



Mary Taylor, CPA
Auditor of State

**REGIONAL AIRPORT AUTHORITY
ALLEN COUNTY**

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Mary Taylor, CPA
Auditor of State

Regional Airport Authority
Allen County
P.O. Box 1401
Lima, Ohio 45802

To the Board:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

Mary Taylor

Mary Taylor, CPA
Auditor of State

August 27, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Regional Airport Authority
Allen County
P.O. Box 1401
Lima, Ohio 45802

To the Board:

We have audited the accompanying financial statements of the Regional Airport Authority, Allen County, (the Authority) as of and for the years ended December 31, 2008 and 2007. These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Authority has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP requires presenting entity wide statements and also presenting the Authority's larger (i.e. major) funds separately. While the Authority does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Governments to reformat their statements. The Authority has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2008 and 2007 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Authority as of December 31, 2008 and 2007, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Regional Airport Authority, Allen County, as of December 31, 2008 and 2007, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Authority has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 27, 2009, on our consideration of the Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

We conducted our audit to opine on the Authority's financial statements. The Federal Awards Expenditure Schedule for the year ended December 31, 2008, presents additional information and is required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. It is not a required part of the financial statements. We subjected the Federal Awards Expenditure Schedule to the auditing procedures applied in our audit of the Authority's financial statements. In our opinion, this information is fairly stated in all material respects in relation to the financial statements taken as a whole.



Mary Taylor, CPA
Auditor of State

August 27, 2009

**REGIONAL AIRPORT AUTHORITY
ALLEN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>All Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
County Contributions	\$85,140	\$75,850	\$160,990
Rents	201,083		201,083
Federal and State Grants		914,392	914,392
Interest Earnings	2,910		2,910
Miscellaneous	6,807		6,807
Total Cash Receipts	<u>295,940</u>	<u>990,242</u>	<u>1,286,182</u>
Cash Disbursements:			
Salaries	13,110		13,110
Supplies and Materials	8,026		8,026
Repairs and Maintenance	84,776		84,776
Utilities	24,526		24,526
Contractual Services	62,792		62,792
Capital Outlay	12,177	964,642	976,819
Debt Service	46,584		46,584
Miscellaneous	25,928		25,928
Total Cash Disbursements	<u>277,919</u>	<u>964,642</u>	<u>1,242,561</u>
Total Receipts Over/(Under) Disbursements	<u>18,021</u>	<u>25,600</u>	<u>43,621</u>
Fund Cash Balances, January 1	<u>98,735</u>	<u>4,200</u>	<u>102,935</u>
Fund Cash Balances, December 31	<u><u>\$116,756</u></u>	<u><u>\$29,800</u></u>	<u><u>\$146,556</u></u>

The notes to the financial statements are an integral part of this statement.

**REGIONAL AIRPORT AUTHORITY
ALLEN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>All Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
County Contributions	\$126,925		\$126,925
Rents	185,560		185,560
Federal and State Grants		\$178,994	178,994
Interest Earnings	24,007		24,007
Miscellaneous	18,889		18,889
Total Cash Receipts	<u>355,381</u>	<u>178,994</u>	<u>534,375</u>
Cash Disbursements:			
Salaries	12,558		12,558
Supplies and Materials	7,609		7,609
Repairs and Maintenance	81,285		81,285
Utilities	21,727		21,727
Contractual Services	84,102	853	84,955
Capital Outlay	870,804	182,127	1,052,931
Debt Service	49,420		49,420
Miscellaneous	34,624		34,624
Total Cash Disbursements	<u>1,162,129</u>	<u>182,980</u>	<u>1,345,109</u>
Total Receipts Over/(Under) Disbursements	(806,748)	(3,986)	(810,734)
Other Financing Receipts/(Disbursements):			
Debt Proceeds	303,000		303,000
Total Other Financing Receipts/(Disbursements):	<u>303,000</u>		<u>303,000</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	(503,748)	(3,986)	(507,734)
Fund Cash Balances, January 1	<u>602,483</u>	<u>8,186</u>	<u>610,669</u>
Fund Cash Balances, December 31	<u><u>\$98,735</u></u>	<u><u>\$4,200</u></u>	<u><u>\$102,935</u></u>

The notes to the financial statements are an integral part of this statement.

**REGIONAL AIRPORT AUTHORITY
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Regional Airport Authority, Allen County, (the Authority) as a body corporate and politic. The County Commissioners appoint seven Board members to direct the Authority. The Authority is responsible for the safe and efficient operation and maintenance of the airport.

The Authority contracts with Allen County Aviation Corporation (the Corporation) for a substantial portion of the day-to-day operations of the Allen County Airport. The Corporation pays the Authority \$560 per month rent and five cents per gallon for fuel flowage. The Authority pays the Corporation \$7,458 per month for buildings and ground maintenance. The Authority also received significant income for land and hangar rental from entities other than the Corporation.

The Authority's management believes these financial statements present all activities for which the Authority is financially accountable.

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Authority recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Deposits and Investments

The Authority's cash is held in demand deposit accounts.

D. Fund Accounting

The Authority uses fund accounting to segregate cash that is restricted as to use. The Authority classifies its funds into the following types:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Capital Project Fund

This fund accounts for receipts restricted to acquiring or constructing major capital projects.

E. Property, Plant, and Equipment

The Authority records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**REGIONAL AIRPORT AUTHORITY
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

2. EQUITY IN CASH

The carrying amount of deposits and investments at December 31 was as follows:

	<u>2008</u>	<u>2007</u>
Demand deposits	<u>\$146,556</u>	<u>\$102,935</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the Authority.

