

**Lewiston-Nez Perce County Regional Airport Authority  
Board of Commissioners Regular Meeting  
Minutes of November 20, 2013**

The Lewiston-Nez Perce County Regional Airport Authority Board of Commissioners met in Regular Session on Wednesday, November 20, 2013 in the Airport Conference Room, 406 Burrell Avenue, Lewiston, Idaho.

**I. CALL TO ORDER AND ROLL CALL**

Chairman McCann called the meeting to order at 5:00 p.m. Commissioners present included Bill McCann, Jr., Pat Nuxoll, Verl Long, Chris Hayes and Mike Martin.

**II. CITIZEN COMMENTS**

Chairman McCann welcomed Commissioners and those in the audience, then asked if anyone would like to address the Board about items on or off the agenda. There were none, so he asked if there were any objections to having Valley Vision's Doug Mattoon provide the marketing update early since he had another meeting to attend. With no objections, Mr. Mattoon described the proposed 2014 marketing campaign which will include a brochure, a draft of which he handed out. The program will also include a direct mail campaign to companies within the top six relative NAIC Industry Codes. Part of the program relies on volunteer help to respond to contacts. A tool kit and gifts will be needed. A cover letter will also be needed. He then presented a draft budget. After his presentation, board members discussed the process to obtain the funds set aside in the City and County budgets for this program. Mr. Turner will draft a letter to be sent to the respective governing bodies. Chairman McCann asked if there were any opposition to the proposed plan. Commissioner Long said it looked like a good concept. Commissioners Nuxoll and Martin agreed. Commissioner Hayes expressed skepticism, but thought the program a good one. Commissioner Nuxoll volunteered to take the lead in coordinating with the various elected officials.

There were no other citizen comments.

**III. MINUTES**

- *Regular Meeting Minutes of October 16, 2013.*

Commissioner Nuxoll moved to approve the regular meeting minutes of October 16<sup>th</sup>. Commissioner Long seconded the motion, and it passed unanimously.

- *Work Session Meeting Minutes of October 16, 2013*

Commissioner Nuxoll moved to approve the regular meeting minutes of October 16<sup>th</sup>. Commissioner Long seconded the motion, and it passed unanimously.

#### **IV. FINANCE**

##### **A. Vendor Payments**

Airport Manager Turner summarized the accounts payable by noting vendor names and associated expenses that were unusual or extraordinary. He also pointed out the credit card purchases and those purchases in excess of \$1,300. He also described the capital expenses for the master planning effort and the runway/apron engineering. Commissioner Hayes moved to approve the accounts payable. Commissioner Martin seconded the motion and it passed unanimously.

##### **B. Financial Reports**

Commissioner Nuxoll distributed the operations and capital financial reports, summarizing those areas which were higher than expected as well as those that were lower. Revenue is still a little ahead of what was expected, mostly due to increased car rental activity and fees. Some of the increase is also associated with space and facilities rent. Over all, everything is fairly close to budget and forecasts. Commissioner Martin moved to accept the financial report. Commissioner Long seconded the motion and it passed unanimously.

#### **V. NEW BUSINESS**

##### **A. PURCHASING POLICY REVIEW**

Chairman McCann asked Mr. Turner for his staff report. Mr. Turner reminded the Board of their request to annually review policy documents. He'd provided a draft revised policy at the last meeting and asked for Board feedback. The one in the agenda package included tracking of changes, most of which were simply to clean up awkward wording or to reflect actual practices. Commissioner Hayes asked Mr. Turner to email a fresh copy to the Board. Chairman McCann agreed, then asked Board members to review the clean draft, send comments to Mr. Turner, and prepare to consider the revised policy at the next meeting.

