

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

December 12th, 2022

11:30 a.m. –1:00 p.m.

60 Geurink Blvd. Holland, MI 49423

<https://us06web.zoom.us/j/83777032853>

Authority Members

City of Holland

Dave Hoekstra
Scott Corbin
Charles Murray

City of Zeeland

Kevin Klynstra
Beth Blanton
Doug Barese

Park Township

Russ Sylte
Skip Keeter
Ken Brandsen

Ex-officio

Jim Storey
VACANT

1. Public Comment.
2. Approval of October 10th Meeting Minutes (Action Requested).
3. Recognition of Andy Mulder and his Service to the Board (No Action).
4. Adoption of 2023 Meeting Schedule (Action Requested).
5. Adoption of FY24 Budget Schedule (Action Requested).
6. FY22 Audit Report (Action Requested).
7. Adoption of Revised Minimum Operating Standards (Action Requested).
8. Proposal for New Flight School: 4One Aviation (Action Requested).
9. Staffing Review (Action Requested).
10. Mid-year budget amendments (Action Requested).
11. USDA Contract Renewal (Action Requested).
12. FBO Progress Report: (Action Requested).
13. FBO Report: (Action Requested).
14. Financial Reports (Action Requested).
15. Updates from 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.

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16. Other Business:
 - A. WMRA Reclassification
 - B. Airport Snow Removal Discussion
 - C. Airport Authority Strategic Planning Session
 - D. Update Regarding Northern Jet and Flight Level Transfer
 - E. Update regarding Parcel K
 - F. Update Regarding Parcel B & C Rezoning
17. Adjourn.

Next Meeting will be held January 9th, 2023

West Michigan Airport Authority

MEETING MINUTES

October 10th, 2022

*****11:30 a.m. – 1:00 p.m.*****

60 Geurink Blvd. Holland, MI

PRESENT: Doug Barensse, Russ Sylte, Dave Hoekstra, Kevin Klynstra, Scott Corbin, Chuck Murray, Beth Blanton, Ken Brandsen

ABSENT: Skip Keeter

OTHERS PRESENT: Aaron Thelenwood (Director), Matt VanDyken, Lynn McCammon, Bernie Merkle, Leanne Schaffer, Nicholas Burlingham

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

22.10.01 Public Comments.

None.

22.10.02 Closed Door Session

Board Chair Sylte requested a motion and roll call vote to enter into a Closed Door Session at 11:35AM to discuss a legal opinion from the Airport's Attorney.

Motion: Corbin

Support: Murray

Ayes: Barensse, Hoekstra, Klynstra, Corbin, Murray, Blanton, Brandsen, Sylte

Nays: None

22.10.03 Approval of September 26th Meeting Minutes

Hoekstra made a motion, with support by Klynstra to approve the September 26th Meeting minutes as presented. Motion carried.

22.10.04 MAAE Recap

Director Thelenwood presented to the Board an overview of the Michigan Association of Airport Executives. Staff attended the yearly conference at the beginning of September. Thelenwood cited updates from the FAA and State specific sustainability initiatives tied to future funding,

MDOT grant block structure updates, and community/youth engagement and education as highlights from the conference. Staff also had the opportunity to participate in roundtable discussions with GA airport executives statewide. No action was taken.

No Action was Taken

22.10.05 Aviation Day Debrief

Director Thelenwood provided a summary of the Aviation Day event at the end of August. The event, held in conjunction with Wings of Mercy's annual Care Affaire, had around 700 attendees, and some fly in traffic despite rainy conditions. Staff met with event partners to debrief on the event and discuss changes for next year and ideas to continue to grow the event and its engagement with the community.

22.10.06 Parcel K Offer Recommendation

Director Thelenwood, Assistant City Manager Matt VanDyken, and Bernie Merkle (Coldwell Woodland Schmidt) presented a proposal from Koop's Automation to purchase Parcel K at \$760,000. The offer, though lower than the listing price (\$800k), was within the acceptable range as established by FAA, and was considered overall to be a good offer.

Blanton made a motion, with support by Corbin to recommend the offer for consideration by of acceptance by Holland City Council. Motion carried.

22.10.07 Approval of ACIP Submittal to MDOT (Action Requested)

Th Airport Authority has to update its five year Airport Capital Improvement plan every year. Though the airport recently revised its project plan to account for Bipartisan Infrastructure Law Spending, the FAA requires the ACIP be submitted in October for the following year. No changes were recommended at this time from those that were submitted as part of the BIL planning process earlier in the year.

Murray made a motion, with support by Barensse to approve the ACIP as presented. Motion carried.

22.10.08/9 FBO Progress Report 9/26 & 10/10 and FBO Report (Action Requested)

Flight Level Director of Michigan Operations (Vandenbrand) provided a brief update to the board regarding maintenance operations, operational metrics, fuel sales, and aircraft operations.

Hoekstra made a motion, with support by Blanton to approve the FBO progress report and FBO report in one motion. Motion carried.

22.10.10 Financial Reports (Action Requested)

Treasurer McCammon summarized the last months financial statements and outlined the current positive financial condition of the Airport Authority.

Barense made a motion with support by Klynstra to accept the financial reports as presented. motion carried.

22.10.11 Schedule a Special Meeting for October 31st

Corbin made a motion with Support by Murray to schedule a special meeting of the Airport Authority for October 31st, 2022. Motion carried.

22.10.12 Updates from Board

22.10.13 Other Business:

A. Michigan Advanced Mobility Grant – Volatus

B. Update Regarding Northern Jet proposal to Purchase FlightLevel Aviation

C Amanda VanLaar: Envision Certification – Amanda received the Envision Sustainability Professional Certification (ENV SP) and will utilize the certification to assist in planning and execution of future infrastructure projects in accordance to the Envision project framework.

22.10.14 Adjourn

Meeting Adjourned at 1:00 p.m.

Minutes Approved: (Secretary)

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



December 12, 2022

Report 4

To: West Michigan Airport Authority Board.
From: Amanda VanLaar, Airport Authority Sustainability and Operations Specialist.
Subject: **Airport Authority Board Meeting Schedule 2023.**

The Airport Authority meets the 2nd Monday of every month commencing at 11:30am. Below is the list of meeting dates:

Monday, January 9th, 2023
Monday, February 13th, 2023
Monday, March 13th, 2023
Monday, April 10th, 2023
Monday, May 8th, 2023
Monday, June 12th, 2023
Monday, July 10th, 2023
Monday, August 14th, 2023
Monday, September 11th, 2023
Monday, October 9th, 2023
Monday, November 13th, 2023
Monday, December 11th, 2023

Please addressed any questions to Aaron Thelenwood
Phone numbers: 616.368-3021 (O), 248.410.1402 (C)
Email address: a.thelenwood@wmraa.org

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

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P (616) 368-3023

Comprising City of Zeeland, Park Township and City of Holland



December 14, 2020

Report # 5

To: West Michigan Airport Authority Board.
From: Aaron Thelenwood, Authority Assistant Manager.
Subject: **Fiscal Year 2024 Budget Preparation.**

It is time again to begin preparation of the next fiscal year budget. Following is the proposed schedule for preparation and approval of the Fiscal Year 2024 (July 1, 2023 – June 30, 2024) budget:

1. **January/February 2023:** Operations Committee reviews the preliminary Action Plan, operating and capital budgets.
2. **February 13th, 2023:** Board considers proposed Action Plan.
3. **February 13th, 2023:** Board considers the operating and capital budgets and sets public hearing for March 13th Board meeting.
4. **March 13th, 2023:** Board holds public hearing and approves the budget if no changes are necessary as the result of the hearing. If changes are necessary, Public meeting will be pushed to April 17th.
5. **April/May 2023:** Millage rate submitted to local government members.

Recommendation

It is recommended that the Authority Board approve the Fiscal Year 2024 budget schedule as presented in this report.

West Michigan Airport Authority

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December 12th, 2022

REPORT 6

To: West Michigan Airport Authority Board.
From: Amanda VanLaar, Airport Authority Sustainability and Operations Specialist.
Subject: **Fiscal Year 2022 Audit.**

Rehmann Robson has completed the Fiscal Year (FY) 2022 financial audit of the West Michigan Airport Authority. The Authority contracts with the City of Holland for financial services and the City staff worked closely with Rehmann to provide the information necessary for this audit.

Once again, the FY2022 audit indicates the sound financial position of the Authority. The Authority strives to be an excellent steward of the finances provided by various revenue sources, including the taxpayers of Park Township and the cities of Holland and Zeeland. The FY22 audit reflects this position.

At this point, the Authority has been able to save for capital projects, manages its potential risks by purchasing appropriate insurance policies, and conducts its day to day operations in a financially responsible manner.

The audit notes a fund balance of \$1,238,947, as of June 30, 2022, an increase of \$64,478 from the prior year. It is this balance that the Authority draws-down on as it funds its share of capital projects. This fund balance does not consider other capital projects planned for the next five years (North Hangar Park Taxiway, west apron rehab, etc.).

The 2022 audit also notes:

- Assets exceed liabilities by \$12,128,373. This is due largely to the capital assets of the Authority.
- The Authority does not have any debt.
- The Authority invests a portion of its fund balance with the City of Holland pooled investments.

Recommendation: It is recommended that the Authority Board accept the Fiscal Year 2022 Audit as presented by Rehmann Robson.

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.

INDEPENDENT AUDITORS' COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Month xx, 2022

Airport Authority Board Members
West Michigan Airport Authority
Holland, Michigan

We have audited the financial statements of the governmental activities and the general fund of the **West Michigan Airport Authority** (the "Authority") as of and for the year ended June 30, 2022, and have issued our report thereon dated Month xx, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 26, 2022, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Authority solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding internal control over financial reporting and compliance noted during our audit in a separate letter to you dated Month xx, 2022.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter and in our meeting about planning matters on October 5, 2022.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm has complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the risks of management override of internal control and revenue recognition as significant risks, and have obtained an understanding of the Authority's related controls, including control activities, relevant to such risks.

Qualitative Aspects of the Authority's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Authority is included in Note 1 to the financial statements.

The Authority changed accounting policies related to leases by adopting Statement of Governmental Accounting Standards (GASB Statement) No.87, *Leases*.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements were:

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.

- Management's estimate of the discount rate used for leases, the lease term and lease receipts is based on the Authority's incremental borrowing rate and consideration of the noncancelable period of the lease and reasonably certain lease options.

We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. We did not identify any misstatements during our audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Authority's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in Attachment B to this letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Authority, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Authority's auditors.

Upcoming Changes in Accounting Standards

Generally accepted accounting principles (GAAP) are continually changing in order to promote the usability and enhance the applicability of information included in external financial reporting. While it would not be practical to include an in-depth discussion of every upcoming change in professional standards, Attachment A to this letter contains a brief overview of recent pronouncements of the Governmental Accounting Standards Board (GASB) and their related effective dates. Management is responsible for reviewing these standards, determining their applicability, and implementing them in future accounting periods.

This information is intended solely for the use of the governing body and management of the West Michigan Airport Authority and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

WEST MICHIGAN AIRPORT AUTHORITY

Attachment A – Upcoming Changes in Accounting Standards / Regulations

For the June 30, 2022 Audit

The following pronouncements of the Governmental Accounting Standards Board (GASB) have been released recently and may be applicable to the Authority in the near future. We encourage management to review the following information and determine which standard(s) may be applicable to the Authority. For the complete text of these and other GASB standards, visit www.gasb.org and click on the “Standards & Guidance” tab. If you have questions regarding the applicability, timing, or implementation approach for any of these standards, please contact your audit team.

GASB 91 ■ Conduit Debt Obligations

Effective 12/15/2022 (your FY 2023)

This standard defines "conduit debt obligations", where a government issues debt whose proceeds are received and repaid by a third-party obligor without the issuer being primarily liable. The standard requires issuers to disclose conduit debt obligations, but not to record a liability unless it is more likely than not that a commitment made by the issuer will require it to support one or more debt payments for a conduit debt obligation. We do not expect this standard to have any significant effect on the Authority.

GASB 94 ■ Public-Private and Public-Public Partnerships and Availability Payment Arrangements

Effective 06/15/2023 (your FY 2023)

This standard addresses accounting and financial reporting for arrangements in which a government contracts with an operator to provide public services by conveying control of the right to operate or use a capital asset for a period of time in an exchange or exchange-like transaction. We do not expect this standard to have any significant effect on the Authority.

GASB 96 ■ Subscription-Based Information Technology Arrangements

Effective 06/15/2023 (your FY 2023)

This standard expands on the new guidance for leases and applies it to computer software contracts (subscriptions) with similar characteristics. Governments that subscribe to a vendor's IT software will now report offsetting intangible subscription assets and subscription liabilities equal to the present value of future subscription payments.

GASB 99 ■ Omnibus 2022

Effective 06/15/2023 (your FY 2023)

This standard includes a variety of small technical revisions to previously issued GASB statements. We do not expect this standard to have any significant effect on the Authority.

GASB 100 ■ Accounting Changes and Error Corrections

Effective 06/15/2024 (your FY 2024)

This standard clarifies the presentation and disclosure requirements for prior period adjustments to beginning net position. We do not expect this standard to have any significant effect on the Authority.

WEST MICHIGAN AIRPORT AUTHORITY

■ Attachment A – Upcoming Changes in Accounting Standards / Regulations

For the June 30, 2022 Audit

GASB 101 ■ Compensated Absences

Effective 12/15/2024 (your FY 2025)

This standard revises the liability governments record for compensated absences payable to include any sick, vacation, personal time, or other PTO reasonably expected to be used by employees or paid out to them at termination.

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WEST MICHIGAN AIRPORT AUTHORITY

Attachment B – Management Representations

For the June 30, 2022 Audit

The following pages contain the written representations that we requested from management.

Month xx, 2022

Rehmann Robson
2330 East Paris Ave
Grand Rapids, MI 49546

This representation letter is provided in connection with your audit of the financial statements of the governmental activities and the general fund of the **West Michigan Airport Authority** (the "Authority"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and the budgetary comparison for the general fund of the Authority in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of **Month xx, 2022**:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 26, 2022, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP, and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. With respect to any assistance you provided in drafting the financial statements and related notes, we have performed the following:
 - a. Made all management decisions and performed all management functions;
 - b. Assigned a competent individual to oversee the services;
 - c. Evaluated the adequacy of the services performed;
 - d. Evaluated and accepted responsibility for the result of the service performed; and
 - e. Established and maintained internal controls, including monitoring ongoing activities.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

5. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
6. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
7. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. For the purposes of this letter, related parties mean members of the governing body; board members; administrative officials; immediate families of administrative officials, board members, and members of the governing body; and any companies affiliated with or owned by such individuals.
8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
9. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
10. With regard to items reported at fair value:
 - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
11. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
12. All funds and activities are properly classified.
13. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
14. All components of net position and fund balance classifications have been properly reported.
15. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
16. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
17. All interfund and intra-entity transactions and balances have been properly classified and reported.
18. Deposit and investment risks have been properly and fully disclosed.
19. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
20. All required supplementary information is measured and presented within the prescribed guidelines.

21. In March 2020, the World Health Organization declared the novel coronavirus outbreak (COVID-19) to be a global pandemic. The pandemic resulted in operational challenges for the Authority as it determines the appropriate methods to provide services to its customers. The Authority directly received \$57,000 during fiscal year 2022 to be used to respond to the impacts of the COVID-19 pandemic through the Coronavirus Response and Relief Supplemental Appropriations Act. At this time, management does not believe that any ongoing negative financial impact related to the pandemic would be material to the Authority.

Information Provided

22. We have provided you with:
- a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
23. All transactions have been recorded in the accounting records and are reflected in the financial statements.
24. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
25. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
- a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the financial statements.
26. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
27. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
28. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
29. We have a process to track the status of audit findings and recommendations.
30. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
31. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

32. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation or claims.
33. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
34. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
35. The Authority has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
36. We have disclosed to you all guarantees, whether written or oral, under which the Authority is contingently liable.
37. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
38. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Statement No. 62.
39. The Authority has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
40. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
41. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

Required Supplementary Information

42. With respect to the required supplementary information accompanying the financial statements:
 - a. We acknowledge our responsibility for the presentation of the required supplementary information in accordance with accounting principles generally accepted in the United States of America.
 - b. We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with accounting principles generally accepted in the United States of America.

- c. The methods of measurement or presentation have not changed from those used in the prior period.
- d. We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

Aaron Thelenwood, Airport Director

Lynn McCammon, Finance Director

INDEPENDENT AUDITORS' COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Month xx, 2022

Airport Authority Board Members
West Michigan Airport Authority
Holland, Michigan

We have audited the financial statements of the governmental activities and the general fund of the **West Michigan Airport Authority** (the "Authority") as of and for the year ended June 30, 2022, and have issued our report thereon dated Month xx, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 26, 2022, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Authority solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding internal control over financial reporting and compliance noted during our audit in a separate letter to you dated Month xx, 2022.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter and in our meeting about planning matters on October 5, 2022.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm has complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the risks of management override of internal control and revenue recognition as significant risks, and have obtained an understanding of the Authority's related controls, including control activities, relevant to such risks.

Qualitative Aspects of the Authority's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Authority is included in Note 1 to the financial statements.

The Authority changed accounting policies related to leases by adopting Statement of Governmental Accounting Standards (GASB Statement) No.87, *Leases*.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements were:

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.

- Management's estimate of the discount rate used for leases, the lease term and lease receipts is based on the Authority's incremental borrowing rate and consideration of the noncancelable period of the lease and reasonably certain lease options.

We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. We did not identify any misstatements during our audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Authority's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in Attachment B to this letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Authority, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Authority's auditors.

Upcoming Changes in Accounting Standards

Generally accepted accounting principles (GAAP) are continually changing in order to promote the usability and enhance the applicability of information included in external financial reporting. While it would not be practical to include an in-depth discussion of every upcoming change in professional standards, Attachment A to this letter contains a brief overview of recent pronouncements of the Governmental Accounting Standards Board (GASB) and their related effective dates. Management is responsible for reviewing these standards, determining their applicability, and implementing them in future accounting periods.

This information is intended solely for the use of the governing body and management of the West Michigan Airport Authority and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

WEST MICHIGAN AIRPORT AUTHORITY

Attachment A – Upcoming Changes in Accounting Standards / Regulations

For the June 30, 2022 Audit

The following pronouncements of the Governmental Accounting Standards Board (GASB) have been released recently and may be applicable to the Authority in the near future. We encourage management to review the following information and determine which standard(s) may be applicable to the Authority. For the complete text of these and other GASB standards, visit www.gasb.org and click on the “Standards & Guidance” tab. If you have questions regarding the applicability, timing, or implementation approach for any of these standards, please contact your audit team.

GASB 91 ■ Conduit Debt Obligations

Effective 12/15/2022 (your FY 2023)

This standard defines "conduit debt obligations", where a government issues debt whose proceeds are received and repaid by a third-party obligor without the issuer being primarily liable. The standard requires issuers to disclose conduit debt obligations, but not to record a liability unless it is more likely than not that a commitment made by the issuer will require it to support one or more debt payments for a conduit debt obligation. We do not expect this standard to have any significant effect on the Authority.

GASB 94 ■ Public-Private and Public-Public Partnerships and Availability Payment Arrangements

Effective 06/15/2023 (your FY 2023)

This standard addresses accounting and financial reporting for arrangements in which a government contracts with an operator to provide public services by conveying control of the right to operate or use a capital asset for a period of time in an exchange or exchange-like transaction. We do not expect this standard to have any significant effect on the Authority.

GASB 96 ■ Subscription-Based Information Technology Arrangements

Effective 06/15/2023 (your FY 2023)

This standard expands on the new guidance for leases and applies it to computer software contracts (subscriptions) with similar characteristics. Governments that subscribe to a vendor's IT software will now report offsetting intangible subscription assets and subscription liabilities equal to the present value of future subscription payments.

GASB 99 ■ Omnibus 2022

Effective 06/15/2023 (your FY 2023)

This standard includes a variety of small technical revisions to previously issued GASB statements. We do not expect this standard to have any significant effect on the Authority.

GASB 100 ■ Accounting Changes and Error Corrections

Effective 06/15/2024 (your FY 2024)

This standard clarifies the presentation and disclosure requirements for prior period adjustments to beginning net position. We do not expect this standard to have any significant effect on the Authority.

WEST MICHIGAN AIRPORT AUTHORITY

Attachment A – Upcoming Changes in Accounting Standards / Regulations

For the June 30, 2022 Audit

GASB 101 ■ Compensated Absences

Effective 12/15/2024 (your FY 2025)

This standard revises the liability governments record for compensated absences payable to include any sick, vacation, personal time, or other PTO reasonably expected to be used by employees or paid out to them at termination.

■ ■ ■ ■ ■

WEST MICHIGAN AIRPORT AUTHORITY

Attachment B – Management Representations

For the June 30, 2022 Audit

The following pages contain the written representations that we requested from management.

