

# ONTARIO INTERNATIONAL AIRPORT AUTHORITY

## COMMISSION AGENDA – REGULAR MEETING



**January 22, 2026, at 2:00 P.M.**

Ontario International Airport Authority Administration Offices  
1923 East Avion Street, Room 100, Ontario, CA 91761

Live Streaming: <https://www.flyontario.com/public-records/live-board-meeting>

**ALAN D. WAPNER**  
President

**CURT HAGMAN**  
Vice President

**RONALD O. LOVERIDGE**  
Treasurer

**JIM W. BOWMAN**  
Secretary

**JULIA GOUW**  
Commissioner

**ATIF ELKADI**  
Chief Executive Officer

**LORI D. BALLANCE**  
General Counsel

**MARILYN BONUS**  
Commission Clerk

### WELCOME TO A MEETING OF THE ONTARIO INTERNATIONAL AIRPORT AUTHORITY

- All documents for public review are on file at the Ontario International Airport Administration Offices located at 1923 E. Avion Street, Ontario, CA 91761.
- Live streaming can be viewed from our website: <https://www.flyontario.com/public-records/live-board-meeting>
- Anyone wishing to speak during public comment, or on an agenda item, will be required to fill out a Request to Address Card (blue slip). Blue slips must be turned in prior to public comment beginning or before an agenda item is taken up. The Commission Clerk will not accept blue slips after that time.
- You may submit public comments by e-mail to [publiccomment@flyontario.com](mailto:publiccomment@flyontario.com) no later than 4:00 p.m. the day before the meeting. Please identify the agenda item you wish to address in your comments. All e-mail comments will be included in the meeting record.
- Comments will be limited to 3 minutes. Speakers will be alerted when their time is up and no further comments will be permitted. Speakers are then to return to their seats.
- In accordance with State Law, remarks during public comment are to be limited to subjects within the Authority's jurisdiction. Remarks on other agenda items will be limited to those items.
- Remarks from those seated or standing in the back of the Commission Meeting Room will not be permitted. All those wishing to speak, including Commissioners and Staff, need to be recognized by the Authority President before speaking.
- Sign language interpreters, communication access real-time transcription, assistive listening devices, or other auxiliary aids and/or services may be provided upon request. To ensure availability, you are advised to make your request at least 72 hours prior to the meeting you wish to attend. Due to difficulties in securing Sign Language Interpreters, five or more business days' notice is strongly recommended. Any members of the public who require special assistance or a reasonable accommodation to participate may contact the Commission Clerk at (909) 544-5307 or [clerk@flyontario.com](mailto:clerk@flyontario.com).

## CALL TO ORDER (OPEN SESSION)

### ROLL CALL

### PLEDGE OF ALLEGIANCE

## AGENDA REVIEW

The Chief Executive Officer will go over all updated materials and correspondence received after the agenda was distributed to ensure Commissioners have received them.

### 1. INFORMATION RELATIVE TO POSSIBLE CONFLICT OF INTEREST

Agenda item contractors, subcontractors and agents may require Commission Member abstentions due to conflict of interests and financial interests. Commission Member abstentions shall be stated under this item for recordation on the appropriate item.

## PUBLIC COMMENTS

The Public Comment portion of the Commission meeting is limited to a maximum of 3 minutes for each Public Comment. Under provisions of the Brown Act, the Commission is prohibited from taking action on oral requests.

## CONSENT CALENDAR

All matters listed under CONSENT CALENDAR will be enacted by one motion in the form listed below. There will be no separate discussion on these items prior to the time Commission votes on them, unless a member of the Commission requests a specific item be removed from the Consent Calendar for a separate vote. Members of the public wishing to address the Commission on items listed on the Consent Calendar will be given a total of 3 minutes each to address the items collectively.

### 2. APPROVAL OF MINUTES

Approve minutes for the OIAA Commission Meeting on December 15, 2025.

### 3. CASH DISBURSEMENT REPORT (BILLS/PAYROLL)

Receive and file the Cash Disbursement Report (Bills/Payroll) for the month ended December 31, 2025.

### 4. COMMISSIONER'S STIPENDS AS REQUIRED BY AUTHORITY BYLAWS

Approve additional stipends per Article IV, Section 6 of the Authority's Bylaws for President Alan Wapner for the Month of December, 2025.

**5. AUTHORIZE THE CHIEF EXECUTIVE OFFICER (CEO) TO NEGOTIATE AND EXECUTE A CONCESSION AGREEMENT BETWEEN ONTARIO INTERNATIONAL AIRPORT AUTHORITY AND JDDA CFA ONTARIO, LLC, INC.**

Authorize the Chief Executive Officer (CEO) to negotiate and execute a Concession Agreement between the Ontario International Airport Authority (OIAA) and JDDA CFA Ontario LLC (JDDA) to operate and manage a Chick-Fil-A restaurant in Terminal 2 at the Airport with updated business and financial terms.

**6. AUTHORIZE THE CHIEF EXECUTIVE OFFICER (CEO) TO NEGOTIATE AND EXECUTE AN AGREEMENT WITH RATEGAIN ADARA, INC. FOR DATA STORAGE**

Authorize the Chief Executive Officer to negotiate and execute a one-year agreement with RateGain Adara, Inc., in the amount of \$180,000 to provide first party advertising targeting through a digital clean room solution.

**7. AUTHORIZE THE CHIEF EXECUTIVE OFFICER (CEO) TO EXECUTE A SECOND AMENDMENT TO THE AGREEMENT WITH CALTEC CORPORATION AND ALLOCATE FUNDS FOR PROGRAM AND CONSTRUCTION MANAGEMENT SERVICES FOR THE SECURITY SCREENING CHECKPOINT EXPANSION PROJECT**

Authorize the Chief Executive Officer (CEO) to approve and execute a Second Amendment to Agreement "SCONT-000802" between the Ontario International Airport Authority (OIAA) and CALTEC Corporation to allocate additional funds in the amount of \$1,900,000.00 for exit lane breach control, associated structural costs, additional LED screens, and associated enabling item change orders for the Security Screening Check Point (SSCP) Expansion Project for a total not to exceed amount of \$9,539,539.45; and apply funds previously approved by the OIAA Commission to an existing task order in the amount of \$100,000 for additional program and construction management (PMCM) services provided by KDG Construction Consulting.

**8. AUTHORIZE THE CHIEF EXECUTIVE OFFICER (CEO) TO NEGOTIATE AND EXECUTE A PROFESSIONAL SERVICES AGREEMENT WITH BAKER TILLY ADVISORY GROUP, LP FOR INTERNAL AUDIT CONSULTING SERVICES FOR THE ONTARIO INTERNATIONAL AIRPORT AUTHORITY**

Authorize the Chief Executive Officer (CEO) to negotiate and execute a professional services agreement with Baker Tilly Advisory Group, LP for internal audit consulting services in the total amount of \$500,000 for a two-year term; and authorize the CEO to exercise three one-year discretionary extensions.

**9. A RESOLUTION OF THE ONTARIO INTERNATIONAL AIRPORT AUTHORITY DECLARING THE REIMBURSEMENT OF ELIGIBLE CAPITAL IMPROVEMENT PROGRAM EXPENDITURES FROM GENERAL AIRPORT REVENUE BONDS, INCLUDING TAX-EXEMPT AND AMT-QUALIFIED BONDS, AND AUTHORIZED RELATED ACTIONS**

Approve a Resolution No. 2026-01 declaring the Ontario International Airport Authority's (OIAA) official intent to reimburse Capital Improvement Program (CIP") expenditures from the proceeds of General Airport Revenue Bonds, including tax-exempt and AMT-qualified bonds, and authorize related actions.

RESOLUTION NO. 2026-01

A RESOLUTION OF THE ONTARIO INTERNATIONAL AIRPORT AUTHORITY DECLARING OFFICIAL INTENT TO REIMBURSE CAPITAL IMPROVEMENT PROGRAM EXPENDITURES FROM THE PROCEEDS OF GENERAL AIRPORT REVENUE BONDS, INCLUDING TAX-EXEMPT AND AMT-QUALIFIED BONDS, AND AUTHORIZING RELATED ACTIONS.

**DISCUSSION/ACTION**

**10. PASSENGER FACILITY CHARGE, CUSTOMER FACILITY CHARGE, ANNUAL COMPLIANCE AUDIT AND SINGLE AUDIT FOR FISCAL YEAR ENDED JUNE 30, 2025**

Receive and file the Passenger Facility Charge, Customer Facility Charge, annual compliance audit and single audit fiscal year ended June 30, 2025.

