



Franklin-Hart County Airport Authority
P.O. Box 392
Carnesville, GA 30521
823 Airport Rd.
Canon, GA 30520

Franklin-Hart Airport Authority

Meeting Minutes
June 9, 2022 Called Meeting
5:30 PM
18A FBO

- **5:30 PM Call to Order**
- **Establishment of Quorum**
 - Attendees - Eddie Addison (Chair), Mike Ward (Vice-Chair), Kevin McCraney (Sec/Treas), Mark Brown, Jonathon “Bo” Rowland, Woodson “Woody” McFarlin.
 - Guests – Disk McSpadden, Asa Brown, Marshall Sayer, Eddie Wester, several citizens from the community.
- **Prayer**-Mike Ward voiced a prayer.
- **Pledge of Allegiance** – Mike Ward led us in the Pledge of Allegiance
- **Approve Agenda**
 - Bo Rowland made a motion to approve the agenda, seconded by Woody McFarlin, passed unanimously.
- **Executive Session** – Bo Rowland made the motion to enter executive session to discuss real estate matters, seconded by Mike Ward, passed unanimously.
- **Resume Normal Session** – Mike Ward made a motion to return to normal session, seconded by Bo Rowland, passed unanimously.
 - Action Items – no action was taken from Executive Session discussions.
- **Secretary Report**
 - Approve Minutes - Mike Ward made a motion to approve the minutes from the April 19, 2022 meeting, seconded by Woody McFarlin, passed unanimously.
- **Treasurer Update**
 - Operating/Fuel account reports from March and April 2022 were shared with the authority (attached). May 2022 financials were not available at the time of the meeting.

- **Old Business**

- Shelter for fuel truck and courtesy car were discussed. It was recommended to cover both and place the shelter at the West end of the ramp near the entrance. We will get prices and bring back to the authority for approval.
- Single Point Audit – Kevin McCraney discussed the differences between a normal audit and a single point audit. We have now discovered Jay Green’s financial audit will not qualify for the single point audit. A proposal from Burch Crooms CPA was presented to the authority to complete both for approximately \$10,000 and listed the reasons Jay Green’s audit was unacceptable. Kevin McCraney made a motion to accept the proposal, seconded by Bo Rowland, passed unanimously. McCraney suggested we request a refund from Jay Green. Woody McFarlin made a motion to request a full refund of \$3,000 from Jay Green for the FYE 2021 audit, seconded by Bo Rowland, passed unanimously.

- **New Business**

- GDOT Airport Inspection – the recent inspection conducted by Alan Hood was discussed. Trees to be removed were identified and part of the runway lighting was not working. Mark Brown and Kevin McCraney spent a half day working on lights until they ran out of supplies. The majority of the lights are now working. We will check with TCA (lighting vendor) to order more parts once we have a list.
- Runway Lighting Upgrade – We have been notified by GDOT that the runway lighting upgrade project has been moved up due to the condition of the lights and the upgrade was not completed during the taxiway project due to lack of funding. Bo Rowland made a motion to move forward with the project, seconded by Mike Ward, passed unanimously. The project will be bid out soon according to GDOT. A contract will come back to the authority for approval after the bid process.
- Open Discussion – questions were taken from guests attending the meeting. Topics around lease swaps, financials, past investigations, and prior mismanagement were discussed.

- **Adjourn** – meeting was adjourned at 7:22 PM



Certificate of Secretary

I certify that I am the duly elected and acting secretary of the Franklin-Hart Airport Authority, 823 Airport Rd., Canon, GA 30520; that these minutes were approved by a majority vote at a meeting consisting of a quorum of the authority members on the date listed below.

