

# 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 24, 2024 - 4:00 PM**

Norton Regional Event Center, **Conference Room 177**

1601 East Third Street, San Bernardino, CA, 92408



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

#### **STANDING COMMITTEE MEMBERS:**

**Frank Navarro**, Mayor, City of Colton

**Rhodes Rigsby**, Councilmember, City of Loma Linda

**Penny Lilburn**, Mayor City of Highland

- 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

- a. Conference with Real Property Negotiator Pursuant to Government Code Section 54956.8  
Property: Approximately 13 acres of land located east of former Norton Air Force Base Hangar No. 795 at the San Bernardino International Airport  
Negotiating Parties: Michael Burrows, SBIAA Chief Executive Officer and Sharon Green, CEO, Unical Aviation, Inc.
- b. Conference with Real Property Negotiator Pursuant to Government Code Section 5495.8  
Property: Former Norton Air Force Base Building 302, San Bernardino International Airport  
Negotiating Parties: Michael Burrows, SBIAA Chief Executive Officer and Terry Thompson, Director Real Estate Services Department, County of San Bernardino

**D. REPORT ON CLOSED SESSION**

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

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

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

**F. CONFLICT OF INTEREST DISCLOSURE**

1. POSSIBLE CONFLICT OF INTEREST ISSUES FOR THE SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY (SBIAA) FINANCE AND BUDGET COMMITTEE MEETING OF APRIL 24, 2024  
**[PRESENTER: Jillian Ubaldo, Deputy 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. DISCUSS ACCOUNTING UPDATES  
**[PRESENTER: Mark Cousineau, Director of Finance PAGE#: 011]**
3. RECEIVE QUARTERLY BUDGET TO ACTUAL REPORT  
**[PRESENTER: Mark Cousineau, Director of Finance PAGE#: 015]**

**H. ADDED AND DEFERRED ITEMS**

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


**I. OPEN SESSION PUBLIC COMMENT**

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

**J. ADJOURNMENT**

Unless otherwise noted, this meeting will be adjourned to the next regularly scheduled meeting of the SBIAA Finance & Budget Committee, Wednesday, August 28, 2024.

*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><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:</b> April 24, 2024</p> <p><b>ITEM NO:</b> 1</p> <p><b>PRESENTER:</b> Jillian Ubaldo, Deputy Clerk of the Board</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 24, 2024**

**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:	Mark Cousineau
APPROVED AS TO FORM AND LEGAL CONTENT:	Scott Huber
FINAL APPROVAL:	Michael Burrows

**BACKGROUND INFORMATION**

The potential conflicts information provided in this report 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, including parent-subsidiary and certain otherwise related business entities as defined in the California Code of Regulations, Title 2, Division 6, Section 18438.5, 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):

<b><u>Agenda Item No.</u></b>	<b><u>Contractors/Tenants</u></b>	<b><u>Subcontractors/Subtenants</u></b>
<b><u>There will be no items presented at this meeting relating to Contractors, Tenants, Subcontractors, Subtenants, etc.</u></b>		

**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:</b> April 24, 2024</p> <p><b>ITEM NO:</b> 2</p> <p><b>PRESENTER:</b> Mark Cousineau, Director of Finance</p>
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**SUBJECT: DISCUSS ACCOUNTING UPDATES**

**SUMMARY**

An oral report will be provided at the meeting.

**RECOMMENDED ACTION(S)**

For discussion purposes only.

**FISCAL IMPACT**

None.

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**

An oral report will be provided and discussed at the time of the meeting on certain accounting updates as below:

- 1) Sage Intacct accounting information system implementation
- 2) Chart of accounts structure
- 3) Budgetary expense/expenditure control
- 4) Emergency Purchases proposals
  - a) Invoke federal SLGU purchasing limits upon declared emergency
  - b) Increase manager emergency purchase authority up to \$3,000
  - c) Establish director emergency purchase authority up to \$5,000
- 5) Capital asset recognition changes from \$5,000
  - a) Infrastructure – \$100,000 or greater
  - b) Intangible Assets - \$75,000 or greater
    - i) SBITA (Subscription Based Information Technology Arrangements) – useful life 2-5 years
    - ii) Software – useful life 2-5 years
    - iii) Right to use (lease) - life per agreement
    - iv) Trademarks, copyrights, other intangible assets – useful life 2-95 years
  - c) Buildings & Structures - \$50,000

