

SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY

FINANCE & BUDGET COMMITTEE

(also performing auditing functions consistent with the Government Finance Officers Association (GFOA) Best Practices and Advisories)

REGULAR MEETING AGENDA

WEDNESDAY, JANUARY 22, 2025 - 4:00 PM

Norton Regional Event Center, Conference Room 177

1601 East Third Street, San Bernardino, CA, 92408



A regional joint powers authority dedicated to the reuse of Norton Air Force Base
for the economic benefit of the East Valley

STANDING COMMITTEE MEMBERS:

Frank Navarro, Mayor, City of Colton

Penny Lilburn, Mayor, City of Highland

Rhodes Rigsby, Councilmember, City of Loma Linda

- Full agenda packets are available at the SBIAA office, 1601 East Third Street, San Bernardino, California, will be provided at the meeting, and are posted in the Public Meetings/Agenda section of our website at www.sbiaa.org. Office hours are 8:00 a.m. to 5:00 p.m., Monday-Friday.
- In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the SBIAA office at (909) 382-4100. Notification 48 hours prior to the meeting will enable SBIAA staff to make reasonable arrangements to ensure accessibility to this meeting.
- Anyone who wishes to speak during public comment or on a particular item will be requested to fill out a speaker slip. Prior to speaking, speaker slips should be turned in to the Clerk of the Board.
- Public comments for agenda items that are not public hearings will be limited to three minutes.
- Public comments for items that are not on the agenda will be limited to three minutes.
- The three-minute limitation shall apply to each member of the public and cannot be shared.
- An additional three minutes will be allotted to those who require translation services.

A. **CALL TO ORDER / ROLL CALL**

B. **CLOSED SESSION PUBLIC COMMENT**

The Closed Session Public Comment portion of the SBIAA Finance & Budget Committee meeting is limited to a maximum of three minutes for each speaker and comments will be limited to matters appearing on the Closed Session portion of the agenda. An additional three minutes will be allotted to those who require translation services. Additional opportunities for further Public Comment will be given during and at the end of the meeting

C. **CLOSED SESSION**

An announcement is typically made prior to closed session discussions as to the potential for a reportable action at the conclusion of closed session

- a. Conference with Real Property Negotiator Pursuant to Government Code Section 54956.8
Property: Portions of former Norton AFB Parcel A, Hangar No. 763 Bays 1 & 2, San Bernardino CA 92408
Negotiating Parties: Michael Burrows, SBIAA Chief Executive Officer and David Vollrath, Chief Operating Officer, Unical Aviation, Inc.
- b. Conference with Real Property Negotiator Pursuant to Government Code Section 5495.8
Property: Former Norton Air Force Base Building 302, San Bernardino International Airport
Negotiating Parties: Michael Burrows, SBIAA Chief Executive Officer and Terry Thompson, Director Real Estate Services Department, County of San Bernardino

D. **REPORT ON CLOSED SESSION**

Public announcement(s) will be made following closed session if there are any reportable actions taken during closed session.

E. **ITEMS TO BE ADDED OR DELETED**

Pursuant to Government Code Section 54954.2, items may be added on which there is a need to take immediate action, and the need for action came to the attention of the SBIAA Finance & Budget Committee subsequent to the posting of the agenda.

F. **CONFLICT OF INTEREST DISCLOSURE**

- 1. POSSIBLE CONFLICT OF INTEREST ISSUES FOR THE SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY (SBIAA) FINANCE AND BUDGET COMMITTEE MEETING OF JANUARY 22, 2025
[PRESENTER: Jillian Ubaldo, Clerk of the Board **PAGE#: 004**]

G. COMMITTEE DISCUSSION ITEMS

Anyone who wishes to speak on a particular item will be requested to fill out a speaker slip. Prior to speaking, speaker slips should be turned in to the Clerk of the Board. Public comments for agenda items that are not public hearings will be limited to three minutes.

