

***ERIE-OTTAWA REGIONAL AIRPORT AUTHORITY
OTTAWA COUNTY, OHIO***

AUDIT REPORT

FOR THE YEAR ENDED DECEMBER 31, 2004

Charles E. Harris and Associates, Inc.
Certified Public Accountants and Government Consultants



**Auditor of State
Betty Montgomery**

Board of Trustees
Erie-Ottawa Regional Airport Authority
Port Clinton, Ohio

We have reviewed the *Independent Accountants' Report* of the Erie-Ottawa Regional Airport Authority, Ottawa County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2004 through December 31, 2004. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Accountants' Report* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Accountants' Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Erie-Ottawa Regional Airport Authority is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

September 15, 2005

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ERIE-OTTAWA REGIONAL AIRPORT AUTHORITY
OTTAWA COUNTY, OHIO
Audit Report
For the Year Ended December 31, 2004

TABLE OF CONTENTS

<u>Title</u>	<u>Page #</u>
Administrative Personnel	ii
Report of Independent Accountants	1-2
Combined Statement of Cash, Investments and Fund Cash Balances - All Fund Types - As of December 31, 2004	3
Combined Statement of Receipts, Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2004	4
Notes to the Financial Statements	5-8
Schedule of Federal Awards Expenditures	9
Notes to the Schedule of Federal Awards Expenditures	10
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	11
Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with <i>OMB Circular A-133</i>	12-13
Schedule of Findings and Questioned Costs	14-15
Status of Prior Audit's Citations and Recommendations	16

**ERIE-OTTAWA REGIONAL AIRPORT AUTHORITY
OTTAWA COUNTY, OHIO
Audit Report
For the Year Ended December 31, 2004**

ADMINISTRATIVE PERSONNEL

<u>TITLE/NAME</u>	<u>REPRESENTING</u>	<u>3 YEAR TERM OF OFFICE ENDING</u>	<u>SURETY</u>	<u>AMOUNT</u>
BOARD OF TRUSTEES				
President:				
Ken Benjamin	Ottawa Co.	02/07/2005		
Trustees:				
Richard Biro	Member At-Large	06/03/2005		
Richard Johnson – VP	Ottawa Co.	07/15/2005		
Steve Hudec	Ottawa Co.	03/31/2005		
Dottie Patrick	Ottawa Co.	06/03/2005		
Thomas Work	Erie Co.	12/31/2006		
Richard Harman	Erie Co.	02/11/2005		
Hugh Northup	Erie Co.	03/30/2007		
Lou Zorn	Erie Co.	01/06/2007		
EXECUTIVE				
DIRECTOR/TREASURER				
Jack Stables	Airport Authority	Indefinite	(A)	\$100,000
SECRETARY				
Valerie Gregory	Airport Authority	Indefinite	(A)	\$100,000
(A) Ohio Farmers Insurance Co.				
Westfield Group				
Westfield Center, Ohio				
44251-5001				

Charles E. Harris & Associates, Inc.
Certified Public Accountants

Rockefeller Building
614 W Superior Ave Ste1242
Cleveland OH 44113-1306
Phone - (216) 575-1630
Fax - (216) 436-2411

INDEPENDENT ACCOUNTANTS' REPORT

**Board of Trustees
Erie-Ottawa Regional Airport Authority
Port Clinton, Ohio**

We have audited the accompanying financial statements of the Erie-Ottawa Regional Airport Authority (the Airport), as of and for the year ended December 31, 2004. These financial statements are the responsibility of the Airport'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 *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 that our audit provides a reasonable basis for our opinion.

As discussed more fully in Note 1, the Airport has prepared its 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. Although we cannot reasonably determine the effects on the financial statements of the variance between these regulatory accounting practices and accounting principles generally accepted in the United States of America, we presume they are material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Airport as of December 31, 2004, or its changes in financial position for the year 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 Erie-Ottawa Regional Airport Authority as of December 31, 2004 and its combined cash receipts and disbursements for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 22, 2005 on the consideration of the Airport'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. That report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. It does not opine on the internal control over financial reporting or on compliance. 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Erie-Ottawa Regional Airport Authority's financial statements. The accompanying schedule of federal awards expenditures is presented for the purpose of additional analysis as required by U.S. Office of Management and Budget Circular A -133, *Audit of States, Local Governments and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Charles E. Harris & Associates, Inc.
June 22, 2005

ERIE-OTTAWA REGIONAL AIRPORT AUTHORITY
OTTAWA COUNTY, OHIO
COMBINED STATEMENT OF CASH, INVESTMENTS AND
FUND CASH BALANCES - ALL FUND TYPES
For the Year Ended December 31, 2004

	2004 <u>Balances</u>
Cash and Cash Equivalents	\$ 407,421
	<u>\$ 407,421</u>

Cash Balances by Fund Class

Governmental Fund Types:

General Fund	\$ 73,834
Special Revenue Funds	333,587
Totals	<u>\$ 407,421</u>

See accompanying Notes to the Financial Statements.

