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**IRON ORE HERITAGE RECREATION AUTHORITY  
MONTHLY BOARD MEETING AGENDA  
WEDNESDAY, MARCH 25, 2026, 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. February Minutes
  - B. Bills to be Paid
- VI. FINANCIAL REPORT:
- VII. BUSINESS
  - A. Negaunee Dog Park Crossway signage
  - B. Lakenenland Extension: project update
  - C. Negaunee Campground: project update
  - D. IOHRA Board Appointment 2026 Renewals: City of Ishpeming & City of Negaunee
  - E. IOHRA Vision & Goals Session: ranking
  - F. IOHRA April Meeting Date/May Meeting Location
- VIII. ADMINISTRATOR REPORT:
- IX. BOARD COMMENT:
- X. PUBLIC COMMENT:
- XI. ADJOURNMENT:

***NEXT MEETING DATE: April \_\_, 2026, 4:30 pm Ishpeming Senior Center***



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**IRON ORE HERITAGE RECREATION AUTHORITY  
MONTHLY BOARD MEETING MINUTES  
WEDNESDAY, FEBRUARY 25, 2026, 4:30pm  
Ishpeming Multi-purpose Senior Center, Ishpeming**

- I. **CALL to ORDER: 4:30pm**
- II. **ROLL CALL: present: Jim Kippola, Carl Hosang, Laura MacDonald, Joe Neumann, Dawn Hoffman, Larry Bussone, Glenn Johnson; absent: Lauren Luce, John Dulek; guests: Sven Gonstead, Rob Katona-MiDNR, Eric Santti-Connect Marquette**
- III. **APPROVAL OF AGENDA: Hosang motioned to approve; MacDonald seconded; aye-all**
- IV. **PUBLIC COMMENT (Agenda Items – Limit to three minutes): Eric Santti from Connect Marquette presented on the Iron Range Roll, asking permission to use the IOHT for the 2026 event on June 6. Event consent on agenda, item VII**
- V. **CONSENT AGENDA: Bussone motioned to accept; Hoffman seconded; aye-all**
  - A. January Minutes
  - B. Bills to be Paid
- VI. **FINANCIAL REPORT: Hendrickson reported that a 6-month CD at U.P. State Bank is maturing on March 16. He recommended to the board that the balance be placed in the saving account at the bank in order to keep it liquid for future projects and reevaluate in the fall to reinvest in another CD. Johnson motioned to accept Hendrickson's recommendation to not renew the CD and move the balance to the savings account; Neumann seconded; ayes-all**
- VII. **Event Approval: Iron Range Roll, June 6, hosted by Connect Marquette; motion by Johnson to approve the application for the 2026 Iron Range Roll; seconded by Hoffman; aye-all**
- VIII. **BUSINESS**
  - A. **Lakenenland Extension: MiDNR Trust Fund Grant retained, project update; Hendrickson informed the board that the MiDNR Grants Division approved the change of scope for the Lakenenland Extension the the Trust Fund Grant can still be applied to the project; with funding sources secured the project will move along with improving the existing trail grade and including the additional scope items in the grant application; Hendrickson will reach out to Coleman Engineering to amend the plans and PSB document for review; after approval bids will be solicited, with plans to start construction in June**
  - B. **Negaunee Campground: EGLE consent form to access property, project update: the City of Negaunee is applying for US EPA Good Samaritan Grant for remediation of abandoned hardrock mine sites to become usable pieces of property again. This will involve working with the City of Negaunee, Electric Outdoors, MiEGLE and US EPA. A letter of support was requested by Electric Outdoors for a MEDC grant which aligns with this project. Also, a consent permit for EGLE to enter the proper needs to be approved by the board; Neuman motioned to provide a letter of support to Electric Outdoors for the grant application and EGLE consent permit; Hosang seconded; ayes-all**

