

**Regular Meeting to order**

Glenn Burns called the Regular Meeting to order at 5:00 p.m. with the Pledge of Allegiance. The meeting was held with the following Board Members present: Glenn Burns, Scott Richardson, Bill Fagan, Jon Kochis, John S. Smith, and Tom Brennan. Absent was Michael Kaper.

Also present were Staci Knisley, Al Moyer, Ian Coil, and Ben Riggs.

**Opportunity for the Public to Address the Board**

None.

**Welcome John Smith, new Board Member**

Dr. Burns welcomed Mr. Smith.

Mr. Smith spoke about his aviation background.

**Approval of the Minutes for the February 12, 2024, Meeting**

On motion of Jon Kochis and second of Bill Fagan, the Fairfield County Airport Authority Board voted to approve the minutes from the February 12, 2024, meeting.

Voting aye thereon: Kochis, Fagan, Burns, Brennan, Richardson, and Smith.

Absent was Michael Kaper.

Motion passed.

**Historical Aircraft Squadron (HAS) update**

Mr. Moyer invited the Board to the HAS Chili Cook-off on Saturday, March 16.

**Fixed Base Operator (FBO)/Airport Management update with Sundowner Aviation – Monthly Board Report**

a. Monthly Report

Mr. Coil presented the FBO Monthly report; see attached to minutes. He reported a helicopter/tree trimming business has been purchasing Jet A fuel frequently. They are housing some of their equipment here.

**Standing Committee Updates:**

Mr. Kochis reported that earlier he reviewed committees with new Board Member John Smith. He would like to give him time to decide what committees he might be interested in.

Mr. Smith stated he had a military safety background.

Mr. Kochis stated that former Board Member, Bill McNeer had an interest in security and the Blue Lighting Initiative (BLI).

**Airport Improvement – Jon Kochis & Tom Brennan**

a. Engineer’s Summary Report – Crawford Murphy Tilly, Inc. (CMT)

Mr. Kochis reviewed the engineer’s report; see attached to minutes.

Mr. Kochis reported that he and Mr. Cooley had a conference call with the FAA related to the Hangar Project. He reminded the FAA that the Master Plan has been completed for 18 months and still are awaiting approval from them.

Mr. Coil reported that the fuel truck needs the clutch repaired. He inquired about grant funding for the repair.

Mr. Kochis stated that the FAA or ODOT do not provide grant funding for the repairs of our fuel truck.

Mr. Moyer will follow-up with Roger Shull to see if he can take a look at the truck and make a recommendation.

b. Storm Water System Repair

Mr. Kochis reported that all issues and work is completed. Rock River Construction is finished on their end.

c. Obstruction Removal Project  
Nothing new to report.

d. Master Plan Hangar Build

Mr. Kochis reported that bids are released tomorrow and will be opened on April 4.

**Community Relations – Michael Kaper (absent)**

Nothing new to report.

**Facilities and Grounds – Bill Fagan & Michael Kaper (absent)**

a. Hangar painting estimates

Mr. Fagan recommends that we move forward with the painting of Row O, with the estimate of \$32,740. He would like to give Integrity Painting the go ahead before prices of paint go up on April 1<sup>st</sup>.

Mr. Kochis would like to research for two (2) more estimates before proceeding.

**Approval to proceed with not to exceed of \$32,740 and give Jon Kochis or Bill Fagan authority to execute the contract for the painting of Hangar O.**

On motion of Scott Richardson and second of Tom Brennan, the Fairfield County Airport Authority Board voted to proceed with not to exceed of \$32,740 and give Jon Kochis or Bill Fagan authority to execute the contract for the painting of Hangar O.

Voting aye thereon: Richardson, Brennan, Burns, Kochis, Fagan, and Smith.

Absent was Michael Kaper.

Motion passed.

b. Fence spraying

Mr. Kochis reported he is researching for three (3) estimates/quotes for fence spraying. Fairfield County Soil & Water will no longer do this service. He expects the estimate to be 2-3 times as much as Soil & Water charged. The contractor must have a state license for spraying.

**Fixed Base Operator (FBO) Liaison – Scott Richardson**

Nothing new to report.

