

SAN DIEGO COUNTY REGIONAL AIRPORT AUTHORITY
Statements of Net Position
as of June 30, 2025
(Unaudited)

ASSETS	FY 2025	FY 2024
Current assets:		
Cash and investments ⁽¹⁾	\$ 33,897,693	\$ 59,324,140
Tenant lease receivable, net of allowance of FY 2025: (\$254,106) and FY 2024: (\$209,348)	26,075,384	22,481,275
Grants receivable	70,950,650	66,093,693
Lease receivable-current portion	15,909,129	15,909,129
Notes receivable-current portion	5,192,693	5,091,865
Prepaid expenses and other current assets	28,224,024	20,154,259
Total current assets	180,249,573	189,054,361
Cash designated for capital projects and other⁽¹⁾	224,154,741	239,259,992
Restricted assets:		
Cash and investments:		
Bonds reserve ⁽¹⁾	84,462,714	76,270,401
Passenger facility charges and interest unapplied ⁽¹⁾	213,491,812	158,418,961
Customer facility charges and interest unapplied ⁽¹⁾	29,288,579	25,778,612
SBD Bond Guarantee ⁽¹⁾	2,223,000	2,222,300
Bond proceeds held by trustee ⁽¹⁾	1,139,841,299	1,782,581,908
Passenger facility charges receivable	8,491,026	7,555,400
Customer facility charges receivable	3,509,739	3,602,772
Customer facility charges held by trustee	136,620	-
OCIP insurance reserve	-	1,940,600
Total restricted assets	1,481,444,789	2,058,370,954
Noncurrent assets:		
Capital assets:		
Land and land improvements	186,649,881	182,113,981
Runways, roads and parking lots	634,830,060	623,926,792
Buildings and structures	2,205,123,948	1,932,748,045
Lease Assets	240,922,204	240,922,204
Machinery and equipment	77,919,391	77,441,677
Vehicles	27,909,507	28,095,371
Office furniture and equipment	42,020,103	40,147,534
Works of art	14,126,417	14,126,335
Construction-in-progress	2,374,406,809	1,978,692,850
	5,803,908,320	5,118,214,789
Less accumulated depreciation	(1,573,996,366)	(1,456,954,782)
Total capital assets, net	4,229,911,954	3,661,260,007
Other assets:		
Lease receivable - long-term portion	258,452,951	258,452,951
Notes receivable - long-term portion	14,166,717	19,359,409
Investments - long-term portion ⁽¹⁾	401,525,169	262,648,802
Deferred Bond Refunding	9,166,349	9,599,323
Security deposit	2,487,093	822,029
Total other assets	686,171,624	550,882,514
Deferred outflows of resources:		
Deferred pension outflows	21,250,582	15,525,408
Deferred OPEB outflows	4,590,770	6,112,831
Deferred POB outflows	488,974	150,203
Total assets and deferred outflows of resources	\$ 6,828,263,006	\$ 6,720,616,270

⁽¹⁾ Total cash and investments, \$2,128,885,006 for FY 2025 and \$2,606,505,116 for FY 2024

SAN DIEGO COUNTY REGIONAL AIRPORT AUTHORITY

Statements of Net Position

as of June 30, 2025

(Unaudited)

LIABILITIES AND NET POSITION

	FY 2025	FY 2024
Current liabilities:		
Accounts payable and accrued liabilities	\$ 117,658,914	\$ 146,618,290
Deposits and other current liabilities	21,148,398	15,480,030
Current lease liability	4,358,369	4,358,369
Total current liabilities	143,165,681	166,456,689
Current liabilities - payable from restricted assets:		
Current portion of long-term debt	46,355,000	49,775,000
Accrued interest on bonds and variable debt	95,821,281	96,847,031
Total liabilities payable from restricted assets	142,176,281	146,622,031
Long-term liabilities:		
Variable debt	-	-
Other long-term liabilities	8,257,107	8,869,956
Net pension liability	16,684,974	10,244,143
Long-term lease Liability	224,363,516	224,363,516
Long term debt - bonds net of amortized premium	4,427,304,583	4,499,217,553
Total long-term liabilities	4,676,610,180	4,742,695,168
Total liabilities	4,961,952,142	5,055,773,888
Deferred inflows of resources:		
Deferred pension inflows	770,170	1,540,343
Deferred OPEB inflows	1,521,961	2,252,387
Deferred POB inflows	621,336	1,039,236
Deferred Inflows Bond Refunding	16,848,668	17,621,969
Deferred Inflow of resources - leases	130,610,304	130,610,304
Deferred Inflow of resources - partnership leases	207,182,999	210,546,494
Total liabilities and deferred inflows of resources	\$ 5,319,507,581	\$ 5,419,384,621
Net Position:		
Invested in capital assets, net of related debt	671,826,458	686,595,184
Other restricted	341,603,490	281,146,060
Unrestricted:		
Designated	250,827,617	265,673,559
Undesignated	244,497,861	67,816,846
Total Net Position	\$ 1,508,755,426	\$ 1,301,231,649

