Special District of Big Bear Airport District Special Districts Financial Transactions Report General Information

District Mailii	ng Address		**************************************	
Street 1	501 Valley Blvd./P.O. Box 755		☐ Has	Address Changed?
Street 2				
City	Big Bear City	State CA Zip 92	2314	
Email	dcartwright@flybigbear.com			
Members of t	he Governing Body			
	First Name	M. I. Last Name	Title	
Member 1	Steven	Castillo	Director	
Member 2	William	Goddard	Director	
Member 3	Wesley	Krause	Director	
Member 4	Marikay	Lindstrom	Director	
Member 5	Rick	Seifert	Director	
Member				
District Fisca	al Officers			
Fi	rst Name	M. I. Last Name	Title	Email
Official 1	Diane	Cartwright	Administration Manager	dcartwright@flybigbear.com
Officials				
-Report Prepa		ppppapatanananananananananananananananan		
First Name Paul M. I. J Last Name Kaymark				
Telephone (951) 698-8783 ext,219 Email pkaymark@nncpas.com				
Independent	Auditor			
Firm Name	Nigro & Nigro PC			
First Name	Paul	M. I. j Last Name	Kaymark	
Telephone (951) 698-8783 ext.219				
1. Is this di	strict a component unit of a Cit	y, County, or Special District (Cl	noose one)? If "Yes", answer ques	stion 2. 🔿 Yes 🌘 No
Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5. BCU O DPCU				
	ial data of this BCU included in trict (Choose one)?	the financial statements or Cor	mprehensive Annual Financial Re	port (CAFR) of a City, County, or
O City	O County O Special	District		
4. In which City, County, or Special District financial statements or CAFR is the financial data of this BCU included? City name: County name: Special				

District name:		
5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? O Yes	O No	

Special District of Big Bear Airport District Special Districts Financial Transactions Report Airport Enterprise Fund Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal	Year: 2020	
	Operating Revenues	
R01.	Hangar Space Rentals	435,393
R02.	Aircraft Parking	11,918
R03.	Building Rentals	100,063
R04.	Lease of Ground Area	64,141
R05.	Fuel Flowage Fees	103,006
R06.	Landing, Gate, and Ramp Fees	
R08.	Concession Revenues	
R09.	Sales and Services	
R10.	Other Operating Revenues	19,483
R11.	Total Operating Revenues	\$734,004
	Operating Expenses	
	Maintenance and Operation	
R12.	Landing Areas	
R13.	Aircraft Parking	
R14.	Hangars	
R15.	Terminal Buildings and Areas	215,050
R16.	Other Buildings and Areas	
R17.	General Shops and Equipment	
R18.	Personnel Services	1,229,682
R19.	Contractual Services	193,017
R20.	Materials and Supplies	177,287
R21.	General and Administrative Expenses	
R22.	Cost of Sales and Services	
R23.	Depreciation and Amortization Expenses	1,588,644
R24.	Other Operating Expenses	114,240
R25.	Total Operating Expenses	\$3,517,920
R26.	Operating Income (Loss)	\$-2,783,916
	Nonoperating Revenues	
R27.	Investment Earnings	84,720
R27.5	Passenger Facility Charges	
	Taxes and Assessments	4.440.45
	. Current Secured and Unsecured (1%)	1,448,045
	. Voter-Approved Taxes	407.004
	Pass-through Property Taxes (ABX1 26)	187,661
	. Property Assessments	
	. Special Assessments	
	. Special Taxes	
	Prior-Year Taxes and Assessments	13,785
SD35	. Penalties and Cost of Delinquent Taxes and Assessments	

19/2021	SPD PrintAll 2020 Big Bear	Airport District - LGRS Online
	Intergovernmental – Federal	
R36.	Aid for Construction	
R37.	Other Intergovernmental – Federal	
	Intergovernmental - State	
R38.	Aid for Construction	
SD39.	Homeowners Property Tax Relief	12,062
SD40.	Timber Yield	
R41.	In-Lieu Taxes	
R42.	Other Intergovernmental – State	10,000
R43.	Intergovernmental – County	
R44.	Intergovernmental – Other	
R45.	Gain on Disposal of Capital Assets	
R46.	Other Nonoperating Revenues	
R47.	Total Nonoperating Revenues	\$1,756,273
	Nonoperating Expenses	
R48.	Interest Expense	
R49.	Taxes and Assessments	
R50.	Judgments and Damages	
R51.	Loss on Disposal of Capital Assets	
R52.	Other Nonoperating Expenses	
R53.	Total Nonoperating Expenses	\$0
R54.	Income (Loss) Before Capital Contributions, Transfers, and Speci	al \$-1,027,643
	and Extraordinary Items	. На применения на постоя на применения применения на применения по применения по применения до применения до На применения на применения на применения применения применения применения применения по применения применения
	Capital Contributions	
R55.	Federal	9,720
R56.	State	
R57.	County	
R58.	Other Government	•
R59.	Other Capital Contributions	
R60.	Total Capital Contributions	\$9,720
R61.	Transfers In	
R62.	Transfers Out	
	Special and Extraordinary Items	
R62.5	Special Item	
R62.6	Extraordinary Item	
R62.7	Total Special and Extraordinary Items	\$0
R63.	Change in Net Position	\$-1,017,923
R64.	Net Position (Deficit), Beginning of Fiscal Year	\$26,333,105
R65.	Adjustment	
R66.	Reason for Adjustment	
R67.	Net Position (Deficit), End of Fiscal Year	\$25,315,182
	Net Position (Deficit)	man vin 1989 et statet et 1989 et statet et 1984 et 1992 et 19
R68.	Net Investment in Capital Assets	20,971,142
R69.	Restricted	
R70.	Unrestricted	4,344,040

