



PASSENGER FACILITY
CHARGE
REVENUE AND
DISBURSEMENT
SCHEDULE

FOR YEAR ENDED
SEPTEMBER 30, 2013

MIDLAND, TEXAS

CITY OF MIDLAND, TEXAS
MIDLAND INTERNATIONAL AIRPORT

PASSENGER FACILITY CHARGE
REVENUE AND DISBURSEMENT SCHEDULE

FISCAL YEAR ENDED
SEPTEMBER 30, 2013

(With Independent Auditor's Report Thereon)

CITY OF MIDLAND, TEXAS
MIDLAND INTERNATIONAL AIRPORT
YEAR ENDED SEPTEMBER 30, 2013

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KPMG LLP
Suite 3100
717 North Harwood Street
Dallas, TX 75201-6585

**Independent Auditors' 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***

The Honorable Mayor, City Council, and City Manager
City of Midland, Texas:

We have audited, in accordance with the 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, the financial statements of the City of Midland (the City), as of and for the year then ended September 30, 2013, which comprise the statement government activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information and have issued our report thereon dated March 21, 2014.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. 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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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 or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KPMG LLP

March 21, 2014



KPMG LLP
Suite 3100
717 North Harwood Street
Dallas, TX 75201-6585

Independent Auditors' Report on Compliance with Requirements Applicable to the Passenger Facility Charge Program and on Internal Control over Compliance in Accordance with the Passenger Facility Charge Program Audit Guide and on the Passenger Facility Charge Revenue and Disbursement Schedule

The Honorable Mayor, City Council, and City Manager
City of Midland, Texas:

Report on Compliance

We have audited the compliance of the City of Midland, Texas (the City) with compliance requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies* (Guide), issued by the Federal Aviation Administration, for its Passenger Facility Charge (PFC) Program for the year ended September 30, 2013.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to the PFC Program.

Auditors' Responsibility

Our responsibility is to express an opinion on the City's compliance based on our audit of the types of compliance requirements referred to above. 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 the Guide. Those standards and the Guide 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 the PFC program occurred. An audit includes examining, on a test basis, evidence about the City'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 on compliance for the PFC program. However, our audit does not provide a legal determination of the City's compliance.

Opinion

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the PFC program for the year ended September 30, 2013.



Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Guide and which is described in the accompanying schedule of findings and questioned costs as item 2013-001. Our opinion on the PFC program is not modified with respect to this matter.

The City's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on the PFC program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the PFC program and to test and report on internal control over compliance in accordance with the Guide, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City'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, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of the PFC program on a timely basis. 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 type of compliance requirement of the PFC program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of the PFC program 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 was not designed to 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.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose.



Passenger Facility Charge Revenue and Disbursement Schedule

We have audited the financial statements of governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of and for the year ended September 30, 2013, and have issued our report thereon dated March 21, 2014, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Passenger Facility Charge Revenue and Disbursement Schedule is presented for purposes of additional analysis as required by the Guide and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Passenger Facility Charge Revenue and Disbursement Schedule is fairly stated in all material respects in relation to the financial statements as a whole.

