

A G E N D A
FOR THE BOARD OF COUNTY ROAD COMMISSIONERS OF
GRAND TRAVERSE COUNTY
REGULAR BOARD MEETING OF
THURSDAY, JANUARY 22, 2026 – 6:00 P.M.
1881 LAFRANIER ROAD, TRAVERSE CITY MI 49696

Zoom Information:
<https://us02web.zoom.us/j/81944532372>
CALL IN: 1-312-626-6799
WEBINAR ID: 819 4453 2372

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. APPROVAL OF AGENDA

5. CONFLICT OF INTEREST

6. PUBLIC COMMENT

7. ACTION ITEMS

A. Appointments

6:05PM – Jeff Cockfield, Zimmerman Road Development

6:15PM – Chris Barsheff (Garfield Township) regarding the Oleson Development and adding a road into the County Road System.

6:25PM – Ginger Smith, TCAPS – Safe Routes to School Grant (Silver Lake Road)

B. Consent Calendar

1. Minutes – (KH) (The Board approves the minutes of Regular Meeting of December 18, 2025.).
2. Payroll – (PM) (The Board approves Payroll #25-26 and #26-1 for \$194,802.59 and \$218,083.48, respectively.).
3. Accounts Payable – (PM) (The Board approves Accounts Payable in the amounts of \$389,883.08, \$133,777.37 and \$308,051.09).
4. Financial Reports - (PM) (The Board accepts the January 2026 MTF).
5. Communications - (KH) (The Board directs staff to receive, file and respond to communications, as necessary).

C. Items Removed From The Consent Calendar

D. Reports - (ALL)

Commissioners to discuss any items from the staff report.

E. Commissioner Updates – (ALL)

Commissioners to give an update on any meeting they have had within the last month.

F. Commissioners' Discussion

Commissioners to discuss any matters.

G. Three Mile Trail Extension Phase II TAP Grant Application – (DW)

East Bay Township, with the assistance of TART Trails would like to apply for a Transportation Alternatives Program (TAP) Grant. The program requires an ACT 51 agency to be the applicant. East Bay Township requests that the board approve Resolution 2026-01-01 Support of Transportation Alternatives Program (TAP) Grant Application stating that the Grand Traverse County Road Commission will serve as the Act 51 applicant.

H. TTCI Discussion – (ALL)

Commissioners to discuss TTCI.

I. MERS 457 – (PM)

Staff recommends the commissioners approve switching our 457 to MERS.

J. Audit Engagment Letter – (PM)

Staff recommends the commissioners approve Vredeveld Haefner LLC for the 2025 audit.

K. Road Tour of County Road System – (AL)

Schedule Spring Road Tour.

INFORMATIONAL ITEMS

A. Manager's Comments

B. Commissioners' Comments, Questions and Future Agenda Items

9. PUBLIC COMMENT

10. ADJOURNMENT





December 4, 2025

Haider Kazim, Chair
The Board of County Road Commissioners of Grand Traverse County
1881 LaFranier Road
Traverse City, MI 49696

RE: Oleson Foundation Development

Dear Commissioner Kazim:

On behalf of the Garfield Township Board of Trustees, I am writing to inform you about an upcoming development project in our Township. The Oleson Foundation plans to develop 172 acres of land northwest of the intersection of Rennie School Road and US 31 in Garfield Township. Key elements of their development plan include:

- Construction of a new Class A road from Rennie School Road north to Meadow Lane Drive.
- Allocation of 40 acres for the new headquarters of the Cherryland Electric Cooperative.
- Development of 42 acres for multi-family residential housing.
- Utilization of 19 acres for commercial property.
- Creation of a new 71-acre business/light industrial park.

The Township Board fully supports the Oleson development plan, which aligns with the Township's Master Plan vision for mixed-use development and the introduction of a new public road in this area. We strongly encourage the Grand Traverse County Road Commission to consider incorporating the new north-south road into the County road system for the following reasons:

- The new development will enhance the tax base, benefiting the Road Commission millage.
- The road will be constructed to higher quality standards.
- It will extend the existing Stadium Drive, a County road, to Meadow Lane Drive.
- It will connect the isolated Meadow Lane Drive to the County road network.
- The Township Board has and will continue to share in the maintenance cost of County roads in Garfield Township.
- The road's design, featuring a straight path with no major curves and no cul-de-sacs, will facilitate easier snow plowing.
- It will link Meadow Lane Drive users to the signaled intersection of Rennie School Road and US 31.
- The road will serve as an emergency bypass route for US 31, providing a public route with jurisdictional use.

Haider Kazim, Chair

Page 2

December 4, 2025

We appreciate the Commission's consideration of accepting this road into the County Road system in accordance with County standards and requirements.

Please feel free to contact us if you have any questions or require further information.

Respectfully submitted,



Joe McManus, Supervisor
Charter Township of Garfield

M I N U T E S
FOR THE BOARD OF COUNTY ROAD COMMISSIONERS OF
GRAND TRAVERSE COUNTY
REGULAR BOARD MEETING OF
THURSDAY, DECEMBER 18, 2025 – 6:00 P.M.
1881 LAFRANIER ROAD, TRAVERSE CITY, MI 49696

1. CALL TO ORDER

Commissioner Kazim called the meeting to order.

2. PLEDGE OF ALLEGIANCE

Commissioner Kazim led in the Pledge of Allegiance.

3. ROLL CALL

Jason Gillman – Present
Haider Kazim – Present
Alisa Korn – Present
Alan Leman – Present
Joe Underwood – Present

4. APPROVAL OF AGENDA

Motion by Gillman, seconded by Korn, to approve the agenda as presented.

CARRIED Unanimously

5. CONFLICT OF INTEREST

No conflict of interest was offered at this time.

6. PUBLIC COMMENT

No public comment was offered at this time.

7. ACTION ITEMS

A. Appointments

6:00PM – Public Hearing on the 2026 Budget

Kazim called the 2025 Budget Public Hearing to order.

No public presentations or questions at this time.

There was no written communication submitted.

There were no additional questions or objections.

Kazim closed the public hearing.

B. Discussion of the 2026 Draft Budget

Masserant spoke on the 2026 Draft Budget.

C. Resolution 2025-12-09, 2026 Grand Traverse County Road Fund General Appropriations Act
Motion by Korn, seconded by Underwood, to approve the 2026 Budget and Resolution 2025-12-09 Grand Traverse County Road Fund General Appropriations Act.

ROLL CALL VOTE:

YEAS: Gillman, Korn, Leman, Underwood, Kazim

NAYS: None

ABSENT: None

CARRIED Unanimously

D. Consent Calendar

Motion by Underwood, seconded by Leman, to approve the Consent Calendar.

1. Minutes

The Board approves the minutes of Regular Meeting of November 25, 2025 and Special Meeting of December 8, 2025.

2. Payroll

The Board approves Payroll #25-24 and #25-25 for \$146,354.11 and \$199,069.44, respectively.

3. Accounts Payable

The Board approves Accounts Payable in the amounts of \$2,331,362.89 and \$922,163.64.

4. Financial Reports

The Board accepts the December 2025 MTF and November Financial Statements.

5. Communications

The Board directs staff to receive, file and respond to communications, as necessary.

ROLL CALL VOTE:

YEAS: Korn, Leman, Underwood, Gillman, Kazim

NAYS: None

ABSENT: None

CARRIED Unanimously

E. Items Removed From The Consent Calendar

No items were removed from the Consent Calendar.

F. Reports

Korn asked about hiring maintenance workers.

Masserant stated that there is closing scheduled for the bond regarding Hampshire Drive.

G. Commissioner Updates

Leman stated he attended Peninsula Township's Meeting, and it went well. Staff will be creating and installing "no parking" signs for them.

Gillman had no updates.

Underwood attended the Northern Conference. There was a lot of discussion on funding.

Korn attended Blair Township and they were appreciative of the Brooks Street meeting/conversations.

Kazim stated he had some separate meetings with Township Supervisors.

H. Commissioners' Discussion

Leman questioned the status of the Engineering Position. Watkins stated that they are hoping after the holidays they would see more interest.

Kazim asked about the signs on Cedar Run. Watkins stated they were installed this week.

I. Steel Mast Arm Structural Testing 25S101

Watkins stated that this is something that needs to be completed every so many years. There is a total of 8 intersections this year.

Motion by Gillman, seconded by Korn, to approve SME for the Steel Mast Arm Structural Testing, at the proposed amount of \$19,760.

ROLL CALL VOTE:

YEAS: Leman, Underwood, Gillman, Korn, Kazim
NAYS: None
ABSENT: None
CARRIED Unanimously

J. Mulberry Easement

Watkins stated this was presented to the board earlier in the year. After the surveyor and legal counsel did some research, they have determined recording the resolution and letter should clear up any interest to GTCRC.

Motion by Leman, seconded by Underwood, to decline the 1999 Easement Offer and pass Resolution 2025-12-10 Mulberry Easement Declination to remove any interest to GTCRC in said easement.

ROLL CALL VOTE:

YEAS: Underwood, Gillman, Korn, Leman, Kazim
NAYS: None
ABSENT: None
CARRIED Unanimously

K. Traffic Count Update

Fitzgerald gave an update on the Traffic Count Results.

L. Union Contract

Motion by Kazim, seconded by Underwood, to ratify the Union Contract.

ROLL CALL VOTE:

YEAS: Gillman, Korn, Leman, Underwood, Kazim
NAYS: None
ABSENT: None
CARRIED Unanimously

M. Year-End Review For The Manager

Kazim stated that the managers contract auto extends but would like discussion regarding any pay increase.

Commissioners discussed options.

Motion by Kazim, seconded by Underwood, to approve an 11% increase to the managers salary effective January 1, 2026.

ROLL CALL VOTE:

YEAS: Korn, Leman, Underwood, Gillman, Kazim

NAYS: None

ABSENT: None

CARRIED Unanimously

8. INFORMATIONAL ITEMS

A. Manager's Comments

Watkins stated that final project numbers are coming in and it appears that Three Mile Road and Barney Road will finish under projected costs.

B. Commissioners' Comments, Questions and Future Agenda Items

Korn questioned administrative raises. Watkins stated he has calculated these and were included in the budget.

Underwood and Leman had no further comments.

Gillman stated he would like to get a Construction Committee Meeting scheduled to discuss the 5-Year Plan. He added that he enjoys working with the board and staff.

Kazim thanked everyone for working together and getting things accomplished.

