

**DRAFT:**

**SUTTONS BAY TOWNSHIP: NOTICE OF PUBLIC MEETING:**

The Regular Meeting of the Suttons Bay Township Board is hereby called for 5:15 PM Wednesday, June 9, 2021. Due to current isolation guidelines this meeting will be via Zoom.

**PRELIMINARY AGENDA**

**CALL TO ORDER**

**Board Members: Announce Name, Position, Present Physical Location**

**APPROVAL OF THE AGENDA**

**PUBLIC COMMENT:** and communications about items not on the agenda

**REPORTS:**

- Treasurer
- Planning & Zoning
- Fire Authority
- Parks & Recreation
- Facilities

**OLD BUSINESS:**

1. Approval of the Minutes: Previous Meetings (May 12th, May 26)
2. Payment of the Bills
3. Memorandum of Understanding: Leelanau Soccer Club
4. OMA Training Session: Figura Law
5. Township Noise Ordinance
6. Recreation Committee Bylaws

**NEW BUSINESS:**

1. Tobin and Co./ Audit commitment
- 2.
- 3.

**PUBLIC COMMENT:**

**BOARD MEMBER COMMENTS:**

**ADJOURNMENT:**

# ZONING ADMINISTRATOR'S REPORT

## SUTTONS BAY TOWNSHIP

May 2021 (to-date)

For June 2021 Planning Commission and Township Board Meetings

Prepared by Steve Patmore  
As of May 24, 2021

### LAND USE PERMITS ISSUED

DATE	TOTAL	NEW HOMES	ADDITIONS	ACCESSORY STRUCTURES	OTHER
May 2021 (to date)	2	1	0	0	1
Year To Date	17	10	2	4	1
Year to date 2020	7	1	2	3	1
Year to date 2019	15	8	5	2	0
Year to date 2018	13	8	1	4	0
Year to date 2017	17	5	3	7	2
Year to date 2016	11	4	3	3	1
Year to date 2015	9	3	2	3	1
Year to date 2014	3	0	1	2	0

2144 N. Jacobson Rd. New single-family dwelling  
Putnam Rd – Barn Renovation work – Barnes project.

4 revisions or extensions to existing Land Use Permits

#### Land Divisions:

- Many inquiries and discussions with Assessor and property owners.
- Preliminary reviews

#### Zoning Board of Appeals:

- No Activity

#### Short Term Rentals:

- 30 Short-Term Rental Permits issued for 2021 (26 Renewal Permits– 4 New Permits).

#### Other:

- Site Plan Review 1274 Peck Road
- Site Plan Review Marek Road Multi-Family Housing Project
- Review and discussion of Preliminary Site Plan for Capital Stone.
- Review and discussion of preliminary Site Plan for 45 North Winery Special Events.
- Follow-up on Special Use Permits previously approved by PC.
- Assist with Zoning Ordinance Overhaul Project – discussion.
- There have been numerous questions and requests for interpretations on properties in the township that are on the market or recently purchased.
- Attended Master Plan Workshop.
- Attended Workshop on Sign Regulations.
- Attending Workshop on Agricultural Tourism.

**SUTTONS BAY TOWNSHIP  
REGULAR BOARD MEETING  
MAY 12, 2021 MINUTES**

Due to current isolation guidelines this meeting will be via Zoom.

**CALL TO ORDER - REGULAR MEETING**

Rich Bahle, Supervisor, called the regular meeting of the Suttons Bay Township Board of Trustees to order at 5:15 P.M. on Wednesday, May 12, 2021 at the Suttons Bay Township Offices, #95 W. Fourth St., Suttons Bay, Michigan.