SAN DIEGO COUNTY REGIONAL AIRPORT AUTHORITY
Statements of Revenues, Expenses, and Changes in Net Position
For the Fiscal Year Ended June 30, 2025 and 2024
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)	% Change	Prior Year
Operating revenues:					
Aviation revenue:					
Landing fees	\$ 62,873,948	\$ 59,605,321	\$ (3,268,627)	(5)%	\$ 53,872,890
Aircraft parking fees	15,718,486	14,901,330	(817,156)	(5)%	13,612,115
Building rentals	156,369,788	154,523,475	(1,846,313)	(1)%	145,169,422
CUPPS Support Charges	10,506,867	10,266,893	(239,974)	(2)%	10,094,275
Other aviation revenue	(1,454,463)	(209,676)	1,244,787	86%	(1,528,499)
Terminal rent non-airline	2,744,691	2,757,424	12,733	-	2,650,318
Terminal concessions	33,280,976	36,634,155	3,353,179	10%	28,088,289
Rental car license fees	40,542,371	37,248,535	(3,293,836)	(8)%	38,621,157
Rental car center cost recovery	3,476,870	3,016,023	(460,847)	(13)%	3,018,629
License fees other	9,363,878	11,000,560	1,636,682	17%	9,818,408
Parking revenue	63,005,884	57,980,665	(5,025,219)	(8)%	50,797,038
Ground transportation permits and citatio	20,603,413	23,588,301	2,984,888	14%	21,686,652
Ground rentals	26,740,842	27,107,625	366,783	1%	20,765,286
Other operating revenue	1,860,767	2,970,779	1,110,012	60%	3,222,527
Total operating revenues	445,634,318	441,391,410	(4,242,908)	(1)%	399,888,507
Operating expenses:					
Salaries and benefits	63,076,394	63,417,734	(341,340)	(1)%	57,443,969
Contractual services	59,896,994	55,044,144	4,852,850	8%	52,444,843
Safety and security	39,828,148	39,541,449	286,699	1%	36,777,849
Space rental	11,024,434	11,080,011	(55,577)	(1)%	466,604
Utilities	23,432,890	20,496,773	2,936,117	13%	19,518,127
Maintenance	16,241,521	16,574,904	(333,383)	(2)%	14,125,325
Equipment and systems	441,246	324,638	116,608	26%	544,183
Materials and supplies	823,439	652,011	171,428	21%	649,954
Insurance	2,567,715	2,578,844	(11,129)	-	2,313,614
Employee development and support	1,007,487	909,640	97,847	10%	731,129
Business development	3,908,194	3,018,993	889,201	23%	2,279,873
Equipment rentals and repairs	5,801,673	5,555,684	245,989	4%	4,992,264
Total operating expenses	228,050,135	219,194,825	8,855,310	4%	192,287,734
Depreciation	117,575,845	117,575,844	1	-	122,174,556
Operating income (loss)	100,008,339	104,620,741	4,612,403	5%	85,426,218
Nonoperating revenue (expenses):					
Passenger facility charges	49,120,289	49,254,848	134,559	-	49,199,510
Customer facility charges	35,438,321	36,447,762	1,009,441	3%	35,912,592
Quieter Home Program	(3,000,000)	(2,073,799)	926,201	31%	(1,845,246)
Interest income	89,257,517	112,503,965	23,246,448	26%	81,762,962
Interest expense	(192,959,245)	(192,681,909)	277,336	-	(190,800,479)
Bond amortization costs	25,124,994	25,124,995	1	-	25,867,100
Other nonoperating income (expenses)	(250,000)	7,797,141	8,047,141	3219%	54,168,525
Nonoperating revenue, net	2,731,876	36,373,003	33,641,127	1231%	54,264,964
Change in net position before capital grant contributions	102,740,215	140,993,744	38,253,530	37%	139,691,182
Capital grant contributions	44,160,000	66,530,033	22,370,033	51%	128,361,097
Change in net position	\$ 146,900,215	\$ 207,523,777	\$ 60,623,563	41%	\$ 268,052,278



San Diego County Regional Airport Authority
Authority Detail Income Statement - Supplemental Schedule
For the twelve months ended June 30, 2025
(Unaudited)

