

**IRON ORE HERITAGE RECREATION AUTHORITY
MONTHLY BOARD MEETING AGENDA
WEDNESDAY, JANUARY 22, 2025, 4:30pm
Ishpeming Multi-purpose Senior Center, Ishpeming**

- I. ROLL CALL:
- II. PUBLIC COMMENT (Agenda Items – Limit to three minutes)
- III. APPROVAL OF CONSENT AGENDA:
 - A. March Minutes
 - B. Bills to be Paid
- IV. APPROVAL OF FINANCIAL REPORTS:
- V. APPROVAL OF AGENDA:
- VI. OLD BUSINESS
 - A. Updates:
 - 1. Lakenenland Extension
 - a. EGLE Permit Approved, Conference call details from 1/14
- VII. NEW BUSINESS
 - 1. IOHRA Articles of Incorporation revisions
 - 2. IOHRA Board Appointment Update: Republic, Humboldt, Ely, Chocolay, Marquette City & County
 - 3. Geocache Placement Request
- VIII. ADMINISTRATOR REPORT
- IX. BOARD COMMENT
- X. PUBLIC COMMENT
- XI. ADJOURNMENT

NEXT MEETING DATE: Wednesday, February 26, 2025, 4:30 pm Ishpeming Senior Center



PO Box 326
350 Iron Street
Negaunee, MI 49866
906-2

**IRON ORE HERITAGE RECREATION AUTHORITY
MONTHLY BOARD MEETING MINUTES
WEDNESDAY, DECEMBER 18, 2024, 4:30pm
Ishpeming Multi-purpose Senior Center, Ishpeming**

- I. ROLL CALL: **Glenn Johnson, Larry Bussone, Don Britton, Laura MacDonald, Jon Becker;**
excused absence: Dawn Hoffman, Nick Leach; guest Todd Poquette
- Welcome Laura MacDonald appointed by Negaunee Twp as their representative**
- II. PUBLIC COMMENT (Agenda Items – Limit to three minutes): **none**
- III. APPROVAL OF CONSENT AGENDA: **Bussone motions to accept, Johnson seconds, aye all**
A. March Minutes
B. Bills to be Paid
- IV. APPROVAL OF FINANCIAL REPORTS: **Becker motions to accept, Johnson seconds, aye all**
- V. IOHT Event Approval: **Johnson motions to approve event, Bussone seconds, aye all**
1. Polar Roll, February 15 & 17-19 hosted by 906 AT: **Todd Poquette presented on behalf of 906 Adventure the request permission to use portions of the IOHT for the Polar Roll Adventure Race and the Polar Roll Ultra, expected attendance 450 & 100, permit and insurance presented to the trail administrator**
- VI. APPROVAL OF AGENDA:
- VII. OLD BUSINESS
A. Updates:
1. Negaunee Motorized ORV/Snowmobile Bypass Trail
a. Ready for winter use, work to be completed Spring 2025: **Hendrickson updated the board that the motorized bypass is in use for the '24-'25 snowmobile season, ORV trail work will continue in 2025 and coordinating with the MiDNR for funding, planning and construction**
2. Lakenenland Extension
a. EGLE Public Comment Session: **December 6th through 26th: after the EGLE permit closes public comment it's expected that the permit will be issued, and Coleman Engineering will submit the construction plans to the Michigan Trust Fund for approval.**
- VIII. NEW BUSINESS
1. IOHRA 2025 Budget Final Approval: **the Lakenenland project will put operations over budget, funds have been saved for it, Hendrickson to check with Anderson & Tackman how to record the expense, Becker motioned to approve, Johnson seconds, ayes all**