**Attachments:**

1. Chart of Accounts Structure
2. Budgetary Expense/Expenditure Control

# Chart of Accounts Structure

## Accounting String

### ACCOUNT (5)



- 1: Element (Level 1)
- 2: Class (Level 2)
- 3: Subclass (Level 3)
- 4-5: Account (Level 4)

### DEPARTMENT (5)



- “D”: Prefix
- 1: Department
- 2: Division
- 3: Subdivision
- 4-5: Section

DEPT_ID	DEPT_NAME
D50000	Aviation
D51000	Luxivair-SBD
D51100	Administration
D51110	Business Services
D51200	Guest Services
D51300	Fuel Farm
D51400	Fueling
D52000	Airport Manager
D52100	Airport Security Coordinator
D52110	Badging Office
D52200	Airport Operations
D52210	Communications
D52300	Airport Maintenance
D52310	Facilities
D52320	Grounds
D52330	Fleet

### LOCATION (6)



- 1 – 2: Land side, Terminal, Airside
- 3 - 5: Building Code
- 6: Building unit, floor, suite, etc.

LOCATION_ID	LOCATION_NAME
100480	Building 48
100481	Building 48 Office
100482	Building 48 Museum
100484	Building 48, PV Carport East
100485	Building 48, PV Carport North
100486	Building 48, PV Carport South
100560	Building 56 Commissary
100561	Building 56, Suite 1
100563	Building 56, Suite 2
100564	Building 56, Suite 3

Expense/Expenditure Codes - IVDA/SBIAA Manual of Accounts

Level	Number	Title
1	50000	Expenses & Expenditures
2	53000	Utilities
4	53101	Electricity
4	53102	Water
4	53103	Sanitation and Wastewater
4	53104	Natural and Liquefied Petroleum Gas

**CURRENT:**

Budgetary control at **Level 4**

- High admin burden from line item transfers (Level 4)
- Line item budget changes
  - Hard to access and understand history
  - Line item performance unreliable/not relevant

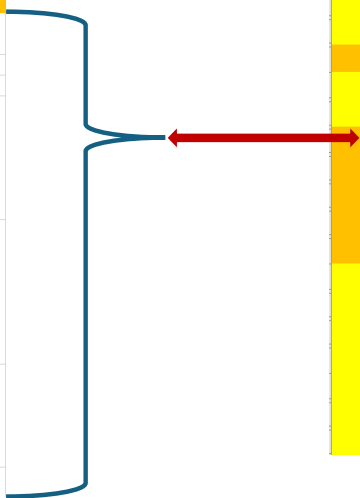
**PROPOSED:**


Budgetary control at **Level 2**

- Less admin burden from line item transfers (Level 4)
- More accurate planning and budget data
- Increase operations efficiency without loss of control

Level	Number	Title	Description
1	50000	Expenses & Expenditures	
2	53000	Utilities	
4	53101	Electricity	To record payment for purchased electrical utilities.
4	53102	Water	To record payment for water utilities.
4	53103	Sanitation and Wastewater	
4	53104	Natural and Liquefied Petroleum Gas	To record the payment for purchased natural and liquefied petroleum gas utilities.
4	53105	Waste Disposal	To record payment for purchased services to include trash pickup, containerized refuse service, wastewater, sanitary landfill, and other related waste disposal services, including document shredding and disposal.
4	53106	Thermal Energy	To record payment for purchased thermal energy, including steam, hot water, chilled water.
4	53109	Other Utilities	To record payment for other utility charges.

Level	Number	Title
1	50000	Expenses & Expenditures
2	51000	Personal Services
3	51100	Salaries and Wages
3	51200	Benefits
2	52000	Contractual Services
3	52100	Professional Services and Fees
3	52200	Professional Services and Fees (Exec. Office)
2	53000	Utilities
2	54000	Telecommunications
2	55000	Maintenance and Repairs
2	56000	Supplies, Materials, and Consumables
2	57000	Other Expenses and Expenditures
3	57100	Nonfinancial Expenses and Expenditures
3	57200	Financial Expenses and Expenditures
3	57300	Expenses and Expenditures - Parts Under \$5,000
3	57400	Contracted Service Expenses & Expenditures
3	57500	Claims and Judgments
3	57600	Rentals and Leases
3	57800	Travel Expenses & Expenditures



	<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:</b> April 24, 2024</p> <p><b>ITEM NO:</b> 3</p> <p><b>PRESENTER:</b> Mark Cousineau, Director of Finance</p>
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**SUBJECT: RECEIVE QUARTERLY BUDGET TO ACTUAL REPORT**

**SUMMARY**

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

**RECOMMENDED ACTION(S)**

Receive for information.