9. PUBLIC COMMENT

No public comment was offered at this time.

10. ADJOURNMENT

Upon a motion made by Gillman and seconded by Underwood, the Board adjourned at 7:17 PM.

Kylie Hedges, Clerk

Alan Leman, Chair

MASTER VOUCHER

**GRAND TRAVERSE
COUNTY ROAD COMMISSION
1881 LaFranier Road
Traverse City, MI 49686**

FROM : MONEY MARKET FUND
TO: PAYROLL ACCOUNT

DATE December 26, 2025

To the County Treasurer:

The within account has been carefully reviewed and you are hereby directed to draw your warrant upon the County Treasurer for the above amount payable from the County Road Fund.

It is hereby certified that the above account is true and correct.

Daniel Walker

Manager

Chairman

Grand Traverse County Road Commission

Grand Traverse County Road Commission
2024 Payroll # 26

From 12/08/2025 **To** 12/21/2025

Pay Type		Hours	Earnings
<i>Regular</i>		4,315.75	\$128,219.18
OT	Admin	-	-
	Crew	1,031.00	41,541.10
<i>PTO</i>		153.89	4,480.89
<i>Holiday</i>		-	-
<i>Funeral</i>		16.00	483.20
<i>Jury Duty</i>		-	-
<i>Health Opt Out & HSA</i>			4,890.75
<i>Per Diem</i>			780.00
<i>Mileage Reimbursement</i>			229.04
<i>Phone Reimbursement</i>		-	-
<i>Safety Reimbursement</i>		-	1,425.68
<i>Tool Reimbursement</i>		-	-
<i>Nontaxable Reimbursement</i>		-	-
<i>Taxable Fringe Benefits (Life, Vehicle, MechCert, Tuition)</i>			<u>5,603.27</u>
Gross Payroll			\$187,653.11
Employer FICA & Medicare			13,728.61
Employer Retirement Trust - 401			<u>18,753.68</u>
Total Payroll			<u>\$220,135.40</u>
Medical Cost Share		492.17	
Misc. Employee Deductions		6,086.96	
MERS Forfeiture Funds		18,753.68	
Total Voucher			<u>\$194,802.59</u>

MASTER VOUCHER

**GRAND TRAVERSE
COUNTY ROAD COMMISSION
1881 LaFranier Road
Traverse City, MI 49686**

DATE January 9, 2026

FROM : MONEY MARKET FUND
TO: PAYROLL ACCOUNT

To the County Treasurer:

The within account has been carefully reviewed and you are hereby directed to draw your warrant upon the County Treasurer for the above amount payable from the County Road Fund.

It is hereby certified that the above account is true and correct.

ect. Dale Dale -

Manager

Chairman

Grand Traverse County Road Commission

Grand Traverse County Road Commission
2024 Payroll # 1

From 12/22/2025 **To** 01/04/2026

Pay Type		Hours	Earnings
<i>Regular</i>		2,721.25	\$ 79,496.52
OT	Admin	-	-
	Crew	834.00	34,409.24
<i>PTO</i>		1,154.86	49,055.52
<i>Holiday</i>		1,192.00	36,525.93
<i>Funeral</i>		8.00	241.60
<i>Jury Duty</i>		-	-
<i>Health Opt Out & HSA</i>			4,425.14
<i>Per Diem</i>			-
<i>Mileage Reimbursement</i>			-
<i>Phone Reimbursement</i>		-	650.00
<i>Safety Reimbursement</i>		-	554.76
<i>Tool Reimbursement</i>		-	-
<i>Nontaxable Reimbursement</i>		-	-
<i>Taxable Fringe Benefits (Life, Vehicle, MechCert, Tuition)</i>			-
Gross Payroll			\$205,358.71
<i>Employer FICA & Medicare</i>			14,299.62
<i>Employer Retirement Trust - 401</i>			22,440.29
Total Payroll			<u>\$242,098.62</u>
	Medical Cost Share		832.09
	Misc. Employee Deductions		742.76
	MERS Forfeiture Funds		22,440.29
	Total Voucher		<u>\$218,083.48</u>

Master Voucher

Grand Traverse County Road Commission
1881 LaFranier Road
Traverse City, MI 49696

From: Deposit account

To: Road materials account

To the County Treasurer:

The within account has been carefully reviewed and you are hereby directed to draw your warrant upon the County Treasurer for the above amount payable from the County Road fund.

Chairman

It is hereby certified that the above account is true and correct.

Manager

Date 12/19/2025
Time 08:01:13

Grand Traverse County Road Commission
AP - Payment Selection Register

Page 1 of 8
PMasserant

----- Vendor -----		----- Invoice -----		Gross	Discount	Net	Pay	Discount	
Number	Name	Number	Date Due Date	Amount	Amount	Amount	Amount	Lost	Comments
000145	ABC Fastener Group Inc.	A606000	12/04/2025 01/04/2026	216.68		216.68	216.68		
000102	Ace Welding & Machine, Inc.	1125317	11/18/2025 12/18/2025	18,384.65		18,384.65	18,384.65		
		1225201	12/05/2025 01/05/2026	5,062.85		5,062.85	5,062.85		
				23,447.50		23,447.50	23,447.50		
000178	All Beans Coffee Co.	43459	12/18/2025 01/18/2026	38.50		38.50	38.50		
002867	Alma Tire Service, Inc.	231003213	11/14/2025 12/14/2025	1,595.60		1,595.60	1,595.60		
		231003389	12/15/2025 01/15/2026	1,115.02		1,115.02	1,115.02		
		231003390	12/15/2025 01/15/2026	512.15		512.15	512.15		
				3,222.77		3,222.77	3,222.77		
002877	Anytime Towing Services, Inc.	25-35135	12/08/2025 01/08/2026	500.00		500.00	500.00		
000113	Art's Auto & Truck Parts Inc.	01PZ4873	12/01/2025 12/31/2025	109.93	2.20	107.73	107.73		
		01PZ5122	12/02/2025 01/01/2026	204.56	4.09	200.47	200.47		
		01PZ5228	12/02/2025 01/01/2026	313.56	6.27	307.29	307.29		
		01PZ5283	12/02/2025 01/01/2026	59.88	1.20	58.68	58.68		
		01PZ5519	12/03/2025 01/02/2026	99.40	1.99	97.41	97.41		
		01PZ5962	12/04/2025 01/03/2026	132.66	2.64	130.02	130.02		
		01PZ5967	12/04/2025 01/03/2026	5.83	0.12	5.71	5.71		
		01PZ6169	12/04/2025 01/03/2026	84.24	1.68	82.56	82.56		
		01PZ6650	12/05/2025 01/04/2026	135.04	2.70	132.34	132.34		
		01PZ7794	12/10/2025 01/09/2026	99.98	2.00	97.98	97.98		
		01PZ8165	12/11/2025 01/10/2026	22.16	0.44	21.72	21.72		
		01PZ8315	12/11/2025 01/10/2026	148.82	2.98	145.84	145.84		
		01PZ8485	12/12/2025 01/11/2026	138.21	2.76	135.45	135.45		

Date 12/19/2025
Time 08:01:13

**Grand Traverse County Road Commission
AP - Payment Selection Register**

Page 2 of 8
PMasserant

----- Vendor -----		Invoice		Gross	Discount	Net	Pay	Discount	
Number	Name	Number	Date	Due Date	Amount	Amount	Amount	Lost	Comments
000246	Bond Fluidaire, Inc.				1,554.27	31.07	1,523.20		1,523.20
		I1912690	12/04/2025	01/04/2026	318.90		318.90		318.90
		I1914656	12/09/2025	01/09/2026	115.32		115.32		115.32
000273	Brenner Oil Company	I1916023	12/10/2025	01/10/2026	601.62		601.62		601.62
					1,035.84		1,035.84		1,035.84
		D466189	12/10/2025	01/10/2026	7,716.68		7,716.68		7,716.68
000332	Charter Communications	D466190	12/10/2025	01/10/2026	19,786.14		19,786.14		19,786.14
					27,502.82		27,502.82		27,502.82
		005354901120125	12/01/2025	01/01/2026	629.99		629.99		629.99
000306	Cherryland Electric Coop	246722501120125	12/01/2025	01/01/2026	169.99		169.99		169.99
					799.98		799.98		799.98
		3942600	12/03/2025	01/03/2026	39.52		39.52		39.52
000307	City of Traverse City	5315500	12/10/2025	01/10/2026	36.75		36.75		36.75
					76.27		76.27		76.27
		60081190	12/02/2025	01/02/2026	106.49		106.49		106.49
000357	Consumers Energy	60081576	12/02/2025	01/02/2026	59.05		59.05		59.05
					165.54		165.54		165.54
		100000279958	11/30/2025	12/30/2025	1,566.67		1,566.67		1,566.67
000365	Continental Linen Services Inc	100019355401	11/30/2025	12/30/2025	99.79		99.79		99.79
		100020136634	11/30/2025	12/30/2025	93.92		93.92		93.92
					1,760.38		1,760.38		1,760.38
		4367871	12/03/2025	01/03/2026	252.61		252.61		252.61

Date 12/19/2025
Time 08:01:13

**Grand Traverse County Road Commission
AP - Payment Selection Register**

Page 3 of 8
PMasserant

----- Vendor -----		----- Invoice -----			Gross	Discount	Net	Pay	Discount	
Number	Name	Number	Date	Due Date	Amount	Amount	Amount	Amount	Lost	Comments
000365	Continental Linen Services Inc	4373525	12/10/2025	01/10/2026	110.20		110.20	110.20		
					362.81		362.81	362.81		
001296	CTT/MTU	INV-67751	12/16/2025	01/16/2026	290.00		290.00	290.00		
000405	Deweese Hardware	2089634	12/01/2025	12/16/2025	22.53	1.13	21.40	21.40		
		2092191	12/09/2025	12/24/2025	87.95	4.40	83.55	83.55		
		2093268	12/12/2025	12/27/2025	147.94	7.40	140.54	140.54		
					258.42	12.93	245.49	245.49		
000441	DTE Energy	920061607106	12/01/2025	01/01/2026	1,498.29		1,498.29	1,498.29		
		920061607197	12/01/2025	01/01/2026	385.08		385.08	385.08		
					1,883.37		1,883.37	1,883.37		
000331	East Bay Medical	9548	11/26/2025	12/26/2025	110.00		110.00	110.00		
		9579	12/10/2025	01/10/2026	150.00		150.00	150.00		
					260.00		260.00	260.00		
000525	Ed Nickerson	D227033	12/04/2025	01/04/2026	124.50		124.50	124.50		
000500	Elmer's Crane & Dozer, Inc.	23E006 PAY EST 3 FINAL	11/30/2025	12/30/2025	9,019.61		9,019.61	9,019.61		3 Mile Rd (215085)
		25E302 PAY EST 2 FINAL	11/30/2025	12/30/2025	190,082.15		190,082.15	190,082.15		Barney Rd and Bunker Hill Rd
					199,101.76		199,101.76	199,101.76		
000648	Fahrner Asphalt Sealers, LLC	25E200 PAY EST 4 FINAL	11/30/2025	12/30/2025	3,229.20		3,229.20	3,229.20		Chip Seal
000638	Flex Administrators, Inc.	169040	12/16/2025	01/16/2026	175.00		175.00	175.00		