Month xx, 2022

Rehmann Robson
2330 East Paris Ave
Grand Rapids, MI 49546

This representation letter is provided in connection with your audit of the financial statements of the governmental activities and the general fund of the **West Michigan Airport Authority** (the "Authority"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and the budgetary comparison for the general fund of the Authority in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of Month xx, 2022:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 26, 2022, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP, and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. With respect to any assistance you provided in drafting the financial statements and related notes, we have performed the following:
 - a. Made all management decisions and performed all management functions;
 - b. Assigned a competent individual to oversee the services;
 - c. Evaluated the adequacy of the services performed;
 - d. Evaluated and accepted responsibility for the result of the service performed; and
 - e. Established and maintained internal controls, including monitoring ongoing activities.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

5. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
6. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
7. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. For the purposes of this letter, related parties mean members of the governing body; board members; administrative officials; immediate families of administrative officials, board members, and members of the governing body; and any companies affiliated with or owned by such individuals.
8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
9. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
10. With regard to items reported at fair value:
 - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
11. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
12. All funds and activities are properly classified.
13. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
14. All components of net position and fund balance classifications have been properly reported.
15. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
16. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
17. All interfund and intra-entity transactions and balances have been properly classified and reported.
18. Deposit and investment risks have been properly and fully disclosed.
19. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
20. All required supplementary information is measured and presented within the prescribed guidelines.

21. In March 2020, the World Health Organization declared the novel coronavirus outbreak (COVID-19) to be a global pandemic. The pandemic resulted in operational challenges for the Authority as it determines the appropriate methods to provide services to its customers. The Authority directly received \$57,000 during fiscal year 2022 to be used to respond to the impacts of the COVID-19 pandemic through the Coronavirus Response and Relief Supplemental Appropriations Act. At this time, management does not believe that any ongoing negative financial impact related to the pandemic would be material to the Authority.

Information Provided

22. We have provided you with:
- Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
23. All transactions have been recorded in the accounting records and are reflected in the financial statements.
24. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
25. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
- Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
26. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
27. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
28. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
29. We have a process to track the status of audit findings and recommendations.
30. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
31. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

32. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation or claims.
33. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
34. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
35. The Authority has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
36. We have disclosed to you all guarantees, whether written or oral, under which the Authority is contingently liable.
37. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
38. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Statement No. 62.
39. The Authority has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
40. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
41. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

Required Supplementary Information

42. With respect to the required supplementary information accompanying the financial statements:
 - a. We acknowledge our responsibility for the presentation of the required supplementary information in accordance with accounting principles generally accepted in the United States of America.
 - b. We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with accounting principles generally accepted in the United States of America.

- c. The methods of measurement or presentation have not changed from those used in the prior period.
- d. We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

Aaron Thelenwood, Airport Director

Lynn McCammon, Finance Director

Month xx, 2022

Rehmann Robson
2330 East Paris Ave
Grand Rapids, MI 49546

This representation letter is provided in connection with your audit of the financial statements of the governmental activities and the general fund of the **West Michigan Airport Authority** (the "Authority"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and the budgetary comparison for the general fund of the Authority in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of Month xx, 2022:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 26, 2022, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP, and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. With respect to any assistance you provided in drafting the financial statements and related notes, we have performed the following:
 - a. Made all management decisions and performed all management functions;
 - b. Assigned a competent individual to oversee the services;
 - c. Evaluated the adequacy of the services performed;
 - d. Evaluated and accepted responsibility for the result of the service performed; and
 - e. Established and maintained internal controls, including monitoring ongoing activities.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

5. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
6. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
7. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. For the purposes of this letter, related parties mean members of the governing body; board members; administrative officials; immediate families of administrative officials, board members, and members of the governing body; and any companies affiliated with or owned by such individuals.
8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
9. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
10. With regard to items reported at fair value:
 - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
11. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
12. All funds and activities are properly classified.
13. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
14. All components of net position and fund balance classifications have been properly reported.
15. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
16. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
17. All interfund and intra-entity transactions and balances have been properly classified and reported.
18. Deposit and investment risks have been properly and fully disclosed.
19. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
20. All required supplementary information is measured and presented within the prescribed guidelines.

21. In March 2020, the World Health Organization declared the novel coronavirus outbreak (COVID-19) to be a global pandemic. The pandemic resulted in operational challenges for the Authority as it determines the appropriate methods to provide services to its customers. The Authority directly received \$57,000 during fiscal year 2022 to be used to respond to the impacts of the COVID-19 pandemic through the Coronavirus Response and Relief Supplemental Appropriations Act. At this time, management does not believe that any ongoing negative financial impact related to the pandemic would be material to the Authority.

Information Provided

22. We have provided you with:
- Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
23. All transactions have been recorded in the accounting records and are reflected in the financial statements.
24. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
25. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
- Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
26. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
27. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
28. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
29. We have a process to track the status of audit findings and recommendations.
30. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
31. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

32. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation or claims.
33. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
34. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
35. The Authority has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
36. We have disclosed to you all guarantees, whether written or oral, under which the Authority is contingently liable.
37. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
38. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Statement No. 62.
39. The Authority has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
40. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
41. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

Required Supplementary Information

42. With respect to the required supplementary information accompanying the financial statements:
 - a. We acknowledge our responsibility for the presentation of the required supplementary information in accordance with accounting principles generally accepted in the United States of America.
 - b. We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with accounting principles generally accepted in the United States of America.

- c. The methods of measurement or presentation have not changed from those used in the prior period.
- d. We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

Aaron Thelenwood, Airport Director

Lynn McCammon, Finance Director

West Michigan
Airport Authority



Year Ended
June 30, 2022

Financial
Statements

Rehmann

WEST MICHIGAN AIRPORT AUTHORITY

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INDEPENDENT AUDITORS' REPORT

Month xx, 2022

Airport Authority Board Members
West Michigan Airport Authority
Holland, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the general fund of the **West Michigan Airport Authority** (the "Authority"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the Authority, as of June 30, 2022, and the respective changes in financial position thereof, and the budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Independent Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Independent Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **Month xx, 2022**, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

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MANAGEMENT'S DISCUSSION AND ANALYSIS

WEST MICHIGAN AIRPORT AUTHORITY

Management's Discussion and Analysis

As management of the West Michigan Airport Authority (the "Authority"), we offer readers of the Authority's financial statements this narrative overview and analysis of the financial activities of the Authority for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with additional information that is furnished the financial statements and notes to the financial statements.

Financial Highlights

The assets of the Authority exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$12,128,373 (*net position*). Of this amount, \$1,232,862 was unrestricted net position and may be used to meet the Authority's ongoing obligations to citizens and creditors. The Authority's total net position decreased by \$267,978.

As of the close of the current fiscal year, the Authority's general fund reported an ending fund balance of \$1,238,947, an increase of \$64,478 from the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Authority's financial statements. The Authority's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Authority's finances, in a manner similar to a private sector business.

The *statement of net position* presents information on all of the Authority's assets, liabilities and deferred inflows of resources, with the residual reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority's is improving or deteriorating.

The *statement of activities* presents information showing how the Authority's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., depreciation expense).

Both of the government-wide financial statements distinguish functions of the Authority that are principally supported by property tax and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Authority are all classified as transportation. The Authority has no business-type activities.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Authority, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

WEST MICHIGAN AIRPORT AUTHORITY

Management's Discussion and Analysis

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on balance of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Authority reports one governmental fund, the general fund. Information for this fund is presented in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance.

The Authority adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided herein to demonstrate compliance with those budgets.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Authority, assets exceeded liabilities and deferred inflows of resources by \$12,128,373 at the close of the most recent fiscal year.

	Net Position	
	2022	2021
Assets		
Current and other assets	\$ 3,945,234	\$ 1,235,216
Capital assets, net	10,895,511	11,228,900
Total assets	<u>14,840,745</u>	<u>12,464,116</u>
Liabilities		
Other liabilities	<u>65,368</u>	<u>67,765</u>
Deferred inflows of resources	<u>2,647,004</u>	<u>-</u>
Net position		
Investment in capital assets	10,895,511	11,228,900
Unrestricted	1,232,862	1,167,451
Total net position	<u>\$ 12,128,373</u>	<u>\$ 12,396,351</u>

WEST MICHIGAN AIRPORT AUTHORITY

Management's Discussion and Analysis

During fiscal year 2022 the Authority implemented Governmental Accounting Standards Board (GASB) Statements No. 87, *Leases*. As a result, a leases receivable (current assets) of \$2,612,568 was recorded along with a corresponding deferred lease amounts (deferred inflows of resources) of \$2,647,004.

A portion of the Authority's net position (89.8%) reflects its investment in capital assets (e.g., land, buildings, and equipment). The Authority uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

The remaining (10.2%) balance (\$1,232,862) may be used to meet the Authority's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the Authority is able to report positive balance in both categories of net position.

	Change in Net Position	
	2022	2021
Revenues		
Program revenues:		
Charges for services	\$ 281,377	\$ 290,377
Capital grants and contributions	392,914	4,120,772
General revenues:		
Property taxes	284,457	276,538
Unrestricted investment earnings (loss)	(5,671)	9,433
Total revenues	<u>953,077</u>	<u>4,697,120</u>
Expenses		
Transportation	<u>1,221,055</u>	<u>921,902</u>
Change in net position	(267,978)	3,775,218
Net position, beginning of year	<u>12,396,351</u>	<u>8,621,133</u>
Net position, end of year	<u><u>\$ 12,128,373</u></u>	<u><u>\$ 12,396,351</u></u>

The Authority's net position decreased by \$267,978 during the current fiscal year. Capital grants revenue decreased by \$3,727,858 in the current year to \$392,914. Capital grants and contributions fluctuate on an annual basis given the nature of projects in which state and federal funding is available. Transportation expenses increased significantly compared to the prior year amount, increasing by \$299,153 due to an increase in depreciation expense from a full year of depreciation on significant land improvements placed in service and capitalized in the prior fiscal year, and increased payroll, maintenance and insurance costs.

Financial Analysis of the Government's Funds

As noted earlier, the Authority uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Authority's *governmental fund* is to provide information on near-term inflows, outflows, and balance of spendable resources. Such information is useful in assessing the Authority financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

WEST MICHIGAN AIRPORT AUTHORITY

Management's Discussion and Analysis

The overall results of general fund operations were an increase in fund balance of \$64,478 from the prior year. At the end of the current fiscal year, unassigned fund balance of the general fund was \$1,085,554. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 121.6% of general fund expenditures.

General Fund Budgetary Highlights

The original and final revenue budget was \$790,112 and \$898,007, respectively. Adjustments from the original to the final revenue budget, as well as final budget to actual differences, are primarily the result of changes in personal property tax reimbursement and collections, an increase in lease receipts due to market rate and CPI adjustments, and a Coronavirus Response and Relief Grant (CRRSAA) received. The original and final expenditure budget was \$859,867 and \$1,000,854, respectively. Adjustments from the original to the final expenditure budget, as well as final budget to actual differences, are primarily the result of new marketing initiatives, capital project planning costs, payroll and maintenance cost increases.

Capital Asset and Debt Administration

Capital Assets. During the fiscal year, the Authority continued runway improvements of approximately \$340,000. The City of Holland, Michigan retained ownership of capital assets consisting of land, land improvements, building and equipment acquired prior to formation of the Authority.

	Capital Assets (Net of Depreciation)	
	2022	2021
Land	\$ 520,353	\$ 520,353
Construction in progress	81,350	6,875
Land improvements	5,277,023	5,313,040
Buildings and improvements	4,782,836	5,119,960
Equipment	233,949	268,672
Total capital assets, net	\$ 10,895,511	\$ 11,228,900

Additional information on the Authority's capital assets can be found in Note 5 of this report.

Debt. The Authority had no long-term debt at June 30, 2022 and 2021.

Economic Factors and Next Year's Budget and Rates

The Authority has a history of conservatively managing finances. While the Authority is monitoring the ongoing recovery from the pandemic, inflation pressures and a tight labor market, the local economy continues to be strong with very low unemployment rates and increasing property values in all property classifications. A ten-year property tax millage renewal vote was approved by voters in November 2018. The tax millage rate decreased from .0965 mill to .0950 mill for fiscal year 2022 as a result of the Headlee Rollback, but total property tax revenues were up slightly from the prior year given increased property values.

WEST MICHIGAN AIRPORT AUTHORITY

Management's Discussion and Analysis

Consistent with prior years, the annual budget reflects a conservative approach for operating costs and revenue. While the local interest in both new industrial/commercial and new residential developments has not slowed, the Authority will continue to monitor the economy for any potential challenges to the financial position or its ability to maintain the current level of operations.

Requests for Information

This financial report is designed to provide a general overview of the Authority for all those with an interest in the Authority's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Ms. Sarah Kuiper, West Michigan Airport Authority, 270 River Ave., Holland, Michigan 49423.

BASIC FINANCIAL STATEMENTS

WEST MICHIGAN AIRPORT AUTHORITY

Statement of Net Position

June 30, 2022

	Governmental Activities
Assets	
Cash and pooled investments	\$ 1,278,222
Receivables, net	2,665,976
Prepays	1,036
Capital assets not being depreciated	601,703
Capital assets being depreciated, net	<u>10,293,808</u>
Total assets	<u>14,840,745</u>
Liabilities	
Payables	37,944
Compensated absences, due within one year	6,085
Unearned revenue	<u>21,339</u>
Total liabilities	<u>65,368</u>
Deferred inflows of resources	
Deferred lease amounts	<u>2,647,004</u>
Net position	
Investment in capital assets	10,895,511
Unrestricted	<u>1,232,862</u>
Total net position	<u><u>\$ 12,128,373</u></u>

The accompanying notes are an integral part of these financial statements.

WEST MICHIGAN AIRPORT AUTHORITY

Statement of Activities

For the Year Ended June 30, 2022

Functions / Programs	Expenses	Program Revenues		Net (Expenses) Revenues
		Charges for Services	Capital Grants and Contributions	
Governmental activities				
Transportation	\$ 1,221,055	\$ 281,377	\$ 392,914	\$ (546,764)
General revenues				
Property taxes				284,457
Unrestricted investment earnings (loss)				(5,671)
Total general revenues				278,786
Change in net position				(267,978)
Net position, beginning of year				12,396,351
Net position, end of year				\$ 12,128,373

The accompanying notes are an integral part of these financial statements.

WEST MICHIGAN AIRPORT AUTHORITY

Balance Sheet

Governmental Fund

June 30, 2022

	General Fund
Assets	
Cash and pooled investments	\$ 1,278,222
Receivables:	
Accounts	16,604
Leases	2,612,568
Due from other governmental units	36,804
Prepays	1,036
Total assets	<u><u>\$ 3,945,234</u></u>
Liabilities	
Accounts payable	\$ 19,874
Contracts payable	18,070
Unearned revenue	21,339
Total liabilities	<u>59,283</u>
Deferred inflows of resources	
Deferred lease amounts	<u>2,647,004</u>
Fund balance	
Nonspendable - prepaids	1,036
Committed for capital projects	152,357
Unassigned	1,085,554
Total fund balance	<u>1,238,947</u>
Total liabilities, deferred inflows of resources and fund balance	<u><u>\$ 3,945,234</u></u>

The accompanying notes are an integral part of these financial statements.

WEST MICHIGAN AIRPORT AUTHORITY

Reconciliation

Fund Balance of the Governmental Fund
to Net Position of Governmental Activities
June 30, 2022

Fund balance - governmental fund	\$ 1,238,947
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Amounts reported for *governmental activities* in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources, and therefore are not reported in the fund.

Capital assets not being depreciated	601,703
Capital assets being depreciated, net	10,293,808

Certain liabilities are not due and payable in the current period, and therefore are not reported in the funds.

Compensated absences	<u>(6,085)</u>
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Net position of governmental activities	<u><u>\$ 12,128,373</u></u>
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The accompanying notes are an integral part of these financial statements.

WEST MICHIGAN AIRPORT AUTHORITY

Statement of Revenues, Expenditures and Changes in Fund Balance

Governmental Fund

For the Year Ended June 30, 2022

	General Fund
Revenues	
Property taxes	\$ 284,457
Intergovernmental:	
Federal	302,020
State	90,894
User fees and charges for services	137,280
Rentals	144,097
Interest income (loss)	(5,671)
Total revenues	<u>953,077</u>
Expenditures	
Current:	
Transportation	551,729
Capital outlay	341,317
Total expenditures	<u>893,046</u>
Revenues over expenditures	60,031
Other financing sources	
Insurance recoveries	4,447
Net changes in fund balance	64,478
Fund balance, beginning of year	<u>1,174,469</u>
Fund balance, end of year	<u><u>\$ 1,238,947</u></u>

The accompanying notes are an integral part of these financial statements.

WEST MICHIGAN AIRPORT AUTHORITY

Reconciliation

Net Changes in Fund Balance of the Governmental Fund
to Change in Net Position of Governmental Activities
For the Year Ended June 30, 2022

Net changes in fund balance - governmental fund	\$ 64,478
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Amounts reported for *governmental activities* in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital assets purchased/constructed	341,317
Depreciation expense	(674,706)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Change in accrual for compensated absences	<u>933</u>
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Change in net position of governmental activities	<u><u>\$ (267,978)</u></u>
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The accompanying notes are an integral part of these financial statements.

WEST MICHIGAN AIRPORT AUTHORITY

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Property taxes	\$ 279,000	\$ 296,200	\$ 284,457	\$ (11,743)
Intergovernmental:				
Federal	175,599	232,599	302,020	69,421
State	19,756	29,896	90,894	60,998
User fees and charges for services	117,500	129,878	137,280	7,402
Rentals	186,257	202,584	144,097	(58,487)
Interest income (loss)	12,000	6,850	(5,671)	(12,521)
Total revenues	<u>790,112</u>	<u>898,007</u>	<u>953,077</u>	<u>55,070</u>
Expenditures				
Current:				
Transportation	604,757	745,744	551,729	(194,015)
Capital outlay	<u>255,110</u>	<u>255,110</u>	<u>341,317</u>	<u>86,207</u>
Total expenditures	<u>859,867</u>	<u>1,000,854</u>	<u>893,046</u>	<u>(107,808)</u>
Revenues over (under) expenditures	(69,755)	(102,847)	60,031	162,878
Other financing sources				
Insurance recoveries	<u>-</u>	<u>4,447</u>	<u>4,447</u>	<u>-</u>
Net changes in fund balance	(69,755)	(98,400)	64,478	162,878
Fund balance, beginning of year	<u>1,174,469</u>	<u>1,174,469</u>	<u>1,174,469</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,104,714</u>	<u>\$ 1,076,069</u>	<u>\$ 1,238,947</u>	<u>\$ 162,878</u>

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

WEST MICHIGAN AIRPORT AUTHORITY

Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the West Michigan Airport Authority (the "Authority") conform to generally accepted accounting principles ("GAAP") as applicable to governmental units. The following is a summary of the significant accounting policies:

The Reporting Entity

The Authority is a municipal corporation governed by an elected, eleven-member Authority Board. As required by generally accepted accounting principles, these financial statements present the financial position and related activity for the West Michigan Airport Authority. The Authority was formed on July 1, 2008 from the former Municipal Airport enterprise fund of the City of Holland, Michigan (the "City"). The Authority has no component units and is not reported as a component unit of any other governmental unit.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Authority. The effect of interfund activity has been removed from these statements. *Governmental activities* are supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. After March 1, any delinquent taxes on real property are paid by the county which is responsible for collecting any outstanding taxes on real property as of that date. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

WEST MICHIGAN AIRPORT AUTHORITY

Notes to Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. Intergovernmental revenue, charges for services and interest are all considered to be susceptible to accrual if collected within 180 days of fiscal year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Property taxes, intergovernmental revenue, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period if received within the period of availability described above. All other revenue items are considered to be measurable and available only when cash is received by the Authority.

The Authority reports the following major governmental fund:

The *general fund* is the Authority's primary operating fund. It accounts for all financial resources of the Authority.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Cash and Cash Equivalents

The Authority considers all assets held in the City of Holland, Michigan's pooled cash and investments to be cash equivalents because the investments in the pool are not identifiable to specific funds and the assets can be withdrawn at anytime, similar to a demand deposit account.

State statute authorizes the Authority to invest in:

- Bonds, securities, other obligations and repurchase agreements of the United States, or an agency or instrumentality of the United States.
- Certificates of deposit, savings accounts, deposit accounts or depository receipts of a qualified financial institution.
- Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.
- Bankers' acceptances of United States banks.
- Obligations of the State of Michigan and its political subdivisions, that, at the time of purchase are rated as investment grade by at least one standard rating service.

WEST MICHIGAN AIRPORT AUTHORITY

Notes to Financial Statements

- Mutual funds registered under the Investment Company Act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation.
- External investment pools as authorized by Public Act 20 as amended through December 31, 1997.

The Authority's investment policy allows for all of these types of investments.

Receivables

All receivables are recorded at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. Uncollectible balances at year-end are considered by management to be immaterial.

Leases

The Authority is a lessor for noncancellable leases for land, buildings and improvements. The Authority recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the Authority initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for prepaid lease payments received at lease inception. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the Authority determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts. The Authority uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The Authority monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Due To/From Other Governmental Units

Amounts due to/from other governments include amounts due to/from grantors for specific programs and capital projects. Program and capital grants are recorded as receivables and revenue at the time reimbursable costs are incurred. Amounts received in advance of costs being incurred are reported as unearned revenue.

WEST MICHIGAN AIRPORT AUTHORITY

Notes to Financial Statements

Prepaid Items

The Authority incurred costs prior to year-end for services that will be performed in the next fiscal year. In these situations, the Authority records an asset to reflect the investment in future services.

Capital Assets

Capital assets, which include construction in progress, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Authority as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated acquisition cost on the date received. The City retained capital assets consisting of land, land improvements, building and equipment acquired prior to formation of the Authority, see agreement in Note 8.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Depreciation on the capital assets (including infrastructure) is computed using the straight-line method over the following estimated useful lives:

Assets	Years
Land improvements	20
Buildings and improvements	40
Equipment	3 - 5

Compensated Absences

An amount has been recognized for the vested right to receive payments for unused vacation benefits under formulas and conditions specified in the employee contract.