Board members announce name, position, present physical location

**ROLL CALL - Quorum Present**

Rich Bahle, Township Supervisor, in the Township Office  
Dorothy Petroskey, Township Treasurer, in the Township office  
Tom Nixon, Board Trustee, Stoney Pt. Rd., Suttons Bay  
Debbie Slocombe, Trustee, at home in Traverse City  
Sandy VanHuystee, Suttons Bay Township Clerk, in Township Office

**APPROVAL OF THE AGENDA**

*Rich Bahle/moved, Sandy VanHuystee/supported, to approve the agenda as amended, adding #3 under New Business - Schedule Special Township Board Meeting, PASSED.*

**PUBLIC COMMENT**

Susan Odom addressed the proposed Noise Ordinance and suggested a sentence be reworded.

**REPORTS**

- Treasurer - As presented.
- Planning & Zoning - Planning Commission still working on the Peck Rd property issues as well as working on revisions to the sign ordinance. Zoning Administrator's Report submitted.
- Fire Authority - Meeting held Tuesday night finalized Fire Chief Evaluation, pleased with Chief's performance. Will share the evaluation form. Looking at terminating the LOSAP Program, will have direct compensation for those personnel by putting them on payroll. Applying for 2% grant request from Grand Traverse Band for compressor to charge the firemen's backpack air systems in firefighting situation.
- Parks & Rec – Arsenic and lead were found in soil sample testing where the pump track was supposed to go. The pump track will be moved into an area further north and west within 100 feet of the paved trail around the pond just in front of the orchard for security reasons. This will be discussed at the next Parks & Rec Committee Meeting. Application was made for the soil and erosion permit for the multi-purpose playing field.

It is anticipated that the permit will be given to the committee this week, and construction will start the week of May 17th.

- Facilities - None

### **OLD BUSINESS**

1. Approval of the Minutes of previous meetings.

March 10, 2021 Minutes

***Sandy VanHuystee/moved, Rich Bahle/supported, to approve the Minutes of March 10, 2021 as presented, PASSED.***

April 14, 2021 Minutes

***Rich Bahle/moved, Dorothy Petroskey/supported, to approve the April 14, 2021 Minutes as presented, PASSED***

2. Approval of the Bills

***Rich Bahle/moved, Sandy VanHuystee/supported, to approve payment of the bills for \$31,109.54 (including Kohler Construction - cleaning of roof - \$200.00) PASSED.***

3. Memorandum of Understanding Leelanau Soccer Club/Field Use & Maintenance

Tom Nixon made some corrections to the original document. Debbie Slocombe would like to send this document to the Leelanau Soccer Club for their review. Tom Nixon will call Wms & Bay to find out the number of portajohns they suggest are needed.

4. Office Remodel: Planning drawings - Andy Rink

Tom Nixon and Dorothy Petroskey, the Office Remodel Committee, met with Andy Rink, Architect, and Bill Drozdalski spent time going through the office building. At a nominal fee Andy Rink would draw up some blueprints giving the Board some options and ideas to consider what it could do with the office. Andy Rink was the architect when the township office was constructed.

***Dorothy Petroskey/moved, Tom Nixon/supported, to approve up to \$500.00 to have Andy Rink prepare some architectural renderings of space utilization of the township office, PASSED.***

5. Open Meetings Act Training Session

Tom Nixon requests approval to spend \$400.00 to hold an Open Meetings Act Training Session with the township attorney via zoom. There are 9 planning commissioners and 5 township board members who are being invited to this session which is proposed to take place on a Monday night.

***Tom Nixon/moved, Rich Bahle/supported, to spend \$400.00 to contract with the township attorney for the purpose of bringing the planning commissioners and***

*township board up to date on the Open Meetings Act via zoom meeting on a Monday nite, PASSED.*

### **NEW BUSINESS**

1. Township Noise Ordinance: Review and revision

A proposed township noise ordinance was submitted by Tom Nixon. This document it not to replace what the township currently has. It is some thinking that models off the MTA's noise ordinance and then some language added to that by Tom Nixon. The township board should have some understanding as to whether its current noise ordinance is sufficient or not because it is dramatically different from the township's ordinance. We talking about events such as short term rentals, weddings, etc. In general it lets the residents know that if there is noise bothering them, there is a way it can be addressed. Option 2 should be considered. The ordinance speaks to decibels, a step that would have to be taken to purchase a decibel meter. The current and revised ordinances should be submitted to the township attorney with a request of a legal review, which ordinance best protects the township's interest, is the most convenient and appropriate to implement and to enforce.