Date 12/19/2025
Time 08:01:13

**Grand Traverse County Road Commission
AP - Payment Selection Register**

Page 4 of 8
PMasserant

----- Vendor -----		Invoice			Gross	Discount	Net	Pay	Discount	
Number	Name	Number	Date	Due Date	Amount	Amount	Amount	Amount	Lost	Comments
002822	Foster Swift Collins & Smith	930437	11/30/2025	12/30/2025	3,096.70		3,096.70	3,096.70		
000166	GFL Environmental	0071143291	11/30/2025	12/30/2025	135.45		135.45	135.45		
		0071143453	11/30/2025	12/30/2025	65.28		65.28	65.28		
					200.73		200.73	200.73		
000788	Grand Equipment	P67587	12/04/2025	01/04/2026	405.50		405.50	405.50		
000789	Great Lakes Chloride, Inc.	37048	11/13/2025	12/13/2025	13,573.21		13,573.21	13,573.21		
		90325MZA	09/09/2025	10/09/2025	163,186.20		163,186.20	163,186.20		Replace Check 43278
					176,759.41		176,759.41	176,759.41		
000729	GT Hydraulics	3011	12/02/2025	01/02/2026	3,262.88		3,262.88	3,262.88		
		3012	12/02/2025	01/02/2026	1,485.58		1,485.58	1,485.58		
		3013	12/02/2025	01/02/2026	220.51		220.51	220.51		
					4,968.97		4,968.97	4,968.97		
000722	GT Rubber Supply, Inc.	628061	12/02/2025	01/02/2026	207.70		207.70	207.70		
000821	Heights Machinery	3595	12/02/2025	01/02/2026	5,664.00		5,664.00	5,664.00		
000810	Home Depot	001540/6022173	11/01/2025	12/01/2025	207.84		207.84	207.84		
		003389/4011171	11/03/2025	12/03/2025	429.77		429.77	429.77		
		020378/7512591	11/20/2025	12/20/2025	154.88		154.88	154.88		
		020817/7023807	11/20/2025	12/20/2025	122.84		122.84	122.84		
					915.33		915.33	915.33		
000851	Hubbell, Roth & Clark Inc	0233469	12/12/2025	01/12/2026	4,816.40		4,816.40	4,816.40		
000844	Hydro-Chem Systems, Inc.	INV33068	12/11/2025	01/11/2026	2,680.90		2,680.90	2,680.90		

Date 12/19/2025
Time 08:01:13

Grand Traverse County Road Commission
AP - Payment Selection Register

Page 5 of 8
PMasserant

----- Vendor -----		----- Invoice -----		Gross	Discount	Net	Pay	Discount	
Number	Name	Number	Date Due Date	Amount	Amount	Amount	Amount	Lost	Comments
000927	Image360	INV-93905(C)	12/05/2025 01/05/2026	1,548.17		1,548.17	1,548.17		
001031	JX Peterbilt - Grand Rapids	3761341P	12/02/2025 01/02/2026	146.97		146.97	146.97		
		3761931P	12/01/2025 01/01/2026	473.97		473.97	473.97		
		3761989P	12/03/2025 01/03/2026	830.99		830.99	830.99		
		3761990P	12/03/2025 01/03/2026	109.99		109.99	109.99		
		3762177P	12/10/2025 01/10/2026	60.99		60.99	60.99		
		3762180P	12/11/2025 01/11/2026	28.00		28.00	28.00		
		3762243P	12/12/2025 01/12/2026	24.99		24.99	24.99		
				1,675.90		1,675.90	1,675.90		
001117	Kimball Midwest	103997018	12/08/2025 01/08/2026	190.25		190.25	190.25		
001251	LegalShield	0302273	11/10/2025 12/10/2025	123.65		123.65	123.65		
001260	Lenovo (United States) Inc	6474719060	12/03/2025 01/03/2026	689.01		689.01	689.01		
001334	Medler Electric Co.	S5630095.001	12/09/2025 01/09/2026	22.91		22.91	22.91		
002788	Michigan Broadband Services	0371011204	12/01/2025 01/01/2026	484.00		484.00	484.00		
001304	Michigan Cat	PD18070886	12/01/2025 01/01/2026	163.87		163.87	163.87		
		PD18112275	12/11/2025 01/11/2026	67.39		67.39	67.39		
				231.26		231.26	231.26		
001372	Molon Excavating Inc.	19660	09/30/2025 10/30/2025	11,501.00		11,501.00	11,501.00	Blue Water Dr at M37	
		19661	09/30/2025 10/30/2025	15,416.00		15,416.00	15,416.00	M37 at Blue Water	
				26,917.00		26,917.00	26,917.00		

Date 12/19/2025
Time 08:01:13

Grand Traverse County Road Commission
AP - Payment Selection Register

Page 6 of 8
PMasserant

----- Vendor -----		----- Invoice -----		Gross	Discount	Net	Pay	Discount		
Number	Name	Number	Date	Due Date	Amount	Amount	Amount	Amount	Lost	Comments
001458	Northern Energy, Inc.	111450	12/10/2025	01/10/2026	7,032.77		7,032.77	7,032.77		
		112825	12/10/2025	01/10/2026	963.60		963.60	963.60		
		112829	12/10/2025	01/10/2026	900.09		900.09	900.09		
		113498	12/11/2025	01/11/2026	827.30		827.30	827.30		
					9,723.76		9,723.76	9,723.76		
001514	OHM Advisors	96550	12/03/2025	01/03/2026	1,420.50		1,420.50	1,420.50		
		96551	12/03/2025	01/03/2026	7,108.50		7,108.50	7,108.50		
		96552	12/03/2025	01/03/2026	1,460.50		1,460.50	1,460.50		
					9,989.50		9,989.50	9,989.50		
001637	P.K. Contracting Inc.	254077-01A	10/10/2025	11/10/2025	315,285.91		315,285.91	315,285.91		Replace Check 43222
001646	Pitney Bowes Global Financial	3321735472	12/11/2025	01/11/2026	217.71		217.71	217.71		
002843	Prein & Newhof	92890	12/08/2025	01/08/2026	894.00		894.00	894.00		
		93138	12/09/2025	01/09/2026	2,983.48		2,983.48	2,983.48		
					3,877.48		3,877.48	3,877.48		
001631	Purity Cylinder Gases Inc.	0002363884	12/05/2025	01/05/2026	308.40		308.40	308.40		
		0002365554	12/09/2025	01/09/2026	340.70		340.70	340.70		
					649.10		649.10	649.10		
001882	State of Michigan	130485	12/05/2025	01/05/2026	437.95		437.95	437.95		
002770	Stoops Freightliner	X316026058:01	11/18/2025	12/18/2025	9.40		9.40	9.40		
		X316026139:01	11/20/2025	12/20/2025	-62.50		-62.50	-62.50		
		X316026140:01	11/20/2025	12/20/2025	-250.00		-250.00	-250.00		
		X316026323:01	12/04/2025	01/04/2026	10.08		10.08	10.08		

Date 12/19/2025
Time 08:01:13

**Grand Traverse County Road Commission
AP - Payment Selection Register**

Page 7 of 8
PMasserant

----- Vendor -----		Invoice			Gross	Discount	Net	Pay	Discount	
Number	Name	Number	Date	Due Date	Amount	Amount	Amount	Amount	Lost	Comments
002770	Stoops Freightliner	X316026419:01	12/03/2025	01/03/2026	543.94		543.94	543.94		
		X316026443:01	12/04/2025	01/04/2026	3,464.64		3,464.64	3,464.64		
		X316026483:01	12/05/2025	01/05/2026	543.94		543.94	543.94		
		X316026570:01	12/10/2025	01/10/2026	169.53		169.53	169.53		
		X316026570:02	12/11/2025	01/11/2026	38.59		38.59	38.59		
		X316026573:01	12/09/2025	01/09/2026	158.49		158.49	158.49		
		X316026642:01	12/10/2025	01/10/2026	-50.00		-50.00	-50.00		
		X316026646:01	12/10/2025	01/10/2026	-125.00		-125.00	-125.00		
		X316026724:01	12/12/2025	01/12/2026	484.09		484.09	484.09		
					4,935.20		4,935.20	4,935.20		
002007	Thirlby Automotive	350-226548	12/04/2025	01/04/2026	269.97		269.97	269.97		
		350-226699	12/05/2025	01/05/2026	51.99		51.99	51.99		
		350-226845	12/05/2025	01/05/2026	51.99		51.99	51.99		
		350-226850	12/05/2025	01/05/2026	24.19		24.19	24.19		
		355-63514	12/01/2025	01/01/2026	116.68		116.68	116.68		
					514.82		514.82	514.82		
002240	Verizon Wireless Services LLC	542401825-00001	12/05/2025	01/05/2026	197.11		197.11	197.11		
		542401825-00002	12/05/2025	01/05/2026	61.62		61.62	61.62		
		542401825-00003	12/05/2025	01/05/2026	340.32		340.32	340.32		
		542401825-00004	12/05/2025	01/05/2026	10.02		10.02	10.02		
		542401825-00005	12/05/2025	01/05/2026	400.40		400.40	400.40		
					1,009.47		1,009.47	1,009.47		
002203	Village of Kingsley	02280	12/03/2025	01/03/2026	571.19		571.19	571.19		
		02290	12/03/2025	01/03/2026	783.37		783.37	783.37		
					1,354.56		1,354.56	1,354.56		

Date 12/19/2025
Time 08:01:13

**Grand Traverse County Road Commission
AP - Payment Selection Register**

Page 8 of 8
PMasserant

----- Vendor -----		Invoice		Gross	Discount	Net	Pay	Discount	
Number	Name	Number	Date	Due Date	Amount	Amount	Amount	Lost	Comments
002335	Wade Trim, Inc.	3041847	12/05/2025	01/05/2026	22,800.33		22,800.33	22,800.33	Cass Rd Design
Report Totals				868,399.19	44.00	868,355.19	868,355.19		

Master Voucher

Grand Traverse County Road Commission
1881 LaFranier Road
Traverse City, MI 49696

From: Deposit account

To: Road materials account

To the County Treasurer:

The within account has been carefully reviewed and you are hereby directed to draw your warrant upon the County Treasurer for the above amount payable from the County Road fund.