2. REPORT ON FINANCIAL AUDIT PROCEDURES
[PRESENTER: Mark Cousineau, Director of Finance **PAGE#: 011**]
3. STATUS OF ANNUAL AUDIT
[PRESENTER: Mark Cousineau, Director of Finance **PAGE#: 013**]
4. RECEIVE QUARTERLY BUDGET TO ACTUAL REPORTS
[PRESENTER: Mark Cousineau, Director of Finance **PAGE#: 015**]

H. ADDED AND DEFERRED ITEMS

Deferred Items and Items which have been added pursuant to Government Code Section 54954.2 as noted above in Section E.


I. OPEN SESSION PUBLIC COMMENT

Anyone who wishes to speak during Open Session Public Comment will be requested to fill out a speaker slip. Prior to speaking, speaker slips should be given to the Clerk of the Board. Public comments for items that are not on the agenda will be limited to three minutes. The three-minute limitation shall apply to each member of the public and cannot be shared with other members of the public. An additional three minutes will be allotted to those who require translation services.

J. ADJOURNMENT

Unless otherwise noted, this meeting will be adjourned to the next regularly scheduled meeting of the SBIAA Finance & Budget Committee, Wednesday, April 23, 2025

Copies of the reports or other written documentation relating to each agenda item described in the Committee Discussion Items section above, if any, will be provided at the meeting and on file in the office of the Clerk of the Board, Norton Regional Event Center, 1601 East 3rd Street, San Bernardino, California. They are available for public inspection during regular office hours, which are 8:00 a.m. to 5:00 p.m., Monday through Friday. This agenda was posted in accordance with applicable State law. In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the San Bernardino International Airport Authority office at (909) 382-4100. Notification as soon as possible prior to the meeting will enable SBIAA staff to make reasonable arrangements to ensure accessibility to this meeting.

	<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 22, 2025</p> <p>ITEM NO: 1</p> <p>PRESENTER: Jillian Ubaldo, Assistant Secretary of the Commission</p>
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SUBJECT: POSSIBLE CONFLICT OF INTEREST ISSUES FOR THE SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY (SBIAA) FINANCE AND BUDGET COMMITTEE MEETING OF JANUARY 22, 2025

SUMMARY

This agenda contains recommendations for action relative to certain contractors/principals and their respective subcontractors. Care should be taken by each Commission member to review and consider the information provided herein to ensure they are in compliance with applicable conflict of interest laws.

RECOMMENDED ACTION(S)

Receive for information and consideration in accordance with applicable conflict of interest laws.

FISCAL IMPACT

None.

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

BACKGROUND INFORMATION

The potential conflicts information provided in this report and on the following pages is intended to be used as a means for each voting member to verify campaign contributions from their individual campaign records. The following information is considered to be complete only to the best knowledge that has been disclosed to staff by the following listed contractors and in many instances may not be complete as of the date of publication of the agenda. Staff will endeavor to provide updates and supplements to the disclosure information to the extent additional contractor disclosure information becomes known to staff at or prior to each particular meeting time.

In addition to other provisions of law which prohibit San Bernardino International Airport Authority (SBIAA) Commission members from having financial interests in the contracts of public agencies, the provisions of California Government Code Section 84308 prohibit individual SBIAA Commission members from participating in any Commission proceeding involving a license, permit, or other entitlement for use pending before the Commission, if the individual member has received a contribution of more than two hundred fifty dollars (\$250.00) within the preceding twelve (12) months or for three (3) months following any such Commission proceeding, from any person, company or entity who is the subject of the proceeding or from any person who actively supports or opposes a particular decision in the proceeding and who has a financial interest in such decision, as defined in California Government Code Section 87103.

The restrictions of Government Code Section 84308 do not apply if the individual member returns the contribution within thirty (30) days from the time he or she knows, or should have known, about the contribution and the proceeding.

This agenda contains recommendations for action relative to the following contractors/principals and their respective subcontractors (as informed to SBIAA staff by the Principals):

<u>Agenda Item No.</u>	<u>Contractors/Tenants</u>	<u>Subcontractors/Subtenants</u>
<u>THERE WILL BE NO ITEMS PRESENTED AT THIS MEETING RELATING TO CONTRACTORS, TENANTS, SUBCONTRACTORS, SUBTENANTS, ETC.</u>		

Attachments:

1. California Government Code §§ 84308 and 87103
2. California Code of Regulations, Title 2, Division 6, §18438.5

CALIFORNIA CODES
GOVERNMENT CODE
SECTION 84308

84308. (a) The definitions set forth in this subdivision shall govern the interpretation of this section.

