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, OCTOBER 28, 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:

Joe Baca, Jr., *Supervisor, County of San Bernardino*
Penny Lilburn, *Mayor, City of Highland*
Kim Knaus, *Councilmember, City of San Bernardino*

- *Full agenda packets are available at the SBIAA office, 1601 East Third Street, San Bernardino, California, and 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. Speaker slips should be turned in to the Clerk of the Board prior to the start of Public Comment.*
- *Public comments for both agenda and non-agenda items 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 the open session portion of 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. **ADDED AND DEFERRED ITEMS**
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 OCTOBER 28, 2026
[PRESENTER: Jillian Ubaldo, Assistant Secretary of the Commission **PAGE#: 004]**

G. **OPEN SESSION PUBLIC COMMENT**
Anyone who wishes to speak during Open Session Public Comment is requested to fill out a speaker slip and submit it to the Clerk of the Board prior to the start of Public Comment. Public comments are limited to three minutes per speaker for both agenda and non-agenda items. 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. Pursuant to the Brown Act, the Committee may not discuss or take action on non-agenda items raised during public comment but may briefly respond to statements or direct items to staff for future consideration.

H. **COMMITTEE CONSENT ITEMS**
The following consent items are expected to be routine and non-controversial and will be acted upon by the Committee at one time unless the Committee directs that an item be held for further discussion.

2. APPROVE MEETING MINUTES: AUGUST 26, 2026
[PRESENTER: Jillian Ubaldo, Assistant Secretary of the Commission **PAGE#: 011]**

I. **COMMITTEE DISCUSSION ITEMS**

3. STATUS OF ANNUAL AUDIT
[PRESENTER: Mark Cousineau, Director of Finance **PAGE#: 012]**

4. RECEIVE QUARTERLY BUDGET TO ACTUAL REPORTS
[PRESENTER: Mark Cousineau, Director of Finance **PAGE#: 014]**

J. **COMMITTEE MEMBER COMMENT**

Committee members may make announcements or give brief reports on activities or matters not appearing on the agenda, as well as provide direction to staff relating to matters which may be addressed at this time.

K. **ADJOURNMENT**

Unless otherwise noted, this meeting will be adjourned to the next regularly scheduled meeting of the SBIAA Finance & Budget Committee, Wednesday, January 27, 2027.

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.

	TO: SBIAA Finance and Budget Committee *(also performing auditing functions consistent with the Government Finance Officers Association (GFOA) Best Practices and Advisories)* **DATE: October 28, 2026** **ITEM NO: 1** **PRESENTER: Jillian Ubaldo, Assistant Secretary of the Commission**

SUBJECT: **POSSIBLE CONFLICT OF INTEREST ISSUES FOR THE SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY (SBIAA) FINANCE AND BUDGET COMMITTEE MEETING OF OCTOBER 28, 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

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.

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;

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

(C) A controlling owner (50% or greater interest as a shareholder or as a general partner) in one entity also is a controlling owner in the other entity.

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

HISTORY

1. New section filed 5-26-2006; operative 6-25-2006. Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2006, No. 21). For prior history of section 18438.5, see Register 85, No. 8.

2. Amendment filed 8-12-2014; operative 9-11-2014 pursuant to title 2, section 18312(e)(1) of the California Code of Regulations. Submitted to OAL for filing and printing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2014, No. 33).

	TO: SBIAA Finance and Budget Committee *(also performing auditing functions consistent with the Government Finance Officers Association (GFOA) Best Practices and Advisories)* **DATE: October 28, 2026** **ITEM NO: 2** **PRESENTER: Jillian Ubaldo, Assistant Secretary of the Commission**

SUBJECT: APPROVE MEETING MINUTES: AUGUST 26, 2026

SUMMARY

Submitted for consideration and approval to the San Bernardino International Airport Authority (SBIAA) Finance and Budget Committee Meeting: Meeting Minutes of the regular meeting held Wednesday, August 26, 2026.

RECOMMENDED ACTION(S)

Approve meeting minutes of the regular SBIAA Finance and Budget Committee meeting held August 26, 2026.

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

None.

Attachments:

1. August 26, 2026 regular SBIAA Finance and Budget Committee meeting minutes

	TO: SBIAA Finance and Budget Committee *(also performing auditing functions consistent with the Government Finance Officers Association (GFOA) Best Practices and Advisories)* **DATE: October 28, 2026** **ITEM NO: 3** **PRESENTER: Mark Cousineau, Director of Finance**

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

	TO: SBIAA Finance and Budget Committee *(also performing auditing functions consistent with the Government Finance Officers Association (GFOA) Best Practices and Advisories)* **DATE: October 28, 2026** **ITEM NO: 4** **PRESENTER: Mark Cousineau, Director of Finance**

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 2026-27 quarter ended September 30, 2026. 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 September 30, 2026

SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY
Budget Class Budget to Actual Report
For the Quarter Ended September 30, 2026