Chairman

It is hereby certified that the above account is true and correct.

Manager

Date 12/30/2025
Time 14:11:59

Grand Traverse County Road Commission
AP - Payment Selection Register

Page 1 of 3
PMasserant

----- Vendor -----		----- Invoice -----		Gross	Discount	Net	Pay	Discount		
Number	Name	Number	Date	Due Date	Amount	Amount	Amount	Amount	Lost	Comments
000273	Brenner Oil Company	D468273	12/20/2025	01/20/2026	9,597.21		9,597.21	9,597.21		
		D468274	12/20/2025	01/20/2026	17,018.39		17,018.39	17,018.39		
26,615.60										
000302	Carrier And Gable, Inc.	P-INV-101993	12/18/2025	01/18/2026	54.05		54.05	54.05		
		P-INV-101999	12/18/2025	01/18/2026	195.50		195.50	195.50		
		P-INV-102000	12/18/2025	01/18/2026	391.00		391.00	391.00		
		P-INV-102001	12/18/2025	01/18/2026	274.00		274.00	274.00		
914.55										
000306	Cherryland Electric Coop	14263	11/11/2025	12/11/2025	4,628.84		4,628.84	4,628.84		
		3040500	12/17/2025	01/17/2026	108.93		108.93	108.93		
		3540901	12/17/2025	01/17/2026	61.13		61.13	61.13		
		3929100	12/17/2025	01/17/2026	55.39		55.39	55.39		
		4333400	12/17/2025	01/17/2026	117.65		117.65	117.65		
		4459400	12/17/2025	01/17/2026	100.56		100.56	100.56		
		4885900	12/17/2025	01/17/2026	96.50		96.50	96.50		
		5834600	12/17/2025	01/17/2026	77.62		77.62	77.62		
		6330400	12/17/2025	01/17/2026	28.60		28.60	28.60		
		7983610	12/17/2025	01/17/2026	133.55		133.55	133.55		
5,408.77										
000357	Consumers Energy	100015965948	12/21/2025	01/21/2026	102.86		102.86	102.86		
		100016155408	12/21/2025	01/21/2026	105.16		105.16	105.16		
		100017297670	12/21/2025	01/21/2026	94.89		94.89	94.89		
		100017374321	12/21/2025	01/21/2026	2,523.23		2,523.23	2,523.23		
		100017374446	12/21/2025	01/21/2026	887.40		887.40	887.40		
		100083212009	12/22/2025	01/22/2026	30.08		30.08	30.08		
		100092167368	12/22/2025	01/22/2026	61.76		61.76	61.76		

Date 12/30/2025
Time 14:11:59

**Grand Traverse County Road Commission
AP - Payment Selection Register**

Page 2 of 3
PMasserant

----- Vendor -----		Invoice		Gross	Discount	Net	Pay	Discount		
Number	Name	Number	Date	Due Date	Amount	Amount	Amount	Amount	Lost	Comments
000357	Consumers Energy	100098141631	12/18/2025	01/18/2026	129.44		129.44	129.44		
		100101252011	12/21/2025	01/21/2026	103.37		103.37	103.37		
		100101404554	12/15/2025	01/15/2026	1,528.95		1,528.95	1,528.95		
					5,567.14		5,567.14	5,567.14		
000441	DTE Energy	920001897020	12/22/2025	01/22/2026	4,065.59		4,065.59	4,065.59		
		920004897012	12/22/2025	01/22/2026	490.02		490.02	490.02		
					4,555.61		4,555.61	4,555.61		
000331	East Bay Medical	9614	12/18/2025	01/18/2026	350.00		350.00	350.00		
000642	Fifth Third Bank-Mastercard	PO 19065	12/15/2025	01/22/2026	10,144.38		10,144.38	10,144.38		
000709	Gosling Czubak Assoc.	98902	12/17/2025	01/17/2026	1,220.00		1,220.00	1,220.00		
		98903	12/17/2025	01/17/2026	3,187.50		3,187.50	3,187.50		
		98904	12/17/2025	01/17/2026	128.00		128.00	128.00		
					4,535.50		4,535.50	4,535.50		
002889	Hilger Hammond PC	42778	10/31/2025	11/30/2025	4,797.50		4,797.50	4,797.50		
000915	Integrity Business Solutions	2723873-0	12/22/2025	01/22/2026	109.47		109.47	109.47		
001251	LegalShield	0302273	12/10/2025	01/10/2026	110.70		110.70	110.70		
002890	Project Resources Group	CHS-198346	12/29/2025	01/29/2026	1,969.69		1,969.69	1,969.69		
001627	Pure Water Works	171840854	12/01/2025	01/01/2026	52.00		52.00	52.00		
		173174652	12/15/2025	01/15/2026	55.75		55.75	55.75		
					107.75		107.75	107.75		

Date 12/30/2025
Time 14:11:59

Grand Traverse County Road Commission
AP - Payment Selection Register

Page 3 of 3
PMasserant

----- Vendor -----		Invoice			Gross	Discount	Net	Pay	Discount	
Number	Name	Number	Date	Due Date	Amount	Amount	Amount	Amount	Lost	Comments
001915	State of Michigan - MDOT	59:ACT51	12/04/2025	01/04/2026	4,339.56		4,339.56	4,339.56		
002092	Todd Wenzel Buick GMC	CF260542	12/12/2025	01/12/2026	57,206.00		57,206.00	57,206.00		
002870	Verified First, LLC	INV-000581349	11/30/2025	12/30/2025	372.75		372.75	372.75		
002335	Wade Trim, Inc.	3042092	12/17/2025	01/17/2026	6,101.80		6,101.80	6,101.80		
		3042094	12/17/2025	01/17/2026	570.60		570.60	570.60		
					6,672.40		6,672.40	6,672.40		
Report Totals			133,777.37		133,777.37		133,777.37			

Master Voucher

Grand Traverse County Road Commission
1881 LaFranier Road
Traverse City, MI 49696

From: Deposit account

To: Road materials account

To the County Treasurer:

The within account has been carefully reviewed and you are hereby directed to draw your warrant upon the County Treasurer for the above amount payable from the County Road fund.

Chairman

It is hereby certified that the above account is true and correct.

 Daniel Wall

Manager

Date 01/15/2026
Time 11:38:27

Grand Traverse County Road Commission
AP - Payment Selection Register

Page 1 of 9
PMasserant

Vendor		Invoice			Gross	Discount	Net	Pay	Discount	
Number	Name	Number	Date	Due Date	Amount	Amount	Amount	Amount	Lost	Comments
000122	Action Industrial Supply Co.	4636935	12/17/2025	01/17/2026	69.77		69.77	69.77		
		4637805	12/18/2025	01/18/2026	-42.38		-42.38	-42.38		
		4637807	12/18/2025	01/18/2026	78.79		78.79	78.79		
					106.18		106.18	106.18		
002709	Advantage Asset Tracking Corp	2025-4815	12/31/2025	01/31/2026	2,850.07		2,850.07	2,850.07		
000182	Alerus Financial	HCSP ACTIVE DEC 2025	12/31/2025	01/31/2026	3,920.00		3,920.00	3,920.00		
		HCSP RETIREE	01/01/2026	02/01/2026	6,384.00		6,384.00	6,384.00		
					10,304.00		10,304.00	10,304.00		
002867	Alma Tire Service, Inc.	231003406	12/16/2025	01/16/2026	2,522.24		2,522.24	2,522.24		
		231003409	12/16/2025	01/16/2026	61.25		61.25	61.25		
		231003410	12/16/2025	01/16/2026	61.25		61.25	61.25		
		231003418	12/18/2025	01/18/2026	891.48		891.48	891.48		
		231003432	12/23/2025	01/23/2026	1,811.67		1,811.67	1,811.67		
		231003434	12/23/2025	01/23/2026	61.25		61.25	61.25		
		231003435	12/23/2025	01/23/2026	42.50		42.50	42.50		
		231003436	12/23/2025	01/23/2026	42.50		42.50	42.50		
					5,494.14		5,494.14	5,494.14		
002705	Anavon Technology Group	1000567.45	01/01/2026	02/01/2026	510.68		510.68	510.68		
002877	Anytime Towing Services, Inc.	25-35320	12/24/2025	01/24/2026	625.00		625.00	625.00		
		25-35388	12/29/2025	01/29/2027	500.00		500.00	500.00		
		25-35389	12/29/2025	01/29/2026	500.00		500.00	500.00		
		25-35391	12/29/2025	01/29/2026	500.00		500.00	500.00		
		25-35392	12/29/2025	01/29/2026	500.00		500.00	500.00		
		25-35393	12/29/2025	01/29/2026	500.00		500.00	500.00		