##### **B. DICK ROBERTS**

Chairman McCann introduced Mandy Miles, representing Dick Roberts. Mr. Miles summarized the history of the topic by reminded Commissioners Mr. Roberts had applied years ago for authorization to conduct flight training. With no follow-on action by the City or County, he considered the issue approved, especially when the City approved his business license. He reminded Commissioners that Mr. Roberts does not use the hangar for his flight school. Commissioner Nuxoll asked if the recommendation of the Airport Advisory Commission reached the City and County. City Councilor Ged Randall stated that the record from that time was vague, but the City Council did approve the minutes. Commissioner Martin asked if Mr. Roberts conducted instruction in his hangar, to which Mr. Roberts responded in the negative. Commissioner Martin asked Mr. Roberts if he rented the airplane, to which Mr. Roberts responded only as a part of the flight instruction. A general discussion followed, after which Mr. Martin moved to require Mr. Roberts to cease his flight instruction immediately. The motion

died for lack of a second. Commissioner Hayes stated that the previous commission's position was clear and it was important to honor that position. Recognizing that the standards have changed and the difficulty forcing new standards on existing businesses, he moved to deny the application but recognize the preexisting approval. Commissioner Nuxoll seconded the motion. Commissioner Long asked if Mr. Roberts would have to return to the Board for permission to continue operations when his lease expires. The consensus appeared to verify Mr. Long's assumption. Chairman McCann then called for a vote on the motion. The motion passed with Commissioners Hayes, Long, Nuxoll, and McCann voting aye; Commissioner Martin voted nay.

#### C. AIRPORT ENTRANCE SIGN

Chairman McCann asked Commissioner Martin for his report. Commissioner Martin described his concept and the costs associated with various portions. Commission Long moved to direct the project to proceed, stopping short of the landscaping portion. Commissioner Nuxoll seconded the motion and it passed unanimously.

### VI. NEW BUSINESS

#### A. RESOLUTION 2013-15, LEASE ASSIGNMENT FROM RICHARD AND LISA KEAN TO MILLENIUM TRUST, LLC.

Chairman McCann read the resolution. Commissioner Hayes moved to approve the resolution. Commissioner Long seconded the motion and it passed unanimously.

#### B. RESOLUTION 2013-16, ACCEPTING AN IDAHO AERONAUTICS GRANT

Chairman McCann asked for the staff report. Mr. Turner explained that the grant under consideration reimbursed the Authority for expenses related to the south side parallel taxiway and apron project. Commissioner Long moved to approve Resolution 2013-16. Commissioner Hayes seconded the motion, and it passed unanimously.

#### C. SUNSHINE DISPOSAL PROPOSAL

Chairman McCann asked for the staff report. Mr. Turner explained that Sunshine Disposal's lease is set to expire shortly after the first of the year. Sunshine has asked for a six month extension. They've also offered to give some or all of the improvements to the Authority, even though the lease requires them to remove the improvements. Commissioner Nuxoll suggested board members look at the buildings. Chairman McCann asked Mr. Turner to coordinate a tour for board members, reminded them that no more than two could visit at any one time to avoid conflict with the open meeting law, then prepare to provide guidance at the next meeting.

#### D. CAPITAL IMPROVEMENT PROGRAM

After asking for the staff report, Mr. Turner briefed the board on the latest revision to the capital improvement program. There are no changes in the first couple years, but there are

changes in the out-years to comply with Federal Mandates. This document should be considered a stop-gap plan since the Master Planning effort could offer significant changes. Commissioner Hayes moved to approve the Capital Improvement Program. Commissioner Nuxoll seconded the motion, and it passed unanimously.

#### E. RESOLUTION 2013-17: SETTING THE FY 2014 BUDGET

Chairman McCann asked Mr. Turner for the staff report. Mr. Turner responded by reminding board members of the budgeting process and the requirement to formally adopt a budget. The budget had already been considered and voted upon with the understanding it could change depending upon the budgets of the City and County. The resolution for consideration formalizes the adoption process. Commissioner Hayes moved to approve Resolution 2013-17. Commissioner Long seconded the motion. A brief discussion followed concerning the readability of the Resolution's attachment. Commissioner Nuxoll moved to amend the motion to include a revision to the attachment by consolidating columns and eliminating the monthly detail. Commissioner Long seconded the motion and it passed unanimously. Chairman McCann then called for a vote on the amended motion. Commissioner Nuxoll moved to approve the amended motion. Commissioner Long seconded the motion and it passed unanimously.