**FISCAL IMPACT**

None.

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 2023-24, the quarter ended March 31, 2024, Budget to Actual reports are attached and will be discussed at the time of the meeting.

**Attachments:**

1. SBIAA FY 203-24 Budget to Actual Reports for the quarter ended March 31, 2024.



**San Bernardino International Airport Authority**  
**FY 2023-2024 Budget to Actual**  
**For the Quarter Ended March 31, 2024**

	General Fund			Percent of Budget
	Actual	Budget	Over (Under) Budget	
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
40100 · Fuel Flowage Fees	\$ 2,020,677	\$ 3,540,000	\$ (1,519,323)	57%
40200 · Landing Fees	1,127,872	1,600,000	(472,128)	70%
40300 · Tie Down/Aircraft Parking Fees	226,666	300,000	(73,334)	76%
40310 · Parking Lot Revenue	148,213	250,000	(101,787)	59%
40320 · Advertising Revenue	-	80,000	(80,000)	0%
40321 · Car Rental Fees	26,458	60,000	(33,542)	44%
40322 · Ground Transportation Revenue	8,339	18,000	(9,661)	46%
40400 · Network Services	75,330	130,000	(54,670)	58%
41150 · Filming Revenues	57,600	60,000	(2,400)	96%
41160 · Special Event Revenue	112,500	90,000	22,500	125%
41165 · Security Services	30,456	145,000	(114,544)	21%
41170 · Permit Fees	318,821	380,000	(61,179)	84%
41180 · Badging Revenue	57,482	30,000	27,482	192%
41185 · NOV Revenue	-	3,000	(3,000)	0%
41400 · Transfers from Property Mgmt Fund	6,000,000	8,000,000	(2,000,000)	75%
41450 · Transfers from Capital Projects	1,175,812	2,700,000	-	44%
41460 · Transfer In from FBO	1,500,000	1,500,000	-	100%
41600 · Interest	35,919	50,000	(14,081)	72%
42590 · Other Services - Operations	22,206	81,750	(59,544)	27%
42600 · Income - Other	44,991	43,000	1,991	105%
<b>Total Income</b>	<b>12,989,342</b>	<b>19,060,750</b>	<b>(4,547,221)</b>	<b>68%</b>
<b>Gross Profit</b>	<b>12,989,342</b>	<b>19,060,750</b>	<b>(4,547,221)</b>	<b>68%</b>
<b>Expense</b>				
50000 · Salaries and Wages	3,924,856	5,885,000	(1,960,144)	67%
50010 · Security Salaries	629,097	1,054,000	(424,903)	60%
50015 · Airport Law Enforcement	168,074	469,000	(300,926)	36%
50060 · Airline Support-Operating Expenses	5,701	80,000	(74,299)	7%
50090 · Special Events Expenses	95,920	78,500	17,420	122%
50100 · Salaries Reimbursed to IVDA	986,056	1,860,000	(873,944)	53%
50150 · Temporary Services	11,972	25,000	(13,028)	48%
50200 · Board Directors Fees	9,600	20,000	(10,400)	48%
50210 · Board Meeting Expense	5,925	15,000	(9,075)	40%
50250 · Office Supplies	16,155	30,000	(13,845)	54%
50260 · Office Equipment Maintenance	-	60,000	(60,000)	0%
50261 · IT Equipment & Communications	529,938	823,855	(293,917)	64%
50265 · Noise IT System & Communications	1,975	40,000	(38,025)	5%
50279 · Equipment & Operating Supplies	35,896	78,600	(42,704)	46%
50280 · Equipment Maintenance & Repairs	197	12,400	(12,203)	2%
50281 · Maintenance and Repairs	81,370	233,250	(151,880)	35%
50283 · Badging Supplies	10,082	25,000	(14,918)	40%
50290 · Advertising	420,696	650,304	(229,608)	65%
50291 · Fees	62,917	63,600	(683)	99%
50300 · Courier	1,589	2,500	(911)	64%
50310 · Printing	-	1,500	(1,500)	0%
50320 · Postage	2,603	5,000	(2,397)	52%
50323 · Marketing - Supplies	86,128	145,000	(58,872)	59%

