


REVISED 2

	<p>TO: SBIAA Finance and Budget Committee <i>(also performing auditing functions consistent with the Government Finance Officers Association (GFOA) Best Practices and Advisories)</i></p> <p>DATE: January 27, 2021</p> <p>ITEM NO: 2</p> <p>PRESENTER: Mark Cousineau, Director of Finance</p>
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SUBJECT: RECEIVE QUARTERLY BUDGET TO ACTUAL REPORT

SUMMARY

An oral report will be provided at the time of the meeting.

RECOMMENDED ACTION(S)

Receive for information.

FISCAL IMPACT

None at this time.

PREPARED BY:	Mark Cousineau
CERTIFIED AS TO AVAILABILITY OF FUNDS:	N/A
APPROVED AS TO FORM AND LEGAL CONTENT:	Scott Huber
FINAL APPROVAL:	Michael Burrows

BACKGROUND INFORMATION

Fiscal Year 2020-21 Budget to Actual reports for the quarter ended December 31, 2020 are attached and will be discussed at the time of the meeting.

The budget to actual report for San Bernardino International Airport Authority as a whole, pages 014 through 016, have been updated to reflect results reported in the General, Property Management, Capital Projects, and FBO (Luxivair - SBD) funds.

A report will be provided at the time of the meeting

Attachments:

1. REVISED - San Bernardino International Airport Authority FY 2020-21 Budget to Actual for the Quarter Ended December 31, 2020.

San Bernardino International Airport Authority
 FY 2020-21 Budget to Actual
 For the Quarter Ended December 31, 2020

San Bernardino International Airport Authority				
		Over (Under)		
	Actual	Budget	Budget	Percent of Budget
Ordinary Income/Expense				
Income				
40001 · Interfund Transfers In	\$ 1,408,900.04	\$ -	\$ 1,408,900.04	100.0%
40100 · Fuel Flow Fees	639,201.56	950,000.00	(310,798.44)	67.3%
40200 · Landing Fees	511,172.58	650,000.00	(138,827.42)	78.6%
40300 · Tie Down/Parking Fees	192,865.36	200,000.00	(7,134.64)	96.4%
40400 · Network Services	40,907.27	70,000.00	(29,092.73)	58.4%
40500 · ARFF Revenue	-	25,000.00	(25,000.00)	0.0%
41100 · Equipment Rental Income	62,595.00	90,000.00	(27,405.00)	69.6%
41150 · Filming Revenues	5,975.00	125,000.00	(119,025.00)	4.8%
41161 · Hangar 24 SBD Air Fest 2020	-	738,500.00	(738,500.00)	0.0%
41165 · Security Services	4,862.50	140,000.00	(135,137.50)	3.5%
41170 · Permit Fees	-	10,000.00	(10,000.00)	0.0%
41180 · Badging Revenue	1,761.00	20,000.00	(18,239.00)	8.8%
41400 · Transfers from Pty Mgmt. Fund	3,350,000.00	6,000,000.00	(2,650,000.00)	55.8%
41401 · Transfers from Debt Service Fund	-	4,500,000.00	(4,500,000.00)	0.0%
41460 · Transfer In from FBO	1,250,000.00	500,000.00	750,000.00	250.0%
41480 · Transfer in - IVDA Legal	-	75,000.00	(75,000.00)	0.0%
41490 · Transfers from IVDA	-	500,000.00	(500,000.00)	0.0%
41600 · Interest	982.43	16,000.00	(15,017.57)	6.1%
41700 · Lease Revenue	3,716,998.22	7,550,963.00	(3,833,964.78)	49.2%
41701 · Lease Revenue - Corporate Hangar	116,580.80	222,000.00	(105,419.20)	52.5%
41702 · Electrical Usage Charges	28,844.01	310,000.00	(281,155.99)	9.3%
41900 · Grant Revenue - FAA	-	2,850,000.00	(2,850,000.00)	0.0%
41910 · Grant Revenue - EDA	292,723.00	-	292,723.00	100.0%
41915 · Federal Grant - Other	10,506.47	-	10,506.47	100.0%
41920 · Grant Revenue - State and Local	-	151,658.00	(151,658.00)	0.0%
41925 · OES Reimbursement - Flood	-	1,157,240.00	(1,157,240.00)	0.0%
42001 · 2019-20 Refinance proceeds	-	8,500,000.00	(8,500,000.00)	0.0%
42100 · Rialto Airport Advance-Gen AV	26,339.00	750,000.00	(723,661.00)	3.5%
42570 · Concierge Services Revenue	964.75	8,000.00	(7,035.25)	12.1%
42590 · Other Services - Operations	6,737.34	15,000.00	(8,262.66)	44.9%
42595 · Participation Revenue	-	750,000.00	(750,000.00)	0.0%
42600 · Income - Other	214,337.43	185,000.00	29,337.43	115.9%
47000 · Fuel Sales	-			
47001 · Fuel Sales - AVGAS	98,759.38	200,000.00	(101,240.62)	49.4%
47002 · Fuel Sales - JET A	8,630,245.12	16,000,000.00	(7,369,754.88)	53.9%
Total 47000 · Fuel Sales	8,729,004.50	16,200,000.00	(7,470,995.50)	53.9%
47500 · Other FBO Services	182,304.46	320,000.00	(137,695.54)	57.0%
47600 · Third Party Into Plane Fees	2,134,255.26	1,800,000.00	334,255.26	118.6%
49999 · Misc. Gain	-	130,000.00	(130,000.00)	0.0%
Total Income	22,928,817.98	55,509,361.00	(32,580,543.02)	41.3%
Cost of Goods Sold				
47005 · Cost of Fuel				
47006 · Cost of Fuel - AVGAS	71,999.75	160,000.00	(88,000.25)	45.0%
47007 · Cost of Fuel - JET A	8,017,393.57	14,500,000.00	(6,482,606.43)	55.3%
Total 47005 · Cost of Fuel	8,089,393.32	14,660,000.00	(6,570,606.68)	55.2%
Total COGS	8,089,393.32	14,660,000.00	(6,570,606.68)	55.2%
Gross Profit	14,839,424.66	40,849,361.00	(26,009,936.34)	36.3%
Expense				
50000A · Salaries and Wages	2,120,869.65	4,874,900.00	(2,754,030.35)	43.5%
50010 · Security Salaries	337,354.00	750,000.00	(412,646.00)	45.0%
50013 · Captain Contract	-	90,000.00	(90,000.00)	0.0%

