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**IRON ORE HERITAGE RECREATION AUTHORITY
MONTHLY BOARD MEETING AGENDA
WEDNESDAY, APRIL 23, 2025, 4:30pm
Ishpeming Multi-purpose Senior Center, Ishpeming**

- I. ROLL CALL:
- II. ELECTION OF OFFICERS:
- III. PUBLIC COMMENT (Agenda Items – Limit to three minutes):
- IV. APPROVAL OF CONSENT AGENDA:
 - A. March Minutes
 - B. Bills to be Paid
- V. APPROVAL OF FINANCIAL REPORTS:
- VI. APPROVAL OF AGENDA:
- VII. EVENT APPROVAL: UPCROSS-Donut Ride social bicycle ride
- VIII. OLD BUSINESS
 - A. Updates:
 - 1. Adoption of Amended Articles of Incorporation for IOHRA
 - 2. Lakenenland Extension
- IX. NEW BUSINESS:
 - A. Celebrate Trails Day, April 26
 - B. 2025 Summer Maintenance
 - C. Review & Approve Draft of 2024 Annual Financial Audit
 - D. Trail Administrator Work Agreement/Contract
- X. ADMINISTRATOR REPORT:
- XI. BOARD COMMENT:
- XII. PUBLIC COMMENT:
- XIII. ADJOURNMENT:

NEXT MEETING DATE: Wednesday, May 28, 2025, 4:30 pm Aspen Ridge School



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MONTHLY BOARD MEETING MINUTES
WEDNESDAY, MARCH 26, 2025, 4:30pm
Ishpeming Multi-purpose Senior Center, Ishpeming**

- I. ROLL CALL: present- Nick Leach, Glenn Johnson, Don Britton, Jon Becker, Dawn Hoffman, Laura MacDonald; absent- Larry Bussone; guests- Micheal Anderson, Jim Kippola, Bill & Dea Danly, Sven Gonstead; online- Rob Katona
- II. PUBLIC COMMENT (Agenda Items – Limit to three minutes): none
- III. APPROVAL OF CONSENT AGENDA: Hoffman motions to accept, Becker seconds with amending minutes to February; aye all
 - A. January February Minutes (amended by Becker)
 - B. Bills to be Paid
- IV. APPROVAL OF FINANCIAL REPORTS: Johnson motions to accept financial reports, MacDonald seconds, ayes: all
- V. APPROVAL OF AGENDA: Becker motions to accept agenda, MacDonald seconds, ayes all
- VI. OLD BUSINESS
 - A. Updates:
 1. Lakenenland Extension: Hendrickson recapped the meeting with the Marquette County Road Commission, MiDNR Parks & Rec property analysis and landowner Jason LaLuzerne his wife Shelly. Mqt Co Road Commission will need to survey Co Rd BAA corridor to assess where it lays within the railroad corridor leased to the State of Michigan, also reviewed the request of clarifications from the Michigan Trust Fund grant coordinator as to surface material, access point both at Kawbawgam Road and Lakenenland, prevailing wage requirements, ADA accessibility and native buffer plantings, including making the IOHRA board aware the estimated construction cost will be significantly higher than originally planned.
 2. IOHRA Board Appointments & Articles of Incorporation Update: all but three municipalities have passed motions to support the amended IOHRA articles of incorporation. The remaining three, City of Marquette, Charter Township of Marquette and Negaunee Township will be presented to in the upcoming weeks, final acceptance of the IOHRA Articles of Incorporation will be at the April 23 board meeting by the incoming board of directors. It was moved to hold an executive committee meeting, Weds. 4/2, to discuss a recommended list of officers for the incoming board to consider along with discussing the trail administrators contract/work agreement for 2025-'26
 3. Schwemin/Britton Property Division, Marquette Township: the parcel division has been accepted by Marquette Township. The application will be filed with Marquette County.

