

# 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, APRIL 22, 2026 – 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:**

**Penny Lilburn**, *Mayor, City of Highland*

**Joe Baca, Jr.**, *Supervisor, County of San Bernardino*

**Theodore Sanchez**, *Councilmember, City of San Bernardino*

- 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](http://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.

**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 APRIL 22, 2026  
**[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. STATUS OF ANNUAL AUDIT  
**[PRESENTER: Mark Cousineau, Director of Finance PAGE#: 011]**
3. RECEIVE QUARTERLY BUDGET TO ACTUAL REPORTS  
**[PRESENTER: Mark Cousineau, Director of Finance PAGE#: 013]**

**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.

**SBIAA Finance and Budget Committee**

**Regular Meeting Agenda**

**April 22, 2026**


**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, August 26, 2026.

*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 3<sup>rd</sup> 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>The logo of the San Bernardino International Airport Authority, featuring a red airplane flying over a blue runway, enclosed in a circular border with the text 'SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY' and the year '1992'.</p>	<p><b>TO: SBIAA Finance and Budget Committee</b>  <i>(also performing auditing functions consistent with the Government Finance Officers Association (GFOA) Best Practices and Advisories)</i></p> <p><b>DATE: April 22, 2026</b></p> <p><b>ITEM NO: 1</b></p> <p><b>PRESENTER: Jillian Ubaldo, Assistant Secretary of the Commission</b></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 APRIL 22, 2026**

**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):

**Agenda**  
**Item No.**

**Contractors/Tenants**

**Subcontractors/Subtenants**

**THERE WILL BE NO ITEMS PRESENTED AT THIS MEETING RELATING TO CONTRACTORS, TENANTS, SUBCONTRACTORS, SUBTENANTS, ETC.**

**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.

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

3 **§ 18438.5. Aggregated Contributions Under Section 84308.**

4 For purposes of Section 84308:

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

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

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

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

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

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

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

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

22 (iii) The business entities share the use of the same offices or employees, or otherwise  
23 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).


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	<p><b>TO: SBIAA Finance and Budget Committee</b>  <i>(also performing auditing functions consistent with the Government Finance Officers Association (GFOA) Best Practices and Advisories)</i></p> <p><b>DATE: April 22, 2026</b></p> <p><b>ITEM NO: 2</b></p> <p><b>PRESENTER: Mark Cousineau, Director of Finance</b></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><b>TO: SBIAA Finance and Budget Committee</b>  <i>(also performing auditing functions consistent with the Government Finance Officers Association (GFOA) Best Practices and Advisories)</i></p> <p><b>DATE: April 22, 2026</b></p> <p><b>ITEM NO: 3</b></p> <p><b>PRESENTER: Mark Cousineau, Director of Finance</b></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 2025-26, quarter ended March 31, 2025. Budget to Actual Reports are attached and will be discussed at the time of the meeting.

### **Attachments:**

1. SBIAA Budget to Actual for the Quarter ended March 31, 2025

**SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY**

**Budget Class Budget to Actual Report**

**For the Quarter Ended March 31, 2026**

	Budget Class	Year Ending 06/30/2026		Year To Date 3/31/2026	
		Annual Budget	Actual	Remaining budget	% of Budget
<b>Revenues &amp; Expenses</b>					
<b>Revenues</b>					
<b>Operating Revenues</b>					
<b>Aeronautical Airline Revenue</b>					
Landing Fees	421	\$ 1,700,000	\$ 897,564	\$ 802,436	52.80 %
Airfield Parking	422	152,000	311,621	(159,621)	205.01 %
<b>FBO Revenue 423</b>					
Gross Profit - Aviation Fuel Sales					
Aviation Fuel Sales		71,720,000	41,208,278	30,511,722	57.46 %
COGS - Fuel		(70,620,000)	(37,577,926)	(33,042,074)	53.21 %
<b>Gross Profit - Aviation Fuel Sales</b>		<b>1,100,000</b>	<b>3,630,352</b>	<b>(2,530,352)</b>	<b>330.03 %</b>
Third Party Into-Plane Fees		5,300,000	3,026,720	2,273,280	57.11 %
Other FBO Services		517,000	398,423	118,577	77.06 %
<b>Total FBO Revenue</b>		<b>6,917,000</b>	<b>7,055,494</b>	<b>(138,494)</b>	<b>102.00 %</b>
<b>Total Aeronautical Revenue</b>		<b>8,769,000</b>	<b>8,264,680</b>	<b>504,320</b>	<b>94.25 %</b>
<b>Non-Aeronautical Revenues</b>					
<b>Other Airport Revenue</b>					
42701 - Fuel Flowage Fees	427	3,100,000	1,859,268	1,240,732	59.98 %
42398 - COGS - Food for Resale	423	-	-	-	0.00 %
43101 - Terminal Food and Beverage	431	18,200	9,814	8,386	53.92 %
43103 - Terminal Services and Other		50,000	-	50,000	0.00 %
43104 - Advertising Revenue		50,000	-	50,000	0.00 %
43105 - Marketing Reimbursement		50,000	-	50,000	0.00 %
43106 - Rental Car Revenue		20,000	13,435	6,565	67.17 %
43107 - Ground Transportation Revenue		8,000	5,064	2,936	63.30 %
43108 - Parking Revenue		150,000	103,142	46,858	68.76 %
43109 - NOV Revenue		5,000	-	5,000	0.00 %
43110 - Filming Revenue		150,000	25,188	124,813	16.79 %
43111 - Special Events Revenue		150,000	154,000	(4,000)	102.67 %
43112 - Badging Revenue		30,000	28,716	1,284	95.72 %
43201 - COGS - Terminal Food and Beverage	432	(15,000)	(6,951)	(8,049)	46.34 %
<b>Total Other Airport Revenue</b>		<b>3,766,200</b>	<b>2,191,676</b>	<b>1,574,524</b>	<b>58.19 %</b>
<b>Land and Non-Terminal Facility Leases and Licenses 441</b>					
44101 - Lease/License Revenue		14,615,452	10,356,929	4,258,523	70.86 %
44102 - Electric Usage Charges		256,000	192,866	63,134	75.34 %
44103 - Network Services		95,000	62,100	32,900	65.37 %
44104 - Security Services		160,000	11,795	148,205	7.37 %
44105 - Permit fees		445,000	243,080	201,920	54.62 %
44106 - Tenant Utility Usage and Other Charges		41,050	-	41,050	0.00 %
<b>Total Land and Non-Terminal Facility Leases and Licenses</b>		<b>15,612,502</b>	<b>10,866,770</b>	<b>4,745,732</b>	<b>69.60 %</b>
Other Services	451	250,000	-	250,000	0.00 %
Other Income	481	910,383	139,999	770,384	15.38 %
<b>Total Non-Aeronautical Revenues</b>		<b>20,539,085</b>	<b>13,198,445</b>	<b>7,340,640</b>	<b>64.26 %</b>
<b>Total Operating Revenues</b>		<b>29,308,085</b>	<b>21,463,124</b>	<b>7,844,961</b>	<b>73.23 %</b>
<b>Non-Operating Revenues</b>					
Interest Income	491	80,000	36,993	43,007	46.24 %
Contributions	492	650,000	-	650,000	0.00 %
Grant Revenues	492	10,878,030	331,385	10,546,645	3.05 %
<b>Total Non-Operating Revenues</b>		<b>11,608,030</b>	<b>368,378</b>	<b>11,239,652</b>	<b>3.17 %</b>
<b>Total Revenues</b>		<b>40,916,115</b>	<b>21,831,502</b>	<b>19,084,613</b>	<b>53.36 %</b>

**SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY**

**Budget Class Budget to Actual Report**

**For the Quarter Ended March 31, 2026**

	Budget Class	Year Ending	Year To Date		
		06/30/2026	Actual	Remaining budget	% of Budget
		Annual Budget			
<b>Expenses</b>					
<b>Operating Expenses</b>					
Personnel Costs	51	13,763,454	8,825,976	4,937,478	64.13 %
Insurance	52	802,000	801,339	661	99.92 %
Professional Services	52	1,422,718	854,516	568,202	60.06 %
Utilities	53	1,808,077	990,718	817,359	54.79 %
Telecommunication	54	232,000	188,794	43,206	81.38 %
Repairs and Maintenance	55	1,912,145	874,617	1,037,527	45.74 %
Parts and Supplies	56	978,750	527,542	451,208	53.90 %
Other Expenses	57	6,906,110	4,230,517	3,724,431	61.26 %
<b>Total Operating Expenses</b>		<b>27,825,254</b>	<b>17,294,020</b>	<b>11,580,072</b>	<b>62.15 %</b>
<b>Capital Outlay</b>					
	63				
63100 - Roadway Construction Capital Outlay		785,000	131,222	653,778	16.72 %
63101 - Road Expense - Preliminary Engineering		2,167,437	-	2,167,437	0.00 %
63201 - Real Property - Infrastructure - Capitalized		5,522,320	605,463	4,916,857	10.96 %
63204 - NAVAIDS/ATCT/RADAR		250,000	12,850	237,150	5.14 %
63212 - Real Property - Land Improvements - Capitalized		2,760,000	871,281	1,888,719	31.57 %
63221 - Real Property - Buildings - Capitalized		-	1,862	(1,862)	0.00 %
63222 - Real Property - Building Improvements - Capitalized		6,869,681	784,977	6,084,704	11.43 %
63223 - Real Property - Facilities and Other Improvements - Capitalized		808,000	-	808,000	0.00 %
63310 - Personal Property - Capitalized		1,100,000	47,280	1,052,720	4.30 %
63321 - Personal Property - Computer Equipment - Capitalized		-	115,659	(115,659)	0.00 %
63331 - Personal Property - Passenger Cars - Capitalized		84,000	-	84,000	0.00 %
63332 - Personal Property - Other Motor Vehicles - Capitalized		253,300	108,801	144,499	42.95 %
63341 - Personal Property - Furnishings and Equipment - Capitalized		235,000	213,112	21,888	90.69 %
63342 - Personal Property - Drones - Capitalized		-	7,617	(7,617)	0.00 %
63420 - Capital Outlay - Right to Use Leases		470,000	296,927	173,073	63.18 %
63620 - Intangible - Computer Software - Purchased/ - Capitalized		154,619	-	154,619	0.00 %
<b>Total Capital Outlay</b>		<b>21,459,357</b>	<b>3,197,051</b>	<b>18,262,305</b>	<b>14.90 %</b>
<b>Total Expenses, Capital Outlay, and Transfers</b>		<b>49,284,610</b>	<b>20,491,071</b>	<b>29,842,377</b>	<b>41.58 %</b>
<b>Total Revenues Over (Under) Expenses</b>		<b>\$ (8,368,495)</b>	<b>\$ 1,340,432</b>	<b>\$ (10,757,765)</b>	<b>(25.50) %</b>

**SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY**

**Detail Budget to Actual Report**

For the Quarter Ended March 31, 2026

	Year Ending	Year To Date		
	06/30/2026	Actual	3/31/2026	% of Budget
	Annual Budget		Remaining budget	
<b>Revenues &amp; Expenses</b>				
<b>Revenues</b>				
<b>Operating Revenues</b>				
<b>Aeronautical Airline Revenue</b>				
<b>Landing Fees</b>				
<b>Landing Fees,</b>				
42110 - Landing Fees	\$ 1,700,000	\$ 897,564	\$ 802,436	52.80 %
<b>Total Landing Fees,</b>	<b>1,700,000</b>	<b>897,564</b>	<b>802,436</b>	<b>52.80 %</b>
<b>Total Landing Fees</b>	<b>1,700,000</b>	<b>897,564</b>	<b>802,436</b>	<b>52.80 %</b>
<b>Airfield Parking</b>				
42201 - Airport Aircraft Parking	152,000	311,621	(159,621)	205.01 %
<b>Total Airfield Parking</b>	<b>152,000</b>	<b>311,621</b>	<b>(159,621)</b>	<b>205.01 %</b>
<b>FBO Revenue</b>				
<b>Gross Profit - Aviation Fuel Sales</b>				
<b>Aviation Fuel Sales</b>				
<b>Jet A Fuel Sales</b>				
42311 - Fuel Sales Jet A - All	71,200,000	-	71,200,000	0.00 %
42312 - Fuel Sales Jet A - Buyback	-	37,792,575	(37,792,575)	0.00 %
42313 - Fuel Sales Jet A - Contract	-	2,042,197	(2,042,197)	0.00 %
42314 - Fuels Sales Jet A - DLA	-	696,148	(696,148)	0.00 %
42315 - Fuel Sales Jet A - Other	-	382,528	(382,528)	0.00 %
<b>Total Jet A Fuel Sales</b>	<b>71,200,000</b>	<b>40,913,447</b>	<b>30,286,553</b>	<b>57.46 %</b>
<b>AVGas Fuel Sales</b>				
42321 - Fuel Sales AvGas - All	520,000	-	520,000	0.00 %
42323 - Fuel Sales AvGas - Contract	-	279,143	(279,143)	0.00 %
42325 - Fuel Sales AvGas - Other	-	15,688	(15,688)	0.00 %
<b>Total AVGas Fuel Sales</b>	<b>520,000</b>	<b>294,831</b>	<b>225,169</b>	<b>56.70 %</b>
<b>Total Aviation Fuel Sales</b>	<b>71,720,000</b>	<b>41,208,278</b>	<b>30,511,722</b>	<b>57.46 %</b>
<b>COGS - Fuel</b>				
42391 - COGS - Jet A	(70,300,000)	(37,382,938)	(32,917,062)	53.18 %
42392 - COGS - AvGas	(320,000)	(194,988)	(125,012)	60.93 %
<b>Total COGS - Fuel</b>	<b>(70,620,000)</b>	<b>(37,577,926)</b>	<b>(33,042,074)</b>	<b>53.21 %</b>
<b>Gross Profit - Aviation Fuel Sales</b>	<b>1,100,000</b>	<b>3,630,352</b>	<b>(2,530,352)</b>	<b>330.03 %</b>
<b>Third Party Into-Plane Fees</b>				
42331 - Fuel Sales 3rd Party Into Plane - All	5,300,000	-	5,300,000	0.00 %
42332 - Fuel Sales 3rd Party Into Plane - Buyback	-	2,102,736	(2,102,736)	0.00 %
42333 - Fuel Sales 3rd Party Into Plane - Contract	-	546,551	(546,551)	0.00 %
42334 - Fuel Sales 3rd Party Into Plane - DLA	-	377,433	(377,433)	0.00 %
<b>FBO Third Party Into-Plane Fees</b>	<b>5,300,000</b>	<b>3,026,720</b>	<b>2,273,280</b>	<b>57.11 %</b>
<b>Other FBO Services</b>				
42340 - Other FBO Services	511,000	398,423	112,577	77.97 %
42341 - GSE fuel Services	1,000	-	1,000	0.00 %
42342 - Equipment Rental	5,000	-	5,000	0.00 %
<b>Other FBO Services</b>	<b>517,000</b>	<b>398,423</b>	<b>118,577</b>	<b>77.06 %</b>
<b>Total FBO Revenue</b>	<b>6,917,000</b>	<b>7,055,494</b>	<b>(138,494)</b>	<b>102.00 %</b>
<b>Total Aeronautical Airline Revenue</b>	<b>8,769,000</b>	<b>8,264,680</b>	<b>504,320</b>	<b>94.25 %</b>

**SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY**

**Detail Budget to Actual Report**

For the Quarter Ended March 31, 2026

	Year Ending	Year To Date		
	06/30/2026	Actual	3/31/2026	% of Budget
	Annual Budget		Remaining budget	
<b>Non-Aeronautical Revenues</b>				
<b>Other Airport Revenue</b>				
42701 - Fuel Flowage Fees	3,100,000	1,859,268	1,240,732	59.98 %
42398 - COGS - Food for Resale	-	-	-	0.00 %
43101 - Terminal Food and Beverage	18,200	9,814	8,386	53.92 %
43103 - Terminal Services and Other	50,000	-	50,000	0.00 %
43104 - Advertising Revenue	50,000	-	50,000	0.00 %
43105 - Marketing Reimbursement	50,000	-	50,000	0.00 %
43106 - Rental Car Revenue	20,000	13,435	6,565	67.17 %
43107 - Ground Transportation Revenue	8,000	5,064	2,936	63.30 %
43108 - Parking Revenue	150,000	103,142	46,858	68.76 %
43109 - NOV Revenue	5,000	-	5,000	0.00 %
43110 - Filming Revenue	150,000	25,188	124,813	16.79 %
43111 - Special Events Revenue	150,000	154,000	(4,000)	102.67 %
43112 - Badging Revenue	30,000	28,716	1,284	95.72 %
43201 - COGS - Terminal Food and Beverage	(15,000)	(6,951)	(8,049)	46.34 %
<b>Total Other Airport Revenue</b>	<b>3,766,200</b>	<b>2,191,676</b>	<b>1,574,524</b>	<b>58.19 %</b>
<b>Land and Non-Terminal Facility Leases and Licenses</b>				
44101 - Lease/License Revenue	14,615,452	10,356,929	4,258,523	70.86 %
44102 - Electric Usage Charges	256,000	192,866	63,134	75.34 %
44103 - Network Services	95,000	62,100	32,900	65.37 %
44104 - Security Services	160,000	11,795	148,205	7.37 %
44105 - Permit fees	445,000	243,080	201,920	54.62 %
44106 - Tenant Utility Usage and Other Charges	41,050	-	41,050	0.00 %
<b>Total Land and Non-Terminal Facility Leases and Licenses</b>	<b>15,612,502</b>	<b>10,866,770</b>	<b>4,745,732</b>	<b>69.60 %</b>
<b>Other Services</b>				
45109 - Assessment Fees	250,000	-	250,000	0.00 %
<b>Total Other Services</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>0.00 %</b>
<b>Other Income</b>				
<b>48100 - Other Income</b>	<b>910,383</b>	<b>139,999</b>	<b>770,384</b>	<b>15.38 %</b>
<b>Total Other Income</b>	<b>910,383</b>	<b>139,999</b>	<b>770,384</b>	<b>15.38 %</b>
<b>Total Non-Aeronautical Revenues</b>	<b>20,539,085</b>	<b>13,198,445</b>	<b>7,340,640</b>	<b>64.26 %</b>
<b>Total Operating Revenues</b>	<b>29,308,085</b>	<b>21,463,124</b>	<b>7,844,961</b>	<b>73.23 %</b>
<b>Non-Operating Revenues</b>				
<b>Interest Income</b>				
49101 - Interest Income	80,000	36,993	43,007	46.24 %
<b>Total Investment Income</b>	<b>80,000</b>	<b>36,993</b>	<b>43,007</b>	<b>46.24 %</b>
<b>Contributions</b>				
49205 - Contribution from Other Government	650,000	-	650,000	0.00 %
<b>Total Contributions</b>	<b>650,000</b>	<b>-</b>	<b>650,000</b>	<b>0.00 %</b>
<b>Grant Revenues</b>				
<b>Grant Revenue - Governmental</b>				
49202 - Grants: Federal	10,878,030	81,385	10,796,645	0.75 %
49204 - Grants: Local	-	250,000	(250,000)	0.00 %
<b>Total Grant Revenue - Governmental</b>	<b>10,878,030</b>	<b>331,385</b>	<b>10,546,645</b>	<b>3.05 %</b>
<b>Total Grant Revenues</b>	<b>10,878,030</b>	<b>331,385</b>	<b>10,546,645</b>	<b>3.05 %</b>
<b>Total Non-Operating Revenues</b>	<b>11,608,030</b>	<b>368,378</b>	<b>11,239,652</b>	<b>3.17 %</b>
<b>Total Revenues</b>	<b>40,916,115</b>	<b>21,831,502</b>	<b>19,084,613</b>	<b>53.36 %</b>

**SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY**

**Detail Budget to Actual Report**

**For the Quarter Ended March 31, 2026**

	Year Ending	Year To Date		
	06/30/2026	Actual	3/31/2026	% of Budget
	Annual Budget		Remaining budget	
<b>Expenses</b>				
<b>Personnel Costs</b>				
<b>Salary and Wages</b>				
51100 - Temporary Employment Agencies	5,000	-	5,000	0.00 %
51101 - Salaries and Wages - Permanent Full-Time Employees	8,920,464	5,392,813	3,527,651	60.45 %
51301 - Allocation of Personnel Cost - IVDA to SBIAA	2,244,900	1,267,762	977,138	56.47 %
51302 - Allocation of Personnel Cost - SBIAA to IVDA	(200,000)	(53,750)	(146,250)	26.88 %
51901 - Compensation for Board Members/Commissioners	20,000	9,150	10,850	45.75 %
<b>Total Salary and Wages</b>	<b>10,990,364</b>	<b>6,615,975</b>	<b>4,374,389</b>	<b>60.20 %</b>
<b>PR Benefits</b>				
51210 - Employees Retirement -- Employer Contribution	624,429	255,341	369,088	40.89 %
51211 - Payroll Health Insurance Contribution	992,325	1,136,468	(144,143)	114.53 %
51212 - F.I.C.A. Employer Matching Contributions	664,224	435,661	228,563	65.59 %
51213 - Unemployment Contributions/Premiums	42,112	-	42,112	0.00 %
51215 - Employee Benefits - Other	-	(9,126)	9,126	0.00 %
51221 - Workers' Compensation Insurance Premiums and Deductib	450,000	391,657	58,343	87.03 %
<b>Total PR Benefits</b>	<b>2,773,090</b>	<b>2,210,001</b>	<b>563,089</b>	<b>79.69 %</b>
<b>Total Personnel Costs</b>	<b>13,763,454</b>	<b>8,825,976</b>	<b>4,937,478</b>	<b>64.13 %</b>
<b>Insurance</b>				
52101 - Insurance Premiums and Deductibles	802,000	801,339	661	99.92 %
<b>Total Insurance</b>	<b>802,000</b>	<b>801,339</b>	<b>661</b>	<b>99.92 %</b>
<b>Professional Services</b>				
52103 - Consulting Services - Information Technology (Computer)	-	33,003	(33,003)	0.00 %
52106 - Educational/Training Services	50,518	9,306	41,212	18.42 %
52107 - Financial and Accounting Services	5,000	158	4,842	3.16 %
52108 - Auditing	60,000	29,600	30,400	49.33 %
52110 - Information Technology Services	181,500	77,925	103,575	42.93 %
52112 - Marketing, Advertising, and Promotions	-	7,033	(7,033)	0.00 %
52113 - Airport Navigation and Approaches	58,200	-	58,200	0.00 %
52114 - Environmental	100,000	48,965	51,035	48.97 %
52115 - Lobbyist	65,000	40,000	25,000	61.54 %
52116 - Air Service Development	90,000	59,812	30,188	66.46 %
52118 - Engineering	50,000	48,453	1,547	96.91 %
52122 - Real Property Professional Services	35,000	13,500	21,500	38.57 %
52124 - Wildlife Management	50,000	36,744	13,256	73.49 %
52199 - Other Professional Services	265,000	228,353	36,647	86.17 %
52221 - Real Property Professional Services	-	1,800	(1,800)	0.00 %
52802 - Consultant Services - Other	12,500	39,500	(27,000)	316.00 %
52803 - Legal Services	240,000	156,769	83,231	65.32 %
52804 - Litigation Services	100,000	22,095	77,905	22.10 %
52808 - Marketing, Advertising, and Promotions (Ad-hoc) Services	-	1,500	(1,500)	0.00 %
52810 - Environmental	60,000	-	60,000	0.00 %
<b>Total Professional Services</b>	<b>1,422,718</b>	<b>854,516</b>	<b>568,202</b>	<b>60.06 %</b>
<b>Utilities</b>				
53101 - Electricity	1,426,286	799,048	627,238	56.02 %
53102 - Water	235,205	104,079	131,126	44.25 %
53104 - Natural and Liquefied Petroleum Gas	48,559	24,549	24,011	50.55 %
53105 - Waste Disposal	93,027	62,012	31,015	66.66 %
53109 - Other Utilities	5,000	1,031	3,969	20.61 %
<b>Total Utilities</b>	<b>1,808,077</b>	<b>990,718</b>	<b>817,359</b>	<b>54.79 %</b>
<b>Telecommunication</b>				
54002 - Telecommunications - Monthly Charge	218,000	183,184	34,816	84.03 %
54005 - Personal Property - Telecommunications Equipment - Expen	10,000	405	9,595	4.05 %
54006 - Telecommunications - Parts and Supplies	1,000	161	839	16.14 %
54008 - Communication Services	3,000	3,010	(10)	100.34 %
54009 - Real Property - Infrastructure - Telecommunications - Expen	-	2,034	(2,034)	0.00 %
<b>Total Telecommunication</b>	<b>232,000</b>	<b>188,794</b>	<b>43,206</b>	<b>81.38 %</b>

**SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY**

**Detail Budget to Actual Report**

**For the Quarter Ended March 31, 2026**

	Year Ending	Year To Date		
	06/30/2026	Actual	3/31/2026	% of Budget
	Annual Budget		Remaining budget	
<b>Repairs and Maintenance</b>				
55001 - Real Property - Infrastructure - Maintenance and Repair - Ex	182,000	125,464	56,536	68.94 %
55002 - Real Property - Buildings - Maintenance and Repair - Expens	456,820	370,947	85,872	81.20 %
55003 - Real Property - Facilities and Other Improv. - Maintenance &	396,724	9,965	386,759	2.51 %
55005 - Real Property - Land - Maintenance and Repair - Expensed	38,000	23,644	14,356	62.22 %
55006 - Personal Property - Maintenance and Repair - Motor Vehicle	211,101	50,854	160,247	24.09 %
55007 - Real Property - Infrastructure - Telecomm - Maintenance an	15,000	26	14,974	0.17 %
55009 - Personal Property - Maintenance and Repair - Expensed	467,300	216,449	250,851	46.32 %
55010 - Personal Property - Maintenance and Repair - Computer Sof	137,200	76,021	61,179	55.41 %
55012 - Personal Property - Maintenance and Repair - Computer Eq	8,000	1,248	6,752	15.61 %
<b>Total Repairs and Maintenance</b>	<b>1,912,145</b>	<b>874,617</b>	<b>1,037,527</b>	<b>45.74 %</b>
<b>Parts and Supplies</b>				
56001 - Parts - Furnishings and Equipment	78,000	40,419	37,581	51.82 %
56002 - Fuels and Lubricants - Other	400,000	283,752	116,248	70.94 %
56003 - Chemicals and Gases	33,000	2,855	30,145	8.65 %
56004 - Supplies/Materials - Landscaping, Construction and Hardwa	82,000	32,358	49,642	39.46 %
56008 - Plants	10,000	953	9,047	9.53 %
56601 - Subscriptions, Periodicals, and Information Services	12,500	282	12,218	2.26 %
56602 - Office Supplies	37,500	18,908	18,592	50.42 %
56603 - Hospitality	113,000	53,452	59,548	47.30 %
56604 - Medical Supplies	-	762	(762)	0.00 %
56606 - Fabrics and Linens	250	353	(103)	141.32 %
56607 - Décor	1,000	13,743	(12,743)	1,374.30 %
56608 - Postal and Courier Services	12,500	2,507	9,993	20.05 %
56609 - Safety	22,000	8,885	13,115	40.39 %
56610 - Employee Engagement and Retention	27,000	2,164	24,836	8.01 %
56999 - Consumables - Non Office Supplies	150,000	66,150	83,850	44.10 %
<b>Total Parts and Supplies</b>	<b>978,750</b>	<b>527,542</b>	<b>451,208</b>	<b>53.90 %</b>
<b>Other Expenses</b>				
57101 - Advertising Services	1,000	15,310	(14,310)	1,530.97 %
57102 - Awards/Sponsorships	-	5,000	(5,000)	0.00 %
57103 - Cleaning Services	475,000	310,629	164,371	65.40 %
57108 - Fees for Receiving Electronic Payments	3,500	2,209	1,291	63.12 %
57110 - Freight/Delivery Service	3,000	1,053	1,947	35.09 %
57111 - Hazardous Waste Disposal Services	37,500	5,739	31,761	15.31 %
57113 - Membership Dues	75,650	55,970	19,680	73.98 %
57114 - Promotional Items	50,000	13,620	36,380	27.24 %
57116 - Registration Fees - Employee Attendance at Seminars and C	45,300	15,715	29,585	34.69 %
57118 - Reproduction and Printing Services	7,750	1,692	6,058	21.84 %
57119 - Tuition - Employee Training (Higher Education)	50,500	44,560	5,940	88.24 %
57121 - Board Meeting Expense	22,000	6,750	15,250	30.68 %
57122 - Employee Training and Development (Non Higher Education	-	1,331	(1,331)	0.00 %
57130 - Fees and Other Charges	248,000	90,472	157,528	36.48 %
57131 - License and Permit Fees for Compliance	96,000	24,769	71,231	25.80 %
57132 - Special Events Expense	130,000	112,195	17,805	86.30 %
57133 - International Trade Expense	30,000	5,037	24,964	16.79 %
57191 - Miscellaneous Expense	17,000	2,286	14,714	13.44 %
57201 - Interest Expense	-	193,153	(193,153)	0.00 %
57211 - Interest Expense 2014 - TABS A	222,843	-	222,843	0.00 %
57212 - Interest Expense 2014 - TABS B	163,464	-	163,464	0.00 %
57311 - Real Property and Improvements - Expensed	15,000	351	14,649	2.34 %
57312 - Intangible Assets - Land Use Rights - Term - Expensed	-	122	(122)	0.00 %
57320 - Personal Property - Furnishings, Equipment and Other - Expe	102,500	64,387	38,113	62.82 %
57322 - Personal Property - Furnishings, Equipment and Other - Expe	125,000	13,041	111,959	10.43 %
57323 - Personal Property - Computer Equipment - Expensed	247,850	130,343	117,507	52.59 %
57331 - Intangible Property - Computer Software - Expensed	391,153	344,536	46,617	88.08 %
57391 - Personal Property - Furnishings and Equipment - Controlled	63,500	1,560	61,940	2.46 %

