



350 Iron Street  
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**IRON ORE HERITAGE RECREATION AUTHORITY  
MONTHLY BOARD MEETING AGENDA  
WEDNESDAY, JANUARY 28, 2025, 4:30pm  
Ishpeming Multi-purpose Senior Center, Ishpeming**

- I. CALL to ORDER:
- II. ROLL CALL:
- III. APPROVAL OF AGENDA:
- IV. PUBLIC COMMENT (Agenda Items – Limit to three minutes):
- V. CONSENT AGENDA:
  - A. August Minutes
  - B. Bills to be Paid
- VI. FINANCIAL REPORT:
- VII. Event Approval: Heikki Lunta Snow Shuffle, Feb. 7; Halloween Hustle Fun Run/Walk, Oct. 25; both hosted by BannedCampUP
- VIII. BUSINESS
  - A. Lakenenland Extension:
  - B. Koski Wood Trail Concept:
  - C. IOHRA Vision & Goals Session:
- IX. ADMINISTRATOR REPORT:
- X. BOARD COMMENT:
- XI. PUBLIC COMMENT:
- XII. ADJOURNMENT:

**NEXT MEETING DATE: *Wednesday, February 25, 2026, 4:30 pm Ishpeming Senior Center***



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**IRON ORE HERITAGE RECREATION AUTHORITY  
MONTHLY BOARD MEETING MINUTES  
WEDNESDAY, DECEMBER 17, 2025, 4:30pm  
Ishpeming Multi-purpose Senior Center, Ishpeming**

- I. CALL to ORDER: 4:34pm
- II. ROLL CALL: **present-** Glenn Johnson, Dawn Hoffman, Carl Hosang, Joe Neumann, Jim Kippola, Jon Becker; **absent-** Laura MacDonald, Lauren Luce, John Dulek, Larry Bussone; **guest-** Rob Katona, MiDNR, Elizabeth Peterson, 906 Adventure Team
- III. APPROVAL OF AGENDA: Hoffman motioned to approve; Hosang seconded; ayes- all
- IV. PUBLIC COMMENT (Agenda Items – Limit to three minutes): none
- V. CONSENT AGENDA: Hosang motioned to approve; Johnson seconded; ayes- all
  - A. August Minutes
  - B. Bills to be Paid
- VI. FINANCIAL REPORT: Admin reported that revenue needs to be paid back to Negaunee Twp due to a ruling of the County tax tribunal in which the plaintiff won; IOHRA payment will be \$2117.47; Johnson motioned to accept the financial report; Hoffman seconded; ayes- all
- VII. Event Approval:  
2026 Polar Roll Adventure Race, Feb. 21-26 & Marji Gesick, Sept. 18-20 hosted by 906 Adventure Team: Elizabeth Peterson presented event applications for the Polar Roll Adventure Race & Marji Gesick for 2026, it was asked of 906 AT that two porta-potties be placed at the Negaunee Twp Trailhead due to facility capacity issues, Peterson said that the request was approved and insurance certificates will be provided after the new year, it was also asked that 906 AT check in with the IOHRA admin prior to the Marji Gesick event since it's a long ways out; Hoffman motioned to approve the event requests, Johnson seconded; ayes- all
- VIII. OLD BUSINESS
  - A. Updates:
    1. Lakenenland Extension: presentation of pros & cons of a separate non-motorized corridor (Plan A) vs improvement of existing MiDNR approved multi-use corridor (Plan B) were discussed; complications from the reactivation of Co Rd BAA have impacted the original project design; cost between the two scenarios was between \$300K-\$400K difference; going with Plan A would include all scope items listed in the MiDNR Trust Fund grant, while Plan B would only include resurfacing of existing corridor; due to the uncertainties of the reactivation of Co Rd BAA the board agreed it would be most prudent to go with Plan B for the Lakenenland Extension for 2026 projects; IOHRA admin will reach out to the MiDNR Grants Management for input on the existing Trust Fund Grant, along with the Michigan Trails & Greenways Alliance regarding the Michigan Trails Fund Grant; a report will be given at the January meeting; Kippola motioned for the IOHRA to approve going with Plan B: resurfacing & improving the existing MiDNR multi-use trail, Hoffman seconded, ayes- all
    2. 2026 IOHRA Budget Approval: the board adopted a budget with a \$450,000 commitment from fund balance, projecting \$420,000 in tax revenue for the upcoming year, which is higher than the previous year's projection of \$370,000. The budget includes increased allocations for trail