C. IOHRA Vision & Goals Session: see list included: **a roundtable was conducted to indicate priority projects for each municipality, Becker asked the board to rank projects (due March 23) in order of precedence from 1-10 with 1 being the highest priority, this will be the basis of discussion for the March meeting on this continuing agenda item setting priority for the upcoming work season.**

IX. ADMINISTRATOR REPORT: **annual audit, material will be compiled and delivered to Anderson, Tackman & co, PLC in March as part of the annual review of the Iron Ore Heritage Recreation Authority, the firm indicated that the report will be completed in April/May**

X. BOARD COMMENT: **Hoffman reminded the board about holding May meeting at Aspen Ridge School prior to the Family Night the IOHRA participates in.**

XI. PUBLIC COMMENT: **none**

XII. ADJOURNMENT: **motion by Bussone to adjourn; seconded by Hoffman; aye-all**

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

03/19/26

## Iron Ore Heritage Recreation Authority

## Balance Sheet

As of February 28, 2026

	Feb 28, 26
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
003-006 · U.P. State Bank Savings	326,296.31
003-005 · U.P. State Bank CD	400,000.00
001-006 · Embers Savings	13.31
001-005 · nicolet promontory acct	618,164.20
001-004 · nicolet bank checking account	49,987.00
Total Checking/Savings	1,394,460.82
Accounts Receivable	
018-000 · Taxes Receivable	
018-018 · Taxes Receivable - Humbolt	203.36
018-017 · Taxes Receivable - Ely Town...	2,224.85
018-001 · Taxes Receivable - Tilden	3,480.55
018-002 · Taxes Receivable - Ishpeming	10,120.64
018-003 · Taxes Receivable - Negaunee	6,847.12
018-004 · Taxes Receivable - Neg Twp	30,703.32
018-005 · Taxes Receivable - Mqt Twp	-40.24
018-006 · Taxes Receivable - Marquette	259.66
018-007 · Taxes Receivable - Chocolay	28,142.90
018-011 · Taxes Receivable - Rep Twp	4,983.68
Total 018-000 · Taxes Receivable	86,925.84
018-009 · Grants Receivable	727.00
Total Accounts Receivable	87,652.84
Other Current Assets	
018-013 · Taxes Receivable - unassigned	54,294.62
Total Other Current Assets	54,294.62
Total Current Assets	1,536,408.28
<b>TOTAL ASSETS</b>	<b>1,536,408.28</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
204-000 · Accrued Wages	5,722.06
203-000 · Unearned revenue	229,736.77
200-258 · Federal Taxes	1,013.20
200-259 · State Taxes	521.40
Total Other Current Liabilities	236,993.43
Total Current Liabilities	236,993.43
Total Liabilities	236,993.43
Equity	
395-000 · Unrestricted Net Assets	1,138,262.65
Net Income	161,152.20
Total Equity	1,299,414.85
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,536,408.28</b>

**Iron Ore Heritage Recreation Authority**  
**Profit & Loss Budget vs. Actual**  
 January through February 2026

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	<u>Jan - Feb ...</u>	<u>Budget</u>	<u>% of Bud...</u>
990-000 · Debt Service			
990-002 · Bank Fees	0.00	30.00	0.0%
<b>Total 990-000 · Debt Service</b>	<b>0.00</b>	<b>30.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>18,461.24</b>	<b>23,590.00</b>	<b>78.3%</b>
<b>Net Ordinary Income</b>	<b>161,152.20</b>	<b>75,610.00</b>	<b>213.1%</b>
<b>Net Income</b>	<b><u>161,152.20</u></b>	<b><u>75,610.00</u></b>	<b><u>213.1%</u></b>

