

PENTLAND TOWNSHIP BOARD
REGULAR MEETING AGENDA
SEPTEMBER 8, 2026

Call to Order and Roll Call

Pledge of Allegiance

Changes to the Agenda

Brief Public Comment

Approval of Minutes

Approval of Bills

Treasurer's Report

New Business:

- Anderson-Tackman name change (see end of the packet)
- Architect – hall visit 9/16
- Hall rental forms
- Fire department – email from Village
- Anything else?

Old Business:

- AT&T & voip handover - update
- Community clean up day – quick update
- Hall roof – Jon & Shaun
- Wastewater update
- Future Hall Bookings
- Liquor Inspection Reports
- Water and Sewer Updates
- Open for Other Reports
- Communications

Extended Public Comment

Next Regular Meeting – Tuesday, October 13, 2026 @ 7:00 pm

Adjournment

PENTLAND TOWNSHIP

REGULAR MEETING

August 11, 2026

Tonight's meeting was held at the Pentland Township Hall: 15474 M-28, Newberry, MI 49868.

The meeting was called to order at 7:00 pm by Supervisor Janet Maki.

Board members present: Treasurer Jon Brown, Trustee Jeff Dunbar, Supervisor Janet Maki, Clerk Greg Rathje, and Trustee Roxanna Transit. Absent: none.

Also present: Deputy Clerk Christine Rathje, Utilities Superintendent Shaun Reed, Luce County Sheriff Eric Gravelle, Jack Thomas, and Sterling McGinn from the Newberry News.

There were no changes to tonight's agenda.

Under brief public comment, Sheriff Gravelle spoke about the Sheriff's Department, including staff changes, possible training events that may happen in Luce County, and recent crime.

The Board thanked Sheriff Gravelle for his time and his department's service to our community.

The Board then turned to a speakerphone call with two engineers from the firm of Hubbel, Roth, and Clark (HRC). This is the same firm as Jamie Burton, whom the township has used often in the past 18 months.

This call was about HRC's proposed "Asset Management Plan" for Pentland Township – a document that helps a government with long term planning for repairs and replacement of equipment.

Last year the Board began a conversation with Jamie Burton about the township doing an asset management plan. Recently, Karyn Stickel PE, another partner in Hubbel, Roth, and Clark, spent several hours with Utilities Superintendent Reed and then prepared a proposal for an asset management plan for our utilities and the township hall. Ms. Stickel and another engineer from HRC were on tonight's call.

The Board and the two engineers from HRC engaged in a thorough discussion about the merits and costs of the asset management plan. After the discussion, the Board thanked both engineers for their time. The call ended without any action being taken at this point.

The Board then returned to routine items on the agenda.

Clerk Rathje presented the minutes of the July 14 meeting.

Motion by Maki, seconded by Transit, to approve these minutes. Ayes: All. Motion carried.

The bills were presented by Clerk Rathje.

Motion by Transit, seconded by Brown, to approve the following five routine items in one motion:

1. There were no General Fund, Sewer Fund, or Water Fund checks issued per Pentland Township's "Post Audit" policy. (This policy explains how bills are paid between meetings)
2. General Fund check numbers 6685 and 6731 for payment today.
3. Sewer Fund check numbers 3127 through 3128 for payments approved today.
4. Water Fund check number 6209 for payments approved today.
5. Transfer \$65,580.41 from First National Bank of St. Ignace's Municipal Account to the Checking Account.

The vote on all of the above items - Ayes: All. Motion carried.

The Treasurer's Report was presented by Treasurer Brown.

In addition to his written report, Treasurer Brown gave an update how summer taxes are going.

Motion by Rathje, seconded by Transit, to receive the Treasurer's Report. Ayes: all.

Motion carried.

The Board then moved to New Business.

Michael Grentz, a certified public accountant (CPA) from Anderson, Tackman & Co., presented his firm's initial thoughts about the state of the township's finances after spending several days at the township hall reviewing our books. Mr. Grentz believes the township's finances are in good shape. Mr. Grentz will return in October to discuss the final results of the audit and several other financial items the Board may wish to do.

The Board thanked Mr. Grentz for his and his firm's efforts.

The Board heard a report from Trustee Transit and Clerk Rathje about their meeting yesterday with Dustin Drabek, the township's new insurance representative from the downstate firm of Decker Insurance in Portage (outside of Kalamazoo). This firm replaces the township's longtime insurance firm of Hannula Insurance in Lake Linden. Both partners there are retiring and sold their firm to Decker Insurance.

The trio walked outside around the hall to discuss the damage to the roof from this past winter, and the roof's overall health and possible issues.

The meeting also covered the Township's relationship with Hannula Insurance and how things will be different when the Township wants to contact Decker Insurance.

Both Trustee Transit and Clerk Rathje were very impressed with the professionalism and knowledge of Mr. Drabek.

There was no action taken on this item tonight. However, it was shared with the Board that Mr. Drabek encouraged the Board to immediately repair the ice damage from this past winter.

That recommendation has already been shared with Superintendent Reed and Trustee Brown. They are looking into the health of the roof and have been reaching out to contractors to begin repairs immediately.

The Board held a brief discussion about the value of purchasing new curtains at the township hall to help with keeping the hall cooler in the summer, and warmer in the winter. Especially in the summer – the sun makes the main room and corner office very uncomfortable.

There was unanimous consent to proceed with acquiring new curtains that help with these issues.

As the last item of New Business, the Board considered the proposed asset management plan presented tonight.

After discussion, motion by Rathje, seconded by Maki, to approve the proposed asset management plan with two points the Board would like to convey to HRC.

The first point was for the review of the township hall to proceed as fast as possible to help the Board move quickly on what large repair issues there might be.

The second point was that the Board's intuitive sense that the number of hours proposed by HRC to assess the hall "felt" high, and the Board thinks it might take less time than HRC's proposal stated to do this.

Ayes: all. Motion carried.

By unanimous consent, Clerk Rathje was asked to convey the two points in the above motion to Ms. Stickel (as well as the fact that the proposal has been approved) as soon as possible.

The Board then moved on to Old Business, starting with revisiting the discussion about a community cleanup day from last month's meeting.

The Board heard an update on a proposed community cleanup day. About a half-dozen local governments were contacted about how they do this in their community and several of them have replied so far. There will be an update at next month's meeting after everyone replies.

There was no action taken on this item tonight.

The next item under Old Business was the hall roof. However, since the hall roof was discussed under new business, there was nothing else to discuss here.

Clerk Rathje reported there was nothing new since last month on wastewater.

There were no notable upcoming hall bookings to discuss.

Clerk Rathje reported the township received liquor inspection reports from the Sheriff's Department last month. All of the establishments inspected were scored "good".

Our new Utilities Superintendent Shaun Reed gave a thorough report on the township's water and wastewater systems. The Board appreciated Mr. Reed's efforts in keeping the township's utility systems working well.

One item in particular Superintendent Reed shared was the details of new computers that will be purchased for the utility office. These computers will allow the township to update its accounting software for the utility system and tax collection.

Under other reports, Supervisor Maki shared the results from the state's most recent "PA 660" (Public Act 660 of 2018) evaluation of the township's assessing. The township's assessing was given a designation of "substantially compliant".

Under extended public comment, Sterling McGinn from the Newberry News asked about grants for the Newberry Fire Department, including for fire engines. Trustee Transit shared several items that were recently shared with the Village on this matter.

