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**IRON ORE HERITAGE RECREATION AUTHORITY  
BOARD MEETING  
WEDNESDAY, SEPTEMBER 27, 2023, 4:30 PM  
ISHPEMING SENIOR CENTER**

**DRAFT AGENDA**

- I. ROLL CALL
- II. PUBLIC COMMENT (Agenda Items – Limit to three minutes)
- III. APPROVAL OF CONSENT AGENDA
  - A. August Minutes
  - B. August Financials
  - C. September Bills to be Paid
- IV. APPROVAL OF AGENDA
- V. OLD BUSINESS
  - A. Projects
    - 1. Negaunee Boardwalk Project/Bid Docs
    - 2. Lakenenland
      - a. RFP for Engineering Services
      - b. MDOT TAP Discussion
    - 3. Property Acquisition, 176 acres
    - 4. ORV Black River Tributary Bridge Repair Project Update
    - 5. Howard Oil Trailhead and Lighting Grant Applications
      - a. Lease of Property
      - b. Preliminary Score
    - 6. Carp River Kiln, City of Marquette/IOHRA agreement
    - 7. ORV Trail Extension, Negaunee, Negaunee Township
    - 8. Ishpeming Fishing/Observation Deck
    - 9. 2023 Maintenance List
- VI. NEW BUSINESS
  - A. Letter of Support--Danny Trebac's Campground Humboldt Twp
  - B. County Road Crossings
  - C. Negaunee Mine Memorial Graffiti
  - D. Marquette Wayfinding
  - E. Audit Renew Letter – Anderson, Tackman
- VII. ADMINISTRATOR REPORT
- VIII. BOARD COMMENT
- IX. PUBLIC COMMENT
- X. ADJOURNMENT

*NEXT MEETING DATE: Wednesday, October 25, 2023, 4:30 pm Ishpeming Senior Center and Zoom*



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**IRON ORE HERITAGE RECREATION AUTHORITY  
BOARD MEETING MEETINGS  
OF AUGUST 23, 2023**

**DRAFT MINUTES**

- I. ROLL CALL – Don Britton, Chair, Chocolay Twp; Lauren Luce, Treasurer, Marquette County; Al Reynolds, Negaunee Twp; Larry Bussone, Ishpeming; Jim Brennan, Republic Twp; Nick Leach, Marquette, Jon Becker, Negaunee; Mike Springer, Marquette Township alternate  
Approved Absence: Dawn Hoffman, Tilden Twp; Glenn Johnson, Marquette Twp  
Guests: Rob Katona  
Staff: Bob Hendrickson, Carol Fulsher
- II. PUBLIC COMMENT (Agenda Items – Limit to three minutes) – Rob inquired about Marquette Marathon
- III. APPROVAL OF CONSENT AGENDA – **Brennan motioned to approve consent agenda as presented; Bussone seconded motion.** Consent agenda included  
July meeting minutes;  
July Balance Sheet showing total assets of \$877,287; equity of \$696,269, and total liabilities of \$180,998;  
July profit/loss showing July income of \$12,236 and expenses of \$35,664 for net proceeds of -\$23,428. YTD net proceeds of \$208,523.  
Q3 budget v actual as of July shows revenue at 488% of budget; expenses at 24% of budget; YTD as of July income at 129% of budget and expenses at 53%;  
July general journal showing checks written #1624 through 1639 plus 1641 (due to check void Becky Harju destroyed in mail).  
And August bills to be paid totaling \$22,531.60.  
**Vote and motion carried.**
- IV. APPROVAL OF AGENDA – **Brennan motioned to approve agenda as presented with addition of VIIF. Marquette Marathon; Bussone seconded motion. Vote and motion carried.**
- V. EVENT PERMITS – Marji Gesick Sept. 15-17 – Event permit in packet. Event coordinator unable to access Zoom. **Leach motioned to approve and sign event permit. Bussone seconded motion.** Leach requested that they appear at next meeting to follow up. **Vote and motion carried.**
- VI. OLD BUSINESS
  - A. Projects
    1. Negaunee Boardwalk Project/Bid Docs – Fulsher notified that we are still waiting for approval from DNR to bid out project. Sanders had presented a timeline for project. Start portion in 2023 and end by July 31, 2024.
    2. Lakenenland