ERIE-OTTAWA REGIONAL AIRPORT AUTHORITY
 OTTAWA COUNTY, OHIO
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES -
 ALL GOVERNMENTAL FUND TYPES
 For the Year Ended December 31, 2004

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:			
County Grants	\$ 30,616	\$ 3,628	\$ 34,244
Airport Operation	296,129	16,560	312,689
Federal Grants	-	231,318	231,318
Interest Income	534	425	959
Reimbursement	-	248,871	248,871
Total Cash Receipts	<u>327,279</u>	<u>500,802</u>	<u>828,081</u>
Cash Disbursements:			
General Government	392,186	-	392,186
Capital Outlay - Improvements	9,586	694,479	704,065
Debt Service:			
Principal Retirement	15,000	49,150	64,150
Interest and Fiscal Charges	16,645	-	16,645
Total Cash Disbursements	<u>433,417</u>	<u>743,629</u>	<u>1,177,046</u>
Total Receipts Over/(Under)			
Disbursements	(106,138)	(242,827)	(348,965)
Other Financing Sources/(Uses):			
Proceeds of Loans	-	49,150	49,150
Advance in	7,896	30,759	38,655
Advance Out	(30,759)	(7,896)	(38,655)
Total Other Financing Sources/(Uses)	<u>(22,863)</u>	<u>72,013</u>	<u>49,150</u>
Total Receipts and Other Financing Sources Over (Under) Disbursements and Other Financing Uses	(129,001)	(170,814)	(299,815)
Fund Cash Balances-January 1, 2004	202,835	504,401	707,236
Fund Cash Balances-December 31, 2004	<u>\$ 73,834</u>	<u>\$ 333,587</u>	<u>\$ 407,421</u>

See accompanying Notes to the Financial Statements.

ERIE-OTTAWA REGIONAL AIRPORT AUTHORITY

**Notes to the Financial Statements
For the Year Ended December 31, 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

The Erie-Ottawa Regional Airport Authority (the Airport) is a body corporate and politic established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Airport operates under the direction of a nine-member board of trustees. Four members are appointed by each Board of County Commissioners in Ottawa and Erie Counties. The ninth member is appointed at large by the other eight. The members serve without compensation, as outlined in Section 308.04 of the Ohio Revised Code. The secretary/treasurer is appointed by the Board of Trustees. The Airport provides maintenance of runways and taxiways and other general airport operations.

B. BASIS OF ACCOUNTING

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursement basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e. when an encumbrance is approved.)

The statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. FUND ACCOUNTING

The Airport maintains its accounting records in accordance with the principles of "fund" accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity, which stands separate from the activities reported in other funds. The restrictions associated with each class of funds are as follows:

Governmental Funds

General Fund – The General Fund is the general operating fund of the Airport. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

ERIE-OTTAWA REGIONAL AIRPORT AUTHORITY

**Notes to the Financial Statements
For the Year Ended December 31, 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

C. FUND ACCOUNTING - (Continued)

Special Revenue – Special Revenue funds account for the proceeds of specific revenue sources that are legally restricted to disbursements for specified purposes. The Airport has the following significant Special Revenue Fund:

Federal Aviation Grant Fund – This fund receives aviation project money for constructing, maintaining and repairing airport facilities and runways.

D. Property, Plant and Equipment

Fixed Assets are acquired or constructed for general governmental services are recorded as expenditures. Depreciation is not recorded for these fixed assets.

E. Total Columns on Financial Statements

Total columns on the financial statements are captioned “Memorandum Only” to indicate that they are presented only to facilitate financial analysis. This data is not comparable to a consolidation. Interfund-type eliminations have not been made in aggregation of this data.

2. EQUITY IN POOLED CASH AND CASH EQUIVALENTS

The Airport maintains a cash and investment pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of the Airport’s cash and investments are as follows:

	<u>2004</u>
Demand deposits	\$ <u>407,421</u>
Total deposits	\$ <u><u>407,421</u></u>

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

3. DEBT

Bonds Payable-Ottawa County	
Matures December 1, 2022	
Principal Outstanding	\$425,000
Interest Rate	4.251%

ERIE-OTTAWA REGIONAL AIRPORT AUTHORITY

**Notes to the Financial Statements
For the Year Ended December 31, 2004**

3. DEBT - (Continued)

The beginning principal balance of the bond, as of January 1, 2004 was restated to \$440,000.

The proceeds from the bond were used to construct new hangers for the Airport. Rent from these hangers will repay the bond.