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	Year Ending	Year To Date		
	06/30/2026	Actual	3/31/2026	% of Budget
	Annual Budget	Actual	Remaining budget	% of Budget
57401 - Contracted Service Expenses & Expenditures	-	13,022	(13,022)	0.00 %
57402 - Airport Law Enforcement	575,000	248,610	326,390	43.24 %
57403 - U.S. Customs Contract	390,000	282,871	107,129	72.53 %
57404 - ARFF Services	1,300,000	1,048,838	1,300,000	80.68 %
57405 - ILS Services	90,000	33,498	56,502	37.22 %
57603 - Rental of Computer Software (Non Subscription)	-	750	(750)	0.00 %
57604 - Rental of Furnishings and Equipment	81,200	62,125	19,075	76.51 %
57606 - Rental of Motor Vehicles	-	719	(719)	0.00 %
57800 - Travel Expenses & Expenditures	83,500	33,927	49,573	40.63 %
57801 - Travel In-State - Public Transportation Fares	5,500	839	4,661	15.25 %
57802 - Travel In-State - Overnight Meals and Lodging	500	10,730	(10,230)	2,145.95 %
57803 - Travel - Mileage	-	2,470	(2,470)	0.00 %
57804 - Travel In-State - Incidental Expenses	-	445	(445)	0.00 %
57805 - Travel In-State - Per Diem, Non-Overnight Travel (Meals)	-	125	(125)	0.00 %
57821 - Travel Out-of-State - Public Transportation Fares	-	10,305	(10,305)	0.00 %
57822 - Travel Out-of-State - Meal and Lodging Expenses, Overnight	-	8,088	(8,088)	0.00 %
57823 - Travel Out-of-State - Incidental Expenses	-	600	(600)	0.00 %
57901 - Airport Noise Communications	32,500	21,410	11,090	65.88 %
57910 - Marketing Services and Supplies	408,500	279,926	128,574	68.53 %
57911 - Marketing Services	-	50	(50)	0.00 %
57912 - Marketing Supplies	-	1,653	(1,653)	0.00 %
57920 - Advertising Services, Media Buys, and Supplies	1,119,500	687,356	432,144	61.40 %
57930 - Promotions: Events, Services, and Supplies	100,000	228	99,772	0.23 %
57933 - Promotions: Supplies	-	573	(573)	0.00 %
57940 - Meetings and Conferences	96,400	19,527	76,873	20.26 %
<b>Total Other Expenses</b>	<b>6,906,110</b>	<b>4,230,517</b>	<b>3,724,431</b>	<b>61.26 %</b>
<b>Total Operating Expenses</b>	<b>27,825,254</b>	<b>17,294,020</b>	<b>11,580,072</b>	<b>62.15 %</b>
<b>Capital Expenditures</b>				
63100 - Roadway Construction Capital Outlay	785,000	131,222	653,778	16.72 %
63101 - Road Expense - Preliminary Engineering	2,167,437	-	2,167,437	0.00 %
63201 - Real Property - Infrastructure - Capitalized	5,522,320	605,463	4,916,857	10.96 %
63204 - NAVAIDS/ATCT/RADAR	250,000	12,850	237,150	5.14 %
63212 - Real Property - Land Improvements - Capitalized	2,760,000	871,281	1,888,719	31.57 %
63221 - Real Property - Buildings - Capitalized	-	1,862	(1,862)	0.00 %
63222 - Real Property - Building Improvements - Capitalized	6,869,681	784,977	6,084,704	11.43 %
63223 - Real Property - Facilities and Other Improvements - Capitaliz	808,000	-	808,000	0.00 %
63310 - Personal Property - Capitalized	1,100,000	47,280	1,052,720	4.30 %
63321 - Personal Property - Computer Equipment - Capitalized	-	115,659	(115,659)	0.00 %
63331 - Personal Property - Passenger Cars - Capitalized	84,000	-	84,000	0.00 %
63332 - Personal Property - Other Motor Vehicles - Capitalized	253,300	108,801	144,499	42.95 %
63341 - Personal Property - Furnishings and Equipment - Capitalized	235,000	213,112	21,888	90.69 %
63342 - Personal Property - Drones - Capitalized	-	7,617	(7,617)	0.00 %
63420 - Capital Outlay - Right to Use Leases	470,000	296,927	173,073	63.18 %
63620 - Intangible - Computer Software - Purchased/ - Capitalized	154,619	-	154,619	0.00 %
<b>Total Capital Expenditures</b>	<b>21,459,357</b>	<b>3,197,051</b>	<b>18,262,305</b>	<b>14.90 %</b>
<b>Total Expenses</b>	<b>49,284,610</b>	<b>20,491,071</b>	<b>29,842,377</b>	<b>41.58 %</b>
<b>Total Revenues Over (Under) Expenses</b>	<b>\$ (8,368,495)</b>	<b>\$ 1,340,432</b>	<b>\$ (10,757,765)</b>	<b>(25.50) %</b>

**SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY**

**Luxivair-SBD Budget Class Budget to Actual Report**

For the Quarter Ended March 31, 2026

	Budget Class	Year Ending	Year To Date		
		06/30/2026	Actual	Remaining budget	% of Budget
		Annual Budget			
<b>Revenues &amp; Expenses</b>					
<b>Revenues</b>					
<b>Operating Revenues</b>					
<b>Aeronautical Airline Revenue</b>					
<b>FBO Revenue</b>	<b>423</b>				
Gross Profit - Aviation Fuel Sales					
Aviation Fuel Sales		\$ 71,720,000	\$ 41,208,278	\$ 30,511,722	57.46 %
COGS - Fuel		(70,620,000)	(37,577,926)	(33,042,074)	53.21 %
<b>Gross Profit - Aviation Fuel Sales</b>		<b>1,100,000</b>	<b>3,630,352</b>	<b>(2,530,352)</b>	<b>330.03 %</b>
Third Party Into-Plane Fees		5,300,000	3,026,720	2,273,280	57.11 %
Other FBO Services		517,000	398,423	118,577	77.06 %
<b>Total FBO Revenue</b>		<b>6,917,000</b>	<b>7,055,494</b>	<b>(138,494)</b>	<b>102.00 %</b>
<b>Total Aeronautical Revenue</b>		<b>6,917,000</b>	<b>7,055,494</b>	<b>(138,494)</b>	<b>102.00 %</b>
<b>Non-Aeronautical Revenues</b>					
Other Airport Revenue	42 - 43	3,200	(68)	3,268	(2.12) %
Other Income	48	-	1,440	(1,440)	0.00 %
<b>Total Non-Aeronautical Revenues</b>		<b>3,200</b>	<b>1,372</b>	<b>1,828</b>	<b>42.88 %</b>
<b>Total Operating Revenues</b>		<b>6,920,200</b>	<b>7,056,866</b>	<b>(136,666)</b>	<b>101.97 %</b>
<b>Total Revenues</b>		<b>6,920,200</b>	<b>7,056,866</b>	<b>(136,666)</b>	<b>101.97 %</b>
<b>Expenses</b>					
<b>Operating Expenses</b>					
Personnel Costs	51	2,499,436	1,335,509	1,163,927	53.43 %
Professional Services	52	20,000	1,799	18,201	9.00 %
Utilities	53	13,477	97,072	(83,595)	720.28 %
Telecommunication	54	5,000	1,448	3,552	28.96 %
Repairs and Maintenance	55	418,500	128,124	290,376	30.62 %
Parts and Supplies	56	462,000	283,391	178,609	61.34 %
Other Expenses	57	495,000	264,130	230,870	53.36 %
<b>Total Operating Expenses</b>		<b>3,913,413</b>	<b>2,111,473</b>	<b>1,801,940</b>	<b>53.95 %</b>
<b>Capital Outlay</b>					
63222 - Real Property - Building Improvements - Capitalized	63	25,000	-	25,000	0.00 %
63341 - Personal Property - Furnishings and Equipment - Capitalized		145,000	185,064	(40,064)	127.63 %
63420 - Capital Outlay - Right to Use Leases		470,000	296,927	173,073	63.18 %
<b>Total Capital Outlay</b>		<b>640,000</b>	<b>481,991</b>	<b>158,009</b>	<b>75.31 %</b>
<b>Total Expenses, Capital Outlay, and Transfers</b>		<b>4,553,413</b>	<b>2,593,464</b>	<b>1,959,949</b>	<b>56.96 %</b>
<b>Total Revenues Over (Under) Expenses</b>		<b>\$ 2,366,787</b>	<b>\$ 4,463,403</b>	<b>\$ (2,096,616)</b>	<b>188.58 %</b>

**SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY**  
**Luxivair-SBD Detail Budget to Actual Report**  
**For the Quarter Ended March 31, 2026**