- a. Resolution to sign Grant Agreement – **Leach motioned to approve the resolution and sign the grant agreement as presented; Becker seconded motion. Roll call vote was taken and motion carried 8 ayes with 0 nays.**
  - b. RFP for Engineering Services – Fulsher asked for help on engineering bids for project. Do we want bids for design proposals or bids on quoting for project oversight. Want more than a straight a to b trail. Britton suggested Leach and Luce work with Carol and Bob on engineering bid. Discussion on engineering companies.
- 3. Property Acquisition, 176 acres
  - a. Resolution to sign Grant Agreement – **Leach motioned to approve the resolution and sign the grant agreement. Brennan seconded motion. Roll call vote was taken and motion carried with 8 ayes and 0 nays.**
  - b. Next Steps – Once grant agreement is signed by both parties, we hope to start on actual purchase of property. 40 year title search and ESA I (not a facility) have been sent to DNR. Fulsher also hoping that our 2022 appraisal will be sufficient for acquisition.
- 4. ORV Bridge Repair Project Update – Hendrickson and Britton updated on Bridge repair project in Humboldt on ORV trail. Request for bids went out in July and four bidders responded. Low bidder was Associated with \$44K bid. They hope to start on project at week's end.
- 5. Howard Oil Trailhead and Lighting Grant Applications
  - a. Lease of Ishpeming Land for scope items – IOHRA requested a lease of Ishpeming property at Howard Oil to add some of our scope items off of our 25' easement corridor. This will be submitted with supplemental information.
  - b. Preliminary Score – Preliminary scores expected this month with a 30-day turnaround for supplemental information.
- 6. Republic Township Millage Vote – Brennan noted that turn out was low for August vote. Voters upset about last school millage and summer tax statements. He wants to put back to voters in November of 2024. Fulsher noted that we have asked for an attorney's opinion of how long Republic stays with Authority since they still collect taxes in December 2023.
- 7. Maintenance List – Hendrickson reviewed the maintenance list and noted the items still outstanding.
- 8. Carp River Kilns – Hendrickson noted we received a letter from Marquette notifying that we were non-compliant with kiln site plan. Hendrickson followed up to say that IOHRA gave land back to City. City mowed over our landscaping. Leach reached out to City Manager about possible IOHT adoption of area or other ideas for kiln surroundings. Hendrickson also reached out to Conservation District to help with fall native plantings. Leach noted that Watershed Partnership may also be able to help.

## VII. NEW BUSINESS

- A. ORV Trail Extension Project – Fulsher and Hendrickson delayed site visit due to long agenda in August. Will poll board members for times in September that may work for a site visit to review the OrV trail extension route, possible conflicts with non-motorized users, and Board input.
- B. Fishing Pier Deck Project, Section 16 Pit, Ishpeming – Hendrickson noted that the entire pier needs redecking. Received quotes with trex vs treated lumber. **Leach motioned to remove some of the decking and look at the joists to check their condition and**

**come back to board with report on decking and joists before finalizing complete deck redo. Bussone seconded motion. Vote and motion carried.**

- C. New Board Member-Jon Andrus Becker from Negaunee – Jon Becker has been appointed by City of Negaunee to board seat vacated by Bob Hendrickson. Becker provided some background on his activities with City of Negaunee. He was welcome by the board and staff.
- D. New Merchandise – Hendrickson noted that he ordered new merchandise, trucker hats/caps and orange sweatshirts for Marathon booth. Will also be at Strut Your Mutt later in September. Hendrickson also working with Elegant Seagulls on revamping our store on the web site.
- E. Big Bay Stewardship Council Requesting Letter of Support – Springer asked for a letter of support for planning of an historical trail project from Burns Landing to Thomas Rock with ambitions to connect with IOHT in future via Pete's Pass. **Brennan motioned to provide letter of support; Bussone seconded.** Discussion on when/who to provide letters of support with trails. Fulsher noted that we should provide to those looking to connect to the IOHT since that is in our stated mission in articles. **Vote and motion carried.**
- F. Marquette Marathon – Katona, DNR, asked if we asked for a bond from Marquette Marathon due to last year's trail garbage to gauge what DNR should ask of them. IOHT did not. Discussed giving them a year to provide better pick up and then discuss other options.

VIII. ADMINISTRATOR REPORT – No report not already covered in agenda.

IX. BOARD COMMENT – Bussone asked if we contacted Ishpeming about water on trail near section 16 pit.

X. PUBLIC COMMENT – No public comment.

XI. ADJOURNMENT - **Becker motioned to adjourn meeting; Leach seconded motion. Vote and motion carried and meeting adjourned at 5:55 pm.**