**CEO REPORT**

**CHIEF EXECUTIVE OFFICER UPDATES**

**COMMISSION MATTERS**

**PRESIDENT WAPNER  
VICE PRESIDENT HAGMAN  
TREASURER LOVERIDGE  
SECRETARY BOWMAN  
COMMISSIONER GOUW**

**ADJOURNMENT**

**AFFIDAVIT OF POSTING**

I, Marilyn Bonus, Commission Clerk of the Ontario International Airport Authority (OIAA), do hereby declare under penalty of perjury that the foregoing agenda has been posted at the administrative office and on the OIAA website in compliance to the Brown Act.

Date Posted: January 16, 2026

Posted Prior To: 2:00 P.M.

Signature:

*Marilyn Bonus*  
Marilyn Bonus, MMC  
Ontario International Airport Authority Commission Clerk

# ONTARIO INTERNATIONAL AIRPORT AUTHORITY



**MEETING DATE:** JANUARY 22, 2026

**SUBJECT:** RELATIVE POTENTIAL CONFLICT OF INTEREST

**RELEVANT STRATEGIC OBJECTIVE:**  Invest in ONT  Master the Basics  Plan for the Future

**RECOMMENDED ACTION(S):** Declare Conflict of Interest pertaining to agenda items and contractors and/or subcontractors, which may require Commission member abstentions due to possible conflicts of interest.

**FISCAL IMPACT SUMMARY:** N/A

**BACKGROUND:** In accordance with California Government Code 84308, members of the Ontario International Airport Authority Commission may not participate in any action concerning a contract where they have received a campaign contribution of more than \$250 in the prior twelve (12) months in 2024, or \$500 in 2025, and from an entity or individual if the member knows or has reason to know that the participant has a financial interest, except for the initial award of a competitively bid public works contract. This agenda contains recommendations for action related to the following contractors:

Item No	Principals & Agents	Subcontractors
05	JDDA CFA ONTARIO LLC, INC.	<ul style="list-style-type: none"><li>None</li></ul>
06	RateGain Adara, Inc.	<ul style="list-style-type: none"><li>None</li></ul>
07	CALTEC Corporation	<ul style="list-style-type: none"><li>None</li></ul>
08	Baker Tilly Advisory Group, LP	<ul style="list-style-type: none"><li>None</li></ul>

**PROCUREMENT:** N/A

**CEQA COMPLIANCE AND LAND USE APPROVALS:** N/A

**STAFFING IMPACT (# OF POSITIONS):** N/A

**IMPACT ON OPERATIONS:** N/A

**SCHEDULE:** N/A

**ATTACHMENTS:** N/A

**STAFF REVIEW AND APPROVAL:**

Originator:	<u>Adrienne Fernandez, Deputy Commission Clerk</u>
Originating Dept.:	<u>Executive Division</u>
Director Review:	<u>Marilyn Bonus, Commission Clerk</u>
Chief Review:	<u><i>Atif Okadi</i></u>
CFO Review:	<u>N/A</u>
CEO Approval:	<u><i>Atif Okadi</i></u>

This Agenda Report has been reviewed by OIAA General Counsel.

The Agenda Report references the terms and conditions of the recommended actions and request for approval. Any document(s) referred to herein, which are not attached or posted online, may be reviewed prior to or following scheduled Commission meetings in the Office of the Clerk of the Commission. Hours to review are between 8:30 a.m. and 4:30 p.m., Monday through Friday, although these hours and review procedures may be modified. In that case, the documents may be requested by email at [clerk@flyontario.com](mailto:clerk@flyontario.com).



**MEETING DATE:** JANUARY 22, 2026

**SUBJECT:** APPROVAL OF MINUTES

**RELEVANT STRATEGIC OBJECTIVE:**  Invest in ONT  Master the Basics  Plan for the Future

**RECOMMENDED ACTION(S):** Approve minutes for the OIAA Special Commission meeting on December 15, 2025.

**FISCAL IMPACT SUMMARY:** N/A

**BACKGROUND:** The OIAA Commission held a public meeting, and minutes were recorded in text. In accordance with OIAA’s Records Retention Schedule, the OIAA must preserve these historical records in hard copy form for permanent retention.

**PROCUREMENT:** N/A

**CEQA COMPLIANCE AND LAND USE APPROVALS:** N/A

**STAFFING IMPACT (# OF POSITIONS):** N/A

**IMPACT ON OPERATIONS:** N/A

**SCHEDULE:** N/A

**ATTACHMENTS:**

1. Minutes

**STAFF REVIEW AND APPROVAL:**

Originator:	Marilyn Bonus, Commission Clerk
Originating Dept.:	Executive Division
Director Review:	N/A
Chief Review:	<i>Atif Okadi</i>
CFO Review:	N/A
CEO Approval:	<i>Atif Okadi</i>

This Agenda Report has been reviewed by OIAA General Counsel.

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**DRAFT UNTIL APPROVED BY THE OIAA COMMISSION  
ONTARIO INTERNATIONAL AIRPORT AUTHORITY  
SPECIAL COMMISSION MEETING  
MINUTES  
DECEMBER 15, 2025**

**CALL TO ORDER**

President Wapner called the Ontario International Airport Authority Special Commission Meeting to order at 2:00 p.m.

**ROLL CALL**

**COMMISSIONERS**

**PRESENT:**

Alan D. Wapner, President  
Curt Hagman, Vice President

Jim W. Bowman, Secretary  
Julia Gouw, Commissioner

**EXCUSED ABSENCE:**

Ronald D. Loveridge, Treasurer

A quorum of the OIAA Commissioners was present.

**STAFF:**

Chief Executive Officer Atif Elkadi  
Deputy Counsel Kevin P. Sullivan

Commission Clerk Marilyn Bonus, MMC, CPMC  
Deputy Commission Clerk Adrienne Fernandez

**PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was performed.

**AGENDA REVIEW/ANNOUNCEMENTS**

**1. INFORMATION RELATIVE TO POSSIBLE CONFLICT OF INTEREST**

No conflicts of interest were declared.

**PUBLIC COMMENT**

President Wapner called for public comment.

Seeing no one come forward, President Wapner closed public comment.

**CONSENT CALENDAR**

**1. APPROVAL OF MINUTES**

Approved minutes for the OIAA Commission Meeting on November 17, 2025.

**2. CASH DISBURSEMENT REPORT (BILLS/PAYROLL)**

Received and filed the Cash Disbursement Report (Bills/Payroll) for the month ended November 30, 2025.

**3. COMMISSIONER'S STIPENDS AS REQUIRED BY AUTHORITY BYLAWS**

Approved additional stipends per Article IV, Section 6 of the Authority's Bylaws for President Alan Wapner for the Month of November, 2025.

**4. FINANCIAL STATEMENTS FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2025**

Received and filed the financial statements for the three months ended September 30, 2025.

**5. INVESTMENT REPORT FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2025**

Received and filed the Investment Report for the three months ended September 30, 2025.

**6. AUTHORIZE THE CHIEF EXECUTIVE OFFICER (CEO) TO NEGOTIATE AND EXECUTE A ONE-YEAR CONTRACT EXTENSION WITH PROSEGR SERVICE GROUP, INC. FOR SECURITY SERVICES AT THE ONTARIO INTERNATIONAL AIRPORT**

Authorized the Chief Executive Officer (CEO) to negotiate and execute a one-year extension to Agreement No. SCONT-000325, with Prosegr Service Group, Inc., for an annual total contract spend authority not to exceed \$3,500,000.

**7. AUTHORIZE THE CHIEF EXECUTIVE OFFICER (CEO) TO NEGOTIATE AND EXECUTE THE SECOND AMENDMENT TO AGREEMENT WITH CINTAS CORPORATION NO. 2., FOR AUTOMATED EXTERNAL DEFIBRILLATOR (AED) PRODUCTS AND SERVICES AT ONTARIO INTERNATIONAL AIRPORT**

Authorized the Chief Executive Officer (CEO) to negotiate and execute the Second Amendment to Agreement No. SCONT-000520 with Cintas Corporation No. 2 to increase the total not to exceed amount to \$301,000 for automated external defibrillator (AED) products and services and to extend the term of the agreement through January 25, 2027.

**8. AUTHORIZE THE CHIEF EXECUTIVE OFFICER (CEO) TO NEGOTIATE AND EXECUTE AN AMENDMENT TO THE PROFESSIONAL SERVICES AGREEMENT WITH PROFESSIONAL SPORTS PUBLICATIONS, INC. FOR ADVERTISING**

**DRAFT UNTIL APPROVED BY THE OIAA COMMISSION**

Authorized the Chief Executive Officer (CEO) to negotiate and an Amendment to the Professional Services Agreement between the Ontario International Airport Authority (OIAA) and Professional Sports Publications, Inc., to increase the contract in the amount of \$200,000 for advertising.