	Budget Class	Year Ending 06/30/2027 Annual Budget	Year To Date 09/30/2026 Actual	Remaining budget	% of Budget
Revenues & Expenses					
Revenues					
Operating Revenues					
Aeronautical Airline Revenue					
Landing Fees	**421**	$ 1,700,000	$ 235,105	$ 1,464,895	13.83 %
Airfield Parking	**422**	446,017	18,587	427,430	4.17 %
FBO Revenue	**423**				
Gross Profit - Aviation Fuel Sales					
Aviation Fuel Sales		94,754,800	20,860,338	73,894,462	22.02 %
COGS - Fuel		(94,430,000)	(20,968,862)	(73,461,138)	22.21 %
Gross Profit - Aviation Fuel Sales		**324,800**	**(108,524)**	**433,324**	**(33.41) %**
Third Party Into-Plane Fees		5,300,000	1,107,171	4,192,829	20.89 %
Other FBO Services		536,000	119,973	416,028	22.38 %
Total FBO Revenue		**6,160,800**	**1,118,619**	**5,042,181**	**18.16 %**
Total Aeronautical Airline Revenue		**8,306,817**	**1,372,311**	**6,934,506**	**16.52 %**
Non-Aeronautical Revenues					
Other Airport Revenue					
42701 - Fuel Flowage Fees	**427**	3,358,000	687,529	2,670,471	20.47 %
43101 - Terminal Food and Beverage	**423**	24,200	3,545	20,655	14.65 %
43103 - Terminal Services and Other	**431**	50,000	-	50,000	0.00 %
43104 - Advertising Revenue		10,692	-	10,692	0.00 %
43105 - Marketing Reimbursement		50,000	50,000	-	100.00 %
43106 - Rental Car Revenue		16,000	6,487	9,513	40.54 %
43107 - Ground Transportation Revenue		9,000	1,548	7,452	17.20 %
43108 - Parking Revenue		87,620	26,390	61,230	30.12 %
43109 - NOV Revenue		5,000	1,070	3,930	21.39 %
43110 - Filming Revenue		50,000	40,858	9,142	81.72 %
43111 - Special Events Revenue		154,000	71,500	82,500	46.43 %
43112 - Badging Revenue		35,000	8,430	26,570	24.09 %
43201 - COGS - Terminal Food and Beverage	**432**	(12,000)	(1,799)	(10,201)	14.99 %
Total Other Airport Revenue		**3,837,512**	**895,558**	**2,941,954**	**23.34 %**
Land and Non-Terminal Facility Leases and Licenses					
44101 - Lease/License Revenue	**441**	15,940,671	3,575,504	12,365,167	22.43 %
44102 - Electric Usage Charges		237,130	14,584	222,546	6.15 %
44103 - Network Services		89,460	18,430	71,030	20.60 %
44104 - Security Services		67,200	22,788	44,413	33.91 %
44105 - Permit and Plan Check fees		609,000	96,772	512,228	15.89 %
44106 - Tenant Utility Usage and Other Charges		18,500	-	18,500	0.00 %
Total Land and Non-Terminal Facility Leases and Licenses		**16,961,961**	**3,728,078**	**13,233,883**	**21.98 %**
Other Services		305,000	-	305,000	0.00 %
Other Income	**451**	35,374	28,739	6,635	81.24 %
Total Non-Aeronautical Revenues	**481**	**21,139,847**	**4,652,375**	**16,487,472**	**22.01 %**
Total Operating Revenues		**29,446,664**	**6,024,686**	**23,421,978**	**20.46 %**
Non-Operating Revenues					
Interest Income		80,000	5,230	74,771	6.54 %
Contributions	**491**	6,964,315	-	6,964,315	0.00 %
Grant Revenues	**492**	12,085,902	1,141,893	10,944,009	9.45 %
Total Non-Operating Revenues	**492**	**19,130,217**	**1,147,123**	**17,983,095**	**6.00 %**
Total Revenues		**48,576,881**	**7,171,808**	**41,405,073**	**14.76 %**

SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY
Budget Class Budget to Actual Report
For the Quarter Ended September 30, 2026

	Budget Class	Year Ending 06/30/2027 Annual Budget	Year To Date 09/30/2026 Actual	Remaining budget	% of Budget
Expenses					
Operating Expenses					
Personnel Costs	**51**	14,574,623	3,128,690	11,445,934	21.47 %
Insurance	**52**	880,000	874,067	5,933	99.33 %
Professional Services	**52**	1,601,108	267,427	1,333,681	16.70 %
Utilities	**53**	1,566,000	419,313	1,146,687	26.78 %
Telecommunication	**54**	138,299	107,009	31,290	77.37 %
Repairs and Maintenance	**55**	1,571,667	351,941	1,219,726	22.39 %
Parts and Supplies	**56**	915,005	242,594	672,411	26.51 %
Other Expenses	**57**	6,142,816	895,025	5,247,791	14.57 %
Total Operating Expenses		**27,389,518**	**6,286,064**	**21,103,454**	**22.95 %**
Capital Outlay	**63**				
63100 - Roadway Construction Capital Outlay		300,000	-	300,000	0.00 %
63201 - Real Property - Infrastructure - Capitalized		7,222,980	7,412	7,215,568	0.10 %
63204 - NAVAIDS/ATCT/RADAR		80,000	-	80,000	0.00 %
63212 - Real Property - Land Improvements - Capitalized		2,264,000	5,041	2,258,959	0.22 %
63222 - Real Property - Building Improvements - Capitalized		9,525,177	41,854	9,483,324	0.44 %
63223 - Real Property - Facilities and Other Improvements - Capitalized		1,905,203	-	1,905,203	0.00 %
63310 - Personal Property - Capitalized		1,425,493	-	1,425,493	0.00 %
63321 - Personal Property - Computer Equipment - Capitalized		47,500	-	47,500	0.00 %
63322 - Personal Property - Telecommunications Equipment - Capitalized		113,000	-	113,000	0.00 %
63331 - Personal Property - Passenger Cars - Capitalized		60,000	-	60,000	0.00 %
63332 - Personal Property - Other Motor Vehicles - Capitalized		470,063	102,276	367,787	21.76 %
63341 - Personal Property - Furnishings and Equipment - Capitalized		652,704	15,218	637,486	2.33 %
63342 - Personal Property - Drones - Capitalized		10,000	7,518	2,482	75.18 %
63420 - Capital Outlay - Right to Use Leases		395,000	64,205	330,795	16.25 %
Total Capital Outlay		**24,471,120**	**243,523**	**24,227,597**	**1.00 %**
Other Sources and Uses					
64101 - Principal On Agency Bonds	**64**	845,144	-	845,144	0.00 %
71101 - OFU - Transfer To General	**71**	1,000,000	-	1,000,000	0.00 %
Total Other Sources and Uses		**1,845,144**	**-**	**1,845,144**	**0.00 %**
Total Expenses, Capital Outlay, and Transfers		**53,705,781**	**6,529,587**	**47,176,195**	**12.16 %**
Total Revenues Over (Under) Expenses		**$ (5,128,900)**	**$ 642,222**	**$ (5,771,122)**	**(12.52) %**

SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY
Detail Budget to Actual Report
For the Quarter Ended September 30, 2026