Date 01/15/2026
Time 11:38:27

Grand Traverse County Road Commission
AP - Payment Selection Register

Page 2 of 9
PMasserant

----- Vendor -----		----- Invoice -----			Gross	Discount	Net	Pay	Discount	Comments
Number	Name	Number	Date	Due Date	Amount	Amount	Amount	Amount	Lost	
002877	Anytime Towing Services, Inc.	25-35436	01/08/2026	02/08/2026	500.00		500.00	500.00		
		25-35443	01/08/2026	02/08/2026	625.00		625.00	625.00		
					4,250.00		4,250.00	4,250.00		
002847	ApplicantPro Holdings, LLC	119007-2	12/25/2025	01/25/2026	1,190.00		1,190.00	1,190.00		
000113	Art's Auto & Truck Parts Inc.	01PZ7015	12/08/2025	01/07/2026	83.85	1.68	82.17	82.17		
		01PZ9175	12/15/2025	01/14/2026	60.82	1.22	59.60	59.60		
		01PZ9351	12/16/2025	01/15/2026	5.95	0.12	5.83	5.83		
		01PZ9559	12/16/2025	01/15/2026	91.64	1.83	89.81	89.81		
		01PZ9773	12/17/2025	01/16/2026	95.81	1.92	93.89	93.89		
		01PZ9870	12/17/2025	01/16/2026	69.08	1.38	67.70	67.70		
		01PZ9891	12/17/2025	01/16/2026	159.80	3.20	156.60	156.60		
		01QA0183	12/18/2025	01/17/2026	81.35	1.63	79.72	79.72		
		01QA1159	12/22/2025	01/21/2026	210.32	4.21	206.11	206.11		
		01QA1241	12/22/2025	01/21/2026	33.97	0.68	33.29	33.29		
		01QA1380	12/23/2025	01/22/2026	185.43	3.71	181.72	181.72		
		01QA1438	12/23/2025	01/22/2026	59.96	1.20	58.76	58.76		
		01QA2010	12/29/2025	01/28/2026	255.16	5.10	250.06	250.06		
		01QA2071	12/29/2025	01/28/2026	28.56	0.57	27.99	27.99		
		01QA2498	12/31/2025	01/30/2026	109.62	2.19	107.43	107.43		
		01QA2522	12/31/2025	01/30/2026	120.10	2.40	117.70	117.70		
					1,651.42	33.04	1,618.38	1,618.38		
000259	Blue Care Network	165620 FEB 2026	02/01/2026	03/01/2026	53,052.09		53,052.09	53,052.09		
		165620 JAN 2026	01/01/2026	02/01/2026	52,776.06		52,776.06	52,776.06		
					105,828.15		105,828.15	105,828.15		
000246	Bond Fluidaire, Inc.	11921468	12/22/2025	01/22/2026	179.50		179.50	179.50		

Date 01/15/2026
Time 11:38:27

Grand Traverse County Road Commission
AP - Payment Selection Register

Page 3 of 9
PMasserant

----- Vendor -----		Invoice			Gross	Discount	Net	Pay	Discount	Comments
Number	Name	Number	Date	Due Date	Amount	Amount	Amount	Amount	Lost	
000246	Bond Fluidaire, Inc.	I1923580	12/30/2025	01/30/2026	123.20		123.20	123.20		
					302.70		302.70	302.70		
000330	C. Stoddard & Son, INc	598178	12/09/2025	01/09/2026	325.00		325.00	325.00		
000332	Charter Communications	005354901	01/01/2026	02/01/2026	629.99		629.99	629.99		
		246722501	01/01/2026	02/01/2026	169.99		169.99	169.99		
					799.98		799.98	799.98		
000306	Cherryland Electric Coop	5593500	12/23/2025	01/23/2027	109.05		109.05	109.05		
		5749401	12/23/2025	01/23/2026	119.68		119.68	119.68		
		5902200	12/23/2025	01/23/2026	119.92		119.92	119.92		
					348.65		348.65	348.65		
000307	City of Traverse City	00101586-1	01/02/2026	02/02/2026	112.58		112.58	112.58		
		00106948-9	01/02/2026	02/02/2026	63.19		63.19	63.19		
		00107972-1	12/26/2025	01/26/2026	54.35		54.35	54.35		
		00138907-7	12/26/2025	01/26/2026	142.51		142.51	142.51		
					372.63		372.63	372.63		
000357	Consumers Energy	100000279958	12/30/2025	01/30/2026	1,598.00		1,598.00	1,598.00		
		100019355401	12/30/2025	01/30/2026	93.42		93.42	93.42		
		100020136634	12/30/2025	01/30/2026	97.95		97.95	97.95		
					1,789.37		1,789.37	1,789.37		
000365	Continental Linen Services Inc	4379137	12/17/2025	01/17/2026	252.61		252.61	252.61		
		4384861	12/24/2025	01/24/2026	108.45		108.45	108.45		
		4390338	12/31/2025	01/31/2026	254.36		254.36	254.36		

Date 01/15/2026
Time 11:38:27

Grand Traverse County Road Commission
AP - Payment Selection Register

Page 4 of 9
PMasserant

----- Vendor -----		Invoice		Gross	Discount	Net	Pay	Discount		
Number	Name	Number	Date	Due Date	Amount	Amount	Amount	Amount	Lost	Comments
					615.42		615.42	615.42		
000421	CRC	631266	11/20/2025	12/20/2025	3,220.07		3,220.07	3,220.07		
001296	CTT/MTU	INV-68135	01/07/2026	02/07/2026	10.00		10.00	10.00		
000405	Deweese Hardware	2094449	12/16/2025	12/31/2025	73.46	3.67	69.79	69.79		
		2095457	12/19/2025	01/03/2026	61.48	3.07	58.41	58.41		
					134.94	6.74	128.20	128.20		
000441	DTE Energy	920061607106	01/06/2026	02/06/2026	3,821.91		3,821.91	3,821.91		
		920061607197	01/06/2026	02/06/2026	863.43		863.43	863.43		
					4,685.34		4,685.34	4,685.34		
000331	East Bay Medical	9625	12/23/2025	01/23/2026	110.00		110.00	110.00		
002771	Ebels Hardware Inc	31279/1	12/13/2025	01/13/2026	724.89		724.89	724.89		
		31639/1	12/27/2025	01/27/2026	-8.00		-8.00	-8.00		
		31640/1	12/27/2025	01/27/2026	87.96		87.96	87.96		
					804.85		804.85	804.85		
000648	Fahrner Asphalt Sealers, LLC	25E200 PAY EST 3	11/17/2025	12/17/2025	13,028.26		13,028.26	13,028.26		
000638	Flex Administrators, Inc.	1690917	01/07/2026	02/07/2026	70.00		70.00	70.00		
002822	Foster Swift Collins & Smith	931451	01/08/2026	02/08/2026	950.00		950.00	950.00		
000166	GFL Environmental	71383459	01/01/2026	02/01/2026	135.45		135.45	135.45		
		71383617	01/01/2026	02/01/2026	69.20		69.20	69.20		
		71386164	01/01/2026	02/01/2026	234.26		234.26	234.26		

Date 01/15/2026
Time 11:38:27

**Grand Traverse County Road Commission
AP - Payment Selection Register**

Page 5 of 9
PMasserant

----- Vendor -----		Invoice			Gross	Discount	Net	Pay	Discount	
Number	Name	Number	Date	Due Date	Amount	Amount	Amount	Amount	Lost	Comments
					438.91		438.91	438.91		
000801	Give Em A Brake Safety	161056	12/09/2025	01/09/2026	21,875.00		21,875.00	21,875.00		
002823	Grand Bay Promotions, LLC	GTCOUNTY-1-2026	01/01/2026	02/01/2026	4,000.00		4,000.00	4,000.00		
000716	Grand Traverse County DPW	5900411	12/30/2025	01/30/2026	539.86		539.86	539.86		
		5900421	12/31/2025	01/31/2026	194.37		194.37	194.37		
					734.23		734.23	734.23		
000792	Grand Traverse Mobile Comm.	62564	12/09/2025	01/09/2026	272.75		272.75	272.75		
000789	Great Lakes Chloride, Inc.	38018	01/08/2026	02/08/2026	12,705.53		12,705.53	12,705.53		
000729	GT Hydraulics	3053	12/30/2025	01/30/2026	694.42		694.42	694.42		
000722	GT Rubber Supply, Inc	627453	12/22/2025	01/22/2026	679.32		679.32	679.32		
		627510	11/05/2025	12/05/2025	2,317.14		2,317.14	2,317.14		
		628386	12/22/2025	01/22/2026	4,307.92		4,307.92	4,307.92		
		628473	12/30/2025	01/30/2026	319.96		319.96	319.96		
					7,624.34		7,624.34	7,624.34		
002753	Henn Lesperance PLC	15030	11/12/2025	12/12/2025	2,164.60		2,164.60	2,164.60		
002889	Hilger Hammond PC	43504	12/31/2025	01/31/2026	3,910.00		3,910.00	3,910.00		
000851	Hubbell, Roth & Clark Inc	0234017	01/07/2026	02/07/2026	694.20		694.20	694.20		
000796	Human Resource Partners	2482	01/08/2026	02/08/2026	8,600.00		8,600.00	8,600.00		
000918	IMSA	397093	01/13/2026	02/13/2026	50.00		50.00	50.00		

Date 01/15/2026
Time 11:38:27

Grand Traverse County Road Commission
AP - Payment Selection Register

Page 6 of 9
PMasserant

----- Vendor -----		----- Invoice -----		Gross	Discount	Net	Pay	Discount		
Number	Name	Number	Date	Due Date	Amount	Amount	Amount	Amount	Lost	Comments
001011	Jacklin Steel Supply Co.	577776	12/30/2025	01/30/2026	76.10		76.10	76.10		
001031	JX Peterbilt - Grand Rapids	3711867S	10/14/2025	11/14/2025	7,961.98		7,961.98	7,961.98		
		3723619P	12/31/2025	01/31/2026	8.85		8.85	8.85		
		3762117P	12/10/2025	01/10/2026	580.30		580.30	580.30		
		3762194P	12/11/2025	01/11/2026	30.60		30.60	30.60		
		3762210P	12/11/2025	01/11/2026	12.42		12.42	12.42		
		3762215P	12/11/2025	01/16/2026	-1.38		-1.38	-1.38		
		3762216P	12/12/2025	01/12/2026	1.38		1.38	1.38		
		3762231P	12/16/2025	01/16/2026	112.88		112.88	112.88		
		3762310P	12/16/2025	01/16/2026	371.23		371.23	371.23		
		3762332P	12/17/2025	01/17/2026	56.53		56.53	56.53		
		3762416P	12/22/2025	01/22/2026	254.99		254.99	254.99		
		3762417P	12/22/2025	01/22/2026	233.97		233.97	233.97		
		3762430P	12/22/2025	01/22/2026	461.82		461.82	461.82		
		3762447P	12/31/2025	01/31/2026	111.99		111.99	111.99		
		3762460P	12/23/2025	01/23/2026	1,127.28		1,127.28	1,127.28		
		3762461P	12/23/2025	01/23/2026	464.86		464.86	464.86		
		3762477P	12/26/2025	01/26/2026	426.96		426.96	426.96		
		3762478P	12/26/2025	01/26/2026	111.82		111.82	111.82		
		3762532P	12/30/2025	01/30/2026	249.39		249.39	249.39		
		3762550P	12/30/2025	01/30/2026	323.97		323.97	323.97		
					12,901.84		12,901.84	12,901.84		
001117	Kimball Midwest	104042336	12/23/2025	01/23/2026	268.37		268.37	268.37		
001260	Lenovo (United States) Inc	6474891331	12/17/2025	01/17/2026	139.99		139.99	139.99		
001334	Medler Electric Co.	S5627977.001	12/15/2025	01/15/2026	323.58		323.58	323.58		