**maintenance, grooming expenses, and interpretive signage, while maintaining existing agreements for corporate grants and trail maintenance agreements with the MIDNR for multi-purpose trail segments. Roll call vote: Hoffman- yes; Hosang- yes; Kippola- yes; Neumann- yes; Johnson- yes; Becker- yes; 2026 Budget approved**

**IX. NEW BUSINESS:**

- A. Millage Tax Rolls & Bills reprinting reimbursement for Ely, Humboldt & Republic Townships: due to an administrative oversight mistake the IOHRA Millage was not included on the Ely, Humboldt & Republic Twps winter tax rolls & billing for the winter of 2026; IOHRA admin spoke with the county and each municipality and determined the mistake was more on the IOHRA admin not sending notices out to those municipalities, although ultimate responsibility is the township treasures & clerks making sure all millages are correct and included. IOHRA admin Bob Hendrickson requested that the board approve reimbursement to the municipalities of \$642.16 for Ely, \$521.01 for Humboldt and \$\$878.22 for Republic; Hoffman motioned to approve the reimbursements; Hosang seconded; ayes- all**
- B. 2026 IOHRA Meeting Dates Approval: meeting dates presented by the IOHRA admin to meet on the fourth Wednesday of each month, except November & December which will meet on the third Wednesday due to the holidays; Kippola motioned to accept meeting dates; Johnson seconded; ayes- all**
- C. IOHRA Vision & Goals Session: due to time constraints, Becker ask to bring topics to the January board meeting; Kippola reported that he did get the most resent draft of Humboldt transportation plan which outlines a number of non-motorized recommendations and will present those when appropriate.**

- X. ADMINISTRATOR REPORT: the Koski Woods Trails Concept plan created by the NTN for the IOHRA is complete and will be presented to the board for the next board meeting; IOHRA admin informed the board that there is a significant shift in trail funding from the Federal government, Rails to Trail Conservancy is conducting a letter drive to lobby to keep trail funding in place, requesting the board to support this effort by providing a letter of support from the IOHRA, board approved**

- XI. BOARD COMMENT: Johnson appreciated the work put in on the Lakenenland project; Neumann also express appreciation for the work of the board on the project; Kippola expressed curiosity of what the residents of Chocolay are thinking about the project; Hosang brought forth the request of projects for Ely to the township board, will follow-up in the upcoming month; Hoffman wished everyone a Merry Christmas & Happy New Year, and appreciates everyone's contribution to the IOHRA; Becker agree with those sentiments and feels the board chose the most prudent & judicious strategy to approach the Lakenenland extension**

- XII. PUBLIC COMMENT: none**

- XIII. ADJOURNMENT: motion by Hosang to adjourn, seconded by Hoffman, meeting adjourned at 5:57pm**