**San Bernardino International Airport Authority**  
**FY 2023-2024 Budget to Actual**  
**For the Quarter Ended March 31, 2024**

	General Fund			
	Actual	Budget	Over (Under)	Percent of
			Budget	Budget
50325 · Supplies, Repairs and Maintenance	259,594	367,654	(108,060)	71%
50330 · Dues & Subscriptions	29,129	32,000	(2,871)	91%
50331 · Licenses & Permits	16,768	36,000	(19,232)	47%
50332 · Recruiting Expenses	14,302	33,000	(18,698)	43%
50337 · Safety	12,345	17,000	(4,655)	73%
50340 · Insurance	457,372	457,000	372	100%
50345 · Insurance - Workers' Compensation	494,522	498,000	(3,478)	99%
50370 · Education & Training	32,162	59,650	(27,488)	54%
50372 · Meetings & Conferences	58,118	122,000	(63,882)	48%
50375 · Software	167,137	212,000	(44,863)	79%
50380 · Travel	36,583	40,000	(3,417)	91%
50400 · HazMat	7,713	20,000	(12,287)	39%
50410 · Electric	405,858	487,000	(81,142)	83%
50411 · Gas	8,472	30,000	(21,528)	28%
50412 · Telephone	19,439	37,600	(18,161)	52%
50413 · Refuse	4,506	27,000	(22,494)	17%
50414 · Water/Sewer	9,518	14,000	(4,482)	68%
50415 · Janitorial	112,400	208,000	(95,600)	54%
50416 · ARFF Supplies	2,178	30,000	(27,822)	7%
50417 · Security/Fire Alarm Monitoring	4,873	14,000	(9,127)	35%
50418 · HVAC	20,091	164,600	(144,509)	12%
50419 · Uniform	21,829	50,200	(28,371)	43%
50420 · Signage	12,288	43,000	(30,712)	29%
50421 · Electric Lighting Repairs	3,893	35,000	(31,107)	11%
50422 · Landscape Maintenance	30,018	99,600	(69,582)	30%
50423 · NAVIDS/ATCT Repairs	1,750	14,900	(13,150)	12%
50424 · Storm Water Monitoring	2,500	12,000	(9,500)	21%
50426 · US Customs Contract	193,523	385,000	(191,477)	50%
50427 · Fuel & Lubricants	81,307	154,875	(73,568)	52%
50428 · Shop Tools	22,844	60,914	(38,070)	38%
50429 · ARFF Vehicle - Repairs & Maintenance	56	55,000	(54,944)	0%
50433 · ARFF Services	288,351	1,153,406	(865,055)	25%
50434 · Vehicle Maintenance	26,643	48,700	(22,057)	55%
50439 · Wildlife Management	28,377	156,000	(127,623)	18%
50440 · Vehicle Replacement	156,757	416,000	(259,243)	38%
50442 · Special Equipment. - Airline Support	2,178	39,000	(36,822)	6%
50443 · Contract Services - Airline Support	9,585	93,000	(83,416)	10%
50446 · Emergency Planning Exercise	4,694	29,850	(25,156)	16%
50449 · Utility Truck	14,283	16,500	(2,217)	87%
50500 · Legal	40,949	155,000	(114,051)	26%
50501 · Other-Litigation	18,327	50,000	(31,673)	37%
50520 · Auditing	50,500	54,000	(3,500)	94%
50550 · Professional Services-Marketing	146,668	222,000	(75,332)	66%
50560 · Professional Services-Other	111,138	185,000	(73,863)	60%
50570 · Professional Services-Special Approach	11,588	58,200	(46,613)	20%
50571 · Professional Services-Environmental	18,377	125,000	(106,623)	15%
50580 · Professional Services-Lobbyist	40,000	60,000	(20,000)	67%
50590 · Professional Services-IT	46,055	65,500	(19,445)	70%

**San Bernardino International Airport Authority**  
**FY 2023-2024 Budget to Actual**  
**For the Quarter Ended March 31, 2024**