Rich Bahle asked Tom Nixon to do some research with regard to the purchase and use of a decibel meter. Rich Bahle asked board members to put together a list of questions they have about a noise ordinance.

2. Accept Planning Commission Annual Report

The Planning Commission Annual Report was submitted for acceptance.

- Tom Nixon - said Jon Walter, an architect and well respected and soft spoken man, served a long time on the planning commission, had insight in the placement of homes

*Rich Bahle/Tom Nixon/supported, to accept the Annual Planning Commission Report, PASSED.*

3. Calling Special Township Board Meeting

*Rich Bahle/moved, Debbie Slocombe/supported, to hold a special meeting of the Township Board on May 26, 2021, at 5:15 p.m. via zoom, PASSED.*

### **PUBLIC COMMENT**

Susan Odom commented it will take more staff time and expertise to monitor and enforce the noise ordinance.

### **BOARD MEMBER COMMENTS**

Tom Nixon - Trash Pick Up Day- May 15, 9am to 12 noon at Road Commission Garage.

Tom Nixon - Sandy VanHuystee spent a lot of time converting the budget into one program.

Sandy VanHuystee will help with trash pickup day, maybe Jeff Slocombe also.

Debbie Slocombe - putting hardware on signs.

Rich Bahle - Library Budget for Board's information.

**ADJOURNMENT**

Rich Bahle adjourned the meeting at 6:23 p.m.

**MINUTES BY MARGE JOHNSON, RECORDING SECRETARY  
SANDY VANHUUSTEE, CLERK**

**Suttons Bay Township**  
**Unpaid Bills Detail**  
 As of June 9, 2021

Type	Date	Num	Due Date	Aging	Open Balance
<b>American Waste</b>					
Bill	06/09/2021		06/19/2021		3,385.00
Total American Waste					3,385.00
<b>Christy Brow</b>					
Bill	06/01/2021		06/11/2021		444.67
Total Christy Brow					444.67
<b>Debbie Slocombe</b>					
Bill	06/01/2021		06/11/2021		127.45
Total Debbie Slocombe					127.45
<b>Dorothy Petroskey</b>					
Bill	06/01/2021		06/11/2021		1,694.84
Bill	06/09/2021		06/19/2021		963.12
Total Dorothy Petroskey					2,657.96
<b>DTE Energy</b>					
Bill	06/09/2021		06/19/2021		85.18
Total DTE Energy					85.18
<b>Envirologic</b>					
Bill	06/09/2021		06/19/2021		6,242.57
Total Envirologic					6,242.57
<b>Federal Tax Deposit</b>					
Bill Pmt -Check	04/22/2021				-27.00
Bill	06/09/2021		06/19/2021		1,581.02
Total Federal Tax Deposit					1,554.02
<b>Jill Williamson</b>					
Bill	06/09/2021		06/19/2021		62.50
Total Jill Williamson					62.50
<b>Leelanau County Treasurer</b>					
Bill	06/09/2021		06/19/2021		35.87
Total Leelanau County Treasurer					35.87
<b>Leelanau Enterprise</b>					
Bill	06/09/2021		06/19/2021		128.70
Total Leelanau Enterprise					128.70
<b>Marge Johnson</b>					
Bill	06/09/2021		06/19/2021		221.64
Total Marge Johnson					221.64
<b>Michigan Assessing Service</b>					
Bill	06/09/2021		06/19/2021		3,764.58
Total Michigan Assessing Service					3,764.58
<b>Michigan Township Association</b>					
Bill	06/09/2021		06/19/2021		4,431.45
Total Michigan Township Association					4,431.45
<b>Moses Window Cleaning</b>					
Bill	06/09/2021		06/19/2021		25.00
Total Moses Window Cleaning					25.00