KPMG LLP

May 6, 2014

PFC Revenue and Disbursement Schedule

**City of Midland, Texas
Midland International Airport
FY - 13
10/1/12-9/30/13**

	FY-12 Program Total	Quarter 1 Oct. - Dec.	Quarter 2 Jan. - Mar.	Quarter 3 Apr. - Jun.	Quarter 4 Jul. - Sep.	FY-13 Total	FY-13 Program Total
Revenue							
Collections	\$ 30,926,489	\$ 421,095	\$ 545,308	\$ 435,007	\$ 621,847	\$ 2,023,257	\$ 32,949,746
Interest	\$ 2,562,017	\$ 2,159	\$ 1,371	\$ (1,864)	\$ 620	\$ 2,286	\$ 2,564,303
Total Revenue	\$ 33,488,506	\$ 423,254	\$ 546,679	\$ 433,143	\$ 622,467	\$ 2,025,543	\$ 35,514,049
Disbursements							
App 94-02							
Proj. 2-1 - Rehab. RW 4-22	\$ 119,012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,012
Proj. 2-2 - Rehab. RW 16L-34R	\$ 79,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,340
Proj. 2-3 - Rehab. Airf. Taxiways	\$ 223,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 223,673
Proj. 2-4 - Const. New Terminal	\$ 26,305,520	\$ 292,777	\$ 292,777	\$ 292,777	\$ 292,777	\$ 1,171,108	\$ 27,476,628
Total App - 02	\$ 26,727,545	\$ 292,777	\$ 292,777	\$ 292,777	\$ 292,777	\$ 1,171,108	\$ 27,898,653
App 01-04							
Proj. 4-1 - Recon. N. Apron & Dm.	\$ 364,099	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 364,099
Proj. 4-2 - Rehab. RW & Txwy.	\$ 60,187	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,187
Proj. 4-3 - Reloc. & Recon Txwy. Z	\$ 213,215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,215
Proj. 4-4 - Replace ARFF Facility	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,000
Proj. 4-5 - Recon. Txwy C,H,P Intr.	\$ 109,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,988
Proj. 4-6 - Recon. S. Apron	\$ 378,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 378,432
Proj. 4-7 - Acquire 2 ARFF Veh.	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Total App - 04	\$ 1,395,921	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,395,921
App 07-05							
Proj. 5-1 - PFC Admin. Fee	\$ 10,000	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 25,000
Proj. 5-2 - 10/28 Shoulder	\$ 126,705	\$ -	\$ -	\$ -	\$ (18,003)	\$ (18,003)	\$ 108,702
Proj. 5-3 - Repl. FIDS/BIDS	\$ 27,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,815
Proj. 5-4 - Swpr. Snow Rem. Veh.	\$ 32,376	\$ -	\$ -	\$ -	\$ 4,220	\$ 4,220	\$ 36,596
Proj. 5-5 - Airp. Master Dmg. Plan	\$ 3,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,750
Proj. 5-6 - Rehab. RW 16R/34L	\$ 212,830	\$ -	\$ -	\$ -	\$ 14,901	\$ 14,901	\$ 227,731
Proj. 5-7 - Rehab. RW 10/28	\$ 134,571	\$ -	\$ -	\$ -	\$ 49,919	\$ 49,919	\$ 184,490
Proj. 5-8 - Swpr. Snow Rem. Eq.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proj. 5-9 - Airf. Light/Sign	\$ 81,850	\$ -	\$ -	\$ -	\$ 470	\$ 470	\$ 82,320
Proj. 5-10 - Rehab. Txwys.	\$ 237,552	\$ -	\$ -	\$ -	\$ (26,762)	\$ (26,762)	\$ 210,790
Total App - 05	\$ 867,449	\$ -	\$ -	\$ 15,000	\$ 24,745	\$ 39,745	\$ 907,194
App 12-06							
Proj. 6-1 - Terminal Rehab.	\$ -	\$ -	\$ -	\$ -	\$ 204,917	\$ 204,917	\$ 204,917
Proj. 6-2 - Exec. Apron Recon.	\$ 310,103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310,103
Proj. 6-3 - NW Taxilane, Emer Rdwy.	\$ -	\$ -	\$ -	\$ -	\$ 81,821	\$ 81,821	\$ 81,821
Proj. 6-4 - Wildlife Hazard Asses.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proj. 6-5 - RW 4/22 16R/34L Reh. Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proj. 6-6 - Emer. Perimeter Rdwy, Gate Reh.	\$ 3,500	\$ -	\$ -	\$ -	\$ 41,484	\$ 41,484	\$ 44,984
Proj. 6-7 - Airport Dmg. Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proj. 6-8 - Ent. Road Guidance Sign Reh.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proj. 6-9 - Airp. Radio Comm. Sys. Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proj. 6-10 - Airfield Lighting Cable Repl.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proj. 6-11 - Txwy V Apron Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total App - 06	\$ 313,603	\$ -	\$ -	\$ -	\$ 328,222	\$ 328,222	\$ 641,825
Total Disbursements	\$ 29,304,518	\$ 292,777	\$ 292,777	\$ 307,777	\$ 645,744	\$ 1,539,075	\$ 30,843,593
Net PFC Revenue (rev. - disb.)		\$ 130,477	\$ 253,902	\$ 125,366	\$ (23,277)	\$ 486,468	
PFC Account Balance	\$ 4,183,988	\$ 4,314,465	\$ 4,568,367	\$ 4,693,733	\$ 4,670,456	\$ 4,670,456	\$ 4,670,456