**NEXT MEETING DATE: Wednesday, January 28, 2026, 4:30 pm Ishpeming Senior Center**

01/16/26

# Iron Ore Heritage Recreation Authority

## Balance Sheet

As of December 31, 2025

	Dec 31, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
003-006 · U.P. State Bank Savings	323,504.42
003-005 · U.P. State Bank CD	400,000.00
001-006 · Embers Savings	13.31
001-005 · nicole promontory acct	462,694.83
001-004 · nicole bank checking account	47,666.45
Total Checking/Savings	1,233,879.01
Accounts Receivable	
018-000 · Taxes Receivable	
018-018 · Taxes Receivable - Humbolt	6,645.91
018-017 · Taxes Receivable - Ely Town...	13,425.42
018-001 · Taxes Receivable - Tilden	10,000.00
018-002 · Taxes Receivable - Ishpeming	25,806.67
018-003 · Taxes Receivable - Negaunee	25,000.00
018-004 · Taxes Receivable - Neg Twp	52,500.00
018-005 · Taxes Receivable - Mgt Twp	59,982.69
018-006 · Taxes Receivable - Marquette	1,485.39
018-007 · Taxes Receivable - Chocolay	53,000.00
018-011 · Taxes Receivable - Rep Twp	12,327.06
Total 018-000 · Taxes Receivable	260,173.14
018-008 · Donation Receivable	168.96
018-009 · Grants Receivable	727.00
Total Accounts Receivable	261,069.10
Other Current Assets	
018-013 · Taxes Receivable - unassigned	54,294.62
Total Other Current Assets	54,294.62
Total Current Assets	1,549,242.73
<b>TOTAL ASSETS</b>	<b>1,549,242.73</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
204-000 · Accrued Wages	5,722.06
203-000 · Unearned revenue	402,984.07
200-258 · Federal Taxes	1,544.20
200-259 · State Taxes	729.75
Total Other Current Liabilities	410,980.08
Total Current Liabilities	410,980.08
Total Liabilities	410,980.08
Equity	
395-000 · Unrestricted Net Assets	698,912.30
Net Income	439,350.35
Total Equity	1,138,262.65
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,549,242.73</b>

Iron Ore Heritage Recreation Authority  
Profit & Loss Budget vs. Actual  
December 2025

	Dec 25	Budget	% of Bu...
Ordinary Income/Expense			
Income			
General Revenue			
673-000 · State Travel Reimbursement	527.50		
674-002 · Individual Contributions	675.00	500.00	135.0%
401-000 · Taxes	7,777.57	-250.00	-3,111.0%
664-000 · Interest	893.02	1,500.00	59.5%
671-000 · Other Revenue	0.00	500.00	0.0%
Total General Revenue	9,873.09	2,250.00	438.8%
Total Income	9,873.09	2,250.00	438.8%
Gross Profit	9,873.09	2,250.00	438.8%
Expense			
840-000 · IOHT Maintenance Truck	223.97	50.00	447.9%
62800 · Facilities and Equipment			
62890 · Rent, Parking, Utilities	426.28	425.00	100.3%
Total 62800 · Facilities and Equipment	426.28	425.00	100.3%
701-000 · Payroll			
701-003 · Direct Deposit Fee	0.00	20.00	0.0%
701-001 · Salaries and Wages	7,359.00	5,100.00	144.3%
701-002 · Payroll taxes	577.95	560.00	103.2%
Total 701-000 · Payroll	7,936.95	5,680.00	139.7%
727-000 · Office Supplies	230.81	50.00	461.6%
800-000 · Operations			
800-001 · Books, Subscriptions, Reference	26.97	75.00	36.0%
800-002 · Postage, Mailing Service	0.00	250.00	0.0%
800-004 · Volunteer Recognition	0.00	350.00	0.0%
800-000 · Operations - Other	0.00	39.59	0.0%
Total 800-000 · Operations	26.97	714.59	3.8%
800-956 · Insurance - Workers' Comp	355.00	500.00	71.0%
802-000 · Accounting Contract Services	0.00	100.00	0.0%
803-000 · Professional Services Fees	0.00	500.00	0.0%
850-000 · Telephone, Telecommunications	107.41	110.00	97.6%
870-000 · Board Meeting Expenses	18.01	250.00	7.2%
880-000 · Marketing			
880-005 · Print advertising	2,041.39	0.00	100.0%
Total 880-000 · Marketing	2,041.39	0.00	100.0%
900-000 · Printing and Publishing	0.00	66.78	0.0%
970-000 · Capital Outlay			
970-200 · Trail Expense			
970-206 · Grooming Expenses	200.00	0.00	100.0%
Total 970-200 · Trail Expense	200.00	0.00	100.0%
970-300 · Engineering	6,817.75	0.00	100.0%
Total 970-000 · Capital Outlay	7,017.75	0.00	100.0%
990-000 · Debt Service			
990-002 · Bank Fees	20.98	15.00	139.9%
Total 990-000 · Debt Service	20.98	15.00	139.9%
Total Expense	18,405.52	8,461.37	217.5%
Net Ordinary Income	-8,532.43	-6,211.37	137.4%
Net Income	-8,532.43	-6,211.37	137.4%