Unearned Revenue

The Authority reports unearned revenue for prepayments of lease rent.

WEST MICHIGAN AIRPORT AUTHORITY

Notes to Financial Statements

Deferred Inflows of Resources

In addition to liabilities, the statement of net position and governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The statement of net position and governmental fund balance sheet report deferred inflows related to leases. The amounts are deferred and amortized over the remaining life of the lease.

Intergovernmental Revenues/Property Taxes

The Authority's primary source of funding is intergovernmental revenue. This funding includes contributions by the Cities of Holland and Zeeland and Park Township based on collection of a unified millage on property values. Additionally, the Authority benefited from state and federal grant projects administered by the Michigan Department of Transportation on its behalf.

Use of Estimates

The preparation of financial statements requires the use of estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Fund Equity

Governmental funds report nonspendable fund balance for amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Restricted fund balance is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. Committed fund balance is reported for amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, the Airport Authority Board. A formal resolution of the Airport Authority Board is required to establish, modify, or rescind a fund balance commitment. The Authority reports assigned fund balance for amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The Authority currently has no assigned fund balance. Unassigned fund balance is the residual classification for the general fund. When the Authority incurs an expenditure for purposes for which various fund balance classifications can be used, it is the Authority's policy to use restricted fund balance first, then committed fund balance, assigned fund balance, and finally unassigned fund balance.

WEST MICHIGAN AIRPORT AUTHORITY

Notes to Financial Statements

2. BUDGETARY INFORMATION AND COMPLIANCE

The Authority follows these procedures in establishing the budgetary data reflected in the financial statements.

1. The Airport Authority Manager oversees the Authority's operations and is responsible for submitting the proposed operating budget for the following fiscal year to the Authority Board. The Authority Board, during its review, holds a public hearing to obtain taxpayer comments. The budget is legally enacted by resolution of the Board.
2. Any revisions that alter total appropriations of any fund must be approved by the Authority Board. Budgeted appropriations lapse each year; however, appropriations for continuing projects and programs which the Authority intends to complete are included in the budget of the ensuing year.
3. Budgeted amounts are as originally adopted or as amended by the Authority Board during the year. The budgets have been prepared in accordance with generally accepted accounting principles.
4. The budget has been adopted on a department level basis; expenditures at this level in excess of amounts budgeted are a violation of Michigan law.
5. Annual budgets are legally adopted for the general fund as required by the Uniform Budgeting Act (P.A. 621 of 1978) of the State of Michigan.

For the year ended June 30, 2022, general fund expenditures exceeded budgetary appropriations for capital outlay by \$86,207, with total appropriations of \$255,110 and expenditures of \$341,317.

3. DEPOSITS AND INVESTMENTS

The Authority reported cash and pooled investments of \$1,278,222 on the statement of net position as of June 30, 2022. This amount was held by the City of Holland, Michigan's pooled cash and investments on behalf of the Authority.

For note disclosure purposes, the above amount is considered to be cash and investments held in the City of Holland, Michigan pooled cash and investments. Investments underlying the City of Holland, Michigan pooled cash and investments consist primarily of short-term certificates of deposit, which are carried at cost plus accrued interest, and U.S. Treasury notes, which are carried at fair value. Information regarding interest rate risk and credit risk can be found in the City of Holland, Michigan's Annual Comprehensive Financial Report.

WEST MICHIGAN AIRPORT AUTHORITY

Notes to Financial Statements

4. RECEIVABLES

Receivables, net for the year ended June 30, 2022 were as follows:

Accounts	\$ 16,604
Leases	2,612,568
Taxes	192
Allowance for uncollectible taxes	(192)
Due from other governments	36,804
	<u>\$ 2,665,976</u>

Leases receivable in the amount of \$2,579,164 are not expected to be collected within one year.

5. CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2022 was as follows:

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Governmental Activities					
Capital assets, not being depreciated:					
Land	\$ 520,353	\$ -	\$ -	\$ -	\$ 520,353
Construction in progress	6,875	74,475	-	-	81,350
	<u>527,228</u>	<u>74,475</u>	<u>-</u>	<u>-</u>	<u>601,703</u>
Capital assets, being depreciated:					
Land improvements	5,886,364	266,842	-	-	6,153,206
Buildings & improvements	6,673,402	-	-	-	6,673,402
Equipment	575,392	-	-	-	575,392
	<u>13,135,158</u>	<u>266,842</u>	<u>-</u>	<u>-</u>	<u>13,402,000</u>
Less accumulated depreciation for:					
Land improvements	(573,324)	(302,859)	-	-	(876,183)
Buildings & improvements	(1,553,442)	(337,124)	-	-	(1,890,566)
Equipment	(306,720)	(34,723)	-	-	(341,443)
	<u>(2,433,486)</u>	<u>(674,706)</u>	<u>-</u>	<u>-</u>	<u>(3,108,192)</u>
Total capital assets being depreciated, net	<u>10,701,672</u>	<u>(407,864)</u>	<u>-</u>	<u>-</u>	<u>10,293,808</u>
Governmental activities capital assets, net	<u>\$ 11,228,900</u>	<u>\$ (333,389)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,895,511</u>

WEST MICHIGAN AIRPORT AUTHORITY

Notes to Financial Statements

Depreciation expense of \$674,706 has been charged to the transportation function.

At June 30, 2022, the Authority had the following outstanding commitments:

- \$12,850 for design and wetland mitigation for the north hangar park taxi lane project
- \$40,000 for approach light gravel path project
- \$20,000 for runway/taxiway painting and entranceway improvements projects

6. LITIGATION/CONTINGENT LIABILITY

In the normal course of its activities, the Authority has become a party in various legal actions, including property tax assessment appeals. Management of the Authority is of the opinion that the outcome of such actions will not have a material effect on the financial position of the Authority and, therefore, has not reflected loss reserves in the financial statements.

7. RISK MANAGEMENT

The Authority is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries (workers' compensation), as well as medical benefits provided to employees. The Authority has purchased commercial insurance for all claims related to the previously stated risks. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

8. COMMITMENT

The Authority has an agreement with the City of Holland for use of the Airport for \$1,000 per year for a period of 50 continuous years at commencement, to expire in 2058. The City has title to the premises and upon termination, will obtain title to all improvements, fixtures or other types of fixed property appurtenant to the buildings and property located thereon. The Authority is responsible for insurance on premises, liability coverage and all other insurance policies.

9. LEASES

The Airport is involved in ten agreements as a lessor that qualify as long-term lease agreements. Below is a summary of these agreements. These agreements qualify as long-term lease agreements as the Airport will not surrender control of the assets at the end of the term and the noncancelable term of the agreements surpasses one year. Total lease revenue for the year ended June 30, 2022 was \$55,301.

Asset type	Remaining Term of Agreements
Land improvements	29 years
Buildings & improvements	5 to 38 years

WEST MICHIGAN AIRPORT AUTHORITY

Notes to Financial Statements

Lease receivable activity for the year ended June 30, 2022 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Leases receivable	\$ 2,333,674	\$ 368,631	\$ (89,737)	\$ 2,612,568

10. CORONAVIRUS (COVID-19)

In March 2020, the World Health Organization declared the novel coronavirus outbreak (COVID-19) to be a global pandemic. The pandemic resulted in operational challenges for the Authority as it determines the appropriate methods to provide services to its customers. The Authority directly received \$57,000 during fiscal year 2022 to be used to respond to the impacts of the COVID-19 pandemic through the Coronavirus Response and Relief Supplemental Appropriations Act. At this time, management does not believe that any ongoing negative financial impact related to the pandemic would be material to the Authority.

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INTERNAL CONTROL AND COMPLIANCE

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Month xx, 2022

Airport Authority Board Members
West Michigan Airport Authority
Holland, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the general fund of the **West Michigan Airport Authority** (the "Authority"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated Month xx, 2022.

Report on Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

West Michigan Airport Authority

60 Geurink Boulevard, Holland, MI 49423

P (616) 368-3023

Comprising City of Zeeland, Park Township and City of Holland



December 12th, 2022

REPORT 7

To: West Michigan Airport Authority Board.
From: Aaron Thelenwood, Airport Authority Director.
Subject: **Adoption of Revised Minimum Operating Standards**

Since mid-2021, the Airport Authority has been going through a process to revise and update its minimum operating standards regarding operations on field. The goal of this revision has been to clean up our current standards, clearly outline requirements for operating on field, and codify a standalone set of standards that promote new business and development on field.

One of the primary stated goals of the revision of the standards has been to establish categories of Fixed Base Operators that range from single service (Tier 1) to Full service (Tier 3). Under this revision the Airport Authority clearly outlines that it recognizes single service FBO's (Tier 1), limited service (Tier 2, 2-3 services offered), and full service (Tier 3, over 3 services). It was always assumed the prior standards allowed for single and limited services; this revision makes that expressly clear. The revised standards also make it clear that each Tier will be assessed a franchise fee commensurate with the level of services they are providing, using the current FBO franchise fee as a baseline. For example, Tier 1 will be assessed 1/3 of the current franchise fee, Tier 2 assessed 2/3, Tier 3 full franchise fee.

By establishing this tier system and by cleaning up some extraneous requirements under the prior standards, the Airport Authority is establishing a set of Minimum Operating Standards that will promote development of new and diverse businesses on field, at all levels, while creating a level playing field for new and current operators on field. The standards presented here incorporate feedback from the Board received during the May 9th, 2022 Airport Authority Board meeting and additional revisions from the Operations Committee. Further, these standards have been reviewed by Airport Consultant Mead & Hunt, the Airport's legal team, and have been provided to all tenants on field as well as being posted to the airport's website with a portal for public feedback.

West Michigan Airport Authority

60 Geurink Boulevard, Holland, MI 49423

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Comprising City of Zeeland, Park Township and City of Holland



Recommendation

It is recommended that the Airport Authority vote to adopt the Revised Minimum Operating Standards as presented.

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 REGIONAL AIRPORT

60 Geurink Blvd. Holland, MI 49423

MINIMUM STANDARDS FOR FIXED BASE OPERATORS AND PERMIT HOLDERS TO PROVIDE AERONAUTICAL SERVICES TO THE PUBLIC

ESTABLISHED BY

THE WEST MICHIGAN REGIONAL AIRPORT
AUTHORITY BOARD

ADOPTED: TBD

REVISED:

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CHAPTER ONE

GENERAL PROVISIONS

SECTION 1.1 PURPOSES OF THE MINIMUM STANDARDS

Minimum standards as outlined in this document are intended to provide the minimum requirements for those wishing to provide aeronautical services to the public at the West Michigan Regional Airport, and to do so in such manner as to ensure the safety of its users and allow fair competition for those who choose to provide services to the public on the premises. These minimum standards are intended to be reasonable, non-arbitrary and nondiscriminatory, and therefore apply equally to everyone making application to the Airport Authority Board to provide aeronautical services on the airport.

SECTION 1.2 DEFINITIONS

AERONAUTICAL ACTIVITY means any activity commonly conducted at airports which involves, makes possible or is required for the operation of aircraft, or which contributes to, or is required, for the safety of such operations. These activities include, but are not limited to, air taxi and charter operations, pilot training, aircraft renting, sightseeing, aerial photography, crop dusting, aerial advertising, aerial surveying, air carrier operations, aircraft sales and services, sale of aviation petroleum products, repair and maintenance of aircraft, or sale of aircraft parts and aircraft storage.

AERONAUTICAL SERVICE means any service which involves, makes possible or is required for the operation of aircraft, or which contributes to, or is required for, the safety of aircraft operations commonly conducted on the Airport by a person who has a lease or permit from the Airport Authority Board to provide such service.

AIRCRAFT means a device that is used, or intended to be used, for flight in the air.

AIR OPERATIONS AREA (AOA) means that portion of the Airport designated for use by aircraft and includes all runways, taxiways, taxilanes, and any area used for taxiing/hover taxiing, air taxiing, take off and landing of aircraft. Does not include ramps or aprons.

AIRPORT means all property including easements and rights of way belonging to the West Michigan Regional Airport and also including areas not used for aeronautical purposes.

AIRPORT OPERATIONS MOVEMENT AREA means runways and taxiways. All other areas are considered non-movement areas by the air traffic control tower.

AIRPORT AUTHORITY BOARD shall mean the governing body that is lawfully empowered to exercise legal control and set policy over the airport.

AIRPORT AUTHORITY DIRECTOR is the Chief Executive Officer as designated by the Authority to enact policies and directives set by the Board and oversee operations of the Airport.

AIRPORT MANAGER means the Airport Authority Director or other designated appointee of the Board serving as manager of the airport, as understood under relevant MDOT & FAA definitions. The airport manager is responsible for ensuring execution of the roles and responsibilities of the Airport Manager Agreement between the West Michigan Regional Airport Authority and its designated FBO.

ASSISTANT AIRPORT MANAGER means the appointed representative of the airport's FBO, or current holder of the Airport Authority's Airport Manager Agreement, responsible for executing the duties of the agreement as directed by the Airport Manager.

AIRPORT LAYOUT PLAN (ALP) means the West Michigan Regional Airport Field Plan that is current and approved by the FAA but may be revised from time to time.

BUSINESS FLIGHT DEPARTMENT means an enterprise on Airport property providing in-house aeronautical services and facilities not for public use.

COMMERCIAL OPERATING AGREEMENT means a written agreement with the Airport Authority Board to conduct an aeronautical activity or service or a business enterprise, as defined herein, on Airport property.

EMERGENCY VEHICLE means a police or fire vehicle, ambulance, or any vehicle conveying an authorized Airport official or employee in response to an emergency call.

FIXED BASE OPERATOR (FBO) means any person, authorized by the Airport Authority Board to provide a wide range of aeronautical services, as a tenant, sub-tenant or by permit, that are most demanded from aviation users and at a minimum provides any of the following: fuel sales, Line Services, Hangar/Tie-Down Services, or any similarly related aeronautical service on a twenty-four (24) hour, seven (7) day per week schedule as defined in section 2.6 MINIMUM QUALIFICATIONS.

FBO LEASE means any lease agreement between the Airport Authority Board and a person, leasing property at the Airport, or sub-lease agreement approved by the Airport Authority Board between any tenant at the Airport and/or a person sub-leasing property at the Airport, in either case, for the purpose of providing aeronautical services to the public on Airport property.

LESSEE/TENANT means a person who leases or rents something from someone. A lessee of land is a tenant. A person who holds land or a building by rent or lease is a tenant.

MINIMUM STANDARDS means the standards that are established by the Airport Authority Board, as amended from time to time, stating the minimum requirements to be met by a tenant, sub-tenant, or proposed tenant as a condition for the right to provide aeronautical services to the public on Airport property.

NON-FBO BUSINESS means a commercial or industrial enterprise that is located physically on the airport property for the purpose of providing goods or services to the public that do not fall under the classification of a Fixed Base Operator.

NORMAL BUSINESS HOURS means 8 a.m. to 5 p.m. Monday through Friday.

PERSON means any individual, firm, partnership, corporation, company, association, or any other legal entity, and includes any director, trustee, receiver, agent, or similar representative.

PILOT means any person who is physically responsible for the control of an aircraft.

OPERATOR shall be used as shorthand when referring to FBO.

RESTRICTED AREA means an area of the airport open only to authorized vehicles.

SHALL means mandatory and not merely directory.

TAXIWAY means a defined path established for the taxiing of aircraft from one part of an airport to another.

TAXILANE means a taxiway designed for low speed and precise taxiing.

VEHICLE means any device used primarily for the ground transportation of persons or property.

SECTION 1.3 ABBREVIATIONS

Automated Flight Service Station	AFSS
Above Ground Level	AGL
At mean seal level	AMSL
Airport operation Area	AOA
Air Traffic Control Tower	ATCT
Airport Traffic Pattern	ATP
Common Traffic Advisory Frequency	CTAF
FAA Contract Tower	FCT
Federal Aviation Administration	FAA
Federal Aviation Regulations	FAR
Fixed Base Operator	FBO
Instrument Flight Rules	IFR
Instrument Landing System	ILS
Michigan Aeronautics Commission	MAC
Notice to Airman	NOTAM
National Transportation Safety Board	NTSB
Visual Flight Rules	VFR

SECTION 1.4 LEASING TERMS FOR AIRPORT-OWNED LAND AT THE WEST MICHIGAN REGIONAL AIRPORT

The following will be used by the Airport Authority Board in developing the terms and conditions of leases at the West Michigan Regional Airport:

- A. Lessee's activity must comply with the Minimum Standards and the Rules & Regulations and must be aviation related in nature.
- B. Lessee may construct additional buildings, fueling facilities or other facilities on Airport property, but only with the prior written consent of the Airport Authority Board and after obtaining proper written approval from the City of Holland, appropriate fire control official and any other local, state, and/or federal entity which may have additional authority and responsibility above those of the Airport Authority Board.
- C. All new leases and existing leases, upon the next renewal thereof, shall include a provision allowing Airport Authority the first right of refusal to match any offer to purchase any building located on leased property. The Airport Authority shall have 30 days from the date of receipt, by the Director of the Airport Authority, of notification of a bona fide offer to purchase any building and/or structure located on leased airport property, in which to match said offer, including all of its terms. In the event that written notice is not given to the proposed seller by Certified Mail to Lessee's address of record in said Lease, within 30 days of the receipt of notice of the offer by the Director of the Airport Authority, Airport Authority shall have waived its right to match said offer, and the facility owner is then free to accept said offer. Said offer shall have no modifications and/or qualifications that are not revealed to the Airport Authority Board, through a written notice to its Director.
- D. Buildings and facilities may not be removed from Airport property without the prior written consent of the Airport Authority Board.
- E. Land area leases not associated with buildings and facilities shall be for a period of time approved in writing by the Airport Authority Board, but not to exceed five years, with renewal options at the request of the Lessee and with the prior written consent of the Airport Authority Board.

CHAPTER TWO

AERONAUTICAL ACTIVITIES

SECTION 2.1 POLICY

The minimum standards are intended to be the minimum requirements for those wishing to provide aeronautical services to the public and to ensure that those who have undertaken to provide commodities and services as approved are not exposed to unfair or irresponsible competition. These minimum standards were developed taking into consideration the aviation role of the airport, facilities that currently exist at the airport, services being offered at the airport, the future development planned for the Airport and to promote fair competition at West Michigan Regional Airport. The uniform application of these minimum standards, containing the minimum levels of service that must be offered by the prospective service provider, relates primarily to the public interest and discourages substandard entrepreneurs, thereby protecting both the established aeronautical activity and the airport patrons.

SECTION 2.2 OPERATING AGREEMENT/LEASE

- A. Any person who intends to conduct a business or service to the public, wherein use of the airport provides a commercial benefit to said person, must negotiate an Operating Agreement and/or Lease with the Airport Authority Board relative to qualification, operating areas, and rent and/or fee payments, and such other matters as the Airport Authority Board may require. The authorization by the Airport Authority Board to a person wishing to provide aeronautical services to the public **does not imply that said business has exclusive rights** to provide those services on the airport. The West Michigan Regional Airport, being the recipient of Federal funds via the FAA, is obligated to comply with Federal Aviation Administration Policy Statement on “Exclusive Rights at Airports.” A copy of said Policy Statement shall be on file at the Airport Authority Director’s office for review, upon reasonable notice and during regular office hours.
- B. The Federal Aviation Administration considers that the existence of an exclusive right to conduct any aeronautical activity limits the usefulness of an airport and deprives the using public of the benefits of competitive enterprise. Apart from the legal considerations, the FAA considers that it is inappropriate to apply Federal funds to the improvement of any airport where full realization of the benefit would be restricted by the exercise of an exclusive right to engage in aeronautical activity.

SECTION 2.3 QUALIFICATIONS

Demonstration of intent to conduct a business operation at the airport shall made by application to the Airport Authority Board. The written application shall contain, at the minimum:

- A. The proposed nature of the business.
- B. The signatures of all parties owning an interest in the business, and those whose signatures will appear on leases or other documents as being a partner, director or corporate officer and those who will be managing the business.
- C. A written authorization for the FAA, any aviation or aeronautics commissions, administrators, and departments of all states in which the applicant, or its officers, directors, or principal shareholders, have engaged in aviation business, to release information in their files relating to the applicant or its operation. The applicant shall execute such forms, releases or discharges as may be required by those agencies.
- D. Preliminary plans, specifications and dates for any improvements which the applicant intends to make on the airport as part of the activity for which approval is sought. Applicant must comply with all applicable ordinances and building codes.
- E. Proof (provide copy) of liability insurance coverage for the business operation, flight operations, itinerant aircraft and operators and premises insurance, as designated by the Airport Authority Board.
- F. All insurance required by the Airport Authority Board for any operation, lease, or other activity on the airport property shall include City of Holland, The Airport Authority, it's executives and officers as an additional insured.
- G. A current credit report for each party owning or having a financial interest in the aeronautical activity and a credit report, financial statements, and any other financial information deemed necessary by the Airport Authority on the aeronautical activity itself covering all geographical areas in which it has done business in the ten-year period immediately prior to such application or such lesser period of time if the prior business has been in operation less than 10 years.
- H. Such other information as the Airport Authority Board may require.

