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**IRON ORE HERITAGE RECREATION AUTHORITY
BOARD MEETING
WEDNESDAY, OCTOBER 27, 2021, 4:30 PM**

AGENDA

- I. ROLL CALL
- II. PUBLIC COMMENT (Agenda Items – Limit to three minutes)
- III. APPROVAL OF CONSENT AGENDA
 - A. September Minutes
 - B. September Financials
 - C. October Bills to be Paid
- IV. APPROVAL OF AGENDA
- V. CITY OF NEGAUNEE PRESENTATION ON CAMPGROUND/TRAILHEAD
- VI. OLD BUSINESS
 - A. Michigan Grant Updates
 - 1. Negaunee Township Trailhead
 - 2. 2021 Trust Fund Purchase of 176 Acres
 - 3. 2021 Trust Fund Negaunee Boardwalk
 - B. 2021 Maintenance List
 - a. Asphalt Repair
 - b. Gate Destruction
 - C. Millage Renewal Updates and Municipal Presentations
 - D. Pure Michigan video
- VII. NEW BUSINESS
 - A. 2021 Year to Date Budget v Actual
 - B. 2022 Draft Budget
- VIII. ADMINISTRATOR REPORT
- IX. BOARD COMMENT
- X. PUBLIC COMMENT
- XI. ADJOURNMENT

NEXT MEETING DATE: November 17, 2021, 4:30 pm, Zoom/Country Inn



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**IRON ORE HERITAGE RECREATION AUTHORITY
BOARD MEETING MINUTES OF SEPTEMBER 22, 2021**

DRAFT MINUTES

- I. ROLL CALL – Don Britton, Chair, Chocolay Township; Glenn Johnson, Vice Chair/Secretary, Marquette Township; Lauren Luce, Treasurer, Marquette County; Jim Brennan, Republic; Bob Hendrickson, City of Negaunee; Al Reynolds, Negaunee Township; Nick Leach, Marquette
Excused Absence: Larry Bussone, Ishpeming; Dawn Hoffman, Tilden Township
Staff: Carol Fulsher
Guests: Kathy Peters, Ron Yesney, DNR, Rob Katona, DNR
- II. PUBLIC COMMENT (Agenda Items – Limit to three minutes) -
- III. APPROVAL OF CONSENT AGENDA – **Brennan motioned to approve consent agenda as presented; Hendrickson seconded motion.** Consent agenda included August minutes; August Financial including Balance Sheet with assets of \$651,461; liabilities of \$160,046 and equity of \$491,415;
August profit/loss showing income of \$115,849 and expenses of \$61,472 for income of \$54,412 and YTD income of \$476,945, expenses of \$384,690 for income of \$92,255; Q3 budget v actual as of August shows income at 138% of budget; expenses of 44% of budget; YTD as of August shows income at 111% of budget with expenses at 89% of budget;
August General ledger showing checks written 1297 through 1323 and September bills to be paid totaling \$19,971.93. **Vote was taken and motion carried.**
- IV. APPROVAL OF AGENDA – **Johnson motioned to approve agenda as presented; Hendrickson seconded motion. Vote and motion carried.**
- V. OLD BUSINESS
 - A. Michigan Grant Updates
 1. Negaunee Township Trailhead – Bid documents were uploaded to Michigan grants on August 3 for DNR review. Takes 30-60 days for review.
 2. Weather Shelters/Fishing Piers; Ribbon Cutting & Last Reimbursement – Final reimbursement with paperwork was submitted to close out this project. Lots of good feedback on this project.
 3. 2021 Trust Fund Purchase of 176 Acres – Prelim score 310, New Resolution – Reviewed the evaluation worksheet. **Leach motioned to sign the resolution attached upping the landowner match to 26%; Brennan seconded motion. Discussion on match points going up by 10 at 26% (through landowners) and 15 more points due to not having an acquisition grant in past. Roll call vote taken and motion passed 7 ayes, 0 nays and 2 absent.**

4. 2021 Trust Fund Negaunee Boardwalk – Prelim score 290- Discussion on additional points; argue on sustainability and regional priority project. Yesney to supply letter of support.
- B. 2021 Maintenance List – Work bee needed to install 8 new kiosk map panels. ORV work almost finished. New culvert going in near Lake Lowry. A culvert extension needed near r/r crossing at Winthrop Junction. A culvert was installed near CR 478 in Republic, but was insufficient width. Company has until end of month to finish. **Leach motioned to rebid if project not fixed; Brennan seconded motion. Vote and motion carried.**
- C. Millage Renewal Update – All municipalities were asked to add us to their agendas for presentations. We will do update presentations in 2021 and go back in 2022 with ballot language and resolution to continue in IOHRA.
- D. ORV Parking Lot Options – Several possibilities discuss on ORV parking lot options: property that Perkins owns near Winthrop Junction. Enlarge Stoneville parking lot. Negaunee also has designs to put in parking lot behind Ice Arena (on our property if we allow). Consensus that Perkins property would be best fit. Fulsher to follow up with Dan Perkins on lease language and survey.
- E. Trail Etiquette Signage – Trail etiquette signs in packet. However, they will be portrait rather than landscape since will be placed on cedar posts in most cases. Safer for users.
- F. Cameras – Luce suggested Spypoint cameras. They are in office, but waiting for SD cards and then need to install in field.
- G. Pure Michigan video – Fulsher thanked those who helped with Pure Michigan video put together by Michigan MEDC. Will go out on Michigan social media platforms.
- H. EDA Grant Meeting and Handouts – **Brennan motioned to sign resolution included in packet; Johnson seconded. Resolution supports the Outdoor Recreation District Strategic Action plan centered around IOHT and submission of grant application to the Build Back Regional Challenge Grant seeking a \$500,000 planning grant. Roll call vote was taken and motion passed 7 ayes, 0 nays, and 2 absent.**
- I. Cuppad Superior Region Non-motorized plan – Fulsher updated group that CUPPAD is updating their regional non-motorized trail plan.