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

	<u>Jan - Dec ...</u>	<u>Budget</u>	<u>% of Bud...</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>General Revenue</b>			
673-000 · State Travel Reimbursement	1,356.35		
674-002 · Individual Contributions	890.00	1,000.00	89.0%
401-000 · Taxes	489,600.96	399,550.00	122.5%
664-000 · Interest	24,675.41	21,600.00	114.2%
671-000 · Other Revenue	0.00	500.00	0.0%
<b>Total General Revenue</b>	<b>516,522.72</b>	<b>422,650.00</b>	<b>122.2%</b>
<b>Program Revenue</b>			
<b>Restricted</b>			
674-006 · Sign Sponsorship	0.00	1,500.00	0.0%
538-000 · ORV State Grant	147,839.06	88,000.00	168.0%
<b>Total Restricted</b>	<b>147,839.06</b>	<b>89,500.00</b>	<b>165.2%</b>
<b>Total Program Revenue</b>	<b>147,839.06</b>	<b>89,500.00</b>	<b>165.2%</b>
<b>Total Income</b>	<b>664,361.78</b>	<b>512,150.00</b>	<b>129.7%</b>
<b>Gross Profit</b>	<b>664,361.78</b>	<b>512,150.00</b>	<b>129.7%</b>
<b>Expense</b>			
840-000 · IOHT Maintenance Truck	1,218.00	1,650.00	73.8%
62800 · Facilities and Equipment			
62840 · Equip Rental and Maintenance	108.97	800.00	13.6%
62890 · Rent, Parking, Utilities	5,056.72	5,100.00	99.2%
<b>Total 62800 · Facilities and Equipment</b>	<b>5,165.69</b>	<b>5,900.00</b>	<b>87.6%</b>
701-000 · Payroll			
701-003 · Direct Deposit Fee	0.00	130.00	0.0%
701-001 · Salaries and Wages	65,230.56	65,300.00	99.9%
701-002 · Payroll taxes	5,219.43	6,660.00	78.4%
<b>Total 701-000 · Payroll</b>	<b>70,449.99</b>	<b>72,090.00</b>	<b>97.7%</b>
727-000 · Office Supplies	740.72	600.00	123.5%
729-000 · Equipment	3,881.49	4,000.00	97.0%
730-000 · Office Equipment	37.96	906.68	4.2%
754-000 · Grant expense	0.00	500.00	0.0%
800-000 · Operations			
800-001 · Books, Subscriptions, Reference	2,522.65	2,775.00	90.9%
800-002 · Postage, Mailing Service	193.00	575.00	33.6%
800-004 · Volunteer Recognition	0.00	750.00	0.0%
800-000 · Operations - Other	38.45	39.59	97.1%
<b>Total 800-000 · Operations</b>	<b>2,754.10</b>	<b>4,139.59</b>	<b>66.5%</b>