CITY OF MIDLAND, TEXAS
MIDLAND INTERNATIONAL AIRPORT

Notes to PFC Revenue and Disbursement Schedule
For the Year Ended September 30, 2013

(1) Description of the Program

Sections 9110 and 9111 of the Aviation Safety and Capacity Expansion Act of 1990, enacted on November 5, 1990, authorized by the Secretary of Transportation, further delegated to the Federal Aviation Administration (FAA) Administrator, to approve the local imposition of an airport passenger facility charge (PFC) of \$1, \$2, or \$3 or \$4.50 per enplaned passenger for use on certain airport projects. On May 29, 1991, the FAA issued Part 158 of the Federal Aviation Regulations outlining policies and procedures for the PFC Program. Under Part 158, public agencies controlling commercial service airports can apply to the FAA for authority to impose a PFC for use on eligible projects. The Midland International Airport (the Airport) was initially authorized by the FAA to impose and use a \$3 passenger charge. In June of 2004, Midland International Airport was granted FAA approval to collect at the \$4.50 per enplaned passenger rate. Midland International Airport began collecting at the \$4.50 rate effective November 1, 2004.

Passenger facility charges collected are deposited and separately held in a restricted account along with interest earned on such funds. Disbursements shown in the schedule of passenger facility charge revenue and disbursements represent those amounts transferred from the restricted account to reimburse the Airport for the PFC qualified portion of amounts expended on eligible projects.

(2) PFC Revenue and Disbursement Schedule

The accompanying PFC Revenue and Disbursement Schedule (Schedule) presents the revenues received from the Passenger Facility Charges and Disbursement paid on approved projects.

The Schedule is prepared on a cash basis and, consequently, does not agree to the basic financial statements, but is reconciled to the financial statements as follows:

PFC cash basis collections	\$2,023,257
Fiscal year 2012 accrual	(165,215)
Fiscal year 2013 accrual	170,824
PFC revenue per financial statement:	<u>\$2,028,866</u>

PFC AUDIT SUMMARY
CITY OF MIDLAND, TEXAS
MIDLAND INTERNATIONAL AIRPORT
Fiscal Year Ended September 30, 2013

- | | | |
|--|---|--|
| 1. Type of report issued on the PFC revenue and disbursement schedule. | <input checked="" type="checkbox"/> Unmodified | <input type="checkbox"/> Qualified |
| 2. Type of report on PFC compliance. | <input checked="" type="checkbox"/> Unmodified | <input type="checkbox"/> Qualified |
| 3. Quarterly Revenue and Disbursement reconcile with submitted quarterly reports. | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 4. PFC Revenue and Interest is accurately reported on FAA Form 5100-126. | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 5. The Public Agency maintains a separate financial accounting record for each application. | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 6. Funds disbursed were for PFC eligible items as identified in the FAA Decision to pay only for the allowable costs of the projects. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 7. Monthly carrier receipts were reconciled with quarterly carrier reports. | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 8. PFC revenues were maintained in a separate interest-bearing capital account or commingled only with other interest-bearing airport capital funds. | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 9. Serving carriers were notified of PFC program actions/changes approved by FAA. | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 10. Quarterly reports were transmitted (or available via website) to remitting carriers. | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 11. The Public Agency is in compliance with Assurances 5, 6, 7, and 8. | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 12. Project administration is carried out in accordance with Assurance 10. | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 13. For those public agencies with excess revenue, a plan for the use of this revenue has been submitted to the FAA for review and concurrence. | <input type="checkbox"/> Yes
<input checked="" type="checkbox"/> N/A | <input type="checkbox"/> No |