(1) "Party" means any person who files an application for, or is the subject of, a proceeding involving a license, permit, or other entitlement for use.

(2) "Participant" means any person who is not a party but who actively supports or opposes a particular decision in a proceeding involving a license, permit, or other entitlement for use and who has a financial interest in the decision, as described in Article 1 (commencing with Section 87100) of Chapter 7. A person actively supports or opposes a particular decision in a proceeding if he or she lobbies in person the officers or employees of the agency, testifies in person before the agency, or otherwise acts to influence officers of the agency.

(3) "Agency" means an agency as defined in Section 82003 except that it does not include the courts or any agency in the judicial branch of **government**, local governmental agencies whose members are directly elected by the voters, the Legislature, the Board of Equalization, or constitutional officers. However, this section applies to any person who is a member of an exempted agency but is acting as a voting member of another agency.

(4) "Officer" means any elected or appointed officer of an agency, any alternate to an elected or appointed officer of an agency, and any candidate for elective office in an agency.

(5) "License, permit, or other entitlement for use" means all business, professional, trade and land use licenses and permits and all other entitlements for use, including all entitlements for land use, all contracts (other than competitively bid, labor, or personal employment contracts), and all franchises.

(6) "Contribution" includes contributions to candidates and committees in federal, state, or local elections.

(b) No officer of an agency shall accept, solicit, or direct a contribution of more than two hundred fifty dollars (\$250) from any party, or his or her agent, or from any participant, or his or her agent, while a proceeding involving a license, permit, or other entitlement for use is pending before the agency and for three months following the date a final decision is rendered in the proceeding if the officer knows or has reason to know that the participant has a financial interest, as that term is used in Article 1 (commencing with Section 87100) of Chapter 7. This prohibition shall apply regardless of whether the officer accepts, solicits, or directs the contribution for himself or herself, or on behalf of any other officer, or on behalf of any candidate for office or on behalf of any committee.

(c) Prior to rendering any decision in a proceeding involving a license, permit or other entitlement for use pending before an agency, each officer of the agency who received a contribution within the preceding 12 months in an amount of more than two hundred fifty dollars (\$250) from a party or from any participant shall disclose that fact on the record of the proceeding. No officer of an agency shall make, participate in making, or in any way attempt to use his

or her official position to influence the decision in a proceeding involving a license, permit, or other entitlement for use pending before the agency if the officer has willfully or knowingly received a contribution in an amount of more than two hundred fifty dollars (\$250) within the preceding 12 months from a party or his or her agent, or from any participant, or his or her agent if the officer knows or has reason to know that the participant has a financial interest in the decision, as that term is described with respect to public officials in Article 1 (commencing with Section 87100) of Chapter 7.

If an officer receives a contribution which would otherwise require disqualification under this section, returns the contribution within 30 days from the time he or she knows, or should have known, about the contribution and the proceeding involving a license, permit, or other entitlement for use, he or she shall be permitted to participate in the proceeding.

(d) A party to a proceeding before an agency involving a license, permit, or other entitlement for use shall disclose on the record of the proceeding any contribution in an amount of more than two hundred fifty dollars (\$250) made within the preceding 12 months by the party, or his or her agent, to any officer of the agency. No party, or his or her agent, to a proceeding involving a license, permit, or other entitlement for use pending before any agency and no participant, or his or her agent, in the proceeding shall make a contribution of more than two hundred fifty dollars (\$250) to any officer of that agency during the proceeding and for three months following the date a final decision is rendered by the agency in the proceeding. When a closed corporation is a party to, or a participant in, a proceeding involving a license, permit, or other entitlement for use pending before an agency, the majority shareholder is subject to the disclosure and prohibition requirements specified in subdivisions (b), (c), and this subdivision.

(e) Nothing in this section shall be construed to imply that any contribution subject to being reported under this title shall not be so reported.