Approved Date: October 20, 2022

J. Kevin McCraney
Secretary/Treasurer

Franklin-Hart Airport Authority
Balance Sheet
As of March 31, 2022

Accrual Basis

	Mar 31, 22
ASSETS	
Current Assets	
Checking/Savings	
11102 · Cash-Airport/Fuel Acct	54,324.09
11110 · Cash-Operating Acct	95,685.94
Total Checking/Savings	150,010.03
Accounts Receivable	
11000 · Accounts Receivable	-2,042.00
Total Accounts Receivable	-2,042.00
Other Current Assets	
12000 · Undeposited Funds	886.00
12720 · Other Receivables	-31,754.70
Total Other Current Assets	-30,868.70
Total Current Assets	117,099.33
Other Assets	
13422 · Opening Entry	-73,392.82
Total Other Assets	-73,392.82
TOTAL ASSETS	43,706.51
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	3,056.50
Total Accounts Payable	3,056.50
Other Current Liabilities	
21905 · Due to Airport	-2,783.95
Total Other Current Liabilities	-2,783.95
Total Current Liabilities	272.55
Total Liabilities	272.55
Equity	
30000 · Fund Balance	-27,716.54
32000 · Retained Earnings	39,127.95
34115 · Income Clearing Acct	-10,834.51
Net Income	42,857.06
Total Equity	43,433.96
TOTAL LIABILITIES & EQUITY	43,706.51

Franklin-Hart Airport Authority
Profit & Loss by Class
March 2022

Accrual Basis

	Fuel Account	Operating Account	TOTAL
Ordinary Income/Expense			
Income			
38201 · Airport Space Rental	0.00	3,201.00	3,201.00
39215 · Airport Sales of Fuel	17,342.90	0.00	17,342.90
Total Income	17,342.90	3,201.00	20,543.90
Expense			
52120 · Professional & Legal	0.00	3,000.00	3,000.00
52220 · Repair & Maint Contracts	0.00	75.50	75.50
52221 · Repair/Maint Bld Grounds	0.00	120.00	120.00
52320 · Comm/Telephone	0.00	195.72	195.72
53121 · Water/Sewage	0.00	17.15	17.15
53123 · Electricity	0.00	493.00	493.00
53167 · Other Supplies	0.00	55.00	55.00
53175 · Fuel Purchases Airport	28,813.09	0.00	28,813.09
58121 · Loan Principal	0.00	1,008.00	1,008.00
67000 · Bank Service Charges	0.00	10.00	10.00
Total Expense	28,813.09	4,974.37	33,787.46
Net Ordinary Income	-11,470.19	-1,773.37	-13,243.56
Net Income	-11,470.19	-1,773.37	-13,243.56

Franklin-Hart Airport Authority
Profit & Loss by Class
July 2021 through March 2022

Accrual Basis

	Fuel Account	Operating Account	TOTAL
Ordinary Income/Expense			
Income			
38201 · Airport Space Rental	0.00	34,025.68	34,025.68
39215 · Airport Sales of Fuel	89,779.35	0.00	89,779.35
39220 · Vendor's Compensation	56.42	0.00	56.42
Total Income	89,835.77	34,025.68	123,861.45
Expense			
52120 · Professional & Legal	0.00	3,630.00	3,630.00
52220 · Repair & Maint Contracts	17,514.28	-10,792.81	6,721.47
52221 · Repair/Maint Bld Grounds	2,990.00	1,025.16	4,015.16
52222 · Equipment Repair	0.00	48.23	48.23
52320 · Comm/Telephone	0.00	801.92	801.92
52360 · Dues and Fees	0.00	400.00	400.00
53121 · Water/Sewage	0.00	128.36	128.36
53123 · Electricity	0.00	4,187.00	4,187.00
53125 · Sales Tax Expense	1,880.79	0.00	1,880.79
53167 · Other Supplies	0.00	208.76	208.76
53175 · Fuel Purchases Airport	80,416.14	0.00	80,416.14
58121 · Loan Principal	0.00	9,072.00	9,072.00
67000 · Bank Service Charges	0.00	90.00	90.00
Total Expense	102,801.21	8,798.62	111,599.83
Net Ordinary Income	-12,965.44	25,227.06	12,261.62
Other Income/Expense			
Other Income			
40000 · Hart Co BOC Allotment	0.00	2,625.00	2,625.00
40005 · Franklin Co BOC Allotment	0.00	4,375.00	4,375.00
40010 · GDOT Grant	0.00	23,595.44	23,595.44
Total Other Income	0.00	30,595.44	30,595.44
Net Other Income	0.00	30,595.44	30,595.44
Net Income	-12,965.44	55,822.50	42,857.06