Clerk Rathje also shared his recent conversation with Jerry Grossman, a forester and township resident. Mr. Grossman was asked to look at the parcel the township bought several years for the wastewater project. Since this project is no longer going forward, the township should begin a conversation about what to do with the parcel in the best interests of the sewer customers who paid for the parcel in the first place.

The next regular meeting of the township board is Tuesday, September 8, 2026, at 7:00 pm at the Pentland Township Hall.

Motion by Transit, seconded by Brown, to adjourn the meeting. Ayes: All. Motion carried.

The meeting adjourned at approximately 8:15 pm.

Gregory Rathje
Pentland Township Clerk

Janet Maki
Pentland Township Supervisor

SEPTEMBER 2026 MONTHLY BILLS

Last updated September 8, 2026

CHECK #	PAYEE	AMOUNT	DESCRIPTION	Gen. Fund	Sewer Fund	Water Fund
General Fund checks paid ahead of time: (legally known as "post audit" payments)						
No early bills paid since the last meeting.						
	Total	\$ -		\$ -	\$ -	\$ -
General Fund checks to be paid today:						
Payroll:						
6732	Jonathan Brown	\$ 1,104.26	Treasurer	\$ 1,104.26	\$ -	\$ -
6733	Deborah Burbach	\$ 105.80	Deputy Treasurer - 0 mtg & 0 hrs	\$ 105.80	\$ -	\$ -
6734	Void	\$ -	AJ's check, voided & reissued at check 6747 (see below)	\$ -	\$ -	\$ -
6735	Jeff Dunbar	\$ 243.86	Trustee	\$ 243.86	\$ -	\$ -
6736	Janet Maki	\$ 3,232.62	Supervisor & Assessor	\$ 3,232.62	\$ -	\$ -
6737	Christie Overland	\$ 118.27	Hall custodian 6.92 hours	\$ 118.27	\$ -	\$ -
6738	Jerry Overland	\$ 1,305.26	Labor - Utilities - 75.0 hrs	\$ -	\$ 652.63	\$ 652.63
6739	Christine Rathje	\$ 51.05	Deputy Clerk - 1 mtg and 0 hrs	\$ 51.05	\$ -	\$ -
6740	Void	\$ -	Stuck to previous check, printed as blank. Voided.	\$ -	\$ -	\$ -
6741	Gregory Rathje	\$ 1,422.96	Clerk 0 hrs wastewater, 3.92 hrs non-stat. duties, and 2.07 hours early voter (only for August)	\$ 1,221.54	\$ 100.71	\$ 100.71
6742	Shaun Reed	\$ 4,066.64	Utilities Superintendent w/health ins. payment	\$ 813.33	\$ 813.33	\$ 2,439.98
6743	Terrie Slack	\$ 1,900.81	Admin Assistant - 100.50 hours	\$ 633.60	\$ 633.60	\$ 633.61
6744	Roxanna Transit	\$ 243.86	Trustee	\$ 243.86	\$ -	\$ -
6747	AJ Downey	\$ 172.52	Re-issued check 7.0 hours	\$ -	\$ 17.84	\$ 154.68
	Total Payroll	\$ 13,967.91		\$ 7,768.19	\$ 2,218.11	\$ 3,981.62
Remittances:						
EFT150	US Government	\$ 3,812.47	Electronic Fund Transfer (EFT) Fed.Tax/FICA/SocSec	\$ 2,141.11	\$ 612.66	\$ 1,058.70
6745	Void	\$ -	Child support, voided & reissued as check 6747 (below)	\$ -	\$ -	\$ -
6746	Michigan Dept. of Treasury	\$ 757.02	State Withholding	\$ 467.58	\$ 111.22	\$ 178.22
6748	Michigan State Disbursement	\$ 178.50	Re-issued child support	\$ 467.58	\$ 111.22	\$ 178.22
	Total Remittances	\$ 4,747.99		\$ 3,076.27	\$ 835.10	\$ 1,415.14
Accounts Payable:						
6749	AT&T	\$ 794.25	Phone bill	\$ 192.40	\$ 300.92	\$ 300.93
6750	AT&T Mobility	\$ 111.39	Broadband for utility office	\$ 37.13	\$ 37.13	\$ 37.13
6751	Blue Cross/Blue Shield	\$ 2,407.28	Healthcare premium	\$ 481.46	\$ 481.46	\$ 1,444.36
6752	Cloverland Electric	\$ 1,311.69	Electric bill - capital credits applied	\$ (222.63)	\$ 602.55	\$ 931.77
6753	Election Source	\$ 47.43	AV supplies (two invoices)	\$ 47.43	\$ -	\$ -
6754	Lipponen, Josie	\$ 100.00	Hall refund	\$ 100.00	\$ -	\$ -
6755	Luce County Road Comm.	\$ 4,330.80	5400 gallons dust control (1st treatment)	\$ 4,330.80	\$ -	\$ -
6756	National Office Products	\$ 141.33	Toner for utility office	\$ -	\$ 70.67	\$ 70.66
6757	Newberry Ace	\$ 56.98	Parts for sewer and water systems	\$ -	\$ 28.49	\$ 28.49
6758	Pentland Tax Account	\$ 4,125.00	Refund to tax account per Treasurer	\$ 4,125.00	\$ -	\$ -
6759	Pentland Utilities	\$ 3,900.00	Hydrant Rental	\$ 3,900.00	\$ -	\$ -
6760	Rathje, Greg	\$ 176.32	243.2 miles at 72.5¢/mile	\$ 176.32	\$ -	\$ -
6761	Reed, Shaun	\$ 448.78	619 miles at 72.5¢/mile - water samples to Lansing	\$ -	\$ -	\$ 448.78
6762	Rolfe, Craig	\$ 265.00	Mostly wastewater	\$ 35.00	\$ 230.00	\$ -
6763	Security Benefit	\$ 80.00	457 Plan	\$ 80.00	\$ -	\$ -
6764	Slack, Terrie	\$ 52.20	72 miles at 72.5¢/mile	\$ 17.40	\$ 17.40	\$ 17.40
6765	Village of Newberry	\$ 6,600.00	Monthly sewer treatment bill	\$ -	\$ 6,600.00	\$ -
6766	Visa	\$ 4,734.09	Gas (\$348.50), natural gas (\$25.23) for utilities, broadband - hall (\$132), election laptop (\$859.55), three computers - utilities and hall (\$2,301.66) and more.	\$ 2,240.54	\$ 1,201.53	\$ 1,292.02
	Total Accounts Payable	\$ 29,682.54		\$ 15,540.85	\$ 9,570.15	\$ 4,571.54
	Grand Total for today (checks 6732 thru 6766)	\$ 48,398.44	<-- This amount will be transferred from General Fund's Money Market to Checking for today's payroll, remittances, and bills.	\$ 26,385.31	\$ 12,623.36	\$ 9,968.30
Sewer Fund Checks (post audit and today)						
3129	Pentland Twp General Fund	\$ 2,954.03	Repay General Fund Advance	\$ -	\$ 2,954.03	\$ -
3130	Pentland Twp General Fund	\$ 12,623.36	Repay General Fund for today's bills	\$ -	\$ 12,623.36	\$ -
Water Fund Checks (post audit and today)						
6210	Pentland Twp General Fund	\$ 9,968.30	Repay General Fund for today's bills	\$ -	\$ -	\$ 9,968.30