VI. NEW BUSINESS

- A. 2022 Budget and Priorities – Fulsher will be providing first draft of 2022 budget at October meeting. Presented a list of budgeting priorities. Discussion on Lakenenland extension and more support behind it.
- B. Asphalt Repair/Coleman Engineering- Fulsher noted that we have areas of asphalt that need repair between Ishpeming and Negaunee asphalt sections. She reviewed sections with Coleman Engineering staff (civil engineers) who agreed that tree roots are the major problem. They will send information on solutions. Discussed rubberized asphalt, whether capping would work, trenching. Brennan noted they used rubberized asphalt at campground and it has been holding up. Britton will try to contact someone at Michigan Tech who experiments with recycled asphalt.

VII. ADMINISTRATOR REPORT – no report

VIII. BOARD COMMENT – Brennan notified that Humboldt wants to do something at Tower Lake. Is that a way to get them into Authority. Also noted that Welcoming Center ribbon cutting went well.

Leach noted he liked the Museum as a place to meet.

- IX. PUBLIC COMMENT – Yesney and Katona were impressed with weather shelters and fishing piers.
- X. ADJOURNMENT - Leach motioned to adjourn meeting; Brennan seconded motion. Vote and motion carried and meeting adjourned at 6:00 pm.

Iron Ore Heritage Recreation Authority
Balance Sheet
September 2021

10:44 AM
09/29/2021
Accrual Basis
Sep , 21

ASSETS

Current Assets

Checking/Savings

001-006 · Embers Savings 154,826.09

001-005 · nicolet promontory acct 347,473.14

001-004 · nicolet bank checking account 40,703.89

Total Checking/Savings 543,003.12

Accounts Receivable

018-012 · Taxes Receivables - unassigned -280.29

018-000 · Taxes Receivable

018-001 · Taxes Receivable - Tilden -244.00

018-002 · Taxes Receivable - Ishpeming -1,107.92

018-003 · Taxes Receivable - Negaunee -569.55

018-004 · Taxes Receivable - NEG TWP -5,918.93

018-005 · Taxes Receivable - MQT TWP -2,133.07

018-006 · Taxes Receivable - Marquette 53,153.19

018-007 · Taxes Receivable - Chocolay -1,372.72

018-011 · Taxes Receivable - Rep Twp -493.06

Total 018-000 · Taxes Receivable 41,313.94

018-009 · Grants Receivable 16,513.65

Total Accounts Receivable 57,547.30

Other Current Assets

018-013 · Taxes Receivable - unassigned 30,973.52

Total Other Current Assets 30,973.52

Total Current Assets

631,523.94

TOTAL ASSETS

631,523.94

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

202-000 · Accounts Payable -300.10

Total Accounts Payable -300.10

Other Current Liabilities

204-000 · Accrued Wages 6,405.18

	Sep , 21
203-000 · Unearned revenue	151,023.53
200-258 · Federal Taxes	1,501.54
200-259 · State Taxes	773.79
Total Other Current Liabilities	159,704.04
Total Current Liabilities	159,403.94
Total Liabilities	159,403.94
Equity	
395-000 · Unrestricted Net Assets	399,160.24
Net Income	72,959.76
Total Equity	472,120.00
TOTAL LIABILITIES & EQUITY	631,523.94

Iron Ore Heritage Recreation Authority
Profit & Loss
September 2021

	<u>Sept '21</u>	<u>TOTAL</u>
Ordinary Income/Expense		
Income		
General Revenue		
674-002 · Individual Contributions	0.00	295.05
674-001 · Corporate Contributions	0.00	300.00
401-000 · Taxes	268.80	317,098.41
664-000 · Interest	0.00	1,399.04
Total General Revenue	<u>268.80</u>	<u>319,092.50</u>
Program Revenue		
Unrestricted		
642-000 · Promo Sales	0.00	15.14
Total Unrestricted	<u>0.00</u>	<u>15.14</u>
Restricted		
674-004 · benches	0.00	2,325.00
538-000 · ORV State Grant	0.00	15,152.50
674-003 · Mile Marker	0.00	1,200.00
539-000 · State Grants	0.00	139,444.89
Total Restricted	<u>0.00</u>	<u>158,122.39</u>
Total Program Revenue	<u>0.00</u>	<u>158,137.53</u>
Total Income	<u>268.80</u>	<u>477,230.03</u>
Gross Profit	<u>268.80</u>	<u>477,230.03</u>
Expense		
62800 · Facilities and Equipment		
62890 · Rent, Parking, Utilities	321.04	2,966.19
Total 62800 · Facilities and Equipment	<u>321.04</u>	<u>2,966.19</u>
701-000 · Payroll		
701-001 · Salaries and Wages	6,069.00	54,502.00
701-002 · Payroll taxes	464.27	4,270.40
Total 701-000 · Payroll	<u>6,533.27</u>	<u>58,772.40</u>
727-000 · Office Supplies	26.49	485.82
740-000 · Merchandise expense	0.00	149.80
800-000 · Operations		
800-001 · Books, Subscriptions, Refere	0.00	559.00
800-002 · Postage, Mailing Service	63.95	118.95
800-004 · Volunteer Recognition	53.57	112.73
Total 800-000 · Operations	<u>117.52</u>	<u>790.68</u>
800-955 · Insurance - Liability, D and O	0.00	1,155.00
800-956 · Insurance - Workers' Comp	0.00	43.00
802-000 · Accounting Contract Services	0.00	5,525.00

