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**IRON ORE HERITAGE RECREATION AUTHORITY  
BOARD MEETING AGENDA, WEDNESDAY, December 20, 2023  
ISHPEMING SENIOR CENTER**

**AGENDA**

- I. ROLL CALL: present-
- II. PUBLIC COMMENT (Agenda Items – Limit to three minutes)- none
- III. APPROVAL OF CONSENT AGENDA:
  - A. November Minutes
  - B. Bills to be Paid
- IV. APPROVAL OF FINANCIAL REPORTS
- V. APPROVAL OF AGENDA:
- VI. OLD BUSINESS
  - A. Projects
    - 1. Negaunee Boardwalk: EGLE update, adjacent landowner comment period closed on December 21 and it's expected that permitting be approved shortly after that, so on track to put the project on bids come January 2024
    - 2. Property Acquisition, 176 acres- expecting appraise soon, projected closing date: January 15, 2024
    - 3. Howard Oil Trailhead and Lighting Grant Applications: did not get the Recreation Passport Grant or the Trust Fund Grant
    - 4. ORV Trail Extension east of Negaunee: met with Steve Bertucci, MQT County Mine Inspector, to review trail corridor through Negaunee Mine site
- VII. NEW BUSINESS
  - A. Support to work with MiDNR on ORV corridor east of Negaunee as the trail sponsor
  - B. Polar Roll Event Permit, February 19-21, 2024
  - C. Present 2023 IOHT Year in Review document
  - D. Amend financial accounts to take Carol Fulsher off due to retirement
- VIII. ADMINISTRATOR REPORT
- IX. BOARD COMMENT
- X. PUBLIC COMMENT
- XI. ADJOURNMENT

*NEXT MEETING DATE: Wednesday, January 24, 2024, 4:30 pm Ishpeming Senior Center and Zoom*



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## IRON ORE HERITAGE RECREATION AUTHORITY BOARD MEETING MINUTES OF NOVEMBER 29, 2023

### DRAFT MINUTES

- I. ROLL CALL: present- Don Britton, Chair, Chocolay Township, Jim Brennan, Republic Township, Nick Leach, City of Marquette; Al Reynolds, Exec Committee At-large, Negaunee Township; Glenn Johnson, Vice Chair/Secretary, Marquette Township; Larry Bussone, City of Ishpeming; Jon Becker, City of Negaunee; Lauren Luce, Treasurer, Marquette County  
Absent: Dawn Hoffman, Tilden Township  
Staff: Bob Hendrickson, Carol Fulsher
- II. PUBLIC COMMENT (Agenda Items – Limit to three minutes)- no public comment
  - A. APPROVAL OF CONSENT AGENDA – Bussone motioned to approve consent agenda as presented, Johnson seconded. Consent agenda included October meeting minutes; October balance sheet showing assets of \$848,068; liabilities of \$187,589 and equity of \$660,479. October profit/loss showing income of \$69,021, expenses of \$18,887 for net income of \$50,134. YTD inoe of \$172,732. Q3 budget v actual as of October shows income at 100%; expenses at 11%. YTD income at 103% and expenses at 65%; October General Journal showing checks written 1666 through 1679. November bills to be paid totaling \$16,556. Vote and motion carried.
- III. APPROVAL OF AGENDA: Leach motioned to approve agenda as presented, Brennan seconded motion. Vote and motion carried.
- IV. OLD BUSINESS
  - A. Projects
    1. Negaunee Boardwalk: Waiting for EGLE Public Comment Review – Final section, public comment closed. Public comment remains open for DNR, adjacent landowners, City of Negaunee, and others. They will have another 25 days to respond. Once comments closed on December 21, we should be able to bid the project. Should be in January.
    2. Lakenenland
      - a. Coleman Engineering work agreement signed. They will begin working on bid documents in 2023 with expected bids out summer of 2024. The project will be a two-year project.
    3. Property Acquisition, 176 acres- Second appraisal completed. Submitted to DNR grants for approval. Met with Steward and Sheridan about work on deeds, other paperwork. Mineral rights don't usually go with land in U.P. Britton talked to Pete Jr. about the pie shaped property that will provide us better access. He will think about providing to us. Appraisal came in at \$194K vs first one at \$185,000. Projected closing date is January 15, 2024.

4. Howard Oil Trailhead and Lighting Grant Applications
  - a. Trust Fund Score: 300/500. Will hear in December after board meets.
  - b. Recreation Passport: 145/250. Should hear sometime in December.
5. ORV Trail Extension: met with EGLE & MDNR to review option to navigate wetlands & mining grounds east of Negaunee – Hendrickson, Britton, met with DNR staff Yesney and Katona and EGLE reviewer to discuss options for ORV trail in wetlands area. Britton met with Pete O'Dovero about possible routes on his land east of ours. Two possible routes alongside hill or in between hills. Would require a bottomless culvert.
6. 2023 Maintenance List -Last of the maintenance for 2023. One last project at the kiln to keep snowmobiles from cutting through the kiln site. Two items that will go into 2024 --new lettering at mine memorial and a gate at MIIM spur trail. Too many ORV'ers getting on at that spot and rutting up the trail.

V. NEW BUSINESS

- A. Iron Range Roll Event Permit Application for June 1, 2024 – Johnson motioned to sign permit; Becker seconded motion. Vote and motion carried to sign permit.
- B. Savings Certificate of Deposit investment – Fulsher reviewed that a CD matured at Embers Credit Union. The money was moved to our Nicolet savings account. We have options of moving \$100K to another CD. Leach motioned to move \$100K to CD with best Rate, Brennan seconded motion. Vote and motion carried.
- C. Taking Financial Reports off Consent Agenda to review new format in December – Hendrickson is working with Becky Harju, our bookkeeper, to redo the financials directly from Quickbooks. Will bring them to next meeting to review. Will keep off consent agenda so that board can comment.
- D. 2024 Budget Presentation for approval – Reviewed the 2024 budget. Discussion on County Road solar lights. Nearly \$1M in income and over \$1 million in expenses for a net loss for 2024. Fund balance projected at \$427,877. Leach motioned to add \$3100 to budget for the CR492 lights. Johnson seconded the motion. Vote and motion carried. Brennan motioned to approve the 2024 budget; Johnson seconded motion. Roll call vote taken and motion carried 8 ayes, 0 nays, and 1 absent.

VI. ADMINISTRATOR REPORT – Hendrickson updated on Fulsher retirement party. Will follow December board meeting on December 20 at 6 pm at Velodromes Coffee in Ishpeming. Committee will meet again to finalize plans.