FY 2024 - today General Fund Repayment Status						
(to repay monies advanced to the Sewer Fund)						
	Date	Sewer Fund Check #	Amount	Balance	Paid back so far	Note
	11/12/2013	na	\$ -	\$ 343,000.00	\$ -	Starting balance in 2013 (thirteen!)
	3/31/2024	na	\$ -	\$ 104,532.21	\$ 238,467.79	Ending balance FY 2023 - 2024
	3/31/2024	na	\$ (926.27)	\$ 105,458.48	\$ 238,467.79	Audit adjustment
	3/31/2024	na	\$ (170,000.00)	\$ 275,458.48	\$ 238,467.79	Additional loan
1	4/16/2024	3068	\$ 2,465.50	\$ 272,992.98	\$ 240,933.29	For March 2024
2	5/14/2024	3070	\$ 1,821.77	\$ 271,171.21	\$ 242,755.06	For April 2024
3	6/11/2024	3072	\$ 2,091.96	\$ 269,079.25	\$ 244,847.02	For May 2024
4	7/9/2024	3074	\$ 1,613.88	\$ 267,465.37	\$ 246,460.90	For June 2024
5	8/13/2024	3076	\$ 1,898.45	\$ 265,566.92	\$ 248,359.35	For July 2024
6	9/10/2024	3078	\$ 3,559.70	\$ 262,007.22	\$ 251,919.05	For August 2024
7	10/8/2024	3080	\$ 3,083.74	\$ 258,923.48	\$ 255,002.79	For September 2024
8	11/12/2024	3083	\$ 2,743.23	\$ 256,180.25	\$ 257,746.02	For October 2024
9	12/10/2024	3085	\$ 2,790.98	\$ 253,389.27	\$ 260,537.00	For November 2024
10	1/14/2025	3087	\$ 2,632.25	\$ 250,757.02	\$ 263,169.25	For December 2024
11	2/11/2025	3089	\$ 3,619.72	\$ 247,137.30	\$ 266,788.97	For January 2025
12	3/11/2025	3091	\$ 2,552.90	\$ 244,584.40	\$ 269,341.87	For Febuary 2025
13	4/8/2025	3094	\$ 2,878.01	\$ 241,706.39	\$ 272,219.88	For March 2025
14	5/13/2025	3096	\$ 2,612.41	\$ 239,093.98	\$ 274,832.29	For April 2025
15	6/10/2025	3098	\$ 2,769.67	\$ 236,324.31	\$ 277,601.96	For May 2025
16	7/8/2025	3100	\$ 3,263.43	\$ 233,060.88	\$ 280,865.39	For June 2025
17	8/12/2025	3102	\$ 3,223.71	\$ 229,837.17	\$ 284,089.10	For July 2025
18	9/9/2025	3104	\$ 4,943.12	\$ 224,894.05	\$ 289,032.22	For August 2025
19	10/14/2025	3106	\$ 3,108.94	\$ 221,785.11	\$ 292,141.16	For September 2025
20	11/11/2025	3108	\$ 2,975.35	\$ 218,809.76	\$ 295,116.51	For October 2024
21	12/9/2025	3110	\$ 2,089.35	\$ 216,720.41	\$ 297,205.86	For November 2025
22	1/13/2026	3112	\$ 3,027.54	\$ 213,692.87	\$ 300,233.40	For December 2025
23	2/10/2026	3114	\$ 2,965.95	\$ 210,726.92	\$ 303,199.35	For January 2026
24	3/10/2026	3116	\$ 3,010.27	\$ 207,716.65	\$ 306,209.62	For Febuary 2026
25	4/14/2026	3118	\$ 2,907.99	\$ 204,808.66	\$ 309,117.61	For March 2026
25	5/12/2026	3120	\$ 2,869.96	\$ 201,938.70	\$ 311,987.57	For April 2026
26	6/9/2026	3122	\$ 3,148.06	\$ 198,790.64	\$ 315,135.63	For May 2025
27	7/14/2026	3125	\$ 2,319.08	\$ 196,471.56	\$ 317,454.71	For June 2026
28	8/11/2026	3127	\$ 4,070.18	\$ 192,401.38	\$ 321,524.89	For July 2026
29	9/8/2026	3129	\$ 2,954.03	\$ 189,447.35	\$ 324,478.92	For August 2026
Background:						
-Over the years, the township's sewer fund borrowed money from the township's general fund.						
-Starting in late 2013, home customers began paying a \$5.20 monthly charge to repay this loan (commercial customers and larger residential customers pay \$5.20 for every 4,000 gallons of sewer).						
-Starting April 2016, these charges were deposited into its own bank account. Which is why the amount paid out above is different than the "sewer repay" bank account in the Treasurer's Report. The first several years of payments were deposited into the General Fund's money market account.						
-In May 2024, the township board added an additional \$170,000 to this amount to pay off the 2024 sewer lawsuit.						
-The loan is expected to be paid off by 2033 (perhaps sooner). When paid off, this monthly charge ends.						

Road Commission Chloride Spraying						
					Cost per gallon change	
				cost per gallon	% change over previous year	% change compared to 2009
Year	Invoice	Amount	Gallons			
2009	691	\$ 2,520.00	9,000	\$ 0.2800	-	0.00%
2010	727	\$ 2,152.00	8,000	\$ 0.2690	-3.9%	-3.93%
2011	748	\$ 2,093.34	7,503	\$ 0.2790	3.7%	-0.36%
2012	778	\$ 1,883.00	7,000	\$ 0.2690	-3.6%	-3.93%
2013	816	\$ 2,093.00	7,000	\$ 0.2990	11.2%	6.79%
2014	832	\$ 2,009.70	6,300	\$ 0.3190	6.7%	13.93%
2015	865	\$ 2,089.15	6,350	\$ 0.3290	3.1%	17.50%
2016*	894	\$ 2,381.81	7,445	\$ 0.3199	-2.8%	14.26%
2016*	898	\$ 2,337.31	7,327	\$ 0.3190	-3.0%	13.93%
2016 TOTAL		\$ 4,719.12	14,772	\$ 0.3195	-2.9%	14.09%
2017*	See #	\$ 1,990.45	6,050	\$ 0.3290	3.1%	17.50%
2017*	928	\$ 2,977.78	9,051	\$ 0.3290	3.0%	17.50%
2017 TOTAL		\$ 4,968.23	15,101	\$ 0.3290	3.0%	17.50%
2018*	942	\$ 2,247.56	6,440	\$ 0.3490	6.1%	24.64%
2018*	952	\$ 802.70	2,300	\$ 0.3490	6.1%	24.64%
2018 TOTAL		\$ 3,050.26	8,740	\$ 0.3490	6.1%	24.64%
2019*	974	\$ 981.60	2,400	\$ 0.4090	17.2%	17.50%
2019*	985	\$ 2,702.26	6,607	\$ 0.4090	17.2%	17.50%
2019 TOTAL		\$ 3,683.86	9,007	\$ 0.4090	17.2%	46.07%
2020*	1006	\$ 2,279.70	5,100	\$ 0.4470	9.3%	59.64%
2020*	1012	\$ 1,990.11	3,791	\$ 0.5250	28.4%	87.48%
2020 TOTAL		\$ 4,269.81	8,891	\$ 0.4802	17.4%	71.51%
2021*	1029	\$ 2,553.00	5,550	\$ 0.4600	-4.2%	64.29%
2021*	1040	\$ 2,760.00	6,000	\$ 0.4600	-4.2%	64.29%
2021 TOTAL		\$ 5,313.00	11,550	\$ 0.4600	-4.2%	64.29%
2022*	32	\$ 3,767.40	6,000	\$ 0.6279	36.5%	124.25%
2022*	42	\$ 3,321.79	5,300	\$ 0.6268	36.3%	123.84%
2022 TOTAL		\$ 7,089.19	11,300	\$ 0.6274	36.4%	124.06%
2023*	62	\$ 3,328.50	5,250	\$ 0.6340	1.1%	126.43%
2023*	69	\$ 2,916.40	4,600	\$ 0.6340	1.1%	126.43%
2023 TOTAL		\$ 6,244.90	9,850	\$ 0.6340	1.1%	126.43%
2024*	82	\$ 3,877.20	5,400	\$ 0.7180	13.2%	156.43%
2024*	91	\$ 5,354.04	8,015	\$ 0.6680	5.4%	138.57%
2024 TOTAL		\$ 9,231.24	13,415	\$ 0.6881	8.5%	145.76%
2025*	104	\$ 4,611.25	5,850	\$ 0.7882	18.0%	181.52%
2025*	109	\$ 4,185.01	5,400	\$ 0.7750	12.6%	176.79%
2025 TOTAL		\$ 8,796.26	11,250	\$ 0.7819	13.6%	179.25%
2026	123	\$ 4,330.80	5,400	\$ 0.8020	3.5%	186.43%
*That year had two treatments						
# 2017 the first treatment was billed in two invoices						