VII. NEW BUSINESS:

- A. **Community Foundation of Marquette County Endowment from Bill & Dea Danly: Bill & Dea presented to the IOHRA. The Danly's are very supportive of the IOHT coming from Northern Michigan and involvement with TART they are looking to make a long-lasting community impact with the creation of an endowment fund through the Community Foundation of Marquette County. This fund will be unrestricted and can be used to channel community giving toward the IOHT for maintenance and other projects. The IOHRA board expressed sincere appreciation to the Danly's for taking this initiative.**
- B. **IOHRA-NTN Koski Forest Tract Collaboration: topographical & trail layout assessment: the IOHRA board reviewed a Koski Forest Trail Planning & Design Proposal from the NTN to assess the typography and features of the 176 acres purchased last summer in Negaunee and Marquette Townships. The proposal will evaluate, plan and flag new natural surface trails on the Koski Forest property connecting to the IOHT. Estimate cost of the proposal is \$5000 which will be funded through a \$8000 catalyst grant from the Michigan Trails & Greenways Alliance to get the project started. Motion to accept the proposal made by Becker, seconded by Johnson; ayes all to accept proposal**

VIII. **ADMINISTRATOR REPORT: Anderson & Tackman, PLC is in the final process of complete the annual audit, also did a presentation at NMU RE271 class on managing and building in protected area such as wetland, Hendrickson presented on the marshland boardwalk, motorized by-pass & culvert installation and Lakenenland projects where we worked with EGLE on applying for permits. Also discussed the importance of creating access to these area and interpretation of the sites.**

IX. **BOARD COMMENT: Hoffman reminded the board she will not be here in April, but the board agreed to meet at Aspen Ridge School in May as part of the Family Night Out activities. Remaining board members gave congratulations and appreciation to Don & Nick on the service to the IOHRA over the years. Don & Nick express appreciation and acknowledged the work that has been done on the IOHT and wishes continued success to the IOHRA.**

X. **PUBLIC COMMENT: Danly's expressed appreciation to the IOHRA for their vision and commitment to the IOHT for public enjoyment and recreation.**

XI. **ADJOURNMENT: Leach motions to adjourn, Hoffman seconds, ayes all**

NEXT MEETING DATE: Wednesday, April 23, 2025, 4:30 pm Ishpeming Senior Center

Iron Ore Heritage Recreation Authority

Balance Sheet

As of March 31, 2025

	<u>Mar 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
003-006 · U.P. State Bank Savings	209,115.51
003-003 · Nicolet Bank CD	105,015.10
001-006 · Embers Savings	13.31
001-005 · nicolet promontory acct	735,780.02
001-004 · nicolet bank checking account	46,986.90
Total Checking/Savings	<u>1,096,910.84</u>
Accounts Receivable	
018-012 · Taxes Receivables - unassig...	-121.40
018-000 · Taxes Receivable	
018-001 · Taxes Receivable - Tilden	-628.37
018-002 · Taxes Receivable - Ishpem...	531.47
018-003 · Taxes Receivable - Negaun...	1,073.97
018-004 · Taxes Receivable - Neg Twp	729.74
018-005 · Taxes Receivable - Mqt Twp	-1,321.08
018-006 · Taxes Receivable - Marque...	845.43
018-007 · Taxes Receivable - Chocolay	9,135.77
Total 018-000 · Taxes Receivable	<u>10,366.93</u>
018-009 · Grants Receivable	727.00
Total Accounts Receivable	<u>10,972.53</u>
Other Current Assets	
018-013 · Taxes Receivable - unassign...	55,391.95
Total Other Current Assets	<u>55,391.95</u>
Total Current Assets	<u>1,163,275.32</u>
Fixed Assets	
130-002 · Land - Northview	4,578.75
Total Fixed Assets	<u>4,578.75</u>
TOTAL ASSETS	<u><u>1,167,854.07</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	22.25
Other Current Liabilities	
204-000 · Accrued Wages	7,452.68
203-000 · Unearned revenue	190,265.99
200-258 · Federal Taxes	991.06
200-259 · State Taxes	803.54
Total Other Current Liabilities	<u>199,513.27</u>
Total Current Liabilities	<u>199,535.52</u>
Total Liabilities	199,535.52
Equity	
395-000 · Unrestricted Net Assets	506,786.25
Net Income	461,532.30
Total Equity	<u>968,318.55</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,167,854.07</u></u>