**9. ADOPT THE CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA) EXEMPTION DETERMINATIONS AND APPROVALS FOR THE JOHN BANGS RECONSTRUCTION PROJECT**

Adopted the California Environmental Quality Act (CEQA) Exemption determinations and approvals for the proposed John Bangs Reconstruction Project.

**10. A RESOLUTION ESTABLISHING THE RESPONSIBILITIES, DATES, AND TIMES OF THE FINANCE AND AUDIT COMMITTEE MEETINGS AND REPEALING SECTION 3 OF RESOLUTION NO. 2021-20**

Adopted Resolution No. 2025-11, establishing the updated guidelines, including changes to the dates and time of the Finance and Audit Committee Meetings and repealing Section 3 of Resolution No. 2021-20.

RESOLUTION NO. 2025-11

A RESOLUTION OF THE ONTARIO INTERNATIONAL AIRPORT AUTHORITY ADOPTING THE ESTABLISHING RESPONSIBILITIES, DATES, AND TIMES OF THE FINANCE AND AUDIT COMMITTEE MEETINGS AND REPEALING SECTION 3 OF RESOLUTION NO. 2021-20

**MOTION: MOTION:** Moved by Secretary Bowman, seconded by Vice President Hagman, to approve the Consent Calendar. Motion carried by a 4 Yes/0 No/ 1 Absent vote.

**DISCUSSION/ACTION**

**11. AUDITED FINANCIAL STATEMENTS FOR FISCAL YEAR ENDED JUNE 30, 2025**

Received and filed the audited financial statements for the fiscal year ended June 30, 2025.

Chief Financial Officer, Celeste Heinonen provided an overview of the statements audited that were previously received and filed by the Finance and Audit Committee.

**MOTION:** Moved by Vice President Hagman, seconded by Commissioner Gouw, to approve the Discussion Item 11. Motion carried by a 4 Yes/0 No/ 1 Absent vote.

**PRESENTATION**

**12. STATE LEGISLATIVE UPDATE**

Director of Government Relations, Martha Preciado introduced Dane Hutchen, Founder and CEO of the California Public Policy Group. The presentation included representation and engagement highlights, exploration of funding opportunities, discussion of specific legislative engagement and case studies, and an overview of 2026 priorities.

President Wapner requested regular written reports and that arrangements be made for Commissioners to visit the State Capitol.

**CEO REPORT**

**CHIEF EXECUTIVE OFFICER UPDATES**

Chief Executive Officer Elkadi provided updates on passenger traffic figures, changes to flights, and general airport matters.

**COMMISSIONER MATTERS**

Commissioner Gouw thanked staff for a great 2025 and wished them happy holidays.

Vice President Hagman echoed Commissioner Gouw's comments and expressed excitement regarding new flights.

Secretary Bowman expressed appreciation for staff's social media releases and noted their focus on customer experience.

Chief Executive Officer Elkadi recognized the Social Media team for receiving the national award for Best Social Media Campaign for their Open Mic Series.

President Wapner congratulated Atif on an outstanding year, thanked colleagues for their contributions, announced the SoCal So Jolly celebration at the airport, commented on the expansion of the Interstate 15 Freeway and the slogan used by the Las Vegas Convention and Visitors Bureau, and noted the first day of Hanukkah while wishing everyone a Merry Christmas and a Happy New Year.

**ADJOURNMENT**

President Wapner adjourned the Ontario International Airport Authority Commissioners Meeting at 2:25 p.m.

RESPECTFULLY SUBMITTED:

APPROVED:

\_\_\_\_\_  
MARILYN BONUS, MMC, CPMC  
COMMISSION CLERK/ASSISTANT SECRETARY

\_\_\_\_\_  
ALAN D. WAPNER, PRESIDENT



**MEETING DATE:** JANUARY 22, 2025

**SUBJECT:** CASH DISBURSEMENT REPORT (BILLS/PAYROLL)

**RELEVANT STRATEGIC OBJECTIVE:**  Invest in ONT  Master the Basics  Plan for the Future

**RECOMMENDED ACTION(S):** Receive and file the Cash Disbursement Report (Bills/Payroll) for the month ended December 31, 2025.

**FISCAL IMPACT SUMMARY:** The funding is approved in the Fiscal Year 2025-2026 budget.

**BACKGROUND:** In June 2025, the OIAA Commission adopted an operating budget that is driven by strong aviation activity and financial performance realized by OIAA in FY2025. The operating budget was developed from OIAA goals and objectives and includes significant increases in resources to meet current and expected near term growth.

**PROCUREMENT:** N/A

**CEQA COMPLIANCE AND LAND USE APPROVALS:** N/A

**STAFFING IMPACT (# OF POSITIONS):** N/A

**IMPACT ON OPERATIONS:** N/A

**SCHEDULE:** N/A

**ATTACHMENTS:**

1. Cash Disbursement Report (Bills/Payroll) for the month ended December 31, 2025.

**STAFF REVIEW AND APPROVAL:**

Originator:	<u>Celeste Heinonen, Senior Vice President, CFO</u>
Originating Dept.:	<u>Financial Accounting and Reporting</u>
Director Review:	<u>N/A</u>
Chief Review:	<u><i>Celeste Heinonen</i></u>
CFO Review:	<u><i>Celeste Heinonen</i></u>
CEO Approval:	<u><i>Atif Elkadi</i></u>

This Agenda Report has been reviewed by OIAA General Counsel.

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**MEETING DATE:** JANUARY 22, 2026

**AGENDA SECTION:** CONSENT CALENDAR

**SUBJECT:** COMMISSIONER'S STIPENDS AS REQUIRED BY AUTHORITY BYLAWS

**RELEVANT STRATEGIC OBJECTIVE:**  Invest in ONT  Master the Basics  Plan for the Future

**RECOMMENDED ACTION(S):** Approve additional stipends per Article IV, Section 6 of the Authority's Bylaws for President Wapner for the month of December, 2025.

**FISCAL IMPACT SUMMARY:** OIAA operating revenue.

**BACKGROUND:** Article IV, Section 6 of the Authority's Bylaws states as follows:

"No Salary; Reimbursement for Expenses; Stipends. The members of the Commission shall receive no salary but shall be reimbursed for necessary expenses (including mileage in accordance with standard IRS mileage reimbursement rates) incurred in the performance of their duties. Additionally, Commissioners will receive a monthly stipend for each month of a calendar year in the amount of one thousand dollars (\$1,000.00), which amount will be deemed to address Commissioner participation for six (6) Authority-related business functions or events, such as attendance at each monthly Commission meeting, any standing committee meeting, any ad hoc committee meeting, briefings, and any other Authority-related business function or event. If a Commissioner participates in or attends a collective total of more than six (6) Commission meetings, any standing committee meetings, any ad hoc committee meeting, briefings, or any other Authority-related business function or event in a calendar month, then the Commissioner shall receive an additional stipend of one hundred fifty dollars (\$150.00) for each such additional matter, with the majority approval by the Commission."

During the month of December 2025, President Wapner attended thirteen (13) additional Authority-related business functions. Majority Commission approval is needed to approve payment of these additional stipends.

**PROCUREMENT:** N/A

**CEQA COMPLIANCE AND LAND USE APPROVALS:** N/A

**STAFFING IMPACT (# OF POSITIONS):** N/A

**IMPACT ON OPERATIONS:** N/A

**SCHEDULE:** N/A

**ATTACHMENTS:** N/A

**STAFF REVIEW AND APPROVAL:**

Originator:	<u>Adrienne Fernandez, Deputy Commission Clerk</u>
Originating Dept.:	<u>Executive Division</u>
Director Review:	<u>Marilyn Bonus, Commission Clerk</u>
Chief Review:	<u><i>Atif Ekadi</i></u>
CFO Review:	<u><i>Celeste Heinonen</i></u>
CEO Approval:	<u><i>Atif Ekadi</i></u>

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**MEETING DATE:** JANUARY 22, 2026

**SUBJECT:** AUTHORIZE THE CHIEF EXECUTIVE OFFICER (CEO) TO NEGOTIATE AND EXECUTE A CONCESSION AGREEMENT BETWEEN ONTARIO INTERNATIONAL AIRPORT AUTHORITY AND JDDA CFA ONTARIO LLC, INC.

**RELEVANT STRATEGIC OBJECTIVE:**  Invest in ONT  Master the Basics  Plan for the Future

**RECOMMENDED ACTION(S):** Authorize the Chief Executive Officer (CEO) to negotiate and execute a Concession Agreement between the Ontario International Airport Authority (OIAA) and JDDA CFA Ontario LLC (JDDA) to operate and manage a Chick-Fil-A restaurant in Terminal 2 at the Airport with updated business and financial terms.