	Year Ending 06/30/2027	Year To Date 09/30/2026		
	Annual Budget	Actual	Remaining budget	% of Budget
Revenues & Expenses				
Revenues				
Operating Revenues				
Aeronautical Airline Revenue				
Landing Fees				
Landing Fees, Non-Passenger				
42110 - Landing Fees from Cargo	$ 1,700,000	$ 235,105	$ 1,464,895	13.83 %
Total Landing Fees, Non-Passenger	**1,700,000**	**235,105**	**1,464,895**	**13.83 %**
Total Landing Fees	**1,700,000**	**235,105**	**1,464,895**	**13.83 %**
Airfield Parking				
42201 - Airport Aircraft Parking	446,017	18,587	427,430	4.17 %
Total Airfield Parking	446,017	18,587	427,430	4.17 %
FBO Revenue				
Gross Profit - Aviation Fuel Sales				
Aviation Fuel Sales				
Jet A Fuel Sales				
42311 - Fuel Sales Jet A - All	94,310,000	-	94,310,000	0.00 %
42312 - Fuel Sales Jet A - Buyback	-	19,144,125	(19,144,125)	0.00 %
42313 - Fuel Sales Jet A - Contract	-	815,842	(815,842)	0.00 %
42314 - Fuels Sales Jet A - DLA	-	554,859	(554,859)	0.00 %
42315 - Fuel Sales Jet A - Other	-	249,606	(249,606)	0.00 %
Total Jet A Fuel Sales	**94,310,000**	**20,764,431**	**73,545,569**	**22.02 %**
AVGas Fuel Sales				
42321 - Fuel Sales AvGas - All	444,800	-	444,800	0.00 %
42323 - Fuel Sales AvGas - Contract	-	88,131	(88,131)	0.00 %
42325 - Fuel Sales AvGas - Other	-	7,775	(7,775)	0.00 %
Total AVGas Fuel Sales	**444,800**	**95,906**	**348,894**	**21.56 %**
Total Aviation Fuel Sales	**94,754,800**	**20,860,338**	**73,894,462**	**22.02 %**
COGS - Fuel				
42391 - COGS - Jet A	(94,100,000)	(20,881,729)	(73,218,271)	22.19 %
42392 - COGS - AvGas	(330,000)	(87,132)	(242,868)	26.40 %
Total COGS - Fuel	**(94,430,000)**	**(20,968,862)**	**(73,461,138)**	**22.21 %**
Gross Profit - Aviation Fuel Sales	**324,800**	**(108,524)**	**433,324**	**(33.41) %**
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	-	752,382	(752,382)	0.00 %
42333 - Fuel Sales 3rd Party Into Plane - Contract	-	158,485	(158,485)	0.00 %
42334 - Fuel Sales 3rd Party Into Plane - DLA	-	196,304	(196,304)	0.00 %
FBO Third Party Into-Plane Fees	**5,300,000**	**1,107,171**	**4,192,829**	**20.89 %**
Other FBO Services				
42340 - Other FBO Services	536,000	109,893	426,108	20.50 %
42342 - Equipment Rental	-	10,080	(10,080)	0.00 %
Other FBO Services	**536,000**	**119,973**	**416,028**	**22.38 %**
Total FBO Revenue	**6,160,800**	**1,118,619**	**5,042,181**	**18.16 %**
Total Aeronautical Airline Revenue	**8,306,817**	**1,372,311**	**6,934,506**	**16.52 %**
Non-Aeronautical Revenues				
Other Airport Revenue				
42701 - Fuel Flowage Fees	3,358,000	687,529	2,670,471	20.47 %
43101 - Terminal Food and Beverage	24,200	3,545	20,655	14.65 %
43103 - Terminal Services and Other	50,000	-	50,000	0.00 %
43104 - Advertising Revenue	10,692	-	10,692	0.00 %
43105 - Marketing Reimbursement	50,000	50,000	-	100.00 %
43106 - Rental Car Revenue	16,000	6,487	9,513	40.54 %
43107 - Ground Transportation Revenue	9,000	1,548	7,452	17.20 %
43108 - Parking Revenue	87,620	26,390	61,230	30.12 %
43109 - NOV Revenue	5,000	1,070	3,930	21.39 %
43110 - Filming Revenue	50,000	40,858	9,142	81.72 %
43111 - Special Events Revenue	154,000	71,500	82,500	46.43 %
43112 - Badging Revenue	35,000	8,430	26,570	24.09 %
43201 - COGS - Terminal Food and Beverage	(12,000)	(1,799)	(10,201)	14.99 %

SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY

Detail Budget to Actual Report

For the Quarter Ended September 30, 2026

	Year Ending 06/30/2027	Year To Date 09/30/2026		
	Annual Budget	Actual	Remaining budget	% of Budget
Total Other Airport Revenue	**3,837,512**	**895,558**	**2,941,954**	**23.34 %**
Land and Non-Terminal Facility Leases and Licenses				
44101 - Lease/License Revenue	15,940,671	3,575,504	12,365,167	22.43 %
44102 - Electric Usage Charges	237,130	14,584	222,546	6.15 %
44103 - Network Services	89,460	18,430	71,030	20.60 %
44104 - Security Services	67,200	22,788	44,413	33.91 %
44105 - Permit and Plan Check fees	609,000	96,772	512,228	15.89 %
44106 - Tenant Utility Usage and Other Charges	18,500	-	18,500	0.00 %
Total Land and Non-Terminal Facility Leases and Licenses	**16,961,961**	**3,728,078**	**13,233,883**	**21.98 %**
Other Services				
45106 - License Fee Revenue	5,000	-	5,000	0.00 %
45109 - Assessment Fees	300,000	-	300,000	0.00 %
Total Other Services	**305,000**	**-**	**305,000**	**0.00 %**
Other Income				
48100 - Other Income	35,374	28,739	6,635	81.24 %
Total Other Income	**35,374**	**28,739**	**6,635**	**81.24 %**
Total Non-Aeronautical Revenues	**21,139,847**	**4,652,375**	**16,487,472**	**22.01 %**
Total Operating Revenues	**29,446,664**	**6,024,686**	**23,421,978**	**20.46 %**
Non-Operating Revenues				
Interest Income				
49101 - Interest Income	80,000	5,230	74,771	6.54 %
Total Investment Income	**80,000**	**5,230**	**74,771**	**6.54 %**
Contributions				
49205 - Contribution from Other Government	650,000	-	650,000	0.00 %
49280 - Contribution from Partners	6,314,315	-	6,314,315	0.00 %
Total Contributions	**6,964,315**	**-**	**6,964,315**	**0.00 %**
Grant Revenues				
Grant Revenue - Governmental				
49202 - Grants: Federal	10,335,303	891,893	9,443,410	8.63 %
49204 - Grants: Local	1,750,599	250,000	1,500,599	14.28 %
Total Grant Revenue - Governmental	**12,085,902**	**1,141,893**	**10,944,009**	**9.45 %**
Total Grant Revenues	**12,085,902**	**1,141,893**	**10,944,009**	**9.45 %**
Total Non-Operating Revenues	**19,130,217**	**1,147,123**	**17,983,095**	**6.00 %**
Total Revenues	**48,576,881**	**7,171,808**	**41,405,073**	**14.76 %**
Expenses				
Personnel Costs				
Salary and Wages				
51100 - Temporary Employment Agencies	5,000	-	5,000	0.00 %
51101 - Salaries and Wages - Permanent Full-Time Employees	9,184,670	1,784,273	7,400,397	19.43 %
51301 - Allocation of Personnel Cost - IVDA to SBIAA	2,364,576	418,353	1,946,223	17.69 %
51302 - Allocation of Personnel Cost - SBIAA to IVDA	(198,197)	(8,215)	(189,982)	4.14 %
51901 - Compensation for Board Members/Commissioners	25,000	3,750	21,250	15.00 %
Total Salary and Wages	**11,381,049**	**2,198,161**	**9,182,888**	**19.31 %**
PR Benefits				
51210 - Employees Retirement -- Employer Contribution	642,927	117,570	525,357	18.29 %
51211 - Payroll Health Insurance Contribution	1,372,058	677,066	694,992	49.35 %
51212 - F.I.C.A. Employer Matching Contributions	684,342	132,333	552,009	19.34 %
51213 - Unemployment Contributions/Premiums	44,247	-	44,247	0.00 %
51215 - Employee Benefits - Other	-	3,559	(3,559)	0.00 %
51221 - Workers' Compensation Insurance Premiums and Deductibles	450,000	-	450,000	0.00 %
Total PR Benefits	**3,193,574**	**930,529**	**2,263,046**	**29.14 %**
Total Personnel Costs	**14,574,623**	**3,128,690**	**11,445,934**	**21.47 %**
Insurance				
52101 - Insurance Premiums and Deductibles	880,000	874,067	5,933	99.33 %
Total Insurance	**880,000**	**874,067**	**5,933**	**99.33 %**
Professional Services				
52103 - Consulting Services - Information Technology (Computer)	40,000	8,456	31,544	21.14 %
52106 - Educational/Training Services	14,600	2,206	12,394	15.11 %
52107 - Financial and Accounting Services	2,000	-	2,000	0.00 %
52108 - Auditing	60,000	-	60,000	0.00 %
52110 - Information Technology Services	78,000	6,630	71,370	8.50 %
52112 - Marketing, Advertising, and Promotions	850	906	(56)	106.56 %
52113 - Airport Navigation and Approaches	250,000	-	250,000	0.00 %
52114 - Environmental	102,000	9,285	92,715	9.10 %
52115 - Lobbyist	65,000	22,000	43,000	33.85 %

SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY

Detail Budget to Actual Report

For the Quarter Ended September 30, 2026

	Year Ending 06/30/2027	Year To Date 09/30/2026		
	Annual Budget	**Actual**	**Remaining budget**	**% of Budget**
52116 - Air Service Development	90,000	12,750	77,250	14.17 %
52118 - Engineering	130,158	9,992	120,166	7.68 %
52122 - Real Property Professional Services	35,000	-	35,000	0.00 %
52124 - Wildlife Management	52,000	3,515	48,485	6.76 %
52199 - Other Professional Services	225,000	13,128	211,873	5.83 %
52299 - Other Professional Services (Executive Office)	-	38,438	(38,438)	0.00 %
52802 - Consultant Services - Other	52,500	-	52,500	0.00 %
52803 - Legal Services	242,500	31,555	210,945	13.01 %
52804 - Litigation Services	100,000	108,568	(8,568)	108.57 %
52808 - Marketing, Advertising, and Promotions (Ad-hoc) Services	1,500	-	1,500	0.00 %
52810 - Environmental	60,000	-	60,000	0.00 %
Total Professional Services	**1,601,108**	**267,427**	**1,333,681**	**16.70 %**
Utilities				
53101 - Electricity	1,132,000	321,006	810,994	28.36 %
53102 - Water	289,000	68,940	220,060	23.85 %
53104 - Natural and Liquefied Petroleum Gas	36,400	907	35,493	2.49 %
53105 - Waste Disposal	103,600	28,459	75,141	27.47 %
53109 - Other Utilities	5,000	-	5,000	0.00 %
Total Utilities	**1,566,000**	**419,313**	**1,146,687**	**26.78 %**
Telecommunication				
54002 - Telecommunications - Monthly Charge	113,500	50,941	62,559	44.88 %
54005 - Personal Property - Telecommunications Equipment - Expensed	9,202	5,725	3,477	62.22 %
54006 - Telecommunications - Parts and Supplies	1,560	151	1,409	9.66 %
54008 - Communication Services	12,477	991	11,486	7.94 %
54009 - Real Property - Infrastructure - Telecommunications - Expensed	1,560	49,201	(47,641)	3,153.90 %
Total Telecommunication	**138,299**	**107,009**	**31,290**	**77.37 %**
Repairs and Maintenance				
55001 - Real Property - Infrastructure - Maintenance and Repair - Expensed	326,991	139,300	187,691	42.60 %
55002 - Real Property - Buildings - Maintenance and Repair - Expensed	499,489	81,408	418,081	16.30 %
55003 - Real Property - Facilities and Other Improv. - Maintenance & Repair - Expensed	110,555	20,054	90,501	18.14 %
55005 - Real Property - Land - Maintenance and Repair - Expensed	37,823	6,769	31,054	17.90 %
55006 - Personal Property - Maintenance and Repair - Motor Vehicles - Expensed	111,338	26,877	84,461	24.14 %
55007 - Real Property - Infrastructure - Telecomm - Maintenance and Repair - Expensed	17,547	-	17,547	0.00 %
55009 - Personal Property - Maintenance and Repair - Expensed	387,991	65,572	322,419	16.90 %
55010 - Personal Property - Maintenance and Repair - Computer Software - Expensed	72,135	11,960	60,175	16.58 %
55012 - Personal Property - Maintenance and Repair - Computer Equipment - Expensed	7,798	-	7,798	0.00 %
Total Repairs and Maintenance	**1,571,667**	**351,941**	**1,219,726**	**22.39 %**
Parts and Supplies				
56001 - Parts - Furnishings and Equipment	79,466	23,671	55,795	29.79 %
56002 - Fuels and Lubricants - Other	430,079	130,921	299,158	30.44 %
56003 - Chemicals and Gases	16,454	-	16,454	0.00 %
56004 - Supplies/Materials - Landscaping, Construction and Hardware	103,097	35,405	67,692	34.34 %
56008 - Plants	12,477	4,675	7,802	37.47 %
56601 - Subscriptions, Periodicals, and Information Services	4,055	476	3,579	11.75 %
56602 - Office Supplies	24,018	6,607	17,411	27.51 %
56603 - Hospitality	75,819	23,538	52,281	31.05 %
56604 - Medical Supplies	702	-	702	0.00 %
56606 - Fabrics and Linens	390	-	390	0.00 %
56607 - Décor	7,799	-	7,799	0.00 %
56608 - Postal and Courier Services	4,562	779	3,783	17.07 %
56609 - Safety	47,961	2,714	45,247	5.66 %
56610 - Employee Engagement and Retention	17,937	2,145	15,792	11.96 %
56999 - Consumables - Non Office Supplies	90,189	11,662	78,527	12.93 %
Total Parts and Supplies	**915,005**	**242,594**	**672,411**	**26.51 %**
Other Expenses				
57101 - Advertising Services	5,000	-	5,000	0.00 %
57102 - Awards/Sponsorships	3,899	-	3,899	0.00 %
57103 - Cleaning Services	330,818	97,151	233,667	29.37 %
57108 - Fees for Receiving Electronic Payments	2,729	600	2,129	21.99 %
57110 - Freight/Delivery Service	3,510	417	3,093	11.87 %
57111 - Hazardous Waste Disposal Services	31,193	13,288	17,905	42.60 %
57113 - Membership Dues	62,152	22,982	39,170	36.98 %
57114 - Promotional Items	27,625	13,486	14,139	48.82 %
57116 - Registration Fees - Employee Attendance at Seminars and Conferences	32,599	8,175	24,424	25.08 %
57118 - Reproduction and Printing Services	4,585	180	4,405	3.93 %
57119 - Tuition - Employee Training (Higher Education)	6,083	-	6,083	0.00 %
57120 - Witness Fees and Allowances - Judicial Cases and Administrative Hearings	-	47	(47)	0.00 %
57121 - Board Meeting Expense	14,037	217	13,820	1.54 %
57122 - Employee Training and Development (Non Higher Education)	51,625	1,999	49,626	3.87 %

SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY

Detail Budget to Actual Report

For the Quarter Ended September 30, 2026

	Year Ending 06/30/2027	Year To Date 09/30/2026		
	Annual Budget	**Actual**	**Remaining budget**	**% of Budget**
57130 - Fees and Other Charges	104,303	29,920	74,383	28.69 %
57131 - License and Permit Fees for Compliance	42,501	4,290	38,211	10.09 %
57132 - Special Events Expense	113,310	40,643	72,667	35.87 %
57133 - International Trade Expense	23,395	-	23,395	0.00 %
57191 - Miscellaneous Expense	13,453	2,700	10,753	20.07 %
57201 - Interest Expense	355,838	-	355,838	0.00 %
57311 - Real Property and Improvements - Expensed	2,339	3,780	(1,441)	161.61 %
57320 - Personal Property - Furnishings, Equipment and Other - Expensed	152,001	28,963	123,038	19.05 %
57322 - Personal Property - Furnishings, Equipment and Other - Expensed	16,493	2,169	14,324	13.15 %
57323 - Personal Property - Computer Equipment - Expensed	137,565	34,154	103,411	24.83 %
57331 - Intangible Property - Computer Software - Expensed	342,738	125,053	217,685	36.49 %
57391 - Personal Property - Furnishings and Equipment - Controlled	42,891	12,286	30,606	28.64 %
57401 - Contracted Service Expenses & Expenditures	19,496	3,672	15,824	18.83 %
57402 - Airport Law Enforcement	471,799	-	471,799	0.00 %
57403 - U.S. Customs Contract	390,000	162,396	227,604	41.64 %
57404 - ARFF Services	1,470,000	-	1,470,000	0.00 %
57405 - ILS Services	46,790	-	46,790	0.00 %
57604 - Rental of Furnishings and Equipment	63,400	16,802	46,598	26.50 %
57606 - Rental of Motor Vehicles	3,899	-	3,899	0.00 %
57800 - Travel Expenses & Expenditures	118,455	1,982	116,473	1.67 %
57801 - Travel In-State - Public Transportation Fares	390	382	8	97.88 %
57802 - Travel In-State - Overnight Meals and Lodging	702	2,853	(2,151)	406.37 %
57803 - Travel - Mileage	-	377	(377)	0.00 %
57804 - Travel In-State - Incidental Expenses	-	130	(130)	0.00 %
57805 - Travel In-State - Per Diem, Non-Overnight Travel (Meals)	-	110	(110)	0.00 %
57821 - Travel Out-of-State - Public Transportation Fares	-	1,820	(1,820)	0.00 %
57823 - Travel Out-of-State - Incidental Expenses	-	1,054	(1,054)	0.00 %
57901 - Airport Noise Communications	36,000	90	(90)	0.00 %
57910 - Marketing Services and Supplies	323,241	5,234	30,766	14.54 %
57920 - Advertising Services, Media Buys, and Supplies	1,131,378	81,874	241,367	25.33 %
57930 - Promotions: Events, Services, and Supplies	70,185	169,167	962,211	14.95 %
57940 - Meetings and Conferences	70,500	1,705	68,480	2.43 %
57990 - Other Marketing Expenses	3,899	2,876	67,624	4.08 %
Total Other Expenses	**6,142,816**	**895,025**	**5,247,791**	**14.57 %**
Total Operating Expenses	**23,510,702**	**5,396,080**	**18,114,622**	**22.95 %**
Capital Expenditures				
63100 - Roadway Construction Capital Outlay	300,000	-	300,000	0.00 %
63201 - Real Property - Infrastructure - Capitalized	7,222,980	7,412	7,215,568	0.10 %
63204 - NAVAIDS/ATCT/RADAR	80,000	-	80,000	0.00 %
63212 - Real Property - Land Improvements - Capitalized	2,264,000	5,041	2,258,959	0.22 %
63222 - Real Property - Building Improvements - Capitalized	9,525,177	41,854	9,483,324	0.44 %
63223 - Real Property - Facilities and Other Improvements - Capitalized	1,905,203	-	1,905,203	0.00 %
63310 - Personal Property - Capitalized	1,425,493	-	1,425,493	0.00 %
63321 - Personal Property - Computer Equipment - Capitalized	47,500	-	47,500	0.00 %
63322 - Personal Property - Telecommunications Equipment - Capitalized	113,000	-	113,000	0.00 %
63331 - Personal Property - Passenger Cars - Capitalized	60,000	-	60,000	0.00 %
63332 - Personal Property - Other Motor Vehicles - Capitalized	470,063	102,276	367,787	21.76 %
63341 - Personal Property - Furnishings and Equipment - Capitalized	652,704	15,218	637,486	2.33 %
63342 - Personal Property - Drones - Capitalized	10,000	7,518	2,482	75.18 %
63420 - Capital Outlay - Right to Use Leases	395,000	64,205	330,795	16.25 %
Total Capital Expenditures	**24,471,120**	**243,523**	**24,227,597**	**1.00 %**
Other Sources and Uses				
64101 - Principal On Agency Bonds	845,144	-	845,144	0.00 %
71101 - OFU - Transfer To General	1,000,000	-	1,000,000	0.00 %
Total Other Sources and Uses	**1,845,144**	**-**	**1,845,144**	**0.00 %**
Total Expenses	**53,705,781**	**6,529,587**	**47,176,195**	**12.16 %**
Total Revenues Over (Under) Expenses	**$ (5,128,900)**	**$ 642,222**	**$ (5,771,122)**	**(12.52) %**

SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY
Luxivair-SBD Budget Class Budget to Actual Report
For the Quarter Ended September 30, 2026

	Budget Class	Year Ending 06/30/2027 Annual Budget	Year To Date 09/30/2026 Actual	Remaining budget	% of Budget
Revenues & Expenses					
Revenues					
Operating Revenues					
Aeronautical Airline Revenue					
FBO Revenue	**423**				
Gross Profit - Aviation Fuel Sales					
Aviation Fuel Sales		$ 94,754,800	$ 20,860,338	$ 73,894,462	22.02 %
COGS - Fuel		(94,430,000)	(20,968,862)	(73,461,138)	22.21 %
Gross Profit - Aviation Fuel Sales		**324,800**	**(108,524)**	**433,324**	**(33.41) %**
Third Party Into-Plane Fees		5,300,000	1,107,171	4,192,829	20.89 %
Other FBO Services		536,000	109,893	426,108	20.50 %
Total FBO Revenue		**6,160,800**	**1,108,539**	**5,052,261**	**17.99 %**
Total Aeronautical Airline Revenue		**6,160,800**	**1,108,539**	**5,052,261**	**17.99 %**
Non-Aeronautical Revenues					
Other Airport Revenue	**42 - 43**	6,200	60,343	(54,143)	973.27 %
Total Non-Aeronautical Revenues	**48**	**6,200**	**60,343**	**(54,143)**	**973.27 %**
Total Operating Revenues		**6,167,000**	**1,168,882**	**4,998,118**	**18.95 %**
Non-Operating Revenues	**49**	48,471	-	48,471	0.00 %
Total Revenues		**6,215,471**	**1,168,882**	**5,046,589**	**18.81 %**
Expenses					
Personnel Costs		2,635,571	434,468	2,201,103	16.48 %
Utilities	**51**	214,250	48,352	165,898	22.57 %
Telecommunication	**52**	9,798	538	9,260	5.49 %
Repairs and Maintenance	**53**	298,286	69,748	228,538	23.38 %
Parts and Supplies	**54**	405,123	120,698	284,425	29.79 %
Other Expenses	**55**	393,814	93,039	300,775	23.63 %
Total Operating Expenses		**3,956,842**	**766,843**	**3,189,999**	**19.38 %**
Capital Outlay	**63**				
63222 - Real Property - Building Improvements - Capitalized		361,000	-	361,000	0.00 %
63321 - Personal Property - Computer Equipment - Capitalized		7,500	-	7,500	0.00 %
63332 - Personal Property - Other Motor Vehicles - Capitalized		30,000	-	30,000	0.00 %
63341 - Personal Property - Furnishings and Equipment - Capitalized		630,000	-	630,000	0.00 %
63420 - Capital Outlay - Right to Use Leases		395,000	64,205	330,795	16.25 %
Total Capital Outlay		**1,423,500**	**64,205**	**1,359,295**	**4.51 %**
Total Expenses, Capital Outlay, and Transfers		**5,380,342**	**831,049**	**4,549,293**	**15.45 %**
Total Revenues Over (Under) Expenses		**$ 835,129**	**$ 337,834**	**$ 497,296**	**40.45 %**

SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY

Luxivair-SBD Detail Budget to Actual Report

For the Quarter Ended September 30, 2026

	Year Ending 06/30/2027	Year To Date 09/30/2026		
	Annual Budget	**Actual**	**Remaining budget**	**% of Budget**
Revenues & Expenses				
Revenues				
Operating Revenues				
Aeronautical Airline Revenue				
FBO Revenue				
Gross Profit - Aviation Fuel Sales				
Aviation Fuel Sales				
Jet A Fuel Sales				
42311 - Fuel Sales Jet A - All	$ 94,310,000	$ -	$ 94,310,000	0.00 %
42312 - Fuel Sales Jet A - Buyback	-	19,144,125	(19,144,125)	0.00 %
42313 - Fuel Sales Jet A - Contract	-	815,842	(815,842)	0.00 %
42314 - Fuels Sales Jet A - DLA	-	554,859	(554,859)	0.00 %
42315 - Fuel Sales Jet A - Other	-	249,606	(249,606)	0.00 %
Total Jet A Fuel Sales	**94,310,000**	**20,764,431**	**73,545,569**	**22.02 %**
AVGas Fuel Sales				
42321 - Fuel Sales AvGas - All	444,800	-	444,800	0.00 %
42323 - Fuel Sales AvGas - Contract	-	88,131	(88,131)	0.00 %
42325 - Fuel Sales AvGas - Other	-	7,775	(7,775)	0.00 %
Total AVGas Fuel Sales	**444,800**	**95,906**	**348,894**	**21.56 %**
Total Aviation Fuel Sales	94,754,800	20,860,338	73,894,462	22.02 %
COGS - Fuel				
42391 - COGS - Jet A	(94,100,000)	(20,881,729)	(73,218,271)	22.19 %
42392 - COGS - AvGas	(330,000)	(87,132)	(242,868)	26.40 %
Total COGS - Fuel	**(94,430,000)**	**(20,968,862)**	**(73,461,138)**	**22.21 %**
Gross Profit - Aviation Fuel Sales	**324,800**	**(108,524)**	**433,324**	**(33.41) %**
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	-	752,382	(752,382)	0.00 %
42333 - Fuel Sales 3rd Party Into Plane - Contract	-	158,485	(158,485)	0.00 %
42334 - Fuel Sales 3rd Party Into Plane - DLA	-	196,304	(196,304)	0.00 %
FBO Third Party Into-Plane Fees	**5,300,000**	**1,107,171**	**4,192,829**	**20.89 %**
Other FBO Services				
42340 - Other FBO Services	536,000	109,893	426,108	20.50 %
Other FBO Services	**536,000**	**109,893**	**426,108**	**20.50 %**
Total FBO Revenue	**6,160,800**	**1,108,539**	**5,052,261**	**17.99 %**
Total Aeronautical Airline Revenue	**6,160,800**	**1,108,539**	**5,052,261**	**17.99 %**
Non-Aeronautical Revenues				
Other Airport Revenue				
42701 - Fuel Flowage Fees	-	7,634	(7,634)	0.00 %
43101 - Terminal Food and Beverage	18,200	3,545	14,655	19.48 %
43105 - Marketing Reimbursement	-	50,000	(50,000)	0.00 %
43106 - Rental Car Revenue	-	963	(963)	0.00 %
43201 - COGS - Terminal Food and Beverage	**(12,000)**	**(1,799)**	**(10,201)**	**14.99 %**
Total Other Airport Revenue	**6,200**	**60,343**	**(54,143)**	**973.27 %**

SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY
Luxivair-SBD Detail Budget to Actual Report
For the Quarter Ended September 30, 2026