Print Date: 8/13/2025
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	Month to Date					Year to Date				
	Budget	Actual	Variance Favorable (Unfavorable)	Variance Percent	Prior Year Actual	Budget	Actual	Variance Favorable (Unfavorable)	Variance Percent	Prior Year Actual
Landing Fees										
41112 - Landing Fees	\$5,606,237	\$2,480,168	\$(3,126,069)	(56)	\$5,588,578	\$62,873,948	\$59,605,321	\$(3,268,627)	(5)	\$53,872,890
Total Landing Fees	5,606,237	2,480,168	(3,126,069)	(56)	5,588,578	62,873,948	59,605,321	(3,268,627)	(5)	53,872,890
Aircraft Parking Fees										
41160 - Aircraft Parking Position Rent	833,410	2,217,610	1,384,200	166	2,402,206	10,000,920	11,500,572	1,499,652	15	9,930,634
41162 - Parking Position Turn Fee	86,665	(1,171,091)	(1,257,755)	(1,451)	(967,642)	1,971,206	1,045,544	(925,663)	(47)	1,012,627
41165 - Overnight Parking Fee	273,546	(1,319,325)	(1,592,872)	(582)	(978,086)	3,746,360	2,355,214	(1,391,145)	(37)	2,668,855
Total Aircraft Parking Fees	1,193,621	(272,806)	(1,466,427)	(123)	456,479	15,718,486	14,901,330	(817,156)	(5)	13,612,115
Building and Other Rents										
41210 - Terminal Rent	13,669,438	12,276,815	(1,392,623)	(10)	7,688,670	152,832,412	150,609,745	(2,222,667)	(1)	141,737,292
41215 - Federal Inspection Services	292,683	563,367	270,683	92	273,773	3,537,376	3,913,730	376,354	11	3,432,130
Total Building and Other Rents	13,962,122	12,840,182	(1,121,940)	(8)	7,962,443	156,369,788	154,523,475	(1,846,313)	(1)	145,169,422
CUPPS Support Charges										
41400 - Common Use Fees	981,323	948,712	(32,611)	(3)	257,229	10,506,867	10,266,893	(239,974)	(2)	10,094,275
Total CUPPS Support Charges	981,323	948,712	(32,611)	(3)	257,229	10,506,867	10,266,893	(239,974)	(2)	10,094,275
Other Aviation										
43100 - Fuel Franchise Fees	24,197	23,762	(435)	(2)	18,217	265,827	280,235	14,408	5	252,092
43140 - Air Service Incentive Rebates	(103,653)	(190,009)	(86,355)	(83)	18,165	(1,720,290)	(489,911)	1,230,379	72	(1,780,592)
Total Other Aviation	(79,456)	(166,246)	(86,790)	(109)	36,382	(1,454,463)	(209,676)	1,244,787	86	(1,528,499)
Non-Airline Terminal Rents										
45010 - Terminal Rent - Non-Airline	228,724	227,060	(1,664)	(1)	227,167	2,744,691	2,757,424	12,733	0	2,729,944
45018 - Term Rent-NonAirline 87Contra	0	0	0	0	(79,626)	0	0	0	0	(79,626)
Total Non-Airline Terminal Rents	228,724	227,060	(1,664)	(1)	147,542	2,744,691	2,757,424	12,733	0	2,650,318

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	Budget	Actual	Variance Favorable (Unfavorable)	Variance Percent	Prior Year Actual	Budget	Actual	Variance Favorable (Unfavorable)	Variance Percent	Prior Year Actual
Concession Revenue										
45111 - Term Concessions-Food & Bev	\$1,560,306	\$1,616,269	\$55,963	4	\$1,623,700	\$15,647,682	\$16,412,892	\$765,210	5	\$15,644,953
45112 - Terminal Concessions - Retail	871,828	973,326	101,498	12	982,100	8,606,813	9,917,220	1,310,407	15	8,824,787
45113 - Concession Others	397,470	871,550	474,079	119	845,877	4,077,341	5,475,754	1,398,413	34	5,647,019
45114 - Term Concessions Space Rents	92,399	93,890	1,491	2	87,883	1,108,788	1,121,072	12,284	1	1,081,870
45115 - Term Concessions Cost Recovery	184,612	173,357	(11,255)	(6)	113,808	1,859,517	1,832,249	(27,268)	(1)	1,732,666
45116 - Rec Distr Center Cost Recovery	165,268	167,405	2,136	1	138,633	1,980,835	1,874,969	(105,867)	(5)	1,684,931
45118 - Term Concessions-87 Contra	0	0	0	0	(6,527,937)	0	0	0	0	(6,527,937)
45120 - Rental car license fees	3,739,736	3,373,889	(365,847)	(10)	3,179,173	40,542,371	37,248,535	(3,293,836)	(8)	38,621,157
45121 - Rental Car Center Cost Recover	289,739	(178,023)	(467,762)	(161)	35,650	3,476,870	3,016,023	(460,847)	(13)	3,018,629
45130 - License Fees - Other	786,116	1,214,135	428,019	54	1,038,255	9,363,878	11,000,560	1,636,682	17	9,818,408
Total Concession Revenue	8,087,475	8,305,798	218,323	3	1,517,142	86,664,095	87,899,274	1,235,178	1	79,546,483
Parking and Ground Transportat										
45210 - Parking	6,097,203	5,961,904	(135,299)	(2)	4,503,065	63,005,884	57,933,420	(5,072,464)	(8)	50,791,745
45215 - Parking - EV Charging	0	7,872	7,872	0	3,860	0	47,245	47,245	0	5,293
45220 - AVI fees	1,734,871	2,038,691	303,820	18	1,941,740	19,851,561	22,809,333	2,957,772	15	20,941,663
45240 - Ground Transportation Pe	45,896	51,945	6,049	13	32,200	451,852	466,688	14,836	3	445,681
45250 - Citations	25,000	93,479	68,479	274	13,135	300,000	312,280	12,280	4	299,308
Total Parking and Ground Transportat	7,902,970	8,153,891	250,921	3	6,494,001	83,609,297	81,568,966	(2,040,331)	(2)	72,483,690
Ground Rentals										
45310 - Ground Rental Fixed - N	1,920,206	1,946,575	26,369	1	1,893,844	22,921,583	23,334,931	413,348	2	22,647,800
45315 - ASB Cost Recovery	35,237	(36,199)	(71,436)	(203)	6,458	422,843	377,827	(45,016)	(11)	367,494
45325 - Fuel Lease Revenue	280,317	280,849	532	0	280,317	3,363,810	3,365,648	1,839	0	3,363,810
45326 - AFO Cost Recovery	2,717	(9,340)	(12,058)	(444)	(5,560)	32,606	29,218	(3,388)	(10)	28,607
45328 - Ground Rent-87 Contra	0	0	0	0	(5,642,425)	0	0	0	0	(5,642,425)
Total Ground Rentals	2,238,478	2,181,885	(56,592)	(3)	(3,467,367)	26,740,842	27,107,625	366,783	1	20,765,286
Grant Reimbursements										
45410 - TSA Reimbursements	0	0	0	0	880	0	0	0	0	253,680
Total Grant Reimbursements	0	0	0	0	880	0	0	0	0	253,680