2. **File Declaration and Notice for Negaunee Marshland Boardwalk: A motion was made to approve the documentation that must be filed with the Register of Deeds for Marquette County, ensuring that the land and boardwalk will remain open and accessible to the public forever. The motion was approved unanimously, with Becker making the motion and Johnson seconding it.**
3. **Board Packet: Recreation Authorities Act, Articles of Incorporation, By-Laws: In preparation for the board transition in April 2025, the board reviewed the governing documents of the IOHRA. It was agreed that the Bylaws could remain unchanged. However, the Articles of Incorporation need updating to reflect the incoming municipalities within the IOHRA's territory. The board also discussed Marquette County's participation when the board has an even number of members, proposing a change in language to ensure the County-appointed member is a qualified elector of Marquette County, rather than a qualified elector from any participating municipality. This change aims to open the pool of candidates wider and avoid skewing the balance of representation within the IOHRA. Hendrickson will draft revisions for Article II and Article VI, Section 1, for the board to review in January.**
4. **Approval of IOHRA 2025 Meeting Dates: The 2025 meeting dates were set for the fourth Wednesday of each month, except for November and December, where the meetings will be held on the third Wednesday. Meetings will start at 4:30 PM and take place at the Ishpeming Multi-purpose Senior Center, 121 Greenwood Street, Ishpeming. MacDonald motioned to approve the 2025 meeting dates, Bussone seconded, and the motion passed unanimously.**

IX. **ADMINISTRATOR REPORT: the City of Negaunee is asking for a letter of support for a round-about at the intersection of Croix St/Lakeshore Ave & US 41/M28 intersection; Britton motions to approve the letter of support, Bussone seconds. Motion passed unanimously.**

X. **BOARD COMMENT: none**

XI. **PUBLIC COMMENT: none**

XII. **ADJOURNMENT: Bussone motions to adjourn the meeting, Beckers seconds, ayes all**

NEXT MEETING DATE: Wednesday, January 22, 2024, 4:30 pm Ishpeming Senior Center

Iron Ore Heritage Recreation Authority

Balance Sheet

As of December 31, 2024

	Dec 31, 24
ASSETS	
Current Assets	
Checking/Savings	
003-006 · U.P. State Bank Savings	207,327.93
003-003 · Nicolet Bank CD	105,015.10
001-006 · Embers Savings	13.31
001-005 · nicolet promontory acct	271,118.80
001-004 · nicolet bank checking account	44,675.00
Total Checking/Savings	628,150.14
Accounts Receivable	
018-012 · Taxes Receivables - unassign...	-121.40
018-000 · Taxes Receivable	
018-001 · Taxes Receivable - Tilden	8,765.09
018-002 · Taxes Receivalbe - Ishpem...	22,268.58
018-003 · Taxes Receivable - Negaun...	23,169.15
018-004 · Taxes Receivable - Neg Twp	51,500.00
018-005 · Taxes Receivable - Mqt Twp	58,291.13
018-006 · Taxes Receivable - Marque...	3,129.47
018-007 · Taxes Receivable - Chocolay	52,500.00
Total 018-000 · Taxes Receivable	219,623.42
018-009 · Grants Receivable	5,600.00
Total Accounts Receivable	225,102.02
Other Current Assets	
018-013 · Taxes Receivable - unassign...	55,391.95
001-001 · Undeposited Funds	193.73
Total Other Current Assets	55,585.68
Total Current Assets	908,837.84
Fixed Assets	
130-002 · Land - Northview	4,578.75
Total Fixed Assets	4,578.75
TOTAL ASSETS	913,416.59
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Nicolet National Bank	22.25
Total Credit Cards	22.25

01/13/25

Iron Ore Heritage Recreation Authority

Balance Sheet

As of December 31, 2024

	<u>Dec 31, 24</u>
Other Current Liabilities	
2110 · Direct Deposit Liabilities	-1,969.13
204-000 · Accrued Wages	7,452.68
203-000 · Unearned revenue	415,482.66
200-258 · Federal Taxes	994.74
200-259 · State Taxes	607.32
	<hr/>
Total Other Current Liabilities	422,568.27
	<hr/>
Total Current Liabilities	422,590.52
	<hr/>
Total Liabilities	422,590.52
	<hr/>
Equity	
395-000 · Unrestricted Net Assets	608,351.61
Net Income	-117,525.54
	<hr/>
Total Equity	490,826.07
	<hr/>
TOTAL LIABILITIES & EQUITY	913,416.59
	<hr/> <hr/>