San Bernardino International Airport Authority
 FY 2020-21 Budget to Actual
 For the Quarter Ended December 31, 2020

San Bernardino International Airport Authority				
			Over (Under)	
	Actual	Budget	Budget	Percent of Budget
50060 · Airline Support-Operations Expenses	-	25,000.00	(25,000.00)	0.0%
50083 · Hangar 24 SBD AirFest 2020	-	515,000.00	(515,000.00)	0.0%
50084 · Hangar 24 Rev & Expense Split	-	229,910.00	(229,910.00)	0.0%
50090 · Special Events Expenses	-	3,500.00	(3,500.00)	0.0%
50097 · Concierge Services Expense	1,491.12	25,000.00	(23,508.88)	6.0%
50098 · International Trade	-	50,000.00	(50,000.00)	0.0%
50100 · Salaries Reimbursed to IVDA	531,554.78	1,254,000.00	(722,445.22)	42.4%
50150 · Temporary Services	-	25,000.00	(25,000.00)	0.0%
50200 · Board Directors Fees	7,200.00	20,000.00	(12,800.00)	36.0%
50210 · Board Meeting Expense	1,149.90	31,500.00	(30,350.10)	3.7%
50250 · Office Supplies	5,385.28	38,000.00	(32,614.72)	14.2%
50260 · Office Equipment Maintenance	9,844.76	32,000.00	(22,155.24)	30.8%
50261 · IT Equipment & Communications	74,506.32	435,000.00	(360,493.68)	17.1%
50262 · Computers & Networking	-	10,000.00	(10,000.00)	0.0%
50263 · Audio Visual	741.51	24,000.00	(23,258.49)	3.1%
50265 · Noise IT System & Communications	-	95,000.00	(95,000.00)	0.0%
50270 · Office Equipment Replacement	6,411.00	15,000.00	(8,589.00)	42.7%
50279 · Equipment & Supplies	4,285.72	30,000.00	(25,714.28)	14.3%
50280 · Equipment Maintenance	19,827.40	50,000.00	(30,172.60)	39.7%
50281 · Maintenance and Repairs	81,449.03	600,500.00	(519,050.97)	13.6%
50283 · Badging Supplies	3,554.11	15,000.00	(11,445.89)	23.7%
50284 · FBO - Equipment Purchase	64,515.50	250,000.00	(185,484.50)	25.8%
50290 · Advertising	82,735.82	132,000.00	(49,264.18)	62.7%
50291 · Fees	56,804.57	100,000.00	(43,195.43)	56.8%
50300 · Courier	589.95	8,800.00	(8,210.05)	6.7%
50310 · Printing	27.99	4,000.00	(3,972.01)	0.7%
50320 · Postage	1,435.43	8,200.00	(6,764.57)	17.5%
50322 · Supplies	34,175.32	100,000.00	(65,824.68)	34.2%
50323 · Marketing - Supplies	25,754.94	254,000.00	(228,245.06)	10.1%
50325 · Supplies, Repairs and Maintenance	57,992.29	250,000.00	(192,007.71)	23.2%
50330 · Dues & Subscriptions	24,053.43	42,500.00	(18,446.57)	56.6%
50331 · Licenses & Permits	11,034.90	86,000.00	(74,965.10)	12.8%
50332 · Recruiting Expenses	1,024.50	10,000.00	(8,975.50)	10.2%
50336 · Lease expense	-	162,128.00	(162,128.00)	0.0%
50337 · Safety	3,426.59	4,000.00	(573.41)	85.7%
50340 · Insurance	283,167.86	390,300.00	(107,132.14)	72.6%
50345 · Insurance - Workers' Comp	176,100.09	200,000.00	(23,899.91)	88.1%
50370 · Education & Training	9,698.66	72,000.00	(62,301.34)	13.5%
50372 · Meetings & Conferences	8,652.50	83,000.00	(74,347.50)	10.4%
50373 · Business Development	-	45,000.00	(45,000.00)	0.0%
50375 · Software	25,747.58	65,000.00	(39,252.42)	39.6%
50380 · Travel	401.59	77,000.00	(76,598.41)	0.5%
50400 · HazMat	21,844.77	47,000.00	(25,155.23)	46.5%
50410 · Electric	491,647.21	641,250.00	(149,602.79)	76.7%
50411 · Gas	2,543.35	64,950.00	(62,406.65)	3.9%
50412 · Telephone	52,591.25	151,100.00	(98,508.75)	34.8%
50413 · Refuse	38,095.26	57,000.00	(18,904.74)	66.8%
50414 · Water/Sewer	73,910.91	187,950.00	(114,039.09)	39.3%
50415 · Janitorial	62,318.60	194,000.00	(131,681.40)	32.1%
50416 · ARFF Supplies	34,034.13	50,000.00	(15,965.87)	68.1%
50417 · Security/Fire Alarm Monitoring	14,630.80	22,800.00	(8,169.20)	64.2%
50418 · HVAC	30,386.38	93,250.00	(62,863.62)	32.6%
50419 · Uniform	44,948.26	103,000.00	(58,051.74)	43.6%

San Bernardino International Airport Authority
 FY 2020-21 Budget to Actual
 For the Quarter Ended December 31, 2020

