

## West Michigan Airport Authority

60 Geurink Boulevard, Holland, MI 49423

P (616) 368-3023

Comprising City of Zeeland, Park Township and City of Holland



## West Michigan Airport Authority

### Regular Meeting Agenda

August 10, 2020

11:30am – 1:00pm

Meeting will be conducted through Zoom

#### Authority Members

##### City of Holland

Dave Hoekstra  
Scott Corbin  
Megan Stumbo

##### City of Zeeland

Kevin Klynstra  
Beth Blanton  
Les Hoogland

##### Park Township

Russ Sylte  
Skip Keeter  
Jeff King

##### Ex-officio

Jim Storey  
Doug Zylstra

1. Public Comment
2. Consideration of July 13, 2020 meeting minutes.
3. Fogg Hangar Site Plan Revisions.
4. CARES Act Agreement.
5. Conflict of Interest Policy.
6. Memorandum of Understanding with Entergy.
7. FBO Report. (Terry)
8. Financial Reports. (Accept as information.)
9. Other Business.
  - A. Runway & Lighting Rehabilitation Project.
  - B. Parcel K land Release Update.
  - C. Communications Strategy Progress.
  - D. Operations Graphs.
  - E. Fiscal Year 2020 Audit.
10. Next meeting: September 14, 2020; format to be determined.
11. Adjourn.

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# **West Michigan Airport Authority**

## **MEETING MINUTES**

**July 13th, 2020**

**\*\*\*11:30am –1:00pm\*\*\***

### **Virtual Meeting Using Zoom**

**PRESENT:** Hoekstra, Corbin (entered meeting at noon), Klynstra, Blanton, Sylte, Keeter, King, Storey, Zylstra

**ABSENT:** Hoogland, Stumbo

**OTHERS PRESENT:** Boer (FBO), Airport Authority Manager Robinson, Assistant Airport Authority Manager Thelenwood, Administrative Analyst McCormick,

*Board Chair Sylte called the meeting to order at 11:30 a.m.*

#### **20.07.01 Public Comments.**

None

#### **20.07.02 June 8, 2020 Meeting Minutes.**

Klynstra made a motion with support by Keeter to approve the June 8th Meeting Minutes as written.

Aye votes- Hoekstra, Klynstra, Blanton, Style, Keeter, King  
Motion carried.

#### **20.07.03 MDOT/FAA Grant Contract-Runway & Lighting Rehab Project.**

Robinson reviewed the Board's previous approvals for this project. The Board asked about the timing and airport closures planned. Robinson stated that once the contract is signed, the work can be scheduled. FBO Boer stated that it is planned to have all runways shut down for seven days.

#### **Recommendation**

It is recommended that the Authority Board adopt a resolution approving the FAA and MDOT grant contract as presented; and that the local match for the grant (\$182,593) be provided from the Authority's working capital.

King made a motion with support by Hoekstra to adopt the resolution approving the FAA and MDOT grant contract as presented and that the local match for the grant be provided from the Authority's working capital.

Aye votes- Hoekstra, Klynstra, Blanton, Style, Keeter, King

Motion carried.

#### **20.07.04 Boileau Communicatons Partnership Proposal.**

The Airport Authority Board has approved the 2020 Communications Strategy prepared by Boileau Communications and reviewed by the Communications Committee.

Since the completion of this Strategy, the Authority's Communications Coordinator position has become vacant and the Board recently approved a staffing structure that does not include this position. The new, future staffing structure will have a full-time Airport Authority Manager and a part-time support position.

Boileau Communications has submitted a "Partnership 2020" proposal whereby Boileau would assist the Authority with at least five of the eleven communications priorities as follows:

- Quarterly newsletter \$5,000
- Brand video 7,000
- Handout 3,000
- Annual report 5,000
- Website redesign 9,000
- Total cost \$29,000

#### **Recommendation:**

The Communications Committee has reviewed this proposal and is recommending the Board adopt the proposal in its entirety.

Blanton made a motion with support by Keeter to approve the Boileau Partnership Proposal as presented.

Aye votes- Hoekstra, Klynstra, Blanton, Style, Keeter, King

Motion carried.

#### **20.07.05 Fiscal Year 2021 Fuel Flowage Fee**

Airport Authority Manager Robinson reported that since fiscal year 2004, a flowage fee has been applied to every gallon of fuel sold at West Michigan Regional Airport. This flowage fee and airport landing fees have been used to help offset airport maintenance

expenses such as snowplowing, mowing, maintenance of the lighting system and utilities for the lights. Each year, the Authority Board reviews and sets a flowage fee for the ensuing 12 months and it is now time to do so for the coming fiscal year.

This fee was increased to 10 cents in 2014 and had been at 9.5 cents per gallon for the previous six years. In 2020, the Board voted to increase the fee to 11 cents per gallon. Even with this proposed fee, the Authority is subsidizing the maintenance expenses; however, the recommended fee is competitive with flowage fees being charged at other airports in the region.

Covering expenses depends upon the number of gallons sold, the amount of landing fees, and the actual costs for snowplowing, mowing, light replacements, general maintenance and utilities. These amounts are unknown at this point and there could ultimately be a surplus or a shortfall at the end of the fiscal year.

The Authority's Operations Committee reviewed this matter recently and is recommending that the FY21 Fuel Flowage Fee be maintained at 11 cents per gallon. Board member King has analyzed an alternative fuel flowage fee formula, but for this fiscal year it is recommended that the current fee per gallon formula be used. The merits of alternative formulas will continue to be evaluated in the years ahead.

### **Recommendation**

The Operations Committee recommends that the West Michigan Airport Authority Board approve a fuel flowage fee of 11 cents per gallon for Fiscal Year 2021.

Keeter made a motion with support by King to approve the fuel flowage fee of 11 cents per gallon for Fiscal year 2021.

Aye votes- Hoekstra, Klynstra, Blanton, Style, Keeter, King

Motion carried.

### **20.07.06 FBO Report**

FBO Boer reported that business continues to improve, especially coming from corporate use as opposed to personal travel. Total fuel gallons for June were 39,250 as compared to last June total gallons which were 44,994.

### **20.07.07 Financial Reports**

The June financial reports and the 2020-year end reports were reviewed by Robinson.

### **Recommendation**

Robinson recommended that the AA Board accept and approve the financial reports as presented.

Hoekstra made a motion with support by Blanton to approve the Financial Reports as presented.

Aye votes- Hoekstra, Corbin, Klynstra, Blanton, Style, Keeter, King

Motion carried.

### **20.07.08 Other Business**

- A. Fogg Hangar Status. - Robinson stated that there were some pending issues for this project, and it will be presented to the Board at their next meeting.
- B. Format for Future Board meetings. - At this time, the August meeting will be a Virtual Meeting using Zoom and meetings after will depend on the newest Executive orders.
- C. Revised Board member roster. Megan Stumbo was appointed as a City of Holland rep to the WM Airport Authority. Her first term began June 30, 2020 and will expire June 30, 2024. The revised Member Roster will be included in the August packet.

### **20.07.09 Next Meeting**

The next Board meeting will be held August 10, 2020, 11:30a.m., format will be a Virtual Meeting using Zoom.

Meeting Adjourned at 12:25 p.m.

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**Minutes Approved:** (Secretary)

**Date:** \_\_\_\_\_

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August 10, 2020

To: West Michigan Airport Authority Board.  
From: Greg Robinson, Authority Manager.  
Subject: Fogg Hangar Site Plan Revisions.

### **Background**

Ben Fogg had submitted a proposal to construct a 120' x 100' private hangar on the former airport office site which was approved by the Airport Authority Board at its June 8, 2020 meeting. The Building & Development Committee had recommended approval of this site plan to the Board, subject to a number of variances from the Airport Building Standards.

This is a very limited site in terms of area, setback from S. Washington Avenue, and proximity to an adjacent hangar and the FBO fueling facility. The plan recommended by the Committee and approved by the Board had a building setback of 15 feet from S. Washington Avenue. The City requires a 30-foot setback and we knew that Mr. Fogg would need to seek a variance from the City as well as approval of the hangar as a conditional use. The City of Holland's Board of Appeals approved the hangar as a conditional use but did not approve the setback variance. As a result, Mr. Fogg needed to revise his site plan to provide a 30-foot setback from S. Washington Avenue.

In the meantime, Hangar 3 Partners (owners of the adjacent hangar) submitted items that they wanted addressed with this project. These items included:

- Access to the Fogg site would need to go through the Hangar 3 leased area.
- As a result, where would Hangar 3 parking be provided?
- Did the Fogg plan provide adequate parking, especially for the proposed office?
- Continued aircraft access along the west side of the fueling facility.
- That drainage be diverted away from the Hangar 3 leased area.

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- That the gate between the Fogg and Hangar 3 sites be removed.
- That Hangar 3 tenants would have adequate access to their hangars.

Ben Fogg, the Hangar 3 partners, and representatives of the Airport Authority have met to discuss these items and the revised Fogg site plan attempts to resolve them.

### **Revised Site Plan**

Attached to this report is the revised site plan for the new hangar that is setback 30 feet from S. Washington Avenue. The plan shows a 120'x118' hangar with a smaller office area (1890 sq. ft.) along the north side. Six parking spaces are provided with area shown for potential additional spaces. The apron is 47 feet wide. The required Object Free Area between the hangar and bollards must be 79 feet and the revised plan meets this requirement.

### **Variances from Airport Building Standards**

The Airport Building Standards include requirements for building and parking setbacks, as well as a 30% landscaped area. The Airport Authority may approve variances from the Building Standards provided that the variance(s) relate to unique circumstances applying to the subject property that do not apply to other leased properties at the airport. The Building Standards is not a legal document, but rather a policy of the Authority.

This project will require the following variances:

1. It does not appear that the project will not meet the 30% landscaped area requirement. However, landscaped areas are proposed along the north and west sides of the building.
2. The hangar will have a 30-foot setback from the street, rather than the 100-foot requirement of the Building Standards. The hangar cannot be located any further to the east due to the existing FBO fueling facility. The 30-foot setback is consistent with the City's requirement.

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3. The hangar will have a 0-foot side yard setback along the south side rather than the 40-foot requirement of the Building Standards. The leased area cannot be extended any further to the south due to an existing building.
4. The parking area does not need to be landscaped and screened. They are providing only 6-8 parking spaces as part of an existing parking lot.

The unique circumstances applying to this property are that this is an existing site with limited site area and with two buildings, a fueling facility and a four-lane road bordering it. In fact, it would be difficult to develop most any type of significant airport-related building on the site without variances from the Building Standards. Other requirements of the Building Standards will be part of the land lease with Mr. Fogg.

### **Other Items**

1. A portion of the hangar will extend beyond the airport building restriction line requiring a determination of non-hazard by the FAA.
2. As with all buildings constructed on or near the airport, a form 7460 will need to be submitted to the FAA.
3. A land lease with the Airport Authority will need to be approved by the Authority Board.
4. The land lease with Hangar 3 Partners will need to be revised to delete the access road.