Management Use Only

Franklin-Hart Airport Authority
Reconciliation Summary
11102 · Cash-Airport/Fuel Acct, Period Ending 03/31/2022

	Mar 31, 22
Beginning Balance	65,794.28
Cleared Transactions	
Checks and Payments - 1 item	-28,813.09
Deposits and Credits - 1 item	17,342.90
Total Cleared Transactions	-11,470.19
Cleared Balance	<u>54,324.09</u>
Register Balance as of 03/31/2022	54,324.09
New Transactions	
Checks and Payments - 4 items	-42,973.19
Deposits and Credits - 1 item	18,992.11
Total New Transactions	-23,981.08
Ending Balance	<u><u>30,343.01</u></u>

Franklin-Hart Airport Authority
Reconciliation Summary
11110 · Cash-Operating Acct, Period Ending 03/31/2022

	Mar 31, 22
Beginning Balance	93,932.73
Cleared Transactions	
Checks and Payments - 9 items	-1,974.37
Deposits and Credits - 4 items	3,765.00
Total Cleared Transactions	1,790.63
Cleared Balance	95,723.36
Uncleared Transactions	
Checks and Payments - 1 item	-37.42
Total Uncleared Transactions	-37.42
Register Balance as of 03/31/2022	95,685.94
New Transactions	
Checks and Payments - 16 items	-7,775.59
Deposits and Credits - 6 items	8,343.00
Total New Transactions	567.41
Ending Balance	96,253.35

Franklin-Hart Airport Authority
Balance Sheet
As of April 30, 2022

Accrual Basis

	Apr 30, 22
ASSETS	
Current Assets	
Checking/Savings	
11102 · Cash-Airport/Fuel Acct	30,343.01
11110 · Cash-Operating Acct	93,908.27
Total Checking/Savings	124,251.28
Accounts Receivable	
11000 · Accounts Receivable	-1,687.00
Total Accounts Receivable	-1,687.00
Other Current Assets	
12000 · Undeposited Funds	2,654.00
12720 · Other Receivables	-31,754.70
Total Other Current Assets	-29,100.70
Total Current Assets	93,463.58
Other Assets	
13422 · Opening Entry	-73,392.82
Total Other Assets	-73,392.82
TOTAL ASSETS	20,070.76
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	3,056.50
Total Accounts Payable	3,056.50
Other Current Liabilities	
21905 · Due to Airport	-2,783.95
Total Other Current Liabilities	-2,783.95
Total Current Liabilities	272.55
Total Liabilities	272.55
Equity	
30000 · Fund Balance	-27,716.54
32000 · Retained Earnings	39,127.95
34115 · Income Clearing Acct	-10,834.51
Net Income	19,221.31
Total Equity	19,798.21
TOTAL LIABILITIES & EQUITY	20,070.76

Franklin-Hart Airport Authority
Profit & Loss by Class
April 2022

Accrual Basis

	Fuel Account	Operating Account	TOTAL
Ordinary Income/Expense			
Income			
38201 · Airport Space Rental	0.00	3,201.00	3,201.00
39215 · Airport Sales of Fuel	18,992.11	0.00	18,992.11
39220 · Vendor's Compensation	23.20	0.00	23.20
Total Income	19,015.31	3,201.00	22,216.31
Expense			
52120 · Professional & Legal	0.00	925.00	925.00
52220 · Repair & Maint Contracts	0.00	445.12	445.12
52221 · Repair/Maint Bld Grounds	610.00	45.00	655.00
52222 · Equipment Repair	111.00	0.00	111.00
52320 · Comm/Telephone	0.00	195.72	195.72
52360 · Dues and Fees	0.00	300.00	300.00
53121 · Water/Sewage	0.00	15.83	15.83
53123 · Electricity	0.00	401.00	401.00
53125 · Sales Tax Expense	773.36	0.00	773.36
53175 · Fuel Purchases Airport	41,502.03	0.00	41,502.03
58121 · Loan Principal	0.00	1,008.00	1,008.00
67000 · Bank Service Charges	0.00	10.00	10.00
Total Expense	42,996.39	3,345.67	46,342.06
Net Ordinary Income	-23,981.08	-144.67	-24,125.75
Other Income/Expense			
Other Income			
40000 · Hart Co BOC Allotment	0.00	875.00	875.00
40005 · Franklin Co BOC Allotment	0.00	875.00	875.00
40010 · GDOT Grant	0.00	-1,260.00	-1,260.00
Total Other Income	0.00	490.00	490.00
Net Other Income	0.00	490.00	490.00
Net Income	-23,981.08	345.33	-23,635.75