The annual requirements to amortize all debt outstanding as of December 31, 2004 including interest payments of \$191,317 for the note payable are as follows:

<u>Year Ending December 31</u>	<u>Note Payable</u>
2005	36,345
2006	35,945
2007	35,545
2008	35,095
2009-2012	135,080
2013-2017	166,857
2018-2022	<u>171,450</u>
TOTAL	\$ <u>616,317</u>

4. RISK MANAGEMENT

The Airport is exposed to various risks of loss related torts, theft of, damage to, destruction of assets, errors and omissions, injuries to employees and natural disasters. During 2004, the Airport contracted with one insurance company for coverage of buildings and contents.

All employees of the Airport are covered by a blanket bond, while certain individuals in policy-making roles are covered by separate, higher limit bond coverage.

The Airport pays the State Worker's Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years. Also, the Airport did not reduce its insurance coverages significantly during the year.

5. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures, which may be disallowed by the grantor, cannot be determined at this time, although the Airport expects them to be immaterial.

ERIE-OTTAWA REGIONAL AIRPORT AUTHORITY

**Notes to the Financial Statements
For the Year Ended December 31, 2004**

5. CONTINGENT LIABILITIES - (Continued)

The Airport may be a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Airport's legal council, the resolution of these matters will not have a material effect on the financial condition of the Airport.

Erie-Ottawa Regional Airport Authority
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2004

<u>Federal Grantor/Pass Through Grantor Number/ Program Title</u>	<u>Pass Through Entity Number</u>	<u>CFDA Number</u>	<u>Receipts Recognized</u>	<u>Program Expenditures</u>
<i><u>U.S. Department of Transportation</u></i>				
<i>Passed through Ohio Department of Transportation</i>				
Federal Aviation Grant	AIP-3-39-006-1801	20.106	\$ 6,455	\$ 438,155
Federal Aviation Grant	AIP-3-39-006-1902	20.106	203,865	218,831
Federal Aviation Grant	AIP-3-39-006-2003	20.106	20,998	23,517
Total Federal Aviation Grant			231,318	680,503
<i>Total U.S.Department of Transportation</i>			231,318	680,503
<i>Total Federal Assistance</i>			\$ 231,318	\$ 680,503

See accompanying notes to the schedule of federal awards expenditures.

ERIE-OTTAWA REGIONAL AIRPORT AUTHORITY
Notes to the Schedule of Federal Awards
For the Year Ended December 31, 2004

1. Significant Accounting Policies

The accompanying schedule of federal awards expenditures is a summary of the activity of the Airport's federal awards programs. The schedule has been prepared on the cash basis of accounting.

Charles E. Harris & Associates, Inc.
Certified Public Accountants

Rockefeller Building
614 W Superior Ave Ste 1242
Cleveland OH 44113-1306
Office phone - (216) 575-1630
Fax - (216) 436-2411

**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**

Erie-Ottawa Regional Airport Authority
Port Clinton, Ohio

We have audited the financial statements of the Erie-Ottawa Regional Airport Authority (the Airport), as of and for the year ended December 31, 2004, and have issued our report thereon dated June 22, 2005, wherein we noted that the Airport prepared its financial statements using accounting practices the Auditor of State established rather than accounting principals 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Controls Over Financial Reporting

In planning and performing our audit, we considered the Airport's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts cause by error or fraud that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of the Airport in a separate letter dated June 22, 2005.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Airport's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements, noncompliance with which could have a direct and material effect on 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 such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management in a separate letter dated June 22, 2005.

This report is intended for the information and use of management, the Board of Trustees and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Charles E. Harris & Associates, Inc.
June 22, 2005

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

**Board of Trustees
Erie-Ottawa Regional Airport Authority
Port Clinton, Ohio**

Compliance

We have audited the compliance of Erie-Ottawa Regional Airport Authority (the Airport), with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2004. The Airport's major federal program is identified in the summary of auditor's result section of the accompanying schedule of finding and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the Airport's management. Our responsibility is to express an opinion on the Airport'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 obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Airport's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Airport's compliance with those requirements.

In our opinion, the Airport complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal program for the year ended December 31, 2004.

Internal Control Over Compliance

The management of the Airport is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Airport's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of management, the Board of Trustees, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Charles E. Harris & Associates, Inc.
June 22, 2005

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 SECTION .505**

**ERIE-OTTAWA REGIONAL AIRPORT AUTHORITY
OTTAWA COUNTY
December 31, 2004**

1. SUMMARY OF AUDITOR'S RESULTS

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - (continued)
OMB CIRCULAR A-133 SECTION .505

ERIE-OTTAWA REGIONAL AIRPORT AUTHORITY
OTTAWA COUNTY
December 31, 2004

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

STATUS OF PRIOR AUDIT'S CITATIONS AND RECOMMENDATIONS

The prior audit as of December 31, 2003, did not include material citations or recommendations.



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

**ERIE-OTTAWA REGIONAL AIRPORT AUTHORITY
OTTAWA 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
SEPTEMBER 27, 2005**