### **Recommendation**

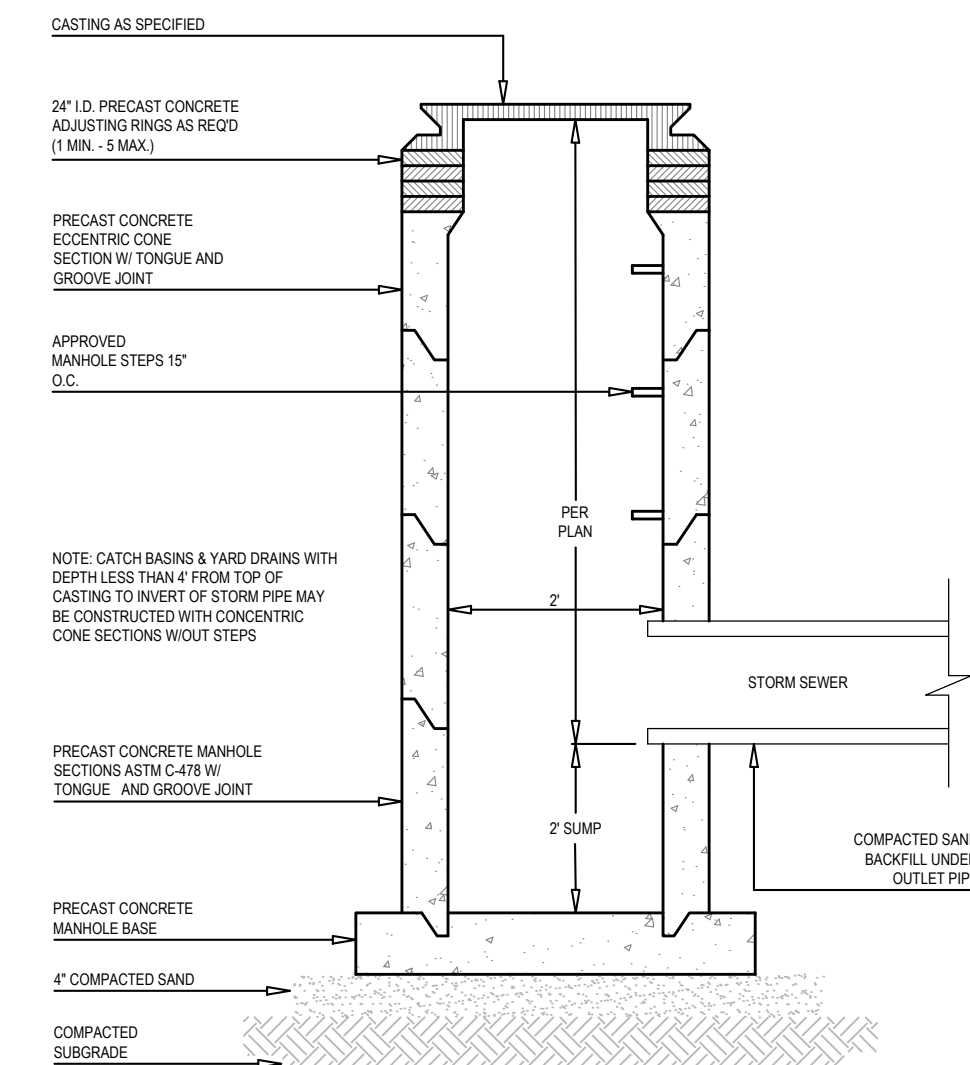
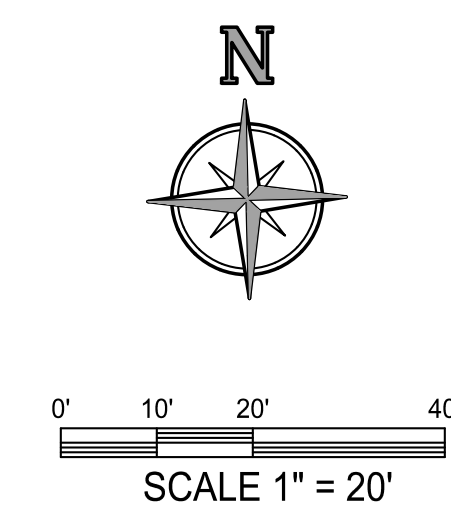
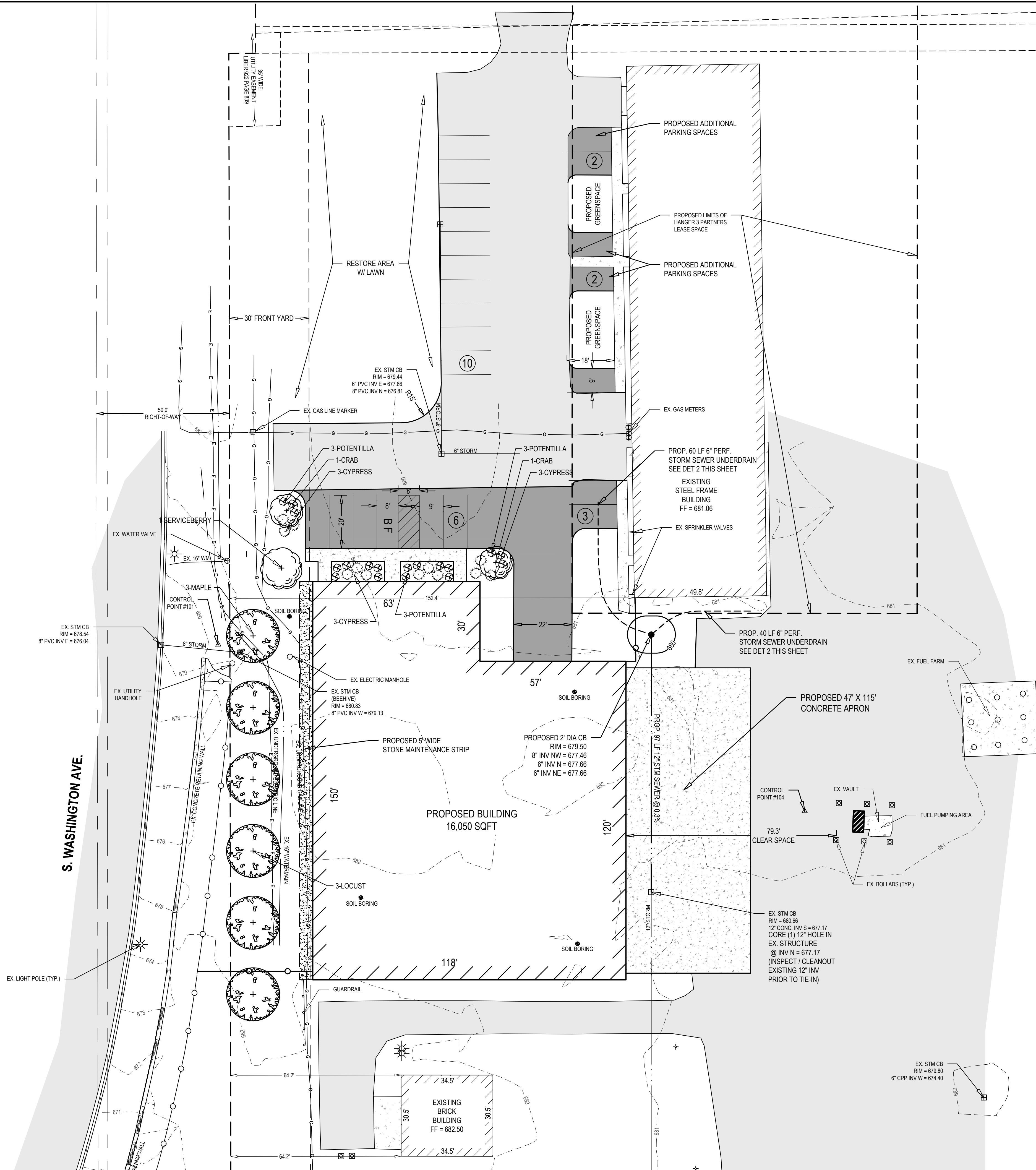
The Building & Development Committee recommends that the Airport Authority Board:

1. Approve the revised site plan; and
2. Approve the necessary variances to the landscaping and building setback requirements of the Airport Building Standards.

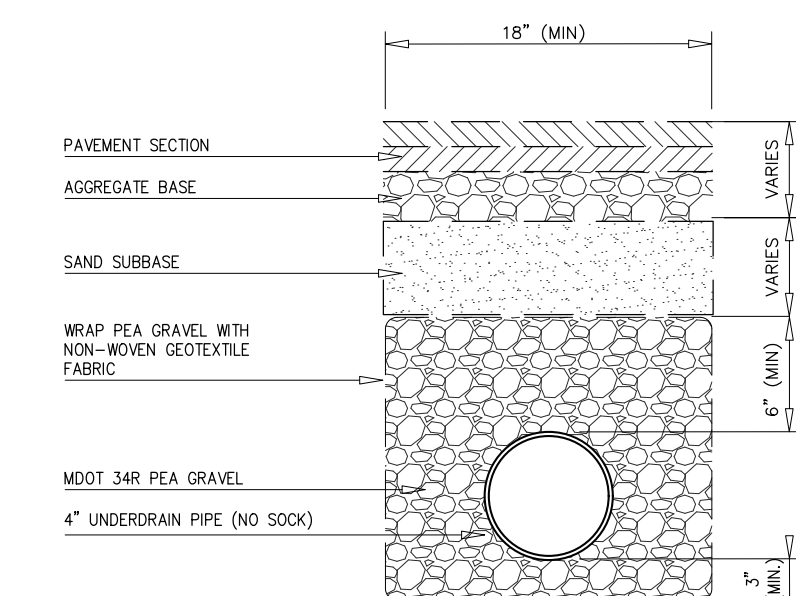
Attachments:          Revised Site Plan

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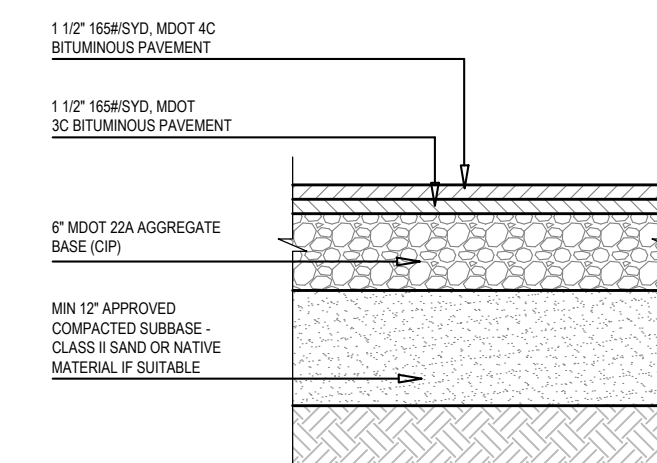


1 2' DIA. CATCH BASIN

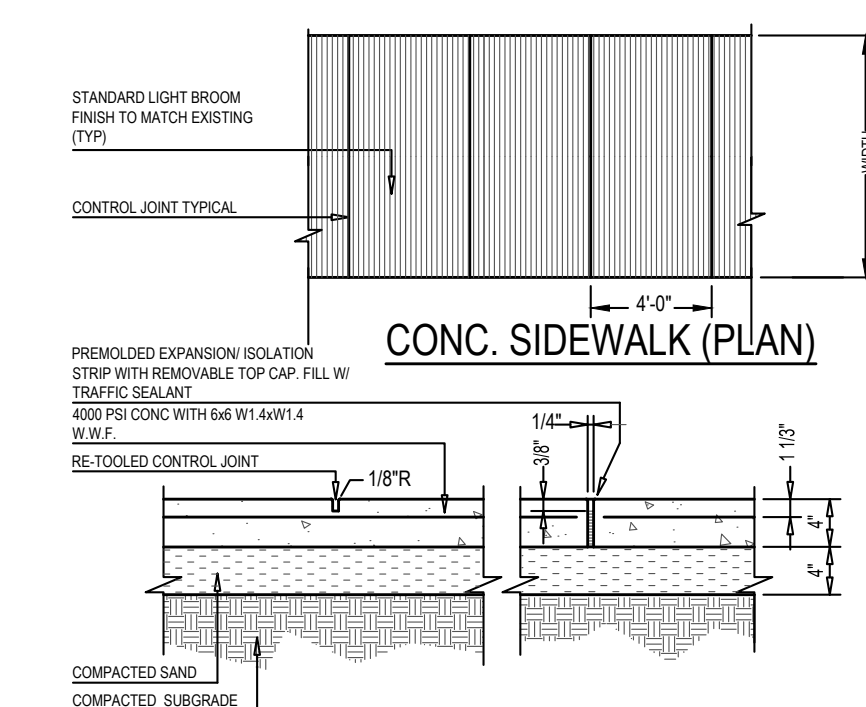


NOTES:  
1. SLOPE UNDERDRAIN TOWARD CATCH BASINS @ 1% MIN.

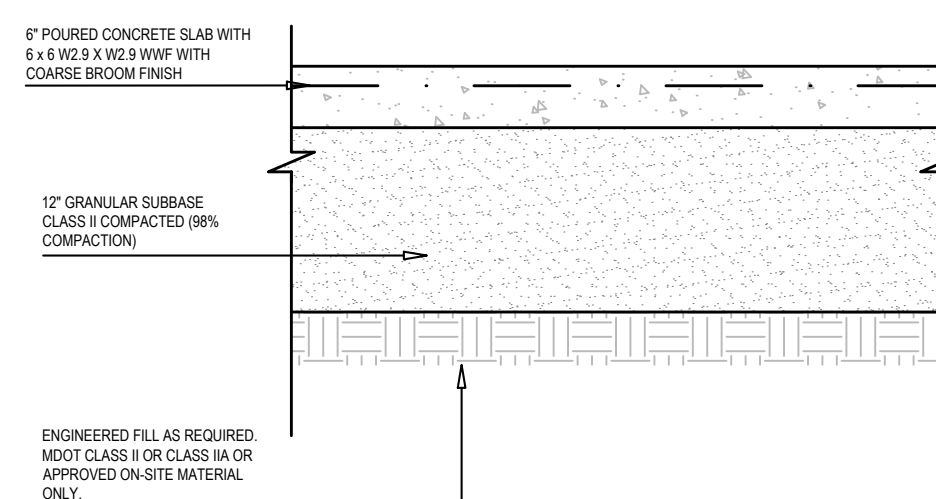
2 UNDERDRAIN TRENCH



3 LIGHT DUTY BIT. PAVEMENT



4 4" THICK CONCRETE



5 CONCRETE LOADING RAMP

Issued for:		No.	
Date	Description	A	
06/24/2020	TOPO SURVEY EXISTING CONDITIONS	A	
07/27/2020	REVISED PER OWNER	B	
07/28/2020	REVISED BUILDING FOOTPRINT	C	
Plans are preliminary & incomplete until ISSUED FOR CONSTRUCTION			

Project Manager		RYAN T. YSSELDYKE, P.E.	
Vertical Datum	Horz. Datum	NAVD 88	HEI-96
Drawn by		STEVE MORRIS, EIT	
Checked by	Survey		Date
Civil			
Struc.			
L. A.			
HEI Project Number		20-05-063	
Sheet Title		SITE LAYOUT PLAN	

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August 10, 2020

To: West Michigan Airport Authority Board.  
From: Aaron Thelenwood, Authority Operations Manager.  
Subject: CARES Act Agreement.

### **Background**

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law as a means to provide economic relief to businesses and organizations facing negative impacts due to economic downturns caused by the pandemic. Under the CARES Act, the West Michigan Regional Airport has been awarded a grant of \$157,000 to use toward "...any cost for which airport funds can traditionally be used per the FAA Revenue Use Policy." These funds are significantly less restrictive than grants typically received by the Airport under the Airport Improvement Plan (AIP) Block Grant Program.

These funds will be accessed and managed by MDOT, utilizing the same systems currently used for accessing and approving airport project grants. Staff will work closely with both MDOT and City of Holland Finance Department to manage and track these funds.

The airport is not required to provide a plan up front to access these funds but, rather, is required to provide documentation (invoices, receipts, etc.) for expenditures to be reimbursed under this program. Expenses from January 20, 2020 or later are eligible for reimbursement.

### **Recommendation**

It is recommended that the Airport Authority Board approve the CARES Act Agreement as presented, and subject to final approval as to form by the Airport Authority's Attorney.

Attachments: CARES Act Agreement, Funding Allocation

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# 2020 CARES Act Agreement

SubGrant # \_\_\_\_\_

The Michigan Department of Transportation, acting as a Federal Aviation Administration (FAA) Block Grant Program Participant, has executed FAA CARES Act Grant Number 3-26-SBGP-117-2020. This Block Grant outlines specific requirements, terms, conditions, and assurances required of the Michigan Department of Transportation and any subordinate grant recipients.