**FISCAL IMPACT SUMMARY:** Under the agreed upon terms, JDDA will pay percentage rent of 13% of total Gross Receipts for food and beverages, branded merchandise and branding fees through February 15, 2027. Estimated gross sales for the first year of the Agreement are \$3.2 million, with estimated percentage rent due to the OIAA of \$416 thousand dollars. Following the first year of the term of the Agreement (February 16, 2027, to January 31, 2028), the percentage rent will increase to 14% of the total Gross Receipts and for the remainder of the Term (starting February 1, 2028), the percentage rent will be 15% of the total Gross Receipts.

Any administration and storage leased space will be billed to JDDA consistent with the published Airport System Rates and Charges Schedule for the respective Fiscal Year, per square feet utilized. Additionally, there will be a required security deposit of \$20,000 which will be subject to annual increases as defined in the Agreement.

**BACKGROUND:** On September 18, 2025, the Commission authorized the CEO to execute a Concession Agreement pursuant to terms and conditions detailed in the non-binding Memorandum of Understanding (MOU) "ONT-50-10032." The original MOU included language requiring a 15% Percentage Fee in Years 1 and 2 should the tenant not meet the Rent Commencement date of February 16, 2026. The updated MOU removes this requirement given the construction timeline being delayed due to weather and other unforeseen circumstances.

JDDA is currently operating a Chick-Fil-A restaurant in Terminal 4 and was the highest performing non-alcoholic food and beverage restaurant at ONT with a revenue of \$3.5 million in Fiscal Year 2024-2025. JDDA provides a quality service through their Chick-Fil-A restaurant that targets the fast-food category at ONT, which is currently underserved in Terminal 2. To build on the success and to meet increasing passenger demand, staff recommends execution of this Agreement with JDDA including updated business and financial terms to open a second Chick-Fil-A in Terminal 2.

**PROCUREMENT:** N/A

**CEQA COMPLIANCE AND LAND USE APPROVALS:** N/A

**STAFFING IMPACT (# OF POSITIONS):** N/A

**IMPACT ON OPERATIONS:** The Chick-Fil-A company policy requires all locations to be closed on Sunday. Therefore, the proposed Terminal 2 location will operate 6 days a week and will be closed every Sunday.

**SCHEDULE:** Expected opening date Monday, March 2, 2026.

**ATTACHMENTS:**

1. Concession Agreement with JDDA CFA Ontario, LLC

**STAFF REVIEW AND APPROVAL:**

Originator:	<u>Alex Castillo, Concessions Manager</u>
Originating Dept.:	<u>Revenue Management Division</u>
Director Review:	<u>N/A</u>
Chief Review:	<u><i>Elm J. Quig</i></u>
CFO Review:	<u><i>Celeste Heinonen</i></u>
CEO Approval:	<u><i>Atif Elkadi</i></u>

This Agenda Report has been reviewed by OIAA General Counsel.

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**MEETING DATE:** JANUARY 22, 2026

**SUBJECT:** AUTHORIZE THE CHIEF EXECUTIVE OFFICER (CEO) TO NEGOTIATE AND EXECUTE AN AGREEMENT WITH RATEGAIN ADARA, INC.

**RELEVANT STRATEGIC OBJECTIVE:**  Invest in ONT  Master the Basics  Plan for the Future

**RECOMMENDED ACTION(S):** Authorize the Chief Executive Officer to negotiate and execute a one-year agreement with RateGain Adara, Inc. in the amount of \$180,000 to provide first party advertising targeting through a digital clean room solution.

**FISCAL IMPACT SUMMARY:** Funds for this contract are available in the FY 2026 Budget. Funding for subsequent years will be requested through the annual budget process.

**BACKGROUND:** Ontario International Airport (ONT) operates in a highly competitive Southern California aviation market where data-driven decision-making is critical to effective marketing and sustainable passenger growth. To responsibly leverage data while maintaining privacy and compliance, ONT utilizes a digital clean room solution provided by RateGain Adara, Inc. This platform enables ONT to securely analyze aggregated, privacy-safe traveler insights to better understand audience preferences and travel behaviors. These insights support more precise targeting, improved marketing efficiency, and informed strategic planning, allowing ONT to reach priority audiences and optimize outreach while upholding the highest standards of data protection and consumer trust.

**PROCUREMENT:** The proposed vendor agreement with RateGain Adara, Inc. will be for a one-year term and will allow OIAA to continue using RateGain Adara, Inc.'s digital clean room platform to support first-party advertising targeting and data-driven marketing efforts. The services are being procured on a sole source basis due to the proprietary nature of the platform and the need to maintain continuity in ONT's marketing and data analytics operations.

**CEQA COMPLIANCE AND LAND USE APPROVALS:** The proposed professional services agreement with the Consultant is not a "project" within the meaning of Section 15378 of the CEQA guidelines because there is no potential for the Consultant's consulting work to result in a direct or indirect physical change in the environment. As a result, the activity is not subject to CEQA.

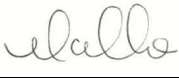


**STAFFING IMPACT (# OF POSITIONS):** The proposed action will not create any permanent positions in the OIAA.

**IMPACT ON OPERATIONS:** N/A

**SCHEDULE:** N/A

**ATTACHMENTS:** N/A

**STAFF REVIEW AND APPROVAL:**

Originator:	<u>Eren Cello, Senior Vice President of Marketing and Communication</u>
Originating Dept.:	<u>Marketing and Communication Division</u>
Director Review:	<u>N/A</u>
Chief Review:	<u></u>
CFO Review:	<u></u>
CEO Approval:	<u></u>

This Agenda Report has been reviewed by OIAA General Counsel.

The Agenda Report references the terms and conditions of the recommended actions and request for approval. Any document(s) referred to herein, which are not attached or posted online, may be reviewed prior to or following scheduled Commission meetings in the Office of the Clerk of the Commission. Hours to review are between 8:30 a.m. and 4:30 p.m., Monday through Friday, although these hours and review procedures may be modified. In that case, the documents may be requested by email at [clerk@flyontario.com](mailto:clerk@flyontario.com).



**MEETING DATE:** JANUARY 22, 2026

**SUBJECT:** AUTHORIZE THE CHIEF EXECUTIVE OFFICER (CEO) TO EXECUTE A SECOND AMENDMENT TO THE AGREEMENT WITH CALTEC CORPORATION AND ALLOCATE FUNDS FOR PROGRAM AND CONSTRUCTION MANAGEMENT SERVICES FOR THE SECURITY SCREENING CHECKPOINT EXPANSION PROJECT

**RELEVANT STRATEGIC OBJECTIVE:**  Invest in ONT  Master the Basics  Plan for the Future

**RECOMMENDED ACTION(S):** Authorize the Chief Executive Officer (CEO) to approve and execute a Second Amendment to Agreement "SCONT-000802" between the Ontario International Airport Authority (OIAA) and CALTEC Corporation to allocate additional funds in the amount of \$1,900,000.00 for exit lane breach control, associated structural costs, additional LED screens, and associated enabling item change orders for the Security Screening Check Point (SSCP) Expansion Project for a total not to exceed amount of \$9,539,539.45; and apply funds previously approved by the OIAA Commission to an existing task order in the amount of \$100,000 for additional program and construction management (PMCM) services to be provided by KDG Construction Consulting.

**FISCAL IMPACT SUMMARY:** The project and budget amount of \$3,085,000 was approved via the Majority of Interest (FY 2022 MII) process on April 29, 2022, and subsequently approved via the FY 2023 MII process on September 29, 2023, for the new total amount of \$11,340,000. The funding for this project was accounted for in the OIAA Fiscal Year 2025-2026 capital budget and is not expected to exceed \$11,340,000, the approved budget amount, and will be paid for with funding from the revolving credit facility and Federal Aviation Administration (FAA) Airport Terminals Program funds. The OIAA was awarded for a FAA Airport Terminals Program (ATP) grant in the amount of \$6,771,120 for this project, which includes a subsequent FAA grant amount of \$850,000 for the exit land breach control devices.

**BACKGROUND:** The passenger security checkpoints for the existing passenger terminals experience longer than acceptable wait times during the peak periods and are not sufficient to meet increasing passenger volumes. The checkpoints require additional screening lanes to process passengers as demand levels continue to increase and to create a better experience for airport users. Expansion of the checkpoints will provide a total of six screening lanes at both Terminal 2 and Terminal 4. Additionally, and the major reason for the Second Amendment, both Terminals 2 and 4 will have exit lane breach control devices installed and added LED screens. Currently, the TSA is occupying the relocated and upgraded breakrooms that were part of the early scope for the project. The SSCP project will include two screening lanes in Terminal 2 and an additional screening lane in Terminal 4 security checkpoints by relocating the exit corridor. The project constructs new secure area exit corridors, new TSA officer breakrooms, and enlarged family restrooms with new ADA-compliant adult changing tables in each terminal. The exit corridors will be positioned west of the terminal security screening areas and include new CCTV and Backflow Alarm System. The project involves the relocation of the TSA Manager's Station and

Screening Room closer to the windows at both Terminal 2 and Terminal 4. Replacement of document check podiums with CAT scanners for a total of 11 units at each terminal checkpoint. Modifications to and adjustments of existing CCTV, electrical systems, communications, and lighting to accommodate new and modified screening lanes at both checkpoints.