	General Fund			
	Actual	Budget	Over (Under)	Percent of
			Budget	Budget
50592 · Professional Services - Air Services Development	59,189	80,000	(20,811)	74%
50593 · Professional Services - Community Outreach	17,804	35,000	(17,196)	51%
50605 · Professional Services- Engineering	64,335	230,000	(165,665)	28%
50620 · ILS Contract	269,146	306,000	(36,854)	88%
50700 · SBD Cares	50,000	50,000	-	100%
50800 · Payroll Fees/Bank Charges	11,307	20,000	(8,693)	57%
50900 · Miscellaneous-Other	4,800	30,000	(25,201)	16%
52573 · Equipment Replacement	34,600	86,600	(52,000)	40%
52584 · Pavement Maintenance	5,254	65,000	(59,746)	8%
52589 · Furniture & Fixtures	33,465	47,000	(13,535)	71%
52596 · Airfield Striping	-	50,000	(50,000)	0%
59100 · New Asset - Maint. Equipment	4,250	5,000	(750)	85%
<b>Total Expense</b>	<b>11,198,455</b>	<b>19,406,258</b>	<b>(8,207,803)</b>	<b>58%</b>
<b>Net Ordinary Income</b>	<b>1,790,887</b>	<b>(345,508)</b>	<b>2,136,395</b>	<b>-518%</b>
<b>Net Income</b>	<b>\$ 1,790,887</b>	<b>\$ (345,508)</b>	<b>\$ 2,136,395</b>	<b>-518%</b>
<b>Cash on Hand - Beginning</b>	<b>\$ 399,251</b>	<b>\$ 994,598</b>		
<b>Adjustments to Cash on Hand</b>	<b>(500,000)</b>	<b>-</b>		
<b>Cash on Hand - Ending</b>	<b>\$ 1,690,137</b>	<b>\$ 649,090</b>		

**San Bernardino International Airport Authority**  
**FY 2023-2024 Budget to Actual**  
**For the Quarter Ended March 31, 2024**

	<b>Property Management Fund</b>			<b>Percent of Budget</b>
	<b>Actual</b>	<b>Budget</b>	<b>Over (Under) Budget</b>	
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
41700 · Lease Revenue	\$ 8,295,277	\$ 10,943,948	\$ (2,648,672)	76%
41702 · Electrical Usage Charges	357,486	288,000	69,486	124%
41710 · Common Infrastructure Assessment	-	500,000	(500,000)	0%
42600 · Income - Other	808	550,000	(549,192)	0%
<b>Total Income</b>	<u>8,653,571</u>	<u>12,281,948</u>	<u>(3,628,377)</u>	<u>70%</u>
<b>Gross Profit</b>	8,653,571	12,281,948	(3,628,377)	70%
<b>Expense</b>				
50000 · Salaries and Wages	115,661	197,000	(81,339)	59%
50281 · Maintenance and Repairs	82,632	161,062	(78,430)	51%
50336 · Lease expense	-	47,045	(47,045)	0%
50340 · Insurance	247,268	251,829	(4,561)	98%
50410 · Electric	583,577	888,700	(305,123)	66%
50411 · Gas	5,095	40,800	(35,705)	12%
50412 · Telephone	88,691	110,000	(21,309)	81%
50413 · Refuse	38,595	72,000	(33,405)	54%
50414 · Water/Sewer	89,516	152,600	(63,084)	59%
50415 · Janitorial	71,345	170,000	(98,655)	42%
50417 · Security/Fire Alarm Monitoring	10,409	24,500	(14,091)	42%
50418 · HVAC	10,232	90,500	(80,269)	11%
50427 · Fuel & Lubricants	2,880	5,793	(2,913)	50%
50500 · Legal	29,964	65,000	(35,036)	46%
50630 · Reserve for Maintenance & CAM Charge	-	25,000	(25,000)	0%
50640 · Fire Suppression System	49,396	93,460	(44,065)	53%
50900 · Miscellaneous-Other	-	5,000	(5,000)	0%
51815 · AFFF Improvements	-	42,088	(42,088)	0%
53050 · Transfers to Debt Service Fund	-	1,200,982	(1,200,982)	0%
53100 · Transfers to Capital Project Fund	-	150,000	(150,000)	0%
53300 · Transfers to Airport General Fund	6,000,000	8,000,000	(2,000,000)	75%
<b>Total Expense</b>	<u>7,425,260</u>	<u>11,793,359</u>	<u>(4,368,099)</u>	<u>63%</u>
<b>Net Ordinary Income</b>	<u>1,228,310</u>	<u>488,589</u>	<u>739,721</u>	<u>251%</u>
<b>Net Income</b>	<u><u>\$ 1,228,310</u></u>	<u><u>\$ 488,589</u></u>	<u><u>\$ 739,721</u></u>	<u><u>251%</u></u>
<b>Cash on Hand - Beginning</b>	<u>\$ 562,006</u>	<u>\$ 296,172</u>		
<b>Adjustments to Cash on Hand</b>	<u>(233,100)</u>	<u>-</u>		
<b>Cash on Hand - Ending</b>	<u><u>\$ 1,558,057</u></u>	<u><u>\$ 784,761</u></u>		