CALIFORNIA CODES
GOVERNMENT CODE
SECTION 87103

87103. A public official has a financial interest in a decision within the meaning of Section 87100 if it is reasonably foreseeable that the decision will have a material financial effect, distinguishable from its effect on the public generally, on the official, a member of his or her immediate family, or on any of the following:

(a) Any business entity in which the public official has a direct or indirect investment worth two thousand dollars (\$2,000) or more.

(b) Any real property in which the public official has a direct or indirect interest worth two thousand dollars (\$2,000) or more.

(c) Any source of income, except gifts or loans by a commercial lending institution made in the regular course of business on terms available to the public without regard to official status, aggregating five hundred dollars (\$500) or more in value provided or promised to, received by, the public official within 12 months prior to the time when the decision is made.

(d) Any business entity in which the public official is a director, officer, partner, trustee, employee, or holds any position of management.

(e) Any donor of, or any intermediary or agent for a donor of, a gift or gifts aggregating two hundred fifty dollars (\$250) or more in value provided to, received by, or promised to the public official within 12 months prior to the time when the decision is made. The amount of the value of gifts specified by this subdivision shall be adjusted biennially by the commission to equal the same amount determined by the commission pursuant to subdivision (f) of Section 89503.

For purposes of this section, indirect investment or interest means any investment or interest owned by the spouse or dependent child of a public official, by an agent on behalf of a public official, or by a business entity or trust in which the official, the official's agents, spouse, and dependent children own directly, indirectly, or beneficially a 10-percent interest or greater.

(Regulations of the Fair Political Practices Commission, Title 2, Division 6, California Code of Regulations.)

§ 18438.5. Aggregated Contributions Under Section 84308.

For purposes of Section 84308:

(a) Notwithstanding the provisions of Regulation 18215.1, to determine whether a contribution of more than \$250 has been made by any party to a proceeding, contributions made by a party's parent, subsidiary, or otherwise related business entity, (as those relationships are defined in subdivision (b) below), shall be aggregated and treated as if received from the party for purposes of the limitations and disclosure provisions of Section 84308.

(b) Parent, Subsidiary, Otherwise Related Business entity, defined.

(1) Parent-subsidiary. A parent-subsidiary relationship exists when one corporation has more than 50 percent of the voting power of another corporation.

(2) Otherwise related business entity. Business entities, including corporations, partnerships, joint ventures and any other organizations and enterprises operated for profit, which do not have a parent-subsidiary relationship are otherwise related if any one of the following three tests is met:

(A) One business entity has a controlling ownership interest in the other business entity.

(B) There is shared management and control between the entities. In determining whether there is shared management and control, consideration should be given to the following factors:

(i) The same person or substantially the same person owns and manages the two entities;

(ii) There are common or commingled funds or assets;

(iii) The business entities share the use of the same offices or employees, or otherwise share activities, resources or personnel on a regular basis;

1 (iv) There is otherwise a regular and close working relationship between the entities; or

2 (C) A controlling owner (50% or greater interest as a shareholder or as a general partner)

3 in one entity also is a controlling owner in the other entity.

4 Note: Authority cited: Section 83112, Government Code. Reference: Section 84308,

5 Government Code.

6 HISTORY

7 1. New section filed 5-26-2006; operative 6-25-2006. Submitted to OAL for filing pursuant to

8 *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924,

9 California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992

10 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements

11 and not subject to procedural or substantive review by OAL) (Register 2006, No. 21). For prior

12 history of section 18438.5, see Register 85, No. 8.

13 2. Amendment filed 8-12-2014; operative 9-11-2014 pursuant to title 2, section 18312(e)(1) of


14 the California Code of Regulations. Submitted to OAL for filing and printing pursuant to *Fair*

15 *Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California

16 Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC

17 regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not

18 subject to procedural or substantive review by OAL) (Register 2014, No. 33).

	<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 22, 2025</p> <p>ITEM NO: 2</p> <p>PRESENTER: Mark Cousineau, Director of Finance</p>
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SUBJECT: REPORT ON FINANCIAL AUDIT PROCEDURES

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

A discussion of the Fiscal Year 2023-24 Financial Audit and auditor communications with the Finance and Budget Committee will take place during the meeting.