San Bernardino International Airport Authority				
			Over (Under)	
	Actual	Budget	Budget	Percent of Budget
50420 · Signage	55,942.58	229,000.00	(173,057.42)	24.4%
50421 · Electric Lighting Repairs	2,518.34	15,000.00	(12,481.66)	16.8%
50422 · Landscape Maintenance	7,296.68	90,000.00	(82,703.32)	8.1%
50423 · NAVIDS/ATCT Repairs	1,562.00	11,000.00	(9,438.00)	14.2%
50424 · Storm Water Monitoring	572.00	8,000.00	(7,428.00)	7.2%
50426 · US Customs Contract	168,694.42	250,000.00	(81,305.58)	67.5%
50427 · Fuel & Lubricants	141,612.31	415,000.00	(273,387.69)	34.1%
50428 · Shop Tools	4,162.84	27,000.00	(22,837.16)	15.4%
50429 · ARFF Vehicle	9,635.95	150,000.00	(140,364.05)	6.4%
50431 · Electric-Fuel Farm	5,849.22	30,000.00	(24,150.78)	19.5%
50433 · ARFF Services	286,499.00	860,000.00	(573,501.00)	33.3%
50434 · Vehicle Maintenance	9,427.99	20,000.00	(10,572.01)	47.1%
50435 · Fuel Truck Maintenance	19,443.94	60,000.00	(40,556.06)	32.4%
50439 · Wildlife Management	3,005.00	38,000.00	(34,995.00)	7.9%
50440 · Vehicle Replacement	10,300.00	225,000.00	(214,700.00)	4.6%
50442 · Sp. Equip. - Airline Support	-	25,000.00	(25,000.00)	0.0%
50443 · Contract Services - Airline Support	110.25	30,000.00	(29,889.75)	0.4%
50445 · Fuel Farm Maintenance & Repair	12,526.61	60,000.00	(47,473.39)	20.9%
50446 · Emergency Exercise Full Scale	-	25,000.00	(25,000.00)	0.0%
50450 · Water Truck	-	80,000.00	(80,000.00)	0.0%
50500 · Legal	31,785.84	190,000.00	(158,214.16)	16.7%
50501 · Other-Litigation	40,593.55	100,000.00	(59,406.45)	40.6%
50520 · Auditing	18,090.00	46,000.00	(27,910.00)	39.3%
50550 · Professional Svc-Marketing	10,431.60	93,000.00	(82,568.40)	11.2%
50560 · Professional Services-Other	70,480.10	370,000.00	(299,519.90)	19.0%
50570 · Professional Svc-Special Approach	6,250.00	100,000.00	(93,750.00)	6.3%
50571 · Professional Svc-Environmental	19,378.15	125,000.00	(105,621.85)	15.5%
50580 · Professional Services-Lobbyist	30,000.00	65,000.00	(35,000.00)	46.2%
50590 · Professional Svc-IT	5,011.19	50,000.00	(44,988.81)	10.0%
50591 · Professional Services - Security	-	10,000.00	(10,000.00)	0.0%
50592 · Professional Services - Air Svc Dev	21,850.00	65,000.00	(43,150.00)	33.6%
50593 · Prof. Svc - Community Outreach	18,414.85	70,000.00	(51,585.15)	26.3%
50605 · Professional Services- Engineering	2,925.00	75,000.00	(72,075.00)	3.9%
50608 · FBO- Engineering	-	25,000.00	(25,000.00)	0.0%
50610 · Control Tower Contract	282,727.40	675,000.00	(392,272.60)	41.9%
50620 · ILS Contract	20,250.00	50,000.00	(29,750.00)	40.5%
50630 · Reserve for Maintenance. & CAM Charge	-	25,000.00	(25,000.00)	0.0%
50640 · Fire Suppression System	18,349.39	125,000.00	(106,650.61)	14.7%
50800 · Payroll Fees/Bank Charges	6,514.31	30,000.00	(23,485.69)	21.7%
50900 · Miscellaneous-Other	7,128.72	50,000.00	(42,871.28)	14.3%
50905 · Equipment Rental Expense	-	25,000.00	(25,000.00)	0.0%
50906 · Carports - FBO Equipment Storage	-	8,000.00	(8,000.00)	0.0%
51000 · General Aviation	-	150,000.00	(150,000.00)	0.0%
51200 · International Arrival Facility	-	25,000.00	(25,000.00)	0.0%
51300 · Bldg 56 Improvements	4,947.69	400,000.00	(395,052.31)	1.2%
51400 · Mt. View Phase II (ROW)	8,000.00	200,000.00	(192,000.00)	4.0%
51500 · Bldg 759 Improvements	-	20,000.00	(20,000.00)	0.0%
51600 · Freight Building	-	10,000.00	(10,000.00)	0.0%
51705 · Ramp Pavement Design	-	50,000.00	(50,000.00)	0.0%
51806 · Repair of Mechanical System	27,800.00	150,000.00	(122,200.00)	18.5%
51807 · Land, Road, Parking Improvement	35,103.59	100,000.00	(64,896.41)	35.1%
51808 · Gate 2 Improvements	-	200,000.00	(200,000.00)	0.0%
51815 · AFFF Improvements	-	50,000.00	(50,000.00)	0.0%

San Bernardino International Airport Authority
 FY 2020-21 Budget to Actual
 For the Quarter Ended December 31, 2020