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

December 2024

	Dec 24	Budget	% of Budget
Ordinary Income/Expense			
Income			
General Revenue			
573-000 - Local Community Stabilization	0.00	-801.91	0.0%
674-002 - Individual Contributions	125.00	0.00	100.0%
664-000 - Interest	644.93	850.00	75.9%
Total General Revenue	769.93	48.09	1,601.0%
Program Revenue			
Unrestricted			
642-000 - Promo Sales	15.90	100.00	15.9%
Total Unrestricted	15.90	100.00	15.9%
Restricted			
539-000 - State Grants	0.00	75,000.00	0.0%
Total Restricted	0.00	75,000.00	0.0%
Total Program Revenue	15.90	75,100.00	0.0%
Total Income	785.83	75,148.09	1.0%
Gross Profit	785.83	75,148.09	1.0%
Expense			
840-000 - IOHT Maintenance Truck	120.44		
62800 - Facilities and Equipment			
62890 - Rent, Parking, Utilities	424.88	425.00	100.0%
Total 62800 - Facilities and Equipment	424.88	425.00	100.0%
701-000 - Payroll	5,138.45	5,375.00	95.6%
727-000 - Office Supplies	50.89	100.00	50.9%
730-000 - Office Equipment	84.48	0.00	100.0%
740-000 - Merchandise expense	79.50		
800-000 - Operations			
800-002 - Postage, Mailing Service	7.10	0.00	100.0%
Total 800-000 - Operations	7.10	0.00	100.0%
800-956 - Insurance - Workers' Comp	317.00	500.00	63.4%
802-000 - Accounting Contract Services	0.00	50.00	0.0%
850-000 - Telephone, Telecommunications	105.20	110.00	95.6%
860-000 - Travel and Meetings	572.50	0.00	100.0%
870-000 - Board Meeting Expenses	16.95	20.00	84.8%
880-000 - Marketing			
884-000 - Website	0.00	165.00	0.0%
Total 880-000 - Marketing	0.00	165.00	0.0%
970-000 - Capital Outlay			
970-200 - Trail Expense			
970-214 - Boardwalk	30.00	0.00	100.0%
970-204 - ORV Trail Work	61,926.40	0.00	100.0%
970-202 - Trail Supplies	272.12	150.00	181.4%
970-203 - Trail Maintenance	6,941.50	0.00	100.0%
Total 970-200 - Trail Expense	69,170.02	150.00	46,113.3%
970-300 - Engineering	4,760.25	0.00	100.0%
Total 970-000 - Capital Outlay	73,930.27	150.00	49,286.8%
990-000 - Debt Service	1.04	5.00	20.8%
Total Expense	80,849.70	6,900.00	1,171.7%
Net Ordinary Income	-80,063.87	68,248.09	-117.3%
Net Income	-80,063.87	68,248.09	-117.3%

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

January through December 2024

	Jan - Dec 24	Budget	% of Bud...
Ordinary Income/Expense			
Income			
General Revenue			
573-000 · Local Community Stabilization	934.78	0.00	100.0%
674-002 · Individual Contributions	2,595.00	199.95	1,297.8%
674-001 · Corporate Contributions	1,332.39		
401-000 · Taxes	379,115.15	349,554.00	108.5%
664-000 · Interest	24,378.65	13,350.00	182.6%
671-000 · Other Revenue	719.00	550.44	130.6%
Total General Revenue	409,074.97	363,654.39	112.5%
Program Revenue			
Unrestricted			
642-000 · Promo Sales	91.80	700.00	13.1%
Total Unrestricted	91.80	700.00	13.1%
Restricted			
541-000 · Local Grants	10,000.00		
538-000 · ORV State Grant	74,738.72	89,515.00	83.5%
674-005 · Individual Contribution	121.90		
674-003 · Mile Marker	0.00	2,250.00	0.0%
539-000 · State Grants	150,700.00	535,500.00	28.1%
Total Restricted	235,560.62	627,265.00	37.6%
Total Program Revenue	235,652.42	627,965.00	37.5%
Total Income	644,727.39	991,619.39	65.0%
Gross Profit	644,727.39	991,619.39	65.0%
Expense			
840-000 · IOHT Maintenance Truck	686.50		
62800 · Facilities and Equipment			
62840 · Equip Rental and Maintenance	628.14		
62890 · Rent, Parking, Utilities	4,947.35	5,100.00	97.0%
Total 62800 · Facilities and Equipment	5,575.49	5,100.00	109.3%
701-000 · Payroll	65,820.42	64,500.00	102.0%
727-000 · Office Supplies	307.70	1,200.00	25.6%
730-000 · Office Equipment	190.46	0.00	100.0%
740-000 · Merchandise expense			
741-000 · Decal expense	477.00		
740-000 · Merchandise expense - Other	181.38		
Total 740-000 · Merchandise expense	658.38		
800-000 · Operations			
800-001 · Books, Subscriptions, Reference	2,367.12	1,400.00	169.1%
800-002 · Postage, Mailing Service	231.95	224.00	103.5%
800-004 · Volunteer Recognition	0.00	750.00	0.0%
800-000 · Operations - Other	56.11		
Total 800-000 · Operations	2,655.18	2,374.00	111.8%
800-955 · Insurance - Liability, D and O	2,634.00	1,900.00	138.6%
800-956 · Insurance - Workers' Comp	823.00	500.00	164.6%
801-000 · outside contract services	70.00		
802-000 · Accounting Contract Services	7,070.00	6,680.00	105.8%
803-000 · Professional Services Fees	9,808.75	5,500.00	178.3%
850-000 · Telephone, Telecommunications	1,187.11	1,320.00	89.9%
860-000 · Travel and Meetings	185.27	1,600.00	11.6%
870-000 · Board Meeting Expenses	353.94	240.00	147.5%