Management Use Only

Franklin-Hart Airport Authority
Profit & Loss by Class
July 2021 through April 2022

Accrual Basis

	Fuel Account	Operating Account	TOTAL
Ordinary Income/Expense			
Income			
38201 · Airport Space Rental	0.00	37,226.68	37,226.68
39215 · Airport Sales of Fuel	108,771.46	0.00	108,771.46
39220 · Vendor's Compensation	79.62	0.00	79.62
Total Income	108,851.08	37,226.68	146,077.76
Expense			
52120 · Professional & Legal	0.00	4,555.00	4,555.00
52220 · Repair & Maint Contracts	17,514.28	-10,347.69	7,166.59
52221 · Repair/Maint Bld Grounds	3,600.00	1,070.16	4,670.16
52222 · Equipment Repair	111.00	48.23	159.23
52320 · Comm/Telephone	0.00	997.64	997.64
52360 · Dues and Fees	0.00	700.00	700.00
53121 · Water/Sewage	0.00	144.19	144.19
53123 · Electricity	0.00	4,588.00	4,588.00
53125 · Sales Tax Expense	2,654.15	0.00	2,654.15
53167 · Other Supplies	0.00	208.76	208.76
53175 · Fuel Purchases Airport	121,918.17	0.00	121,918.17
58121 · Loan Principal	0.00	10,080.00	10,080.00
67000 · Bank Service Charges	0.00	100.00	100.00
Total Expense	145,797.60	12,144.29	157,941.89
Net Ordinary Income	-36,946.52	25,082.39	-11,864.13
Other Income/Expense			
Other Income			
40000 · Hart Co BOC Allotment	0.00	3,500.00	3,500.00
40005 · Franklin Co BOC Allotment	0.00	5,250.00	5,250.00
40010 · GDOT Grant	0.00	22,335.44	22,335.44
Total Other Income	0.00	31,085.44	31,085.44
Net Other Income	0.00	31,085.44	31,085.44
Net Income	-36,946.52	56,167.83	19,221.31

Management Use Only

Franklin-Hart Airport Authority
Reconciliation Summary
11102 - Cash-Airport/Fuel Acct, Period Ending 04/30/2022

	Apr 30, 22
Beginning Balance	54,324.09
Cleared Transactions	
Checks and Payments - 3 items	-42,363.19
Deposits and Credits - 1 item	18,992.11
Total Cleared Transactions	-23,371.08
Cleared Balance	<u>30,953.01</u>
Uncleared Transactions	
Checks and Payments - 1 item	-610.00
Total Uncleared Transactions	-610.00
Register Balance as of 04/30/2022	<u>30,343.01</u>
Ending Balance	30,343.01

Franklin-Hart Airport Authority
Reconciliation Summary
11110 · Cash-Operating Acct, Period Ending 04/30/2022

	Apr 30, 22
Beginning Balance	95,723.36
Cleared Transactions	
Checks and Payments - 12 items	-4,643.09
Deposits and Credits - 3 items	2,828.00
Total Cleared Transactions	-1,815.09
Cleared Balance	93,908.27
Register Balance as of 04/30/2022	93,908.27
New Transactions	
Checks and Payments - 5 items	-3,169.92
Deposits and Credits - 3 items	5,515.00
Total New Transactions	2,345.08
Ending Balance	96,253.35