**PROCUREMENT:** Agreement SCONT-000802 was entered into on February 27, 2025, via award of NIB #202204006 "Security Screening Checkpoint Expansion (SSCP) Project."

The First Amendment to the Agreement was executed on September 5, 2025, to increase the total agreement amount by \$812,539.45.

This Second Amendment to the Agreement is to increase the total Agreement amount by an additional \$1,900,000.00, bringing the total Agreement Not-to-Exceed amount to \$9,539,539.45 for continuing services as related to the SSCP Project.

**CEQA COMPLIANCE AND LAND USE APPROVALS:** The proposed Second Amendment with the CALTEC Corporation is not a "project" within the meaning of Section 15378 of the CEQA guidelines because there is no potential for the Contractor's work to result in a direct or indirect physical change in the environment. As a result, the activity is not subject to CEQA.

**STAFFING IMPACT (# OF POSITIONS):** N/A

**IMPACT ON OPERATIONS:** To mitigate and minimize the impacts to the security screening operations, the project includes phasing that includes work area shutdowns to conduct the construction while keeping security screening open to maintain operations at the check point.

**SCHEDULE:** The addition of the exit lane breach control devices revised the completion to March/April 2026, depending on the delivery, installation, and system connections.

**ATTACHMENTS:** N/A

**STAFF REVIEW AND APPROVAL:**

Originator:	<u>Keith Owens, Director of Engineering and Construction</u>
Originating Dept.:	<u>Capital Development</u>
Director Review:	<u><i>Keith A Owens</i></u>
Chief Review:	<u><i>Karen G. Kang</i></u>
CFO Review:	<u><i>Celeste Heinonen</i></u>
CEO Approval:	<u><i>Atif Akadi</i></u>

This Agenda Report has been reviewed by OIAA General Counsel.

The Agenda Report references the terms and conditions of the recommended actions and request for approval. Any document(s) referred to herein, which are not attached or posted online, may be reviewed prior to or following scheduled Commission meetings in the Office of the Clerk of the Commission. Hours to review are between 8:30 a.m. and 4:30 p.m., Monday through Friday, although these hours and review procedures may be modified. In that case, the documents may be requested by email at [clerk@flyontario.com](mailto:clerk@flyontario.com).

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**MEETING DATE:** JANUARY 22, 2026

**SUBJECT:** AUTHORIZE THE CHIEF EXECUTIVE OFFICER (CEO) TO NEGOTIATE AND EXECUTE A PROFESSIONAL SERVICES AGREEMENT WITH BAKER TILLY ADVISORY GROUP, LP FOR INTERNAL AUDIT CONSULTING SERVICES FOR THE ONTARIO INTERNATIONAL AIRPORT AUTHORITY

**RELEVANT STRATEGIC OBJECTIVE:**  Invest in ONT  Master the Basics  Plan for the Future

**RECOMMENDED ACTION(S):** Authorize the Chief Executive Officer (CEO) to negotiate and execute a professional services agreement with Baker Tilly Advisory Group, LP for internal audit consulting services in the total amount of \$500,000 for a two-year term; and authorize the CEO to exercise three one-year discretionary extensions in the amount of \$250,000 annually.

**FISCAL IMPACT SUMMARY:** Funding for this agreement is approved in the Fiscal Year 2025-26 budget. Funding for subsequent years will be requested through the annual budget process.

**BACKGROUND:** The Ontario International Airport Authority (OIAA) is seeking continued support for internal audit services for its continued growing operations and complex business partnerships. The OIAA wants to continue to strengthen its internal audit function by engaging with a qualified external firm. The selected firm will work closely with the Finance and Audit Committee to deliver risk-based audit services that enhance accountability, ensure regulatory compliance, and promote operational excellence across the organization.

**PROCUREMENT:** The Request for Proposals (RFP) 2025-RFP-071 was posted on November 25, 2025, and responses were received on January 6, 2026. OIAA received four (4) proposals, which will be reviewed and scored by an evaluation panel based on established criteria. Following the evaluation process, the highest rated proposer providing the best value to the Authority will be determined. The selected proposer's response and related OIAA evaluation will demonstrate the proposer's strong ability to provide the OIAA with a high level of professional audit services.

**CEQA COMPLIANCE AND LAND USE APPROVALS:** N/A

**STAFFING IMPACT (# OF POSITIONS):** N/A

**IMPACT ON OPERATIONS:** N/A

**SCHEDULE:** N/A

**ATTACHMENTS:** N/A

**STAFF REVIEW AND APPROVAL:**

Originator:	<u>David Goldsberry, Director of Airport Revenue and Finance</u>
Originating Dept.:	<u>Financial Accounting and Reporting</u>
Director Review:	<u>N/A</u>
Chief Review:	<u><i>Celeste Heinonen</i></u>
CFO Review:	<u><i>Celeste Heinonen</i></u>
CEO Approval:	<u><i>Atif Elkadi</i></u>

This Agenda Report has been reviewed by OIAA General Counsel.

The Agenda Report references the terms and conditions of the recommended actions and request for approval. Any document(s) referred to herein, which are not attached or posted online, may be reviewed prior to or following scheduled Commission meetings in the Office of the Clerk of the Commission. Hours to review are between 8:30 a.m. and 4:30 p.m., Monday through Friday, although these hours and review procedures may be modified. In that case, the documents may be requested by email at [clerk@flyontario.com](mailto:clerk@flyontario.com).



**MEETING DATE:** JANUARY 22, 2026

**SUBJECT:** A RESOLUTION OF THE ONTARIO INTERNATIONAL AIRPORT AUTHORITY DECLARING THE REIMBURSEMENT OF ELIGIBLE CAPITAL IMPROVEMENT PROGRAM EXPENDITURES FROM GENERAL AIRPORT REVENUE BONDS, INCLUDING TAX-EXEMPT AND AMT-QUALIFIED BONDS, AND AUTHORIZED RELATED ACTIONS

**RELEVANT STRATEGIC OBJECTIVE:**  Invest in ONT  Master the Basics  Plan for the Future

**RECOMMENDED ACTION(S):** Approve Resolution No. 2026-01 declaring Ontario International Airport Authority's (OIAA) official intent to reimburse Capital Improvement Program (CIP) expenditures from the proceeds of General Airport Revenue Bonds, including tax-exempt and Alternative Minimum Tax (AMT)-qualified bonds, and authorize related actions.

**FISCAL IMPACT SUMMARY:** Approval of the proposed Resolution will have no immediate financial impact on OIAA. The Resolution does not authorize new debt, does not increase rates or charges, and does not obligate the OIAA to reimburse any specific amount. Any future reimbursement would occur only upon the issuance of OIAA General Airport Revenue Bonds and would be limited to capital expenditures that meet all eligibility, documentation, and timing requirements under federal tax law and applicable bond covenants. This action supports prudent cash flow management by allowing the OIAA to later convert interim funding of CIP projects into long-term financing, if deemed appropriate.

**BACKGROUND:** The OIAA's approved CIP includes multiple airside, landside, terminal, and infrastructure projects necessary to maintain safe, efficient, and compliant Airport operations. Due to project schedules and funding timing, certain CIP hard costs have been or will be paid from existing Airport funds prior to the issuance of long-term debt.

Federal tax regulations allow airports to reimburse themselves for eligible capital improvement expenditures using tax-exempt or AMT-qualified bond proceeds, provided the governing body adopts an official intent resolution prior to reimbursement.

**PROCUREMENT:** N/A

**CEQA COMPLIANCE AND LAND USE APPROVALS:** N/A

**STAFFING IMPACT (# OF POSITIONS):** N/A

**IMPACT ON OPERATIONS:** Approval of this Resolution supports OIAA’s long-term capital and financial planning objectives by preserving flexibility in the timing and structure of debt issuance, protecting liquidity, and ensuring that capital assets with multi-year useful lives may be financed on a long-term basis.

**SCHEDULE:** N/A

**ATTACHMENTS:**

1. Resolution 2026-01 – Declaring Official Intent to Reimburse Eligible Capital Improvement Program Expenditures from the Proceeds of General Airport Revenue Bonds

**STAFF REVIEW AND APPROVAL:**

Originator:	Celeste Heinonen, Chief Financial Officer
Originating Dept.:	Financial Accounting and Reporting
Director Review:	N/A
Chief Review:	<i>Celeste Heinonen</i>
CFO Review:	<i>Celeste Heinonen</i>
CEO Approval:	<i>Atif Okadi</i>

This Agenda Report has been reviewed by OIAA General Counsel.