Minutes respectively provided by Carol Fulsher, Administrator

Iron Ore Heritage Recreation Authority

**Balance Sheet**

As of August 31, 2022

10:12 AM

09/21/2023

Accrual Basis

**Aug 31, 22**

**ASSETS**

**Current Assets**

**Checking/Savings**

001-006 · Embers Savings 154,980.98

001-005 · nicolet promontory acct 479,416.03

001-004 · nicolet bank checking account 48,766.27

**Total Checking/Savings** 683,163.28

**Accounts Receivable**

018-012 · Taxes Receivables - unassigned -0.10

**018-000 · Taxes Receivable**

018-002 · Taxes Receivable - Ishpeming -76.95

018-006 · Taxes Receivable - Marquette 78,254.54

**Total 018-000 · Taxes Receivable** 78,177.59

018-008 · Donation Receivable 1.07

**Total Accounts Receivable** 78,178.56

**Other Current Assets**

018-013 · Taxes Receivable - unassigned 27,156.37

**Total Other Current Assets** 27,156.37

**Total Current Assets** 788,498.21

**TOTAL ASSETS**

**788,498.21**

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Accounts Payable**

202-000 · Accounts Payable 127.38

**Total Accounts Payable** 127.38

**Other Current Liabilities**

204-000 · Accrued Wages 6,533.28

203-000 · Unearned revenue 146,736.66

200-258 · Federal Taxes 1,526.12

200-259 · State Taxes 525.98

**Total Other Current Liabilities** 155,322.04

**Total Current Liabilities** 155,449.42

**Total Liabilities** 155,449.42

**Equity**

395-000 · Unrestricted Net Assets 472,648.46

Net Income 160,400.33

**Total Equity** 633,048.79

**TOTAL LIABILITIES & EQUITY** 788,498.21

**Iron Ore Heritage Recreation Authority****Profit & Loss**

January through August 2023

|  | <u>Aug 23</u> | <u>TOTAL</u> |
|--|---------------|--------------|
| <b>Ordinary Income/Expense</b>         |               |              |
| Income                                 |               |              |
| General Revenue                        |               |              |
| 674-002 · Individual Contributions     | 40.00         | 98.06        |
| 401-000 · Taxes                        | 163.36        | 350,553.63   |
| 664-000 · Interest                     | 1,472.32      | 11,699.66    |
| 675-000 · Non profit donations         | 0.00          | 25.00        |
| Total General Revenue                  | 1,675.68      | 362,376.35   |
| Program Revenue                        |               |              |
| Unrestricted                           |               |              |
| 642-000 · Promo Sales                  | 65.00         | 245.00       |
| Total Unrestricted                     | 65.00         | 245.00       |
| Restricted                             |               |              |
| 538-000 · ORV State Grant              | 17,000.00     | 40,032.50    |
| 674-003 · Mile Marker                  | 748.96        | 1,494.80     |
| 539-000 · State Grants                 | 0.00          | 56,000.00    |
| 540-000 · Corporate & Nonprofit (      | 0.00          | 28,981.76    |
| Total Restricted                       | 17,748.96     | 126,509.06   |
| Total Program Revenue                  | 17,813.96     | 126,754.06   |
| Total Income                           | 19,489.64     | 489,130.41   |
| Cost of Goods Sold                     |               |              |
| 50000 · Cost of Goods Sold             | 27.02         | 30.67        |
| Total COGS                             | 27.02         | 30.67        |
| Gross Profit                           | 19,462.62     | 489,099.74   |
| Expense                                |               |              |
| 62800 · Facilities and Equipment       |               |              |
| 62840 · Equip Rental and Maintenance   | 0.00          | 78,753.32    |
| 62890 · Rent, Parking, Utilities       | 441.00        | 3,052.34     |
| Total 62800 · Facilities and Equipment | 441.00        | 81,805.66    |
| 701-000 · Payroll                      |               |              |
| 701-003 · Direct Deposit Fee           | 7.00          | 7.00         |
| 701-001 · Salaries and Wages           | 13,113.40     | 58,753.40    |
| 701-002 · Payroll taxes                | 1,097.80      | 4,716.26     |
| Total 701-000 · Payroll                | 14,218.20     | 63,476.66    |
| 727-000 · Office Supplies              | 177.82        | 515.66       |
| 730-000 · Office Equipment             | 758.83        | 758.83       |
| 754-000 · Grant expense                | 0.00          | 250.00       |
| 800-000 · Operations                   |               |              |
| 800-001 · Books, Subscriptions, Refe   | 0.00          | 1,503.94     |
| 800-002 · Postage, Mailing Service     | 0.00          | 63.00        |
| 800-004 · Volunteer Recognition        | 0.00          | 560.56       |
| Total 800-000 · Operations             | 0.00          | 2,127.50     |