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

	Jan - Dec ...	Budget	% of Bud...
800-955 · Insurance - Liability, D and O	2,151.00	2,151.00	100.0%
800-956 · Insurance - Workers' Comp	447.00	592.00	75.5%
802-000 · Accounting Contract Services	7,029.95	7,380.00	95.3%
803-000 · Professional Services Fees	1,970.00	3,350.00	58.8%
850-000 · Telephone, Telecommunications	1,285.91	1,320.00	97.4%
860-000 · Travel and Meetings	844.27	1,300.00	64.9%
870-000 · Board Meeting Expenses	289.27	580.00	49.9%
880-000 · Marketing			
880-005 · Print advertising	4,391.39	4,650.00	94.4%
881-000 · Public Relations	456.00	500.00	91.2%
884-000 · Website	150.00	1,665.00	9.0%
885-000 · Logo Apparel	0.00	600.00	0.0%
880-000 · Marketing - Other	0.00	30.38	0.0%
<b>Total 880-000 · Marketing</b>	<b>4,997.39</b>	<b>7,445.38</b>	<b>67.1%</b>
900-000 · Printing and Publishing	109.66	116.78	93.9%
956-000 · Property tax	21.55	21.55	100.0%
970-000 · Capital Outlay			
970-100 · Signage			
970-105 · trail safety signage	274.50	250.00	109.8%
970-101 · Trail directional signage	0.00	1,200.00	0.0%
970-102 · Acknowledgement signs	151.73	700.00	21.7%
970-103 · Interpretive signs	2,994.00	3,500.00	85.5%
970-100 · Signage - Other	1.00	0.00	100.0%
<b>Total 970-100 · Signage</b>	<b>3,421.23</b>	<b>5,650.00</b>	<b>60.6%</b>
970-200 · Trail Expense			
970-215 · Acquisition	1,260.77	0.00	100.0%
900-212 · Benches	0.00	1,500.00	0.0%
970-204 · ORV Trail Work	76,592.50	89,000.00	86.1%
970-202 · Trail Supplies	653.36	501.00	130.4%
970-203 · Trail Maintenance	10,609.36	13,000.00	81.6%
970-206 · Grooming Expenses	750.00	750.00	100.0%
<b>Total 970-200 · Trail Expense</b>	<b>89,865.99</b>	<b>104,751.00</b>	<b>85.8%</b>
970-300 · Engineering	28,304.03	41,000.00	69.0%
<b>Total 970-000 · Capital Outlay</b>	<b>121,591.25</b>	<b>151,401.00</b>	<b>80.3%</b>
990-000 · Debt Service			
990-002 · Bank Fees	26.23	180.00	14.6%
<b>Total 990-000 · Debt Service</b>	<b>26.23</b>	<b>180.00</b>	<b>14.6%</b>
<b>Total Expense</b>	<b>225,011.43</b>	<b>265,623.98</b>	<b>84.7%</b>
<b>Net Ordinary Income</b>	<b>439,350.35</b>	<b>246,526.02</b>	<b>178.2%</b>
<b>Net Income</b>	<b>439,350.35</b>	<b>246,526.02</b>	<b>178.2%</b>

