budget	Jul '09 - Fe...	YTD Budget	Annual Bu...
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4069 · State Matching Grant Proj 16	0.00		0.02		
4071 · State Matching Grant - Proj 17	0.00		19,524.35		
4086 · AIP Project 16	0.00		-0.04		422,567.00
4087 · AIP Project 17	0.00		780,964.04		299,068.00
4110 · Sales-Fuel	43,747.66	68,000.00	497,349.44	544,000.00	816,000.00
4200 · Auto Parking	980.92	1,000.00	7,780.92	8,000.00	12,000.00
4205 · Air Fair Revenue/Donations	0.00		6,427.16	5,000.00	5,000.00
4206 · Events Revenue	0.00		200.00	1,475.00	1,975.00
4208 · Bid Plans for Project	0.00		980.00		
4210 · Commercial Leases	4,704.50	5,000.00	38,506.00	40,000.00	60,000.00
4215 · Gate Access	80.00	100.00	760.00	800.00	1,200.00
4220 · Ground Lease	4,749.25	3,750.00	30,641.95	30,000.00	45,000.00
4230 · Hangar Rentals	27,592.88	27,500.00	219,670.42	208,000.00	318,000.00
4240 · Nunno D Row	361.87	360.00	2,894.96	2,844.00	4,284.00
4250 · Nunno X-Ray	0.00	784.00	0.00	6,182.00	9,318.00
4255 · Oil Sales	180.00	250.00	2,416.22	2,000.00	3,000.00
4260 · Souvenir Sales	254.00	250.00	1,781.00	2,000.00	3,000.00
4270 · Storage	801.00	750.00	6,543.50	6,000.00	9,000.00
4280 · Tiedown Rents	2,561.50	2,375.00	16,882.00	20,580.00	30,080.00
4290 · Tiedown Transient	103.00	200.00	2,448.00	1,600.00	2,400.00
4300 · Vehicle Storage	212.50	200.00	1,700.00	1,600.00	2,400.00
4310 · Misc Income	0.00		58.00		
4315 · Map Sale Clearing Acct.	-84.03		128.00		
4320 · Late Fees	123.00	125.00	1,317.99	1,000.00	1,500.00
4330 · Interest Income	13.29		27,872.90	42,500.00	85,000.00
<b>Total Income</b>	<b>86,381.34</b>	<b>110,644.00</b>	<b>1,666,846.83</b>	<b>923,581.00</b>	<b>2,130,792.00</b>
<b>Cost of Goods Sold</b>					
5000 · COGS-Fuel	39,327.82	57,650.00	455,560.45	461,200.00	691,800.00
<b>Total COGS</b>	<b>39,327.82</b>	<b>57,650.00</b>	<b>455,560.45</b>	<b>461,200.00</b>	<b>691,800.00</b>
<b>Gross Profit</b>	<b>47,053.52</b>	<b>52,994.00</b>	<b>1,211,286.38</b>	<b>462,381.00</b>	<b>1,438,992.00</b>
<b>Expense</b>					
5040 · Advertising	0.00	100.00	1,447.45	800.00	1,200.00
5050 · Bad Debt Expense	0.00		1,286.00		
5061 · Bank Charges/Credit Card Fees	1,412.57	2,080.00	16,034.50	16,640.00	24,960.00
5080 · Consultants	0.00		2,370.00		
5090 · Contract Services	7,733.78	2,650.00	26,920.71	21,200.00	31,800.00
5110 · Diesel/Propane/Oil Expense	0.00	835.00	10,158.54	6,680.00	10,020.00
5120 · Director Stipend	0.00		10,500.00	8,000.00	16,000.00
5125 · Director Expenses	264.87	210.00	2,235.72	1,680.00	2,520.00
5140 · Dues & Subscriptions	495.00	50.00	3,082.97	2,350.00	2,550.00
5150 · Education/Training/Seminars	244.00	425.00	1,429.98	3,400.00	5,100.00
5155 · Education Reimbursement	0.00	650.00	459.64	5,200.00	7,800.00
5160 · Fees/Permits/Licenses	0.00		4,926.50	4,100.00	5,000.00
5162 · Gate Access Cards & Clickers	0.00		1,286.07	500.00	500.00
5165 · Gifts	0.00	100.00	799.06	800.00	1,200.00
5170 · Hazardous Waste Pickup	0.00	200.00	0.00	600.00	800.00
5180 · Insurance-Liability	3,355.11	4,200.00	29,421.73	33,600.00	50,400.00
5182 · Insurance-Worker's comp	4,411.84	1,200.00	43,426.15	9,600.00	14,400.00
5210 · Janitorial Supplies & Service	711.79	500.00	5,387.03	4,000.00	6,000.00
5215 · Manager's Expenses	62.00	270.00	3,335.58	2,160.00	3,270.00
5220 · Public Relations	104.93	100.00	2,407.27	800.00	1,200.00
5230 · Office Supplies/Postage & Ship	1,314.12	500.00	8,376.79	4,000.00	6,000.00
5240 · Air Show/Open House	0.00		31,493.89	60,000.00	60,000.00
5250 · Professional Services	14,984.45	7,500.00	49,682.41	60,000.00	90,000.00
5254 · Relocation Expense-Employee	650.00		2,577.50		
5255 · Rent Rebate Const. Project 17	0.00		5,485.17	9,000.00	9,000.00
5259 · Avi Met Data Link NADIN	100.00	195.00	800.00	1,560.00	2,340.00
5260 · Repair & Maintenance-AWOS	0.00		2,491.70	2,400.00	2,400.00
5265 · Repair & Maintenance-Barnstorm	0.00	150.00	-225.26	1,200.00	1,800.00
5270 · Repair & Maintenance-Equipme...	418.98	600.00	4,015.25	4,800.00	7,200.00
5271 · Repair & Maintenance-Computer	800.62	200.00	5,317.29	4,200.00	5,000.00