#### F. RESOLUTION 2013-18: ESTABLISHING ACCOUNTING POLICY FOR PASSENGER FACILITY CHARGE COLLECTIONS

After asking for the staff report, Mr. Turner explained that Resolution 2013-18 resulted from the annual audit process. It does not change procedures, but rather formalizes the Board's establishment of existing policy. Commissioner Long moved to approve Resolution 2013-18. Commissioner Nuxoll seconded the motion, and it passed unanimously.

#### G. AIRPORT MANAGER SUCCESSION PLAN

Chairman McCann reminded commissioners of the need to find a new airport manager since Mr. Turner will be retiring. He then asked Commissioners Hayes and Long to serve as a subcommittee to prepare a process and report back to the full Board at the next meeting.

### VI. RECURRING BUSINESS

#### A. AIRPORT MANAGER'S REPORT

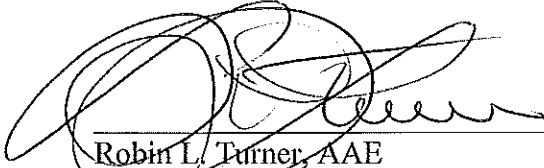
Chairman McCann asked the Airport Manager for his report. Mr. Turner reviewed the contents of the Commissioners' agenda package. He then briefed the Board on the status of projects including the acquisition of a replacement HVAC control system and the next phase of carpet replacement in the terminal building. The engineering and master planning projects are also proceeding in accordance with the consultant contracts. The auditor thought he might be ready to brief the Board on his report during the December meeting. Mr. Turner then summarized the initial findings from the FAA's annual report. Winter operations preparations are ongoing.

B. COMMISSIONER COMMENTS

Chairman McCann asked the Commissioners if December 18<sup>th</sup> would work for the next meeting. Consensus indicated it would, so he asked Mr. Turner to schedule accordingly.

VII. ADJOURNMENT

There being no further business, Chairman McCann adjourned the meeting at 7:55 p.m.

A handwritten signature in black ink, appearing to read "Robin L. Turner", written over a horizontal line.

Robin L. Turner, AAE  
Airport Manager/Recording Secretary

Lewiston-Nez Perce County Airport Authority- Operating Fund  
**Profit & Loss Budget vs. Actual**