Iron Ore Heritage Recreation Authority
Profit & Loss Budget vs. Actual
 January through March 2025

	<u>Jan - Mar ...</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
General Revenue			
674-002 · Individual Contributions	125.00	0.00	100.0%
401-000 · Taxes	210,426.02	105,000.00	200.4%
664-000 · Interest	4,667.45	3,000.00	155.6%
675-000 · Non profit donations	0.00	25.00	0.0%
Total General Revenue	215,218.47	108,025.00	199.2%
Program Revenue			
Unrestricted			
642-000 · Promo Sales	0.00	100.00	0.0%
Total Unrestricted	0.00	100.00	0.0%
Restricted			
538-000 · ORV State Grant	66,141.56	0.00	100.0%
539-000 · State Grants	218,200.00	0.00	100.0%
Total Restricted	284,341.56	0.00	100.0%
Total Program Revenue	284,341.56	100.00	284,341.6%
Total Income	499,560.03	108,125.00	462.0%
Gross Profit	499,560.03	108,125.00	462.0%
Expense			
840-000 · IOHT Maintenace Truck	77.59	200.00	38.8%
62800 · Facilities and Equipment			
62840 · Equip Rental and Maintenance	46.81	0.00	100.0%
62890 · Rent, Parking, Utilities	1,168.06	1,350.00	86.5%
Total 62800 · Facilities and Equipment	1,214.87	1,350.00	90.0%
701-000 · Payroll			
701-003 · Direct Deposit Fee	0.00	30.00	0.0%
701-001 · Salaries and Wages	16,670.78	17,250.00	96.6%
701-002 · Payroll taxes	1,404.62	1,625.00	86.4%
Total 701-000 · Payroll	18,075.40	18,905.00	95.6%
727-000 · Office Supplies	90.43	150.00	60.3%
730-000 · Office Equipment	37.96	0.00	100.0%
754-000 · Grant expense	0.00	500.00	0.0%
800-000 · Operations			
800-001 · Books, Subscriptions, Reference	969.94	950.00	102.1%
800-002 · Postage, Mailing Service	73.00	100.00	73.0%
800-000 · Operations - Other	38.45	0.00	100.0%
Total 800-000 · Operations	1,081.39	1,050.00	103.0%

Iron Ore Heritage Recreation Authority
Profit & Loss Budget vs. Actual
 January through March 2025

	Jan - Mar ...	Budget	% of Budget
800-956 · Insurance - Workers' Comp	47.00	0.00	100.0%
802-000 · Accounting Contract Services	270.00	340.00	79.4%
803-000 · Professional Services Fees	1,365.00	1,100.00	124.1%
850-000 · Telephone, Telecommunications	368.22	330.00	111.6%
860-000 · Travel and Meetings	0.00	150.00	0.0%
870-000 · Board Meeting Expenses	84.90	60.00	141.5%
880-000 · Marketing			
880-005 · Print advertising	0.00	500.00	0.0%
884-000 · Website	150.00	2,000.00	7.5%
885-000 · Logo Apparel	0.00	850.00	0.0%
Total 880-000 · Marketing	150.00	3,350.00	4.5%
956-000 · Property tax	21.55		
970-000 · Capital Outlay			
970-100 · Signage	1.00	0.00	100.0%
970-200 · Trail Expense			
970-215 · Acquisition	576.58	0.00	100.0%
970-211 · Negaunee Township Trailhead	13.25		
970-202 · Trail Supplies	0.00	800.00	0.0%
970-203 · Trail Maintenance	100.00	0.00	100.0%
Total 970-200 · Trail Expense	689.83	800.00	86.2%
970-300 · Engineering	14,449.28	32,000.00	45.2%
Total 970-000 · Capital Outlay	15,140.11	32,800.00	46.2%
990-000 · Debt Service			
990-002 · Bank Fees	3.31	45.00	7.4%
Total 990-000 · Debt Service	3.31	45.00	7.4%
Total Expense	38,027.73	60,330.00	63.0%
Net Ordinary Income	461,532.30	47,795.00	965.6%
Net Income	461,532.30	47,795.00	965.6%