VII. BOARD COMMENT – Becker noted that Negaunee city manager set up a commission to evaluate economic impact of trails. Becker sitting on that committee. Will keep IOHRA apprised.

Luce asked about Republic Twp coming off board and when she goes too. Discussion on board appointments. Provide update on board member terms.

VIII. PUBLIC COMMENT – No public comment.

IX. ADJOURNMENT- Leach motioned to adjourn meeting, Bussone seconded motion. Vote and motion carried and meeting adjourned at 5:25 pm.

*NEXT MEETING DATE: Wednesday, December 20, 2023, 4:30 pm Ishpeming Senior Center and Zoom*

# Iron Ore Heritage Recreation Authority Balance Sheet

As of November 30, 2023

	Nov 30, 23
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
003-002 · Embers Credit Union 4.18 cd	103,828.03
001-006 · Embers Savings	8.49
001-005 · nicolet promontory acct	626,280.89
001-004 · nicolet bank checking account	24,957.20
Total Checking/Savings	755,074.61
Accounts Receivable	
018-012 · Taxes Receivables - unassigned	-0.10
018-000 · Taxes Receivable	
018-001 · Taxes Receivable - Tilden	-796.89
018-002 · Taxes Receivable - Ishpeming	-576.00
018-003 · Taxes Receivable - Negaunee	-1,163.57
018-004 · Taxes Receivable - Neg Twp	-458.89
018-005 · Taxes Receivable - Mqt Twp	-1,726.92
018-006 · Taxes Receivable - Marquette	-2,801.98
018-007 · Taxes Receivable - Chocolay	-2,840.49
018-011 · Taxes Receivable - Rep Twp	-387.24
Total 018-000 · Taxes Receivable	-10,751.98
018-009 · Grants Receivable	16,800.00
Total Accounts Receivable	6,047.92
Other Current Assets	
018-013 · Taxes Receivable - unassigned	51,665.49
001-001 · Undeposited Funds	-385.55
Total Other Current Assets	51,279.94
Total Current Assets	812,402.47
<b>TOTAL ASSETS</b>	<b>812,402.47</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
202-000 · Accounts Payable	1,599.64
Total Accounts Payable	1,599.64
Other Current Liabilities	
2110 · Direct Deposit Liabilities	-1,905.68
204-000 · Accrued Wages	6,663.89
203-000 · Unearned revenue	178,531.78
200-258 · Federal Taxes	2,817.32
200-259 · State Taxes	875.26
Total Other Current Liabilities	186,982.57
Total Current Liabilities	188,582.21
Total Liabilities	188,582.21
Equity	
395-000 · Unrestricted Net Assets	487,746.46
Net Income	136,073.80
Total Equity	623,820.26
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>812,402.47</b>

**Iron Ore Heritage Recreation Authority**  
**Profit & Loss Budget vs. Actual**  
January through November 2023

	<u>Jan - Nov 23</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>			
Income			
General Revenue			
674-002 · Individual Contributions	98.06	168.06	58.3%
401-000 · Taxes			
441 · Local Community Stabilization	0.00	801.00	0.0%
401-000 · Taxes - Other	350,553.63	349,593.00	100.3%
Total 401-000 · Taxes	350,553.63	350,394.00	100.0%
664-000 · Interest	16,597.15	15,346.00	108.2%
675-000 · Non profit donations	25.00		
Total General Revenue	367,273.84	365,908.06	100.4%
Program Revenue			
Unrestricted			
642-000 · Promo Sales	445.00	310.00	143.5%
Total Unrestricted	445.00	310.00	143.5%
Restricted			
538-000 · ORV State Grant	107,340.00	107,340.00	100.0%
674-003 · Mile Marker	1,494.80	2,250.00	66.4%
539-000 · State Grants	56,000.00	39,200.00	142.9%
540-000 · Corporate & Nonprofit Grants	28,981.76	29,332.00	98.8%
Total Restricted	193,816.56	178,122.00	108.8%
Total Program Revenue	194,261.56	178,432.00	108.9%
Total Income	561,535.40	544,340.06	103.2%
Cost of Goods Sold			
50000 · Cost of Goods Sold	33.05		
Total COGS	33.05		
Gross Profit	561,502.35	544,340.06	103.2%
Expense			
62800 · Facilities and Equipment			
62840 · Equip Rental and Maintenance	79,187.23	80,223.00	98.7%
62890 · Rent, Parking, Utilities	4,867.91	4,564.00	106.7%
Total 62800 · Facilities and Equipment	84,055.14	84,787.00	99.1%
701-000 · Payroll			
701-003 · Direct Deposit Fee	12.25		
701-001 · Salaries and Wages	89,263.10	94,096.00	94.9%
701-002 · Payroll taxes	7,205.56	7,283.00	98.9%
Total 701-000 · Payroll	96,480.91	101,379.00	95.2%
727-000 · Office Supplies	969.48	846.00	114.6%
729-000 · Equipment	0.00	858.00	0.0%
730-000 · Office Equipment	906.68	1,590.00	57.0%
754-000 · Grant expense	250.00	410.63	60.9%