11:38 AM  
 03/11/10  
 Accrual Basis

## Big Bear Airport District Profit & Loss Budget Performance February 2010

	Feb 10	Budget	Jul '09 - Fe...	YTD Budget	Annual Bu...
5275 · Repair & Maintenance-Fuel Pump	0.00	500.00	8,115.89	4,000.00	6,000.00
5280 · Repair & Maintenance-Grounds	12,039.07	2,000.00	17,692.48	16,000.00	24,000.00
5285 · Repair & Maintenance-Hangars	3,449.61	750.00	6,178.88	6,000.00	9,000.00
5290 · Repair & Maintenance-Lighting	0.00	750.00	5,392.28	6,000.00	9,000.00
5295 · Repair & Maintenance-Structure	626.50	500.00	9,340.11	4,000.00	6,000.00
5300 · Repair & Maintenance-Vehicles	1,208.18	300.00	4,854.95	2,400.00	3,600.00
5305 · Repair & Maint Fire Extintguish	0.00		2,102.21	3,000.00	3,000.00
5310 · Repair & Maint. First Aid Kit	0.00	80.00	285.29	640.00	960.00
5350 · Sales Tax/Jet A Tax	27.98	1,000.00	4,486.73	9,000.00	15,000.00
5355 · Souvenirs/Promotions	0.00		718.95	1,500.00	3,000.00
5360 · Telephone	538.45	540.00	4,418.47	4,320.00	6,480.00
5370 · Temporary Help	0.00		30.00		
5373 · Tools/Small Maint Equipment	114.72	100.00	433.28	800.00	1,200.00
5375 · Travel	40.00	200.00	2,345.47	2,000.00	3,000.00
5380 · Uniform Expense	0.00	150.00	2,515.70	1,800.00	2,400.00
5400 · Utilities	-295.50	15,000.00	60,953.33	80,000.00	125,000.00
6565 · Salaries	26,149.41	27,000.00	230,715.57	216,000.00	324,000.00
6570 · FICA-Employer	312.88	161.00	2,574.66	1,288.00	1,932.00
6575 · Medicare-Employer	379.16	392.00	3,345.37	3,136.00	4,704.00
6580 · SUI/ETT-Employer	803.30	294.00	2,936.01	2,352.00	3,528.00
6581 · FUTA	0.00	216.00	0.00	432.00	682.00
6585 · Health,Life & Dental Insurance	8,580.25	6,000.00	55,273.31	48,000.00	72,000.00
6590 · 457 Match	1,153.80	1,900.00	8,076.60	13,490.00	21,090.00
6594 · Survivor Benefit Expense	0.00	8.00	123.21	64.00	96.00
6595 · Retirement-Employer	3,010.78	3,601.00	19,204.74	28,808.00	43,212.00
6596 · Retirement-Employee	1,369.44	1,638.00	9,311.98	13,104.00	19,656.00
<b>Total Expense</b>	<b>96,572.09</b>	<b>85,795.00</b>	<b>738,355.11</b>	<b>737,404.00</b>	<b>1,077,000.00</b>
<b>Net Ordinary Income</b>	<b>-49,518.57</b>	<b>-32,801.00</b>	<b>472,931.27</b>	<b>-275,023.00</b>	<b>361,992.00</b>
<b>Net Income</b>	<b>-49,518.57</b>	<b>-32,801.00</b>	<b>472,931.27</b>	<b>-275,023.00</b>	<b>361,992.00</b>

**Big Bear Airport District**  
**Balance Sheet**  
 As of February 28, 2010

	<u>Feb 28, 10</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1110 · Petty Cash	350.00
1122 · First Mountain Bank Checking	107,945.66
1125 · LAIF	3,669,333.96
1130 · Union Bank Checking	169,597.78
<b>Total Checking/Savings</b>	<u>3,947,227.40</u>
<b>Accounts Receivable</b>	
1158 · Accounts Receivable	31,644.24
<b>Total Accounts Receivable</b>	<u>31,644.24</u>
<b>Other Current Assets</b>	
1159 · Taxes Receivable	0.00
1161 · Prepaid Insurance	-15,380.40
1166 · Pre-Paid Expense	12,424.82
1170 · Record Accrued Interest Income	14,713.95
1181 · Inventory-Souvenirs	4,577.54
1182 · Inventory-Fuel	13,200.69
1499 · Undeposited Funds	13,786.53
<b>Total Other Current Assets</b>	<u>43,323.13</u>
<b>Total Current Assets</b>	<u>4,022,194.77</u>
<b>Fixed Assets</b>	
1201 · Land	2,675,000.00
1220 · Land Improvements	21,810,337.23
1240 · Structure Improvements	2,387,084.07
1250 · Equipment	1,128,109.20
1260 · Office Equipment	65,187.67
1265 · Restaurant Equipment	52,849.58
1270 · Accumulated Depreciation	-8,768,125.76
<b>Total Fixed Assets</b>	<u>19,350,441.99</u>
<b>Other Assets</b>	
1274 · Hangar Purchase	478,500.00
1305 · Maintenance Building	4,600.00
1397 · FAA/AIP 15 Rehab Taxiway/PAPI	0.00
1399 · FAA-AIP 16 Helipads	-3,989.68
1401 · FAA/AIP 17 Rehab Taxiway	847,121.83
1402 · FAA/AIP 18 Taxiway "A" West End	125,671.61
1403 · FAA/AIP 19 Taxiway "A" East End	50,000.00
<b>Total Other Assets</b>	<u>1,501,903.76</u>
<b>TOTAL ASSETS</b>	<u><u>24,874,540.52</u></u>