Pentland Township Treasurer

Fund Report as of 08/31/2026

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#0443 Business Checking

1st.Nat'l	Beg.Balance	\$	9,982.62		
	Credits		\$	65,580.41	
	Interest 0.00%		\$	-	
	Debits			\$	(48,745.98)
	Ending Balance			\$	26,817.05

#1790 General Fund Mun.MMkt

1st.Nat'l	Beg.Balance	\$	455,478.89		
	Credits		\$	45,660.05	
	Interest 1.11%		\$	399.58	
	Debits			\$	(65,580.41)
	Ending Balance			\$	435,958.11

#3408 Municipal MMkt.(Repay)

1st.Nat'l	Beg.Balance	\$	278,099.93		
	Credits		\$	4,070.18	
	Interest 1.11%		\$	262.38	
	Debits			\$	-
	Ending Balance			\$	282,432.49

#8616 Sewer Municipal Checking

Nicolet	Beg.Balance	\$	70,496.29		
	Credits		\$	18,640.60	
	Interest 1.00%		\$	28.55	
	Debits			\$	(17,463.34)
	Ending Balance			\$	71,702.10

#8013 Water Municipal Checking

Nicolet	Beg.Balance	\$	69,658.36		
	Credits		\$	13,231.57	
	Interest 1.00%		\$	30.57	
	Debits			\$	(4,405.85)
	Ending Balance			\$	78,514.65

Total Cash	\$ 895,424.40
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#0481 Tax Municipal Checking

Nicolet	Beg.Balance	\$	114,842.06		
	Credits		\$	221,068.94	
	Interest 0.01%		\$	56.11	
	Debits			\$	(148,228.22)
	Ending Balance			\$	187,738.89

Pentland Township Treasurer
Fund Report as of 08/31/26

#2596	9 Mo Sewer Fund CD				
Nicolet	Maturity Date 10/11/2026		Issue Date 01/11/2024 & Last Renewal 01/11/2026		
	Beg. Balance	\$	34,169.58		
	Credits	\$	-		
Term 3 month	APY Interest 3.60%	\$	302.42		
	Debits			\$	-
	Ending Balance			\$	34,472.00
#5689	9 Mo Rainy Day CD				
Nicolet	Maturity Date 12/02/2026		Issue Date 03/02/2026 & Last Renewal 00/00/0000		
	Beg. Balance	\$	99,563.13		
	Credits	\$	-		
Term 3 month	APY Interest 3.49%				
	Debits			\$	-
	Ending Balance			\$	99,563.13
#7392-300	12 Mo GFund Fire Truck CD				
TACU	Maturity Date 03/02/2027		Issue Date 02/27/2025 & Last Renewal 03/02/2026		
	Beg. Balance	\$	287,068.75		
	Credits	\$	-		
Term 6 month	APY Interest 4.04%	-			
	Debits			\$	-
	Ending Balance			\$	287,068.75

Total Investments	\$	421,103.88
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Total Cash & Investments (excluding Tax Collection Account)	\$	1,316,528.28
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INFRASTRUCTURE & FACILITIES REPORT

Reporting Date: September 8, 2026

ADMINISTRATIVE & OPERATIONAL ACTIVITY

ITEM	STATUS / UPDATE
MISS DIG	56 requests received; 23 required utility marking. No emergencies. Total labor: 8 regular hours.
Billing	Meters were read and bills were issued on September 1.
Seasonal Program	The summer watering program has been active since June 1.
Delinquent Accounts	One delinquent shutoff account is currently being managed.
Water Sampling	July water samples were collected on August 20 with no discrepancies reported. August bacteriological samples are scheduled for September 21.
Sensus Integration	Integration is approximately 85% complete, and automated meter reading is complete. Erico Electric is working on the lift-station radios. System changeover is pending setup of the new computers.
Water Tower No. 1	St. Germain is scheduled to strip and coat the tower during the week of September 7.
Operator Training	The Utilities Superintendent will attend a two-day mathematics course in Traverse City on September 29-30 in preparation for the Water Operator examination in November.

BREAKDOWNS, REPAIRS & FACILITY NEEDS

ITEM	STATUS / UPDATE
Well House VFD Upgrade	Following the Well No. 1 diaphragm failure, electronics have been installed in both well houses. VFD installation at Well House No. 1 is scheduled for the week of September 8.
Abandoned Prison Lines	Nine leaking abandoned lines have been identified near the prison. Excavation to remove the lines is expected to begin near the end of the month.
Industrial Park Lift Station	Quote to replace both check valves, including labor, equipment, and materials: \$8,930.
Pentland Township Hall	The roof requires attention.

AGENDA ITEMS

ITEM	STATUS / UPDATE
Procurement Requests	No items listed.
New Discussion	No items listed.
Old Discussion	No items listed.

Pentland Township Supervisor's Report September 2026

L-4029 Tax Rate Request for 2026: The equalization director has prepared the township's millage request for the collection of the townships millage on the winter tax bills. The township clerk & supervisor signs this form and return to county clerk by September 30th. This form is the township's authorization to collect your township mills on the tax bills. The equalization director has been filing this report on behalf of the township.

New Qualified Forest Parcel for 2026. I received an application from the department of Agriculture for a new qualified forest application for parcel numbers 004-003-013-1700 with 6.66 acres, & 004-003-013-1800 with 38 acres in the name of Jack & Patti Thomas. These parcels will be combined for 2027 and the new number will be 004-0030013-1810. The department will notify within 90 days once application is reviewed.