**Iron Ore Heritage Recreation Authority**  
**Profit & Loss Budget vs. Actual**  
January through November 2023

	<u>Jan - Nov 23</u>	<u>Budget</u>	<u>% of Budget</u>
<b>800-000 · Operations</b>			
800-001 · Books, Subscriptions, Reference	1,710.35	1,504.00	113.7%
800-002 · Postage, Mailing Service	75.30	193.00	39.0%
800-004 · Volunteer Recognition	642.90	654.00	98.3%
<b>Total 800-000 · Operations</b>	<b>2,428.55</b>	<b>2,351.00</b>	<b>103.3%</b>
<b>800-955 · Insurance - Liability, D and O</b>	<b>2,092.00</b>	<b>2,092.00</b>	<b>100.0%</b>
<b>800-956 · Insurance - Workers' Comp</b>	<b>358.00</b>	<b>36.00</b>	<b>994.4%</b>
<b>802-000 · Accounting Contract Services</b>	<b>5,965.00</b>	<b>5,980.00</b>	<b>99.7%</b>
<b>803-000 · Professional Services Fees</b>	<b>1,690.00</b>	<b>2,080.00</b>	<b>81.3%</b>
<b>850-000 · Telephone, Telecommunications</b>	<b>1,213.05</b>	<b>1,193.00</b>	<b>101.7%</b>
<b>860-000 · Travel and Meetings</b>	<b>421.07</b>	<b>627.00</b>	<b>67.2%</b>
<b>870-000 · Board Meeting Expenses</b>	<b>168.11</b>	<b>166.00</b>	<b>101.3%</b>
<b>880-000 · Marketing</b>			
880-005 · Print advertising	1,278.40	1,278.00	100.0%
881-000 · Public Relations	1,444.25	1,444.00	100.0%
884-000 · Website	0.00	1,450.00	0.0%
885-000 · Logo Apparel	427.98	1,055.00	40.6%
880-000 · Marketing - Other	30.38		
<b>Total 880-000 · Marketing</b>	<b>3,181.01</b>	<b>5,227.00</b>	<b>60.9%</b>
<b>940-000 · Lease, Appraisal Expenses</b>	<b>0.00</b>	<b>60.00</b>	<b>0.0%</b>
<b>970-000 · Capital Outlay</b>			
970-100 · Signage			
970-105 · trail safety signage	109.62	850.00	12.9%
970-101 · Trail directional signage	2,501.10	2,550.00	98.1%
970-102 · Acknowledgement signs	36.50	37.00	98.6%
970-104 · Trail mile marker expense	900.00	1,450.00	62.1%
<b>Total 970-100 · Signage</b>	<b>3,547.22</b>	<b>4,887.00</b>	<b>72.6%</b>
<b>970-200 · Trail Expense</b>			
970-215 · Acquisition	7,785.00	7,785.00	100.0%
970-214 · Boardwalk	1,518.00	50,700.00	3.0%
970-204 · ORV Trail Work	113,286.07	113,309.00	100.0%
970-202 · Trail Supplies	5,704.54	4,934.00	115.6%
970-203 · Trail Maintenance	71,168.04	80,317.00	88.6%
970-206 · Grooming Expenses	910.00	910.00	100.0%
970-200 · Trail Expense - Other	0.00	257,955.00	0.0%
<b>Total 970-200 · Trail Expense</b>	<b>200,371.65</b>	<b>515,910.00</b>	<b>38.8%</b>
<b>970-300 · Engineering</b>	<b>21,330.68</b>	<b>1,100.00</b>	<b>1,939.2%</b>
<b>Total 970-000 · Capital Outlay</b>	<b>225,249.55</b>	<b>521,897.00</b>	<b>43.2%</b>
<b>990-000 · Debt Service</b>			
990-002 · Bank Fees	0.00	245.00	0.0%
<b>Total 990-000 · Debt Service</b>	<b>0.00</b>	<b>245.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>425,428.55</b>	<b>731,824.63</b>	<b>58.1%</b>
<b>Net Ordinary Income</b>	<b>136,073.80</b>	<b>-187,484.57</b>	<b>-72.6%</b>
<b>Net Income</b>	<b>136,073.80</b>	<b>-187,484.57</b>	<b>-72.6%</b>

**Iron Ore Heritage Recreation Authority**  
**Profit & Loss Budget vs. Actual**  
October through December 2023

	<u>Oct - Dec 23</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>General Revenue</b>			
674-002 · Individual Contributions	0.00	100.00	0.0%
401-000 · Taxes			
441 · Local Community Stabilization	0.00	801.00	0.0%
401-000 · Taxes - Other	0.00	-100.00	0.0%
<b>Total 401-000 · Taxes</b>	0.00	701.00	0.0%
664-000 · Interest	3,656.99	3,300.00	110.8%
<b>Total General Revenue</b>	3,656.99	4,101.00	89.2%
<b>Program Revenue</b>			
<b>Unrestricted</b>			
642-000 · Promo Sales	60.00	30.00	200.0%
<b>Total Unrestricted</b>	60.00	30.00	200.0%
<b>Restricted</b>			
538-000 · ORV State Grant	67,307.50	69,834.40	96.4%
540-000 · Corporate & Nonprofit Grants	0.00	350.00	0.0%
<b>Total Restricted</b>	67,307.50	70,184.40	95.9%
<b>Total Program Revenue</b>	67,367.50	70,214.40	95.9%
<b>Total Income</b>	71,024.49	74,315.40	95.6%
<b>Gross Profit</b>	71,024.49	74,315.40	95.6%
<b>Expense</b>			
62800 · Facilities and Equipment			
62840 · Equip Rental and Maintenance	0.00	1,000.00	0.0%
62890 · Rent, Parking, Utilities	1,233.69	1,500.00	82.2%
<b>Total 62800 · Facilities and Equipment</b>	1,233.69	2,500.00	49.3%
701-000 · Payroll			
701-003 · Direct Deposit Fee	3.50		
701-001 · Salaries and Wages	28,202.01	34,170.00	82.5%
701-002 · Payroll taxes	2,310.38	2,610.00	88.5%
<b>Total 701-000 · Payroll</b>	30,515.89	36,780.00	83.0%
727-000 · Office Supplies	90.52	300.00	30.2%
729-000 · Equipment	0.00	100.00	0.0%
754-000 · Grant expense	0.00	160.63	0.0%
800-000 · Operations			
800-001 · Books, Subscriptions, Reference	180.65	0.00	100.0%
800-002 · Postage, Mailing Service	0.00	67.00	0.0%
<b>Total 800-000 · Operations</b>	180.65	67.00	269.6%

**Iron Ore Heritage Recreation Authority**  
**Profit & Loss Budget vs. Actual**  
October through December 2023

	<b>Oct - Dec 23</b>	<b>Budget</b>	<b>% of Budget</b>
800-956 · Insurance - Workers' Comp	322.00	750.00	42.9%
802-000 · Accounting Contract Services	100.00	100.00	100.0%
803-000 · Professional Services Fees	1,150.00	1,000.00	115.0%
850-000 · Telephone, Telecommunications	20.32	342.00	5.9%
860-000 · Travel and Meetings	124.07	350.00	35.4%
870-000 · Board Meeting Expenses	0.00	51.00	0.0%
880-000 · Marketing			
880-005 · Print advertising	0.00	465.00	0.0%
884-000 · Website	0.00	450.00	0.0%
885-000 · Logo Apparel	0.00	500.00	0.0%
<b>Total 880-000 · Marketing</b>	<b>0.00</b>	<b>1,415.00</b>	<b>0.0%</b>
970-000 · Capital Outlay			
970-100 · Signage			
970-101 · Trail directional signage	1,667.40	1,700.00	98.1%
970-104 · Trail mile marker expense	0.00	100.00	0.0%
<b>Total 970-100 · Signage</b>	<b>1,667.40</b>	<b>1,800.00</b>	<b>92.6%</b>
970-200 · Trail Expense			
970-215 · Acquisition	3,500.00	3,500.00	100.0%
970-214 · Boardwalk	818.00	50,000.00	1.6%
970-204 · ORV Trail Work	1,976.65	68,675.00	2.9%
970-202 · Trail Supplies	1,060.47	1,750.00	60.6%
970-203 · Trail Maintenance	3,996.04	10,000.00	40.0%
970-200 · Trail Expense - Other	0.00	138,925.00	0.0%
<b>Total 970-200 · Trail Expense</b>	<b>11,351.16</b>	<b>272,850.00</b>	<b>4.2%</b>
970-300 · Engineering	20,230.68	25,000.00	80.9%
<b>Total 970-000 · Capital Outlay</b>	<b>33,249.24</b>	<b>299,650.00</b>	<b>11.1%</b>
990-000 · Debt Service			
990-002 · Bank Fees	0.00	175.00	0.0%
<b>Total 990-000 · Debt Service</b>	<b>0.00</b>	<b>175.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>66,986.38</b>	<b>343,740.63</b>	<b>19.5%</b>
<b>Net Ordinary Income</b>	<b>4,038.11</b>	<b>-269,425.23</b>	<b>-1.5%</b>
<b>Net Income</b>	<b>4,038.11</b>	<b>-269,425.23</b>	<b>-1.5%</b>