11:12 AM  
03/11/10  
Accrual Basis

**Big Bear Airport District**  
**Balance Sheet**  
As of February 28, 2010

	<u>Feb 28, 10</u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2001 · Accounts Payable	11,816.83
<b>Total Accounts Payable</b>	<u>11,816.83</u>
<b>Other Current Liabilities</b>	
2002 · Accrued Expense	5,000.00
2121 · Salary Payable	2,529.46
2122 · Accrued Payroll Tax	65.74
2123 · Accrued Paid Time Off (PTO)	19,037.83
2250 · Retirement Contribution Payable	556.81
2255 · Survival Benefit Payable	212.18
2265 · PERS 457 Payable	5,134.30
2301 · Deposits-Tenant	1,852.50
2310 · Deposits-Gate Access Cards	-40.00
2320 · Prepaid Rents	80,763.81
<b>Total Other Current Liabilities</b>	<u>115,112.63</u>
<b>Total Current Liabilities</b>	<u>126,929.46</u>
<b>Total Liabilities</b>	126,929.46
<b>Equity</b>	
3900 · Retained Earnings	23,646,039.23
Net Income	1,101,571.83
<b>Total Equity</b>	<u>24,747,611.06</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>24,874,540.52</u></u>

3:24 PM

03/09/10

**Big Bear Airport District**  
**Reconciliation Summary**  
**1122 · First Mountain Bank Checking, Period Ending 02/26/2010**

	<u>Feb 26, 10</u>
Beginning Balance	115,493.99
Cleared Transactions	
Checks and Payments - 7 items	-27,143.19
Deposits and Credits - 2 items	20,369.38
	<u>-6,773.81</u>
Total Cleared Transactions	
Cleared Balance	<u>108,720.18</u>
Register Balance as of 02/26/2010	108,720.18
Ending Balance	108,720.18

3:24 PM

03/09/10

**Big Bear Airport District**  
**Reconciliation Detail**  
**1122 · First Mountain Bank Checking, Period Ending 02/26/2010**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						115,493.99
<b>Cleared Transactions</b>						
<b>Checks and Payments - 7 items</b>						
General Journal	1/31/2010	997		X	-476.18	-476.18
General Journal	1/31/2010	997		X	-296.85	-773.03
General Journal	1/31/2010	997		X	-28.45	-801.48
General Journal	2/6/2010	984		X	-11,545.81	-12,347.29
General Journal	2/6/2010	984		X	-2,848.02	-15,195.31
General Journal	2/24/2010	1001		X	-9,715.59	-24,910.90
General Journal	2/24/2010	1001		X	-2,232.29	-27,143.19
<b>Total Checks and Payments</b>					<b>-27,143.19</b>	<b>-27,143.19</b>
<b>Deposits and Credits - 2 items</b>						
Deposit	2/26/2010			X	13.29	13.29
Deposit	2/28/2010			X	20,356.09	20,369.38
<b>Total Deposits and Credits</b>					<b>20,369.38</b>	<b>20,369.38</b>
<b>Total Cleared Transactions</b>					<b>-6,773.81</b>	<b>-6,773.81</b>
<b>Cleared Balance</b>					<b>-6,773.81</b>	<b>108,720.18</b>
<b>Register Balance as of 02/26/2010</b>					<b>-6,773.81</b>	<b>108,720.18</b>
<b>Ending Balance</b>					<b>-6,773.81</b>	<b>108,720.18</b>

Local Agency Investment Fund  
P.O. Box 942809  
Sacramento, CA 94209-0001  
(916) 653-3001  
BIG BEAR AIRPORT DISTRICT

[www.treasurer.ca.gov/pmia](http://www.treasurer.ca.gov/pmia)  
-laif

March 10, 2010

GENERAL MANAGER  
P.O. BOX 755  
BIG BEAR CITY, CA 92314

PMIA Average Monthly Yields

Account Number: 80-36-004

Transactions  
Tran Type Definitions

February 2010 Statement

**Account Summary**

Total Deposit:	0.00	Beginning Balance:	3,669,333.96
Total Withdrawal:	0.00	Ending Balance:	3,669,333.96