Split approval for 2027 Rolls:

27-split-1: Devin Quinlan & Bill Brandt, 004-003-012-5300, Pre-approval has been issued for a land division application filed by Jack Thomas representing Devon Quinlan for Northern Mi Properties at 13400 M-28. Parcel number 004-003-012-5300 which is currently 34.9 acres in size Proposed is to sell the storage unit on 3.3 acres The vacant remainder parcel will be 31.6 acres. The delinquent 2025 delinquent taxes are paid. John Nutkins has provided new legals and survey for proposed split into two parcels. Check for \$100 from Devon Quinlan from Nicolet bank check number 597 was received 6-22-26. The new deed and survey containing the new legals have been filed with Luce County register of deeds.

27-split-2: Kevin Gouza, 004-002-019-0600, Pre-approval is granted for split in 2027 for parcel 004-002-019-0600 currently 40 acres in size. They are asking to split into two parcels that are 6.06 A & 33.77 acres in size. Site plan and survey received, still waiting on zoning approval. Check number 8478 received from Kevin Gouza with Tahquamenon Area Credit Union. Dated 7-24-26.

27-comb-3: Jack Thomas, 004-003-013-1700 with 6.66 acres & 1800 with 38 acres. A combination application has been received from Jack Thomas to combine these parcels. He has put both these parcels into his trust and filed a new deed with the combined legal description as well. The new number for 2027 will be 004-003-013-1810. Check for \$100 has been received and this application has been approved.

Luce County Meeting Minutes Attached

Regular Meeting
Luce County Board of Commissioners
Tuesday, August 18, 2026 @ 4:30 p.m.
Circuit Court Room – County Government Building
407 W. Harrie Street
Newberry, MI 49868

The meeting was called to order at 4:30 p.m.

PRESENT: Commissioners Kitzman, Rathje, Harris and Immel

ABSENT: Commissioner Morrison

GUESTS: Sara Stephenson, Josh Freed, Eric Gravelle, Stuart McTiver

The chair led the Pledge of Allegiance.

Harris upon support of Immel offered the following and moved its adoption:

RESOLVED, to approve the agenda with the following additions and deletions:

1. Add request from Luce County Parks and Rec to offer free day passes to 100% disabled veterans.
2. Add request from Luce County Parks and Rec. for website proposal
3. Add request from Luce County Building and Grounds department for sealcoating quote
4. Add request from Luce County Building and Grounds for concrete repairs quote
5. Remove request from building and grounds committee to reduce the maintenance position to 35 hours weekly

The resolution was unanimously adopted. Commissioner Morrison absent.

Immel upon support of Rathje offered the following and moved its adoption:

RESOLVED, to approve the minutes of the Finance Meeting dates July 16, 2026 and the Regular Meeting dated July 21, 2026, as presented.

The resolution was unanimously adopted. Commissioner Morrison absent.

Immel upon support of Harris offered the following and moved its adoption:

RESOLVED, to accept the treasurer's report as presented.

The resolution was unanimously adopted. Commissioner Morrison absent.

Public Comment:

Stuart McTiver, with the Luce County Road Commission presented examples of ORV ordinances from other counties that allow ORV's to have all 4 tires on the roadway. If the Commissioners wish to pursue amending the current ORV ordinance a public hearing would need to be scheduled.

Harris upon support of Immel offered the following and moved its adoption:

RESOLVED, to approve the request from Tammy Henry, Luce County EDC Director for Corporation Owners Affidavit and authorize the Chairperson to sign document.

The resolution was unanimously adopted. Commissioner Morrison absent.

Immel upon support of Harris offered the following and moved its adoption:

RESOLVED, to approve the request from Tammy Henry, Luce County EDC Director for approval of Quit Claim Deed and authorize the Chairperson to sign the document.

The resolution was unanimously adopted. Commissioner Morrison absent.

Harris upon support of Rathje offered the following and moved its adoption:

RESOLVED, to approve the request from Sara Stephenson, Luce County Parks & Rec. Director to apply for 2% grant application from the Sault Ste Marie Tribe of Chippewa Indians.

The resolution was unanimously adopted. Commissioner Morrison absent.

Immel upon support of Harris offered the following and moved its adoption:

RESOLVED, to approve the request from Belinda Bridges, Luce County Treasurer for approval of amended deficit plan for Luce County as presented.

The resolution was unanimously adopted. Commissioner Morrison absent.

Harris upon support of Immel offered the following and moved its adoption:

RESOLVED, to approve the request to keep the contractual cleaning services and re visit the contract in 3 months.

The resolution was unanimously adopted. Commissioner Morrison absent.

Immel upon support of Harris offered the following and moved its adoption:

RESOLVED, to approve the request from Luce County Parks and Rec. to offer a free day pass to the Luce County Park for 100% disabled veterans to be distribute through the Luce County Veterans Service Office.

The resolution was unanimously adopted. Morrison absent.

Immel upon support of Harris offered the following and moved its adoption:

RESOLVED, to approve the request from Luce County Parks and Rec. to accept the website proposal for Luce County Park & Campground from Superiorweb.net in the amount of \$1,990.00

The resolution was unanimously adopted. Commissioner Morrison absent.

The quotes for sealcoating and concrete repairs were tabled and the building and grounds committee will put out for sealed bids.

Letter from the Courthouse and Sheriff Department unions expressing concerns over non union employees receiving the same benefits as union employees.

Old Business:

Commissioner Kitzman stated that we are looking into giving the Sportsman's club to Luce County Parks and Rec. to see if they could use the property.

Commissioner Rathje stated that we should also look into giving the Sportsman's club to the Luce County EDC to see if they might be able to find a grant to help with tearing the building down. This will be revisited at the September meeting.

New Business:

Sharon Price, Luce County Clerk & Register of Deeds had presented the board with some information regarding getting older Register of Deeds documents scanned. The board asked if there were any grants to help cover the cost.

Department Head Reports:

Eric Gravelle, Luce County Sheriff stated the following: Our secondary road patrol grant is increasing for next year and I had the Chairperson sign. Commissioner Immel interrupted the Sheriff and stated the Chairperson should not be signing those documents due to having family working at the Sheriff Department. The Sheriff stated that there was a murder in the Village and officer Kitzman was off duty, but responded to the scene and the person was in custody with 20 minutes. Mary Kitzman's last day is August 28th and Tina is doing well on her training. The Airforce had some paratroopers here the past week and they are looking at the possibility of using our area to do 4 season training.

Josh Freed, Luce County Friend of the Court stated the following: Our MGT contract will be increasing and I have asked to have it added to the September agenda for your approval.

Sara Stephenson, Luce County Parks and Rec. Director stated the following: I had a walk through with LMAS for well inspections at our facilities. The Christmas in July at the campground went well. We got internet installed at the campground so that staff can process payments. We are renovating the apartment at the campground and will be able to rent it out or use as campground host living facility.

Committee Reports:

Commissioner Kitzman attended the following meetings: Luce County Parks & Rec. and Building and Grounds

Commissioner Rathje attended the following meeting: Luce County Zoning

Commissioner Morrison absent

Commissioner Harris had no meetings to report

Commissioner Immel had no meetings to report

Public Comment:

None

Rathje upon support of Immel offered the following and moved its adoption:

RESOLVED, to pay claims as previously approved by the claims and audit committee as follows:

101	General Fund	34,928.00	208	Parks & Rec.	8,820.77
211	Extension	363.62	213	ORV	389.66
216	DTR Admin Fund	112.35	232	Materials Mang	3,236.97
234	Emergency Man	58.65	236	Vet Serv Fund	515.38
239	Animal Shelter	3,234.77	253	Remon	412.70
260	Indig Def Fund	20,158.20	261	911	4,592.41
266	Sheriff Millage	209.25	270	Manistique Lake fund	133.00
275	Road Patrol	14.56	286	Shooting Range	33.40
295	Airport	12,134.04	296	Drug Court	6,824.03
299	Comm Courts	2,109.24	616	Delq. Tax	5,258.58
701	Trust & Agency	350,771.15	785	Housing Comm	6.88

Grand Total \$454,217.61

The Chair adjourned the meeting at 5:48 p.m.