**Iron Ore Heritage Recreation Authority**  
**Profit & Loss Budget vs. Actual**  
 January through February 2026

	<u>Jan - Feb ...</u>	<u>Budget</u>	<u>% of Bud...</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>General Revenue</b>			
674-002 · Individual Contributions	700.00	0.00	100.0%
401-000 · Taxes	174,206.96	95,000.00	183.4%
664-000 · Interest	4,706.48	4,200.00	112.1%
<b>Total General Revenue</b>	<u>179,613.44</u>	<u>99,200.00</u>	<u>181.1%</u>
<b>Total Income</b>	<u>179,613.44</u>	<u>99,200.00</u>	<u>181.1%</u>
<b>Gross Profit</b>	<u>179,613.44</u>	<u>99,200.00</u>	<u>181.1%</u>
<b>Expense</b>			
840-000 · IOHT Maintenance Truck	46.86	300.00	15.6%
62800 · Facilities and Equipment			
62890 · Rent, Parking, Utilities	837.98	850.00	98.6%
<b>Total 62800 · Facilities and Equipment</b>	<u>837.98</u>	<u>850.00</u>	<u>98.6%</u>
701-000 · Payroll	10,691.31	11,920.00	89.7%
727-000 · Office Supplies	92.61	100.00	92.6%
730-000 · Office Equipment	52.19	0.00	100.0%
800-000 · Operations			
800-001 · Books, Subscriptions, Reference	1,236.22	1,000.00	123.6%
800-002 · Postage, Mailing Service	92.70	100.00	92.7%
800-004 · Volunteer Recognition	220.25	0.00	100.0%
<b>Total 800-000 · Operations</b>	<u>1,549.17</u>	<u>1,100.00</u>	<u>140.8%</u>
800-956 · Insurance - Workers' Comp	0.00	500.00	0.0%
802-000 · Accounting Contract Services	241.96	240.00	100.8%
803-000 · Professional Services Fees	625.00	500.00	125.0%
850-000 · Telephone, Telecommunications	214.80	240.00	89.5%
860-000 · Travel and Meetings	0.00	150.00	0.0%
870-000 · Board Meeting Expenses	18.01	60.00	30.0%
880-000 · Marketing			
880-005 · Print advertising	0.00	500.00	0.0%
881-000 · Public Relations	100.00	0.00	100.0%
884-000 · Website	0.00	1,500.00	0.0%
<b>Total 880-000 · Marketing</b>	<u>100.00</u>	<u>2,000.00</u>	<u>5.0%</u>
900-000 · Printing and Publishing	0.00	100.00	0.0%
940-000 · Lease, Appraisal Expenses	1.01		
956-000 · Property tax	2,607.84		
970-000 · Capital Outlay			
970-200 · Trail Expense			
970-206 · Grooming Expenses	750.00	1,500.00	50.0%
<b>Total 970-200 · Trail Expense</b>	<u>750.00</u>	<u>1,500.00</u>	<u>50.0%</u>
970-300 · Engineering	632.50	4,000.00	15.8%
<b>Total 970-000 · Capital Outlay</b>	<u>1,382.50</u>	<u>5,500.00</u>	<u>25.1%</u>