**San Bernardino International Airport Authority**  
**FY 2023-2024 Budget to Actual**  
**For the Quarter Ended March 31, 2024**

	<b>Capital Project Fund</b>			
	<b>Actual</b>	<b>Budget</b>	<b>Over (Under) Budget</b>	<b>Percent of Budget</b>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
41400 · Transfers from Property Mgmt Fund	\$ -	\$ 150,000	\$ (150,000)	0%
41490 · Transfers from IVDA	-	96,750	(96,750)	0%
41900 · Grant Revenue - FAA	210,374	1,900,000	(1,689,626)	11%
41915 · Federal Grant - Other	-	1,000,000	(1,000,000)	0%
42101 · Land Sales Proceeds (Rialto)	-	500,000	(500,000)	0%
<b>Total Income</b>	<b>210,374</b>	<b>3,646,750</b>	<b>(3,436,376)</b>	<b>6%</b>
<b>Gross Profit</b>	<b>210,374</b>	<b>3,646,750</b>	<b>(3,436,376)</b>	<b>6%</b>
<b>Expense</b>				
50284 · FBO - Equipment Purchase	-	150,000	(150,000)	0%
50420 · Signage	1,944	50,000	(48,056)	4%
50560 · Professional Services - Other	11,900	55,000	(43,100)	22%
51000 · General Aviation	-	160,000	(160,000)	0%
51200 · International Arrival Facility	-	100,000	(100,000)	0%
51300 · Building 56 Improvements	123,152	325,000	(201,848)	38%
51600 · Freight Building	-	5,000	(5,000)	0%
51807 · Land, Road, Parking Improvement	226,112	532,500	(306,388)	42%
51808 · Gate Improvements	-	25,000	(25,000)	0%
52550 · FAA Safety Management System	71,381	226,000	(154,619)	32%
52551 · Hangar 763 Improvements	-	25,000	(25,000)	0%
52554 · Landfill Pavement Repairs	4,903	100,000	(95,097)	5%
52559 · FBO Repairs	-	100,000	(100,000)	0%
52563 · Channel Repair	2,509	100,000	(97,491)	3%
52570 · B730 Improvements	-	15,000	(15,000)	0%
52575 · Building 680 Improvements	-	70,000	(70,000)	0%
52579 · Network Improvements	21,871	100,000	(78,129)	22%
52580 · Environmental Assessment	-	30,000	(30,000)	0%
52585 · Terminal Improvements	-	100,000	(100,000)	0%
52592 · Ramp Repair	-	50,000	(50,000)	0%
52593 · Delayed Occupancy Expense	-	5,000	(5,000)	0%
52602 · Operations Office	-	10,000	(10,000)	0%
52604 · Airport Solar Design & Improvement	-	150,000	(150,000)	0%
52605 · Airport Green Energy Element Project	151,136	160,000	(8,864)	94%
53300 · Transfers to Airport General Fund	1,175,812	2,700,000	(1,524,188)	44%
53477 · Fuel Farm Construction	485,300	500,000	(14,700)	97%
FAA2301 · FAA - AOA Vehicle Access Road	77,173	1,900,000	(1,822,827)	4%
<b>Total Expense</b>	<b>2,353,192</b>	<b>7,743,500</b>	<b>(5,390,308)</b>	<b>30%</b>
<b>Net Ordinary Income</b>	<b>(2,142,818)</b>	<b>(4,096,750)</b>	<b>1,953,932</b>	<b>52%</b>
<b>Net Income</b>	<b>\$ (2,142,818)</b>	<b>\$ (4,096,750)</b>	<b>\$ 1,953,932</b>	<b>52%</b>
<b>Cash on Hand - Beginning</b>	<b>\$ 5,614,464</b>	<b>\$ 5,000,000</b>		
<b>Adjustments to Cash on Hand</b>	<b>(500,000)</b>	<b>-</b>		
<b>Cash on Hand - Ending</b>	<b>\$ 2,971,646</b>	<b>\$ 903,250</b>		