San Bernardino International Airport Authority				
	Actual	Budget	Over (Under) Budget	Percent of Budget
52552 · Building 339	-	10,000.00	(10,000.00)	0.0%
52554 · Landfill Pavement Repairs	-	200,000.00	(200,000.00)	0.0%
52557 · Bldg 341 Improvements	-	10,000.00	(10,000.00)	0.0%
52558 · Bldg 610 Improvements	-	20,000.00	(20,000.00)	0.0%
52563 · Channel Repair	68,664.50	700,000.00	(631,335.50)	9.8%
52570 · B730 Improvements	12,230.00	30,000.00	(17,770.00)	40.8%
52571 · B675 Improvements	-	25,000.00	(25,000.00)	0.0%
52573 · Equipment Replacement	-	85,000.00	(85,000.00)	0.0%
52574 · Hangar 695 Improvements	-	10,000.00	(10,000.00)	0.0%
52575 · Building 680 Improvements	2,950.00	50,000.00	(47,050.00)	5.9%
52579 · Network Improvements	13,142.62	100,000.00	(86,857.38)	13.1%
52580 · Environmental Assessment	22,803.00	100,000.00	(77,197.00)	22.8%
52583 · FBO Ramp	-	30,000.00	(30,000.00)	0.0%
52585 · Terminal Improvements	19,900.00	25,000.00	(5,100.00)	79.6%
52586 · Security Improvements	659.73	25,000.00	(24,340.27)	2.6%
52587 · Fire System Improvements	-	50,000.00	(50,000.00)	0.0%
52588 · FBO Vehicles	8,690.28	30,000.00	(21,309.72)	29.0%
52591 · H.795 Improvements	-	10,000.00	(10,000.00)	0.0%
52592 · Ramp Repair	16,625.00	150,000.00	(133,375.00)	11.1%
52593 · Delayed Occupancy Expense	-	5,000.00	(5,000.00)	0.0%
52596 · Airfield Striping	-	150,000.00	(150,000.00)	0.0%
52599 · HVAC Repairs/Replacement - FBO	7,200.00	43,200.00	(36,000.00)	16.7%
52601 · Mower Deck	-	60,000.00	(60,000.00)	0.0%
52602 · Operations Office	-	20,000.00	(20,000.00)	0.0%
52603 · Runway Joint Seal Project	9,692.05	3,000,000.00	(2,990,307.95)	0.3%
52900 · IVDA Member Agency Loan Payments	-	597,000.00	(597,000.00)	0.0%
52901 · IVDA Loan Payments - H.795 Loan	-	2,824,672.20	(2,824,672.20)	0.0%
53000 · Interest Expense - CMB & IVDA	-	141,995.59	(141,995.59)	0.0%
53001 · Cost of Refinancing	-	500,000.00	(500,000.00)	0.0%
53100 · Transfers to CP Fund	375,000.00	500,000.00	(125,000.00)	75.0%
53300 · Transfers to Airport General Fund	4,100,000.00	10,250,000.00	(6,150,000.00)	40.0%
53350 · Transfers to FBO	125,000.00	250,000.00	(125,000.00)	50.0%
53380 · Transfers to IVDA	904,799.00	-	904,799.00	100.0%
53476 · Fuel Farm - Engineering	1,572.66	750,000.00	(748,427.34)	0.2%
53495 · Promotional Events	23,148.26	60,000.00	(36,851.74)	38.6%
66900 · Reconciliation Discrepancies	1.26	-	1.26	100.0%
90001 · Interfund Transfers Out	1,408,900.02	-	1,408,900.02	100.0%
Total Expense	13,486,083.90	40,381,405.79	(26,895,321.89)	33.4%
Net Ordinary Income	1,353,340.76	467,955.21	885,385.55	289.2%
Net Income	\$ 1,353,340.76	\$ 467,955.21	\$ 885,385.55	289.2%
Cash on Hand - Beginning	\$ 2,684,109.35			
Cash on Hand - Ending	\$ 4,037,450.11			

San Bernardino International Airport Authority
 FY 2020-21 Budget to Actual
 For the Quarter Ended December 31, 2020

	General Fund			Percent of Budget
	Actual	Budget	Over (Under) Budget	
Ordinary Income/Expense				
Income				
40001 · Interfund Transfers In	\$ 1,370,434.36	\$ -	\$ -	100.0%
40100 · Fuel Flow Fees	639,201.56	950,000.00	(310,798.44)	67.28%
40200 · Landing Fees	511,172.58	650,000.00	(138,827.42)	78.64%
40300 · Tie Down/Parking Fees	192,865.36	200,000.00	(7,134.64)	96.43%
40400 · Network Services	40,907.27	70,000.00	(29,092.73)	58.44%
40500 · ARFF Revenue	-	25,000.00	(25,000.00)	0.0%
41100 · Equipment Rental Income	-	20,000.00	(20,000.00)	0.0%
41150 · Filming Revenues	5,975.00	125,000.00	(119,025.00)	4.78%
41161 · Hangar 24 SBD Air Fest 2020	-	738,500.00	(738,500.00)	0.0%
41165 · Security Services	4,862.50	140,000.00	(135,137.50)	3.47%
41170 · Permit Fees	-	10,000.00	(10,000.00)	0.0%
41180 · Badging Revenue	1,761.00	20,000.00	(18,239.00)	8.81%
41400 · Transfers from Pty Mgmt. Fund	2,850,000.00	5,250,000.00	(2,400,000.00)	54.29%
41401 · Transfers from Debt Service Fund	-	4,500,000.00	(4,500,000.00)	0.0%
41460 · Transfer In from FBO	1,250,000.00	500,000.00	750,000.00	250.0%
41480 · Transfer in - IVDA Legal	-	75,000.00	(75,000.00)	0.0%
41600 · Interest	935.82	10,000.00	(9,064.18)	9.36%
41700 · Lease Revenue	-	7,200.00	(7,200.00)	0.0%
41915 · Federal Grant - Other	10,506.47	-	-	100.0%
42590 · Other Services - Operations	6,737.34	15,000.00	(8,262.66)	44.92%
42600 · Income - Other	48,651.60	30,000.00	18,651.60	162.17%
49999 · Misc. Gain	-			
Total Income	6,934,010.86	13,335,700.00	(6,401,689.14)	52.0%
Expense				
50000A · Salaries and Wages	1,556,052.46	3,436,800.00	(1,880,747.54)	45.28%
50010 · Security Salaries	337,354.00	750,000.00	(412,646.00)	44.98%
50013 · Captain Contract	-	90,000.00	(90,000.00)	0.0%
50060 · Airline Support-Operations Expenses	-	25,000.00	(25,000.00)	0.0%
50083 · Hangar 24 SBD AirFest 2020	-	515,000.00	(515,000.00)	0.0%
50084 · Hangar 24 Rev & Expense Split	-	229,910.00	(229,910.00)	0.0%
50090 · Special Events Expenses	-	3,500.00	(3,500.00)	0.0%
50100 · Salaries Reimbursed to IVDA	531,554.78	1,254,000.00	(722,445.22)	42.39%
50150 · Temporary Services	-	25,000.00	(25,000.00)	0.0%
50200 · Board Directors Fees	7,200.00	20,000.00	(12,800.00)	36.0%
50210 · Board Meeting Expense	1,149.90	31,500.00	(30,350.10)	3.65%
50250 · Office Supplies	4,432.03	30,000.00	(25,567.97)	14.77%
50260 · Office Equipment Maintenance	9,844.76	32,000.00	(22,155.24)	30.77%
50261 · IT Equipment & Communications	69,251.28	420,000.00	(350,748.72)	16.49%
50265 · Noise IT System & Communications	-	95,000.00	(95,000.00)	0.0%
50270 · Office Equipment Replacement	6,411.00	15,000.00	(8,589.00)	42.74%
50279 · Equipment & Supplies	4,285.72	30,000.00	(25,714.28)	14.29%
50280 · Equipment Maintenance	4,664.00	20,000.00	(15,336.00)	23.32%
50281 · Maintenance and Repairs	30,013.28	241,500.00	(211,486.72)	12.43%
50283 · Badging Supplies	3,554.11	15,000.00	(11,445.89)	23.69%
50290 · Advertising	35,450.00	52,000.00	(16,550.00)	68.17%
50300 · Courier	589.95	8,800.00	(8,210.05)	6.7%
50310 · Printing	27.99	4,000.00	(3,972.01)	0.7%
50320 · Postage	1,435.43	7,000.00	(5,564.57)	20.51%
50323 · Marketing - Supplies	20,750.13	185,000.00	(164,249.87)	11.22%
50325 · Supplies, Repairs and Maintenance	57,992.29	250,000.00	(192,007.71)	23.2%
50330 · Dues & Subscriptions	12,336.00	24,500.00	(12,164.00)	50.35%