1/19/2021

R71. Total Net Position (Deficit)

\$25,315,182

Special District of Big Bear Airport District Special Districts Financial Transactions Report Statement of Net Position Proprietary Funds

		Enterprise	Internal Service
	Assets		
	Current Assets		
	Cash and Investments		
R01.	Unrestricted	5,267,842	
R02.	Restricted		
R03.	Accounts Receivable (net)	68,545	
R04.	Taxes Receivable	30,935	
R05.	Interest Receivable (net)	2,632	
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories	66,560	
R09.	Prepaid Items	9,494	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$5,446,008	\$0
	Noncurrent Assets		
R13.	Cash and Investments, Restricted		
R14.	Investments	. 495,233	
R15.	Loans, Notes, and Contracts Receivable		
	Capital Assets		
R16.	Land	3,692,512	
R17.	Buildings and Improvements	26,556,621	
R18.	Equipment	4,172,224	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress	159,875	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-13,610,090	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$21,466,375	\$0
R27.	Total Assets	\$26,912,383	\$0
	Deferred Outflows of Resources	less successaries and an access and access a	Accommon accommon anno accommon accommo
R28.	Related to Pensions	202,600	
R28,5	Related to OPEB	632,035	
R28.6		532,555	
	•		

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R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$834,635	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$27,747,018	\$0
	Llabilities		
	Current Liabilities		
R32.	Accounts Payable	23,082	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	48,939	
R38.	Accrued Compensated Absences	72,378	
R39.	Long-Term Debt, Due Within One Year	0	•
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$144,399	\$0
	Noncurrent Liabilities		
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	35,649	
R46.	General Obligation Bonds	Last menta yerik kalanda karangan karangan yermendan karangan karangan dan karangan dan karangan dan karangan	
R47.	Revenue Bonds		
R48.	Certificates of Participation		A year and a second sec
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)	The state of the s	
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	522,778	
R57.	Net OPEB Liability	1,636,969	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$2,195,396	\$0
R61.	Total Liabilities	\$2,339,795	\$0
	Deferred Inflows of Resources		
R62.	Related to Pensions	84,289	
R62.5	Related to OPEB	7,752	
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$92,041	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$2,431,836	\$0
R66	Total Net Position (Deficit)	\$25.315 182	\$ol

Net Position (Deficit)

R67.	Net Investment in Capital Assets	20,971,142	
R68.	Restricted		
R69.	Unrestricted	4,344,040	
R70.	Total Net Position (Deficit)	\$25,315,182	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$27,747,018	\$0

Special District of Big Bear Airport District Special Districts Financial Transactions Report Appropriations Limit Information

R01. A	ppropriations Limit	2,337,774
R02. To	otal Annual Appropriations Subject to the Limit	1,448,045
R03.	Revenues Received (Over) Under Appropriations Limit	\$889,729

Special District of Big Bear Airport District Special Districts Financial Transactions Report Summary

