

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT EXAMINATION REPORT

OF

TERRE HAUTE INTERNATIONAL AIRPORT

VIGO COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED

08/15/2014

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Accountant's Report.....	3
Financial Statement:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis.....	6
Notes to Financial Statement.....	7-10
Supplementary Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	12
Schedule of Leases and Debt	13
Schedule of Capital Assets.....	14
Other Report	15
Examination Results and Comments:	
Penalties, Interest, and Other Charges	16
Sales Tax Paid on Purchases	16
Internal Controls	16-17
Deposits.....	17
Condition of Records	17-18
Prescribed Forms	18
Credit Cards.....	18-19
Annual Budget	19
Annual Report.....	20
Exit Conference.....	21

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executor Director	Dennis Wiss	01-01-12 to 03-09-12
	(Vacant)	03-10-12 to 04-29-12
	Bill McKown	04-30-12 to 02-05-14
	William J. Foraker (Interim)	02-06-14 to 06-30-14
Comptroller	Timothy Lambert	01-01-12 to 03-16-12
	(Vacant)	03-17-12 to 05-28-12
Office and Finance Manager	Rose M. Overpeck	05-29-12 to 02-20-14
	(Vacant)	02-21-14 to 06-30-14
President of the Airport Authority Board of Directors	Chris Doll	01-01-12 to 08-01-12
	William J. Foraker	08-02-12 to 02-19-14
	Darryl Huyett	02-20-14 to 06-30-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TERRE HAUTE INTERNATIONAL AIRPORT, VIGO COUNTY, INDIANA

We were engaged to examine the accompanying financial statement of the Terre Haute International Airport (Airport Authority), for the year ended December 31, 2012. The financial statement is the responsibility of the Airport Authority's management.

The Airport Authority did not properly maintain accounting records. Accounting records presented for examination were not reflective of the activity of the Airport Authority's funds. The accounting records contained numerous errors, including checks and receipts not recorded in the proper funds. In addition, the accounting software system changed during the year and not all financial information was available from the prior system. The Airport Authority's records do not permit the application of other examination procedures to ascertain if the financial statement is fairly stated.

Since the Airport Authority did not properly maintain accounting records and we were not able to apply other examination procedures to satisfy ourselves as to whether the financial statement is fairly stated, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial statement.

Our examination was to be conducted for the purpose of forming an opinion on the Airport Authority's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures and, accordingly, we express no opinion on them.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

July 9, 2014

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FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the Airport Authority. The financial statement and notes are presented as intended by the Airport Authority.

TERRE HAUTE INTERNATIONAL AIRPORT
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
General Fund	\$ 1,762,359	\$ 1,601,669	\$ 1,999,062	\$ 1,364,966
Holding for FAA	542,500	1,919	-	544,419
Cumulative	211,134	71,511	-	282,645
Tif	<u>703,001</u>	<u>117,736</u>	<u>212,075</u>	<u>608,662</u>
Totals	<u>\$ 3,218,994</u>	<u>\$ 1,792,835</u>	<u>\$ 2,211,137</u>	<u>\$ 2,800,692</u>

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

TERRE HAUTE INTERNATIONAL AIRPORT AUTHORITY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Airport Authority was established under the laws of the State of Indiana. The Airport Authority operates under an appointed governing board.

The accompanying financial statement presents the financial information for the Airport Authority.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Airport Authority.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

TERRE HAUTE INTERNATIONAL AIRPORT AUTHORITY
NOTES TO FINANCIAL STATEMENT
(Continued)

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the Airport Authority. It includes all expenditures for the reduction of the principal and interest of the Airport Authority's general obligation indebtedness.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The Airport Authority may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the Airport Authority. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Airport Authority. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the Airport Authority in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

TERRE HAUTE INTERNATIONAL AIRPORT AUTHORITY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Airport Authority submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Airport Authority in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Airport Authority to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The Airport Authority may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the Airport Authority to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

TERRE HAUTE INTERNATIONAL AIRPORT AUTHORITY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the Airport Authority authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
1 North Capitol Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Airport Authority's Annual Report information for years 2011 and later can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the Airport Authority which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The supplementary information presented was approved by management of the Airport Authority. It is presented as intended by the Airport Authority.