**Finance - Glenn Burns & Staci Knisley**

a. Financial Reports

The Board reviewed the following financial reports:

- Revenue/Expense Summary
- Cash Projection
- Purchase Order list
- Smart Card fuel report
- Utility cost report

b. Payment of Bills

**Motion to approve retroactively February payment of invoices totaling \$58,914.22**

On motion of Jon Kochis and second of Tom Brennan, the Fairfield County Airport Authority Board motioned to approve retroactively February invoices totaling \$58,914.22; see attached to minutes.

Voting aye thereon: Kochis, Brennan, Burns, Richardson, Fagan, and Smith

Absent was Michael Kaper.

Motion passed.

**Security & Safety – Jon Kochis**

Mr. Kochis reported that the fence will get filled in 6 feet from the gate next to the Gorsuch hangar all the way down to HAS. There will be a time when there is an opening (or gap) that will be a construction entrance. What ultimately will happen is the fence will go along the road and will dead-end to the hangars F, G, and the new commercial hangars for a publicly accessible parking lot. This will be an advantage to business owners in the new commercial hangars.

**Tenant Relations – Glenn Burns & Bill Fagan**

Mr. Kochis reported that he has been in contact with Steve Slater, SAS Aviation. Mr. Slater is interested in one of the Commercial hangars. He also would like future consideration to build next to the Gorsuch hangar, as a land lease agreement. He will present a plan sometime soon.

Mr. Coil asked about heat in the new hangars. He was under the assumption that the new hangars would have heat.

Mr. Kochis reported that the bathroom will have heat. There is an alternative in the bid for the construction of the hangars. Adding the alternate depends on the budget. At some point we need to reevaluate the hangar square footage and pricing on all hangars.

The board reviewed the following reports:

1. Rent Status Spreadsheet
  2. Hangar Waiting List
- Landlord/tenant agreement for utilities

Mr. Kochis reviewed the Greenfield Landlord/Tenant agreement with the Board. Hangar J and Hangar A are the two (2) tenants that will be affected by the agreement.

**Approval to give Board Member Jon Kochis authorization to approve the landlord/tenant agreements with Fairfield County Utilities**

On motion of Jon Kochis and seconded by Bill Fagan, the Fairfield County Airport Authority Board voted to give Board Member Jon Kochis authorization to approve the landlord/tenant agreements for Fairfield County Utilities.

Voting aye thereon: Kochis, Fagan, Burns, Richardson, Smith, and Brennan  
Absent was Michael Kaper.  
Motion passed.

**Web – Tom Brennan**

Mr. Brennan asked Mr. Kochis to work with him after the meeting on the Airport's Facebook.

Mr. Kochis stated that all comments and posts on our Facebook are subject to public records policy therefore we cannot delete anything.

**Old Business**

- Leases for new hangars  
*Nothing further to discuss.*

**New Business**

- FY2025 Ohio Airport Grant Program/ODOT application is open  
*Mr. Kochis reported that at this time there is nothing to apply for.*

**Informational**

Dr. Burns reminded the Board that the next board meeting is Monday, April 15, 2024.

- Ohio Aviation Administration (OAA) meeting conference – April 30-May 2  
*Mr. Kochis stated that he will attend. He asked if anyone else was interested to let Ms. Knisley know.*

- Light order  
*Mr. Moyer asked Mr. Kochis status on purchasing new lights. Mr. Kochis will follow-up with the vendor he had asked for quotes.*

**Calendar of upcoming events and other important dates**

The Board reviewed the following calendar of dates:

- a. ODOT/OAA FY2025 grant – application due 5/1/2024
- b. ODOT/OAA FY2024 grant – winning bidder selected by 3/15/2024
- c. OTTER/UST renewal expires 6/30/24

**Fairfield County Airport Authority Board Meeting**  
**3430 Old Columbus Road, NW, Carroll, Ohio 43112**  
**Minutes for March 11, 2024**