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

March 2025

	Mar 25	Budget	% of Budget
Ordinary Income/Expense			
Income			
General Revenue			
674-002 · Individual Contributions	25.00	0.00	100.0%
401-000 · Taxes	32,940.46	30,000.00	109.8%
664-000 · Interest	1,355.41	1,000.00	135.5%
Total General Revenue	34,320.87	31,000.00	110.7%
Program Revenue			
Unrestricted			
642-000 · Promo Sales	0.00	50.00	0.0%
Total Unrestricted	0.00	50.00	0.0%
Restricted			
538-000 · ORV State Grant	88,141.56	0.00	100.0%
Total Restricted	88,141.56	0.00	100.0%
Total Program Revenue	88,141.56	50.00	132,283.1%
Total Income	100,462.43	31,050.00	323.6%
Gross Profit	100,462.43	31,050.00	323.6%
Expense			
840-000 · IOHT Maintenance Truck	7.00	100.00	7.0%
62800 · Facilities and Equipment			
62890 · Rent, Parking, Utilities	424.81	450.00	94.4%
Total 62800 · Facilities and Equipment	424.81	450.00	94.4%
701-000 · Payroll			
701-003 · Direct Deposit Fee	0.00	10.00	0.0%
701-001 · Salaries and Wages	4,763.08	5,050.00	94.3%
701-002 · Payroll taxes	373.98	500.00	74.8%
Total 701-000 · Payroll	5,137.06	5,580.00	92.4%
727-000 · Office Supplies	22.25	50.00	44.5%
730-000 · Office Equipment	37.96	0.00	100.0%
800-000 · Operations			
800-001 · Books, Subscriptions, Reference	0.99	50.00	2.0%
800-002 · Postage, Mailing Service	0.00	25.00	0.0%
800-000 · Operations - Other	22.28	0.00	100.0%
Total 800-000 · Operations	23.27	75.00	31.0%
800-956 · Insurance - Workers' Comp	47.00	0.00	100.0%
802-000 · Accounting Contract Services	0.00	120.00	0.0%
803-000 · Professional Services Fees	1,125.00	100.00	1,125.0%
850-000 · Telephone, Telecommunications	107.05	110.00	97.3%
870-000 · Board Meeting Expenses	51.00	20.00	255.0%
880-000 · Marketing			
880-005 · Print advertising	0.00	500.00	0.0%
884-000 · Website	150.00	0.00	100.0%
885-000 · Logo Apparel	0.00	250.00	0.0%
Total 880-000 · Marketing	150.00	750.00	20.0%
956-000 · Property tax	21.55		
970-000 · Capital Outlay			
970-200 · Trail Expense			
970-202 · Trail Supplies	0.00	500.00	0.0%
Total 970-200 · Trail Expense	0.00	500.00	0.0%
970-300 · Engineering	2,689.50	10,000.00	26.9%
Total 970-000 · Capital Outlay	2,689.50	10,500.00	25.6%
990-000 · Debt Service			
990-002 · Bank Fees	1.21	15.00	8.1%
Total 990-000 · Debt Service	1.21	15.00	8.1%
Total Expense	9,844.66	17,850.00	55.2%
Net Ordinary Income	90,617.77	13,200.00	686.5%
Net Income	90,617.77	13,200.00	686.5%