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	Budget	Actual	Variance Favorable (Unfavorable)	Variance Percent	Prior Year Actual	Budget	Actual	Variance Favorable (Unfavorable)	Variance Percent	Prior Year Actual
Other Operating Revenue										
45510 - Finger Printing Fee	\$9,889	\$16,875	\$6,986	71	\$13,062	\$129,427	\$176,444	\$47,017	36	\$172,726
45520 - Utilities Reimbursements	30,194	31,289	1,095	4	31,289	349,386	375,469	26,083	7	303,318
45530 - Miscellaneous Other Reve	1,500	73,894	72,394	4,826	103,544	18,000	631,008	613,008	3,406	818,385
45535 - Innovation Lab Revenue	0	0	0	0	(1,213)	0	745	745	0	8,025
45540 - Service Charges	10,000	156,928	146,928	1,469	64,435	120,000	376,644	256,644	214	338,076
45550 - Telecom Services	85,502	87,516	2,015	2	67,102	1,026,023	932,216	(93,807)	(9)	997,178
45570 - FBO Landing Fees	8,904	(29,650)	(38,554)	(433)	41,797	213,291	473,611	260,320	122	327,697
45580 - Equipment Rental	0	0	0	0	0	4,640	4,640	0	0	3,480
45599 - Other Operating Rev Waived	0	0	0	0	0	0	0	0	0	(39)
Total Other Operating Revenue	145,989	336,852	190,863	131	320,016	1,860,767	2,970,777	1,110,009	60	2,968,846
Total Operating Revenue	40,267,482	35,035,496	(5,231,986)	(13)	19,313,326	445,634,318	441,391,410	(4,242,909)	(1)	399,888,507
Personnel Expenses										
Salaries										
51110 - Salaries & Wages	4,251,947	3,423,840	828,107	19	2,966,359	47,244,819	39,309,519	7,935,300	17	36,156,968
51210 - Paid Time Off	0	362,628	(362,628)	0	358,978	0	3,865,305	(3,865,305)	0	3,631,076
51220 - Holiday Pay	0	87,058	(87,058)	0	69,407	0	975,391	(975,391)	0	830,204
51240 - Other Leave With Pay	0	41,674	(41,674)	0	15,997	0	335,710	(335,710)	0	146,032
51250 - Special Pay	441,493	2,149,169	(1,707,676)	(387)	1,682,593	461,493	2,325,353	(1,863,860)	(404)	1,883,941
Total Salaries	4,693,440	6,064,369	(1,370,929)	(29)	5,093,335	47,706,312	46,811,277	895,035	2	42,648,220
52110 - Overtime	61,983	81,377	(19,394)	(31)	72,504	768,800	883,293	(114,493)	(15)	833,849

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	Budget	Actual	Variance Favorable (Unfavorable)	Variance Percent	Prior Year Actual	Budget	Actual	Variance Favorable (Unfavorable)	Variance Percent	Prior Year Actual
Benefits										
54110 - FICA Tax	\$304,795	\$251,810	\$52,985	17	\$375,936	\$3,584,142	\$1,961,429	\$1,622,713	45	\$3,164,871
54120 - Unemployment Insurance-S	0	0	0	0	0	0	86,124	(86,124)	0	56,307
54130 - Workers Compensation Ins	30,009	27,633	2,376	8	24,420	356,504	231,812	124,692	35	229,342
54135 - Workers Comp Incident Expense	0	25,489	(25,489)	0	140,842	0	141,101	(141,101)	0	212,002
54210 - Medical Insurance	491,578	447,132	44,445	9	430,534	5,838,013	5,267,909	570,104	10	4,810,115
54220 - Dental Insurance	26,305	22,816	3,488	13	23,509	308,941	274,630	34,310	11	277,957
54230 - Vision Insurance	4,587	3,930	658	14	3,799	54,395	45,528	8,867	16	41,786
54240 - Life Insurance	5,752	5,351	401	7	4,947	68,785	61,239	7,545	11	60,886
54250 - Short Term Disability	13,329	13,008	321	2	11,673	159,448	148,445	11,004	7	146,523
54260 - LSA Expense	20,333	24,833	(4,499)	(22)	19,402	244,417	265,494	(21,077)	(9)	124,167
54310 - Retirement	805,246	938,600	(133,354)	(17)	935,986	9,828,697	9,512,474	316,223	3	9,238,542
54312 - Pension - GASB 68	0	1,224,944	(1,224,944)	0	(1,206,820)	0	1,224,944	(1,224,944)	0	(1,206,820)
54313 - POB Pension - GASB 73	0	(84,002)	84,002	0	(205,479)	0	(84,002)	84,002	0	(205,479)
54314 - OPEB - GASB 75	0	64,415	(64,415)	0	389,552	0	64,415	(64,415)	0	389,552
54315 - Retiree Health Benefits	96,689	(117,137)	213,826	221	(74,486)	1,160,738	1,057,263	103,475	9	1,013,876
54410 - Taxable Benefits	0	0	0	0	0	0	15,204	(15,204)	0	5,422
54430 - Accrued Vacation	37,667	(29,803)	67,470	179	(537)	452,000	1,284,254	(832,254)	(184)	1,205,833
54431 - Compensated Leave- GASB 101	0	243,019	(243,019)	0	0	0	243,019	(243,019)	0	0
Total Benefits	1,836,289	3,062,038	(1,225,748)	(67)	873,277	22,056,078	21,801,282	254,796	1	19,564,882
Cap Labor/Burden/OH Recharge										
54510 - Capitalized Labor Recha	(582,298)	(276,991)	(305,307)	(52)	(251,265)	(6,954,909)	(3,506,692)	(3,448,216)	(50)	(3,261,717)
54515 - Capitalized Burden Rech	0	(159,817)	159,817	0	(150,998)	0	(1,963,802)	1,963,802	0	(1,803,787)
Total Cap Labor/Burden/OH Recharge	(582,298)	(436,808)	(145,491)	(25)	(402,263)	(6,954,909)	(5,470,495)	(1,484,414)	(21)	(5,065,505)
QHP Labor/Burden/OH Recharge										
54520 - QHP Labor Recharge	(43,305)	(16,545)	(26,760)	(62)	(17,163)	(499,887)	(266,749)	(233,138)	(47)	(259,070)
54525 - QHP Burden Recharge	0	(7,286)	7,286	0	(8,732)	0	(123,592)	123,592	0	(119,172)
54526 - QHP OH Contra Acct	0	(48,764)	48,764	0	(40,225)	0	(202,665)	202,665	0	(220,429)
Total QHP Labor/Burden/OH Recharge	(43,305)	(72,596)	29,290	68	(66,121)	(499,887)	(593,006)	93,118	19	(598,671)
MM&JS Labor/Burden/OH Recharge										
54530 - MM & JS Labor Recharge	0	0	0	0	(1,454)	0	(14,618)	14,618	0	61,193
Total MM&JS Labor/Burden/OH Recharge	0	0	0	0	(1,454)	0	(14,618)	14,618	0	61,193
Total Personnel Expenses	5,966,109	8,698,381	(2,732,272)	(46)	5,569,278	63,076,394	63,417,734	(341,340)	(1)	57,443,969