9:30 AM

03/11/10

**Big Bear Airport District**  
**Reconciliation Summary**  
1130 · Union Bank Checking, Period Ending 02/26/2010

	<u>Feb 26, 10</u>	
Beginning Balance	253,519.97	/
Cleared Transactions		
Checks and Payments - 79 items	-138,905.10	
Deposits and Credits - 11 items	74,241.42	
Total Cleared Transactions	<u>-64,663.68</u>	
Cleared Balance	<u>188,856.29</u>	/
Uncleared Transactions		
Checks and Payments - 21 items	-19,828.19	
Deposits and Credits - 4 items	569.68	
Total Uncleared Transactions	<u>-19,258.51</u>	
Register Balance as of 02/26/2010	<u>169,597.78</u>	/
New Transactions		
Checks and Payments - 20 items	-267,552.17	
Deposits and Credits - 9 items	356,331.23	
Total New Transactions	<u>88,779.06</u>	
Ending Balance	<u>258,376.84</u>	/

## Big Bear Airport District Reconciliation Detail

1130 · Union Bank Checking, Period Ending 02/26/2010

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						253,519.97
<b>Cleared Transactions</b>						
<b>Checks and Payments - 79 items</b>						
Bill Pmt -Check	12/28/2009	27325	Goss, Ryan	X	-30.00	-30.00
Bill Pmt -Check	1/21/2010	27385	VSA Airports	X	-5,053.36	-5,083.36
Bill Pmt -Check	1/21/2010	27380	State Board Of Equ...	X	-4,883.00	-9,966.36
Bill Pmt -Check	1/21/2010	27370	Bear Valley Electric	X	-3,412.12	-13,378.48
Bill Pmt -Check	1/21/2010	27383	TelState Internation...	X	-3,391.00	-16,769.48
Bill Pmt -Check	1/21/2010	27378	Southwest Gas	X	-1,727.84	-18,497.32
Bill Pmt -Check	1/21/2010	27375	POMA Distributing ...	X	-1,103.06	-19,600.38
Bill Pmt -Check	1/21/2010	27377	Smith, Julie	X	-1,000.00	-20,600.38
Bill Pmt -Check	1/21/2010	27373	Don's Petroleum Eq...	X	-837.99	-21,438.37
Bill Pmt -Check	1/21/2010	27376	Riffenburgh Lumber	X	-799.60	-22,237.97
Bill Pmt -Check	1/21/2010	27372	Carquest of Big Bear	X	-481.67	-22,719.64
Bill Pmt -Check	1/21/2010	27368	AIG Insurance	X	-257.25	-22,976.89
Bill Pmt -Check	1/21/2010	27379	Spingraphics	X	-254.28	-23,231.17
Bill Pmt -Check	1/21/2010	27374	Nativescapes	X	-210.00	-23,441.17
Bill Pmt -Check	1/21/2010	27384	Verizon Office Phon...	X	-191.36	-23,632.53
Bill Pmt -Check	1/21/2010	27371	Callaway, Thomas	X	-173.62	-23,806.15
Bill Pmt -Check	1/21/2010	27382	State Board of Equ...	X	-126.00	-23,932.15
Bill Pmt -Check	1/21/2010	27381	State Board of Equ...	X	-104.08	-24,036.23
Bill Pmt -Check	1/21/2010	27369	Aramark	X	-99.74	-24,135.97
Bill Pmt -Check	1/22/2010	27359	PERS - Medical	X	-6,898.12	-31,034.09
Bill Pmt -Check	1/22/2010	27360	PERS - Retirement	X	-2,196.71	-33,230.80
Bill Pmt -Check	1/22/2010	27358	Healthplan Services	X	-1,175.07	-34,405.87
Bill Pmt -Check	1/22/2010	27367	State Street Bank	X	-1,154.04	-35,559.91
Bill Pmt -Check	1/22/2010	27361	Postmaster	X	-220.00	-35,779.91
Bill Pmt -Check	1/22/2010	27364	Standard Signs, Inc.	X	-179.31	-35,959.22
Bill Pmt -Check	1/22/2010	27363	Quill	X	-173.65	-36,132.87
Bill Pmt -Check	1/22/2010	27362	Queen Termite	X	-145.00	-36,277.87
Bill Pmt -Check	1/22/2010	27365	Vaisala	X	-100.00	-36,377.87
Bill Pmt -Check	1/22/2010	27366	Verizon Payphones	X	-87.46	-36,465.33
Bill Pmt -Check	1/22/2010	27354	All Protection Alarm	X	-87.00	-36,552.33
Bill Pmt -Check	1/22/2010	27356	Cartwright, Diane	X	-77.20	-36,629.53
Bill Pmt -Check	1/22/2010	27355	Aramark	X	-54.48	-36,684.01
Bill Pmt -Check	1/22/2010	27357	Fed-Ex	X	-19.09	-36,703.10
Bill Pmt -Check	1/31/2010	27387	Bear Valley Electric	X	-15,019.94	-51,723.04
Bill Pmt -Check	1/31/2010	27394	Lewis Brisbois Bisg...	X	-5,333.00	-57,056.04
Bill Pmt -Check	1/31/2010	27396	Shawn Washington ...	X	-2,150.00	-59,206.04
Bill Pmt -Check	1/31/2010	27392	Gwaltney, James "...	X	-700.00	-59,906.04
Bill Pmt -Check	1/31/2010	27388	Big Bear City CSD-...	X	-429.00	-60,335.04
Bill Pmt -Check	1/31/2010	27390	Frazee Electric	X	-250.00	-60,585.04
Bill Pmt -Check	1/31/2010	27389	Breezy's Aviation	X	-216.78	-60,801.82
Bill Pmt -Check	1/31/2010	27395	Pacific Building Ser...	X	-160.00	-60,961.82
Bill Pmt -Check	1/31/2010	27397	TCM	X	-109.27	-61,071.09
Bill Pmt -Check	1/31/2010	27386	Aramark	X	-46.67	-61,117.76
Bill Pmt -Check	1/31/2010	27393	Hoover, Tom	X	-30.00	-61,147.76
Bill Pmt -Check	2/1/2010	27440	Frazee Electric	X	-2,550.00	-63,697.76
Bill Pmt -Check	2/1/2010	27446	Spingraphics	X	-443.36	-64,141.12
Bill Pmt -Check	2/1/2010	27436	Aramark	X	-46.67	-64,187.79
Bill Pmt -Check	2/2/2010	27399	A.J. Acosta	X	-8,415.00	-72,602.79
Bill Pmt -Check	2/2/2010	27401	BBC Saw Works, Inc	X	-7,384.32	-79,987.11
Bill Pmt -Check	2/2/2010	27402	Big Bear City CSD-...	X	-612.55	-80,599.66
Bill Pmt -Check	2/2/2010	27404	Frazee Electric	X	-475.00	-81,074.66
Bill Pmt -Check	2/2/2010	27403	Charter Communic...	X	-89.99	-81,164.65
Bill Pmt -Check	2/2/2010	27400	Aramark	X	-46.67	-81,211.32
Bill Pmt -Check	2/8/2010	27398	Graybar Financial S...	X	-298.56	-81,509.88
Bill Pmt -Check	2/9/2010	27405	Fuel Controls	X	-29,568.18	-111,078.06
Bill Pmt -Check	2/9/2010	27411	POMA Distributing ...	X	-2,403.49	-113,481.55
Bill Pmt -Check	2/9/2010	27415	Visa	X	-2,094.07	-115,575.62
Bill Pmt -Check	2/9/2010	27410	Pierce Law Firm	X	-1,521.00	-117,096.62
Bill Pmt -Check	2/9/2010	27413	Shawn Washington ...	X	-1,501.07	-118,597.69
Bill Pmt -Check	2/9/2010	27416	Visa	X	-1,449.56	-120,047.25
Bill Pmt -Check	2/9/2010	27407	Grizzly	X	-618.25	-120,665.50
Bill Pmt -Check	2/9/2010	27406	Grainger	X	-365.11	-121,030.61
Bill Pmt -Check	2/9/2010	27414	Spingraphics	X	-286.88	-121,317.49
Bill Pmt -Check	2/9/2010	27412	Quill	X	-205.83	-121,523.32
Bill Pmt -Check	2/9/2010	27408	Gwaltney, James "...	X	-62.00	-121,585.32

