



Dave Yost • Auditor of State



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

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Erie-Ottawa Regional Airport Authority  
Ottawa County  
3255 East State Road  
Port Clinton, Ohio 43452-8004

To the Board of Directors:

### ***Report on the Financial Statement***

We have audited the accompanying financial statement of the cash balance, receipts, and disbursements and related notes of Erie-Ottawa Regional Airport Authority, Ottawa County, Ohio (the Airport) as of and for the year ended December 31, 2015.

### ***Management's Responsibility for the Financial Statement***

Management is responsible for preparing and fairly presenting this financial statement in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting a financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on this financial statement based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statement is free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Airport's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Airport's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statement, the Airport prepared this financial statement using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. Although the effects on the financial statement of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Airport does not intend this statement to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Airport as of December 31, 2015, or change in financial position or cash flows thereof for the year then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash balance of Erie-Ottawa Regional Airport Authority, Ottawa County, Ohio as of December 31, 2015, and its cash receipts and disbursements for the year then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

***Other Matters***

Our audit was conducted to opine on the financial statement taken as a whole.

The Schedule of Expenditures of Federal Awards presents additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and is not a required part of the financial statement.

The schedule is management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the financial statement. We subjected this schedule to the auditing procedures we applied to the financial statement. We also applied certain additional procedures, including comparing and reconciling the schedule directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated in all material respects in relation to the financial statement taken as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2016, on our 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 internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Airport's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

Columbus, Ohio

July 27, 2016

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

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGE IN FUND BALANCE (CASH BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2015**

	<b>2015</b>
<b>Operating Receipts:</b>	
Charges for Services	\$1,117,060
<b>Operating Disbursements:</b>	
Salaries and Employee Benefits	259,268
Fuel for Resale	560,200
Insurance	40,805
Utilities	21,922
Improvement Expenses	164,618
Office Supplies and Materials	36,452
Travel Expenses	2,000
Accounting and Legal Fees	16,978
Advertising and Printing	3,922
<i>Total Operating Cash Disbursements</i>	1,106,165
<i>Operating Income</i>	10,895
<b>Non-Operating Cash Receipts (Disbursements):</b>	
Grants	1,319,355
Loan Proceeds	13,409
Line of Credit Proceeds	306,739
Reimbursements	12,981
Miscellaneous	38,640
Principal Retirement	(427,004)
Interest and Fiscal Charges	(9,422)
Miscellaneous	(20,656)
Capital Outlay	(1,134,333)
Other Non-Operating Cash Disbursements	(15,622)
<i>Total Non-Operating Receipts (Disbursements)</i>	84,087
<i>Net Change in Fund Cash Balance</i>	94,982
<i>Fund Cash Balance, January 1</i>	16,990
<i>Fund Cash Balance, December 31</i>	\$111,972

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

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

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2015**

**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 Erie-Ottawa Regional Airport Authority, Ottawa County, Ohio (the Airport) as a body corporate and politic. The Airport is governed by a nine-member Board of Directors; four of whom are appointed by the Erie County Board of County Commissioners and four of whom are appointed by the Ottawa County Board of County Commissioners. The remaining member is appointed at-large by the other eight Board Members. The Airport is responsible for the safe and efficient operation and maintenance of Erie-Ottawa Regional Airport Authority.

The Airport participates in County Risk Sharing Authority, Inc. (CORSA), which is a public entity risk sharing pool that insures the Airport for general liability, errors and omission, and property. Note 5 to the financial statement provides additional information for this entity.

The Airport's management believes this financial statement presents all activities for which the Airport is financially accountable.

**B. Accounting Basis**

This financial statement follows the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Airport recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

This statement includes adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

**C. Property, Plant, and Equipment**

The Airport records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statement does not report these items as assets.

**D. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statement does not include a liability for unpaid leave.

**2. EQUITY IN DEPOSITS**

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at December 31 was as follows:

	2015
Demand deposits	\$111,972

Deposits are insured by the Federal Depository Insurance Corporation, collateralized by securities specifically pledged by the financial institution to the Airport, or collateralized by the financial institution's public entity deposit pool.

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

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2015  
(Continued)**

**3. DEBT**

Debt outstanding at December 31, 2015 was as follows:

	Principal	Interest Rate
Airport Improvement Bond	\$205,000	3.96%
State Infrastructure Bank Loan	734,310	3.00%
Kubota Lease	41,630	6.54%
Total	\$980,940	

The Airport undertook construction of hangar units for rental, which were financed through a 2003 Series General Obligation Bond issued by Ottawa County in the amount of \$465,000. On September 18, 2013, Ottawa County issued general refunding bonds – Series 2014 which included a portion of the Airport’s 2013 General Obligation Bonds. The Airport makes the payment for this debt from its operating fund directly to the Ottawa County Commissioners.

On November 6, 2013, the Airport closed a loan with the State Infrastructure Bank for the construction of a taxiway to support new private development of fourteen hangars and the addition of an aviation museum, the construction of a customs building, the upgrade of an existing hangar, and the renovation of an existing building to hangar space.