	Year Ending 06/30/2026		Year To Date 3/31/2026	
	Annual Budget	Actual	Remaining budget	% of Budget
<b>Revenues &amp; Expenses</b>				
<b>Revenues</b>				
<b>Operating Revenues</b>				
<b>Aeronautical Airline Revenue</b>				
<b>FBO Revenue</b>				
Gross Profit - Aviation Fuel Sales				
Aviation Fuel Sales				
Jet A Fuel Sales				
42311 - Fuel Sales Jet A - All	\$ 71,200,000	\$ -	\$ 71,200,000	0.00 %
42312 - Fuel Sales Jet A - Buyback	-	37,792,575	(37,792,575)	0.00 %
42313 - Fuel Sales Jet A - Contract	-	2,042,197	(2,042,197)	0.00 %
42314 - Fuels Sales Jet A - DLA	-	696,148	(696,148)	0.00 %
42315 - Fuel Sales Jet A - Other	-	382,528	(382,528)	0.00 %
<b>Total Jet A Fuel Sales</b>	<b>71,200,000</b>	<b>40,913,447</b>	<b>30,286,553</b>	<b>57.46 %</b>
AVGas Fuel Sales				
42321 - Fuel Sales AvGas - All	520,000	-	520,000	0.00 %
42323 - Fuel Sales AvGas - Contract	-	279,143	(279,143)	0.00 %
42325 - Fuel Sales AvGas - Other	-	15,688	(15,688)	0.00 %
<b>Total AVGas Fuel Sales</b>	<b>520,000</b>	<b>294,831</b>	<b>225,169</b>	<b>56.70 %</b>
Total Aviation Fuel Sales	71,720,000	41,208,278	30,511,722	57.46 %
COGS - Fuel				
42391 - COGS - Jet A	(70,300,000)	(37,382,938)	(32,917,062)	53.18 %
42392 - COGS - AvGas	(320,000)	(194,988)	(125,012)	60.93 %
<b>Total COGS - Fuel</b>	<b>(70,620,000)</b>	<b>(37,577,926)</b>	<b>(33,042,074)</b>	<b>53.21 %</b>
<b>Gross Profit - Aviation Fuel Sales</b>	<b>1,100,000</b>	<b>3,630,352</b>	<b>(2,530,352)</b>	<b>330.03 %</b>
Third Party Into-Plane Fees				
42331 - Fuel Sales 3rd Party Into Plane - All	5,300,000	-	5,300,000	0.00 %
42332 - Fuel Sales 3rd Party Into Plane - Buyback	-	2,102,736	(2,102,736)	0.00 %
42333 - Fuel Sales 3rd Party Into Plane - Contract	-	546,551	(546,551)	0.00 %
42334 - Fuel Sales 3rd Party Into Plane - DLA	-	377,433	(377,433)	0.00 %
<b>FBO Third Party Into-Plane Fees</b>	<b>5,300,000</b>	<b>3,026,720</b>	<b>2,273,280</b>	<b>57.11 %</b>
Other FBO Services				
42340 - Other FBO Services	511,000	398,423	112,577	77.97 %
42341 - GSE fuel Services	1,000	-	1,000	0.00 %
42342 - Equipment Rental	5,000	-	5,000	0.00 %
<b>Other FBO Services</b>	<b>517,000</b>	<b>398,423</b>	<b>118,577</b>	<b>77.06 %</b>
<b>Total FBO Revenue</b>	<b>6,917,000</b>	<b>7,055,494</b>	<b>(138,494)</b>	<b>102.00 %</b>
<b>Total Aeronautical Airline Revenue</b>	<b>6,917,000</b>	<b>7,055,494</b>	<b>(138,494)</b>	<b>102.00 %</b>
<b>Non-Aeronautical Revenues</b>				
<b>Other Airport Revenue</b>				
42398 - COGS - Food for Resale	-	-	-	0.00 %
43101 - Terminal Food and Beverage	18,200	-	18,200	0.00 %
43106 - Rental Car Revenue	-	6,883	(6,883)	0.00 %
43201 - COGS - Terminal Food and Beverage	(15,000)	(6,951)	(8,049)	46.34 %
<b>Total Other Airport Revenue</b>	<b>3,200</b>	<b>(68)</b>	<b>3,268</b>	<b>(2.12) %</b>
Other Income				
48100 - Other Income	-	1,440	(1,440)	0.00 %
<b>Total Other Income</b>	<b>-</b>	<b>1,440</b>	<b>(1,440)</b>	<b>0.00 %</b>

**SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY**  
**Luxivair-SBD Detail Budget to Actual Report**  
**For the Quarter Ended March 31, 2026**