Attachments:

1. None.

	<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 22, 2025</p> <p>ITEM NO: 3</p> <p>PRESENTER: Mark Cousineau, Director of Finance</p>
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SUBJECT: STATUS OF ANNUAL AUDIT

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

A report on the status of the audit will be provided at the time of the meeting.

Attachments:

1. None.

	<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 22, 2025</p> <p>ITEM NO: 4</p> <p>PRESENTER: Mark Cousineau, Director of Finance</p>
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SUBJECT: RECEIVE QUARTERLY BUDGET TO ACTUAL REPORTS

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 2024-25, quarter ended December 31, 2024, Budget to Actual Reports will be provided and discussed at the time of the meeting.

Attachments:

1. Quarterly Budget To Actual Report

Company Name: San Bernardino International Airport Authority

Report Name: Budget to Actual report - Summary

Period: 07/01/2024 - 12/31/2024

Location: SBIAA

Account	Budget	Actual	% of Budget
Operating Revenues			
Aeronautical Revenue			
Aeronautical Passanger Airline Revenue	-	-	N/M
Aeronautical Non-Passenger Airline Revenue	109,156,000	31,993,981	29.31%
Total Aeronautical Revenue	109,156,000	31,993,981	29.31%
Non-Aeronautical Revenue	844,000	321,742	38.12%
Land and Non-Terminal Facility Leases and Licenses	15,281,058	8,262,870	54.07%
Other Services	250,000	-	0.00%
Non-Operating Revenues	780,000	111,136	14.25%
Contributions	6,717,294	1,369,917	20.39%
Total Revenues	133,028,352	42,059,646	31.62%

Company Name: San Bernardino International Airport Authority

Report Name: Budget to Actual report - Summary

Period: 07/01/2024 - 12/31/2024

Location: SBIAA

Account	Budget	Actual	% of Budget
Expenditures			
Cost of Goods Sold	97,970,000	29,991,636	30.61%
Personnel Costs	12,438,100	4,759,596	38.27%
Contractual Services	2,494,600	1,256,044	50.35%
Utilities	2,212,150	872,455	39.44%
Telecommunications	170,600	118,834	69.66%
Repairs and Maintenance	1,916,700	770,403	40.19%
Supplies, Materials, and Consumables	1,738,599	326,500	18.78%
Other Expenses	5,931,978	1,848,446	31.16%
Capital Outlay	12,558,946	1,968,167	15.67%
Total Expenditures	137,431,673	41,912,079	30.50%
Net Income	(4,403,321)	147,567	-3.35%
Cash on Hand, Beginning	6,910,599	6,910,599	100.00%
Cash on Hand, Ending	2,507,278	7,058,166	281.51%

Company Name: San Bernardino International Airport Authority

Report Name: Budget to Actual report - Detail

Period: 07/01/2024 - 12/31/2024

Location: SBIAA

Account	Budget	Actual	% of Budget
Operating Revenues			
Aeronautical Revenue			
Aeronautical Passenger Airline Revenue	-	-	N/M
Aeronautical Non-Passenger Airline Revenue			
42110 - Landing Fees from Cargo	1,700,000	654,697	38.51%
42201 - Airport Aircraft Parking	300,000	71,064	23.69%
42701 - Fuel Flowage Fees	3,000,000	1,224,128	40.80%
42311 - Fuel Sales Jet A	98,700,000	27,133,514	27.49%
42321 - Fuel Sales AvGas	440,000	198,403	45.09%
42331 - Fuel Sales 3rd Party Into Plane	4,500,000	2,508,104	55.74%
42340 - Other FBO Services	506,000	204,071	40.33%
42342 - Equipment Rental	10,000	-	0.00%
Total Aeronautical Non-Passenger Airline Revenue	109,156,000	31,993,981	29.31%
Total Aeronautical Revenue	109,156,000	31,993,981	29.31%
Non-Aeronautical Revenue			
43103 - Terminal Services and Other	90,000	1,432	1.59%
43104 - Advertising Revenue	50,000	17,550	35.10%
43105 - Marketing Reimbursement	60,000	-	0.00%
43106 - Rental Car Revenue	50,000	1,626	3.25%
43107 - Ground Transportation Revenue	16,000	8,310	51.94%
43108 - Parking Revenue	250,000	64,000	25.60%
43109 - Nov Revenue	3,000	-	0.00%
43110 - Filming Revenue	80,000	77,300	96.63%
43111 - Special Events Revenue	175,000	135,309	77.32%
43112 - Badging Revenue	70,000	16,215	23.16%
Total Non-Aeronautical Revenue	844,000	321,742	38.12%
Land and Non-Terminal Facility Leases and Licenses			
44101 - Lease/License Revenue	14,082,558	7,900,080	56.10%