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

January through December 2024

	Jan - Dec 24	Budget	% of Bud...
880-000 · Marketing			
880-005 · Print advertising	1,274.00	2,750.00	46.3%
881-000 · Public Relations	470.83	2,700.00	17.4%
884-000 · Website	0.00	1,915.00	0.0%
885-000 · Logo Apparel	701.88	1,000.00	70.2%
Total 880-000 · Marketing	2,446.71	8,365.00	29.2%
900-000 · Printing and Publishing	2,552.29	1,200.00	212.7%
970-000 · Capital Outlay			
970-100 · Signage			
970-105 · trail safety signage	2,320.94	4,100.00	56.6%
970-102 · Acknowledgement signs	439.00	500.00	87.8%
970-103 · Interpretive signs	0.00	2,000.00	0.0%
970-104 · Trail mile marker expense	0.00	1,350.00	0.0%
Total 970-100 · Signage	2,759.94	7,950.00	34.7%
970-200 · Trail Expense			
970-216 · Lakenenland	0.00	350,000.00	0.0%
970-215 · Acquisition	148,933.07	150,700.00	98.8%
970-214 · Boardwalk	324,493.48	287,000.00	113.1%
970-211 · Negaunee Township Trailhead	13.25	0.00	100.0%
970-204 · ORV Trail Work	127,106.95	89,515.00	142.0%
970-208 · trail head	53.89		
970-202 · Trail Supplies	4,307.54	5,600.00	76.9%
970-203 · Trail Maintenance	20,055.70	25,500.00	78.6%
970-206 · Grooming Expenses	0.00	1,800.00	0.0%
970-200 · Trail Expense - Other	133.51		
Total 970-200 · Trail Expense	625,097.39	910,115.00	68.7%
970-300 · Engineering	31,318.74	75,332.00	41.6%
Total 970-000 · Capital Outlay	659,176.07	993,397.00	66.4%
990-000 · Debt Service	51.66	60.00	86.1%
Total Expense	762,252.93	1,093,936.00	69.7%
Net Ordinary Income	-117,525.54	-102,316.61	114.9%
Net Income	-117,525.54	-102,316.61	114.9%