	Sept '21	TOTAL
803-000 · Professional Services Fees	0.00	1,398.50
850-000 · Telephone, Telecommunicatior	136.37	1,078.42
860-000 · Travel and Meetings	88.39	622.07
870-000 · Board Meeting Expenses	15.89	337.12
880-000 · Marketing		
880-005 · Print advertising	0.00	224.70
881-000 · Public Relations	0.00	165.00
Total 880-000 · Marketing	0.00	389.70
900-000 · Printing and Publishing	0.00	1,100.00
940-000 · Lease, Appraisal Expenses	60.00	73.00
970-000 · Capital Outlay		
970-100 · Signage		
970-105 · trail safety signage	0.00	104.00
970-102 · Acknowledgement signs	0.00	306.18
970-103 · Interpretive signs	3,185.50	7,286.40
970-104 · Trail mile marker expense	0.00	3,584.00
Total 970-100 · Signage	3,185.50	11,280.58
970-200 · Trail Expense		
970-210 · Carp River Kiln	17.58	17.58
970-209 · Weather Shelters	0.00	213,461.00
970-204 · ORV Trail Work	4,990.00	24,989.49
970-202 · Trail Supplies	226.76	3,606.34
970-203 · Trail Maintenance	638.30	64,518.55
970-206 · Grooming Expenses	0.00	770.00
Total 970-200 · Trail Expense	5,872.64	307,362.96
970-300 · Engineering	0.00	10,621.50
Total 970-000 · Capital Outlay	9,058.14	329,265.04
990-000 · Debt Service		
990-002 · Bank Fees	73.53	118.53
Total 990-000 · Debt Service	73.53	118.53
Total Expense	16,430.64	404,270.27
Net Ordinary Income	-16,161.84	72,959.76
Net Income	<u>-16,161.84</u>	<u>72,959.76</u>

Iron Ore Heritage Recreation Authority
Profit & Loss Budget vs. Actual
January 1 through September 22, 2021

Ordinary Income/Expense	Jul 1 - Sep 22, 21	Budget	% of Budget
Income			
018-016 · other receivables	0.00	0.00	0.0%
676-000 · Loan Proceeds	0.00	0.00	0.0%
General Revenue			
674-002 · Individual Contributions	50.00	0.00	100.0%
674-001 · Corporate Contributions	0.00	0.00	0.0%
401-000 · Taxes			
441 · LOCAL cOMMUNITY sTABILIZATION	0.00	0.00	0.0%
401-000 · Taxes - Other	-1,214.72	0.00	100.0%
Total 401-000 · Taxes	-1,214.72	0.00	100.0%
627-000 · Organization sponsors	0.00	0.00	0.0%
664-000 · Interest	54.85	246.00	22.3%
General Revenue - Other	0.00	0.00	0.0%
Total General Revenue	-1,109.87	246.00	-451.17%
Program Revenue			
Unrestricted			
642-000 · Promo Sales	0.00	209.00	0.0%
Total Unrestricted	0.00	209.00	0.0%
Restricted			
674-004 · benches	1,100.00	0.00	100.0%
674-006 · Sign Sponsorship	0.00	0.00	0.0%
538-000 · ORV State Grant	15,152.50	8,671.67	174.74%
674-005 · Individual Contribution	0.00	100.00	0.0%
674-003 · Mile Marker	600.00	0.00	100.0%
539-000 · State Grants	139,444.89	154,200.00	90.43%
501-000 · Federal Grants	0.00	0.00	0.0%
540-000 · Corporate & Nonprofit Grants	0.00	25.00	0.0%
Restricted - Other	0.00	0.00	0.0%
Total Restricted	156,297.39	162,996.67	95.89%
Program Revenue - Other	0.00	0.00	0.0%
Total Program Revenue	156,297.39	163,205.67	95.77%
Total Income	155,187.52	163,451.67	94.94%
Cost of Goods Sold			
Total COGS	0.00	0.00	0.0%
Gross Profit	155,187.52	163,451.67	94.94%
Expense			
66900 · Reconciliation Discrepancies	0.00	0.00	0.0%
60900 · Business Expenses			
60900 · Business Expenses - Other	0.00	0.00	0.0%
Total 60900 · Business Expenses	0.00	0.00	0.0%

	Jul 1 - Sep 22, 21	Budget	% of Budget
62800 · Facilities and Equipment			
62890 · Rent, Parking, Utilities	961.52	888.33	108.24%
62800 · Facilities and Equipment - Other	0.00	0.00	0.0%
Total 62800 · Facilities and Equipment	961.52	888.33	108.24%
701-000 · Payroll			
701-001 · Salaries and Wages	18,207.00	16,588.60	109.76%
701-002 · Payroll taxes	1,392.83	1,295.60	107.51%
701-000 · Payroll - Other	0.00	0.00	0.0%
Total 701-000 · Payroll	19,599.83	17,884.20	109.59%
727-000 · Office Supplies	299.91	273.33	109.73%
730-000 · Office Equipment	0.00	500.00	0.0%
740-000 · Merchandise expense			
740-000 · Merchandise expense - Other	149.80	0.00	100.0%
Total 740-000 · Merchandise expense	149.80	0.00	100.0%
800-000 · Operations			
800-001 · Books, Subscriptions, Reference	0.00	0.00	0.0%
800-002 · Postage, Mailing Service	63.95	55.00	116.27%
800-004 · Volunteer Recognition	53.57	0.00	100.0%
Total 800-000 · Operations	117.52	55.00	213.67%
800-955 · Insurance - Liability, D and O	1,155.00	1,593.00	72.51%
800-956 · Insurance - Workers' Comp	0.00	0.00	0.0%
801-000 · outside contract services	0.00	0.00	0.0%
802-000 · Accounting Contract Services	100.00	100.00	100.0%
803-000 · Professional Services Fees	0.00	0.00	0.0%
850-000 · Telephone, Telecommunications	361.84	300.67	120.35%
860-000 · Travel and Meetings	320.79	1,015.00	31.61%
870-000 · Board Meeting Expenses	117.67	110.67	106.33%
880-000 · Marketing			
880-005 · Print advertising	0.00	0.00	0.0%
881-000 · Public Relations	0.00	616.67	0.0%
882-000 · TV and Radio	0.00	0.00	0.0%
883-000 · Information meetings	0.00	0.00	0.0%
884-000 · Website	0.00	250.00	0.0%
885-000 · Logo Apparel	0.00	0.00	0.0%
880-000 · Marketing - Other	0.00	0.00	0.0%
Total 880-000 · Marketing	0.00	866.67	0.0%
900-000 · Printing and Publishing	1,000.00	0.00	100.0%
940-000 · Lease, Appraisal Expenses	60.00	0.00	100.0%
970-000 · Capital Outlay			
970-100 · Signage			
970-105 · trail safety signage	0.00	0.00	0.0%
970-101 · Trail directional signage	0.00	100.00	0.0%
970-102 · Acknowledgement signs	306.18	0.00	100.0%
970-103 · Interpretive signs	5,240.50	27,000.00	19.41%