**Iron Ore Heritage Recreation Authority**  
**Profit & Loss Budget vs. Actual**  
November 2023

	<u>Nov 23</u>	<u>Budget</u>	<u>% of Bud...</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>General Revenue</b>			
401-000 · Taxes	0.00	-100.00	0.0%
664-000 · Interest	1,653.62	1,100.00	150.3%
<b>Total General Revenue</b>	1,653.62	1,000.00	165.4%
<b>Program Revenue</b>			
<b>Unrestricted</b>			
642-000 · Promo Sales	0.00	30.00	0.0%
<b>Total Unrestricted</b>	0.00	30.00	0.0%
<b>Restricted</b>			
538-000 · ORV State Grant	0.00	632.00	0.0%
<b>Total Restricted</b>	0.00	632.00	0.0%
<b>Total Program Revenue</b>	0.00	662.00	0.0%
<b>Total Income</b>	1,653.62	1,662.00	99.5%
<b>Gross Profit</b>	1,653.62	1,662.00	99.5%
<b>Expense</b>			
<b>62800 · Facilities and Equipment</b>			
62840 · Equip Rental and Maintenance	0.00	1,000.00	0.0%
62890 · Rent, Parking, Utilities	574.16	500.00	114.8%
<b>Total 62800 · Facilities and Equipment</b>	574.16	1,500.00	38.3%
<b>701-000 · Payroll</b>			
701-003 · Direct Deposit Fee	3.50		
701-001 · Salaries and Wages	8,898.28	11,390.00	78.1%
701-002 · Payroll taxes	828.41	870.00	95.2%
<b>Total 701-000 · Payroll</b>	9,730.19	12,260.00	79.4%
<b>727-000 · Office Supplies</b>	69.33	100.00	69.3%
<b>729-000 · Equipment</b>	0.00	100.00	0.0%
<b>800-000 · Operations</b>			
800-001 · Books, Subscriptions, Reference	125.95	0.00	100.0%
800-002 · Postage, Mailing Service	0.00	67.00	0.0%
<b>Total 800-000 · Operations</b>	125.95	67.00	188.0%
<b>800-956 · Insurance - Workers' Comp</b>	322.00	0.00	100.0%
<b>803-000 · Professional Services Fees</b>	510.00	0.00	100.0%
<b>850-000 · Telephone, Telecommunications</b>	20.32	114.00	17.8%
<b>860-000 · Travel and Meetings</b>	21.38	0.00	100.0%
<b>870-000 · Board Meeting Expenses</b>	0.00	17.00	0.0%
<b>880-000 · Marketing</b>			
884-000 · Website	0.00	450.00	0.0%
<b>Total 880-000 · Marketing</b>	0.00	450.00	0.0%

**Iron Ore Heritage Recreation Authority**  
**Profit & Loss Budget vs. Actual**  
November 2023

	<u>Nov 23</u>	<u>Budget</u>	<u>% of Bud...</u>
970-000 - Capital Outlay			
970-200 - Trail Expense			
970-215 - Acquisition	1,750.00	3,500.00	50.0%
970-214 - Boardwalk	0.00	50,000.00	0.0%
970-204 - ORV Trail Work	0.00	2,000.00	0.0%
970-202 - Trail Supplies	279.48	550.00	50.8%
970-203 - Trail Maintenance	2,560.31	5,000.00	51.2%
970-200 - Trail Expense - Other	0.00	61,050.00	0.0%
Total 970-200 - Trail Expense	4,589.79	122,100.00	3.8%
970-300 - Engineering	20,230.68	0.00	100.0%
Total 970-000 - Capital Outlay	24,820.47	122,100.00	20.3%
Total Expense	36,193.80	136,708.00	26.5%
Net Ordinary Income	-34,540.18	-135,046.00	25.6%
Net Income	<u>-34,540.18</u>	<u>-135,046.00</u>	<u>25.6%</u>

8:09 AM  
12/15/23

Iron Ore Heritage Recreation Authority  
**Deposit Detail**  
November 2023

Type	Date	Name	Account	Amount
Deposit	11/07/2023		001-004 · nicoleet bank checking acc...	976.72
Payment	11/07/2023	City of Marquette taxes	001-001 · Undeposited Funds	-976.72
TOTAL				-976.72
Deposit	11/01/2023		003-002 · Embers Credit Union 4.18 ...	360.29
			664-000 · Interest	-360.29
TOTAL				-360.29
Deposit	11/29/2023		001-004 · nicoleet bank checking acc...	1,198.47
Payment	11/28/2023	Marquette Township taxes	001-001 · Undeposited Funds	-812.92
Payment	12/05/2023	City of Marquette taxes	001-001 · Undeposited Funds	-385.55
TOTAL				-1,198.47
Deposit	11/29/2023		001-005 · nicoleet promontory acct	1,293.33
			664-000 · Interest	-1,293.33
TOTAL				-1,293.33

8:10 AM

12/15/23

Accrual Basis

**Iron Ore Heritage Recreation Authority**  
**Transaction Detail by Account**  
**November 2023**

Num	Name	Memo	Amount
<b>001-004 - nicole bank checking account</b>			
1681	Carol L Fulsher	payroll	-4,608.05
	QuickBooks Payroll Service	Robert J Hendrickson Payroll plus \$1.75 fee	-1,907.44
		City of Marquette taxes	976.72
DD	Robert J Hendrickson	Payroll	0.00
EFTPS	United States Treasury	federal payroll taxes	-2,775.26
DD	Robert J Hendrickson	payroll	-1,905.68
	QuickBooks Payroll Service	Robert J Hendrickson Payroll plus \$1.75 fee	0.00
DD	QuickBooks Payroll Service	QuickBooks direct deposit fee	-1.75
		Marquette Township & City taxes	1,198.47
Total 001-004 - nicole bank checking account			-9,022.99
<b>TOTAL</b>			<b>-9,022.99</b>