San Diego County Regional Airport Authority
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For the twelve months ended June 30, 2025
(Unaudited)

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	Month to Date					Year to Date				
	Budget	Actual	Variance Favorable (Unfavorable)	Variance Percent	Prior Year Actual	Budget	Actual	Variance Favorable (Unfavorable)	Variance Percent	Prior Year Actual
Non-Personnel Expenses										
Contract Services										
61100 - Temporary Staffing	\$18,825	\$34,000	\$(15,175)	(81)	\$17,913	\$156,394	\$250,386	\$(93,992)	(60)	\$263,950
61110 - Auditing Services	1,000	0	1,000	100	31,000	167,000	172,958	(5,958)	(4)	151,680
61120 - Legal Services	83,333	78,378	4,955	6	117,672	1,000,000	704,802	295,198	30	611,838
61130 - Services - Professional	1,062,419	1,565,659	(503,240)	(47)	870,538	10,281,597	8,676,726	1,604,871	16	8,208,279
61150 - Outside Svs - Other	719,827	488,552	231,276	32	406,749	5,920,530	5,271,207	649,323	11	4,557,262
61160 - Services - Custodial	3,436,381	2,984,978	451,403	13	3,188,578	40,286,383	38,028,731	2,257,652	6	36,894,675
61190 - Receiving & Dist Cntr Services	176,258	174,711	1,546	1	144,657	2,085,090	1,939,335	145,755	7	1,757,159
Total Contract Services	5,498,042	5,326,278	171,764	3	4,777,108	59,896,994	55,044,144	4,852,850	8	52,444,843
Safety and Security										
61170 - Services - Fire, Police,	961,767	520,332	441,434	46	605,736	9,670,291	8,416,232	1,254,059	13	8,654,815
61180 - Services - SDUPD-Harbor	2,986,980	2,970,672	16,308	1	1,197,403	24,009,829	25,303,835	(1,294,006)	(5)	22,331,808
61185 - Guard Services	367,200	328,015	39,185	11	310,116	4,352,980	4,107,003	245,977	6	4,005,616
61188 - Other Safety & Security Serv	150,081	164,907	(14,826)	(10)	150,052	1,795,048	1,714,380	80,668	4	1,785,610
Total Safety and Security	4,466,027	3,983,926	482,102	11	2,263,307	39,828,148	39,541,449	286,699	1	36,777,849
Space Rental										
62100 - Rent	929,808	965,197	(35,389)	(4)	1,336,078	11,024,434	11,080,011	(55,576)	(1)	11,037,370
62101 - Rent-87 Contra	0	0	0	0	(10,570,766)	0	0	0	0	(10,570,766)
Total Space Rental	929,808	965,197	(35,389)	(4)	(9,234,687)	11,024,434	11,080,011	(55,576)	(1)	466,604
Utilities										
63100 - Telephone & Other Commun	63,638	42,618	21,020	33	40,325	763,819	573,287	190,532	25	620,474
63110 - Utilities - Gas & Electr	1,859,575	854,351	1,005,224	54	325,297	21,245,083	18,612,403	2,632,680	12	17,525,831
63120 - Utilities - Water	133,033	4,325	128,708	97	200,517	1,423,988	1,311,084	112,904	8	1,371,822
Total Utilities	2,056,246	901,294	1,154,952	56	566,138	23,432,890	20,496,773	2,936,117	13	19,518,127
Maintenance										
64100 - Facilities Supplies	103,250	121,914	(18,664)	(18)	53,703	979,850	875,415	104,435	11	898,327
64110 - Maintenance - Annual R	1,188,382	848,852	339,530	29	827,541	14,261,671	14,708,092	(446,421)	(3)	12,195,354
64125 - Major Maintenance - Mat	57,500	22,415	35,085	61	1,716	300,000	357,312	(57,312)	(19)	628,525
64140 - Refuse & Hazardous Waste	110,000	88,862	21,138	19	7,973	700,000	634,085	65,915	9	403,120
Total Maintenance	1,459,132	1,082,044	377,088	26	890,933	16,241,521	16,574,904	(333,383)	(2)	14,125,325