SECTION 2.4 ACTIONS ON APPLICATION

All applications will be reviewed and acted upon by the Airport Authority Board within 60 days from receipt of the application. Applications may be denied for one or more of the following reasons:

- A. The applicant does not meet qualifications, standards and requirements established by these minimum standards.
- B. The applicant's proposed operations or construction will create a safety hazard on Airport property.
- C. Granting the application will require the expenditure of local funds, labor or materials on the facilities described in, or related to, the application; or the operation will result in a financial loss to the Airport.
- D. There is no adequate available space or building on Airport property to accommodate the entire activity of the applicant.
- E. The proposed operation, airport development or construction does not comply with the approved Airport Layout Plan.
- F. The development or use of the area requested will result in a congestion of aircraft or buildings, or will result in significant interference with the operations of any present Operator (FBO) on the Airport. Such problems may include, but are not limited to, problems in connection with aircraft traffic or service, preventing free access to and from the existing Operator area, or will result in depriving, without the proper economic study, an existing Operator of the use of significant portions of leased area in which it is operating.
- G. Any party applying, or having an interest in the business, has supplied false information, or has misrepresented any material fact in the application or in supporting documents, or has failed to make full disclosure on the application.
- H. Any party applying, or having an interest in the business, or its management, has a record of violating the West Michigan Regional Airport Rules & Regulations or the rules and regulations of any other Airport, Civil Air Regulations, Federal Aviation Regulations, or any other rules and regulations applicable to this or any other airport.
- I. Any party applying, or having an interest in the business, has defaulted in the performance of any lease or other agreement with the Airport Authority Board or any lease or other agreement at any other airport.
- J. Any party applying, or having an interest in the business, is not sufficiently credit worthy and responsible, in the sole judgment of the Airport Authority Board, to provide and maintain the business to which the application relates and to promptly pay amounts due under the Operator Lease

- K. The applicant has committed any crime, or violated any City of Holland ordinance, rule or regulation which adversely reflects on its ability to operate the FBO operation for which the application is made.

SECTION 2.5 FIXED BASE OPERATORS (FBO)

- A. A fixed base operator (FBO) is a person who has entered into a valid operating agreement, paid all applicable fees, and has entered into a lease agreement with the Airport Authority Board establishing airport space lease terms, rental amounts, insurance requirements or other terms and conditions required by the Airport Authority Board; and has met the qualifications, standards and requirements contained herein for the aeronautical services to be provided to the public. The FBO may be in business to provide one or more of the following services to the public at the Airport (this list is not exhaustive, and represents the most common likely FBO Services):
1. Aircraft sales.
 2. Charter operations which include, but are not limited to, passenger or air taxi, freight, or delivery services.
 3. Aircraft rental.
 4. Flight instruction and ground schools.
 5. Maintenance services, parts and accessories sales which shall include services in one or more of the following:
 - a. Airframe overhaul and repair.
 - b. Engine overhaul and repair.
 - c. Radio and electrical shop.
 - d. Instrument shop.
 - e. Aircraft interior work.
 - f. Refinishing and painting.
 6. Aircraft fueling including line services.
 7. The storage of transient aircraft, inside and/or outside of building structures.
 8. Sale of pilot supplies, accessories & gifts.
- B. The application for an FBO operating agreement shall specify all services from the above list which the applicant desires to offer at the airport. The applicant may also propose services other than on the above list with appropriate justification for consideration by the

Airport Authority Board. An FBO may provide or conduct only those services for which it has executed a lease agreement.

SECTION 2.6 MINIMUM QUALIFICATIONS

An FBO shall, in addition to meeting all other requirements and qualifications of its written agreement, meet the following minimum qualifications for each type of service which it intends to provide:

A. Aircraft Sales

1. The Operator who engages in an aircraft sales business at the airport shall lease from the Airport Authority Board, or provide under terms agreeable to the Airport Authority Board, an area of airport land sufficient in size to provide the office space required to support their operation and for all aircraft parking, storage, aircraft display, employee parking, and related operations. The Operator shall also lease sufficient apron area to stage flights and provide for the storage, parking or tie-down of as many aircraft as such operator reasonably expects to have on hand in such FAR Part 135 business at any one and customer parking.
2. The Operator will lease or construct a building, to provide appropriate lighted and heated space to perform work, office space, storage, and a public waiting area that includes indoor restroom facilities and a public telephone.
3. Have available qualified demonstrator pilots with appropriate and current FAA pilot certificates and ratings appropriate for the types of aircraft to be demonstrated, and current Airman Medical Certificate.
4. Have Available or on call at least one current new or used model demonstrator.
5. The Operator shall provide personnel on duty during normal business hours, or at other times, subject to the operator's discretion with the prior written approval of the Airport Authority Director.
6. Have satisfactory arrangements at the Airport or at another airport for repair and servicing of aircraft sold with service guarantees.
7. It shall be at the sole discretion of the operator (1) whether or not to be an authorized factory dealer; or what manufacturer he/she/they chooses to represent. All aircraft dealers shall hold a dealership license, or permit, if required.
8. Normal operating hours will be posted on the building and on the Operators website.

B. Charter Operations

1. The Operator who engages in a charter operation at the Airport shall lease from the Airport Authority Board, or provide under terms agreeable to the Airport Authority Board, an area of airport land sufficient in size to provide the office space required to support their operation. The Operator shall also lease sufficient apron area to stage flights and provide for the storage, parking or tie-down of as many aircraft as such operator reasonably expects to have on hand in such FAR Part 135 business at any one time.

C. Aircraft Rental

1. An Operator who engages in an aircraft rental business at the airport shall lease from the Airport Authority Board, or provide under terms agreeable to the Airport Authority Board, an area of airport land sufficient in size to provide the office space required to support their operation. The Operator shall also lease sufficient apron area to stage flights and provide for the storage, aircraft display, parking or tie-down of as many aircraft as such operator reasonably expects to have on hand in such FAR Part 135 business at any one time, employee parking, and customer parking.
2. The Operator will lease or construct a building, to provide appropriate lighted and heated space to perform work, office space, storage, and a public waiting area that includes indoor restroom facilities and a public telephone.
3. Operator will provide commercial pilots, with appropriate ratings, currently certified by the Federal Aviation Administration.
4. Operator will maintain requisite number of airworthy single-engine and/or multi-engine aircraft owned or leased in writing to lessee.
5. Normal hours of operation are to be posted on the building and Operator's Website.
6. Operator will maintain sufficient equipment, supplies, and availability of parts to perform maintenance in accordance with manufacturers' recommendations or equivalent.
7. Operator will maintain insurance coverage in accordance with requirements of the Airport Authority.
8. Have adequate facilities or arrangements for storing, parking, servicing, and repairing all of its aircraft.

D. Flight Instruction and/or Ground School

1. An Operator who engages in operation of Flight Instruction/Ground School at the airport shall lease from the Airport Authority Board, or provide under terms agreeable to the Airport Authority Board, an area of airport land sufficient in size to provide the office space required to support their operation. The Operator shall also lease sufficient apron

area to stage flights and provide for the storage, aircraft display, parking or tie-down of as many aircraft as such operator reasonably expects to have on hand, employee parking, and customer parking.

2. The Operator will lease or construct a building, to provide appropriate lighted and heated space to perform work, office space, storage, and a public waiting area that includes indoor restroom facilities and a public telephone.
3. Operator will provide a commercial pilots, with appropriate rating to cover types of training offered.
4. Operator will maintain airworthy single-engine and/or multi-engine aircraft owed or leased in writing to lessee.
1. Normal hours of operation are to be posted on the building and Operator's Website.
2. Operator will maintain insurance coverage in accordance with requirements of the Airport Authority.

E. Aircraft Maintenance Services and Sale of Parts and Accessories

1. An Operator who engages in Maintenance Services and Sale of Parts and Accessories shall lease from the Airport Authority Board, or provide under terms agreeable to the Airport Authority Board, an area of airport land sufficient in size to provide the office space required to support their operation. The Operator shall also lease sufficient apron area to stage flights and provide for the storage, aircraft display, parking or tie-down of as many aircraft as such operator reasonably expects to have on hand, employee parking, and customer parking and customer parking. Maintenance services may include Airframe, power plant, Avionics, Instrument, and Propulsion and other similar repair services.

The Operator will lease or construct a building, to provide appropriate lighted and heated space to perform work, office space, storage, and a public waiting area that includes indoor restroom facilities and a public telephone

2. Normal hours of operation are to be posted on the building and Operator's Website and should account for likely needs of transient aircraft and aircraft on field.
3. .
4. The hangar required herein shall be equipped with such tools, machinery, equipment, parts and supplies as are normally necessary to conduct a full-time business operation in the maintenance service area being offered and shall be staffed by mechanic/mechanics and other full or part time personnel who are qualified and competent and who hold all necessary certificates required by the FAA.
5. If the business includes aircraft refinishing and painting it shall:

- a. Comply with and abide by all applicable Federal, State and Local laws.
- b. Comply with the current standards of the National Fire Protection Association on Paint Spraying and Spray Booths with regard to the

arrangement, construction, and protection of spray booths and the storing and handling of materials used in connection with aircraft painting, varnishing and spray painting operations.

- c. Prohibit any stripping, painting, varnishing, doping, materials or agents, or other contaminants from flowing into rivers, lakes, streams, etc., or being placed in any sewer system, unless pretreated and the pre-treating process has been approved in advance and in writing by the Airport Authority.
 - d. Properly treat and dispose of all hazardous material in compliance with the governing agencies.
6. Operator will maintain insurance coverage in accordance with requirements of the Airport Authority.

F. Aircraft Fueling and Line Services

1. An Operator who engages in Aircraft Fueling and Line Services shall lease from the Airport Authority Board, or provide under terms agreeable to the Airport Authority Board, an area of airport land sufficient in size to provide space necessary and or required by the relevant governing authority to support their operation, including any required apron lease..

The operator shall also lease the space needed to accommodate at least two 10,000-gallon storage tanks, line servicing equipment and supply storage for the aircraft being serviced and the flow of traffic in and out of the aircraft fuel servicing areas.

The Operator will lease or construct a building, to provide appropriate lighted and heated space to perform work, office space, storage, and a public waiting area that includes indoor restroom facilities and a public telephone

2. Operator shall provide and maintain the following minimum equipment: one 10,000-gallon tank for Jet-A, one 10,000-gallon tank for AVGAS, and all necessary pumps, mobile gas trucks, fueling areas, ramps and other fueling facilities that may be necessary, provided that the operator shall not place or maintain any fueling facilities on the airport, mobile or fixed, which have not previously been approved by the Airport Authority and the appropriate fire authorities as designated by the Airport Authority. The operator shall not deliver fuel into any aircraft unless the fuel has first been placed in a suitable and approved filtration tank. There shall be no direct fueling from a common carrier transport truck into mobile refueler without filtration. In all fueling operations the Operator will comply with State and Local Fire Code and the current edition of NFPA 407 including all NFPA Standards referenced in NFPA 407. The Airport Manager may have available a copy of NFPA 407 or be able to direct any inquiries to an appropriate source for that information.
3. An operator under this provision shall keep a current, complete and accurate record of all fuel, oil and other products sold and shall, at the request of the Airport Authority, make available all records of such sales for at least two years after the sale of such products. Failure of an operator to keep an accurate record of all sales shall be reason to revoke the operator's license and authority to do business on the airport.
4. Each operator offering aircraft fuel sales and line services shall maintain sufficient attendants on duty to service aircraft without unreasonable delay during the hours of operation. The hours of operation for fuel sales and line services shall be from dawn to dusk daily except for holidays as established by the Airport Authority Board. Any deviation from this schedule must be approved in advance and in writing by the Airport Authority. In addition to the above, line service shall be available 24 hours per day upon two hours' notice.
5. The operator with fueling facilities shall at all times maintain an adequate supply of the fuels, oils, and fluids normally called for at this airport.
6. Services provided in addition to fuel will include emergency starting, non-chemical de-icing, parking, washing, tire inflation, adding oil and any service not requiring a certified mechanic rating. All equipment necessary to provide these services shall

be available.

7. Operator will maintain insurance coverage in accordance with requirements of the Airport Authority.

G. Transient Aircraft Storage, Inside and/or Outside

1. Inside Storage: An Operator who engages in the business of storing transient airplanes inside at the Airport shall lease from the Airport Authority an area of airport land sufficient in size for the construction of a storage building with proper access ramps and other accessories and shall construct the building, ramps and accessories in locations stipulated in the approved Airport Layout Plan at the operator's sole cost and expense, according to plans and specifications previously submitted and approved, and according to all applicable laws and regulations.
2. The operator will maintain adequate office space on site to accommodate staff.
3. The operator will provide the appropriate level of staffing required to meet the needs of its users and customers.
4. The Operator will provide all necessary equipment to safely move aircraft in and out of their hangar and onto ramp areas.
5. Operator will maintain insurance coverage in accordance with requirements of the Airport Authority.
6. All outside aircraft tie-downs are coordinated by or through the Airport Authority.

H. Specialized Commercial Aeronautical Services

1. A specialized commercial aeronautical service is a person engaged in air transportation for hire for the purpose of providing the use of aircraft for the aeronautical activities listed below:
 - a. Non-stop sightseeing flights.
 - b. Aerial photography or survey.
 - c. Fire watch and fire fighting.
 - d. Power line, underground cable or pipeline patrol.
 - e. Aerial application of agricultural chemicals.
 - f. Other operations specifically excluded from Part 135 of Federal Aviation Regulations.
2. Other specialized commercial aeronautical services which have varied requirements are:
 - a. Avionics sales and/or service.
 - b. Aircraft manufacturing.

- c. Aircraft component manufacturing.
- d. Engine or sub-assembly overhaul (station).
- e. Upholstery shop.
- f. Dining & hospitality services .

3. Requirements for these activities are so varied that the minimum standards and insurance coverage will be determined by the Airport Authority Board based upon a recommendation from the Airport Director. Relevant existing minimum operating standards, fees, and insurance requirements will be used as a baseline for comparison, when applicable.

SECTION 2.7 NON-FBO BUSINESS [Minimum Commercial Standards]

The minimum standards are intended to be the minimum requirements for those wishing to operate a Non-FBO Business or provide similar services to the public and to ensure that those who have undertaken to provide commodities and services as approved are not exposed to unfair or irresponsible competition. These minimum standards were developed taking into consideration the aviation role of the airport, facilities that currently exist at the airport, services being offered at the airport, the future development planned for the Airport and to promote fair competition at West Michigan Regional Airport. The uniform application of these minimum standards, containing the minimum levels of service that must be offered by the prospective service provider, relates primarily to the public interest and discourages substandard entrepreneurs, thereby protecting both the established aeronautical activity and the airport patrons.

1. Operator will provide adequate facilities necessary for the safe efficient operation of their business.
2. Operator will provide appropriate levels of staffing to meet the needs of their customers and users.
3. Operator will make publicly available contact information of key staff related to their business.
4. Operator will carry appropriate level of insurance coverage as deemed necessary by the Airport Authority.
5. Operator will take all steps necessary to ensure operations are executed in a safe manner that does not negatively impact the aviation functions of the Airport Authority or other operators on-field.

SECTION 2.8 SPECIFIC REQUIREMENTS

- A. Commencement of Activities: Each FBO shall, upon authorization, and as the construction of any required physical facilities permits, immediately commence and conduct on a full-time basis all business activities and services which are authorized.
- B. Office Space
 1. Each Operator shall provide and maintain an office adequate for the services provided and open to the public during Normal Business Hours or as otherwise required. The office shall be at the operator's place of business on the Airport.
 2. These facilities shall be kept in a neat, clean and orderly condition and be properly maintained.

3. These facilities will be in accordance with Airport Minimum standards where specified
- C. Auto Parking: The Operator shall provide auto parking for its employees and customers in its leased area or make adequate arrangements for such parking, acceptable to the Airport Authority.
- D. FAA/MAC Requirements: The Operator and all personnel and employees shall be competent and shall hold all current and valid certificates, permits, licenses or other authorizations required by the FAA and MAC including any FAA air taxi permits. If, as a result of any action, order, or ruling of the FAA, any of the Operator's aircraft are grounded or commercial pilot certificates or instructor's certificates are suspended or revoked, and this reduces the Operator's operation to less than the minimum standard for the activity being provided for a period of ninety (90) days or more, the Operator's license and authority to operate at the Airport may be revoked by the Airport Authority.
- E. Indemnity and Insurance
1. The Operator shall agree, and by his operation at the Airport does agree, to indemnify, defend, and save the City of Holland and the Airport Authority Board, its authorized agents, officers, representatives and employees, and hold harmless from and against any and all actions, penalties, liabilities, claims, demands, damages, or losses, resulting from claims or court action, whether civil, criminal or in equity, and arising directly or indirectly out of acts or omissions of the Operator, its agents, employees, servants, guests, business visitors, invitees or customers.
 2. In addition to the foregoing indemnity agreement provisions, the Operator agrees to secure, maintain and keep in force during the term of the agreement the insurance policies, forms and conditions required by the Airport Authority Board and the Rules & Regulations.
 3. Nondiscriminatory Service: The Operator shall furnish to all users all authorized or licensed services on a fair, equal, and not unjustly discriminatory basis and shall charge fair, reasonable, and not unjustly discriminatory prices for each unit or service, provided that the Operator may make reasonable and nondiscriminatory discounts, rebates, or other similar types of price reductions to volume purchasers, if permitted by law and the Rules & Regulations.
- F. Approval of Construction
1. No buildings, structures tie downs, ramps, paving, taxi areas, or any other improvements or additions shall be placed or constructed on the airport, or altered or removed there from without prior written approval of the Airport Authority Board. In the event of any construction, alteration or removal, an appropriate bond to guarantee the completion of the work may be required in accordance with submitted plans and specifications and all applicable state and local standards.

2. Unless otherwise agreed to within its designated area, any aeronautical service provider shall at its own expense, provide, construct, install, equip and maintain all utilities, buildings, structures, ramps, tie-down areas, taxiway, fences and all other facilities and improvements which have been approved by the Airport Authority Board as being necessary for the operation.
3. Final plans and specifications for all construction shall be submitted within 90 days after approval of the application, and construction shall commence and be completed pursuant to a progress schedule coordinated and approved by the Airport Authority Board. All construction shall comply with applicable building codes and state and local ordinances.
4. Construction areas will be in accordance with the Rules and Regulations, approved plans and the current approved Airport Layout Plan.

SECTION 2.9 FIXED BASE OPERATOR FRANCHISE FEES

Any Fixed Base Operator providing services or operating a business on field will be assessed an annual franchise based on the number of services provided. The franchise fee will be based on a tiered system, as described below:

- Tier 1: Single (1) Services
- Tier 2: Limited (2-3) Services
- Tier 3: Full Service (3 <) Services

The annual Franchise Fee will be billed to the operator on a monthly basis, and will be subject to an annual CPI adjustment. If the CPI decreases, the fee will remain at it's current rate. The Authority also reserves the right to collect a percentage of the adjusted gross receipts from all business conducted and carried out by an Operator at the Airport. Current Airport Authority fees will be adjusted on an annual basis and updated separately in the Airport Authority's Fee Schedule.

SECTION 2.10 WAIVERS OF MINIMUM STANDARDS PROVISIONS

Upon the written recommendation of the Airport Authority Director the Airport Authority Board may, at its discretion, waive an or all portions of the Minimum Standards set forth herein for the benefit of any government or governmental agency performing non-profit public services to the aircraft industry or performing fire prevention or firefighting or rescue service operations. The Airport Authority Board may further temporarily waive any of the minimum standards for non-governmental applicants when it deems such waiver to be in the best interest of the airport and/or its operation.

SECTION 2.11 VIOLATIONS OF MINIMUM STANDARDS

The Airport Authority may cause to be removed or evicted from the Airport any person who knowingly or willfully violates any Minimum Standards prescribed herein, or any rule or regulation in effect by the City of Holland, as the same applies to the Airport and may deny the use of the Airport and its facilities to any such person.

SECTION 2.12 HEARINGS FOR ALLEGED VIOLATIONS

When a violation of these Minimum Standards may cause revocation of an Operating Agreement, a permit and/or privileges exercised by a person at the Airport, such person shall receive written notification from the Airport Authority of such alleged violations giving the time and place and such other details as shall adequately apprise such person of the alleged violation the proposed action by the Airport Authority Board and/or Airport Authority Director. A copy of the notification shall be sent to Board Chair and the Co-chair of the Airport Authority Board. In the event the person receiving such notification desires to contest the alleged violation or the proposed action, they shall submit a written appeal within 10 days of receipt or constructive delivery of such notification to the Airport Authority, the Chairman, and the Co-chair of the Airport Authority Board. The alleged violator will be allowed to address and hold a discussion with the Airport Authority Board for a reasonable period of time. The Airport Authority Board shall furnish a written determination to the alleged violator within 30 days after the hearing and such determination shall be final. Any determination of the Airport Authority Board adverse to the violator requesting the hearing shall be subject to appeal in accordance with applicable laws of the State of Michigan.