*f.c.f.  
w/ November 20  
minutes*

11/19/13

Accrual Basis

October 2013

	Oct 13	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
AIRCRAFT PARKING REVENUE	625.00	820.00	(195.00)
AIRPORT SECURITY REVENUE	25.00	50.00	(25.00)
CONSESSION & FRANCHISE REVENUE	10,557.09	9,175.00	1,382.09
FARM GROUND REVENUE	0.00	0.00	0.00
FUEL TAX REVENUE	728.00	1,833.33	(1,105.33)
INTEREST & FIN CHG REVENUE	43.59	35.00	8.59
LANDING FEE REVENUE	10,271.44	9,116.66	1,154.78
REAL PROP. INCOME/NON-AVIATION	85,944.67	85,944.65	0.02
REAL PROPERTY INCOME/AVIATION	6,563.84	6,352.83	211.01
REFUND & CREDIT REVENUE	0.00	200.00	(200.00)
SPACE & FACILITIES REVENUE	8,362.33	7,823.33	539.00
SPECIAL USE FEE REVENUE	2,280.00	2,110.00	170.00
<b>Total Income</b>	<u>125,400.96</u>	<u>123,460.80</u>	<u>1,940.16</u>
<b>Gross Profit</b>	125,400.96	123,460.80	1,940.16
<b>Expense</b>			
AIRPORT SECURITY	221.10	233.33	(12.23)
ARFF SUPPLIES	0.00	25.00	(25.00)
BUILDING SUPPLIES	423.37	633.34	(209.97)
CAPITAL OUTLAY	0.00	0.00	0.00
CONTRACTED SERVICES	762.83	250.00	512.83
EMPLOYEE COSTS AND BENEFITS	27,988.04	30,077.19	(2,089.15)
EQUIPMENT REPAIRS & MAINTENANCE	3,601.74	2,620.04	981.70
GENERAL AND ADMINISTRATIVE	9,162.37	10,450.00	(1,287.63)
MAINT.-TERMINAL BLDG & EQUIP	3,460.93	2,292.00	1,168.93
MAINTENANCE-GROUNDS & FENCING	418.44	1,250.00	(831.56)
MAINTENANCE,AIRCRAFT VISUAL AID	765.06	1,341.67	(576.61)
OFFICE SUPPLIES & EXPENSE	147.79	690.00	(542.21)
TRAINING & CONFERENCES	0.00	0.00	0.00
UTILITIES	8,485.38	10,400.00	(1,914.62)
<b>Total Expense</b>	<u>55,437.05</u>	<u>60,262.57</u>	<u>(4,825.52)</u>
<b>Net Ordinary Income</b>	69,963.91	63,198.23	6,765.68
<b>Other Income/Expense</b>			
<b>Other Income</b>			
CITY OF LEWISTON SHARED COSTS	11,750.00	11,750.00	0.00
NEZ PERCE COUNTY SHARED COSTS	11,750.00	11,750.00	0.00
<b>Total Other Income</b>	<u>23,500.00</u>	<u>23,500.00</u>	<u>0.00</u>
<b>Net Other Income</b>	23,500.00	23,500.00	0.00
<b>Net Income</b>	<u><u>93,463.91</u></u>	<u><u>86,698.23</u></u>	<u><u>6,765.68</u></u>

Lewiston-Nez Perce County Airport Authority- Operating Fund

Balance Sheet

As of October 31, 2013

11/19/13

Accrual Basis

	Oct 31, 13	Oct 31, 12
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
101 · Twin River National Bank Check	12,155.12	2,592.75
103 · Twin River Money Market	144,848.66	196,527.23
Total Checking/Savings	157,003.78	199,119.98
Accounts Receivable		
110 · Accounts Receivable	106,031.94	36,700.63
Total Accounts Receivable	106,031.94	36,700.63
Other Current Assets		
105 · Petty Cash	101.38	101.38
107 · Prepaid Badge Processing Fees	627.00	190.00
108 · Prepaid Deposits		
108.01 · Work Comp Deposit	1,122.00	1,024.00
Total 108 · Prepaid Deposits	1,122.00	1,024.00
Total Other Current Assets	1,850.38	1,315.38
Total Current Assets	264,886.10	237,135.99
<b>TOTAL ASSETS</b>	<b>264,886.10</b>	<b>237,135.99</b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
200 · Accounts Payable	18,464.11	21,120.30
Total Accounts Payable	18,464.11	21,120.30
Other Current Liabilities		
240 · Payroll Liabilities		
240.03 · SUTA Payable	116.17	282.00
240.05 · State Withholding	423.00	1,092.00
240.07 · Dependent Coverage Payable	(54.56)	(133.28)
240.08 · Workers Comp Payable	1,634.15	1,535.04
Total 240 · Payroll Liabilities	2,118.76	2,775.76
255 · Accrued Wages Payable	12,415.58	12,129.79
260 · Held for Friends of Airport	1,257.28	1,257.28
265 · Compensated Absenses Payable	1,971.34	3,034.94
270 · Unearned Revenue	39,934.09	51,694.07
Total Other Current Liabilities	57,697.05	70,891.84
Total Current Liabilities	76,161.16	92,012.14
Total Liabilities	76,161.16	92,012.14
Equity		
320 · Retained Earnings	95,261.03	43,821.19
Net Income	93,463.91	101,302.66
Total Equity	188,724.94	145,123.85
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>264,886.10</b>	<b>237,135.99</b>