TERRE HAUTE INTERNATIONAL AIRPORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	General Fund	Holding for FAA	Cumulative	Tif	Totals
Cash and investments - beginning	\$ 1,762,359	\$ 542,500	\$ 211,134	\$ 703,001	\$ 3,218,994
Receipts:					
Taxes	1,061,004	-	71,463	117,616	1,250,083
Charges for services	479,904	-	-	-	479,904
Other receipts	60,761	1,919	48	120	62,848
Total receipts	<u>1,601,669</u>	<u>1,919</u>	<u>71,511</u>	<u>117,736</u>	<u>1,792,835</u>
Disbursements:					
Personal services	1,127,169	-	-	-	1,127,169
Supplies	12,279	-	-	-	12,279
Other services and charges	569,420	-	-	-	569,420
Debt service - principal and interest	70,285	-	-	-	70,285
Capital outlay	218,394	-	-	212,075	430,469
Other disbursements	1,515	-	-	-	1,515
Total disbursements	<u>1,999,062</u>	<u>-</u>	<u>-</u>	<u>212,075</u>	<u>2,211,137</u>
Excess (deficiency) of receipts over disbursements	<u>(397,393)</u>	<u>1,919</u>	<u>71,511</u>	<u>(94,339)</u>	<u>(418,302)</u>
Cash and investments - ending	<u>\$ 1,364,966</u>	<u>\$ 544,419</u>	<u>\$ 282,645</u>	<u>\$ 608,662</u>	<u>\$ 2,800,692</u>

TERRE HAUTE INTERNATIONAL AIRPORT
SCHEDULE OF LEASES AND DEBT
December 31, 2012

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Cannon	Copy machine	\$ 258	11-01-12	10-31-17
Ford credit	2012 Ford Edge vehicle	<u>385</u>	07-19-12	07-18-15
Total governmental activities		<u>643</u>		
Total of annual lease payments		<u>\$ 643</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Notes and loans payable	Hangar building loan	\$ 644,486	\$ 43,397
Notes and loans payable	Snow removal building loan	<u>612,854</u>	<u>116,463</u>
Total governmental activities		<u>1,257,340</u>	<u>159,860</u>
Totals		<u>\$ 1,257,340</u>	<u>\$ 159,860</u>

TERRE HAUTE INTERNATIONAL AIRPORT
SCHEDULE OF CAPITAL ASSETS
December 31, 2012

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 55,810,523
Infrastructure	611,066
Buildings	27,177,957
Improvements other than buildings	2,555,228
Machinery, equipment, and vehicles	6,820,172
Construction in progress	1,119,910
Total governmental activities	94,094,856
Total capital assets	\$ 94,094,856

OTHER REPORT

The report presented herein was prepared in addition to the other official report prepared for the individual Airport Authority office listed below:

Office and Finance Manager

TERRE HAUTE INTERNATIONAL AIRPORT EXAMINATION RESULTS AND COMMENTS

PENALTIES, INTEREST, AND OTHER CHARGES

The Airport Authority paid penalties, interest, and other charges to various vendors including First Bankcard, Pitney Bowes, Frontier, and Indiana American Water in the amount of \$478 because the Airport Authority did not remit payments on a timely basis.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

SALES TAX PAID ON PURCHASES

Several disbursements tested during the examination revealed that sales tax in the amount of \$501 was paid on some purchases.

Governmental funds generally are exempt from the payment of sales tax on qualifying purchases. Respective tax agencies should always be contacted concerning tax exemptions and payments. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

INTERNAL CONTROLS

Internal controls over the receipting, disbursing, recording, and accounting for the financial activities were insufficient as follows:

1. The Airport Authority did not have a proper system of internal control in place to prevent or detect the use of a signature stamp after the resignation of a Board member. The Airport Authority should have proper controls in place over the disbursement and receipt preparation to ensure accurate accountability. Without a proper system of internal control in place that operates effectively, funds could be misused or unaccounted for. Board member Hans Eilbracht resigned his Board position effective June 30, 2013. Examining the cancelled checks from the bank statements, Hans Eilbracht's signature is stamped on checks dated July 18, 2013, July 24, 2013, and July 29, 2013, after his resignation. In addition, scrap metal was sold to Goodman & Wolfe in 2012 and 2013. We obtained copies of those checks from Goodman & Wolfe to examine the endorsement. Checks from Goodman & Wolfe dated January 24, 2013, April 4, 2013, April 5, 2013, July 30, 2013, and September 17, 2013, each had Hans Eilbracht signature stamped as an endorsement.
2. Monitoring of Controls: Effective internal control over financial reporting requires the Airport Board to monitor and assess the quality of the Airport Authority's system of internal control. The Airport Board has not performed either an ongoing or separate evaluation of their system of internal controls. The failure to exercise their oversight responsibility places the Airport Authority at risk that controls may not be designed or operating effectively to provide

TERRE HAUTE INTERNATIONAL AIRPORT
EXAMINATION RESULTS AND COMMENTS
(Continued)

reasonable assurance that controls will prevent or detect material misstatements in a timely manner. Additionally, the Airport Authority has no process to identify or communicate corrective actions to improve controls.