This CARES ACT Agreement shall convey the specific requirements, terms, conditions, and assurances contained in FAA CARES Act Grant Number 3-26-SBGP-117-2020 to

\_\_\_\_\_ hereafter referred to as “the SPONSOR” as a subgrant recipient of funds. FAA CARES Act Grant Number 3-26-SBGP-117-2020 is attached to this CARES Act Agreement.

The maximum obligation payable to the SPONSOR is \$ \_\_\_\_\_. The SPONSOR shall use these funds for any purpose for which airport revenues may be lawfully used. CARES Act Grant subgrant recipients shall follow the FAA's Policy and Procedures Concerning the Use of Airport Revenues ("Revenue Use Policy"), 64 Federal Register 7696 (64 FR 7696), as amended by 78 Federal Register 55330 (78 FR 55330). The Revenue Use Policy defines permitted uses of airport revenue. In addition to the detailed guidance in the Revenue Use Policy, the funds received under 3-26-SBGP-117-2020 or any associated subgrants may not be used for any purpose not related to the airport.

The SPONSOR shall upload each payment request to MDOT's ProjectWise software. Each request shall include the following information:

- a) 2020 CARES Act Operational Funding Reimbursement Request Form
- b) Summary Sheet (if multiple items are included)
- c) Supporting documentation

Once completed payment requests are received, MDOT will review, process, and submit the request to FAA via the Delphi Invoicing System.

**In addition to all specific requirements, terms, conditions, and assurances contained in FAA CARES Act Grant Number 3-26-SBGP-117-2020, the Sponsor shall ensure strict adherence to the following audit requirements:**

1. The SPONSOR will establish and maintain accurate records, in accordance with generally accepted accounting principles, of all expenses incurred for which payment is sought or made under this Agreement (RECORDS). Separate accounts will be established and maintained for all costs incurred under this Agreement.

2. The SPONSOR will maintain the RECORDS for at least six (6) years from the date of final payment made by MDOT under this Agreement. In the event of a dispute with regard to allowable expenses or any other issue under this Agreement, the SPONSOR will thereafter continue to maintain the RECORDS at least until that dispute has been finally decided and the time for all available challenges or appeals of that decision has expired.

3. MDOT or its representative may inspect, copy, scan, or audit the RECORDS at any reasonable time after giving reasonable notice.

4. If any part of the work is subcontracted, the SPONSOR will assure compliance with sections (1), (2), and (3) above for all subcontracted work.

5. The SPONSOR agrees that the costs reported to MDOT for this Agreement will represent only those items that are properly chargeable in accordance with this Agreement. The SPONSOR also certifies that it has read the Agreement terms and has made itself aware of the applicable laws, regulations, and terms of this Agreement that apply to the reporting of costs incurred under the terms of this Agreement.

6. In the event that an audit performed by or on behalf of MDOT indicates an adjustment to the costs reported under this Agreement or questions the allowability of an item of expense, MDOT will promptly submit to the SPONSOR a Notice of Audit Results and a copy of the audit report, which may supplement or modify any tentative findings verbally communicated to the SPONSOR at the completion of an audit.

Within sixty (60) days after the date of the Notice of Audit Results, the SPONSOR will (a) respond in writing to the responsible Bureau of MDOT indicating whether or not it concurs with the audit report, (b) clearly explain the nature and basis for any disagreement as to a disallowed item of expense, and (c) submit to MDOT a written explanation as to any questioned or no opinion expressed item of expense (RESPONSE). The RESPONSE will be clearly stated and will provide any supporting documentation necessary to resolve any disagreement or questioned or no opinion expressed item of expense. Where the documentation is voluminous, the SPONSOR may supply appropriate excerpts and make alternate arrangements to conveniently and reasonably make that documentation available for review by MDOT. The RESPONSE will refer to and apply the language of the Agreement. The SPONSOR agrees that failure to submit a RESPONSE within the sixty (60) day period constitutes agreement with any disallowance of an item of expense and authorizes MDOT to finally disallow any items of questioned or no opinion expressed cost.

MDOT will make its decision with regard to any Notice of Audit Results and RESPONSE within one hundred twenty (120) days after the date of the Notice of Audit Results. If MDOT determines that an overpayment has been made to the SPONSOR, the SPONSOR will repay that amount to MDOT or reach agreement with MDOT on a repayment schedule within thirty (30) days after the date of an invoice from MDOT. If the SPONSOR fails to repay the overpayment or reach agreement with MDOT on a repayment schedule within the thirty (30) day period, the

SPONSOR agrees that MDOT will deduct all or a portion of the overpayment from any funds then or thereafter payable by MDOT to the SPONSOR under this Agreement or any other agreement or payable to the SPONSOR under the terms of 1951 PA 51, as applicable. Interest will be assessed on any partial payments or repayment schedules based on the unpaid balance at the end of each month until the balance is paid in full. The assessment of interest will begin thirty (30) days from the date of the invoice. The rate of interest will be based on the Michigan Department of Treasury common cash funds interest earnings. The rate of interest will be reviewed annually by MDOT and adjusted as necessary based on the Michigan Department of Treasury common cash funds interest earnings. The SPONSOR expressly consents to this withholding or offsetting of funds under those circumstances, reserving the right to file a lawsuit in the Court of Claims to contest MDOT's decision only as to any item of expense the disallowance of which was disputed by the SPONSOR in a timely filed RESPONSE.

The Sponsor agrees to comply with all portions of this grant Agreement.

Sponsor: \_\_\_\_\_

Authorized Sponsor Signatory: \_\_\_\_\_

Authorized Sponsor Signatory (Printed): \_\_\_\_\_

Date: \_\_\_\_\_

MDOT Signatory: \_\_\_\_\_

MDOT Signatory Printed: \_\_\_\_\_

Date: \_\_\_\_\_

State	City	Airport Name	LOC_ID	Grand Totals	SubGrant#
MI	Adrian	Lenawee County	ADG	\$30,000	ADG-11720
MI	Allegan	Padgham Field	35D	\$30,000	35D-11720
MI	Alma	Gratiot Community	AMN	\$30,000	AMN-11720
MI	Ann Arbor	Ann Arbor Municipal	ARB	\$69,000	ARB-11720
MI	Atlanta	Atlanta Municipal	Y93	\$20,000	Y93-11720
MI	Bad Axe	Huron County Memorial	BAX	\$30,000	BAX-11720
MI	Battle Creek	W K Kellogg	BTL	\$69,000	BTL-11720
MI	Bay City	James Clements Municipal	3CM	\$30,000	3CM-11720
MI	Beaver Island	Beaver Island	SJX	\$20,000	SJX-11720
MI	Bellaire	Antrim County	ACB	\$30,000	ACB-11720
MI	Benton Harbor	Southwest Michigan Regional	BEH	\$69,000	BEH-11720
MI	Big Rapids	Roben-Hood	RQB	\$30,000	RQB-11720
MI	Cadillac	Wexford County	CAD	\$30,000	CAD-11720
MI	Caro	Tuscola Area	CFS	\$30,000	CFS-11720
MI	Charlevoix	Charlevoix Municipal	CVX	\$30,000	CVX-11720
MI	Charlotte	Fitch H Beach	FPK	\$30,000	FPK-11720
MI	Cheboygan	Cheboygan County	SLH	\$30,000	SLH-11720
MI	Clare	Clare Municipal	48D	\$30,000	48D-11720
MI	Coldwater	Branch County Memorial	OEB	\$30,000	OEB-11720
MI	Detroit	Coleman A Young Municipal	DET	\$69,000	DET-11720
MI	Dowagiac	Dowagiac Municipal	C91	\$30,000	C91-11720
MI	Drummond Island	Drummond Island	DRM	\$20,000	DRM-11720
MI	Evart	Evart Municipal	9C8	\$1,000	9C8-11720
MI	Frankfort	Frankfort Dow Memorial Field	FKS	\$20,000	FKS-11720
MI	Fremont	Fremont Municipal	FFX	\$30,000	FFX-11720
MI	Gaylord	Gaylord Regional	GLR	\$30,000	GLR-11720
MI	Gladwin	Gladwin Zettel Memorial	GDW	\$20,000	GDW-11720
MI	Grand Haven	Grand Haven Memorial Airpark	3GM	\$30,000	3GM-11720
MI	Grand Ledge	Abrams Municipal	4D0	\$30,000	4D0-11720
MI	Greenville	Greenville Municipal	6D6	\$30,000	6D6-11720
MI	Grosse Ile (Township of)	Grosse Ile Municipal	ONZ	\$30,000	ONZ-11720
MI	Hart	Oceana County	C04	\$30,000	C04-11720
MI	Hastings	Hastings	9D9	\$30,000	9D9-11720
MI	Hillsdale	Hillsdale Municipal	JYM	\$20,000	JYM-11720
MI	Holland	West Michigan Regional	BIV	\$157,000	BIV-11720
MI	Houghton Lake	Roscommon County - Blodgett Memorial	HTL	\$30,000	HTL-11720
MI	Howell	Livingston County Spencer J Hardy	OZW	\$30,000	OZW-11720
MI	Ionia	Ionia County	Y70	\$30,000	Y70-11720
MI	Ironwood	Gogebic-Iron County	IWD	\$30,000	IWD-11720
MI	Jackson	Jackson County-Reynolds Field	JXN	\$69,000	JXN-11720
MI	Lakeview	Lakeview-Griffith Field	13C	\$30,000	13C-11720
MI	Lapeer	Dupont-Lapeer	D95	\$30,000	D95-11720
MI	Ludington	Mason County	LDM	\$30,000	LDM-11720
MI	Mackinac Island	Mackinac Island	MCD	\$30,000	MCD-11720
MI	Manistee	Manistee Co-Blacker	MBL	\$30,000	MBL-11720
MI	Manistique	Schoolcraft County	ISQ	\$20,000	ISQ-11720
MI	Marlette	Marlette Township	77G	\$30,000	77G-11720
MI	Marshall	Brooks Field	RMY	\$30,000	RMY-11720
MI	Mason	Mason Jewett Field	TEW	\$30,000	TEW-11720
MI	Menominee	Menominee Regional	MNM	\$30,000	MNM-11720
MI	Midland	Jack Barstow	IKW	\$30,000	IKW-11720
MI	Mio	Oscoda County Dennis Kauffman Memorial	51M	\$20,000	51M-11720
MI	Monroe	Custer	TTF	\$30,000	TTF-11720
MI	Mount Pleasant	Mount Pleasant Municipal	MOP	\$30,000	MOP-11720
MI	New Hudson	Oakland Southwest	Y47	\$30,000	Y47-11720
MI	Newberry	Luce County	ERY	\$20,000	ERY-11720
MI	Niles	Jerry Tyler Memorial	3TR	\$30,000	3TR-11720
MI	Ontonagon	Ontonagon County - Schuster Field	OGM	\$20,000	OGM-11720
MI	Oscoda	Oscoda-Wurtsmith	OSC	\$30,000	OSC-11720
MI	Owosso	Owosso Community	RNP	\$30,000	RNP-11720
MI	Plymouth	Canton-Plymouth-Mettetal	1D2	\$30,000	1D2-11720
MI	Pointe Aux Pins	Bois Blanc Island	6Y1	\$20,000	6Y1-11720
MI	Pontiac	Oakland County International	PTK	\$157,000	PTK-11720
MI	Port Huron	St Clair County International	PHN	\$69,000	PHN-11720
MI	Romeo	Romeo State	D98	\$30,000	D98-11720
MI	Saginaw	Saginaw County H W Browne	HYX	\$30,000	HYX-11720
MI	Sandusky	Sandusky City	Y83	\$30,000	Y83-11720
MI	South Haven	South Haven Area Regional	LWA	\$30,000	LWA-11720
MI	Sparta	Paul C Miller-Sparta	8D4	\$30,000	8D4-11720
MI	St. Ignace	Mackinac County	83D	\$30,000	83D-11720
MI	Sturgis	Kirsch Municipal	IRS	\$30,000	IRS-11720
MI	Three Rivers	Three Rivers Municipal Dr Haines	HAI	\$30,000	HAI-11720
MI	Troy	Oakland/Troy	VLL	\$69,000	VLL-11720
MI	West Branch	West Branch Community	Y31	\$30,000	Y31-11720
MI	White Cloud	White Cloud	42C	\$20,000	42C-11720

Total (Block Grant)

\$2,628,000



## **West Michigan Airport Authority**

60 Geurink Boulevard, Holland, MI 49423  
P (616) 368-3023

*Comprising City of Zeeland, Park Township and City of Holland*



August 10, 2020

To: West Michigan Airport Authority Board.  
From: Aaron Thelenwood, Authority Operations Manager.  
Subject: Conflict of Interest Policy

### **Background**

A requirement of accepting grant funds through the Federal Airport Improvement Plan Block Grant Program is that Airports have a formally adopted conflict of interest policy, in addition to other requirements under the grant program. To date, the Airport Authority has not adopted a formal Conflict of Interest Policy for guiding Board Members and staff on how to identify and manage conflicts of interest as they arise. A conflict of interest policy is a standard document organizations should have in place and is especially important for governmental, nonprofit, and other similar public entities.

A conflict of interest exists when the loyalties or actions of a Board Member, Committee Member, or employee are divided between the interests of WMRA and the interest of the Board Member, Committee Member, or employee. Both the fact and the appearance of a conflict of interest should be avoided. Conflicts of interest can be “real” as outlined in this definition (where an individual actually derives a benefit) or they can be perceived (where publicly it can be construed that an individual is deriving some benefit, or that there is the opportunity for them to derive benefit).

Having a formally adopted conflict of interest policy guides staff and members of the board on how to address both scenarios (real & perceived conflicts) while also showing the public that we are in tune to this issue and are working proactively to avoid Conflicts of Interest.

The attached policy was derived from protocols and components commonly found in conflict of interest policies, while also being tailored to the operations of the Airport Authority Board.

*The West Michigan Airport Authority will provide the public with state-of-the-art global air access to strengthen the local economy and improve the area's quality of life.*

## **West Michigan Airport Authority**

60 Geurink Boulevard, Holland, MI 49423

P (616) 368-3023

*Comprising City of Zeeland, Park Township and City of Holland*



### **Recommendation**

It is recommended that the Airport Authority Board approve the Conflict of Interest Policy as presented.

