

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

Fiscal Year: 2020

District Mailing Address

Street 1 501 Valley Blvd./P.O. Box 755 Has Address Changed?

Street 2

City Big Bear City State CA Zip 92314

Email dcartwright@flybigbear.com

Members of the 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 Fiscal Officers

| | First Name | M. I. | Last Name | Title | Email |
|------------|------------|-------|------------|------------------------|----------------------------|
| Official 1 | Diane | | Cartwright | Administration Manager | dcartwright@flybigbear.com |
| Officials | | | | | |

Report Prepared By

First Name Paul M. I. J Last Name Kaymark

Telephone (951) 698-8783 ext.219 Email pkaymark@nncpas.com

Independent Auditor

Firm Name Nlgro & Nlgro PC

First Name Paul M. I. J Last Name Kaymark

Telephone (951) 698-8783 ext.219

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No

2. 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 DPCU

3. Is financial data of this BCU included in the financial statements or Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?

City County 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)? Yes 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 | |
| SD28. Current Secured and Unsecured (1%) | 1,448,045 |
| SD29. Voter-Approved Taxes | |
| SD30. Pass-through Property Taxes (ABX1 26) | 187,661 |
| SD31. Property Assessments | |
| SD32. Special Assessments | |
| SD33. Special Taxes | |
| SD34. Prior-Year Taxes and Assessments | 13,785 |
| SD35. Penalties and Cost of Delinquent Taxes and Assessments | |

| | | |
|--|---|--------------|
| Intergovernmental – Federal | | |
| R36. | Aid for Construction | |
| 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 Special and Extraordinary Items | \$-1,027,643 |
| 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 | \$26,333,106 |
| R65. | Adjustment | |
| R66. | Reason for Adjustment | |
| R67. | Net Position (Deficit), End of Fiscal Year | \$25,315,182 |
| Net Position (Deficit) | | |
| R68. | Net Investment in Capital Assets | 20,971,142 |
| R69. | Restricted | |
| R70. | Unrestricted | 4,344,040 |

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

Fiscal Year: 2020

| | 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) | 2,832 | |
| 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 | | |
| R28. Related to Pensions | 202,600 | |
| R28.5 Related to OPEB | 632,035 | |
| R28.6 Related to Debt Refunding | | |

| | | | |
|--------------------------------------|--|--------------|-----|
| 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 |
| Liabilities | | | |
| 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 | 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 | | |
| R47. | Revenue Bonds | | |
| R48. | Certificates of Participation | | |
| R49. | Other Bonds | | |
| R50. | Loans (Other Long-Term Debt) | | |
| R51. | Notes (Other Long-Term Debt) | | |
| 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 | \$0 |

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

Fiscal Year: 2020

| | |
|---|------------------|
| R01. Appropriations Limit | 2,337,774 |
| R02. Total 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

Fiscal Year: 2020

| | 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 | | | |
| Internal Service Revenues | | | | |
| R08. Total Operating Revenues | | \$0 | | |
| R09. Total Non-Operating Revenues | | \$0 | | |
| R10. Total Internal Service Revenues | | \$0 | | |
| Enterprise Revenues | | | | |
| Operating Revenues | | | | |
| R11. Airport | | | 734,004 | |
| R12. Electric | | | | |
| R13. Gas | | | | |
| R14. Harbor and Port | | | | |
| R15. Hospital | | | | |
| R16. Sewer | | | | |
| R17. Solid Waste | | | | |
| R18. Transit | | | | |
| R19. Water | | | | |
| R20. Other Enterprise | | | | |
| R21. Conduit | | | | |
| R22. Transportation | | | | |
| R23. Total Operating Revenues | | | \$734,004 | |
| Non-Operating Revenues | | | | |
| R24. Airport | | | 1,756,273 | |
| R25. Electric | | | | |
| R26. Gas | | | | |
| R27. Harbor and Port | | | | |
| R28. Hospital | | | | |
| R29. Sewer | | | | |
| R30. Solid Waste | | | | |
| R31. Transit | | | | |
| R32. Water | | | | |
| R33. Other Enterprise | | | | |
| R34. Conduit | | | | |
| R35. Transportation | | | | |

| | | | | | |
|----------------------------------|--|-----|-----|-------------|--|
| 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 | | | | |
| R40. | Capital Projects | | | | |
| R41. | Permanent | | | | |
| R42. | Transportation | | | | |
| R43. | Total Governmental Expenditures | \$0 | | | |
| Internal Service Expenses | | | | | |
| R44. | Total Operating Expenses | | \$0 | | |
| R45. | Total Non-Operating Expenses | | \$0 | | |
| R46. | Total Internal Service Expenses | | \$0 | | |
| Enterprise Expenses | | | | | |
| Operating Expenses | | | | | |
| R47. | Airport | | | 3,517,920 | |
| R48. | Electric | | | | |
| R49. | Gas | | | | |
| R50. | Harbor and Port | | | | |
| R51. | Hospital | | | | |
| R52. | Sewer | | | | |
| R53. | Solid Waste | | | | |
| R54. | Transit | | | | |
| R55. | Water | | | | |
| R56. | Other Enterprise | | | | |
| R57. | Conduit | | | | |
| R58. | Transportation | | | | |
| R59. | Total Operating Expenses | | | \$3,517,920 | |
| Non-Operating Expenses | | | | | |
| R60. | Airport | | | | |
| R61. | Electric | | | | |
| R62. | Gas | | | | |
| R63. | Harbor and Port | | | | |
| R64. | Hospital | | | | |
| R65. | Sewer | | | | |
| R66. | Solid Waste | | | | |
| R67. | Transit | | | | |
| R68. | Water | | | | |
| R69. | Other Enterprise | | | | |
| R70. | Conduit | | | | |
| R71. | Transportation | | | | |
| R72. | Total Non-Operating Expenses | | | \$0 | |
| R72.5 | Total Expenditures/Expenses | \$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 | | | 5,448,008 | |
| R80. | Total Noncurrent Assets | | | 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 | |

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

| Fiscal Year: 2020 | | |
|-----------------------|--|--|
| FORM DESC | FIELD NAME | FOOTNOTES |
| AirportEnterpriseFund | (R03)BuildingRentals | Decreased due to COVID |
| AirportEnterpriseFund | (R05)FuelFlowageFees | 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