San Bernardino International Airport Authority
 FY 2020-21 Budget to Actual
 For the Quarter Ended December 31, 2020

	General Fund			Percent of Budget
	Actual	Budget	Over (Under) Budget	
50331 · Licenses & Permits	5,594.73	36,000.00	(30,405.27)	15.54%
50332 · Recruiting Expenses	1,024.50	10,000.00	(8,975.50)	10.25%
50337 · Safety	3,426.59	4,000.00	(573.41)	85.67%
50340 · Insurance	283,167.86	285,000.00	(1,832.14)	99.36%
50345 · Insurance - Workers' Comp	176,100.09	200,000.00	(23,899.91)	88.05%
50370 · Education & Training	7,850.81	64,000.00	(56,149.19)	12.27%
50372 · Meetings & Conferences	3,127.50	62,000.00	(58,872.50)	5.04%
50375 · Software	25,747.58	65,000.00	(39,252.42)	39.61%
50380 · Travel	401.59	65,000.00	(64,598.41)	0.62%
50400 · HazMat	13,295.96	27,000.00	(13,704.04)	49.24%
50410 · Electric	110,862.93	193,000.00	(82,137.07)	57.44%
50411 · Gas	408.45	24,000.00	(23,591.55)	1.7%
50412 · Telephone	6,916.27	25,000.00	(18,083.73)	27.67%
50413 · Refuse	14,080.39	17,000.00	(2,919.61)	82.83%
50414 · Water/Sewer	3,606.99	17,000.00	(13,393.01)	21.22%
50415 · Janitorial	13,933.80	46,000.00	(32,066.20)	30.29%
50416 · ARFF Supplies	34,034.13	50,000.00	(15,965.87)	68.07%
50417 · Security/Fire Alarm Monitoring	1,392.00	4,100.00	(2,708.00)	33.95%
50418 · HVAC	18,741.20	36,000.00	(17,258.80)	52.06%
50419 · Uniform	12,248.98	58,000.00	(45,751.02)	21.12%
50420 · Signage	1,813.05	19,000.00	(17,186.95)	9.54%
50421 · Electric Lighting Repairs	2,518.34	15,000.00	(12,481.66)	16.79%
50422 · Landscape Maintenance	7,296.68	25,000.00	(17,703.32)	29.19%
50423 · NAVIDS/ATCT Repairs	1,562.00	11,000.00	(9,438.00)	14.2%
50424 · Storm Water Monitoring	572.00	8,000.00	(7,428.00)	7.15%
50426 · US Customs Contract	168,694.42	250,000.00	(81,305.58)	67.48%
50427 · Fuel & Lubricants	42,676.59	200,000.00	(157,323.41)	21.34%
50428 · Shop Tools	4,162.84	27,000.00	(22,837.16)	15.42%
50429 · ARFF Vehicle	9,635.95	150,000.00	(140,364.05)	6.42%
50433 · ARFF Services	286,499.00	860,000.00	(573,501.00)	33.31%
50434 · Vehicle Maintenance	9,427.99	20,000.00	(10,572.01)	47.14%
50439 · Wildlife Management	3,005.00	38,000.00	(34,995.00)	7.91%
50440 · Vehicle Replacement	10,300.00	225,000.00	(214,700.00)	4.58%
50442 · Sp. Equip. - Airline Support	-	25,000.00	(25,000.00)	0.0%
50443 · Contract Services - Airline Support	110.25	30,000.00	(29,889.75)	0.37%
50446 · Emergency Exercise Full Scale	-	25,000.00	(25,000.00)	0.0%
50500 · Legal	22,661.43	150,000.00	(127,338.57)	15.11%
50501 · Other-Litigation	40,593.55	100,000.00	(59,406.45)	40.59%
50520 · Auditing	18,090.00	46,000.00	(27,910.00)	39.33%
50550 · Professional Svc-Marketing	7,391.60	61,000.00	(53,608.40)	12.12%
50560 · Professional Services-Other	29,530.10	220,000.00	(190,469.90)	13.42%
50570 · Professional Svc-Special Approach	6,250.00	100,000.00	(93,750.00)	6.25%
50571 · Professional Svc-Environmental	19,378.15	125,000.00	(105,621.85)	15.5%
50580 · Professional Services-Lobbyist	30,000.00	65,000.00	(35,000.00)	46.15%
50590 · Professional Svc-IT	5,011.19	50,000.00	(44,988.81)	10.02%
50591 · Professional Services - Security	-	10,000.00	(10,000.00)	0.0%
50592 · Professional Services - Air Svc Dev	21,850.00	65,000.00	(43,150.00)	33.62%
50593 · Prof. Svc - Community Outreach	18,414.85	70,000.00	(51,585.15)	26.31%
50605 · Professional Services- Engineering	2,925.00	75,000.00	(72,075.00)	3.9%
50610 · Control Tower Contract	282,727.40	675,000.00	(392,272.60)	41.89%
50620 · ILS Contract	20,250.00	50,000.00	(29,750.00)	40.5%
50800 · Payroll Fees/Bank Charges	6,514.31	30,000.00	(23,485.69)	21.71%
50900 · Miscellaneous-Other	4,981.73	31,000.00	(26,018.27)	16.07%