Date 01/15/2026
Time 11:38:27

Grand Traverse County Road Commission
AP - Payment Selection Register

Page 7 of 9
PMasserant

----- Vendor -----		----- Invoice -----		Gross	Discount	Net	Pay	Discount		
Number	Name	Number	Date	Due Date	Amount	Amount	Amount	Amount	Lost	Comments
002788	Michigan Broadband Services	0371011204	01/01/2026	02/01/2026	484.00		484.00	484.00		
001350	Municipal Employees Retirement	174858-2	01/31/2026	02/28/2026	19,815.00		19,815.00	19,815.00		
001458	Northern Energy, Inc.	112932	12/23/2025	01/23/2026	803.73		803.73	803.73		
002703	NorthGuard Technology Group LLC	1902	01/01/2026	02/01/2026	4,458.75		4,458.75	4,458.75		
001514	OHM Advisors	97726	01/12/2026	02/12/2026	4,612.00		4,612.00	4,612.00		
002858	Precise Door Co.	38103	12/15/2025	01/15/2026	451.00		451.00	451.00		
001606	Precision Computer Solutions	49715	01/05/2026	02/05/2026	14,200.00		14,200.00	14,200.00		2026 Software Renewal
001631	Purity Cylinder Gases Inc.	0002372662	12/19/2025	01/19/2026	173.17		173.17	173.17		
		0002376007	12/29/2025	01/29/2026	21.60		21.60	21.60		
		0002381747	12/31/2025	01/31/2026	194.07		194.07	194.07		
					388.84		388.84	388.84		
001831	Roy's General Store	A2143310	12/17/2025	01/17/2026	25.79		25.79	25.79		
002770	Stoops Freightliner	01QA2507	12/31/2025	01/31/2026	97.06		97.06	97.06		
		X316026735:01	12/22/2025	01/22/2026	295.23		295.23	295.23		
		X316026847:01	12/22/2025	01/22/2026	52.48		52.48	52.48		
		X316026855:01	12/17/2025	01/17/2026	-125.00		-125.00	-125.00		
		X316026867:01	12/18/2025	01/18/2026	418.89		418.89	418.89		
		X316026891:01	12/18/2025	01/18/2026	136.94		136.94	136.94		
		X316026892:01	12/22/2025	01/22/2026	113.06		113.06	113.06		
		X316026984:01	12/23/2025	01/23/2026	83.78		83.78	83.78		
		X316027005:01	12/29/2025	01/29/2026	291.96		291.96	291.96		
		X316027006:01	12/29/2025	01/29/2026	107.04		107.04	107.04		

Date 01/15/2026
Time 11:38:27

Grand Traverse County Road Commission
AP - Payment Selection Register

Page 8 of 9
PMasserant

----- Vendor -----		----- Invoice -----			Gross	Discount	Net	Pay	Discount	
Number	Name	Number	Date	Due Date	Amount	Amount	Amount	Amount	Lost	Comments
002770	Stoops Freightliner	X316027065:01	12/29/2025	01/29/2026	5.46		5.46	5.46		
		X316027084:01	12/31/2025	01/31/2026	158.26		158.26	158.26		
					1,635.16		1,635.16	1,635.16		
002873	Superior Image Cleaning	13616	01/01/2026	02/01/2026	2,340.00		2,340.00	2,340.00		
001902	The Sherwin Williams Co.	1592-6	12/19/2025	01/19/2026	48.32		48.32	48.32		
002001	Traverse City Record Eagle	632839	12/11/2025	01/11/2026	116.05		116.05	116.05		
002014	Tri-Gas Distributing Company	35112	12/30/2025	01/30/2026	41.04		41.04	41.04		
002023	Truck&Trailer Spec Boyne Falls	BSO029315	12/17/2025	01/17/2026	8,444.43		8,444.43	8,444.43		
		BSO029320	12/17/2025	01/17/2026	120.68		120.68	120.68		
		BSO029328	12/17/2025	01/17/2026	481.90		481.90	481.90		
		BSO029373	12/23/2025	01/23/2026	1,402.11		1,402.11	1,402.11		
		BSO029416	12/23/2025	01/23/2026	573.28		573.28	573.28		
					11,022.40		11,022.40	11,022.40		
002204	Valley Truck Parts, Inc.	2-1252227	12/17/2025	01/17/2026	298.68		298.68	298.68		
		2-1252338	12/31/2025	01/31/2026	3,067.15		3,067.15	3,067.15		
		3-1229804	12/31/2025	01/31/2026	133.57		133.57	133.57		
					3,499.40		3,499.40	3,499.40		
002870	Verified First, LLC	INV-000587587	12/31/2025	01/31/2026	175.75		175.75	175.75		
002240	Verizon Wireless Services LLC	542401825-00003	01/01/2026	02/01/2026	360.32		360.32	360.32		
		542401825-00004	01/01/2026	02/01/2026	10.02		10.02	10.02		
		542401825-00005	01/01/2026	02/01/2026	400.40		400.40	400.40		
		542401825-00001	01/05/2026	02/05/2026	265.11		265.11	265.11		

Date 01/15/2026
Time 11:38:27

**Grand Traverse County Road Commission
AP - Payment Selection Register**

Page 9 of 9
PMasserant

----- Vendor -----		Invoice			Gross	Discount	Net	Pay	Discount	
Number	Name	Number	Date	Due Date	Amount	Amount	Amount	Amount	Lost	Comments
002240	Verizon Wireless Services LLC	542401825-0002	01/01/2026	02/01/2026	61.62		61.62	61.62		
					1,097.47		1,097.47	1,097.47		
002335	Wade Trim, Inc.	3042093	12/17/2025	01/17/2027	4,777.50		4,777.50	4,777.50		
002303	Williams Chevrolet, Inc.	11884	12/18/2025	01/18/2026	111.80		111.80	111.80		
		11885	12/18/2025	01/18/2026	86.60		86.60	86.60		
		11886	12/18/2025	01/18/2026	111.80		111.80	111.80		
		11891	12/18/2025	01/18/2026	111.80		111.80	111.80		
		11893	12/18/2025	01/18/2026	111.80		111.80	111.80		
		11895	12/18/2025	01/18/2026	111.80		111.80	111.80		
		11899	12/18/2025	01/18/2026	111.80		111.80	111.80		
					757.40		757.40	757.40		
002450	Xerox Corporation	024861140	01/01/2026	02/01/2026	115.56		115.56	115.56		
					Report Totals	308,090.87	39.78	308,051.09	308,051.09	

Grand Traverse County Road Commission

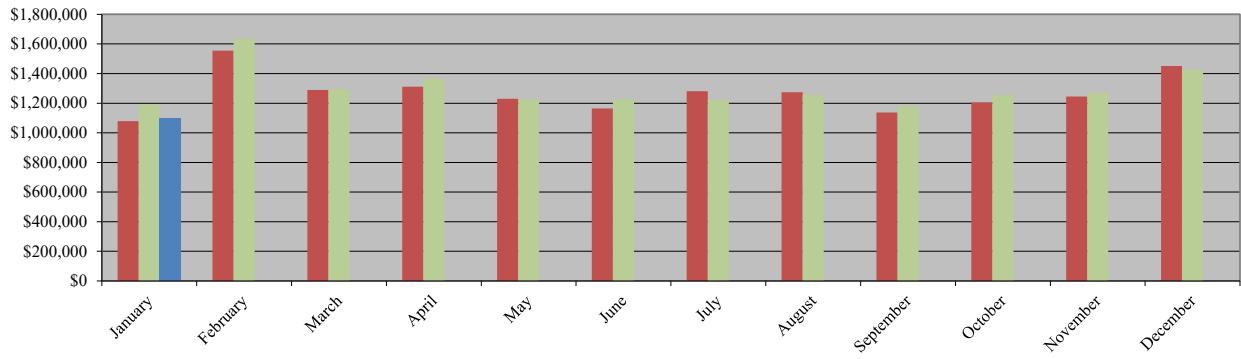
State MTF Revenue

Summarized by Month Received

	January (Nov)	February (Dec)	March (Jan)	April (Feb)	May (Mar)	June (Apr)	July (May)	August (Jun)	September (Jul)	October (Aug)	November (Sep)	December (Oct)	Total
2023	1,078,610	1,555,090	1,289,655	1,311,257	1,230,329	1,164,304	1,280,894	1,274,397	1,137,104	1,205,197	1,244,768	1,450,696	15,222,301
2023 v 2022	-1.16%	9.81%	4.20%	-0.49%	2.87%	-0.36%	20.33%	8.46%	3.13%	3.21%	-0.31%	13.58%	5.25%
2024	1,191,546	1,636,143	1,293,000	1,367,266	1,226,367	1,229,650	1,219,582	1,257,911	1,180,641	1,255,790	1,271,037	1,426,604	15,555,537
2024 v 2023	10.47%	5.21%	0.26%	4.27%	-0.32%	5.61%	-4.79%	-1.29%	3.83%	4.20%	2.11%	-1.66%	2.19%
2025	1,234,037	1,742,136	1,352,188	1,418,833	1,305,690	1,282,334	1,240,638	1,330,269	1,371,108	1,437,149	1,498,284	1,333,109	16,545,774
2024 v 2023	3.57%	6.48%	4.58%	3.77%	6.47%	4.28%	1.73%	5.75%	16.13%	14.44%	17.88%	-6.55%	6.37%
2026	1,096,660	0	0	0	0	0	0	0	0	0	0	0	1,096,660
2024 v 2023	-11.13%												-11.13%