|  | <u>Aug 23</u>           | <u>TOTAL</u>             |
|--|-------------------------|--------------------------|
| 800-955 · Insurance - Liability, D and O | 0.00                    | 2,092.00                 |
| 800-956 · Insurance - Workers' Comp      | 0.00                    | 36.00                    |
| 802-000 · Accounting Contract Services   | 0.00                    | 5,865.00                 |
| 803-000 · Professional Services Fees     | 0.00                    | 1,080.00                 |
| 850-000 · Telephone, Telecommunication   | 101.33                  | 987.19                   |
| 860-000 · Travel and Meetings            | 45.53                   | 277.66                   |
| 870-000 · Board Meeting Expenses         | 16.95                   | 114.75                   |
| 880-000 · Marketing                      |                         |                          |
| 880-005 · Print advertising              | 405.00                  | 813.40                   |
| 881-000 · Public Relations               | 0.00                    | 1,444.25                 |
| 885-000 · Logo Apparel                   | 427.98                  | 427.98                   |
| Total 880-000 · Marketing                | <u>832.98</u>           | <u>2,685.63</u>          |
| 970-000 · Capital Outlay                 |                         |                          |
| 970-100 · Signage                        |                         |                          |
| 970-105 · trail safety signage           | 82.94                   | 82.94                    |
| 970-101 · Trail directional signage      | 0.00                    | 833.70                   |
| 970-102 · Acknowledgement sign           | 0.00                    | 36.50                    |
| 970-104 · Trail mile marker expen        | 0.00                    | 450.00                   |
| Total 970-100 · Signage                  | <u>82.94</u>            | <u>1,403.14</u>          |
| 970-200 · Trail Expense                  |                         |                          |
| 970-215 · Acquisition                    | 0.00                    | 4,285.00                 |
| 970-214 · Boardwalk                      | 0.00                    | 700.00                   |
| 970-204 · ORV Trail Work                 | 4,950.00                | 48,884.42                |
| 970-202 · Trail Supplies                 | 326.32                  | 3,147.27                 |
| 970-203 · Trail Maintenance              | 4,060.00                | 65,317.00                |
| 970-206 · Grooming Expenses              | 0.00                    | 910.00                   |
| Total 970-200 · Trail Expense            | <u>9,336.32</u>         | <u>123,243.69</u>        |
| Total 970-000 · Capital Outlay           | <u>9,419.26</u>         | <u>124,646.83</u>        |
| Total Expense                            | <u>26,011.90</u>        | <u>286,719.37</u>        |
| Net Ordinary Income                      | <u>-6,549.28</u>        | <u>202,380.37</u>        |
| Net Income                               | <u><u>-6,549.28</u></u> | <u><u>202,380.37</u></u> |

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

| Ordinary Income/Expense                       | Jul - Aug 23     | Budget           | % of Budget    |
|---|------------------|------------------|----------------|
| <b>Income</b>                                 |                  |                  |                |
| <b>General Revenue</b>                        |                  |                  |                |
| 674-002 · Individual Contributions            | 50.00            | 120.00           | 41.67%         |
| 401-000 · Taxes                               | 813.24           | -100.00          | -813.24%       |
| 664-000 · Interest                            | 2,920.36         | 2,900.00         | 100.7%         |
| 675-000 · Non profit donations                | 0.00             |                  |                |
| <b>Total General Revenue</b>                  | <u>3,783.60</u>  | <u>2,920.00</u>  | <u>129.58%</u> |
| <b>Program Revenue</b>                        |                  |                  |                |
| <b>Unrestricted</b>                           |                  |                  |                |
| 642-000 · Promo Sales                         | 200.00           | 135.00           | 148.15%        |
| <b>Total Unrestricted</b>                     | <u>200.00</u>    | <u>135.00</u>    | <u>148.15%</u> |
| <b>Restricted</b>                             |                  |                  |                |
| 538-000 · ORV State Grant                     | 17,000.00        | 25,000.00        | 68.0%          |
| 674-003 · Mile Marker                         | 745.84           | 750.00           | 99.45%         |
| 539-000 · State Grants                        | 0.00             | 40,000.00        | 0.0%           |
| 540-000 · Corporate & Nonprofit               | 10,000.00        | 0.00             | 100.0%         |
| <b>Total Restricted</b>                       | <u>27,745.84</u> | <u>65,750.00</u> | <u>42.2%</u>   |
| <b>Total Program Revenue</b>                  | <u>27,945.84</u> | <u>65,885.00</u> | <u>42.42%</u>  |
| <b>Total Income</b>                           | <u>31,729.44</u> | <u>68,805.00</u> | <u>46.12%</u>  |
| <b>Cost of Goods Sold</b>                     |                  |                  |                |
| 50000 · Cost of Goods Sold                    | 30.67            |                  |                |
| <b>Total COGS</b>                             | <u>30.67</u>     |                  |                |
| <b>Gross Profit</b>                           | <u>31,698.77</u> | <u>68,805.00</u> | <u>46.07%</u>  |
| <b>Expense</b>                                |                  |                  |                |
| <b>62800 · Facilities and Equipment</b>       |                  |                  |                |
| 62840 · Equip Rental and Maintenance          | 75.00            | 1,582.00         | 4.74%          |
| 62890 · Rent, Parking, Utilities              | 889.46           | 1,000.00         | 88.95%         |
| <b>Total 62800 · Facilities and Equipment</b> | <u>964.46</u>    | <u>2,582.00</u>  | <u>37.35%</u>  |
| <b>701-000 · Payroll</b>                      |                  |                  |                |
| 701-003 · Direct Deposit Fee                  | 7.00             |                  |                |
| 701-001 · Salaries and Wages                  | 21,611.42        | 22,780.00        | 94.87%         |
| 701-002 · Payroll taxes                       | 1,783.90         | 1,740.00         | 102.52%        |
| <b>Total 701-000 · Payroll</b>                | <u>23,402.32</u> | <u>24,520.00</u> | <u>95.44%</u>  |
| <b>727-000 · Office Supplies</b>              | 231.23           | 200.00           | 115.62%        |
| <b>729-000 · Equipment</b>                    | 0.00             | 758.00           | 0.0%           |
| <b>730-000 · Office Equipment</b>             | 758.83           | 1,500.00         | 50.59%         |
| <b>754-000 · Grant expense</b>                | 0.00             | 0.00             | 0.0%           |
| <b>800-000 · Operations</b>                   |                  |                  |                |
| 800-001 · Books, Subscriptions, Refe          | 0.00             | 0.00             | 0.0%           |
| 800-002 · Postage, Mailing Service            | 0.00             | 63.00            | 0.0%           |