Iron Ore Heritage Recreation Authority

Deposit Detail

December 2024

Type	Date	Name	Account	Amount
Deposit	12/05/2024		001-004 · nicolet bank checking...	560.12
Payment	11/27/2024	Mark Balhorn	001-001 · Undeposited Funds	-96.62
Payment	11/27/2024	Rebecca Johnson	001-001 · Undeposited Funds	-193.73
Payment	11/27/2024	Terri Govern	001-001 · Undeposited Funds	-48.06
Payment	11/27/2024	Kathleen Carlson	001-001 · Undeposited Funds	-18.93
Payment	11/27/2024	Lori Marta	001-001 · Undeposited Funds	-23.79
Payment	11/27/2024	Scott Manley	001-001 · Undeposited Funds	-96.62
Payment	11/27/2024	Russ Jokinen	001-001 · Undeposited Funds	-19.45
Payment	11/27/2024	Laura Corey	001-001 · Undeposited Funds	-48.06
Payment	12/04/2024	Russ Jokinen	001-001 · Undeposited Funds	-14.86
TOTAL				-560.12
Deposit	12/13/2024		001-004 · nicolet bank checking...	434.62
			674-002 · Individual Contributions	-75.00
		Lions Club of Nega...	674-002 · Individual Contributions	-50.00
Payment	12/13/2024	City of Marquette ta...	001-001 · Undeposited Funds	-230.66
Payment	11/30/2024	Charter Township o...	001-001 · Undeposited Funds	-46.32
Payment	11/30/2024	Charter Township o...	001-001 · Undeposited Funds	-0.71
Payment	11/30/2024	Charter Township o...	001-001 · Undeposited Funds	-24.82
Payment	11/30/2024	Charter Township o...	001-001 · Undeposited Funds	-7.11
TOTAL				-434.62
Deposit	12/30/2024		001-004 · nicolet bank checking...	4,155.24
Payment	12/30/2024	Marquette Townshi...	001-001 · Undeposited Funds	-21.88
Payment	12/30/2024	Marquette Townshi...	001-001 · Undeposited Funds	-71.02
Payment	12/30/2024	Marquette Townshi...	001-001 · Undeposited Funds	-35.23
Payment	12/30/2024	Marquette Townshi...	001-001 · Undeposited Funds	-80.74
Payment	12/30/2024	City of Ishpeming t...	001-001 · Undeposited Funds	-3,211.46
Payment	12/30/2024	Tilden Township ta...	001-001 · Undeposited Funds	-734.91
TOTAL				-4,155.24
Deposit	12/31/2024		001-005 · nicolet promontory a...	644.93
			664-000 · Interest	-644.93
TOTAL				-644.93
Deposit	12/23/2024		001-004 · nicolet bank checking...	2,116.63
Payment	12/13/2024	City of Ishpeming t...	001-001 · Undeposited Funds	-19.96
Payment	12/18/2024	City of Negaunee t...	001-001 · Undeposited Funds	-1,830.85
Payment	12/19/2024	City of Marquette ta...	001-001 · Undeposited Funds	-265.82
TOTAL				-2,116.63

Iron Ore Heritage Recreation Authority Transaction Detail by Account December 2024

Num	Name	Memo	Amount
001-004 · nicolet bank checking account			
	QuickBooks Payroll Service	Created by Payroll Service on 12/02/2024	-1,969.14
41041	Robert J Hendrickson	Direct Deposit	0.00
1851	Michigan Insurance Company	Worker's Comp Insurance	-317.00
1850	Marquette County YMCA	Office Rent	-350.00
		Deposit	560.12
1852	Loyaltees	IOHT March caps	-79.50
		Deposit	434.62
EFTPS	United States Treasury	26-1571652	-994.76
	QuickBooks Payroll Service	Created by Payroll Service on 12/13/2024	-1,969.13
41042	Robert J Hendrickson	Direct Deposit	0.00
1853	Associated Constructors	Motorized Bypass construction & culvert install...	-61,926.40
1854	U.P. Fabricating Co., Inc.	Repair to Negaunee Mine Memorial lettering	-984.00
1855	Joseph LaBrecque	2024 Summer Maintenance	-5,325.00
1856	Coleman Engineering	Wetland Delineation for Lakenenland Extensi...	-386.50
1857	Coleman Engineering	Engineering Expenses for Lakenenland Exte...	-4,760.25
1858	Nicolet National Bank	IOHRA Credit Card Billing	-1,787.23
1859	Verizon	IOHRA Cell Phone	-74.95
1860	Marquette BLP	Payment for Carp River Kiln & Negaunee Tw...	-59.88
1861	City of Negaunee	Co Rd 492 RR Crossing Safety light	-15.00
		Deposit	2,116.63
1862	Register of Deeds	TF-21-0052 dedication notice	-30.00
		Deposit	4,155.24
	QuickBooks Payroll Service	Created by Payroll Service on 12/28/2024	-1,973.13
Total 001-004 · nicolet bank checking account			-75,735.26
TOTAL			-75,735.26