**San Bernardino International Airport Authority**  
**FY 2023-2024 Budget to Actual**  
**For the Quarter Ended March 31, 2024**

	<b>Debt Service Fund</b>			<b>Percent of Budget</b>
	<b>Actual</b>	<b>Budget</b>	<b>Over (Under) Budget</b>	
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>41400 · Transfers from Property Mgmt Fund</b>	\$ -	\$ 1,200,982	\$ (1,200,982)	0%
<b>41600 · Interest</b>	58,510	50,000	8,510	117%
<b>Total Income</b>	<u>58,510</u>	<u>1,250,982</u>	<u>(1,192,472)</u>	<u>5%</u>
<b>Gross Profit</b>	<u>58,510</u>	<u>1,250,982</u>	<u>(1,192,472)</u>	<u>5%</u>
<b>Expense</b>				
<b>52903 · Principal Payment</b>	-	756,993	(756,993)	0%
<b>53000 · Interest Expense</b>	221,994	443,989	(221,995)	50%
<b>Total Expense</b>	<u>221,994</u>	<u>1,200,982</u>	<u>(978,988)</u>	<u>18%</u>
<b>Net Ordinary Income</b>	<u>(163,485)</u>	<u>50,000</u>	<u>(213,485)</u>	<u>-327%</u>
<b>Net Income</b>	<u><u>\$ (163,485)</u></u>	<u><u>\$ 50,000</u></u>	<u><u>\$ (213,485)</u></u>	<u><u>-327%</u></u>
<b>Cash on Hand - Beginning</b>	<b>\$ 1,199,661</b>	<b>\$ 892,088</b>		
<b>Cash on Hand - Ending</b>	<u><u>\$ 1,036,177</u></u>	<u><u>\$ 942,088</u></u>		

**San Bernardino International Airport Authority**  
**FY 2023-2024 Budget to Actual**  
**For the Quarter Ended March 31, 2024**

	<b>Luxivair-SBD (FBO)</b>			
	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>	<b>Percent of</b>
			<b>Budget</b>	<b>Budget</b>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
41100 · Equipment Rental Income	\$ -	\$ 60,000	\$ (60,000)	0%
41700 · Lease Revenue	289,000	490,000	(201,000)	59%
41701 · Lease Revenue - Corporate Hangar	185,808	257,000	(71,192)	72%
41702 · Electrical Usage Charges	47,456	40,000	7,456	119%
42560 · Marketing Reimbursement	-	50,000	(50,000)	0%
42570 · Concierge Services Revenue	-	6,000	(6,000)	0%
42600 · Income - Other	30	5,000	(4,970)	1%
47000 · Fuel Sales				
47001 · Fuel Sales - AVGAS	237,305	320,000	(82,695)	74%
47002 · Fuel Sales - JET A	65,431,329	120,150,000	(54,718,671)	54%
<b>Total 47000 · Fuel Sales</b>	<b>65,668,635</b>	<b>120,470,000</b>	<b>(54,801,365)</b>	<b>55%</b>
47500 · Other FBO Services	333,157	650,000	(342,624)	51%
47600 · Third Party Into Plane Fees	3,221,954	3,980,000	(2,513,529)	81%
<b>Total Income</b>	<b>69,746,040</b>	<b>126,008,000</b>	<b>(56,261,960)</b>	<b>55%</b>
<b>Cost of Goods Sold</b>				
47005 · Cost of Fuel				
47006 · Cost of Fuel - AVGAS	178,078	270,000	(91,922)	66%
47007 · Cost of Fuel - JET A	64,352,364	118,800,000	(54,447,636)	54%
<b>Total 47005 · Cost of Fuel</b>	<b>64,530,443</b>	<b>119,070,000</b>	<b>(54,539,557)</b>	<b>54%</b>
<b>Total COGS</b>	<b>64,530,443</b>	<b>119,070,000</b>	<b>(54,539,557)</b>	<b>54%</b>
<b>Gross Profit</b>	<b>5,215,597</b>	<b>6,938,000</b>	<b>(1,722,403)</b>	<b>75%</b>
<b>Expense</b>				
50000 · Salaries and Wages	1,248,936	1,900,000	(651,064)	66%
50097 · Concierge Services Expense	1,403	10,000	(8,597)	14%
50098 · International Trade	3,250	30,000	(26,750)	11%
50250 · Office Supplies	2,497	12,000	(9,503)	21%
50261 · IT Equipment & Communications	7,946	17,000	(9,054)	47%
50262 · Computers & Networking	-	5,000	(5,000)	0%
50263 · Audio Visual	1,349	15,000	(13,651)	9%
50280 · Equipment Maintenance & Repairs	12,408	48,000	(35,592)	26%
50281 · Maintenance and Repairs	44,431	92,394	(47,963)	48%
50284 · FBO - Equipment Purchase	35,456	128,000	(92,544)	28%
50285 · Leased Equipment & Vehicles	308,880	450,000	(141,120)	69%
50290 · Advertising	69,995	102,500	(32,505)	68%
50291 · Fees	38,013	79,000	(40,987)	48%
50320 · Postage	189	4,000	(3,811)	5%
50322 · Supplies	81,887	150,000	(68,113)	55%
50323 · Marketing - Supplies	15,472	80,000	(64,528)	19%
50331 · Licenses & Permits	9,950	26,000	(16,050)	38%
50337 · Safety	-	1,500	(1,500)	0%
50340 · Insurance	76,377	81,200	(4,823)	94%
50370 · Education & Training	6,499	18,000	(11,501)	36%
50372 · Meetings & Conferences	11,893	21,000	(9,107)	57%
50373 · Business Development	-	25,000	(25,000)	0%
50375 · Software	17,234	32,000	(14,766)	54%
50380 · Travel	14,266	33,000	(18,734)	43%