San Diego County Regional Airport Authority
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	Budget	Actual	Variance Favorable (Unfavorable)	Variance Percent	Prior Year Actual	Budget	Actual	Variance Favorable (Unfavorable)	Variance Percent	Prior Year Actual
Equipment and Systems										
65100 - Equipment & Systems	\$49,215	\$(42,406)	\$91,621	186	\$298,514	\$441,246	\$324,638	\$116,609	26	\$544,183
Total Equipment and Systems	49,215	(42,406)	91,621	186	298,514	441,246	324,638	116,609	26	544,183
Materials and Supplies										
65110 - Office & Operating Suppl	59,631	28,334	31,297	52	20,600	634,436	495,984	138,452	22	459,886
65120 - Safety Equipment & Suppl	31,737	28,318	3,418	11	21,376	158,503	130,335	28,168	18	151,979
65130 - Tools - Small	3,500	227	3,273	94	4,264	30,500	25,693	4,807	16	38,089
Total Materials and Supplies	94,868	56,880	37,988	40	46,240	823,439	652,011	171,428	21	649,954
Insurance										
67170 - Insurance - Property	123,977	128,520	(4,544)	(4)	109,080	1,487,719	1,542,244	(54,525)	(4)	1,308,958
67171 - Insurance - Liability	20,563	19,583	979	5	19,583	246,750	235,000	11,750	5	235,000
67172 - Insurance - Public Offic	22,018	20,110	1,908	9	33,601	309,418	292,012	17,406	6	254,982
67173 - Insurance Miscellaneous	43,620	42,732	888	2	42,890	523,829	509,588	14,241	3	514,674
Total Insurance	210,178	210,946	(768)	0	205,153	2,567,715	2,578,844	(11,128)	0	2,313,614
Employee Development and Suppo										
66120 - Awards - Service	6,167	6,255	(88)	(1)	554	89,100	30,451	58,649	66	28,035
66130 - Book & Periodicals	4,619	27,465	(22,846)	(495)	2,034	45,004	54,793	(9,789)	(22)	33,284
66220 - License & Certifications	333	12,105	(11,772)	(3,532)	445	3,963	12,465	(8,502)	(215)	1,888
66260 - Recruiting	1,000	(2,235)	3,235	323	520	15,500	7,159	8,341	54	3,580
66280 - Seminars & Training	84,668	35,513	49,155	58	42,157	288,836	263,203	25,633	9	184,739
66290 - Transportation	14,515	14,862	(347)	(2)	14,777	176,184	172,917	3,267	2	176,417
66305 - Travel-Employee Developm	54,107	58,845	(4,738)	(9)	28,236	219,902	228,254	(8,352)	(4)	157,822
66310 - Tuition	3,333	0	3,333	100	899	40,000	29,430	10,570	26	35,317
66320 - Uniforms	10,099	27,293	(17,194)	(170)	20,029	128,998	110,968	18,030	14	110,047
Total Employee Development and Suppo	178,842	180,104	(1,262)	(1)	109,649	1,007,487	909,640	97,847	10	731,129