	Year Ending 06/30/2026	Year To Date 3/31/2026		
	Annual Budget	Actual	Remaining budget	% of Budget
<b>Total Non-Aeronautical Revenues</b>	3,200	1,372	1,828	42.88 %
<b>Total Operating Revenues</b>	6,920,200	7,056,866	(136,666)	101.97 %
<b>Total Revenues</b>	6,920,200	7,056,866	(136,666)	101.97 %
<b>Expenses</b>				
<b>Personnel Costs</b>				
<b>Salary and Wages</b>				
51101 - Salaries and Wages - Permanent Full-Time Employees	1,905,506	1,221,544	683,962	64.11 %
<b>Total Salary and Wages</b>	1,905,506	1,221,544	683,962	64.11 %
<b>PR Benefits</b>				
51210 - Employees Retirement -- Employer Contribution	133,385	-	133,385	0.00 %
51211 - Payroll Health Insurance Contribution	304,575	-	304,575	0.00 %
51212 - F.I.C.A. Employer Matching Contributions	145,771	102,356	43,416	70.22 %
51213 - Unemployment Contributions/Premiums	10,199	-	10,199	0.00 %
51215 - Employee Benefits - Other	-	11,610	(11,610)	0.00 %
<b>Total PR Benefits</b>	593,930	113,965	479,965	19.19 %
<b>Total Personnel Costs</b>	2,499,436	1,335,509	1,163,927	53.43 %
<b>Professional Services</b>				
52106 - Educational/Training Services	20,000	1,799	18,201	9.00 %
<b>Total Professional Services</b>	20,000	1,799	18,201	9.00 %
<b>Utilities</b>				
53101 - Electricity	-	66,041	(66,041)	0.00 %
53102 - Water	-	17,815	(17,815)	0.00 %
53104 - Natural and Liquefied Petroleum Gas	-	749	(749)	0.00 %
53105 - Waste Disposal	13,477	12,467	1,010	92.51 %
<b>Total Utilities</b>	13,477	97,072	(83,595)	720.28 %
<b>Telecommunication</b>				
54002 - Telecommunications - Monthly Charge	2,000	-	2,000	0.00 %
54005 - Personal Property - Telecommunications Equipment - Expensed	-	161	(161)	0.00 %
54006 - Telecommunications - Parts and Supplies	-	161	(161)	0.00 %
54008 - Communication Services	3,000	1,125	1,875	37.50 %
<b>Total Telecommunication</b>	5,000	1,448	3,552	28.96 %
<b>Repairs and Maintenance</b>				
55001 - Real Property - Infrastructure - Maintenance and Repair - Expensed	150,000	-	150,000	0.00 %
55002 - Real Property - Buildings - Maintenance and Repair - Expensed	75,000	19,907	55,093	26.54 %
55005 - Real Property - Land - Maintenance and Repair - Expensed	35,000	15,784	19,216	45.10 %
55006 - Personal Property - Maintenance and Repair - Motor Vehicles - Expens	13,000	6,326	6,674	48.66 %
55007 - Real Property - Infrastructure - Telecomm - Maintenance and Repair - I	15,000	26	14,974	0.17 %
55009 - Personal Property - Maintenance and Repair - Expensed	120,000	86,081	33,919	71.73 %
55010 - Personal Property - Maintenance and Repair - Computer Software - Ex	2,500	-	2,500	0.00 %
55012 - Personal Property - Maintenance and Repair - Computer Equipment - f	8,000	-	8,000	0.00 %
<b>Total Repairs and Maintenance</b>	418,500	128,124	290,376	30.62 %
<b>Parts and Supplies</b>				
56001 - Parts - Furnishings and Equipment	18,000	12,701	5,299	70.56 %
56002 - Fuels and Lubricants - Other	260,000	192,904	67,096	74.19 %
56003 - Chemicals and Gases	-	202	(202)	0.00 %
56004 - Supplies/Materials - Landscaping, Construction and Hardware	-	584	(584)	0.00 %
56601 - Subscriptions, Periodicals, and Information Services	4,000	6	3,994	0.15 %
56602 - Office Supplies	10,000	5,659	4,341	56.59 %
56603 - Hospitality	100,000	40,655	59,345	40.66 %
56606 - Fabrics and Linens	-	353	(353)	0.00 %

**SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY**  
**Luxivair-SBD Detail Budget to Actual Report**  
**For the Quarter Ended March 31, 2026**

	Year Ending 06/30/2026	Year To Date 3/31/2026		
	Annual Budget	Actual	Remaining budget	% of Budget
56607 - Décor	-	1,720	(1,720)	0.00 %
56609 - Safety	8,000	3,631	4,369	45.39 %
56610 - Employee Engagement and Retention	-	144	(144)	0.00 %
56999 - Consumables - Non Office Supplies	62,000	24,830	37,170	40.05 %
<b>Total Parts and Supplies</b>	<b>462,000</b>	<b>283,391</b>	<b>178,609</b>	<b>61.34 %</b>
<b>Other Expenses</b>				
57103 - Cleaning Services	120,000	65,116	54,884	54.26 %
57110 - Freight/Delivery Service	-	247	(247)	0.00 %
57111 - Hazardous Waste Disposal Services	12,000	5,698	6,302	47.49 %
57113 - Membership Dues	5,000	5,806	(806)	116.11 %
57114 - Promotional Items	50,000	13,620	36,380	27.24 %
57118 - Reproduction and Printing Services	5,000	-	5,000	0.00 %
57122 - Employee Training and Development (Non Higher Education)	-	725	(725)	0.00 %
57130 - Fees and Other Charges	100,000	29,495	70,505	29.49 %
57131 - License and Permit Fees for Compliance	30,000	2,397	27,603	7.99 %
57191 - Miscellaneous Expense	9,000	75	8,925	0.83 %
57311 - Real Property and Improvements - Expensed	15,000	-	15,000	0.00 %
57320 - Personal Property - Furnishings, Equipment and Other - Expensed	40,000	22,782	17,218	56.96 %
57322 - Personal Property - Furnishings, Equipment and Other - Expensed	-	944	(944)	0.00 %
57323 - Personal Property - Computer Equipment - Expensed	10,000	698	9,302	6.98 %
57331 - Intangible Property - Computer Software - Expensed	29,000	23,797	5,203	82.06 %
57401 - Contracted Service Expenses & Expenditures	-	13,022	(13,022)	0.00 %
57403 - U.S. Customs Contract	-	31,809	(31,809)	0.00 %
57604 - Rental of Furnishings and Equipment	40,000	29,149	10,851	72.87 %
57606 - Rental of Motor Vehicles	-	-	-	0.00 %
57800 - Travel Expenses & Expenditures	30,000	2,156	27,844	7.19 %
57801 - Travel In-State - Public Transportation Fares	-	251	(251)	0.00 %
57802 - Travel In-State - Overnight Meals and Lodging	-	4,405	(4,405)	0.00 %
57803 - Travel - Mileage	-	45	(45)	0.00 %
57821 - Travel Out-of-State - Public Transportation Fares	-	7,254	(7,254)	0.00 %
57822 - Travel Out-of-State - Meal and Lodging Expenses, Overnight Travel	-	4,571	(4,571)	0.00 %
57823 - Travel Out-of-State - Incidental Expenses	-	70	(70)	0.00 %
<b>Total Other Expenses</b>	<b>495,000</b>	<b>264,130</b>	<b>230,870</b>	<b>53.36 %</b>
<b>Total Operating Expenses</b>	<b>3,913,413</b>	<b>2,111,473</b>	<b>1,801,940</b>	<b>53.95 %</b>
<b>Capital Expenditures</b>				
63332 - Personal Property - Other Motor Vehicles - Capitalized	25,000	-	25,000	0.00 %
63341 - Personal Property - Furnishings and Equipment - Capitalized	145,000	185,064	(40,064)	127.63 %
63420 - Capital Outlay - Right to Use Leases	470,000	296,927	173,073	63.18 %
<b>Total Capital Expenditures</b>	<b>640,000</b>	<b>481,991</b>	<b>158,009</b>	<b>75.31 %</b>
<b>Total Expenses</b>	<b>4,553,413</b>	<b>2,593,464</b>	<b>1,959,949</b>	<b>56.96 %</b>
<b>Total Revenues Over (Under) Expenses</b>	<b>\$ 2,366,787.00</b>	<b>\$ 4,463,402.60</b>	<b>\$ (2,096,615.60)</b>	<b>188.58 %</b>