State MTF Revenue

■ 2023 ■ 2024 ■ 2026



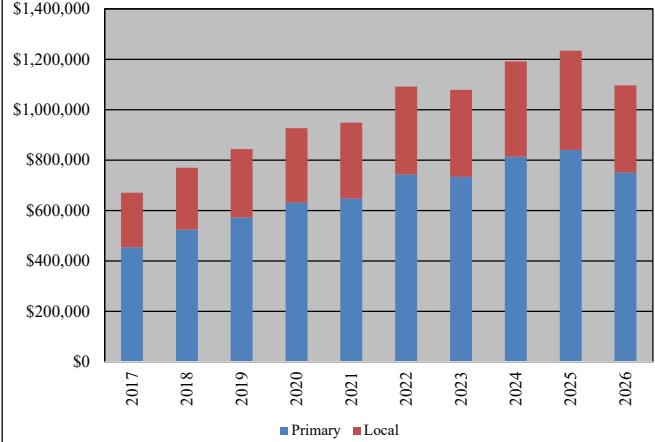
MTF Distribution - Oct 2024 to Nov 2025

Allocation Factor	Units	Unit Value	Amount
Urban Primary	136.40	16,764	2,286,581
Urban Local	342.92	2,794	958,108
Total Urban			\$3,244,689
Registration	16,655,357	0.42	6,995,538
Primary Miles	258.07	3,067	791,474
Per County	1	1,503,156	1,503,156
Total Primary			\$9,290,168
Local Mileage	763.33	3,385	2,583,921
Population	78,010	23.15	1,805,659
Total Local			\$4,389,580
Total MTF			<u><u>\$16,924,437</u></u>

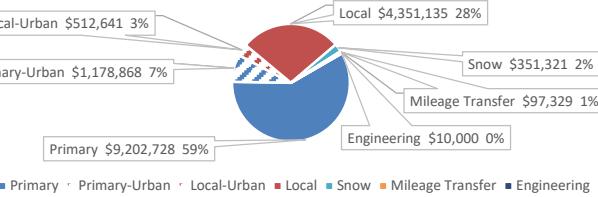
Amount is approximate and excludes Snow, Engineering and Mileage Transfers

	Accrual Basis		
	2022	2023	2024
Fund	\$ 8,544,581	\$ 9,053,075	\$ 9,202,728
Primary	\$ 1,099,263	\$ 1,157,432	\$ 1,178,868
Primary-Urban	\$ 480,907	\$ 504,852	\$ 512,641
Local-Urban	\$ 4,044,762	\$ 4,264,403	\$ 4,351,135
Snow	\$ 318,894	\$ 334,377	\$ 351,321
Mileage Transfer	\$ 90,928	\$ 92,150	\$ 97,329
Engineering	\$ 10,000	\$ 10,000	\$ 10,000
	<u><u>14,589,334</u></u>	<u><u>15,416,290</u></u>	<u><u>15,704,021</u></u>

YTD MTF Deposits



2024 MTF Breakdown



BOARD MEETING OF JANUARY 22, 2026

1. Internal Communications - Enclosed

- A. Staff Report
- B. County Calendar

2. External Communications - Available from the Manager

A. MDOT

-

B. CRA & Other Road Commissions

C. Insurance and Employee Benefits

D. Local Agencies

- Record Eagle – Affidavit of Publication (2026 Budget)
- Blair Township – Site Plan Review Case #SPR-26-01-01 Public Hearing

E. Other Governmental Agencies

F. Public

G. Developments

- Alward, Fisher, Rice, Rowe & Graf, PLC – Notice of Intent to Establish Condominium Project: 539 Bay Street

H. Other Organizations

- OHM Advisors – 2025 Bridge Inspection

I. Miscellaneous

STAFF REPORT FOR THE
MEETING OF JANUARY 22, 2026

MANAGER'S REPORT

Updates

GTCRC is currently looking for a County Highway Engineer.

Local Meetings/ Conferences

- Zimmerman Road Development Meeting 12/16
- Sidewalk Project along Franke Road Meeting 12/16
- TTCI Meeting 12/17
- LEPC Meeting 12/18
- Garfield Township Meeting regarding Road Project Planning 1/6
- Mayfield Township Meeting regarding Road Projects 1/7
- BATA Meeting regarding County Road Bus Stops 1/12
- Acme Township Meeting regarding Primary/Local Road swaps 1/13

Team Building:

Weekly meetings continue with all department heads to determine needs and evaluate current projects. Next steps will be to establish department-specific goals to support both departmental and organizational needs. Strategic Planning Meetings have begun with the staff.

INFORMATION TECHNOLOGY REPORT

GIS

- Looking into a software upgrade from 10.8.1 to 11.3
 - Drafting RFP
- Working on moving Citizen Reporter Status emails to Power Automate – on hold for other priorities
- Updating Snowplow Books
- Updating Weight Restriction Map

IT

- Computer hardware procurement and upgrades to software
 - Fixing license issues and OS for the Shop Computer
- Sent in estimation of paper files to Iron Mountain Staff

City works

- Inquiring about City Works Cloud

Asset Management

- Putting traffic counts on a map with road conditions.
- Delivered information to Wade Trim for the creation of our 5-year plan.

ENGINEERING REPORT

State and Federal Aid Projects:

- JN 221542 Cass Rd: 1.23 mi of crush and shape from Robbins Bridge to Hartman Rd. Project let through MDOT on 1/9/2026. Elmer's Crane and Dozer, Inc. is the lowest bidder at \$798,995.57, which is 22.81% below the Engineer's Estimate of \$1,035,132.20. Construction is planned to start After Cherry Festival.
- JN 223784 Cass Rd: 1.25 mi of Crush and shape from Hartman Rd to S. Airport Rd. Consultant Wade Trim has submitted 80% plans to GTCRC for review and MDOT for GI.
- JN 219045 Summit City: Modification of the vertical curve at the intersection with Walton Rd. Consultant Prein & Newhof has finalized plans and is working to secure temporary grading easements.

- JN 219888 Secor Rd: Modification of the vertical curve at the intersection with East Long Lake Rd / Bass Lake Rd. Consultant Wade Trim has plans finalized and is working on securing temporary grading easements.
- JN 219117 Cedar Run Rd: 3.58 mi of add HMA shoulders, chip seal interlayer, and overlay from the Benzie County line to west of Barney Rd. The project has been submitted to MDOT for NEPA (environmental) review on 10/13 and GI (initial review) on 12/18. Awaiting both reviews.
- JN 220615 Beitner Rd Bridge over Boardman River: Construction of bridge over Boardman River to replace existing culverts. Consultant, OHM, is preparing 80% plans for submission to GTCRC for review and MDOT for GI.
- JN 222008 North Long Lake Rd at Herkner Rd/TC West Senior High: Traffic Signal Modernization, Long Lake Township, Grand Traverse County. The project was let through MDOT on September 5th, 2025. J Ranck Electric submitted the confirmed low bid of \$382,164.86, which was 1.73% over the Engineer's estimate of \$375,680.20. Construction began on October 28th. The new signal was placed in service on December 2nd. The truss arm (for the detection camera) and the street name signs are on back order and expected to arrive in mid-January. Contract work will be wrapped up after the arrival of those items.

2025 General Fund Projects:

- 2026 Pavement Marking Program: County-wide long line and special pavement markings. Staff are preparing a contract for the advertisement.
- 2026 Chip Seal Program: Approximately 25 miles of Chip Seal. Staff is preparing a contract for the advertisement.
- 2026 Wedging Program: Staff is preparing quantities for approximately 10 miles of wedging to be completed prior to chip sealing.
- Hammond Road: 1.8 mi of crush and shape with HMA overlay from Townline Rd to 4-Mile Rd round-about. The project will include the continuation of 2 Eastbound lanes through the light at 3-Mile Rd as well as the reconstruction of the light at 3-Mile Rd. The project is being designed by the staff
- Franke Rd: 0.6 mi of crush and shape with HMA overlay from US-31 to Silver Lake Rd. Consultant, OHM, is preparing plans.

Permits/Traffic Services

- ROW/Drive Permits issued for the month ending November 30th, 2025, are 43, (4 Residential; 0 Commercial; 38 Utility; and 1 Miscellaneous) totaling 693 for the year. This compares with 699 permits issued during the same period in 2024.
- Transportation Permits (by OxCart and reviewed by staff): 778 permits.
- Active developments are:
 - Brigantine Apartments, East Bay TWP
- Recent Land Divisions:

○ LD# 25-60	Scott Jozwiak	Garfield
○ LD# 25-61	Myles McGray	Blair
○ LD# 25-62	William and Karen Youker	Grant
○ LD# 25-63	James Huckle Robert Parker	Peninsula
○ LD# 25-64	Zach Baker	Paradise

Township Projects:

- Skegemog Point Rd SAD, Whitewater Twp: 2.4 mi of crush and shape with HMA overlay. Staff are designing a project.
- Racquet Club Dr SAD, Garfield Twp: 0.19 mi of crush and shape with HMA overlay. Internal review of final plans. Beginning to prepare bid package for advertising.
- Rusch Rd, Garfield Twp: 1.19 mi of crush and shape with HMA overlay. The project is in the survey and preliminary design stage.

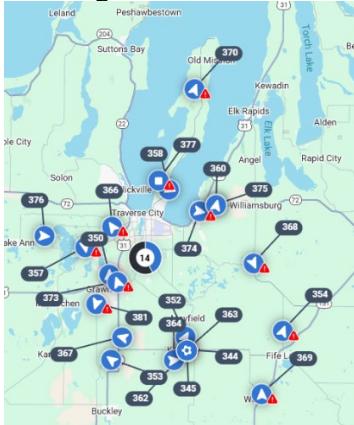
SHOP/FACILITIES REPORT

- Shop crew worked on day-to-day maintenance.
- The hitch-mounted AFADs (Automated Flagger Devices) have been prepped and are ready for use.
- The new pickup trucks are being prepped for use.
- Due to the weather conditions, the WMT's (Winter Maintenance Trucks) have been getting a lot of hours demanding PM (Preventive Maintenance) services.

FIELD OPERATIONS

Field

- Plowing and snow removal during weather events.





- Tree cutting on Skeegamog Point Road



- Tree cutting in various locations, due to high winds and freezing rain.