The Agenda Report references the terms and conditions of the recommended actions and request for approval. Any document(s) referred to herein, which are not attached or posted online, may be reviewed prior to or following scheduled Commission meetings in the Office of the Clerk of the Commission. Hours to review are between 8:30 a.m. and 4:30 p.m., Monday through Friday, although these hours and review procedures may be modified. In that case, the documents may be requested by email at [clerk@flyontario.com](mailto:clerk@flyontario.com).

## RESOLUTION NO. 2026-01

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### **A RESOLUTION OF THE ONTARIO INTERNATIONAL AIRPORT AUTHORITY DECLARING OFFICIAL INTENT TO REIMBURSE ELIGIBLE CAPITAL IMPROVEMENT PROGRAM EXPENDITURES FROM THE PROCEEDS OF GENERAL AIRPORT REVENUE BONDS, INCLUDING TAX-EXEMPT AND AMT-QUALIFIED BONDS, AND AUTHORIZING RELATED ACTIONS.**

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**WHEREAS**, the Ontario International Airport Authority (the “Authority” or “OIAA”) owns and operates Ontario International Airport (the “Airport”), a public use airport serving the region; and

**WHEREAS**, the Authority has adopted and maintains a multi-year Capital Improvement Program (“CIP”) consisting of eligible airport facilities, including land acquisition and the acquisition, construction, rehabilitation, replacement, repair, renovation, improvement and reconstruction of terminal, airfield, parking, hangar, roadway, airside, landside, safety, utility and other airport infrastructure, improvements, structures and facilities and the acquisition of airport equipment and other facilities and improvements as may be necessary and appropriate for the operation of such airport facilities at the Airport (the “Projects”); and

**WHEREAS**, as part of its plan of finance, the Authority intends to pay, on a temporary basis, from its own funds or the proceeds of a credit facility evidenced by a revolving credit agreement and one or more promissory notes, a portion of the cost of the Projects, including construction, materials, equipment, and directly related capital costs, from legally available Airport funds prior to the issuance of bonds; and

**WHEREAS**, The costs of the Projects to be paid from the Authority’s own funds or the proceeds of a credit facility are reasonably expected and intended to be reimbursed from the proceeds of the Authority’s General Airport Revenue Bonds (the “Bonds”), in an amount not to exceed \$225,000,000.00, which bonds may be issued in more than one series; and

**WHEREAS**, Section 1.150-2 of the U.S. Treasury Regulations requires an issuer to adopt an official intent to reimburse prior expenditures from tax-exempt bond proceeds; and

**WHEREAS**, The Authority desires to preserve maximum financing flexibility while maintaining compliance with federal tax law, bond covenants, FAA requirements, and the Authority’s investment and debt policies.

**NOW, THEREFORE, BE IT RESOLVED** by the Ontario International Airport Authority Commission as follows:

**SECTION 1.** The Ontario International Airport Authority Commission hereby declares its official intent to reimburse itself from proceeds of the Bonds in an amount not to exceed \$225,000,000.00, for prior expenditures paid for the Projects, including construction costs and other capital costs that are properly allocable to capital expenditures under federal tax law. This Resolution is a declaration of official intent under Treasury Regulation §1.150-2.

**SECTION 2.** Reimbursable expenditures shall include:

- Construction and installation costs
- Materials, equipment, and labor
- Directly related capitalized costs
- Any cost of a type that is properly chargeable to capital account (or would be so

- chargeable with a proper election or with the application of the definition of placed in service under Treas Reg § 1.150-2(c)) under general Federal income tax principles
- Any other capital costs permitted under Treasury Regulations and applicable bond documents

All such expenditures must be:

- Properly documented
- Paid from legally available Airport funds
- Eligible for financing with tax-exempt bond proceeds

**SECTION 3.** Reimbursement shall occur:

- No later than 18 months after the later of (i) the date the expenditure is paid or (ii) the date the Project is placed in service, and
- In all cases, within three (3) years of the date the original expenditure is paid, unless otherwise permitted by federal tax law.

**SECTION 4.** The Authority intends that the Bonds will qualify as tax-exempt obligations issued as either:

- “private activity bonds” and “exempt facility bonds” issued pursuant to Sections 142(a)(1), 142(b)(1) and 142(c) of the Internal Revenue Code of 1986, as amended (the “Code”), or
- bonds that are not subject to treatment as a “private activity bond” pursuant to Section 142(a)(1) of the Code.

Reimbursements shall be made in a manner consistent with all applicable tax, FAA, and bond covenant requirements.

**SECTION 5. Effective Date.** This Resolution will take effect immediately upon its adoption.

**SECTION 6. Certification.** The Secretary/Assistant Secretary shall certify as to the adoption of this Resolution.

**PASSED, APPROVED, AND ADOPTED** at a Regular Meeting this 22<sup>nd</sup> day of January, 2026.

\_\_\_\_\_  
ALAN D. WAPNER, OIAA PRESIDENT

ATTEST:

APPROVED AS TO LEGAL FORM:

\_\_\_\_\_  
MARILYN BONUS,  
COMMISSION CLERK/ASSISTANT SECRETARY

\_\_\_\_\_  
LORI D. BALANCE,  
GENERAL COUNSEL

STATE OF CALIFORNIA            )  
COUNTY OF SAN BERNARDINO    )  
CITY OF ONTARIO                )

I, Commission Clerk/Assistant Secretary of the Ontario International Airport Authority, DO HEREBY CERTIFY the foregoing Resolution No. 2026-01 is the original and was duly passed and adopted by the Commission of the Ontario International Airport Authority at their Regular Meeting held January 22, 2026, by the following roll call vote, to wit:

AYES:           COMMISSIONERS:

NOES:           COMMISSIONERS:

ABSENT:        COMMISSIONERS:

\_\_\_\_\_  
COMMISSION CLERK/ASSISTANT SECRETARY

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**MEETING DATE:** JANUARY 22, 2026

**SUBJECT:** PASSENGER FACILITY CHARGE, CUSTOMER FACILITY CHARGE, ANNUAL COMPLIANCE AUDIT AND SINGLE AUDIT FOR FISCAL YEAR ENDED JUNE 30, 2025

**RELEVANT STRATEGIC OBJECTIVE:**  Invest in ONT  Master the Basics  Plan for the Future

**RECOMMENDED ACTION(S):** Receive and file the Passenger Facility Charge, Customer Facility Charge, annual compliance audit and single audit for fiscal year ended June 30, 2025.

**FISCAL IMPACT SUMMARY:** N/A

**BACKGROUND:** The Ontario International Airport Authority (OIAA) is obligated by the Federal Office of the Inspector General and Federal Aviation Administration (FAA) to provide annual compliance audits on the Passenger Facility Charge (PFC) and Customer Facility Charge (CFC) Programs, and well as a single audit regarding use of federal grant funding. The Audits are to be conducted by an independent third party. OIAA's external auditors, Plante Moran, LLC, have audited and provided PFC, CFC and Single Audits for the fiscal year ending June 30<sup>th</sup>, 2025. Annual reports containing the audited financial statements or elements thereof for the PFC and CFC Programs are filed with the Office of the Inspector General, FAA, Municipal Securities Rulemaking Board (MSRB), and other interested parties.

**PROCUREMENT:** N/A

**CEQA COMPLIANCE AND LAND USE APPROVALS:** N/A

**STAFFING IMPACT (# OF POSITIONS):** N/A

**IMPACT ON OPERATIONS:** N/A

**SCHEDULE:** N/A

**ATTACHMENTS:**

1. OIAA Federal Awards PFC Program Supplemental Information
2. OIAA Customer Facility Charge Program Compliance Report

**STAFF REVIEW AND APPROVAL:**

Originator:	Celeste Heinonen, Senior Vice President of Finance/ Chief Financial Officer
Originating Dept.:	Financial Accounting and Reporting
Director Review:	N/A
Chief Review:	<i>Celeste Heinonen</i>
CFO Review:	<i>Celeste Heinonen</i>
CEO Approval:	<i>Atif Okadi</i>

This Agenda Report has been reviewed by OIAA General Counsel.

The Agenda Report references the terms and conditions of the recommended actions and request for approval. Any document(s) referred to herein, which are not attached or posted online, may be reviewed prior to or following scheduled Commission meetings in the Office of the Clerk of the Commission. Hours to review are between 8:30 a.m. and 4:30 p.m., Monday through Friday, although these hours and review procedures may be modified. In that case, the documents may be requested by email at [clerk@flyontario.com](mailto:clerk@flyontario.com).