The Airport entered into a lease agreement for a Kubota tractor and loader during 2015. This lease is to be paid in monthly installments of \$938, including interest, over a period of 60 months.

Amortization of the above debt, including interest, is scheduled as follows:

	Airport Improvement Bond	State Infrastructure Bank Loan	Kubota Lease
Year ending December 31:			
2016	\$34,525	\$54,672	\$11,226
2017	29,075	54,672	11,226
2018	28,575	54,672	11,226
2019	33,075	54,672	11,226
2020	32,475	54,672	4,674
2021-2025	67,850	273,362	
2026-2030		273,362	
2031-2033		164,020	
Total	\$225,575	\$984,104	\$49,578

**4. RETIREMENT SYSTEM**

The Airport’s full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the Plan’s retirement benefits, including postretirement healthcare and survivor and disability benefits to participants.

The Ohio Revised Code also prescribes contribution rates. For 2015, OPERS members contributed 10% of their gross salaries and the Airport contributed an amount equaling 14% of participants’ gross salaries. The Airport has paid all contributions required through December 31, 2015.

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

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2015  
(Continued)**

**5. RISK MANAGEMENT**

**Risk Pool Membership**

Through Ottawa County, the Airport is covered under County Risk Sharing Authority, Inc. (CORSA). CORSA is a risk sharing pool made up of 65 counties in Ohio and was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA insurance/self-insurance program, a group of primary and excess insurance/self-insurance and risk management program. CORSA insured the Airport for general liability, errors and omission, and property.

**Commercial Insurance**

The Airport has obtained commercial insurance for the following risks:

- Aviation,
- Airport hangerkeepers' liability, and
- Vehicles.

The Airport also carries a bond on key management positions.

**6. CONTINGENT LIABILITIES**

Amounts grantor agencies pay to the Airport are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

<b>FEDERAL GRANTOR</b>		Federal	
Program Title	Grant Number	CFDA Number	Expenditures
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>			
<u>Airport Improvement Projects</u>			
Airport Improvement Program (AIP - 31)	3-39-0068-3113	20.106	\$ 10,011
Airport Improvement Program (AIP - 32)	3-39-0068-032-2014	20.106	<u>1,006,092</u>
<b>Total Expenditures of Federal Awards</b>			<b><u>\$ 1,016,103</u></b>

*The accompanying notes are an integral part of this schedule.*

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

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2015**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Erie-Ottawa Regional Airport Authority, Ottawa County, Ohio (the Airport) under programs of the federal government for the year ended December 31, 2015. The information on this Schedule is prepared 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* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Airport, it is not intended to and does not present the financial position of the Airport.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225).

**NOTE C - MATCHING REQUIREMENTS**

Certain federal programs require the Airport to contribute non-federal funds (matching funds) to support the federally-funded programs. The Airport has met its matching requirements. The Schedule does not include the expenditure of non-federal matching funds.



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Erie-Ottawa Regional Airport Authority  
Ottawa County  
3255 East State Road  
Port Clinton, Ohio 43452-8004

To the Board of Directors:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statement of Erie-Ottawa Regional Airport Authority, Ottawa County, Ohio (the Airport) as of and for the year ended December 31, 2015, and the related notes to the financial statement and have issued our report thereon dated July 27, 2016 wherein we noted the Airport followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Airport's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statement, but not to the extent necessary to opine on the effectiveness of the Airport's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Airport's financial statement. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***Compliance and Other Matters***

As part of reasonably assuring whether the Airport's financial statement is 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, opining 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*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Airport's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Airport's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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**Dave Yost**  
Auditor of State

Columbus, Ohio

July 27, 2016





# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Erie-Ottawa Regional Airport Authority  
Ottawa County  
3255 East State Road  
Port Clinton, Ohio 43452-8004

To the Board of Directors:

### ***Report on Compliance for the Major Federal Program***

We have audited Erie-Ottawa Regional Airport Authority, Ottawa County, Ohio's (the Airport's) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the Airport's major federal program for the year ended December 31, 2015. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the Airport's major federal program.

### ***Management's Responsibility***

The Airport's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

### ***Auditor's Responsibility***

Our responsibility is to opine on the Airport's compliance for the Airport's major federal program based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and 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* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect 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 our audit provides a reasonable basis for our compliance opinion on the Airport's major program. However, our audit does not provide a legal determination of the Airport's compliance.

***Opinion on the Major Federal Program***

In our opinion, Erie-Ottawa Regional Airport Authority, Ottawa County, Ohio complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2015.

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

The Airport's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the Airport's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Airport's 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, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement 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 first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.



**Dave Yost**  
Auditor of State

Columbus, Ohio

July 27, 2016

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

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2015**

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	GAAP - Adverse Regulatory - Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Airport Improvement Program – CFDA #20.106
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	No

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

None

**3. FINDINGS FOR FEDERAL AWARDS**

None

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# Dave Yost • Auditor of State

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  
AUGUST 16, 2016