- d. Petroleum Underground Tank – UST Certificate of Coverage – expires 6/30/24
- e. CMT Master agreement expires 9/9/2024
- f. Blue Lightning Initiative – report due annually within 30 days of 9/30/24
- g. HAS mowing and snow removal contract expires on 9/30/2024
- h. FBO Agreement expires 12/31/2024
- i. Noxious Weed Control Agreement with Douglas Majors – expires 12/31/24
- j. ODOT/OAA FY2025 grant – winning bidder selected by 3/15/2025
- k. Insurance Agreement expires 12/31/2025
- l. Legal services agreement with County Prosecutor – expires 12/31/2025
- m. Hangar J Lease agreement expires 12/31/26
- n. EAA lease renewal with the Board of Commissioners – expiration date of 12/31/26
- o. Lease agreement with Board of Commissioners to operate facilities – 10/25/2027
- p. Hangar A Lease expires 4/30/2032 with an option to renew
- q. FAA lease for space expires 9/30/2032

**Adjournment**

On motion of Tom Brennan and second of Bill Fagan, the Fairfield County Airport Authority Board voted to adjourn at 5:57 p.m.

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**Next Regular Meeting is Monday, April 15, 2024, at 5:00 p.m. @ the Airport Terminal, 3430 Old Columbus Road, NW, Carroll, Ohio 43112**

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*Meeting minutes for March 11, 2024 meeting were approved on April 15, 2024.*

Aye  
Glenn Burns

Aye  
Bill Fagan

Aye  
Tom Brennan

Aye  
Jon Kochis

Aye  
Michael Kaper

Aye  
John S. Smith

Aye  
Scott Richardson

Emylee N. Gussler  
Acting  
Staci A. Knisley, Airport Clerk  
Emylee N. Gussler

## **FRAUD RISK ASSESSMENT QUESTIONNAIRE (FRAQ) FOR STATE AND LOCAL GOVERNMENTS**

**Please note**, you are receiving this questionnaire because we believe your input and assistance is of the utmost importance based on your position with the entity. Please contact your auditors with questions related to this form. Generally, entity officers and employees have a duty to report suspected fraud and abuse to the Auditor of State. For guidance regarding the extent of an individual's duty to report, please seek legal advice from your entity's statutory legal counsel.

### **Fraud:**

American Institute of Certified Public Accountants (AICPA) Professional Standards AU-C Section 240, *Consideration of Fraud in a Financial Statement Audit*, paragraphs .17-.21 require auditors to obtain information from entity officials and employees regarding the risk of fraud, as well as known or suspected fraudulent activities. Please be aware these inquiries are not an indication that fraud has been identified or is suspected but are requirements of Generally Accepted Auditing Standards (GAAS) issued by the AICPA and must be performed on each audit and for each audit period.

Per AU-C Section 240, there are two types of fraud to consider: (1) fraudulent financial reporting and (2) misappropriation of assets.

(1) Fraudulent financial reporting involves acts such as following:

- a. Manipulating, falsifying, or altering accounting records or supporting documents from which financial statements are prepared.
- b. Misrepresenting or intentionally omitting events, transactions, or other significant information.
- c. Intentionally misapplying accounting principles relating to amounts, classifications, manners of presentation, or disclosures.

(2) Misappropriation of assets involves acts such as the following:

- a. Embezzling cash, theft of inventory.
- b. Causing an entity to pay for goods or services not received by entity.
- c. Using an entity's assets for personal use.

### **Significant Unusual Transactions:**

AU-C Section 240 paragraph .17 also requires auditors to inquire of entity officials and employees regarding significant, unusual transactions. These are defined by AU-C 240.11 as,

Significant transactions that are outside the normal course of business for the entity or that otherwise appear to be unusual due to their timing, size, or nature.

### **Related Party Transactions:**

Lastly, AU-C Section 550, *Related Parties*, paragraph .16 requires auditors to inquire of entity officials and employees regarding related party transactions (RPT). RPT is defined, for governments, by Governmental Accounting Standards Board (GASB) Codification 2250.103 which says,

Examples of related party transactions include transactions (a) between a government and its related organizations, joint ventures, and jointly governed organizations; (b) between a government and its elected and appointed officials, management, or members of their immediate families; and (c) between a government and trusts for the benefit of employees, such as pension and other postemployment benefit trusts that are managed by or under the trusteeship of the government's management.