Company Name: San Bernardino International Airport Authority

Report Name: Budget to Actual report - Detail

Period: 07/01/2024 - 12/31/2024

Location: SBIAA

Account	Budget	Actual	% of Budget
44102 - Electric Usage Charges	533,500	107,226	20.10%
44103 - Network Services	100,000	51,970	51.97%
44104 - Security Services	160,000	35,388	22.12%
44105 - Permit fees	405,000	168,207	41.53%
Total Land and Non-Terminal Facility Leases and Licenses	15,281,058	8,262,870	54.07%
Other Services			
45109 - Assessment Fees	250,000	-	0.00%
Other Services	250,000	-	0.00%
Non-Operating Revenues			
48100 - Other Income	630,000	68,443	10.86%
49101 - Interest Income	150,000	42,692	28.46%
Total Non-Operating Revenues	780,000	111,136	14.25%
Contributions			
49202 - Federal	6,120,544	1,369,917	22.38%
49205 - Contribution	596,750	-	0.00%
Total Contributions	6,717,294	1,369,917	20.39%
Total Revenues	133,028,352	42,059,646	156.15%
Expenditures			
Cost of Goods Sold			
42391 - COGS - Jet A	97,600,000	29,826,311	30.56%
42392 - COGS - AvGas	370,000	165,325	44.68%
Total Cost of Goods Sold	97,970,000	29,991,636	30.61%
Personnel Costs:			
51100 - Temporary Employment Agencies	25,000	-	0.00%
51101 - Salaries and Wages - Permanent Full-Time Employees	9,790,000	3,592,948	36.70%
51301 - Allocation of Personnel Cost - IVDA to SBIAA	2,000,100	598,077	29.90%

Company Name: San Bernardino International Airport Authority

Report Name: Budget to Actual report - Detail

Period: 07/01/2024 - 12/31/2024

Location: SBIAA

Account	Budget	Actual	% of Budget
51901 - Compensation for Board Members/Commissioners	20,000	6,600	33.00%
51221 - Workers' Compensation Insurance Premiums and Deductibles	603,000	561,971	93.20%
Total Personnel Costs	12,438,100	4,759,596	38.27%
Contractual Services:			
52101 - Insurance Premiums and Deductibles	1,037,400	775,458	74.75%
52106 - Educational/Training Services	-	17,019	N/M
52108 - Auditing	54,000	34,850	64.54%
52110 - Information Technology Services	75,000	36,785	49.05%
52112 - Marketing and Promotions	-	250	N/M
52113 - Airport Navigation and Approaches	58,200	-	0.00%
52114 - Environmental	145,000	37,606	25.94%
52115 - Lobbyist	65,000	25,000	38.46%
52116 - Air Service Development	105,000	27,607	26.29%
52117 - Community Outreach	35,000	-	0.00%
52118 - Engineering	260,000	38,775	14.91%
52122 - Real Property Professional Services	-	16,410	N/M
52124 - Wildlife Management	100,000	225	0.23%
52199 - Other Professional Services	260,000	109,080	41.95%
52803 - Legal Services	225,000	74,020	32.90%
52804 - Litigation Services	65,000	62,731	96.51%
52808 - Marketing, Advertising, and Promotions	-	228	N/M
52810 - Environmental	10,000	-	0.00%
Total Contractual Services	2,494,600	1,256,044	50.35%
Utilities:			
53101 - Electricity	1,515,500	714,574	47.15%
53102 - Water	215,400	113,879	52.87%
53104 - Natural and Liquefied Petroleum Gas	32,500	11,596	35.68%
53105 - Waste Disposal	85,000	31,366	36.90%
53106 - Thermal Energy	320,500	-	0.00%
53109 - Other Utilities	43,250	1,039	2.40%