CHAPTER THREE

LEASE PROVISIONS

SECTION 3.1 TERMINATIONS

The Airport Authority Board shall have the right, at its discretion, to terminate any lease, operating agreement, or other agreement with any permit holder, or FBO which authorizes any services on the Airport and to revoke any FBO license, authority, or permit to do business on the Airport for any reason provided in the Rules & Regulations, Operating Agreement, or by law, and, in addition thereto, upon the happening of any one or more of the following:

A. For Cause (Termination)

1. Filing of petition, voluntarily or involuntarily, for an adjudication of bankruptcy.
2. The permit holder or Operator making any general assignment for the benefit of creditors without the written approval of the Airport Authority Board.
3. The abandonment or discontinuance of any licensed operation at the Airport by said permit holder or Operator or the failure to conduct such operation on a full-time basis without prior approval of the Airport Authority Board.
4. The failure of the permit holder or Operator to pay, when due, to the Airport, all rents, fees and other charges.
5. The failure of the permit holder or Operator to remedy any default, breach or violation by the operator, or their employees, in keeping, observing, performing and complying with the Rules & Regulations and the terms and conditions in any lease or agreement entered into, pursuant hereto, on the part of the permit holder or Operator to be performed, kept or preserved (not involving the payment of rents, fees and other charges to be paid to the Airport) within thirty (30) days from the date written notice from the Airport Authority Director has been mailed or delivered to the place of business of the permit holder or Operator at the Airport.
6. The permit holder or Operator, or any partner, officer, director, employee or agent thereof, commits any of the following:
 - a. Violates any of the Rules & Regulations; or
 - b. Engages in unsafe, or reckless practices in the operation of any aircraft or motor vehicle on, or in the vicinity of the Airport which creates a hazard to the safety of other airport users, other aircraft, or the general public; endangers property; or which could, result in causing personal injuries or death to a person, or damage to property; or

- c. Causes serious personal injury or the death of a person, or property damage involving in excess of \$10,000 for repairs or loss arising from the permit holder's or the Operator's negligent or wrongful conduct of business at the Airport; or
 - d. Operates the permitted activity or the Operation in such fashion as to create a safetyhazard on the Airport for other airport users, aircraft or property on the Airport, the general public, or the Airport, or any pilots, students or passengers; or
 - e. Is convicted of a felony that occurred on Airport property; or
 - f. Engages in any conduct on Airport property that disrupts to good order or safe operation the Airport; or
 - g. Has been convicted of any serious crime that directly relates to moral character and/or trustworthiness and the ability of that person to conduct business at the Airport.
7. It becomes known to the Airport Authority Board that the permit holder or Operator, or someone on its behalf and with its knowledge, supplied false information, or misrepresented any material fact in the application, supporting documents, or in statements to, or before, the Airport Authority Board pertaining to the application; or failed to make full disclosure in the application, the supporting documents, or in statements to, or before, the Airport Authority Board.

B. Without Cause (Termination)

1. In the event the Airport Authority Board determines to close the Airport in its entirety or close the Airport to all traffic it is not legally bound to honor existing leases or operatingagreements.

C. Vacation and Possession of Premises After Termination

1. In the event of termination, the permit holder or FBO shall forthwith peaceably vacate the Airport and surrender possession of the premises and cease all operations on the premises and cease all operations on the Airport. Should the operator or permit holder fail to make such surrender, the Airport Authority Board shall have the immediate right, and without further notice to the permit holder or FBO, to enter by force, or otherwise, and take full possession of the space occupied by the permit holder or FBO on the Airport and, with legal process, expel, oust and remove any, and all, parties and, any and all goods and chattels not belonging to the Airport Authority Board that may be found within or upon the space at the expense of the operator or permit holder and without being liable to prosecution or to any claim for damages therefore. Upon such termination, all rights, powers and privileges of the permit holder or FBO here-under shall cease and the permitholder or FBO shall immediately vacate any space it occupies under this Agreement, or any permit or lease, and shall make no claim of any kind whatsoever against the Airport Authority Board,

its agents or representatives by reason of such termination or any act incident thereto. In the event of termination for cause, all structures and other improvements made to the airport by the permit holder or FBO shall become the property of the Airport Authority Board and shall remain on the airport after the permit holder or FBO ceases operations and vacates the premises. In the event of termination without cause, the operator or permit holder shall be given a reasonable period of time, not to exceed 90 days from the actual stated date of termination, within which to negotiate with the Airport Authority Board the sale to the Airport Authority Board at Fair Market value all structures and improvements erected by it on Airport property. Any structures or improvements on the Airport after such reasonable period has elapsed shall be and remain the property of the Airport Authority Board.

2. In addition to all other rights and remedies provided in these minimum standards, the Airport Authority Board shall have any and all other rights and remedies at law or in equity.
- D. Appeals will be processed in a manner set forth by the Airport Rules and Regulations.

SECTION 3.2 INSPECTIONS AND MAINTENANCE

- A. The Airport Authority Board, reserves the right for its Airport Director, its Airport Manager, its Engineer, its Attorney, and appropriate Public Safety Officers to inspect, at any time deemed necessary all Airport premises together with all structures or improvements, and as provided by law and/or Federal Regulations and/or Rules of the MAC, all aircraft, equipment, all licenses and registrations and determine the identity of all employees.
- B. Each Operator shall be responsible for the removal of snow and ice from its leased area or areas in which it is authorized to operate and shall keep such leased area and areas in which it is authorized to operate free and clear of all weeds, rocks, debris and other material which is unsightly or could cause damage to aircraft, buildings, persons or automobiles.
- C. No Person shall throw, dump or deposit any waste, refuse or garbage on the Airport property. All waste, refuse or garbage shall be placed and kept in closed garbage cans or containers and all operating areas shall be kept in a safe, neat, clean and orderly manner at all times and in such a manner as to minimize any hazards.

SECTION 3.3 SUBLEASING / SALE OF LEASE

No right, privilege, permit or license to do business on the Airport, or any lease of any area of the Airport, or personal property located thereon, shall be assigned, sublet, sold, or otherwise transferred or conveyed in whole or in part without prior written consent of the Airport Authority Board based upon recommendation of the Airport Authority Director. Any unauthorized attempt to do so shall result in the immediate cancellation and/or revocation of said right, privilege, lease, permit or license.

SECTION 3.4 ASSIGNED AREAS

No Person or persons authorized to operate as an Operator on, or conduct business activities as a permitholder at the airport shall conduct any of its business activities or park any aircraft on any areas except those specified in the lease or written agreement. An Aeronautical Service provider shall not use any common areas except as authorized by the Rules & Regulations or as approved in writing in advance by the Airport Authority.

SECTION 3.5 SIGN REQUIREMENTS

No signs shall be placed on Airport property, or buildings thereon, without prior written permission from the Airport Authority Board in accordance with the Airport Authority Board Policies or Rules. All signage must comply with Airport Building Standards City of Holland codes and/or other relevant ordinances.,

SECTION 3.6 FAA REQUIRED LEASE PROVISIONS

Each lease at the Airport shall contain the following provisions regarding subordination, emergency leasing to the U.S., and nondiscrimination. The language for these provisions is as follows:

- A. Lease Subordinate to Agreement between Lessor and the United States: This lease shall be subordinate to the provisions of any existing agreement between the Lessor and the United States, relative to the operation or maintenance of the Airport, the execution of which has been required as a condition precedent to the expenditure of Federal funds for the development of the Airport.
- B. Emergency Lease to United States
 - 1. During time of war or national emergency, the lessor shall have the right to lease the landing area or any part thereof to the United States Government for military or naval use, and if any such lease is executed, the provisions of this instrument insofar as they are inconsistent with the provisions of the lease to the Government shall be suspended.
 - 2. All facilities of the Airport developed with Federal financial assistance and all facilities usable for landing and takeoff of aircraft will be available to the United States for use by Government aircraft, in common with other aircraft, at all times without charge, except, if the use by Government aircraft is substantial, a charge may be made for a reasonable share, proportional to such use, of the cost for operating and maintaining the facilities used.

C. Public Responsibility

1. All permit holders and operators shall furnish to all users, all authorized or licensed services on a fair, equal, and not unjustly discriminatory basis and shall charge fair, reasonable, and not unjustly discriminatory prices for each unit or service, provided that the permit holder or Operator may make reasonable and nondiscriminatory discounts, rebates, or other similar types of price reductions to volume purchasers as described in these Minimum Standards and as governed by the Rules & Regulations.
2. The Aeronautical Operator for itself, its personal representative, successors in interest and assignees shall agree that:
 - a. No person on the grounds of race, color, gender identity, religion, or national origin shall be Excluded from participation in, denied the benefits of, or be otherwise subjected to discrimination in the use of said facilities,
 - b. In the construction of any improvements on, over, or under such land and the furnishing of services thereon, no person on the grounds of race, color, or national origin shall be excluded from participation in, denied the benefits of, or otherwise be subjected to discrimination,
 - c. The lessee shall use the premises in compliance with all other requirements imposed by or pursuant to Title 49, Code of Federal Regulations, Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Non-discrimination in Federally-assisted programs of the Department of Transportation Effectuation of Title VI of the Civil Rights Act of 1964, and as said Regulations may be amended.
 - d. That in the event of breach of any of the above non-discrimination covenants, the Airport Authority Board shall have the right to terminate the lease and re-enter and repossess said land and the facilities thereon and hold the same as if said lease had never been issued.

CHAPTER FOUR

MISCELLANEOUS

SECTION 4.1 SEVERABILITY

In the event that any provision of these Minimum Standards shall for any reason be determined to be invalid, illegal or unenforceable in any respect, the other provisions of these Minimum Standards shall remain in full force and effect.

SECTION 4.2 EFFECTIVE DATE

These Minimum Standards shall be effective fifteen (15) days following the date of their approval by the Airport Authority Board and publication of notice in a newspaper of general circulation.

APPENDIX A

REFERENCES

1. Federal Aviation Administration Advisory Circular AC 150/5190-7, Minimum Standards for Commercial Aeronautical Activities Dated August 28, 2006.
2. West Michigan Regional Airport Minimum Standards adopted in 1998, as revised on December 19, 2002, October 1, 2005, April 16, 2009, and June 17, 2015.

West Michigan Airport Authority

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

Comprising City of Zeeland, Park Township and City of Holland



December 12th, 2022

REPORT 8

To: West Michigan Airport Authority Board.
From: Amanda VanLaar, Airport Authority Sustainability and Operations Specialist
Subject: **Proposal for New Flight School: 4One Air**

On October 14th 2022, Airport Authority Staff received a letter of intent from 4One Air indicating interest in opening a new Flight School at West Michigan Regional Airport. 4One Air is helmed by Rick Thompson, FlightLevel Aviation's current flight school instructor. 4One Air would operate independently of the FBO and would take the place of the FBO's flight school to provide the same flight instruction and educational resources. 4One Air is a certified Flight School and currently owns four aircraft, with an intent to purchase a fifth in the near future and will employ three full time instructors and two part time instructors.

4One Air is in discussions to a sublease hangar space on field. Mr. Thompson has reviewed both the current operating standards and the revised operating standards under review by the Board and has an established history of success managing a Flight School at West Michigan Regional.

Attached is the current draft agreement between West Michigan Regional Airport and 4One Air.

Recommendation

It is recommended that the Board approve the flight school proposal and agreement as presented, and subject to final approval as to form by the attorney's office.

AGREEMENT REGARDING OPERATION OF FLIGHT SCHOOL

between

WEST MICHIGAN AIRPORT AUTHORITY

and

4 ONE AIR LLC

THIS AGREEMENT REGARDING OPERATION OF FLIGHT SCHOOL ("Agreement") is entered into this _____ day of _____, 2022, by and between the **West Michigan Airport Authority**, a community airport authority formed under Act 206 of the Public Acts of 1957, of 60 Geurink Blvd., Holland, MI 49423 ("WMAA"), and **4 One Air LLC**, a Michigan limited liability company, of 65 W 34th Street, Holland, MI 49423 ("Operator").

WITNESSETH

On December 18, 2020, 3303 John F. Donnelly Drive, LLC, a Michigan limited liability company ("Tenant") entered into a Ground Lease ("Lease") with WMAA whereby WMAA, as lessor, leased to Tenant, as lessee, certain premises more particularly described in the Lease, upon which Tenant planned to construct various improvements, including, without limitation, an airplane hangar (the "Premises"). Tenant constructed a hangar building on the Premises (the "Hangar"). Tenant has entered into a sublease with the Operator, which WMAA has approved, whereby the Operator is subleasing a portion of the Hangar from Tenant for purposes of operating a flight school.

AGREEMENT

FOR AND IN CONSIDERATION OF THE MUTUAL COVENANTS HEREIN PROVIDED, THE WMAA AND OPERATOR AGREE AS FOLLOWS:

1. Flight Training School Standards. The Operator shall provide flight training services in accordance with the WMAA's Minimum Standards for Fixed Base Operators and Permit Holders to Provide Aeronautical Services to the Public, as amended from time to time, and all charges, rules, and regulations governing the West Michigan Regional Airport ("Airport") issued by the Federal Aviation Administration, Michigan Department of Transportation, any other federal or state aeronautical agencies, the City of Holland, the WMAA, and any other agency or entity which may have jurisdiction, in whole or in part, over the Airport.

- a. Hours of Operation. Normal hours of operation are to be posted on the building and Operator's website.

- b. Space Requirements. Operator shall lease an area of Airport land sufficient in size to provide the office space required to support its operation. Operator shall also lease sufficient apron area to stage flights and provide for the storage, aircraft display, parking or tie-down of as many aircraft as Operator reasonably expects to have on hand, employee parking, and customer parking. Operator will lease or construct a building to provide appropriate lighted and heated space to perform work, office space, storage, and a public waiting area that includes indoor restroom facilities and a public telephone.
- c. Aircraft Specifications and Equipment. Operator will maintain airworthy single-engine and/or multi-engine aircraft owned or leased in writing to Operator.
- d. Storage of Aircraft. Operator shall park and store its planes in the Hangar or ARR Aviation BIV, LLC's hangar.
- e. Instructors. Operator will provide a minimum of two commercial pilots, with appropriate rating to cover types of training offered.
- f. Type of Training. Operator may provide private pilot, instrument rating, commercial pilot, and certified flight instructor training, so long as Operator maintains the appropriate levels of certified and qualified instructors. Operator shall provide to WMAA instructor credentials upon request.
- g. Supervision. Operator shall provide an instructor of record to monitor all instructors and instruction to ensure the quality and standardization of the flight training.

2. Conduct of Operations. In its use of the Hangar and Premises, the Operator will (i) not consent to any unlawful use of the Hangar or Premises, nor permit any such unlawful use thereof; (ii) observe all Federal, State, and local laws, including the rules and regulations of aeronautical authorities and the WMAA; (iii) conduct its business in an orderly and proper manner, and so as not to annoy, disturb, or be offensive to others at the Airport; and (iv) comply with all rules, regulations and codes pertaining to sanitation, health, policy, and fire protection.

3. Insurance. Operator will maintain insurance coverage in accordance with requirements of the WMAA at all times, including without limitation: (i) commercial general liability limits of \$5,000,000 for both general aggregate and each occurrence; (ii) the City of Holland and WMAA listed as additional insureds; (iii) waiver of subrogation language in favor of the City of Holland and WMAA; (iv) hangarkeeper's liability coverage of \$5,000,000 each aircraft limit, and each loss limit, including physical damage coverage for the aircraft that will be on the Premises; (v) proof of insurance must be provided annually; (vi) an AM Best rating of "4" or higher is required for all insurance carriers.

4. Compliance with Federal Agreements. This Agreement shall be subordinate to the provisions of any existing or future agreement between the WMAA and the United States relative to the operation or maintenance of the Airport, the execution of which has been or may be required as a condition precedent to the expenditure of Federal funds for the development of the Airport, provided, however, that any right, title, and interest of the Operator in the Hangar shall not be taken without just compensation therefor being first made. In addition, this Agreement shall be non-exclusive and subordinate to the provisions of any existing or future agreement between the WMAA and the United States, relative to the operation or maintenance of the Airport, the execution of which has been or may be required as a condition precedent to the expenditures of Federal funds for the development of the Airport.

5. Signs. The Operator shall have the right to erect a building and/or occupant identification sign upon the exterior of the Hangar or in the front yard area (the portion of the building facing Geurink Boulevard) thereof, unless prohibited by the terms of the sublease between the Tenant and Operator. The sign shall be approved by the Airport Building & Development Committee. No other signs or advertising matter shall be painted, posted, or displayed upon any portion of the Premises, including upon the buildings and structures placed thereon, without the written consent of the WMAA.

6. Termination, Cancellations, Forfeiture. The Operator and WMAA agree that this Agreement shall terminate upon (i) the expiration or termination of the sublease between Tenant and Operator or (ii) the breach by the Operator of any of the terms and conditions of this Agreement. In the event of breach of insurance requirements in paragraph 3 above, the WMAA shall give written notice to the Operator, and if such breach is not cured by the Operator within 7 calendar days of the date such notice is mailed by the WMAA, this Agreement shall be deemed forfeited by the Operator and canceled by the WMAA. In the event of any other breach of this Agreement, the WMAA shall give written notice to the Operator specifying the nature of the breach by Operator, and if such breach is not cured by the Operator within 30 days of the date such notice is mailed by the WMAA, this Agreement shall be deemed forfeited by the Operator and canceled by the WMAA. Operator shall pay reasonable costs and attorney's fees incurred by WMAA in connection with the termination, cancellation, forfeiture, or enforcement of this Agreement. In addition to the foregoing, the Operator may terminate this Agreement at any time by providing written notice to WMAA.

7. Assignment of Operator Interest. It is agreed that the Operator shall not assign or transfer this Agreement without the written consent and approval of the WMAA, which consent shall be in the WMAA's absolute discretion.

8. Release of Liability. The Operator hereby releases the WMAA, its officers, agents, servants, and employees from any and all claims and liabilities of any type whatsoever for damage to, loss of, or destruction of any property of the Operator, its officers, or other party, and for the injury to or death of any person, firm, corporation, or other party, and for injury to or death of any students, and of any person or persons which may now or hereafter arise out of or result from or be in any way connected, directly or indirectly, with said training or the operation of the aircraft here under or performance of this Agreement.

9. Indemnification. The Operator further agrees to indemnify and save harmless the WMAA, its officers, agents, and employees, from and against any and all claims and liabilities of any type whatsoever and for damage to, loss of, or destruction of any property of a person (including, but not limited to, Operator's officers, agents, servants, and employees), firm, corporation and/or other party, and for injury to or death of any person or persons (including, but not limited to, the students and Operator's officers, agents, servants, and employees) which may arise out of or result from or be in any way connected, directly or indirectly, with the performance of this Agreement. This indemnity agreement shall extend also to any expense incurred by the WMAA in the connection with the defense of any such claims contemplated herein.

10. Arbitration. All claims or disputes arising out of or relating to this Agreement shall be settled by arbitration in accordance with the commercial arbitration rules of the American Arbitration Society. Venue for such arbitration shall be Holland, Michigan. Notice of demand for arbitration shall be filed in writing with the other party to the Agreement and with the American Arbitration Association, and shall be made within a reasonable time after the claim or dispute has arisen. The award rendered by the arbitrators shall be final, and judgment may be entered upon it in accordance with applicable law in any court having jurisdiction thereon. Except by written consent of the person or entity sought to be joined, no arbitration arising out of or relating to the Agreement shall include, by consolidation, joinder, or in any other manner, any person or entity not a party to the Agreement, unless it is shown at the time the demand for arbitration is filed that: (i) such person or entity is substantially involved in a common question of fact or law; (ii) the presence of such person or entity is required if complete relief is to be accorded in the arbitration; and (iii) the interest or responsibility of such person or entity in the matter is not insubstantial. The Agreement of the parties to arbitrate claims and disputes shall be specifically enforceable under the prevailing arbitration law. Pending final decision of the arbitrator or arbitrators, the parties shall continue diligently with the performance of their obligations under this Agreement.

11. Entire Agreement. This Agreement constitutes the entire understanding between the parties, and as of its effective date, supersedes all prior independent agreements between the parties covering the subject matter thereof. Any change or modification hereof must be in writing, signed by both parties.

12. Severability. If a provision hereof shall be finally declared void or illegal by any court or administrative agency having jurisdiction, the entire Agreement shall not be void, but the remaining provisions shall continue in effect as nearly as possible in accordance with the original intent of the parties.

13. Notice. Any notice given by one party to the other in connection with this Agreement shall be in writing and shall be sent by registered mail, return receipt requested, with postage prepaid to:

West Michigan Airport Authority
ATTN: Aaron Thelenwood, Airport Manager
60 Geurink Boulevard
Holland, MI 49423

4 One Air LLC
ATTN: Rick Thompson
65 W 34th Street
Holland, MI 49423

Notices shall be deemed to have been received on the date of the receipt as shown on the return receipt.

14. Headings. The headings used on this Agreement are intended for convenience of reference only, and do not define or limit the scope or meaning of any provision of this Agreement.

15. Governing Law. This Agreement is to be construed and governed in accordance with the laws of the State of Michigan.

[SIGNATURES ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the WMAA and Operator have signed and sealed this Agreement the day and year first above written.

WMAA:

West Michigan Airport Authority

By: _____
Russ Syltes
Its: _____
Chairperson

Approved as to form:
WEST MICHIGAN AIRPORT AUTHORITY

By: _____
Ronald VanderVeen, Attorney
Date: _____, 2022

OPERATOR:

4 ONE AIR LLC

By: _____
Rick Thompson
Its: _____
Member

4 One Air LLC
65 W 34th St
Holland, MI 494923

October 10, 2022

Aaron Thelenwood
60 Geurink Boulevard
Holland, MI 49423

Dear Aaron,

I am writing this letter to notify you and the West Michigan Regional Airport Authority board that I will be operating a flight school and airplane rental on the property. I will lay out the plan which should address your operating agreements.

Land

We will be operating on the northwest property. We would be utilizing the parking spaces where the old FBO used to be. Our planes will remain tied down where they currently are and will be stored either in Ben Fogg's hangar or Flight Level Aviation's hangar.

Building

We will be operating out of Ben Fogg's hangar. We will have a reception area with a publicly used computer. There is lounge seating as well as classroom space for training. There are restrooms available as well as storage in the hangar.