San Bernardino International Airport Authority
 FY 2020-21 Budget to Actual
 For the Quarter Ended December 31, 2020

General Fund				
	Actual	Budget	Over (Under) Budget	Percent of Budget
52573 · Equipment Replacement	-	85,000.00	(85,000.00)	0.0%
53380 · Transfers to IVDA	404,799.00	-	-	100.0%
66900 · Reconciliation Discrepancies	1.22	-	-	100.0%
90001 · Interfund Transfers Out	1,387,589.51	-	-	100.0%
Total Expense	6,307,544.61	13,034,610.00	(6,727,065.39)	48.39%
Net Ordinary Income	626,466.25	301,090.00	325,376.25	208.07%
Net Income	\$ 626,466.25	\$ 301,090.00	\$ 325,376.25	208.07%
Cash on Hand - Beginning	<u>\$ 130,234.00</u>			
Cash on Hand - Ending	<u>\$ 756,700.25</u>			

San Bernardino International Airport Authority
 FY 2020-21 Budget to Actual
 For the Quarter Ended December 31, 2020

	Property Management			
	Actual	Budget	Over (Under) Budget	Percent of Budget
Ordinary Income/Expense				
Income				
40001 · Interfund Transfers In	\$ 38,465.68	\$ -	\$ -	100.0%
41700 · Lease Revenue	3,573,511.83	7,343,413.00	(3,769,901.17)	48.7%
41702 · Electrical Usage Charges	28,844.01	290,000.00	(261,155.99)	9.9%
42600 · Income - Other	26,660.83	20,000.00	6,660.83	133.3%
49999 · Misc. Gain	-	-	-	0.0%
Total Income	3,667,482.35	7,653,413.00	(3,985,930.65)	47.9%
Expense				
50000 · Salaries and Wages	38,465.68	74,900.00	(36,434.32)	51.4%
50281 · Maintenance and Repairs	29,637.84	233,000.00	(203,362.16)	12.7%
50336 · Lease expense	-	162,128.00	(162,128.00)	0.0%
50340 · Insurance	-	78,300.00	(78,300.00)	0.0%
50410 · Electric	311,352.48	313,250.00	(1,897.52)	99.4%
50411 · Gas	1,235.64	35,450.00	(34,214.36)	3.5%
50412 · Telephone	44,282.85	109,100.00	(64,817.15)	40.6%
50413 · Refuse	24,014.87	40,000.00	(15,985.13)	60.0%
50414 · Water/Sewer	47,990.22	133,950.00	(85,959.78)	35.8%
50415 · Janitorial	23,633.92	80,000.00	(56,366.08)	29.5%
50417 · Security/Fire Alarm Monitoring	10,046.80	14,100.00	(4,053.20)	71.3%
50418 · HVAC	10,368.77	37,250.00	(26,881.23)	27.8%
50500 · Legal	9,124.41	40,000.00	(30,875.59)	22.8%
50630 · Reserve for Maintenance. & CAM Charge	-	25,000.00	(25,000.00)	0.0%
50640 · Fire Suppression System	10,889.79	95,000.00	(84,110.21)	11.5%
50900 · Miscellaneous-Other	-	5,000.00	(5,000.00)	0.0%
51815 · AFFF Improvements	-	50,000.00	(50,000.00)	0.0%
53100 · Transfers to CP Fund	375,000.00	500,000.00	(125,000.00)	75.0%
53300 · Transfers to Airport General Fund	2,850,000.00	5,250,000.00	(2,400,000.00)	54.3%
53350 · Transfers to FBO	125,000.00	250,000.00	(125,000.00)	50.0%
Total Expense	3,911,043.27	7,526,428.00	(3,615,384.73)	52.0%
Net Ordinary Income	(243,560.92)	126,985.00	(370,545.92)	-191.8%
Net Income	\$ (243,560.92)	\$ 126,985.00	\$ (370,545.92)	-191.8%
Cash on Hand - Beginning	\$ 856,482.96			
Cash on Hand - Ending	\$ 612,922.04			

San Bernardino International Airport Authority
 FY 2020-21 Budget to Actual
 For the Quarter Ended December 31, 2020

	Capital Projects			
	Actual	Budget	Over (Under) Budget	Percent of Budget
Ordinary Income/Expense				
Income				
41400 · Transfers from Pty Mgmt. Fund	\$ 375,000.00	\$ 500,000.00	\$ (125,000.00)	75.0%
41490 · Transfers from IVDA	-	500,000.00	(500,000.00)	0.0%
41600 · Interest	46.61	6,000.00	(5,953.39)	0.8%
41900 · Grant Revenue - FAA	-	2,850,000.00	(2,850,000.00)	0.0%
41910 · Grant Revenue - EDA	292,723.00	-	-	100.0%
41920 · Grant Revenue - State and Local	-	151,658.00	(151,658.00)	0.0%
41925 · OES Reimbursement - Flood	-	1,157,240.00	(1,157,240.00)	0.0%
42100 · Rialto Airport Advance-Gen AV	26,339.00	750,000.00	(723,661.00)	3.5%
42600 · Income - Other	-	130,000.00	(130,000.00)	0.0%
Total Income	694,108.61	6,044,898.00	(5,350,789.39)	11.5%
Expense				
50331 · Licenses & Permits	1,474.00	-	-	100.0%
50420 · Signage	52,959.78	190,000.00	(137,040.22)	27.9%
50450 · Water Truck	-	80,000.00	(80,000.00)	0.0%
50560 · Professional Services-Other	40,950.00	150,000.00	(109,050.00)	27.3%
50640 · Fire Suppression System	5,019.62	-	-	100.0%
51000 · General Aviation	-	150,000.00	(150,000.00)	0.0%
51200 · International Arrival Facility	-	25,000.00	(25,000.00)	0.0%
51300 · Bldg 56 Improvements	4,947.69	400,000.00	(395,052.31)	1.2%
51400 · Mt. View Phase II (ROW)	8,000.00	200,000.00	(192,000.00)	4.0%
51500 · Bldg 759 Improvements	-	20,000.00	(20,000.00)	0.0%
51600 · Freight Building	-	10,000.00	(10,000.00)	0.0%
51705 · Ramp Pavement Design	-	50,000.00	(50,000.00)	0.0%
51806 · Repair of Mechanical System	27,800.00	150,000.00	(122,200.00)	18.5%
51807 · Land, Road, Parking Improvement	35,103.59	100,000.00	(64,896.41)	35.1%
51808 · Gate 2 Improvements	-	200,000.00	(200,000.00)	0.0%
52552 · Building 339	-	10,000.00	(10,000.00)	0.0%
52554 · Landfill Pavement Repairs	-	200,000.00	(200,000.00)	0.0%
52557 · Bldg 341 Improvements	-	10,000.00	(10,000.00)	0.0%
52558 · Bldg 610 Improvements	-	20,000.00	(20,000.00)	0.0%
52563 · Channel Repair	68,664.50	700,000.00	(631,335.50)	9.8%
52570 · B730 Improvements	12,230.00	30,000.00	(17,770.00)	40.8%
52571 · B675 Improvements	-	25,000.00	(25,000.00)	0.0%
52574 · Hangar 695 Improvements	-	10,000.00	(10,000.00)	0.0%
52575 · Building 680 Improvements	2,950.00	50,000.00	(47,050.00)	5.9%
52579 · Network Improvements	13,142.62	100,000.00	(86,857.38)	13.1%
52580 · Environmental Assessment	22,803.00	100,000.00	(77,197.00)	22.8%
52585 · Terminal Improvements	19,900.00	25,000.00	(5,100.00)	79.6%
52586 · Security Improvements	659.73	25,000.00	(24,340.27)	2.6%
52587 · Fire System Improvements	-	50,000.00	(50,000.00)	0.0%
52591 · H.795 Improvements	-	10,000.00	(10,000.00)	0.0%
52592 · Ramp Repair	16,625.00	150,000.00	(133,375.00)	11.1%
52593 · Delayed Occupancy Expense	-	5,000.00	(5,000.00)	0.0%
52596 · Airfield Striping	-	150,000.00	(150,000.00)	0.0%
52601 · Mower Deck	-	60,000.00	(60,000.00)	0.0%