Company Name: San Bernardino International Airport Authority

Report Name: Budget to Actual report - Detail

Period: 07/01/2024 - 12/31/2024

Location: SBIAA

Account	Budget	Actual	% of Budget
Total Utilities	2,212,150	872,455	39.44%
Telecommunications:			
54002 - Telecommunications - Monthly Charge	160,600	116,908	72.79%
54005 - Personal Property - Telecommunications Equipment - Expensed	-	290	N/M
54008 - Communication Services	10,000	1,636	16.36%
Total Telecommunications	170,600	118,834	69.66%
Repairs and Maintenance:			
55001 - Real Property - Infrastructure - Maintenance and Repair - Expensed	137,000	120,725	88.12%
55002 - Real Property - Buildings - Maintenance and Repair - Expensed	717,500	313,508	43.69%
55003 - Real Property - Facilities and Other Improv. - Maintenance & Repair - Exp	-	9,956	N/M
55005 - Real Property - Land - Maintenance and Repair - Expensed	170,000	32,629	19.19%
55006 - Personal Property - Maintenance and Repair - Motor Vehicles - Expensed	380,000	50,293	13.23%
55007 - Real Property - Infrastructure - Telecomm - Maintenance and Repair - Ex	80,000	-	0.00%
55009 - Personal Property - Maintenance and Repair - Expensed	140,200	151,667	108.18%
55010 - Personal Property - Maintenance and Repair - Computer Software - Expe	287,000	90,308	31.47%
55012 - Personal Property - Maintenance and Repair - Computer Equipment - Ex	5,000	1,318	26.35%
Total Repairs and Maintenance	1,916,700	770,403	40.19%
Supplies, Materials, and Consumables:			
56001 - Parts - Furnishings and Equipment	30,000	35,419	118.06%
56002 - Fuels and Lubricants - Other	512,100	169,069	33.01%
56004 - Supplies/Materials - Landscaping, Construction and Hardware	668,000	10,490	1.57%
56601 - Subscriptions, Periodicals, and Information Services	40,000	4,149	10.37%
56602 - Office Supplies	45,500	16,145	35.48%
56603 - Food Purchased By The Agency	-	55,424	N/M
56604 - Medical Supplies	-	264	N/M
56606 - Fabrics and Linens	78,900	8,431	10.69%
56607 - Décor	-	2,323	N/M
56608 - Postal and Courier Services	15,250	100	0.65%
56609 - Safety	42,750	4,686	10.96%

Company Name: San Bernardino International Airport Authority

Report Name: Budget to Actual report - Detail

Period: 07/01/2024 - 12/31/2024

Location: SBIAA

Account	Budget	Actual	% of Budget
56610 - Employee Engagement and Retention	24,999	4,096	16.39%
56999 - Consumables - Non Office Supplies	281,100	15,902	5.66%
Total Supplies, Materials, and Consumables	1,738,599	326,500	18.78%
Other Expenses:			
57101 - Advertising Services	1,000	16,365	1636.50%
57102 - Awards	10,000	252	2.52%
57103 - Cleaning Services	536,200	141,904	26.46%
57108 - Fees for Receiving Electronic Payments	-	1,540	N/M
57110 - Freight/Delivery Service	-	450	N/M
57111 - Hazardous Waste Disposal Services	65,000	3,642	5.60%
57113 - Membership Dues	85,000	49,889	58.69%
57114 - Promotional Items	-	26,576	N/M
57116 - Registration Fees - Employee Attendance at Seminars and Conferences	61,500	8,857	14.40%
57118 - Reproduction and Printing Services	1,500	3,204	213.63%
57119 - Tuition - Employee Training	150,700	7,381	4.90%
57121 - Board Meeting Expense	22,000	12,800	58.18%
57130 - Fees and Other Charges	172,600	224,023	129.79%
57131 - License and Permit Fees for Compliance	91,000	16,147	17.74%
57132 - Special Events Expense	100,000	124,824	124.82%
57133 - International Trade Expense	30,000	-	0.00%
57191 - Miscellaneous Expense	42,200	12,932	30.65%
57201 - Interest - Other	415,677	2,359	0.57%
57320 - Personal Property - Furnishings, Equipment and Other - Expensed	232,700	55,540	23.87%
57322 - Personal Property - Furnishings, Equipment and Other - Expensed	-	11,034	N/M
57323 - Personal Property - Computer Equipment - Expensed	-	55,756	N/M
57331 - Intangible Property - Computer Software - Expensed	-	156,672	N/M
57401 - Contracted Service Expenses & Expenditures	100,000	-	0.00%
57402 - Airport Law Enforcement	515,900	120,272	23.31%
57403 - U.S. Customs Contract	385,000	66,499	17.27%
57404 - ARFF Services	1,155,000	-	0.00%
57405 - ILS Services	50,000	7,376	14.75%