		Governmental Funds	Internal Service Fund	Enterprise Fund
	Governmental Revenues			
R01.	General			
R02.	Special Revenue			
R03.	Debt Service			
R04.	Capital Projects			
R05.	Permanent			
R06.	Transportation			
R07.	Total Governmental Revenues	\$0	Reference of the season of the	
	Internal Service Revenues	. Вонос соворует тому у тому на монеровно порогородици у воного том не об	Entropia managa tangga tangga asam managa	Enteres and the second
R08.	Total Operating Revenues		\$0	
R09,	Total Non-Operating Revenues		\$0	
R10.	Total Internal Service Revenues		\$0	
	Enterprise Revenues			A CONTRACTOR OF THE CONTRACTOR
	Operating Revenues			
R11.	Airport			734,004
R12.	Electric	100 AND COLOR OF THE COLOR OF T		
R13.	Gas			
R14.	Harbor and Port			
R15.	Hospital			
R16.	Sewer			
R17.	Solid Waste			
R18.	Transit	Antonia ambaria ambaria ambaria antonia	Contribution of the contri	Box as more requirements by present or company and company of the
R19.	Water	James state confederation that is made and a second and a	particular and a management of an article and a second of a second	
R20.	Other Enterprise			
R21.	Conduit			Jacobson Company Compa
R22.	Transportation	Parameter and a second and a se	barrance reason and the control of t	And the second control of the contro
R23.	Total Operating Revenues	Funds of the delibration of the work in the delibration of the delibra		\$734,004
	Non-Operating Revenues	в поменя дина на под пред на	Es manuel and a service and a	J
R24.	Airport			1,756,273
R25.	Electric			
R26.	Gas	Proposed in such as a second s	Brokenske state op de	province and the second
R27.	Harbor and Port	Extrated automatement of the data deleted and the contract of		Exemple parameter and paramete
R28.	Hospital			
R29.	Sewer	hooven and an analysis of the second second and an analysis of the second second and an analysis of the second		
R30.	Solid Waste	An economisco de discolar de desenvolación de consecuencia de		Commence of the Commence of th
R31.	Transit	Annual de sent franche mentione de marche de sent de la contraction de la contractio		
R32.	Water			
R33,	Other Enterprise			
R34.	Conduit			
R35.	Transportation			Lancian and the second
1100.	Transportation		Annual designation of the second seco	

1/19/2021		SPD PrintAll 2020 Big Bear Airport Distric	t - LGRS Online		
R36.	Total Non-Operating Revenues			\$1,756,273	
R36.5	Total Revenues	\$0	\$0	\$2,490,277	
	Governmental Expenditures				
R37.	General				
R38.	Special Revenue				
R39.	Debt Service		No aparamenta receiva con control de la cont		
R40.	Capital Projects				
R41.	Permanent		***************************************		
R42.	Transportation				
R43.	Total Governmental Expenditures	\$0			
	Internal Service Expenses				
R44.	Total Operating Expenses		\$0	DE DEL CAME DESCRIPTION DE CONTRACTOR DE CONTRACTOR DE CONTRACTOR DE CONTRACTOR DE CONTRACTOR DE CONTRACTOR DE	
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		(374M-141)WTTHWANANA
	Enterprise Expenses				
	Operating Expenses				
R47.	Airport			3,517,920	
R48.	Electric	Accuses control financial financial control fina	Jacoback Constitution of the Constitution of t		
R49.	Gas	Reportance automatical in the contract of the			
R50.	Harbor and Port				
R51.	Hospital	In the second property of the second	Martin Ma		Augorayananan
R52.	Sewer				Principal and Company
R53.	Solid Waste				
R54.	Transit),
R55.	Water				National State of the State of
R56.	Other Enterprise				***************************************
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$3,517,920	
	Non-Operating Expenses				
R60.	Airport				
R61.	Electric		AND THE PROPERTY OF THE PROPER		
R62.	Gas				
R63.	Harbor and Port				Washing a south section.
R64.	Hospital	Contraction of the Contraction o			
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				housens tempo a velikilitet
R70.	Conduit	Baylanda and a said a said a said and a said a said and a said and a said a said a said a said a sa			
R71.	Transportation				
R72.	Total Non-Operating Expenses	Landary and the second	And the state of t	\$0	
R72 5		\$0	\$0	\$3.517.920	

R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$-1,017,923	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$26,333,105	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$25 ,315,182	
	Assets				
R79.	Total Current Assets			5,446,008	
R80.	Total Noncurrent Assets		and comment west in contrast and destribution to consider the way of the destribution	21,466,375	
R81.	Total Assets	\$0	\$0	\$26,912,383	
	Liabilities				
R82.	Total Current Liabilities			144,399	
R83.	Total Noncurrent Liabilities			2,195,396	/
R84.	Total Liabilities	\$0	\$0	\$2,339,795	
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$25,315,182	CONTRACTOR CONTRACTOR AND

Special District of Big Bear Airport District Special District Financial Transactions Report Footnotes

Fiscal Year: 2020	Fiscal Year: 2020				
FORM DESC	FIELD NAME	FOOTNOTES			
AirportEnterpriseFund	(R03)BuildingRentals	Decreased due to COVID			
AirportEnterpriseFund		Decreased due to COVID			
AirportEnterpriseFund	(R10)OtherOperatingRevenues	Air Fair and other miscellaneous revenue			
AirportEnterpriseFund	(R23)DepreciationandAmortizationExpenses	Catch up depreciation in prior year for several assets			
AirportEnterpriseFund	(R24)OtherOperatingExpenses	Air Fair expenses			
AirportEnterpriseFund	(R42)OtherIntergovernmentalState	Annual state subsidy			
ProprietaryFunds	(R01)Entpr-Unrestricted	Moved funds from investments to cash			
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	Moved funds from investments to cash			
ProprietaryFunds	(R14)Entpr-Investments	Matured investments were moved to cash			
ProprietaryFunds	(R20)Entpr-ConstructioninProgress	Work on Terminal Building			

Total Footnote: 10

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