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03/11/10

**Big Bear Airport District**  
**Reconciliation Detail**  
**1130 · Union Bank Checking, Period Ending 02/26/2010**

Type	Date	Num	Name	Cir	Amount	Balance
Bill Pmt -Check	2/9/2010	27409	Mountain Water Co...	X	-16.75	-121,602.07
Bill Pmt -Check	2/17/2010	27427	Lewis Brisbois Bisg...	X	-6,716.44	-128,318.51
Bill Pmt -Check	2/17/2010	27422	B & B Equipment R...	X	-3,427.89	-131,746.40
Bill Pmt -Check	2/17/2010	27434	PERS - Retirement	X	-2,196.71	-133,943.11
Bill Pmt -Check	2/17/2010	27428	PERS - Retirement	X	-2,196.71	-136,139.82
Bill Pmt -Check	2/17/2010	27426	Healthplan Services	X	-1,175.07	-137,314.89
Bill Pmt -Check	2/17/2010	27420	Abacus Group	X	-675.69	-137,990.58
Bill Pmt -Check	2/17/2010	27430	Snoquip	X	-324.48	-138,315.06
Bill Pmt -Check	2/17/2010	27425	Fed-Ex	X	-184.72	-138,499.78
Bill Pmt -Check	2/17/2010	27429	Queen Termite	X	-145.00	-138,644.78
Bill Pmt -Check	2/17/2010	27432	Vaisala	X	-100.00	-138,744.78
Bill Pmt -Check	2/17/2010	27433	Verizon Payphones	X	-87.51	-138,832.29
Bill Pmt -Check	2/17/2010	27421	Aramark	X	-46.67	-138,878.96
Bill Pmt -Check	2/17/2010	27423	Canon Business So...	X	-26.14	-138,905.10
<b>Total Checks and Payments</b>					<b>-138,905.10</b>	<b>-138,905.10</b>
<b>Deposits and Credits - 11 items</b>						
Deposit	2/11/2010			X	6,306.88	6,306.88
Deposit	2/21/2010			X	733.82	7,040.70
Deposit	2/17/2010			X	343.96	7,384.66
Deposit	2/8/2010			X	2,749.28	10,133.94
Deposit	2/8/2010			X	2,802.10	12,936.04
Deposit	2/8/2010			X	4,758.12	17,694.16
Deposit	2/8/2010			X	4,988.00	22,682.16
Deposit	2/8/2010			X	5,369.40	28,051.56
Deposit	2/8/2010			X	9,076.15	37,127.71
Deposit	2/8/2010			X	12,724.96	49,852.67
Deposit	2/19/2010			X	24,388.75	74,241.42
<b>Total Deposits and Credits</b>					<b>74,241.42</b>	<b>74,241.42</b>
<b>Total Cleared Transactions</b>					<b>-64,663.68</b>	<b>-64,663.68</b>
<b>Cleared Balance</b>					<b>-64,663.68</b>	<b>188,856.29</b>
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 21 items</b>						
Bill Pmt -Check	2/13/2007	24989	Grizzly		-45.68	-45.68
Bill Pmt -Check	6/6/2007	25203	Big Bear City CSD-...		-429.00	-474.68
Bill Pmt -Check	6/25/2007	25228	MovieSlide		-95.00	-569.68
Invoice	3/27/2009	18714	Hoenig, John - Auto...		-55.00	-624.68
Invoice	3/27/2009	18714	Hoenig, John - Auto...		-27.50	-652.18
Bill Pmt -Check	7/15/2009	26892	S. B. Co. Planning D...		-324.00	-976.18
Bill Pmt -Check	12/2/2009	27224	Big Bear High School		-250.00	-1,226.18
Bill Pmt -Check	12/28/2009	27335	Snow Summit Resort		-1,600.00	-2,826.18
Bill Pmt -Check	1/31/2010	27391	Goss, Ryan		-30.00	-2,856.18
Bill Pmt -Check	2/1/2010	27442	PERS - Medical		-6,898.12	-9,754.30
Bill Pmt -Check	2/1/2010	27439	Evergreen Properties		-5,245.94	-15,000.24
Bill Pmt -Check	2/1/2010	27445	Southwest Gas		-2,399.43	-17,399.67
Bill Pmt -Check	2/1/2010	27435	AIG Insurance		-257.25	-17,656.92
Bill Pmt -Check	2/1/2010	27443	Petty Cash-Vendor		-247.93	-17,904.85
Bill Pmt -Check	2/1/2010	27437	Big Bear City CSD-...		-247.61	-18,152.46
Bill Pmt -Check	2/1/2010	27444	Quill		-121.91	-18,274.37