Respectfully submitted,

Anthony Kitzman, Chair

Sharon J. Price, Clerk

PENTLAND TOWNSHIP

CLERK'S REPORT

SEPTEMBER 8, 2026

1. Anderson Tackman name change
 - a. See board packet for a letter from Mike Greutz about changes to our audit firm.
 - b. Bottom line – there is no change to Mike, or the work he does.
2. Hall Rental Packet – revise
 - a. I think we should revise the hall rental packet.
 - b. It's basically the same form (with only a few small changes) since at least 2013.
 - c. Enclosed in the current packet.
 - d. Before the next meeting, take a look and let me know what changes should be made.
 - e. I'll check with other townships (including on the MTA forum) and Par-Plan.
3. Asset management plan (repeat in italics, new below that)
 - a. To repeat from last month (in italics):
 - b. *What is an asset management plan? Here's a definition:*
 - c. *"An Asset Management Plan (AMP) is a document developed by a Utility to assist in the long-term management of the assets necessary to support cost-effective, proactive decisions. These include the creation, acquisition, operation & maintenance, and replacement/upgrade of Utility assets. In short, an AMP helps Utilities keep track of everything in their systems and when things need to be replaced."*¹
 - d. I spoke with Karyn from our engineering firm this morning. They have begun their pre-visit work on our utility systems, and are looking at coming up in early October.
 - e. I'll let you know when the date is set in case you'd like to talk with them.
4. Hall visit by architect
 - a. Our engineering firm is sending up an architect to look at the hall next Wednesday, 9/16.
 - b. This was in response to our request for them to send someone up asap to help us work through questions about the hall's roof, and the hall itself.
 - c. Does anyone from the board want to meet with her around noon that day?
5. New computers and "VOIP update (repeat and new in italics)
 - a. New computers have arrived! **THANKS TO SHAUN** for making this happen!
 - b. *Voip = voice over internet protocol. It's shorthand for using the internet for your telephone.*
 - c. We're going with AT&T proposal for voip and providing backup to our phones in case the internet goes out.
 - d. This will be considerably cheaper than our current phone bill.
6. MTA Up North Summit (repeat)
 - a. You might have seen that the MTA is having their "UP Summit" late this month.
 - b. I'm going - I went two years ago, and the MTA did a great job with info for us.
 - c. Two days, one night, at the casino in Harris (outside of Escanaba)
7. Fire department
 - a. In our packet is an email from Village Manager Allison Watkins about the NFD.
8. Wastewater project
 - a. Per our request, our Engineer Jamie Burton reached out to Village Manager Allison Watkins last Wednesday, 9/2, for an update on their recent rate study - no word back yet.
9. Election bill sent to TAS and ISD (repeat in italics, new below that)
 - a. *Per Michigan Compiled Laws section 168.315, Pentland can bill TAS and ISD for our costs (election workers, AV supplies, postage, and notices) for running the May 5th election.*
 - b. *I sent the bills on June 10. Each entity was billed \$945.08 for a total of \$1,890.16.*
 - c. The ISD had paid their bill. We're still waiting for payment from TAS.
 - i. I sent a follow up email on 8/19 – no word back yet.

¹ <https://commonwealthengineers.com/what-is-an-asset-management-plan/>

10. Backup generators (repeat)
 - a. While not directly connected to the asset management plan, I'm looking at grants and other funding opportunities for backup generators for the township's water and sewer systems.
11. Jerry Grossman (repeat)
 - a. Since we decided not to proceed with the wastewater project, it seems like a good time to start a discussion about what we're going to do with the parcel for that project.
 - b. We paid \$69,000 for the parcel and spent another few thousand on surveys and such.
 - c. When Jerry Grossman came to vote last week, I asked him if his firm could look at the parcel and tell us what options, if any, we may have for harvesting any timber from the parcel.
 - d. Will share with you what Jerry finds out from his research.
 - e. Today, I'm not sure what the best path forward is, but having Jerry look at the parcel is a good first step to getting some answers.
12. Early voting – reimbursement from the state (repeat)
 - a. Pentland is part of a four-township agreement to consolidate our early voting for this year's elections to save costs.
 - b. Since I'm the coordinator for all four townships, wages for early voting workers are run through our accounts.
 - c. The agreement says the other townships will reimburse us for their share of the cost.
 - d. There's good news – the state has invited municipalities to submit their early voting costs for reimbursement for last week's election!
 - e. I have to go through a state training to be allowed to log the information in. I hope to do that in the next week and then get our costs submitted for reimbursement.
13. Offer from EDC Director Tammy Henry (reminder)
 - a. Tammy Henry offered to attend a board meeting to give an update about what the EDC is doing to promote growth in the Industrial Park.
 - b. Let me know if you'd like her to attend one of our meetings.
14. Prison license plate reader (repeat)
 - a. We got an email from a vendor hired by the department of corrections to install a license plate reader by the prison entrance just off of County Road 428 (also called prison road, aka Hamilton Lake Road).
 - b. The email asked if the township had any permitting they had to comply with. I said no.
 - c. Based on where the reader will be located, it appears the reader will not be scanning cars on County Road 428. It will be scanning cars only as they enter or leave the prison.
15. Liquor inspection reports from last month.
 - a. We have this month's liquor inspection reports – they're all good!
16. "Open loops" I'm working on, or waiting on:
 - a. New computers and VOIP.
 - b. Moving our accounting software to the cloud.
 - c. Keeping an eye open for grants for backup generators and an asset management plan.
 - d. Clearing old finance files from the last 25 years - a lot has been done, but there's more to go.
17. Time tracking
 - a. I thought it might be useful to share my time working and volunteering for the township.
 - b. I track my time for the various things I do (jobs, volunteering, and such).
 - c. See the next page for the chart.

<u>Clerk's Time August 2026</u>	Time (hours:minutes)
TOTAL TIME	81h 01m
Bookkeeping (Statutory and non-statutory duties. Routine stuff like payroll and bills, reconciling the accounts each month, budget, and a lot with the audit)	32h 38m
General work (Statutory duties. Casework, minutes, regular filing, mail...)	3h 21m
Elections (Statutory duties. Election prep and election day. Lots of absentee ballots and election training, doesn't include Early Voting)	38h 24m
Other statutory duties (attend Columbus Twp Board meeting)	0h 40m
Early Voting (scheduling workers, opening and closing the polls each day for the last two days, and closing the polls) #	2h 04m
Wastewater (non-statutory. Nothing this month) #	0h 0m
Other (non-statutory. Meeting prep, constituent calls, meeting with employees, website, and more) #	3h 55m
<i>(all times rounded to nearest minute)</i>	
<i>#I am paid separately to do some or all of these things – they're not part of my legal duties as Clerk. My time sheets are attached.</i>	

That's it!