San Bernardino International Airport Authority
 FY 2020-21 Budget to Actual
 For the Quarter Ended December 31, 2020

Capital Projects				
	Actual	Budget	Over (Under) Budget	Percent of Budget
52602 · Operations Office	-	20,000.00	(20,000.00)	0.0%
52603 · Runway Joint Seal Project	9,692.05	3,000,000.00	(2,990,307.95)	0.3%
53380 · Transfers to IVDA	500,000.00	-	-	100.0%
Total Expense	842,921.58	6,475,000.00	(5,632,078.42)	13.0%
Net Ordinary Income	(148,812.97)	(430,102.00)	281,289.03	34.6%
Net Income	\$ (148,812.97)	\$ (430,102.00)	\$ 281,289.03	34.6%
Cash on Hand - Beginning	<u>\$ 1,173,932.23</u>			
Cash on Hand - Ending	<u>\$ 1,025,119.26</u>			

San Bernardino International Airport Authority
 FY 2020-21 Budget to Actual
 For the Quarter Ended December 31, 2020

Debt Service Fund				
	Actual	Budget	Over (Under) Budget	Percent of Budget
Ordinary Income/Expense				
Income				
42001 · 2019-20 Refinance proceeds	\$ -	\$ 8,500,000.00	\$ (8,500,000.00)	0.0%
49999 · Misc. Gain	-			
Total Income	-	8,500,000.00	(8,500,000.00)	0.0%
Expense				
52900 · IVDA Member Agency Loan Payments	-	597,000.00	(597,000.00)	0.0%
52901 · IVDA Loan Payments - H.795 Loan	-	2,824,672.20	(2,824,672.20)	0.0%
53000 · Interest Expense - CMB & IVDA	-	141,995.59	(141,995.59)	0.0%
53001 · Cost of Refinancing	-	500,000.00	(500,000.00)	0.0%
53300 · Transfers to Airport General Fund	-	4,500,000.00	(4,500,000.00)	0.0%
90001 · Interfund Transfers Out	-			
Total Expense	-	8,563,667.79	(8,563,667.79)	0.0%
Net Ordinary Income	-	(63,667.79)	63,667.79	0.0%
Net Income	\$ -	\$ (63,667.79)	\$ 63,667.79	0.0%
Cash on Hand - Beginning	<u>\$ 95,890.00</u>			
Cash on Hand - Ending	<u>\$ 95,890.00</u>			

San Bernardino International Airport Authority
 FY 2020-21 Budget to Actual
 For the Quarter Ended December 31, 2020