Bill Pmt -Check	2/1/2010	27438	Cartwright, Diane		-40.00	-18,314.37
Bill Pmt -Check	2/1/2010	27447	State Board of Equ...		-27.98	-18,342.35
Bill Pmt -Check	2/17/2010	27431	Ultrasafe Security		-322.50	-18,664.85
Bill Pmt -Check	2/17/2010	27424	Digital River, Inc.		-34.99	-18,699.84
Bill Pmt -Check	2/26/2010	27448	ACE Telecom Syst.		-1,128.35	-19,828.19
<b>Total Checks and Payments</b>					<b>-19,828.19</b>	<b>-19,828.19</b>
<b>Deposits and Credits - 4 items</b>						
Deposit	7/17/2007				8.64	8.64
Deposit	5/31/2009				95.00	103.64
Deposit	5/31/2009				429.00	532.64
General Journal	6/30/2009	934			37.04	569.68
<b>Total Deposits and Credits</b>					<b>569.68</b>	<b>569.68</b>
<b>Total Uncleared Transactions</b>					<b>-19,258.51</b>	<b>-19,258.51</b>

9:30 AM  
03/11/10

## Big Bear Airport District Reconciliation Detail

1130 · Union Bank Checking, Period Ending 02/26/2010

Type	Date	Num	Name	Clr	Amount	Balance
Register Balance as of 02/26/2010					-83,922.19	169,597.78
<b>New Transactions</b>						
<b>Checks and Payments - 20 items</b>						
Bill Pmt -Check	3/2/2010	27465	TelState Internation...		-4,605.00	-4,605.00
Bill Pmt -Check	3/2/2010	27450	Bear Valley Electric		-3,118.12	-7,723.12
Bill Pmt -Check	3/2/2010	27463	PERS - Retirement		-2,196.71	-9,919.83
Bill Pmt -Check	3/2/2010	27456	Frazee Electric		-900.00	-10,819.83
Bill Pmt -Check	3/2/2010	27451	Big Bear City CSD-...		-429.00	-11,248.83
Bill Pmt -Check	3/2/2010	27464	Riffenburgh Lumber		-370.79	-11,619.62
Bill Pmt -Check	3/2/2010	27461	Mike Gremillion		-325.00	-11,944.62
Bill Pmt -Check	3/2/2010	27458	Greene, Gloria A.		-271.00	-12,215.62
Bill Pmt -Check	3/2/2010	27466	Verizon Office Phon...		-250.95	-12,466.57
Bill Pmt -Check	3/2/2010	27462	Pacific Building Ser...		-160.00	-12,626.57
Bill Pmt -Check	3/2/2010	27452	Breezy's Aviation		-128.83	-12,755.40
Bill Pmt -Check	3/2/2010	27455	Cartwright, Diane		-94.00	-12,849.40
Bill Pmt -Check	3/2/2010	27453	Callaway, Thomas		-62.50	-12,911.90
Bill Pmt -Check	3/2/2010	27459	Gwaltney, James "...		-50.00	-12,961.90
Bill Pmt -Check	3/2/2010	27449	Aramark		-46.67	-13,008.57
Bill Pmt -Check	3/2/2010	27460	Hoover, Tom		-30.00	-13,038.57
Bill Pmt -Check	3/2/2010	27457	Goss, Ryan		-30.00	-13,068.57
Bill Pmt -Check	3/2/2010	27454	Carquest of Big Bear		-27.50	-13,096.07
Bill Pmt -Check	3/3/2010	27467	Johnson Machinery		-249,896.10	-262,992.17
Bill Pmt -Check	3/5/2010	27468	Frazee Electric		-4,560.00	-267,552.17
Total Checks and Payments					-267,552.17	-267,552.17
<b>Deposits and Credits - 9 items</b>						
Deposit	3/1/2010				145.81	145.81
Deposit	3/1/2010				2,091.54	2,237.35
Deposit	3/1/2010				3,881.75	6,119.10
Deposit	3/1/2010				4,155.27	10,274.37
Deposit	3/1/2010				5,005.70	15,280.07
Deposit	3/1/2010				5,312.32	20,592.39
Deposit	3/2/2010				286.00	20,878.39
General Journal	3/2/2010	1009			320,000.00	340,878.39
Deposit	3/8/2010				15,452.84	356,331.23
Total Deposits and Credits					356,331.23	356,331.23
Total New Transactions					88,779.06	88,779.06
Ending Balance					<u>4,856.87</u>	<u>258,376.84</u>