5:03 PM

01/16/26

Accrual Basis

# Iron Ore Heritage Recreation Authority

## Transaction Detail by Account

### December 2025

Num	Name	Memo	Amount
<b>001-004 · nicolet bank checking account</b>			
	QuickBooks Payroll Service	Created by Payroll Service on 12/01/2025	-2,028.10
		Deposit	527.50
		Direct Deposit	0.00
41067	Robert J Hendrickson		485.06
paypal...	Heather Mlsna		-355.00
2004	Michigan Insurance Company	Workers Comp Insurance	-350.00
2003	Marquette County YMCA	IOHRA Office Rent	-1,026.64
EFTPS	United States Treasury	26-1571652	-2,028.10
	QuickBooks Payroll Service	Created by Payroll Service on 12/15/2025	490.33
01013...	City of Marquette taxes		17.31
166549	Marquette Township taxes		700.86
01013...	City of Marquette taxes		193.33
45172	City of Ishpeming taxes		0.00
41068	Robert J Hendrickson	Direct Deposit	-61.28
2007	Marquette BLP	Carp River Kiln & Neg Twp Trailhead lighting	0.00
2006		VOID:	0.00
2005	Nicolet National Bank	IOHRA CC payment	-530.01
2008	NTN	Koski Forest Planning Planning Document	-5,000.00
3686	Ely Township		2,074.58
1629	Republic Township		2,972.94
3784	Humbolt Township		1,354.09
2009	Coleman Engineering	Modify Lakenenland Extension Routing	-1,817.75
2010	City of Negaunee	RR Crossing Lighting	-15.00
2011	Verizon	IOHRA Cell Phone Billing	-77.16
2012	Republic Twp	Reimbursement for Reprinting Tax Roll & Bills	-878.22
2013	Humboldt Township	Reimbursement for Winter Tax Roll & Bills	-521.01
2014	Marquette County Treasurer	Winter Treasurer Bond 2025	-25.87
2015	RAMBA	IOHT Grooming between Neg-Ish	-200.00
	QuickBooks Payroll Service	Created by Payroll Service on 12/29/2025	-2,028.10
DD1-3...	Robert J Hendrickson	Direct Deposit	0.00
2016	Ely Township	reimbursement for 2025 Winter Tax Roll & Bil...	-642.16
Total 001-004 · nicolet bank checking account			-8,768.40
<b>TOTAL</b>			<b>-8,768.40</b>



11:47 AM

01/23/26

Accrual Basis

**Iron Ore Heritage Recreation Authority**  
**Transaction Detail by Account**  
**December 2025**

Num	Name	Memo	Amount
<b>001-004 · nicolet bank checking account</b>			
	QuickBooks Payroll Service	Created by Payroll Service on 12/01/2025	-2,028.10
		Deposit	527.50
		Direct Deposit	0.00
41067	Robert J Hendrickson		485.06
paypal...	Heather Mlsna		-355.00
2004	Michigan Insurance Company	Workers Comp Insurance	-350.00
2003	Marquette County YMCA	IOHRA Office Rent	-1,026.64
EFTPS	United States Treasury	26-1571652	-2,028.10
	QuickBooks Payroll Service	Created by Payroll Service on 12/15/2025	490.33
01013...	City of Marquette taxes		17.31
166549	Marquette Township taxes		700.86
01013...	City of Marquette taxes		193.33
45172	City of Ishpeming taxes		0.00
41068	Robert J Hendrickson	Direct Deposit	0.00
2007	Marquette BLP	Carp River Kiln & Neg Twp Trailhead lighting	-61.28
2006		VOID:	0.00
2005	Nicolet National Bank	IOHRA CC payment	-530.01
2008	NTN	Koski Forest Planning Planning Document	-5,000.00
3686	Ely Township		2,074.58
1629	Republic Township		2,972.94
3784	Humboldt Township		1,354.09
2009	Coleman Engineering	Modify Lakenenland Extension Routing	-1,817.75
2010	City of Negaunee	RR Crossing Lighting	-15.00
2011	Verizon	IOHRA Cell Phone Billing	-77.16
2012	Republic Twp	Reimbursement for Reprinting Tax Roll & Bills	-878.22
2013	Humboldt Township	Reimbursement for Winter Tax Roll & Bills	-521.01
2014	Marquette County Treasurer	Winter Treasurer Bond 2025	-25.87
2015	RAMBA	IOHT Grooming between Neg-Ish	-200.00
	QuickBooks Payroll Service	Created by Payroll Service on 12/29/2025	-2,028.10
DD1-3...	Robert J Hendrickson	Direct Deposit	0.00
2016	Ely Township	reimbursement for 2025 Winter Tax Roll & Bil...	-642.16
Total 001-004 · nicolet bank checking account			-8,768.40
<b>TOTAL</b>			<b>-8,768.40</b>