Attachments:            Conflict of Interest Policy

*The West Michigan Airport Authority will provide the public with state-of-the-art global air access to strengthen the local economy and improve the area's quality of life.*



**The distinctive characteristics of this Conflicts Policy include its breadth (conflicts are not limited to economic matters) and reach (the Policy extends to officers and employees, as well as to directors).**

## **CONFLICT OF INTEREST POLICY**

### **West Michigan Regional Airport Authority**

#### **I. Purpose**

The West Michigan Regional Airport Authority (WMRA) expects & encourages the active involvement of its directors, officers, and employees in the community. In order to deal openly and fairly with actual and potential conflicts of interest that may arise as a consequence of this involvement, WMRA adopts the following Conflict of Interest Policy.

#### **II. Policy**

Board Members, Committee Members, and employees are expected to use good judgment, to adhere to high ethical standards, and to conduct their affairs in such a manner as to avoid any actual or potential conflict between the personal interests of a Board Member, Committee Member, or employee and those of WMRA. **A conflict of interest exists when** the loyalties or actions of a Board Member, Committee Member, or employee are divided between the interests of WMRA and the interest of the Board Member, Committee Member, or employee. Both the fact and the appearance of a conflict of interest should be avoided.

#### **III. Definitions**

*Affiliated, affiliation* includes all direct and indirect financial interests between a Board Member, Committee Member, or employee and a person with whom the WMRA is considering entering into any transaction. It also includes any other interest that may influence the judgment of a director, officer or employee. An objective test is applied to determine whether an affiliation exists between the director or employee and the other person: whether the involvement or relationship of the Board Member, Committee Member, or employee with the other person is such that it reduces the likelihood that the Board Member, Committee Member, or employee can act in the best interests of WMRA.

*Person* means any individual, trust, estate, partnership, association, company or corporation.

*Substantial influence over the WMRA.* The following persons are deemed to have substantial influence over WMRA: each member of the Airport Authority Board; the officers of WMRA, and Airport Authority employees.

#### **IV. Procedures**

##### Duty to Disclose

The Director shall disclose to the Board Chair all material facts regarding the affiliation of such employee with any person with whom WMRA is considering entering a transaction. The employee shall make that disclosure promptly upon learning of the link between that person and transaction.

The Airport Authority Director and any other person with substantial influence over WMRA shall disclose to the Board all material facts regarding his or her affiliation with any person with whom WMRA is considering entering a transaction. Airport Authority Director or person with substantial influence shall make that disclosure promptly upon learning of the link between that person and the transaction. If there is a question as to whether the employee has substantial influence over WMRA, the Airport Authority Director shall present this issue to the Board, and the Board shall resolve the matter.

At any meeting of the Board at which a transaction involving an affiliated person will be considered, the Board Chair shall disclose to the members of the Board all material facts regarding the affiliation with any person with whom the Board is considering entering into any transaction.

##### Determining Whether a Conflict of Interest Exists

With regard to an employee of the WMRA, the Airport Authority Director shall determine whether a conflict of interest exists.

With regard to the Airport Authority Director, the Board shall determine if a conflict of interest exists.

After an affiliation disclosure at a Board meeting, the Board may request that the director shall leave the meeting while the implications of the affiliation are considered and voted upon. The remaining Board members shall determine if a conflict of interest exists.

#### Consequences of the Existence of a Conflict of Interest

With regard to an employee without substantial influence over WMRA, the Airport Authority Director shall decide the appropriate response by WMRA once a conflict of interest has been determined to exist.

With regard to the Airport Authority Director or a person with substantial influence over WMRA, the Board shall follow the procedures set forth in Article V in order to decide whether to enter into the transaction and, if so, to ensure that the terms of the transaction are reasonable.

In the case of a Board Member, if it is determined that a conflict of interest exists, the Member shall leave the meeting while the transaction is discussed and shall not vote on it. The remaining Board Members shall follow the procedures set forth in Article V in order to decide whether to enter into the transaction and, if so, to ensure that the terms of the transaction are reasonable.

#### **V: Findings of the Board**

If the Airport Authority Board determines that a person with substantial influence over WMRA (such person) has a conflict of interest with regard to a transaction of WMRA, WMRA may engage in the transaction only if the following conditions are met prior to the transaction:

- A. Such person shall disclose to the Board all material facts concerning the person's affiliation with the transaction.
- B. The Board takes a motion for the member to recuse themselves from the discussion & vote, which is supported and approved by the Board through a majority vote.
- C. The person leaves the meeting room, while the Board considers the merits of the transaction.
- D. The WMRA proposes to engage in the transaction for its own purposes and benefits and not for the benefit of such person, and
- E. The proposed transaction is the most beneficial arrangement and is in-line with established WMRA policies.

The minutes of any meeting at which such a decision is taken shall record the nature of the

affiliation and the material facts disclosed by such person and reviewed by the Chair of the Board.

## **VI: Annual Statements**

Each person who is deemed to have substantial influence over WMRA shall sign an Annual Disclosure Statement which affirms that the person has received a copy of this Conflict of Interest Policy, has read and understood the Policy, and has agreed to comply with the Policy, and discloses any direct or indirect affiliations.

All Annual Disclosure Statements shall be submitted to the Secretary of WMRA and filed with the minutes of the first meeting of the Board of Directors held each year.

## **VII: Remedies**

Any director who fails to comply with this Conflict of Interest Policy may, in the discretion of the Board of Directors, be censured or be removed from the Board. If an employee who is deemed to have substantial influence over WMRA fails to comply with this Conflict of Interest Policy, he or she may be put on notice and or disciplined up to and/or including termination. If the Director fails to comply with this Conflict of Interest Policy may be put on notice or terminated, in the discretion of the Board.

## **VIII: Periodic Reviews**

To ensure that WMRA operates in a manner consistent with its governing & oversight of the West Michigan Regional Airport the Board shall authorize and oversee a periodic review of the administration of this Conflict of Interest Policy. The review may be written or oral. The review shall consider the level of compliance with the Policy, the continuing suitability of the Policy, and whether the Policy should be modified and improved.

## ANNUAL AFFIRMATION AND DISCLOSURE STATEMENT WMRA

The Conflict of Interest Policy of WMRA requires an annual affirmation that you have received, read, understand, and agree to comply with the Conflict of Interest Policy. In addition, the Policy requires that you annually disclose (1) your affiliations with any organization with which WMRA may have a financial relationship, and (2) persons with whom you have a close relationship (such as a family member or close companion) who are affiliated with any organization with which WMRA may have a financial relationship.

Please sign this Statement indicating your affirmation as described above. Please disclose, in addition, any applicable affiliations known to you.

Please return this Statement to the Airport Authority Director of WMRA by January 31.

Your name: \_\_\_\_\_ Date: \_\_\_\_\_

<u>Business/Organization</u>	<u>Nature of Relationship</u>	<u>Dates of Relationship</u>
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Reviewed by: \_\_\_\_\_

Date: \_\_\_\_\_

## West Michigan Airport Authority

60 Geurink Boulevard, Holland, MI 49423  
P (616) 510-2332

*Comprising City of Zeeland, Park Township and City of Holland*



August 10, 2020

### Report 6.

**To:** West Michigan Airport Authority Board.  
**From:** Aaron Thelenwood, Authority Operations Manager.  
**Subject:** Memorandum of Understanding with Entergy Nuclear Operations.

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In 2018, the Authority Board approved a Memorandum of Understanding (MOU) with Entergy Nuclear Operations to use the airport as a staging area if an extreme event were to occur at the Palisades Nuclear Plant. This MOU is part of a national nuclear industry effort to provide additional layers of protection in the case of an extreme event.

The MOU attached to this report is identical to that approved by the Board in 2018 and extends for another two year period. It essentially would allow Entergy to house backup safety equipment at the airport on a temporary basis. The MOU provides language that will allow the temporary staging of this equipment, provided that airport operations are not disrupted.

This MOU is another opportunity for West Michigan Regional Airport to serve the broader community, in event of a major emergency.

### **Recommendation**

It is recommended that the Authority Board approve another two year Memorandum of Understanding with Entergy Nuclear Operations as described in this report; subject to approval as to form by the Authority's attorney.

**Memorandum of Understanding (MOU)  
Between  
West Michigan Airport Authority  
and  
Entergy Nuclear Operations, Inc., as Agent for Entergy Nuclear Palisades, LLC, owner of the  
Palisades Nuclear Power Plant**

This Memorandum of Understanding ("MOU") is entered into this 15 day of December, 2020, by and between the **West Michigan Airport Authority** ("WMAA") and **Entergy Nuclear Operations, Inc.** ("ENOI"), as agent for Entergy Nuclear Palisades, LLC, the owner of the **Palisades Nuclear Power Plant** ("PLP"). The purpose of this MOU is to establish the use the West Michigan Regional Airport ("Airport") as a staging area in the event that the PLO would experience an emergency event. The Airport has been selected because it is located approximately 30 air miles (36 driving miles) from the PLP. This MOU is established under the following terms and conditions:

1. An authorized representative of the PLP shall request use and assistance of the Airport from the Airport Manager. The request for use of the Airport by the PLP shall include the duration of such use. The PLP liaison and SAFER Staging Area Coordinator will work with the Airport Manager to help ensure the normal air operations are not disrupted to the extent possible.
2. The WMAA and the PLP shall use areas of the Airport for the staging of equipment which may include helicopter operations and semi-tractor trailer operations. This MOU does not include: reserving equipment or resources for the sole purchase by the PLP and controlling the movement, sales, or purchase of equipment used at the Airport.
3. A 24 hour contact name and number shall be provided by the WMAA and the PLP for contact information.
4. Any cost incurred by the WMAA relating to the request to use the Airport as a staging area shall be paid and reimbursed by the PLP. The WMAA shall submit an invoice for such costs within thirty (30) days of the termination of the use of the Airport.
5. The PLP shall save, indemnify, and hold harmless the WMAA, its officers, directors, and employees from any claim, action, or liability, arising out of or relating to the authorized use of the Airport by the PLO. This covenant of indemnifications shall include reasonable attorney's fees and costs incurred by the WMAA in defense of such claim, action, or liability. In addition, the PLP shall file with the WMAA a certificated of insurance listing the WMAA, its officers, directors, and employees as additional insureds relating to general liability and automobile coverage during the term of this Agreement. The certificate of insurance shall waive subrogation of any claim against the WMAA, its officers, directors, and employees.
6. This MOU may be terminated upon thirty (30) days written notice by either party.
7. This Agreement is subject to all requirements mandated by any federal or state agency establishing restrictions or limitations relating to the Airport.

8. This Agreement should be reviewed and updated as appropriate by each party once every two years.

9. The 24-Hour West Michigan Regional Airport Contact Name and Number:

Name: \_\_\_\_\_

Number: \_\_\_\_\_

10. The contact name and number for PLP is:

Dan Malone - Manager, Emergency Planning

Phone: 269.764.2463 (W)

269.303.6516 (C)

This MOU is executed on the date noted above.

\_\_\_\_\_  
Russell Sylte  
Chairman, West Michigan Airport Authority  
West Michigan Regional Airport

\_\_\_\_\_  
Dan Malone  
Manager, Emergency Planning  
Palisades Nuclear Power Plant  
Entergy Nuclear Operations, Inc.

\_\_\_\_\_  
Darrell Corbin  
Site Vice President  
Palisades Nuclear Power Plant  
Entergy Nuclear Operations, Inc.





# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/15/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Stephens Insurance, LLC 111 Center Street, Suite 100 Little Rock, AR 72201  www.stephensinsurance.com	<b>CONTACT NAME:</b> Tricia Brazil	<b>FAX (A/C, No):</b> 501-210-4683	
	<b>PHONE (A/C, No, Ext):</b> 800-852-5053	<b>E-MAIL ADDRESS:</b> tricia.brazil@stephens.com	
<b>INSURED</b> Entergy Nuclear Operations, Inc. c/o Entergy Services, LLC 639 Loyola Ave New Orleans LA 70113	<b>INSURER(S) AFFORDING COVERAGE</b>		<b>NAIC #</b>
	<b>INSURER A:</b> Liberty Insurance Corporation		42404
	<b>INSURER B:</b> Associated Electric & Gas Insurance Ser., Ltd		319004
	<b>INSURER C:</b>		
	<b>INSURER D:</b>		
	<b>INSURER E:</b>		
<b>INSURER F:</b>			

**COVERAGES****CERTIFICATE NUMBER:** 55491558**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	<b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	<input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <input checked="" type="checkbox"/> <b>EXCESS LIAB</b> <input checked="" type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$3,000,000			XL5044809P	11/1/2019	11/1/2020	EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000 \$
A	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below Y/N <input checked="" type="checkbox"/> N/A			WA764D436301050 Ded \$ 1,000,000	5/31/2020	5/31/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

**CERTIFICATE HOLDER****CANCELLATION**

West Michigan Airport Authority  
West Michigan Regional Airport  
Attn: Greg Robinson  
60 Geurink Boulevard  
Holland MI 49423

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

James Fortner

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ACORD 25 (2016/03)

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# **ADDITIONAL REMARKS SCHEDULE**

Page \_\_\_\_ of \_\_\_\_

<b>AGENCY</b> Stephens Insurance, LLC		<b>NAMED INSURED</b> Entergy Nuclear Operations, Inc. c/o Entergy Services, LLC 639 Loyola Ave. New Orleans LA 70113	
<b>POLICY NUMBER</b> XL5044809P		<b>EFFECTIVE DATE:</b> 11/1/2019	
<b>CARRIER</b> Associated Electric & Gas Insurance Ser., Ltd	<b>NAIC CODE</b> 319004		

## **ADDITIONAL REMARKS**

**THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,**

**FORM NUMBER:** 25      **FORM TITLE:** Certificate of Liability (03/16)

**HOLDER:** West Michigan Airport Authority West Michigan Regional Airport Attn: Greg Robinson

**ADDRESS:** 60 Geurink Boulevard Holland MI 49423

Entergy does not purchase any General Liability or Commercial Automobile Liability insurance below the \$3,000,000 self-insured retention point in the Excess Policy shown.