3. DEBT

The Authority entered into a funding agreement with the Allen County Commissioners on December 12, 2006 in the amount of \$435,000. The Authority received \$303,000 of these funds in 2007 from Allen County.

Per the funding agreement, the County will issue general obligation debt in an amount not to exceed \$435,000 and will make the proceeds of such debt issuance available to the Authority for the purpose of constructing and installing improvements and refinancing outstanding Airport Improvement Bond Anticipation Notes dated September 25, 2002.

The Authority has pledged its revenues to the repayment of the amounts borrowed by the County on its behalf. The note is payable over a period of 15 years at \$29,000 annually, with a five-year fixed interest rate of 4.26 percent. At the end of the five years, this note will balloon and will need to be refinanced. The Authority made debt service payments, including interest, to the County in the amounts of \$46,584 and \$49,420 during 2008 and 2007.

4. RETIREMENT SYSTEMS

The Authority's part-time employee and officials belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2008 and 2007, OPERS members contributed 10 percent and 9.5 percent, respectively, of their gross salaries and the Authority contributed an amount equaling 14 percent and 13.85 percent, respectively, of participants' gross salaries. The Authority has paid all contributions required through December 31, 2008.

5. RISK MANAGEMENT

Commercial Insurance

The Authority has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

**REGIONAL AIRPORT AUTHORITY
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

6. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

At December 31, 2008, the Authority is a defendant in two lawsuits. In each case, the plaintiff alleges that the Authority acted negligently, which resulted in the plaintiffs' aircrafts being destroyed during a violent storm that occurred June 22, 2006. The cases were later consolidated into one case and the matters were settled in May 2009.

7. RELATED PARTY TRANSACTIONS

A Board member is part owner of the company from which the Authority acquired insurance during 2007 and 2008. The Authority paid \$25,273 to this company in 2007 and \$24,576 in 2008.

8. CONTRACTUAL COMMITMENT

In 2008, the Authority entered into a contract with Don Snyder Excavating for Phase 1 of the Runway 9 Extension Project for \$642,068. As of December 31, 2008, the outstanding contract amount was \$69,071.

9. SUBSEQUENT EVENT

The Airport Authority has always been partially funded by the Allen County Commissioners. In 2009, the County entered difficult financial times and cut all funding for the Airport Authority. The amounts contributed by Allen County in 2008 and 2007 were \$160,990 and \$126,925, respectively. In response to the loss of funding, the Authority purchased the assets of the Allen Aviation Corporation and took direct control of managing the Airport. This includes hiring at least one employee to manage the general operations as well as selling fuel, oil, and possibly other products.

The Airport Authority received approval in 2009 for Phase II of the Runway 9 Extension Project (Paving and Electrical). The total amount of the grant is \$2,742,423 (\$2,605,302 federal share and \$137,121 matching funds).

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REGIONAL AIRPORT AUTHORITY
ALLEN COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR YEAR ENDED DECEMBER 31, 2008

<u>Federal Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant Year</u>	<u>Disbursements</u>
U.S. Department of Transportation <i>Direct Award</i> Airport Improvement Program	20.106	2008	<u>\$914,392</u>
Total Federal Awards Expenditures			<u><u>\$914,392</u></u>

**REGIONAL AIRPORT AUTHORITY
ALLEN COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2008**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes the activity of all federal award programs of the Authority. The Authority's reporting entity is defined in Note 1 of the Authority's general purpose financial statements. All federal awards received directly from federal agencies are included in the schedule. The accompanying Schedule has been prepared on a basis of cash receipts and disbursements, consequently, revenues are recognized when received rather than when earned, and expenditures are recognized when paid rather than when the obligation is incurred.



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Regional Airport Authority
Allen County
P.O. Box 1401
Lima, Ohio 45802

To the Board of Trustees:

We have audited the financial statements of the Regional Airport Authority, Allen County, (the Authority) as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated August 27, 2009, wherein we noted the Authority followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Authority's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Authority's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Authority's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Authority's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Authority's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Authority's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

We noted certain matters that we reported to the Authority's management in a separate letter dated August 27, 2009.

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Compliance and Other Matters

As part of reasonably assuring whether the Authority's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note a certain noncompliance or other matter that we reported to the Authority's management in a separate letter dated August 27, 2009.

We intend this report solely for the information and use of the audit committee, management, Board, and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

August 27, 2009



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Regional Airport Authority
Allen County
P.O. Box 1401
Lima, Ohio 45802

To the Board:

Compliance

We have audited the compliance of the Regional Airport Authority, Allen County, (the Authority), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to its major federal program for the year ended December 31, 2008. The summary of auditor's results section of the accompanying schedule of findings identifies the Authority's major federal program. The Authority's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its major federal program. Our responsibility is to express an opinion on the Authority's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the Authority's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Authority's compliance with those requirements.

In our opinion, the Authority complied, in all material respects, with the requirements referred to above that apply to its major federal program for the year ended December 31, 2008.

Internal Control Over Compliance

The Authority's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Authority's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over compliance.

**Internal Control Over Compliance
(Continued)**

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that the entity's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the Authority's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

We intend this report solely for the information and use of the audit committee, management, the Board, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Mary Taylor, CPA
Auditor of State

August 27, 2009

**REGIONAL AIRPORT AUTHORITY
ALLEN COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 & .505
DECEMBER 31, 2008**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under ' .510?	No
(d)(1)(vii)	Major Programs (list):	CFDA # 20.106 – Airport Improvement Program
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS FOR FEDERAL AWARDS

None



Mary Taylor, CPA
Auditor of State

REGIONAL AIRPORT AUTHORITY

ALLEN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 8, 2009**