Please keep the above terms and considerations in mind when completing the questionnaire below. Questions regarding this inquiry can be directed to your auditors.

**FRAUD RISK ASSESSMENT QUESTIONNAIRE (FRAQ)  
FOR STATE AND LOCAL GOVERNMENTS**

Standard Inquiry of Those Charged with Governance (including governing body members)		
<b>Name, Title</b>		
<b>Date</b>		
<b>Contact Info (phone #, if desired)</b>		
Fraud Risk Consideration	Response	
1. Document your understanding of risks of fraud in the entity, including any specific fraud risks the entity has identified or account balances or classes of transactions (such as outside cash collection points for ticket sales or utility payment or significant estimates included in the financial statements like compensated absences) for which a risk of fraud may be likely.		
2. How has management (including the CEO) reported to you and the governing body how internal control serves to prevent, deter, or detect material misstatements due to fraud? (For example, have there been discussions of things like segregation of duties or review and approval of financial or other information by the governing body?)		
3. How does the entity exercise fraud oversight activities and what is your role in those activities? (For example, what written fraud policies and procedures exist and how is compliance with those policies monitored?)		
4. Are you aware of any fraud, misuse of funds, or theft or suspected fraud, misuse of funds, or theft? If Yes, please describe.	{Yes or No}	
5. Are you aware of allegations of fraud or suspected fraud, misuse of funds, or theft affecting the entity, for example, received in communications from employees, former employees, analysts, regulators, or others? If Yes, please describe.	{Yes or No}	
6. Are you aware of any significant unusual or questionable financial transactions?	{Yes or No}	
If Yes in 6 above, please describe the nature, terms, and business purpose (or the lack thereof) of those transactions and whether such transactions involved related parties.		
7. Are you aware of any significant related party transactions or conflicts of interest involving employees or officials?	{Yes or No}	
If Yes in 7 above, what is your understanding of the entity's relationships and transactions with related parties or conflicts of interest that are significant to the entity?		
If Yes in 7 above, do you have concerns regarding relationships or transactions with related parties or conflicts of interest and, if	{Yes or No}	



**FRAUD RISK ASSESSMENT QUESTIONNAIRE (FRAQ)  
FOR STATE AND LOCAL GOVERNMENTS**

<i>so, what is the substance of those concerns?</i>		
<i>Additional Comments or Concerns to discuss:</i>		
<i>Would you like a follow-up call to further discuss any of the above responses? If Yes, please include contact information above and/or here.</i>	{Yes or No}	
<b><i>By signing here, I confirm to the best of my knowledge and belief, the responses included above represent my understanding of fraud risks and related mitigation strategies as well as all information relating to any actual or potential fraud within the entity.</i></b>	Signature <sup>i</sup>	

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<sup>i</sup> If responding to this via email, please attach the completed form and acknowledge in the body of the email the form has been completed and returned via email in lieu of a signature.

# Monthly Board Report 2024

ITEM	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC
T HANGAR	72/72	72/72										
OCCUPANCY												
R HANGAR	6/6	6/6										
OCCUPANCY												
NEW LEASES	0	0										
OVERNIGHT	0	0										
FUEL SALES	\$16,575.27	\$33,939.04										
100LL	2838.12	5701.18										
FUEL SALES	\$21,228.68	\$31,125.67										
JET A	3908.30	5855.50										
# OPERATIONS	2250	4108										
HANGAR	0	0										
ISSUES												
PUBLIC	0	0										
COMMENTS												
FAA	0	0										
INCIDENTS												