	FBO (Luxivair - SBD)			
	Actual	Budget	Over (Under) Budget	Percent of Budget
Ordinary Income/Expense				
Income				
41100 · Equipment Rental Income	\$ 62,595.00	\$ 70,000.00	\$ (7,405.00)	89.4%
41400 · Transfers from Pty Mgmt. Fund	125,000.00	250,000.00	(125,000.00)	50.0%
41700 · Lease Revenue	143,486.39	200,350.00	(56,863.61)	71.6%
41701 · Lease Revenue - Corporate Hangar	116,580.80	222,000.00	(105,419.20)	52.5%
41702 · Electrical Usage Charges	-	20,000.00	(20,000.00)	0.0%
42570 · Concierge Services Revenue	964.75	8,000.00	(7,035.25)	12.1%
42595 · Participation Revenue	-	750,000.00	(750,000.00)	0.0%
42600 · Income - Other	139,025.00	5,000.00	134,025.00	2,780.5%
47000 · Fuel Sales				
47001 · Fuel Sales - AVGAS	98,759.38	200,000.00	(101,240.62)	49.4%
47002 · Fuel Sales - JET A	8,630,245.12	16,000,000.00	(7,369,754.88)	53.9%
Total 47000 · Fuel Sales	8,729,004.50	16,200,000.00	(7,470,995.50)	53.9%
47500 · Other FBO Services	182,304.46	320,000.00	(137,695.54)	57.0%
47600 · Third Party Into Plane Fees	2,134,255.26	1,800,000.00	334,255.26	118.6%
49999 · Misc. Gain	-	130,000.00	(130,000.00)	0.0%
Total Income	11,633,216.16	19,975,350.00	(8,342,133.84)	58.2%
Cost of Goods Sold				
47005 · Cost of Fuel				
47006 · Cost of Fuel - AVGAS	71,999.75	160,000.00	(88,000.25)	45.0%
47007 · Cost of Fuel - JET A	8,017,393.57	14,500,000.00	(6,482,606.43)	55.3%
Total 47005 · Cost of Fuel	8,089,393.32	14,660,000.00	(6,570,606.68)	55.2%
Total COGS	8,089,393.32	14,660,000.00	(6,570,606.68)	55.2%
Gross Profit	3,543,822.84	5,315,350.00	(1,771,527.16)	66.7%
Expense				
50002 · Salaries & Ben-FBO	544,652.18	1,360,000.00	(815,347.82)	40.0%
50003 · Sal & Ben-Charged to Airport Event	(21,310.51)	(46,800.00)	25,489.49	45.5%
50006 · Salaries-Sp. Eve & Ground handling	-	35,000.00	(35,000.00)	0.0%
50007 · Salaries and Benefits-COVID-19	3,009.84	15,000.00	(11,990.16)	20.1%
50097 · Concierge Services Expense	1,491.12	25,000.00	(23,508.88)	6.0%
50098 · International Trade	-	50,000.00	(50,000.00)	0.0%
50250 · Office Supplies	953.25	8,000.00	(7,046.75)	11.9%
50261 · IT Equipment & Communications	5,255.04	15,000.00	(9,744.96)	35.0%
50262 · Computers & Networking	-	10,000.00	(10,000.00)	0.0%
50263 · Audio Visual	741.51	24,000.00	(23,258.49)	3.1%
50280 · Equipment Maintenance	15,163.40	30,000.00	(14,836.60)	50.5%
50281 · Maintenance and Repairs	21,797.91	126,000.00	(104,202.09)	17.3%
50284 · FBO - Equipment Purchase	64,515.50	250,000.00	(185,484.50)	25.8%
50290 · Advertising	47,285.82	80,000.00	(32,714.18)	59.1%
50291 · Fees	56,804.57	100,000.00	(43,195.43)	56.8%
50320 · Postage	-	1,200.00	(1,200.00)	0.0%
50322 · Supplies	34,175.32	100,000.00	(65,824.68)	34.2%
50323 · Marketing - Supplies	5,004.81	69,000.00	(63,995.19)	7.3%
50330 · Dues & Subscriptions	11,717.43	18,000.00	(6,282.57)	65.1%
50331 · Licenses & Permits	3,966.17	50,000.00	(46,033.83)	7.9%
50340 · Insurance	-	27,000.00	(27,000.00)	0.0%
50370 · Education & Training	1,847.85	8,000.00	(6,152.15)	23.1%
50372 · Meetings & Conferences	5,525.00	21,000.00	(15,475.00)	26.3%
50373 · Business Development	-	45,000.00	(45,000.00)	0.0%

San Bernardino International Airport Authority
 FY 2020-21 Budget to Actual
 For the Quarter Ended December 31, 2020

	FBO (Luxivair - SBD)			
	Actual	Budget	Over (Under) Budget	Percent of Budget
50380 · Travel	-	12,000.00	(12,000.00)	0.0%
50400 · HazMat	8,548.81	20,000.00	(11,451.19)	42.7%
50410 · Electric	69,431.80	135,000.00	(65,568.20)	51.4%
50411 · Gas	899.26	5,500.00	(4,600.74)	16.4%
50412 · Telephone	1,392.13	17,000.00	(15,607.87)	8.2%
50414 · Water/Sewer	22,313.70	37,000.00	(14,686.30)	60.3%
50415 · Janitorial	24,750.88	68,000.00	(43,249.12)	36.4%
50417 · Security/Fire Alarm Monitoring	3,192.00	4,600.00	(1,408.00)	69.4%
50418 · HVAC	1,276.41	20,000.00	(18,723.59)	6.4%
50419 · Uniform	32,699.28	45,000.00	(12,300.72)	72.7%
50420 · Signage	1,169.75	20,000.00	(18,830.25)	5.8%
50422 · Landscape Maintenance	-	65,000.00	(65,000.00)	0.0%
50427 · Fuel & Lubricants	98,935.72	215,000.00	(116,064.28)	46.0%
50431 · Electric-Fuel Farm	5,849.22	30,000.00	(24,150.78)	19.5%
50435 · Fuel Truck Maintenance	19,443.94	60,000.00	(40,556.06)	32.4%
50445 · Fuel Farm Maintenance & Repair	12,526.61	60,000.00	(47,473.39)	20.9%
50550 · Professional Svc-Marketing	3,040.00	32,000.00	(28,960.00)	9.5%
50608 · FBO- Engineering	-	25,000.00	(25,000.00)	0.0%
50640 · Fire Suppression System	2,439.98	30,000.00	(27,560.02)	8.1%
50900 · Miscellaneous-Other	2,146.99	14,000.00	(11,853.01)	15.3%
50905 · Equipment Rental Expense	-	25,000.00	(25,000.00)	0.0%
50906 · Carports - FBO Equipment Storage	-	8,000.00	(8,000.00)	0.0%
52583 · FBO Ramp	-	30,000.00	(30,000.00)	0.0%
52588 · FBO Vehicles	8,690.28	30,000.00	(21,309.72)	29.0%
52599 · HVAC Repairs/Replacement - FBO	7,200.00	43,200.00	(36,000.00)	16.7%
53300 · Transfers to Airport General Fund	1,250,000.00	500,000.00	750,000.00	250.0%
53476 · Fuel Farm - Engineering	1,572.66	750,000.00	(748,427.34)	0.2%
53495 · Promotional Events	23,148.26	60,000.00	(36,851.74)	38.6%
90001 · Interfund Transfers Out	21,310.51			
Total Expense	2,424,574.40	4,781,700.00	(2,357,125.60)	50.7%
Net Ordinary Income	1,119,248.44	533,650.00	585,598.44	209.7%
Net Income	\$ 1,119,248.44	\$ 533,650.00	\$ 585,598.44	209.7%
Cash on Hand - Beginning	<u>\$ 427,570.16</u>			
Cash on Hand - Ending	<u>\$ 1,546,818.60</u>			