# Iron Ore Heritage Recreation Authority

## Check Detail

As of November 30, 2023

Date	Num	Name	Memo	Amount
<b>001-004 - nicole bank checking account</b>				
11/01/2023	1681	Carol L Fulsher	payroll	-4,608.05
11/07/2023		QuickBooks Payroll Service	Robert J Hendrickson Payroll plus \$1.75 fee	-1,907.44
11/08/2023	DD	Robert J Hendrickson	Payroll	0.00
11/15/2023	EFTPS	United States Treasury	federal payroll taxes	-2,775.26
11/21/2023	DD	Robert J Hendrickson	payroll	-1,905.68
11/21/2023		QuickBooks Payroll Service	Robert J Hendrickson Payroll plus \$1.75 fee	0.00
11/21/2023	DD	QuickBooks Payroll Service	QuickBooks direct deposit fee	-1.75
Total 001-004 - nicole bank checking account				-11,198.18
<b>TOTAL</b>				<b>-11,198.18</b>

Iron Ore Heritage Recreation Authority

Bill To Be Paid

As of December 31, 2023

Name	Split	Amount
<b>202-000 · Accounts Payable</b>		
CAP Cleaning Services	62890 · Rent, Parking, Utilities	75.00
Clark Properties	62890 · Rent, Parking, Utilities	285.00
Marquette BLP	62890 · Rent, Parking, Utilities	48.00
Marquette BLP	62890 · Rent, Parking, Utilities	49.88
Michigan Insurance Company	800-956 · Insurance - Workers' Comp	322.00
Nicolet National Bank	-SPLIT-	567.64
Steward & Sheridan P.L.C.	803-000 · Professional Services Fees	540.00
Total 202-000 · Accounts Payable		1,887.52
<b>TOTAL</b>		<b>1,887.52</b>



**Iron Ore Heritage Recreation Authority**  
**Expenses by Vendor Detail**  
November 30 through December 15, 2023

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
<b>Becky Harju</b>								
Bill	12/15/2023		Meeting about...	802-000 · Accountin...		202-000 · Acco...	172.50	172.50
Total Becky Harju							172.50	172.50
<b>CAP Cleaning Services</b>								
Bill	11/30/2023	Inv# 1...	Office Cleanin...	62890 · Rent, Parkin...		202-000 · Acco...	75.00	75.00
Total CAP Cleaning Services							75.00	75.00
<b>Clark Properties</b>								
Bill	11/30/2023		December Rent	62890 · Rent, Parkin...		202-000 · Acco...	285.00	285.00
Total Clark Properties							285.00	285.00
<b>Marquette BLP</b>								
Bill	12/05/2023	acct #...	Office Utilities	62890 · Rent, Parkin...		202-000 · Acco...	48.00	48.00
Bill	12/05/2023	acct #...	Camp River Kil...	62890 · Rent, Parkin...		202-000 · Acco...	49.88	97.88
Total Marquette BLP							97.88	97.88
<b>Nicolet National Bank</b>								
Bill	11/30/2023		Mailing Envel...	727-000 · Office Sup...		202-000 · Acco...	9.30	9.30
Bill	11/30/2023		HP Instant Ink...	727-000 · Office Sup...		202-000 · Acco...	37.09	46.39
Bill	11/30/2023		Webroot Inter...	800-001 · Books, Su...		202-000 · Acco...	52.99	99.38
Bill	11/30/2023		Adobe softwar...	800-001 · Books, Su...		202-000 · Acco...	13.77	113.15
Bill	11/30/2023		Zoom online ...	800-001 · Books, Su...		202-000 · Acco...	16.95	130.10
Bill	11/30/2023		NMU Wifi ser...	800-001 · Books, Su...		202-000 · Acco...	30.25	160.35
Bill	11/30/2023		Parking fees f...	62890 · Rent, Parkin...		202-000 · Acco...	71.50	231.85
Bill	11/30/2023		Dropbox subs...	800-001 · Books, Su...		202-000 · Acco...	11.99	243.84
Bill	11/30/2023		Negaunee MI...	970-202 · Trail Suppl...		202-000 · Acco...	12.69	256.53
Bill	11/30/2023		Work lunch wi...	860-000 · Travel and...		202-000 · Acco...	21.38	277.91
Bill	11/30/2023		Gas for IOHT ...	970-202 · Trail Suppl...		202-000 · Acco...	64.20	342.11
Bill	11/30/2023		computer mou...	727-000 · Office Sup...		202-000 · Acco...	22.94	365.05
Bill	11/30/2023		Storage Gas f...	970-202 · Trail Suppl...		202-000 · Acco...	17.95	383.00
Bill	11/30/2023		Gas for IOHT ...	970-202 · Trail Suppl...		202-000 · Acco...	44.10	427.10
Bill	11/30/2023		Carwash for L...	970-202 · Trail Suppl...		202-000 · Acco...	10.00	437.10
Bill	11/30/2023		Snowfencing ...	970-202 · Trail Suppl...		202-000 · Acco...	130.54	567.64
Total Nicolet National Bank							567.64	567.64
<b>QuickBooks Payroll Service</b>								
Liability Check	12/05/2023		Fee for 1 direc...	701-002 · Payroll tax...		001-004 · nicolet...	1.75	1.75
Total QuickBooks Payroll Service							1.75	1.75
<b>Steward &amp; Sheridan P.L.C.</b>								
Bill	12/06/2023	Invno...	DNR Gran Re...	803-000 · Profession...		202-000 · Acco...	540.00	540.00
Total Steward & Sheridan P.L.C.							540.00	540.00
<b>TOTAL</b>							<u>1,739.77</u>	<u>1,739.77</u>

