



**BIG BEAR CITY COMMUNITY SERVICES DISTRICT
NOTICE OF COMMITTEE MEETING**

A special meeting of the Solid Waste Committee of the Big Bear City Community Services District will be held on Thursday, January 13, 2022, at 10:30 a.m. Pursuant to AB 361, the members of the Big Bear City Community Services District Board and the public shall participate in this meeting via teleconference. Public comment may be submitted by email as described below. **There will be no public location for this meeting.**

Join Zoom Meeting

<https://us02web.zoom.us/j/85265523683?pwd=VHJiQSsvTHFIS3Z1eG02cGICcmRPdz09>

Meeting ID: 852 6552 3683

Passcode: BBCCSD

One tap mobile

+16699006833,,85265523683#,,,,*572879# US (San Jose)

+14086380968,,85265523683#,,,,*572879# US (San Jose)

Dial by your location

+1 669 900 6833 US (San Jose)

+1 408 638 0968 US (San Jose)

+1 346 248 7799 US (Houston)

+1 253 215 8782 US (Tacoma)

+1 312 626 6799 US (Chicago)

+1 646 876 9923 US (New York)

+1 301 715 8592 US (Washington DC)

Meeting ID: 852 6552 3683

Passcode: 572879

Find your local number: <https://us02web.zoom.us/j/85265523683?pwd=VHJiQSsvTHFIS3Z1eG02cGICcmRPdz09>

The business to be transacted at this special meeting will be:

CALL TO ORDER AND PLEDGE OF ALLEGIANCE

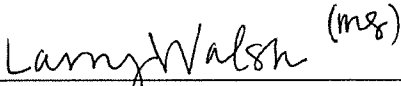
PUBLIC COMMENT - Members of the public who wish to comment on matters before the Board are invited to participate via teleconference or submit comments via email to the Board Secretary at mszabad@bbccsd.org.

OPEN SESSION

A. Various Solid Waste Department Topics – including Financial Updates and Strategic Planning– Discussion and possible recommendations to the full Board

ADJOURNMENT

DATED: January 12, 2022



Larry Walsh, President of the Board
Big Bear City Community Services District

BIG BEAR CITY COMMUNITY SERVICES DISTRICT
Statement of Net Position – Proprietary Fund
 June 30, 2020

ASSETS	Water Operations	Sewer Operations	Solid Waste Operations	Total
Current assets:				
Cash and investments	\$ 7,140,698	\$ 4,417,508	\$ 3,527,068	\$ 15,085,274
Accrued interest receivable	21,736	17,915	14,428	54,079
Accounts receivable – services, net	421,347	873	24,700	446,920
Accounts receivable – other	7,120	98,696	60,510	166,326
Due from other governments	-	105,306	-	105,306
Total current assets	7,590,901	4,640,298	3,626,706	15,857,905
Non-current assets:				
Due from other governments	-	400,965	-	400,965
Capital assets – not being depreciated	1,659,196	251,124	127,801	2,038,121
Capital assets – being depreciated, net	9,350,121	5,003,035	1,536,321	15,889,477
Total non-current assets	11,009,317	5,655,124	1,664,122	18,328,563
Total assets	18,600,218	10,295,422	5,290,828	34,186,468
DEFERRED OUTFLOWS OF RESOURCES				
OPEB related deferred outflows of resources	14,828	14,828	23,301	52,957
Pension related deferred outflows of resources	646,492	624,942	883,540	2,154,974
Total deferred outflows of resources	661,320	639,770	906,841	2,207,931
Total assets and deferred outflows of resources	\$ 19,261,538	\$ 10,935,192	\$ 6,197,669	\$ 36,394,399
LIABILITIES				
Current liabilities:				
Accounts payable and accrued expenses	\$ 284,639	\$ 55,508	\$ 87,031	\$ 427,178
Customer deposits and unearned revenue	49,349	1,750	-	51,099
Accrued interest payable	-	-	28,513	28,513
Compensated absences	20,942	16,980	25,024	62,946
Capital lease payable	-	-	214,695	214,695
Total current liabilities	354,930	74,238	355,263	784,431
Non-current liabilities:				
Compensated absences	20,943	16,979	25,023	62,945
Capital lease payable	-	-	919,305	919,305
Net OPEB obligation	2,050,383	2,050,383	3,222,029	7,322,795
Net pension liability	2,898,298	2,801,688	3,961,006	9,660,992
Total non-current liabilities	4,969,624	4,869,050	8,127,363	17,966,037
Total liabilities	5,324,554	4,943,288	8,482,626	18,750,468
DEFERRED INFLOWS OF RESOURCES				
OPEB related deferred inflows of resources	1,630	1,630	2,561	5,821
Pension related deferred inflows of resources	246,190	237,984	336,460	820,634
Total deferred inflows of resources	247,820	239,614	339,021	826,455
NET POSITION				
Net investment in capital assets	11,009,317	5,254,159	530,122	16,793,598
Unrestricted (Deficit)	2,679,847	498,131	(3,154,100)	23,878
Total net position	13,689,164	5,752,290	(2,623,978)	16,817,476
Total liabilities, deferred inflows of resources and net position	\$ 19,261,538	\$ 10,935,192	\$ 6,197,669	\$ 36,394,399