	Jul 1 - Sep 22, 21	Budget	% of Budget
970-104 · Trail mile marker expense	1,174.00	1,230.00	95.45%
970-100 · Signage - Other	0.00	0.00	0.0%
Total 970-100 · Signage	6,720.68	28,330.00	23.72%
970-200 · Trail Expense			
200-212 · Benches	0.00	0.00	0.0%
970-211 · Negaunee Township Trailhead	0.00	79,333.33	0.0%
970-210 · Carp River Kiln	17.58	0.00	100.0%
970-209 · Weather Shelters	39,304.00	20,000.00	196.52%
970-204 · ORV Trail Work	11,169.49	28,666.67	38.96%
970-208 · trail head	0.00	0.00	0.0%
970-202 · Trail Supplies	813.24	433.33	187.67%
970-203 · Trail Maintenance	12,902.24	41,000.00	31.47%
970-206 · Grooming Expenses	0.00	0.00	0.0%
Total 970-200 · Trail Expense	64,206.55	169,433.33	37.9%
970-300 · Engineering	6,805.25	15,633.33	43.53%
970-000 · Capital Outlay - Other	0.00	0.00	0.0%
Total 970-000 · Capital Outlay	77,732.48	213,396.66	36.43%
990-000 · Debt Service			
990-002 · Bank Fees	65.00	0.00	100.0%
990-000 · Debt Service - Other	0.00	0.00	0.0%
Total 990-000 · Debt Service	65.00	0.00	100.0%
Total Expense	102,041.36	236,983.53	43.06%
Net Ordinary Income	53,146.16	-73,531.86	-72.28%
Other Income/Expense			
Other Expense			
Total Other Expense	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.0%
Net Income	53,146.16	-73,531.86	-72.28%

Iron Ore Heritage Recreation Authority
Profit & Loss Budget vs. Actual
January 1 through September 22, 2021

11:20 AM
10/07/2021
Accrual Basis

Ordinary Income/Expense	TOTAL		
	Jan 1 - Sep 22, 21	Budget	% of Budget
Income			
018-016 · other receivables	0.00	0.00	0.0%
676-000 · Loan Proceeds	0.00	0.00	0.0%
General Revenue			
674-002 · Individual Contributions	295.05	0.00	100.0%
674-001 · Corporate Contributions	300.00	150.00	200.0%
401-000 · Taxes			
441 · IOCAL cOMMUNITY sTABILIZATION	0.00	0.00	0.0%
401-000 · Taxes - Other	317,098.41	314,982.74	100.67%
Total 401-000 · Taxes	317,098.41	314,982.74	100.67%
627-000 · Organization sponsors	0.00	0.00	0.0%
664-000 · Interest	1,399.04	786.00	178.0%
General Revenue - Other	0.00	0.00	0.0%
Total General Revenue	319,092.50	315,918.74	101.01%
Program Revenue			
Unrestricted			
642-000 · Promo Sales	15.14	399.00	3.79%
Total Unrestricted	15.14	399.00	3.79%
Restricted			
674-004 · benches	2,325.00	2,325.00	100.0%
674-006 · Sign Sponsorship	0.00	0.00	0.0%
538-000 · ORV State Grant	15,152.50	8,671.67	174.74%
674-005 · Individual Contribution	0.00	200.00	0.0%
674-003 · Mile Marker	1,200.00	0.00	100.0%
539-000 · State Grants	139,444.89	154,200.00	90.43%
501-000 · Federal Grants	0.00	0.00	0.0%
540-000 · Corporate & Nonprofit Grants	0.00	25.00	0.0%
Restricted - Other	0.00	0.00	0.0%
Total Restricted	158,122.39	165,421.67	95.59%
Program Revenue - Other	0.00	0.00	0.0%
Total Program Revenue	158,137.53	165,820.67	95.37%
Total Income	477,230.03	481,739.41	99.06%
Cost of Goods Sold			
Total COGS	0.00	0.00	0.0%
Gross Profit	477,230.03	481,739.41	99.06%
Expense			
66900 · Reconciliation Discrepancies	0.00	0.00	0.0%
60900 · Business Expenses			
60900 · Business Expenses - Other	0.00	0.00	0.0%
Total 60900 · Business Expenses	0.00	0.00	0.0%