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Business Development										
66100 - Advertising	\$360,406	\$407,387	\$(46,981)	(13)	\$116,680	\$1,611,650	\$1,284,679	\$326,971	20	\$586,960
66110 - Allowance for Bad Debts	7,500	44,758	(37,258)	(497)	(293,045)	30,000	44,758	(14,758)	(49)	(8,926)
66200 - Memberships & Dues	23,836	40,650	(16,814)	(71)	21,769	447,980	405,291	42,689	10	320,859
66225 - Permits, Licenses & Taxes	900	4,950	(4,050)	(450)	288	139,373	143,412	(4,039)	(3)	122,247
66230 - Postage & Shipping	1,333	784	548	41	302	11,910	7,567	4,342	36	6,081
66240 - Promotional Activities	160,639	148,309	12,330	8	86,417	1,284,920	925,777	359,143	28	922,109
66250 - Promotional Materials	11,236	17,654	(6,418)	(57)	5,735	104,105	49,210	54,895	53	101,492
66300 - Travel-Business Developm	22,657	8,798	13,859	61	54,800	278,257	158,299	119,957	43	229,052
Total Business Development	588,505	673,289	(84,784)	(14)	(7,055)	3,908,194	3,018,993	889,201	23	2,279,873
Equipment Rentals and Repairs										
66140 - Computer Licenses & Agre	233,786	210,689	23,097	10	122,060	1,662,754	1,543,510	119,244	7	1,150,422
66145 - Computer License-96 Contra	0	0	0	0	43,484	0	0	0	0	43,484
66150 - Equipment Rental/Leasing	11,833	15,434	(3,600)	(30)	4,709	128,000	106,376	21,624	17	90,216
66160 - Tenant Improvements	98,204	95,959	2,245	2	111,604	1,178,451	1,167,258	11,193	1	1,246,326
66270 - Repairs - Office Equipme	304,607	312,585	(7,978)	(3)	263,904	2,832,466	2,738,539	93,927	3	2,461,814
Total Equipment Rentals and Repairs	648,430	634,666	13,764	2	545,761	5,801,671	5,555,683	245,987	4	4,992,262
Total Non-Personnel Expenses	16,179,293	13,972,217	2,207,077	14	461,062	164,973,741	155,777,090	9,196,650	6	134,843,765
Total Departmental Expenses before	22,145,402	22,670,597	(525,195)	(2)	6,030,340	228,050,135	219,194,825	8,855,310	4	192,287,734
Depreciation and Amortization										
69110 - Depreciation Expense	16,141,618	16,141,617	1	0	14,034,295	117,575,845	117,575,844	1	0	117,214,366
69120 - Depreciation Expense-GASB87	0	0	0	0	4,960,190	0	0	0	0	4,960,190
Total Depreciation and Amortization	16,141,618	16,141,617	1	0	18,994,485	117,575,845	117,575,844	1	0	122,174,556
Non-Operating Revenue/(Expense)										
Passenger Facility Charges										
71110 - Passenger Facility Charg	4,457,007	4,162,158	(294,849)	(7)	5,288,153	49,120,289	49,254,848	134,559	0	49,199,510
Total Passenger Facility Charges	4,457,007	4,162,158	(294,849)	(7)	5,288,153	49,120,289	49,254,848	134,559	0	49,199,510
Customer Facility Charges										
71120 - Customer facility charges (Con	3,062,991	3,519,959	456,968	15	3,575,825	35,438,321	36,447,762	1,009,441	3	35,912,592
Total Customer Facility Charges	3,062,991	3,519,959	456,968	15	3,575,825	35,438,321	36,447,762	1,009,441	3	35,912,592

San Diego County Regional Airport Authority
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	Budget	Actual	Variance Favorable (Unfavorable)	Variance Percent	Prior Year Actual	Budget	Actual	Variance Favorable (Unfavorable)	Variance Percent	Prior Year Actual
Quieter Home Program										
71212 - Quieter Home - Labor	\$(40,000)	\$(16,545)	\$23,455	59	\$(17,163)	\$(480,000)	\$(266,749)	\$213,251	44	\$(259,070)
71213 - Quieter Home - Burden	0	(7,286)	(7,286)	0	(8,732)	0	(123,592)	(123,592)	0	(119,172)
71214 - Quieter Home - Overhead	(17,000)	(48,764)	(31,764)	(187)	(40,225)	(204,000)	(202,665)	1,335	1	(220,429)
71215 - Quieter Home - Material	(2,554,082)	(2,845,707)	(291,626)	(11)	(1,911,609)	(22,344,000)	(17,953,560)	4,390,440	20	(20,766,091)
71216 - Quieter Home Program	2,270,919	2,574,552	303,633	13	1,894,105	20,028,000	16,472,767	(3,555,233)	(18)	19,519,516
Total Quieter Home Program	(340,163)	(343,751)	(3,588)	(1)	(83,624)	(3,000,000)	(2,073,799)	926,201	31	(1,845,246)
Interest Income										
71310 - Interest - Investments	2,724,297	3,615,347	891,050	33	2,042,840	32,691,568	30,217,336	(2,474,232)	(8)	24,787,849
71330 - Interest - Variable Debt	0	0	0	0	(89)	0	(173)	(173)	0	2,370
71335 - Interest Income - Leases	0	0	0	0	9,202,710	0	0	0	0	9,202,710
71340 - Interest - Note Receivab	55,713	51,913	(3,801)	(7)	68,365	668,559	668,559	0	0	765,798
71350 - Interest - Other	11,729	9,774	(1,955)	(17)	(127,211)	140,745	172,988	32,243	23	229,850
71360 - Interest - Bonds	0	(892,830)	(892,830)	0	(1,734,305)	0	(892,830)	(892,830)	0	(1,734,305)
71363 - 2013-Interest Income	0	0	0	0	(98)	0	15,101	15,101	0	(248)
71364 - 2017-Interest Income	0	108,476	108,476	0	30,400	0	1,137,093	1,137,093	0	931,552
71365 - 2014-Interest Income	0	89,139	89,139	0	224,453	0	2,575,986	2,575,986	0	2,028,783
71366 - 2019-Interest Income	0	182,420	182,420	0	245,125	0	2,224,931	2,224,931	0	2,711,176
71367 - 2020-Interest Income	0	162,054	162,054	0	194,080	0	1,868,130	1,868,130	0	2,041,108
71368 - 2021-Interest Income	4,646,387	2,264,332	(2,382,055)	(51)	3,006,841	55,756,644	16,053,341	(39,703,303)	(71)	25,168,641
71369 - 2023-Interest Income	(740,810)	7,442,576	8,183,386	1,105	3,236,800	0	58,463,503	58,463,503	0	15,627,677
Total Interest Income	6,697,316	13,033,202	6,335,885	95	16,389,912	89,257,517	112,503,965	23,246,449	26	81,762,962