	Year Ending 06/30/2027	Year To Date 09/30/2026		
	Annual Budget	Actual	Remaining budget	% of Budget
Total Non-Aeronautical Revenues	**6,200**	**60,343**	**(54,143)**	**973.27 %**
Total Operating Revenues	**6,167,000**	**1,168,882**	**4,998,118**	**18.95 %**
Non-Operating Revenues				
Grant Revenues				
49204 - Grants: Local	48,471	-	48,471	0.00 %
Total Grant Revenues	**48,471**	**-**	**48,471**	**0.00 %**
Total Non-Operating Revenues	**48,471**	**-**	**48,471**	**0.00 %**
Total Revenues	**6,215,471**	**1,168,882**	**5,046,589**	**18.81 %**
Expenses				
Personnel Costs				
Salary and Wages				
51101 - Salaries and Wages - Permanent Full-Time Employees	1,932,803	372,613	1,560,190	19.28 %
Total Salary and Wages	**1,932,803**	**372,613**	**1,560,190**	**19.28 %**
PR Benefits				
51210 - Employees Retirement -- Employer Contribution	135,296	26,535	108,761	19.61 %
51211 - Payroll Health Insurance Contribution	408,979	-	408,979	0.00 %
51212 - F.I.C.A. Employer Matching Contributions	147,860	28,862	118,997	19.52 %
51213 - Unemployment Contributions/Premiums	10,633	-	10,633	0.00 %
51215 - Employee Benefits - Other	-	6,457	(6,457)	0.00 %
Total PR Benefits	**702,768**	**61,854**	**640,914**	**8.80 %**
Total Personnel Costs	**2,635,571**	**434,468**	**2,201,103**	**16.48 %**
Utilities				
53101 - Electricity	120,000	25,064	94,936	20.89 %
53102 - Water	62,750	20,895	41,855	33.30 %
53104 - Natural and Liquefied Petroleum Gas	1,500	190	1,310	12.68 %
53105 - Waste Disposal	30,000	2,204	27,796	7.35 %
Total Utilities	**214,250**	**48,352**	**165,898**	**22.57 %**
Telecommunication				
54002 - Telecommunications - Monthly Charge	2,000	-	2,000	0.00 %
54005 - Personal Property - Telecommunications Equipment - Expensed	4,679	-	4,679	0.00 %
54006 - Telecommunications - Parts and Supplies	780	-	780	0.00 %
54008 - Communication Services	2,339	538	1,801	23.01 %
Total Telecommunication	**9,798**	**538**	**9,260**	**5.49 %**
Repairs and Maintenance				
55001 - Real Property - Infrastructure - Maintenance and Repair - Expensed	58,487	-	58,487	0.00 %
55002 - Real Property - Buildings - Maintenance and Repair - Expensed	58,487	10,288	48,199	17.59 %
55005 - Real Property - Land - Maintenance and Repair - Expensed	27,294	5,096	22,198	18.67 %
55006 - Personal Property - Maintenance and Repair - Motor Vehicles - Expensed	15,597	3,403	12,194	21.82 %
55007 - Real Property - Infrastructure - Telecomm - Maintenance and Repair - Expensed	15,597	-	15,597	0.00 %
55009 - Personal Property - Maintenance and Repair - Expensed	116,975	50,961	66,015	43.57 %
55010 - Personal Property - Maintenance and Repair - Computer Software - Expensed	1,950	-	1,950	0.00 %
55012 - Personal Property - Maintenance and Repair - Computer Equipment - Expensed	3,899	-	3,899	0.00 %
Total Repairs and Maintenance	**298,286**	**69,748**	**228,538**	**23.38 %**
Parts and Supplies				
56001 - Parts - Furnishings and Equipment	14,037	2,275	11,762	16.21 %
56002 - Fuels and Lubricants - Other	272,942	91,870	181,072	33.66 %
56003 - Chemicals and Gases	780	-	780	0.00 %
56004 - Supplies/Materials - Landscaping, Construction and Hardware	780	258	522	33.04 %
56008 - Plants	-	283	(283)	0.00 %
56601 - Subscriptions, Periodicals, and Information Services	2,339	3	2,336	0.13 %
56602 - Office Supplies	7,798	2,267	5,531	29.07 %
56603 - Hospitality	58,487	18,374	40,113	31.42 %
56606 - Fabrics and Linens	390	-	390	0.00 %
56607 - Décor	1,560	-	1,560	0.00 %
56609 - Safety	6,239	520	5,719	8.34 %
56610 - Employee Engagement and Retention	780	-	780	0.00 %
56999 - Consumables - Non Office Supplies	38,991	4,849	34,142	12.44 %
Total Parts and Supplies	**405,123**	**120,698**	**284,425**	**29.79 %**
Other Expenses				
57103 - Cleaning Services	70,185	18,332	51,853	26.12 %
57110 - Freight/Delivery Service	1,170	417	753	35.61 %
57111 - Hazardous Waste Disposal Services	11,697	4,424	7,273	37.82 %
57113 - Membership Dues	5,849	1,395	4,454	23.85 %
57114 - Promotional Items	27,294	13,486	13,808	49.41 %

SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY
Luxivair-SBD Detail Budget to Actual Report
For the Quarter Ended September 30, 2026

	Year Ending 06/30/2027	Year To Date 09/30/2026		
	Annual Budget	**Actual**	**Remaining budget**	**% of Budget**
57118 - Reproduction and Printing Services	2,339	101	2,238	4.32 %
57122 - Employee Training and Development (Non Higher Education)	11,697	800	10,897	6.84 %
57130 - Fees and Other Charges	37,432	9,619	27,813	25.70 %
57131 - License and Permit Fees for Compliance	13,257	-	13,257	0.00 %
57191 - Miscellaneous Expense	3,899	-	3,899	0.00 %
57311 - Real Property and Improvements - Expensed	2,339	-	2,339	0.00 %
57320 - Personal Property - Furnishings, Equipment and Other - Expensed	31,193	2,392	28,801	7.67 %
57323 - Personal Property - Computer Equipment - Expensed	25,735	-	25,735	0.00 %
57331 - Intangible Property - Computer Software - Expensed	24,955	6,788	18,167	27.20 %
57401 - Contracted Service Expenses & Expenditures	19,496	3,672	15,824	18.83 %
57403 - U.S. Customs Contract	38,992	18,544	20,448	47.56 %
57604 - Rental of Furnishings and Equipment	31,193	6,730	24,463	21.57 %
57606 - Rental of Motor Vehicles	3,899	-	3,899	0.00 %
57800 - Travel Expenses & Expenditures	31,193	523	30,670	1.68 %
57801 - Travel In-State - Public Transportation Fares	-	55	(55)	0.00 %
57802 - Travel In-State - Overnight Meals and Lodging	-	555	(555)	0.00 %
57821 - Travel Out-of-State - Public Transportation Fares	-	1,563	(1,563)	0.00 %
57822 - Travel Out-of-State - Meal and Lodging Expenses, Overnight Travel	-	1,054	(1,054)	0.00 %
57823 - Travel Out-of-State - Incidental Expenses	-	90	(90)	0.00 %
57940 - Meetings and Conferences	-	2,500	(2,500)	0.00 %
Total Other Expenses	**393,814**	**93,039**	**300,775**	**23.63 %**
Total Operating Expenses	**3,956,842**	**766,843**	**3,189,999**	**19.38 %**
Capital Expenditures				
63222 - Real Property - Building Improvements - Capitalized	361,000	-	361,000	0.00 %
63321 - Personal Property - Computer Equipment - Capitalized	7,500	-	7,500	0.00 %
63332 - Personal Property - Other Motor Vehicles - Capitalized	30,000	-	30,000	0.00 %
63341 - Personal Property - Furnishings and Equipment - Capitalized	630,000	-	630,000	0.00 %
63420 - Capital Outlay - Right to Use Leases	395,000	64,205	330,795	16.25 %
Total Capital Expenditures	**1,423,500**	**64,205**	**1,359,295**	**4.51 %**
Total Expenses	**5,380,342**	**831,049**	**4,549,293**	**15.45 %**
Total Revenues Over (Under) Expenses	**$ 835,129.10**	**$ 337,833.53**	**$ 497,295.57**	**40.45 %**