	TOTAL		
	Jan 1 - Sep 22, 21	Budget	% of Budget
62800 · Facilities and Equipment			
62890 · Rent, Parking, Utilities	2,966.19	2,838.33	104.51%
62800 · Facilities and Equipment - Other	0.00	0.00	0.0%
Total 62800 · Facilities and Equipment	2,966.19	2,838.33	104.51%
701-000 · Payroll			
701-001 · Salaries and Wages	54,502.00	53,002.60	102.83%
701-002 · Payroll taxes	4,270.40	4,139.60	103.16%
701-000 · Payroll - Other	0.00	0.00	0.0%
Total 701-000 · Payroll	58,772.40	57,142.20	102.85%
727-000 · Office Supplies	485.82	873.33	55.63%
730-000 · Office Equipment	0.00	500.00	0.0%
740-000 · Merchandise expense			
740-000 · Merchandise expense - Other	149.80	0.00	100.0%
Total 740-000 · Merchandise expense	149.80	0.00	100.0%
800-000 · Operations			
800-001 · Books, Subscriptions, Reference	559.00	530.00	105.47%
800-002 · Postage, Mailing Service	118.95	55.00	216.27%
800-004 · Volunteer Recognition	112.73	216.00	52.19%
Total 800-000 · Operations	790.68	801.00	98.71%
800-955 · Insurance - Liability, D and O	1,155.00	1,593.00	72.51%
800-956 · Insurance - Workers' Comp	43.00	39.00	110.26%
801-000 · outside contract services	0.00	0.00	0.0%
802-000 · Accounting Contract Services	5,525.00	5,600.00	98.66%
803-000 · Professional Services Fees	1,398.50	0.00	100.0%
850-000 · Telephone, Telecommunications	1,078.42	1,080.67	99.79%
860-000 · Travel and Meetings	622.07	1,064.00	58.47%
870-000 · Board Meeting Expenses	337.12	395.67	85.2%
880-000 · Marketing			
880-005 · Print advertising	224.70	366.00	61.39%
881-000 · Public Relations	165.00	616.67	26.76%
882-000 · TV and Radio	0.00	0.00	0.0%
883-000 · Information meetings	0.00	0.00	0.0%
884-000 · Website	0.00	250.00	0.0%
885-000 · Logo Apparel	0.00	255.00	0.0%
880-000 · Marketing - Other	0.00	0.00	0.0%
Total 880-000 · Marketing	389.70	1,487.67	26.2%
900-000 · Printing and Publishing	1,100.00	1,000.00	110.0%
940-000 · Lease, Appraisal Expenses	73.00	0.00	100.0%
970-000 · Capital Outlay			
970-100 · Signage			
970-105 · trail safety signage	104.00	0.00	100.0%
970-101 · Trail directional signage	0.00	200.00	0.0%
970-102 · Acknowledgement signs	306.18	0.00	100.0%
970-103 · Interpretive signs	7,286.40	31,060.00	23.46%

	TOTAL		
	Jan 1 - Sep 22, 21	Budget	% of Budget
970-104 · Trail mile marker expense	3,584.00	2,130.00	168.26%
970-100 · Signage - Other	0.00	0.00	0.0%
Total 970-100 · Signage	11,280.58	33,390.00	33.78%
970-200 · Trail Expense			
200-212 · Benches	0.00	0.00	0.0%
970-211 · Negaunee Township Trailhead	0.00	79,333.33	0.0%
970-210 · Carp River Kiln	17.58	0.00	100.0%
970-209 · Weather Shelters	213,461.00	210,000.00	101.65%
970-204 · ORV Trail Work	24,989.49	29,499.67	84.71%
970-208 · trail head	0.00	0.00	0.0%
970-202 · Trail Supplies	3,606.34	2,673.33	134.9%
970-203 · Trail Maintenance	64,518.55	57,700.00	111.82%
970-206 · Grooming Expenses	770.00	1,540.00	50.0%
Total 970-200 · Trail Expense	307,362.96	380,746.33	80.73%
970-300 · Engineering	10,621.50	15,633.33	67.94%
970-000 · Capital Outlay - Other	0.00	0.00	0.0%
Total 970-000 · Capital Outlay	329,265.04	429,769.66	76.61%
990-000 · Debt Service			
990-002 · Bank Fees	118.53	45.00	263.4%
990-000 · Debt Service - Other	0.00	0.00	0.0%
Total 990-000 · Debt Service	118.53	45.00	263.4%
Total Expense	404,270.27	504,229.53	80.18%
Net Ordinary Income	72,959.76	-22,490.12	-324.41%
Other Income/Expense			
Other Expense			
Total Other Expense	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.0%
Net Income	72,959.76	-22,490.12	-324.41%

Iron Ore Heritage Recreation Authority
General Ledger
September 2021

Name		Split	Amount
001-006 · Embers Savings			
Deposit	Nicolet Bank	664-000 · Interest	13.15
Total 001-006 · Embers Savings			13.15
001-005 · nicolet promontory acct			
Deposit	Nicolet Bank	664-000 · Interest	2.69
001-004 · nicolet bank checking account			
Deposit	Nicolet Bank	664-000 · Interest	0.43
1324	Team Riders	970-204 ORV summer maintenance	-650.00
1325	Wuebben Construction	970-209 weather shelter final payme	-2,500.00
1326	Sanders and Czapski Associates	970-300 engineering	-900.00
1327	Carol L Fulsher	701-001 Salary	-4,773.80
EFTPS	United States Treasury	701-002 federal payroll tax	-1,501.56
Deposit	City of Marquette	401-000 property tax payment	17,995.02
1329	Carol Trost	970-203 maintenance benches	-600.00
1328	Register of Deeds	940-000 declaration & Notice grant	-60.00
EFT	Deluxe Business Check	99-002 new deposit slips	-73.53
1334	Signs Now	void	0.00
1330	Cattron's Lumber	970-202 trail supplies, cedar posts	-38.30
1331	Clark Properties	628-900 office rent	-270.00
1332	mARQUETTE BLP	628-900 utilities	-109.87
1333	Marquette County Treasurer	401-000 repyament of property tax	-24.89
1335	Tembreull's Excavation	970-204 ORV ish/neg gravel/grading	-4,990.00
1336	Visa	misc.	-431.47
1337	City of Negaunee	970-103 interp sign for Jim Thomas	-2,185.00
1338	Signs Now	970-103 new kiosk maps	-1,033.08
1339	Verizon	850-000 phone charges	-106.12