Detailed report (Last month)

08/01/2026 - 08/31/2026

Made with
toggl

 Client is Pentland Township

 Project is Early Voting

Summary

Total Hours

02:03:38

→ 2.07 hours

Billable Hours

-

Amount

-

Average Daily Hours

0.69 Hours

Time entries from last month

DESCRIPTION	DURATION	MEMBER	PROJECT	TAGS	DATE	TIME
Scheduling	18:35 min	 Gregory E Rathje	• Early Voting • Pentland Township	Work	08/12/2026	10:34 PM - 10:52 PM
Early Voting	15:00 min	 Gregory E Rathje	• Early Voting • Pentland Township	Work	08/02/2026	3:55 PM - 4:10 PM
Early Voting	34:46 min	 Gregory E Rathje	• Early Voting • Pentland Township	Work	08/02/2026	7:19 AM - 7:54 AM
Early Voting	15:00 min	 Gregory E Rathje	• Early Voting • Pentland Township	Work	08/01/2026	3:55 PM - 4:10 PM
Early Voting	40:17 min	 Gregory E Rathje	• Early Voting • Pentland Township	Work	08/01/2026	7:10 AM - 7:50 AM

Detailed report (Last month)

08/01/2026 - 08/31/2026

Made with
toggl

 Client is Pentland Township

 Project is Twp - Other (not statutory)

Summary

Total Hours

03:54:32 → 3.92 hours

Billable Hours

-

Amount

-

Average Daily Hours

0.43 Hours

Time entries from last month

DESCRIPTION	DURATION	MEMBER	PROJECT	TAGS	DATE	TIME
Prep and AT&T zoom call - phone and voip xfer	33:56 min	 Gregory E Rathje	- Twp - Other (not statutory) - Pentland Township	Work	08/27/2026	9:21 AM - 9:55 AM
Email and text - hall architect visit	12:14 min	 Gregory E Rathje	- Twp - Other (not statutory) - Pentland Township	Work	08/25/2026	10:32 AM - 10:44 AM
Texts & call w/Mike Aho - deputies for hall event	10:33 min	 Gregory E Rathje	- Twp - Other (not statutory) - Pentland Township	Work	08/22/2026	3:48 PM - 3:58 PM
Zoom call - asset mgt plan	53:00 min	 Gregory E Rathje	- Twp - Other (not statutory) - Pentland Township	Work	08/20/2026	9:26 AM - 10:19 AM
Talk w/Terrie and Shaun	08:43 min	 Gregory E Rathje	- Twp - Other (not statutory) - Pentland Township	Work	08/17/2026	11:26 AM - 11:34 AM
Meeting follow up	05:30 min	 Gregory E Rathje	- Twp - Other (not statutory) - Pentland Township	Work	08/16/2026	8:57 AM - 9:03 AM
Meeting follow up	10:00 min	 Gregory E Rathje	- Twp - Other (not statutory) - Pentland Township	Work	08/13/2026	8:41 PM - 8:51 PM
Meeting follow up	03:27 min	 Gregory E Rathje	- Twp - Other (not statutory) - Pentland Township	Work	08/13/2026	5:05 PM - 5:08 PM
Meeting follow up	31:36 min	 Gregory E Rathje	- Twp - Other (not statutory) - Pentland Township	Work	08/13/2026	2:18 PM - 2:49 PM
Call w/Karyn from HRC - roof and asset mgt visits	14:06 min	 Gregory E Rathje	- Twp - Other (not statutory) - Pentland Township	Work	08/13/2026	1:53 PM - 2:07 PM
Meeting follow up	13:05 min	 Gregory E Rathje	- Twp - Other (not statutory) - Pentland Township	Work	08/13/2026	1:40 PM - 1:53 PM
Meeting follow up	30:00 min	 Gregory E Rathje	- Twp - Other (not statutory) - Pentland Township	Work	08/12/2026	11:10 AM - 11:40 AM

Time entries from last month						
DESCRIPTION	DURATION	MEMBER	PROJECT	TAGS	DATE	TIME
Meeting follow up	08:22 min	 Gregory E Rathje	- Twp - Other (not statutory) - Pentland Township	Work	08/11/2026	10:39 PM - 10:48 PM



Pentland Township Mileage Log

Name

Greg Rathje

Month/Year

August 2026

Date	Location(s)	Miles	Notes	
8/1/2026	EV	10.8	Early Voting	1
8/2	EV	10.8	cl. H2O	2
8/3	PO & Courthouse	10.8	PO-2 ballot & 3 bills, ^{house} EV count-	3
8/4	H2O & Assisted Living	15.6	H2O-2 ballot & bills ① - AV ballot	4
8/4	PO & Courthouse	10.8	PO-1 ballots & Election	5
8/5	Courthouse	10.8	Canvassers Night	6
8/6	PO	10.8	PO-2 late ballot & 3 bills	7
8/8	PO	10.8	nothing	8
8/10	H2O	6.4	office supplies	9
8/12	PO & H2O	17.5	mail - 4 pieces & H2O - shredded	10
8/13	Courthouse	10.8	Required mtg w/ Co. Clerk	11
8/14	PO	10.8	4 pieces	12
8/17	PO & H2O	17.5	PO-2 bill, H2O ^{returned} audit files	13
8/20	PO & H2O	17.5	PO-2 AV apps H2O- ^{Supplies} election	14
8/21	PO	10.8	2 mail	15
8/22	PO & H2O	17.5	PO-2 mail H2O- ^{mail} drop off	16
8/27	PO	10.8	5 mail	17
8/28	PO	10.8	2 mail	18
8/31	PO	10.8	5 mail	19
				20
TOTAL MILES		243.2		
(For office use only)	Mileage Rate	72.5¢		
	Amount	\$176.32		

① 6.4 + 10.4 = 15.6



Kyle LaVacque – Owner/Q.O.
Qualifying Officer # 242000072
15781 Aho Lane
Newberry, MI 49868
906-284-1061
lavacqueroofing@gmail.com

LaVacque Roofing LLC

Company Builders License #: 262000302

Fully Insured: Liability and Workman's Compensation

Customer Contact Information

Name: Pentland Twp. Hall

Address: 15474 M-28 Newberry MI

Phone #:

Email:

Job Site Location

15474 M-28 Newberry MI

Roof Service Agreement Contract

LaVacque Roofing LLC is pleased to furnish all labor, materials, tools, and equipment to complete the roof work for Pentland Twp at 15474 M-28 Newberry MI for a sum of eight thousand, five hundred dollars-\$8,500. This project will require a deposit of four thousand dollars-\$4,000 to begin.

Scope of work: (Fix)

1. One layer of shingles will be removed, cleaned up and disposed in damaged area (down to decking)
2. Decking and fascia in affected area removed and disposed of
3. Broken rafters will be fixed by sistering rafters to stabilize overhang
4. Decking and fascia boards replaced
5. New 12' aluminum drip edge installed
6. Titanium PSU 30 ice and water shield installed
7. Owens Corning starter shingles installed at the eave

8. Owens Corning Duration architectural shingles will be installed to manufacturer recommendation (lifetime shingle)
9. Fascia metal and any soffit removed re-installed

Any deficiencies that are not known prior to tear off and not listed in the scope of work will not be covered in this price. (ex: rotten decking that is unknown, rotten fascia boards, hidden layer(s) of shingles, etc.)