Personnel

We will provide private pilot, instrument rating, commercial pilot, and certified flight instructor training. We will maintain the appropriate levels of qualified instructors. Currently, we will operate with Thomas Geerlings, as the chief flight instructor, Jacob Marco as a CFII and Rick Thompson as a flight instructor CFI. Part-time instructors include Mark Bos and Derek Stewart. All of these individuals are appropriately rated. We can provide credentials upon request.

Aircraft

We will be operating 3 Cessna 152s and 1 Cessna 172. The Cessna 172 will be leased back to the owner Jerry Schmidt. All other planes will be owned by 4 One Air LLC.

Hours of Operation

The flight school will operate from 8 am until 7 pm with occasional late flights.

Equipment

We will get maintenance through Flight Level Aviation with contracted work with Mike Tarr. The classroom space in the hangar has all of the supplies needed.

Insurance Coverage

At this very moment, I am working on securing insurance for the flight school. This will be insurance covering each individual aircraft.

West Michigan Airport Authority

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P (616) 510-2332

Comprising City of Zeeland, Park Township and City of Holland



December 12th, 2022

REPORT 9

To: West Michigan Airport Authority Board.
From: Aaron Thelenwood, Airport Authority Director.
Subject: **Staffing Proposal**

The Airport Authority has been reviewing staffing needs regarding ongoing projects and critical initiatives. Over the past year, the support of Amanda VanLaar has highlighted the crucial capacity additional staffing brings to the Airport Authority in balancing high priority initiatives, new opportunities, and ongoing operational obligations more effectively. Amanda has established herself as a critical asset and known member in both the aviation community overall and here regionally.

In June of this year, the Board voted to extend the Project Administrator role through the end of September 2022. The Board voted in September to approve a permanent part-time position, with a recommendation to bring the position back to the Board for review in December.

The Airport Authority completed an extensive strategic planning session on December 7th, 2022 which set ambitious goals for the Authority. Sufficient staffing will be a critical component in ensuring these targets are met while also ensuring the Authority remains flexible enough to respond to challenges as they arise. With projects underway, like the north hangar taxilane project, development of the Airport Business Park, ongoing business engagement, an expanding interest in advanced mobility solutions on field, in addition to new requirements coming down the line in FAA and MDOT grant assurances which focus on sustainability, it will be critical for the airport authority to ensure it is maintaining sufficient staffing capacity to keep pace with both established obligations and ongoing demands.

Amanda also currently leads the majority of our community engagement initiatives and has worked diligently over the past year to raise the profile of the Airport which has directly resulted in collaborations with local work-based education partners like the Ottawa Area ISD, the Career Line Tech Center, and Hamilton Schools, in addition to related state and national partners.

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Amanda has proven herself a key asset and is well positioned to both support the Director and the Authority, while also being uniquely qualified to lead many of the new initiatives and reporting functions we're anticipating under upcoming FAA policies.

Impacts from recent reclassification of the Airport from National to Regional on this position will be nominal as, under the current Airport Fiscal Projection used by the Authority for long term financial planning, the Airport Authority does not account for Bipartisan Infrastructure Law funding or projected revenues from the sale of Parcel K, as these funds can only be used for capital expenditures, not staffing.

The Adopted FY23 Operations Budget currently has \$86,000 set aside for a new position.

Recommendation

It is recommended that the Board approve the Staffing Proposal as presented.

**West Michigan Airport Authority
Fiscal Projection**

Adjusted to prioritize CIP Projects

	Approved Budget FY 2022	Estimated Year End FY 2022	(CPI 4% Applied) Proposed FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
REVENUES									
FBO Franchise Fee	\$ 23,500	\$ 25,000	\$ 25,500	\$ 27,107	\$ 27,920	\$ 28,618	\$ 29,333	\$ 30,066	
Fuel Flowage Fee	\$ 70,000	\$ 70,000	\$ 70,000	\$ 74,410	\$ 76,642	\$ 78,558	\$ 80,522	\$ 82,535	
Property Tax - Holland City	\$ 110,000	\$ 121,000	\$ 125,000	\$ 130,000	\$ 133,900	\$ 137,248	\$ 140,679	\$ 144,196	
Property Tax - Park Township	\$ 109,000	\$ 115,000	\$ 120,000	\$ 124,800	\$ 128,544	\$ 131,758	\$ 135,052	\$ 138,428	
Property Tax - Zeeland City	\$ 60,000	\$ 60,830	\$ 63,000	\$ 65,520	\$ 67,486	\$ 69,173	\$ 70,902	\$ 72,675	
Investment Income	\$ 12,000	\$ 6,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	
State reimbursement - personal property tax loss	\$ 10,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Rental - Hangar Land Lease	\$ 107,357	\$ 115,357	\$ 116,000	\$ 123,308	\$ 127,007	\$ 130,182	\$ 133,437	\$ 136,773	
Rental - Agricultural Land Lease	\$ 12,500	\$ 12,608	\$ 12,600	\$ 13,394	\$ 13,796	\$ 14,141	\$ 14,494	\$ 14,856	
Rental - T Hangars	\$ 58,000	\$ 58,000	\$ 58,000	\$ 61,654	\$ 63,504	\$ 65,091	\$ 66,718	\$ 68,386	
Landing Fees	\$ 24,000	\$ 28,000	\$ 30,000	\$ 31,890	\$ 32,847	\$ 33,668	\$ 34,510	\$ 35,372	
Business Center Rental fee	\$ 8,400	\$ 8,750	\$ 8,800	\$ 9,354	\$ 9,635	\$ 9,876	\$ 10,123	\$ 10,376	
Subtotal Revenues	\$ 604,757	\$ 635,545	\$ 646,900	\$ 679,437	\$ 699,280	\$ 716,312	\$ 733,770	\$ 751,664	
EXPENSES									
Payroll - Director (includes benefits)	\$ 96,100	\$ 105,000	\$ 117,000	\$ 134,320.68	\$ 149,418.32	\$ 165,406.09	\$ 183,104.54	\$ 202,696.72	(CPI (4%) + 8% performance)
Payroll - Sustainability & Operations Manager (includes benefits)			\$ 86,600	\$ 90,930.00	\$ 95,476.50	\$ 100,250.33	\$ 105,262.84	\$ 110,525.98	(Assume 5% merit plus cost of living)
Payroll - Temporary Help	\$ 12,300	\$ 25,300							
Temp. Help Insurance & Employee costs	\$ 1,000	\$ 2,200							
Postage	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating supplies	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
Operating supplies - controlled capital	\$ 1,600	\$ 2,500	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	
Photocopies	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance - Buildings & Grounds Maintenance	\$ 9,000	\$ 9,000	\$ 5,000	\$ 5,315	\$ 5,474	\$ 5,611	\$ 5,752	\$ 5,895	
Maintenance - Equipment Maintenance - ILS	\$ 20,000	\$ 20,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	
Maintenance-Tree Clearing	\$ 40,300	\$ 40,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance - Contract - Snowplowing	\$ 50,000	\$ 40,000	\$ 50,000	\$ 53,150	\$ 54,745	\$ 56,113	\$ 57,516	\$ 58,954	
Maintenance - Contract - Mowing	\$ 30,000	\$ 30,000	\$ 30,000	\$ 31,890	\$ 32,847	\$ 33,668	\$ 34,510	\$ 35,372	
Maintenance - Contract - General Repairs/ Maintenance	\$ 23,000	\$ 23,000	\$ 23,000	\$ 24,449	\$ 25,182	\$ 25,812	\$ 26,457	\$ 27,119	
Advertising/Promotional	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
Contract - Legal	\$ 20,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
Contract - Strat. Support Services									
Contract - Engineering	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,945	\$ 16,423	\$ 16,834	\$ 17,255	\$ 17,686	
Contract - Management Services	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	
Contract - Airport Manager	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Contract-Financial Services Fees	\$ -	\$ 2,000	\$ 2,000	\$ 2,126	\$ 2,190	\$ 2,245	\$ 2,301	\$ 2,358	
Contract - Audit	\$ 7,900	\$ 7,800	\$ 7,900	\$ 8,398	\$ 8,650	\$ 8,866	\$ 9,088	\$ 9,315	
Travel, Conferences, Seminars	\$ 1,000	\$ 1,300	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
Commercial Insurance Premium	\$ 27,000	\$ 27,400	\$ 27,500	\$ 29,233	\$ 30,109	\$ 30,862	\$ 31,634	\$ 32,425	
Utilities - T Hangars	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Utilities - Runway Lights	\$ 6,700	\$ 6,700	\$ 5,000	\$ 5,315	\$ 5,474	\$ 5,611	\$ 5,752	\$ 5,895	
Utilities - Landing Lights & Systems	\$ 4,500	\$ 4,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	
Utilities - Fence Gates	\$ 700	\$ 500	\$ 500	\$ 532	\$ 547	\$ 561	\$ 575	\$ 590	
Utilities - Parking Lot Lighting	\$ 1,700	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
ABC-Building & Grounds	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,315	\$ 5,474	\$ 5,611	\$ 5,752	\$ 5,895	
ABC-Communications/Telephone/internet	\$ 6,700	\$ 6,700	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300	
ABC-BPW utilities	\$ 20,000	\$ 20,000	\$ 18,000	\$ 19,134	\$ 19,708	\$ 20,201	\$ 20,706	\$ 21,223	
ABC-Natural Gas	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
ABC-equipment maintenance	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,315	\$ 5,474	\$ 5,611	\$ 5,752	\$ 5,895	
ABC-Cleaning	\$ 8,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	
Land lease rent	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Miscellaneous	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,126	\$ 2,190	\$ 2,245	\$ 2,301	\$ 2,358	
Dues & Subscriptions	\$ 600	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Contingency - General	\$ 10,000	\$ 10,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	(proposed contingency)
T hangar repairs	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Reserves for ABC maintenance/repairs	\$ 25,000	\$ 25,000	\$ -						

Capital Fund Transfer Projects (Project years 2024-27 subject to change)	\$	219,781	\$	51,850	\$	144,232	\$	40,998	\$	521,913						
Subtotal Expenses	\$	532,700	\$	763,181	\$	698,750	\$	680,892	\$	851,016	\$	773,906	\$	761,115	\$	1,313,517
Balance	\$	72,057	\$	(127,636)	\$	(51,850)	\$	(1,456)	\$	(151,736)	\$	(57,594)	\$	(27,345)	\$	(561,853)
Net Unassigned General Fund Operating Reserves, Beg of Year	\$	1,074,468	\$	946,832	\$	894,982	\$	893,526	\$	741,790	\$	684,197	\$	656,851		
Net Surplus (Deficit) Operating	\$	(127,636)	\$	(51,850)	\$	(1,456)	\$	(151,736)	\$	(57,594)	\$	(27,345)	\$	(561,853)		
Net Unassigned General Fund Operating Reserves, End of Year	\$	946,832	\$	894,982	\$	893,526	\$	741,790	\$	684,197	\$	656,851	\$	94,998		
Fund Balance % of Operating Expenditures		124%		128%		131%		87%		88%		86%		7%		
CPI (per Bureau of Labor Statistics Forecast)						6.3%		3.0%		2.5%		2.5%		2.5%		
**Note: Property Tax increase capped at lessor of 5% or CPI																

West Michigan Airport Authority

60 Geurink Boulevard, Holland, MI 49423

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SUSTAINABLE OPERATIONS MANAGER PROPOSAL

(FULL TIME)

Date: _____

Supervisor: Aaron Thelenwood

Reason for New Hire:

☐ Replacement

☒ New Employee

New Hire Needed For:

Over the last year the Airport Authority had employed a temporary Project Administrator who provided substantial strategic and administrative support regarding mission critical objectives of the Airport Authority. This position highlighted the strategic benefit additional staffing can provide as it relates to the short- and long-term goals of the Airport Authority, thus the part-time position was made permanent in October 2022. In this role, Amanda VanLaar has provided much needed additional bandwidth to the Airport Authority Director, allowing him to respond to significant issues as they arise and, generally, focus on more critical strategic efforts by offsetting some existing administrative workload and day to day functions. Though making this position permanent has added a degree of stability for Amanda, it is clear that more capacity will be needed going into 2023. This proposal outlines a recommendation from the Airport Authority Director to bring online a permanent full time staff position to keep key efforts moving, address new initiatives on the horizon, and supplement ongoing responsibilities of the Director.

Approval of an additional position would cement the gains the role has provided up to this point, in addition to creating critical redundancy of expertise in the event the Director is either unable to perform their duties or is otherwise indisposed.

Early indications, paired with a very ambitious set of strategic priorities from the Board, highlight the crucial need for additional capacity in 2023. With a new FBO Transfer on the horizon (and with the prior transfer taking much of the Director's focus over the first 12-plus months), construction of the N Taxilane project set for Fall for 2023, increased business engagement activities, and a need to build stronger regional partnerships with local

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communities, the Demands of the Director role will be higher than they've ever been. Without the additional capacity of a 2nd full-time staff member, the Authority will be less well prepared and less able to address the known and unknown opportunities and challenges of 2023.

Further, having additional staff capacity will allow the Director to focus more attention to critical needs like Brand Maintenance, Business Development, Economic Growth, Grants Research and Submittal, New Industry Engagement, and other similarly related strategic objectives.

By adding an additional staff person, the Board would be effectively doubling the strategic capacity of staff, increasing the Authority's ability to both meet the pressing objectives of today, and expanding its ability to respond to new opportunities in the future while freeing up capacity of the Director to do more face-to-face engagement with community partners and potential users.

Job Duties & Wages (Subject to Change based on strategic Plan):

Proposed Starting Salary: \$67,340.00

Duties (highlighted items already under the purview of Project Admin):

Operations (55%):

- Maintain customer/user surveys & compile data for reports.
- Process invoices/Accounts Payable for review by the Airport Authority Director.
- Submit Accounts Payable weekly to City of Holland Finance Office.
- Develop and implement sustainability related policies & reviews in accordance with relevant governing authorities.
- Assist the Director in developing monthly Board Meetings and packets.
- Develop and present reports to the Board related to projects under the purview of the Sustainability & Operations Manager.
- Propose process improvements to the Airport Director and Board.
- Stay abreast of current sustainability related trends and emergent technologies in aviation and potential impacts/opportunities for the Airport Authority.
- Incorporate Envision project framework into Airport Projects as airport's designated ENV SP
- Provide Administrative support to the Director in their dual role as Director/Airport Manager.

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- Manage all administrative functions related to maintenance of existing land leases, service agreements, and ag leases.
- Assist in transition to Gallagher Verify & maintain related ongoing Airport records.
- Ensure existing leases and agreements are kept up-to-date, submitting updated agreements to Gallagher Verify for tracking.
- Maintain existing service agreements with established contractors/vendors.
- Complete site-plan reviews for construction projects within airport footprint, for Director's approval.
- Develop relevant RFP's and RFI's for contracted services, and compile results.
- Manage all service contracts for the Airport Authority.
- Identify process improvement opportunities through collaboration with community partners (City of Holland, Board of Public Works, etc.).
- Oversee identification of Sustainable benchmarking systems and implementation.
- Establish KPI Dashboard and track associated data.
- Complete sustainability reviews for airport projects and initiatives, in conjunction with Airport Consultant and relevant MDOT Staff.
- Maintain baseline operational databases & analytics.
- Serve as Airport Authority's primary point of contact for day-to-day administrative items with frontline staff at FlightLevel.
- Represent the Airport Authority in the absence of the Director.
- Serve as primary point of contact for Airport Authority related to baseline customer service.
- Oversee general operations in absence of the Director.
- Serve as direct point of contact for tenants and users.
- Stay abreast of ongoing issues related to operations and advise the Director accordingly.
- Serve as staff-to staff contact for FBO, respond to, and resolve front line issues as they arise, and elevate to Director if/when necessary.

Marketing & Communications (30%):

- Serve as Primary staff-to-staff Point of Contact for engagement collaborations with key strategic partners including:
 - Lakeshore Advantage
 - West Coast Chamber
 - Outdoor Discovery Center
 - City of Holland, Zeeland, and Park Township
- Attend relevant community and airport based events/conferences representing West Michigan Regional Airport
- Execute key components of the Airport Authority's Adopted Marketing & Communications Strategy.

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- Manage Airport Authority's social media presence.
- Track analytics of Airport website and social media pages.
- Plan, coordinate efforts & resources, align partnerships, and execute community engagement events at West Michigan regional Airport.
- Design and procure promotional merchandise in support of marketing and brand awareness
- Serve as Airport liaison to key on-field and community organizations:
 - Flight Path/STEM Flights
 - Local K-12 groups
 - Wings of Mercy
 - Tulip City Airforce
 - Operation Good Cheer
- Maintain airport user and stakeholder contact lists.
- Develop key communications related to airport projects and other critical updates.
- Initiate and manage donor re-engagement program.
- Manage ongoing donor engagement initiatives.
- Manage marketing & communications service agreements.
- Disseminate and Promote information regarding the sustainability initiatives of the Airport Authority.
- Develop & disseminate easy to digest communications and informational graphics related to key airport benchmarks, including:
 - Fuel flowage
 - Landing fees
 - Number of flights
 - Quarterly survey results
 - Annual revenues

Economic Development (10%):

- Work with Regional Economic Development Partners to complete preliminary ROI assessments for Airport initiatives, for review by Director and presentation Committees & Board.
- Maintain contact information for key business/economic development partners.
- Assist Director in Compiling annualized economic impact data tied to airport operations.
- Support in grant applications for airport operations, outside of ACIP (FAA/MDOT) grant programs.

Capital Projects (5%)

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- Provide relevant baseline data for reports required under FAA/MDOT grant programs.
- Provide administrative support related to grant submissions.
- Provide administrative support in Consultant Procurement processes and similar capital improvement project bids.
- Serve as front end point of contact for interested developers.
- Disseminate information related to development opportunities at West Michigan Regional Airport.
- Provide administrative support in update of Airport Capital Improvement (ACIP) Plan and in preparation for annual MAP meetings.

Requested by:

Approval:

New hire justification for (Department) approved by:

Board Chair

Date

West Michigan Airport Authority

Meeting Date: December 12, 2022

Agenda Item:

Subject: Mid-Year Budget Amendments

Prepared By: Sarah Kuiper, City Finance

Recommendation: It is recommended that the below list of the fiscal year 2023 budget appropriation adjustments from the respective accounts be approved; and authorization be provided for the City Finance Department to record the approved amendments to the fiscal year 2023 budget.

The West Michigan Regional Airport Authority Board approved the FY 2023 budget in March 2022. Throughout the year situations may arise that require updates to the budget.

		Adopted	Proposed	Increase
		Budget	Budget	(Decrease)
<u>General Revenues</u>				
Recoveries Other Parties	Z01-000-490685.2	-	3,000	3,000
Total Increase in Revenues				3,000

1. The Revenue budget amendment is related to recovery of costs incurred when an aircraft blew off the runway due to strong winds.

		Adopted	Proposed	Increase
		Budget	Budget	(Decrease)
<u>Airport Operations</u>				
Building/Grounds Maintenance	Z01-540-721931.0	5,000	8,000	3,000
Commercial Insurance	Z01-540-723910.0	27,500	31,800	4,300
Miscellaneous General	Z01-540-723955.0	2,000	3,000	1,000
Total Increase in Expenditures				8,300

2. The Building & Grounds Maintenance budget amendment is for runway markers rented when an aircraft blew off the runway due to strong winds (\$2,000), and the repair of an entrance door (\$1,000).
3. The Commercial Insurance budget amendment is for a higher than expected annual insurance premium (\$4,300).
4. The Miscellaneous General budget amendment is for a permit to rezone 120 Regent Blvd (\$500) and an increase in meeting costs (\$500).

West Michigan Airport Authority

The West Michigan Regional Airport requests the approval of a new fund for Capital Projects. The new fund Z403 will separate the Capital Project revenue and expenses from the Z01 General Fund. Capital Projects will then be reported separately on the Financial Reports and this will allow general operations and capital projects to be evaluated separately. This amendment is only a reclassification and the net impact to the Airport budget is zero.

		Adopted	Proposed	Increase
Department		Budget	Budget	(Decrease)
<u>Airport Capital Projects Fund</u>				
<u>Revenue:</u>				
Federal Grant FAA Capital	Z403-595-420502.24	-	138,000	138,000
State Grant MDOT Capital	Z403-595-430502.24	-	2,500	2,500
<u>Expense:</u>				
Land Improvement General	Z403-595-045-730974.0	-	213,350	213,350
<u>Airport General Fund</u>				
<u>Revenue:</u>				
Federal Grant FAA Capital	Z01-999-420502.24	138,000	-	(138,000)
State Grant MDOT Capital	Z01-999-430502.24	2,500	-	(2,500)
<u>Expense:</u>				
Land Improvement General	Z01-999-045-730974.0	213,350	-	<u>(213,350)</u>
Net effect of transfer to new Fund Z403				<u><u>-</u></u>

West Michigan Airport Authority

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

Comprising City of Zeeland, Park Township and City of Holland



December 12th, 2022

REPORT 11

To: West Michigan Airport Authority Board.
From: Amanda VanLaar, Airport Authority Sustainability and Operations Specialist
Subject: **USDA Contract Renewal**

The Airport Authority began working with the USDA for wildlife management services in December of 2021. The airport's partnership with the USDA has been essential in mitigating health and safety concerns on the airfield. With the terms of the USDA contract up for renewal, the following proposal is again being put in front of the board for review.