4:21 PM

12/15/23

# **Iron Ore Heritage Recreation Authority** **Payroll Summary** November 30 through December 15, 2023

Carol L Fulsher				Robert J Hendrickson			
	Hours	Rate	Nov 30 - Dec 15, 23	Hours	Rate	Nov 30 - Dec 15, 23	
<b>Employee Wages, Taxes and Adjustments</b>							
<b>Gross Pay</b>							
Admin Salary 2022			6,190.33			0.00	
Bob's salary 2023			0.00			2,307.69	
<b>Total Gross Pay</b>			<b>6,190.33</b>			<b>2,307.69</b>	
<b>Adjusted Gross Pay</b>			<b>6,190.33</b>			<b>2,307.69</b>	
<b>Taxes Withheld</b>							
Federal Withholding			-858.00			-132.00	
Medicare Employee			-89.76			-33.46	
Social Security Employee			-383.80			-143.07	
MI - Withholding			-250.71			-93.46	
Medicare Employee Addl Tax			0.00			0.00	
<b>Total Taxes Withheld</b>			<b>-1,582.27</b>			<b>-401.99</b>	
<b>Net Pay</b>			<b>4,608.06</b>			<b>1,905.70</b>	
<b>Employer Taxes and Contributions</b>							
Federal Unemployment			0.00			0.00	
Medicare Company			89.76			33.46	
Social Security Company			383.80			143.07	
MI - Unemployment			0.00			0.00	
MI - Obligation Assessment			0.00			0.00	
<b>Total Employer Taxes and Contributions</b>			<b>473.56</b>			<b>176.53</b>	

# Certificate of Deposit

Date Opened: 12/14/2023 Term: 12 Months Tax ID: 26-1571652 Number: 5000029259  
Dollar Amount of Deposit: One Hundred Thousand Dollars And No Cents Account Number: 6330951  
\$100,000.00

This Time Deposit is Issued to:

Issuer: NICOLET NATIONAL BANK

IRON ORE HERITAGE RECREATION

111 NORTH WASHINGTON STREET  
GREEN BAY WI 54301

102 W WASHINGTON ST STE 232  
MARQUETTE MI 49855-4350

Not Negotiable - Not Transferable - Additional terms are below.

By

## Additional Terms and Disclosures

This form contains the terms for your time deposit. It is also the Truth-in-Savings disclosure for those depositors entitled to one. There are additional terms and disclosures on page two of this form, some of which explain or expand on those below. You should keep one copy of this form.

**Maturity Date.** This account matures 12/14/2024

(See below for renewal information.)

**Rate Information.** The interest rate for this account is 4.91% with an annual percentage yield of 5.00%. This rate will be

paid until the maturity date specified above. Interest begins to accrue on the business day you deposit any noncash item (for example, a check).

Interest will be compounded Quarterly

Interest will be credited Quarterly

☒ The annual percentage yield assumes that interest remains on deposit until maturity. A withdrawal of interest will reduce earnings.

☒ If you close your account before interest is credited, you will not receive the accrued interest.

**Minimum Balance Requirement:** You must make a minimum deposit to open this account of \$ 2,500.00

☒ You must maintain this minimum balance on a daily basis to earn the annual percentage yield disclosed.

**Withdrawals of Interest:** Interest ☐ accrued ☒ credited during a term can be withdrawn:

**Early Withdrawal Penalty:** If we consent to a request for a withdrawal that is otherwise not permitted you may have to pay a penalty. The penalty will be an amount equal to: 6 MONTHS

interest on the amount withdrawn.

### Renewal Policy:

☐ **Single Maturity:** This account will not automatically renew. Interest ☐ will ☐ will not accrue after maturity.

☒ **Automatic Renewal:** This account will automatically renew at maturity. Interest ☒ will ☐ will not accrue after final maturity.

**The Number of Endorsements needed for withdrawal or any other purpose is:** ONE

**P.O.D. Beneficiary(ies):** The following party(ies) name the following individuals as P.O.D. beneficiaries.

TIN: 26-1571652

**Social Security or Employer's I.D. Number.** A correct taxpayer identification number is required for almost every type of account. A certification of this number is also required and is contained on the first copy of this certificate.

**Backup Withholding.** A certification that you are not subject to backup withholding is necessary for almost all accounts (except for persons who are exempt altogether) - and a certification that the FATCA code (if any) is correct. These certifications are contained on the first copy of this form. Failure to provide these certifications when required will cause us to withhold a percentage of the interest earned (for payments to the IRS). Providing a false certification can result in serious federal penalties.

### Type of Account - Personal (Choose one):

☐ **Single Party Account.** THIS ACCOUNT/CERTIFICATE OF DEPOSIT IS OWNED BY THE PARTY NAMED HEREON.

☐ **Single Party Account with P.O.D. Beneficiary(ies).** THIS ACCOUNT/CERTIFICATE OF DEPOSIT IS OWNED BY THE PARTY NAMED HEREON. UPON THE DEATH OF SUCH PARTY, OWNERSHIP PASSES TO THE P.O.D. BENEFICIARY(IES) NAMED HEREON.

☐ **Marital Account.** THIS ACCOUNT/CERTIFICATE OF DEPOSIT IS OWNED AS A MARITAL ACCOUNT BY THE PARTIES NAMED HEREON. UPON THE DEATH OF EITHER OF THEM, THE SURVIVOR OWNS 50% OF THE SUMS ON DEPOSIT.

☐ **Marital Account with P.O.D. Beneficiary(ies).** THIS ACCOUNT/CERTIFICATE OF DEPOSIT IS OWNED AS A MARITAL ACCOUNT BY THE PARTIES NAMED HEREON. UPON THE DEATH OF EITHER OF THEM, 50% OF THE SUMS ON DEPOSIT ARE OWNED BY THE SURVIVOR AND 50% ARE OWNED BY THE P.O.D. BENEFICIARY(IES) NAMED HEREON BY THE DECEASED PARTY.

☐ **Joint Account-No Survivorship.** THIS ACCOUNT/CERTIFICATE OF DEPOSIT IS JOINTLY OWNED WITHOUT THE RIGHT OF SURVIVORSHIP BY THE PARTIES NAMED HEREON.

☐ **Joint Survivorship Account.** THIS ACCOUNT/CERTIFICATE OF DEPOSIT IS JOINTLY OWNED BY THE PARTIES NAMED HEREON. UPON THE DEATH OF ANY OF THEM, OWNERSHIP PASSES TO THE SURVIVOR(S).

☐ **Joint Survivorship Account with P.O.D. Beneficiary(ies).** THIS ACCOUNT/CERTIFICATE OF DEPOSIT IS JOINTLY OWNED BY THE PARTIES NAMED HEREON. UPON THE DEATH OF ANY OF THEM, OWNERSHIP PASSES TO THE SURVIVOR(S). UPON THE DEATH OF ALL SUCH PARTIES, OWNERSHIP PASSES TO THE P.O.D. BENEFICIARY(IES) NAMED HEREON.