Iron Ore Heritage Recreation Authority
Bills to be Paid
October 2021

Name	Account	Paid Amount
State of Michigan	200-259 · State Taxes	<u>-773.79</u>
United States Treasury	200-258 - Federal payroll tax	<u>-1,501.54</u>
Carol L. Fulsher	970-103 · Interpretive signs (Fastenal s	<u>-129.28</u>
Tony Harry	970-204 · ORV Trail Work (gates)	<u>-236.60</u>
Carol L Fulsher	701-001 Salary	<u>-4,773.79</u>
Tembreull's Excavation	970-204 · ORV Trail Work (culvert)	<u>-3,529.10</u>
Tony Harry	970-204 · ORV Trail Work	<u>-522.26</u>
Becky Harju	802-000 · Accounting Contract Services	<u>-100.00</u>
Carol L. Fulsher	860-000 · Travel (mileage)	<u>-165.20</u>
City of Negaunee	970-203 · Trail Maintenance	<u>-15.00</u>
Clark Properties	62890 · Rent	<u>-270.00</u>
Country Inn	870-000 · Board Meeting Expenses	<u>-35.00</u>
Don Britton	860-000 · Travel (mileage)	<u>-145.60</u>
mARQUETTE BLP	62890 · Rent, Utilities	-48.57
mARQUETTE BLP	970-202 · Trail Supplies(kiln lighting)	<u>-59.60</u>
Signs Now	970-105 · trail safety signage	<u>-636.50</u>
Tony Harry	970-203 · Trail Maintenance(brushing)	-183.78
Tony Harry	970-204 · ORV Trail Work (gate repair)	<u>-522.26</u>

Marquette County Treasurer	401-000 Property tax reimburse	<u>-61.60</u>
Verizon	850-000 · Telephone, Telecommunicati	<u>-46.03</u>
Visa	See Below	<u>-1,089.92</u>
	TOTAL	<u>-14,845.42</u>

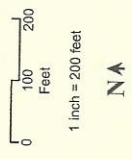
Spypoint Cameras	970-202 · Trail Supplies	-200.79
Adobe	727-000 · Office Supplies	-13.77
Walgreens (paper coffee)	727-000 · Office Supplies	-37.12
Spypoint SD Cards	970-202 · Trail Supplies	-22.93
SmartSign (Gates ahea)	970-204 · ORV Trail Work	-555.69
Zoom	870-000 · Board Meeting Expenses	-15.89
Starbucks, ribbon cutting	881-000 · Public Relations	-104.04
Lowes, glue, bits	970-103 · Interpretive signs	-36.86
Fastenal, grommets	970-103 · Interpretive signs	-25.67
NMU EAN	850-000 · Telephone, Telecommunications	-30.25
Sherri's	860-000 · Travel and Meetings	-21.39
Tractor Supply	970-203 · Trail Maintenance	-23.28
International Fee	970-202 · Trail Supplies	-2.24
		<u>-1,089.92</u>



Figure 1 - Negaunee Campgrounds Concept
City of Negaunee, Michigan

Symbol Legend

- Roads
- Park Office
- RV Sites
- Cabins (Phase II)
- ORV/Snowmobile Trail
- Toilets/Showers
- Pit Toilets
- Dump Station
- Dumpster Pad
- Campground Sign
- Iron Ore Heritage Trail
- Quitclaimed to IOHRA
- Grantor Easement



Project Number:	RP
Drawn:	10/20/2021
Map Date:	
Revisions:	
Figure No:	1

COLEMAN ENGINEERING COMPANY
 633 Crane Drive
 Iron River, Michigan 49871
 (907) 472-7800
 280 East Lake Street
 Ironwood, Michigan 49838
 (907) 932-5948
 colemanengineering.com

2021 Trail Work List

<u>Trail amenities/signage</u>	<u>Who</u>	<u>Timeline</u>	<u>How to Pay</u>
Fencing at wetland area in Negaunee to be	Don took down fence. Joe to take out posts	July	volunteer/maintenance
Benches need sanding/varnishing	Rah trost	july/aug	Maintenance Budget
Broken bench repair	LaBreccque	Done	Maintenance Budget
Mile markers to install	Mlsna and St. Onge	May	Chocolay and Marquette; stake and Miss Dig
Negaunee Township Trailhead	Bid document sent to DNR for review	Summer/Fall	Grant, budgeted item
Interpretive Signs	Frame up at cliffs and howard oil and back side at ore dock. Frame needs to be installed at Howard Oil		
Bench 1	Welcome Center,	Summer	Budgeted item
Bench 2	Negaunee Park	Done	Budgeted item
Mile markers to install	Chocolay Bayou, Miss Digged, and other side of Green Bay st.	July	Cement pad needed, placque verbiage needed
Interpretive Panels to install	Signage Committee	Sept/Oct	U.P. Fab to install with volunteers
New signage needed on Vandenboom, Stoneville Roads. Two missing plus need additional paint.	Road Commission. Saw signs up but not paint		At Signs Now to send to manufacturer
new trail etiquette signs, needs design, how many, where to place	Fulsher, signs are in. Need to install.	September	MCRD and/or IOHT signage budget
install adopt a mile signs	LaBreccque	Fall	budgeted in signage
Install Carp River Kiln final donor sign	Britton	august	signage budget
Design and install new kiosk maps	Fulsher & Volunteers	August	no fee
install stop signs at Howard Oil	RAMBA	Aug/Sept	Done
Fix it bike station at Ishpeming Pavilion	LaBreccque	Aug	IOHRA Provide signs/posts, Ramba install, no fee
New stay on trail signs/gate ahead signs	Tony Harry	September	Waiting for Ishpeming to flag appropriate spot
Put safety markers back up in Harvey	LaBreque	September	ORV Funds
		October	maintenance
Trail Upgrades			
Review trail pavement	Meeting with Coleman Engineering to review asphalt concerns		
Ishpeming/Negaunee		Fall	Bid out in 2022; nobody can do it this year