The Excess Policy contains blanket additional insured and waiver of subrogation endorsements when required by written contract subject to all policy terms, conditions, and exclusions. The Excess Policy contains a blanket primary and noncontributory endorsement when required by written contract subject to all policy terms, conditions, and exclusions.

The Workers Compensation Policy contains a blanket waiver of subrogation endorsement when required by written contract subject to all policy terms, conditions, and exclusions.

# ***WMAA MONTHLY FBO REPORT***

## **West Michigan Regional Airport FBO Report July, 2020**

**Total Fuel Gallons  
Delivered**

<b>Current Month Jun-20</b>	<b>One Year Ago Jun-19</b>	<b>Fiscal Year To Date 10-1-19 to 9-30-20</b>	<b>F/Y to Date Compared 10-1-18 to 9-30-19</b>
<b>40,368</b>	<b>66,290</b>	<b>375,473</b>	<b>-116,975</b>

**Transplant Flights**

**1**

**Wings Of Mercy Flights**

**1**

**Freight Flights From/To Holland**

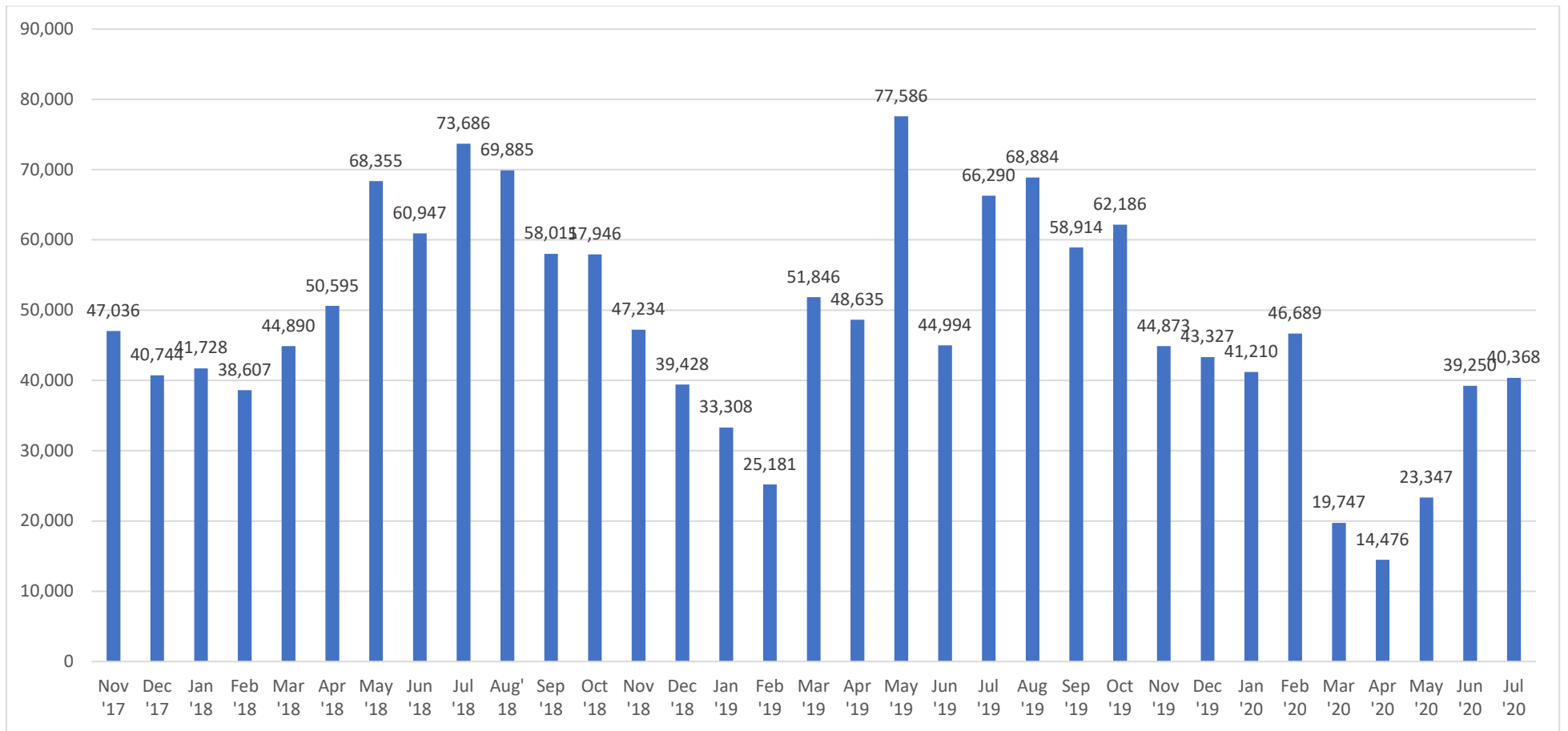
**2**

**Freight Weight**

**1,420**

**Number of Parts if Known**

**2 skids**



## Accounts Payable Payment Post Listing

2020

Batch Department / Invoice Department		Bank Account		Check Date		Starting Check Number	
AIR Airport		PAYABLES ACCOUNT		07/09/2020		59702	
Selected Invoices	Vendor	Invoice Number	Invoice Description	Invoice Date	Due Date	Invoice Net Amount	
AIR Airport	3338 - BOILEAU COMMUNICATIONS MANAGEMENT LLC	24243	AIRPORT - MARCH PROGRESS BILLING	04/07/2020	06/30/2020	800.00	
	3338 - BOILEAU COMMUNICATIONS MANAGEMENT LLC	24315	AIRPORT- SERVICES	06/30/2020	06/30/2020	362.50	
	146 - HOLLAND BOARD OF PUBLIC WORKS	2020-00003857	AIRPORT - UTILITIES	06/30/2020	06/30/2020	2,687.66	
	3992 - PROFESSIONAL BUILDING SERVICES LLC	1219	AIRPORT - DISINFECTANT FOGGING 6/26/2020	06/30/2020	06/30/2020	750.00	
	3992 - PROFESSIONAL BUILDING SERVICES LLC	1248	AIRPORT - JUNE CLEANING SERVICES	06/30/2020	06/30/2020	598.00	
	190 - QUALITY AIR HEATING & COOLING INC	91015214	AIRPORT - SERVICES	06/16/2020	06/30/2020	228.09	
	190 - QUALITY AIR HEATING & COOLING INC	91015660	AIRPORT - SERVICES	06/19/2020	06/30/2020	340.00	
	718 - THE ZEELAND RECORD	1033864	AIRPORT - SIGNS	03/19/2020	06/30/2020	332.00	
	322 - VISION AIR CENTER - HOLLAND	20-060535	AIRPORT - PHONE AND INTERNET	06/30/2020	06/30/2020	552.50	
	Total Selected Invoices: 9					\$6,650.75	

# Payment Batch Register

Bank Account: CITY AP - PAYABLES ACCOUNT

Batch Date: 07/09/2020

2020

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
<b>Bank Account: CITY AP - PAYABLES ACCOUNT</b>						
Check	07/09/2020	59702	Accounts Payable	BOILEAU COMMUNICATIONS MANAGEMENT LLC		1,162.50
	Invoice		Date	Description		Amount
	24315		06/30/2020	AIRPORT - SERVICES		362.50
	24243		04/07/2020	AIRPORT - MARCH PROGRESS BILLING		800.00
Check	07/09/2020	59703	Accounts Payable	HOLLAND BOARD OF PUBLIC WORKS		2,687.66
	Invoice		Date	Description		Amount
	2020-00003857		06/30/2020	AIRPORT - UTILITIES		2,687.66
Check	07/09/2020	59704	Accounts Payable	PROFESSIONAL BUILDING SERVICES LLC		1,348.00
	Invoice		Date	Description		Amount
	1219		06/30/2020	AIRPORT - DISINFECTANT FOGGING 6/26/2020		750.00
	1248		06/30/2020	AIRPORT - JUNE CLEANING SERVICES		598.00
Check	07/09/2020	59705	Accounts Payable	QUALITY AIR HEATING & COOLING INC		568.09
	Invoice		Date	Description		Amount
	91015660		06/19/2020	AIRPORT - SERVICES		340.00
	91015214		06/16/2020	AIRPORT - SERVICES		228.09
Check	07/09/2020	59706	Accounts Payable	THE ZEELAND RECORD		332.00
	Invoice		Date	Description		Amount
	1033864		03/19/2020	AIRPORT - SIGNS		332.00
Check	07/09/2020	59707	Accounts Payable	VISION AIR CENTER - HOLLAND		552.50
	Invoice		Date	Description		Amount
	20-060535		06/30/2020	AIRPORT - PHONE AND INTERNET		552.50
CITY AP PAYABLES ACCOUNT Totals:						\$6,650.75

Transactions: 6

Checks: 6

\$6,650.75

## Accounts Payable Payment Post Listing

2021

Batch Department / Invoice Department		Bank Account	Check Date		Starting Check Number	
AIR Airport		PAYABLES ACCOUNT	07/09/2020		59708	
Selected Invoices		Vendor	Invoice Number	Invoice Description	Invoice Date	Due Date
AIR Airport		190 - QUALITY AIR HEATING & COOLING INC	91015214-1	AIRPORT - JULY AND AUGUST SERVICES	07/01/2020	07/09/2020
						456.16
		Total Selected Invoices: 1				\$456.16

# Payment Batch Register

Bank Account: CITY AP - PAYABLES ACCOUNT

Batch Date: 07/09/2020

2021

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
<b>Bank Account: CITY AP - PAYABLES ACCOUNT</b>						
Check	07/09/2020	59708	Accounts Payable	QUALITY AIR HEATING & COOLING INC		456.16
	Invoice		Date	Description		Amount
	91015214-1		07/01/2020	AIRPORT - JULY AND AUGUST SERVICES		456.16
CITY AP PAYABLES ACCOUNT Totals:						\$456.16
Checks: 1						\$456.16
Transactions: 1						



## Accounts Payable Payment Post Listing

2021

Batch Department / Invoice Department		Bank Account		Check Date		Starting Check Number
AIR Airport		PAYABLES ACCOUNT		07/16/2020		59820
Selected Invoices	Vendor	Invoice Number	Invoice Description	Invoice Date	Due Date	Invoice Net Amount
AIR Airport	1103 - GREG ROBINSON	2021-00000031	AIRPORT - INSURANCE STIPEND	07/16/2020	07/16/2020	541.66
Total Selected Invoices: 1						\$541.66

# Payment Batch Register

Bank Account: CITY AP - PAYABLES ACCOUNT

Batch Date: 07/16/2020

2021

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
<b>Bank Account: CITY AP - PAYABLES ACCOUNT</b>						
Check	07/16/2020	59820	Accounts Payable	GREG ROBINSON		541.66
	Invoice		Date	Description		Amount
	2021-000000031		07/16/2020	AIRPORT - INSURANCE STIPEND		541.66
CITY AP PAYABLES ACCOUNT Totals:						\$541.66
Checks:		1		\$541.66		

# Accounts Payable Payment Post Listing

2020

Batch Department / Invoice Department		Bank Account		Check Date		Starting Check Number	
AIR Airport		PAYABLES ACCOUNT		07/16/2020		59818	
Selected Invoices		Vendor	Invoice Number	Invoice Description	Invoice Date	Due Date	Invoice Net Amount
AIR Airport		101 - CUNNINGHAM DALMAN P.C.	272524	AIRPORT - LEGAL SERVICES	06/30/2020	06/30/2020	544.00
		190 - QUALITY AIR HEATING & COOLING INC	91011265	AIRPORT - SERVICES	01/27/2020	06/30/2020	1,024.00
Total Selected Invoices: 2							\$1,568.00

## Payment Batch Register

Bank Account: CITY AP - PAYABLES ACCOUNT

Batch Date: 07/16/2020

2020

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: CITY AP - PAYABLES ACCOUNT						
Check	07/16/2020	59818	Accounts Payable	CUNNINGHAM DALMAN P.C.		
	Invoice		Date	Description		Amount
	272524		06/30/2020	AIRPORT - LEGAL SERVICES		544.00
Check	07/16/2020	59819	Accounts Payable	QUALITY AIR HEATING & COOLING INC		
	Invoice		Date	Description		Amount
	91011265		01/27/2020	AIRPORT - SERVICES		1,024.00
CITY AP PAYABLES ACCOUNT Totals:						\$1,568.00
Transactions: 2						
Checks:	2					\$1,568.00

## Accounts Payable Payment Post Listing

Batch Department / Invoice Department		Bank Account		Check Date		Starting Check Number	
AIR Airport		PAYABLES ACCOUNT		07/23/2020		59960	
Selected Invoices		Vendor	Invoice Number	Invoice Description	Invoice Date	Due Date	Invoice Net Amount
AIR Airport		234 - FIFTH THIRD BANK - CREDIT CARD - ACH	2020-000003978	AIRPORT - CC PAYMENT	06/30/2020	06/30/2020	15.99
		130 - SEMCO ENERGY GAS COMPANY - ACH	2020-000003970	AIRPORT - GAS UTILITY PAYMENT	06/30/2020	06/30/2020	39.69
		200 - SUPERIOR SPORT STORE	2020-000003971	AIRPORT - INV 37431, 37490, 37707 - CRYSTAL AWARDS	06/30/2020	06/30/2020	260.00
Total Selected Invoices: 3							<u>\$315.68</u>