☐ **Trust.** Separate agreement dated

### Endorsements. Sign Only When You Request Withdrawal

X  
X  
X



102 W. Washington Street #232  
Marquette, MI 49855  
906-235-2923 fax 906-228-3642  
[ironoreheritage.com](http://ironoreheritage.com)  
[ironoreheritage@gmail.com](mailto:ironoreheritage@gmail.com)

### TRAIL USE PERMIT/RELEASE OF LIABILITY WAIVER

ORGANIZATION NAME: 906 Adventure Team

CONTACT NAME: Tara Gluski

ADDRESS: 955 N. Lakeshore Boulevard, Marquette, MI 49855

EMAIL: [adventurecoordinator@906adventureteam.com](mailto:adventurecoordinator@906adventureteam.com) PHONE: 906-250-9243

### EVENT INFORMATION

EVENT DATE: February 19th 5:30 AM - February 21st 5:30 AM EVENT DAY: Monday to Wednesday

EVENT TITLE: Polar Roll - Ultra

SET UP TIME: N/A REGISTRATION TIME: N/A EXPECTED ATTENDANCE: 75

START TIME: 2/19 5:30AM VACATE TIME: 2/21 5:30AM

LOCATION ON HERITAGE TRAIL OF EVENT: PICK CHECK ALL THAT APPLY.

(IF EVENT UTILIZES SOME OF THE PORTION BUT NOT ALL, PLEASE STILL CHECK)

X CHOCOLAY KAWBAWGAM ROAD TO WELCOME  
CENTER

X WELCOME CENTER TO LOWER HARBOR ORE DOCK

\_\_ LOWER HARBOR ORE DOCK TO HOLIDAY INN

X HOLIDAY INN TO 492/35, NEG TWP

\_\_ 492/35 TO NEGAUNEE JACKSON MINERS PARK  
(DOWNTOWN)

X JACKSON MINERS PARK TO THIRD STREET  
(ISHPEMING)

\_\_ THIRD STREET TO CLIFFS SHAFT MINE MUSEUM

\_\_ CLIFFS SHAFT MINE MUSEUM TO WASHINGTON  
STREET (ISHPEMING)

\_\_ WASHINGTON STREET (ISHPEMING) TO U.S. 41  
CROSSING IN HUMBOLDT (NEAR HUMBOLDT MINE)

\_\_ HUMBOLDT MINE (US 41 CROSSING) TO REPUBLIC

In order for the Iron Ore Heritage Recreation Authority to manage events on the trail, Event Permits should be submitted at least 60 days prior to the event.

Contact Iron Ore Heritage Trail at 235-2923 or email [ironoreheritage@gmail.com](mailto:ironoreheritage@gmail.com) two weeks prior to confirm logistics, trail control, and if bollard keys are needed for removal of bollards prior to the event.

IOHRA also notes that the Iron Ore Heritage Trail does include street and railroad crossings and that event organizers must post personnel at these crossings for the safety of event participants. A safety plan will also be required.

IOHRA also notes that the Iron Ore Heritage Recreation Authority does not own all of the Heritage Trail. Organizers should also contact other municipalities as needed. City of Marquette, City of Negaunee and City of Ishpeming and the State of Michigan are also owners of the trail and should be contacted 60-90 days prior to the event if the event includes these municipalities.

- State has ownership on the Chocolay portion Kawbawgam Road to Welcome Center, West Marquette Grade (approximately from the Soo Line overpass in Marquette near Holiday Inn to the Co Rd 492/M35 intersection in Negaunee Township, the DSSA grade from Ishpeming's Section 16 Pit near Washington Street to Humboldt Mine overlook, and LS&I grade from Humboldt to Republic.)
- City of Marquette has ownership from south boundary near Welcome Center to LS&I overpass. IOHRA has ownership from 493/35 west into Negaunee.
- Negaunee has ownership from Healy Avenue to Ishpeming/Negaunee border.
- Ishpeming has ownership from Ishpeming/Negaunee border through downtown to Greenwood Street crossing.

The event organizer, 906 Adventure Team, is responsible for any site damage, interior and exterior clean up. Iron Ore Heritage Trail does not offer exclusive use during event but will help organizers with public notification of event.

The Iron Ore Heritage Trail does not expect payment from use of trail for the event, but does require the organizer to use our logo on event registrations, -tshirts, posters, print ads and any other marketing materials where sponsor logos appear. Contact Iron Ore Heritage Trail for digital logo.

## RELEASE OF LIABILITY WAIVER

***The 906 Adventure Team, hereby agrees to indemnify and hold harmless the Iron Ore Heritage Recreation Authority, its appointed officials, employees, volunteers, representatives, and agents from any liability for damages to any person or property in, or about the Iron Ore Heritage Trail, from any cause whatsoever. All persons or groups using Iron Ore Heritage Trail shall be responsible for the proper supervision, control, and accommodation of persons attending the activity.***

The 906 Adventure Team agrees to be responsible for the preservation of order and assist Iron Ore Heritage Recreation Authority in orderly trail use.

In addition, a copy of your organization's general liability or special events policy in the amount of \$1,000,000 per occurrence naming the "Iron Ore Heritage Recreation Authority" as additionally insured for this event would have to be submitted at least three weeks prior to the scheduled event. It is understood and agreed by naming the Iron Ore Heritage Recreation Authority as additional insured, coverage afforded is considered to be a primary and any other insurance the Iron Ore Heritage Recreation Authority may have in effect shall be considered secondary and or excess.



Authorized Organization Representative Signature

Iron Ore Heritage Recreation Authority Representative

11/28/23

Date

Date



# IRON ORE HERITAGE RECREATION AUTHORITY

## 2023 year in review

### IOHRA BOARD:

Don Britton, Chair, Chocolay

Glenn Johnson, Vice Chair/Secretary, Marquette Township

Lauren Luce, Treasurer, Marquette County

Al Reynolds, Exec Committee, Negaunee Township

Jim Brennan, Republic

Dawn Hoffman, Tilden Township

Larry Bussone, Ishpeming

Bob Hendrickson, Negaunee January - June;

Jon Becker - Negaunee, July-December

Nick Leach, Marquette

Mike Springer, Alternative, Marquette Township

Staff: Carol Fulsher, Bob Hendrickson



0000

# BIG NEWS!



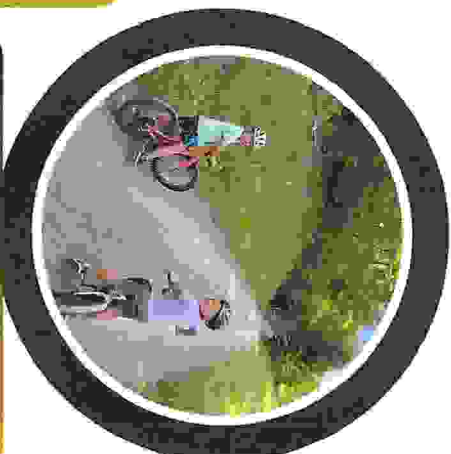
## **Hired a New Administrator**

Bob Hendrickson has begun his tenure in July as the 2nd Administrator after Carol Fulsher announced her retirement