Republic upgrade, new bike path mix, extend culvert	Awarded to ATP906. Started project.	Done	ATP finished June 15. Budgeted
Weather Shelters, Fishing Piers	Wuebben	Done	Grant, budgeted item
Trail Maintenance			
Erosion by Chocolay River	Joe LaBrecque	Done	Maintenance Funds
Trail subsidence? Negaunee between north and south Jackson pit	Awarded to WR construction for \$4400	Done	Maintenance Funds
Beaver activity at Carp River Bridge in Negaunee. Railroad to clean culvert	trapping	Done	CN broke dams April 8, trapping done
ORV Grading Tilden	Aaron Armatti	June	DNR ORV Funds
Beaver activity at Washington St, Ishpeming	trapper hired, 3 beaver taken and dam destroyed	Done	Maintenance Funds
Review trail for trees down, cut trees/branches and washouts	Joe LaBrecque	Done	Maintenance Funds
Add rock/gravel to Section 16 pit	Joe LaBrecque	July	Maintenance Funds
Sweeping	Joe LaBrecque	Done	Maintenance Funds
Mowing	Joe LaBrecque & Adopt a Milers	Done	Maintenance and volunteer
ORV Spring Maintenance	TEAM Riders	May	ORV Funds
ORV Summer Maintenance	TEAM Riders	August	ORV Funds
Beaver trapping, republic, Greenwood Grade	Randy ruppel, Jay Feters	summer	ORV Funds
Add rock next to edge of trail @ wetlands	Joe LaBrecque	summer	Maintenance
ORV Gravel.Grading Negaunee/Ishpeming	ATP	Done	OrV Funds
Pellets off of pellet pavilion	Joe LaBrecque	Done	Maintenance
Gate in Ely needs to be rewelded	Tony Harry	Done	ORV Funds
new culvert in Republic	Armatti Trucking did not do correctly. Rebi	Oct/Nov	Rebid
cut weeds at Winthrop	Bell Adopt a Milers	Done	no fee
More gravel on ORV trail Wolf Road	ATP	Done	ORV Funds
Put up cameras	Fulsher but needs to reposition. 100 photos of leaves. Needs expanded photo package	September	Trail supplies budget
New culvert in Ely	Tembreull	September	ORV Funds
6 Gates need repair after vandalism. Case opened at Sheriffs office	Tony Harry/Nyquist	Oct	ORV Funds

ASPHALT REDO (NEGAUNEE AND ISHPEMING)

Started at Jackson Pit in Negaunee

Jackson Pit to Davis Street

33		33
93		93
56		56
5		5
25		25
10		10
18		18
10		10
25		25
EAST OF DAVIS STREET TO 7TH STREET		
18	WEST OF DAVIS	18
123	HILL BEHIND BROWNSTONE	123
16	WEST OF ENGINE HOUSE	16
204	WEST OF ENGINE HOUSE	204
45	WEST OF ENGINE HOUSE	45
49	3RD TO 7TH	49
Ishpeming Senior Center to Moyle		
12		12
20		20
57		57
2		
West of Moyle going uphill		
5		5
18		18
Sealer for some cracks		
45	HALF OF TRAIL ONLY	45
66		66
11		11
4		4
3		3
East Negaunee		
38	EAST OF NEGAUNEE MINE MEMORIAL	38
15	WETLANDS	15
50	HILLS TO R/R TRACKS	50
63	EAST OF R/R TRACKS	63
TOTAL		1137
		11370

linear feet *10' width

sq. ft. asphalt

1264 sq. yds of asphalt

Municipal Presentations Date

Marquette Township	3-Aug go back in 2022	
City of Ishpeming	6-Oct go back in 2022	
Chocolay Township	8-Nov	5:30
City of Marquette	29-Nov	6
Tilden Township	21-Dec ?	

TBD

City of Negaunee

Negaunee Township

Iron Ore Heritage Recreation Authority
Profit & Loss Budget vs. Actual
YTD as of October 27, 2021

	<u>Jan - Dec 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Expect additio ns by year end</u>	<u>Year end projectio n</u>
Ordinary Income/Expense					
Income					
018-016 · other receivables	0.00	0.00	0.00		
General Revenue					
674-002 · Individual Contributions	832.04	0.00	832.04	0	832.04
674-001 · Corporate Contributions	300.00	150.00	150.00	0	300
401-000 · Taxes	317,191.88	314,982.74	2,209.14	0	317191.9
664-000 · Interest	1,414.43	3,990.00	-2,575.57 *1	66	1,480.43
671-000 · Other Revenue	0.00	0.00	0.00	0	0
675-000 · Non profit donations	0.00	0.00	0.00	0	0
Total General Revenue	319,738.35	319,122.74	615.61	66	319804.4
Program Revenue					
Unrestricted					
642-000 · Promo Sales	15.14	490.00	-474.86	0	15.14
Total Unrestricted	15.14	490.00	-474.86		
Restricted					
674-004 · benches	2,325.00	2,325.00	0.00	0	2325
674-006 · Sign Sponsorship	0.00	0.00	0.00	0	0
538-000 · ORV State Grant	26,304.49	33,665.00	-7,360.51	3529	29833.49
674-005 · Individual Contributions	0.00	200.00	-200.00	0	0
674-003 · Mile Marker	1,200.00	0.00	1,200.00	0	1200
539-000 · State Grants	163,600.00	236,900.00	-73,300.00 *2	0	163600
540-000 · Corporate & Nonprofit	0.00	25.00	-25.00	0	0
Restricted - Other	0.00	0.00	0.00	0	0
Total Restricted	193,429.49	273,115.00	-79,685.51	3529	196958.5
Total Program Revenue	193,444.63	273,605.00	-80,160.37	3529	196958.5
Total Income	513,182.98	592,727.74	-79,544.76	3595	516762.8
Gross Profit	513,182.98	592,727.74	-79,544.76	3595	516762.8
Expense					
66900 · Reconciliation Discrepancy	0.00	0.00	0.00		
62800 · Facilities and Equipment					
62890 · Rent, Parking, Utilities	3,284.76	3,900.00	-615.24	345	3629.76
Total 62800 · Facilities and Equipment	3,284.76	3,900.00	-615.24	345	3629.76
701-000 · Payroll					