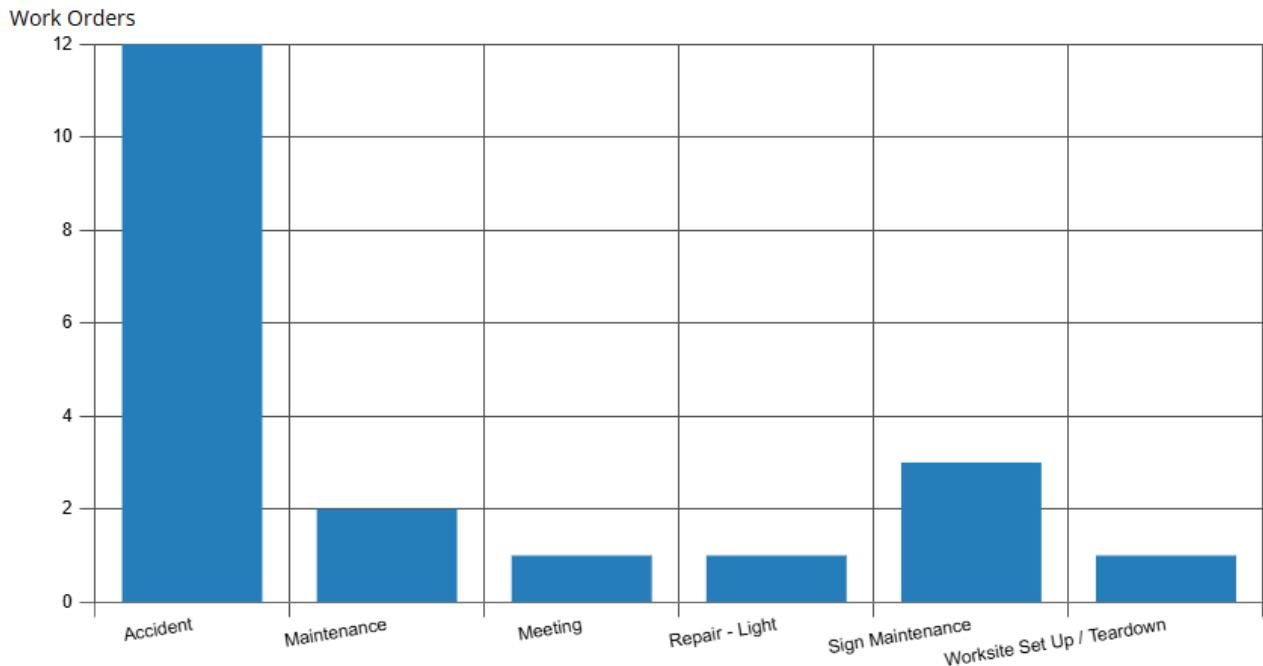
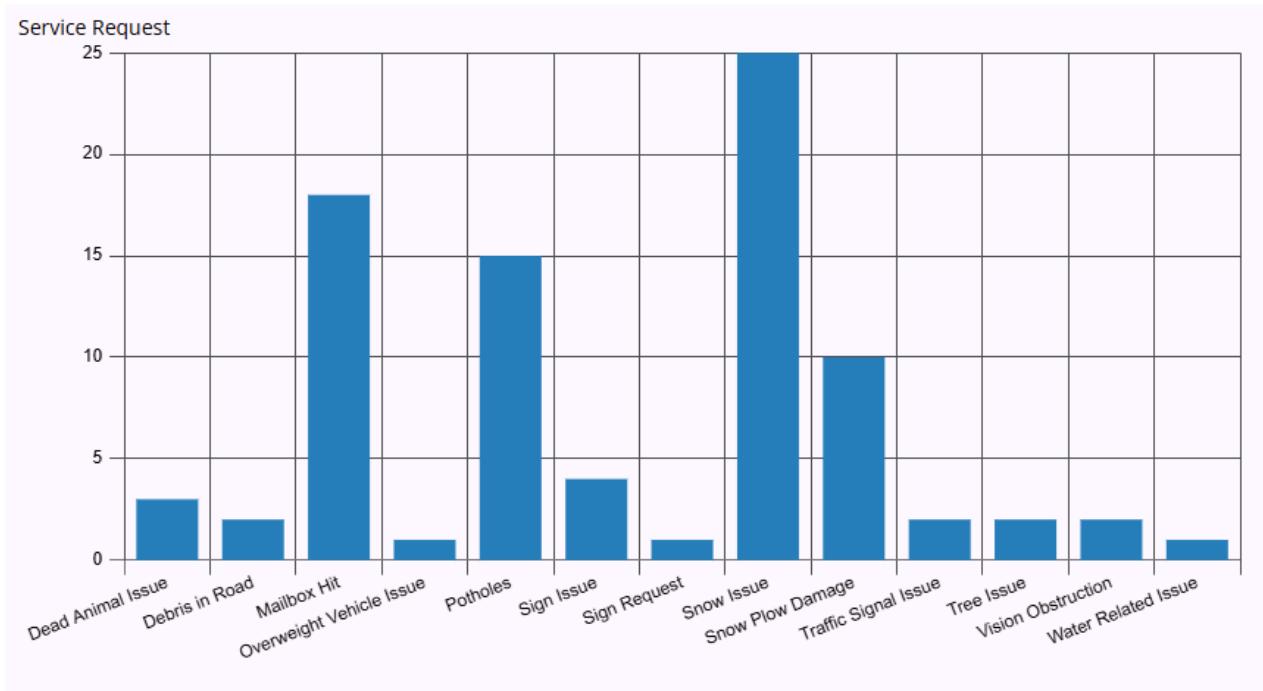
- Receiving brine.



- Guardrail repair planning.



- Hired New Road Maintenance Workers
- Creating Standard Operating Procedures.
- Meeting with the Manager, Site Leads, and Foremen.
- LaCross and Leonard took the State of Michigan Department of Environment, Great Lakes and Energy Stormwater Management – Construction Site and the Soil Erosion and Sedimentation Control Plan Review and Design exams and are now certified in both.
- Crew Review
- Service Requests and Work Orders This Month.



• Meetings

- LaCross and Watkins Meeting with Acme Township.
- Organization meeting and Board meetings

Signs and Signals

Signs

- Completing Service Requests (SR)s and Work Orders (WO)s as required
- Crash-damaged signs continue
- Replaced crash damaged yield sign on Grand St in Peninsula Twp 1/7



- Replaced crash-damaged Railroad Crossing Sign 1/7



- Replaced crash damaged chevron signs at High Lake Rd and Hammond Rd 1/8



- Replaced road name signs at Church St and Vinton Rd 1/8



Signals

- Troubleshooting and after-hour callouts
- Signal tech helped clear trees blocking Huellmantel Rd 12/30





*"Our mission is to upgrade and maintain
a safe and efficient road system"*

RESOLUTION 2026-01-01
SUPPORT OF TRANSPORTATION ALTERNATIVES PROGRAM (TAP) GRANT
APPLICATION, EAST BAY TOWNSHIP

WHEREAS, East Bay Charter Township in conjunction with Traverse Area Recreation & Transportation Trails, Inc. ("TART"), is requesting the Grand Traverse County Road Commission serve as Act 51 applicant for the Michigan Department of Transportation's (MDOT) Transportation Alternatives Program (TAP) grant; and,

WHEREAS, The grant application will support construction of Phase II of the Three Mile Trail Extension Project, providing safe pedestrian and bicycle access to the schools, homes, and businesses in the Hammond and Three Mile Road corridors, as well as a non-motorized link with the TART Trail and regional trail network; and,

WHEREAS, The project builds on Phase I of the Three Mile Trail Extension Project, a grant that was approved and submitted by the Grand Traverse County Road Commission in 2024; and,

WHEREAS, The project is being planned in coordination with, and directly connects to, the Safe Routes to School Project in East Bay Charter Township, a grant that was approved and submitted by the Grand Traverse County Road Commission in 2021; and,

WHEREAS, The Grand Traverse County Road Commission is dedicated to providing a safe and efficient transportation network in and throughout Grand Traverse County; and,

WHEREAS, The Board of County Road Commissioners supports the non-motorized transportation access that will be provided by the coordinated Safe Routes to Schools and Three Mile Trail Projects; and,

WHEREAS, East Bay Charter Township and TART Trails, Inc. are committed to a coordinated fundraising approach to secure the public and private funds necessary to provide matching funds for the tap grant; and,

WHEREAS, East Bay Charter Township and TART Trails will provide the materials and support necessary to submit the TAP grant; and,

NOW, THEREFORE, BE IT RESOLVED, that the Board of County Road Commissioners of Grand Traverse County hereby publicly declares that it will serve as Act 51 applicant to the Transportation Alternatives Program (TAP) grant for the Three Mile Trail Project by the East Bay Charter Township and TART Trails, Inc.



Vredeveld Haefner LLC

CPAs and Consultants
10302 20th Avenue
Grand Rapids, MI 49534
Fax (616) 828-0307

Douglas J. Vredeveld, CPA
(616) 446-7474
Michael J. Vredeveld, CPA
(616) 648-8447

January 15, 2026

Board of Commissioners
Grand Traverse County Road Commission
1881 LaFranier Road
Traverse City, MI 49696

We are pleased to confirm our understanding of the services we are to provide the Grand Traverse County Road Commission, (a component unit of Grand Traverse County, Michigan) for the year ended December 31, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Grand Traverse County Road Commission as of and for the year ended December 31, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Grand Traverse County Road Commission's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Grand Traverse County Road Commission's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Pension and OPEB plan trend information.
3. Major fund budget to actual comparisons.

We have also been engaged to report on supplementary information other than RSI that accompanies the Grand Traverse County Road Commission'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 will provide an opinion on it in relation to the financial statements as a whole:

1. Operating fund schedules.

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 to 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 and *Government Auditing Standards* 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.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Grand Traverse County Road Commission and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, 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 rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

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, an unavoidable risk exists that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, 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 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 Commission'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, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the entity and its environment, including the system of internal control, 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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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 significant deficiencies or material weaknesses. 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 and *Government Auditing 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 the Grand Traverse County Road Commission's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

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, establishing and maintaining effective internal controls, relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements and all accompanying information in conformity with GAAP, and for compliance with applicable laws and regulations, rules, and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). 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 your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements 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, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with GAAP. 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. Your responsibilities include acknowledging to us in the written 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.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the

Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

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

Other Services

We will also assist in preparing the financial statements and related notes of the Grand Traverse County Road Commission in conformity with GAAP based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. 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.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those 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.

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

The audit documentation for this engagement is the property of Vredeveld Haefner LLC 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, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Vredeveld Haefner LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of Michigan. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Mike Vredeveld is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately April 20, 2026.

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, including expenses, will not exceed \$15,925 for the audit. 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 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.

Reporting

We will issue a written report upon completion of our audit of Grand Traverse County Road Commission's financial statements. Our report will be addressed to the Board of the Commission. 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 issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Commission is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the Grand Traverse County Road Commission 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.

Sincerely,
Vredeveld Haefner LLC



Douglas J. Vredeveld, CPA
Partner

RESPONSE:

This letter correctly sets forth the understanding of the Grand Traverse County Road Commission.

By: _____

Title: _____

Date: _____