|  | <b>Jul - Aug 23</b> | <b>Budget</b> | <b>% of Budget</b> |
|--|---------------------|---------------|--------------------|
| 800-004 · Volunteer Recognition          | 0.00                | 49.00         | 0.0%               |
| Total 800-000 · Operations               | 0.00                | 112.00        | 0.0%               |
| 800-955 · Insurance - Liability, D and O | 1,615.00            | 1,748.00      | 92.39%             |
| 800-956 · Insurance - Workers' Comp      | 0.00                | 0.00          | 0.0%               |
| 802-000 · Accounting Contract Services   | 85.00               | 100.00        | 85.0%              |
| 803-000 · Professional Services Fees     | 0.00                | 0.00          | 0.0%               |
| 850-000 · Telephone, Telecommunication   | 334.79              | 228.00        | 146.84%            |
| 860-000 · Travel and Meetings            | 45.53               | 20.00         | 227.65%            |
| 870-000 · Board Meeting Expenses         | 33.90               | 34.00         | 99.71%             |
| 880-000 · Marketing                      |                     |               |                    |
| 880-005 · Print advertising              | 405.00              | 0.00          | 100.0%             |
| 881-000 · Public Relations               | 0.00                | 0.00          | 0.0%               |
| 884-000 · Website                        | 0.00                | 0.00          | 0.0%               |
| 885-000 · Logo Apparel                   | 427.98              | 0.00          | 100.0%             |
| Total 880-000 · Marketing                | 832.98              | 0.00          | 100.0%             |
| 940-000 · Lease, Appraisal Expenses      | 0.00                | 30.00         | 0.0%               |
| 970-000 · Capital Outlay                 |                     |               |                    |
| 970-100 · Signage                        |                     |               |                    |
| 970-105 · trail safety signage           | 82.94               | 850.00        | 9.76%              |
| 970-101 · Trail directional signage      | 833.70              | 0.00          | 100.0%             |
| 970-102 · Acknowledgement sign           | 36.50               | 108.00        | 33.8%              |
| 970-104 · Trail mile marker expen        | 0.00                | 650.00        | 0.0%               |
| Total 970-100 · Signage                  | 953.14              | 1,608.00      | 59.28%             |
| 970-200 · Trail Expense                  |                     |               |                    |
| 970-215 · Acquisition                    | 3,600.00            | 3,600.00      | 100.0%             |
| 970-214 · Boardwalk                      | 700.00              | 200,000.00    | 0.35%              |
| 970-204 · ORV Trail Work                 | 21,950.00           | 42,000.00     | 52.26%             |
| 970-202 · Trail Supplies                 | 861.61              | 1,000.00      | 86.16%             |
| 970-203 · Trail Maintenance              | 4,900.50            | 10,000.00     | 49.01%             |
| 970-206 · Grooming Expenses              | 0.00                | 0.00          | 0.0%               |
| Total 970-200 · Trail Expense            | 32,012.11           | 256,600.00    | 12.48%             |
| 970-300 · Engineering                    | 0.00                | 20,000.00     | 0.0%               |
| Total 970-000 · Capital Outlay           | 32,965.25           | 278,208.00    | 11.85%             |
| 990-000 · Debt Service                   |                     |               |                    |
| 990-002 · Bank Fees                      | 0.00                | 7.00          | 0.0%               |
| Total 990-000 · Debt Service             | 0.00                | 7.00          | 0.0%               |
| Total Expense                            | 61,269.29           | 310,047.00    | 19.76%             |
| Net Ordinary Income                      | -29,570.52          | -241,242.00   | 12.26%             |
| Net Income                               | -29,570.52          | -241,242.00   | 12.26%             |