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# Ontario International Airport Authority

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**Federal Awards and the Passenger Facility Charge Program Supplementary  
Information  
June 30, 2025**

**Independent Auditor's Reports**

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Schedule of Passenger Facility Charges Required by the Guide 1

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 2-3

Report on Compliance for Each Major Federal Program and Passenger Facility Charge Program and Report on Internal Control Over Compliance Required by the Uniform Guidance and the *Passenger Facility Charge Audit Guide for Public Agencies* 4-6

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**Notes to Schedule of Expenditures of Federal Awards** 8

**Schedule of Passenger Facility Charges** 9

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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Schedule of Passenger Facility Charges Required by the Guide

**Independent Auditor's Report**

To the Ontario International  
Airport Authority Commissioners  
Ontario International Airport Authority

We have audited the financial statements of Ontario International Airport Authority (the "Authority") as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements. We issued our report thereon dated December 5, 2025, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 5, 2025.

The accompanying schedule of expenditures of federal awards and schedule of passenger facility charges are presented for the purpose of additional analysis, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"); the *Passenger Facility Charge Audit Guide for Public Agencies*; and the requirements in 14 CFR 158.63 (collectively, the "Guide"), and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the schedule of passenger facility charges collected and expended are fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in black ink that reads "Plante & Moran, PLLC".

January 12, 2026

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

**Independent Auditor's Report**

To Management and the Ontario International  
Airport Authority Commissioners  
Ontario International Airport Authority

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of Ontario International Airport Authority (the "Authority") as of June 30, 2025 and the related notes to the financial statements, which collectively comprise the Authority's financial statements, and have issued our report thereon dated December 5, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To Management and the Ontario International  
Airport Authority Commissioners  
Ontario International Airport Authority

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Plante & Moran, PLLC*

December 5, 2025

Report on Compliance for Each Major Federal Program and Passenger Facility Charge Program and Report on Internal Control Over Compliance Required by the Uniform Guidance and the *Passenger Facility Charge Audit Guide for Public Agencies*

**Independent Auditor's Report**

To the Ontario International  
Airport Authority Commissioners  
Ontario International Airport Authority

**Report on Compliance for Each Major Federal Program and the Passenger Facility Charge Program**

***Opinion on Each Major Federal Program and the Passenger Facility Charge Program***

We have audited Ontario International Airport Authority's (the "Authority") compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the Authority's major federal program for the year ended June 30, 2025. In addition, we audited compliance with the applicable requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration, and the requirements in 14 CFR 158.63 (collectively, the "Guide") for the year ended June 30, 2025. The Authority's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. The Authority's passenger facility charge program is identified in the schedule of passenger facility charges.

In our opinion, the Authority complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal program and the passenger facility charge program for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program and the Passenger Facility Charge Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"); and the applicable requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration, and the requirements in 14 CFR 158.63. Our responsibilities under those standards, the Uniform Guidance, and the Guide are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the Authority and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and the passenger facility charge program. Our audit does not provide a legal determination of the Authority's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Authority's federal program and the passenger facility charge program.

To the Ontario International  
Airport Authority Commissioners  
Ontario International Airport Authority

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Authority's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Authority's compliance with the requirements of each major federal program and the passenger facility charge program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Authority's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Authority's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the Guide, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or the passenger facility charge program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or the passenger facility charge program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or the passenger facility charge program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

To the Ontario International  
Airport Authority Commissioners  
Ontario International Airport Authority

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the Guide. Accordingly, this report is not suitable for any other purpose.

*Plante & Moran, PLLC*

January 12, 2026

# Ontario International Airport Authority

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

Federal Agency/Pass-through Agency/Program Title	Assistance Listing Number	Grant Number	Provided to Subrecipients	Federal Expenditures
U.S. Department of Transportation:				
COVID-19 American Rescue Grant	20.106	3-06-0175-051-2022	\$ -	\$ 6,575,000
Airport Improvement Program	20.106	3-06-0175-053-2022	-	577,665
Airport Improvement Program	20.106	3-06-0175-054-2022	-	451,937
Airport Improvement Program	20.106	3-06-0175-055-2023	-	10,624,860
Airport Improvement Program	20.106	3-06-0175-056-2024	-	2,941,364
Bipartisan Infrastructure Law	20.106	3-06-0175-057-2024	-	140,429
Airport Improvement Program	20.106	3-06-0175-058-2024	-	584,278
Airport Improvement Program	20.106	3-06-0175-059-2024	-	1,485,403
<b>Total</b>			<b>\$ -</b>	<b>\$ 23,380,936</b>

See notes to schedule of expenditures of federal awards.

**Notes to Schedule of Expenditures of Federal Awards**

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**Year Ended June 30, 2025**

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Ontario International Airport Authority (the "Authority") under programs of the federal government for the year ended June 30, 2025. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Authority, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Authority.

**Note 2 - Summary of Significant Accounting Policies**

Expenditures reported in the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Authority has elected not to use the *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

## Ontario International Airport Authority

# Schedule of Passenger Facility Charges

Year Ended June 30, 2025

Description	Adjusted Beginning Balance Unliquidated PFC	PFC Revenues <sup>1</sup>	Interest Earned	Expenditures Total	Ending Balance Unliquidated PFC <sup>2</sup>
Revenues and Expenditures Month Ended July 31, 2024	\$ 40,329,310	\$ 1,240,194	\$ 122,433	\$ -	\$ 41,691,937
Revenues and Expenditures Month Ended August 31, 2024	41,691,937	1,237,617	116,121	-	43,045,675
Revenues and Expenditures Month Ended September 30, 2024	43,045,675	1,240,027	120,637	-	44,406,339
Revenues and Expenditures Month Ended October 31, 2024	44,406,339	1,237,114	118,974	-	45,762,427
Revenues and Expenditures Month Ended November 30, 2024	45,762,427	967,622	107,756	401,720	46,436,085
Revenues and Expenditures Month Ended December 31, 2024	46,436,085	907,372	116,057	-	47,459,514
Revenues and Expenditures Month Ended January 31, 2025	47,459,514	1,143,235	108,932	-	48,711,681
Revenues and Expenditures Month Ended February 28, 2025	48,711,681	1,100,858	100,434	-	49,912,973
Revenues and Expenditures Month Ended March 31, 2025	49,912,973	1,299,574	113,480	-	51,326,027
Revenues and Expenditures Month Ended April 30, 2025	51,326,027	1,281,227	165,980	-	52,773,234
Revenues and Expenditures Month Ended May 31, 2025	52,773,234	1,257,960	171,199	401,720	53,800,673
Revenues and Expenditures Month Ended June 30, 2025	53,800,673	1,256,217	181,294	-	55,238,184
		<u>\$ 14,169,017</u>	<u>\$ 1,543,297</u>	<u>\$ 803,440</u>	

<sup>1</sup>PFC revenues are reported using the accrual basis of accounting.

<sup>2</sup>Unliquidated PFCs are collections that have not been applied to approved PFC projects.

**Notes to Schedule of Passenger Facility Charges**

**Year Ended June 30, 2025**

**Note 1 - General**

The Aviation Safety and Capacity Expansion Act of 1990 (Public Law 101-508, Title II, Subtitle B) authorized the imposition of passenger facility charges (PFC's) and use of the resulting revenue on Federal Aviation Administration (FAA) approved projects.

On November 1, 2016, the Authority completed a transaction for the acquisition of Ontario International Airport (ONT) from the City of Los Angeles department know as Los Angeles World Airports (LAWA), pursuant to a Settlement Agreement executed on December 22, 2015.

In connection with the acquisition of ONT from LAWA, a \$70 million noninterest-bearing loan was due LAWA on the tenth anniversary of the closing. Subsequently, the parties agreed to modify the payment provisions of the settlement agreement. The revised agreement requires repayment to commence on the third anniversary from closing (November 1, 2019) by remitting to LAWA on an annual basis the sum of \$2 per enplaned passenger (in excess of 2,082,721 passengers), a sum not less than \$1 million or 100 percent of PFC's collected.

The Federal Extension, Safety and Security Act ("FAA Reauthorization Act") enacted on July 15, 2016, was intended, in part, to facilitate the change in control from LAWA to ONT. The FAA authorized PFC proceeds collected by ONT to be used to pay the required \$70 million purchase price installment due LAWA.

The Current PFC rate at ONT is \$4.50 (net of \$0.11 collection fee) per enplaned passenger.

**Note 2 - Basis of Presentation**

The accompanying schedule of Passenger Facility Charge (PFC) Revenues and Expenditures includes the PFC activity of the Authority and is presented on the accrual basis of accounting. The information in this schedule is presented for purposes of additional analysis as specified in the *Passenger Facility Charge Audit Guide for Public Agencies*, issue by the Federal Aviation Administration.