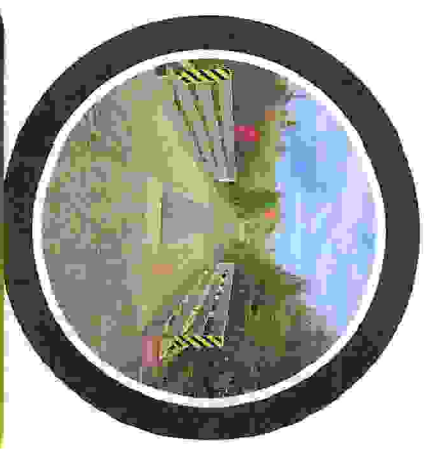
## **MDARD Grant**

With a \$56,000 MDARD grant, we were able to build capacity in maintenance by purchasing a truck, a trailer, and a tractor



## **Refreshed bike aggregate**

Added two miles of new bike path aggregate between Smith Paving and 492/35 Neg. Twp



## **Major ORV Repairs**

Big spring runoff culvert collapse repaired. Bridge collapse followed and repaired. Brought in \$113K in ORV funds for these and other ORV projects

# MORE NEWS



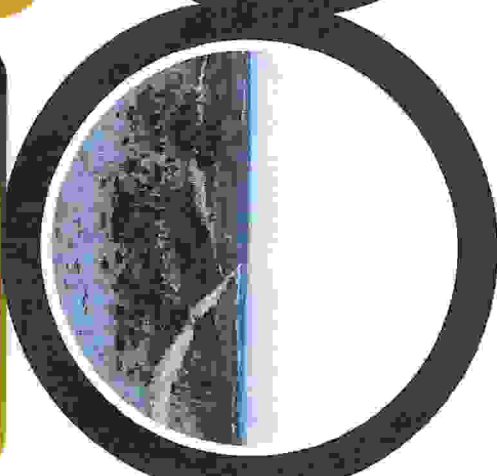
**Boardwalk Work Begun**

Hired Engineer (Bill Sanders), EGLE Permitting, Bid Docs Developed, 2 interpretive signs designed



**Lakeland Trust Fund Grant Signed**

Signed, \$300K Trust Fund, Also successful in \$10K KBC, \$20K Sault Tribe Grants, Hired Engineering Firm, Coleman Engineering



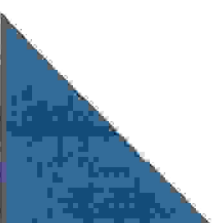
**Acquisition Grant Signed**

Signed Trust Fund Grant for \$150,700 for acquisition of 176 acres in Negaunee and Marquette Townships accessible from IOHT ESA I, Title Work and Appraisal Work Completed



**Submitted Rec Passport & Trust Fund grant applications**

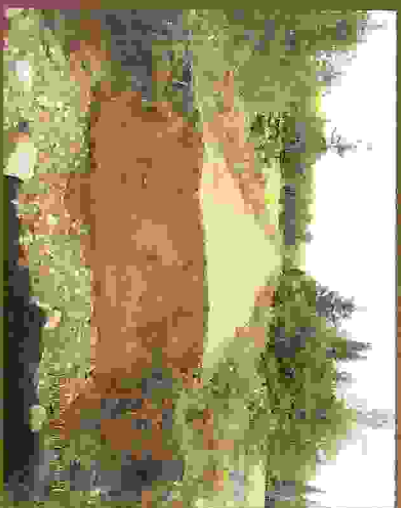
for trail lighting and trailhead improvements in Ishpeming



# Maintenance



Carp River Kiln weed removal  
and new native plantings  
after new maintenance  
agreement signed



Fixed major culvert  
washout along with bridge  
replacement in Humboldt  
Township repaired with  
ORV funding



Redecked Section 16 Fishing  
Dock and fixed split rail  
fence in Ishpeming

○ ○ ○ ○ ○



# Maintenance



Negaunee Mine Memorial new anti graffiti artwork and rearrangement of signage for easier access



Culvert and trail repair, Tilden



New equipment, more mowing, & brushing ○ ○ ○ ○

# Maintenance



Using new tractor to fix low spot



Tree clearing after major spring storms & major brushing effort between Ishpeming and Negaunee.  
Carp River clean up of large logs at bridge site, Negaunee



Contracted with Ishpeming Ski Club to groom xc ski trail between Ishpeming and Negaunee





# Other Operational Work

**IRON ORE HERITAGE  
RECREATION AUTHORITY**

DRAFT  
11.15.22

RECREATION  
PLAN

2023-2028

Submitted 2023

Recreation Plan created  
in-house allowing us to  
apply for State grants

Outreach to Humboldt and Ely

Townships for membership

Republic Township millage  
renewal - millage failed and

Republic looking for 2024 vote

Trail Sustainability Committee work,

Travel Marquette Leave No Trace

Committee work, Michigan DNR Non-  
motorized Trail Advisory Committee

ORV extension work, Met with CN

Railroad and MDOT Safety on

shared crossing, met with EGLE for

possible permit in Negaunee wetlands area

# Other Operational Work

Manage Event permits: Polar Roll, Iron Range Roll, The Crusher, Yankee Doodle Run, MQT Marathon, IshpeTurkey Trot, Suff Your Mutt, Marji Gesick

Manage Adopt a Mile organizations

Municipal & Local Media Outreach & by new Administrator



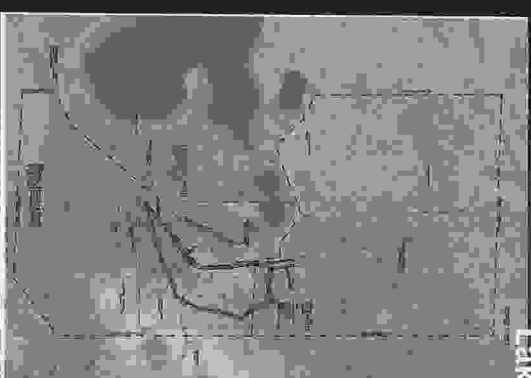
Other Operational Work

# 2024 PLANS

- Purchase Koski Trust Land, 176 acres in Marquette & Negaunee Townships
- Trailhead development: Wintthrop in Ishpeming, Expanded Stoneville Road, Tilden, and Lakenenland, Chocolay
- Lakenenland Extension Begins
- Boardwalk Development, Negaunee
- Work with the Michigan DNR on ORV Corridor east of Negaunee
- Membership Expansion Millage Elections, November 2024



Lakenenland 5-mile Extension



Negaunee Boardwalk



Acquisition 176 acres