	Jan - Dec 21	Budget	\$ Over Budget	Expect additio ns by year end	Year end projectio n
701-001 · Salaries and Wages	60,571.00	72,828.00	-12,257.00	12257	72828
701-002 · Payroll taxes	4,734.68	5,688.00	-953.32	953	5687.68
701-000 · Payroll - Other	0.00	0.00	0.00	0	0
Total 701-000 · Payroll	65,305.68	78,516.00	-13,210.32	13210	78515.68
727-000 · Office Supplies	536.71	1,200.00	-663.29	200	736.71
729-000 · Equipment	0.00	0.00	0.00	0	0
730-000 · Office Equipment	0.00	500.00	-500.00	0	0
740-000 · Merchandise expense	149.80	0.00	149.80	0	149.8
800-000 · Operations					0
800-001 · Books, Subscriptions	559.00	530.00	29.00	0	559
800-002 · Postage, Mailing Ser	118.95	110.00	8.95	0	118.95
800-004 · Volunteer Recognitio	112.73	316.00	-203.27	50	162.73
800-000 · Operations - Other	-0.10	0.00	-0.10	0	-0.1
Total 800-000 · Operations	790.58	956.00	-165.42	50	840.58
800-955 · Insurance - Liability, D	1,155.00	1,593.00	-438.00	0	1155
800-956 · Insurance - Workers' C	43.00	439.00	-396.00	439	482
802-000 · Accounting Contract S	5,625.00	5,700.00	-75.00	75	5700
803-000 · Professional Services	1,398.50	0.00	1,398.50	0	1398.5
850-000 · Telephone, Telecomm	1,154.70	1,440.00	-285.30	250	1404.7
860-000 · Travel and Meetings	882.02	1,114.00	-231.98	165	1047.02
870-000 · Board Meeting Expens	388.01	510.00	-121.99	100	488.01
880-000 · Marketing					
880-005 · Print advertising	224.70	616.00	-391.30	315	539.7
881-000 · Public Relations	269.04	750.00	-480.96	100	369.04
884-000 · Website	0.00	450.00	-450.00	250	250
885-000 · Logo Apparel	0.00	255.00	-255.00	0	0
Total 880-000 · Marketing	493.74	2,071.00	-1,577.26	665	1158.74
900-000 · Printing and Publishin	1,100.00	1,000.00	100.00	0	1100
940-000 · Lease, Appraisal Expe	73.00	0.00	73.00	0	73
970-000 · Capital Outlay					
970-100 · Signage					
970-101 · Trail directional sig	0.00	300.00	-300.00		0
970-102 · Acknowledgement	306.18	0.00	306.00	0	306.18
970-103 · Interpretive signs	8,218.71	33,060.00	-24,841.29	*3 4000	12218.71
970-104 · Trail mile marker ex	3,584.00	2,250.00	1,334.00	*4 0	3584
Total 970-100 · Signage	12,108.89	35,610.00	-23,501.11	4000	16108.89
970-200 · Trail Expense					

	Jan - Dec 21	Budget	\$ Over Budget	Expect additio ns by year end	Year end projectio n
970-211 · Negaunee Townsh	0.00	90,000.00	-90,000.00 *5	5000	5000
970-210 · Carp River Kiln	17.58	0.00	17.58	0	17.58
970-209 · Weather Shelters	213,461.00	210,000.00	3,461.00	0	213461
970-204 · ORV Trail Work	29,833.14	31,465.00	-1,631.86	0	29833.14
970-208 · trail head	0.00	0.00	0.00	0	0
970-202 · Trail Supplies	3,891.90	3,000.00	891.90 *6	150	4041.9
970-203 · Trail Maintenance	64,740.61	92,700.00	-27,959.39 *7	12000	76740.61
970-206 · Grooming Expense	770.00	1,540.00	-770.00	500	1270
Total 970-200 · Trail Expense	312,714.23	428,705.00	-115,990.77	17650	330364.2
970-300 · Engineering	10,621.50	20,900.00	-10,278.50	1000	11621.5
Total 970-000 · Capital Outlay	335,444.62	485,215.00	-149,770.38	22650	358094.6
990-000 · Debt Service					
990-002 · Bank Fees	118.53	45.00	73.53	0	118.53
Total 990-000 · Debt Service	118.53	45.00	73.53	0	118.53
Total Expense	417,943.65	584,199.00	-166,255.35	38149	456092.7
Net Ordinary Income	95,239.33	8,528.74	86,710.59	-34554	60670.19
Net Income	95,239.33	8,528.74	86,710.59	-34554	60670.2

*1 Interest rates plummeted. Went down to .01% but now at .1%

*2 State grants - Will not get any reimbursement in 2021 for Negaunee Township Trailhead

*3 Included interpretive art for Negaunee Township Trailhead and will not hit in 2021

*4 Trail marker expense for 2 mile markers sold in 2020

*5 Only about \$4000 of clearing will hit in 2021

*6 Trail supplies include two benches at \$1600. Will include bench separate budget in 2022

*7 Still waiting on Joe LaBrecque bill for cutting, sweeping