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

10:19 AM  
09/21/2023  
Accrual Basis

| Ordinary Income/Expense                | TOTAL        |            |             |
|--|--------------|------------|-------------|
|  | Jan - Aug 23 | Budget     | % of Budget |
| <b>Income</b>                          |              |            |             |
| General Revenue                        |              |            |             |
| 674-002 · Individual Contributions     | 98.06        | 168.06     | 58.35%      |
| 401-000 · Taxes                        | 350,553.63   | 349,693.00 | 100.25%     |
| 664-000 · Interest                     | 11,699.66    | 11,746.00  | 99.61%      |
| 675-000 · Non profit donations         | 25.00        |            |             |
| Total General Revenue                  | 362,376.35   | 361,607.06 | 100.21%     |
| Program Revenue                        |              |            |             |
| Unrestricted                           |              |            |             |
| 642-000 · Promo Sales                  | 245.00       | 180.00     | 136.11%     |
| Total Unrestricted                     | 245.00       | 180.00     | 136.11%     |
| Restricted                             |              |            |             |
| 538-000 · ORV State Grant              | 40,032.50    | 25,000.00  | 160.13%     |
| 674-003 · Mile Marker                  | 1,494.80     | 1,500.00   | 99.65%      |
| 539-000 · State Grants                 | 56,000.00    | 40,000.00  | 140.0%      |
| 540-000 · Corporate & Nonprofit (      | 28,981.76    | 95.00      | 30,507.12%  |
| Total Restricted                       | 126,509.06   | 66,595.00  | 189.97%     |
| Total Program Revenue                  | 126,754.06   | 66,775.00  | 189.82%     |
| Total Income                           | 489,130.41   | 428,382.06 | 114.18%     |
| Cost of Goods Sold                     |              |            |             |
| 50000 · Cost of Goods Sold             | 30.67        |            |             |
| Total COGS                             | 30.67        |            |             |
| Gross Profit                           | 489,099.74   | 428,382.06 | 114.17%     |
| <b>Expense</b>                         |              |            |             |
| 62800 · Facilities and Equipment       |              |            |             |
| 62840 · Equip Rental and Maintenan     | 78,753.32    | 80,000.00  | 98.44%      |
| 62890 · Rent, Parking, Utilities       | 3,052.34     | 3,064.00   | 99.62%      |
| Total 62800 · Facilities and Equipment | 81,805.66    | 83,064.00  | 98.49%      |
| 701-000 · Payroll                      |              |            |             |
| 701-003 · Direct Deposit Fee           | 7.00         |            |             |
| 701-001 · Salaries and Wages           | 58,753.40    | 59,926.00  | 98.04%      |
| 701-002 · Payroll taxes                | 4,716.26     | 4,673.00   | 100.93%     |
| Total 701-000 · Payroll                | 63,476.66    | 64,599.00  | 98.26%      |
| 727-000 · Office Supplies              | 515.66       | 546.00     | 94.44%      |
| 729-000 · Equipment                    | 0.00         | 988.00     | 0.0%        |
| 730-000 · Office Equipment             | 758.83       | 1,590.00   | 47.73%      |
| 754-000 · Grant expense                | 250.00       | 250.00     | 100.0%      |
| 800-000 · Operations                   |              |            |             |
| 800-001 · Books, Subscriptions, Refe   | 1,503.94     | 1,504.00   | 100.0%      |
| 800-002 · Postage, Mailing Service     | 63.00        | 126.00     | 50.0%       |

|  | TOTAL        |             |             |
|--|--------------|-------------|-------------|
|  | Jan - Aug 23 | Budget      | % of Budget |
| 800-004 · Volunteer Recognition          | 560.56       | 654.00      | 85.71%      |
| Total 800-000 · Operations               | 2,127.50     | 2,284.00    | 93.15%      |
| 800-955 · Insurance - Liability, D and O | 2,092.00     | 2,092.00    | 100.0%      |
| 800-956 · Insurance - Workers' Comp      | 36.00        | 36.00       | 100.0%      |
| 802-000 · Accounting Contract Services   | 5,865.00     | 5,880.00    | 99.75%      |
| 803-000 · Professional Services Fees     | 1,080.00     | 1,080.00    | 100.0%      |
| 850-000 · Telephone, Telecommunication   | 987.19       | 851.00      | 116.0%      |
| 860-000 · Travel and Meetings            | 277.66       | 251.00      | 110.62%     |
| 870-000 · Board Meeting Expenses         | 114.75       | 115.00      | 99.78%      |
| 880-000 · Marketing                      |              |             |             |
| 880-005 · Print advertising              | 813.40       | 408.00      | 199.36%     |
| 881-000 · Public Relations               | 1,444.25     | 1,444.00    | 100.02%     |
| 884-000 · Website                        | 0.00         | 1,000.00    | 0.0%        |
| 885-000 · Logo Apparel                   | 427.98       | 555.00      | 77.11%      |
| Total 880-000 · Marketing                | 2,685.63     | 3,407.00    | 78.83%      |
| 940-000 · Lease, Appraisal Expenses      | 0.00         | 60.00       | 0.0%        |
| 970-000 · Capital Outlay                 |              |             |             |
| 970-100 · Signage                        |              |             |             |
| 970-105 · trail safety signage           | 82.94        | 850.00      | 9.76%       |
| 970-101 · Trail directional signage      | 833.70       | 0.00        | 100.0%      |
| 970-102 · Acknowledgement sign           | 36.50        | 108.00      | 33.8%       |
| 970-104 · Trail mile marker expen        | 450.00       | 1,100.00    | 40.91%      |
| Total 970-100 · Signage                  | 1,403.14     | 2,058.00    | 68.18%      |
| 970-200 · Trail Expense                  |              |             |             |
| 970-215 · Acquisition                    | 4,285.00     | 4,285.00    | 100.0%      |
| 970-214 · Boardwalk                      | 700.00       | 300,000.00  | 0.23%       |
| 970-204 · ORV Trail Work                 | 48,884.42    | 68,234.00   | 71.64%      |
| 970-202 · Trail Supplies                 | 3,147.27     | 3,273.00    | 96.16%      |
| 970-203 · Trail Maintenance              | 65,317.00    | 70,417.00   | 92.76%      |
| 970-206 · Grooming Expenses              | 910.00       | 910.00      | 100.0%      |
| Total 970-200 · Trail Expense            | 123,243.69   | 447,119.00  | 27.56%      |
| 970-300 · Engineering                    | 0.00         | 31,000.00   | 0.0%        |
| Total 970-000 · Capital Outlay           | 124,646.83   | 480,177.00  | 25.96%      |
| 990-000 · Debt Service                   |              |             |             |
| 990-002 · Bank Fees                      | 0.00         | 66.00       | 0.0%        |
| Total 990-000 · Debt Service             | 0.00         | 66.00       | 0.0%        |
| Total Expense                            | 286,719.37   | 647,336.00  | 44.29%      |
| Net Ordinary Income                      | 202,380.37   | -218,953.94 | -92.43%     |
| Net Income                               | 202,380.37   | -218,953.94 | -92.43%     |