\$50,514.31

8539

\$52,354.35

9764

Fairfield County Airport Authority  
Board Meeting, March 1~~4~~, 2024

Engineer's Summary Report

1. FY 21 FAA AIP Grants  
**Master Plan** –FAA review should have been done, no comments yet. **Additional copy of submitted plan sheets was requested by FAA on 3/5.**
2. FY 22 FAA AIP Grant - Grant closeout submitted.  
**Improve Airfield Drainage – Construction.** Rock River Construction will correct some seeding and grade issues in the Spring 2024 late April at the earliest.
3. FY 23 FAA AIP Grant - Master Drainage Report  
Only minor comments received on previous report, CMT to proceed with final report submittal and closeout.
4. OH FY 22 State grant – Obstruction Removal (East).
  - a. East End - Phase 2 – Work is still pending. No updates until property easement/access changes.
5. OH FY 23 State grant – West Obstruction Removal.
  - a. Approach update and PAPI mitigation approved. **March 21, 2024 publication of the updated approach with night operations restored.**
6. OH FY 24 State grant – Runway 28 RSA Clearing
  - a. Removal of Election House Road and RSA grading. **Project bids are due 3/12, and will be forwarded to ODOT prior to 3/15 deadline.**
7. FY 24 FAA AIP Grant – Runway 10/28 Crackseal
  - a. **Design underway. Bidding/proposals process anticipated to start in April or May 2024.**
8. FY 24 FAA AIP Grant – Apron and Taxilane Rehab/Hangar Development (County funded)
  - a. Bidding documents to be finalized and will be advertised March 12. **Bids due April 4.**
9. OH FY 25 State grant – ?
  - a. ODOT direct grant program for FY25 has been published. No projects were listed on the previous ACIP. Any outstanding needs we are not accomplishing with other grant dollars?
10. Other discussion items:
11. Action Items:
  - a. none

# FAIRFIELD COUNTY



## YEAR-TO-DATE BUDGET REPORT

FOR 2024 02

JOURNAL DETAIL 2024 2 TO 2024 2

ACCOUNTS FOR: ORIGINAL REVERSED YTD EXPENDED MTD EXPENDED ENCUMBRANCES AVAILABLE PCT  
 7800 AIRPORT OPERATIONS APPROP BUDGET BUDGET BUDGET BUDGET USED

### 80780000 AIRPORT OPERATIONS

80780000 530000 CONTRACTUAL SERVIC	175,000	183,598	41,401.14	13,659.81	137,886.19	4,311.00	97.7%
2024/02/000087 02/05/2024 API	423.00	VND 005637 PO 24002545	BRAKEFIRE INC	3430	OLD COLUMBUS RD - FIRE EX	1583246	
2024/02/000088 02/05/2024 API	187.84	VND 074480 PO 24000527	A T & T INC	monthly	phone services 12/20/2	5393683	
2024/02/000559 02/12/2024 API	1,543.60	VND 005790 PO 24000345	OHIO DEPT OF TAXATIO	1/1-1/31/24	FUEL SALES TAX	5394076	
2024/02/000994 02/20/2024 API	220.00	VND 001281 PO 24000328	PORTRA KLEEN	rental	for portable toilet 2/2	5394518	
2024/02/000994 02/20/2024 API	9.95	VND 016659 PO 24000338	SUNRUSH WATER	drinking	water services 2/2024	5394643	
2024/02/000994 02/20/2024 API	442.09	VND 003668 PO 24000342	HISTORICAL AIRCRAFT	trash	disposal for Airport 2/2	5394557	
2024/02/001301 02/26/2024 API	2,500.00	VND 005552 PO 24000342	HISTORICAL AIRCRAFT	snow	plowing/mowing 3/2024	5395062	
2024/02/001301 02/26/2024 API	8,333.33	VND 007099 PO 24000354	SUNDOWNER AVIATION L	FBO/Airport	management service	5395074	