City of Holland

# Payment Batch Register

Bank Account: CITY AP - PAYABLES ACCOUNT  
Batch Date: 07/23/2020

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
<b>Bank Account: CITY AP - PAYABLES ACCOUNT</b>						
Check	07/23/2020	59960	Accounts Payable	SUPERIOR SPORT STORE		
	Invoice		Date	Description		Amount
	2020-00003971		06/30/2020	AIRPORT - INV 37431, 37490, 37707 - CRYSTAL AWARDS		260.00
EFT	07/23/2020	6142	Accounts Payable	FIFTH THIRD BANK - CREDIT CARD - ACH	072499952 / 7661394601	260.00
						15.99
	Invoice		Date	Description		Amount
	2020-00003978		06/30/2020	AIRPORT - CC PAYMENT		15.99
EFT	07/23/2020	6143	Accounts Payable	SEMCO ENERGY GAS COMPANY - ACH	072499952 / 7661394601	39.69
	Invoice		Date	Description		Amount
	2020-00003970		06/30/2020	AIRPORT - GAS UTILITY PAYMENT		39.69
CITY AP PAYABLES ACCOUNT Totals:						\$315.68
Transactions: 3						
Checks:		1				\$260.00
EFTs:		2				\$55.68

## Accounts Payable Payment Post Listing

2021

Batch Department / Invoice Department		Bank Account		Check Date		Starting Check Number	
.							
AIR Airport		PAYABLES ACCOUNT		07/30/2020		60046	
Selected Invoices		Vendor	Invoice Number	Invoice Description	Invoice Date	Due Date	Invoice Net Amount
AIR Airport		146 - HOLLAND BOARD OF PUBLIC WORKS	2021-00000148	AIRPORT UTILITIES	07/30/2020	07/30/2020	2,864.37
		Total Selected Invoices: 1					
							\$2,864.37

## Payment Batch Register

Bank Account: CITY AP - PAYABLES ACCOUNT

Batch Date: 07/30/2020

2021

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
<b>Bank Account: CITY AP - PAYABLES ACCOUNT</b>						
Check	07/30/2020	60046	Accounts Payable	HOLLAND BOARD OF PUBLIC WORKS		2,864.37
	Invoice		Date	Description		Amount
	2021-000000148		07/30/2020	AIRPORT UTILITIES		2,864.37
CITY AP PAYABLES ACCOUNT Totals:						
Checks:				1	\$2,864.37	
				Transactions: 1		\$2,864.37



## Accounts Payable Payment Post Listing

2020

Batch Department / Invoice Department		Bank Account		Check Date		Starting Check Number
AIR Airport		PAYABLES ACCOUNT		07/30/2020		60045
Selected Invoices	Vendor	Invoice Number	Invoice Description	Invoice Date	Due Date	Invoice Net Amount
AIR Airport	447 - SIGNS NOW	I-50155	AIRPORT - SIGNS	05/15/2020	06/30/2020	124.27
Total Selected Invoices: 1						\$124.27

# Payment Batch Register

Bank Account: CITY AP - PAYABLES ACCOUNT

Batch Date: 07/30/2020

2020

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
<b>Bank Account: CITY AP - PAYABLES ACCOUNT</b>						
Check	07/30/2020	60045	Accounts Payable	SIGNS NOW		124.27
	Invoice		Date	Description		Amount
	I-50155		05/15/2020	AIRPORT - SIGNS		124.27
CITY AP PAYABLES ACCOUNT Totals:						\$124.27
Checks:		1				

## Accounts Payable Payment Post Listing

21

Batch Department / Invoice Department		Bank Account		Check Date		Starting Check Number
AIR Airport		PAYABLES ACCOUNT		08/06/2020		60152
Selected Invoices	Vendor	Invoice Number	Invoice Description	Invoice Date	Due Date	Invoice Net Amount
AIR Airport	4452 - MCCORMICK PAMELA	2021-00000189	AIRPORT - REIMBURSEMENT FOR TONER	07/31/2020	07/31/2020	26.36
	320 - REHMANN ROBSON PC	RR606797	AIRPORT - PAYMENT 1 FOR 6/30/2020 AUDIT	08/06/2020	08/06/2020	6,930.00
Total Selected Invoices: 2						\$6,956.36

# Payment Batch Register

Bank Account: CITY AP - PAYABLES ACCOUNT

Batch Date: 08/06/2020

21

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
<b>Bank Account: CITY AP - PAYABLES ACCOUNT</b>						
Check	08/06/2020	60152	Accounts Payable	MCCORMICK, PAMELA		26.36
	Invoice		Date	Description		Amount
	2021-000000189		07/31/2020	AIRPORT - REIMBURSEMENT FOR TONER		26.36
Check	08/06/2020	60153	Accounts Payable	REHMANN ROBSON PC		6,930.00
	Invoice		Date	Description		Amount
	RR606797		08/06/2020	AIRPORT - PAYMENT 1 FOR 6/30/2020 AUDIT		6,930.00
CITY AP PAYABLES ACCOUNT Totals:						\$6,956.36
Transactions: 2						
Checks: 2						\$6,956.36

## Accounts Payable Payment Post Listing

20

Batch Department / Invoice Department		Bank Account		Check Date		Starting Check Number
AIR Airport		PAYABLES ACCOUNT		08/06/2020		60151
Selected Invoices	Vendor	Invoice Number	Invoice Description	Invoice Date	Due Date	Invoice Net Amount
AIR Airport	292 - HARRIS AIRPORT SYSTEMS	362	AIRPORT - QUARTERLY MAINTENANCE FEE	02/27/2020	06/30/2020	4,000.00
Total Selected Invoices: 1						\$4,000.00

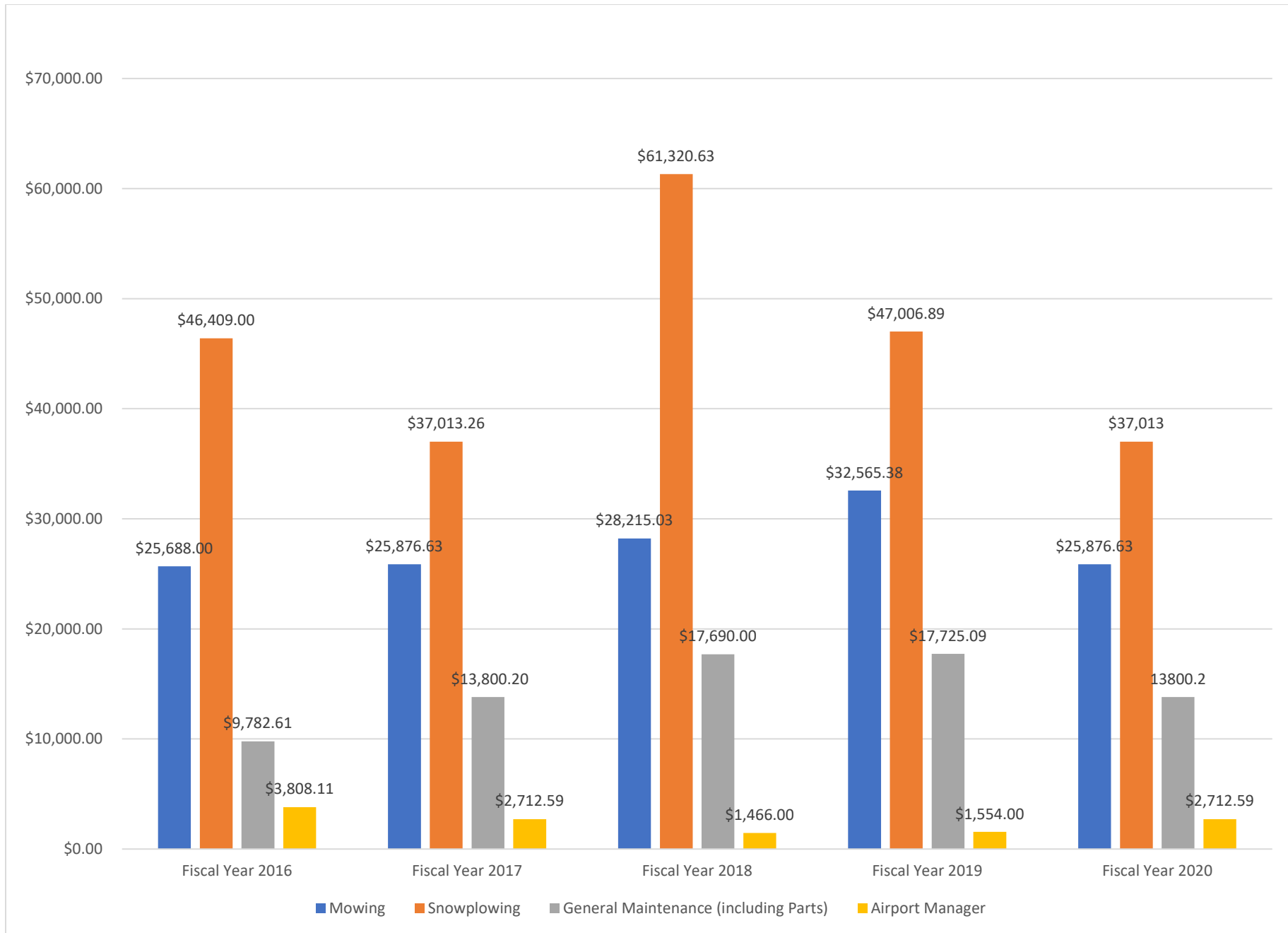
# Payment Batch Register

Bank Account: CITY AP - PAYABLES ACCOUNT

Batch Date: 08/06/2020

20

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
<b>Bank Account: CITY AP - PAYABLES ACCOUNT</b>						
Check	08/06/2020	60151	Accounts Payable	HARRIS AIRPORT SYSTEMS		4,000.00
	Invoice		Date	Description		Amount
	362		02/27/2020	AIRPORT - QUARTERLY MAINTENANCE FEE		4,000.00
CITY AP PAYABLES ACCOUNT Totals:						\$4,000.00
Transactions: 1						
Checks:		1				\$4,000.00



**West Michigan Airport Authority**  
**Member and Staff Roster**  
(Revised 07.20.2020)

**City of Holland**

**Dave Hoekstra - 2nd Term**

443 Central Ave  
Holland, MI  
616.886-8000 (C)  
[d.hoekstra@cityofholland.com](mailto:d.hoekstra@cityofholland.com)

**Term Expiration: December 2021**

**OPERATIONS**

**Scott Corbin - 2nd Term**

3270 122nd Ave.  
Allegan, MI 49010  
269.673.0571 (O)  
[scorbin@allegancounty.org](mailto:scorbin@allegancounty.org)

**Term Expiration: December 2021**

**OPERATIONS**

**Megan Stumbo - 1st Term**

Holland, MI  
616.610.5857  
[EMAIL: stumbo.meg@gmail.com](mailto:stumbo.meg@gmail.com)  
**Term Expiration: June 30, 2024**

**Sara Byrd (Alternate)**

191 W 22nd Street  
Holland, MI 49423  
616.499.1415 (C)  
[q.byrd@cityofholland.com](mailto:q.byrd@cityofholland.com)

**City of Zeeland**

**Kevin Klynstra - 2nd Term**

21 S. Elm Street, Zeeland, MI 49464  
616.772.6400 Ext. 1218 (O)/ 616.283.3407 (C)  
[kklynstra@ci.zeeland.mi.us](mailto:kklynstra@ci.zeeland.mi.us)  
**Term Expiration: January 2022**

**COMMUNICATION**

**Beth Blanton - 1st Term**

201 W. Washington Ave. Loft 410, Zeeland, MI 49464  
616.772.5226 (O)/ 616.990.9798 (C)  
[beth.blanton@lakeshoreadvantage.com](mailto:beth.blanton@lakeshoreadvantage.com)  
**Term Expiration: January 2021**

**COMMUNICATIONS**

**Lester Hoogland - 2nd Term**

353 N. Colonial, Zeeland, MI 49464  
616.772.4156 (H)/616.218.5663 ©  
[clerk@ci.zeeland.mi.us](mailto:clerk@ci.zeeland.mi.us)  
**Term Expiration: January 2022**

**BUILDING & DEVELOPMENT**

**Sally Gruppen (Alternate)**

516 W. Lawrence, Zeeland, MI 49464  
616.772.4021 (H)  
[clerk@ci.zeeland.mi.us](mailto:clerk@ci.zeeland.mi.us)

**Park Township**

**Russ Sylte (Chair) - 2nd Term**

1835 Erin Isle Drive, Holland, MI 49424  
616.886.8530 (M)  
[rds@metalfloor.com](mailto:rds@metalfloor.com)  
**Term Expiration: February 2023**

**OPERATIONS**

**Skip Keeter - 1st Term**

616.283.0514  
616.738.4240  
[ekeeter@parktownship.org](mailto:ekeeter@parktownship.org)  
**Term Expiration: November 2020**

**COMMUNICATIONS**

**Jeff King - 1st Term**

1268 W Lakewood Blvd, Holland, MI 49424  
517-425-2900  
[king.robert.j@gmail.com](mailto:king.robert.j@gmail.com)  
**Term Expiration: March 2024**

**COMMUNICATIONS**

**To Be Appointed (Alternate)**

Address, Holland, MI 49424  
phone  
[@parktownship.org](mailto:@parktownship.org)



**West Michigan Airport Authority**  
**Member and Staff Roster**  
(Revised 07.20.2020)

**Ex-Officio Members**

**Jim Storey (Allegan Co. Rep.)**  
344 West 35th Street, Holland, MI 49423  
616.848.9767 (C)  
[jmstore@yahoo.com](mailto:jmstore@yahoo.com)

**Doug Zylstra (Ottawa Co. Rep.)**  
152 E 24th St, Holland, MI 49423  
616.443.4281  
[dzylstra@miottawa.org](mailto:dzylstra@miottawa.org)

**COMMUNICATIONS, Bldg & Development**

**Youth-On-Board**

OPEN

**Other/Staff**

**Greg Robinson (Airport Authority Manager)**  
West Michigan Regional Airport  
60 Geurink, Holland, MI 49423  
616.368.3023 (O)/ 616.566.3759 (M)  
[g.robinson@wmairportauthority.com](mailto:g.robinson@wmairportauthority.com)

**Terry Boer (FBO)**  
Vision Air Center  
1581 S. Washington, Holland, MI 49423  
616.368-3032 (O)/ 616.443.9400 (M)  
[tboer@visionaircenter.com](mailto:tboer@visionaircenter.com)

**Aaron Thelenwood (Staff)**  
City of Holland  
270 S. River Avenue, Holland, MI 49423  
616.368.3021(O)/ 248.410.1402 (M)  
[a.thelenwood@wmairportauthority.com](mailto:a.thelenwood@wmairportauthority.com)

**Pam McCormick (Admin Analyst)**  
City of Holland  
270 S. River Avenue, Holland, MI 49423  
616.368.3026 (O)/ 520.808.8008 (M)  
[pmccormick@wmairportauthority.com](mailto:pmccormick@wmairportauthority.com)

July 23, 2020

Mr. Gregory Robinson  
Airport Authority Manager  
West Michigan Airport Authority  
c/o City Manager's Office - City Hall  
270 S. River Ave.  
Holland, MI 49423

Enclosed is the engagement letter for the **West Michigan Airport Authority** for the year ended June 30, 2020. *Government Auditing Standards* (as amended) require that we communicate, during the planning stage of an audit, certain information to the Governing Body. This information includes the auditors' responsibilities in a financial statement audit, including our responsibilities for testing and reporting on compliance with laws and regulations and internal control over financial reporting. The engagement letter includes the items which must be communicated to the Governing Body.