**Lewiston-Nez Perce County Airport Authority-Capital Funds  
Profit & Loss**

11/19/13

Accrual Basis

October 1 through November 19, 2013

	Oct 1 - Nov 19, 13
Ordinary Income/Expense	
Income	
<b>REVENUE</b>	
800 · Federal Aviation Admin Grants	
800.02 · FAA Master Plan Grant	52,374.00
800.03 · FAA Runway Rehabilitation Engr	85,781.00
<b>Total 800 · Federal Aviation Admin Grants</b>	138,155.00
820 · Passenger Facilities Charges	32,387.38
840 · City of Lewiston Support	14,000.00
850 · Nez Perce County Support	22,250.00
<b>Total REVENUE</b>	206,792.38
<b>Total Income</b>	206,792.38
<b>Gross Profit</b>	206,792.38
Expense	
<b>EXPENDITURES</b>	
910 · Master Plan	55,865.20
911 · Runway 8-26 Reconstruction	91,500.00
<b>Total EXPENDITURES</b>	147,365.20
<b>Total Expense</b>	147,365.20
<b>Net Ordinary Income</b>	59,427.18
Other Income/Expense	
Other Income	
870 · Interest Income	5.46
<b>Total Other Income</b>	5.46
<b>Net Other Income</b>	5.46
<b>Net Income</b>	59,432.64



Lewiston-Nez Perce County Airport Authority-Capital Funds

Balance Sheet

As of November 19, 2013

11/19/13  
Accrual Basis

	<u>Nov 19, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104 · TwinRiver Checking-Capital Fund	36,712.84
106 · Twin River Savings - PFC	180,495.15
Total CheckIng/Savings	<u>217,207.99</u>
Total Current Assets	<u>217,207.99</u>
<b>TOTAL ASSETS</b>	<u><u>217,207.99</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
320 · Retained Earnings	157,775.35
Net Income	59,432.64
Total Equity	<u>217,207.99</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>217,207.99</u></u>