# Iron Ore Heritage Recreation Authority

## General Ledger

As of August 31, 2023

| Num     | Name  | Memo   | Amount    |
|---------|---|--|-----------|
|         | 003-002 - Embers Credit Union 4.18 cd       |  |           |
|         | Interest                                    |  | 356.60    |
|         | Total 003-002 - Embers Credit Union 4.18 cd |  | 356.60    |
|         | 003-001 - Embers CD                         |  |           |
|         | Interest                                    |  | 335.95    |
|         | Total 003-001 - Embers CD                   |  | 335.95    |
|         | 001-006 - Embers Savings                    |  |           |
|         | Total 001-006 - Embers Savings              |  |           |
|         | 001-005 - nicoleet promontory acct          |  |           |
|         | Interest                                    |  | 779.77    |
|         | Total 001-005 - nicoleet promontory acct    |  | 779.77    |
|         | 001-004 - nicoleet bank checking account    |  |           |
| DD1001  | Carol L Fulsher                             | VOID: Direct Deposit Payroll Service funds n | 0.00      |
| EFT     | Robert J. Hendrickson                       | Created by Payroll Service on 07/31/2023     | -1,907.45 |
| DEPOSIT | Doug Niemi                                  | Purchased mile marker                        | 723.60    |
| DD1011  | Carol L Fulsher                             | Payroll                                      | -4,608.06 |
| 1640    | Carol L. Fulsher                            | VOID:  | 0.00      |
| EFT     | Intuit quickbooks                           | Direct Deposit Fee                           | -1.75     |
| DD1001  | Robert J Hendrickson                        | Direct Deposit                               | 0.00      |
| 1642    | Verizon                                     | office phone bill                            | -24.69    |
| 1643    | TriMedia                                    | Koski Trust Acquisition                      | -3,600.00 |
| Deposit | City Negaunee/Larry Marta                   | Property Tax/Merchandise                     | 137.54    |
| Deposit | KBIC  | 2% Monies Grant                              | 10,000.00 |
| DEPOSIT | State of MI                                 | ORV Reimbursement                            | 22,400.00 |
| DEPOSIT | Dave Howard                                 | Merchandise                                  | 14.86     |
|         | City of Marquette taxes                     | Deposit                                      | 32,306.16 |
| 1644    | Loyalties                                   | pay by check IOHT merch                      | -427.98   |
| EFTPS   | United States Treasury                      | 26-1571652                                   | -1,805.12 |
| EFTPS   | United States Treasury                      | 26-1571652                                   | -485.08   |
| Auto    | Robert J. Hendrickson                       | Created by Payroll Service on 08/14/2023     | -1,907.44 |
| Deposit | MQT Twp/Dave Howard                         | Property Tax/Merchandise                     | 202.46    |
| DD1002  | Robert J Hendrickson                        | Direct Deposit                               | 0.00      |
| 1648    | NICOLET NATIONAL BAN                        | VISA Bill                                    | -1,514.25 |
| 1645    | City of Negaunee                            | Lighting Bill                                | -15.00    |
| 1646    | Clark Properties                            | Rent   | -285.00   |
| 1647    | MARQUETTE BLP                               | Kiln & Office electricity                    | -111.78   |
| 1649    | Signs Now                                   | Adopt-A-Mile sign for UPHS                   | -36.50    |
| 1650    | The Mining Journal                          | Advertisement 150th Booklet                  | -405.00   |
| 1651    | U.P. Fabricating Co., Inc.                  | Engineering for Bridge/Wayfinding sign       | -5,400.00 |
| 1652    | Joseph LaBrecque                            | Trail Maintenance                            | -4,060.00 |
| DEPOSIT | Bob Hendrickson                             | Merchandise                                  | 19.38     |
| Deposit |   | City MQT Taxes                               | 13,061.95 |
| DEPOSIT | State of MI                                 | ORV Reimbursement                            | 17,000.00 |
| EFT     | QuickBooks Payroll Service                  | Created by Payroll Service on 08/28/2023     | -1,907.43 |
| DD1003  | Robert J Hendrickson                        | Direct Deposit                               | 0.00      |