**San Bernardino International Airport Authority**  
**FY 2023-2024 Budget to Actual**  
**For the Quarter Ended March 31, 2024**

	<b>Luxivair-SBD (FBO)</b>			
	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>	<b>Percent of</b>
			<b>Budget</b>	<b>Budget</b>
50400 · HazMat	21,235	45,000	(23,765)	47%
50410 · Electric	159,433	180,000	(20,567)	89%
50411 · Gas	3,536	7,500	(3,964)	47%
50412 · Telephone	1,682	3,000	(1,318)	56%
50414 · Water/Sewer	31,659	47,000	(15,341)	67%
50415 · Janitorial	63,743	110,321	(46,578)	58%
50417 · Security/Fire Alarm Monitoring	3,927	5,206	(1,279)	75%
50418 · HVAC	7,458	76,000	(68,542)	10%
50419 · Uniform	29,585	65,000	(35,415)	46%
50420 · Signage	659	5,000	(4,341)	13%
50422 · Landscape Maintenance	10,482	79,000	(68,518)	13%
50427 · Fuel & Lubricants	221,753	388,493	(166,740)	57%
50431 · Electric-Fuel Farm	31,593	40,000	(8,407)	79%
50435 · Fuel Truck Maintenance	50,691	175,500	(124,809)	29%
50445 · Fuel Farm Maintenance & Repair	36,581	89,500	(52,919)	41%
50550 · Professional Services - Marketing	8,809	29,000	(20,191)	30%
50608 · FBO- Engineering	-	10,000	(10,000)	0%
50640 · Fire Suppression System	22,573	61,000	(38,427)	37%
50900 · Miscellaneous-Other	2,863	9,000	(6,137)	32%
50905 · Equipment Rental Expense	-	5,000	(5,000)	0%
52583 · FBO Ramp	-	71,000	(71,000)	0%
52588 · FBO Vehicles	38,579	45,000	(6,421)	86%
53300 · Transfers to Airport General Fund	1,500,000	1,500,000	-	100%
53495 · Promotional Events	18,785	90,000	(71,215)	21%
<b>Total Expense</b>	<b>4,273,959</b>	<b>6,497,114</b>	<b>(2,223,155)</b>	<b>66%</b>
<b>Net Ordinary Income</b>	<b>941,638</b>	<b>440,886</b>	<b>500,752</b>	<b>214%</b>
<b>Net Income</b>	<b>\$ 941,638</b>	<b>\$ 440,886</b>	<b>\$ 500,752</b>	<b>214%</b>
<b>Cash on Hand - Beginning</b>	<b>\$ 5,307,048</b>	<b>\$ 950,000</b>		
<b>Adjustments to Cash on Hand</b>	<b>(5,700,000)</b>	<b>-</b>		
<b>Cash on Hand - Ending</b>	<b>\$ 548,686</b>	<b>\$ 1,390,886</b>		