Lewiston - Nez Perce County Airport Authority

FY 2013 CASH FLOW STATEMENT BY MONTH - DIRECT METHOD

CASH FLOWS - OPERATING ACTIVITIES	Actual	11/19/13	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual			
	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Total									
Checking, beginning of month	12,050.99	12,155.12	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	12,050.99		
Cash receipts - Nez Perce County	11,750.00																				11,750.00	
Cash receipts - City of Lewiston	50,265.21	122,813.61																			11,750.00	
Transfer from Money Market Account	17,000.00	(67,141.08)	(42,137.82)																		17,000.00	
Cash paid Authority suppliers and employees	(23,500.00)	(80,832.00)																			(109,278.90)	
Transfer to Capital Improvement Fund	124.13	(156.21)																			(104,332.00)	
Transfer to Money Market Account																					(32.08)	
Net Increase (decrease) in cash																						
Checking, end of month	12,155.12	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	11,998.91	
CASH FLOWS - MONEY MARKET ACCOUNT																						
Savings, beginning of month	138,306.88	144,848.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	138,306.88	
Transfers from operations checking	23,500.00	80,832.00																				104,332.00
Transfers to operations checking	(17,000.00)																					(17,000.00)
Interest received	41.78																					41.78
Net Increase (decrease) in cash	6,541.78	80,832.00																				87,373.78
Savings, end of month	144,848.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	225,680.66	
CHECKING AND SAVINGS BALANCE, end of month	157,003.78	237,679.57	237,679.57	237,679.57	237,679.57	237,679.57	237,679.57	237,679.57	237,679.57	237,679.57	237,679.57	237,679.57	237,679.57	237,679.57	237,679.57	237,679.57	237,679.57	237,679.57	237,679.57	237,679.57	237,679.57	
CASH FLOWS - PFC ACTIVITIES																						
Cash, beginning of month	160,843.12	178,674.84	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	160,843.12	
Cash receipts from airlines	21,356.87	11,030.51																				32,387.38
Transfer to - Capital Project Account	(9,525.15)	(9,210.20)																				(12,735.35)
Interest received																						
Net Increase (decrease) in cash	17,831.72	1,820.31																				19,652.03
Cash, end of month	178,674.84	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	180,495.15	
CASH FLOWS - CAPITAL ACTIVITIES																						
Cash, beginning of month	26,324.75	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	26,324.75	
Cash receipts - FAA Grants	42,656.00	138,155.00																				180,811.00
Cash receipts - Nez Perce County	22,250.00																					22,250.00
Cash receipts - City of Lewiston	14,000.00																					14,000.00
Transfers from - PFC Account	3,525.15	9,210.20																				12,735.35
Transfers from Operating Fund																						
Cash paid to Contractors - Mastor Plan	(45,500.00)	(55,865.20)																				(55,865.20)
Cash paid to Contractors - AIP-35 Runway 8/26	(26,548.52)	(91,500.00)																				(137,000.00)
Cash paid to suppliers	5.46																					(26,548.52)
Interest received																						5.46
Net Increase (decrease) in cash	10,388.09	0.00																				10,388.09
Cash, end of month	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	36,712.84	

Lewiston-Nez Perce County Airport Authority- Operating Fund

Profit & Loss Budget vs. Actual

October 2012 through September 2013

11/19/13

Accrual Basis

	Oct '12 - Sep 13	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
AIRCRAFT PARKING REVENUE	5,127.50	3,330.00	1,797.50
AIRPORT SECURITY REVENUE	6,849.00	6,100.00	749.00
CONSESSION & FRANCHISE REVENUE	136,261.96	106,900.00	29,361.96
FARM GROUND REVENUE	1,788.14	6,500.00	(4,711.86)
FUEL TAX REVENUE	22,905.17	21,000.00	1,905.17
INTEREST & FIN CHG REVENUE	572.65	420.00	152.65
LANDING FEE REVENUE	109,006.56	123,000.00	(13,993.44)
MISC. & DONATION REVENUE	11,292.22	2,000.00	9,292.22
REAL PROP. INCOME/NON-AVIATION	159,100.88	155,215.00	3,885.88
REAL PROPERTY INCOME/AVIATION	90,596.22	95,834.54	(5,238.32)
REFUND & CREDIT REVENUE	391.00	2,400.00	(2,009.00)
SPACE & FACILITIES REVENUE	89,110.82	82,642.00	6,468.82
SPECIAL USE FEE REVENUE	2,055.00	9,540.00	(7,485.00)
Total Income	635,057.12	614,881.54	20,175.58
Gross Profit	635,057.12	614,881.54	20,175.58
Expense			
AIRPORT SECURITY	11,335.54	2,500.00	8,835.54
ARFF SUPPLIES	725.00	1,800.00	(1,075.00)
BUILDING SUPPLIES	9,851.63	8,600.00	1,251.63
CAPITAL OUTLAY	37,982.00	30,000.00	7,982.00
CONTRACTED SERVICES	7,764.13	12,625.00	(4,860.87)
EMPLOYEE COSTS AND BENEFITS	344,362.36	373,888.00	(29,525.64)
EQUIPMENT REPAIRS & MAINTENANCE	31,581.22	39,900.00	(8,318.78)
GENERAL AND ADMINISTRATIVE	39,833.57	61,900.00	(22,066.43)
MAINT.-TERMINAL BLDG & EQUIP	14,981.02	21,220.00	(6,238.98)
MAINTENANCE-GROUNDS & FENCING	24,938.40	10,000.00	14,938.40
MAINTENANCE,AIRCRAFT VISUAL AID	44,046.05	14,700.00	29,346.05
OFFICE SUPPLIES & EXPENSE	14,168.80	13,320.00	848.80
TRAINING & CONFERENCES	8,485.25	15,200.00	(6,714.75)
UTILITIES	84,992.31	100,000.00	(15,007.69)
Total Expense	675,047.28	705,653.00	(30,605.72)
Net Ordinary Income	(39,990.16)	(90,771.46)	50,781.30
Other Income/Expense			
Other Income			
CITY OF LEWISTON SHARED COSTS	45,715.00	45,715.00	0.00
NEZ PERCE COUNTY SHARED COSTS	45,715.00	45,715.00	0.00
Total Other Income	91,430.00	91,430.00	0.00
Net Other Income	91,430.00	91,430.00	0.00
Net Income	51,439.84	658.54	50,781.30