**Suttons Bay Township**  
**Unpaid Bills Detail**  
As of June 9, 2021

Type	Date	Num	Due Date	Aging	Open Balance
<b>Netlink</b>					
Bill	06/09/2021		06/19/2021		798.00
Total Netlink					798.00
<b>Northern Building Supply, LLC</b>					
Bill	06/09/2021		06/19/2021		45.88
Total Northern Building Supply, LLC					45.88
<b>Paul Whiteford</b>					
Bill	06/09/2021		06/19/2021		1,475.00
Total Paul Whiteford					1,475.00
<b>Richard Bahle</b>					
Bill	06/01/2021		06/11/2021		1,181.11
Total Richard Bahle					1,181.11
<b>Sandra Van Huystee</b>					
Bill	06/01/2021		06/11/2021		2,164.94
Total Sandra Van Huystee					2,164.94
<b>Spectrum Business</b>					
Bill	06/09/2021		06/19/2021		271.99
Total Spectrum Business					271.99
<b>State of Michigan</b>					
Bill	06/09/2021		06/19/2021		364.80
Total State of Michigan					364.80
<b>Steven Patmore</b>					
Bill	06/01/2021		06/11/2021		2,857.26
Total Steven Patmore					2,857.26
<b>Tom Nixon</b>					
Bill	06/01/2021		06/11/2021		127.45
Total Tom Nixon					127.45
<b>U. S. Postal Service</b>					
Bill	06/09/2021		06/19/2021		122.00
Total U. S. Postal Service					122.00
<b>Village of Suttons Bay</b>					
Bill	06/09/2021		06/19/2021		65.04
Total Village of Suttons Bay					65.04
<b>Williams &amp; Bay</b>					
Bill	06/09/2021		06/19/2021		111.38
Total Williams & Bay					111.38
<b>TOTAL</b>					<b>32,751.44</b>



April 30, 2021

Supervisor and Township Board  
Suttons Bay Township  
P. O. Box 457  
Suttons Bay, MI 49682-0457

We are pleased to confirm our understanding of the services we are to provide Suttons Bay Township for the fiscal year ending March 31, 2021.

We will audit the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Suttons Bay Township as of and for the year ending March 31, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Suttons Bay Township's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Suttons Bay Township's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

Management's Discussion and Analysis.  
Budgetary Comparison Schedules.

We have also been engaged to report on supplementary information other than RSI that accompanies Suttons Bay Township's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, either in a separate written report accompanying our auditor's report on the financial statements or in a report combined with our auditor's report on the financial statements.

Combining and Individual Fund Financial Statements and Schedules  
State Audit Division Auditing Procedures Report – Form L 3174.

Certified Public Accountants

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

### **Audit Procedures for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safe guards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of you confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

#### **Audit Procedures – Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

#### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Suttons Bay Township's compliance with the provisions of applicable laws, regulations, contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

#### **Other Services**

We will also assist in preparing the financial statements of Suttons Bay Township in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

#### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles;

and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information. You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

## **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Tobin & Co., P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Michigan or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Tobin & Co., P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the State of Michigan or its designee. The State of Michigan or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to issue our reports no later than September 30, 2021. Jonathan Poortenga is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, will not exceed \$3,500.00 for the year ended March 31, 2021. Out-of-pocket costs will not exceed \$200.00. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on the anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. At your request, we will prepare the State Form F-65, and our fee for preparing it will be \$300.00.

We will issue a written report upon completion of our audit of Suttons Bay Township's financial statements. Our report will be addressed to management and those charged with governance of Suttons Bay Township. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Suttons Bay Township and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

*Tobin & Co., P.C.*

Tobin & Co., P.C.

RESPONSE:

This letter correctly sets forth the understanding of Suttons Bay Township.

By: \_\_\_\_\_

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