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

February 2026

	<u>Feb 26</u>	<u>Budget</u>	<u>% of Bud...</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>General Revenue</b>			
674-002 · Individual Contributions	500.00	0.00	100.0%
401-000 · Taxes	76,599.97	50,000.00	153.2%
664-000 · Interest	3,769.08	2,100.00	179.5%
<b>Total General Revenue</b>	<u>80,869.05</u>	<u>52,100.00</u>	<u>155.2%</u>
<b>Total Income</b>	<u>80,869.05</u>	<u>52,100.00</u>	<u>155.2%</u>
<b>Gross Profit</b>	80,869.05	52,100.00	155.2%
<b>Expense</b>			
840-000 · IOHT Maintenace Truck	36.86	250.00	14.7%
62800 · Facilities and Equipment			
62890 · Rent, Parking, Utilities	411.21	425.00	96.8%
<b>Total 62800 · Facilities and Equipment</b>	<u>411.21</u>	<u>425.00</u>	<u>96.8%</u>
701-000 · Payroll	5,343.09	5,960.00	89.6%
727-000 · Office Supplies	45.28	50.00	90.6%
730-000 · Office Equipment	52.19	0.00	100.0%
800-000 · Operations			
800-001 · Books, Subscriptions, Reference	1,209.25	925.00	130.7%
800-002 · Postage, Mailing Service	14.70	0.00	100.0%
<b>Total 800-000 · Operations</b>	<u>1,223.95</u>	<u>925.00</u>	<u>132.3%</u>
802-000 · Accounting Contract Services	41.96	120.00	35.0%
803-000 · Professional Services Fees	625.00	500.00	125.0%
850-000 · Telephone, Telecommunications	107.40	120.00	89.5%
860-000 · Travel and Meetings	0.00	100.00	0.0%
870-000 · Board Meeting Expenses	0.00	30.00	0.0%
880-000 · Marketing			
880-005 · Print advertising	0.00	500.00	0.0%
884-000 · Website	0.00	1,500.00	0.0%
<b>Total 880-000 · Marketing</b>	<u>0.00</u>	<u>2,000.00</u>	<u>0.0%</u>
900-000 · Printing and Publishing	0.00	50.00	0.0%
940-000 · Lease, Appraisal Expenses	1.01		
970-000 · Capital Outlay			
970-200 · Trail Expense			
970-206 · Grooming Expenses	750.00	750.00	100.0%
<b>Total 970-200 · Trail Expense</b>	<u>750.00</u>	<u>750.00</u>	<u>100.0%</u>
970-300 · Engineering	0.00	1,500.00	0.0%
<b>Total 970-000 · Capital Outlay</b>	<u>750.00</u>	<u>2,250.00</u>	<u>33.3%</u>
990-000 · Debt Service			
990-002 · Bank Fees	0.00	15.00	0.0%
<b>Total 990-000 · Debt Service</b>	<u>0.00</u>	<u>15.00</u>	<u>0.0%</u>
<b>Total Expense</b>	<u>8,637.95</u>	<u>12,795.00</u>	<u>67.5%</u>
<b>Net Ordinary Income</b>	<u>72,231.10</u>	<u>39,305.00</u>	<u>183.8%</u>
<b>Net Income</b>	<u><u>72,231.10</u></u>	<u><u>39,305.00</u></u>	<u><u>183.8%</u></u>

## Iron Ore Heritage Recreation Authority Transaction Detail by Account February 2026

Num	Name	Memo	Amount
<b>001-004 · nicolet bank checking account</b>			
2026	RAMBA	Grooming Payment for IOHT Negaunee to Is...	-750.00
2027	Marquette County YMCA	Office Rent for February 2026	-350.00
	QuickBooks Payroll Service	Created by Payroll Service on 02/09/2026	-2,039.09
EFT	Intuit quickbooks		-1,038.80
EFT	Robert J Hendrickson	Direct Deposit	0.00
		Deposit	44,824.66
EFTPS	United States Treasury	26-1571652	-1,004.62
2028	Bensinger, Cotant & Menkes	IOHT Trademark Declaratioin of Contined Use	-625.00
2029	City of Marquette	City MQT Public Works Lease for Interpetive ...	-1.01
2030	Marquette BLP	Utilities at Carp River Kiln & Neg Twp Trailhead	-61.21
2031	Nicolet National Bank	IOHRA CC Payment	-378.69
2032	Verizon	IOHRA Cell Phone	-77.15
2033	State of Michigan	Application for State of Michigan Municipal V...	-13.00
	QuickBooks Payroll Service	Created by Payroll Service on 02/20/2026	-2,039.11
EFT	Robert J Hendrickson	Direct Deposit	0.00
		Deposit	32,275.31
<b>Total 001-004 · nicolet bank checking account</b>			<b>68,722.29</b>
<b>TOTAL</b>			<b>68,722.29</b>