



STATE OF INDIANA
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B52306

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

March 12, 2019

Board of Directors
Seymour Municipal Airport Authority
P.O. Box 702
Seymour, IN 47274

This report is supplemental to the audit report of the Seymour Municipal Airport Authority (District), for the period from January 1, 2014 to December 31, 2017. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the District. It should be read in conjunction with the financial statement audit report of the District, which provides an opinion on the District's financial statements. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the District and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. There were no identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the Supplemental Audit Report for Seymour Municipal Airport Authority prepared by Katz, Sapper & Miller, Independent Public Accountants, for the period January 1, 2014 to December 31, 2017. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

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

SEYMOUR MUNICIPAL AIRPORT AUTHORITY

SUPPLEMENTAL AUDIT REPORT

JACKSON COUNTY, INDIANA
December 31, 2017, 2016, 2015, and 2014

SEYMOUR MUNICIPAL AIRPORT AUTHORITY

CONTENTS

	Page
Schedule of Officials	1
Independent Auditors' Supplemental Audit Report	2

SCHEDULE OF OFFICIALS

Office	Official	Term
Airport Manager	Don R. Furlow	01-01-12 to 12-31-17
Administrative Assistant	Diane Schepman	06-26-01 to 12-31-17
President of the Board	Philip R. Zickler (Deceased)	01-01-12 to 01-17-14
	Vacant	01-18-14 to 02-16-14
	Lloyd Hudson	02-17-14 to 12-31-15
	Brian Thompson	01-01-16 to 12-31-17

Independent Auditors' Supplemental Audit Report

Board of Directors
Seymour Municipal Airport Authority

We have audited, 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 the *Uniform Compliance Guidelines for Audit of Hospitals and State and Local Governments by Authorized Independent Public Accountants*, issued by the Indiana State Board of Accounts, the financial statements of Seymour Municipal Airport Authority (the Airport Authority) as of and for the years ended December 31, 2017, 2016, 2015, and 2014, and have issued our report thereon dated December 31, 2018.

In connection with our audits, nothing came to our attention that caused us to believe that the Airport Authority failed to comply with the conditions of the *Accounting and Uniform Compliance Guidelines Manual for Special Districts*, established by the Indiana State Board of Accounts, as it applies to airport authorities.

This report is intended solely for the information and use of the Board of Directors and management of the Airport Authority and the Indiana State Board of Accounts, and is not intended to be and should not be used by anyone other than these specified parties.

Katz, Sapper & Miller, LLP

Indianapolis, Indiana
December 31, 2018