The proposal being recommended is for an annual contract with USDA, not to exceed \$10,000.00 and includes the following services:

1. Every other week visits from a USDA Technician or Biologist
2. Active efforts to remove wildlife, when found
3. Active engagement between USDA staff and on-field stakeholders
4. Coordination with community partners (Outdoor Discovery Center for example)
5. Cooperation with FBO staff
6. Review of on-field conditions and identification of wildlife attractants
7. Proposed systemic approaches to deter habitation on field, and around the airport
8. Preparation of annual reports related to wildlife services provided, including proposed recommendations to minimize wildlife habitation on-field.
9. Management of all wildlife depredation permits on behalf of the Authority

Additionally, USDA has strict standards regarding disposal of wild game taken from the field, with meat being donated to local foodbanks and any "trophy items" (antlers for example) being disposed of. Sensitive species (snowy owls, red tailed hawks, etc.) are live trapped, banded for future identification, and relocated offsite. Animals of primary concern, that are of highest threat to safety include:

1. Red Tail Hawks
2. Snowy owls
3. Deer
4. Coyotes
5. Canadian geese
6. Gulls & sea birds

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

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Up for consideration today is a strict renewal; however, over the past 12 months USDA staff have been working diligently to also inventory wildlife attractants on-field and the surrounding area. Staff will be working over the next few months with USDA, Airport Consultant Mead & Hunt, and MDOT-AERO staff to determine the value of a more comprehensive, formal Wildlife Management Plan, and the associated costs to complete. Many airports of our scale have such a plan in place, which clearly outline the Airports strategies for reducing the likelihood of a wildlife strike. Any proposal for a Wildlife Management Plan and related additional work will be brought back to the Board for consideration at a later date.

It is the opinion of Staff that, for the services provided, the proposed figure seems more than reasonable. It's difficult imagining that the Authority could find a more competitive option through a private entity. Additionally, given the extreme sensitivities involved in operating on an airfield, the Authority should seek the most professional and experienced service providers as possible for this work; which the USDA team has demonstrated to be over the past year. It would be proposed that this agreement be approved under the Professional Services provision of the Airport's purchasing policy, which covers services provided by those with very specific expertise; this provision is used for similar items like legal expertise, consulting, and so on.

Recommendation

It is recommended that the Airport Authority Board approve a contract renewal with the USDA to perform wildlife mitigation and removal services up to \$10,000. If additional services are deemed necessary, amendments are subject to review and approval by the Board.

West Michigan Airport Authority

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

Comprising City of Zeeland, Park Township and City of Holland



December 8, 2022

REPORT 12

To: West Michigan Airport Authority Board.
From: Tyler VandenBrand, Director of Michigan Operations, FlightLevel Aviation
Subject: **Maintenance & Operations Progress Report.**

Esteemed Board,

Notwithstanding November, which was plagued by a long-duration snow event and several crosswind limiting days, FlightLevel is pleased to report what is shaping up to be a strong close to Q4 and the 2022 calendar year overall. October 2022 fuel numbers surpassed last year's numbers by nearly 12,000 gallons (82,037 vs. 70,941) and December is up approximately 2 thousand gallons through its first week. While November's year-over-year decline was significant (approximately 10,000 gallons) due to the conditions I mentioned, our overall flowage for 2022 is just shy of 620,000 gallons with 3 weeks still remaining. For the period July through November against which we have comparative data, we are up approximately 10%.

October also included an unfortunate incident involving an aircraft that got blown off the runway. Our teams, both line and maintenance, were immediately on the scene to assist in the safe removal and recovery of the aircraft from the mud. Please join me in commending our employees, several of whom stayed well after their shift to ensure the runway reopened as quickly as possible. This is yet another example of our team's dedication and commitment to the airport.

We are continuing to process daily maintenance requests, and have stayed consistently busy in that department. We billed approximately \$12,000 in labor and in parts in October alone and slightly more than that in November although we haven't yet finalized those numbers. It's also worth noting we are now receiving repeat business from return customers who prior to our arrival had been avoiding BIV due to concerns with the previous maintenance operation. I am confident this trend will continue.

Finally, we've invested thousands of dollars into our snow removal equipment to ensure we are as prepared as possible for the winter ahead. We have stockpiled sand, prepared our crew, and will be ready for the worst winter can throw at us.

West Michigan Airport Authority

60 Geurink Boulevard, Holland, MI 49423

P (616) 510-2332

Comprising City of Zeeland, Park Township and City of Holland



We are continually striving to make the West Michigan Regional Airport the best it can be, and we believe these last few months have demonstrated that commitment to that goal.

Blue Skies and Tailwinds,

Tyler VandenBrand

FlightLevel Aviation

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.

WMAA MONTHLY FBO REPORT

West Michigan Regional Airport FBO Report FlightLevel BIV November 2022

Total Fuel Gallons Delivered

	Current Month Nov 2022	One Year Ago Nov 2021	Fiscal Year To Date 01/01/22-12/31/22	F/Y to Date Compared 01/01/21-12/31/21	
Avgas	1,275	2,628			
Jet Fuel	41,827	50,772			
Total Gallons Delivered	43,102	53,400	603,589	566,680	+ 36909

Transplant/Ambulance Flights 0

Wings Of Mercy Operations 2

Freight Flights From/To Holland 1

Freight Weight 1,500

Number of Parts if Known 2 skids

West Michigan Airport Authority

Meeting Date: December 12, 2022

Agenda Item:

Subject: Financial Reports for Five Months Ended November 30, 2022

Prepared By: Sarah Kuiper, City Finance

Recommendation: Accept Financial Reports as information

The West Michigan Airport Authority is five months into fiscal year 2023. The prior fiscal year audit (FY2022) is wrapping up and the audited financial reports will be available in the next month.

Attached are Budget Performance Reports for the five months ended November 30, 2022 (41.66% of year), and the Trial Balance Listing and Fund Equity Reports through November 30, 2022.

Revenues

Operating revenues for the first five months totaled \$330,726.76, or 51% of budget, and are slightly higher than expected due to the timing of PPT loss reimbursements.

Capital revenues for the first five months do not reflect activity as funding information will be obtained from MDOT at fiscal year-end and the related transactions will be recorded then.

Expenses

Operating expenses for the first five months totaled \$277,412.58, or 43% of budget, and are in line with expectations.

Capital expenses for the first five months includes \$550 in final costs paid toward the Runway 8/26 reconstruction and lighting project capitalized in prior years, but otherwise does not reflect current project activity as funding information will be obtained from MDOT at fiscal year-end and the related transactions will be recorded then.

Trial Balance/Fund Equity

The West Michigan Airport Authority began FY 2023 with a fund balance of \$1,238,950.

Assets totaled \$3,957,823 at November 30th, comprised mostly of accounts and lease receivables. The lease receivable line item was a new accounting standard as of the FY 2022 year-end. At the end of FY 2022, a lease receivable was established for significant lease agreements based on lease period and amount. The Airport had ten hangar land leases that met the requirement for recording a lease receivable. The balance will remain the same throughout the fiscal year and will be adjusted at the next fiscal year-end (June 30, 2023). The current cash balance is \$1,316,629.

Liabilities totaled \$2,666,109 at November 30th and primarily represent accounts payable, unearned revenue, and a new deferred inflow of resources-lease account related to the lease receivable noted in the prior paragraph. The fund balance at November 30 is \$1,291,714.

WMAA Fund Balance as of 6/30/2022					\$ 1,238,949.84
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	Operating	Capital (999)	EEC Project (546)	Capital Funds (999)	
Year to date Revenues	330,726.76	-	-	-	\$ 330,726.76
Year to date Expenses	277,412.58	550.00	-	-	\$ 277,962.58

Estimated Fund Balance as of 11/30/2022					<u>\$ 1,291,714.02</u>
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	Budget	YTD		
Remaining Operating Revenues	654,400.00	330,726.76		\$ 323,673.24

	Budget	YTD	Encumbrances	
Remaining Operating Expenses (excluding contingencies)	542,700.00	277,412.58	-	<u>\$ 265,287.42</u>

Contingency Account (Reserves for Capital Projects):

Contingency - General	10,000.00	
T Hangar Repairs	5,000.00	
Reserves for ABC Mnct/Repairs	-	
Reserves for Capital Projects	<u>89,200.00</u>	<u>\$ 104,200.00</u>

Ending Fund Balance as of 11/30/2022		<u>\$ 1,245,899.84</u>
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Other Expected Expenses:

	Estimated amount	Spent	
FY23 Design for Hangar Park Taxilane	2,500.00		\$ 2,500.00
FY23 Wetland Mitigation N. Hangar Taxilane	10,350.00		\$ 10,350.00
FY23 Approach Light - Gravel Path	40,000.00		\$ 40,000.00
FY23 Runway/Taxiway Painting	15,000.00		\$ 15,000.00
FY23 Entryway Improvements	<u>5,000.00</u>		<u>\$ 5,000.00</u>

Ending Fund balance after expected capital expenses		<u>\$ 1,173,049.84</u>
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Trial Balance Listing

Through 11/30/22
Detail Balance Sheet Listing
Exclude Rollup Account

Account	Account Description	Balance Forward	YTD Debits	YTD Credits	Ending Balance	Prior Year YTD Balance
Fund Z01 - WMAA (Airport) General Fund						
<i>CURRENT ASSETS</i>						
110001.675	Cash Due from Cash/Inv Pool	1,278,221.67	345,954.82	307,547.68	1,316,628.81	1,281,488.53
113040.0	Accounts Receivable General	16,604.24	160,691.75	153,823.53	23,472.46	25,163.14
114026.2015	Taxes Receivable 2015	.15	.00	.09	.06	.37
114026.2016	Taxes Receivable 2016	.88	.00	.18	.70	15.02
114026.2017	Taxes Receivable 2017	35.33	.00	.00	35.33	30.25
114026.2018	Taxes Receivable 2018	28.43	.00	.24	28.19	21.29
114026.2019	Taxes Receivable 2019	36.03	.00	.00	36.03	36.91
114026.2020	Taxes Receivable 2020	42.38	.00	3.33	39.05	55.19
114026.2021	Taxes Receivable 2021	50.01	.00	32.79	17.22	.00
114031	Allowance for Uncollectible Taxes	(190.64)	.00	.00	(190.64)	(116.40)
118123	Prepaid Items	1,036.33	.00	1,036.33	.00	.00
119073.2	Due from Local Govt Units Due from Park Township	6.48	11.24	17.72	.00	.00
119073.3	Due from Local Govt Units Due from Zeeland City	15.34	59,423.65	59,438.99	.00	.00
119078.0	Due from State of Michigan General	162.51	.00	162.51	.00	.00
119078.1	Due from State of Michigan Due from State-Aeronautics	36,619.68	.00	31,431.89	5,187.79	16,208.58
11D062	Lease Receivable	2,612,568.00	.00	.00	2,612,568.00	.00
<i>CURRENT ASSETS Totals</i>		\$3,945,236.82	\$566,081.46	\$553,495.28	\$3,957,823.00	\$1,322,902.88
<i>CURRENT LIABILITIES</i>						
210202.0	Accounts Payable General	(15,635.79)	235,272.16	227,289.56	(7,653.19)	(59,661.84)
211202	Contracts Payable	(18,070.47)	18,070.47	.00	.00	.00
212257.0	Accrued Wages Payable General	(3,745.05)	3,745.05	.00	.00	.00
212262.1	Accrued Fringes Payable FICA-Social Security/Medicare	(240.58)	240.58	.00	.00	.00
212262.4	Accrued Fringes Payable Pension	(251.60)	251.60	.00	.00	.00
21B339.0	Unearned Revenue General	(21,339.49)	9,887.70	.00	(11,451.79)	(17,330.00)
<i>CURRENT LIABILITIES Totals</i>		(\$59,282.98)	\$267,467.56	\$227,289.56	(\$19,104.98)	(\$76,991.84)
<i>OTHER LIABILITIES</i>						
230365	Deferred Inflow of Resources-Lease	(2,647,004.00)	.00	.00	(2,647,004.00)	.00
<i>OTHER LIABILITIES Totals</i>		(\$2,647,004.00)	\$0.00	\$0.00	(\$2,647,004.00)	\$0.00
<i>FUND BALANCE</i>						
341390.ABC	Fund Balance - Assigned (By Action) Business Center Maintenance	(100,000.00)	.00	25,000.00	(125,000.00)	(100,000.00)
342390	Fund Balance-Unassigned	(1,074,468.80)	25,000.00	.00	(1,049,468.80)	(1,074,468.80)
<i>FUND BALANCE Totals</i>		(\$1,174,468.80)	\$25,000.00	\$25,000.00	(\$1,174,468.80)	(\$1,174,468.80)
	P/Y Fund Equity Adjustment	(64,481.04)	.00	.00	(64,481.04)	.00
	Fund Revenues	.00	1,381.17	332,107.93	(330,726.76)	(317,326.67)
	Fund Expenses	.00	280,040.61	2,078.03	277,962.58	245,884.43
Fund Z01 - WMAA (Airport) General Fund Totals		\$0.00	\$1,139,970.80	\$1,139,970.80	\$0.00	\$0.00



Trial Balance Listing

Through 11/30/22
Detail Balance Sheet Listing
Exclude Rollup Account

Grand Totals	\$0.00	\$1,139,970.80	\$1,139,970.80	\$0.00	\$0.00
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Budget Performance Report

Fiscal Year to Date 11/30/22

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund Z01 - WMAA (Airport) General Fund										
REVENUE										
Department 000 - General Revenues										
420528	Federal Grant - Other	.00	.00	.00	.00	.00	.00	.00	+++	57,000.00
440573	State-Reim Local PPT Tax Loss	19,400.00	.00	19,400.00	.00	.00	13,019.73	6,380.27	67	20,138.29
450582.C	Contributions from Other Govts From City of Holland	123,100.00	.00	123,100.00	85.26	.00	118,683.24	4,416.76	96	115,811.84
450582.P	Contributions from Other Govts From Park Township	120,000.00	.00	120,000.00	.00	.00	4.76	119,995.24	0	116,989.72
450582.Z	Contributions from Other Govts From City of Zeeland	63,000.00	.00	63,000.00	.00	.00	59,423.65	3,576.35	94	80,177.58
460626.Y	Fees-Finance/Mgmt Treas Fee-Recovery Court Costs	.00	.00	.00	.00	.00	.00	.00	+++	84.40
460647.7	Sales Sale of Merchandise-Taxable	.00	.00	.00	.00	.00	.00	.00	+++	10.60
460654.1	Franchise Fees FBO Franchise Fees	25,500.00	.00	25,500.00	2,289.93	.00	9,159.72	16,340.28	36	24,909.60
460654.5	Franchise Fees Fuel Flowage Fee	70,000.00	.00	70,000.00	8,914.18	.00	35,678.17	34,321.83	51	82,764.66
460654.7	Franchise Fees Landing Fees	30,000.00	.00	30,000.00	2,464.77	.00	14,293.92	15,706.08	48	29,296.91
480665.0	Investment Income General	8,000.00	.00	8,000.00	.00	.00	1,815.93	6,184.07	23	7,694.78
480665.X	Investment Income Market Adjustment	.00	.00	.00	.00	.00	.00	.00	+++	(29,236.73)
480669.A	Rental Airport Business Center	8,800.00	.00	8,800.00	804.39	.00	3,217.56	5,582.44	37	8,750.16
480669.24	Rental Hangar Land Lease	116,000.00	.00	116,000.00	18,288.71	.00	43,683.64	72,316.36	38	64,330.44
480669.25	Rental Agricultural Land Lease	12,600.00	.00	12,600.00	.00	.00	.00	12,600.00	0	13,363.74
480669.26	Rental T-Hangars	58,000.00	.00	58,000.00	80.00	.00	29,040.00	28,960.00	50	57,653.33
480671	Lease Interest	.00	.00	.00	.00	.00	.00	.00	+++	15,871.00
490685.1	Recoveries Insurance	.00	.00	.00	.00	.00	.00	.00	+++	2,789.61
490685.2	Recoveries Other Parties	.00	.00	.00	2,702.96	.00	2,702.96	(2,702.96)	+++	1,656.74
490692.0	Miscellaneous General	.00	.00	.00	3.48	.00	3.48	(3.48)	+++	212.54
Department 000 - General Revenues Totals		\$654,400.00	\$0.00	\$654,400.00	\$35,633.68	\$0.00	\$330,726.76	\$323,673.24	51%	\$670,269.21
REVENUE TOTALS		\$654,400.00	\$0.00	\$654,400.00	\$35,633.68	\$0.00	\$330,726.76	\$323,673.24	51%	\$670,269.21
EXPENSE										
Department 540 - Airport Operations										
710701.0	Payroll-Regular General	141,737.00	.00	141,737.00	6,639.55	.00	31,319.45	110,417.55	22	74,295.56
710707.0	Payroll-Temporary Help General	.00	.00	.00	2,512.50	.00	9,097.50	(9,097.50)	+++	18,172.50
711702.0	Payroll-Vacation/PTO General	11,150.00	.00	11,150.00	.00	.00	2,926.64	8,223.36	26	8,233.91
711703	Payroll-Holidays	4,800.00	.00	4,800.00	349.45	.00	1,048.35	3,751.65	22	2,149.45
711716.1	Insurance Health	18,000.00	.00	18,000.00	250.00	.00	1,250.00	16,750.00	7	3,000.00
711716.2	Insurance Dental	420.00	.00	420.00	.00	.00	.00	420.00	0	.00
711718.1	Retirement Contribution MERS	12,810.00	.00	12,810.00	559.12	.00	2,823.56	9,986.44	22	6,774.31
711720	Insurance-Income Protection	1,670.00	.00	1,670.00	(18.50)	.00	(92.50)	1,762.50	-6	779.95
712715	Employer FICA/Medicare Contribution	12,250.00	.00	12,250.00	745.98	.00	3,491.62	8,758.38	29	8,097.63
712723	Unemployment Comp Insurance	48.00	.00	48.00	.00	.00	.00	48.00	0	1.90
712724	Workers Comp Insurance	715.00	.00	715.00	.00	.00	94.00	621.00	13	.10
721730.0	Postage General	.00	.00	.00	2.52	.00	21.22	(21.22)	+++	62.03
721740.0	Operating Supplies General	1,000.00	.00	1,000.00	10.00	.00	489.26	510.74	49	3,136.68
721740.CAP	Operating Supplies Controlled Items-Capital Type	1,600.00	.00	1,600.00	.00	.00	.00	1,600.00	0	.00

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund Z01 - WMAA (Airport) General Fund										
EXPENSE										
Department 540 - Airport Operations										
721931.0	Bldg & Grnds Maint General	5,000.00	.00	5,000.00	.00	.00	6,920.81	(1,920.81)	138	5,532.56
721933.0	Equipment Maintenance General	16,000.00	.00	16,000.00	.00	.00	4,000.00	12,000.00	25	22,085.79
721933.INS	Equipment Maintenance Repairs-Insurance Claims	.00	.00	.00	.00	.00	.00	.00	+++	2,789.61
722801.9010	Contr-Printing/Promo Advertising/Promotional	40,000.00	.00	40,000.00	24.96	.00	17,674.73	22,325.27	44	52,221.47
722804.0	Contractual-Legal General	20,000.00	.00	20,000.00	.00	.00	14,965.00	5,035.00	75	18,179.00
722805.1	Contractual-Finance Independent Audit	7,900.00	.00	7,900.00	.00	.00	7,290.00	610.00	92	7,900.00
722805.4	Contractual-Finance Financial Service Fees	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	2,000.00
722807.2	Contractual-Architect/Engineer Plan Development	.00	.00	.00	.00	.00	3,137.00	(3,137.00)	+++	8,962.75
722807.5	Contractual-Architect/Engineer Engineering	15,000.00	.00	15,000.00	.00	.00	52,526.40	(37,526.40)	350	6,591.13
722808.8	Contr-Bldgs&Grnds Tree Clearing	.00	.00	.00	.00	.00	.00	.00	+++	40,300.00
722808.MOW	Contr-Bldgs&Grnds Mowing	30,000.00	.00	30,000.00	.00	.00	24,938.64	5,061.36	83	44,593.13
722808.MTCE	Contr-Bldgs&Grnds Maintenance-General Repairs	23,000.00	.00	23,000.00	4,640.00	.00	12,264.87	10,735.13	53	25,446.78
722808.SNOW	Contr-Bldgs&Grnds Snowplowing	50,000.00	.00	50,000.00	.00	.00	.00	50,000.00	0	56,970.51
722809.61	Contractual-Misc Management Services	28,000.00	.00	28,000.00	2,580.83	.00	15,513.47	12,486.53	55	27,831.37
722809.62	Contractual-Misc Airport Manager-Tulip City Air	2,000.00	.00	2,000.00	.00	.00	400.50	1,599.50	20	1,657.49
723850.0	Communications Telephone	600.00	.00	600.00	36.99	.00	184.96	415.04	31	441.97
723850.CELL	Communications Cellular	1,200.00	.00	1,200.00	.00	.00	.00	1,200.00	0	1,200.00
723860.0	Travel, Conf, Seminars General	3,000.00	.00	3,000.00	10.00	.00	3,088.23	(88.23)	103	2,405.57
723910.0	Commercial Insurance Premiums General	27,500.00	.00	27,500.00	.00	.00	31,794.00	(4,294.00)	116	27,308.00
723920.GAS	Public Utilities Natural Gas	.00	.00	.00	.00	.00	58.36	(58.36)	+++	.00
723920.GATE	Public Utilities Fence Gates	500.00	.00	500.00	44.37	.00	218.07	281.93	44	526.03
723920.LAND	Public Utilities Landing Lights & System	3,500.00	.00	3,500.00	217.40	.00	1,623.27	1,876.73	46	3,311.51
723920.PLOT	Public Utilities Parking Lot Lights	1,000.00	.00	1,000.00	51.41	.00	262.17	737.83	26	1,289.08
723920.RUNW	Public Utilities Runway Lights	5,000.00	.00	5,000.00	505.16	.00	2,149.59	2,850.41	43	5,303.41
723920.THAN	Public Utilities T-Hangars	5,000.00	.00	5,000.00	383.66	.00	1,893.07	3,106.93	38	6,634.27
723942.0	Building Rental/Lease General	1,000.00	.00	1,000.00	.00	.00	1,000.00	.00	100	1,000.00
723955.0	Misc. General	2,000.00	.00	2,000.00	884.84	.00	4,606.28	(2,606.28)	230	3,979.92
723961.0	Dues & Subscriptions General	2,000.00	.00	2,000.00	149.99	.00	1,489.93	510.07	74	1,665.97
723963.2	Write-Offs Uncoll Property Taxes	.00	.00	.00	.00	.00	.00	.00	+++	80.77
723963.3	Write-Offs Court Fees A/R or PP Pursuit	.00	.00	.00	.00	.00	.00	.00	+++	84.40
723964.2	Refunds Property Tax Prior Years	.00	.00	.00	(235.53)	.00	235.53	(235.53)	+++	58.46
770956.0	Contingency General	104,200.00	.00	104,200.00	.00	.00	.00	104,200.00	0	.00
Department 540 - Airport Operations Totals		\$601,600.00	\$0.00	\$601,600.00	\$20,344.70	\$0.00	\$260,703.98	\$340,896.02	43%	\$503,054.97
Department 541 - Business Center										
721931.GRND	Bldg & Grnds Maint Grounds Maintenance	5,000.00	.00	5,000.00	.00	.00	1,430.58	3,569.42	29	6,509.91
721933.0	Equipment Maintenance General	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	2,342.70
722808.1	Contr-Bldgs&Grnds Janitorial	7,500.00	.00	7,500.00	594.50	.00	4,062.22	3,437.78	54	10,164.32
723850.0	Communications Telephone	2,600.00	.00	2,600.00	240.00	.00	1,200.00	1,400.00	46	2,952.50