80780000 541001 ELECTRIC/UTILITIES	30,000	36,464	3,975.41	1,772.13	26,888.62	5,600.00	84.6%
2024/02/000994 02/20/2024 API	104.13	VND 023650 PO 24000516	FAIRFIELD CO UTILITTI	3383	OLD COLUMBUS RD 12/29/23-	5394660	
2024/02/000994 02/20/2024 API	104.13	VND 023650 PO 24000516	FAIRFIELD CO UTILITTI	3430	OLD COLUMBUS RD 12/29/23-	5394661	
2024/02/001024 02/20/2024 API	145.23	VND 001373 PO 24000469	SOUTH CENTRAL POWER	OLD	COLUMBUS RD 1/7-2/7	5394532	
2024/02/001024 02/20/2024 API	225.09	VND 001373 PO 24000469	SOUTH CENTRAL POWER	TERMINAL 2	1/7-2/7	5394533	
2024/02/001024 02/20/2024 API	414.59	VND 001373 PO 24000469	SOUTH CENTRAL POWER	3430	OLD COLUMBUS RUNWAY LIGHTS	5394534	
2024/02/001024 02/20/2024 API	57.02	VND 001373 PO 24000469	SOUTH CENTRAL POWER	3383	COLUMBUS 1/7-2/7	5394535	
2024/02/001024 02/20/2024 API	65.52	VND 001373 PO 24000469	SOUTH CENTRAL POWER	3430	OLD COLUMBUS HANGER G 1/7	5394536	
2024/02/001024 02/20/2024 API	254.13	VND 001373 PO 24000469	SOUTH CENTRAL POWER	3430	OLD COLUMBUS HANGER P 1/7	5394537	
2024/02/001024 02/20/2024 API	175.54	VND 001373 PO 24000469	SOUTH CENTRAL POWER	3430	OLD COLUMBUS HANGE Q 1/7-	5394538	
2024/02/001024 02/20/2024 API	56.82	VND 001373 PO 24000469	SOUTH CENTRAL POWER	3430	OLD COLUMBUS HANGER F 1/7	5394539	
2024/02/001024 02/20/2024 API	169.93	VND 001373 PO 24000469	SOUTH CENTRAL POWER	3430	OLD COLUMBUS HANGER O 1/7	5394540	

80780000 543000 REPAIR AND MAINTEN	100,000	119,536	15,249.87	.00	21,759.92	82,526.35	31.0%
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80780000 553000 COMMUNICATIONS/TEL	2,100	2,394	187.84	.00	106.00	2,100.00	12.3%
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80780000 554000 ADVERTISING	2,000	2,900	.00	.00	1,800.00	1,100.00	62.1%
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80780000 558000 TRAVEL REIMBURSEME	200	286	12.84	.00	222.96	50.00	82.5%
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80780000 560000 MATERIALS & SUPPLI	25,000	35,148	947.81	947.81	22,144.16	12,055.94	65.7%
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2024/02/000113 02/05/2024 API	650.32	VND 001511 PO 24000472	R D HOLDER OIL INC	fuel	for airport mowers/tracto	5393606	
2024/02/000557 02/12/2024 API	53.43	VND 015530 PO 24000505	WASHINGTON AUTO PART	supplies	for airport - FORD 35	5394118	
2024/02/001008 02/20/2024 API	244.06	VND 015547 PO 24002832	HUGHEY & PHILLIPS	COUPLINGS	@ AIRPORT	5394634	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 02

JOURNAL DETAIL 2024 2 TO 2024 2

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
80780000 561000 GENERAL OFFICE SUP	500	600	.00	.00	200.00	400.00	33.3%
80780000 562600 FUEL (GASOLINE/DIE	525,000	579,557	42,534.47	42,534.47	412,022.06	125,000.00	78.4%
2024/02/001301 02/26/2024 API	42,534.47 VND	005545 PO 24000560	PURVIS BROTHERS INC	FUEL PURCHASES FOR AIRPORT 2/9	5395061		
80780000 574000 EQUIPMENT, SOFTWAR	10,000	10,000	.00	.00	.00	10,000.00	.0%
80780000 574300 FURNITURE & FIXTUR	5,000	5,000	.00	.00	.00	5,000.00	.0%
80780000 590310 REFUNDS OF HANGAR	3,000	3,000	.00	.00	.00	3,000.00	.0%
TOTAL AIRPORT OPERATIONS	877,800	978,483	104,309.38	58,914.22	623,029.91	251,143.29	74.3%
TOTAL AIRPORT OPERATIONS	877,800	978,483	104,309.38	58,914.22	623,029.91	251,143.29	74.3%
TOTAL EXPENSES	877,800	978,483	104,309.38	58,914.22	623,029.91	251,143.29	

*Handwritten notes:*  
 W-TD (circled in red)  
 104,309.38 (circled in blue)  
 58,914.22 (circled in blue)