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Interest Expense										
71413 - 2014-Interest Expense	\$(1,206,669)	\$(1,206,669)	\$0	0	\$(1,239,510)	\$(14,480,025)	\$(14,480,025)	\$0	0	\$(14,874,123)
71414 - 2017-Interest Expense	(1,063,104)	(1,063,104)	0	0	(1,087,542)	(12,757,250)	(12,757,250)	0	0	(13,050,500)
71415 - 2019-Interest Expense	(1,772,863)	(1,772,863)	0	0	(1,799,529)	(21,274,350)	(21,274,350)	0	0	(21,594,350)
71416 - 2020-Interest Expense	(755,125)	(755,125)	0	0	(691,000)	(9,061,500)	(9,061,500)	0	0	(9,730,938)
71417 - 2021-Interest Expense	(6,725,996)	(6,726,098)	(101)	0	(5,527,361)	(80,710,739)	(80,710,739)	0	0	(80,842,891)
71418 - 2023-Interest Expense	(4,494,555)	(4,494,555)	0	0	(4,503,868)	(53,934,663)	(53,934,663)	0	0	(36,931,716)
71420 - Interest Expense-Variable Debt	(66,667)	0	66,667	100	0	(800,000)	0	800,000	100	(1,034,259)
71430 - LOC Fees - C/P	0	(151,667)	(151,667)	0	(102,222)	0	(607,778)	(607,778)	0	(455,555)
71450 - Bonds-Trustee Fee	(1,000)	(2,075)	(1,075)	(108)	(875)	(12,000)	(26,293)	(14,293)	(119)	(17,975)
71451 - Program Fees - Variable Debt	0	0	0	0	0	(250,000)	0	250,000	100	(1,750)
71460 - Interest Expense - Other	64,470	57,002	(7,468)	(12)	59,442	773,639	623,047	(150,592)	(19)	(3,192,784)
71461 - Interest Expense - Cap Leases	(36,199)	(36,199)	0	0	(39,414)	(452,358)	(452,358)	0	0	(489,370)
71462 - Interest Expense - Leases	0	0	0	0	(8,584,269)	0	0	0	0	(8,584,269)
Total Interest Expense	(16,057,707)	(16,151,352)	(93,645)	(1)	(23,516,148)	(192,959,245)	(192,681,909)	277,337	0	(190,800,479)
Amortization										
69210 - Amortization - Premium & Disco	2,067,541	2,067,541	0	0	2,121,038	25,124,994	25,124,995	1	0	25,867,100
Total Amortization	2,067,541	2,067,541	0	0	2,121,038	25,124,994	25,124,995	1	0	25,867,100
Other Non-Operating Income (Expense)										
71510 - Legal Settlement Income	0	0	0	0	0	0	0	0	0	276,116
71520 - Fixed Asset Disposal-Gain	0	30,839	30,839	0	0	0	30,839	30,839	0	225,648
71521 - Fixed Asset Disposal-Loss	0	0	0	0	(5,303,481)	0	0	0	0	(5,303,481)
71530 - Gain/Loss On Investments	0	(1,211,852)	(1,211,852)	0	3,526,531	0	3,795,326	3,795,326	0	57,658,088
71540 - Discounts Earned	0	6,173	6,173	0	7,918	0	27,352	27,352	0	29,803
71610 - Legal Settlement Expense	0	0	0	0	0	(250,000)	(620,996)	(370,996)	(148)	(10,075)
71620 - Other non-operating revenue (e	0	98,825	98,825	0	457,192	0	4,569,071	4,569,071	0	1,292,426
71630 - Other Non-Operating Expe	0	0	0	0	0	0	(4,452)	(4,452)	0	0
Total Other Non-Operating Income (Expense)	0	(1,076,015)	(1,076,015)	0	(1,311,841)	(250,000)	7,797,140	8,047,140	3,219	54,168,525
Total Non-Operating Revenue/(Expense)	(113,015)	5,211,742	5,324,757	4,712	(2,463,314)	2,731,876	36,373,003	33,641,127	(1,231)	(54,264,964)
Capital Grant Contribution										
72100 - AIP Grants	3,358,421	3,310,748	(47,673)	(1)	21,449,135	44,160,000	66,530,033	22,370,033	51	128,361,097
Total Capital Grant Contribution	3,358,421	3,310,748	(47,673)	(1)	21,449,135	44,160,000	66,530,033	22,370,033	51	128,361,097

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	Budget	Actual	Variance Favorable (Unfavorable)	Variance Percent	Prior Year Actual	Budget	Actual	Variance Favorable (Unfavorable)	Variance Percent	Prior Year Actual
Total Expenses Net of Non-Operating Revenue/ (Expense)	35,041,614	30,289,724	4,751,890	14	1,112,375	298,734,104	233,867,632	64,866,471	22	131,836,229
Net Income/(Loss)	5,225,868	4,745,772	(480,096)	(9)	18,200,950	146,900,215	207,523,777	60,623,563	41	268,052,278
Equipment Outlay										
73200 - Equipment Outlay Expendi	\$(1,175,000)	\$(581,258)	\$593,742	51	\$(381,134)	\$(3,047,000)	\$(1,328,606)	\$1,718,394	56	\$(1,085,413)
73299 - Capitalized Equipment Co	0	581,258	581,258	0	381,134	0	1,328,606	1,328,606	0	1,085,413
Total Equipment Outlay	(1,175,000)	0	1,175,000	100	0	(3,047,000)	0	3,047,000	100	0