Lewiston-Nez Perce County Airport Authority- Operating Fund

Balance Sheet

As of September 30, 2013

11/19/13

Accrual Basis

	Sep 30, 13	Sep 30, 12
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
101 · Twin River National Bank Check	12,030.99	1,882.33
103 · Twin River Money Market	138,306.88	102,361.39
<b>Total Checking/Savings</b>	150,337.87	104,243.72
<b>Accounts Receivable</b>		
110 · Accounts Receivable	30,933.58	25,400.08
<b>Total Accounts Receivable</b>	30,933.58	25,400.08
<b>Other Current Assets</b>		
105 · Petty Cash	101.38	101.38
107 · Prepaid Badge Processing Fees	642.00	252.00
108 · Prepaid Deposits		
108.01 · Work Comp Deposit	1,024.00	1,012.00
108.02 · Pre-Paid Insurance	0.00	8,100.00
<b>Total 108 · Prepaid Deposits</b>	1,024.00	9,112.00
<b>Total Other Current Assets</b>	1,767.38	9,465.38
<b>Total Current Assets</b>	183,038.83	139,109.18
<b>TOTAL ASSETS</b>	<b>183,038.83</b>	<b>139,109.18</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
200 · Accounts Payable	36,871.20	18,513.27
<b>Total Accounts Payable</b>	36,871.20	18,513.27
<b>Other Current Liabilities</b>		
240 · Payroll Liabilities		
240.01 · Fed Withholding Payable	801.00	0.00
240.02 · Fica Payable	1,743.08	868.25
240.03 · SUTA Payable	1,272.97	1,221.96
240.05 · State Withholding	1,217.00	2,861.00
240.06 · Persi Payable	676.57	0.00
240.08 · Workers Comp Payable	1,439.00	1,093.23
240.09 · 401K Payable	375.00	0.00
<b>Total 240 · Payroll Liabilities</b>	7,524.62	6,044.44
250 · Garnishments Payable	219.27	0.00
255 · Accrued Wages Payable	0.00	11,478.91
260 · Held for Friends of Airport	1,257.28	1,257.28
265 · Compensated Absenses Payable	1,971.34	3,034.94
270 · Unearned Revenue	39,934.09	54,954.76
<b>Total Other Current Liabilities</b>	50,906.60	76,770.33
<b>Total Current Liabilities</b>	87,777.80	95,283.60
<b>Long Term Liabilities</b>		
280 · PFC - Debt Service Payable	0.00	4.39
<b>Total Long Term Liabilities</b>	0.00	4.39
<b>Total Liabilities</b>	87,777.80	95,287.99
<b>Equity</b>		
320 · Retained Earnings	43,821.19	40,373.60
Net Income	51,439.84	3,447.59
<b>Total Equity</b>	95,261.03	43,821.19
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>183,038.83</b>	<b>139,109.18</b>