The notes to financial statements are an integral part of this statement.

BIG BEAR CITY COMMUNITY SERVICES DISTRICT

Statement of Net Position – Proprietary Fund

June 30, 2021

<u>ASSETS</u>	<u>Water Operations</u>	<u>Sewer Operations</u>	<u>Solid Waste Operations</u>	<u>Total</u>
Current assets:				
Cash and investments	\$ 8,105,037	\$ 4,648,742	\$ 4,099,419	\$ 16,853,198
Accrued interest receivable	6,283	4,004	3,582	13,869
Accounts receivable – services, net	558,328	733	16,609	575,670
Accounts receivable – other	42,531	107,473	73,988	223,992
Due from other governments	-	109,291	-	109,291
Total current assets	8,712,179	4,870,243	4,193,598	17,776,020
Non-current assets:				
Due from other governments	-	299,175	-	299,175
Capital assets – not being depreciated	1,023,679	251,124	127,800	1,402,603
Capital assets – being depreciated, net	9,689,693	4,807,377	1,418,269	15,915,339
Total non-current assets	10,713,372	5,357,676	1,546,069	17,617,117
Total assets	19,425,551	10,227,919	5,739,667	35,393,137
<u>DEFERRED OUTFLOWS OF RESOURCES</u>				
OPEB related deferred outflows of resources	10,124	10,124	15,908	36,156
Pension related deferred outflows of resources	611,554	591,169	835,791	2,038,514
Total deferred outflows of resources	621,678	601,293	851,699	2,074,670
Total assets and deferred outflows of resources	\$ 20,047,229	\$ 10,829,212	\$ 6,591,366	\$ 37,467,807
<u>LIABILITIES</u>				
Current liabilities:				
Accounts payable and accrued expenses	\$ 71,084	\$ 58,535	\$ 48,182	\$ 177,801
Customer deposits and unearned revenue	58,638	15,516	15,000	89,154
Accrued interest payable	-	-	23,114	23,114
Compensated absences	16,927	16,616	30,349	63,892
Capital lease payable	-	-	220,584	220,584
Total current liabilities	146,649	90,667	337,229	574,545
Non-current liabilities:				
Compensated absences	16,926	16,616	30,349	63,891
Capital lease payable	-	-	698,721	698,721
Note payable	29,512	-	-	29,512
Net OPEB obligation	1,363,880	1,363,880	2,143,240	4,871,000
Net pension liability	3,107,675	3,004,086	4,247,157	10,358,918
Total non-current liabilities	4,517,993	4,384,582	7,119,467	16,022,042
Total liabilities	4,664,642	4,475,249	7,456,696	16,596,587
<u>DEFERRED INFLOWS OF RESOURCES</u>				
OPEB related deferred inflows of resources	422,932	422,932	664,606	1,510,470
Pension related deferred inflows of resources	136,123	131,585	186,034	453,742
Total deferred inflows of resources	559,055	554,517	850,640	1,964,212
<u>NET POSITION</u>				
Net investment in capital assets	10,713,372	5,058,501	626,764	16,398,637
Unrestricted (Deficit)	4,110,160	740,945	(2,342,734)	2,508,371
Total net position	14,823,532	5,799,446	(1,715,970)	18,907,008
Total liabilities, deferred inflows of resources and net position	\$ 20,047,229	\$ 10,829,212	\$ 6,591,366	\$ 37,467,807

The notes to financial statements are an integral part of this statement.