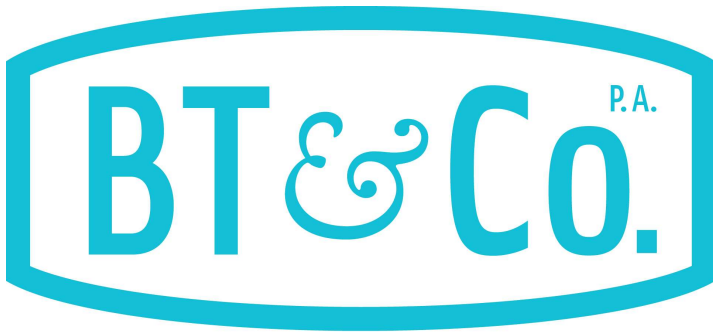




Certified Public Accountants

METROPOLITAN TOPEKA AIRPORT AUTHORITY

PASSENGER FACILITY CHARGE PROGRAM AUDIT
YEAR ENDED DECEMBER 31, 2024

METROPOLITAN TOPEKA AIRPORT AUTHORITY
PASSENGER FACILITY CHARGE PROGRAM AUDIT
Year Ended December 31, 2024

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE PASSENGER
FACILITY CHARGE PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; AND REPORT ON SCHEDULE OF PASSENGER
FACILITY CHARGES COLLECTED AND EXPENSED**

The Board of Directors
Metropolitan Topeka Airport Authority:

Report on Compliance for the Passenger Facility Charge Program

Opinion on Compliance for the Passenger Facility Charge Program

We have audited the Metropolitan Topeka Airport Authority's (the Authority's) compliance with the types of compliance requirements described in the Passenger Facility Charge Audit Guide for Public Agencies (the Guide) issued by the Federal Aviation Administration that could have a direct and material effect on the Authority's passenger facility charge program for the year ended December 31, 2024.

In our opinion, the Authority complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its passenger facility charge program for the year ended December 31, 2024.

Basis for Opinion on the Passenger Facility Charge Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the Guide. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the Authority's passenger facility charge program. Our audit does not provide a legal determination of the Authority's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreement applicable to the Authority's passenger facility charge program.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Authority's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Authority's compliance with the requirements of the passenger facility charge program.

In performing an audit in accordance with the GAAS, *Government Auditing Standards*, and the Guide, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Authority's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Authority's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Authority's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate to those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 passenger facility charge program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a 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 passenger facility charge 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 passenger facility charge 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Report on Schedule of Passenger Facility Charges Collected and Expensed

We have audited the financial statements of the business-type activities of the Authority as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements. We issued our report thereon dated September 25, 2025, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the basic financial statements as a whole. The accompanying schedule of passenger facility charges collected and expensed is presented for purposes of additional analysis as specified in the Guide and is not a required part of the basic 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 basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of passenger facility charges collected and expensed is fairly stated in all material respects in relation to the basic financial statements as a whole.

BT & Co., P.A.

September 25, 2025
Topeka, Kansas

METROPOLITAN TOPEKA AIRPORT AUTHORITY
SCHEDULE OF PASSENGER FACILITY CHARGES COLLECTED AND EXPENSED
For the Year and Each Quarter Within the Year Ended December 31, 2024

Application	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
First application *					
Balance - January 1					\$ 5,585
Collections**	\$ 11,297	\$ 1,151	\$ -	\$ 2,793	15,241
Expenses	(5,200)	(11,300)	(1,200)	(2,825)	<u>(20,525)</u>
Balance - December 31					<u>\$ 301</u>

*Federal Aviation Administration Record of Decision passenger facility charge effective date for Application One is August 1, 2007.

**Cash basis of accounting - collections are reported when received rather than when earned in accordance with passenger facility charge reporting guidelines.

METROPOLITAN TOPEKA AIRPORT AUTHORITY
NOTES TO THE SCHEDULE OF PASSENGER FACILITY CHARGES
COLLECTED AND EXPENSED
December 31, 2024

1 - General

The Aviation Safety and Capacity Expansion Act of 1990 (P.L. 101-508, enacted November 5, 1990) authorized the local imposition of passenger facility charges (PFCs) and use of PFC revenues on Federal Aviation Administration (FAA) approved projects. On March 25, 2014, the FAA approved a \$ 4.50 PFC collection at Metropolitan Topeka Airport Authority (the Authority) beginning on May 1, 2015 and concluding on March 1, 2033. The total approved amount of PFC revenue that the Authority can collect is \$ 823,720.

2 - Basis of Accounting – Schedule of Passenger Facility Charges Collected and Expensed

The accompanying Schedule of Passenger Facility Charges Collected and Expensed presents the revenues received from the PFCs and disbursements paid on approved projects on the cash basis of accounting, wherein revenues are recorded when received and expenses are recorded when paid.

Revenue received and expenditures made on approved projects in the accompanying schedule agree to the PFC quarterly status reports submitted by the Authority to the FAA.

3 - Disbursements

Disbursements of \$ 20,525 for the Runway Rehabilitation project occurred during fiscal year 2024.

METROPOLITAN TOPEKA AIRPORT AUTHORITY
SUMMARY OF AUDITORS' RESULTS
December 31, 2024

Summary of Auditors' Results

1.	Type of report issued on supplementary schedule of passenger facility charges (PFC) collected and expensed.	Unmodified
2.	Type of report on PFC compliance.	Unmodified
3.	Quarterly revenues and expenditures reconcile with submitted quarterly reports, and reported unliquidated revenue matches actual amounts.	Yes
4.	The public agency maintains a separate financial accounting record for each application.	Yes
5.	Funds disbursed were for PFC-eligible items as identified in the FAA decision to pay only for the allowable costs of the project.	Yes
6.	Monthly carrier receipts were reconciled with quarterly carrier reports.	Yes
7.	PFC cash balances were maintained in a separate interest-bearing capital account or commingled only with other interest-bearing airport capital funds.	Yes
8.	Serving carriers were notified of PFC program actions/changes approved by the FAA.	Yes
9.	Quarterly reports were transmitted (or available via website) to remitting carriers.	Yes
10.	Regarding Assurances 5, 6, and 7, the audit identified that portions of PFC-funded facilities were being leased to air carriers under preferential use leases.	Yes
11.	The public agency is in compliance with Assurance 8.	Yes
12.	Regarding Assurance 9, the audit identified that the public agency has in its records, or access to, the list of current advisory circulars.	Yes
13.	Program administration is carried out in accordance with Assurance 10.	Yes
14.	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.	N/A

(Continued)

METROPOLITAN TOPEKA AIRPORT AUTHORITY
SUMMARY OF AUDITORS' RESULTS
(Continued)

Findings Required to be Reported by the Guide

No matters are reportable.