PFC expenditures may consist of direct project costs, administrative costs, debt service costs and bond financing costs, if requested in the application. Eligible expenditures not requested or approved in the application are not applied against PFC's collected. The accompanying Schedule of Passenger Facility Charges includes the eligible expenditures that have been applied against PFC's collected as of June 30, 2025.

**Note 3 - Cash Basis Reconciliation**

The following schedule reconciles the accrual basis of revenues presented to the cash basis revenues reported in the SOAR system:

	PFC Revenues
PFC Revenues - Accrual Basis	\$ 14,169,017
Less: PFC Revenues Received in Subsequent Fiscal Year	(2,499,799)
Add: Prior Fiscal Year PFC Revenues Received in Current Fiscal Year	2,168,882
PFC Revenues - Cash Basis	\$ 13,838,100

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## Schedule of Findings and Questioned Costs

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**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2025**

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?  Yes  None reported

Noncompliance material to financial statements noted?  Yes  None reported

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?  Yes  None reported

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?  Yes  No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
20.106	Airport Improvement Program	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?  Yes  No

**Passenger Facility Charge Program**

Internal control over major programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?  Yes  None reported

Type of auditor's report issued: Unmodified

Any audit findings disclosed that are required to be reported in accordance with AU-C 935?  Yes  No

**Schedule of Findings and Questioned Costs (Continued)**

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**Year Ended June 30, 2025**

**Section II - Financial Statement Audit Findings**

Reference Number	Finding
<b>Current Year</b>	None

**Section III – Federal Program Audit Findings**

Reference Number	Finding & Questioned Costs
<b>Current Year</b>	None

**Section IV – Passenger Facility Charge Program Findings**

Reference Number	Finding & Questioned Costs
<b>Current Year</b>	None

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# Ontario International Airport Authority

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## **Customer Facility Charge Program Compliance Report June 30, 2025**

**Independent Auditor's Reports**

Report on Schedule of Customer Facility Charges as Required by California Government Code Section 50474.21 1

Report on Compliance for the Customer Facility Charge Program and Report on Internal Control Over Compliance as Required by California Government Code Section 50474.21 2-4

**Schedule of Customer Facility Charges** 5

**Notes to Schedule of Customer Facility Charges** 6

**Schedule of Findings and Questioned Costs** 7

Report on Schedule of Customer Facility Charges as Required by California Government Code Section 50474.21

### **Independent Auditor's Report**

To the Ontario International  
Airport Authority Commissioners  
Ontario International Airport Authority

We have audited the financial statements of Ontario International Airport Authority as of and for the year ended June 30, 2025 and have issued our report thereon dated December 5, 2025, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. We have not performed any procedures with respect to the audited financial statements subsequent to December 5, 2025.

The accompanying schedule of customer facility charges is presented for the purpose of additional analysis, as specified in the California Government Code, Section 50474.21 (the "Code"), and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Plante & Moran, PLLC*

January 12, 2026

Report on Compliance for the Customer Facility Charge Program and Report on Internal Control Over Compliance  
as Required by California Government Code Section 50474.21

**Independent Auditor's Report**

To the Ontario International  
Airport Authority Commissioners  
Ontario International Airport Authority

**Report on Compliance for the Customer Facility Charge Program**

***Opinion on Customer Facility Charge Program***

We have audited Ontario International Airport Authority's (the "Authority") compliance with the California Government Code Section 50474.21 (the "Code") applicable to the Authority's customer facility charge program for the year ended June 30, 2025.

In our opinion, the Authority complied, in all material respects, with the compliance requirements referred to above that are applicable to the major customer facility charge program for the year ended June 30, 2025.

***Basis for Opinion on Customer Facility Charge Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Code. Our responsibilities under those standards and the Code are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the Authority and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Authority's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Authority's customer facility charge program.

To the Ontario International  
Airport Authority Commissioners  
Ontario International Airport Authority

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Authority's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Code will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Authority's compliance with the requirements of the customer facility charge program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Code, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Authority's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Authority's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Code, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of the customer facility charge program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of the customer facility charge program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

To the Ontario International  
Airport Authority Commissioners  
Ontario International Airport Authority

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Code. Accordingly, this report is not suitable for any other purpose.

*Plante & Moran, PLLC*

January 12, 2026

## Ontario International Airport Authority

### Schedule of Customer Facility Charges

Year Ended June 30, 2025

Description	Adjusted Beginning Balance Unliquidated CFC	CFC Revenues <sup>1</sup>	Interest Earned	Expenditures Total	Ending Balance Unliquidated CFC <sup>2</sup>
Revenues and Expenditures Month Ended July 31, 2024	\$ 1,958,176	\$ 321,982	\$ 5,558	\$ 121,299	\$ 2,164,447
Revenues and Expenditures Month Ended August 31, 2024	2,164,447	341,292	5,583	117,546	\$ 2,393,776
Revenues and Expenditures Month Ended September 30, 2024	2,393,776	338,102	5,639	110,390	\$ 2,627,127
Revenues and Expenditures Month Ended October 31, 2024	2,627,127	353,392	5,388	109,652	\$ 2,876,255
Revenues and Expenditures Month Ended November 30, 2024	2,876,255	329,066	4,819	131,302	\$ 3,078,838
Revenues and Expenditures Month Ended December 31, 2024	3,078,838	303,682	6,607	120,304	\$ 3,268,823
Revenues and Expenditures Month Ended January 31, 2025	3,268,823	295,998	6,210	125,650	\$ 3,445,381
Revenues and Expenditures Month Ended February 28, 2025	3,445,381	308,324	5,747	35,952	\$ 3,723,500
Revenues and Expenditures Month Ended March 31, 2025	3,723,500	349,130	8,020	135,243	\$ 3,945,407
Revenues and Expenditures Month Ended April 30, 2025	3,945,407	336,406	10,235	135,567	\$ 4,156,481
Revenues and Expenditures Month Ended May 31, 2025	4,156,481	351,828	10,873	709,980	\$ 3,809,202
Revenues and Expenditures Month Ended June 30, 2025	3,809,202	<u>365,510</u>	<u>11,962</u>	<u>133,723</u>	\$ 4,052,951
		<u>\$ 3,994,712</u>	<u>\$ 86,671</u>	<u>\$ 1,986,608</u>	

<sup>1</sup>CFC revenues are reported using the accrual basis of accounting.

<sup>2</sup>Unliquidated CFCs are collections that have not been applied to approved CFC projects.

**Notes to Schedule of Customer Facility Charges**

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**Year Ended June 30, 2025**

**Note 1 - General**

Assembly Bill (AB) 491 of the 2001-2002 California Legislature (Section 1936) authorized the imposition of Customer Facility Charges (CFC's) and use of CFC revenue to plan, finance, design, and construct on-airport consolidated rental car facilities (ConRAC).

On August 25, 2016, AB 2051 of the 2015-2016 California Legislature (Section 1939) repealed Section 1936 relating to rental passenger vehicles, modified definitions and terms for uniformity, and made conforming changes in the Legislature requiring rental companies to collect CFCs for specified purposes and requires airports to provide certain audits and reports regarding those fees to specified committees of the Legislature.

On October 4, 2016, the Board of Commissioners authorized the Authority's imposing obligation to collect and remit \$10.00 of CFCs from each concession or lease agreement that the Authority enters into with on-airport or off-airport car rental companies. This CFC collection was approved as part of the existing contracts to be continued through the Authority's acquisition of Ontario International Airport (ONT) on November 1, 2016 from the City of Los Angeles department known as Los Angeles World Airports (LAWA).

Under Section 1939, the Authority can change the amount and basis for collecting CFCs from the current \$10.00 per contract level to a maximum of \$9.00 per transaction day, up to a 5-day maximum. Also, changes made to the amount and basis for collecting the CFCs would have to be initiated by January 1, 2018 by submitting certain information to the State of California (State) for approval.

**Note 2 - Basis of Presentation**

The accompanying schedule of customer facility charges (CFC) (the "Schedule") includes the CFC activity of the Authority for the year ended June 30, 2025. The information in the Schedule is presented in accordance with the requirements of the California Government Code Section 50474.21 (the "Code").

CFC expenditures may consist of direct project costs, administrative costs, debt service, cost to operate common use transportation systems, and related financing costs. The accompanying Schedule includes the eligible expenditures that have been applied against CFCs collected as of June 30, 2025.

**Note 3 - Summary of Significant Accounting Policies**

The accompanying schedule of customer facility charges (CFC) includes the CFC activity of the Authority and is presented on the accrual basis of accounting. Under the accrual basis of accounting, revenue is recognized when earned, and eligible expenditures are recognized when the related good or services are provided or incurred.

**Schedule of Findings and Questioned Costs**

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**Year Ended June 30, 2025**

Reference Number	Finding
<b>N/A</b>	None