Therefore, please make copies of the attached engagement letter and forward the copies to Governing Body.

Please sign and return the enclosed copy of the attached engagement letter to us at your earliest convenience.

Sincerely,

*Rehmann Lobson LLC*

Enclosures

July 23, 2020

Mr. Gregory Robinson  
Airport Authority Manager  
West Michigan Airport Authority  
c/o City Manager's Office - City Hall  
270 S. River Ave.  
Holland, MI 49423

We are pleased to confirm our understanding of the services we are to provide **West Michigan Airport Authority** (the "Authority") for the year ended June 30, 2020.

We will audit the financial statements of the governmental activities and the general fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Authority as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI) such as management's discussion and analysis (MD&A), to supplement the Authority's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Authority's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion nor provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether the Authority's basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the Authority's financial statements does not relieve management or those charged with governance of their responsibilities. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Authority and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Authority's financial statements. Our report will be addressed to the Governing Body of the Authority. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to

Rehmann is an independent member of Nexia International.



Mr. Gregory Robinson  
Airport Authority Manager  
West Michigan Airport Authority  
July 23, 2020  
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modify our opinions or add emphasis-of-matter or other-matter paragraphs to our report. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with management in advance. If circumstances occur and come to our attention related to the condition of the Authority's records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, or we become aware that information provided by the Authority is incorrect, incomplete, inconsistent, misleading, contains material omissions, or is otherwise unsatisfactory which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance, and the result of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Authority is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

The concept of materiality is inherent in the work of an independent auditor. An independent auditor places greater emphasis on those items that have, on a relative basis, more importance to the financial statements and greater possibilities of material error than with those items of lesser importance or those in which the possibility of material error is remote. For this purpose, materiality has been defined as "the magnitude of an omission or misstatement of accounting and financial reporting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or misstatement."

#### **Audit Procedures and Our Responsibilities—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Authority or to acts by management or employees acting on behalf of the Authority. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Mr. Gregory Robinson  
Airport Authority Manager  
West Michigan Airport Authority  
July 23, 2020  
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Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We may request written representations from the Authority's attorneys as part of the engagement, and they may bill the Authority for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from management about the financial statements and related matters.

We have advised the Authority of the limitations of our audit regarding the detection of fraud and the possible effect on the financial statements (including misappropriation of cash or other assets). We can, as a separate engagement, perform extended procedures specifically designed to potentially detect defalcations. Management acknowledges that the Authority has not engaged us to do so and does not wish to do so at this time.

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with the preparation of the Authority's financial statements and related notes. Management will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and that management has reviewed and approved the financial statements and related notes prior to their issuance and has accepted responsibility for them. Management agrees to assume all management responsibilities for any nonaudit services we provide; oversee the services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, and/or experience to oversee any nonaudit services we provide; evaluate the adequacy and results of these or other nonattest services provided by our Firm; and understand and accept responsibility for the results of such services.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management functions or responsibilities.

#### **Audit Procedures - Internal Controls**

Our audit will include obtaining an understanding of the Authority and its business environment, including internal control over financial reporting, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures that are appropriate in the circumstances. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

Mr. Gregory Robinson  
Airport Authority Manager  
West Michigan Airport Authority  
July 23, 2020  
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An audit is not designed to provide assurance on internal control, or to identify significant deficiencies or material weaknesses in internal control, or to express an opinion on the effectiveness of internal control over financial reporting. Accordingly, we will express no such opinion. However, during the audit, we will communicate to the appropriate level of management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*. These matters refer to significant matters related to the financial statement audit that are, in our professional judgment, relevant to the responsibilities of those charged with governance in overseeing the Authority's financial reporting process. When applicable, we are responsible for communicating certain matters required by laws or regulations, or by additional requirements that may be applicable to this engagement. Auditing standards generally accepted in the United States of America do not require the independent auditor to design or perform procedures for the purpose of identifying other matters to communicate with those charged with governance. Management is responsible for assessing the implications of and correcting any internal control-related matters brought to the Authority's attention by us.

#### **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Authority's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

#### **Management Responsibilities**

Management is solely and completely responsible for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including ongoing monitoring activities; to help ensure that appropriate goals and objectives are met; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with an acceptable financial reporting framework. Management is responsible for determining, and has determined, that the applicable and appropriate financial reporting framework to be used in the preparation of the Authority's financial statements is accounting principles generally accepted in the United States of America (GAAP).

Management is also solely and completely responsible for making all financial records and related information available to us and for ensuring that financial information is reliable and properly recorded. Management is also responsible for providing us with (1) access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request from management for the purpose of the audit, and (3) unrestricted access to persons within the Authority from whom we determine it necessary to obtain audit evidence.

Management's responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Mr. Gregory Robinson  
Airport Authority Manager  
West Michigan Airport Authority  
July 23, 2020  
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We understand that management will provide us with such information required for our audit, including a reasonably adjusted trial balance, and that management is responsible for the accuracy and completeness of that information. Assistance provided by our Firm in the preparation of a reasonably adjusted trial balance is considered an additional billable service.

We will advise management (and the Governing Body, as necessary) about appropriate accounting principles and their application and may assist in the preparation of the Authority's financial statements, but the ultimate responsibility for the financial statements remains with management with oversight by those charged with governance. As part of our engagement, we may propose standard, adjusting, or correcting journal entries to the Authority's financial statements. Management is responsible for reviewing the entries, understanding the nature of any proposed entries and the impact they have on the financial statements, and the implications of such entries on the Authority's internal control over financial reporting. Further, the Authority is responsible for designating a qualified management-level individual to be responsible and accountable for overseeing these nonattest services.

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management's responsibilities include informing us of its knowledge of any allegations of fraud, suspected fraud, or illegal acts affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, management is responsible for identifying and ensuring that the Authority complies with applicable laws, regulations, contracts, agreements and grants and for taking timely and appropriate steps to remedy any fraud, violations of contracts or grant agreements, or abuse that we may report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. Management is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as management's planned corrective actions for the report, and for the timing and format for providing that information.

During the course of our engagement, we will request information and explanations from management regarding the Authority's operations, internal control over financial reporting, various matters concerning fraud risk, future plans, specific transactions, and accounting systems and procedures. At the conclusion of our engagement, we will require, as a precondition to the issuance of our report, that management provide certain representations in a written management representation letter.

We are not hosts for any Company information. Management is expected to retain all financial and non-financial information that management uploads to a portal (document sharing site), and management is responsible for downloading and retaining in a timely manner anything we upload. Portals are meant as a method only of transferring and sharing data, and are not intended for the storage of Company information, which may be deleted at any time. Management is expected to maintain control over the Company's accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or back-up services for any of the Company's data or records. Giving us access to the Company's accounting system does not make us hosts of information contained within.

Mr. Gregory Robinson  
Airport Authority Manager  
West Michigan Airport Authority  
July 23, 2020  
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## Fees

Our audit fee for the year ended June 30, 2020 will be \$7,700.

Our invoices for these fees are due and payable as follows:

### Payment schedule:

Payment 1	\$ 6,930	09/21/2020
Payment 2	<u>770</u>	Upon report issuance
Total	<u>\$ 7,700</u>	

This fee is based on the assumption that unexpected circumstances will not be encountered during the audit. This fee is based on anticipated cooperation from the Authority's personnel, continued readiness and proactive assistance on their part in providing us with complete and accurate information (whether financial or nonfinancial in nature) considered necessary by us to form an appropriate opinion, and the assumption that unexpected circumstances will not be encountered during the audit. Such circumstances include, but are not necessarily limited to significant addition or deletion of funds, component units or related entities and first-time application of significant new professional accounting or auditing pronouncements. In addition, the fee above assumes management will analyze and maintain appropriate support for significant valuation assertions embodied in the financial statements including the valuation of investment securities, the actuarial methods and assumptions used to calculate the net pension and other postemployment benefits liabilities, impairment of capital assets including those held for sale, the valuation of inventories and land held for resale, allowances for uncollectible receivables, and the estimate for incurred-but-not-reported self insurance claims. If significant additional time is necessary, we will discuss the related circumstances with management and arrive at a new fee estimate, which may or may not occur before we incur the additional time. In these circumstances, we may also issue a change order form (an attached example is provided.)

## Engagement Administration, and Other

Management shall discuss any independence matters with Rehmann that, in management's judgment, could bear upon Rehmann's independence.

We will provide copies of our reports to the Authority; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Rehmann and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a cognizant or grantor agency for audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify management of any such request. If requested, access to such audit documentation will be provided under the supervision of Rehmann personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.



Mr. Gregory Robinson  
Airport Authority Manager  
West Michigan Airport Authority  
July 23, 2020  
Page 7

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the cognizant agency, oversight agency for audit, or pass-through entity. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

Our audit engagement and responsibility as auditors ends on delivery of our audit report. Any follow-up services that might be required will be part of a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

*Government Auditing Standards* require that we provide the Authority with a copy of our most recent external peer review report and any subsequent peer review reports received during the period of the contract. Our 2017 peer review report accompanies this letter.

This engagement letter, including the attached Rehmann Audit Engagement Letter Terms and Conditions which are incorporated herein by reference as if set forth within the body of this engagement letter in their entirety, reflect the entire understanding between us relating to the audit services covered by this agreement. This agreement may not be amended or varied except by a written document signed by both parties. It replaces and supersedes any previous proposals, correspondence, and understandings, whether written or oral. The agreements of the Authority and Rehmann contained in this document shall survive the completion or termination of this engagement. If any term hereof is found unenforceable or invalid, this shall not affect the other terms hereof, all of which shall continue in effect as if the stricken term had not been included.

We appreciate the opportunity to be of service to the Authority and believe the arrangements outlined above and in the attached Rehmann Audit Engagement Letter Terms and Conditions accurately summarize the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement, please sign the enclosed copy of this document and return it to us.



Paul Matz, CPA, CGFM  
Principal  
Executive responsible for supervising the  
engagement and signing our report

**ACKNOWLEDGED AND ACCEPTED:**

This letter correctly sets forth the understanding of **West Michigan Airport Authority**.

  
\_\_\_\_\_  
Officer Signature  
\_\_\_\_\_  
Printed Name  
\_\_\_\_\_  
Title  
\_\_\_\_\_  
Date

## Rehmann Audit Engagement Letter and Conditions

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**ADDITIONAL SERVICES** - The Authority may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with management regarding the scope of the additional services and the estimated separate fees. We also may issue a change order form (an attached example is provided), or a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our attest services will continue to be governed by the terms of this engagement letter.

**CODE OF CONDUCT** - Management is responsible for identifying any violations by employees of the Authority's code of conduct.

**CHANGES IN STANDARDS, LAWS AND REGULATIONS** - We perform services for the Authority based on present professional standards, laws and regulations. While we may on occasion be able to communicate with management with respect to changes in professional standards, laws and regulations, as a general principle we cannot undertake with clients to advise them of every change that may occur. The Authority can always obtain reassurance in this regard by contacting us for an updated review of the Authority's situation.

**MANAGEMENT'S REPRESENTATIONS** - The procedures we will perform in our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the written and oral representations that we receive from management. Accordingly, false, misleading, incomplete, inconsistent, or omitted representations could cause us to expend unnecessary efforts or could cause material error or a fraud to go undetected by our procedures. In view of the foregoing, the Authority agrees that we shall not be responsible for any material misstatements in the Authority's financial statements that we may fail to detect as a result of false, inaccurate, incomplete, inconsistent, or misleading representations that are made to us by management. In addition, the Authority further agrees to indemnify and hold us harmless for any liability and all reasonable costs, including legal fees, that we may incur as a result of the services performed under this engagement in the event there are false or misleading representations made to us by any member of the Authority's management.

**CLIENT ASSISTANCE** - We understand that the Authority's employees will prepare all cash, accounts receivable, and other confirmations we request and will locate and refile any documents selected by us for testing. In addition, management will provide us with copies of all minutes and other documents that we believe may have a bearing on our evaluation of the Authority's financial affairs.

**WORK SPACE** - The Authority shall provide reasonable work space for Rehmann personnel at audit work sites, as well as occasional clerical support services.

**TIMELY DECISIONS AND APPROVALS** - The Authority understands that Rehmann's performance is dependent on the Authority's timely and effective satisfaction of its own activities and responsibilities in connection with this engagement, as well as timely decisions and approvals by Authority personnel.

**ACCURACY AND COMPLETENESS OF INFORMATION** - Management agrees to ensure that all information provided to us is accurate, complete, and consistent in all material respects, contains no material omissions and is updated on a prompt and continuous basis. In addition, management will also be responsible for obtaining all third-party consents, if any, required to enable Rehmann to access and use any third-party products necessary to our performance.