Iron Ore Heritage Recreation Authority
Deposit Detail
March 2025

Type	Date	Name	Account	Amount
Deposit	03/05/2025		001-004 · nicolet bank checking...	23,869.07
Payment	03/05/2025	Tilden Township ta...	001-001 · Undeposited Funds	-2,076.52
Payment	03/05/2025	Tilden Township ta...	001-001 · Undeposited Funds	-411.83
Payment	03/05/2025	Negaunee Townshi...	001-001 · Undeposited Funds	-11,467.93
Payment	03/05/2025	City of Ishpeming t...	001-001 · Undeposited Funds	-5,997.66
Payment	03/05/2025	Chocolay Township...	001-001 · Undeposited Funds	-3,915.13
TOTAL				-23,869.07
Deposit	03/13/2025		001-004 · nicolet bank checking...	9,071.39
Payment	03/13/2025	Marquette Townshi...	001-001 · Undeposited Funds	-1,236.13
Payment	03/13/2025	Chocolay Township...	001-001 · Undeposited Funds	-6,269.49
Payment	03/13/2025	Tilden Township ta...	001-001 · Undeposited Funds	-466.65
Payment	03/13/2025	City of Marquette ta...	001-001 · Undeposited Funds	-548.76
Payment	03/13/2025	City of Marquette ta...	001-001 · Undeposited Funds	-58.01
Payment	03/13/2025	City of Ishpeming t...	001-001 · Undeposited Funds	-407.40
Payment	03/13/2025	Marquette Townshi...	001-001 · Undeposited Funds	-2.11
Payment	03/13/2025	Marquette Townshi...	001-001 · Undeposited Funds	-31.16
Payment	03/13/2025	Marquette Townshi...	001-001 · Undeposited Funds	-1.67
Payment	03/13/2025	Marquette Townshi...	001-001 · Undeposited Funds	-43.18
Payment	03/13/2025	Marquette Townshi...	001-001 · Undeposited Funds	-2.02
Payment	03/13/2025	Marquette Townshi...	001-001 · Undeposited Funds	-1.49
Payment	03/13/2025	Marquette Townshi...	001-001 · Undeposited Funds	-1.52
Payment	03/13/2025	Marquette Townshi...	001-001 · Undeposited Funds	-1.80
TOTAL				-9,071.39
Deposit	03/31/2025		001-005 · nicolet promontory a...	1,355.41
			664-000 · Interest	-1,355.41
TOTAL				-1,355.41
Deposit	03/10/2025		001-004 · nicolet bank checking...	23.79
Payment	03/10/2025	Lori Marta	001-001 · Undeposited Funds	-23.79
TOTAL				-23.79
Deposit	03/11/2025		001-004 · nicolet bank checking...	66,141.56
		State of MI	538-000 · ORV State Grant	-66,141.56
TOTAL				-66,141.56

Iron Ore Heritage Recreation Authority Transaction Detail by Account March 2025

Num	Name	Memo	Amount
001-004 · nicoleet bank checking account			
1885	Marquette County YMCA	Office Rent	-350.00
		Deposit	23,869.07
		Deposit	23.79
	QuickBooks Payroll Service	Created by Payroll Service on 03/10/2025	-1,974.14
		Deposit	66,141.56
41048	Robert J Hendrickson	Direct Deposit	0.00
		Deposit	9,071.39
EFTPS	United States Treasury	26-1571652	-986.74
1886	City of Marquette	Carp River Kiln Lighting	-46.56
1887	Nicolet National Bank	IOHRA Credit Card Payment	-137.68
	QuickBooks Payroll Service	Created by Payroll Service on 03/21/2025	-1,974.12
41049	Robert J Hendrickson	Direct Deposit	0.00
1892	City of Marquette	Negaunee Trailhead Lighting	-13.25
1893	City of Negaunee	Co Rd 492 RR Crossing Lighting	-15.00
1891	Coleman Engineering	Lakenenland Extension Project	-2,689.50
1889	Steward & Sheridan P.L.C.	Schwemin Land Division Reriew	-1,125.00
1895	Marquette County	Tax Collection Adj	-21.55
1888	Globe Printing	Board Packet Copies	-34.05
1890	Elegant Seagulls	Website Hosting	-150.00
1894	Verizon	IOHRA Cell Phone	-76.80
1896	Michigan Insurance Company	Workers Comp Adj	-47.00
Total 001-004 · nicoleet bank checking account			89,464.42
TOTAL			89,464.42