Deposit (Money Down): \$4,000

Completion Payment: \$4,500

Total Price: \$8,500

****Payment due in full upon completion of work. Estimate valid for 30 days from the following date (8/14/26).**

By this signature below the Owner hereby accepts and agrees to the Contractor's Proposal as set forth in this Roofing Agreement and agrees to perform all of the Owner's covenants and obligations. Contractor and Owner further covenant and agree by the execution of this Roofing Agreement to the General Conditions as set forth in the literature.

Owner Signature: _____

Date: _____

Contractor Signature: _____

Date: _____

This was an email Greg rec'd last week...he'll tell you more about this at the meeting.

Missed Insurance Payment - Action Required Inbox x



M

Mazzali Benefits

to ▾

Sep 3, 2026, 6:33 AM (5 days ago)



Dear Customer,

During a recent audit of your account, we identified a payment that was not processed as expected.

For your review, we have attached a copy of your account statement, which provides details of the outstanding payment.

To bring your account up to date, the outstanding amount will be deducted automatically during your next billing cycle.

If you have any questions after reviewing the statement or believe this payment has already been made, please contact us at your earliest convenience so we can review your account.

Thank you for your understanding.



Reply

Forward



7 of 247



Mazzali Insurance Agency

221 E Superior Street

Munising, MI 49862

(P) 800-897-2065 (F) 906-387-5205

If you are happy with our expertise and service, the best compliment we can get is a referral to someone you care about.

One attachment • Scanned by Gmail Add all to Drive

Anti-virus warning - 1 attachment contains a virus or blocked file. Downloading this attachment is disabled.

Mazzali Insurance Agency shared an item

Insurance_State...

Virus found

Reply

Forward





Gregory Rathje <gregory.e.rathje@gmail.com>

Fw: Fire truck incident

1 message

Allison Watkins <awatkins@newberry.mi.gov>

Wed, Aug 26, 2026 at 12:20 PM

To: Art schultz <art_mcmillantwp@sbcglobal.net>, Greg Rathje <pentlandtwpcclerk@gmail.com>

Hello. There have been two accidents involving our fire trucks in the last month. Please see below. Let me know if you have any questions.

Thanks,
Allison

Get [Outlook for iOS](#)

From: Allison Watkins

Sent: Wednesday, 26 August 2026 12:19:10

To: Catherine Freese <cfreese@newberry.mi.gov>; D Schummer <dschummer@newberry.mi.gov>; jpuckett <jpuckett@newberry.mi.gov>; Kip Cameron <KCameron@newberry.mi.gov>; Lori Stokes <lstokes@newberry.mi.gov>

Subject: Fire truck incident

Hello,

On Monday afternoon Justin Neff was driving one of the fire trucks and hit the west side garage door of the fire hall.

There is damage to the door, but none to the truck that I am aware.

Driver was drug tested immediately after and passed.

However, Justin Neff damaged one of the tankers just a few weeks ago by using it to wet down the track at the Bump and Run at the fairgrounds. He was there on standby in case of a fire but not authorized to use the truck for anything else. If he had not been on the track, the truck would not have been damaged. He was tested and passed. I was just finishing up looking into the incident when this new issue occurred.

I have suspended Justin's driving privileges indefinitely until I am back in the office and can investigate further.

Please email me separately if you have any questions.

Thanks, Allison

Get [Outlook for iOS](#)



A., CEDRIC, & MICHAELS
CPAs, PLLC

ACCOUNTING • TAX • ADVISORY

Dear Clients and Friends,

We are writing to share some important and exciting news. Effective August 31, 2026, several partners of Anderson, Tackman & Company are launching a new CPA firm and advisory firm: A., Cedric, & Michaels CPAs PLLC, and A., Cedric, & Michaels Advisors LLC which we will refer to as ACM Group. We are pleased to tell you that our team – and your engagement – will be moving to ACM Group.

This is a group of partners choosing to build a firm designed around the clients we serve.

Why we are making this change:

Our profession is changing quickly, and our clients' needs are changing with it. We wanted the freedom to invest more aggressively in the things that directly affect the quality of your service – modern technology and secure client systems, additional talent and specialized expertise, and a more advisory, year-round approach to the work rather than a purely seasonal one. Put simply: this is about serving you better, for the long term.

What stays the same:

Nearly everything. Your day-to-day experience with us will not change.

- The same partner and engagement team, with the same people answering your questions.
- The same services, scope, and approach to your engagements.
- Our office location and phone number
- The same standards of confidentiality, independence, and professional care.
- Your history with us. We know your business, your filings, and your goals, and that context comes with us.

What to expect:

The visible differences are largely cosmetic. Over the coming weeks you will begin to see:

- A new firm name and logo on correspondence, engagement letters, invoices, and reports.
- New email addresses for our team, ending in @acmcpas.com. Please update your contacts and add our new domain to your safe-sender list so nothing lands in a spam folder.
- A new website at www.acmcpas.com, with updated links for your client portal and secure file exchange.
- Updated remittance instructions on invoices. Please follow the payment details shown on each invoice going forward.
- A new engagement letter or consent to transfer records for ACM Group, which we will send separately.

Because a firm name and email domain change is exactly the sort of thing bad actors try to imitate, please call our office directly if a message ever looks unfamiliar or asks you to change payment instructions. We would always rather confirm than have you wonder.

We are grateful for the years behind us and genuinely excited about what comes next. Thank you for the trust you have placed in us – it is the reason we are making these changes in the first place. If you have any questions about the transition, please reach out to me or your engagement team directly. We are happy to walk through it with you, and we will keep you posted as we continue investing in the firm.

Warm Regards,

Michael A. Grentz

Michael A. Grentz, CPA
Partner



A., CEDRIC, & MICHAELS
CPAs, PLLC

ACCOUNTING • TAX • ADVISORY

Township of Pentland, Michigan
PO Box 412
Newberry, Michigan 49868

CONSENT TO TRANSFER OF ENGAGEMENT AND FILES (ATTEST)

September 1, 2026

Beginning August 31, 2026, certain principals and offices of Anderson, Tackman & Company, P.L.C. ("Anderson Tackman") will withdraw from the firm and continue their practice through A., Cedric, & Michaels, CPAs, PLLC and A., Cedric, & Michaels Advisors LLC (collectively "ACM"). By signing below, you consent to the following as part of that transition:

1. Your engagements with Anderson Tackman, including any engagement in progress, are assigned to and assumed by ACM, and you authorize and direct Anderson Tackman to deliver your files, records, work in process, and copies of related working papers, including the confidential information in them, to ACM.
2. The transfer takes effect on the later of August 31, 2026 and the date your signed consent is received by Anderson Tackman or any of the withdrawing principals. Anderson Tackman's engagement with you ends on that date.
3. Subject to ACM's acceptance procedures, ACM will complete any audit, other attest, or agreed-upon procedures engagement in progress, issue the report in ACM's name, and provide future services, all under a new ACM engagement letter.
4. The person signing confirms that they are authorized to sign for the client and that any approval required for the transfer, whether under procurement policy, charter, governing-body action, or funding requirements, has been obtained or is not required.

This consent may be signed and delivered by original or electronic signature.

AGREED:

Client Name: _____ Township of Pentland, Michigan

Management Signature: _____ Date: _____

Printed Name: _____ Title: _____

Governance Signature: _____ Date: _____

Printed Name: _____ Title: _____