Budget Performance Report

Fiscal Year to Date 11/30/22

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund Z01 - WMAA (Airport) General Fund										
EXPENSE										
Department 541 - Business Center										
723850.WIFI	Communications WIFI Internet Connection	2,700.00	.00	2,700.00	312.50	.00	2,115.00	585.00	78	3,677.50
723920.BPW	Public Utilities BPW	18,000.00	.00	18,000.00	1,258.69	.00	7,348.26	10,651.74	41	16,663.42
723920.GAS	Public Utilities Natural Gas	4,500.00	.00	4,500.00	337.65	.00	552.54	3,947.46	12	6,359.19
Department 541 - Business Center Totals		\$45,300.00	\$0.00	\$45,300.00	\$2,743.34	\$0.00	\$16,708.60	\$28,591.40	37%	\$48,669.54
EXPENSE TOTALS		\$646,900.00	\$0.00	\$646,900.00	\$23,088.04	\$0.00	\$277,412.58	\$369,487.42	43%	\$551,724.51
Fund Z01 - WMAA (Airport) General Fund Totals										
REVENUE TOTALS		654,400.00	.00	654,400.00	35,633.68	.00	330,726.76	323,673.24	51%	670,269.21
EXPENSE TOTALS		646,900.00	.00	646,900.00	23,088.04	.00	277,412.58	369,487.42	43%	551,724.51
Fund Z01 - WMAA (Airport) General Fund Totals		\$7,500.00	\$0.00	\$7,500.00	\$12,545.64	\$0.00	\$53,314.18	(\$45,814.18)		\$118,544.70
Grand Totals										
REVENUE TOTALS		654,400.00	.00	654,400.00	35,633.68	.00	330,726.76	323,673.24	51%	670,269.21
EXPENSE TOTALS		646,900.00	.00	646,900.00	23,088.04	.00	277,412.58	369,487.42	43%	551,724.51
Grand Totals		\$7,500.00	\$0.00	\$7,500.00	\$12,545.64	\$0.00	\$53,314.18	(\$45,814.18)		\$118,544.70



Budget Performance Report

Fiscal Year to Date 11/30/22

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund Z01 - WMAA (Airport) General Fund										
REVENUE										
Department 999 - Airport Capital Projects										
420502.24	Federal Grant FAA Capital	138,000.00	.00	138,000.00	.00	.00	.00	138,000.00	0	245,019.74
430502.24	State Grant MDOT State Capital	2,500.00	.00	2,500.00	.00	.00	.00	2,500.00	0	42,233.35
Department 999 - Airport Capital Projects Totals		\$140,500.00	\$0.00	\$140,500.00	\$0.00	\$0.00	\$0.00	\$140,500.00	0%	\$287,253.09
REVENUE TOTALS		\$140,500.00	\$0.00	\$140,500.00	\$0.00	\$0.00	\$0.00	\$140,500.00	0%	\$287,253.09
EXPENSE										
Department 999 - Airport Capital Projects										
Division 045 - Runway										
730974.0	Land Improvements General	213,350.00	.00	213,350.00	.00	.00	550.00	212,800.00	0	341,316.75
Division 045 - Runway Totals		\$213,350.00	\$0.00	\$213,350.00	\$0.00	\$0.00	\$550.00	\$212,800.00	0%	\$341,316.75
Department 999 - Airport Capital Projects Totals		\$213,350.00	\$0.00	\$213,350.00	\$0.00	\$0.00	\$550.00	\$212,800.00	0%	\$341,316.75
EXPENSE TOTALS		\$213,350.00	\$0.00	\$213,350.00	\$0.00	\$0.00	\$550.00	\$212,800.00	0%	\$341,316.75
Fund Z01 - WMAA (Airport) General Fund Totals										
REVENUE TOTALS		140,500.00	.00	140,500.00	.00	.00	.00	140,500.00	0%	287,253.09
EXPENSE TOTALS		213,350.00	.00	213,350.00	.00	.00	550.00	212,800.00	0%	341,316.75
Fund Z01 - WMAA (Airport) General Fund Totals		(\$72,850.00)	\$0.00	(\$72,850.00)	\$0.00	\$0.00	(\$550.00)	(\$72,300.00)		(\$54,063.66)
Grand Totals										
REVENUE TOTALS		140,500.00	.00	140,500.00	.00	.00	.00	140,500.00	0%	287,253.09
EXPENSE TOTALS		213,350.00	.00	213,350.00	.00	.00	550.00	212,800.00	0%	341,316.75
Grand Totals		(\$72,850.00)	\$0.00	(\$72,850.00)	\$0.00	\$0.00	(\$550.00)	(\$72,300.00)		(\$54,063.66)



Fund Equity Changes Report

Through 11/30/22
Detail Listing
Exclude Rollup Account

Account	Account Description	Beginning Balance	YTD Credits	YTD Debits	Current Balance	Prior Year Fund Equity Adjustment	YTD Revenues	YTD Expenses	Estimate Fund Balance
Fund Category	GOVERNMENTAL								
Fund Type	GENERAL FUND								
Fund	Z01 - WMAA (Airport) General Fund								
341390.A	Fund Balance - Assigned (By Action) Apron, Building & Sitework	.00	.00	.00	.00				
341390.ABC	Fund Balance - Assigned (By Action) Business Center Maintenance	100,000.00	25,000.00	.00	125,000.00				
341390.E	Fund Balance - Assigned (By Action) For Emergencies	.00	.00	.00	.00				
341390.R	Fund Balance - Assigned (By Action) For Capital Acquisitions	.00	.00	.00	.00				
342390	Fund Balance-Unassigned	1,074,468.80	.00	25,000.00	1,049,468.80				
345390.C	Fund Balance Committed (By Resolution) For Capital Projects	.00	.00	.00	.00				
345390.E	Fund Balance Committed (By Resolution) For Emergencies	.00	.00	.00	.00				
Fund	Z01 - WMAA (Airport) General Fund Totals	\$1,174,468.80	\$25,000.00	\$25,000.00	\$1,174,468.80	\$64,481.04	\$330,726.76	\$277,962.58	\$1,291,714.02
Fund Type	GENERAL FUND Totals	\$1,174,468.80	\$25,000.00	\$25,000.00	\$1,174,468.80	\$64,481.04	\$330,726.76	\$277,962.58	\$1,291,714.02
Fund Category	GOVERNMENTAL Totals	\$1,174,468.80	\$25,000.00	\$25,000.00	\$1,174,468.80	\$64,481.04	\$330,726.76	\$277,962.58	\$1,291,714.02
	Grand Totals	\$1,174,468.80	\$25,000.00	\$25,000.00	\$1,174,468.80	\$64,481.04	\$330,726.76	\$277,962.58	\$1,291,714.02

City of Holland
Payment Batch Register
Bank Account: CITY AP - HUNT - PAYABLES ACCT-HUNTINGTON
Batch Date: 10/20/2022

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: CITY AP - HUNT - PAYABLES ACCT-HUNTINGTON					
Check	10/20/2022	77435 Accounts Payable	AUTOMATIC DOOR SERVICE		999.95
	Invoice	Date	Description		Amount
	26293	10/11/2022	REPAIR SERVICES TARMAC INTERIOR ENTRANCE DOOR		999.95
Check	10/20/2022	77436 Accounts Payable	BOILEAU & CO.		12,075.07
	Invoice	Date	Description		Amount
	25223	08/03/2022	JULY SERVICES		3,615.88
	25253	09/09/2022	AUGUST SERVICES		4,569.14
	25293	10/06/2022	SEPTEMBER SERVICES		3,890.05
Check	10/20/2022	77437 Accounts Payable	PERMA GREEN		124.00
	Invoice	Date	Description		Amount
	118882	09/30/2022	FERTILIZER & WEED CONTROL FALL APPLICATION		124.00
Check	10/20/2022	77438 Accounts Payable	STATE OF MICHIGAN		103.50
	Invoice	Date	Description		Amount
	591-11023599	09/30/2022	WEATHER OBSERVATION AND DATA JULY - SEPTEMBER		103.50
Check	10/20/2022	77439 Accounts Payable	DAVIO , AMANDA		446.46
	Invoice	Date	Description		Amount
	2023-00001075	10/20/2022	TRAVEL REIMBURSEMENT 9/12/22-9/15/22		446.46
Check	10/20/2022	77440 Accounts Payable	U.S. DEPARTMENT OF AGRICULTURE		2,359.82
	Invoice	Date	Description		Amount
	2023-00001076	10/03/2022	SERVICES		2,359.82
EFT	10/20/2022	9738 Accounts Payable	MEAD & HUNT INC - ACH	075000019 / 547284589	14,511.15
	Invoice	Date	Description		Amount
	338463	10/14/2022	PROFESSIONAL SERVICES SEPTEMBER R0819900-211654.02		14,374.15
	338353	10/13/2022	PROFESSIONAL SERVICES SEPTEMBER R0819900-170419.01		137.00
CITY AP - HUNT PAYABLES ACCT-HUNTINGTON Totals:			Transactions: 7		\$30,619.95
	Checks:	6	\$16,108.80		
	EFTs:	1	\$14,511.15		

City of Holland
Payment Batch Register
 Bank Account: CITY AP - HUNT - PAYABLES ACCT-HUNTINGTON
 Batch Date: 10/27/2022

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: CITY AP - HUNT - PAYABLES ACCT-HUNTINGTON					
Check	10/27/2022	77508 Accounts Payable	ARR AVIATION BIV		4,993.41
	Invoice	Date	Description		Amount
	2023-00001164	09/30/2022	AIRPORT - SEPTEMBER SERVICES		4,440.91
	22-007337	10/27/2022	AIRPORT - NOVEMBER PHONE AND INTERNET		552.50
Check	10/27/2022	77509 Accounts Payable	COUNTY OF OTTAWA TREASURER		235.53
	Invoice	Date	Description		Amount
	116622 AIRPORT	10/14/2022	AIRPORT DUE FROM CITY		235.53
Check	10/27/2022	77510 Accounts Payable	VANDER ZWAAG , KURT		20.00
	Invoice	Date	Description		Amount
	2023-00001165	10/27/2022	AIRPORT - REIMBURSEMENT FOR DOE TAG #1 WILDLIFE MGT AT WMAA		20.00
EFT	10/27/2022	9766 Accounts Payable	FIFTH THIRD BANK - CREDIT CARD - ACH	072499952 / 7661394601	2,233.07
	Invoice	Date	Description		Amount
	2023-00001166	09/30/2022	AIRPORT - SEPTEMBER CC STMT		2,233.07
EFT	10/27/2022	9767 Accounts Payable	SEMCO ENERGY GAS COMPANY - ACH	072499952 / 7661394601	151.03
	Invoice	Date	Description		Amount
	2023-00001167	10/27/2022	AIRPORT - OCTOBER READ DATE		151.03
CITY AP - HUNT PAYABLES ACCT-HUNTINGTON Totals:			Transactions: 5		\$7,633.04
Checks:	3		\$5,248.94		
EFTs:	2		\$2,384.10		

City of Holland
Payment Batch Register
Bank Account: CITY AP - HUNT - PAYABLES ACCT-HUNTINGTON
Batch Date: 11/10/2022

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: CITY AP - HUNT - PAYABLES ACCT-HUNTINGTON					
Check	11/10/2022	77722 Accounts Payable	ARR AVIATION BIV		6,555.13
	Invoice	Date	Description		Amount
		2023-00001313	10/31/2022	AIRPORT - OCTOBER SERVICES	6,555.13
Check	11/10/2022	77723 Accounts Payable	BRV VENTURES LLC		96.00
	Invoice	Date	Description		Amount
		2023-00001314	10/31/2022	AIRPORT - OCTOBER PEST CONTROL	96.00
Check	11/10/2022	77724 Accounts Payable	CUNNINGHAM DALMAN P.C.		12,897.50
	Invoice	Date	Description		Amount
		314499	10/31/2022	AIRPORT LEGAL	4,725.00
		314500	10/31/2022	AIRPORT - LEGAL	2,222.50
		314501	10/31/2022	AIRPORT - LEGAL	5,950.00
Check	11/10/2022	77725 Accounts Payable	HARRIS AIRPORT SYSTEMS		4,000.00
	Invoice	Date	Description		Amount
		557	10/21/2022	AIRPORT - QUARTERLY MAINTENANCE - 4TH QUARTER	4,000.00
Check	11/10/2022	77726 Accounts Payable	HAVEMAN ELECTRICAL SERVICES		431.10
	Invoice	Date	Description		Amount
		22-3359	10/28/2022	AIRPORT - LANDING SYSTEM LIGHTS	431.10
Check	11/10/2022	77727 Accounts Payable	HOLLAND BOARD OF PUBLIC WORKS		2,410.88
	Invoice	Date	Description		Amount
		2023-00001315	10/31/2022	AIRPORT - UTILITIES DUE 11/8/22	2,410.88
Check	11/10/2022	77728 Accounts Payable	SMALL BUSINESS ASSOCIATION OF MICHIGAN		99.99
	Invoice	Date	Description		Amount
		2023-00001312	11/10/2022	AIRPORT - SBAM ID 234212 CID 234212 NOVEMBER 2022	99.99
Check	11/10/2022	77729 Accounts Payable	STATE OF MICHIGAN		130.00
	Invoice	Date	Description		Amount
		BLR472506	10/11/2022	AIRPORT - INSPECTION	130.00
Check	11/10/2022	77730 Accounts Payable	VHM ENTERPRISES INC.		594.50

City of Holland
Payment Batch Register
 Bank Account: CITY AP - HUNT - PAYABLES ACCT-HUNTINGTON
 Batch Date: 11/10/2022

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Check	Invoice	Date	Description		Amount
	17762	11/10/2022	AIRPORT - NOVEMBER 2022 SERVICES		594.50
	11/10/2022	77731 Accounts Payable	WEST MICHIGAN UNIFORM		286.62
	Invoice	Date	Description		Amount
EFT	360966	10/31/2022	AIRPORT - RUGS		286.62
	11/10/2022	9851 Accounts Payable	REHMANN ROBSON PC - ACH	072000326 / 651933178	7,290.00
	Invoice	Date	Description		Amount
	RR749858	10/31/2022	AIRPORT - PAYMENT 1 AUDIT 6/30/22		7,290.00
CITY AP - HUNT PAYABLES ACCT-HUNTINGTON Totals:			Transactions: 11		\$34,791.72
Checks:		10	\$27,501.72		
EFTs:		1	\$7,290.00		

City of Holland
Payment Batch Register
 Bank Account: CITY AP - HUNT - PAYABLES ACCT-HUNTINGTON
 Batch Date: 11/17/2022

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: CITY AP - HUNT - PAYABLES ACCT-HUNTINGTON					
Check	11/17/2022	77827 Accounts Payable	BOILEAU & CO.		3,837.67
	Invoice	Date	Description		Amount
	25318	10/31/2022	AIRPORT - OCTOBER RETAINED SERVICES AND 9/22 & 10/22 LINKEDIN AD		3,837.67
Check	11/17/2022	77828 Accounts Payable	CUNNINGHAM DALMAN P.C.		577.50
	Invoice	Date	Description		Amount
	315172	10/31/2022	AIRPORT - LEGAL		455.00
	315173	10/31/2022	AIRPORT - LEGAL		122.50
Check	11/17/2022	77829 Accounts Payable	GIVE 'EM A BRAKE SAFETY LLC		1,970.00
	Invoice	Date	Description		Amount
	L16023	10/26/2022	AIRPORT - RENTAL OF RUNWAY X MARKERS		1,970.00
Check	11/17/2022	77830 Accounts Payable	THELENWOOD , AARON		314.62
	Invoice	Date	Description		Amount
	2023-00001377	10/31/2022	AIRPORT - TRAVEL REIMBURSEMENT FROM 9/12/22-9/16/22		314.62
EFT	11/17/2022	9880 Accounts Payable	MEAD & HUNT INC - ACH	075000019 / 547284589	20,549.18
	Invoice	Date	Description		Amount
	2023-00001376	10/31/2022	AIRPORT - INV 339699 & 339767 OCTOBER SERVICES		20,549.18
CITY AP - HUNT PAYABLES ACCT-HUNTINGTON Totals:			Transactions: 5		\$27,248.97
Checks:	4		\$6,699.79		
EFTs:	1		\$20,549.18		

City of Holland
Payment Batch Register
 Bank Account: CITY AP - HUNT - PAYABLES ACCT-HUNTINGTON
 Batch Date: 11/23/2022

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: CITY AP - HUNT - PAYABLES ACCT-HUNTINGTON					
Check	11/23/2022	77940 Accounts Payable	ELITE ACTIVE WEAR INC		24.96
	Invoice		Date	Description	Amount
	212698		11/23/2022	AIRPORT - POLO	24.96
Check	11/23/2022	77941 Accounts Payable	STATE OF MICHIGAN		50.00
	Invoice		Date	Description	Amount
	591-11048395		09/30/2022	AIRPORT - LICENSE FEE	50.00
EFT	11/23/2022	9902 Accounts Payable	FIFTH THIRD BANK - CREDIT CARD - ACH	072499952 / 7661394601	904.84
	Invoice		Date	Description	Amount
	2023-00001438		10/31/2022	AIRPORT OCTOBER CC STMT	904.84
EFT	11/23/2022	9903 Accounts Payable	SEMCO ENERGY GAS COMPANY - ACH	072499952 / 7661394601	337.65
	Invoice		Date	Description	Amount
	2023-00001439		11/23/2022	AIRPORT - NOVEMBER UTILITY READ DATE	337.65
CITY AP - HUNT PAYABLES ACCT-HUNTINGTON Totals:			Transactions: 4		\$1,317.45
Checks:	2		\$74.96		
EFTs:	2		\$1,242.49		

City of Holland
Payment Batch Register
 Bank Account: CITY AP - HUNT - PAYABLES ACCT-HUNTINGTON
 Batch Date: 12/01/2022

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: CITY AP - HUNT - PAYABLES ACCT-HUNTINGTON					
Check	12/01/2022	77998 Accounts Payable	ARR AVIATION BIV		552.50
	Invoice		Date	Description	Amount
	22-007648		11/30/2022	AIRPORT - DECEMBER PHONE AND INTERNET	552.50
Check	12/01/2022	77999 Accounts Payable	KORTHASE AND SONS CO.		4,640.00
	Invoice		Date	Description	Amount
	8546		11/15/2022	AIRPORT - PAPI LIGHTS	4,640.00
CITY AP - HUNT PAYABLES ACCT-HUNTINGTON Totals:			Transactions: 2		\$5,192.50
Checks:	2		\$5,192.50		

City of Holland
Payment Batch Register
 Bank Account: CITY AP - HUNT - PAYABLES ACCT-HUNTINGTON
 Batch Date: 12/08/2022

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: CITY AP - HUNT - PAYABLES ACCT-HUNTINGTON					
Check	12/08/2022	78111 Accounts Payable	HOLLAND BOARD OF PUBLIC WORKS		2,460.69
	Invoice	Date	Description		Amount
	2023-00001557	11/30/2022	AIRPORT UTILITIES DUE 12/8/22		2,460.69
CITY AP - HUNT PAYABLES ACCT-HUNTINGTON Totals:			Transactions: 1		\$2,460.69
Checks:	1		\$2,460.69		