CITY OF MIDLAND, TEXAS
Summary of Findings and Questioned Costs
September 30, 2013

Section I—Summary of Auditor's Results

Financial Statements

Type of auditors' report issued: **Unmodified**

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Passenger Facility Charge Program (PFC)

Internal control over the PFC program:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? yes none reported

Type of auditor's report issued on compliance for PFC program: **Unmodified**

Any findings disclosed that are required to be reported yes no

Major program:

CFDA Number

Name

N/A

Passenger Facility Charge Program

Section II- Financial Statement Findings

None Noted

Section III- PFC Findings and Questioned Costs

PFC-Airport Passenger Facility Charge Program

Type of Finding: Noncompliance-allowable costs

Criteria

Per the Passenger Facility Charge Audit Guide for Public Agencies, Section 158.13[Title 14, Code of Federal Regulations, Part 158] provides that PFC revenue, including any interest earned after such revenue is remitted to a public agency, may be used only to finance the allowable costs of approved PFC projects at any airport the public agency controls. Under Section 158.29, the FAA issues a PFC Record of Decision[ROD] to public agency applicants that outlines approved and disapproved projects, the amounts of approved collections and authority to use (spend) PFC's on these projects, and other conditions of approval. These terms may be modified through one or more amendments to a ROD submitted by the public agency and approved by the FAA under Section 158.37. All instances of noncompliance with the requirements listed above and in the ROD, as amended, are to be disclosed in the auditor's report on compliance and/or included as questioned or unallowable costs, including any questioned or unallowable costs claimed as program expenses."

Condition Found

On February 13, 2012 the City of Midland received the PFC Application 12-06-C-00-MAF Approval. In reference to the Emergency Perimeter Roadway and Gate Rehabilitation, the FAA provided project approval determination. This section of the approval stated the proposed sources of financing would be generated from, "PFC Revenue (\$19,500-the amount requested by the City); [and] Anticipated AIP Grant \$175,000, Entitlement Funding."

During our testwork over Allowability, Eligibility and Matching – Compliance, we noted that fourth quarter disbursements for Project 6-6 Emergency Perimeter Roadway and Gates Rehabilitation were \$41,484. The amount charged in excess of the maximum allowable amount of \$19,500 was \$21,984. This occurred as there was a mistake on the account number taken to Council for approval. There was no intention of using additional PFC money for the project or requesting from the FAA such approval. The matter will go back to Council in March 2014 to move the money back into the PFC account and transfer it out of the operating account of the City of Midland. Project costs totaled \$44,984 for the year.

Possible Asserted Cause and Effect

City of Midland went to Council asking for an additional \$41,484 because of the increase in the cost of Project 6-6 Emergency Perimeter Roadway and Gates Rehabilitation. Council approved this increase; however, the Council meeting took place prior to the City receiving FAA approval of the increase in the project budget. As such, the money was transferred from the PFC fund without FAA approval.

Recommendation

We recommend that management implement a check and balance process to read over items taken to Council for approval to ensure the amounts and coding are appropriate prior to submission to Council.

Views of Responsible Officials

Management at the Midland Airport including the Director, Deputy Director and Accounting Staff have reinforced a check and balance system regarding items submitted to Council for final approval. The appropriation language, amounts listed and accounting codes will be tied out and agreed upon by this management team before the Council date. Implementation date: March 2014. Designated contact person: Kim Watkins.

**END OF PFC REPORT
PAMPHLET**

**PAGES TO FOLLOW ARE
ASSOCIATED
DOCUMENTS**

CITY OF MIDLAND, TEXAS
Corrective Action Plan for Current Year Audit Findings
Year ended September 30, 2013

The corrective action plan for current year audit findings is summarized below:

Finding #PFC Noncompliance-allowable costs

Contact person responsible for corrective action: Kim Watkins

Anticipated completion date: Corrective action plan will be implemented March 2014

Corrective action plan: Management at the Midland Airport including the Director, Deputy Director and Accounting Staff have reinforced a check and balance system regarding items submitted to Council for final approval. The appropriation language, amounts listed and accounting codes will be tied out and agreed upon by this management team before the Council date.