## Big Bear Airport District Monthly Check Report February 2010

Date	Num	Name	Memo	Amount
2/8/2010	27398	Graybar Financial Services, LLC	Phone System Lease - Advance Pmt & Do...	-298.56
2/2/2010	27399	A.J. Acosta	Snow plowing - 1/24 & 1/25/10	-8,415.00
2/2/2010	27400	Aramark	mats, cleaning rags	-46.67
2/2/2010	27401	BBC Saw Works, Inc	snow plow, blade, cables for work truck	-7,384.32
2/2/2010	27402	Big Bear City CSD-Dumpster & Water	12/1/09 to 2/2/10	-612.55
2/2/2010	27403	Charter Communications.	2/8/10 to 3/1/10	-89.99
2/2/2010	27404	Frazee Electric	repair hangar electrical - storm damage	-475.00
2/9/2010	27405	Fuel Controls	8033 gallons 100LL	-29,568.18
2/9/2010	27406	Grainger	vac bags, toilet tissue, broom, mops	-365.11
2/9/2010	27407	Grizzly	Notice inviting bids - AIP 18	-618.25
2/9/2010	27408	Gwaltney, James "Pete"	CA Airport Land Use Seminar - ONT 2/9/10	-62.00
2/9/2010	27409	Mountain Water Company	water & hot/cold dispenser	-16.75
2/9/2010	27410	Pierce Law Firm	Evergreen, condo map, CC&Rs	-1,521.00
2/9/2010	27411	POMA Distributing Co.	816 gallons dieselfuel	-2,403.49
2/9/2010	27412	Quill	paper, sheet protectors, stapler, break roo...	-205.83
2/9/2010	27413	Shawn Washington Accountancy Corp.	tax law research, adjusting journal entries	-1,501.07
2/9/2010	27414	Spingraphics	22 Hrs. @ \$13.04/hr	-286.88
2/9/2010	27415	Visa	SWAAE, Special District, grammar seminar	-2,094.07
2/9/2010	27416	Visa	Travel expenses - SWAAE conference - M...	-1,449.56
*** Missing numbers here *** <i>PRINTER ERROR</i>				
2/17/2010	27420	Abacus Group	Install network, printer,zip compression pro...	-675.69
2/17/2010	27421	Aramark	mats, cleaning rags	-46.67
2/17/2010	27422	B & B Equipment Rental	Snow loader rental - 1/25/10 to 2/1/10	-3,427.89
2/17/2010	27423	Canon Business Solutions, Inc.	Supply inclusive service program-ovrage-...	-26.14
2/17/2010	27424	Digital River, Inc.	AVG Anti-Virus - 1 yr. subscription	-34.99
2/17/2010	27425	Fed-Ex	Info to SWACCPA, bid plan applicants	-184.72
2/17/2010	27426	Healthplan Services	March 2010	-1,175.07
2/17/2010	27427	Lewis Brisbois Bisgaard & Smith LLP	CC&Rs, operations manual, Agenda items	-6,716.44
2/17/2010	27428	PERS - Retirement	PYE 1/2010/4	-2,196.71
2/17/2010	27429	Queen Termite	Jan. monthly service	-145.00
2/17/2010	27430	Snoquip	shear bolts, thermostat, outside mirror for s...	-324.48
2/17/2010	27431	Ultrasafe Security	TCP-IP WAN Service/Monitoring 3/1/10 to ...	-322.50
2/17/2010	27432	Vaisala	2/15/10 to 3/14/10	-100.00
2/17/2010	27433	Verizon Payphones	2/7/10 to 3/6/10	-87.51
2/17/2010	27434	PERS - Retirement	PYE 2/2010/3	-2,196.71
2/1/2010	27435	AIG Insurance	March Premium	-257.25
2/1/2010	27436	Aramark	Mats, cleaning rags	-46.67
2/1/2010	27437	Big Bear City CSD-Dumpster & Water	12/16/09 to 2/18/10	-247.61
2/1/2010	27438	Cartwright, Diane	Per Diem/Gas - Payroll Tax Seminar	-40.00
2/1/2010	27439	Evergreen Properties	Airport share of Condo Map fees	-5,245.94
2/1/2010	27440	Frazee Electric	Replace riser & 100 amp breaker box	-2,550.00
2/1/2010	27441	Mike Gremillion	VOID: Office counter remodel	0.00
2/1/2010	27442	PERS - Medical	March Premium	-6,898.12
2/1/2010	27443	Petty Cash-Vendor	small tools, office supplies, refreshments	-247.93
2/1/2010	27444	Quill	Envelopes, memory cards, reader	-121.91
2/1/2010	27445	Southwest Gas	1/15/10 to 2/16/10	-2,399.43
2/1/2010	27446	Spingraphics	2/7/10 to 2/20/10	-443.36
2/1/2010	27447	State Board of Equalization .02	January 2010	-27.98
2/26/2010	27448	ACE Telecom Systems, Inc.	Installation of new phone system	-1,128.35