Company Name: San Bernardino International Airport Authority

Report Name: Budget to Actual report - Detail

Period: 07/01/2024 - 12/31/2024

Location: SBIAA

Account	Budget	Actual	% of Budget
57604 - Rental of Furnishings and Equipment	5,000	30,921	618.42%
57606 - Rental of Motor Vehicles	-	10,023	N/M
57800 - Travel Expenses & Expenditures	108,500	13,284	12.24%
57801 - Travel In-State - Public Transportation Fares	-	6,036	N/M
57802 - Travel In-State - Overnight Meals and Lodging	-	5,924	N/M
57901 - Airport Noise Communications	-	17,356	N/M
57910 - Marketing Services and Supplies	-	110,276	N/M
57911 - Marketing Services	257,000	8,168	3.18%
57912 - Marketing Supplies	236,500	34,419	14.55%
57920 - Advertising Services, Media Buys, and Supplies	925,001	400,550	43.30%
57921 - Advertising Services	-	34,718	N/M
57931 - Promotions: Events	90,000	-	0.00%
57932 - Promotions: Services	-	10,920	N/M
57933 - Promotions: Supplies	-	32,495	N/M
57940 - Meetings and Conferences	87,000	7,063	8.12%
Total Other Expenses	5,931,978	1,848,446	31.16%
Capital Outlay			
63100 - Roadway Construction Capital Outlay	5,392,319	1,323,485	24.54%
63101 - Road Expense - Preliminary Engineering	-	5,000	N/M
63104 - Road Expense - Construction	-	83,507	N/M
63201 - Real Property - Infrastructure - Capitalized	692,000	26,548	3.84%
63203 - Real Property - Infrastructure/Preservation Costs - Capitalized	65,000	-	0.00%
63212 - Real Property - Land Improvements - Capitalized	1,843,508	25,000	1.36%
63222 - Real Property - Building Improvements - Capitalized	1,190,000	8,860	0.74%
63223 - Real Property - Facilities and Other Improvements - Capitalized	175,000	35,703	N/M
63310 - Personal Property - Capitalized	1,572,000	123,141	7.83%
63321 - Personal Property - Computer Equipment - Capitalized	-	10,066	#DIV/0!
63331 - Personal Property - Passenger Cars - Capitalized	387,000	8,127	2.10%
63332 - Personal Property - Other Motor Vehicles - Capitalized	80,000	106,589	133.24%
63341 - Personal Property - Furnishings and Equipment - Capitalized	557,500	23,868	4.28%
63420 - Capital Outlay - Right to Use Leases	450,000	188,273	41.84%

Company Name: San Bernardino International Airport Authority

Report Name: Budget to Actual report - Detail

Period: 07/01/2024 - 12/31/2024

Location: SBIAA

Account	Budget	Actual	% of Budget
63420 - Capital Outlay - Right to Use Leases	154,619	-	0.00%
Total Capital Outlay	12,558,946	1,968,167	15.67%
Total Expenditures	137,431,673	41,912,079	30.50%
Net Income	(4,403,321)	147,567	-3.35%
Cash on Hand, Beginning	6,910,599	6,910,599	100.00%
Cash on Hand, Ending	2,507,278	7,058,166	281.51%