**Iron Ore Heritage Recreation Authority**

**Bills to be Paid**

**August 30 through September 30, 2023**

| <u>Name</u>                    | <u>Item</u> | <u>Account</u>                          | <u>Paid Amount</u> |
|--------------------------------|-------------|---|--------------------|
| Intuit Payroll Services        |             | 701-003 · Direct Deposit Fee            | -1.75              |
| Bob Hendrickson Payroll        |             | 2110 · Direct Deposit Liabilities       | -1,905.70          |
| Intuit Payroll Services        |             | 701-003 · Direct Deposit Fee            | -1.75              |
| Bob Hendrickson Payroll        |             | 2110 · Direct Deposit Liabilities       | -1,905.69          |
| Intuit Payroll Services        |             | 701-003 · Direct Deposit Fee            | -1.75              |
| Bob Hendrickson Payroll        |             | 2110 · Direct Deposit Liabilities       | -1,905.69          |
| Carol L Fulsher Payroll        |             | 001-004 · nicolet bank checking account | -4,608.06          |
| U.S. Treasury Payroll Taxes    |             | 001-004 · nicolet bank checking account | -3,260.36          |
| CAP Cleaning Services          |             | 62890 · Rent, Parking, Utilities        | -75.00             |
| Pride Printing                 |             | 870-000 · Board Meeting Expenses        | -36.41             |
| Team Riders                    |             | 970-204 · ORV Trail Work                | -700.00            |
| Northwoods Publishing          |             | 880-005 · Print advertising             | -465.00            |
| U.P. Fabricating Co., Inc.     |             | 970-104 · Trail mile marker expense     | -450.00            |
| mARQUETTE BLP                  |             | 62890 · Rent, Parking, Utilities        | -53.99             |
| mARQUETTE BLP                  |             | 62890 · Rent, Parking, Utilities        | -56.52             |
| mARQUETTE BLP                  |             | 62890 · Rent, Parking, Utilities        | -13.25             |
| NICOLET NATIONAL BANK          |             | See Below*                              | -1,673.32          |
| Associated Constructors        |             | 970-204 · ORV Trail Work                | -44,725.00         |
| City of Negaunee               |             | 62890 · Rent, Parking, Utilities        | -15.00             |
| Geomaterials                   |             | 970-204 · ORV Trail Work                | -17,000.00         |
| Joseph LaBrecque               |             | 970-203 · Trail Maintenance             | -1,855.00          |
| Sanders and Czapski Associates |             | 970-300 · Engineering                   | -800.00            |
| Sanders and Czapski Associates |             | 970-300 · Engineering                   | -300.00            |
|                                |             |   | <u>-81,809.24</u>  |

\*Visa Bill Expenses

|   |           |
|---|-----------|
| 730-000 · Office Equipment                | -14.30    |
| 970-202 · Trail Supplies                  | -64.20    |
| 62840 · Equip Rental and Maintenance      | -318.00   |
| 727-000 · Office Supplies                 | -2.31     |
| 970-202 · Trail Supplies                  | -5.65     |
| 970-202 · Trail Supplies                  | -178.79   |
| 970-202 · Trail Supplies                  | -74.85    |
| 970-202 · Trail Supplies                  | -632.00   |
| 727-000 · Office Supplies                 | -27.99    |
| 727-000 · Office Supplies                 | -21.19    |
| 727-000 · Office Supplies                 | -8.99     |
| 62890 · Rent, Parking, Utilities          | -6.50     |
| 62890 · Rent, Parking, Utilities          | -6.50     |
| 62840 · Equip Rental and Maintenance      | -115.91   |
| 62890 · Rent, Parking, Utilities          | -6.50     |
| 62890 · Rent, Parking, Utilities          | -6.50     |
| 870-000 · Board Meeting Expenses          | -16.95    |
| 62890 · Rent, Parking, Utilities          | -12.00    |
| 850-000 · Telephone, Telecommunication    | -30.25    |
| 62890 · Rent, Parking, Utilities          | -71.50    |
| 800-001 · Books, Subscriptions, Reference | -11.99    |
| 970-105 · trail safety signage            | -26.68    |
| 800-001 · Books, Subscriptions, Reference | -13.77    |
|   | <hr/>     |
|   | -1,673.32 |