10:44 AM  
03/11/10  
Accrual Basis

**Big Bear Airport District**  
**VISA Expense Detail**  
February 2010

<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Amount</u>
<b>Visa</b>			
2/28/2010	Stmt 3/1/10	Financial Seminar - Diane	244.00
2/28/2010	Stmt 3/1/10	Business cards	264.87
2/28/2010	Stmt 3/1/10	Amer Assoc of Airport Execs - annual dues	495.00
2/28/2010	Stmt 3/1/10	wiper motor, supplies - plow truck	1,180.68
2/28/2010	Stmt 3/1/10	CD player, etc	67.81
2/28/2010	Stmt 3/1/10	Printed checks	63.05
2/28/2010	Stmt 3/1/10	anti-virus software	89.94
Total Visa			<u>2,405.35</u>
<b>TOTAL</b>			<b><u>2,405.35</u></b>



Auditor/Controller-Recorder  
**Property Tax Division**  
 222 W. Hospitality Lane, 2<sup>nd</sup> floor  
 San Bernardino, CA 92415-0018  
 (909) 386-8667 Fax (909) 386-8820

This is to announce the Auditor/Controller's apportionment schedule for FY 2009-2010:

NO.	APPORTIONMENT	COLLECTION PERIOD	APPORTIONMENT DATE
1.	Tax Roll Revenues	07/01/2009 - 11/06/2009	11/24/09 11/25/2009 \$115,872.
2.	Tax Roll Revenues	11/07/2009 - 11/25/2009	12/14/09 12/11/2009 \$72,839.1
3.	Homeowner's Exemption Reimbursement - 1 <sup>st</sup> 15%	07/01/2009 - 12/04/2009	12/17/09 12/14/2009 \$2209.04
4.	Tax Roll Revenues	11/26/2009 - 12/11/2009	12/30/09 12/23/2009 \$31,124.9
5.	Tax Roll Revenues	12/12/2009 - 12/23/2009	1/11/10 01/08/2010 \$38,920.6
6.	Homeowner's Exemption Reimbursement - 1st 35%	12/05/2009 - 12/30/2009	1/18/10 01/11/2010 \$5,153.0
7.	Tax Roll Revenues (includes Unitary)	12/24/2009 - 01/15/2010	2/8/10 01/29/2010 \$12,724.6
8.	Tax Roll Revenues	01/16/2010 - 02/12/2010	02/26/2010 \$15,452.8
9.	Tax Roll Revenues	02/13/2010 - 03/05/2010	03/19/2010
10.	Tax Roll Revenues	03/06/2010 - 04/02/2010	04/16/2010
11.	Tax Roll Revenues	04/03/2010 - 04/16/2010	04/30/2010
12.	Tax Roll Revenues	04/17/2010 - 04/30/2010	0 • 0
13.	Homeowner's Exemption Reimbursement - 2nd 35%	12/31/2009 - 04/30/2010	115,872.08
14.	Tax Roll Revenues (includes Unitary)	05/01/2010 - 05/14/2010	72,839.11
15.	Homeowner's Exemption Reimbursement - 2nd 15%	05/01/2010 - 06/30/2010	2,209.04
16.	Tax Roll Revenues	05/15/2010 - 06/30/2010	31,124.97
17.	Year End Reconciliation	07/01/2009 - 06/30/2010	38,920.67
18.	FY 2009-2010 Teeter Plan Reconciliation	07/01/2009 - 06/30/2010	5,153.03
			12,724.96
			15,452.84

Apportionments of Tax Roll Revenues include regular and supplemental revenues prior, from secured, utility and unsecured tax rolls. Scheduled dates for Homeowner' subject to change based on receipt of revenue from the State of California.

574,296.70

Respectfully submitted,  
 LARRY WALKER  
 Auditor/Controller-Recorder

By: *Bob Wright*  
 BOB WRIGHT  
 Property Tax Manager

*Prop 1A will be shown as a line item, and will be a new stat type - SRs (Recovery of revenue)*

Local Agency Investment Fund  
P.O. Box 942809  
Sacramento, CA 94209-0001  
(916) 653-3001  
BIG BEAR AIRPORT DISTRICT

[www.treasurer.ca.gov/pmia](http://www.treasurer.ca.gov/pmia)

-laif

March 11, 2010

GENERAL MANAGER  
P.O. BOX 755  
BIG BEAR CITY, CA 92314

PMIA Average Monthly Yields

Account Number: 80-36-004

Transactions

Tran Type Definitions

February 2010 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	3,669,333.96
Total Withdrawal:	0.00	Ending Balance:	3,669,333.96