3. The Airport Authority did not have a proper system of internal control over payroll to prevent or detect the misuse of vacation and sick leave carryover. Employees were allowed to carry over more vacation leave time than the personnel policy allows. In addition, a report could not be printed out by pay period to show the accrued amount, due to a switch in software systems. Vacation leave for 2013 and 2014 could not be determined if employee complied with or not, the policy states 1 to 5 years, then 5 to 15, and 15+ years, resulting in overlapping of time.
4. The Airport Authority did not have a proper internal control system in place to detect cash not being turned in for scrap material sold. Cash was found at the maintenance building for scrap material sold without being turned in and accounted for. Without a proper internal control system, funds could be unaccounted for and misused.
5. The Airport Authority did not have a proper internal control system in place to detect federal project funds being deposited into the federal project bank account and posting to the ledger. Without the proper internal control system, funds were unaccounted for that were available in the bank. In addition, federal projects could be jeopardized due to the lack of internal control over financial accounting.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

DEPOSITS

Receipts were deposited later than the next business day in 25 percent of receipts tested.

Indiana Code 5-13-6-1(c) states in part:

". . . all local officers . . . who collect public funds of their respective political subdivisions, shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance . . ."

CONDITION OF RECORDS

Financial records presented for examination were not reflective of the activity of the Airport Authority funds. The records presented did not provide sufficient information to exam.

TERRE HAUTE INTERNATIONAL AIRPORT
EXAMINATION RESULTS AND COMMENTS
(Continued)

Some of the deficiencies include:

1. Posting errors.
2. Checks and receipts not recorded in the proper funds.
3. Software system changed during the year and not all reports were available for prior system.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

PRESCRIBED FORMS

The State Board of Accounts is responsible for prescribing and/or approving the accounting forms/records for all governmental units. The Airport Authority did not use the following prescribed forms, nor have they requested approval for an alternative form in lieu of the prescribed form.

Employee's Service Record, Form 99A
Receipt, General Form 352

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

CREDIT CARDS

The Airport Authority was using credit cards to purchase items without an approved credit card policy.

The State Board of Accounts will not take exception to the use of credit cards by a governmental unit provided the following criteria are observed:

1. The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes.
2. Issuance and use should be handled by an official or employee designated by the board.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance or resolution.
4. When the purpose for which the credit card has been issued has been accomplished, the card should be returned to the custody of the responsible person.
5. The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.

TERRE HAUTE INTERNATIONAL AIRPORT
EXAMINATION RESULTS AND COMMENTS
(Continued)

6. Credit cards should not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. Payment should not be made on the basis of a statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
8. If properly authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

ANNUAL BUDGET

The Airport Authority budget for 2013 was not submitted to the County by the September 2, 2012 deadline resulting in the budget not being approved for 2013.

The board shall annually prepare a budget for the purpose of operating and maintenance expenditures of the authority and shall calculate the tax levy necessary to provide funds for the operating expenditures necessary to carry out the powers, duties, and functions of the authority. The budget must be prepared and submitted:

1. before or at the same time;
2. in the same manner; and
3. with notice;

as provided by the statutes relating to the preparation of budgets by eligible entities. The budget is subject to the same review by the county tax adjustment board and the Indiana Department of Local Government Finance as exists under the general statutes relating to budgets of eligible entities. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 5)

Indiana Code 6-1.1-17-3.5(d) states: "A taxing unit must file the information under subsection (b) before September 2 of a year."

Indiana Code 6-1.1-17-3.5(h) states:

"If a taxing unit fails to file the information required by subsection (b) with the fiscal body of the county in which the taxing unit is located by the time prescribed in subsection (d), the most recent annual appropriations and annual tax levy of that taxing unit are continued for the ensuing budget year."

TERRE HAUTE INTERNATIONAL AIRPORT
EXAMINATION RESULTS AND COMMENTS
(Continued)

ANNUAL REPORT

The Annual Report for 2012 contained a number of errors and did not properly reflect the financial activity of the Airport Authority. Adjustments to the records were not made which resulted in a qualified opinion.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

TERRE HAUTE INTERNATIONAL AIRPORT
EXIT CONFERENCE

The contents of this report were discussed on July 9, 2014, with Darryl Huyett, President of the Airport Authority Board of Directors; William J. Foraker, Interim Executive Director; Abby Harlan, Airport Marketing Coordinator; Kara McIntosh, Deputy Executive Director; D. Scott Craig, Airport Board attorney; and Karen Burger, Office Manager/Bookkeeper.