**EMAIL** - The Authority acknowledges that (a) Rehmann, the Authority and others, if any, participating in this engagement may correspond or convey documentation via Internet e-mail unless the Authority expressly requests otherwise, (b) no party has control over the performance, reliability, availability, or security of Internet e-mail, and (c) Rehmann shall not be liable for any loss, damage, expense, harm or inconvenience resulting from the loss, delay, interception, corruption, or alteration of any Internet e-mail due to any reason beyond Rehmann's reasonable control.

**OFFERS OF EMPLOYMENT** - Professional standards require us to be independent with respect to the Authority in the performance of our services. Any discussions that management has with personnel of our Firm regarding employment could pose a threat to our independence. Therefore, we request that management inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence.

Neither party shall, during the term of this engagement letter and for one (1) year after its termination, solicit for hire as an employee, consultant or otherwise any of the other party's personnel without such other party's express written consent. If the Authority desires to offer employment to a Rehmann associate and the associate is hired in any capacity by the Authority, a market-driven compensation placement fee may apply.

**ADDITIONAL FEES AND BILLING POLICIES** - It must be understood that the nature of our engagement requires us to exercise our independent professional judgment with respect to various auditing, accounting and related issues. In reaching our conclusions, we must retain the right to judge the nature and scope of the work required in order to conform to professional standards, as well as the work we deem necessary to enable us to reach the conclusions and form the opinions required of us. If our judgment as to the scope of the work required causes us to reassess our estimate of fees for this engagement, we will so advise the Authority. We reserve the right to refrain from performing additional work (and thereby incurring additional time charges) unless and until the Authority has confirmed its understanding of, and agreement to, any additional estimated charges.

Our fee estimate is based upon our discussions with management, in which management has disclosed no unusual problems or issues which would require us to conduct an audit of unusual scope or otherwise expend time and effort in excess of that normally anticipated in an engagement of this type. The estimate also assumes that we will have the full cooperation of Authority personnel, as required, and that there is a reasonable continuity of Authority personnel familiar with the matters to which our engagement relates. In addition, our fee is based on the experience level of our personnel, at their respective standard hourly rates, performing certain audit procedures at certain timeframes. If we are caused to vary from that planning formula, additional fees will need to be charged to allow for more experienced personnel performing the work, reallocation of our client priority, overtime, etc. Further, management will provide us with the schedules and records that we request (which ordinarily are detailed in a request list in advance of our fieldwork) and that all such schedules and records will be provided to us timely in accordance with the scheduled fieldwork dates, to be mutually agreed upon. If the requested schedules and records are not provided to us in accordance with the scheduled dates and we are unable to continue our work, we will attempt to resume our work as soon as the schedules and records are provided to us and our professionals assigned to the engagement again become available.

As a result of well-publicized events, global economic convergence, and the continued evolution of the accounting profession, accounting and auditing standard setters and regulators are continually evaluating the need for changes that may affect the Authority. Such changes may result in changes in financial reporting and expanding the nature, timing and scope of activities we are required to perform to provide the services discussed in this letter. Proposed changes and shortened deadlines could result in a reduction of the level of assistance and preparedness the Authority is able to provide. We expect that our clients may continue to look to us to assist them with these changes. To the extent any changes require us to increase the time required to provide the services described in this letter or to complete new tasks required by such changes, we reserve the right to adjust our fees appropriately. We will endeavor to advise the Authority of anticipated changes to our fees on a timely basis.

In accordance with our Firm policies, work may be suspended if the Authority's account becomes 30 days or more overdue and will not be resumed until the account is paid in full or we have a definitive payment agreement approved by our Firm administrator in Saginaw, Michigan. If we elect to terminate our services for nonpayment, our

## Rehmann Audit Engagement Letter and Conditions

engagement will be deemed to have been completed even if we have not issued our report. The Authority will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Our terms and conditions impose a late charge of 1.5% per month, which is an annual percentage rate of 18%. Balances not paid within 30 days of the receipt of invoice are past due and a late charge of 1.5% will be applied to the entire past due amount.

Rehmann now charges a 3% convenience fee on credit card payments.

**CLAIMS** - Because there are inherent difficulties in recalling or preserving information as the period after an engagement increases, the Authority agrees that, notwithstanding the statute of limitations of any particular State or U.S. Territory, any claim based on the audit engagement must be filed within 12 months after performance of our service, unless management has previously provided us with a written notice of a specific defect in our services that forms the basis of the claim.

**TERMINATION OF SERVICES** - We reserve the right to suspend or terminate services for reasonable cause such as failure to pay our invoices on a timely basis or failure to provide adequate information in response to our inquiries necessary for successful performance of our audit services. Our engagement will be deemed to be completed upon written notification of termination, even if we have not completed the audit and issued our signed auditors' report. The Authority is obligated to compensate us for the time expended to that point and to reimburse us for all out-of-pocket expenditures through the date of termination.

We acknowledge the Authority's right to terminate our services at any time, and the Authority acknowledges our right to withdraw at any time, including, but not limited to, for example, instances where, in our judgment, (a) the conditions in the first paragraph of the Audit Objectives section of this letter exist, (b) our independence has been impaired, (c) we can no longer rely on the integrity of management, (d) management (or the Audit Committee, if applicable) fails to reasonably support our efforts to perform the engagement in accordance with what we believe is necessary to comply with professional standards, or (e) a lack of professionalism exhibited by management appears to demonstrate a lack of respect for our personnel such as that evidenced in inappropriate or threatening language/emails, subject in either case to our right to payment for charges incurred to the date of termination or our resignation.

In the event that we determine to resign, and the Authority seeks damages allegedly resulting from such resignation, our maximum liability to the Authority in the event we are held liable because of such resignation shall be limited to the fees actually paid to us for current year audit work performed up to the date of resignation.

**INITIAL ISSUANCE OF OUR AUDIT REPORT ON FINANCIAL STATEMENTS** - If the Authority intends to publish or otherwise reproduce our audit report on the financial statements and/or make reference to our Firm name, such as for inclusion in an annual report (such as, for example, in a CAFR), prospectus, official statement, or similar disclosure document, including incorporation by reference thereto, the Authority agrees to provide us with a copy of the final reproduced document for our review and approval before it is distributed, circulated or submitted. Additional fees for issuance or inclusion of our audit report and/or any other reference to our Firm in such other document, will be based on our standard hourly rates.

With regard to electronic dissemination of audited financial statements, including financial statements published electronically on the Authority's Internet Web site, the Authority understands that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

**SUBSEQUENT REPRODUCTION OF OUR AUDIT REPORT ON FINANCIAL STATEMENTS** - If the Authority decides to include, publish or otherwise reproduce our audit report on the financial statements at a

date subsequent to our original report issuance, such as for inclusion in a Preliminary or Official Statement, an exempt offering in connection with a sale of bonds or notes, or other securities, or in a similar exempt offering or other disclosure document such as a prospectus, official statement, etc. (hereinafter referred to as the "document"), our Firm is presumed not to be associated with such document, and we have no obligation to perform any procedures with respect to such document. In these circumstances, the Authority agrees to include in such document a statement that Rehmann has not been engaged to perform and has not performed, since the date of our audit report being reproduced, any procedures on the financial statements contained in such document or on any unaudited financial or other information contained in the document, or on the document itself. If, however, management or the Authority's agent (such as an underwriter, bond counsel, placement agent, financial advisor, broker-dealer, etc.) requests our involvement, thereby causing us to be engaged to or otherwise prepare a written acknowledgement (sometimes referred to as a "consent" or "agree to include") letter prior to including our audit report in such a document, or requests or engages us to assist in preparing or reviewing financial or other information contained in such document, or participate in related oral due diligence meetings or offering discussions, our Firm then becomes associated with the document. In this event, in accordance with professional standards, we will be required to perform certain subsequent events-based or other limited procedures with respect to this or other unaudited information contained in the document shortly before the initial and any subsequent distribution, circulation, or submission. Fees for reissuance or inclusion of our audit report in such a document will be based on our standard hourly rates. If the Authority wishes to make reference in such a document to our Firm's role in connection with the purpose and dissemination of the document, the caption "Independent Auditors" may be used to title or label that section of the document. In accordance with professional standards, the caption "Experts" should not be used, nor should our Firm be referred to as "Experts" anywhere in the document.

**INFORMAL ADVICE** - As part of our engagement we may provide advice on operating, internal control over financial reporting and other matters that come to our attention. Informal advice is not considered to be a consulting service unless we have entered into a separate engagement.

**THIRD PARTY PROCEEDINGS** - As a result of our prior or future services to the Authority, we might be requested or subpoenaed to provide information or documents to management, a court, a trier of fact, or a third party in a legal, investigative, administrative, mediation, or arbitration or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be billable to the Authority as a separate engagement. We shall be entitled to compensation for our time at our standard or special hourly rates and reasonable reimbursement for our expenses (including our legal fees) in complying with this request. For all such requests, we will observe the confidentiality requirements of our profession and will notify management promptly of the request. This paragraph will survive the termination of this agreement for any reason, and will be binding upon successors to the Authority.

**PEER REVIEW** - Our Firm, as well as other major accounting firms, participates in a "peer review" program covering our audit and accounting practices. This program requires that once every three years we subject our quality assurance practices to an examination by another accounting firm. As part of the process, the other firm will review a sample of our work. It is possible that the work we perform for the Authority may be selected by the other firm for their review. If it is, the other firm is bound by professional standards to keep all information confidential. If management objects to having the work we perform for the Authority reviewed by our peer reviewer, please notify us in writing.

**PROMOTIONAL MATERIALS** - The Authority consents to Rehmann's use of your Authority name and a factual description of the services to be performed by Rehmann under this agreement in Rehmann's advertising and promotional materials and other proposal opportunities.

## Rehmann Audit Engagement Letter and Conditions

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**MEDIATION** - If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to binding arbitration or litigation. Costs of any mediation proceeding shall be shared equally by all parties.

**GOVERNING LAW** - This Agreement shall be governed by and construed in accordance with the laws of the State of Michigan, without regard to the principles of conflicts of law thereof.



## EXAMPLE CHANGE ORDER

Client: **West Michigan Airport Authority** (the "Authority")

Date:

Project Description (and estimated completion date, if appropriate):

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Estimated Additional Fees: \$\_\_\_\_\_

We believe it is our responsibility to exceed the Authority's expectations. This Change Order is being prepared because performance by us of the above project and/or additional service efforts was not anticipated in our original Agreement dated May 15, 2020. The estimated fees for the above project have been mutually agreed upon by the Authority and Rehmann. It is our goal to ensure that the Authority is never surprised by the price for any Rehmann service and, therefore, we have adopted the Change Order Policy. The estimated additional amount above is due and payable upon completion of the project described.

If management agrees with the above project description and the estimated fee amount, please authorize and date the Change Order below. A copy is enclosed for the Authority's records. Thank you for letting us serve the Authority.

Agreed to and accepted:

\_\_\_\_\_  
Officer Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date



CliftonLarsonAllen LLP  
CLAconnect.com

## REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Principals of Rehmann Robson LLC  
The National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Rehmann Robson LLC, a member of Rehmann, LLC (the Firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards* (including compliance audits under the Single Audit Act), audits of employee benefit plans, an audit performed under the Federal Deposit Insurance Corporation Improvement Act (FDICIA) and examinations of service organizations (SOC 1 and SOC 2 engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm in determining the nature and extent of our procedures.

**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Rehmann Robson LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2017, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Rehmann Robson LLC has received a peer review rating of *pass*.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Minneapolis, Minnesota  
September 15, 2017

**INVOICE**

Page: 1  
Date: 9/21/20  
Client: 62986  
Job: 1317712  
Inv#: RR606797

City of Holland  
270 River Ave  
Holland, MI 49423

Rehmann Robson  
West Michigan Office  
616.975.4100

Progress billing for the 06/30/2020 audit-WMAA:  
Payment #1 from the schedule below

6,930.00

Payment schedule:

Payment 1 \$ 6,930 09/21/2020  
Payment 2 770 Upon report issuance

Total \$7,700

Current Total

\$ 6,930.00

Please detach and return with payment

*Please make all checks payable to "Rehmann"*

Amount Due: \$ 6,930.00

*For Wire Transfers call 989.797.8443*

Date: 9/21/20

*For Credit Card payments visit rehmann.com or call 877.589.8640*

Inv#: RR606797

*Rehmann now charges a 3% convenience fee on credit card payments*

Client: 62986

*(For account questions email: accounts.receivable@rehmann.com)*

Job: 1317712

City of Holland  
270 River Ave  
Holland, MI 49423

Rehmann Robson  
Saginaw Office  
5800 Gratiot Rd., Suite 201  
P.O. Box 2025  
Saginaw, MI 48605-2025





## INVOICE

Page: 1  
Date: 12/31/20  
Client: 62986  
Job: 1317712  
Inv#: RR606798

City of Holland  
270 River Ave  
Holland, MI 49423

Rehmann Robson  
West Michigan Office  
616.975.4100

Progress billing for the 06/30/2020 audit-WMAA:  
Payment #2 from the schedule below

770.00

Payment schedule:

Payment 1 \$ 6,930 09/21/2020  
Payment 2 770 Upon report issuance

Total \$7,700

Current Total

\$ 770.00

Please detach and return with payment

Date: 12/31/20  
Inv#: RR606798  
Client: 62986  
Job: 1317712

*Please make all checks payable to "Rehmann"*

*For Wire Transfers call 989.797.8443*

*For Credit Card payments visit rehmann.com or call 877.589.8640*

*Rehmann now charges a 3% convenience fee on credit card payments*

*(For account questions email: [accounts.receivable@rehmann.com](mailto:accounts.receivable@rehmann.com))*

Amount Due: \$ 770.00

Amount Paid: \_\_\_\_\_

City of Holland  
270 River Ave  
Holland, MI 49423

Rehmann Robson  
Saginaw Office  
5800 Gratiot Rd., Suite 201  
P.O. Box 2025  
Saginaw, MI 48605-2025